

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

# 2021-2022 BUDGET



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

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

**Strong Students. Strong Schools. Strong City.**

## PHOTO CREDITS

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

**2021-2022 Budget**  
Covering the Fiscal Year beginning July 1, 2021 and  
ending June 30, 2022

Roanoke City School Board

Lutheria H. Smith, Chairperson  
Eli C. S. Jamison, Ph.D., Vice Chairperson  
Mark K. Cathey  
Laura D. Rottenborn  
Natasha N. Saunders  
Joyce W. Watkins  
Dick Willis

Verletta White, Superintendent

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

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# EXECUTIVE SUMMARY



ROANOKE CITY  
PUBLIC SCHOOLS

**Strong Students. Strong Schools. Strong City.**



## 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 2019, was 99,143.

In the 2020-21 school year, RCPS provided a comprehensive program of study for 13,853 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 or 186 more than 2020-21. A rebound is expected to take place in 2021-22, the size of which is difficult to predict. Barring a significantly negative shift in the progress of the pandemic, RCPS intends to have primarily in-person instruction in operation in 2021-22, though virtual instruction will continue to be offered for students who have found more success with that model, and students whose medical needs necessitate continuation of virtual instruction.

Roanoke's student population represents a diversity of cultures and ethnic groups. Approximately 43.0% of students are black, 32.2% are white, 15.8% are Hispanic, and 9.0% are Asian or another race.

In 2020-21, 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 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 in 2019-20 and 2018-19. The 2020 end-of-year assessments used to determine accreditation were cancelled by the Virginia Department of Education (VDOE) as a result of the COVID-19 pandemic and the Governor's order that schools close in response. Schools that met accreditation standards 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, are being held in 2021 but will not impact school accreditation. Accreditation will carry 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.

Roanoke City Public Schools has begun the strategic planning process and is on target to have a new strategic plan in place early in the 2021-22 academic year. The current strategic plan has affirmed that the school division’s mission is to “graduate students prepared for life in a rapidly changing world.” The plan also establishes RCPS’ vision, which is “to be a model for urban public education.” This vision means that our students will have the skills to be successful and opportunities to reach their full potential regardless of poverty, ethnicity, disabilities, or other factors. RCPS believes that we owe it to our children to set a very high bar.

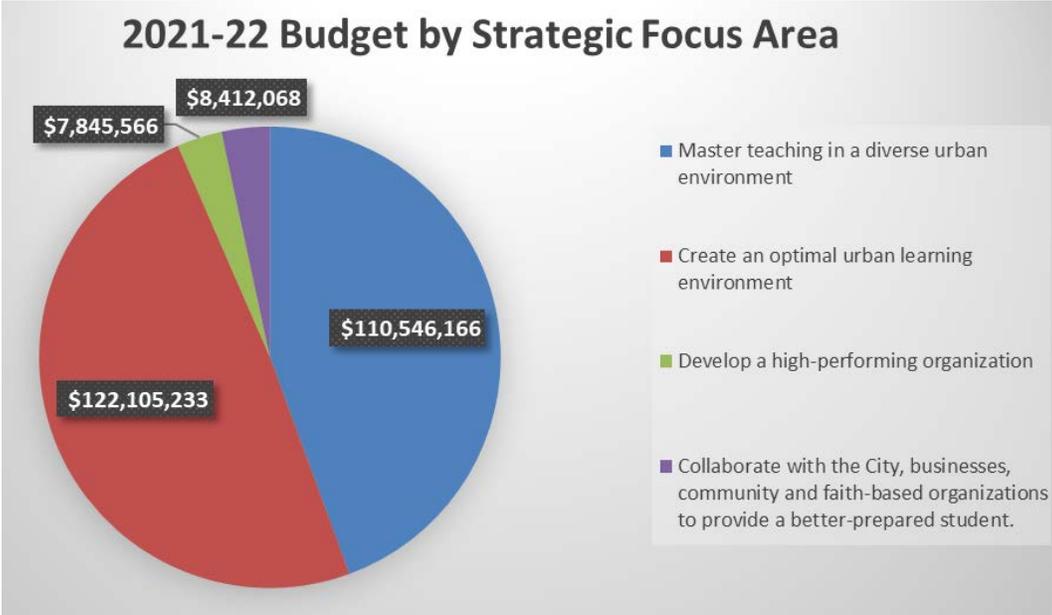
The decisions, direction, and actions of RCPS are guided by eight core beliefs. Those beliefs are: our diversity is a source of strength; our schools must be safe; all students are capable of meeting high expectations; we are accountable for our students’ success; every individual in RCPS contributes to our students’ success; we have a responsibility to work collaboratively with our families; respect, trust, and honest communication are the foundation of successful and productive relationships; and the vitality of our community depends on a strong school system.

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

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

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

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



**Roanoke City School Board and Principal Administrators**

Roanoke City Public Schools is governed by a seven-member School Board, the members of which are appointed to three-year terms by the Roanoke City Council. The 2020-21 School Board of the City of Roanoke includes Lutheria H. Smith, Chairperson, Eli C. S. Jamison, Ph.D., Vice Chairperson, Mark K. Cathey, Laura D. Rottenborn, Natasha N. Saunders, Joyce W. Watkins, and Dick Willis.

**2020-2021 Roanoke City School Board**



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.

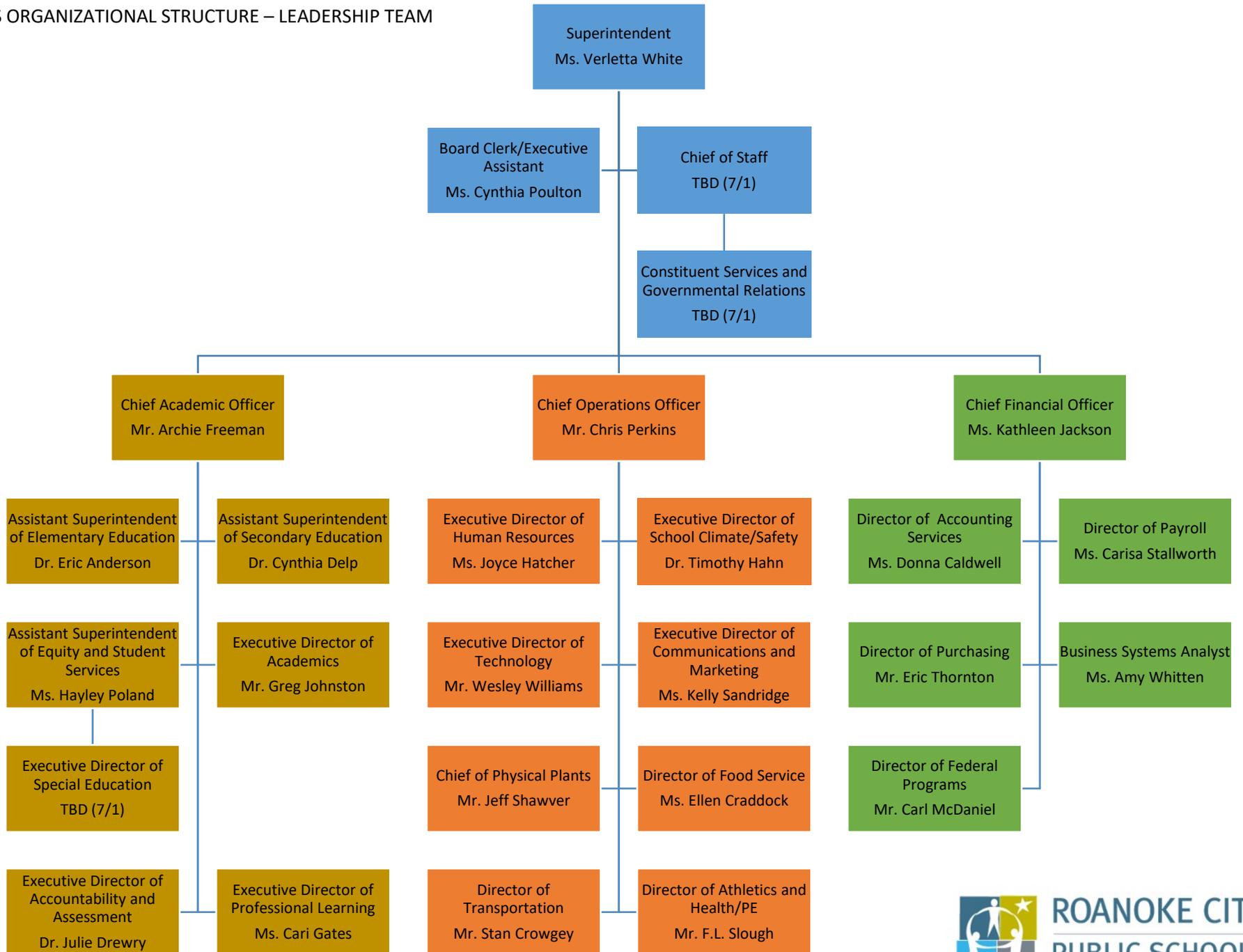
**Superintendent Verletta White**



The School Division's executive leadership team for 2020-21 includes the administrators listed below. The Organizational Chart on the following page is the current chart as of this document's printing in June 2021.

Mr. Archie Freeman – Chief Academic Officer  
Mr. Chris Perkins – Chief Operations Officer  
Mrs. Kathleen Jackson - Chief Financial Officer  
Dr. Eric Anderson – Assistant Superintendent of Elementary Education  
Dr. Cynthia Delp – Assistant Superintendent of Secondary Education  
Mrs. Hayley Poland – Assistant Superintendent of Equity and Student Services  
Mr. Greg Johnston – Executive Director of Academics  
Dr. Julie Drewry – Executive Director of Accountability and Assessment  
Ms. Cari Gates – Executive Director of Professional Learning  
Mrs. Joyce Hatcher – Executive Director of Human Resources  
Dr. Timothy Hahn – Executive Director of School Climate and Safety  
Ms. Kelly Sandridge – Executive Director of Communications and Marketing  
Mr. Wesley Williams – Executive Director of Technology

RCPS ORGANIZATIONAL STRUCTURE – LEADERSHIP TEAM





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 2020–2021.

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



A handwritten signature in black ink that reads 'Claire Hertz'.

Claire Hertz, SFO  
President

A handwritten signature in black ink that reads 'David J. Lewis'.

David J. Lewis  
Executive Director

## Budget Process and Timeline

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

The Code of Virginia requires school division superintendents to develop an itemized budget to be presented to and adopted by the School Board each year (§ 22.1-92). That same code requires the School Board to in turn submit that budget to the governing body, in this case, the City of Roanoke. The Code of Virginia § 22.1-93 requires that the city approve its budget for educational purposes by May 15, or within 30 days of receiving an estimate of state funds for public education, whichever is later. In order to meet its obligations under this state timeline, the City of Roanoke requires by City Code § 33 that the School Board (and other boards and departments) provide a budget estimate to the city manager no later than March 15. 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 DB requires that a categorical budget for the next fiscal year be adopted by the School Board by March 14 of the current fiscal year, in order to ensure that RCPS can meet the city's March 15 deadline. Policy DB also establishes the school division's fiscal year as beginning July 1 and ending June 30 of the following June.

### *Budget Classifications*

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

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

The School Board reports the following major governmental funds:

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

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

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

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

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

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

Revenue is budgeted by revenue source using the following categories:

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

- CHARGES FOR SERVICES includes anticipated revenue from cafeteria sales, tuition paid by other school divisions for regional special education classes hosted by RCPS, and payments for summer school classes
- ATHLETICS includes anticipated gate receipts from athletic events throughout the year.
- OTHER REVENUE encompasses all other sources of revenue, which can vary from year to year. This can include interest income, donations, and prior year refunds or rebates.

*Budget Development Timeline*

Budget development begins each fall with a review of the cost implications of various potential employee salary increases, and the solicitation of non-personnel budget requests from budget managers. 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 2021-22 marks the second year of the new biennium. The Virginia General Assembly convened its regular session on January 13, 2021, and the Governor’s proposed amended budget went to both houses for action. Differences were worked out fairly quickly, and the General Assembly adopted the final changes to the 2020-2022 budget on February 27, 2021. The Governor approved the final budget on April 7, 2021. Many changes to the budget were made throughout 2020-21 as the COVID-19 pandemic progressed. Importantly, provisions were added for both 2020-21 and 2021-22 to hold school divisions harmless from enrollment reductions that resulted from the pandemic. Most state funding for public schools is calculated as a per pupil amount multiplied by the school division’s funded Average Daily Membership (ADM). This will help RCPS in 2021-22. Though the pandemic’s influence appears to be waning, it is still difficult to predict how or when the school division will bounce back.

Roanoke City Council similarly reviews revenue adjustments throughout its budget process leading up to the June 21, 2021 scheduled budget adoption. 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; for the 2021-22 budget, that date is June 8, 2021.



Fiscal Year 2021-2022 Budget

All Funds

FUND	FY 2021-22 Budget
GENERAL FUND	\$201,793,504
GRANTS FUND	\$42,295,547
FOOD SERVICES FUND	\$9,952,844
<b>TOTAL ALL FUNDS</b>	<b>\$254,041,895</b>

2021-2022 Roanoke City Public Schools Categorical Budget

REVENUE CATEGORY	PROPOSED BUDGET FY 2021-22
STATE	\$90,211,203
STATE SALES TAX	17,843,231
TOTAL STATE REVENUE	108,054,434
OTHER REVENUE	1,150,000
TOTAL NON-CITY	109,204,434
CITY FUNDS	85,768,502
TOTAL ATHLETICS REVENUE	100,000
TOTAL OPERATING REVENUE	195,072,936
INTERFUND TRANSFER FROM FOOD SERVICE	300,000
INTERFUND TRANSFER FROM GRANTS FUND	1,000,000
TOTAL GENERAL FUND BEFORE USE OF FUND BALANCE	196,372,936
FUNDS REQUIRED FROM UNASSIGNED FUND BALANCE	5,420,568
<b>TOTAL GENERAL FUND REVENUE BUDGET</b>	<b>\$201,793,504</b>

FOOD SERVICES FUND	
Food Services Revenue	9,752,844
FUNDS REQUIRED FROM FUND BALANCE	200,000
<b>TOTAL FOOD SERVICE FUND</b>	<b>9,952,844</b>
<b>GRAND TOTAL FUNDS</b>	<b>\$211,746,348</b>

GRANTS FUND	
Grant/Restricted Sources Revenue	38,462,685
Transfers from General Fund - Local Match	3,832,862
<b>TOTAL GRANTS FUND</b>	<b>42,295,547</b>
<b>GRAND TOTAL FUNDS</b>	<b>\$254,041,895</b>

EXPENDITURE CATEGORY	PROPOSED BUDGET FY 2021-22
Instruction	
Expenditures	\$130,449,404
Transfers to Grant Fund-Local Share	3,698,062
	134,147,466
Administration, Attendance, Health and Technology	
Expenditures	17,879,302
Transfers to/from Grant Fund-Local Share/Indirect	134,800
	18,014,102
Transportation	
Expenditures	10,997,632
Transfers to Grant Fund-Local Share	0
	10,997,632
Operations and Facilities	
Expenditures	23,433,716
Transfers to Grant Fund-Local Share	0
	23,433,716
Debt Service	
Expenditures	13,055,195
Transfers from Grant Fund-Restricted Share	(12,843)
	13,042,352
<b>Subtotal - General Fund (Excluding Athletics)</b>	<b>199,635,268</b>
Athletics	2,158,236
<b>TOTAL GENERAL FUND EXPENDITURE BUDGET</b>	<b>\$201,793,504</b>

FOOD SERVICES FUND	
Expenditures	9,652,844
Transfers to General Fund - Indirect Costs	300,000
<b>TOTAL FOOD SERVICE FUND</b>	<b>9,952,844</b>
<b>GRAND TOTAL FUNDS</b>	<b>\$211,746,348</b>

GRANTS FUND	
Expenditures	41,295,547
Transfers to General Fund - Indirect Costs	1,000,000
<b>TOTAL GRANTS FUND</b>	<b>42,295,547</b>
<b>GRAND TOTAL FUNDS</b>	<b>\$254,041,895</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 new format in which all transfers are clearly identified. The total budget, Operating Fund Budget, restricted Grants Fund Budget, and Food Services Fund Budget are outlined by state-defined category and object code.

ROANOKE CITY PUBLIC SCHOOLS  
2021-22 TOTAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	AMENDED BUDGET FY 2020-21	PROPOSED BUDGET FY 2021-22	FORECASTED BUDGET FY 2022-23	FORECASTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25
<b>REVENUE SOURCES:</b>								
CITY OF ROANOKE	\$ 80,922,413	\$ 83,620,493	\$ 83,048,279	\$ 82,788,981	\$ 85,768,502	\$ 87,041,428	\$ 88,333,246	\$ 89,644,236
COMMONWEALTH OF VIRGINIA	91,828,510	95,685,773	99,979,094	104,704,622	114,217,163	119,559,473	125,006,095	131,945,924
FEDERAL GOVERNMENT	22,677,812	23,340,443	22,526,415	28,421,913	40,234,398	60,247,595	43,228,485	24,163,268
OTHER AGENCIES	611,218	675,124	671,300	657,810	657,810	670,966	684,386	698,073
CHARGES FOR SERVICES	6,240,713	6,278,092	6,372,855	6,877,644	1,410,592	1,428,001	1,445,671	1,463,606
ATHLETICS	197,842	179,868	174,832	100,000	100,000	101,000	102,010	103,030
OTHER REVENUE	1,259,303	1,528,371	1,224,603	900,000	900,000	1,250,000	1,250,000	1,250,000
<b>TOTAL REVENUES</b>	<b>\$ 203,737,811</b>	<b>\$ 211,308,164</b>	<b>\$ 213,997,378</b>	<b>\$ 224,450,970</b>	<b>\$ 243,288,465</b>	<b>\$ 270,298,463</b>	<b>\$ 260,049,893</b>	<b>\$ 249,268,137</b>
<b>EXPENDITURE CATEGORY AND OBJECT:</b>								
<b>INSTRUCTION:</b>								
PERSONNEL	\$ 81,938,888	\$ 83,972,122	\$ 84,682,042	\$ 88,303,727	\$ 93,225,605	\$ 99,953,703	\$ 102,055,460	\$ 99,815,815
PERSONNEL BENEFITS	37,647,200	41,329,796	41,698,639	42,903,086	46,751,362	49,995,028	51,396,705	51,071,237
PURCHASED SERVICES	13,572,076	14,596,384	13,325,171	15,571,034	9,521,037	11,282,608	11,058,946	9,355,642
INTERNAL SERVICES	37,207	50,792	54,308	152,500	83,700	74,266	76,917	79,785
OTHER CHARGES	1,568,811	1,070,037	775,294	954,382	1,084,482	1,180,320	1,207,713	1,123,492
MATERIALS AND SUPPLIES	3,370,658	3,920,806	3,113,868	5,615,055	6,918,642	11,602,709	9,035,209	7,038,402
CAPITAL OUTLAY	1,155,165	1,002,570	933,283	1,743,902	1,514,878	6,618,019	1,179,675	1,205,603
<b>TOTAL INSTRUCTION</b>	<b>139,290,005</b>	<b>145,942,507</b>	<b>144,582,605</b>	<b>155,243,686</b>	<b>159,099,706</b>	<b>180,706,653</b>	<b>176,010,625</b>	<b>169,689,976</b>
<b>ADMINISTRATION, ATTENDANCE, &amp; HEALTH:</b>								
PERSONNEL	4,688,958	5,181,000	5,159,872	5,855,463	6,813,803	7,051,333	7,282,055	7,680,125
PERSONNEL BENEFITS	1,835,048	2,133,963	2,187,877	3,061,497	3,516,836	3,639,533	3,758,752	3,901,476
PURCHASED SERVICES	2,230,855	3,396,062	3,727,134	2,931,518	3,190,168	3,300,600	3,408,039	3,536,660
INTERNAL SERVICES	11,615	13,052	12,120	14,300	16,400	16,974	17,532	18,201
OTHER CHARGES	1,213,077	906,501	878,582	1,324,764	2,220,032	2,297,600	2,373,066	2,463,411
MATERIALS AND SUPPLIES	1,231,104	1,259,722	1,290,827	1,513,276	1,608,905	1,662,484	1,714,611	1,777,016
CAPITAL OUTLAY	1,241,286	1,652,158	1,715,645	1,660,275	1,351,195	1,552,687	1,575,972	1,603,848
<b>TOTAL ADMIN, ATTENDANCE, &amp; HEALTH</b>	<b>12,451,943</b>	<b>14,542,458</b>	<b>14,972,057</b>	<b>16,361,093</b>	<b>18,717,339</b>	<b>19,521,211</b>	<b>20,130,027</b>	<b>20,980,737</b>
<b>TRANSPORTATION:</b>								
PERSONNEL	173,511	184,117	189,890	185,759	199,719	206,709	213,510	220,534
PERSONNEL BENEFITS	134,726	315,256	71,701	81,150	85,438	88,428	91,337	94,820
PURCHASED SERVICES	9,875,507	10,554,858	9,572,105	9,848,938	10,891,676	11,173,359	10,997,111	11,249,788
INTERNAL SERVICES	-	3	-	-	-	-	-	-
OTHER CHARGES	20,915	7,345	1,753	7,400	2,475	2,562	2,646	2,747
MATERIALS AND SUPPLIES	566,201	617,712	503,300	730,892	636,924	659,216	680,904	706,868
CAPITAL OUTLAY	24,937	115,743	0	350,000	25,000	5,000	5,100	5,202
<b>TOTAL TRANSPORTATION</b>	<b>10,795,797</b>	<b>11,795,034</b>	<b>10,338,749</b>	<b>11,204,139</b>	<b>11,841,232</b>	<b>12,135,274</b>	<b>11,990,608</b>	<b>12,279,959</b>
<b>OPERATIONS &amp; FACILITIES:</b>								
PERSONNEL	5,691,442	6,405,061	6,190,788	6,636,661	7,150,632	7,400,098	7,642,491	7,997,551
PERSONNEL BENEFITS	2,540,233	3,011,801	2,726,372	3,550,822	3,643,666	3,770,590	3,893,840	4,041,390
PURCHASED SERVICES	1,476,212	2,515,970	1,997,822	2,337,053	13,014,874	3,162,264	2,870,691	2,720,566
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	4,482,828	4,458,802	3,893,372	4,252,373	3,842,424	4,027,973	4,157,105	4,356,390
MATERIALS AND SUPPLIES	979,683	1,162,295	1,056,918	1,511,508	1,707,728	1,869,094	1,917,296	1,571,001
CAPITAL OUTLAY	534,923	369,180	14,508,914	9,281,984	5,038,000	14,517,607	8,072,634	2,411,201
<b>TOTAL OPERATIONS &amp; FACILITIES</b>	<b>15,705,321</b>	<b>17,923,109</b>	<b>30,374,186</b>	<b>27,570,401</b>	<b>34,397,324</b>	<b>34,747,626</b>	<b>28,554,057</b>	<b>23,098,099</b>
<b>FOOD SERVICES:</b>								
PERSONNEL	136,470	133,176	165,729	197,953	232,579	236,068	239,609	243,203
PERSONNEL BENEFITS	88,710	49,564	42,974	104,559	104,415	105,981	107,571	109,185
PURCHASED SERVICES	8,173,959	8,510,036	8,191,629	9,021,000	8,950,000	8,947,315	9,148,932	9,354,946
INTERNAL SERVICES	2,484	2,393	2,280	3,500	3,000	3,045	3,091	3,137
OTHER CHARGES	21,036	22,585	21,414	23,650	16,100	16,342	16,587	16,836
MATERIALS AND SUPPLIES	60,180	61,123	47,458	29,450	46,750	47,451	48,163	48,885
CAPITAL OUTLAY	69,633	301,915	464,306	285,000	300,000	304,500	309,068	313,704
<b>TOTAL FOOD SERVICES</b>	<b>8,552,472</b>	<b>9,080,792</b>	<b>8,935,790</b>	<b>9,665,112</b>	<b>9,652,844</b>	<b>9,660,702</b>	<b>9,873,021</b>	<b>10,089,896</b>
<b>ATHLETICS:</b>								
PERSONNEL	801,608	820,309	804,494	843,137	862,904	893,106	922,489	957,665
PERSONNEL BENEFITS	172,704	144,393	135,676	148,219	144,137	149,182	154,090	159,966
PURCHASED SERVICES	399,733	432,769	247,903	465,745	532,500	551,138	569,270	610,262
INTERNAL SERVICES	1,124	1,440	149	2,539	4,500	4,658	4,811	4,994
OTHER CHARGES	195,222	188,680	109,517	179,528	200,220	207,228	214,046	222,208
MATERIALS AND SUPPLIES	263,770	291,447	241,902	311,084	373,975	387,064	399,798	415,043
CAPITAL OUTLAY	36,531	44,603	64,294	12,500	40,000	41,400	42,762	44,393
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
<b>TOTAL ATHLETICS</b>	<b>1,870,692</b>	<b>1,923,641</b>	<b>1,603,935</b>	<b>1,962,752</b>	<b>2,158,236</b>	<b>2,233,776</b>	<b>2,307,266</b>	<b>2,414,531</b>
<b>DEBT SERVICE:</b>								
PAYMENT FOR DEBT SERVICE	13,867,098	13,244,672	12,700,743	12,640,875	13,042,352	11,293,221	11,184,289	10,714,939
<b>TOTAL DEBT SERVICE</b>	<b>13,867,098</b>	<b>13,244,672</b>	<b>12,700,743</b>	<b>12,640,875</b>	<b>13,042,352</b>	<b>11,293,221</b>	<b>11,184,289</b>	<b>10,714,939</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 202,533,328</b>	<b>\$ 214,452,213</b>	<b>\$ 223,508,065</b>	<b>\$ 234,648,058</b>	<b>\$ 248,909,033</b>	<b>\$ 270,298,463</b>	<b>\$ 260,049,893</b>	<b>\$ 249,268,137</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ -	\$ -	\$ 17,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	5,490,331	5,895,951	5,061,998	5,128,683	5,132,862	5,193,965	5,240,791	5,303,935
TRANSFERS TO OTHER FUNDS	(5,490,331)	(5,895,951)	(5,061,998)	(5,128,683)	(5,132,862)	(5,193,965)	(5,240,791)	(5,303,935)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE:</b>								
BEGINNING BALANCE	\$ 25,181,961	\$ 26,386,444	\$ 23,242,395	\$ 30,731,708	\$ 20,534,620	\$ 14,914,052	\$ 14,914,052	\$ 14,914,052
INCREASE/(DECREASE) OF FUND BALANCE	1,204,483	(3,144,049)	7,489,313	(10,197,088)	(5,620,568)	-	-	-
<b>TOTAL FUND BALANCE, END OF YEAR</b>	<b>\$ 26,386,444</b>	<b>\$ 23,242,395</b>	<b>\$ 30,731,708</b>	<b>\$ 20,534,620</b>	<b>\$ 14,914,052</b>	<b>\$ 14,914,052</b>	<b>\$ 14,914,052</b>	<b>\$ 14,914,052</b>

ROANOKE CITY PUBLIC SCHOOLS  
2021-22 OPERATING FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	AMENDED BUDGET FY 2020-21	PROPOSED BUDGET FY 2021-22	FORECASTED BUDGET FY 2022-23	FORECASTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25
<b>REVENUE SOURCES:</b>								
CITY OF ROANOKE	\$ 80,922,413	\$ 83,620,493	\$ 83,048,279	\$ 82,788,981	\$ 85,768,502	\$ 87,041,428	\$ 88,333,246	\$ 89,644,236
COMMONWEALTH OF VIRGINIA	83,823,968	86,915,004	91,934,851	97,593,508	108,054,434	113,167,091	118,521,656	125,366,971
FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	252,705	251,115	82,219	250,000	250,000	250,000	250,000	250,000
ATHLETICS	197,842	179,868	174,832	100,000	100,000	101,000	102,010	103,030
OTHER REVENUE	509,303	1,397,213	1,215,851	900,000	900,000	1,250,000	1,250,000	1,250,000
<b>TOTAL REVENUES</b>	<b>\$ 165,706,231</b>	<b>\$ 172,363,693</b>	<b>\$ 176,456,032</b>	<b>\$ 181,632,489</b>	<b>\$ 195,072,936</b>	<b>\$ 201,809,519</b>	<b>\$ 208,456,912</b>	<b>\$ 216,614,237</b>
<b>EXPENDITURE CATEGORY AND OBJECT:</b>								
<b>INSTRUCTION:</b>								
PERSONNEL	\$ 67,741,063	\$ 69,413,666	\$ 70,942,237	\$ 72,408,052	\$ 76,846,544	\$ 79,536,173	\$ 82,152,913	\$ 85,729,949
PERSONNEL BENEFITS	31,714,428	35,130,464	35,390,714	36,407,786	39,409,199	40,788,520	42,130,463	44,028,381
PURCHASED SERVICES	6,431,245	6,366,570	5,584,465	6,830,991	7,371,441	7,629,441	7,880,450	8,180,947
INTERNAL SERVICES	32,342	41,001	50,462	60,300	69,600	72,036	74,406	77,243
OTHER CHARGES	602,125	542,678	478,087	696,407	806,707	834,942	862,412	895,297
MATERIALS AND SUPPLIES	2,068,414	2,344,913	2,351,383	3,313,183	5,478,028	5,669,759	5,856,294	6,079,606
CAPITAL OUTLAY	241,311	193,511	238,538	380,725	467,885	484,261	500,193	519,266
<b>TOTAL INSTRUCTION</b>	<b>108,830,928</b>	<b>114,032,803</b>	<b>115,035,886</b>	<b>120,097,444</b>	<b>130,449,404</b>	<b>135,015,132</b>	<b>139,457,131</b>	<b>145,510,689</b>
<b>ADMINISTRATION, ATTENDANCE, &amp; HEALTH:</b>								
PERSONNEL	4,647,783	5,134,447	5,121,745	5,808,332	6,775,676	7,012,825	7,243,547	7,641,617
PERSONNEL BENEFITS	1,818,934	2,116,489	2,172,200	3,046,373	3,501,149	3,623,689	3,742,908	3,885,632
PURCHASED SERVICES	2,194,830	3,295,117	3,673,686	2,896,536	3,155,186	3,265,618	3,373,057	3,501,678
INTERNAL SERVICES	11,615	13,052	12,120	14,300	16,400	16,974	17,532	18,201
OTHER CHARGES	1,192,626	898,066	866,840	1,320,962	2,216,230	2,293,798	2,369,264	2,459,609
MATERIALS AND SUPPLIES	1,116,429	1,200,478	1,177,798	1,399,111	1,530,836	1,584,415	1,636,542	1,698,947
CAPITAL OUTLAY	352,012	895,958	769,881	978,425	683,825	707,759	731,044	758,920
<b>TOTAL ADMIN, ATTENDANCE, &amp; HEALTH</b>	<b>11,334,229</b>	<b>13,553,607</b>	<b>13,794,270</b>	<b>15,464,039</b>	<b>17,879,302</b>	<b>18,505,078</b>	<b>19,113,894</b>	<b>19,964,604</b>
<b>TRANSPORTATION:</b>								
PERSONNEL	173,511	184,117	189,890	185,759	199,719	206,709	213,510	220,534
PERSONNEL BENEFITS	134,726	315,256	71,701	81,150	85,438	88,428	91,337	94,820
PURCHASED SERVICES	9,875,507	10,554,858	9,572,105	9,848,938	10,048,076	10,399,759	10,741,911	11,249,788
INTERNAL SERVICES	-	3	-	-	-	-	-	-
OTHER CHARGES	20,915	7,345	1,753	7,400	2,475	2,562	2,646	2,747
MATERIALS AND SUPPLIES	566,201	617,712	503,300	730,892	636,924	659,216	680,904	706,868
CAPITAL OUTLAY	24,937	115,743	-	350,000	25,000	5,000	5,100	5,202
<b>TOTAL TRANSPORTATION</b>	<b>10,795,797</b>	<b>11,795,034</b>	<b>10,338,749</b>	<b>11,204,139</b>	<b>10,997,632</b>	<b>11,361,674</b>	<b>11,735,408</b>	<b>12,279,959</b>
<b>OPERATIONS &amp; FACILITIES:</b>								
PERSONNEL	5,659,416	6,370,790	6,158,225	6,604,418	7,118,389	7,367,533	7,609,925	7,964,986
PERSONNEL BENEFITS	2,516,245	2,987,820	2,701,774	3,526,675	3,619,519	3,746,202	3,869,452	4,017,002
PURCHASED SERVICES	1,476,212	2,514,855	1,997,306	2,335,553	2,450,014	2,535,764	2,619,191	2,719,066
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	4,434,025	4,399,755	3,850,295	4,206,373	3,792,244	3,924,973	4,054,105	4,313,390
MATERIALS AND SUPPLIES	979,683	1,161,525	1,056,918	1,511,508	1,415,550	1,465,094	1,513,296	1,571,001
CAPITAL OUTLAY	534,923	369,180	14,508,914	9,281,984	5,038,000	1,767,607	2,322,634	2,411,201
<b>TOTAL OPERATIONS &amp; FACILITIES</b>	<b>15,600,504</b>	<b>17,803,925</b>	<b>30,273,432</b>	<b>27,466,511</b>	<b>23,433,716</b>	<b>20,807,173</b>	<b>21,988,603</b>	<b>22,996,646</b>
<b>ATHLETICS:</b>								
PERSONNEL	801,608	820,309	804,494	843,137	862,904	893,106	922,489	957,665
PERSONNEL BENEFITS	172,704	144,393	135,676	148,219	144,137	149,182	154,090	159,966
PURCHASED SERVICES	399,733	432,769	247,903	465,745	532,500	551,138	569,270	610,262
INTERNAL SERVICES	1,124	1,440	149	2,539	4,500	4,658	4,811	4,994
OTHER CHARGES	195,222	188,680	109,517	179,528	200,220	207,228	214,046	222,208
MATERIALS AND SUPPLIES	263,770	291,447	241,082	311,084	373,975	387,064	399,798	415,043
CAPITAL OUTLAY	36,531	44,603	64,294	12,500	40,000	41,400	42,762	44,393
<b>TOTAL ATHLETICS</b>	<b>1,870,692</b>	<b>1,923,641</b>	<b>1,603,115</b>	<b>1,962,752</b>	<b>2,158,236</b>	<b>2,233,776</b>	<b>2,307,266</b>	<b>2,414,531</b>
<b>DEBT SERVICE:</b>								
PAYMENT FOR DEBT SERVICE	13,867,098	13,244,672	12,700,743	12,640,875	13,042,352	11,293,221	11,184,289	10,714,939
<b>TOTAL DEBT SERVICE</b>	<b>13,867,098</b>	<b>13,244,672</b>	<b>12,700,743</b>	<b>12,640,875</b>	<b>13,042,352</b>	<b>11,293,221</b>	<b>11,184,289</b>	<b>10,714,939</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 162,299,248</b>	<b>\$ 172,353,682</b>	<b>\$ 183,746,195</b>	<b>\$ 188,835,760</b>	<b>\$ 197,960,642</b>	<b>\$ 199,216,054</b>	<b>\$ 205,786,591</b>	<b>\$ 213,881,368</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ -	\$ -	\$ 17,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	1,507,390	1,191,845	1,314,566	1,192,433	1,300,000	1,300,250	1,285,235	1,285,533
TRANSFERS TO OTHER FUNDS	(3,982,940)	(4,717,489)	(3,747,432)	(3,936,250)	(3,832,862)	(3,893,715)	(3,955,556)	(4,018,402)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (2,475,550)</b>	<b>\$ (3,525,644)</b>	<b>\$ 14,567,134</b>	<b>\$ (2,743,817)</b>	<b>\$ (2,532,862)</b>	<b>\$ (2,593,465)</b>	<b>\$ (2,670,321)</b>	<b>\$ (2,732,869)</b>
<b>FUND BALANCE:</b>								
BEGINNING BALANCE	\$ 22,080,210	\$ 23,011,643	\$ 19,496,010	\$ 26,772,981	\$ 16,825,893	\$ 11,405,325	\$ 11,405,325	\$ 11,405,325
INCREASE/(DECREASE) OF FUND BALANCE	931,433	(3,515,633)	7,276,971	(9,947,088)	(5,420,568)	-	-	-
<b>TOTAL OPERATING FUND BALANCE, END OF YEAR</b>	<b>\$ 23,011,643</b>	<b>\$ 19,496,010</b>	<b>\$ 26,772,981</b>	<b>\$ 16,825,893</b>	<b>\$ 11,405,325</b>	<b>\$ 11,405,325</b>	<b>\$ 11,405,325</b>	<b>\$ 11,405,325</b>

ROANOKE CITY PUBLIC SCHOOLS  
2021-22 GRANT FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	AMENDED BUDGET FY 2020-21	PROPOSED BUDGET FY 2021-22	FORECASTED BUDGET FY 2022-23	FORECASTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25
<b>REVENUE SOURCES:</b>								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	7,780,140	8,531,866	7,801,222	6,886,175	5,921,767	6,146,680	6,233,904	6,323,490
FEDERAL GOVERNMENT	14,558,874	14,491,037	13,834,055	19,609,060	31,409,996	51,230,387	34,014,258	14,747,718
OTHER AGENCIES	611,218	675,124	671,300	657,810	657,810	670,966	684,386	698,073
CHARGES FOR SERVICES	5,205,826	5,362,910	5,777,885	5,950,324	473,112	480,209	487,412	494,723
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	750,000	131,158	8,752	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 28,906,058</b>	<b>\$ 29,192,095</b>	<b>\$ 28,093,214</b>	<b>\$ 33,103,369</b>	<b>\$ 38,462,685</b>	<b>\$ 58,528,242</b>	<b>\$ 41,419,960</b>	<b>\$ 22,264,004</b>
<b>EXPENDITURE CATEGORY AND OBJECT:</b>								
<b>INSTRUCTION:</b>								
PERSONNEL	\$ 14,197,825	\$ 14,558,456	\$ 13,739,805	\$ 15,895,675	\$ 16,379,061	\$ 20,417,530	\$ 19,902,547	\$ 14,085,866
PERSONNEL BENEFITS	5,932,772	6,199,332	6,307,925	6,495,300	7,342,163	9,206,508	9,266,242	7,042,856
PURCHASED SERVICES	7,140,831	8,229,814	7,740,706	8,740,043	2,149,596	3,653,167	3,178,496	1,174,695
INTERNAL SERVICES	4,865	9,791	3,846	92,200	14,100	2,230	2,511	2,542
OTHER CHARGES	966,686	527,359	297,207	257,975	277,775	345,378	345,301	228,195
MATERIALS AND SUPPLIES	1,302,244	1,575,893	762,485	2,301,872	1,440,614	5,932,950	3,178,915	958,796
CAPITAL OUTLAY	913,854	809,059	694,745	1,363,177	1,046,993	6,133,758	679,482	686,337
<b>TOTAL INSTRUCTION</b>	<b>30,459,077</b>	<b>31,909,704</b>	<b>29,546,719</b>	<b>35,146,242</b>	<b>28,650,302</b>	<b>45,691,521</b>	<b>36,553,494</b>	<b>24,179,287</b>
<b>ADMINISTRATION, ATTENDANCE, &amp; HEALTH:</b>								
PERSONNEL	41,175	46,553	38,127	47,131	38,127	38,508	38,508	38,508
PERSONNEL BENEFITS	16,114	17,474	15,677	15,124	15,687	15,844	15,844	15,844
PURCHASED SERVICES	36,025	100,945	53,448	34,982	34,982	34,982	34,982	34,982
OTHER CHARGES	20,451	8,435	11,742	3,802	3,802	3,802	3,802	3,802
MATERIALS AND SUPPLIES	114,675	59,244	113,029	114,165	78,069	78,069	78,069	78,069
CAPITAL OUTLAY	889,274	756,200	945,764	681,850	667,370	844,928	844,928	844,928
<b>TOTAL ADMIN, ATTENDANCE, &amp; HEALTH</b>	<b>1,117,714</b>	<b>988,851</b>	<b>1,177,787</b>	<b>897,054</b>	<b>838,037</b>	<b>1,016,133</b>	<b>1,016,133</b>	<b>1,016,133</b>
<b>TRANSPORTATION:</b>								
PURCHASED SERVICES	-	-	-	-	843,600	773,600	255,200	-
<b>TOTAL TRANSPORTATION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>843,600</b>	<b>773,600</b>	<b>255,200</b>	<b>-</b>
<b>OPERATIONS &amp; FACILITIES:</b>								
PERSONNEL	32,026	34,271	32,563	32,243	32,243	32,565	32,566	32,565
PERSONNEL BENEFITS	23,988	23,981	24,598	24,147	24,147	24,388	24,388	24,388
PURCHASED SERVICES	-	1,115	516	1,500	10,564,860	626,500	251,500	1,500
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	48,803	59,047	43,077	46,000	50,180	103,000	103,000	43,000
MATERIALS AND SUPPLIES	-	770	-	-	292,178	404,000	404,000	-
CAPITAL OUTLAY	-	-	-	-	-	12,750,000	5,750,000	-
<b>TOTAL OPERATIONS &amp; FACILITIES</b>	<b>104,817</b>	<b>119,184</b>	<b>100,754</b>	<b>103,890</b>	<b>10,963,608</b>	<b>13,940,453</b>	<b>6,565,454</b>	<b>101,453</b>
<b>ATHLETICS:</b>								
MATERIALS AND SUPPLIES	-	-	820	-	-	-	-	-
<b>TOTAL ATHLETICS</b>	<b>-</b>	<b>-</b>	<b>820</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 31,681,608</b>	<b>\$ 33,017,739</b>	<b>\$ 30,826,080</b>	<b>\$ 36,147,186</b>	<b>\$ 41,295,547</b>	<b>\$ 61,421,707</b>	<b>\$ 44,390,281</b>	<b>\$ 25,296,873</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	3,982,941	4,704,106	3,747,432	3,936,250	3,832,862	3,893,715	3,955,556	4,018,402
TRANSFERS TO OTHER FUNDS	(1,207,391)	(878,462)	(1,014,566)	(892,433)	(1,000,000)	(1,000,250)	(985,235)	(985,533)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 2,775,550</b>	<b>\$ 3,825,644</b>	<b>\$ 2,732,866</b>	<b>\$ 3,043,817</b>	<b>\$ 2,832,862</b>	<b>\$ 2,893,465</b>	<b>\$ 2,970,321</b>	<b>\$ 3,032,869</b>

ROANOKE CITY PUBLIC SCHOOLS  
2021-22 FOOD SERVICE  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	AMENDED BUDGET FY 2020-21	PROPOSED BUDGET FY 2021-22	FORECASTED BUDGET FY 2022-23	FORECASTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25
<b>REVENUE SOURCES:</b>								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	224,402	238,903	243,021	224,939	240,962	245,702	250,535	255,463
FEDERAL GOVERNMENT	8,118,938	8,849,406	8,692,360	8,812,853	8,824,402	9,017,208	9,214,227	9,415,550
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	782,182	664,067	512,751	677,320	687,480	697,792	708,259	718,883
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 9,125,522</b>	<b>\$ 9,752,376</b>	<b>\$ 9,448,132</b>	<b>\$ 9,715,112</b>	<b>\$ 9,752,844</b>	<b>\$ 9,960,702</b>	<b>\$ 10,173,021</b>	<b>\$ 10,389,896</b>
<b>EXPENDITURE CATEGORY AND OBJECT:</b>								
<b>FOOD SERVICES:</b>								
PERSONNEL	\$ 136,470	\$ 133,176	\$ 165,729	\$ 197,953	\$ 232,579	\$ 236,068	\$ 239,609	\$ 243,203
PERSONNEL BENEFITS	88,710	49,564	42,974	104,559	104,415	105,981	107,571	109,185
PURCHASED SERVICES	8,173,959	8,510,036	8,191,629	9,021,000	8,950,000	8,947,315	9,148,932	9,354,946
INTERNAL SERVICES	2,484	2,393	2,280	3,500	3,000	3,045	3,091	3,137
OTHER CHARGES	21,036	22,585	21,414	23,650	16,100	16,342	16,587	16,836
MATERIALS AND SUPPLIES	60,180	61,123	47,458	29,450	46,750	47,451	48,163	48,885
CAPITAL OUTLAY	69,633	301,915	464,306	285,000	300,000	304,500	309,068	313,704
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
<b>TOTAL FOOD SERVICES</b>	<b>8,552,472</b>	<b>9,080,792</b>	<b>8,935,790</b>	<b>9,665,112</b>	<b>9,652,844</b>	<b>9,660,702</b>	<b>9,873,021</b>	<b>10,089,896</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,552,472</b>	<b>\$ 9,080,792</b>	<b>\$ 8,935,790</b>	<b>\$ 9,665,112</b>	<b>\$ 9,652,844</b>	<b>\$ 9,660,702</b>	<b>\$ 9,873,021</b>	<b>\$ 10,089,896</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	\$ 3,101,751	\$ 3,374,801	\$ 3,746,385	\$ 3,958,727	\$ 3,708,727	\$ 3,508,727	\$ 3,508,727	\$ 3,508,727
INCREASE/(DECREASE) OF FUND BALANCE	273,050	371,584	212,342	(250,000)	(200,000)	-	-	-
<b>TOTAL FOOD SERVICE FUND BALANCE, END OF YEAR</b>	<b>\$ 3,374,801</b>	<b>\$ 3,746,385</b>	<b>\$ 3,958,727</b>	<b>\$ 3,708,727</b>	<b>\$ 3,508,727</b>	<b>\$ 3,508,727</b>	<b>\$ 3,508,727</b>	<b>\$ 3,508,727</b>

## Budget Highlights

The COVID-19 (Coronavirus) pandemic that began to impact the United States in early 2020 significantly impacted the development of the 2020-21 budget, as well as actual financial activity throughout that year. The Commonwealth of Virginia adjusted the state budget twice during the fiscal year, both times impacting state funding for public education. Fortunately, revenues were not as negatively impacted by the pandemic as feared, and efforts were made at the state level to hold school divisions harmless from other factors that could negatively impact funding (namely, a drop in enrollment). Based on that better-than-expected experience, revenue projections for 2021-22 show an increase year-over-year at both the state and local level.

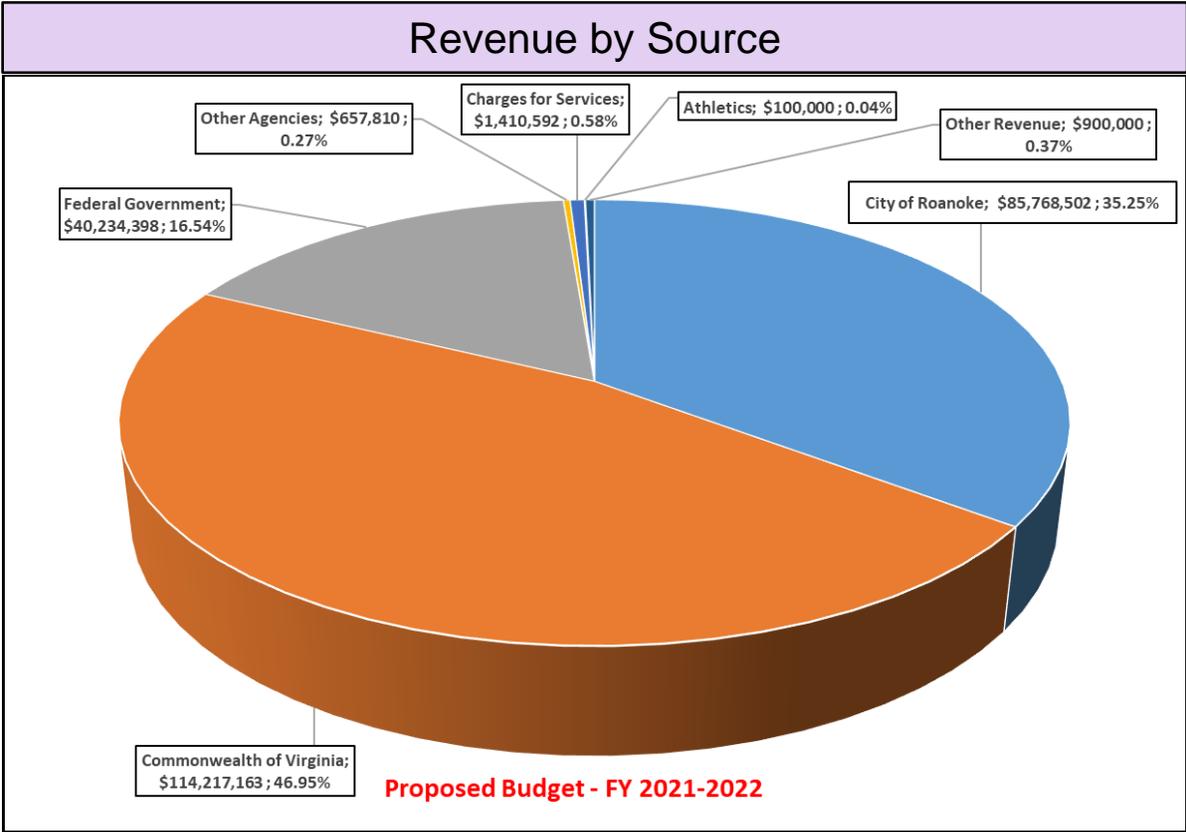
RCPS has been able to make great strides in academic improvement and achievement in large part because of the value placed on education by city leaders through the 40% revenue sharing formula in place for local funding of schools. Excluding local taxes specified for particular purposes, such as civic 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 for 2020-21. With actual experience outpacing projections, the city's revenue forecast for 2021-22 has been favorably impacted as well. The City of Roanoke funding for schools in 2021-22 is budgeted to be \$85,768,502 or \$2,979,521 (3.6%) above the 2020-21 adopted budget.

Federal funding for RCPS comes primarily in the form of entitlement grant funds, and all Federal funding is accounted for in the restricted Grants Fund or Food Services Fund. Projections for Fiscal Year (FY) 2022 grant awards do not vary significantly from prior years, with the exception of the addition of Elementary and Secondary Schools Emergency Relief (ESSER) pandemic relief funding, which has been awarded through three rounds of aid approved by Congress over the last 18 months. The main allocations of these ESSER funds have been directed to be distributed to school divisions using the same formula used in calculating Title I-A federal funding entitlements. RCPS often receives competitive grant awards, but it is the school division's practice not to budget for competitive grant revenue unless a multi-year grant award has been received.

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

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 flat in 2020-21. For 2021-22, RCPS is once again projecting minimal change in this area, with the exception of Charges for Service. The VDOE's shift away from a regional management model for special education low incidence populations in 2020-21 means that RCPS will no longer charge 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 Grant 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 Operating Fund from athletic events was reduced in 2020-21 due to the pandemic, and has been retained at that lower level for 2021-22 since it is still unknown whether, and to what extent, the pandemic may impact competitive play and the ability to have spectators at events in 2021-22. All other revenue not previously mentioned

encompasses sources that are challenging to predict, including proceeds from the sale of obsolete equipment and donations.



Personnel are the most important resource for Roanoke City Public Schools, and employee salaries and benefits consume the majority of the RCPS budget annually. Prior to COVID-19, RCPS was well positioned to implement intended raises in 2020-21, but the sharp reduction in projected revenues of almost \$8.5 million led RCPS to remove salary increases from the 2020-21 expenditure budget. Fortunately, with better-than-feared FY2020 year-end revenue, and Federal pandemic relief offsetting costs RCPS incurred delivering meals to students, RCPS was able to implement the intended 2020-21 raises in January 2021. Favorable revenue projections for 2021-22 from both the state and city have enabled RCPS to plan for additional raises beginning July 1, 2021. An average raise of 2.5% is planned in 2021-22.

The percentage-of-salary employer contribution towards the Virginia Retirement System (VRS) is established at the beginning of each new biennium. For the 2020-2022 biennium, the rate increased to 16.62%, compared to 15.68% in 2019-20. A small number of employees participate in the City of Roanoke’s retirement plan instead of VRS. That employer contribution decreased slightly from 13.89% in FY2021 to 13.74% in FY2022. 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 10% year-over-year for the plan year which will begin January 2022. This increase is expected to cost the school division an additional \$1.75 million across all funds.

Important strides were made by the school division's new superintendent during the 2020-21 school year to enhance the support available to our schools, particularly in the area of instructional leadership, by reorganizing Central Administration and adding school-level support positions to ensure all schools have at least a part-time assistant principal. The reorganization at the administrative level resulted in some changes to the budgetary structure at the cost center level.

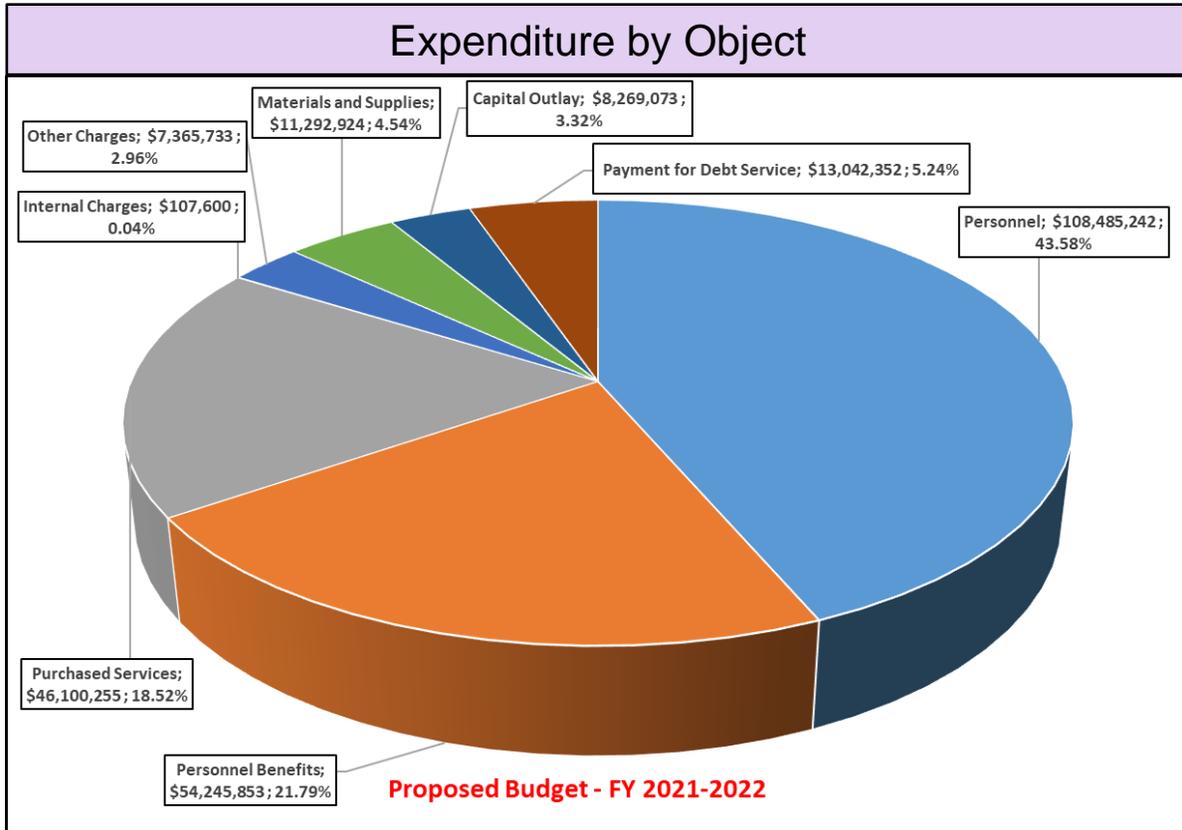
The budget for Pupil Transportation was increased through a budget amendment mid-way through 2020-21 given the need for additional bus routes to accommodate social distancing requirements. Fortunately, later in the year, additional ESSER Federal pandemic relief funds were awarded that could assist with these extra costs. The extent to which social distancing will have to be maintained into the 2021-22 school year is currently unknown, but the additional ESSER funding means that we do not have to count on the general fund budget to absorb the added cost of more bus routes should they be necessary. With the one-time cost of replacing bus radios, which was completed in 2020-21, removed, the transportation budget for 2021-22 is slightly less than the original 2020-21 budget.

