



**ROANOKE CITY
PUBLIC SCHOOLS**

SCHOOL BOARD OF THE CITY OF ROANOKE, VIRGINIA
COMPONENT UNIT OF THE CITY OF ROANOKE, VIRGINIA

2023-2024 **BUDGET**



We Are One #RCPS Proud

PHOTO CREDITS

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

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

2023-2024 Budget
Covering the Fiscal Year
Beginning July 1, 2023 and
Ending June 30, 2024

Roanoke City School Board

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

Verletta White, Ed.D., Superintendent

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

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ROANOKE CITY
PUBLIC SCHOOLS

EXECUTIVE SUMMARY



We Are One #RCPS Proud



ROANOKE CITY PUBLIC SCHOOLS

Strong Students. Strong Schools. Strong City.

Profile of the School District

Roanoke City Public Schools (RCPS) is a progressive, urban school district located in the heart of the Blue Ridge Mountains in the City of Roanoke, Virginia. Roanoke is located at the southern end of the Shenandoah Valley, approximately 170 miles west of Richmond and 235 miles southwest of Washington, DC. Roanoke City's population, as per the 2020 Census, is 100,011. Roanoke is the largest city in Virginia west of Richmond, and makes up one-third of the population in the Roanoke Metropolitan Statistical Area (MSA), which includes the surrounding counties of Botetourt, Craig, Franklin and Roanoke, the City of Salem, and the Town of Vinton. The total population of the Roanoke MSA as of the 2020 Census is 315,251.

In the 2022-23 school year, RCPS provided a comprehensive program of study for 13,707 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 career and technical education (CTE) center, two alternative education programs, adult education, and preschool programs for at-risk children. A second CTE site will open in fall of 2023-24, doubling the seat-capacity of Career and Technical Education (CTE) in Roanoke City.

A significant enrollment increase was experienced in 2019-20, but the Coronavirus (COVID-19) pandemic quickly halted that progress. As expected, RCPS experienced a significant decrease in enrollment in 2020-21 due to the disruptions caused by the pandemic. Fall membership has continued to decrease since that time, though the decline slowed significantly in 2022-23 with a year-over-year decrease of just 15 students. In spite of the overall decline in enrollment, funded Average Daily Membership (ADM), which is the membership count used by the Virginia Department of Education to calculate state basic aid funding, increased between 2020-21 and 2021-22. Unfortunately, that reversal did not continue into 2022-23. Funded ADM for 2022-23 was 12,892.93 which is 48.33 less than Funded ADM in 2021-22.

Though new COVID-19 variants continued to arise leading up to, and during, the 2021-22 school year, RCPS was able to return to fully in-person instruction during the 2021-22 academic year. Access to virtual instruction continues to be offered for students who are experiencing other circumstances that make virtual learning the optimum school solution. RCPS recognizes the importance of in-person learning experiences with instructional staff and peers, so all schools have returned fully to in-person learning except for extreme circumstances.

Roanoke's student population represents a diversity of cultures and ethnic groups. Approximately 40.2% of students are black, 30.7% are white, 19.1% are Hispanic, 6.3% are two or more races, and 3.7% are Asian or another race. Once overwhelmingly comprised of black and white students, RCPS's diversity has broadened in the last decade through decreases in the percentage of students identified as black or white, and increases in the percentage of students who are Hispanic, Asian, two or more races, or another race.

In 2022-23, all RCPS students qualified for free or reduced-price school lunch based on the overall needs in the community as determined through the United States Department of Agriculture (USDA) Community Eligibility Provision (CEP). RCPS began participating in the CEP in the fall of

2015, providing free lunch for 84.7% of the overall student population through 19 school locations. In 2018-19, student needs led RCPS to apply and receive approval to expand participation and include all but two school sites in the CEP program. The final two schools were added as CEP schools at the beginning of the 2020-21 school year, making it possible for all RCPS students to have access to free breakfast and lunch daily without having to apply or prove individual family needs.

RCPS is working to improve student achievement and counter the challenges that have grown tremendously in the wake of the pandemic. The struggle to access basic needs such as food and shelter is very real for many RCPS families. Growing numbers of students and adults are reporting mental health challenges up to and including thoughts of suicide. Disruptive, threatening, and even violent behavior on the part of students and adults has also escalated. These experiences are not unique to Roanoke, and we, like other school divisions across the country, are engaged in implementing a variety of solutions to help our students rise above these challenging times.