The adjustments between cost centers due to the administrative reorganization noted above chiefly account for the year-over-year change in budgeted expenditures within the Administration, Attendance, Health, and Technology category. Student support specialists previously budgeted within the Discipline cost center that is part of the Instruction category are now part of the Accountability and Assessment budget. Other changes within this category net against one another, such as the separation of fiscal services from the Operational Central Administration cost center.

A notable budget increase is budgeted in the Operations and Maintenance area for 2021-22. This is due to an increased focus on capital maintenance planned for the coming year. While the City of Roanoke makes a portion of their annual debt issuance available for school capital projects, the school division also works to control its debt service commitment by budgeting some portion of capital maintenance within the General Fund budget. RCPS has plans to expand programs by consolidating the school division's administrative offices in a new building, thereby making an existing building that is adjacent to William Fleming High School available for a second career and technical education (CTE) center. Currently the shared CTE site is on the campus of Patrick Henry High School so Fleming students must use part of their instructional day to be transported between school sites to attend CTE courses. The new building being acquired that will make these shifts possible will need some renovation before it can be utilized to meet the school division's needs. It is the intent of the school division to budget for this work in 2021-22 and 2022-23, and reserve the capital funding from city bond issuances for meeting school building needs.

The Debt Service budget shows an increase year-over-year based on the expected principal and interest payments due on existing capital projects, the most 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 has used Bond Anticipation Notes (BANs) to align borrowing with the timing of capital projects in some recent prior years, but does not anticipate using BANs in 2021-22.

Costs associated with providing breakfast and lunch to students are budgeted to increase based on increased projected student participation now that all schools qualify to provide free breakfast and lunch to all student through the USDA CEP. Actual experience in 2020-21 fell far below budget due to the disruptions caused by the pandemic, but meal service is expected to return to normal levels in 2021-22 as a return to more normal full-time in-person instruction can be expected. Additional spending on capital equipment needs is also planned, using a portion of that fund's fund balance.



### Personnel Resources

The school division’s full and part-time positions, as experienced in three prior years (2017-18, 2018-19, and 2019-20), as projected for the current year (2020-21), and as budgeted for 2021-22, 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 2020-21 and 2021-22 include both filled and vacant budgeted positions.

Classifications	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Estimated	2021-2022 Budgeted
Administrator	112	115	121	141	150
Classified	643	640	664	642	716
Part-Time	137	216	229	107	127
Professional	1,220	1,189	1,240	1,263	1,300
School Board	7	7	7	7	7
<b>Total</b>	<b>2,119</b>	<b>2,167</b>	<b>2,261</b>	<b>2,160</b>	<b>2,300</b>

**Student Enrollment**

RCPS experienced slow growth in student enrollment in recent years, with 2019-20 being a notable exception. In 2017-18, after a fairly large increase in fall membership of 96 students year-over-year, spring Average Daily Membership (ADM) was a surprise when it came in less than the prior year. Though some reduction between fall and spring is typical, prior trends led to the expectation that the variance would be relatively small. In 2018-19, fall membership was fairly flat when compared to the prior year, but did not experience the significant decrease between fall and spring like occurred the year before. 2019-20 began, and continued, with a large increase in student membership compared to prior years. 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 12,828.

	Sept. 30 Membership	March 31 ADM
2016-17	12,836	12,825
2017-18	12,915	12,823
2018-19	12,921	12,898
2019-20	13,187	13,110
2020-21	12,915	12,828

It is difficult to know whether student enrollment will bounce back in 2021-22, but fortunately, in budget amendments approved by the General Assembly in 2020-21, provisions to hold school divisions harmless against the negative impacts on state funding that would result from enrollment loss were approved. Therefore, we are using the state projected RCPS 2021-22 ADM for budgeting purposes. From there, forecasted ADM for future budgeting reflects modest increases as follows:

	March 31 Forecasted ADM
2021-22	13,044
2022-23	13,100
2023-24	13,130
2024-25	13,150

**Budget Forecast**

The Commonwealth of Virginia adopts biennial budgets and 2021-22 is the second year in this two-year budget cycle. Projections of state funding for schools beyond 2021-22 will not be available until December 2021. As a result, RCPS utilized a modest increase projection for state revenues beyond FY2022. The City of Roanoke is also forecasting modest growth in coming years, after the setback expected from COVID-19. In keeping with recent year experience and the outlook of the City of Roanoke and Commonwealth of Virginia budget offices, the school division’s 2021-22 expenditure budget includes three-years of projections that reflect 8.59%, (3.79%), and (4.15%) year-over-year changes in 2022-23, 2023-24, and 2024-25 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. This has remained consistent at that rate since. During the five years' prior, the tax rate was \$1.19 per \$100.00. The tax levy has increased from \$80.9 million to \$90.8 million during the ten-year period. This also holds true for Public Service Corporations, however the tax levy increased from \$4.2 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 \$27.4 million to \$34.5 million during the ten-year period.

# ORGANIZATIONAL SECTION



ROANOKE CITY  
PUBLIC SCHOOLS

**Strong Students. Strong Schools. Strong City.**

## **ORGANIZATIONAL SECTION**

### **About Roanoke City Public Schools**

The School Board of the City of Roanoke, doing business as Roanoke City Public Schools (RCPS), is a progressive urban school district nestled in the heart of the Blue Ridge Mountains in the City of Roanoke, Virginia. Roanoke, the largest city in the Commonwealth of Virginia (Commonwealth) west of Richmond, is located at the southern end of the Shenandoah Valley, approximately 170 miles west of Richmond and 235 miles southwest of Washington, DC. Roanoke's estimated population as of July 2019 per the US Census Bureau of 99,143 accounts for around 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.

Roanoke City has twenty-eight school and educational program locations serving students in grades pre-kindergarten through twelve, including seventeen elementary schools, five middle schools, two high schools and four program schools. Two program schools, the Roanoke Technical Education Center (ROTEC) and the Roanoke Valley Governor's School, have students from both city high schools who attend, so their enrollment is counted at their home high school. The Governor's School 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 have to 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 (2020-21 enrollment at ROTEC is 63.08% PHHS students and 36.92% WFHS students). The additional space is expected to be secured prior to the close of the 2020-21 fiscal year and work will begin during 2021-22 to move offices and outfit the Ruffner building for CTE instruction. Additional CTE courses at ROTEC at Ruffner are expected to begin with the 2023-24 school year.

In 2020-21, RCPS provided a comprehensive program of study for 13,853 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. Fall membership in 2019-20 was 14,039 or 186 more than 2020-21. A rebound is expected to take place in 2021-22, the size of which is difficult to predict. Barring a significantly negative shift in the progress of the pandemic, RCPS intends to have primarily in-person instruction in operation in 2021-22, though virtual instruction will continue to be offered for students who have found more success with that model, and students whose medical needs necessitate continuation of virtual instruction.

Roanoke's student population represents a diversity of cultures and ethnic groups. Approximately 43.0% of students are black, 32.2% are white, 15.8% are Hispanic, and 9.0% are Asian or another race.

In 2020-21, 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 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 in 2019-20 and 2018-19. The 2020 end-of-year assessments used to determine accreditation were cancelled by the Virginia Department of Education (VDOE) as a result of the COVID-19 pandemic and the Governor's order that schools close in response. Schools that met accreditation standards 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, are being held in 2021 but will not impact school accreditation. Accreditation will carry 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 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 eighteenth 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	325
2	Fairview	565
3	Fallon park	572
4	Fishburn Park	259
5	Garden City	278
6	Grandin Court	341
7	Highland Park	372
8	Hurt Park	367
9	Lincoln Terrace	291
10	Monterey	478
11	Morningside	249
12	Preston Park	534
13	Roanoke Academy	365
14	Round Hill	711
15	Virginia Heights	294
16	Wasena	223
17	Westside	739

Locator ID	Programs	Enrollment
18	Forest Park Academy	86
19	Noel C. Taylor	53

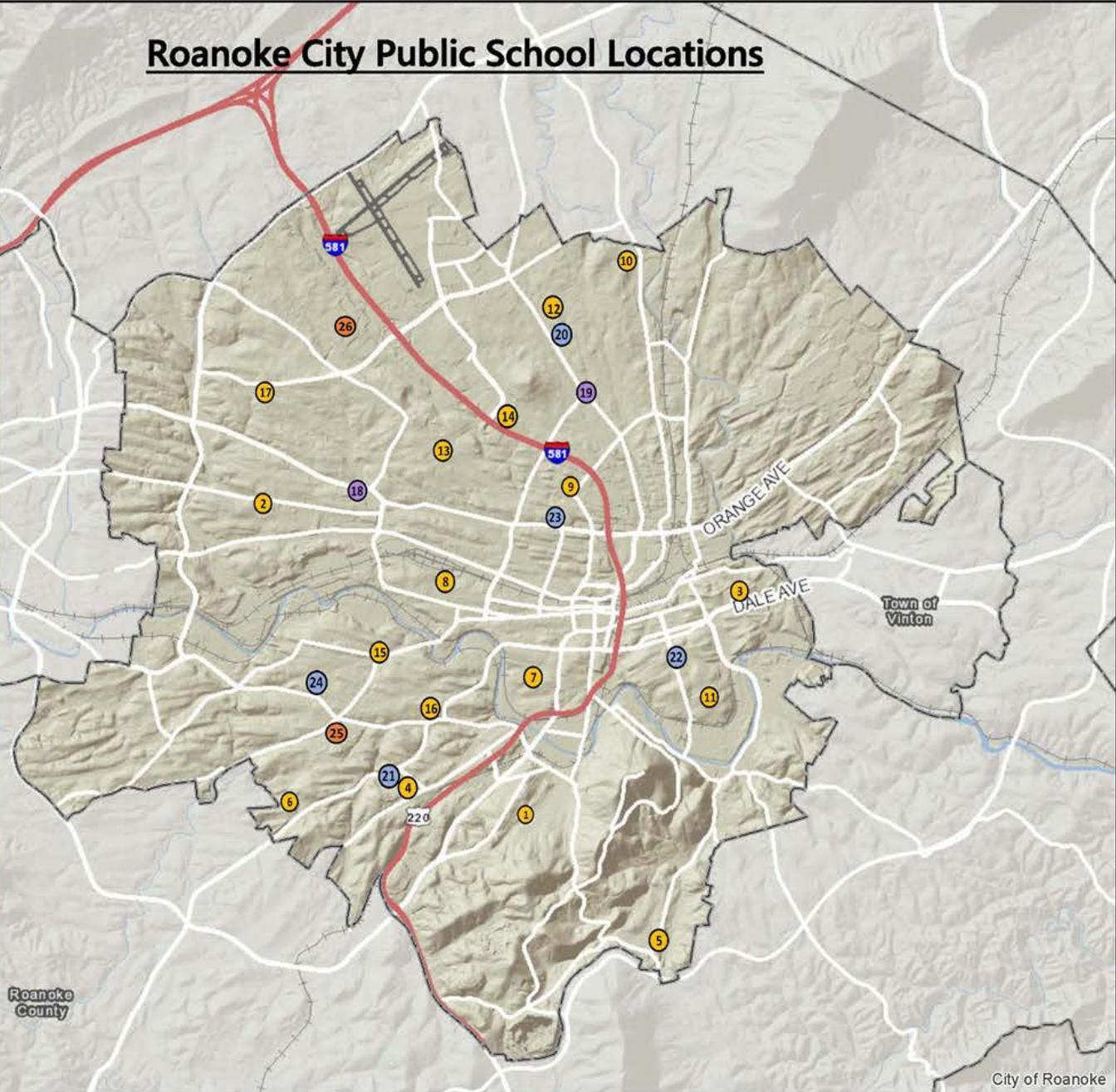
Locator ID	Middle School	Enrollment
20	James Breckinridge	695
21	James Madison	621
22	John P. Fishwick	507
23	Lucy Addison	669
24	Woodrow Wilson	651

Locator ID	High School	Enrollment
25	Patrick Henry	1,922
26	William Fleming	1,686

Enrollment from the VDOE October 1, 2020 Membership report.

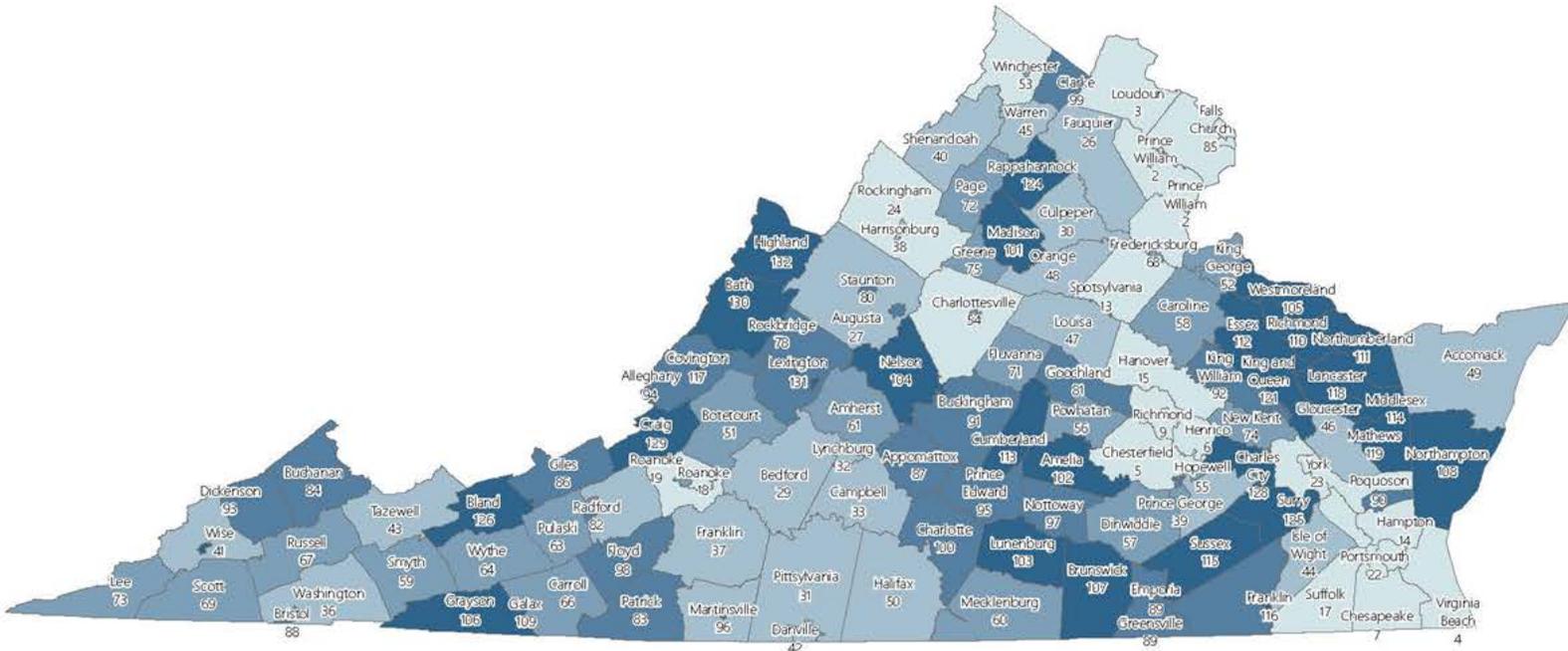
Roanoke County

City of Roanoke

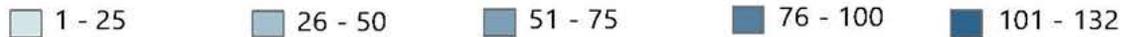


## Virginia School Division Ranking Based on Fall 2020 Membership

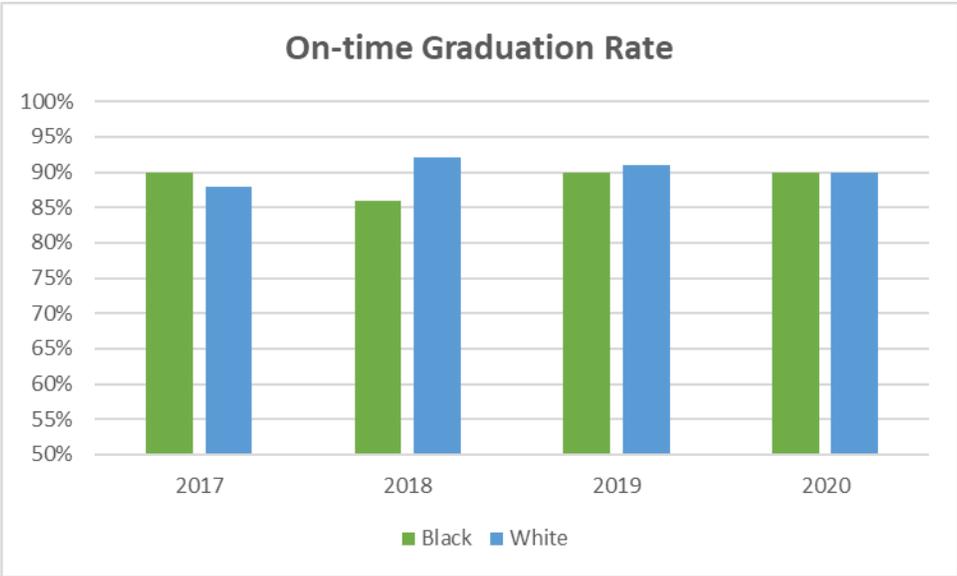
Roanoke City Public Schools is ranked as the 18th largest school division out of the 132 public school districts in Virginia.



Virginia School Divisions Fall 2020 Membership Population Ranking



RCPS administrators and faculty believe that all students are capable of meeting high expectations, and the continued growth in the division-wide on-time graduation rate (OGR) is evidence of that truism. In 2019-20, the OGR in Roanoke City was 87.90%, up from 75.60% a decade ago. With its diverse student body, most of whom are economically disadvantaged, it is important to RCPS that success is achieved equitably and that achievement gaps between subgroups of students are identified and challenged head-on. RCPS is one of the first school divisions in the nation to have an equity policy and to annually report on achievement data according to racial subgroups and economic factors, through its Equity Scorecard. The School Division continues to work against disparities in areas including the number of black students versus the number of white students enrolled in gifted or advanced programs, and the percentage of black students versus the percentage of white students who earned a Career and Technical Education (CTE) credential. One area where RCPS proudly achieved and has worked to maintain racial equity is in the OGR. Over the last few years, the percentage of black students and percentage of white students who graduated on time has been virtually identical, fluctuating only a few percentage points year over year.



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

**Governance Structure**

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

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

**Roanoke City School Board 2020-2021**



Left to right: Mark K. Cathey; Joyce W. Watkins; Lutheria H. Smith, Chairperson; Dick Willis; Eli C. S. Jamison, Ph.D., Vice Chairperson; Laura D. Rottenborn; and Natasha N. Saunders

**Superintendent Verletta White**



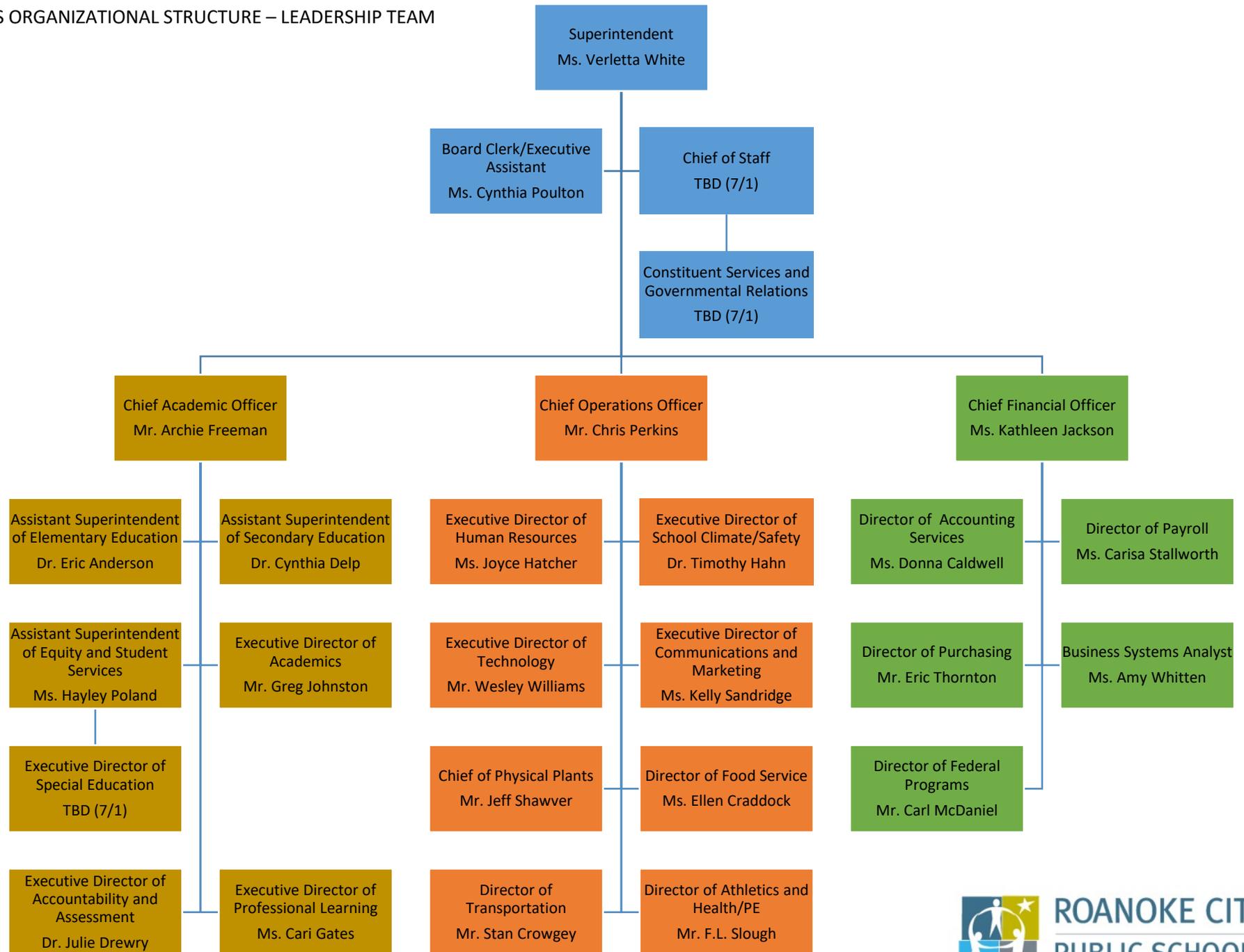
Verletta White began as Superintendent of Roanoke City Public Schools on July 1, 2020, undeterred by the daunting task of beginning her tenure during a global pandemic. She has over 28 years of experience in education, most recently serving as the interim superintendent for Baltimore County Public Schools. 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 2020-21 includes the following administrators:

- Mr. Archie Freeman, Chief Academic Officer
- Mr. Chris Perkins, Chief Operations Officer
- Mrs. Kathleen Jackson, Chief Financial Officer
- Dr. Eric Anderson, Assistant Superintendent for Elementary Education
- Dr. Cynthia Delp, Assistant Superintendent for Secondary Education
- Mrs. Hayley Poland, Assistant Superintendent for Equity and Student Services
- Dr. Julie Drewry, Executive Director for Accountability and Assessment
- Ms. Cari Gates, Executive Director for Professional Learning
- Mr. Greg Johnston, Executive Director for Academics
- Dr. Timothy Hahn, Executive Director for School Climate and Safety
- Mrs. Joyce Hatcher, Executive Director for Human Resources
- Mrs. Kelly Sandridge, Executive Director for Communications and Marketing
- 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 2021).

RCPS ORGANIZATIONAL STRUCTURE – LEADERSHIP TEAM



## Mission and Vision

### MISSION

Graduate students prepared for life in a rapidly changing world.

### VISION

To be a model for urban public education.

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

What does the vision mean?

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

## Strategic Goals

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

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

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

They are:

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

### CORE BELIEFS

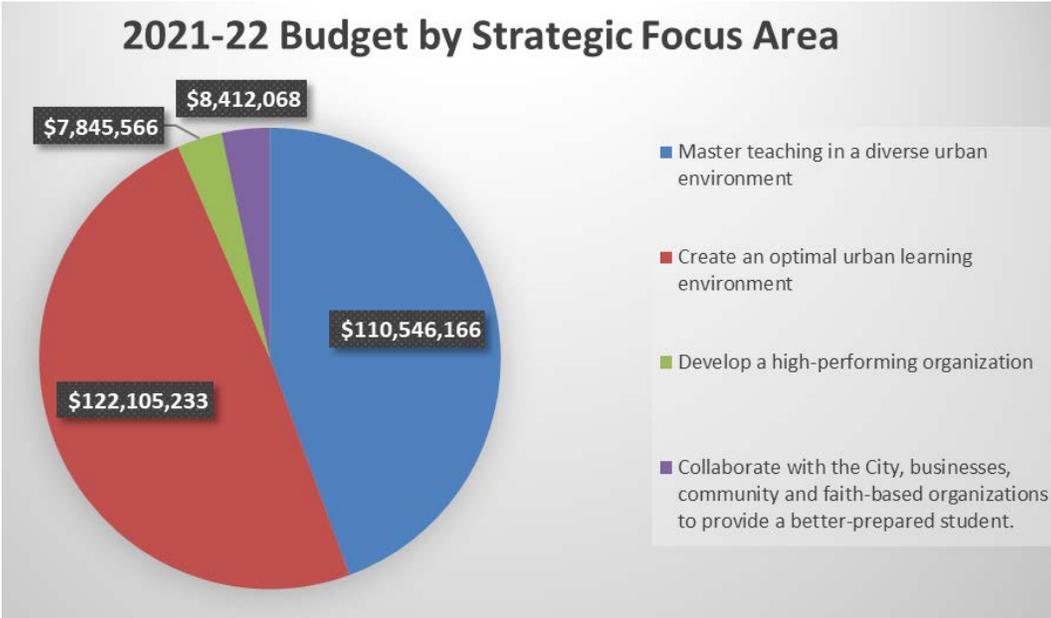
We believe:

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

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

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

All school division spending supports these four strategic focus areas in various ways, and assigning specific spending to one strategic area versus another is difficult. In order to reflect the 2021-22 budget by strategic focus area, each cost center and grant budget was reviewed, and their budgets were divided across each of the strategic priorities within these four focus areas to which some or all of the individual budget was deemed applicable. While this is not an exact science, the budget breakdown by strategic focus area illustrated below gives a sense of the priorities on which the majority of budget dollars are expected to be spent. Not surprisingly, the majority of budget is assigned towards efforts to master teaching in a diverse urban environment, and create an optimal urban learning environment.



### Budget Development Policies and Regulations

#### Regulations Guiding the Budget Process and Timeline

The Code of Virginia requires school division superintendents to develop an itemized budget to be presented to and adopted by the School Board each year (§ 22.1-92). That same code requires the School Board to in turn submit that budget to the governing body, in this case, the City of Roanoke. The Code of Virginia § 22.1-93 requires that the city approve its budget for educational purposes by May 15, or within 30 days of receiving an estimate of state funds for public education, whichever is later. In order to meet its obligations under this state timeline, the City of Roanoke requires by City Code § 33 that the School Board (and other boards and departments) provide a

budget estimate to the city manager no later than March 15. This March 15 deadline was met during 2021-22 budget development, however, further timelines were adjusted due to the COVID-19 pandemic. On March 12, 2020, Governor Ralph S. Northam issued Executive Order Number Fifty-One, declaring that a state of emergency exists within the Commonwealth of Virginia as a result of the COVID-19 pandemic disaster. Virginia Code Section 15.2-1413 authorizes governing bodies of localities to provide for continuity of government in the case of a disaster. Per Code of Virginia § 15.2-1413, and City Ordinance No. 41703-032720, the Roanoke City Manager was authorized to take such actions as necessary to provide for the continuity of Roanoke City government, including recommending a revised budget schedule. This was employed in the development of both the 2020-21 budget and the 2021-22 budget to allow the City of Roanoke more time to analyze economic conditions. The City of Roanoke's timeline for approval of the 2021-22 budget concludes with adoption of the budget on June 21, 2021.

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

#### *Budget Classification Requirements*

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

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

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

#### *Equitable Funding of Schools*

Included in the RCPS Equity Policy (Policy DAB) is the School Board's commitment to seek the funding necessary to equitably fund the allocation of resources to every school. This policy is in keeping with Federal "supplement, not supplant" regulations that accompany Federal entitlement programs such as Title I-A Improving Basic Programs. As a school division serving a significant number of disadvantaged children, RCPS receives approximately \$8.5 million annually in Every Student Succeeds Act (ESSA) entitlement grants (Title I-A, II-A, III-A, IV-A, X-C) and \$3.6 million annually in IDEA entitlement grants. These funds must be used to supplement, not supplant, local funding. In accordance with these requirements, RCPS utilizes a funding formula based on student enrollment to determine General Fund building allocations allotted to each school annually.

While this is an important component to 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. With the assistance of the school division's new Director of Organizational Diversity, we will be enhancing our budget development processes for the 2022-23 budget to ensure that we are better able to see and evaluate the equitable use of our resources going forward.

## **Fund Balance Policy**

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

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

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

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

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

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

The School Board reports the following major governmental funds:

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

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

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

Additionally, the School Board reports the following funds:

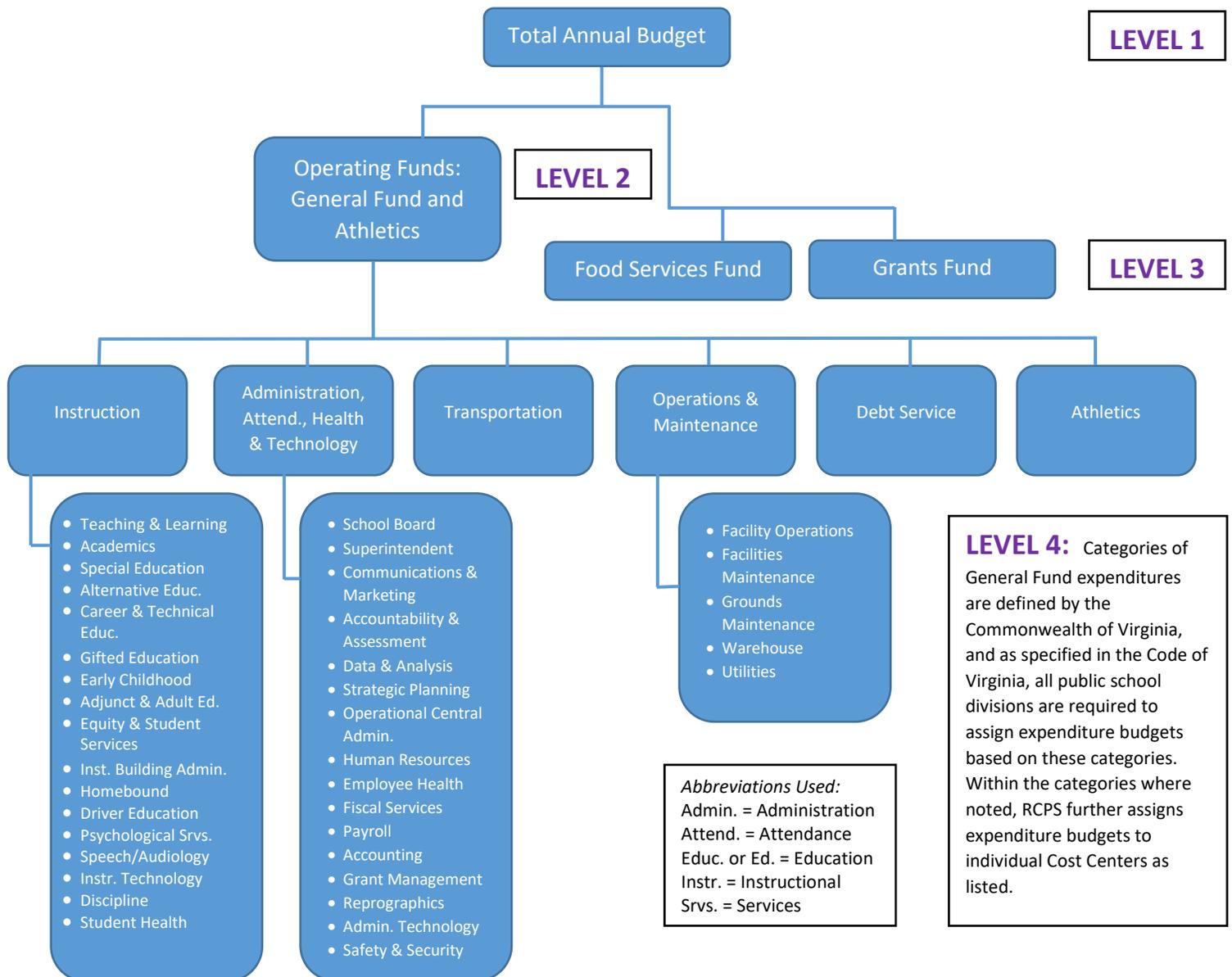
The *School Activity Fiduciary Funds* account for assets held by the twenty-four Roanoke City Public Schools, the Roanoke Technical Education Center (ROTEC), the Roanoke Valley Regional Governor's School, the Noel C. Taylor Learning Academy, Forest Park Academy and the Adult Education program. These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

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

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

## Budget Structure and Classifications

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



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

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

Revenue is budgeted by revenue source using the following categories:

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

## **Budget Development Process**

### *Total Operating Funds Budget Development Process and Timeline*

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

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

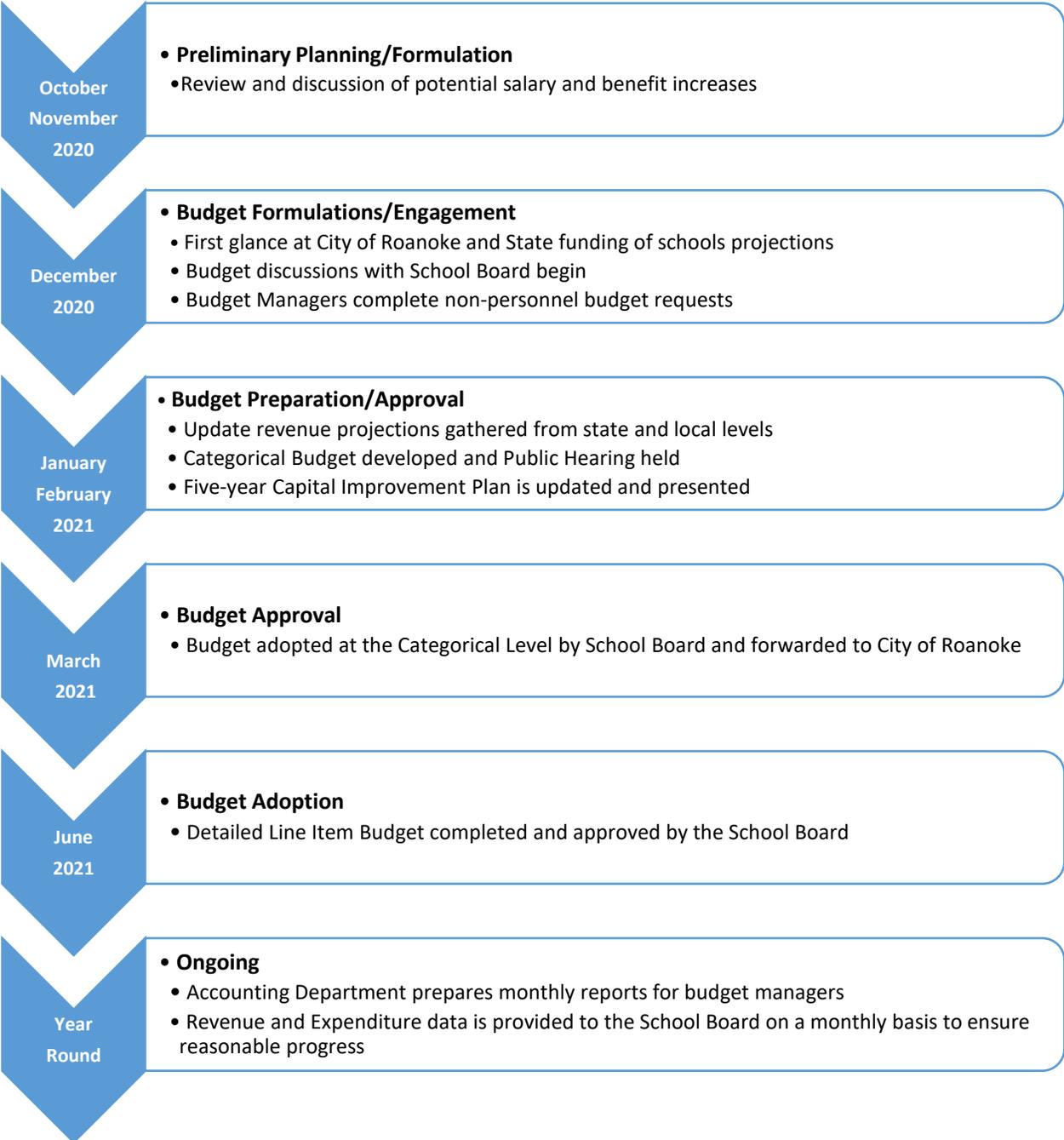
The Commonwealth of Virginia adopts its budget biennially, and 2021-22 marks the second year of the new biennium. The Virginia General Assembly convened its regular session on January 13, 2021, and the Governor's proposed amended budget went to both houses for action. Differences were worked out fairly quickly, and the General Assembly adopted the final changes to the 2020-2022 budget on February 27, 2021. The Governor approved the final budget on April 7, 2021. Many changes to the budget were made throughout 2020-21 as the COVID-19 pandemic progressed. Importantly, provisions were added for both 2020-21 and 2021-22 to hold school divisions harmless from enrollment reductions that resulted from the pandemic. Most state funding for public schools is calculated as a per pupil amount multiplied by the school division's funded Average Daily Membership (ADM). This will help RCPS in 2021-22. Though the pandemic's influence appears to be waning, it is still difficult to predict how or when the school division will bounce back.

The City of Roanoke holds budget workshops on the first Monday of every month beginning in January. Updates to revenue estimates are presented at these meetings and the school division is kept informed about shifts in the projected funding for schools as the city's budget development progresses. Revenue projections, and therefore projected funding for schools, was very uncertain in 2020-21 as a result of the COVID-19 pandemic. Fortunately, revenue was not as adversely impacted as feared, so results in 2020-21, and consequently the projections for 2021-22 are more favorable. RCPS received the final budget projection from the City of Roanoke in May, in preparation for adoption by City Council on or around June 21.

All initial RCPS budget work is focused on development of the Categorical Budget for forwarding to the City Manager by March 15. Budget discussions with the School Board begin with the December School Board meeting and continue at each monthly School Board meeting January through March. In addition, budget workshops are also held in January and February. A public hearing on the budget is held prior to the February School Board meeting, in accordance with the Code of Virginia § 22.1-92. The public hearing for the 2021-22 budget was held on February 9, 2021.

Once the Categorical Budget is approved, Accounting Department staff and the Chief Financial Officer, with input from executive leadership and budget managers, work to flesh out the detailed line item budget under each categorical expenditure area. The final detailed budget is presented to and approved by the School Board on or before June 30, typically at the regularly scheduled June School Board 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 felt to be available, the School Board may request a larger allotment of bond funding.

The five-year Capital Improvement Plan is updated for the coming fiscal year each January and February, with the plan typically going to the School Board for approval at each year's February School Board meeting. The Capital Improvement Plan covering FY2022 – FY2026 was presented to and approved by the School Board on March 09, 2021.

### *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 three-year average of actual total revenues received (or actual total expenditures incurred) by the same month-end point in the year.

# FINANCIAL SECTION



ROANOKE CITY  
PUBLIC SCHOOLS

**Strong Students. Strong Schools. Strong City.**

## 2021-2022 ROANOKE CITY PUBLIC SCHOOLS TOTAL BUDGET

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

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

### 2021-2022 Roanoke City Public Schools Categorical Budget

REVENUE CATEGORY	PROPOSED BUDGET FY 2021-22
STATE	\$90,211,203
STATE SALES TAX	17,843,231
TOTAL STATE REVENUE	108,054,434
OTHER REVENUE	1,150,000
TOTAL NON-CITY	109,204,434
CITY FUNDS	85,768,502
TOTAL ATHLETICS REVENUE	100,000
TOTAL OPERATING REVENUE	195,072,936
INTERFUND TRANSFER FROM FOOD SERVICE	300,000
INTERFUND TRANSFER FROM GRANTS FUND	1,000,000
TOTAL GENERAL FUND BEFORE USE OF FUND BALANCE	196,372,936
FUNDS REQUIRED FROM UNASSIGNED FUND BALANCE	5,420,568
<b>TOTAL GENERAL FUND REVENUE BUDGET</b>	<b>\$201,793,504</b>

FOOD SERVICES FUND	
Food Services Revenue	9,752,844
FUNDS REQUIRED FROM FUND BALANCE	200,000
<b>TOTAL FOOD SERVICE FUND</b>	<b>9,952,844</b>
<b>GRAND TOTAL FUNDS</b>	<b>\$211,746,348</b>

GRANTS FUND	
Grant/Restricted Sources Revenue	38,462,685
Transfers from General Fund - Local Match	3,832,862
<b>TOTAL GRANTS FUND</b>	<b>42,295,547</b>
<b>GRAND TOTAL FUNDS</b>	<b>\$254,041,895</b>

EXPENDITURE CATEGORY	PROPOSED BUDGET FY 2021-22
Instruction	
Expenditures	\$130,449,404
Transfers to Grant Fund-Local Share	3,698,062
	134,147,466
Administration, Attendance, Health and Technology	
Expenditures	17,879,302
Transfers to/from Grant Fund-Local Share/Indirect	134,800
	18,014,102
Transportation	
Expenditures	10,997,632
Transfers to Grant Fund-Local Share	0
	10,997,632
Operations and Facilities	
Expenditures	23,433,716
Transfers to Grant Fund-Local Share	0
	23,433,716
Debt Service	
Expenditures	13,055,195
Transfers from Grant Fund-Restricted Share	(12,843)
	13,042,352
<b>Subtotal - General Fund (Excluding Athletics)</b>	<b>199,635,268</b>
<b>Athletics</b>	<b>2,158,236</b>
<b>TOTAL GENERAL FUND EXPENDITURE BUDGET</b>	<b>\$201,793,504</b>

FOOD SERVICES FUND	
Expenditures	9,652,844
Transfers to General Fund - Indirect Costs	300,000
<b>TOTAL FOOD SERVICE FUND</b>	<b>9,952,844</b>
<b>GRAND TOTAL FUNDS</b>	<b>\$211,746,348</b>

GRANTS FUND	
Expenditures	41,295,547
Transfers to General Fund - Indirect Costs	1,000,000
<b>TOTAL GRANTS FUND</b>	<b>42,295,547</b>
<b>GRAND TOTAL FUNDS</b>	<b>\$254,041,895</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 42, include the following:

<b>From</b>	<b>Budgeted Transfers</b>	<b>To</b>
Grants Fund	\$268,986 in anticipated indirect costs from Title I-A	General Fund
Grants Fund	\$12,843 in Governor's School debt service paid from the Governor's School's budget	General Fund
Grants Fund	\$39,143 in anticipated indirect costs from the Juvenile Detention Center Program	General Fund
Grants Fund	\$118,717 in anticipated Federal Reimbursement for ROTC	General Fund
Grants Fund	\$560,311 in anticipated Federal Medicaid reimbursement	General Fund
General Fund	\$3,047,271 in local share for RCPS students served in Students with Intensive Support Needs Application	Grants Fund
General Fund	\$622,380 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 \$248,909,033. RCPS anticipates \$243,288,465 in revenue in 2021-22. The variance is budgeted to be funded by \$5,620,568 from Fund Balance; \$5,420,568 from the General Fund and \$200,000 from the Food Services Fund.

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

The Grants Fund, sometimes referred to as the Restricted Fund, separately accounts for programs made possible by grants or otherwise restricted funds. RCPS receives extensive support through both federal and state entitlement programs, and competitive grant opportunities. Prior to 2018-19, RCPS presented its Grants Fund budget as the total funds anticipated through new award totals, and any expected carryover of funds from prior year awards (when the award period covers more than one fiscal year). 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 2021-22 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 up front and submit a reimbursement request to the awarding entity documenting the expenditure of funds on allowable costs before the grant funds will be released. Since grant revenue is considered earned once it has been spent, and many award periods cover two or more years, the period in which the revenue is recognized is not necessarily the same period in which the grant award was originally made.

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

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

The Food Services Fund is a special revenue fund that supports food and nutrition services throughout Roanoke City Public Schools. It is a self-sustaining fund in which annual revenues are from three sources: federal food programs, state food programs, and cafeteria or catering receipts. In 2015-16, RCPS began participating in the Community Eligibility Provision (CEP) through which 19 schools qualified for all students to receive free lunch. Beginning in 2018-19, RCPS received approval to expand its CEP participation to provide free lunch at 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 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.

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

That said, fund balance is also important for meeting cash flow needs throughout the year and providing a sustained stabilization fund for true emergencies or catastrophic changes in revenue. RCPS has worked to curtail its reliance on Fund Balance in recent years, and as the three-year budget projections included on the Operating Fund budget indicate, RCPS is currently projecting a balanced budget by 2022-23.

In the Food Services Fund, maintaining a fund balance that covers three-months of expenditures is considered best practice. The Virginia Department of Education Office of School Nutrition Programs monitors this among Virginia school divisions. RCPS has had favorable experience in recent years, and as a result, has built its fund balance to a level that 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. With the impact of the pandemic on meal service during 2020-21, revenue and expenditures are down to such an extent that three months of expenditures is a considerably smaller target than in prior years. That said, we expect meal service to return to normal levels with a return to more consistent in-person instruction in 2021-22, so RCPS will use a three-month expenditure average in a normal year as a guide.

ROANOKE CITY PUBLIC SCHOOLS  
2021-22 TOTAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	AMENDED BUDGET FY 2020-21	PROPOSED BUDGET FY 2021-22	FORECASTED BUDGET FY 2022-23	FORECASTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25
<b>REVENUE SOURCES:</b>								
CITY OF ROANOKE	\$ 80,922,413	\$ 83,620,493	\$ 83,048,279	\$ 82,788,981	\$ 85,768,502	\$ 87,041,428	\$ 88,333,246	\$ 89,644,236
COMMONWEALTH OF VIRGINIA	91,828,510	95,685,773	99,979,094	104,704,622	114,217,163	119,559,473	125,006,095	131,945,924
FEDERAL GOVERNMENT	22,677,812	23,340,443	22,526,415	28,421,913	40,234,398	60,247,595	43,228,485	24,163,268
OTHER AGENCIES	611,218	675,124	671,300	657,810	657,810	670,966	684,386	698,073
CHARGES FOR SERVICES	6,240,713	6,278,092	6,372,855	6,877,644	1,410,592	1,428,001	1,445,671	1,463,606
ATHLETICS	197,842	179,868	174,832	100,000	100,000	101,000	102,010	103,030
OTHER REVENUE	1,259,303	1,528,371	1,224,603	900,000	900,000	1,250,000	1,250,000	1,250,000
<b>TOTAL REVENUES</b>	<b>\$ 203,737,811</b>	<b>\$ 211,308,164</b>	<b>\$ 213,997,378</b>	<b>\$ 224,450,970</b>	<b>\$ 243,288,465</b>	<b>\$ 270,298,463</b>	<b>\$ 260,049,893</b>	<b>\$ 249,268,137</b>
<b>EXPENDITURE CATEGORY AND OBJECT:</b>								
<b>INSTRUCTION:</b>								
PERSONNEL	\$ 81,938,888	\$ 83,972,122	\$ 84,682,042	\$ 88,303,727	\$ 93,225,605	\$ 99,953,703	\$ 102,055,460	\$ 99,815,815
PERSONNEL BENEFITS	37,647,200	41,329,796	41,698,639	42,903,086	46,751,362	49,995,028	51,396,705	51,071,237
PURCHASED SERVICES	13,572,076	14,596,384	13,325,171	15,571,034	9,521,037	11,282,608	11,058,946	9,355,642
INTERNAL SERVICES	37,207	50,792	54,308	152,500	83,700	74,266	76,917	79,785
OTHER CHARGES	1,568,811	1,070,037	775,294	954,382	1,084,482	1,180,320	1,207,713	1,123,492
MATERIALS AND SUPPLIES	3,370,658	3,920,806	3,113,868	5,615,055	6,918,642	11,602,709	9,035,209	7,038,402
CAPITAL OUTLAY	1,155,165	1,002,570	933,283	1,743,902	1,514,878	6,618,019	1,179,675	1,205,603
<b>TOTAL INSTRUCTION</b>	<b>139,290,005</b>	<b>145,942,507</b>	<b>144,582,605</b>	<b>155,243,686</b>	<b>159,099,706</b>	<b>180,706,653</b>	<b>176,010,625</b>	<b>169,689,976</b>
<b>ADMINISTRATION, ATTENDANCE, &amp; HEALTH:</b>								
PERSONNEL	4,688,958	5,181,000	5,159,872	5,855,463	6,813,803	7,051,333	7,282,055	7,680,125
PERSONNEL BENEFITS	1,835,048	2,133,963	2,187,877	3,061,497	3,516,836	3,639,533	3,758,752	3,901,476
PURCHASED SERVICES	2,230,855	3,396,062	3,727,134	2,931,518	3,190,168	3,300,600	3,408,039	3,536,660
INTERNAL SERVICES	11,615	13,052	12,120	14,300	16,400	16,974	17,532	18,201
OTHER CHARGES	1,213,077	906,501	878,582	1,324,764	2,220,032	2,297,600	2,373,066	2,463,411
MATERIALS AND SUPPLIES	1,231,104	1,259,722	1,290,827	1,513,276	1,608,905	1,662,484	1,714,611	1,777,016
CAPITAL OUTLAY	1,241,286	1,652,158	1,715,645	1,660,275	1,351,195	1,552,687	1,575,972	1,603,848
<b>TOTAL ADMIN, ATTENDANCE, &amp; HEALTH</b>	<b>12,451,943</b>	<b>14,542,458</b>	<b>14,972,057</b>	<b>16,361,093</b>	<b>18,717,339</b>	<b>19,521,211</b>	<b>20,130,027</b>	<b>20,980,737</b>
<b>TRANSPORTATION:</b>								
PERSONNEL	173,511	184,117	189,890	185,759	199,719	206,709	213,510	220,534
PERSONNEL BENEFITS	134,726	315,256	71,701	81,150	85,438	88,428	91,337	94,820
PURCHASED SERVICES	9,875,507	10,554,858	9,572,105	9,848,938	10,891,676	11,173,359	10,997,111	11,249,788
INTERNAL SERVICES	-	3	-	-	-	-	-	-
OTHER CHARGES	20,915	7,345	1,753	7,400	2,475	2,562	2,646	2,747
MATERIALS AND SUPPLIES	566,201	617,712	503,300	730,892	636,924	659,216	680,904	706,868
CAPITAL OUTLAY	24,937	115,743	0	350,000	25,000	5,000	5,100	5,202
<b>TOTAL TRANSPORTATION</b>	<b>10,795,797</b>	<b>11,795,034</b>	<b>10,338,749</b>	<b>11,204,139</b>	<b>11,841,232</b>	<b>12,135,274</b>	<b>11,990,608</b>	<b>12,279,959</b>
<b>OPERATIONS &amp; FACILITIES:</b>								
PERSONNEL	5,691,442	6,405,061	6,190,788	6,636,661	7,150,632	7,400,098	7,642,491	7,997,551
PERSONNEL BENEFITS	2,540,233	3,011,801	2,726,372	3,550,822	3,643,666	3,770,590	3,893,840	4,041,390
PURCHASED SERVICES	1,476,212	2,515,970	1,997,822	2,337,053	13,014,874	3,162,264	2,870,691	2,720,566
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	4,482,828	4,458,802	3,893,372	4,252,373	3,842,424	4,027,973	4,157,105	4,356,390
MATERIALS AND SUPPLIES	979,683	1,162,295	1,056,918	1,511,508	1,707,728	1,869,094	1,917,296	1,571,001
CAPITAL OUTLAY	534,923	369,180	14,508,914	9,281,984	5,038,000	14,517,607	8,072,634	2,411,201
<b>TOTAL OPERATIONS &amp; FACILITIES</b>	<b>15,705,321</b>	<b>17,923,109</b>	<b>30,374,186</b>	<b>27,570,401</b>	<b>34,397,324</b>	<b>34,747,626</b>	<b>28,554,057</b>	<b>23,098,099</b>
<b>FOOD SERVICES:</b>								
PERSONNEL	136,470	133,176	165,729	197,953	232,579	236,068	239,609	243,203
PERSONNEL BENEFITS	88,710	49,564	42,974	104,559	104,415	105,981	107,571	109,185
PURCHASED SERVICES	8,173,959	8,510,036	8,191,629	9,021,000	8,950,000	8,947,315	9,148,932	9,354,946
INTERNAL SERVICES	2,484	2,393	2,280	3,500	3,000	3,045	3,091	3,137
OTHER CHARGES	21,036	22,585	21,414	23,650	16,100	16,342	16,587	16,836
MATERIALS AND SUPPLIES	60,180	61,123	47,458	29,450	46,750	47,451	48,163	48,885
CAPITAL OUTLAY	69,633	301,915	464,306	285,000	300,000	304,500	309,068	313,704
<b>TOTAL FOOD SERVICES</b>	<b>8,552,472</b>	<b>9,080,792</b>	<b>8,935,790</b>	<b>9,665,112</b>	<b>9,652,844</b>	<b>9,660,702</b>	<b>9,873,021</b>	<b>10,089,896</b>
<b>ATHLETICS:</b>								
PERSONNEL	801,608	820,309	804,494	843,137	862,904	893,106	922,489	957,665
PERSONNEL BENEFITS	172,704	144,393	135,676	148,219	144,137	149,182	154,090	159,966
PURCHASED SERVICES	399,733	432,769	247,903	465,745	532,500	551,138	569,270	610,262
INTERNAL SERVICES	1,124	1,440	149	2,539	4,500	4,658	4,811	4,994
OTHER CHARGES	195,222	188,680	109,517	179,528	200,220	207,228	214,046	222,208
MATERIALS AND SUPPLIES	263,770	291,447	241,902	311,084	373,975	387,064	399,798	415,043
CAPITAL OUTLAY	36,531	44,603	64,294	12,500	40,000	41,400	42,762	44,393
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
<b>TOTAL ATHLETICS</b>	<b>1,870,692</b>	<b>1,923,641</b>	<b>1,603,935</b>	<b>1,962,752</b>	<b>2,158,236</b>	<b>2,233,776</b>	<b>2,307,266</b>	<b>2,414,531</b>
<b>DEBT SERVICE:</b>								
PAYMENT FOR DEBT SERVICE	13,867,098	13,244,672	12,700,743	12,640,875	13,042,352	11,293,221	11,184,289	10,714,939
<b>TOTAL DEBT SERVICE</b>	<b>13,867,098</b>	<b>13,244,672</b>	<b>12,700,743</b>	<b>12,640,875</b>	<b>13,042,352</b>	<b>11,293,221</b>	<b>11,184,289</b>	<b>10,714,939</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 202,533,328</b>	<b>\$ 214,452,213</b>	<b>\$ 223,508,065</b>	<b>\$ 234,648,058</b>	<b>\$ 248,909,033</b>	<b>\$ 270,298,463</b>	<b>\$ 260,049,893</b>	<b>\$ 249,268,137</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ -	\$ -	\$ 17,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	5,490,331	5,895,951	5,061,998	5,128,683	5,132,862	5,193,965	5,240,791	5,303,935
TRANSFERS TO OTHER FUNDS	(5,490,331)	(5,895,951)	(5,061,998)	(5,128,683)	(5,132,862)	(5,193,965)	(5,240,791)	(5,303,935)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE:</b>								
BEGINNING BALANCE	\$ 25,181,961	\$ 26,386,444	\$ 23,242,395	\$ 30,731,708	\$ 20,534,620	\$ 14,914,052	\$ 14,914,052	\$ 14,914,052
INCREASE/(DECREASE) OF FUND BALANCE	1,204,483	(3,144,049)	7,489,313	(10,197,088)	(5,620,568)	-	-	-
<b>TOTAL FUND BALANCE, END OF YEAR</b>	<b>\$ 26,386,444</b>	<b>\$ 23,242,395</b>	<b>\$ 30,731,708</b>	<b>\$ 20,534,620</b>	<b>\$ 14,914,052</b>	<b>\$ 14,914,052</b>	<b>\$ 14,914,052</b>	<b>\$ 14,914,052</b>

ROANOKE CITY PUBLIC SCHOOLS  
2021-22 OPERATING FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	AMENDED BUDGET FY 2020-21	PROPOSED BUDGET FY 2021-22	FORECASTED BUDGET FY 2022-23	FORECASTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25
<b>REVENUE SOURCES:</b>								
CITY OF ROANOKE	\$ 80,922,413	\$ 83,620,493	\$ 83,048,279	\$ 82,788,981	\$ 85,768,502	\$ 87,041,428	\$ 88,333,246	\$ 89,644,236
COMMONWEALTH OF VIRGINIA	83,823,968	86,915,004	91,934,851	97,593,508	108,054,434	113,167,091	118,521,656	125,366,971
FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	252,705	251,115	82,219	250,000	250,000	250,000	250,000	250,000
ATHLETICS	197,842	179,868	174,832	100,000	100,000	101,000	102,010	103,030
OTHER REVENUE	509,303	1,397,213	1,215,851	900,000	900,000	1,250,000	1,250,000	1,250,000
<b>TOTAL REVENUES</b>	<b>\$ 165,706,231</b>	<b>\$ 172,363,693</b>	<b>\$ 176,456,032</b>	<b>\$ 181,632,489</b>	<b>\$ 195,072,936</b>	<b>\$ 201,809,519</b>	<b>\$ 208,456,912</b>	<b>\$ 216,614,237</b>
<b>EXPENDITURE CATEGORY AND OBJECT:</b>								
<b>INSTRUCTION:</b>								
PERSONNEL	\$ 67,741,063	\$ 69,413,666	\$ 70,942,237	\$ 72,408,052	\$ 76,846,544	\$ 79,536,173	\$ 82,152,913	\$ 85,729,949
PERSONNEL BENEFITS	31,714,428	35,130,464	35,390,714	36,407,786	39,409,199	40,788,520	42,130,463	44,028,381
PURCHASED SERVICES	6,431,245	6,366,570	5,584,465	6,830,991	7,371,441	7,629,441	7,880,450	8,180,947
INTERNAL SERVICES	32,342	41,001	50,462	60,300	69,600	72,036	74,406	77,243
OTHER CHARGES	602,125	542,678	478,087	696,407	806,707	834,942	862,412	895,297
MATERIALS AND SUPPLIES	2,068,414	2,344,913	2,351,383	3,313,183	5,478,028	5,669,759	5,856,294	6,079,606
CAPITAL OUTLAY	241,311	193,511	238,538	380,725	467,885	484,261	500,193	519,266
<b>TOTAL INSTRUCTION</b>	<b>108,830,928</b>	<b>114,032,803</b>	<b>115,035,886</b>	<b>120,097,444</b>	<b>130,449,404</b>	<b>135,015,132</b>	<b>139,457,131</b>	<b>145,510,689</b>
<b>ADMINISTRATION, ATTENDANCE, &amp; HEALTH:</b>								
PERSONNEL	4,647,783	5,134,447	5,121,745	5,808,332	6,775,676	7,012,825	7,243,547	7,641,617
PERSONNEL BENEFITS	1,818,934	2,116,489	2,172,200	3,046,373	3,501,149	3,623,689	3,742,908	3,885,632
PURCHASED SERVICES	2,194,830	3,295,117	3,673,686	2,896,536	3,155,186	3,265,618	3,373,057	3,501,678
INTERNAL SERVICES	11,615	13,052	12,120	14,300	16,400	16,974	17,532	18,201
OTHER CHARGES	1,192,626	898,066	866,840	1,320,962	2,216,230	2,293,798	2,369,264	2,459,609
MATERIALS AND SUPPLIES	1,116,429	1,200,478	1,177,798	1,399,111	1,530,836	1,584,415	1,636,542	1,698,947
CAPITAL OUTLAY	352,012	895,958	769,881	978,425	683,825	707,759	731,044	758,920
<b>TOTAL ADMIN, ATTENDANCE, &amp; HEALTH</b>	<b>11,334,229</b>	<b>13,553,607</b>	<b>13,794,270</b>	<b>15,464,039</b>	<b>17,879,302</b>	<b>18,505,078</b>	<b>19,113,894</b>	<b>19,964,604</b>
<b>TRANSPORTATION:</b>								
PERSONNEL	173,511	184,117	189,890	185,759	199,719	206,709	213,510	220,534
PERSONNEL BENEFITS	134,726	315,256	71,701	81,150	85,438	88,428	91,337	94,820
PURCHASED SERVICES	9,875,507	10,554,858	9,572,105	9,848,938	10,048,076	10,399,759	10,741,911	11,249,788
INTERNAL SERVICES	-	3	-	-	-	-	-	-
OTHER CHARGES	20,915	7,345	1,753	7,400	2,475	2,562	2,646	2,747
MATERIALS AND SUPPLIES	566,201	617,712	503,300	730,892	636,924	659,216	680,904	706,868
CAPITAL OUTLAY	24,937	115,743	-	350,000	25,000	5,000	5,100	5,202
<b>TOTAL TRANSPORTATION</b>	<b>10,795,797</b>	<b>11,795,034</b>	<b>10,338,749</b>	<b>11,204,139</b>	<b>10,997,632</b>	<b>11,361,674</b>	<b>11,735,408</b>	<b>12,279,959</b>
<b>OPERATIONS &amp; FACILITIES:</b>								
PERSONNEL	5,659,416	6,370,790	6,158,225	6,604,418	7,118,389	7,367,533	7,609,925	7,964,986
PERSONNEL BENEFITS	2,516,245	2,987,820	2,701,774	3,526,675	3,619,519	3,746,202	3,869,452	4,017,002
PURCHASED SERVICES	1,476,212	2,514,855	1,997,306	2,335,553	2,450,014	2,535,764	2,619,191	2,719,066
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	4,434,025	4,399,755	3,850,295	4,206,373	3,792,244	3,924,973	4,054,105	4,313,390
MATERIALS AND SUPPLIES	979,683	1,161,525	1,056,918	1,511,508	1,415,550	1,465,094	1,513,296	1,571,001
CAPITAL OUTLAY	534,923	369,180	14,508,914	9,281,984	5,038,000	1,767,607	2,322,634	2,411,201
<b>TOTAL OPERATIONS &amp; FACILITIES</b>	<b>15,600,504</b>	<b>17,803,925</b>	<b>30,273,432</b>	<b>27,466,511</b>	<b>23,433,716</b>	<b>20,807,173</b>	<b>21,988,603</b>	<b>22,996,646</b>
<b>ATHLETICS:</b>								
PERSONNEL	801,608	820,309	804,494	843,137	862,904	893,106	922,489	957,665
PERSONNEL BENEFITS	172,704	144,393	135,676	148,219	144,137	149,182	154,090	159,966
PURCHASED SERVICES	399,733	432,769	247,903	465,745	532,500	551,138	569,270	610,262
INTERNAL SERVICES	1,124	1,440	149	2,539	4,500	4,658	4,811	4,994
OTHER CHARGES	195,222	188,680	109,517	179,528	200,220	207,228	214,046	222,208
MATERIALS AND SUPPLIES	263,770	291,447	241,082	311,084	373,975	387,064	399,798	415,043
CAPITAL OUTLAY	36,531	44,603	64,294	12,500	40,000	41,400	42,762	44,393
<b>TOTAL ATHLETICS</b>	<b>1,870,692</b>	<b>1,923,641</b>	<b>1,603,115</b>	<b>1,962,752</b>	<b>2,158,236</b>	<b>2,233,776</b>	<b>2,307,266</b>	<b>2,414,531</b>
<b>DEBT SERVICE:</b>								
PAYMENT FOR DEBT SERVICE	13,867,098	13,244,672	12,700,743	12,640,875	13,042,352	11,293,221	11,184,289	10,714,939
<b>TOTAL DEBT SERVICE</b>	<b>13,867,098</b>	<b>13,244,672</b>	<b>12,700,743</b>	<b>12,640,875</b>	<b>13,042,352</b>	<b>11,293,221</b>	<b>11,184,289</b>	<b>10,714,939</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 162,299,248</b>	<b>\$ 172,353,682</b>	<b>\$ 183,746,195</b>	<b>\$ 188,835,760</b>	<b>\$ 197,960,642</b>	<b>\$ 199,216,054</b>	<b>\$ 205,786,591</b>	<b>\$ 213,881,368</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ -	\$ -	\$ 17,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	1,507,390	1,191,845	1,314,566	1,192,433	1,300,000	1,300,250	1,285,235	1,285,533
TRANSFERS TO OTHER FUNDS	(3,982,940)	(4,717,489)	(3,747,432)	(3,936,250)	(3,832,862)	(3,893,715)	(3,955,556)	(4,018,402)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (2,475,550)</b>	<b>\$ (3,525,644)</b>	<b>\$ 14,567,134</b>	<b>\$ (2,743,817)</b>	<b>\$ (2,532,862)</b>	<b>\$ (2,593,465)</b>	<b>\$ (2,670,321)</b>	<b>\$ (2,732,869)</b>
<b>FUND BALANCE:</b>								
BEGINNING BALANCE	\$ 22,080,210	\$ 23,011,643	\$ 19,496,010	\$ 26,772,981	\$ 16,825,893	\$ 11,405,325	\$ 11,405,325	\$ 11,405,325
INCREASE/(DECREASE) OF FUND BALANCE	931,433	(3,515,633)	7,276,971	(9,947,088)	(5,420,568)	-	-	-
<b>TOTAL OPERATING FUND BALANCE, END OF YEAR</b>	<b>\$ 23,011,643</b>	<b>\$ 19,496,010</b>	<b>\$ 26,772,981</b>	<b>\$ 16,825,893</b>	<b>\$ 11,405,325</b>	<b>\$ 11,405,325</b>	<b>\$ 11,405,325</b>	<b>\$ 11,405,325</b>

ROANOKE CITY PUBLIC SCHOOLS  
2021-22 GRANT FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	AMENDED BUDGET FY 2020-21	PROPOSED BUDGET FY 2021-22	FORECASTED BUDGET FY 2022-23	FORECASTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25
<b>REVENUE SOURCES:</b>								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	7,780,140	8,531,866	7,801,222	6,886,175	5,921,767	6,146,680	6,233,904	6,323,490
FEDERAL GOVERNMENT	14,558,874	14,491,037	13,834,055	19,609,060	31,409,996	51,230,387	34,014,258	14,747,718
OTHER AGENCIES	611,218	675,124	671,300	657,810	657,810	670,966	684,386	698,073
CHARGES FOR SERVICES	5,205,826	5,362,910	5,777,885	5,950,324	473,112	480,209	487,412	494,723
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	750,000	131,158	8,752	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 28,906,058</b>	<b>\$ 29,192,095</b>	<b>\$ 28,093,214</b>	<b>\$ 33,103,369</b>	<b>\$ 38,462,685</b>	<b>\$ 58,528,242</b>	<b>\$ 41,419,960</b>	<b>\$ 22,264,004</b>
<b>EXPENDITURE CATEGORY AND OBJECT:</b>								
<b>INSTRUCTION:</b>								
PERSONNEL	\$ 14,197,825	\$ 14,558,456	\$ 13,739,805	\$ 15,895,675	\$ 16,379,061	\$ 20,417,530	\$ 19,902,547	\$ 14,085,866
PERSONNEL BENEFITS	5,932,772	6,199,332	6,307,925	6,495,300	7,342,163	9,206,508	9,266,242	7,042,856
PURCHASED SERVICES	7,140,831	8,229,814	7,740,706	8,740,043	2,149,596	3,653,167	3,178,496	1,174,695
INTERNAL SERVICES	4,865	9,791	3,846	92,200	14,100	2,230	2,511	2,542
OTHER CHARGES	966,686	527,359	297,207	257,975	277,775	345,378	345,301	228,195
MATERIALS AND SUPPLIES	1,302,244	1,575,893	762,485	2,301,872	1,440,614	5,932,950	3,178,915	958,796
CAPITAL OUTLAY	913,854	809,059	694,745	1,363,177	1,046,993	6,133,758	679,482	686,337
<b>TOTAL INSTRUCTION</b>	<b>30,459,077</b>	<b>31,909,704</b>	<b>29,546,719</b>	<b>35,146,242</b>	<b>28,650,302</b>	<b>45,691,521</b>	<b>36,553,494</b>	<b>24,179,287</b>
<b>ADMINISTRATION, ATTENDANCE, &amp; HEALTH:</b>								
PERSONNEL	41,175	46,553	38,127	47,131	38,127	38,508	38,508	38,508
PERSONNEL BENEFITS	16,114	17,474	15,677	15,124	15,687	15,844	15,844	15,844
PURCHASED SERVICES	36,025	100,945	53,448	34,982	34,982	34,982	34,982	34,982
OTHER CHARGES	20,451	8,435	11,742	3,802	3,802	3,802	3,802	3,802
MATERIALS AND SUPPLIES	114,675	59,244	113,029	114,165	78,069	78,069	78,069	78,069
CAPITAL OUTLAY	889,274	756,200	945,764	681,850	667,370	844,928	844,928	844,928
<b>TOTAL ADMIN, ATTENDANCE, &amp; HEALTH</b>	<b>1,117,714</b>	<b>988,851</b>	<b>1,177,787</b>	<b>897,054</b>	<b>838,037</b>	<b>1,016,133</b>	<b>1,016,133</b>	<b>1,016,133</b>
<b>TRANSPORTATION:</b>								
PURCHASED SERVICES	-	-	-	-	843,600	773,600	255,200	-
<b>TOTAL TRANSPORTATION</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>843,600</b>	<b>773,600</b>	<b>255,200</b>	<b>-</b>
<b>OPERATIONS &amp; FACILITIES:</b>								
PERSONNEL	32,026	34,271	32,563	32,243	32,243	32,565	32,566	32,565
PERSONNEL BENEFITS	23,988	23,981	24,598	24,147	24,147	24,388	24,388	24,388
PURCHASED SERVICES	-	1,115	516	1,500	10,564,860	626,500	251,500	1,500
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	48,803	59,047	43,077	46,000	50,180	103,000	103,000	43,000
MATERIALS AND SUPPLIES	-	770	-	-	292,178	404,000	404,000	-
CAPITAL OUTLAY	-	-	-	-	-	12,750,000	5,750,000	-
<b>TOTAL OPERATIONS &amp; FACILITIES</b>	<b>104,817</b>	<b>119,184</b>	<b>100,754</b>	<b>103,890</b>	<b>10,963,608</b>	<b>13,940,453</b>	<b>6,565,454</b>	<b>101,453</b>
<b>ATHLETICS:</b>								
MATERIALS AND SUPPLIES	-	-	820	-	-	-	-	-
<b>TOTAL ATHLETICS</b>	<b>-</b>	<b>-</b>	<b>820</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 31,681,608</b>	<b>\$ 33,017,739</b>	<b>\$ 30,826,080</b>	<b>\$ 36,147,186</b>	<b>\$ 41,295,547</b>	<b>\$ 61,421,707</b>	<b>\$ 44,390,281</b>	<b>\$ 25,296,873</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	3,982,941	4,704,106	3,747,432	3,936,250	3,832,862	3,893,715	3,955,556	4,018,402
TRANSFERS TO OTHER FUNDS	(1,207,391)	(878,462)	(1,014,566)	(892,433)	(1,000,000)	(1,000,250)	(985,235)	(985,533)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 2,775,550</b>	<b>\$ 3,825,644</b>	<b>\$ 2,732,866</b>	<b>\$ 3,043,817</b>	<b>\$ 2,832,862</b>	<b>\$ 2,893,465</b>	<b>\$ 2,970,321</b>	<b>\$ 3,032,869</b>

ROANOKE CITY PUBLIC SCHOOLS  
2021-22 FOOD SERVICE  
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ACTUAL FY 2019-20	AMENDED BUDGET FY 2020-21	PROPOSED BUDGET FY 2021-22	FORECASTED BUDGET FY 2022-23	FORECASTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25
<b>REVENUE SOURCES:</b>								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	224,402	238,903	243,021	224,939	240,962	245,702	250,535	255,463
FEDERAL GOVERNMENT	8,118,938	8,849,406	8,692,360	8,812,853	8,824,402	9,017,208	9,214,227	9,415,550
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	782,182	664,067	512,751	677,320	687,480	697,792	708,259	718,883
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 9,125,522</b>	<b>\$ 9,752,376</b>	<b>\$ 9,448,132</b>	<b>\$ 9,715,112</b>	<b>\$ 9,752,844</b>	<b>\$ 9,960,702</b>	<b>\$ 10,173,021</b>	<b>\$ 10,389,896</b>
<b>EXPENDITURE CATEGORY AND OBJECT:</b>								
<b>FOOD SERVICES:</b>								
PERSONNEL	\$ 136,470	\$ 133,176	\$ 165,729	\$ 197,953	\$ 232,579	\$ 236,068	\$ 239,609	\$ 243,203
PERSONNEL BENEFITS	88,710	49,564	42,974	104,559	104,415	105,981	107,571	109,185
PURCHASED SERVICES	8,173,959	8,510,036	8,191,629	9,021,000	8,950,000	8,947,315	9,148,932	9,354,946
INTERNAL SERVICES	2,484	2,393	2,280	3,500	3,000	3,045	3,091	3,137
OTHER CHARGES	21,036	22,585	21,414	23,650	16,100	16,342	16,587	16,836
MATERIALS AND SUPPLIES	60,180	61,123	47,458	29,450	46,750	47,451	48,163	48,885
CAPITAL OUTLAY	69,633	301,915	464,306	285,000	300,000	304,500	309,068	313,704
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
<b>TOTAL FOOD SERVICES</b>	<b>8,552,472</b>	<b>9,080,792</b>	<b>8,935,790</b>	<b>9,665,112</b>	<b>9,652,844</b>	<b>9,660,702</b>	<b>9,873,021</b>	<b>10,089,896</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,552,472</b>	<b>\$ 9,080,792</b>	<b>\$ 8,935,790</b>	<b>\$ 9,665,112</b>	<b>\$ 9,652,844</b>	<b>\$ 9,660,702</b>	<b>\$ 9,873,021</b>	<b>\$ 10,089,896</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	\$ 3,101,751	\$ 3,374,801	\$ 3,746,385	\$ 3,958,727	\$ 3,708,727	\$ 3,508,727	\$ 3,508,727	\$ 3,508,727
INCREASE/(DECREASE) OF FUND BALANCE	273,050	371,584	212,342	(250,000)	(200,000)	-	-	-
<b>TOTAL FOOD SERVICE FUND BALANCE, END OF YEAR</b>	<b>\$ 3,374,801</b>	<b>\$ 3,746,385</b>	<b>\$ 3,958,727</b>	<b>\$ 3,708,727</b>	<b>\$ 3,508,727</b>	<b>\$ 3,508,727</b>	<b>\$ 3,508,727</b>	<b>\$ 3,508,727</b>

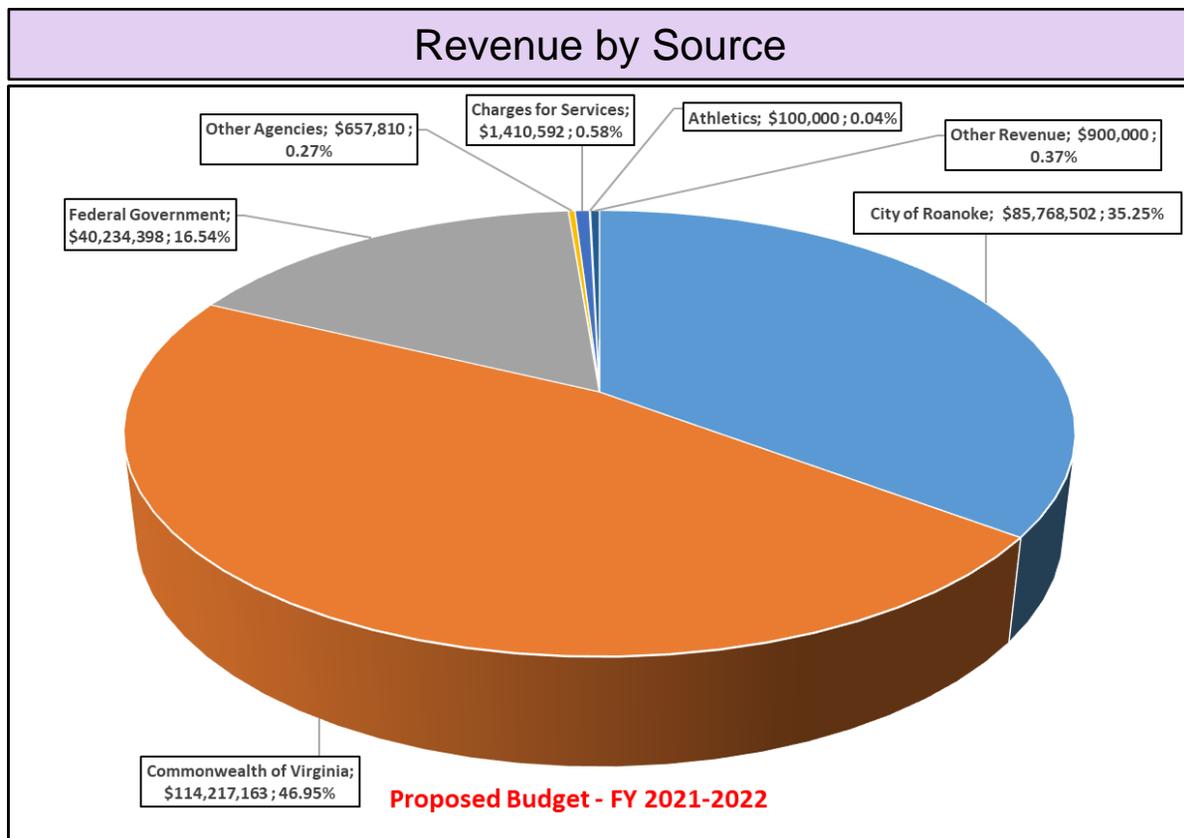
## BUDGET DISCUSSION

### Other Post-Employment Benefits (OPEB)

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

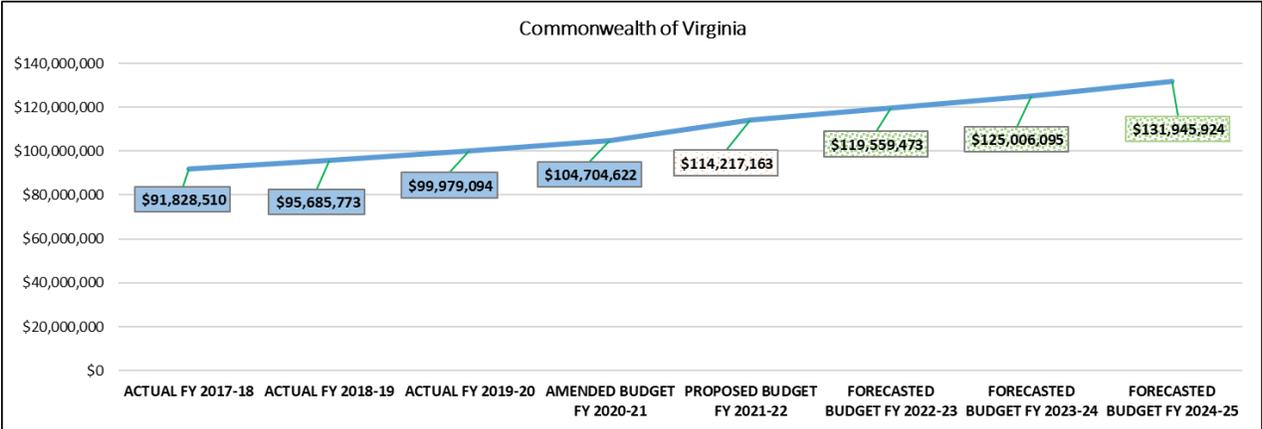
For the year ended June 30, 2020 the school board recognized a net OPEB liability of \$20,284,000 on the entity wide Statement of Net Position. Deferred Outflows related to OPEB were \$2,879,708, and Deferred Inflows related to OPEB were \$1,045,258. There was a net OPEB asset for the non-teacher HIC plan totaling \$16,433 and net OPEB expense of \$1,180,685.

### Revenue



The COVID-19 (Coronavirus) pandemic that began to impact the United States in early 2020 significantly impacted the development of the 2020-21 budget, as well as actual financial activity throughout that year. The Commonwealth of Virginia adjusted the state budget twice during the fiscal year, both times impacting state funding for public education. Fortunately, revenues were not as negatively impacted by the pandemic as feared, and efforts were made at the state level to hold school divisions harmless from other factors that could negatively impact funding (namely a drop in enrollment). Based on that better-than-expected experience, revenue projections for 2021-22 show an increase year-over-year at both the state and local level.

*Commonwealth of Virginia Funding*



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
LCI	.3443	.3416	.3284
State Share	.6557	.6584	.6716
Change in Local Share		(.0027)	(.0132)

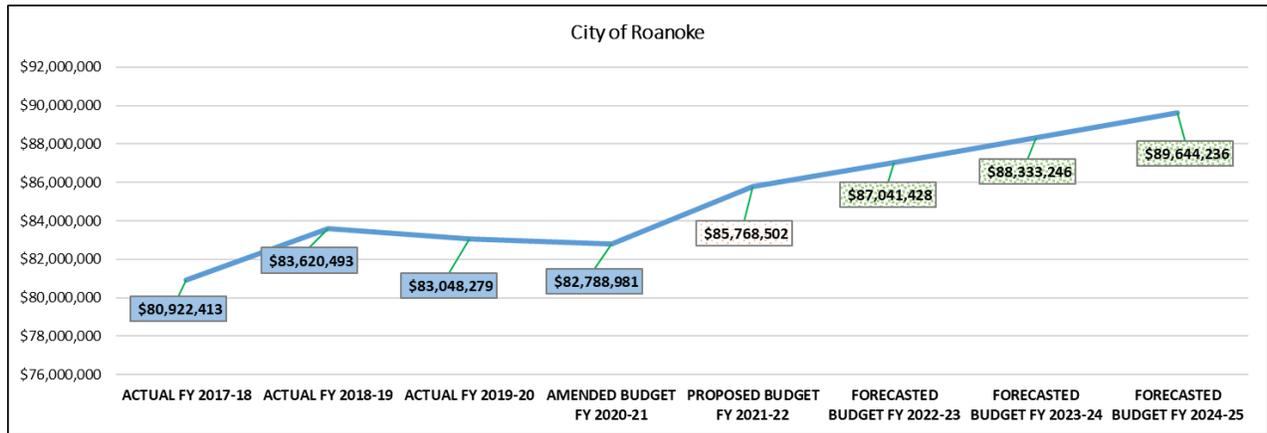
Though this data indicates that Roanoke City’s demographics qualify for a greater than average share of SOQ funding from the state level, RCPS, like most other Virginia school divisions, finds that total costs to truly provide the quality education our students need and deserve far exceed those minimum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

The Commonwealth of Virginia’s initial 2020-2022 biennial budget included a significant increase in funding for Roanoke City Public Schools. The impact of COVID-19 was beginning to be felt in earnest within Virginia just as the General Assembly was poised to adopt this budget in March 2020. As a result, during the veto session on April 22, significant amendments proposed by the Governor’s Office to reduce the budget were approved by the General Assembly. This change reduced state funding budgeted for Roanoke City Public Schools in 2020-21 by over \$3 million. Roanoke City Schools’ expected state support was further reduced by the school division’s concern over COVID-19’s impact on student enrollment in 2020-21. State-wide school divisions worried that families would be uncomfortable sending their students back to school during the pandemic. This concern was justified. Roanoke City’s original 2020-21 ADM projection was 13,100 prior to the pandemic. Actual 2020-21 ADM was 12,828. Fortunately, among the budget changes approved during the year by the General Assembly were hold harmless provisions for public schools. This amendment prevented school divisions from experiencing a reduction in state funding based on a decrease in enrollment in 2020-21 and in 2021-22. Given this safeguard, RCPS is budgeting state funding using the state’s projection for Roanoke City ADM in 2021-22: 13,044.

	March 31 ADM
2017-18	12,823
2018-19	12,898
2019-20	13,110
2020-21	12,828

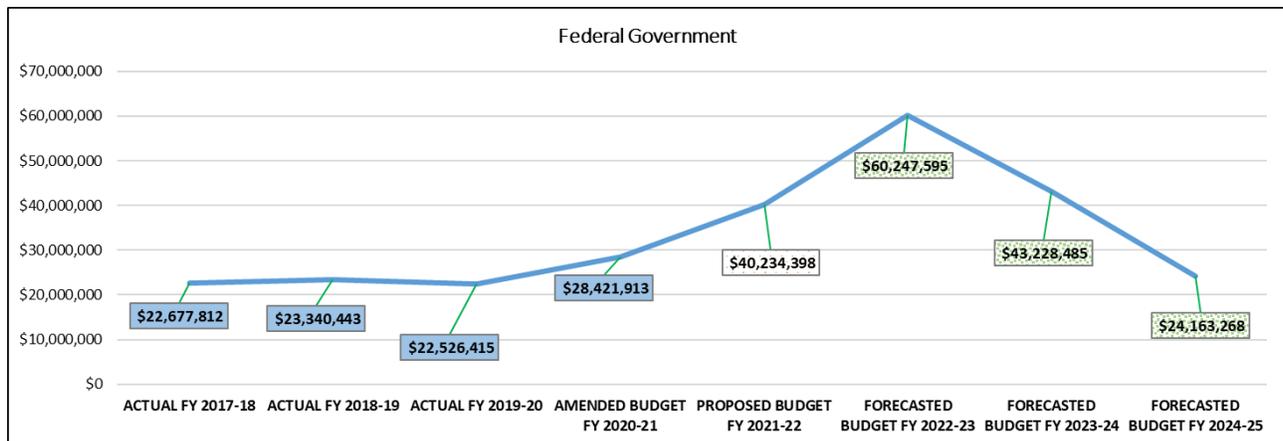
2021-22 Budget – ADM Projection Used	13,044
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### City of Roanoke Funding



RCPS has been able to make great strides in academic improvement and achievement in large part because of the value placed on education by city leaders through the 40% revenue sharing formula in place for local funding of schools. Excluding local taxes specified for particular purposes, such as civic center admissions tax, RCPS receives 40% of annual local tax revenue from the City of Roanoke to fund public education. 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 FY21 projections. Actual experience during 2020-21 has been more favorable than feared and the city is projecting that revenue will significantly exceed budget. This favorable experience carries forward into 2021-22 budget projections. The City of Roanoke funding for schools in 2021-22 is budgeted to be \$85,768,502 or \$2,979,521 (3.6%) above the 2020-21 adopted budget.

### Federal Government Funding



Federal funding for RCPS comes primarily in the form of entitlement grant funds, and all Federal funding is accounted for in the restricted Grants Fund or Food Services Fund. Due to the demonstrated needs of Roanoke City students, measured in part by the high percentage of students who qualify for free or reduced price school lunch, RCPS qualifies for annual allocations from the Every Student Succeeds Act (ESSA) entitlement programs including Title I-A Improving Basic Programs, Title II-A Improving Teacher Quality, Title III-A Language Instruction for Limited English Proficient and Immigrant Students, and the recently introduced Title IV-A Student Support and

Academic Enrichment. RCPS also receives significant federal funding in support of students with disabilities through the Individuals with Disabilities Education Act (IDEA) entitlement programs. Budgeted Federal grant revenue is expected to remain fairly flat year-over-year with the exception of the addition of 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).

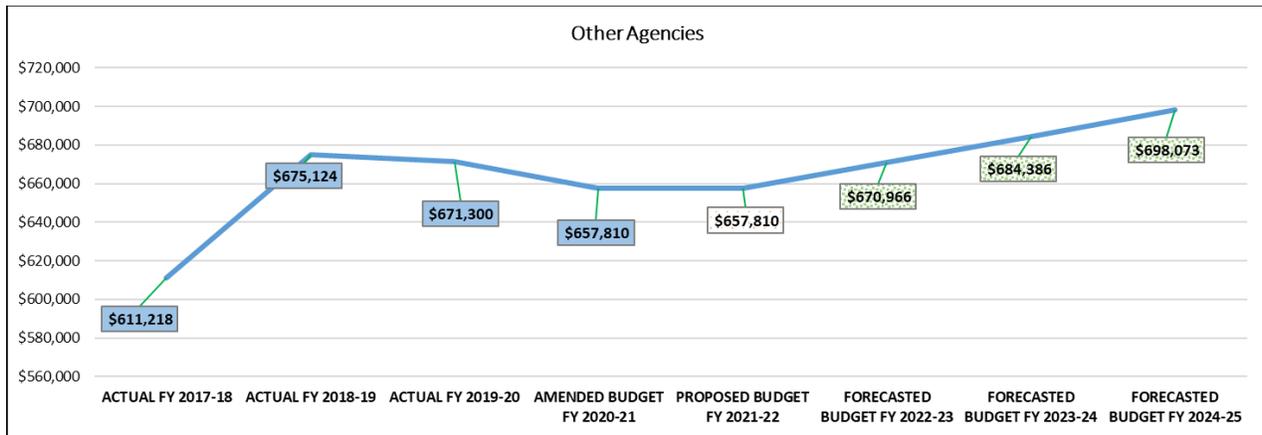
<b>Federal Legislation</b>	<b>K-12 Funding Portion</b>	<b>RCPS Allocation</b>
CARES Act	Elementary and Secondary School Emergency Relief (ESSER)	\$5,925,872.65
CARES Act	Coronavirus Relief Funds (CRF)	\$2,342,095.00
CRRSA Act	ESSER II	\$23,039,852.51
ARPA	ESSER III <sup>1</sup>	\$51,744,235.88

<sup>1</sup> Virginia school divisions have been notified of these allocation amounts but RCPS has not yet submitted an application and spending plan for approval to the Virginia Department of Education. This is expected to be completed early in 2021-22.

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.

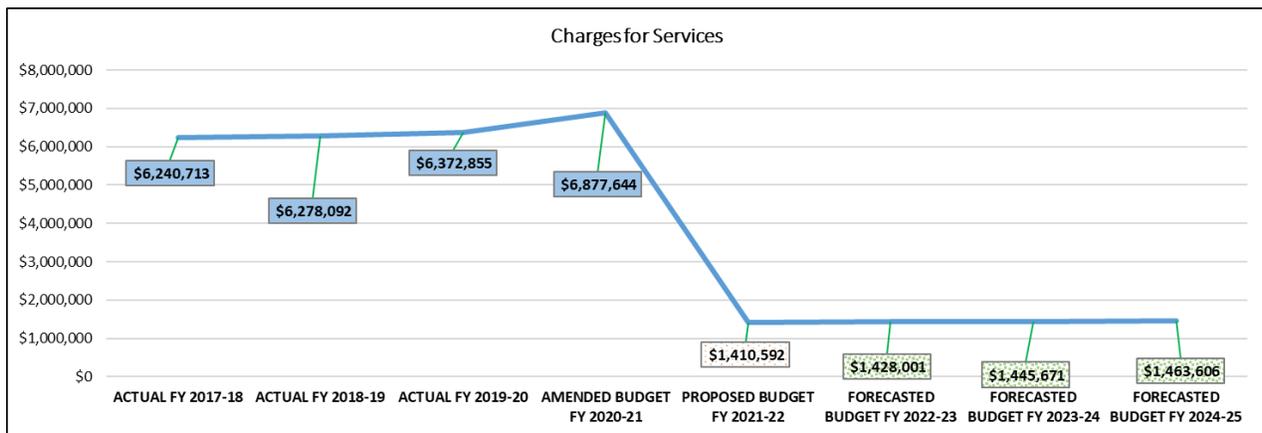
Federal Food Services reimbursements decreased substantially in 2020-21 due to extended periods of remote learning. RCPS continued to make meals available using both school bus delivery and meal pick up locations throughout the year in an effort to keep school meals accessible. This was especially necessary during the first half of the school year when most students were learning virtually. Evening pickup options were also added with the hope of reaching more families who may have been unable to get to the school to pick up meals during the work day. Still, the necessity for families to meet the school bus at a certain time, or arrive at a school during a certain window, reduced meal service significantly compared to a normal school year. RCPS is currently on track to be able to return to fully in-person instruction five days per week in 2021-22 for most students, so meal service, and the accompanying Federal reimbursement, are expected to return to pre-COVID levels in 2021-22. Another factor that is expected to positively impact Federal Food Service reimbursements is the school division’s participation 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 more students qualifying for free meals without having to go through an application process that could be a barrier for some families, and with more students expected to be attending school in-person in 2021-22, we expect this expanded access to have a positive impact on student nutrition and the level of Federal reimbursement received by Roanoke City Public Schools.

### Funding from Other Agencies



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

### Charges for Services

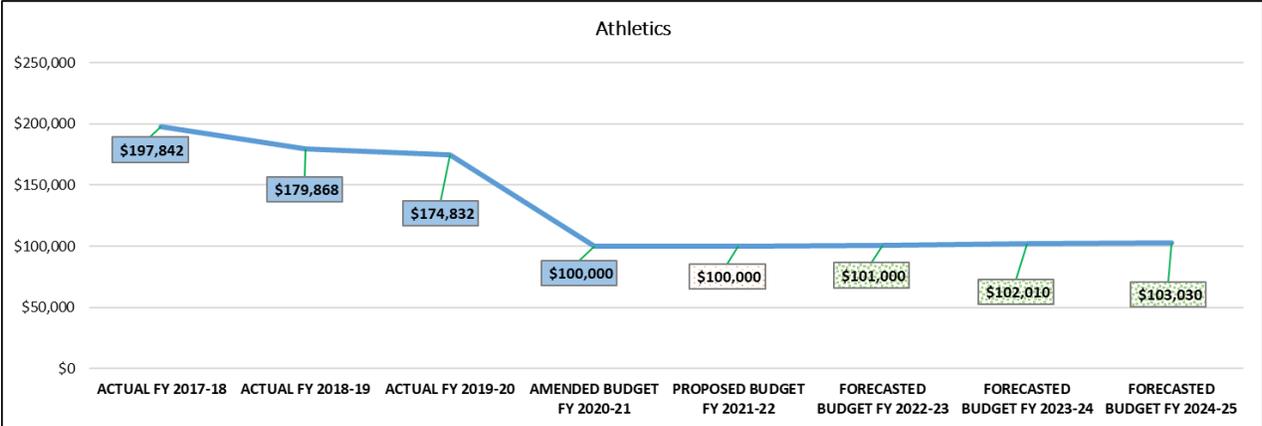


Charges for Services includes payment for student or staff cafeteria meals and some catering in the Food Services Fund; payments for summer school, internal printing services, adult education, and facility rental in the General Fund; and payment accounted for in the restricted Grants Fund from the regional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

RCPS is budgeting 2021-22 cafeteria sales as fairly flat year-over-year, though some decline is still expected given the current economic situation as a result of COVID-19, and the expectation that more students will take advantage of the already-free meals at our schools now that all schools participate in the USDA Community Eligibility Provision (CEP).

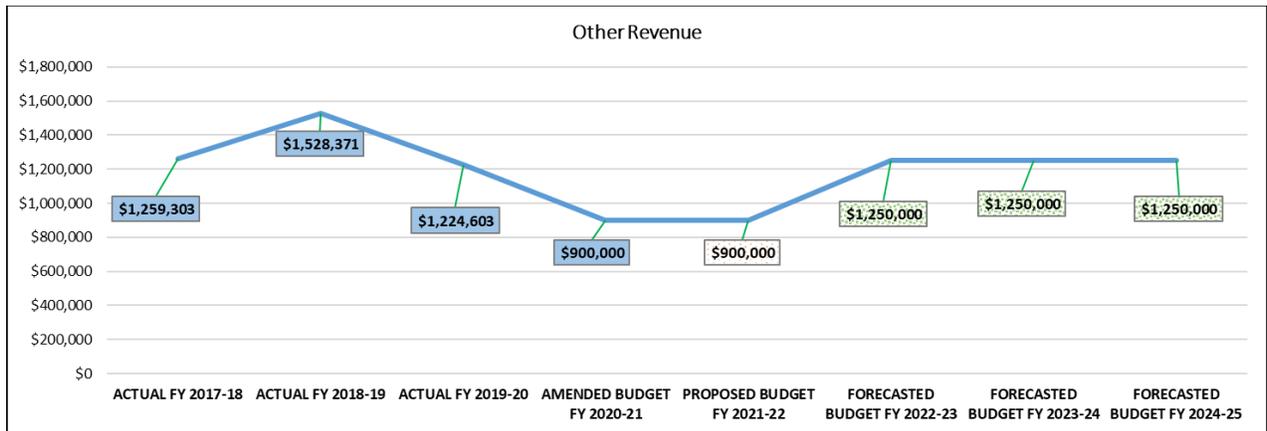
Charges for Services in the General Fund remain fairly steady from year to year, so minimal differences are budgeted for FY2022 or future years. The biggest area of charges for services that historically has been accounted for in the Restricted/Grants Fund is payments RCPS received from the Roanoke Valley 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. RCPS began directly charging tuition to other school divisions who 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**



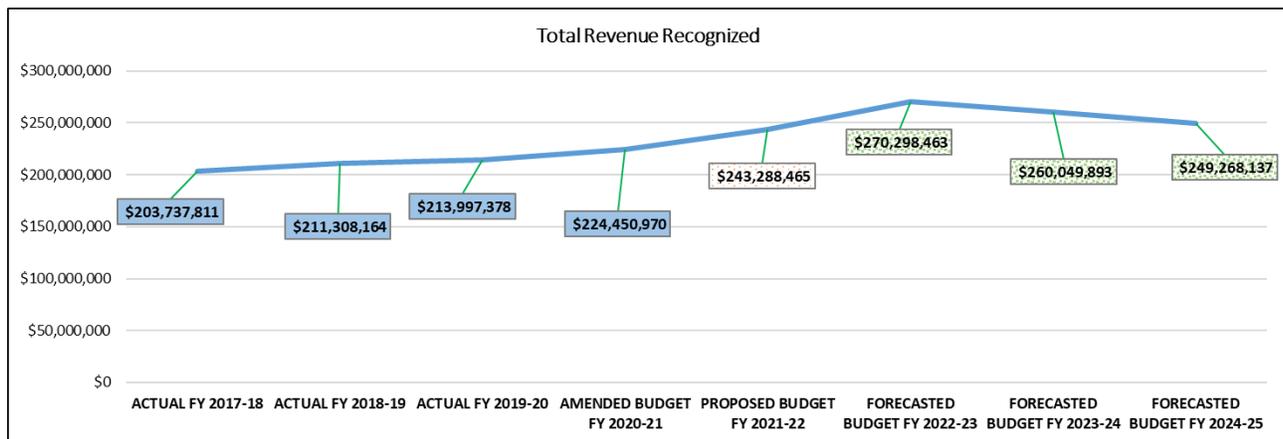
Athletics Revenue is part of total Operating Funds and accounts for anticipated gate receipts from athletic events throughout the year. These totals can vary depending on athletic schedules and the extent of conference play. While this revenue could be considered a part of Charges for Services, both revenue and expenditure data is broken out because the Roanoke City School Board has long desired the ability to view and analyze athletic budgets and activity independently. Budgeted athletics revenue 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. Athletics were able to take place, on a restricted schedule and with significant limitations in place, during 2020-21, but minimal (if any) spectator attendance was allowed. Athletic revenue is projected to be well below even the reduced estimate for 2020-21. While a return to normalcy appears on the horizon, some level of restrictions may still be in place during 2021-22. As a result, the projection for Athletics Revenue in 2021-22 was not changed from the 2020-21 level.

## Other Revenue

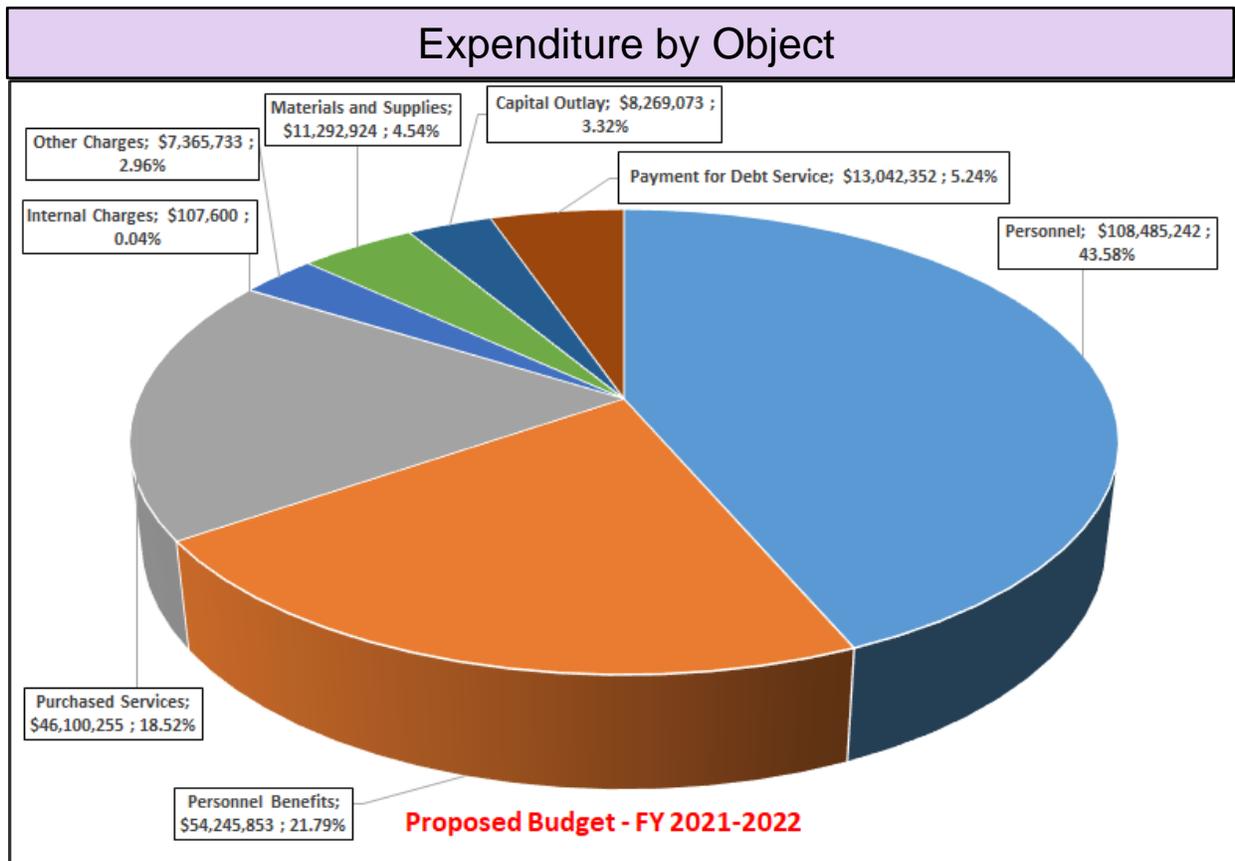


Other Revenue encompasses a variety of smaller revenue sources including donations, obsolete equipment sale, vending commissions, prior year rebates and refunds, and interest income. This revenue area is unpredictable and can vary significantly from year to year. RCPS is budgeting no change in this area for FY2022.

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



## Expenditures



Personnel are the most important resource for Roanoke City Public Schools, and employee salaries and benefits consume the majority of the RCPS budget annually. In 2019-20, RCPS began the process of improving its teacher salary schedule to make increases between steps more uniform, and to move the entire scale up to improve the school division's competitiveness in recruiting new staff when compared to comparable school divisions in Virginia. These changes being costly, were to be implemented over a two-year period, contingent on adequate funding in the 2020-21 school year. Prior to COVID-19, RCPS was well positioned to implement the second and final phase of these salary improvements in 2020-21, as planned. Unfortunately, with projected revenues suddenly almost \$8.5 million less than pre-COVID-19 figures, RCPS had to remove salary increases from the 2020-21 expenditure budget. Fortunately, with better-than-feared FY2020 year-end revenue, and Federal pandemic relief offsetting costs RCPS incurred delivering meals to students, RCPS was in a position to implement the intended 2020-21 raises mid-year. Those raises took effect in January 2021. Favorable revenue projections for 2021-22 from both the state and city have enabled RCPS to plan for additional raises beginning July 1, 2021. An average raise of 2.5% is planned across all positions in 2021-22.

One component of the revised state biennial budget was the state share of a 5% raise for Standards of Quality (SOQ) positions across both years of the biennium. Provided school divisions can show that they have given an average combined total 5% raise during the biennium, school divisions can access these dollars. RCPS is responsible for paying the local share of this raise, plus the full cost of the raise for any non-SOQ positions. Standards of Quality are the levels of service identified by the Virginia Department of Education as the minimum service required to provide quality public education. The average of raises given in 2020-21 and 2021-22 do meet this requirement.

The percentage-of-salary employer contribution towards the Virginia Retirement System (VRS) is established at the beginning of each new biennium. For the 2020-2022 biennium, the rate increased to 16.62%, compared to 15.68% in 2019-20. A small number of employees participate in the City of Roanoke's retirement plan instead of VRS. That employer contribution decreased slightly from 13.89% in FY2021 to 13.74% in FY2022. Health insurance is one of the biggest drivers of employee benefit costs annually. RCPS has a very generous selection of health insurance plans available to employees, and continually works to find ways to lower costs without diminishing the richness of those benefits for our employees. Beginning in January 2019, RCPS carved out pharmacy coverage to realize more cost savings for employees and the school division. Because RCPS's health coverage is a self-funded plan, ultimately, the school division's costs are dependent on claims experience. Experience can vary widely from year to year, and in spite of efforts to control costs, increases are still expected. RCPS has budgeted based on an expectation that costs will increase 10% year-over-year for the plan year which will begin January 2022. This increase is expected to cost the school division over \$1.75 million across all funds.

Important strides were made by the school division's new superintendent during the 2020-21 school year to enhance the support available to our schools, particularly in the area of instructional leadership, by reorganizing Central Administration and adding school-level support positions to ensure all schools have at least a part-time assistant principal. The reorganization at the administrative level resulted in some changes to the budgetary structure at the cost center level.