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

The decisions, direction, and actions of RCPS are guided by five core beliefs, which are: we put students first; we embrace equity and celebrate diversity; we value effective, high-quality instruction; we value our community; and we value our students, staff and families. The RCPS theory of action is to graduate our students with a diploma and resume of skills and experiences that are based on effective daily instruction and relationship building. It is also steeped in our values of:

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

The School Division's strategic plan for achieving its mission is divided into seven pathways, with established goals within each pathway to guide our efforts and measure progress and success.

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

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

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

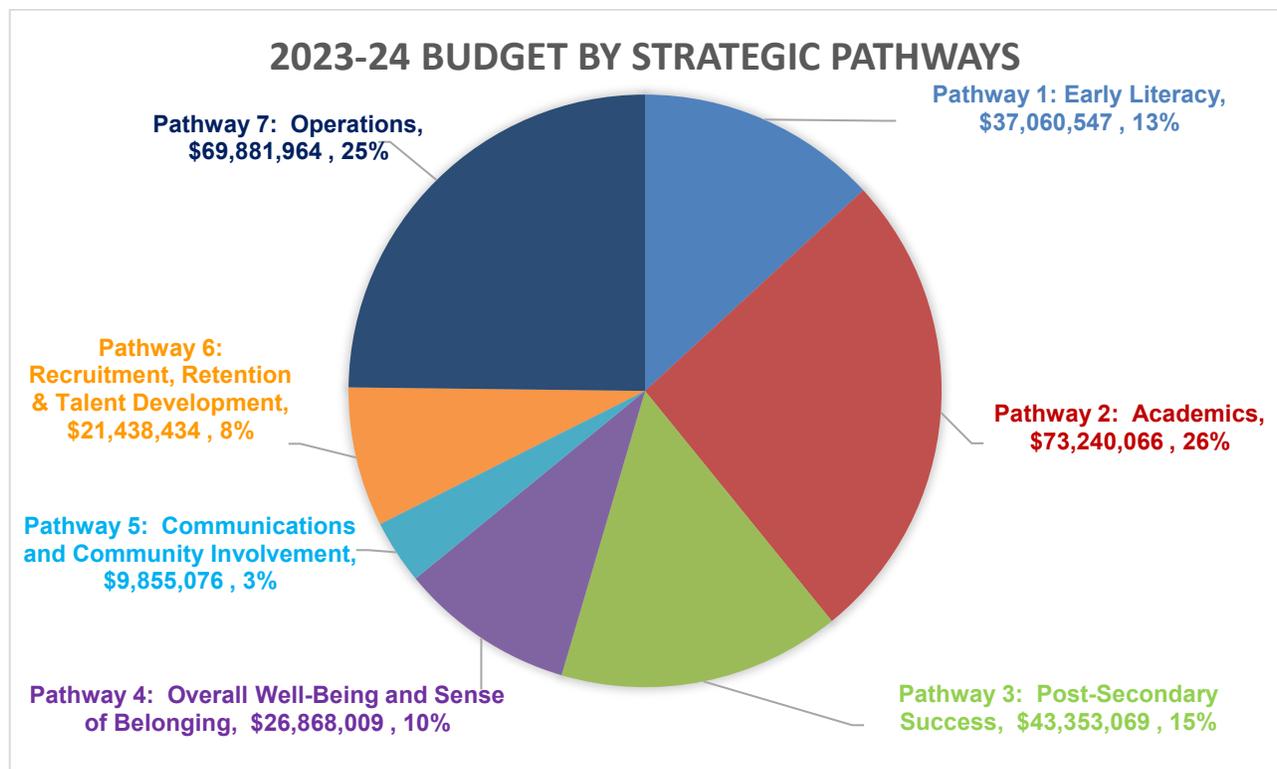
Pathway 4 - Overall Well-Being and Sense of Belonging. RCPS will foster inclusive, safe, and welcoming learning communities for students, staff and families. RCPS will also invest in the whole child by promoting student participation in the arts and co/extra-curricular activities that interest them,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

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

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

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

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



Source: Roanoke City Public Schools, Accounting Department

Roanoke City School Board and Administrative Leaders

Roanoke City Public Schools is governed by a seven-member School Board, the members of which are appointed to three-year terms by the Roanoke City Council. The 2022-23 School Board of the City of Roanoke includes (in the order pictured from left to right below) Natasha N. Saunders; Mark K. Cathey; Eli C. S. Jamison, Ph.D., Chairperson; Michael L. Cherry, II; Joyce W. Watkins, Vice Chairperson; Diane M. Casola; and Franny Apel.