- Previously, the head of operations and the head of finance shared a budget, cost center 206 Operational Central Administration. To support the reorganization and avoid budgetary confusion, the finance office was broken out into a new Fiscal Services cost center 214.
- Previously, student support specialists who work with students who struggle with truancy or other challenges were budgeted under the Discipline cost center 130. A new cost center for Accountability (to include attendance) and Assessment, cost center 231, was created and these positions, as well as the executive director for accountability and assessment, were moved to this cost center.
- Two technology positions (previously cost center 280) that work with student data systems and assessments were moved to be part of the Data and Analysis department (cost center 204), and one technology position that oversees instructional technology resource teaching was moved from cost center 280 to the Instructional Technology cost center 270.
- New or redefined positions also impact the budget including the return of Chief Academic Officer and Executive Director of Technology positions (both previously eliminated in a prior year), the addition of a chief of staff position and a legislative affairs and constituent services officer to fill identified voids, a repurposing of the former Deputy Superintendent position into the Chief Operations Officer, a repurposing of the Chief of Security position into a Director of Security, a repurposing of the Executive Director for School Counseling position into the Assistant Superintendent for Equity and Student Services, the addition of an Executive Director for Professional Learning, a Director of Organizational Diversity position and Director of School Counseling position, the repurposing of the Executive Director for Elementary and School Improvement positions into Assistant Superintendent for Elementary and Assistant Superintendent for Secondary positions, and the addition of the Executive Director for Academics and Executive Director for Accountability and Assessment positions.

These position changes, as well as some associated non-personnel related costs, are the main budgetary impacts resulting from the reorganization.

The budget for Pupil Transportation was increased through a budget amendment mid-way through 2020-21 given the need for additional bus routes to accommodate social distancing requirements. RCPS limited the number of students attending on each school day, so students ultimately had the option of staying fully virtual, or a hybrid mix of in-person and virtual instruction. Even with the reduction to the number of students attending in person on any given day, an additional elementary start time had to be added to allow the school buses to each run three routes instead of two (normally buses transport elementary students in time for a 7:45 a.m. start time and then pick up secondary students in time for an 8:45 a.m. start time). Due to the pandemic, some elementary schools were moved to an 8:45 a.m. start time and the secondary schools were moved to a 9:45 a.m. start time to accommodate the strain on transportation with so many fewer students able to fit on a bus together. This issue led to the expectation that costs would increase substantially. Fortunately, later in the year, additional ESSER Federal pandemic relief funds were awarded that could assist with these extra costs. The extent to which social distancing will have to be maintained into the 2021-22 school year is currently unknown, but the additional ESSER funding means that we do not have to count on the general fund budget to absorb the added cost of more bus routes should they be necessary. With the one-time cost of replacing bus radios, which was completed in 2020-21, removed, the transportation budget for 2021-22 is slightly less than the original 2020-21 budget.

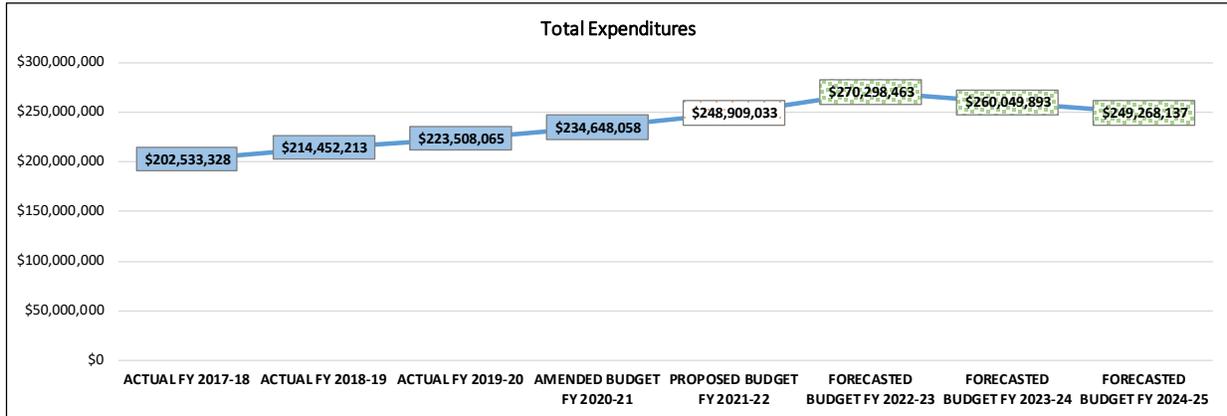
The adjustments between cost centers noted above chiefly account for the year-over-year change in budgeted expenditures within the Administration, Attendance, Health, and Technology category. Student support specialists previously budgeted within the Discipline cost center that is part of the Instruction category are now part of the Accountability and Assessment budget. Other changes within this category net against one another, such as the separation of fiscal services from the Operational Central Administration cost center.

A notable budget increase is budgeted in the Operations and Maintenance area for 2021-22. This is due to an increased focus on capital maintenance planned for the coming year. While the City of Roanoke makes a portion of their annual debt issuance available for school capital projects, the school division also works to control its debt service commitment by budgeting some portion of capital maintenance within the General Fund budget. The expansion to consolidate the school division's administrative offices and thereby use existing space to ensure that career and technical education is available on the campuses of both city high schools will require some renovation to the new office building currently being procured. It is the intent of the school division to budget for this work in 2021-22 and 2022-23 and reserve the capital funding from city bond issuances for meeting school building needs.

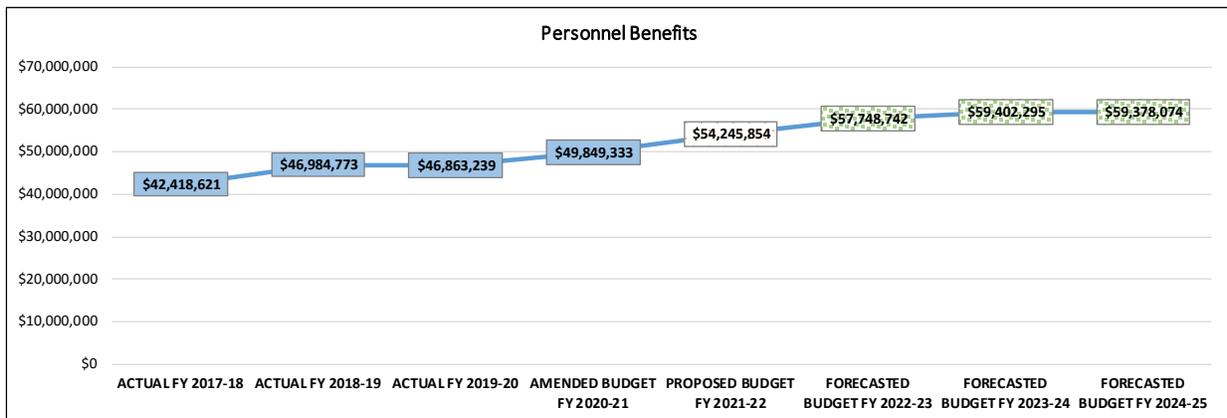
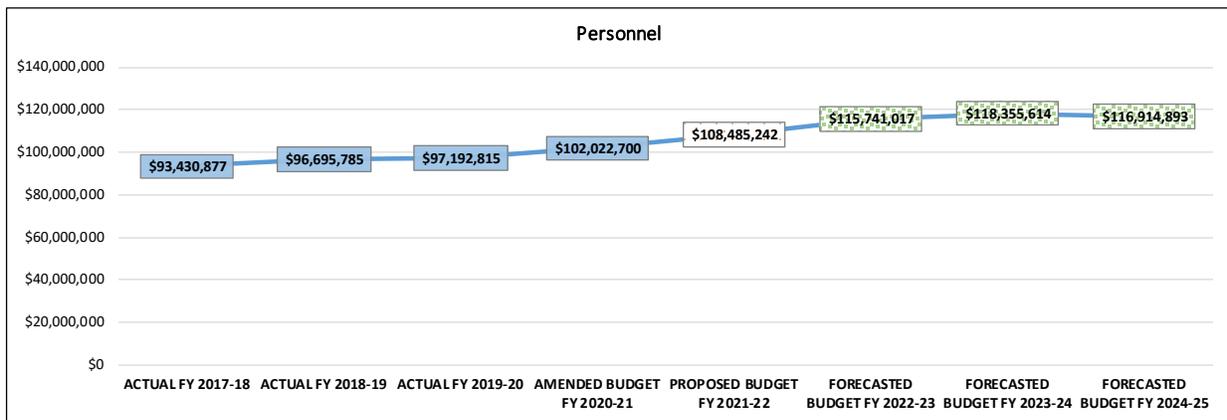
The Debt Service budget shows an increase year-over-year based on the expected principal and interest payments due on existing capital projects, the most recent being the replacement of Fallon Park Elementary School. Additionally, principal and interest payments for energy improvement measures completed in 2020-21 through a lease-purchase agreement have been included. The City of Roanoke has used Bond Anticipation Notes (BANs) to align borrowing with the timing of capital projects in some recent prior years, but BANs are not anticipated to be used by the city in 2021-22.

Costs associated with providing breakfast and lunch to students are budgeted to increase based on increased projected student participation in light of the fact that all schools now qualify to provide free breakfast and lunch to all student through the USDA Community Eligibility Provision (CEP). Actual experience in 2020-21 fell far below budget due to the disruptions caused by the pandemic, but meal service is expected to return to normal levels in 2021-22 as a return to more normal full-time in-person instruction can be expected. Additional spending on capital equipment needs is also planned, using a portion of that fund's fund balance.

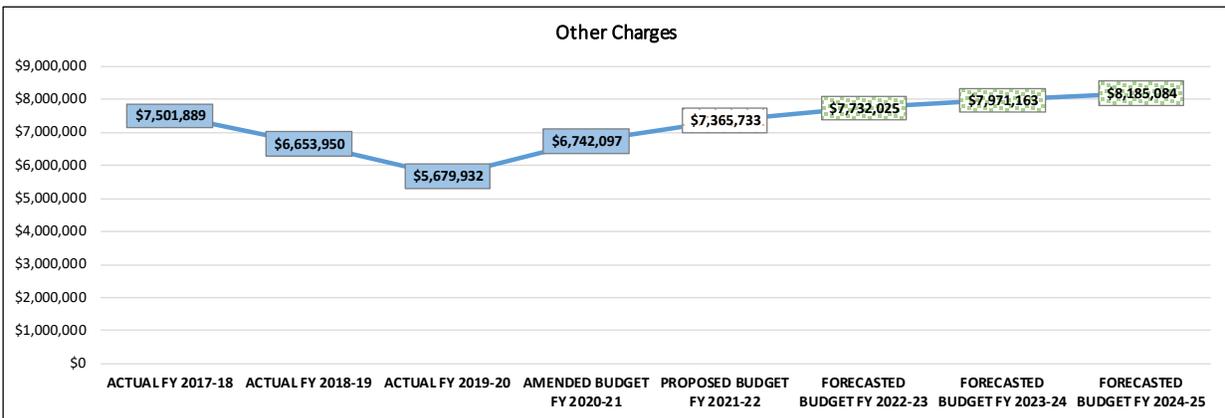
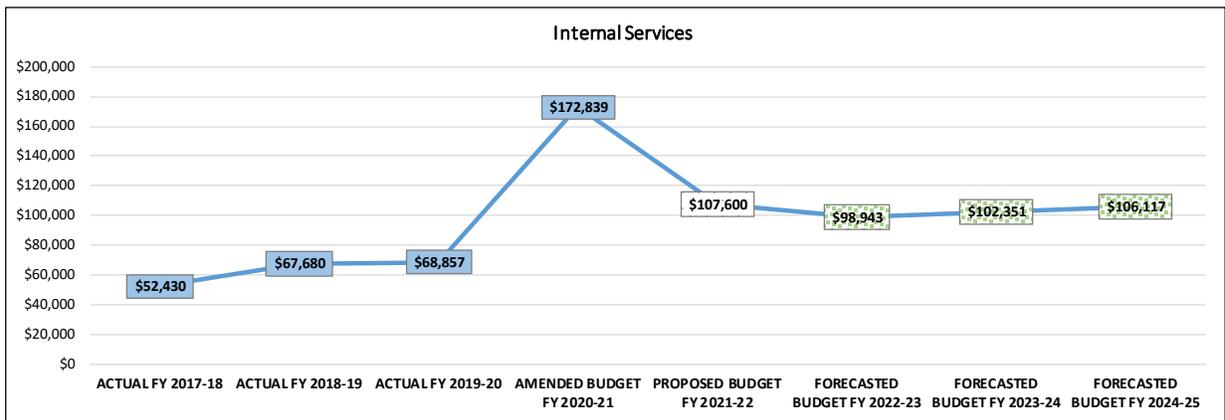
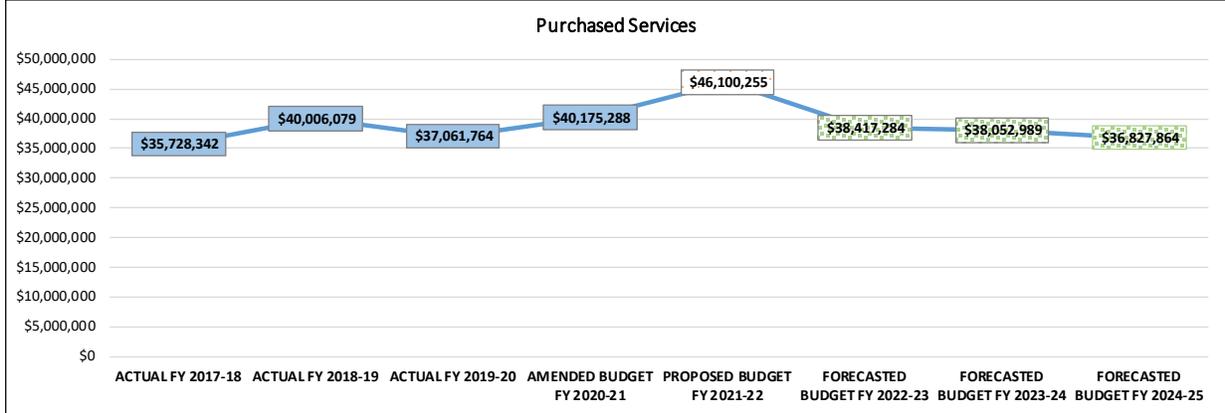
## Expenditure Eight Year Trend



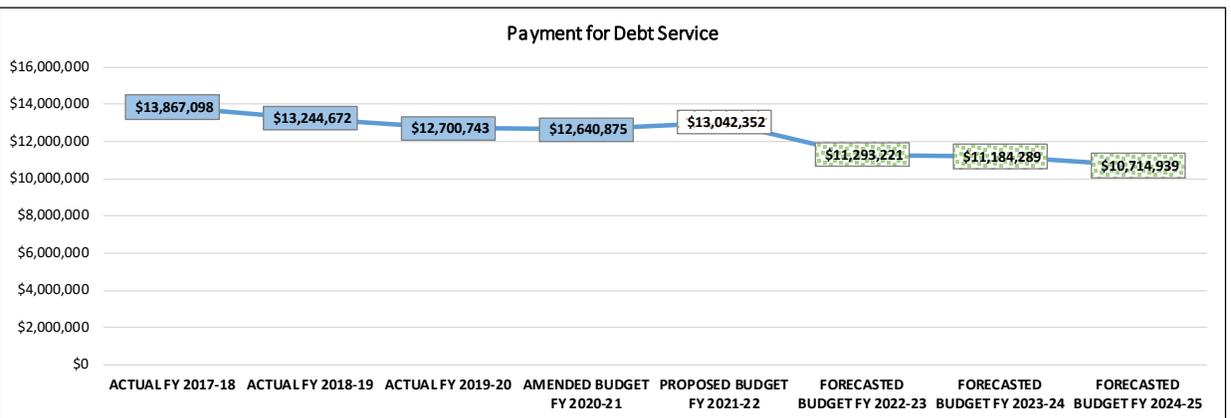
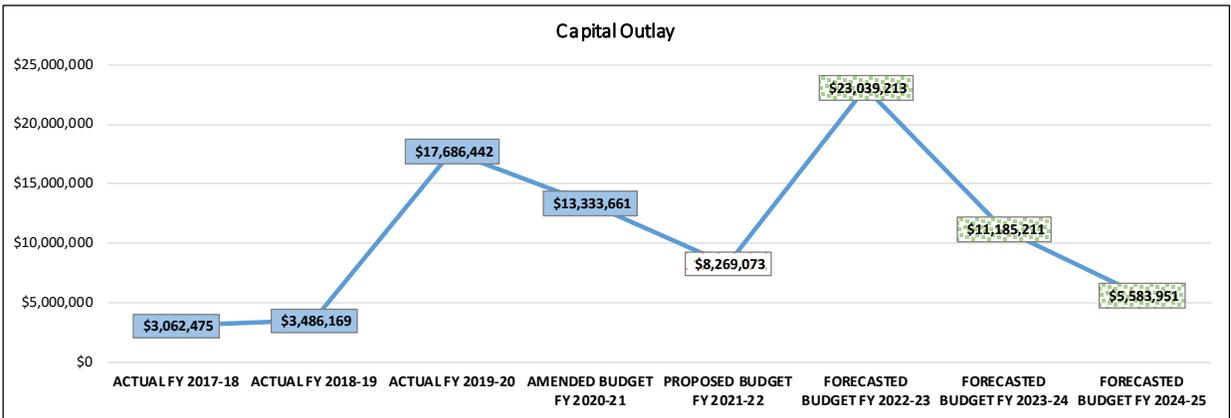
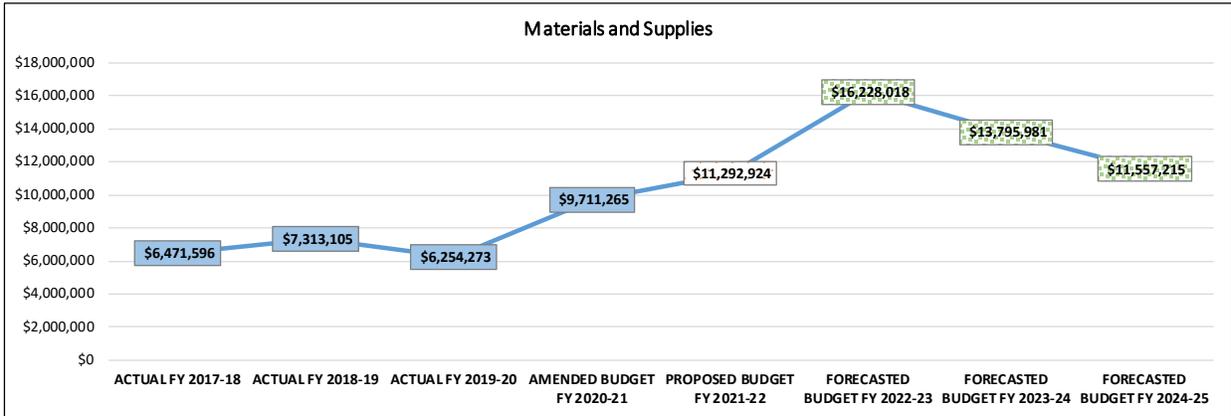
## Expenditure Sources



## Expenditure Sources



## Expenditure Sources



**FUTURE YEAR FORECASTING**

Historical activity is the primary guide used to forecast student enrollment, with three-year rolling averages analyzed to help project future activity. Much of the school division’s state funding is a factor of enrollment, as measured by ADM taken on March 31 each year. Our estimates of enrollment growth (or decline) are an important step in looking ahead to anticipated revenues and expenditures. The Chief Financial Officer works with the Director for Data and Analysis to forecast enrollment changes going forward. RCPS looks at projections from the Weldon Cooper Center for Public Service, but usually projects more conservatively than Weldon Cooper’s (and the Virginia Department of Education’s) outlook would suggest.

RCPS experienced slow growth in student enrollment in recent years, with 2019-20 being a notable exception. In 2017-18, after a fairly large increase in fall membership of 96 students year-over-year, spring Average Daily Membership (ADM) was a surprise when it came in less than the prior year. Though some reduction between fall and spring is typical, prior trends led to the expectation that the variance would be relatively small. In 2018-19, fall membership was fairly flat when compared to the prior year, but did not experience the significant decrease between fall and spring like occurred the year before. 2019-20 began, and continued, with a large increase in student membership compared to prior years. 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 12,828.

	Sept. 30 Membership	March 31 ADM
2016-17	12,836	12,825
2017-18	12,915	12,823
2018-19	12,921	12,898
2019-20	13,187	13,110
2020-21	12,915	12,828

It is difficult to know whether student enrollment will bounce back in 2021-22, but fortunately, in budget amendments approved by the General Assembly in 2020-21, provisions to hold school divisions harmless against the negative impacts on state funding that would result from enrollment loss were approved. Therefore, we are using the state projected ADM for 2021-22 for budgeting purposes. From there, forecasted ADM for future budgeting reflects modest increases as follows:

	March 31 Forecasted ADM
2021-22	13,044
2022-23	13,100
2023-24	13,130
2024-25	13,150

The Commonwealth of Virginia adopts biennial budgets and 2021-22 is the second year in this two- year budget cycle. Projections of state funding for schools beyond 2021-22 will not be available until December 2021. As a result, RCPS utilized a modest increase projection for state revenues beyond FY2022. The City of Roanoke is also forecasting modest growth in coming years, after the setback expected from COVID-19 in FY2021. In keeping with recent year experience and the outlook of the City of Roanoke and Commonwealth of Virginia budget offices, the school division’s 2021-22 expenditure budget includes three-years of projections that reflect an 8.59%, (3.79%), (4.15%) year-over-year changes in 2022-23, 2023-24, and 2024-25 respectively. The decrease in future years reflects the expected termination of temporary pandemic relief federal

ESSER funding. Similarly, expenditures in certain areas temporarily reflect the intended use of these relief funds in future years before projections begin to return to more normal levels.

**CAPITAL IMPROVEMENT PROJECTS**

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

RCPS accounts for capital projects funded with bond funds in a separate capital fund. Documentation of capital project expenditures is kept and submitted to the City of Roanoke on a monthly basis for reimbursement out of capital project accounts held by the City. 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. ESSER federal pandemic relief funding can also be used on some qualifying capital improvements such as 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 FY2022 – FY2026 CIP also includes information about projects for which local funds and/or federal pandemic relief funding is intended to be used.

The 2022 – 2026 CIP was developed with an enhanced focus on equity in identifying and prioritizing the needs of the school division. The steps taken towards ensuring equity is a guiding principle in allocating resources for capital needs are outlined on the following pages along with information about ongoing and future planned projects in the school division’s five-year CIP.



Patrick Henry High School Field House



**Capital Projects Overview**

A Capital Improvement Plan (CIP) is a road map for major improvements to school facilities and infrastructure, generally spread over five years and subject to revision. RCPS plans capital improvement expenditures with the City as the City manages the debt ceiling for all City projects, and the Division manages the debt service on school projects. The City allocates \$5.0 million in capital funding to RCPS annually. In Fiscal Years 2022 and 2023, the projected expenditure exceeds \$5.0 million. RCPS plans to use Federal relief funds and funds from the local budget to offset a portion of that overage.

There are eleven assumptions guiding CIP planning and nine CIP indicators for equity that are included in the review and development of the CIP. Projects may include construction and renovation of buildings, acquisition of property, mechanical equipment, repaving of parking lots, recreation equipment and roof replacement. The 2022-2026 Capital Improvement Plan was presented and approved at the School Board meeting on March 9, 2021.

One of two significant projects during the current year involves the new construction of the Patrick Henry High School Fieldhouse. Construction began in January 2021 and has an estimated completion date of summer 2021. The Fieldhouse, with an estimated cost of \$3.0 million, will be a two-story structure and contain practice spaces for baseball, softball, wrestling, golf, cheer, and other teams. Space is also designated for coaching offices, locker rooms and shower and restroom facilities for men and women. The second significant project is the Fallon Park Elementary School clinic addition. This project involves a partnership of community sponsors and RCPS to provide a space for community engagement, health, and dental care. Construction will start during the summer of 2021.

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 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 are two options for consideration - a new addition or a complete school rebuild.

With a need for continual infrastructure improvements at additional selected schools, HVAC projects are scheduled at Fairview Elementary School and Addison Middle School. A partial roofing replacement is scheduled for Fairview Elementary School and a complete replacement at Monterey Elementary School. Repaving is scheduled for the Ruffner Operations Center, Transportation Department, Westside Elementary School, Roanoke Technical Education Center (ROTEC), and the track at Addison Middle School. Two new playgrounds are scheduled for Fairview Elementary during summer 2021.

**Equity Policy DAB: 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.***

## Status of Capital Work

Completed projects are as follows:

- Installation of new playground equipment at Fallon Park, Fishburn Park, Grandin Court, and Preston Park Elementary Schools.
- Repaving at Grandin Court and Fairview Elementary Schools, and Noel C. Taylor Academy.
- New Fallon Park Elementary School building construction completed in summer 2020.
- New roofs at Garden City and Grandin Court Elementary Schools, and Breckinridge Middle School.
- Air conditioned the gymnasiums at Addison and Breckinridge Middle Schools.
- Installation of a new playground at Virginia Heights Elementary School.

Projects planned or ongoing are as follows:

- Installation of new playgrounds at Fairview Elementary School for ages 2-5 and 5-12, with an expected completion date of summer 2021.
- Patrick Henry High School Field House new construction.
- Completion of a partial new roof at Fairview Elementary School is planned for 2021. Additional roofing projects to be completed in future years include Monterey Elementary School, and Woodrow Wilson and Addison Middle Schools.
- A completely new HVAC system is expected to be completed at Fairview Elementary School in summer 2021, and the kitchen at Westside Elementary School will receive a new HVAC system in summer 2021.
- Repaving at the Ruffner Operations Center, the Transportation Department, Westside Elementary, Roanoke Technical Education Center (ROTEC), and the track at Addison Middle are planned for spring/summer of 2021.
- Security vestibules at Noel C. Taylor Academy, Forest Park Academy and the Roanoke Valley Governor's School are slated for completion summer 2021. This will complete all security vestibules districtwide.

## Projected Five-Year Capital Resource Allocation And Proposed Work Program – FY 2022-26

Building	Project	FY2022 Capital Funds	FY2023 Capital Funds	FY2024 Capital Funds	FY2025 Capital Funds	FY2026 Capital Funds	Project Notes
TBD	New/Addition/Renovation	3,600,000	9,900,000	10,550,000	4,300,000	3,000,000	The potential for a new, addition or renovation at Morningside and Preston Park. Breckinridge has been supported through a modular, but enrollment and building needs are being watched carefully across the district.
Fairview	HVAC Replacement						
Addison	HVAC Replacement						
Woodrow Wilson	HVAC Replacement		1,200,000				
Madison	HVAC/Gym		350,000				
RAMS	HVAC/Chiller Replacement					750,000	
Hurt Park	HVAC Replacement			1,305,000			
Monterey	Paving						
Ruffner	Paving						
Hurt Park	Paving						
Monterey	Roof	1,000,000					
Woodrow Wilson	Roof		1,300,000				
Addison	Roof			1,000,000			
Preston Park	Roof				700,000		
Lincoln Terrace	Roof					1,250,000	
Patrick Henry	Athletic Outdoor Track Replacement						
Breckinridge	Athletic new bleachers/Basketball goals and rims						
Crystal Spring	Athletic new gym floor						
Monterey	Athletic new gym floor						
Fairview	Playground	400,000					
Lincoln Terrace	Playground						
Round Hill	Playground						
Hurt Park	Playground						
<b>TOTAL</b>		<b>5,000,000</b>	<b>12,750,000</b>	<b>12,855,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	

March 9, 2021  
School Board Meeting

## Resource Allocation and Proposed Work Program – FY 2022-26 Elementary and Secondary School Emergency Relief (ESSER) Funds

		<b>FY2022</b>	<b>FY2023</b>
<b>Building</b>	<b>Project</b>	<b>ESSER 2</b>	<b>ESSER 2</b>
TBD	New/Addition/Renovation		
Fairview	HVAC Replacement	2,700,000	
Addison	HVAC Replacement	4,000,000	
Woodrow Wilson	HVAC Replacement		3,800,000
Madison	HVAC/Gym		
RAMS	HVAC/Chiller Replacement		
Hurt Park	HVAC Replacement		
Monterey	Paving		
Ruffner	Paving		
Hurt Park	Paving		
Monterey	Roof		
Woodrow Wilson	Roof		
Addison	Roof		
Preston Park	Roof		
Lincoln Terrace	Roof		
Patrick Henry	Athletic Outdoor Track Replacement		
Breckinridge	Athletic new bleachers/Basketball goals and rims		
Crystal Spring	Athletic new gym floor		
Monterey	Athletic new gym floor		
Fairview	Playground		
Lincoln Terrace	Playground		
Round Hill	Playground		
Hurt Park	Playground		
<b>TOTAL</b>		<b>6,700,000</b>	<b>3,800,000</b>

## Resource Allocation and Proposed Work Program – FY 2022-26 Local Funds

		FY2022	FY2023	FY2024	FY2025	FY2026
Building	Project	Local Budget	Local Budget	Local Budget	Local Budget	Local Budget
TBD	New/Addition/Renovation					
Fairview	HVAC Replacement					
Addison	HVAC Replacement					
Woodrow Wilson	HVAC Replacement					
Madison	HVAC/Gym					
RAMS	HVAC/Chiller Replacement					
Hurt Park	HVAC Replacement					
Monterey	Paving		100,000			
Ruffner	Paving				100,000	
Hurt Park	Paving					150,000
Monterey	Roof					
Woodrow Wilson	Roof					
Addison	Roof					
Preston Park	Roof					
Lincoln Terrace	Roof					
Patrick Henry	Athletic Outdoor Track Replacement			250,000		
Breckinridge	Athletic new bleachers/Basketball goals and rims				150,000	
Crystal Spring	Athletic new gym floor					70,000
Monterey	Athletic new gym floor					75,000
Fairview	Playground					
Lincoln Terrace	Playground		200,000			
Round Hill	Playground			150,000		
Hurt Park	Playground					200,000
<b>TOTAL</b>			<b>300,000</b>	<b>400,000</b>	<b>250,000</b>	<b>495,000</b>

### **Assumptions guiding the Board as part of capital improvement planning:**

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

## Level 1 Priority Indicators Defined

**Equity:** purposeful investment in underserved and marginalized populations and communities

**Health and Safety:** improves safety and promotes healthy living

**Existing Conditions:** determine to renovate or replace updated buildings or properties

**Required Work:** regulatory mandates or compliance, complexity of work

**Economy:** community investment, associated costs

## Level 2 Indicators Defined

**Environment:** sustainability (green and renewable energy)

**Improvement:** level and quality of services- how does this improve the educational program and students' lives?

**Collaboration:** collaborative opportunities, multiple assets category

**Shovel Ready:** project readiness

\*Adapted from Oakland (CA) Capital Improvement Plan Program

\*\*Equity is weighted the most

## HVAC Projects (Prioritized)

School	Project	Estimated Cost
Fairview	HVAC	\$2,700,000
Addison	HVAC Upgrade	\$4,000,000*
Woodrow Wilson	HVAC Upgrade	\$5,000,000
Madison	HVAC Gym	\$350,000
Hurt Park	HVAC Replacement	\$1,305,000
Roanoke Academy	HVAC Chiller Replacement	\$750,000

\*Design to begin spring 2021. Installation starting 2021. Completion in summer 2022.

## Paving Projects (Prioritized)

School	Square Footage	Estimated Cost
Monterey	45,000	\$100,000
Ruffner	45,000	\$100,000
Hurt Park	50,000	\$150,000

## Roofing Projects (Prioritized)

School	Square Footage	Estimated Cost
Monterey	40,696	\$1,000,000
Woodrow Wilson	57,856	\$1,300,000
Addison	78,767	\$1,000,000
Preston Park	26,133	\$700,000
Lincoln Terrace	55,639	\$1,250,000

## Athletic Projects (Prioritized)

School	Square Footage	Estimated Cost	Notes
Patrick Henry	Outdoor Track Replacement	\$1,000,000	Edge is safety issue
Breckinridge	Bleachers/Basketball Goals/Rims	\$1,300,000	End of life
Crystal Spring	Gym Floor	\$1,000,000	Floor covering needs replacement
Monterey	Gym Floor	\$700,000	Floor covering needs replacement

## Playground Projects (Prioritized)

School	Age Group	Estimated Cost	Notes
Fairview	2-5	\$400,000	Only one playground for ~574 students
Lincoln Terrace	2-5	\$200,000	Last install: 1999
Round Hill	2-5	\$150,000	Only two playgrounds and 2-5 is undersized; adding equipment – 707 students
Hurt Park	2-5	\$200,000	Only one playground for ~329

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

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

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

**ROANOKE CITY PUBLIC SCHOOLS  
2021-22 BUDGET BY CATEGORY AND COST CENTER**

Code		TOTAL	PERSONNEL	NON-PERSONNEL
	<b>GENERAL FUND</b>			
	<b>INSTRUCTION</b>			
100	Teaching & Learning	\$ 1,309,914	\$ 1,134,614	\$ 175,300
110	Academics	74,054,722	67,236,429	6,818,293
120	Special Education	21,075,255	15,781,988	5,293,267
191	Alternative Education	2,542,559	2,202,559	340,000
170	Career & Technical Education	3,247,573	3,040,773	206,800
180	Gifted Education	2,435,133	1,712,753	722,380
190	Early Childhood Education	3,906,354	3,759,204	147,150
160	Adjunct & Adult Education	28,411	0	28,411
140	Equity & Student Services	5,890,306	5,494,806	395,500
150	Instructional Building Admin	12,672,790	11,422,790	1,250,000
192	Homebound	200,153	199,153	1,000
193	Driver Education	36,000	0	36,000
233	Psychological Services	967,219	941,419	25,800
234	Speech / Audiology Services	1,977,698	1,857,198	120,500
270	Instructional Technology	1,342,088	1,180,088	162,000
130	School Climate & Safety	139,729	81,729	58,000
232	Student Health	2,321,562	0	2,321,562
	<b>Subtotal: Instruction</b>	<b>\$ 134,147,466</b>	<b>\$ 116,045,503</b>	<b>\$ 18,101,963</b>
	<b>ADMINISTRATION, ATTENDANCE, HEALTH &amp; TECHNOLOGY</b>			
201	School Board	\$ 190,899	\$ 31,649	\$ 159,250
202	Superintendent	1,197,747	926,647	271,100
203	Communications & Marketing	550,166	416,021	134,145
231	Accountability & Assessment	1,257,275	1,237,275	20,000
204	Data & Analysis	1,094,262	644,812	449,450
205	Strategic Planning	50,000	0	50,000
206	Operational Central Admin	419,188	299,138	120,050
210	Human Resources	1,598,794	1,200,972	397,822
211	Employee Health Services	659,996	507,692	152,304
214	Fiscal Services (CFO)	1,266,232	459,788	806,444
216	Payroll	359,614	344,304	15,310

Code		TOTAL	PERSONNEL	NON-PERSONNEL
218	Accounting	967,044	782,624	184,420
219	Grant Management	11,419	9,689	1,730
224	Purchasing	338,444	324,184	14,260
225	Reprographics	421,792	67,592	354,200
280	Administrative Technology	4,524,651	1,784,100	2,740,551
253	Safety & Security	3,106,579	1,240,339	1,866,240
	<b>Subtotal: Admin., Attend., Health &amp; Tech</b>	<b>\$ 18,014,102</b>	<b>\$ 10,276,826</b>	<b>\$ 7,737,276</b>
	<b>TRANSPORTATION</b>			
240	Transportation	\$ 10,997,632	\$ 285,157	\$ 10,712,475
	<b>Subtotal: Transportation</b>	<b>\$ 10,997,632</b>	<b>\$ 285,157</b>	<b>\$ 10,712,475</b>
	<b>OPERATIONS &amp; MAINTENANCE</b>			
250	Facilities Operations	\$ 8,154,159	\$ 7,218,009	\$ 936,150
251	Facilities Maintenance	9,226,043	2,305,757	6,920,286
252	Grounds Maintenance	1,623,533	511,133	1,112,400
260	Warehouse	866,658	703,009	163,649
290	Utilities	3,563,323	0	3,563,323
	<b>Subtotal: Operations &amp; Maintenance</b>	<b>\$ 23,433,716</b>	<b>\$ 10,737,908</b>	<b>\$ 12,695,808</b>
	<b>DEBT SERVICE</b>			
300	Debt Service	\$ 13,042,352	\$ -	\$ 13,042,352
	<b>Subtotal: Debt Service</b>	<b>\$ 13,042,352</b>	<b>\$ -</b>	<b>\$ 13,042,352</b>
	<b>ATHLETICS</b>			
341	Athletics	\$ 2,158,236	\$ 1,007,041	\$ 1,151,195
	<b>TOTAL GENERAL FUND</b>	<b>\$ 201,793,504</b>	<b>\$ 138,352,435</b>	<b>\$ 63,441,069</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Teaching & Learning (100)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	260,217	265,452	282,794	455,372	629,427	597,102
Classified Salaries	146,580	149,238	158,225	152,720	166,167	136,816
Supplements	30,956	20,210	7,283	10,419	15,000	26,000
Overtime	1,128	505	149	30	1,000	1,000
<b>Sub-Total Personnel</b>	<b>438,881</b>	<b>435,405</b>	<b>448,450</b>	<b>618,542</b>	<b>811,594</b>	<b>760,918</b>
Retiree Health Credit	5,024	4,984	5,240	7,340	11,980	8,880
Social Security / FICA	33,068	32,643	33,820	46,947	41,969	58,210
Virginia Retirement System	66,665	65,129	68,075	100,814	81,755	121,977
Unemployment Tax	0	0	224	1,120	0	0
Health / Dental Insurance:	66,933	78,228	83,815	93,919	95,000	174,794
State Group Life Insurance	5,351	5,441	5,487	8,128	12,552	9,835
<b>Sub-Total Fringe Benefits</b>	<b>177,042</b>	<b>186,426</b>	<b>196,660</b>	<b>258,269</b>	<b>243,256</b>	<b>373,696</b>
<b>TOTAL PERSONNEL</b>	<b>615,923</b>	<b>621,831</b>	<b>645,110</b>	<b>876,811</b>	<b>1,054,850</b>	<b>1,134,614</b>
PD-Tuition	0	0	0	0	0	17,500
Professional Services	10,995	8,719	4,572	16,344	23,500	25,000
Contracted Services - Food Service	4,050	4,350	6,000	0	7,500	5,000
Internal Printing	564	1,351	34	9	6,750	8,500
Building Rentals	0	0	0	0	0	16,000
Dues & Memberships	6,000	286	178	2,342	4,750	5,500
Other	0	17	0	0	0	11,000
Postage	752	171	147	107	2,500	2,700
Rental Equipment	2,588	2,340	3,256	2,786	3,000	3,500
Travel	526	293	209	4,350	6,350	16,000
Books & Subscriptions	1,352	530	279	5,045	1,500	13,200
Educational Supplies	0	644	0	0	0	9,500
Food	0	0	0	107	500	1,000
Non Capital Tech Hardware	720	0	512	1,258	4,500	900
Office Supplies	3,352	1,942	1,011	3,522	8,500	10,000
Operating Supplies	25	0	21	335	8,750	2,500
PD-Supplies	1,225	4,340	19	1,252	5,000	8,500
Software	0	0	0	0	3,500	9,500
Equipment	5,941	0	866	682	12,600	9,500
<b>TOTAL NON-PERSONNEL</b>	<b>38,089</b>	<b>24,982</b>	<b>17,102</b>	<b>38,140</b>	<b>99,200</b>	<b>175,300</b>
<b>TOTAL TEACHING &amp; LEARNING</b>	<b>654,012</b>	<b>646,813</b>	<b>662,212</b>	<b>914,951</b>	<b>1,154,050</b>	<b>1,309,914</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
TEACHING & LEARNING (100)**

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

Focus Area Code	1201	1202	1203	1204	
Line Item	Chief Academic Officer	Asst Supt of Elementary Education	Asst Supt of Secondary Education	Executive Director of Professional Learning	Total by Line Item
PD-Tuition	2,500			15,000	17,500
Professional Services				25,000	25,000
Contracted Services-Substitutes					-
Contracted Services-Food Service				5,000	5,000
Transportation					-
Internal Printing	7,500			1,000	8,500
Building Rentals			16,000		16,000
Dues & Memberships	2,500	1,000	1,000	1,000	5,500
Field Trips					-
Insurance					-
Other	10,000		1,000		11,000
Postage	1,500	200	500	500	2,700
Rental Equipment	3,500				3,500
Telecommunications					-
Testing Supplies					-
Travel	3,000	10,000	1,000	2,000	16,000
Books & Subscriptions	1,200	1,500	500	10,000	13,200
Educational Supplies	1,500	1,000	2,000	5,000	9,500
Food		1,000			1,000
Vehicle Fuel					-
Medical Supplies					-
Non Capital Tech Hardware	500	400			900
Office Supplies	2,500	500	2,000	5,000	10,000
Operating Supplies	1,000	500	1,000		2,500
PD-Supplies	1,500	3,000	1,000	3,000	8,500
Software	1,500		8,000		9,500
Textbooks					-
Uniforms					-
Vehicle Supplies					-
Transfers					-
Educational Equipment					-
Equipment	6,000		500	3,000	9,500
<b>TOTAL</b>	<b>46,200</b>	<b>19,100</b>	<b>34,500</b>	<b>75,500</b>	<b>175,300</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Academics (110)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	875,637	741,779	580,889	591,747	614,564	887,882
Classified Salaries	1,100,866	1,220,044	1,266,749	1,090,651	1,049,731	1,473,435
Professional Salaries	38,634,472	39,190,896	39,829,725	39,902,122	39,959,884	41,314,753
Substitute	1,113	0	0	0	0	0
Part-Time	585	25,171	0	0	1,000	1,000
Supplements	835,007	909,519	683,540	468,934	466,457	847,457
Overtime	1,095	1,077	2,130	83	1,000	1,000
Sub-Total Personnel	41,448,774	42,088,484	42,363,033	42,053,537	42,092,636	44,525,527
Retiree Health Credit	488,061	481,637	489,455	498,489	520,012	528,480
Social Security / FICA	3,087,135	3,127,911	3,178,070	3,117,815	3,136,768	3,406,203
Virginia Retirement System	6,225,906	6,295,736	6,371,285	6,840,410	6,823,527	7,258,963
Alternative Fringes	45,782	92,212	51,608	19,615	0	0
Unemployment Tax	15,080	13,468	51,932	129,496	20,000	20,000
Worker's Compensation	653,389	265,908	29,398	0	0	0
Health / Dental Insurance:	8,168,771	10,266,694	10,344,462	9,934,450	9,950,000	10,911,997
State Group Life Insurance	519,960	526,301	533,380	552,050	549,856	585,259
Sub-Total Fringe Benefits	19,204,084	21,069,866	21,049,591	21,092,324	21,000,163	22,710,902
<b>TOTAL PERSONNEL</b>	<b>60,652,858</b>	<b>63,158,350</b>	<b>63,412,624</b>	<b>63,145,861</b>	<b>63,092,799</b>	<b>67,236,429</b>
PD-Tuition	18,414	20,493	0	0	36,500	1,500
Professional Services	244,902	259,283	271,465	153,166	389,077	256,063
Contracted Services - Substitutes	2,253,872	2,002,578	1,460,764	997,861	1,392,920	2,000,000
Contracted Services - Food Service	3,883	7,368	6,575	1,664	6,850	3,800
Transportation	100,781	99,849	70,294	(1,056)	128,295	120,800
Internal Printing	16,838	17,387	20,857	5,281	28,500	27,600
Building Rentals	9,472	9,795	250	0	14,000	0
Dues & Memberships	12,434	16,455	5,267	7,855	21,000	11,759
Field Trips	41,508	42,937	41,340	(3,553)	67,182	81,800
Other	676	2,237	0	1,500	500	0
Postage	256	1,141	222	121	475	900
Rental Equipment	9,657	6,891	7,135	11,897	15,000	17,000

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Academics (110)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Forecasted Actual</b>	<b>FY20-21 Budget</b>	<b>FY21-22 Budget</b>
Telecommunications	0	18	299	36	1,000	0
Testing Supplies	73,475	11,995	8,812	15,000	15,000	17,500
Travel	40,573	71,708	31,728	4,229	40,300	67,323
Books & Subscriptions	224,642	193,308	406,604	173,241	327,071	232,352
Educational Supplies	299,824	287,205	280,521	283,795	380,320	345,364
Food	3,661	2,213	1,605	179	7,474	6,300
Medical Supplies	40	0	0	665	0	0
Non Capital Tech Hardware	89,088	138,296	33,996	23,783	127,400	47,770
Office Supplies	8,468	9,725	(60,746)	5,568	18,197	22,900
Operating Supplies	4,409	117,059	198,575	2,574	259,500	7,000
PD-Supplies	216	157	955	0	18,500	18,500
Software	91,223	167,113	117,254	139,030	208,414	339,182
Textbooks	144,083	178,646	122,394	52,066	354,000	2,808,940
Uniforms	10,984	9,974	3,264	928	6,700	6,700
Local Match	657,221	308,945	308,945	172,015	0	210,240
Transfers	2,620	3,533	2,000	0	2,000	2,000
Equipment	86,147	78,961	53,939	66,634	153,500	165,000
<b>TOTAL NON-PERSONNEL</b>	<b>4,449,364</b>	<b>4,065,268</b>	<b>3,394,316</b>	<b>2,114,478</b>	<b>4,019,675</b>	<b>6,818,293</b>
<b>TOTAL ACADEMICS</b>	<b>65,102,222</b>	<b>67,223,618</b>	<b>66,806,940</b>	<b>65,260,339</b>	<b>67,112,474</b>	<b>74,054,722</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
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			
PD-Tuition							1,500							1,500		1,500
Professional Services	4,000			21,500	55,663				5,000	97,400	14,000	40,000	16,000	253,563	2,500	256,063
Contracted Services-Substitutes														-	2,000,000	2,000,000
Contracted Services-Food Service	800				1,000					2,000				3,800		3,800
Transportation	5,000				4,100	9,500				67,700	19,500		15,000	120,800		120,800
Internal Printing	500	2,000	3,000	1,000		3,000	500	2,000		1,500	12,000	100	1,000	26,600	1,000	27,600
Building Rentals														-		-
Dues & Memberships	500	400	1,500	500	200	90	100	149	2,220	4,000	100			9,759	2,000	11,759
Field Trips	1,500				1,000	30,000				14,300	30,000		5,000	81,800		81,800
Insurance														-		-
Other														-		-
Postage	200					100							500	800	100	900
Rental Equipment										15,000				15,000	2,000	17,000
Telecommunications														-		-
Testing Supplies													15,000	15,000	2,500	17,500
Travel	1,500	9,300	5,000	5,000		13,500	2,500	14,000	2,523	5,000	4,000			62,323	5,000	67,323
Books & Subscriptions	300	14,500		500		2,600	5,000		153,952	500	53,000	1,000		231,352	1,000	232,352
Educational Supplies	29,500	6,500	10,000	25,000	1,000	54,000	10,000	70,000	34,364	72,000	27,500	3,000		342,864	2,500	345,364
Food	800	1,000				500				2,500	500	500	500	6,300		6,300
Vehicle Fuel														-		-
Medical Supplies														-		-
Non Capital Tech Hardware								24,800	17,770	1,200		1,000		44,770	3,000	47,770
Office Supplies	1,500	3,500	250	2,000		2,000	800	2,000	350	5,000	2,000	500	2,000	21,900	1,000	22,900
Operating Supplies									3,500	500			1,000	5,000	2,000	7,000
PD-Supplies		500				7,000	500	8,000			2,000			18,000	500	18,500
Software	5,000	98,300		5,000		19,000		47,500	125,082	19,000	8,300		7,000	334,182	5,000	339,182
Textbooks		1,377,940	1,345,000	20,000		28,000	15,000				3,000	10,000		2,798,940	10,000	2,808,940
Uniforms					1,000				700	5,000				6,700		6,700
Vehicle Supplies														-		-
Transfers						2,000								210,240	212,240	212,240
Educational Equipment														-		-
Equipment	15,000				14,000		28,000		12,000	73,500		2,500	20,000	165,000		165,000
														-		-
<b>TOTAL</b>	<b>66,100</b>	<b>1,513,940</b>	<b>1,364,750</b>	<b>80,500</b>	<b>77,963</b>	<b>171,290</b>	<b>63,900</b>	<b>168,449</b>	<b>357,461</b>	<b>386,100</b>	<b>175,900</b>	<b>58,600</b>	<b>293,240</b>	<b>4,778,193</b>	<b>2,040,100</b>	<b>6,818,293</b>

**ROANOKE CITY PUBLIC SCHOOLS**  
**LINE ITEM BUDGET FOR FY 2021-2022**  
**Special Education (120)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	87,917	92,831	98,325	41,371	70,507	125,059
Classified Salaries	2,173,917	2,477,920	2,629,635	2,513,951	2,697,767	3,494,715
Professional Salaries	4,912,817	5,316,291	5,603,119	5,869,148	5,736,969	6,220,037
Substitute	21,280	0	0	0	0	0
Part-Time	14,671	23,788	11,244	1,656	30,000	30,000
Stipends	0	0	0	0	0	10,000
Supplements	135,431	163,935	117,736	62,393	85,000	135,000
Overtime	1,390	1,384	1,423	844	2,000	2,000
Sub-Total Personnel	7,347,423	8,076,148	8,461,481	8,489,363	8,622,243	10,016,811
Retiree Health Credit	86,932	92,886	97,698	100,515	105,742	119,062
Social Security / FICA	548,405	593,620	634,483	630,082	679,947	766,286
Virginia Retirement System	1,153,594	1,213,639	1,275,412	1,382,306	1,399,192	1,635,377
Alternative Fringes	8,019	22,982	5,625	2,505	0	0
Unemployment Tax	17,646	600	49,225	106,980	12,000	12,000
Worker's Compensation	48,753	133,582	0	0	0	0
Health / Dental Insurance	1,989,231	2,600,297	2,625,951	2,569,799	2,610,000	3,100,599
State Group Life Insurance	92,597	101,403	106,065	111,317	117,093	131,853
Sub-Total Fringe Benefits	3,945,176	4,759,007	4,794,458	4,903,505	4,923,974	5,765,177
<b>TOTAL PERSONNEL</b>	<b>11,292,599</b>	<b>12,835,155</b>	<b>13,255,939</b>	<b>13,392,868</b>	<b>13,546,217</b>	<b>15,781,988</b>
PD-Tuition	9,758	8,674	6,855	10,994	10,000	13,000
Professional Services	1,644,782	1,780,844	1,802,770	1,732,680	1,923,690	2,065,323
Contracted Services - Food Service	49	456	0	0	0	0
Regional Program (SISNA)	2,498,478	3,577,611	2,616,369	2,359,458	3,145,944	3,047,271
Transportation	3,845	16,855	6,819	11,500	20,000	20,000
Internal Printing	1,526	1,799	1,458	2,226	2,000	2,000
Dues & Memberships	3,632	1,394	450	470	4,000	5,525
Other	0	0	150	0	0	0
Postage	834	890	5,132	1,419	1,000	1,000
Rental Equipment	8,967	10,461	11,758	11,773	20,000	20,000
Testing Supplies	10,122	13,005	9,972	3,634	4,500	6,000
Travel	34,898	29,190	33,192	9,668	10,000	30,000
Books & Subscriptions	367	401	295	312	1,000	0
Educational Supplies	1,777	3,420	13,040	1,091	10,000	10,000
Food	379	253	0	0	500	500
Medical Supplies	0	100	0	0	0	500
Non Capital Tech Hardware	891	744	19,439	2,527	1,500	3,500
Office Supplies	9,167	10,154	11,460	13,853	10,000	13,000
Operating Supplies	0	193	0	0	0	0
PD-Supplies	70	3,400	0	0	0	0
Software	41,126	82,067	39,463	33,841	20,000	40,000
Textbooks	0	0	2,667	0	2,500	1,000
Equipment	2,344	0	10,868	(0)	10,000	14,648
<b>TOTAL NON-PERSONNEL</b>	<b>4,273,009</b>	<b>5,541,912</b>	<b>4,592,159</b>	<b>4,195,446</b>	<b>5,196,634</b>	<b>5,293,267</b>
<b>TOTAL SPECIAL EDUCATION</b>	<b>15,565,608</b>	<b>18,377,067</b>	<b>17,848,098</b>	<b>17,588,314</b>	<b>18,742,851</b>	<b>21,075,255</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Alternative Education (191)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Forecasted Actual</b>	<b>FY20-21 Budget</b>	<b>FY21-22 Budget</b>
Professional Salaries	1,438,367	1,443,539	1,425,071	1,538,597	1,557,823	1,446,559
Supplements	8,352	2,660	2,619	0	2,619	2,600
<b>Sub-Total Personnel</b>	<b>1,446,719</b>	<b>1,446,199</b>	<b>1,427,690</b>	<b>1,538,597</b>	<b>1,560,442</b>	<b>1,449,159</b>
Retiree Health Credit	18,405	18,185	18,267	18,623	18,884	17,503
Social Security / FICA	113,382	114,489	106,289	115,038	119,376	110,861
Virginia Retirement System	244,247	237,686	238,803	255,797	259,345	240,418
Alternative Fringes	0	30	140	0	0	0
Health / Dental Insurance:	312,757	362,190	362,628	335,074	378,000	365,234
State Group Life Insurance	19,602	19,852	19,843	20,624	20,910	19,384
<b>Sub-Total Fringe Benefits</b>	<b>708,392</b>	<b>752,433</b>	<b>745,971</b>	<b>745,157</b>	<b>796,515</b>	<b>753,400</b>
<b>TOTAL PERSONNEL</b>	<b>2,155,111</b>	<b>2,198,632</b>	<b>2,173,661</b>	<b>2,283,754</b>	<b>2,356,957</b>	<b>2,202,559</b>
Professional Services	27,000	59,994	63,000	65,000	65,000	65,000
Contracted Services - Substitutes	0	18,027	2,767	0	0	0
Software	254,089	253,467	254,535	62,362	275,000	275,000
<b>TOTAL NON-PERSONNEL</b>	<b>281,089</b>	<b>331,489</b>	<b>320,302</b>	<b>127,362</b>	<b>340,000</b>	<b>340,000</b>
<b>TOTAL ALTERNATIVE EDUCATION</b>	<b>2,436,200</b>	<b>2,530,121</b>	<b>2,493,963</b>	<b>2,411,116</b>	<b>2,696,957</b>	<b>2,542,559</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Career & Technical Education (170)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	35,282	50,384	85,059	85,890	85,913	88,754
Professional Salaries	1,733,777	1,832,155	1,927,098	1,913,193	1,909,287	1,885,649
Part-Time	570	0	0	0	0	0
Supplements	8,289	7,773	12,805	18,692	5,000	5,000
Overtime	580	0	25	0	500	500
<b>Sub-Total Personnel</b>	<b>1,778,499</b>	<b>1,890,312</b>	<b>2,024,987</b>	<b>2,017,775</b>	<b>2,000,700</b>	<b>1,979,903</b>
Retiree Health Credit	21,775	22,879	24,592	24,047	24,145	23,890
Social Security / FICA	133,402	141,525	151,937	149,757	153,057	151,463
Virginia Retirement System	288,916	298,958	321,486	330,175	331,606	328,146
Alternative Fringes	1,890	1,510	0	0	0	0
Unemployment Tax	0	0	545	2,694	0	0
Worker's Compensation	252	0	0	0	0	0
Health / Dental Insurance:	318,236	438,686	448,305	445,136	430,000	530,915
State Group Life Insurance	23,191	24,976	26,669	26,631	26,734	26,457
<b>Sub-Total Fringe Benefits</b>	<b>787,661</b>	<b>928,534</b>	<b>973,535</b>	<b>978,441</b>	<b>965,542</b>	<b>1,060,870</b>
<b>TOTAL PERSONNEL</b>	<b>2,566,160</b>	<b>2,818,846</b>	<b>2,998,522</b>	<b>2,996,216</b>	<b>2,966,242</b>	<b>3,040,773</b>
Professional Services	3,405	12,979	4,512	5,865	7,000	7,000
Contracted Services - Substitutes	0	35,929	15,407	0	0	0
Contracted Services - Food Service	100	0	130	0	0	500
Transportation	17,727	3,720	3,408	0	14,000	16,000
Internal Printing	188	124	222	30	500	500
Dues & Memberships	814	315	130	1,633	1,750	2,000
Field Trips	1,140	728	0	0	8,000	8,000
Postage	83	154	75	39	800	800
Rental Equipment	5,197	393	1,329	4,820	7,500	7,500
Testing Supplies	8,075	0	816	32,118	18,000	18,000
Travel	9,807	14,571	3,491	590	13,000	13,000
Books & Subscriptions	0	415	100	55	500	500
Educational Supplies	45,548	54,301	47,905	45,818	70,000	77,000
Vehicle Fuel	12	0	0	0	0	0
Medical Supplies	11	641	0	0	0	0
Non Capital Tech Hardware	2,542	599	1,425	6,965	2,000	2,000
Office Supplies	15,805	20,377	18,606	7,606	20,000	21,000
Operating Supplies	1,638	0	0	169	1,000	1,000
Software	720	0	0	0	1,000	1,000
Textbooks	0	0	2,309	0	0	0
Uniforms	70	(1,491)	930	0	0	0
Transfers	9,521	10,200	10,000	11,000	11,000	13,000
Equipment	14,160	11,508	16,542	10,548	18,000	18,000
<b>TOTAL NON-PERSONNEL</b>	<b>136,564</b>	<b>165,463</b>	<b>127,337</b>	<b>127,256</b>	<b>194,050</b>	<b>206,800</b>
<b>TOTAL CAREER &amp; TECHNICAL EDUCATION</b>	<b>2,702,724</b>	<b>2,984,309</b>	<b>3,125,859</b>	<b>3,123,472</b>	<b>3,160,292</b>	<b>3,247,573</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Gifted Education (180)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	37,462	38,211	39,494	40,021	571	41,629
Professional Salaries	787,896	840,754	788,093	832,705	911,059	1,120,611
Stipends	0	0	0	0	0	3,000
Supplements	100	3,287	536	4,282	800	600
Sub-Total Personnel	825,457	882,252	828,123	877,008	912,430	1,165,840
Retiree Health Credit	9,420	9,768	9,019	10,677	11,018	14,063
Social Security / FICA	61,359	65,335	60,893	64,312	69,778	89,187
Virginia Retirement System	124,981	127,683	117,884	146,664	151,416	193,164
Alternative Fringes	2,035	0	2,205	0	0	0
Unemployment Tax	0	0	237	590	0	0
Health / Dental Insurance:	163,577	177,560	174,813	195,196	190,000	234,924
State Group Life Insurance	10,032	10,663	9,821	11,825	12,202	15,574
Sub-Total Fringe Benefits	371,403	391,009	374,872	429,264	434,414	546,913
<b>TOTAL PERSONNEL</b>	<b>1,196,860</b>	<b>1,273,261</b>	<b>1,202,995</b>	<b>1,306,272</b>	<b>1,346,844</b>	<b>1,712,753</b>
PD-Tuition	3,620	1,640	0	0	14,500	10,000
Professional Services	0	3,212	2,995	0	8,000	8,000
Transportation	294	2,594	1,153	0	10,000	15,000
Internal Printing	23	32	94	58	300	300
Dues & Memberships	273	583	1,870	248	1,000	1,000
Field Trips	277	55	323	0	7,500	7,500
Postage	103	124	206	1,017	200	1,000
Rental Equipment	1,095	1,477	1,566	1,518	1,700	1,700
Testing Supplies	0	250	0	0	3,500	3,500
Travel	9,700	8,188	7,760	1,199	5,000	10,000
Books & Subscriptions	455	752	1,579	2,702	4,000	4,000
Educational Supplies	4,693	7,337	9,430	7,957	5,000	5,000
Food	112	198	205	38	500	500
Non Capital Tech Hardware	16	16,104	9,620	499	2,000	2,000
Office Supplies	529	2,343	897	952	1,500	2,000
Operating Supplies	7	(8)	(8)	(13)	500	500
PD-Supplies	0	0	0	0	200	500
Software	0	189	3,750	525	500	500
Textbooks	50,551	6,963	1,334	4,174	10,200	10,000
Local Match	617,665	631,810	631,810	560,142	627,095	622,380
Equipment	29,030	3,781	21,413	0	25,000	25,000
<b>TOTAL NON-PERSONNEL</b>	<b>718,444</b>	<b>687,623</b>	<b>695,995</b>	<b>581,014</b>	<b>728,195</b>	<b>722,380</b>
<b>TOTAL GIFTED EDUCATION</b>	<b>1,915,304</b>	<b>1,960,884</b>	<b>1,898,990</b>	<b>1,887,286</b>	<b>2,075,039</b>	<b>2,435,133</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Early Childhood Education (190)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	29,586	48,444	48,864	49,465	49,501	51,318
Classified Salaries	506,596	484,928	497,941	554,851	611,913	623,966
Professional Salaries	1,556,131	1,349,311	1,386,113	1,625,495	1,665,202	1,678,440
Supplements	4,750	7,346	11,407	16,292	8,200	8,000
Overtime	0	0	0	665	0	0
<b>Sub-Total Personnel</b>	<b>2,097,062</b>	<b>1,890,029</b>	<b>1,944,326</b>	<b>2,246,769</b>	<b>2,334,816</b>	<b>2,361,723</b>
Retiree Health Credit	25,867	22,639	23,168	26,999	28,156	28,480
Social Security / FICA	152,854	138,436	144,688	165,762	178,521	180,672
Virginia Retirement System	343,220	295,839	302,514	371,511	386,676	391,189
Alternative Fringes	2,280	2,944	3,215	0	0	0
Unemployment Tax	0	0	3,366	11,594	0	0
Worker's Compensation	2,742	670	0	0	0	0
Health / Dental Insurance:	635,940	661,798	652,347	695,638	780,000	765,600
State Group Life Insurance	27,549	24,714	24,974	29,603	31,172	31,540
<b>Sub-Total Fringe Benefits</b>	<b>1,190,453</b>	<b>1,147,040</b>	<b>1,154,273</b>	<b>1,301,107</b>	<b>1,404,525</b>	<b>1,397,481</b>
<b>TOTAL PERSONNEL</b>	<b>3,287,515</b>	<b>3,037,069</b>	<b>3,098,599</b>	<b>3,547,876</b>	<b>3,739,341</b>	<b>3,759,204</b>
PD-Tuition	0	0	0	0	18,750	11,250
Professional Services	20,794	16,930	29,500	43,875	42,500	58,750
Contracted Services - Food Service	0	310	0	5,000	0	0
Transportation	9,155	7,612	4,065	0	6,000	6,000
Internal Printing	970	804	5,770	365	750	1,500
Field Trips	4,956	2,912	2,769	(226)	12,800	16,000
Testing Supplies	644	0	590	0	2,000	2,000
Travel	1,966	441	603	0	3,000	3,000
Books & Subscriptions	173	214	303	0	500	750
Educational Supplies	7,645	22,211	4,422	20,248	20,000	25,000
Non Capital Tech Hardware	98	0	0	0	0	0
Office Supplies	0	140	279	76	500	500
Operating Supplies	0	0	0	4,969	0	0
PD-Supplies	0	0	0	0	500	500
Software	179	308	45	6,500	8,000	11,900
Uniforms	0	0	0	342	0	0
Equipment	0	0	0	3,053	25,000	10,000
<b>TOTAL NON-PERSONNEL</b>	<b>46,580</b>	<b>51,882</b>	<b>48,347</b>	<b>84,203</b>	<b>140,300</b>	<b>147,150</b>
<b>TOTAL EARLY CHILDHOOD EDUCATION</b>	<b>3,334,095</b>	<b>3,088,951</b>	<b>3,146,946</b>	<b>3,632,079</b>	<b>3,879,641</b>	<b>3,906,354</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Adjunct & Adult Education (160)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Forecasted Actual</b>	<b>FY20-21 Budget</b>	<b>FY21-22 Budget</b>
Worker's Compensation	0	3,581	0	0	0	0
Sub-Total Fringe Benefits	0	3,581	0	0	0	0
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>3,581</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Local Match	28,411	28,411	28,411	25,570	28,411	28,411
<b>TOTAL NON-PERSONNEL</b>	<b>28,411</b>	<b>28,411</b>	<b>28,411</b>	<b>25,570</b>	<b>28,411</b>	<b>28,411</b>
<b>TOTAL ADJUNCT &amp; ADULT EDUCATION</b>	<b>28,411</b>	<b>31,992</b>	<b>28,411</b>	<b>25,570</b>	<b>28,411</b>	<b>28,411</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Equity & Student Services (140)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	80,298	81,905	136,067	189,134	189,853	356,977
Classified Salaries	51,315	55,270	51,156	54,308	54,548	55,329
Professional Salaries	2,500,987	2,523,095	2,912,066	2,987,286	3,021,548	3,279,565
Part-Time	5,765	9,900	8,595	7,454	8,000	8,000
Supplements	35,356	34,090	62,963	28,945	30,000	30,000
Overtime	75	60	163	68	0	0
Sub-Total Personnel	2,673,796	2,704,321	3,171,011	3,267,194	3,303,949	3,729,871
Retiree Health Credit	31,734	31,075	35,843	37,796	2,111	44,672
Social Security / FICA	199,726	202,090	238,572	245,640	246,504	285,335
Virginia Retirement System	421,098	406,079	467,787	518,936	565,230	613,589
Alternative Fringes	198	5,269	10,610	10,248	0	0
Unemployment Tax	0	0	1,168	6,679	0	0
Worker's Compensation	0	1,192	0	0	0	0
Health / Dental Insurance:	438,366	520,613	658,865	663,612	672,716	771,868
State Group Life Insurance	33,799	33,923	38,559	41,468	43,713	49,471
Sub-Total Fringe Benefits	1,124,920	1,200,241	1,451,406	1,524,378	1,530,274	1,764,935
<b>TOTAL PERSONNEL</b>	<b>3,798,716</b>	<b>3,904,562</b>	<b>4,622,417</b>	<b>4,791,572</b>	<b>4,834,223</b>	<b>5,494,806</b>
PD-Tuition	110,884	(141)	0	99,373	125,000	150,000
Professional Services	18,593	26,507	11,687	5,115	58,063	150,000
Contracted Services - Food Service	191	129	169	0	300	300
Transportation	0	620	3,095	(1,800)	1,000	2,000
Internal Printing	2,409	2,519	2,381	71	3,700	5,500
Building Rentals	0	0	0	0	0	2,200
Dues & Memberships	80	0	0	0	2,300	4,000
Field Trips	661	0	0	0	500	5,500
Postage	801	1,545	692	1,454	2,500	2,200
Rental Equipment	1,043	1,623	1,855	1,898	2,000	4,700
Travel	1,944	3,786	5,156	268	8,200	8,000
Books & Subscriptions	2,088	165	70	55	2,200	4,200
Educational Supplies	5,819	4,910	542	708	9,000	12,000
Food	0	119	292	0	350	400
Non Capital Tech Hardware	627	289	1,147	1,697	2,200	1,500
Office Supplies	2,455	1,706	4,425	3,471	6,100	8,500
Operating Supplies	0	0	50	0	3,050	4,000
PD-Supplies	0	0	0	0	0	5,000
Software	0	0	0	10,393	11,187	5,500
Equipment	620	826	3,281	180	14,100	20,000
<b>TOTAL NON-PERSONNEL</b>	<b>148,215</b>	<b>44,602</b>	<b>34,841</b>	<b>122,884</b>	<b>251,750</b>	<b>395,500</b>
<b>TOTAL EQUITY &amp; STUDENT SERVICES</b>	<b>3,946,931</b>	<b>3,949,164</b>	<b>4,657,258</b>	<b>4,914,456</b>	<b>5,085,973</b>	<b>5,890,306</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
EQUITY AND STUDENT SERVICES (140)**

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

Focus Area Code	1205	1206	
Line Item	Director Of Counseling	Director of Organizational Diversity	Total Line Item
PD-Tuition	150,000		150,000
Professional Services	130,000	20,000	150,000
Contracted Services-Substitutes			-
Contracted Services-Food Service	300		300
Transportation	2,000		2,000
Internal Printing	3,000	2,500	5,500
Building Rentals		2,200	2,200
Dues & Memberships	2,000	2,000	4,000
Field Trips	5,500		5,500
Insurance			-
Other			-
Postage	1,700	500	2,200
Rental Equipment	2,200	2,500	4,700
Telecommunications			-
Testing Supplies			-
Travel	5,000	3,000	8,000
Books & Subscriptions	2,200	2,000	4,200
Educational Supplies	9,000	3,000	12,000
Food	400		400
Vehicle Fuel			-
Medical Supplies			-
Non Capital Tech Hardware	1,500		1,500
Office Supplies	5,000	3,500	8,500
Operating Supplies	1,000	3,000	4,000
PD-Supplies		5,000	5,000
Software	500	5,000	5,500
Textbooks			-
Uniforms			-
Vehicle Supplies			-
Transfers			-
Educational Equipment			-
Equipment	10,000	10,000	20,000
<b>TOTAL</b>	<b>331,300</b>	<b>64,200</b>	<b>395,500</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Instructional Building Administration (150)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	4,482,164	4,693,554	5,015,206	4,987,181	5,375,030	5,568,200
Classified Salaries	1,772,300	1,831,736	1,853,060	1,873,848	1,843,940	2,120,217
Substitute	20,255	21,555	13,087	2,716	15,000	15,000
Part-Time	15,922	15,121	0	0	11,000	11,000
Supplements	4,260	5,331	66,078	77,655	10,000	10,000
Overtime	42,929	58,569	31,904	15,522	5,000	5,000
<b>Sub-Total Personnel</b>	<b>6,337,830</b>	<b>6,625,866</b>	<b>6,979,335</b>	<b>6,956,921</b>	<b>7,259,970</b>	<b>7,729,417</b>
Retiree Health Credit	75,187	77,590	82,396	82,752	85,448	93,030
Social Security / FICA	475,627	496,379	527,435	520,234	543,334	591,300
Virginia Retirement System	997,708	1,013,622	1,076,018	1,136,844	1,173,593	1,277,815
Alternative Fringes	16,332	38,314	29,289	8,735	0	0
Unemployment Tax	0	0	1,994	3,365	0	0
Worker's Compensation	21,606	10,296	0	0	0	0
Health / Dental Insurance:	1,107,647	1,380,221	1,422,751	1,374,279	1,520,000	1,628,204
State Group Life Insurance	80,079	84,719	86,361	91,252	94,624	103,025
<b>Sub-Total Fringe Benefits</b>	<b>2,774,186</b>	<b>3,101,142</b>	<b>3,226,244</b>	<b>3,217,461</b>	<b>3,416,999</b>	<b>3,693,373</b>
<b>TOTAL PERSONNEL</b>	<b>9,112,016</b>	<b>9,727,008</b>	<b>10,205,579</b>	<b>10,174,382</b>	<b>10,676,969</b>	<b>11,422,790</b>
Professional Services	21,530	21,512	26,353	10,412	0	0
Contracted Services - Food Service	131	75	0	717	0	0
Transportation	5,118	5,643	1,534	0	0	0
Internal Printing	9,503	16,202	18,822	8,515	0	0
Building Rentals	855	0	0	0	0	0
Dues & Memberships	1,144	1,381	2,972	2,313	0	0
Field Trips	0	0	0	265	0	0
Other	1,524	20,509	158	682	0	0
Postage	22,583	22,452	32,457	32,415	0	0
Rental Equipment	231,947	200,410	225,917	225,323	0	0
Telecommunications	0	0	350	0	0	0
Testing Supplies	2,146	1,034	0	0	0	0
Travel	1,792	1,877	45	0	0	0
Books & Subscriptions	34,223	28,209	32,138	7,313	0	0
Educational Supplies	213,511	235,052	216,746	144,894	0	0
Food	348	261	180	75	0	0
Vehicle Fuel	0	7	0	0	0	0
Medical Supplies	521	959	140	3,229	0	0
Non Capital Tech Hardware	42,320	40,879	32,595	44,927	0	0
Office Supplies	274,636	288,421	286,308	132,659	0	0
Operating Supplies	4,487	4,339	5,097	3,000	0	0
Software	23,992	18,598	34,014	14,098	0	0
Textbooks	1,344	395	0	0	0	0
Uniforms	344	0	989	12,269	0	0
Transfers	2,815	0	0	0	1,200,000	1,250,000
Equipment	78,834	89,617	115,681	44,599	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>975,648</b>	<b>997,829</b>	<b>1,032,498</b>	<b>687,706</b>	<b>1,200,000</b>	<b>1,250,000</b>
<b>TOTAL INSTRUCTIONAL BUILDING ADMIN</b>	<b>10,087,664</b>	<b>10,724,837</b>	<b>11,238,077</b>	<b>10,862,088</b>	<b>11,876,969</b>	<b>12,672,790</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Homebound Instruction (192)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Forecasted Actual</b>	<b>FY20-21 Budget</b>	<b>FY21-22 Budget</b>
Professional Salaries	188,668	198,992	140,581	136,028	165,000	185,000
Sub-Total Personnel	188,668	198,992	140,581	136,028	165,000	185,000
Retiree Health Credit	0	0	0	0	1,996	0
Social Security / FICA	14,332	14,902	10,728	3,635	12,623	14,153
Virginia Retirement System	0	0	12	0	27,423	0
Unemployment Tax	0	0	4,723	3,453	0	0
Health / Dental Insurance:	21,094	26,434	0	96	25,062	0
State Group Life Insurance	0	0	515	0	2,211	0
Sub-Total Fringe Benefits	35,427	41,336	15,978	7,184	69,315	14,153
<b>TOTAL PERSONNEL</b>	<b>224,095</b>	<b>240,328</b>	<b>156,559</b>	<b>143,212</b>	<b>234,315</b>	<b>199,153</b>
Travel	0	0	504	0	500	500
Educational Supplies	0	0	0	0	500	500
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>504</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL HOMEBOUND INSTRUCTION</b>	<b>224,095</b>	<b>240,328</b>	<b>157,063</b>	<b>143,212</b>	<b>235,315</b>	<b>200,153</b>

**ROANOKE CITY PUBLIC SCHOOLS  
 LINE ITEM BUDGET FOR FY 2021-2022  
 Driver Education (193)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Forecasted Actual</b>	<b>FY20-21 Budget</b>	<b>FY21-22 Budget</b>
Professional Services	16,590	11,180	13,223	16,000	25,000	16,000
Internal Printing	0	187	0	0	500	0
Office Supplies	0	0	0	0	500	0
Textbooks	0	0	0	0	20,000	20,000
<b>TOTAL NON-PERSONNEL</b>	<b>16,590</b>	<b>11,367</b>	<b>13,223</b>	<b>16,000</b>	<b>46,000</b>	<b>36,000</b>
<b>TOTAL DRIVER EDUCATION</b>	<b>16,590</b>	<b>11,367</b>	<b>13,223</b>	<b>16,000</b>	<b>46,000</b>	<b>36,000</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Psychological Services (233)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Professional Salaries	535,108	536,779	503,099	547,085	613,313	616,316
Supplements	47,297	45,053	69,264	32,325	40,000	40,000
Sub-Total Personnel	582,405	581,832	572,364	579,409	653,313	656,316
Retiree Health Credit	6,261	6,210	5,578	6,138	79	7,457
Social Security / FICA	43,492	43,923	43,481	43,235	49,985	50,208
Virginia Retirement System	83,091	81,139	72,917	84,303	109,275	102,432
Alternative Fringes	0	3,395	0	0	0	0
Health / Dental Insurance:	111,753	128,289	107,341	109,653	118,000	116,747
State Group Life Insurance	6,668	6,779	6,039	6,797	8,215	8,259
Sub-Total Fringe Benefits	251,265	269,734	235,356	250,125	285,554	285,103
<b>TOTAL PERSONNEL</b>	<b>833,670</b>	<b>851,566</b>	<b>807,720</b>	<b>829,534</b>	<b>938,867</b>	<b>941,419</b>
Dues & Memberships	0	280	350	85	300	350
Testing Supplies	9,769	4,878	1,031	4,770	13,000	13,000
Travel	5,896	4,930	2,521	1,956	5,000	5,500
Educational Supplies	0	0	195	0	0	0
Non Capital Tech Hardware	20	0	0	518	0	250
Office Supplies	812	983	1,287	539	2,200	2,200
Software	0	0	17	2,970	0	3,000
Equipment	0	0	0	0	1,275	1,500
<b>TOTAL NON-PERSONNEL</b>	<b>16,497</b>	<b>11,071</b>	<b>5,402</b>	<b>10,839</b>	<b>21,775</b>	<b>25,800</b>
<b>TOTAL PSYCHOLOGICAL SERVICES</b>	<b>850,167</b>	<b>862,637</b>	<b>813,122</b>	<b>840,373</b>	<b>960,642</b>	<b>967,219</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Speech/Audiology Services (234)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Professional Salaries	998,334	1,013,553	1,037,710	1,164,981	1,139,506	1,170,389
Substitute	0	4,956	0	0	0	0
Stipends	0	0	0	0	0	4,000
Supplements	69,420	62,203	43,787	47,543	0	60,000
<b>Sub-Total Personnel</b>	<b>1,067,754</b>	<b>1,080,712</b>	<b>1,081,497</b>	<b>1,212,524</b>	<b>1,139,506</b>	<b>1,234,389</b>
Retiree Health Credit	11,825	11,022	11,341	12,383	13,741	14,162
Social Security / FICA	78,702	79,413	79,475	85,488	87,171	94,431
Virginia Retirement System	156,900	144,074	148,232	170,082	188,720	194,519
Alternative Fringes	0	0	0	85	0	0
Unemployment Tax	0	0	639	1,721	0	0
Health / Dental Insurance:	231,411	259,440	241,851	273,429	275,000	304,014
State Group Life Insurance	12,594	12,032	12,443	13,713	15,222	15,683
<b>Sub-Total Fringe Benefits</b>	<b>491,432</b>	<b>505,980</b>	<b>493,981</b>	<b>556,900</b>	<b>579,854</b>	<b>622,809</b>
<b>TOTAL PERSONNEL</b>	<b>1,559,186</b>	<b>1,586,692</b>	<b>1,575,478</b>	<b>1,769,424</b>	<b>1,719,360</b>	<b>1,857,198</b>
Professional Services	992	2,383	2,561	2,755	79,700	80,000
Internal Printing	67	0	0	53	0	0
Dues & Memberships	3,298	3,676	3,704	3,638	5,000	5,000
Postage	0	0	0	20	0	0
Testing Supplies	974	3,676	4,316	3,241	16,000	14,500
Travel	4,953	4,324	2,794	964	5,000	5,000
Educational Supplies	402	0	242	63	0	0
Non Capital Tech Hardware	0	0	159	2,263	0	3,000
Office Supplies	1,896	1,562	1,590	910	6,500	4,000
PD-Supplies	225	0	0	0	0	0
Software	0	0	1,555	0	0	4,000
Textbooks	0	0	405	0	0	0
Equipment	0	0	861	0	0	5,000
<b>TOTAL NON-PERSONNEL</b>	<b>12,807</b>	<b>15,619</b>	<b>18,189</b>	<b>13,907</b>	<b>112,200</b>	<b>120,500</b>
<b>TOTAL SPEECH/AUDIOLOGY SERVICES</b>	<b>1,571,993</b>	<b>1,602,311</b>	<b>1,593,667</b>	<b>1,783,331</b>	<b>1,831,560</b>	<b>1,977,698</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Instructional Technology (270)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	0	0	0	0	0	93,757
Professional Salaries	638,000	622,814	635,768	673,273	691,983	690,567
Overtime	3,239	(12)	0	0	2,500	2,500
<b>Sub-Total Personnel</b>	<b>641,239</b>	<b>622,801</b>	<b>635,768</b>	<b>673,273</b>	<b>694,483</b>	<b>786,824</b>
Retiree Health Credit	7,568	6,558	6,812	7,077	8,365	9,490
Social Security / FICA	48,176	46,293	47,376	49,994	53,122	60,192
Virginia Retirement System	100,413	85,694	89,012	97,203	115,002	130,355
Alternative Fringes	3,555	0	0	0	0	0
Health / Dental Insurance	128,631	162,247	157,860	171,604	190,000	182,717
State Group Life Insurance	8,060	7,159	7,341	7,837	9,281	10,510
<b>Sub-Total Fringe Benefits</b>	<b>296,404</b>	<b>307,951</b>	<b>308,401</b>	<b>333,715</b>	<b>375,770</b>	<b>393,264</b>
<b>TOTAL PERSONNEL</b>	<b>937,643</b>	<b>930,752</b>	<b>944,169</b>	<b>1,006,988</b>	<b>1,070,253</b>	<b>1,180,088</b>
Professional Services	11,220	9,917	17,232	7,249	37,500	7,500
Travel	0	0	0	505	2,000	3,000
Books & Subscriptions	1,587	0	0	0	10,000	9,000
Educational Supplies	0	0	0	0	500	500
Non Capital Tech Hardware	0	0	2,146	497	3,000	3,000
Office Supplies	0	0	0	0	1,500	1,500
Operating Supplies	0	0	0	0	2,000	2,000
Software	112,085	100,696	100,316	136,376	133,500	80,500
Equipment	0	849	6,919	4,990	0	55,000
<b>TOTAL NON-PERSONNEL</b>	<b>124,892</b>	<b>111,462</b>	<b>126,613</b>	<b>149,616</b>	<b>190,000</b>	<b>162,000</b>
<b>TOTAL INSTRUCTIONAL TECHNOLOGY</b>	<b>1,062,535</b>	<b>1,042,214</b>	<b>1,070,782</b>	<b>1,156,604</b>	<b>1,260,253</b>	<b>1,342,088</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
School Climate & Safety (130)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	115,587	120,557	123,807	125,616	125,507	0
Classified Salaries	40,925	43,662	40,960	43,346	43,787	45,605
Professional Salaries	664,322	663,820	684,274	669,176	678,676	0
Substitute	6,208	42,470	4,030	0	5,000	5,000
Supplements	504	5,790	10,276	2,993	4,000	4,000
Overtime	3	312	624	141	0	0
<b>Sub-Total Personnel</b>	<b>827,549</b>	<b>876,611</b>	<b>863,971</b>	<b>841,272</b>	<b>856,970</b>	<b>54,605</b>
Retiree Health Credit	8,727	10,131	10,276	10,137	10,194	552
Social Security / FICA	62,825	64,831	64,509	63,046	65,136	4,177
Virginia Retirement System	115,276	132,378	134,296	139,232	140,010	7,580
Alternative Fringes	17,107	820	3,600	0	0	0
Worker's Compensation	7,331	0	0	(45,035)	0	0
Health / Dental Insurance:	111,845	148,759	146,299	148,350	155,000	14,205
State Group Life Insurance	9,294	11,059	11,009	11,226	11,291	611
<b>Sub-Total Fringe Benefits</b>	<b>332,405</b>	<b>367,979</b>	<b>369,989</b>	<b>326,955</b>	<b>381,631</b>	<b>27,124</b>
<b>TOTAL PERSONNEL</b>	<b>1,159,954</b>	<b>1,244,590</b>	<b>1,233,960</b>	<b>1,168,227</b>	<b>1,238,601</b>	<b>81,729</b>
Professional Services	0	7,142	32,572	35,060	52,000	35,000
Contracted Services - Food Service	3,550	0	0	0	0	0
Transportation	1,590	3,399	850	0	0	0
Internal Printing	115	268	822	492	1,500	2,000
Postage	158	957	1,678	2,716	1,000	2,000
Rental Equipment	905	888	816	1,809	1,000	4,000
Travel	9,017	12,764	9,745	3,989	5,000	5,000
Books & Subscriptions	0	213	213	311	500	1,000
Educational Supplies	393	0	0	0	7,000	0
Non Capital Tech Hardware	190	831	1,943	302	1,000	1,000
Office Supplies	1,893	3,087	2,745	1,447	1,500	3,000
Operating Supplies	339	242	0	0	0	0
PD-Supplies	0	0	0	0	1,000	1,000
Software	0	193	0	0	1,000	1,000
Equipment	1,570	655	2,309	0	2,500	3,000
<b>TOTAL NON-PERSONNEL</b>	<b>19,720</b>	<b>30,639</b>	<b>53,693</b>	<b>46,126</b>	<b>75,000</b>	<b>58,000</b>
<b>TOTAL SCHOOL CLIMATE &amp; SAFETY</b>	<b>1,179,674</b>	<b>1,275,229</b>	<b>1,287,653</b>	<b>1,214,353</b>	<b>1,313,601</b>	<b>139,729</b>

**Costs associated with Attendance and Accountability can now be found under cost center 231 - Accountability and Assessment.**

**ROANOKE CITY PUBLIC SCHOOLS**  
**LINE ITEM BUDGET FOR FY 2021-2022**  
**Student Health Services (232)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	35,870	12,839	0	0	0	0
Sub-Total Personnel	35,870	12,839	0	0	0	0
Retiree Health Credit	425	0	0	0	0	0
Social Security / FICA	2,886	1,021	0	0	0	0
Virginia Retirement System	5,645	0	0	0	0	0
Alternative Fringes	1,641	642	0	0	0	0
Worker's Compensation	10,373	94,316	0	0	0	0
Health / Dental Insurance:	2,754	2,226	0	0	0	0
State Group Life Insurance	453	0	0	0	0	0
Sub-Total Fringe Benefits	24,177	98,205	0	0	0	0
<b>TOTAL PERSONNEL</b>	<b>60,047</b>	<b>111,044</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Professional Services	1,863,274	1,905,481	1,711,939	1,989,892	2,294,946	2,179,280
Contracted Services - Food Service	156	311	200	159	400	
Internal Printing	138	329	0	0	200	200
Rental Equipment	138	192	0	0	0	0
Travel	0	83	0	0	0	0
Books & Subscriptions	195	0	16	0	0	0
Food	387	339	0	0	0	400
Medical Supplies	13,309	7,419	55,636	325	109,500	109,500
Non Capital Tech Hardware	2,057	2,529	2,452	0	0	0
Office Supplies	3,746	1,424	1,619	0	3,250	3,250
Operating Supplies	187	199	0	0	0	0
Software	0	3,944	13,820	8,245	13,820	13,820
Equipment	22,665	7,315	5,859	0	16,750	15,112
<b>TOTAL NON-PERSONNEL</b>	<b>1,906,251</b>	<b>1,929,565</b>	<b>1,791,541</b>	<b>1,998,622</b>	<b>2,438,866</b>	<b>2,321,562</b>
<b>TOTAL STUDENT HEALTH SERVICES</b>	<b>1,966,298</b>	<b>2,040,609</b>	<b>1,791,541</b>	<b>1,998,622</b>	<b>2,438,866</b>	<b>2,321,562</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
School Board (201)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Stipends	29,400	29,400	29,400	24,500	29,400	29,400
Sub-Total Personnel	29,400	29,400	29,400	24,500	29,400	29,400
Social Security / FICA	2,250	2,250	2,250	1,875	2,249	2,249
Sub-Total Fringe Benefits	2,250	2,250	2,250	1,875	2,249	2,249
<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>31,649</b>
Professional Services	28,836	5,972	80,907	12,974	65,000	63,800
Contracted Services - Food Service	2,838	2,176	2,982	479	3,200	3,500
Internal Printing	48	1	163	5	500	500
Building Rentals	0	0	267	0	0	0
Dues & Memberships	28,994	19,528	28,712	23,114	35,000	35,000
Other	582	366	383	128	600	600
Postage	0	0	0	0	100	100
Rental Equipment	0	0	0	0	600	600
Travel	14,632	14,144	12,365	5,840	25,000	25,000
Books & Subscriptions	529	559	574	620	600	1,200
Educational Supplies	58	0	0	0	100	0
Non Capital Tech Hardware	60	0	0	0	0	0
Office Supplies	11	8	359	220	1,000	250
Operating Supplies	0	102	447	188	0	700
Software	10,200	10,200	10,200	7,650	11,000	13,000
Equipment	0	0	0	0	7,000	15,000
<b>TOTAL NON-PERSONNEL</b>	<b>86,788</b>	<b>53,055</b>	<b>137,359</b>	<b>51,219</b>	<b>149,700</b>	<b>159,250</b>
<b>TOTAL SCHOOL BOARD</b>	<b>118,438</b>	<b>84,705</b>	<b>169,009</b>	<b>77,594</b>	<b>181,349</b>	<b>190,899</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Superintendent (202)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	293,992	304,691	321,717	307,730	307,398	628,653
Classified Salaries	27,754	4,775	0	0	0	0
Part-Time	0	20,456	20,452	(2)	35,779	35,779
Supplements	9,960	9,960	12,464	26,901	10,000	10,000
<b>Sub-Total Personnel</b>	<b>331,706</b>	<b>339,882</b>	<b>354,633</b>	<b>334,630</b>	<b>353,177</b>	<b>674,432</b>
Retiree Health Credit	3,505	3,488	3,576	3,724	3,719	7,607
Social Security / FICA	20,525	21,001	24,587	25,290	27,018	51,594
Virginia Retirement System	46,511	45,581	46,721	51,147	51,091	104,482
Alternative Fringes	0	0	31,418	0	0	0
Annuity	10,000	10,000	20,000	0	10,000	10,000
Health / Dental Insurance:	23,804	29,046	29,081	12,085	60,000	70,108
State Group Life Insurance	3,733	3,808	3,740	4,124	4,119	8,424
<b>Sub-Total Fringe Benefits</b>	<b>108,079</b>	<b>112,923</b>	<b>159,123</b>	<b>96,369</b>	<b>155,947</b>	<b>252,215</b>
<b>TOTAL PERSONNEL</b>	<b>439,785</b>	<b>452,805</b>	<b>513,756</b>	<b>430,999</b>	<b>509,124</b>	<b>926,647</b>
Professional Services	68,079	65,824	60,098	16,558	80,000	105,000
Contracted Services - Food Service	479	2,061	2,818	617	4,000	4,000
Transportation	937	297	299	891	500	3,000
Internal Printing	329	198	448	106	1,200	1,200
Building Rentals	0	0	2,047	1,733	2,000	2,000
Dues & Memberships	6,172	33,900	35,670	23,584	40,000	42,000
Other	3,196	1,730	902	0	25,000	22,500
Postage	883	973	796	1,525	1,000	3,000
Rental Equipment	5,090	2,365	6,544	2,606	9,400	9,500
Travel	7,674	11,798	8,250	2,472	20,000	29,500
Books & Subscriptions	7,856	4,961	3,460	1,555	2,500	3,500
Educational Supplies	2,587	0	260	0	2,500	1,500
Non Capital Tech Hardware	295	0	25	796	0	0
Office Supplies	1,305	1,895	797	1,150	2,200	7,200
Operating Supplies	0	0	21	23	0	200
Software	0	0	0	0	0	30,000
Textbooks	457	0	0	0	0	0
Equipment	1,118	845	6,170	2,848	7,000	7,000
<b>TOTAL NON-PERSONNEL</b>	<b>106,458</b>	<b>126,846</b>	<b>128,604</b>	<b>56,465</b>	<b>197,300</b>	<b>271,100</b>
<b>TOTAL SUPERINTENDENT</b>	<b>546,243</b>	<b>579,651</b>	<b>642,360</b>	<b>487,464</b>	<b>706,424</b>	<b>1,197,747</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Communications & Marketing (203)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	79,435	81,024	86,430	114,166	153,572	252,121
Classified Salaries	23,026	26,247	31,731	33,377	33,282	34,624
Professional Salaries	11,179	4,259	4,056	203	6,000	0
Part-Time	0	2,059	0	0	0	0
Stipends	0	0	0	0	0	6,000
Supplements	3,600	4,067	3,600	3,327	3,600	3,600
Overtime	26	2,297	1,135	913	250	250
<b>Sub-Total Personnel</b>	<b>117,266</b>	<b>119,952</b>	<b>126,952</b>	<b>151,987</b>	<b>196,704</b>	<b>296,595</b>
Retiree Health Credit	1,198	1,262	1,463	1,667	2,260	3,470
Social Security / FICA	8,897	8,922	9,765	12,271	10,799	22,690
Virginia Retirement System	15,895	16,492	19,120	22,899	20,887	47,657
Alternative Fringes	0	0	0	9,973	0	0
Unemployment Tax	1,357	599	0	0	0	0
Health / Dental Insurance:	9,236	18,899	23,970	23,148	25,000	41,767
State Group Life Insurance	1,276	1,378	1,498	1,846	2,418	3,842
<b>Sub-Total Fringe Benefits</b>	<b>37,859</b>	<b>47,553</b>	<b>55,816</b>	<b>71,804</b>	<b>61,364</b>	<b>119,426</b>
<b>TOTAL PERSONNEL</b>	<b>155,125</b>	<b>167,505</b>	<b>182,768</b>	<b>223,791</b>	<b>258,068</b>	<b>416,021</b>
Professional Services	30,171	39,285	41,218	18,666	40,000	109,250
Contracted Services - Food Service	3,454	3,281	149	0	0	0
Internal Printing	597	2,248	1,033	239	0	1,500
Building Rentals	5,816	5,711	5,811	0	6,000	6,500
Dues & Memberships	370	285	312	335	285	335
Other	1,210	1,588	1,923	995	1,000	550
Postage	3,663	3,971	3,250	194	4,000	1,000
Rental Equipment	4,459	7,560	2,313	1,300	5,000	2,500
Travel	2,231	2,679	1,174	8	3,500	0
Books & Subscriptions	280	249	376	286	860	760
Educational Supplies	9,968	10,328	341	0	0	0
Food	12	6	0	0	250	4,750
Non Capital Tech Hardware	326	802	258	486	500	500
Office Supplies	1,843	2,204	986	321	1,500	1,500
Operating Supplies	4,732	6,068	4,753	1,774	8,250	5,000
Software	115	693	669	282	0	0
Equipment	1,190	782	550	1,011	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>70,437</b>	<b>87,739</b>	<b>65,114</b>	<b>25,897</b>	<b>71,145</b>	<b>134,145</b>
<b>TOTAL COMMUNICATIONS &amp; MARKETING</b>	<b>225,562</b>	<b>255,244</b>	<b>247,882</b>	<b>249,688</b>	<b>329,213</b>	<b>550,166</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Accountability & Assessment (231)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	0	0	0	0	6,346	130,560
Professional Salaries	0	0	0	0	0	696,026
Sub-Total Personnel	0	0	0	0	6,346	826,586
Retiree Health Credit	0	0	0	0	77	10,002
Social Security / FICA	0	0	0	0	77	63,234
Virginia Retirement System	0	0	0	0	77	137,379
Health / Dental Insurance	0	0	0	0	0	188,998
State Group Life Insurance	0	0	0	0	77	11,076
Sub-Total Fringe Benefits	0	0	0	0	308	410,689
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,654</b>	<b>1,237,275</b>
Professional Services	0	0	0	0	2,500	2,500
Internal Printing	0	0	0	96	500	2,000
Dues & Memberships	0	0	0	0	1,000	1,000
Postage	0	0	0	227	500	3,000
Travel	0	0	0	2,435	1,000	5,000
Non Capital Tech Hardware	0	0	0	370	1,000	500
Office Supplies	0	0	0	245	3,000	3,000
Operating Supplies	0	0	0	0	1,000	0
Software	0	0	0	0	2,000	0
Equipment	0	0	0	1,787	0	3,000
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,161</b>	<b>12,500</b>	<b>20,000</b>
<b>TOTAL ACCOUNTABILITY &amp; ASSESSMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,161</b>	<b>19,154</b>	<b>1,257,275</b>

**This is a new cost center. In prior years, these functions were chiefly budgeted in cost center 130.**

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Data & Analysis (204)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	119,698	133,717	141,533	217,919	145,275	300,370
Classified Salaries	116,793	130,234	126,397	106,521	131,587	151,667
Part-Time	4,901	23,736	4,050	1,836	10,000	10,000
Supplements	100	0	0	1,503	0	0
Overtime	8,638	3,649	105	496	5,000	5,000
Sub-Total Personnel	250,129	291,337	272,085	328,274	291,862	467,037
Retiree Health Credit	2,910	3,071	3,254	3,919	3,355	5,470
Social Security / FICA	19,328	21,932	20,908	24,776	22,329	35,728
Virginia Retirement System	38,614	40,127	42,527	53,829	46,014	75,129
Alternative Fringes	9,531	0	1,265	547	0	0
Health / Dental Insurance:	45,266	53,650	52,822	57,157	55,000	55,391
State Group Life Insurance	3,100	3,353	3,405	4,340	3,711	6,057
Sub-Total Fringe Benefits	118,749	122,133	124,181	144,568	130,409	177,775
<b>TOTAL PERSONNEL</b>	<b>368,878</b>	<b>413,470</b>	<b>396,266</b>	<b>472,842</b>	<b>422,271</b>	<b>644,812</b>
PD-Tuition	0	0	240	0	1,500	1,500
Contracted Services - Substitutes	0	0	0	0	0	7,500
Transportation	0	2,857	0	0	0	0
Internal Printing	3,353	1,999	988	1,861	3,500	4,000
Dues & Memberships	0	168	0	0	350	350
Postage	986	1,472	785	1,508	1,900	1,900
Rental Equipment	2,324	4,331	4,294	7,604	9,500	9,500
Testing Supplies	100,122	106,047	112,398	116,356	127,800	156,950
Travel	608	364	282	0	500	500
Books & Subscriptions	57	132	0	0	250	250
Food	191	71	0	0	0	0
Non Capital Tech Hardware	611	216	821	354	0	500
Office Supplies	6,964	1,989	1,696	1,863	4,500	5,000
Software	154,821	155,297	135,311	102,375	145,000	257,500
Equipment	4,925	0	0	1,860	1,500	4,000
<b>TOTAL NON-PERSONNEL</b>	<b>274,960</b>	<b>274,942</b>	<b>256,816</b>	<b>233,780</b>	<b>296,300</b>	<b>449,450</b>
<b>TOTAL DATA &amp; ANALYSIS</b>	<b>643,838</b>	<b>688,412</b>	<b>653,082</b>	<b>706,622</b>	<b>718,571</b>	<b>1,094,262</b>

**ROANOKE CITY PUBLIC SCHOOLS  
 LINE ITEM BUDGET FOR FY 2021-2022  
 Strategic Planning (205)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Forecasted Actual</b>	<b>FY20-21 Budget</b>	<b>FY21-22 Budget</b>
Professional Services	0	0	0	100,000	50,000	50,000
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>
<b>TOTAL STRATEGIC PLANNING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>50,000</b>	<b>50,000</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Operational Central Administration (206)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	400,951	430,776	443,002	390,982	446,401	212,434
Classified Salaries	79,100	81,653	83,286	86,895	87,385	0
Substitute	686	0	0	0	0	0
Supplements	7,560	7,560	7,560	6,275	10,000	10,000
Overtime	0	13	0	0	0	0
<b>Sub-Total Personnel</b>	<b>488,297</b>	<b>520,002</b>	<b>533,848</b>	<b>484,152</b>	<b>543,786</b>	<b>222,434</b>
Retiree Health Credit	5,916	6,149	6,316	5,785	6,460	2,570
Social Security / FICA	36,703	37,786	39,357	36,155	41,600	17,016
Virginia Retirement System	78,500	80,349	82,522	79,462	88,714	35,307
Alternative Fringes	12,428	0	10,910	0	0	0
Worker's Compensation	17,104	24,030	8,976	8,621	0	0
Health / Dental Insurance:	(142,567)	58,529	66,194	64,905	181,030	18,964
State Group Life Insurance	6,301	6,713	6,607	6,407	7,153	2,847
<b>Sub-Total Fringe Benefits</b>	<b>14,385</b>	<b>213,556</b>	<b>220,882</b>	<b>201,335</b>	<b>324,957</b>	<b>76,704</b>
<b>TOTAL PERSONNEL</b>	<b>502,682</b>	<b>733,558</b>	<b>754,730</b>	<b>685,487</b>	<b>868,743</b>	<b>299,138</b>
Professional Services	253,968	257,608	278,352	270,404	244,600	85,000
Contracted Services - Food Service	710	7,082	2,253	102	500	0
Transportation	5,349	1,985	405	520	3,100	3,000
Internal Printing	440	931	1,437	190	1,200	1,500
Dues & Memberships	553	558	513	523	1,744	1,450
Insurance	349,455	220,938	254,740	181,534	248,084	0
Other	100,403	117,268	100,027	101,588	143,500	0
Postage	136	170	391	72	500	450
Rental Equipment	5,500	22,736	5,740	3,586	11,300	11,000
Travel	1,371	826	7,680	425	5,000	500
Books & Subscriptions	224	244	302	0	300	300
Educational Supplies	422	1,070	0	166	0	0
Food	151	274	144	202	900	850
Medical Supplies	0	0	1,149	0	0	0
Non Capital Tech Hardware	772	425	498	1,036	0	500
Office Supplies	3,071	4,470	3,682	2,673	5,000	3,500
Operating Supplies	3,854	142	21	0	0	10,000
Software	191,363	201,490	232,895	132,155	269,000	0
Transfers	0	0	899	0	0	0
Equipment	2,788	305,555	2,438	0	0	2,000
<b>TOTAL NON-PERSONNEL</b>	<b>920,529</b>	<b>1,143,774</b>	<b>893,566</b>	<b>695,176</b>	<b>934,728</b>	<b>120,050</b>
<b>TOTAL OPERATIONAL CENTRAL ADMIN</b>	<b>1,423,211</b>	<b>1,877,332</b>	<b>1,648,296</b>	<b>1,380,663</b>	<b>1,803,471</b>	<b>419,188</b>

The Fiscal Services budget was broken out mid school year in 2020-21. It is now found in cost center 214.

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Human Resources (210)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	287,974	304,695	290,462	418,972	366,475	576,350
Classified Salaries	284,504	268,693	294,949	228,508	304,008	142,541
Professional Salaries	0	41	0	0	0	0
Substitute	11,208	28,738	28,708	21,942	10,000	10,000
Part-Time	0	0	425	0	35,752	35,752
Supplements	32,973	11,620	17,120	3,300	23,000	23,000
Overtime	3,154	2,321	5,645	7,279	2,000	2,000
Sub-Total Personnel	619,813	616,110	637,310	680,001	741,235	789,643
Retiree Health Credit	7,014	6,822	6,720	7,312	8,113	8,699
Social Security / FICA	46,545	46,705	49,668	50,991	56,703	60,408
Virginia Retirement System	93,063	89,218	89,769	106,534	111,435	119,480
Alternative Fringes	0	7,926	20,712	0	0	0
Unemployment Tax	0	0	1,471	1,471	0	0
Disability Insurance	53,620	67,497	63,257	74,268	70,000	70,000
Health / Dental Insurance:	94,230	(106,039)	(321,985)	122,442	138,000	143,110
State Group Life Insurance	7,470	7,447	7,248	8,590	8,984	9,633
Sub-Total Fringe Benefits	301,943	119,576	(83,140)	371,608	393,235	411,329
<b>TOTAL PERSONNEL</b>	<b>921,756</b>	<b>735,686</b>	<b>554,170</b>	<b>1,051,609</b>	<b>1,134,470</b>	<b>1,200,972</b>
PD-Tuition	14,303	21,385	39,783	27,849	16,600	21,600
Professional Services	77,256	84,118	87,919	77,690	140,242	258,242
Contracted Services - Substitutes	1,519	0	0	0	0	0
Contracted Services - Food Service	8,207	10,645	908	3,502	13,000	13,000
Transportation	2,870	3,275	357	0	1,000	1,000
Internal Printing	4,891	4,283	4,461	1,171	4,000	1,500
Dues & Memberships	1,939	1,695	539	1,075	1,810	1,810
Other	189	4,403	3,142	0	0	0
Postage	5,826	5,647	4,514	3,252	7,650	5,000
Rental Equipment	3,179	2,838	3,355	3,896	4,500	4,500
Travel	25,736	19,241	15,092	5,938	20,000	20,000
Books & Subscriptions	2,548	1,414	1,285	1,103	3,500	3,500
Educational Supplies	0	0	1,301	0	0	0
Food	0	107	46	382	0	2,000
Medical Supplies	0	26	0	0	0	0
Non Capital Tech Hardware	801	570	1,994	1,095	1,800	1,800
Office Supplies	20,011	13,005	10,595	6,025	10,000	10,000
Operating Supplies	132	11,367	1,290	174	1,500	1,500
PD-Supplies	25	233	0	1,468	2,000	2,000
Software	29,382	42,712	30,545	19,902	40,370	40,370
Uniforms	0	0	326	0	0	0
Equipment	1,525	5,489	6,867	2,421	10,000	10,000
<b>TOTAL NON-PERSONNEL</b>	<b>200,336</b>	<b>232,453</b>	<b>214,320</b>	<b>156,943</b>	<b>277,972</b>	<b>397,822</b>
<b>TOTAL HUMAN RESOURCES</b>	<b>1,122,092</b>	<b>968,139</b>	<b>768,490</b>	<b>1,208,552</b>	<b>1,412,442</b>	<b>1,598,794</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Employee Health Services (211)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	35,870	83,656	91,776	85,944	95,124	84,917
Classified Salaries	18,373	0	0	0	0	0
Supplements	0	0	1,257	0	0	0
<b>Sub-Total Personnel</b>	<b>54,243</b>	<b>83,656</b>	<b>93,034</b>	<b>85,944</b>	<b>95,124</b>	<b>84,917</b>
Retiree Health Credit	638	1,004	1,105	1,042	1,151	1,027
Social Security / FICA	4,268	6,397	7,112	6,997	7,277	6,496
Virginia Retirement System	8,464	13,117	14,435	14,316	15,809	14,113
Alternative Fringes	1,641	0	0	5,408	0	0
Worker's Compensation	3,238	59,204	309,240	400,000	400,000	400,000
Health / Dental Insurance	16,524	10,609	9,321	1,755	10,000	0
State Group Life Insurance	680	1,096	1,159	1,154	1,274	1,138
<b>Sub-Total Fringe Benefits</b>	<b>35,453</b>	<b>91,427</b>	<b>342,372</b>	<b>430,672</b>	<b>435,511</b>	<b>422,775</b>
<b>TOTAL PERSONNEL</b>	<b>89,696</b>	<b>175,083</b>	<b>435,406</b>	<b>516,616</b>	<b>530,635</b>	<b>507,692</b>
Professional Services	101,889	88,068	86,272	130,010	277,854	119,854
Contracted Services - Food Service	91	39	0	0	200	0
Internal Printing	73	205	5	46	450	450
Dues & Memberships	0	180	0	0	200	200
Postage	119	52	100	4	100	100
Rental Equipment	1,308	1,594	1,638	2,000	2,000	2,000
Travel	219	797	829	164	800	800
Food	225	326	0	0	0	400
Medical Supplies	11,042	17,096	16,143	16,745	25,000	26,000
Non Capital Tech Hardware	696	0	0	0	0	0
Office Supplies	1,998	1,194	1,390	819	2,500	2,500
Equipment	826	0	1,879	0	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>118,485</b>	<b>109,551</b>	<b>108,257</b>	<b>149,789</b>	<b>309,104</b>	<b>152,304</b>
<b>TOTAL EMPLOYEE HEALTH SERVICES</b>	<b>208,181</b>	<b>284,634</b>	<b>543,663</b>	<b>666,405</b>	<b>839,739</b>	<b>659,996</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Fiscal Services (CFO) (214)**

	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	0	0	0	0	195,600	221,522
Classified Salaries	0	0	0	0	18,672	90,964
Sub-Total Personnel	0	0	0	0	214,272	312,486
Retiree Health Credit	0	0	0	0	2,593	3,781
Social Security / FICA	0	0	0	0	2,593	23,905
Virginia Retirement System	0	0	0	0	2,593	51,935
City of Roanoke Retirement	0	0	0	0	0	378
Alternative Fringes	0	0	0	0	0	3,316
Health / Dental Insurance:	0	0	0	0	0	59,799
State Group Life Insurance	0	0	0	0	2,593	4,187
Sub-Total Fringe Benefits	0	0	0	0	10,372	147,302
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>224,644</b>	<b>459,788</b>
Professional Services	0	0	0	20,000	1,500	217,000
Internal Printing	0	0	0	0	500	1,300
Dues & Memberships	0	0	0	0	500	1,744
Insurance	0	0	0	0	0	247,000
Other	0	0	0	0	0	131,000
Postage	0	0	0	50	250	300
Rental Equipment	0	0	0	0	0	2,500
Travel	0	0	0	150	1,000	3,500
Non Capital Tech Hardware	0	0	0	679	2,000	0
Office Supplies	0	0	0	304	1,500	2,500
Operating Supplies	0	0	0	0	200	0
Software	0	0	0	1,300	381	197,000
Equipment	0	0	0	2,976	2,000	2,600
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,459</b>	<b>9,831</b>	<b>806,444</b>
<b>TOTAL FISCAL SERVICES (CFO)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,459</b>	<b>234,475</b>	<b>1,266,232</b>

These costs were part of cost center 206 - Operational Central Administration in prior years.