2022-2023 Roanoke City School Board



Beginning in 2023-24, two student representative positions were added to the School Board. Rising seniors are invited to apply and one representative from each of the city's two high schools is selected by the School Board to serve a one-year term. These are non-voting positions, but representatives are invited to participate fully in all public meetings and bring the student voice and perspective to the decision-making process. These positions were held in 2022-23 by Yolanda Joseph from Patrick Henry High School and Connor Sink from William Fleming High School.

Superintendent of Schools

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

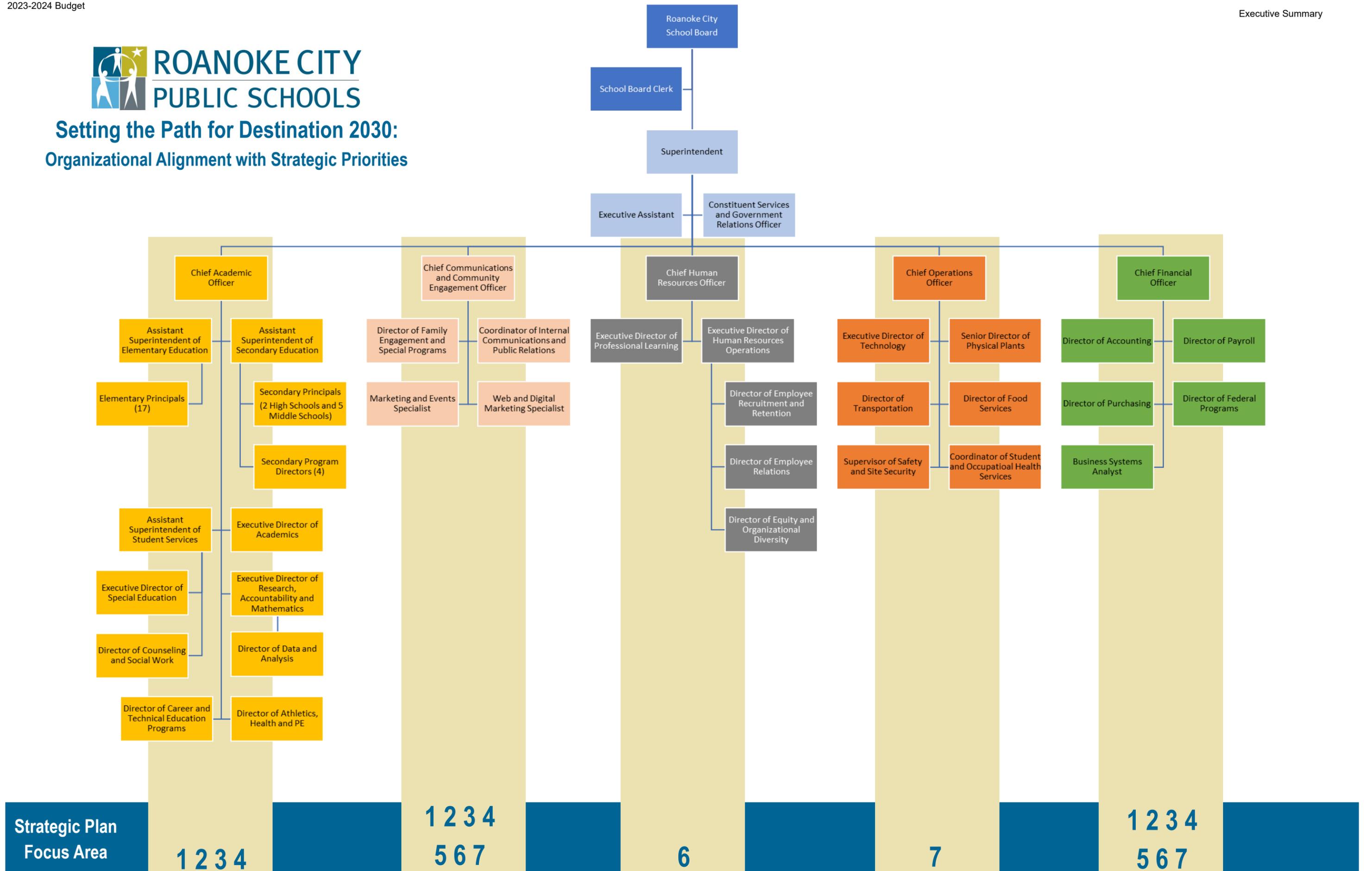


The School Division's core leadership team for 2023-2024 includes the administrators listed below. The Organizational Chart on the following page is the current chart as of this document's printing in June 2023.