**ROANOKE CITY PUBLIC SCHOOLS**  
**LINE ITEM BUDGET FOR FY 2021-2022**  
**Payroll (216)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	79,255	78,035	76,058	77,109	77,200	140,546
Classified Salaries	90,051	93,877	94,314	97,325	96,232	53,000
Part-Time	0	0	0	0	10,000	8,000
Supplements	360	9,650	13,560	1,393	360	360
Overtime	1,971	2,205	671	826	4,000	7,000
<b>Sub-Total Personnel</b>	<b>171,637</b>	<b>183,767</b>	<b>184,603</b>	<b>176,652</b>	<b>187,792</b>	<b>208,906</b>
Retiree Health Credit	2,082	2,038	2,052	2,098	2,097	2,342
Social Security / FICA	12,661	14,153	13,652	12,451	14,367	15,981
Virginia Retirement System	27,631	26,629	26,819	28,813	28,825	32,167
Alternative Fringes	0	14,794	0	0	0	0
Worker's Compensation	5,617	0	0	0	0	0
Health / Dental Insurance:	47,968	57,174	56,441	55,265	60,000	82,314
State Group Life Insurance	2,218	2,225	2,147	2,323	2,325	2,594
<b>Sub-Total Fringe Benefits</b>	<b>98,178</b>	<b>117,013</b>	<b>101,111</b>	<b>100,949</b>	<b>107,614</b>	<b>135,398</b>
<b>TOTAL PERSONNEL</b>	<b>269,815</b>	<b>300,780</b>	<b>285,714</b>	<b>277,601</b>	<b>295,406</b>	<b>344,304</b>
PD-Tuition	0	0	0	0	0	2,200
Internal Printing	0	0	47	0	150	150
Dues & Memberships	0	0	586	262	1,830	1,830
Postage	4,354	3,544	8,507	2,687	4,500	4,500
Rental Equipment	1,572	1,965	2,323	2,144	2,500	2,500
Travel	0	208	229	0	800	800
Books & Subscriptions	0	0	0	261	600	630
Non Capital Tech Hardware	0	764	555	20	0	0
Office Supplies	1,435	1,734	1,262	975	2,200	2,200
Equipment	0	1,731	861	0	500	500
<b>TOTAL NON-PERSONNEL</b>	<b>7,361</b>	<b>9,947</b>	<b>14,370</b>	<b>6,349</b>	<b>13,080</b>	<b>15,310</b>
<b>TOTAL PAYROLL</b>	<b>277,176</b>	<b>310,727</b>	<b>300,084</b>	<b>283,950</b>	<b>308,486</b>	<b>359,614</b>

**ROANOKE CITY PUBLIC SCHOOLS**  
**LINE ITEM BUDGET FOR FY 2021-2022**  
**Accounting (218)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	294,572	305,446	315,705	320,626	322,471	394,739
Classified Salaries	129,235	134,039	132,275	136,166	136,237	141,456
Overtime	6	145	17	12	250	250
<b>Sub-Total Personnel</b>	<b>423,812</b>	<b>439,630</b>	<b>447,997</b>	<b>456,804</b>	<b>458,958</b>	<b>536,445</b>
Retiree Health Credit	5,249	5,265	5,432	5,546	5,551	6,488
Social Security / FICA	31,389	32,324	33,429	33,942	35,109	41,038
Virginia Retirement System	69,746	68,797	70,979	76,186	76,237	89,116
Health / Dental Insurance:	80,294	96,376	93,954	93,941	100,000	102,352
State Group Life Insurance	5,591	5,748	5,683	6,142	6,147	7,185
<b>Sub-Total Fringe Benefits</b>	<b>192,269</b>	<b>208,510</b>	<b>209,477</b>	<b>215,758</b>	<b>223,044</b>	<b>246,179</b>
<b>TOTAL PERSONNEL</b>	<b>616,081</b>	<b>648,140</b>	<b>657,474</b>	<b>672,562</b>	<b>682,002</b>	<b>782,624</b>
PD-Tuition	0	0	0	0	1,500	2,000
Professional Services	138,053	146,694	147,028	149,956	157,000	159,500
Contracted Services - Food Service	0	126	246	0	500	250
Internal Printing	164	3	10	0	300	300
Dues & Memberships	2,622	2,809	3,032	2,712	3,150	2,870
Other	566	5,392	239	10	2,000	1,000
Postage	3,901	3,701	3,088	1,600	4,300	3,000
Rental Equipment	1,736	2,414	2,615	2,484	3,000	3,500
Travel	2,563	2,491	901	1,120	2,000	2,000
Food	0	7	81	0	500	500
Non Capital Tech Hardware	227	366	459	319	2,500	500
Office Supplies	6,598	6,658	4,169	4,847	6,000	6,000
Software	289	0	0	0	0	0
Equipment	1,682	0	0	2,769	2,000	3,000
<b>TOTAL NON-PERSONNEL</b>	<b>158,401</b>	<b>170,660</b>	<b>161,868</b>	<b>165,817</b>	<b>184,750</b>	<b>184,420</b>
<b>TOTAL ACCOUNTING</b>	<b>774,482</b>	<b>818,800</b>	<b>819,342</b>	<b>838,379</b>	<b>866,752</b>	<b>967,044</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Grants Management (219)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Part-Time	3,074	2,948	525	1,125	9,000	9,000
Sub-Total Personnel	3,074	2,948	525	1,125	9,000	9,000
Social Security / FICA	261	284	39	64	688	689
Health / Dental Insurance:	151	320	0	0	368	0
Sub-Total Fringe Benefits	412	604	39	64	1,056	689
<b>TOTAL PERSONNEL</b>	<b>3,486</b>	<b>3,552</b>	<b>564</b>	<b>1,189</b>	<b>10,056</b>	<b>9,689</b>
Dues & Memberships	0	0	0	0	519	300
Postage	1	0	0	0	300	60
Travel	34	23	47	6	230	70
Books & Subscriptions	0	0	399	568	500	800
Office Supplies	172	0	0	46	500	500
Software	688	0	0	0	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>896</b>	<b>23</b>	<b>446</b>	<b>619</b>	<b>2,049</b>	<b>1,730</b>
<b>TOTAL GRANTS MANAGEMENT</b>	<b>4,382</b>	<b>3,575</b>	<b>1,010</b>	<b>1,808</b>	<b>12,105</b>	<b>11,419</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Purchasing Services (224)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	88,975	90,755	94,350	95,548	95,630	99,205
Classified Salaries	98,278	98,104	100,391	101,623	101,586	105,967
Part-Time	0	0	0	0	13,000	13,000
Overtime	103	296	212	0	1,500	1,500
<b>Sub-Total Personnel</b>	<b>187,355</b>	<b>189,155</b>	<b>194,953</b>	<b>197,171</b>	<b>211,716</b>	<b>219,672</b>
Retiree Health Credit	2,277	2,267	2,331	2,386	2,388	2,483
Social Security / FICA	14,214	14,327	14,787	14,886	16,196	16,805
Virginia Retirement System	30,217	29,613	30,453	32,772	32,778	34,100
Worker's Compensation	17,340	0	0	0	0	0
Health / Dental Insurance:	39,152	47,242	46,329	44,618	49,000	48,376
State Group Life Insurance	2,426	2,474	2,439	2,642	2,641	2,749
<b>Sub-Total Fringe Benefits</b>	<b>105,627</b>	<b>95,923</b>	<b>96,338</b>	<b>97,305</b>	<b>103,003</b>	<b>104,512</b>
<b>TOTAL PERSONNEL</b>	<b>292,982</b>	<b>285,078</b>	<b>291,291</b>	<b>294,476</b>	<b>314,719</b>	<b>324,184</b>
Professional Services	5,424	5,245	5,861	4,000	5,000	5,000
Contracted Services - Food Service	450	403	0	0	500	500
Internal Printing	274	512	251	125	500	500
Dues & Memberships	415	438	370	360	360	360
Postage	262	1,056	337	141	1,000	2,000
Rental Equipment	20	0	0	0	0	0
Travel	1,033	1,567	59	54	1,000	1,000
Educational Supplies	0	202	0	0	0	0
Vehicle Fuel	0	0	43	0	0	0
Non Capital Tech Hardware	30	494	72	309	0	0
Office Supplies	2,155	1,942	1,614	1,409	2,000	2,000
Operating Supplies	0	6	0	0	500	500
Software	193	96	0	0	0	0
Equipment	0	2,251	0	0	500	2,400
<b>TOTAL NON-PERSONNEL</b>	<b>10,256</b>	<b>14,212</b>	<b>8,607</b>	<b>6,398</b>	<b>11,360</b>	<b>14,260</b>
<b>TOTAL PURCHASING SERVICES</b>	<b>303,238</b>	<b>299,290</b>	<b>299,898</b>	<b>300,874</b>	<b>326,079</b>	<b>338,444</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Reprographics (225)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Classified Salaries	40,469	41,278	42,355	42,628	42,660	43,850
Supplements	0	0	162	0	0	0
Overtime	418	705	600	0	3,000	3,000
Sub-Total Personnel	40,887	41,983	43,116	42,628	45,660	46,850
Retiree Health Credit	498	495	505	516	516	531
Social Security / FICA	3,127	3,216	3,296	3,253	3,492	3,584
Virginia Retirement System	6,605	6,473	6,602	7,086	7,090	7,288
Health / Dental Insurance:	7,983	8,601	8,372	8,109	9,500	8,752
State Group Life Insurance	530	541	529	571	573	588
Sub-Total Fringe Benefits	18,743	19,326	19,303	19,535	21,171	20,742
<b>TOTAL PERSONNEL</b>	<b>59,630</b>	<b>61,309</b>	<b>62,419</b>	<b>62,163</b>	<b>66,831</b>	<b>67,592</b>
Professional Services	60,236	60,252	68,645	63,777	63,000	64,800
Internal Printing	133	262	440	508	0	0
Rental Equipment	79,967	63,440	59,657	70,761	80,000	80,000
Non Capital Tech Hardware	148	0	0	0	0	0
Office Supplies	140,368	163,032	90,236	4,254	187,000	186,000
Operating Supplies	0	111	0	0	0	0
Software	19,906	39,943	11,374	19,000	22,000	22,000
Equipment	5,513	3,640	0	0	0	1,400
<b>TOTAL NON-PERSONNEL</b>	<b>306,272</b>	<b>330,680</b>	<b>230,352</b>	<b>158,300</b>	<b>352,000</b>	<b>354,200</b>
<b>TOTAL REPROGRAPHICS</b>	<b>365,902</b>	<b>391,989</b>	<b>292,771</b>	<b>220,463</b>	<b>418,831</b>	<b>421,792</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Administrative Technology (280)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	418,523	505,850	433,748	461,006	536,562	316,274
Classified Salaries	739,199	829,749	779,697	806,907	906,615	835,008
Part-Time	7,778	29,746	23,586	0	24,000	25,000
Supplements	1,591	492	289	1,215	200	1,500
Overtime	28,838	19,462	10,898	18,915	25,000	25,000
<b>Sub-Total Personnel</b>	<b>1,195,929</b>	<b>1,385,298</b>	<b>1,248,218</b>	<b>1,288,043</b>	<b>1,492,377</b>	<b>1,202,782</b>
Retiree Health Credit	13,548	14,971	13,451	14,504	17,758	13,931
Social Security / FICA	89,307	102,362	94,710	97,767	107,914	92,013
Virginia Retirement System	179,763	195,617	175,401	199,219	220,912	183,343
City of Roanoke Retirement	7,778	7,782	7,560	8,048	8,000	8,000
Alternative Fringes	5,391	6,269	1,478	3,106	0	0
Unemployment Tax	3,024	0	2,268	0	0	0
Health / Dental Insurance:	192,840	270,358	234,881	240,437	280,000	268,604
State Group Life Insurance	15,150	17,078	14,745	16,839	19,538	15,427
<b>Sub-Total Fringe Benefits</b>	<b>506,802</b>	<b>614,436</b>	<b>544,494</b>	<b>579,921</b>	<b>654,122</b>	<b>581,318</b>
<b>TOTAL PERSONNEL</b>	<b>1,702,731</b>	<b>1,999,734</b>	<b>1,792,712</b>	<b>1,867,964</b>	<b>2,146,499</b>	<b>1,784,100</b>
Professional Services	328,147	480,233	533,710	394,025	380,000	339,450
Internal Printing	1,278	1,739	1,441	1,001	1,500	1,500
Dues & Memberships	0	0	0	75	0	0
Postage	23	129	0	500	500	500
Rental Equipment	4,090	4,125	5,054	9,270	10,000	810,000
Telecommunications	396,766	149,053	140,705	176,925	425,000	300,000
Travel	6,494	30,203	7,961	1,102	5,000	5,000
Books & Subscriptions	239	195	260	0	0	0
Educational Supplies	319	473	358	0	0	0
Food	398	0	0	0	0	0
Non Capital Tech Hardware	57,515	61,084	63,518	54,281	100,000	100,000
Office Supplies	4,595	2,520	4,005	3,694	6,000	6,000
Operating Supplies	1,265	4,495	2,874	4,964	3,000	0
Software	367,053	285,679	414,605	375,161	475,000	394,176
Vehicle Supplies	0	0	0	0	15,000	15,000
<b>Local Match</b>	<b>154,166</b>	<b>137,904</b>	<b>134,800</b>	<b>96,040</b>	<b>276,000</b>	<b>276,000</b>
Equipment	320,412	493,255	734,662	457,526	677,925	492,925
<b>TOTAL NON-PERSONNEL</b>	<b>1,642,760</b>	<b>1,651,087</b>	<b>2,043,953</b>	<b>1,574,565</b>	<b>2,374,925</b>	<b>2,740,551</b>
<b>TOTAL ADMINISTRATIVE TECHNOLOGY</b>	<b>3,345,491</b>	<b>3,650,821</b>	<b>3,836,665</b>	<b>3,442,529</b>	<b>4,521,424</b>	<b>4,524,651</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Safety & Security (253)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	106,484	212,779	217,646	119,414	218,523	93,757
Classified Salaries	592,606	628,445	705,955	724,724	672,399	714,734
Supplements	1,270	11,457	4,059	6,605	10,000	10,000
Overtime	33,874	33,372	27,413	22,276	30,000	30,000
<b>Sub-Total Personnel</b>	<b>734,235</b>	<b>886,052</b>	<b>955,074</b>	<b>873,019</b>	<b>930,922</b>	<b>848,491</b>
Retiree Health Credit	3,883	5,350	6,944	6,389	100	9,783
Social Security / FICA	53,938	65,798	71,417	65,152	11,375	64,910
Virginia Retirement System	54,591	72,703	92,107	91,386	71,846	112,371
City of Roanoke Retirement	21,839	21,915	16,999	17,179	124,749	22,000
Alternative Fringes	425	3,548	0	0	0	0
Annuity	0	0	660	660	22,000	0
Unemployment Tax	0	0	4,316	3,330	0	0
Worker's Compensation	3,020	9,631	0	0	0	0
Health / Dental Insurance:	132,402	162,458	176,346	157,636	180,000	171,951
State Group Life Insurance	8,090	9,857	11,166	10,811	11,941	10,834
<b>Sub-Total Fringe Benefits</b>	<b>278,187</b>	<b>351,260</b>	<b>379,955</b>	<b>352,544</b>	<b>422,011</b>	<b>391,848</b>
<b>TOTAL PERSONNEL</b>	<b>1,012,422</b>	<b>1,237,312</b>	<b>1,335,029</b>	<b>1,225,563</b>	<b>1,352,933</b>	<b>1,240,339</b>
Professional Services	1,061,565	2,006,206	2,233,066	1,258,959	1,343,740	1,512,740
Contracted Services - Food Service	0	0	172	0	0	0
Internal Printing	34	672	1,394	0	0	0
Field Trips	480	0	0	0	0	0
Other	0	345	165	0	0	0
Postage	98	192	72	15	0	0
Travel	685	7,050	4,115	1,093	3,000	2,000
Educational Supplies	545	168	0	0	0	0
Medical Supplies	0	391	0	0	0	0
Non Capital Tech Hardware	1,914	12,687	246	1,126	0	0
Office Supplies	484	2,117	574	0	500	500
Operating Supplies	35,704	111,061	82,856	62,275	5,600	136,000
Software	895	11,685	32,725	26,148	12,000	12,000
Uniforms	3,301	625	552	147	3,750	4,000
Local Match	25,000	19,074	27,097	0	30,000	59,000
Equipment	12,034	82,409	16,454	2,880	270,000	140,000
<b>TOTAL NON-PERSONNEL</b>	<b>1,142,740</b>	<b>2,254,682</b>	<b>2,399,488</b>	<b>1,352,643</b>	<b>1,668,590</b>	<b>1,866,240</b>
<b>TOTAL SAFETY &amp; SECURITY</b>	<b>2,155,162</b>	<b>3,491,994</b>	<b>3,734,517</b>	<b>2,578,206</b>	<b>3,021,523</b>	<b>3,106,579</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Transportation (240)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	156,086	159,208	163,659	165,417	165,759	174,719
Classified Salaries	16,200	23,453	17,233	0	20,000	25,000
Substitute	1,225	1,456	0	0	0	0
Part-Time	0	0	8,878	10,030	0	0
Supplements	0	0	120	0	0	0
Sub-Total Personnel	173,511	184,117	189,890	175,447	185,759	199,719
Retiree Health Credit	1,103	1,097	1,125	1,150	2,217	2,417
Social Security / FICA	12,848	13,593	14,075	12,917	14,019	15,279
Virginia Retirement System	14,631	14,336	14,699	15,793	20,458	23,193
City of Roanoke Retirement	9,394	9,399	9,183	9,779	10,000	10,000
Annuity	0	0	660	660	0	0
Unemployment Tax	(925)	0	128	154	0	0
Worker's Compensation	67,078	239,774	0	0	0	0
Health / Dental Insurance	28,553	34,971	29,634	29,153	32,000	31,873
State Group Life Insurance	2,045	2,086	2,197	2,217	2,456	2,676
Sub-Total Fringe Benefits	134,726	315,256	71,701	71,822	81,150	85,438
<b>TOTAL PERSONNEL</b>	<b>308,237</b>	<b>499,373</b>	<b>261,591</b>	<b>247,269</b>	<b>266,909</b>	<b>285,157</b>
Professional Services	5,550	15,063	7,080	9,362	0	4,800
Transportation	9,869,957	10,539,795	9,565,025	9,740,405	9,848,938	10,043,276
Internal Printing	0	3	0	0	0	0
Other	19,204	5,692	0	0	5,000	0
Rental Equipment	1,510	1,653	1,753	1,547	2,400	2,475
Travel	200	0	0	0	0	0
Vehicle Fuel	550,442	593,759	478,230	466,400	711,392	601,282
Non Capital Tech Hardware	1,223	8,947	9,168	521	1,000	1,030
Operating Supplies	1,022	540	1,145	196,037	3,000	3,100
Software	13,514	14,466	14,758	13,297	15,500	31,512
Equipment	24,937	115,743	0	319,490	350,000	25,000
<b>TOTAL NON-PERSONNEL</b>	<b>10,487,560</b>	<b>11,295,660</b>	<b>10,077,158</b>	<b>10,747,059</b>	<b>10,937,230</b>	<b>10,712,475</b>
<b>TOTAL TRANSPORTATION</b>	<b>10,795,797</b>	<b>11,795,033</b>	<b>10,338,749</b>	<b>10,994,328</b>	<b>11,204,139</b>	<b>10,997,632</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Facilities Operations (250)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	95,943	100,736	120,960	122,865	122,560	127,122
Classified Salaries	3,370,084	3,839,999	3,853,999	3,710,244	3,936,927	4,072,390
Part-Time	0	0	0	29,782	0	119,600
Stipends	0	0	0	0	0	164,000
Supplements	15,321	22,033	21,367	57,993	5,000	25,000
Overtime	162,755	237,766	98,683	19,197	300,000	300,000
Sub-Total Personnel	3,644,103	4,200,535	4,095,009	3,940,082	4,364,487	4,808,112
Retiree Health Credit	4,941	6,478	6,880	5,807	607	50,814
Social Security / FICA	273,775	310,769	308,633	299,016	333,632	367,821
Virginia Retirement System	109,372	132,874	138,594	141,244	620,478	597,959
City of Roanoke Retirement	125,331	101,790	91,327	89,258	100,000	100,000
Alternative Fringes	43,375	20,650	16,482	20,458	0	0
Unemployment Tax	(296)	(36)	1,793	1,634	2,500	2,500
Worker's Compensation	119,193	224,127	0	0	0	0
Health / Dental Insurance:	929,393	1,203,622	1,152,702	1,063,160	1,175,000	1,234,530
State Group Life Insurance	44,369	50,139	48,600	51,473	54,196	56,273
Sub-Total Fringe Benefits	1,649,454	2,050,413	1,765,011	1,672,052	2,286,413	2,409,897
<b>TOTAL PERSONNEL</b>	<b>5,293,557</b>	<b>6,250,948</b>	<b>5,860,020</b>	<b>5,612,134</b>	<b>6,650,900</b>	<b>7,218,009</b>
PD-Tuition	0	0	0	0	0	71,494
Professional Services	218,721	196,016	168,805	179,345	275,000	261,784
Dues & Memberships	60	0	188	250	2,500	2,500
Postage	17	10	9	95	0	0
Rental Equipment	150	0	0	0	3,000	3,000
Telecommunications	0	0	0	0	0	17,522
Travel	0	0	2,065	100	2,500	2,500
Educational Supplies	387	0	0	0	0	0
Food	290	0	0	0	0	0
Medical Supplies	0	17	0	0	500	500
Non Capital Tech Hardware	34	271	9,379	1,062	8,300	8,500
Office Supplies	2,245	1,824	2,528	1,126	3,000	3,000
Operating Supplies	293,816	252,247	291,935	344,869	386,000	300,000
PD-Supplies	0	0	0	0	8,750	8,750
Uniforms	0	580	29,512	41,872	56,000	56,000
Vehicle Supplies	797	0	0	0	600	600
Equipment	44,847	37,298	13,833,938	3,098,510	3,088,789	200,000
<b>TOTAL NON-PERSONNEL</b>	<b>561,366</b>	<b>488,262</b>	<b>14,338,358</b>	<b>3,667,230</b>	<b>3,834,939</b>	<b>936,150</b>
<b>TOTAL FACILITIES OPERATIONS</b>	<b>5,854,923</b>	<b>6,739,210</b>	<b>20,198,378</b>	<b>9,279,364</b>	<b>10,485,839</b>	<b>8,154,159</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Facilities Maintenance (251)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	86,487	117,996	120,525	122,225	120,425	126,666
Classified Salaries	1,266,270	1,349,602	1,257,871	1,220,790	1,319,301	1,275,067
Part-Time	0	0	0	0	0	48,000
Stipends	0	0	0	0	0	10,000
Supplements	5,221	4,647	5,534	13,855	6,000	6,500
Overtime	79,079	81,600	49,203	44,998	85,000	93,500
<b>Sub-Total Personnel</b>	<b>1,437,056</b>	<b>1,553,845</b>	<b>1,433,133</b>	<b>1,401,868</b>	<b>1,530,726</b>	<b>1,559,732</b>
Retiree Health Credit	1,855	2,330	2,519	2,277	16,753	16,961
Social Security / FICA	106,739	112,618	106,722	106,028	112,881	119,319
Virginia Retirement System	41,435	45,952	47,309	51,344	174,115	176,968
City of Roanoke Retirement	58,573	56,438	50,339	41,074	56,000	56,000
Alternative Fringes	7,402	7,460	10,070	7,372	0	0
Unemployment Tax	(342)	(1,000)	556	0	0	0
Worker's Compensation	46,278	(20,636)	0	0	0	0
Health / Dental Insurance:	304,929	376,192	337,056	339,615	357,000	357,994
State Group Life Insurance	17,921	18,697	17,101	18,265	18,553	18,783
<b>Sub-Total Fringe Benefits</b>	<b>584,790</b>	<b>598,051</b>	<b>571,672</b>	<b>565,975</b>	<b>735,302</b>	<b>746,025</b>
<b>TOTAL PERSONNEL</b>	<b>2,021,846</b>	<b>2,151,896</b>	<b>2,004,805</b>	<b>1,967,843</b>	<b>2,266,028</b>	<b>2,305,757</b>
PD-Tuition	0	0	0	0	10,000	10,000
Professional Services	628,003	1,637,395	1,169,801	1,191,704	1,139,953	1,351,136
Building Rentals	7,200	46,780	75,052	71,820	63,000	70,000
Connectivity	244	0	0	0	0	0
Dues & Memberships	60	1,040	553	372	2,000	5,000
Other	160	77	0	0	0	0
Postage	51	242	187	502	100	150
Rental Equipment	9,598	81,470	4,236	5,002	20,000	22,000
Telecommunications	0	0	0	0	6,608	0
Travel	3,860	3,137	1,239	300	1,000	1,000
Books & Subscriptions	0	0	115	0	0	500
Educational Supplies	637	459	0	0	0	0
Food	0	486	332	500	0	0
Vehicle Fuel	43,201	48,534	43,439	37,545	46,527	77,000
Non Capital Tech Hardware	5,944	6,062	14,702	7,527	7,500	8,250
Office Supplies	4,468	7,326	4,922	7,234	3,000	3,500
Operating Supplies	432,392	653,655	454,133	466,035	673,231	673,750
Software	1,401	3,600	0	31,058	1,000	1,000
Textbooks	0	152	0	0	0	0
Uniforms	78	0	6,620	11,047	16,000	17,000
Vehicle Supplies	16,549	14,370	16,999	38,156	50,000	55,000
Capital Improvements	0	0	0	0	5,800,000	4,500,000
Equipment	334,123	230,468	502,206	298,784	260,695	125,000
<b>TOTAL NON-PERSONNEL</b>	<b>1,487,970</b>	<b>2,735,253</b>	<b>2,294,535</b>	<b>2,167,586</b>	<b>8,100,614</b>	<b>6,920,286</b>
<b>TOTAL FACILITIES MAINTENANCE</b>	<b>3,509,816</b>	<b>4,887,149</b>	<b>4,299,340</b>	<b>4,135,429</b>	<b>10,366,642</b>	<b>9,226,043</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Grounds Maintenance (252)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	58,613	59,786	60,437	61,520	60,437	63,634
Classified Salaries	107,479	144,547	196,644	183,071	213,836	216,389
Stipends	0	0	0	0	0	15,000
Supplements	2,155	2,564	3,902	5,229	5,000	5,000
Overtime	779	1,395	2,262	2,928	20,000	15,000
<b>Sub-Total Personnel</b>	<b>169,026</b>	<b>208,292</b>	<b>263,245</b>	<b>252,747</b>	<b>299,273</b>	<b>315,023</b>
Retiree Health Credit	118	170	233	154	3,270	3,388
Social Security / FICA	11,733	14,325	18,231	17,882	22,584	24,099
Virginia Retirement System	3,545	4,597	6,308	6,164	36,909	38,540
City of Roanoke Retirement	8,316	8,320	8,010	8,527	8,000	8,000
Alternative Fringes	47	0	0	0	0	0
Worker's Compensation	334	49	0	0	0	0
Health / Dental Insurance:	64,306	85,438	120,189	110,770	166,000	118,330
State Group Life Insurance	2,168	2,636	3,205	3,402	3,621	3,752
<b>Sub-Total Fringe Benefits</b>	<b>90,566</b>	<b>115,534</b>	<b>156,176</b>	<b>146,898</b>	<b>240,384</b>	<b>196,110</b>
<b>TOTAL PERSONNEL</b>	<b>259,592</b>	<b>323,826</b>	<b>419,421</b>	<b>399,645</b>	<b>539,657</b>	<b>511,133</b>
Professional Services	615,206	677,775	647,404	769,487	900,000	750,000
Dues & Memberships	0	0	0	0	1,500	1,500
Other	1,263	1,068	0	0	0	0
Rental Equipment	2,021	17,400	21,338	27,153	6,500	15,000
Telecommunications	0	0	0	0	2,000	2,000
Travel	2,110	765	0	530	4,500	4,500
Books & Subscriptions	0	0	0	0	1,000	2,200
Educational Supplies	0	0	0	0	6,500	0
Vehicle Fuel	1,194	1,284	857	360	2,500	5,000
Non Capital Tech Hardware	0	0	2,093	777	0	0
Office Supplies	0	0	244	390	1,000	10,000
Operating Supplies	137,919	144,469	152,280	121,341	120,000	140,000
Software	2,000	0	4,000	0	3,000	3,000
Uniforms	0	0	1,372	2,500	4,000	4,200
Vehicle Supplies	19,145	18,143	17,423	8,197	100,000	25,000
Equipment	155,953	101,414	172,771	233,198	125,000	150,000
<b>TOTAL NON-PERSONNEL</b>	<b>936,812</b>	<b>962,319</b>	<b>1,019,783</b>	<b>1,163,933</b>	<b>1,277,500</b>	<b>1,112,400</b>
<b>TOTAL GROUNDS MAINTENANCE</b>	<b>1,196,404</b>	<b>1,286,145</b>	<b>1,439,204</b>	<b>1,563,578</b>	<b>1,817,157</b>	<b>1,623,533</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Warehouse (260)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	78,832	73,842	56,194	56,894	56,936	59,051
Classified Salaries	307,546	316,745	300,722	299,803	324,996	355,472
Part-Time	0	0	0	0	8,000	16,000
Supplements	100	100	0	0	0	0
Overtime	22,752	17,430	9,923	7,081	20,000	5,000
Sub-Total Personnel	409,230	408,118	366,839	363,778	409,932	435,523
Retiree Health Credit	2,063	1,666	1,523	1,456	4,623	5,016
Social Security / FICA	30,642	30,005	27,305	26,551	31,359	33,318
Virginia Retirement System	31,420	25,752	23,619	24,509	58,675	64,094
City of Roanoke Retirement	4,697	4,698	4,533	4,833	4,800	4,800
Alternative Fringes	894	3,518	0	0	0	0
Worker's Compensation	(2,543)	0	0	0	0	0
Health / Dental Insurance:	119,085	153,131	147,397	146,262	160,000	154,705
State Group Life Insurance	5,178	5,052	4,537	4,767	5,119	5,555
Sub-Total Fringe Benefits	191,435	223,821	208,914	208,377	264,576	267,486
<b>TOTAL PERSONNEL</b>	<b>600,665</b>	<b>631,939</b>	<b>575,753</b>	<b>572,155</b>	<b>674,508</b>	<b>703,009</b>
Professional Services	14,281	3,669	11,296	8,150	10,600	5,600
Building Rentals	58,712	59,947	61,205	62,422	62,250	64,500
Dues & Memberships	15	0	55	40	40	45
Other	5	54	5	0	4,867	5,231
Postage	(6,429)	10,732	(5,854)	31,927	500	0
Rental Equipment	16,403	12,141	9,569	10,259	13,592	12,473
Food	378	0	216	828	0	0
Vehicle Fuel	351	483	202	800	900	600
Medical Supplies	0	24	0	0	200	200
Non Capital Tech Hardware	67	33	392	41	0	0
Office Supplies	6,236	3,464	3,173	1,397	4,000	4,000
Operating Supplies	9,783	3,933	0	4,024	6,500	6,500
Uniforms	369	108	48	0	1,500	1,500
Equipment	0	0	0	0	7,500	63,000
<b>TOTAL NON-PERSONNEL</b>	<b>100,171</b>	<b>94,588</b>	<b>80,308</b>	<b>119,887</b>	<b>112,449</b>	<b>163,649</b>
<b>TOTAL WAREHOUSE</b>	<b>700,836</b>	<b>726,527</b>	<b>656,061</b>	<b>692,042</b>	<b>786,957</b>	<b>866,658</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Utilities (290)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Forecasted Actual</b>	<b>FY20-21 Budget</b>	<b>FY21-22 Budget</b>
Utilities - Electricity	3,295,250	3,123,083	2,746,297	2,864,622	3,024,876	2,846,239
Utilities - Natural Gas	408,806	442,656	353,071	477,045	388,448	254,470
Utilities - Water	634,469	599,154	581,082	666,530	596,592	462,614
<b>TOTAL NON-PERSONNEL</b>	<b>4,338,525</b>	<b>4,164,893</b>	<b>3,680,450</b>	<b>4,008,197</b>	<b>4,009,916</b>	<b>3,563,323</b>
<b>TOTAL UTILITIES</b>	<b>4,338,525</b>	<b>4,164,893</b>	<b>3,680,450</b>	<b>4,008,197</b>	<b>4,009,916</b>	<b>3,563,323</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Debt Service (300)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY20-21 Forecasted Actual</b>	<b>FY20-21 Budget</b>	<b>FY21-22 Budget</b>
Debt Service Fees	0	48,727	7,425	0	0	0
Debt-Interest	3,803,816	3,575,440	3,485,760	3,776,950	3,957,334	3,524,465
Debt-Principal	10,063,281	9,620,506	9,207,558	8,551,537	8,670,313	9,517,887
<b>TOTAL NON-PERSONNEL</b>	<b>13,867,098</b>	<b>13,244,672</b>	<b>12,700,743</b>	<b>12,328,487</b>	<b>12,627,647</b>	<b>13,042,352</b>
<b>TOTAL DEBT SERVICE</b>	<b>13,867,098</b>	<b>13,244,672</b>	<b>12,700,743</b>	<b>12,328,487</b>	<b>12,627,647</b>	<b>13,042,352</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
ATHLETICS**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	146,136	149,521	157,034	157,554	157,034	160,678
Classified Salaries	8,422	8,979	0	0	7,753	0
Professional Salaries	81,893	82,610	80,695	46,351	76,850	48,795
Part-Time	10,700	14,233	2,137	0	19,000	19,000
Supplements	548,228	557,886	559,933	315,843	575,000	628,431
Overtime	6,230	7,081	4,695	1,653	7,500	6,000
Sub-Total Personnel	801,608	820,309	804,494	521,400	843,137	862,904
Retiree Health Credit	2,730	2,722	2,807	2,467	2,924	2,535
Social Security / FICA	60,374	62,175	60,679	36,178	64,500	66,012
Virginia Retirement System	36,441	35,697	36,673	33,915	40,160	34,814
Unemployment Tax	477	346	3,511	1,946	0	0
Worker's Compensation	28,301	6,452	0	0	0	0
Health / Dental Insurance	41,382	33,936	29,027	35,637	37,397	37,969
State Group Life Insurance	3,000	3,065	2,978	2,747	3,238	2,807
Sub-Total Fringe Benefits	172,704	144,393	135,676	112,890	148,219	144,137
<b>TOTAL PERSONNEL</b>	<b>974,312</b>	<b>964,702</b>	<b>940,170</b>	<b>634,290</b>	<b>991,356</b>	<b>1,007,041</b>
Professional Services	170,120	186,379	135,878	111,823	205,961	220,500
Contracted Services - Food Service	8,069	3,352	2,200	199	1,975	2,000
Transportation	221,544	243,038	109,824	166,360	257,809	310,000
Internal Printing	1,124	1,440	149	340	2,539	4,500
Building Rentals	10,700	6,371	10,700	7,600	11,700	12,500
Dues & Memberships	36,018	35,482	28,104	9,164	36,735	48,400
Field Trips	1,565	0	0	0	0	0
Insurance	98,400	80,360	20,280	59,040	80,000	78,720
Other	10,952	11,253	10,879	2,224	9,493	10,600
Rental Equipment	863	7,394	1,390	1,298	1,600	2,000
Telecommunications	0	0	1,066	0	0	0
Travel	36,724	47,820	37,098	7,306	40,000	48,000
Books & Subscriptions	0	0	0	0	500	0
Educational Supplies	113,286	88,423	106,157	75,010	143,473	152,000
Food	33,126	58,969	31,625	3,740	62,000	73,000
Vehicle Fuel	972	575	409	0	200	300
Medical Supplies	12,366	12,459	14,402	8,583	13,241	17,000
Non Capital Tech Hardware	0	0	55	593	0	0
Office Supplies	401	2,026	662	135	1,725	2,400
Operating Supplies	7,193	5,315	2,471	21	0	0
Software	5,379	5,467	3,883	8,525	4,945	14,275
Uniforms	91,047	118,213	81,416	26,791	85,000	115,000
Transfers	800	180	0	0	0	0
Equipment	36,531	44,603	64,294	57,457	12,500	40,000
<b>TOTAL NON-PERSONNEL</b>	<b>897,180</b>	<b>959,119</b>	<b>662,945</b>	<b>546,209</b>	<b>971,396</b>	<b>1,151,195</b>
<b>TOTAL ATHLETICS</b>	<b>1,871,492</b>	<b>1,923,821</b>	<b>1,603,115</b>	<b>1,180,499</b>	<b>1,962,752</b>	<b>2,158,236</b>

## **General Fund Categorical Budget by Cost Center Discussion**

All department budgets include increases to personnel and/or benefit budgets as a result of personnel changes and anticipated increases in benefit costs. RCPS continues to experience increases in health care costs, and has budgeted a 10% increase in the employer share of costs effective January 2022 (RCPS's health plan year is a calendar year). Benefits calculated as a percentage of salary have also increased.

### Category of Instruction:

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

The overall budget in this cost center increased across all budget lines as a result of a reorganization within the division. Four new or redefined positions were added to this cost center including a Chief Academic Officer, an Assistant Superintendent for Elementary Education, an Assistant Superintendent for Secondary Education, and an Executive Director for Professional Learning. The non-personnel expenditures reflect needed budget increases to support professional development, professional travel, supplies, and building rentals for graduation ceremonies. The overall budget also reflects increases as a result of these changes.

#### *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), RCPS+, Science, Foreign Language, Math, Media, and Social Studies. RCPS has outsourced substitute teacher services to Source4Teachers (now named ESS), and that budget can be found on the Contracted Services – Substitutes budget line. The overall budget increase is due in part to new curriculum textbooks series for K-5 whole group reading program, and new digital/hardback textbooks for grades 6-12.

#### *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 SIGNA can be found in the Grants Fund Information.

### *Alternative Education (191)*

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

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

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

### *Gifted Education (180)*

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

### *Early Childhood Education (190)*

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

### *Adjunct & Adult Education (160)*

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

### *Equity and Student Services (140)*

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

### *Instructional Building Administration (150)*

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

### *Driver Education (193)*

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

### *Psychological Services (233)*

Testing Supplies include interactive subtests and site licenses.

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

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

### *Instructional Technology (270)*

Professional Services includes specialized technical support and advice, digital and video support, and support and service of the eLearning system. Software includes content area digital licenses, streaming services, and interactive software. Software expenditures for some items formerly budgeted in this cost center were moved to other cost center budgets to better align with their intended purpose thereby creating an overall decrease in non-personnel expenditures.

### *School Climate and Safety (130)*

The Professional Services budget includes services for Restorative Justice Services and for printing of the student code of conduct handbooks. The personnel cost for Student Support Specialist has been moved out of this cost center and into Accountability & Assessment.

### *Student Health Services (232)*

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

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

### *School Board (201)*

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

### *Superintendent (202)*

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

### *Communications & Marketing (203)*

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

### *Accountability & Assessment (231)*

The overall budget in this cost center increased across all budget lines as a result of reorganization within the division. A new position of Executive Director of Accountability and Assessment was created for this cost center and student support specialists are now budgeted in this cost center, formerly budgeted in Discipline and School Climate. The non-personnel expenditures reflect needed budget increases to support professional development, professional travel, dues and memberships and supplies. The overall budget also reflects increases as a result of these changes.

### *Data and Analysis (204)*

The Professional Development – Tuition budget includes funds for continuing education. The Contracted Services – Substitutes includes temporary clerical staffing assistance. Testing Supplies include materials needed to complete various testing throughout the schools, examples include Peer-Assisted Learning Strategies (PALS), American College Test (ACT), WIDA for English Learning, and the SAT. Budgeted software includes PowerSchool Assessment, Performance Plus, Tableau, Adobe Acrobat and other software needs.

### *Operational Central Administration (206)*

Professional Services includes fees owed to the City of Roanoke for services including off-duty police officers and radio support along with interpreters needed for various events. The overall budget for this cost center has decreased due to the reorganization within the division. A new cost center for Fiscal Services was created during FY2021 and a majority of the costs formerly budgeted in this category moved to that budget.

### *Human Resources (210)*

The Professional Services budget includes Cobra benefits administration, hiring fees and service charges for background checks, benefits consulting fees, outsourced professional training, and advertisement of job opportunities. Software includes an online job application system, an employee evaluation system, a system for Affordable Care Act filings, and the maintenance of identification networks. The increase in non-personnel is largely related to professional services for a salary study and professional development.

### *Employee Health Services (211)*

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

### *Fiscal Services (214)*

This is a new cost center created as a result of the reorganization within the division. The expenditures in this budget include the majority of those formerly in Operational Central Administration including property and liability insurance coverage, insurance consulting services, legal and consulting services, business services software and support, and bank service fees. This also includes annual payments to Virginia Western Community College for the school divisions participation in the CCAP (Community College Access Program).

### *Payroll (216)*

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

### *Accounting (218)*

The Professional Services budget includes services for external financial audit services, city municipal audit services and actuarial reporting. The Dues & Memberships includes memberships to the Government Finance Officers Association (GFOA), Virginia Government Finance Officers

Association (VGFOA), the Association of School Business Officials (ASBO), the Virginia Association of School Business Officials (VASBO), and the Virginia Society of Certified Public Accountants (VSCPA).

#### *Grant Management (219)*

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

#### *Purchasing Services (224)*

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

#### *Reprographics (225)*

The Professional Services budget includes equipment maintenance services and an electronic file storage system. Office Supplies include copy paper and binding materials and other supplies. Software includes the print job request and set-up system. Other costs include copier rental fees.

#### *Administration Technology (280)*

The Professional Services category includes upgrades to the WAN/internet, cellular and cable services, a student information system, network and security support, and improvements to the division's telephone system. The overall budget increase is primarily due to an increase in rental equipment, which includes 1/3 of the estimated costs for a division-wide/laptop lease program. This program is being phased in FY 22.

#### *Safety & Security (253)*

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

#### *Category of Transportation:*

#### *Transportation (240)*

All expenditures are related to school bus transportation for students. The school buses are owned and operated through a contractual agreement with Durham School Services, L.P. The fuel for the buses and the software to track school trips is also budgeted through this cost center. Equipment costs pertain to a replacement SUV for the Assistant Director of Transportation.

#### *Category of Operations and Facilities Maintenance:*

#### *Facilities Operations (250)*

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

### *Facilities Maintenance (251)*

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

### *Grounds Maintenance (252)*

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

### *Warehouse (260)*

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

### *Utilities (290)*

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

### *Category of Athletics:*

#### *Athletics (330)*

The expenditures in professional services include charges for officials, off duty police officers, and EMS services for high school and middle school sporting events. Transportation charges are for bus and rental vehicles for travel to/from games, camps, and other team events. The insurance budget is for Student Athlete Accident Insurance. The increase in the budget is due to resuming all sporting events following the pandemic restrictions. Also, there is an increase in supplemental pay for adding junior varsity assistant coaches.

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

**ROANOKE CITY PUBLIC SCHOOLS  
2021-22 BUDGET BY GRANT OR OTHER RESTRICTED SOURCE**

Code	Grant Program	BUDGET 2021-22		
		TOTAL	PERSONNEL	NON-PERSONNEL
	<b>Federal</b>			
101X	Adult Basic Education	\$ 188,411	\$ 186,409	\$ 2,002
CARES	CARES Act	137,031	40,957	96,074
CRRSA	CRRSA - ESSER II	16,806,428	3,621,399	13,185,029
111X	Flow Thru	4,141,772	3,842,706	299,066
119X	Perkins Act	475,520	19,200	456,320
121X	Preschool Incentive	124,054	112,754	11,300
132X	Title I-A	7,194,311	5,966,910	1,227,401
134X	Title I-D Detention Center Literacy Program	2,631	0	2,631
135X	Title II-A	880,679	736,748	143,931
137X	Title III-A	161,218	41,250	119,968
169X	Title III-A Immigrant Children & Youth	11,519	11,519	0
138X	Title IV-A	540,805	117,854	422,951
145X	Title X-C McKinney-Vento	95,000	88,494	6,506
	<b>Subtotal: Federal</b>	<b>\$ 30,759,379</b>	<b>\$ 14,786,200</b>	<b>\$ 15,973,179</b>
	<b>State</b>			
306X	Career & Technology Education Equipment	\$ 14,575	\$ -	\$ 14,575
317X	CTE High-Demand Fast - Growth Industry	11,357	0	11,357
319X	CTE STEM-H	4,260	0	4,260
311X	Gear Up Virginia	0	0	0
313X	Governor's School	1,791,600	1,466,757	324,843
315X	Industry Certification & Licensure Testing	15,603	0	15,603
316X	Juvenile Detention Home	1,252,584	1,138,041	114,543
362X	Mentor Teacher Program	14,553	14,553	0
322X	Project Graduation	57,293	34,293	23,000
355X	Race To GED	20,000	20,000	0
325X	Regional Alternative Ed	371,612	226,012	145,600
329X	School Instructional Tech Series	784,223	0	784,223
330X	Special Education Jail Program	98,982	95,982	3,000
335X	Students with Intensive Support Needs Application (SISNA)	6,417,869	6,049,589	368,280
380X	VA E-Learning Backpack Initiative	0	0	0
314X	Workplace Readiness	2,630	0	2,630
	<b>Subtotal: State</b>	<b>\$ 10,857,141</b>	<b>\$ 9,045,227</b>	<b>\$ 1,811,914</b>
	<b>TOTAL GRANTS FUND</b>	<b>\$ 41,616,520</b>	<b>\$ 23,831,427</b>	<b>\$ 17,785,093</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.

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Adult Basic Education (101X)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY 20-21 Forecasted Actual</b>	<b>FY 20-21 Budget</b>	<b>FY 21-22 Budget</b>
Administrative Salaries	48,604	57,658	48,535	48,076	31,500	37,187
Classified Salaries	20,243	17,248	16,652	8,825	17,900	21,131
Professional Salaries	69,242	56,444	62,071	74,869	96,585	114,021
Part-Time	6,500	7,008	0	0	0	0
<b>Sub-Total Personnel</b>	<b>144,589</b>	<b>138,357</b>	<b>127,257</b>	<b>131,770</b>	<b>145,985</b>	<b>172,339</b>
Social Security / FICA	11,010	10,536	9,680	7,380	11,559	13,646
Health / Dental Insurance	1,171	0	0	0	359	424
<b>Sub-Total Fringe Benefits</b>	<b>12,181</b>	<b>10,536</b>	<b>9,680</b>	<b>7,380</b>	<b>11,918</b>	<b>14,070</b>
<b>TOTAL PERSONNEL</b>	<b>156,770</b>	<b>148,893</b>	<b>136,937</b>	<b>139,150</b>	<b>157,903</b>	<b>186,409</b>
Testing Supplies	0	6,454	0	0	0	0
Travel	0	352	0	0	500	600
Non Capital Tech Hardware	0	0	0	210	1,000	1,180
Office Supplies	1,544	0	280	0	0	0
Textbooks	0	0	0	0	196	222
Equipment	0	0	0	23,603	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>1,544</b>	<b>6,806</b>	<b>280</b>	<b>23,813</b>	<b>1,696</b>	<b>2,002</b>
<b>TOTAL Adult Basic Education</b>	<b>158,314</b>	<b>155,699</b>	<b>137,217</b>	<b>162,963</b>	<b>159,599</b>	<b>188,411</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
CARES Act (177X)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY 20-21 Forecasted Actual	FY 20-21 Budget	FY 21-22 Budget
Part-Time	0	0	0	80,840	0	0
Supplements	0	0	0	23,118	2,858,320	38,000
<b>Sub-Total Personnel</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103,958</b>	<b>2,858,320</b>	<b>38,000</b>
Social Security / FICA	0	0	0	7,833	218,956	2,957
Sub-Total Fringe Benefits	0	0	0	7,833	218,956	2,957
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111,791</b>	<b>3,077,276</b>	<b>40,957</b>
PD-Tuition	0	0	0	0	165,000	0
Professional Services	0	0	0	1,430,290	40,000	29,799
Contracted Services/Food Services	0	0	0	0	150,000	0
Transportation	0	0	0	34,247	300,000	0
Internal Printing	0	0	0	5,294	90,000	0
Postage	0	0	0	21,540	0	0
Telecommunications	0	0	0	1,255	0	2,660
Travel	0	0	0	2,340	0	0
Books & Subscriptions	0	0	0	66,870	240,000	0
Educational Supplies	0	0	0	72,064	910,000	63,615
Food	0	0	0	25,000	0	0
Medical Supplies	0	0	0	81,131	13,597	0
Non Capital Tech Hardware	0	0	0	488,403	0	0
Office Supplies	0	0	0	639	15,000	0
Operating Supplies	0	0	0	629,508	15,000	0
Software	0	0	0	21,454	130,000	0
Textbooks	0	0	0	20,685	0	0
Vehicle Supplies	0	0	0	131,250	0	0
Educational Equipment	0	0	0	0	780,000	0
Equipment	0	0	0	2,559,676	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,591,646</b>	<b>2,848,597</b>	<b>96,074</b>
<b>TOTAL CARES Act</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,703,437</b>	<b>5,925,873</b>	<b>137,031</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
CRRSA Act - ESSER II (188X)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY 20-21 Forecasted Actual	FY 20-21 Budget	FY 21-22 Budget
Substitute	0	0	0	0	0	800,000
Supplements	0	0	0	134,982	0	2,165,418
Sub-Total Personnel	0	0	0	134,982	0	2,965,418
Retiree Health Credit	0	0	0	0	0	201,400
Social Security / FICA	0	0	0	0	0	237,181
Health / Dental Insurance	0	0	0	0	0	217,400
Sub-Total Fringe Benefits	0	0	0	0	0	655,981
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>134,982</b>	<b>0</b>	<b>3,621,399</b>
PD-Tuition	0	0	0	0	0	129,000
Professional Services	0	0	0	148,680	0	11,270,433
Transportation	0	0	0	0	0	843,600
Internal Food Services	0	0	0	0	0	11,900
Rental Equipment	0	0	0	750	0	0
Books & Subscriptions	0	0	0	22,509	0	61,094
Educational Supplies	0	0	0	19,925	0	140,795
Food	0	0	0	0	0	25,000
Medical Supplies	0	0	0	13,766	0	124,734
Non Capital Tech Hardware	0	0	0	93,066	0	0
Office Supplies	0	0	0	61	0	0
Operating Supplies	0	0	0	0	0	167,444
Software	0	0	0	96,745	0	0
Textbooks	0	0	0	173,862	0	0
Vehicle Supplies	0	0	0	2,225	0	0
Equipment	0	0	0	995,905	0	411,029
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,567,494</b>	<b>0</b>	<b>13,185,029</b>
<b>TOTAL CRRSA Act - ESSER II</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,702,476</b>	<b>0</b>	<b>16,806,428</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Flow Through (111X)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY 20-21 Forecasted Actual	FY 20-21 Budget	FY 21-22 Budget
Administrative Salaries	327,951	335,721	362,414	408,229	343,951	400,618
Classified Salaries	263,277	291,781	275,586	248,347	279,088	269,059
Professional Salaries	1,694,348	1,697,148	1,712,595	1,916,592	1,658,677	1,710,674
Supplements	56,175	48,928	61,491	106,908	63,873	109,367
<b>Sub-Total Personnel</b>	<b>2,341,751</b>	<b>2,373,578</b>	<b>2,412,087</b>	<b>2,680,077</b>	<b>2,345,589</b>	<b>2,489,719</b>
Retiree Health Credit	28,629	28,199	28,370	31,373	28,050	30,126
Social Security / FICA	172,810	177,461	180,674	196,090	166,821	190,464
Virginia Retirement System	379,943	368,518	370,967	428,632	346,525	413,791
Alternative Fringes	0	2,065	0	0	0	0
Worker's Compensation	5,901	0	0	0	3,550	1,000
Health / Dental Insurance	569,628	566,212	574,535	627,244	519,175	684,244
State Group Life Insurance	30,491	30,783	30,578	34,669	29,890	33,362
<b>Sub-Total Fringe Benefits</b>	<b>1,187,403</b>	<b>1,173,237</b>	<b>1,185,123</b>	<b>1,318,007</b>	<b>1,094,011</b>	<b>1,352,987</b>
<b>TOTAL PERSONNEL</b>	<b>3,529,154</b>	<b>3,546,815</b>	<b>3,597,210</b>	<b>3,998,084</b>	<b>3,439,600</b>	<b>3,842,706</b>
PD-Tuition	0	0	6,954	0	0	0
Professional Services	142,200	103,045	23,014	61,660	144,328	65,000
Transportation	148,376	171,188	140,706	150,650	160,000	155,000
Internal Printing	0	0	0	52	0	0
Field Trips	159	1,088	1,140	0	0	0
Other	225	0	0	0	0	0
Testing Supplies	6,991	6,740	15,767	16,285	7,476	16,500
Travel	19	13,971	11,120	3,157	927	9,416
Books & Subscriptions	0	174	0	1,071	0	0
Educational Supplies	14,229	22,043	23,819	29,960	7,841	26,957
Food	762	73	210	598	300	293
Medical Supplies	0	87	0	0	0	0
Non Capital Tech Hardware	1,014	5,355	15,539	5,288	1,000	5,500
Office Supplies	2,746	2,526	1,745	1,372	1,595	1,400
Operating Supplies	26	0	1,878	0	16	0
PD-Supplies	10,190	3,270	0	0	0	0
Software	12,088	8,932	19,733	3,686	7,657	4,000
Textbooks	0	0	0	1,199	0	0
Equipment	12,240	43,714	30,253	19,614	12,228	15,000
<b>TOTAL NON-PERSONNEL</b>	<b>351,264</b>	<b>382,204</b>	<b>291,877</b>	<b>294,592</b>	<b>343,368</b>	<b>299,066</b>
<b>TOTAL Flow Through</b>	<b>3,880,418</b>	<b>3,929,019</b>	<b>3,889,087</b>	<b>4,292,676</b>	<b>3,782,969</b>	<b>4,141,772</b>

**ROANOKE CITY PUBLIC SCHOOLS**  
**LINE ITEM BUDGET FOR FY 2021-2022**  
**Perkins Act (119X)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY 20-21 Forecasted Actual	FY 20-21 Budget	FY 21-22 Budget
Professional Salaries	0	5,056	0	34,910		
Supplements	12,056	9,944	17,418	8,976	15,000	17,000
Sub-Total Personnel	12,056	15,000	17,418	43,886	15,000	17,000
Social Security / FICA	913	1,739	1,330	2,270	2,000	2,200
Health / Dental Insurance	705	261	0	(1)	0	0
Sub-Total Fringe Benefits	1,618	2,000	1,330	2,269	2,000	2,200
<b>TOTAL PERSONNEL</b>	<b>13,674</b>	<b>17,000</b>	<b>18,748</b>	<b>46,155</b>	<b>17,000</b>	<b>19,200</b>
Professional Services	5,000	8,536	2,196	1,192	5,000	5,600
Transportation	3,925	5,371	5,087	0	15,000	17,000
Dues & Memberships	60	0	0	0	0	0
Field Trips	1,235	1,455	0	0	15,000	17,000
Other	0	0	12,563	0	0	0
Rental Equipment	0	3,891	2,408	0	0	0
Telecommunications	48	0	0	0	0	0
Testing Supplies	12,137	19,371	24,978	12,928	14,000	16,000
Travel	32,043	10,602	11,972	2,954	15,000	17,000
Books & Subscriptions	73,513	420	10,843	0	70,000	79,000
Educational Supplies	19,916	18,765	11,438	6,677	20,284	23,000
Non Capital Tech Hardware	17,239	28,446	36,935	41,729	18,000	20,000
Office Supplies	0	0	0	4,119	0	0
Operating Supplies	19	0	0	0	150	170
Software	13,712	28,711	29,180	56,761	20,000	22,500
Textbooks	0	4,813	10,336	2,360	0	0
Uniforms	7,171	2,781	7,318	2,657	5,000	5,600
Equipment	197,752	245,959	238,193	249,646	207,762	233,450
<b>TOTAL NON-PERSONNEL</b>	<b>383,769</b>	<b>379,121</b>	<b>403,448</b>	<b>381,022</b>	<b>405,196</b>	<b>456,320</b>
<b>TOTAL Perkins Act</b>	<b>397,443</b>	<b>396,121</b>	<b>422,196</b>	<b>427,177</b>	<b>422,196</b>	<b>475,520</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Preschool Incentive (121X)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY 20-21 Forecasted Actual</b>	<b>FY 20-21 Budget</b>	<b>FY 21-22 Budget</b>
Classified Salaries	3,453	0	0	7,050	3,453	4,500
Professional Salaries	73,960	65,951	67,416	70,500	78,174	75,000
Supplements	3,943	8,088	7,283	6,711	0	0
<b>Sub-Total Personnel</b>	<b>81,355</b>	<b>74,039</b>	<b>74,698</b>	<b>84,261</b>	<b>81,627</b>	<b>79,500</b>
Retiree Health Credit	1,007	791	846	938	920	962
Social Security / FICA	5,904	5,443	5,491	6,242	4,785	6,082
Virginia Retirement System	13,357	10,341	11,054	12,823	9,688	13,213
Health / Dental Insurance	19,081	10,984	11,854	14,061	11,062	11,932
State Group Life Insurance	1,072	864	924	1,037	45	1,065
<b>Sub-Total Fringe Benefits</b>	<b>40,420</b>	<b>28,423</b>	<b>30,169</b>	<b>35,100</b>	<b>26,500</b>	<b>33,254</b>
<b>TOTAL PERSONNEL</b>	<b>121,775</b>	<b>102,462</b>	<b>104,867</b>	<b>119,361</b>	<b>108,127</b>	<b>112,754</b>
Professional Services	1,650	99	0	0	5,000	2,000
Field Trips	0	428	0	0	3,596	4,000
Testing Supplies	0	0	0	0	3,833	2,000
Travel	0	137	376	0	285	300
Educational Supplies	948	397	0	0	5,581	2,000
Vehicle Fuel	0	0	0	0	1,800	0
Office Supplies	533	0	0	0	405	1,000
<b>TOTAL NON-PERSONNEL</b>	<b>3,131</b>	<b>1,061</b>	<b>376</b>	<b>0</b>	<b>20,500</b>	<b>11,300</b>
<b>TOTAL Preschool Incentive</b>	<b>124,906</b>	<b>103,523</b>	<b>105,243</b>	<b>119,361</b>	<b>128,627</b>	<b>124,054</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Title I-A (132X)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY 20-21 Forecasted Actual	FY 20-21 Budget	FY 21-22 Budget
Administrative Salaries	129,795	132,568	259,793	225,388	197,695	197,695
Classified Salaries	300,330	310,092	348,870	367,241	359,839	364,670
Professional Salaries	2,939,874	3,127,106	3,146,429	3,413,363	3,382,711	3,428,122
Part-Time	0	0	5,819	8,525	31,000	31,000
Supplements	411,267	499,599	404,451	240,750	205,350	205,350
Overtime	50	62	232	37	0	0
<b>Sub-Total Personnel</b>	<b>3,781,316</b>	<b>4,069,427</b>	<b>4,165,594</b>	<b>4,255,304</b>	<b>4,176,595</b>	<b>4,226,837</b>
Retiree Health Credit	37,034	39,826	40,651	43,012	42,174	42,740
Social Security / FICA	287,641	305,937	311,987	314,113	322,627	326,958
Virginia Retirement System	491,404	520,507	530,315	591,458	527,170	534,247
Alternative Fringes	0	960	0	0	0	0
Health / Dental Insurance	709,548	850,546	863,430	870,521	783,020	793,532
State Group Life Insurance	39,443	43,478	44,258	47,633	42,032	42,596
<b>Sub-Total Fringe Benefits</b>	<b>1,565,070</b>	<b>1,761,254</b>	<b>1,790,642</b>	<b>1,866,737</b>	<b>1,717,023</b>	<b>1,740,073</b>
<b>TOTAL PERSONNEL</b>	<b>5,346,386</b>	<b>5,830,681</b>	<b>5,956,236</b>	<b>6,122,041</b>	<b>5,893,618</b>	<b>5,966,910</b>
PD-Tuition	0	0	30,427	(10,115)	0	0
Professional Services	147,340	124,579	124,231	100,990	209,080	209,080
Transportation	63,456	54,246	50,473	0	22,000	22,000
Internal Printing	1,143	1,072	953	0	700	700
Building Rentals	1,800	1,800	3,000	5,400	1,800	1,800
Field Trips	1,815	1,649	265	(265)	2,400	2,400
Other	2,141	0	0	0	0	0
Postage	53	62	252	3	0	0
Rental Equipment	50,497	46,942	53,444	51,331	80,000	80,000
Telecommunications	0	0	0	343	0	0
Testing Supplies	0	0	460	0	0	0
Travel	11,115	21,678	6,187	1,326	20,000	20,000
Books & Subscriptions	141,993	76,454	28,263	8,163	0	0
Educational Supplies	54,686	46,604	45,946	11,533	447,235	447,235
Food	2,842	3,559	2,311	0	8,500	8,500
Non Capital Tech Hardware	44,411	116,320	149,958	91,316	24,000	24,000
Office Supplies	15,194	26,811	13,830	8,336	9,700	9,700
Operating Supplies	176	447	303	0	0	0
PD-Supplies	369	0	0	0	0	0
Software	35,121	78,156	63,751	23,789	19,000	19,000
Textbooks	0	0	0	11,610	0	0
Uniforms	1,902	116	283	(283)	0	0
Transfers	243,878	204,045	236,496	187,393	268,986	268,986
Equipment	545,190	345,542	314,881	91,399	114,000	114,000
<b>TOTAL NON-PERSONNEL</b>	<b>1,365,122</b>	<b>1,150,082</b>	<b>1,125,711</b>	<b>582,269</b>	<b>1,227,401</b>	<b>1,227,401</b>
<b>TOTAL Title I-A</b>	<b>6,711,508</b>	<b>6,980,763</b>	<b>7,081,947</b>	<b>6,704,310</b>	<b>7,121,019</b>	<b>7,194,311</b>

**ROANOKE CITY PUBLIC SCHOOLS  
 LINE ITEM BUDGET FOR FY 2021-2022  
 Title I-D SOP Detention Center Reading (134X)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY 20-21 Forecasted Actual</b>	<b>FY 20-21 Budget</b>	<b>FY 21-22 Budget</b>
Books & Subscriptions	1,304	1,053	806	404	2,193	2,631
Non Capital Tech Hardware	0	250	0	0	0	0
Office Supplies	0	1,088	0	0	0	0
Software	0	0	309	324	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>1,304</b>	<b>2,391</b>	<b>1,115</b>	<b>728</b>	<b>2,193</b>	<b>2,631</b>
<b>TOTAL Title I-D SOP Detention Center Reading</b>	<b>1,304</b>	<b>2,391</b>	<b>1,115</b>	<b>728</b>	<b>2,193</b>	<b>2,631</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Title II-A Improving Teacher Quality (135X)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY 20-21 Forecasted Actual</b>	<b>FY 20-21 Budget</b>	<b>FY 21-22 Budget</b>
Professional Salaries	487,923	500,218	499,301	470,816	504,050	476,439
Supplements	0	0	100	5,640	0	0
<b>Sub-Total Personnel</b>	<b>487,923</b>	<b>500,218</b>	<b>499,401</b>	<b>476,456</b>	<b>504,050</b>	<b>476,439</b>
Retiree Health Credit	6,035	6,006	5,992	5,683	6,206	6,297
Social Security / FICA	35,872	35,933	37,201	34,848	36,778	37,320
Virginia Retirement System	80,074	78,473	78,290	78,059	82,871	84,092
Health / Dental Insurance	120,438	123,269	125,116	115,083	124,066	125,894
State Group Life Insurance	6,427	6,556	6,535	6,294	6,609	6,706
<b>Sub-Total Fringe Benefits</b>	<b>248,847</b>	<b>250,237</b>	<b>253,133</b>	<b>239,966</b>	<b>256,530</b>	<b>260,309</b>
<b>TOTAL PERSONNEL</b>	<b>736,770</b>	<b>750,455</b>	<b>752,534</b>	<b>716,422</b>	<b>760,580</b>	<b>736,748</b>
PD-Tuition	14,855	40,807	29,949	65,968	47,900	130,226
Professional Services	12,770	8,663	20,350	0	5,780	5,780
Transportation	573	605	0	0	0	0
Other	0	6,639	0	0	0	0
Testing Supplies	500	0	0	1,315	825	825
Travel	2,151	5,367	10,607	50	7,100	7,100
Books & Subscriptions	0	0	0	2,197	0	0
Educational Supplies	40	0	0	0	0	0
Office Supplies	157	0	0	0	0	0
Software	500	0	0	4,991	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>31,546</b>	<b>62,081</b>	<b>60,906</b>	<b>74,520</b>	<b>61,605</b>	<b>143,931</b>
<b>TOTAL Title II-A Improving Teacher Quality</b>	<b>768,316</b>	<b>812,536</b>	<b>813,440</b>	<b>790,942</b>	<b>822,185</b>	<b>880,679</b>

**ROANOKE CITY PUBLIC SCHOOLS**  
**LINE ITEM BUDGET FOR FY 2021-2022**  
**Title III-A Limited English Proficient (137X)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY 20-21 Forecasted Actual	FY 20-21 Budget	FY 21-22 Budget
Classified Salaries	5,771	7,142	7,428	11,829	8,000	8,000
Supplements	48,464	24,137	45,343	28,199	21,500	25,000
Overtime	0	0	0	22	0	0
<b>Sub-Total Personnel</b>	<b>54,235</b>	<b>31,279</b>	<b>52,771</b>	<b>40,050</b>	<b>29,500</b>	<b>33,000</b>
Retiree Health Credit	76	83	89	144	96	100
Social Security / FICA	4,071	2,272	3,908	1,685	1,845	2,000
Virginia Retirement System	1,006	1,143	1,203	1,972	1,054	1,500
Health / Dental Insurance	5,678	6,227	3,962	5,553	4,288	4,500
State Group Life Insurance	81	95	184	159	105	150
<b>Sub-Total Fringe Benefits</b>	<b>10,912</b>	<b>9,821</b>	<b>9,346</b>	<b>9,512</b>	<b>7,388</b>	<b>8,250</b>
<b>TOTAL PERSONNEL</b>	<b>65,147</b>	<b>41,100</b>	<b>62,117</b>	<b>49,562</b>	<b>36,888</b>	<b>41,250</b>
PD-Tuition	9,000	1,800	0	800	40,000	30,000
Professional Services	13,794	42,675	19,075	22,074	2,000	2,000
Transportation	6,419	8,371	4,680	0	0	0
Internal Printing	0	24	57	0	0	0
Dues & Memberships	40	0	0	0	0	0
Field Trips	153	139	155	0	0	0
Rental Equipment	0	531	0	0	0	0
Travel	4,337	2,316	1,870	0	5,000	5,000
Books & Subscriptions	1,606	1,840	4,621	863	8,069	5,000
Educational Supplies	2,886	7,517	5,547	1,659	4,555	5,468
Food	64	220	(152)	0	3,000	1,500
Non Capital Tech Hardware	300	431	0	0	75	500
Office Supplies	0	61	31	0	72	500
Operating Supplies	10	0	426	0	0	0
Software	17,427	89,585	27,915	68,327	18,792	60,000
Textbooks	23,700	5,000	2,966	782	12,400	10,000
<b>TOTAL NON-PERSONNEL</b>	<b>79,736</b>	<b>160,510</b>	<b>67,191</b>	<b>94,505</b>	<b>93,963</b>	<b>119,968</b>
<b>TOTAL Title III-A Limited English Proficient</b>	<b>144,883</b>	<b>201,610</b>	<b>129,308</b>	<b>144,067</b>	<b>130,851</b>	<b>161,218</b>

**ROANOKE CITY PUBLIC SCHOOLS  
 LINE ITEM BUDGET FOR FY 2021-2022  
 Title III-A Immigrant Children & Youth (169X)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY 20-21 Forecasted Actual</b>	<b>FY 20-21 Budget</b>	<b>FY 21-22 Budget</b>
Supplements	7,750	17,750	0	9,000	0	10,000
Sub-Total Personnel	7,750	17,750	0	9,000	0	10,000
Social Security / FICA	780	1,434	0	162	0	1,519
Sub-Total Fringe Benefits	780	1,434	0	162	0	1,519
<b>TOTAL PERSONNEL</b>	<b>8,530</b>	<b>19,184</b>	<b>0</b>	<b>9,162</b>	<b>0</b>	<b>11,519</b>
<b>TOTAL Title III-A Immigrant Children &amp; Youth</b>	<b>8,530</b>	<b>19,184</b>	<b>0</b>	<b>9,162</b>	<b>0</b>	<b>11,519</b>

**ROANOKE CITY PUBLIC SCHOOLS**  
**LINE ITEM BUDGET FOR FY 2021-2022**  
**Title IV-A Student Support and Academic Enrichment (138X)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY 20-21 Forecasted Actual	FY 20-21 Budget	FY 21-22 Budget
Classified Salaries	0	0	6,412	14,267	0	0
Professional Salaries	0	0	0	0	0	60,000
Stipends	0	0	0	0	8,000	0
Supplements	12,042	16,132	51,507	40,163	76,200	25,200
<b>Sub-Total Personnel</b>	<b>12,042</b>	<b>16,132</b>	<b>57,919</b>	<b>54,429</b>	<b>84,200</b>	<b>85,200</b>
Retiree Health Credit	0	0	66	0	0	720
Social Security / FICA	900	1,207	4,333	3,190	6,442	6,518
Virginia Retirement System	0	0	859	0	0	9,864
Health / Dental Insurance	210	3,045	1,702	0	0	14,766
State Group Life Insurance	0	0	152	0	0	786
<b>Sub-Total Fringe Benefits</b>	<b>1,110</b>	<b>4,253</b>	<b>7,112</b>	<b>3,190</b>	<b>6,442</b>	<b>32,654</b>
<b>TOTAL PERSONNEL</b>	<b>13,152</b>	<b>20,385</b>	<b>65,031</b>	<b>57,619</b>	<b>90,642</b>	<b>117,854</b>
PD-Tuition	0	158,500	144,266	1,071	25,881	25,881
Professional Services	0	30,941	113,876	60,800	107,355	117,670
Transportation	0	0	822	0	0	0
Internal Printing	0	0	116	0	0	0
Field Trips	0	0	495	0	0	0
Other	0	0	100	0	0	0
Testing Supplies	0	69,652	52,311	(1,785)	0	0
Travel	0	7,856	21,438	(575)	9,200	9,200
Books & Subscriptions	0	6,974	2,507	0	0	0
Educational Supplies	0	5,600	20,265	18,397	108,000	108,000
Non Capital Tech Hardware	0	160,813	0	6,654	0	0
Operating Supplies	0	0	1,442	0	0	0
PD-Supplies	0	0	0	0	5,400	5,400
Software	0	0	23,081	29,484	0	0
Educational Equipment	0	0	0	0	156,800	156,800
Equipment	0	72,012	8,217	2,733	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>512,347</b>	<b>388,934</b>	<b>116,779</b>	<b>412,636</b>	<b>422,951</b>
<b>TOTAL Title IV-A Student Support and Academic Enrichment</b>	<b>13,152</b>	<b>532,732</b>	<b>453,965</b>	<b>174,398</b>	<b>503,278</b>	<b>540,805</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Title X-C McKinney-Vento Homeless (145X)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY 20-21 Forecasted Actual</b>	<b>FY 20-21 Budget</b>	<b>FY 21-22 Budget</b>
Professional Salaries	58,000	48,000	60,000	66,854	58,000	66,318
Substitute	0	0	0	0	0	802
Part-Time	0	0	0	0	0	5,073
Stipends	0	0	0	0	0	11,022
Supplements	0	0	0	0	0	4,390
Overtime	0	0	0	0	0	889
<b>Sub-Total Personnel</b>	<b>58,000</b>	<b>48,000</b>	<b>60,000</b>	<b>66,854</b>	<b>58,000</b>	<b>88,494</b>
Retiree Health Credit	0	0	0	687	0	0
Social Security / FICA	0	0	0	4,311	0	0
Virginia Retirement System	0	0	0	9,433	0	0
Health / Dental Insurance	0	0	0	7,227	0	0
State Group Life Insurance	0	0	0	761	0	0
<b>Sub-Total Fringe Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,418</b>	<b>0</b>	<b>0</b>
<b>TOTAL PERSONNEL</b>	<b>58,000</b>	<b>48,000</b>	<b>60,000</b>	<b>89,272</b>	<b>58,000</b>	<b>88,494</b>
Professional Services	0	0	300	0		1,000
Transportation	8,000	20,000	0	0	8,000	5,000
Travel	0	0	1,700	1,920	0	506
Educational Supplies	0	0	0	2,535	0	0
Equipment	0	0	0	1,465	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>8,000</b>	<b>20,000</b>	<b>2,000</b>	<b>5,920</b>	<b>8,000</b>	<b>6,506</b>
<b>TOTAL Title X-C McKinney-Vento Homeless</b>	<b>66,000</b>	<b>68,000</b>	<b>62,000</b>	<b>95,192</b>	<b>66,000</b>	<b>95,000</b>

**ROANOKE CITY PUBLIC SCHOOLS  
 LINE ITEM BUDGET FOR FY 2021-2022  
 Career & Technical Education Equipment (306X)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY 20-21 Forecasted Actual</b>	<b>FY 20-21 Budget</b>	<b>FY 21-22 Budget</b>
Equipment	14,622	14,019	14,322	14,575	14,622	14,575
<b>TOTAL NON-PERSONNEL</b>	<b>14,622</b>	<b>14,019</b>	<b>14,322</b>	<b>14,575</b>	<b>14,622</b>	<b>14,575</b>
<b>TOTAL Career &amp; Technical Education Equipment</b>	<b>14,622</b>	<b>14,019</b>	<b>14,322</b>	<b>14,575</b>	<b>14,622</b>	<b>14,575</b>

**ROANOKE CITY PUBLIC SCHOOLS**  
**LINE ITEM BUDGET FOR FY 2021-2022**  
**CTE High-Demand Fast - Growth Industry (317X)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY 20-21 Forecasted Actual	FY 20-21 Budget	FY 21-22 Budget
Equipment	11,395	10,921	11,159	11,357	11,395	11,357
<b>TOTAL NON-PERSONNEL</b>	<b>11,395</b>	<b>10,921</b>	<b>11,159</b>	<b>11,357</b>	<b>11,395</b>	<b>11,357</b>
<b>TOTAL CTE High-Demand Fast - Growth Industry</b>	<b>11,395</b>	<b>10,921</b>	<b>11,159</b>	<b>11,357</b>	<b>11,395</b>	<b>11,357</b>

**ROANOKE CITY PUBLIC SCHOOLS  
 LINE ITEM BUDGET FOR FY 2021-2022  
 CTE STEM-H (319X)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY 20-21 Forecasted Actual</b>	<b>FY 20-21 Budget</b>	<b>FY 21-22 Budget</b>
Testing Supplies	3,705	4,071	4,174	8,434	4,000	4,260
Travel	582	0	0	0	287	0
<b>TOTAL NON-PERSONNEL</b>	<b>4,287</b>	<b>4,071</b>	<b>4,174</b>	<b>8,434</b>	<b>4,287</b>	<b>4,260</b>
<b>TOTAL CTE STEM-H</b>	<b>4,287</b>	<b>4,071</b>	<b>4,174</b>	<b>8,434</b>	<b>4,287</b>	<b>4,260</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Gear Up Virginia (311X)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY 20-21 Forecasted Actual</b>	<b>FY 20-21 Budget</b>	<b>FY 21-22 Budget</b>
Professional Salaries	27,336	10,104	598	0	0	0
Supplements	20,055	19,701	18,531	0	0	0
<b>Sub-Total Personnel</b>	<b>47,391</b>	<b>29,805</b>	<b>19,129</b>	<b>0</b>	<b>0</b>	<b>0</b>
Retiree Health Credit	0	0	(6)	0	0	0
Social Security / FICA	3,610	2,242	1,454	0	0	0
Virginia Retirement System	1	0	(84)	0	0	0
Health / Dental Insurance	2,518	0	0	0	0	0
State Group Life Insurance	0	0	(7)	0	0	0
<b>Sub-Total Fringe Benefits</b>	<b>6,129</b>	<b>2,242</b>	<b>1,356</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PERSONNEL</b>	<b>53,520</b>	<b>32,047</b>	<b>20,485</b>	<b>0</b>	<b>0</b>	<b>0</b>
Professional Services	34,111	18,818	48,704	0	0	0
Transportation	7,846	7,668	1,000	0	0	0
Internal Printing	38	0	406	0	0	0
Field Trips	0	2,632	0	0	0	0
Travel	15,059	2,984	1,656	0	0	0
Books & Subscriptions	3,890	0	0	0	0	0
Educational Supplies	22,826	85	0	0	0	0
Food	979	456	152	0	0	0
Non Capital Tech Hardware	450	0	0	0	0	0
Office Supplies	1,101	0	0	0	0	0
Operating Supplies	78	0	12	0	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>86,378</b>	<b>32,643</b>	<b>51,930</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL Gear Up Virginia</b>	<b>139,898</b>	<b>64,690</b>	<b>72,415</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ROANOKE CITY PUBLIC SCHOOLS**  
**LINE ITEM BUDGET FOR FY 2021-2022**  
**Governor's School (313X)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY 20-21 Forecasted Actual</b>	<b>FY 20-21 Budget</b>	<b>FY 21-22 Budget</b>
Administrative Salaries	88,203	89,958	92,154	104,811	92,154	95,135
Classified Salaries	74,553	77,534	76,909	88,334	77,581	80,118
Professional Salaries	657,678	682,788	685,683	832,374	752,472	775,135
Part-Time	0	540	0	0	0	0
Supplements	30,869	38,598	27,967	20,814	30,946	15,351
Overtime	624	521	498	8	9,639	10,140
<b>Sub-Total Personnel</b>	<b>851,928</b>	<b>889,939</b>	<b>883,211</b>	<b>1,046,342</b>	<b>962,792</b>	<b>975,879</b>
Retiree Health Credit	9,642	9,595	10,035	11,868	10,670	10,736
Social Security / FICA	63,158	64,707	66,289	77,463	73,654	74,655
Virginia Retirement System	127,936	125,377	131,126	162,296	155,840	143,796
City of Roanoke Retirement	4,468	4,472	4,344	5,168	4,950	4,500
Health / Dental Insurance	181,237	190,020	199,003	229,031	232,123	244,505
State Group Life Insurance	10,683	10,897	11,294	13,626	12,153	12,686
<b>Sub-Total Fringe Benefits</b>	<b>397,125</b>	<b>405,069</b>	<b>422,091</b>	<b>499,451</b>	<b>489,390</b>	<b>490,878</b>
<b>TOTAL PERSONNEL</b>	<b>1,249,053</b>	<b>1,295,008</b>	<b>1,305,302</b>	<b>1,545,793</b>	<b>1,452,182</b>	<b>1,466,757</b>
PD-Tuition	120	80	0	0	120	120
Professional Services	6,714	19,706	12,193	5,325	57,500	57,500
Contracted Services - Substitutes	0	3,048	2,580	0	0	0
Transportation	2,244	3,343	0	0	3,300	3,300
Internal Printing	1,725	2,479	2,315	571	1,500	1,500
Dues & Memberships	778	859	819	500	800	800
Utilities - Electricity	48,803	56,561	36,718	37,200	46,000	43,000
Field Trips	1,760	1,799	0	0	4,500	4,500
Utilities - Natural Gas	1,741	2,486	2,100	2,700	2,500	2,500
Other	2	0	0	0	0	0
Postage	403	725	449	361	400	400
Rental Equipment	3,687	3,038	3,956	3,484	3,800	3,800
Telecommunications	0	635	1,173	1,194	0	1,240
Testing Supplies	4,000	2,000	0	0	4,000	4,000
Travel	7,513	7,597	2,826	275	7,000	5,250
Utilities - Water	0	0	4,258	4,680	3,500	4,680
Books & Subscriptions	8,291	2,480	1,099	72	8,500	8,500
Educational Supplies	43,499	48,312	58,327	46,538	48,000	48,000
Food	341	333	590	75	350	350
Medical Supplies	33	0	0	58	50	50
Non Capital Tech Hardware	2,035	2,517	11,725	1,394	2,100	3,100
Office Supplies	4,067	6,814	5,713	2,244	4,000	6,000
Operating Supplies	1,646	3,646	5,962	1,662	1,600	2,350
Software	10,791	10,548	13,636	30,168	12,000	30,168
Textbooks	12,908	11,888	7,088	0	13,000	13,000
Uniforms	110	183	0	443	110	110
<b>Transfers</b>	<b>192,971</b>	<b>183,179</b>	<b>175,340</b>	<b>13,228</b>	<b>13,228</b>	<b>12,843</b>
<b>Equipment</b>	<b>53,798</b>	<b>49,378</b>	<b>77,025</b>	<b>54,762</b>	<b>64,370</b>	<b>67,782</b>
<b>TOTAL NON-PERSONNEL</b>	<b>409,981</b>	<b>423,634</b>	<b>425,891</b>	<b>206,934</b>	<b>302,228</b>	<b>324,843</b>
<b>TOTAL Governor's School</b>	<b>1,659,034</b>	<b>1,718,642</b>	<b>1,731,193</b>	<b>1,752,727</b>	<b>1,754,410</b>	<b>1,791,600</b>

**ROANOKE CITY PUBLIC SCHOOLS**  
**LINE ITEM BUDGET FOR FY 2021-2022**  
**Industry Certification & Licensure Testing (315X)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY 20-21 Forecasted Actual	FY 20-21 Budget	FY 21-22 Budget
Testing Supplies	11,417	14,913	15,289	15,603	11,417	15,603
<b>TOTAL NON-PERSONNEL</b>	<b>11,417</b>	<b>14,913</b>	<b>15,289</b>	<b>15,603</b>	<b>11,417</b>	<b>15,603</b>
<b>TOTAL Industry Certification &amp; Licensure Testing</b>	<b>11,417</b>	<b>14,913</b>	<b>15,289</b>	<b>15,603</b>	<b>11,417</b>	<b>15,603</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Juvenile Detention Home (316X)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY 20-21 Forecasted Actual	FY 20-21 Budget	FY 21-22 Budget
Administrative Salaries	121,801	124,237	127,641	145,186	173,848	205,202
Classified Salaries	24,179	2,984	0	0	24,644	28,599
Professional Salaries	567,951	561,309	602,904	684,787	552,094	549,063
Part-Time	0	21,748	27,024	21,091	0	0
Supplements	0	0	139	0	0	0
<b>Sub-Total Personnel</b>	<b>713,931</b>	<b>710,278</b>	<b>757,708</b>	<b>851,063</b>	<b>750,586</b>	<b>782,864</b>
Retiree Health Credit	8,484	8,280	8,779	10,024	9,082	9,473
Social Security / FICA	53,699	53,346	57,331	64,411	57,420	59,889
Virginia Retirement System	112,568	109,456	114,714	136,947	124,747	130,112
Alternative Fringes	0	2,680	0	0	0	0
Health / Dental Insurance	113,149	109,554	118,083	148,437	133,370	145,213
State Group Life Insurance	9,036	9,039	9,512	11,084	10,057	10,490
<b>Sub-Total Fringe Benefits</b>	<b>296,935</b>	<b>292,356</b>	<b>308,419</b>	<b>370,903</b>	<b>334,676</b>	<b>355,177</b>
<b>TOTAL PERSONNEL</b>	<b>1,010,866</b>	<b>1,002,634</b>	<b>1,066,127</b>	<b>1,221,966</b>	<b>1,085,262</b>	<b>1,138,041</b>
Professional Services	5,875	1,590	760	2,066	3,000	2,100
Other	0	51	0	0	0	0
Postage	0	0	0	55	0	0
Rental Equipment	748	898	1,558	1,248	3,000	2,500
Telecommunications	13,770	8,100	10,800	10,800	11,800	5,200
Testing Supplies	0	0	1,601	0	0	0
Travel	6,942	88,506	4,685	0	9,000	5,200
Books & Subscriptions	0	964	307	3,805	1,000	1,000
Educational Supplies	2,499	7,748	3,686	1,008	8,400	8,400
Food	0	0	0	0	1,000	1,000
Non Capital Tech Hardware	1,855	2,081	7,303	1,548	3,000	3,000
Office Supplies	1,440	6,067	4,669	2,141	5,000	5,000
Operating Supplies	0	0	0	74		
Software	22,117	8,964	56,134	260	30,000	40,000
Transfers	44,914	35,493	37,887	28,173	37,539	39,143
Equipment	16,368	6,134	695	29,525	2,000	2,000
<b>TOTAL NON-PERSONNEL</b>	<b>116,529</b>	<b>166,596</b>	<b>130,085</b>	<b>80,704</b>	<b>114,739</b>	<b>114,543</b>
<b>TOTAL Juvenile Detention Home</b>	<b>1,127,395</b>	<b>1,169,230</b>	<b>1,196,212</b>	<b>1,302,670</b>	<b>1,200,001</b>	<b>1,252,584</b>

**ROANOKE CITY PUBLIC SCHOOLS  
 LINE ITEM BUDGET FOR FY 2021-2022  
 Mentor Teacher Program (362X)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY 20-21 Forecasted Actual</b>	<b>FY 20-21 Budget</b>	<b>FY 21-22 Budget</b>
Professional Salaries	10,755	18,159	0	14,114	13,000	14,553
Sub-Total Personnel	10,755	18,159	0	14,114	13,000	14,553
Social Security / FICA	0	0	0	0	995	0
Health / Dental Insurance	0	0	0	0	119	0
Sub-Total Fringe Benefits	0	0	0	0	1,114	0
<b>TOTAL PERSONNEL</b>	<b>10,755</b>	<b>18,159</b>	<b>0</b>	<b>14,114</b>	<b>14,114</b>	<b>14,553</b>
<b>TOTAL Mentor Teacher Program</b>	<b>10,755</b>	<b>18,159</b>	<b>0</b>	<b>14,114</b>	<b>14,114</b>	<b>14,553</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Project Graduation (322X)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY 20-21 Forecasted Actual</b>	<b>FY 20-21 Budget</b>	<b>FY 21-22 Budget</b>
Professional Salaries	12,564	21,554	2,665	0	14,318	15,919
Supplements	336	0	11,198	20,980	11,739	11,739
<b>Sub-Total Personnel</b>	<b>12,900</b>	<b>21,554</b>	<b>13,863</b>	<b>20,980</b>	<b>26,058</b>	<b>27,658</b>
Social Security / FICA	925	1,730	1,192	387	2,829	2,116
Health / Dental Insurance	2,420	2,009	0	0	5,448	4,149
State Group Life Insurance	0	0	89	0	188	371
<b>Sub-Total Fringe Benefits</b>	<b>3,345</b>	<b>3,738</b>	<b>1,281</b>	<b>387</b>	<b>8,465</b>	<b>6,635</b>
<b>TOTAL PERSONNEL</b>	<b>16,245</b>	<b>25,292</b>	<b>15,144</b>	<b>21,367</b>	<b>34,523</b>	<b>34,293</b>
Other	0	0	0	0	0	5,000
Food	0	0	0	0	0	3,000
Software	0	0	0	0	0	15,000
<b>TOTAL NON-PERSONNEL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,000</b>
<b>TOTAL Project Graduation</b>	<b>16,245</b>	<b>25,292</b>	<b>15,144</b>	<b>21,367</b>	<b>34,523</b>	<b>57,293</b>

**ROANOKE CITY PUBLIC SCHOOLS  
 LINE ITEM BUDGET FOR FY 2021-2022  
 Race To GED (355X)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY 20-21 Forecasted Actual</b>	<b>FY 20-21 Budget</b>	<b>FY 21-22 Budget</b>
Professional Salaries	4,425	7,998	10,798	450	16,325	18,578
Sub-Total Personnel	4,425	7,998	10,798	450	16,325	18,578
Social Security / FICA	337	506	826	34	1,249	1,422
Sub-Total Fringe Benefits	337	506	826	34	1,249	1,422
<b>TOTAL PERSONNEL</b>	<b>4,762</b>	<b>8,504</b>	<b>11,624</b>	<b>484</b>	<b>17,574</b>	<b>20,000</b>
<b>TOTAL Race To GED</b>	<b>4,762</b>	<b>8,504</b>	<b>11,624</b>	<b>484</b>	<b>17,574</b>	<b>20,000</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Regional Alternative Education (325X)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY 20-21 Forecasted Actual</b>	<b>FY 20-21 Budget</b>	<b>FY 21-22 Budget</b>
Professional Salaries	144,655	143,257	161,051	179,689	178,059	184,777
Supplements	15,366	18,948	14,250	26,256	14,808	15,367
<b>Sub-Total Personnel</b>	<b>160,021</b>	<b>162,205</b>	<b>175,301</b>	<b>205,945</b>	<b>192,867</b>	<b>200,144</b>
Retiree Health Credit	813	809	816	904	721	748
Social Security / FICA	6,229	6,594	13,415	6,572	6,537	6,784
Virginia Retirement System	10,789	10,573	10,662	12,368	9,418	9,773
Health / Dental Insurance	10,566	11,460	8,425	10,012	7,387	7,666
State Group Life Insurance	866	883	966	1,000	865	898
<b>Sub-Total Fringe Benefits</b>	<b>29,262</b>	<b>30,320</b>	<b>34,285</b>	<b>30,856</b>	<b>24,928</b>	<b>25,868</b>
<b>TOTAL PERSONNEL</b>	<b>189,283</b>	<b>192,525</b>	<b>209,586</b>	<b>236,801</b>	<b>217,795</b>	<b>226,012</b>
Professional Services	1,229	2,925	0	0	0	0
Regional Program	128,253	128,912	138,191	189,142	140,289	145,600
Office Supplies	0	0	0	24,780	0	0
Equipment	0	0	0	23,904	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>129,482</b>	<b>131,837</b>	<b>138,191</b>	<b>237,826</b>	<b>140,289</b>	<b>145,600</b>
<b>TOTAL Regional Alternative Education</b>	<b>318,765</b>	<b>324,362</b>	<b>347,777</b>	<b>474,627</b>	<b>358,084</b>	<b>371,612</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
School Instructional Technology Series (329X)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY 20-21 Forecasted Actual</b>	<b>FY 20-21 Budget</b>	<b>FY 21-22 Budget</b>
Supplements	0	7,254	0	0	0	0
Sub-Total Personnel	0	7,254	0	0	0	0
Social Security / FICA	0	399	0	0	0	0
Health / Dental Insurance	0	1,001	0	0	0	0
Sub-Total Fringe Benefits	0	1,401	0	0	0	0
<b>TOTAL PERSONNEL</b>	<b>0</b>	<b>8,655</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Professional Services	31,802	80,000	24,485	137,283	34,982	34,982
Travel	5,451	5,445	0	0	3,802	3,802
Non Capital Tech Hardware	13,312	2,269	3,213	43,072	92,158	59,069
Software	17,184	0	8,762	3,179	22,007	19,000
Equipment	741,749	721,450	791,032	630,589	681,850	667,370
<b>TOTAL NON-PERSONNEL</b>	<b>809,498</b>	<b>809,164</b>	<b>827,492</b>	<b>814,123</b>	<b>834,799</b>	<b>784,223</b>
<b>TOTAL School Instructional Technology Series</b>	<b>809,498</b>	<b>817,819</b>	<b>827,492</b>	<b>814,123</b>	<b>834,799</b>	<b>784,223</b>

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
Special Education Jail Program (330X)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY 20-21 Forecasted Actual</b>	<b>FY 20-21 Budget</b>	<b>FY 21-22 Budget</b>
Classified Salaries	23,235	24,991	23,171	27,630	24,259	25,035
Professional Salaries	60,990	48,491	41,115	46,841	41,374	45,306
Supplements	543	2,000	0	0	0	0
Overtime	784	0	0	0	0	0
<b>Sub-Total Personnel</b>	<b>85,553</b>	<b>75,482</b>	<b>64,287</b>	<b>74,471</b>	<b>65,633</b>	<b>70,341</b>
Retiree Health Credit	1,093	885	788	900	1,100	851
Social Security / FICA	6,323	5,617	4,916	5,576	5,075	5,381
Virginia Retirement System	14,497	11,568	10,291	12,308	11,583	11,691
Health / Dental Insurance	12,167	7,681	5,909	7,146	13,931	6,829
State Group Life Insurance	1,164	967	846	996	889	889
<b>Sub-Total Fringe Benefits</b>	<b>35,245</b>	<b>26,719</b>	<b>22,750</b>	<b>26,925</b>	<b>32,578</b>	<b>25,641</b>
<b>TOTAL PERSONNEL</b>	<b>120,798</b>	<b>102,201</b>	<b>87,037</b>	<b>101,396</b>	<b>98,211</b>	<b>95,982</b>
Professional Services	0	0	166	0	0	0
Telecommunications	1,080	1,080	1,080	1,080	1,090	1,090
Travel	210	437	362	752	910	850
Non Capital Tech Hardware	0	385	0	0	0	0
Office Supplies	147	360	0	0	1,000	1,060
<b>TOTAL NON-PERSONNEL</b>	<b>1,437</b>	<b>2,262</b>	<b>1,608</b>	<b>1,832</b>	<b>3,000</b>	<b>3,000</b>
<b>TOTAL Special Education Jail Program</b>	<b>122,235</b>	<b>104,463</b>	<b>88,645</b>	<b>103,228</b>	<b>101,211</b>	<b>98,982</b>

**ROANOKE CITY PUBLIC SCHOOLS**  
**LINE ITEM BUDGET FOR FY 2021-2022**  
**Students with Intensive Support Needs Application (SISNA) (335X)**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY 20-21 Forecasted Actual	FY 20-21 Budget	FY 21-22 Budget
Classified Salaries	1,682,845	2,060,311	1,923,570	1,887,454	2,011,039	1,930,865
Professional Salaries	1,620,217	1,506,002	1,589,993	1,703,057	1,635,125	1,742,227
Supplements	2,211	4,074	1,473	3,564	2,291	4,375
Overtime	444	14	(143)	(68)	467	0
Sub-Total Personnel	3,305,717	3,570,401	3,514,894	3,594,007	3,648,922	3,677,468
Retiree Health Credit	37,758	40,132	40,434	43,141	47,661	44,497
Social Security / FICA	237,591	264,316	266,605	266,645	301,328	281,326
Virginia Retirement System	501,087	524,582	525,460	589,528	654,649	611,195
Alternative Fringes	0	0	1,690	0	0	0
Worker's Compensation	33,125	0	0	0	24,410	24,776
Health / Dental Insurance	1,089,623	1,165,868	1,274,860	1,340,934	1,227,553	1,361,048
State Group Life Insurance	40,255	43,810	44,033	47,536	45,801	49,278
Sub-Total Fringe Benefits	1,939,441	2,038,708	2,153,081	2,287,784	2,301,402	2,372,121
<b>TOTAL PERSONNEL</b>	<b>5,245,158</b>	<b>5,609,109</b>	<b>5,667,975</b>	<b>5,881,791</b>	<b>5,950,324</b>	<b>6,049,589</b>
Professional Services	74,768	73,605	232,837	249,719	93,456	262,205
Regional Program	5,452,798	6,493,080	6,284,608	0	6,977,549	0
Transportation	13,742	18,402	10,196	0	14,005	21,162
Internal Printing	0	0	0	8	0	0
Dues & Memberships	0	225	225	225	0	275
Field Trips	116	480	0	0	132	150
Other	0	125	0	0	0	0
Travel	220	4,038	2,727	1,397	250	2,721
Books & Subscriptions	0	0	0	70	0	0
Educational Supplies	1,298	2,402	1,620	22,342	3,000	32,000
Food	1,078	2,322	2,262	1,874	2,000	12,000
Non Capital Tech Hardware	299	3,477	631	2,782	339	5,500
Office Supplies	1,383	512	409	504	1,567	1,567
Operating Supplies	210	84	0	0	238	2,000
Software	180	406	2,431	2,703	204	7,500
Textbooks	0	0	0	123	0	200
Equipment	0	9,236	0	17,347	0	21,000
<b>TOTAL NON-PERSONNEL</b>	<b>5,546,091</b>	<b>6,608,394</b>	<b>6,537,946</b>	<b>299,096</b>	<b>7,092,740</b>	<b>368,280</b>
<b>TOTAL Students with Intensive Support Needs Application (SISNA)</b>	<b>10,791,249</b>	<b>12,217,503</b>	<b>12,205,921</b>	<b>6,180,887</b>	<b>13,043,064</b>	<b>6,417,869</b>

**ROANOKE CITY PUBLIC SCHOOLS  
 LINE ITEM BUDGET FOR FY 2021-2022  
 VA E-Learning Backpack Initiative (380X)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY 20-21 Forecasted Actual</b>	<b>FY 20-21 Budget</b>	<b>FY 21-22 Budget</b>
Supplements	4,773	2,168	0	0	0	0
Sub-Total Personnel	4,773	2,168	0	0	0	0
Social Security / FICA	307	297	0	0	0	0
Health / Dental Insurance	847	640	0	0	0	0
Sub-Total Fringe Benefits	1,153	937	0	0	0	0
<b>TOTAL PERSONNEL</b>	<b>5,926</b>	<b>3,105</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Equipment	103,040	0	117,124	10,080	0	0
<b>TOTAL NON-PERSONNEL</b>	<b>103,040</b>	<b>0</b>	<b>117,124</b>	<b>10,080</b>	<b>0</b>	<b>0</b>
<b>TOTAL VA E-Learning Backpack Initiative</b>	<b>108,966</b>	<b>3,105</b>	<b>117,124</b>	<b>10,080</b>	<b>0</b>	<b>0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
 LINE ITEM BUDGET FOR FY 2021-2022  
 Workplace Readiness (314X)**

<b>Line Item</b>	<b>FY17-18 Actual</b>	<b>FY18-19 Actual</b>	<b>FY19-20 Actual</b>	<b>FY 20-21 Forecasted Actual</b>	<b>FY 20-21 Budget</b>	<b>FY 21-22 Budget</b>
Testing Supplies	2,647	2,513	2,577	2,630	2,647	2,630
<b>TOTAL NON-PERSONNEL</b>	<b>2,647</b>	<b>2,513</b>	<b>2,577</b>	<b>2,630</b>	<b>2,647</b>	<b>2,630</b>
<b>TOTAL Workplace Readiness</b>	<b>2,647</b>	<b>2,513</b>	<b>2,577</b>	<b>2,630</b>	<b>2,647</b>	<b>2,630</b>

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

**ROANOKE CITY PUBLIC SCHOOLS  
LINE ITEM BUDGET FOR FY 2021-2022  
FOOD SERVICE**

Line Item	FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Forecasted Actual	FY20-21 Budget	FY21-22 Budget
Administrative Salaries	133,755	131,672	146,130	148,076	146,130	154,055
Classified Salaries	0	0	19,334	41,687	51,823	56,824
Substitute	2,515	0	0	0	0	0
Part-Time	0	0	0	0	0	21,000
Stipends	0	0	0	0	0	500
Supplements	200	1,504	200	167	0	200
Overtime	0	0	65	19	0	0
<b>Sub-Total Personnel</b>	<b>136,470</b>	<b>133,176</b>	<b>165,729</b>	<b>189,949</b>	<b>197,953</b>	<b>232,579</b>
Retiree Health Credit	942	887	1,059	1,092	2,395	2,552
Social Security / FICA	10,358	10,086	12,572	14,478	15,143	17,792
Virginia Retirement System	12,497	11,591	14,124	15,828	23,900	26,048
City of Roanoke Retirement	8,093	8,096	7,904	8,422	9,000	9,000
Alternative Fringes	0	0	0	613	0	0
Unemployment Tax	6,705	416	0	0	0	0
Worker's Compensation	36,812	7,430	(3,067)	0	40,000	34,197
Health / Dental Insurance:	11,552	9,328	8,321	8,665	11,468	12,000
State Group Life Insurance	1,750	1,730	2,061	2,514	2,653	2,826
<b>Sub-Total Fringe Benefits</b>	<b>88,710</b>	<b>49,564</b>	<b>42,974</b>	<b>51,611</b>	<b>104,559</b>	<b>104,415</b>
<b>TOTAL PERSONNEL</b>	<b>225,180</b>	<b>182,740</b>	<b>208,703</b>	<b>241,560</b>	<b>302,512</b>	<b>336,994</b>
Professional Services	64,173	70,736	83,179	96,446	171,000	100,000
Contracted Services - Food Service	8,109,786	8,439,301	8,108,451	7,414,436	8,850,000	8,850,000
Internal Printing	2,484	2,393	2,280	700	3,500	3,000
Building Rentals	14,551	18,933	11,603	14,979	15,000	12,000
Dues & Memberships	258	294	278	279	400	400
Other	729	640	1,203	311	0	500
Postage	2,712	182	199	10	500	200
Rental Equipment	1,866	1,934	6,993	5,494	5,250	3,000
Travel	919	602	1,137	0	2,500	0
Food	30,502	0	0	0	0	0
Vehicle Fuel	270	239	240	8,978	1,000	750
Non Capital Tech Hardware	1,362	763	4,267	841	1,200	5,000
Office Supplies	7,217	7,899	5,349	5,103	9,000	6,000
Operating Supplies	777	24,150	9,431	2,682	18,250	15,000
Software	20,052	28,072	28,170	21,018	0	20,000
Transfers	300,000	300,000	300,000	225,000	300,000	300,000
Equipment	69,633	301,915	464,306	137,864	285,000	300,000
<b>TOTAL NON-PERSONNEL</b>	<b>8,627,291</b>	<b>9,198,052</b>	<b>9,027,087</b>	<b>7,934,141</b>	<b>9,662,600</b>	<b>9,615,850</b>
<b>TOTAL FOOD SERVICE</b>	<b>8,852,471</b>	<b>9,380,792</b>	<b>9,235,790</b>	<b>8,175,701</b>	<b>9,965,112</b>	<b>9,952,844</b>

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# INFORMATIONAL SECTION



ROANOKE CITY  
PUBLIC SCHOOLS

**Strong Students. Strong Schools. Strong City.**

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

## REAL PROPERTY

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2011	6,801,971,286	2.04%	6,801,971,286	1
2012	6,794,772,298	-0.11%	6,794,772,298	1
2013	6,725,168,858	(1.02%)	6,725,168,858	1
2014	6,679,969,872	(0.67%)	6,679,969,872	1
2015	6,693,874,349	0.21%	6,693,874,349	1
2016	6,724,229,966	0.45%	6,724,229,966	1
2017	6,783,463,907	0.88%	6,783,463,907	1
2018	6,970,302,556	2.75%	6,970,302,556	1
2019	7,180,263,228	3.01%	7,180,263,228	1
2020	7,444,437,601	3.68%	7,444,437,601	1

## PERSONAL PROPERTY

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2011	769,951,558	(6.28%)	1,283,252,597	0.60
2012	816,148,651	6.00%	1,360,247,752	0.60
2013	840,633,111	3.00%	1,401,055,185	0.60
2014	859,809,462	2.28%	1,433,015,770	0.60
2015	899,096,367	4.57%	1,498,493,945	0.60
2016	942,611,706	4.84%	1,571,019,510	0.60
2017	943,805,249	0.13%	1,573,008,748	0.60
2018	956,571,007	1.35%	1,594,285,012	0.60
2019	993,064,403	3.82%	1,655,107,338	0.60
2020	1,031,434,753	3.86%	1,719,057,922	0.60

## PUBLIC SERVICE CORPORATIONS

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2011	353,515,462	7.20%	357,281,499	0.989
2012	360,309,314	1.92%	360,309,314	1.000
2013	416,800,579	15.68%	418,303,022	0.996
2014	414,953,913	(0.44%)	413,969,355	1.002
2015	437,573,144	5.45%	441,997,287	0.990
2016	439,744,208	0.50%	447,535,616	0.983
2017	451,184,702	2.60%	460,947,191	0.979
2018	437,557,641	(3.02%)	446,761,907	0.979
2019	471,816,290	7.83%	480,921,924	0.981
2020	489,031,454	3.65%	497,726,617	0.983

## TOTAL ASSESSED VALUE

2011	7,925,438,306
2012	7,971,230,263
2013	7,982,602,548
2014	7,954,733,247
2015	8,030,543,860
2016	8,106,585,880
2017	8,178,453,858
2018	8,364,431,204
2019	8,645,143,921
2020	8,964,903,808

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
2011	1.19	80,943,458	3.45	27,385,166	1.19	4,231,507
2012	1.19	80,857,790	3.45	27,311,532	1.19	4,316,603
2013	1.19	80,029,509	3.45	28,188,385	1.19	4,991,552
2014	1.19	79,491,642	3.45	28,709,212	1.19	4,982,967
2015	1.19	79,600,752	3.45	31,024,476	1.19	5,260,278
2016	1.22 (1)	82,035,606	3.45	32,374,952	1.22 (1)	5,458,834
2017	1.22	82,758,259	3.45	32,593,307	1.22	5,542,928
2018	1.22	85,037,691	3.45	32,639,181	1.22	5,382,350
2019	1.22	87,599,213	3.45	33,159,157	1.22	5,809,857
2020	1.22	90,822,140	3.40	34,507,463	1.22	6,018,473

### TOTAL TAX LEVIES

2011	112,560,131
2012	112,485,925
2013	113,209,446
2014	113,183,821
2015	115,885,506
2016	119,869,392
2017	120,894,494
2018	123,059,222
2019	126,568,227
2020	131,348,076

Source: City of Roanoke, Department of Finance.

(1) Effective July 1, 2015, the rate became \$1.22.

The real estate tax rate per 100 has remained the same for the last six years. For a citizen owning a home in Roanoke City, the average annual tax rate is \$1,682.95 as of the last record of data available.

The real estate values have increased approximately 12% over the last five years resulting in an increase in the average tax bill of approximately 10.8%.

<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>
2017	3,755,121,700	77,380	124,482	1.22	1,518.68
2018	3,789,830,600	77,383	125,495	1.22	1,531.04
2019	3,896,115,000	77,060	128,453	1.22	1,567.13
2020	4,015,447,200	77,335 *	132,091	1.22	1,611.51
2021	4,205,456,600	77,335 *	137,947	1.22	1,682.95

\* Per Weldon Cooper, data is not available for 2020 and 2021. Therefore, an average of the last four years was used.