Mr. Archie Freeman – Chief Academic Officer
Ms. Kathleen Jackson – Chief Financial Officer
Mr. Dominick McKee – Chief Human Resources Officer
Mr. Chris Perkins – Chief Operations Officer
Ms. Kelly Sandridge – Chief Communications and Community Engagement Officer



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



Strategic Plan Focus Area	1	2	3	4	5	6	7	8	
					1 2 3 4	5 6 7	6	7	1 2 3 4
									5 6 7



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 2022-2023.

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



A handwritten signature in black ink, reading 'William A. Sutter'.

William A. Sutter
President

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

David J. Lewis
Executive Director

Budget Process and Timeline

Regulations Guiding the Budget Process and Timeline

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

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

Budget Classifications

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

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

The School Board reports the following major governmental funds:

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

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

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

the Federal Government with the majority of the remaining funding coming from the Commonwealth of Virginia.

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

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

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

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

Revenue is budgeted by revenue source using the following categories:

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

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

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

Budget Development Timeline

Budget development begins each fall with a review of the cost implications of various potential employee salary increases and the solicitation of non-personnel budget requests from budget managers. This year, additional steps were added to guide budget managers through a more comprehensive budget development process that better ensures equity and alignment with the Strategic Plan guides all our decisions about what and where resources are needed. Initial revenue projections from the City of Roanoke and the Commonwealth of Virginia become available in December.

The Commonwealth of Virginia adopts its budget biennially, and 2023-24 marks the second year of the current biennium. The Virginia General Assembly convened its regular session on January 11, 2023, and the Governor's proposed amendments to the budget went to both houses for action. On February 5, 2023, the Virginia Senate and House of Delegates each decided on their own amended versions of the budget. Like the previous year, there were significant differences between these two options. Unfortunately, with all General Assembly seats up for re-election in November 2023 due to redistricting, legislators were eager to dismiss. As a result, on February 25, 2023, both houses of the General Assembly agreed on a stop-gap measure which applied a few amendments to the originally adopted biennial budget without addressing the substantially higher revenue that is available. This substitute budget, also referred to as the "skinny budget," remains in effect until the General Assembly reconvenes to complete their budget work. Some members of the General Assembly have indicated that budget work may not resume until early into the 2023-24 fiscal year. This leaves school divisions to budget based on estimates of what that future action may be.

Roanoke City Council similarly reviews revenue adjustments throughout its budget process leading up to budget adoption, which for the 2023-24 budget took place on May 8, 2023. The School Board is committed to transparency in the budget development process, and budget discussion takes place at every meeting and workshop held between January and March, prior to approval of

the preliminary budget at the categorical level on or before March 14. Public comment is welcomed at every board meeting, plus a special Public Hearing on the budget is publicized and held in advance of the March approval. The final detailed budget is then completed and presented to the School Board on or before June 30. The School Board typically approves the subsequent year budget at its regularly scheduled June meeting, which for the 2023-24 budget, was June 13, 2023. Due to the General Assembly’s inability to complete budget amendments as scheduled, it is anticipated that this budget will need to be amended to align with final state funding for public education once that information becomes available. Any necessary revisions will be presented to the School Board for approval as soon as possible after final state funding information is received.



Fiscal Year (FY) 2023-2024 Adopted Budget Including Expenditures and Transfers Out (Transfers out impact the fund from which they are being transferred like an expenditure, so it is helpful for budget managers to see the expenditures and transfers for which they are responsible together, as is reflected here and on the subsequent page.)

All Funds

FUND	FY 2023-24 Budget
GENERAL FUND	\$236,062,924
GRANTS FUND	\$37,471,877
FOOD SERVICES FUND	\$12,560,396
CAPITAL FUND	\$975,000
TOTAL ALL FUNDS	\$287,070,197

Fiscal Year (FY) 2023-2024 Adopted Expenditure Budget (transfers reported separately)

All Funds

FUND	FY 2023-24 Budget
GENERAL FUND	\$232,536,004
GRANTS FUND	\$35,925,765
FOOD SERVICES FUND	\$12,260,396
CAPITAL FUND	\$975,000
TOTAL ALL FUNDS	\$281,697,165

2023-2024 Roanoke City Public Schools Categorical Budget

REVENUE CATEGORY	PROPOSED BUDGET FY 2023-24
State	\$108,946,327
State Sales Tax	19,480,266
Total State Revenue	128,426,593
Other Revenue	2,500,000
Total Non-City	130,926,593
City Funds	101,481,211
Total Athletics Revenue	200,000
Total Operating Revenue	232,607,804
Interfund Transfer from Food Services Fund	300,000
Interfund Transfer from Grants Fund	1,546,112
TOTAL GENERAL FUND BEFORE USE OF FUND BALANCE	234,453,916
FUNDS REQUIRED FROM UNASSIGNED FUND BALANCE	1,609,008
TOTAL GENERAL FUND REVENUE BUDGET	\$236,062,924