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

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

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Total Tax Levies</b>	<b>\$ 112,560,131</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>
Current Tax Collections	102,130,123	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
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	2,756,631	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>\$ 112,962,746</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>
Current Tax Collections As										
Percent of Levies	97.91%	99.36%	98.82%	98.80%	98.30%	98.81%	98.18%	98.69%	99.34%	98.67%
<b>Total Tax Collections As</b>										
Percent of Levies (1)	100.36%	102.01%	103.10%	102.50%	101.69%	101.15%	100.67%	98.69%	99.34%	98.67%

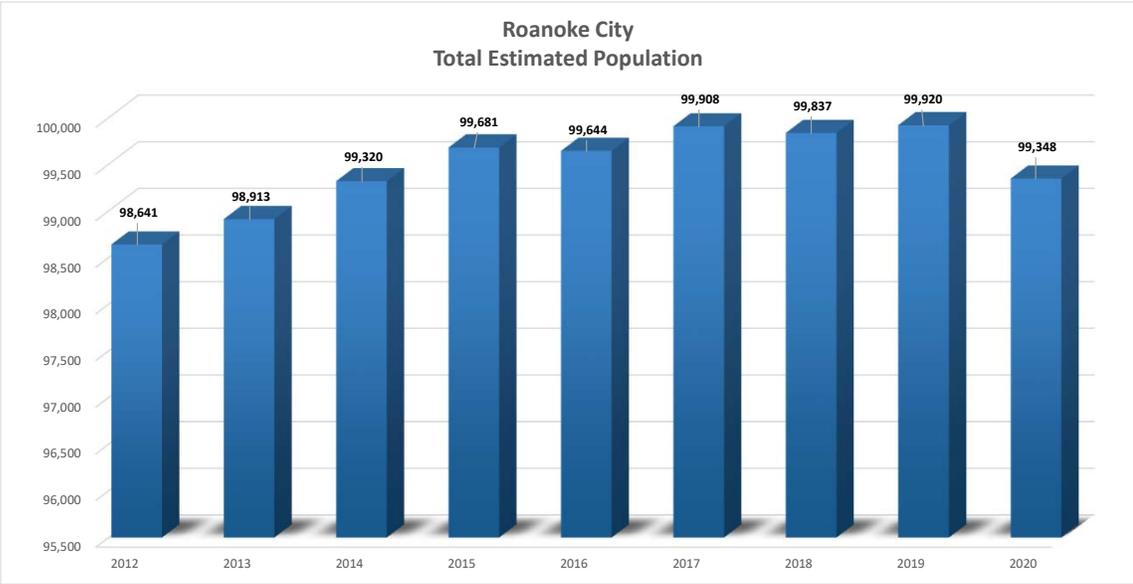
# CITY OF ROANOKE, VIRGINIA PRINCIPAL PROPERTY TAXPAYERS

## Tax Year 2020

Taxpayer	Rank	Description	Taxable	Percentage of
			Assessed Value	Total City Taxable Assessed Value
			Value	
Carilion Clinic	1	Healthcare Provider	\$ 266,555,570	2.97%
Appalachian Power	2	Public Utility	180,645,060	2.02%
Norfolk Southern Railway	3	Transportation	158,067,253	1.76%
Valley View Mall LLC	4	Shopping Mall	98,097,600	1.09%
Roanoke Gas Company	5	Public Utility	65,432,762	0.73%
Roanoke Electric Steel Corp	6	Primary Metals	57,532,587	0.64%
HR Foundation	7	Hotel	40,096,507	0.45%
Wholesome Harvest	8	Bakery	33,896,003	0.38%
Verizon Virginia, Inc.	9	Communications	30,405,724	0.34%
Faison Roanoke Office Limited	10	Office Building	30,193,400	0.34%
			\$ 960,922,466	10.72%

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

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

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

Personal property tax is due on or before May 31 during the year of assessment. The personal property tax rate was \$3.45 per \$100 of assessed value for the year. The Commonwealth funds localities for a portion of the personal property taxes billed to property tax owners. The Personal Property Tax Relief Act as amended provides a flat amount of reimbursement to localities, such as the City of Roanoke, thereby altering the percent of tax relief provided. The Commonwealth's share of the tax was 21% for tax year 2020. 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, 2020, 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.

Data Source: City of Roanoke, Comprehensive Annual Financial Report

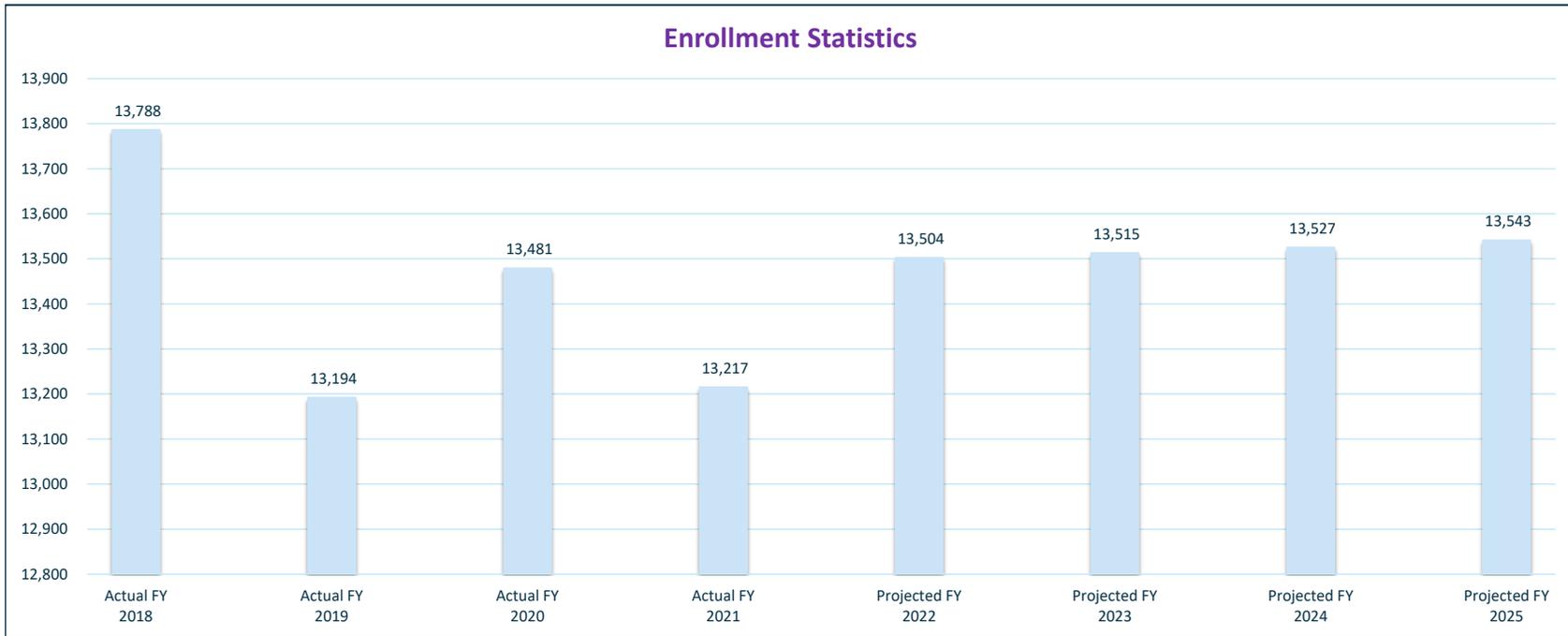
## CITY OF ROANOKE, VIRGINIA LOCAL TAX REVENUES BY SOURCE

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
General Property Tax	\$ 104,463,578	\$ 105,846,418	\$ 105,475,896	\$ 106,192,008	\$ 108,639,136	\$ 113,081,794	\$ 113,275,390	\$ 116,465,065	\$ 120,758,870	\$ 124,280,874
Sales Tax	18,602,105	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
Utility Consumer Tax	9,433,181	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
Cigarette Tax	2,338,732	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
Recordation and Probate Tax	740,733	880,865	947,178	863,485	961,270	1,034,652	1,017,518	1,085,920	1,122,549	1,350,270
Business, Professional, and Occupational License Tax	11,780,678	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
Transient Room Tax (1)	2,918,631	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
Admissions Tax	422,279	433,932	417,015	439,693	443,116	462,216	447,622	992,421	972,422	709,614
Telecommunications/Telephone Surcharge - E911	7,247,927	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
Motor Vehicle License Tax	2,002,299	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
Franchise Tax	474,064	447,420	479,215	485,678	338,193	496,151	449,488	482,719	403,332	399,756
Prepared Food and Beverage Tax (2)	16,030,878	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
Bank Stock Tax	1,853,502	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
<b>Total Local Taxes</b>	<b>\$ 178,308,587</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>\$ 204,306,576</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



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

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

**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.

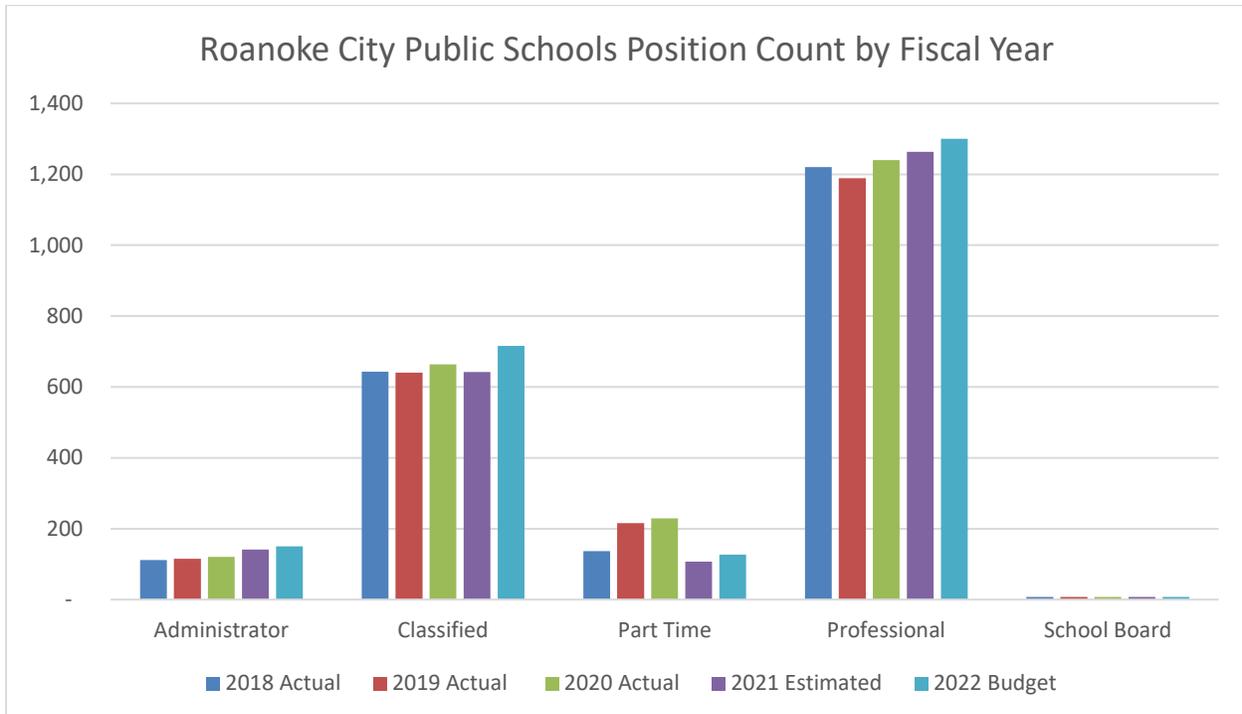
**GRADE-PROGRESSION RATIO METHOD:**

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, 2017-18, 2018-19, and 2019-20, as projected for the current year 2020-21, and as budgeted for 2021-22 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 2020-21 and 2021-22 include both filled and vacant budgeted positions.



<b>Classifications</b>	<b>2017-2018 Actual</b>	<b>2018-2019 Actual</b>	<b>2019-2020 Actual</b>	<b>2020-2021 Estimated</b>	<b>2021-2022 Budgeted</b>
<b>Administrator</b>	112	115	121	141	150
<b>Classified</b>	643	640	664	642	716
<b>Part-Time</b>	137	216	229	107	127
<b>Professional</b>	1,220	1,189	1,240	1,263	1,300
<b>School Board</b>	7	7	7	7	7
<b>Total</b>	<b>2,119</b>	<b>2,167</b>	<b>2,261</b>	<b>2,160</b>	<b>2,300</b>

The following pages provide additional detail on position control for the 2021-22 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  
2021-22 LINE ITEM BUDGET  
COST CENTER: ACCOUNTABILITY & ASSESSMENT (231)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 130,560	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 696,026	11.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 826,586</b>	<b>12.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ 49,230	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 113,800	2.0
<b>TOTAL RESTRICTED</b>	<b>\$ 163,030</b>	<b>3.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2021-22 LINE ITEM BUDGET  
COST CENTER: ACCOUNTING (218)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 394,739	5.0
Classified Positions	\$ 141,456	3.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 536,195</b>	<b>8.0</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  
2021-22 LINE ITEM BUDGET  
COST CENTER: ADMINISTRATIVE TECHNOLOGY (280)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 316,274	3.0
Classified Positions	\$ 785,008	13.3
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 1,101,282</b>	<b>16.3</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  
2021-22 LINE ITEM BUDGET  
COST CENTER: ALTERNATIVE EDUCATION (191)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,446,559	28.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 1,446,559</b>	<b>28.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 68,675	1.0
<b>TOTAL RESTRICTED</b>	<b>\$ 68,675</b>	<b>1.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2021-22 LINE ITEM BUDGET  
FUND: ATHLETICS (341)**

	Salary	FTE
<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	\$ 160,678	2.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 48,794	1.0
<b>TOTAL RESTRICTED</b>	<b>\$ 209,472</b>	<b>3.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2021-22 LINE ITEM BUDGET  
COST CENTER: CAREER & TECHNICAL EDUCATION (170)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 88,754	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,885,649	33.5
<b>TOTAL UNRESTRICTED</b>	<b>\$ 1,974,403</b>	<b>34.5</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  
2021-22 LINE ITEM BUDGET  
COST CENTER: COMMUNICATIONS & MARKETING (203)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 252,121	2.0
Classified Positions	\$ 34,624	1.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 286,745</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  
2021-22 LINE ITEM BUDGET  
COST CENTER: DATA & ANALYSIS (204)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 300,370	3.5
Classified Positions	\$ 151,667	3.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 452,037</b>	<b>6.5</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ 40,149	0.5
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ 40,149</b>	<b>0.5</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2021-22 LINE ITEM BUDGET  
COST CENTER: DISCIPLINE & SCHOOL CLIMATE (130)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 45,605	1.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 45,605</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  
2021-22 LINE ITEM BUDGET  
COST CENTER: EARLY CHILDHOOD EDUCATION (190)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 51,318	0.5
Classified Positions	\$ 623,966	31.0
Professional Positions	\$ 1,678,440	29.5
<b>TOTAL UNRESTRICTED</b>	<b>\$ 2,353,724</b>	<b>61.0</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  
2021-22 LINE ITEM BUDGET  
COST CENTER: EMPLOYEE HEALTH SERVICES (211)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 84,917	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 84,917</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  
2021-22 LINE ITEM BUDGET  
COST CENTER: FACILITIES MAINTENANCE (251)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 126,666	1.5
Classified Positions	\$ 1,300,067	25.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 1,426,733</b>	<b>26.5</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  
2021-22 LINE ITEM BUDGET  
COST CENTER: FACILITIES OPERATIONS (250)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 127,122	1.5
Classified Positions	\$ 4,152,390	123.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 4,279,512</b>	<b>124.5</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 34,696	1.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ 34,696</b>	<b>1.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2021-22 LINE ITEM BUDGET  
COST CENTER: FISCAL SERVICES-CFO (214)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 221,522	2.0
Classified Positions	\$ 90,964	2.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 312,486</b>	<b>4.0</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  
2021-22 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>	<b>\$ -</b>	<b>0.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ 154,055	2.0
Classified Positions	\$ 56,824	1.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ 210,879</b>	<b>3.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2021-22 LINE ITEM BUDGET  
COST CENTER: GIFTED EDUCATION (180)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 41,629	0.5
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,120,611	20.6
<b>TOTAL UNRESTRICTED</b>	<b>\$ 1,162,240</b>	<b>21.1</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  
2021-22 LINE ITEM BUDGET  
COST CENTER: GROUNDS MAINTENANCE (252)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 63,634	1.0
Classified Positions	\$ 216,389	6.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 280,023</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  
2021-22 LINE ITEM BUDGET  
COST CENTER: EQUITY AND STUDENT SERVICES (140)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 356,977	4.5
Classified Positions	\$ 55,329	1.0
Professional Positions	\$ 3,279,565	57.6
<b>TOTAL UNRESTRICTED</b>	<b>\$ 3,691,871</b>	<b>63.1</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 138,521	2.0
<b>TOTAL RESTRICTED</b>	<b>\$ 138,521</b>	<b>2.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2021-22 LINE ITEM BUDGET  
COST CENTER: HUMAN RESOURCES (210)**

	<b>Salary</b>	<b>FTE</b>
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 576,350	7.0
Classified Positions	\$ 142,541	3.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 718,891</b>	<b>10.0</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  
2021-22 LINE ITEM BUDGET  
COST CENTER: INSTRUCTIONAL BUILDING ADMINISTRATION (150)**

	<b>Salary</b>	<b>FTE</b>
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 5,568,200	67.0
Classified Positions	\$ 2,120,217	57.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 7,688,417</b>	<b>124.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ 230,930	2.0
Classified Positions	\$ 46,964	1.0
Professional Positions	\$ -	0.0
<b>TOTAL RESTRICTED</b>	<b>\$ 277,894</b>	<b>3.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2021-22 LINE ITEM BUDGET  
COST CENTER: INSTRUCTIONAL ADMIN/TEACHNG AND LEARNING (100)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 597,102	4.5
Classified Positions	\$ 136,816	3.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 733,918</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  
2021-22 LINE ITEM BUDGET  
COST CENTER: INSTRUCTIONAL TECHNOLOGY (270)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 93,757	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 690,567	11.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 784,324</b>	<b>12.0</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  
2021-22 LINE ITEM BUDGET  
COST CENTER: OPERATIONAL CENTRAL ADMINISTRATION (206)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 212,434	2.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 212,434</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  
2021-22 LINE ITEM BUDGET  
COST CENTER: PAYROLL (216)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 140,546	2.0
Classified Positions	\$ 50,000	1.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 190,546</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  
2021-22 LINE ITEM BUDGET  
COST CENTER: PSYCHOLOGICAL SERVICES (233)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 616,316	10.7
<b>TOTAL UNRESTRICTED</b>	<b>\$ 616,316</b>	<b>10.7</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  
2021-22 LINE ITEM BUDGET  
COST CENTER: PURCHASING SERVICES (224)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 99,205	1.0
Classified Positions	\$ 105,967	2.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 205,172</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 2021-22  
LINE ITEM BUDGET  
COST CENTER: REGULAR ED/ACADEMICS (110)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 887,882	10.0
Classified Positions	\$ 1,473,435	71.5
Professional Positions	\$ 41,314,753	786.1
<b>TOTAL UNRESTRICTED</b>	<b>\$ 43,676,070</b>	<b>867.6</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ 259,083	4.0
Classified Positions	\$ 434,230	20.0
Professional Positions	\$ 5,367,428	93.8
<b>TOTAL RESTRICTED</b>	<b>\$ 6,060,741</b>	<b>117.8</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2021-22 LINE ITEM BUDGET  
COST CENTER: REPROGRAPHICS (225)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 43,850	1.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 43,850</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  
2021-22 LINE ITEM BUDGET  
COST CENTER: SAFETY & SECURITY (253)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 93,757	1.0
Classified Positions	\$ 714,734	19.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 808,491</b>	<b>20.0</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  
2021-22 LINE ITEM BUDGET  
COST CENTER: SPECIAL EDUCATION (120)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 125,059	1.0
Classified Positions	\$ 3,494,715	164.5
Professional Positions	\$ 6,220,037	121.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 9,839,811</b>	<b>286.5</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ 443,720	6.5
Classified Positions	\$ 2,695,649	144.5
Professional Positions	\$ 3,418,418	66.0
<b>TOTAL RESTRICTED</b>	<b>\$ 6,557,787</b>	<b>217.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2021-22 LINE ITEM BUDGET  
COST CENTER: SPEECH/AUDIOLOGY SERVICES (234)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,170,389	21.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 1,170,389</b>	<b>21.0</b>
<b>RESTRICTED FUNDING</b>		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 318,313	7.0
Professional Positions	\$ 175,012	3.0
<b>TOTAL RESTRICTED</b>	<b>\$ 493,325</b>	<b>10.0</b>

**ROANOKE CITY PUBLIC SCHOOLS  
POSITION CONTROL STAFF LIST  
2021-22 LINE ITEM BUDGET  
COST CENTER: STUDENT HEALTH SERVICES (232)**

	Salary	FTE
<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	\$ -	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  
2021-22 LINE ITEM BUDGET  
COST CENTER: SUPERINTENDENT (202)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 628,653	4.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 628,653</b>	<b>4.0</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  
2021-22 LINE ITEM BUDGET  
COST CENTER: TRANSPORTATION (240)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
Administrative Positions	\$ 174,719	2.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	<b>\$ 174,719</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**  
**2021-22 LINE ITEM BUDGET**  
**COST CENTER: WAREHOUSE (260)**

	Salary	FTE
<b>UNRESTRICTED FUNDING</b>		
<b>Administrative Positions</b>	\$ 59,051	1.0
<b>Classified Positions</b>	\$ 355,472	10.0
<b>Professional Positions</b>	\$ -	0.0
<b>TOTAL UNRESTRICTED</b>	\$ 414,523	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, 2021  
GENERAL OBLIGATION BONDS, RCPS PORTION**

SERIES	2012A		2012C		2013A		2013A		2014A		2015	
	PUBLIC IMPROVEMENT BONDS		REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS		REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS		PUBLIC IMPROVEMENT BONDS NEW MONEY	
ORIGINAL ISSUE AMOUNT	\$ 1,725,000		\$ 7,805,000		\$ 2,000,000		\$ 8,085,000		\$ 3,000,000		\$ 5,000,000	
FISCAL YEAR	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 85,000	\$ 2,550	\$ 1,895,000	\$ 75,800	\$ 88,200	\$ 48,510	\$ 1,535,000	\$ 288,150	\$ 140,400	\$ 68,270	\$ 215,000	\$ 120,694
2023	-	-	-	-	88,200	44,982	2,265,000	212,150	140,400	61,250	220,000	112,094
2024	-	-	-	-	970,200	41,013	1,388,000	110,100	140,400	54,230	230,000	103,294
2025	-	-	-	-	-	-	-	-	140,400	47,210	240,000	94,094
2026	-	-	-	-	-	-	-	-	140,400	42,998	250,000	84,494
2027 and thereafter	-	-	-	-	-	-	-	-	1,123,200	184,802	2,595,000	419,706
	<u>\$ 85,000</u>	<u>\$ 2,550</u>	<u>\$ 1,895,000</u>	<u>\$ 75,800</u>	<u>\$ 1,146,600</u>	<u>\$ 134,505</u>	<u>\$ 5,188,000</u>	<u>\$ 610,400</u>	<u>\$ 1,825,200</u>	<u>\$ 458,757</u>	<u>\$ 3,750,000</u>	<u>\$ 934,376</u>

SERIES	2015		2016		2016		2017		2019A		2019C	
	REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS NEW MONEY		REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS NEW MONEY		REFUNDING BONDS		REFUNDING BONDS - BAN TAKEOUT	
ORIGINAL ISSUE AMOUNT	\$ 1,765,000		\$ 8,500,000		\$ 6,945,000		\$ 22,050,000		\$ 3,628,744		\$ 12,719,042	
FISCAL YEAR	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ -	\$ 70,600	\$ 335,000	\$ 215,625	\$ -	\$ 403,788	\$ 185,000	\$ 152,225	\$ 618,839	\$ 5,167	\$ -	\$ 354,861
2023	-	70,600	350,000	198,875	100,000	403,788	190,000	142,975	-	-	635,953	354,861
2024	-	70,600	370,000	181,375	-	398,788	205,000	133,475	-	-	635,953	337,118
2025	85,000	70,600	375,000	172,125	-	398,788	210,000	123,225	-	-	635,952	319,375
2026	1,680,000	67,200	395,000	153,375	-	398,788	220,000	112,725	-	-	635,952	301,632
2027 and thereafter	-	-	4,670,000	824,325	13,205,000	1,403,125	3,080,000	631,113	-	-	10,175,232	2,413,056
	<u>\$ 1,765,000</u>	<u>\$ 349,600</u>	<u>\$ 6,495,000</u>	<u>\$ 1,745,700</u>	<u>\$ 13,305,000</u>	<u>\$ 3,407,063</u>	<u>\$ 4,090,000</u>	<u>\$ 1,295,738</u>	<u>\$ 618,839</u>	<u>\$ 5,167</u>	<u>\$ 12,719,042</u>	<u>\$ 4,080,903</u>

SERIES	2019C		2020A		2020A		2020B	
	REFUNDING BONDS - NEW MONEY		REFUNDING BONDS - NEW MONEY		REFUNDING BONDS		REFUNDING BONDS	
ORIGINAL ISSUE AMOUNT	\$ 67,263		\$ 4,675,000		\$ 1,104,471		\$ 6,340,601	
FISCAL YEAR	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 3,364	\$ 1,877	\$ -	\$ 160,418	\$ 103,839	\$ 52,958	\$ 111,645	\$ 124,381
2023	3,364	1,783	-	160,418	108,559	47,766	1,291,325	122,148
2024	3,364	1,689	235,000	160,418	108,559	42,338	1,264,206	96,322
2025	3,363	1,595	235,000	148,668	108,559	36,910	1,991,152	71,038
2026	3,363	1,501	235,000	136,918	108,559	31,482	790,031	31,215
2027 and thereafter	50,445	11,259	3,970,000	977,790	566,396	73,631	746,710	68,914
	<u>\$ 67,263</u>	<u>\$ 19,704</u>	<u>\$ 4,675,000</u>	<u>\$ 1,744,630</u>	<u>\$ 1,104,471</u>	<u>\$ 285,085</u>	<u>\$ 6,195,069</u>	<u>\$ 514,018</u>

**BOND AMORTIZATION SCHEDULE**  
**FUTURE YEAR PAYMENTS AS OF JUNE 30, 2021**  
**VIRGINIA PUBLIC SCHOOL AUTHORITY - SCHOOL FUND BONDS AND LOANS**

SERIES	2001B		2001B		2003C		2004B		2005D		2005D	
<b>ORIGINAL ISSUE AMOUNT</b>	\$ 2,594,691		\$ 2,358,808		\$ 4,595,399		\$ 1,118,756		\$ 992,464		\$ 3,291,459	
<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>
2022	\$ 136,763	\$ 3,487	\$ 124,330	\$ 3,170	\$ 243,559	\$ 31,441	\$ 61,756	\$ 10,069	\$ 53,757	\$ 12,124	\$ 178,280	\$ 40,208
2023	-	-	-	-	246,044	18,956	62,549	7,326	54,784	9,356	181,684	31,029
2024	-	-	-	-	248,659	6,341	63,498	4,427	55,721	6,677	184,792	22,145
2025	-	-	-	-	-	-	64,492	1,483	56,634	4,023	187,822	13,340
2026	-	-	-	-	-	-	-	-	57,591	1,324	190,995	4,393
2027 and thereafter	-	-	-	-	-	-	-	-	-	-	-	-
	<u>\$ 136,763</u>	<u>\$ 3,487</u>	<u>\$ 124,330</u>	<u>\$ 3,170</u>	<u>\$ 738,262</u>	<u>\$ 56,738</u>	<u>\$ 252,295</u>	<u>\$ 23,306</u>	<u>\$ 278,487</u>	<u>\$ 33,504</u>	<u>\$ 923,573</u>	<u>\$ 111,115</u>

SERIES	2006B		2008B		2014B		2015A	
<b>ORIGINAL ISSUE AMOUNT</b>	\$ 6,573,600		\$ 10,580,000		\$ 1,245,000		\$ 7,400,000	
<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>
2022	\$ 347,338	\$ 89,537	\$ 322,567	\$ 136,808	\$ 95,000	\$ 17,672	\$ 695,000	\$ 227,160
2023	351,817	73,808	328,740	119,385	95,000	13,172	695,000	189,240
2024	356,279	58,096	335,252	101,623	95,000	8,541	695,000	156,045
2025	361,079	42,046	342,121	83,504	95,000	3,946	695,000	118,366
2026	366,334	25,541	349,369	65,006	95,000	(708)	690,000	80,400
2027 and thereafter	372,067	8,557	1,091,388	84,236	95,000	(4,403)	1,905,000	26,769
	<u>\$ 2,154,914</u>	<u>\$ 297,586</u>	<u>\$ 2,769,437</u>	<u>\$ 590,563</u>	<u>\$ 570,000</u>	<u>\$ 38,220</u>	<u>\$ 5,375,000</u>	<u>\$ 797,980</u>

**BOND AMORTIZATION SCHEDULE**  
**FUTURE YEAR PAYMENTS AS OF JUNE 30, 2021**  
**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>
2022	\$ 75,743	\$ (21,617)	\$ 91,550	\$ -	\$ 70,000	\$ -
2023	131,937	(23,461)	91,550	-	70,000	-
2024	-	-	91,550	-	70,000	-
2025	-	-	91,550	-	70,000	-
2026	-	-	91,550	-	70,000	-
2027 and thereafter	-	-	823,950	-	69,500	-
	<u>\$ 207,680</u>	<u>\$ (45,078)</u>	<u>\$ 1,281,700</u>	<u>\$ -</u>	<u>\$ 419,500</u>	<u>\$ -</u>

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.

## **Accreditation Status 2020-2021**

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

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

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

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

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

## Accreditation Status 2020-2021\*

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

\*Per Superintendent's Memo #105-20 from the State Superintendent of Public Instruction, a new label for accreditation states: *Accreditation Waived has been established and applied to each public school for the 2020-21 school year.*

**Roanoke City Public Schools  
SAT Results 2020**

Three hundred fifty-nine (359) Roanoke City students took the SAT Reasoning Test. The division's mean Evidence- Based Reading and Writing (\*ERW) score was five hundred eighteen (518). The mean Mathematics score was four hundred ninety-two (492). The difference in scores over time in RCPS should be compared to Virginia and the U.S. in order to compare the magnitude of the change. The proportion of students by ethnic group who took the SAT in 2020:

	<u>Roanoke</u>	<u>Virginia</u>	<u>U.S.</u>
African American	37%	17%	12%
Other Ethnicities	23%	30%	41%
White	36 %	51%	41%

*"No Response" in Ethnicity: Roanoke 4% Virginia 2% and U.S. 6%.*

**Mean scores of all students tested:**

SAT Results	Roanoke	Virginia	U.S.	Difference
	Mean 2019 2020	Mean 2019 2020	Mean 2019 2020	RCPS vs VA US
<b>ERW</b>	514 518	567 567	531 528	-49   -10
<b>Mathematic</b>	497  492	551 549	528 523	-57   -31
<b>Total Score</b>	1011 1009	1119 1116	1059 1051	-107   -42

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

**Mean scores of tested students by ethnicity:**

SAT Results	Roanoke		Virginia		U.S.		Difference	
	Black	White	Black	White	Black	White	Black	White
	Mean	Mean	Mean	Mean	Mean	Mean	RCPS vs VA US	RCPS vs VA US
<b>ERW</b>	458	592	496	588	473	557	-38 -15	+4 +35
<b>Mathematic</b>	437	558	472	565	454	547	-35 -17	-7 +11
<b>Total Score</b>	895	1151	967	1153	927	1104	-72 -32	-2 +47

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 US	Mean	Difference VA US
<b>ERW</b>	556	-11 +28	474	-93   -54
<b>Mathematics</b>	526	-23 +3	452	-97 -71
<b>Total Score</b>	1082	-34 +31	926	-190 -125

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

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

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

**SAT I: Reasoning Test Scores for Graduating Seniors  
Roanoke City Public Schools 2010-2020**

**Table I. Mean Scores on SAT**

	2010	2011	2012	2013	2014	2015	2016	2017*	2018*	2019*	2020*
Mean Reading *ERW SAT Score	480	469~	475	473	487	483	464	522	527	514	518
Mean Mathematics SAT Score	472	464~	465	468	479	477	457	502	507	497	492
Writing	460	450~	458	453	464	461	433	-	-	-	-
<b>Total</b>	<b>1412</b>	<b>1383</b>	<b>1398</b>	<b>1394</b>	<b>1430</b>	<b>1421</b>	<b>1354</b>	<b>1024</b>	<b>1034</b>	<b>1011</b>	<b>1010</b>

~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										
	10	11	12	13	14	15	16	17*	18*	19*	20*	10	11	12	13	14	15	16	17*	18*	19*	20*
Mean Reading *ERW SAT Score	421	409~	409	410	410	422	417	456	462	460	458	545	541~	554	545	551	543	535	599	603	577	592
Mean Mathematics SAT Score	407	398~	399	407	404	419	411	445	443	438	437	535	537~	545	537	540	537	531	565	577	560	558
Writing	400	391~	396	395	395	404	388	-	-	-	-	522	515~	533	521	522	519	507	-	-	-	-
<b>Total</b>	<b>1228</b>	<b>1198</b>	<b>1204</b>	<b>1212</b>	<b>1209</b>	<b>1245</b>	<b>1216</b>	<b>901</b>	<b>905</b>	<b>898</b>	<b>895</b>	<b>1603</b>	<b>1593</b>	<b>1632</b>	<b>1603</b>	<b>1613</b>	<b>1599</b>	<b>1573</b>	<b>1164</b>	<b>1180</b>	<b>1137</b>	<b>1151</b>

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

## Roanoke City Public Schools 2020 ACT Results

Participation in ACT testing among Roanoke City Public School graduates maintained from the previous year. During 2020 seventy (70) seniors took the ACT which was the same total participation as in 2019.

Total Participants: 70

Patrick Henry High School: 53

William Fleming High School: 17

### Percentage of Students Meeting College Readiness Benchmarks 2019/ 2020

	Patrick Henry		William Fleming		Roanoke City		State		National	
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
English	82	60	35	35	64	54	80	82	59	58
Mathematics	59	49	4	29	39	44	60	62	39	37
Reading	70	55	31	24	56	47	67	69	45	45
Science	59	51	12	29	41	46	57	60	36	36
Composite	52	43	0	18	33	37	46	48	26	26

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

### Comparison of Average ACT Scores

	Patrick Henry		William Fleming		Roanoke City		State		National	
	2019	2020	2019	2020	2019	2020	2019	2020	2019	2020
English	23.2	21.8	17.1	16.8	20.9	20.6	23.8	24.2	20.1	19.9
Mathematics	23.2	21.9	16.7	19.1	20.8	21.2	23.3	23.5	20.4	20.2
Reading	24.9	23.5	19.2	17.5	22.8	22.1	24.8	25.2	21.2	21.2
Science	24.9	21.8	18.3	19.9	22.4	21.4	23.6	24.0	20.6	20.6
Composite	24.2	22.4	18.0	18.4	21.9	21.4	24.0	24.4	20.7	20.6

## Graduation Rates 2011-2020

### William Fleming

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	GCI	OGR																		
All	80.36%	74.66%	84.85%	85.36%	86.44%	88.52%	87.55%	89.43%	88.91%	84.19%	71.52%	73.07%	77.43%	84.04%	85.36%	86.96%	87.40%	88.45%	88.22%	84.22%
Black	79.82%	76.24%	86.39%	87.14%	88.92%	89.45%	87.44%	85.13%	89.46%	89.31%	70.94%	75.83%	78.19%	86.67%	87.76%	88.02%	87.94%	88.33%	88.94%	89.05%
Hispanic	71.25%	75.96%	84.56%	78.26%	80.42%	91.67%	95.24%	96.36%	84.44%	71.60%	64.10%	69.23%	79.41%	78.26%	75.00%	91.43%	95.24%	96.36%	82.54%	71.25%
White	81.13%	67.82%	76.89%	83.73%	81.86%	84.42%	85.19%	92.33%	88.00%	83.52%	70.19%	64.60%	70.21%	79.17%	82.29%	82.67%	83.02%	92.31%	88.64%	84.44%
Students w/ Disabilities	85.47%	69.23%	79.59%	83.33%	90.20%	85.37%	82.98%	84.86%	91.78%	91.67%	83.72%	69.23%	79.17%	83.33%	90.00%	83.33%	82.98%	84.51%	91.55%	91.67%
Eco Disadvantaged	80.57%	74.18%	86.31%	89.65%	86.84%	84.58%	85.68%	91.08%	89.74%	88.38%	73.29%	75.09%	81.59%	86.61%	86.43%	82.69%	86.81%	90.00%	88.46%	88.41%
Limited English Prof	60.42%	72.06%	79.55%	82.35%	77.94%	94.70%	97.37%	97.92%	77.63%	66.15%	54.29%	70.59%	77.27%	82.35%	76.47%	93.94%	97.30%	97.92%	76.32%	66.15%

### Patrick Henry

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	GCI	GCI	GCI	GCI	OGR	OGR	OGR	OGR												
All	85.06%	84.49%	84.53%	84.90%	87.68%	88.44%	91.53%	92.06%	91.90%	91.00%	79.11%	79.49%	82.77%	83.50%	85.80%	87.89%	91.40%	91.36%	91.77%	90.82%
Black	80.27%	77.72%	74.18%	79.68%	86.06%	87.15%	91.54%	89.59%	91.68%	91.16%	73.11%	75.14%	72.13%	79.35%	83.51%	85.86%	92.00%	89.07%	90.86%	90.73%
Hispanic	96.76%	82.00%	84.82%	63.64%	96.30%	90.79%	100.00%	97.14%	96.67%	83.33%	88.24%	78.95%	84.62%	63.64%	96.30%	89.47%	100.00%	97.14%	96.67%	82.86%
White	86.84%	87.97%	91.89%	90.04%	89.33%	89.26%	90.52%	93.00%	92.07%	92.08%	81.27%	81.03%	89.20%	87.91%	87.76%	89.50%	89.88%	92.31%	92.43%	92.02%
Students w/ Disabilities	90.74%	81.82%	85.83%	87.50%	81.67%	86.15%	91.30%	92.75%	92.11%	90.59%	90.74%	81.82%	82.76%	87.50%	81.36%	84.62%	91.30%	92.65%	91.89%	90.59%
Eco Disadvantaged	81.60%	81.37%	80.71%	81.45%	82.76%	86.35%	91.26%	91.41%	88.69%	88.65%	76.97%	75.91%	79.69%	79.93%	80.22%	86.19%	91.34%	90.70%	88.21%	88.40%
Limited English Prof	88.33%	88.64%	69.57%	69.79%	72.50%	93.75%	93.55%	96.97%	93.33%	88.57%	86.67%	85.71%	65.22%	66.67%	70.00%	93.75%	93.55%	96.97%	93.33%	87.88%

### Division

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	GCI	OGR																		
All	82.93%	80.13%	84.67%	85.09%	87.10%	88.48%	89.80%	90.82%	90.54%	87.97%	75.66%	76.59%	80.35%	83.41%	85.60%	87.47%	89.67%	89.99%	90.05%	87.89%
Black	80.02%	76.89%	80.95%	83.76%	87.70%	88.45%	89.48%	87.08%	90.43%	90.24%	71.91%	75.53%	75.59%	83.04%	85.91%	87.07%	89.97%	85.85%	89.57%	89.93%
Hispanic	78.86%	78.59%	84.68%	71.11%	87.22%	91.36%	97.01%	96.67%	88.39%	75.21%	71.43%	73.33%	81.67%	71.11%	84.13%	90.74%	97.01%	96.67%	87.10%	74.78%
White	85.31%	82.19%	87.87%	88.68%	87.09%	88.09%	88.94%	92.80%	91.01%	89.73%	78.29%	76.24%	84.01%	85.59%	86.19%	87.86%	87.82%	92.31%	91.45%	89.94%
Students w/ Disabilities	88.40%	76.74%	83.03%	85.71%	85.59%	85.85%	87.93%	88.75%	91.95%	91.03%	87.63%	76.15%	81.13%	83.17%	85.32%	84.11%	87.93%	88.49%	91.10%	91.10%
Eco Disadvantaged	81.10%	78.01%	83.41%	85.26%	84.85%	85.66%	89.03%	91.27%	89.17%	88.52%	75.17%	75.53%	80.63%	83.01%	83.33%	84.81%	89.54%	90.39%	88.33%	88.43%
Limited English Prof	68.63%	81.41%	74.44%	75.00%	75.00%	94.39%	95.65%	97.53%	84.56%	74.00%	64.00%	78.95%	71.11%	73.17%	72.97%	93.88%	95.59%	97.53%	83.82%	73.47%

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. Source: VDOE

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, Modified Standard, Applied Studies and General Achievement Diplomas.

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

# Graduation Rates 2011-2020

## William Fleming

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	FGI									
All	64.08%	65.52%	68.57%	73.21%	75.19%	78.44%	78.85%	78.49%	77.75%	76.72%
Black	62.31%	66.67%	70.00%	76.19%	80.99%	80.42%	79.60%	75.32%	79.49%	80.20%
Hispanic	54.76%	60.71%	70.59%	80.00%	66.67%	71.43%	85.71%	78.33%	79.66%	68.75%
White	63.21%	60.00%	58.95%	68.49%	67.37%	73.08%	72.64%	78.43%	74.16%	74.16%
Students w/ Disabilities	16.33%	19.23%	20.00%	18.60%	19.57%	22.22%	28.00%	31.94%	35.71%	47.37%
Eco Disadvantaged	64.78%	64.45%	71.43%	75.51%	74.39%	75.63%	80.11%	80.08%	75.24%	79.15%
Limited English Prof	54.00%	48.78%	59.38%	55.88%	57.50%	68.89%	79.49%	83.05%	66.67%	57.35%

## Patrick Henry

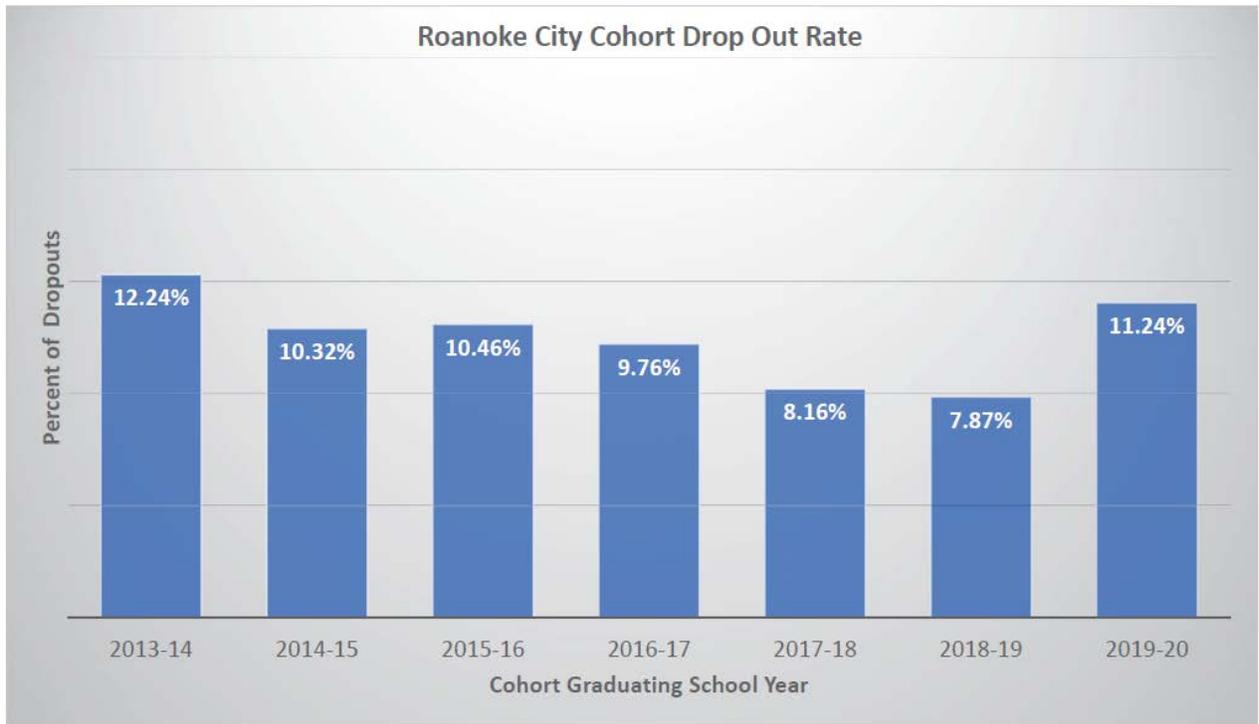
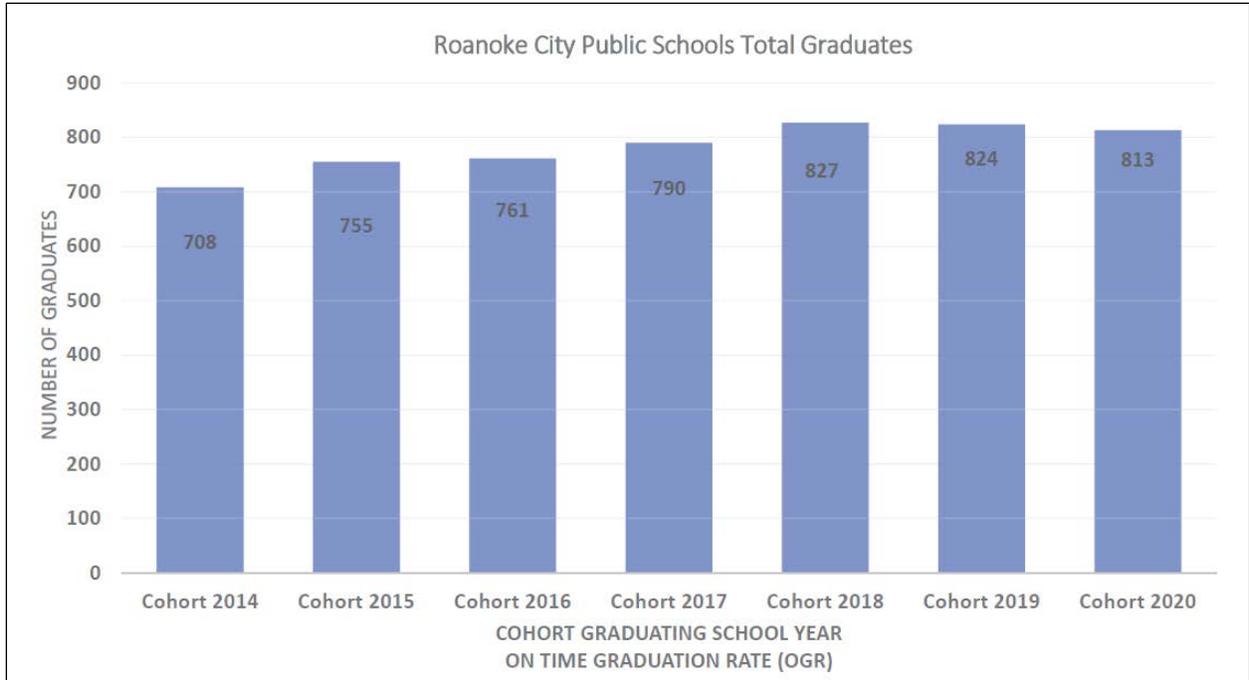
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	FGI	FGI	FGI	FGI						
All	71.88%	71.11%	75.60%	76.80%	76.13%	80.30%	83.43%	83.26%	83.37%	81.76%
Black	65.32%	66.30%	64.97%	69.57%	72.73%	75.52%	85.45%	78.38%	80.00%	78.28%
Hispanic	88.24%	72.22%	80.77%	60.87%	81.48%	88.89%	100.00%	88.57%	87.50%	81.82%
White	75.00%	73.24%	83.40%	83.03%	81.78%	82.28%	80.65%	85.71%	85.66%	83.83%
Students w/ Disabilities	40.35%	23.53%	24.59%	27.78%	16.07%	26.56%	36.23%	36.36%	44.16%	35.00%
Eco Disadvantaged	66.88%	63.52%	70.44%	68.68%	68.06%	76.69%	80.71%	81.06%	77.56%	75.21%
Limited English Prof	55.56%	64.29%	62.16%	59.52%	50.00%	95.45%	84.85%	86.84%	68.29%	84.85%

## Division

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
	FGI									
All	68.35%	68.60%	72.40%	75.21%	75.71%	79.46%	81.45%	81.00%	80.74%	79.41%
Black	63.67%	66.51%	67.87%	72.91%	77.39%	78.27%	82.50%	76.67%	79.53%	79.05%
Hispanic	64.41%	65.22%	75.00%	69.77%	72.73%	77.36%	91.04%	82.11%	82.42%	72.57%
White	71.79%	69.42%	76.72%	79.71%	77.64%	80.00%	78.25%	83.57%	82.65%	81.17%
Students w/ Disabilities	29.25%	21.67%	22.52%	23.23%	17.65%	24.77%	32.77%	34.06%	39.86%	39.86%
Eco Disadvantaged	65.85%	63.97%	70.93%	71.86%	71.20%	76.26%	80.48%	80.63%	76.51%	76.99%
Limited English Prof	54.65%	55.07%	60.87%	57.89%	53.85%	77.61%	81.94%	84.54%	67.42%	66.34%

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 IB Diplomas. 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: VDOE



## Free or Reduced Meals

<i>Elementary Schools</i>	Actual FY 2019		Actual FY 2020		Actual FY 2021*	
	Free	Reduced	Free	Reduced	Free	Reduced
Crystal Spring Elementary	58	21	75	13	325	-
Fairview Elementary	560	-	566	-	565	-
Fallon Park Elementary	623	-	625	-	572	-
Fishburn Park Elementary	300	-	305	-	259	-
Garden City Elementary	293	-	308	-	278	-
Grandin Court Elementary	99	19	109	12	341	-
Highland Park Elementary	399	-	360	-	372	-
Hurt Park Elementary	391	-	381	-	367	-
Lincoln Terrace Elementary	329	-	332	-	291	-
Monterey Elementary	546	-	532	-	478	-
Morningside Elementary	266	-	248	-	249	-
Preston Park Elementary	512	-	508	-	534	-
Roanoke Academy Elementary	444	-	415	-	365	-
Round Hill Elementary	719	-	717	-	711	-
Virginia Heights Elementary	311	-	324	-	294	-
Wasena Elementary	219	-	232	-	223	-
Westside Elementary	734	-	731	-	739	-

<i>Middle Schools</i>	Actual FY 2019		Actual FY 2020		Actual FY 2021*	
	Free	Reduced	Free	Reduced	Free	Reduced
Lucy Addison Middle	597	-	635	-	669	-
James Breckinridge Middle	682	-	703	-	695	-
John P. Fishwick Middle	540	-	526	-	507	-
James Madison Middle	581	-	609	-	621	-
Woodrow Wilson Middle	566	-	664	-	651	-

<i>High Schools</i>	Actual FY 2019		Actual FY 2020		Actual FY 2021*	
	Free	Reduced	Free	Reduced	Free	Reduced
Patrick Henry High	1,973	-	1,763	-	1,922	-
William Fleming High	1,704	-	1,521	-	1,686	-

<i>Programs &amp; Special Schools</i>	Actual FY 2019		Actual FY 2020		Actual FY 2021*	
	Free	Reduced	Free	Reduced	Free	Reduced
Noel C. Taylor Learning Academy	77	-	72	-	53	-
Forest Park Academy	129	-	94	-	86	-

<b>Total Free Lunch Approvals</b>	<b>13,652</b>		<b>13,355</b>		<b>13,853</b>	
<b>Total Reduced Lunch Approvals</b>	<b>40</b>		<b>25</b>		<b>-</b>	
<b>Total Average School Nutrition Program Memberships</b>	<b>14,214</b>		<b>13,882</b>		<b>13,853</b>	
<b>Percentage Free Lunch</b>	<b>96.05%</b>		<b>96.20%</b>		<b>100.00%</b>	
<b>Percentage Reduced Lunch</b>	<b>0.28%</b>		<b>0.18%</b>		<b>0.00%</b>	

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

\*FY 2021 Due to USDA waivers, RCPS is operating under the Summer Food Service Program. 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 2020-21.

# 2021-2022 School Year Calendar

7/5	Holiday
<b>8/24</b>	<b>First Day of School</b>
9/3-9/6	Teachers & students are off for Labor Day
10/11	Professional Development Day (no school for students)
10/22	Two-hour early dismissal for students
11/2	Parent Teacher Conference Day (no school for students)
11/24-26	Thanksgiving Break
12/17	Two-hour early dismissal (students only)
12/20-31	Winter Break
1/3	Staff & students return
1/17	Martin Luther King Jr. Day (no school)
2/7	Parent Teacher Conference Day (no school for students)
3/18	Professional Development Day (no school for students)
4/11-18	Spring Break
4/19	Teachers & students return
5/30	Memorial Day (no school)
6/8	Last Day of School (two-hour early dismissal)
6/9	Graduation/Teacher Service Day
6/20	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.
CARES Act	The Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a law intended to address the economic fallout of the COVID-19 pandemic in the United States
CEP	Community Eligibility Provision. National School Lunch Program and School Breakfast Program provision that gives schools meeting the necessary community criteria for serving high percentages of low-income children the option to offer free school meals to all children in those schools without collecting applications.
CIP	Capital Improvement Plan
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.
CY	Calendar Year (January through December)
Cost Center	A component of the chart of accounts which is used as measure for RCPS to allocate costs by category, such as Academics, Special Education, Payroll, etc.
COVID-19	COVID-19 is caused by a coronavirus called SARS-CoV-2. This new virus began spreading and was identified in Asia in late 2019. It quickly became a world-wide pandemic in early 2020.

Debt Service	The amount owed to pay back principle and interest on borrowed money according to a set schedule. For RCPS debt service is budgeted and paid on general obligation bonds sold by the City of Roanoke on behalf of RCPS to fund school construction projects.
ECSE	Early Childhood Special Education
Encumbrances	Obligations in the form of purchase orders, contracts, or other commitments that are charged against appropriated funds, reserving those funds for the specified use.
E-Rate	Schools and libraries universal service support mechanism for discount telecommunications services and internet access.
ERW	Evidence-Based Reading and Writing
ESSA	Every Student Succeeds Act. The replacement federal legislation for the No Child Left Behind Act, which governs federal funding of public education, and accountability standards.
ESSER Funds	Emergency and Secondary School Emergency Relief
FGI	Federal Graduation Indicator
Fiduciary Funds	Funds used to account for resources held for other governments, individuals, or agencies not part of RCPS
Fiscal Year	A twelve-month period of time used for accounting and budgetary purposes. The fiscal year for RCPS is July 1 through June 30.
Fund	A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.
Fund Balance	The excess of assets of a fund over its liabilities and reserves.
FY	Fiscal Year (for RCPS this period is July through June)
GASB	Governmental Accounting Standards Board
General Fund	The primary fund of the School Board used for accounting for all financial resources and uses except those with restricted use.
GCI	Graduation Completion Index
GLI	Group Life Insurance
Grant	Funding from a government or other entity restricted for a use towards a particular goal or activity.
HIC	Health Insurance Credit

LCI	Local Composite Index. This is the factor determined by the Virginia Department of Education to establish the portion of anticipated costs for providing a quality education expected to be covered by local funds based on local ability to pay. Each school division's LCI is unique and represents the portion of total cost identified by VDOE that will need to be paid locally, and 1-LCI is the portion funded by VDOE.
OGR	On-time Graduation Rate
OPEB	Other post-employment benefits
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.
USDA	United States Department of Agriculture
VDOE	Virginia Department of Education
VPI	Virginia Preschool Initiative
VRS	Virginia Retirement System