FOOD SERVICES FUND	
Food Services Revenue	12,199,165
FUNDS REQUIRED FROM FUND BALANCE	361,231
TOTAL FOOD SERVICES FUND	12,560,396
GRAND TOTAL FUNDS	\$248,623,320

GRANTS FUND	
Grant/Restricted Sources Revenue	33,944,957
Transfers from General Fund - Local Match	3,526,920
TOTAL GRANTS FUND	37,471,877
GRAND TOTAL FUNDS	\$286,095,197

CAPITAL FUND	
Capital Source Revenue	0
FUNDS REQUIRED FROM FUND BALANCE	975,000
TOTAL CAPITAL FUND	975,000
GRAND TOTAL FUNDS	\$287,070,197

EXPENDITURE CATEGORY	PROPOSED BUDGET FY 2023-24
Instruction	
Expenditures	\$161,123,683
Transfers to Grant Fund-Local Share	3,392,120
	164,515,803
Administration, Attendance, Health and Technology	
Expenditures	19,171,412
Transfers to/from Grant Fund-Local Share/Indirect	134,800
	19,306,212
Transportation	
Expenditures	13,569,645
Transfers to Grant Fund-Local Share	0
	13,569,645
Operations and Facilities	
Expenditures	23,429,355
Transfers to Grant Fund-Local Share	0
	23,429,355
Debt Service	
Expenditures	12,820,993
Transfers from Grant Fund-Restricted Share	0
	12,820,993
Subtotal - General Fund (Excluding Athletics)	233,642,008
Athletics	2,420,916
TOTAL GENERAL FUND EXPENDITURE BUDGET	\$236,062,924

FOOD SERVICES FUND	
Expenditures	12,260,396
Transfers to General Fund - Indirect Costs	300,000
TOTAL FOOD SERVICES FUND	12,560,396
GRAND TOTAL FUNDS	\$248,623,320

GRANTS FUND	
Expenditures	35,925,765
Transfers to General Fund - Indirect Costs	1,546,112
TOTAL GRANTS FUND	37,471,877
GRAND TOTAL FUNDS	\$286,095,197

CAPITAL FUND	
Expenditures	975,000
Transfers to General Fund	0
TOTAL CAPITAL FUND	975,000
GRAND TOTAL FUNDS	\$287,070,197

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

ROANOKE CITY PUBLIC SCHOOLS
2023-24 TOTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2019-20	ACTUAL FY 2020-21	ACTUAL FY 2021-22	AMENDED BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27
REVENUE SOURCES:								
CITY OF ROANOKE	\$ 83,048,279	\$ 85,258,328	\$ 88,930,471	\$ 95,388,260	\$ 101,481,211	\$ 106,711,903	\$ 112,212,203	\$ 117,996,008
COMMONWEALTH OF VIRGINIA	99,979,094	108,744,107	115,847,291	132,770,749	135,512,193	138,620,055	141,399,252	144,237,472
FEDERAL GOVERNMENT	22,526,415	34,791,102	57,407,820	49,535,037	37,434,525	28,660,000	27,164,875	27,389,985
OTHER AGENCIES	671,300	660,992	653,339	653,095	721,000	735,420	750,128	765,131
CHARGES FOR SERVICES	6,372,855	2,198,195	941,363	1,119,958	1,152,997	1,166,542	1,180,291	1,194,245
ATHLETICS	174,832	61,847	202,185	100,000	200,000	202,000	204,020	206,060
OTHER REVENUE	1,224,603	1,040,474	1,307,585	1,250,000	2,250,000	2,250,000	2,250,000	2,250,000
TOTAL REVENUES	\$ 213,997,378	\$ 232,755,045	\$ 265,290,054	\$ 280,817,099	\$ 278,751,926	\$ 278,345,920	\$ 285,160,769	\$ 294,038,901
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ 84,682,042	\$ 88,543,514	\$ 90,987,746	\$ 108,517,651	\$ 113,387,150	\$ 115,040,339	\$ 115,905,547	\$ 117,060,599
PERSONNEL BENEFITS	41,698,639	42,999,754	47,785,489	52,376,984	56,331,010	55,435,112	55,776,850	56,408,260
PURCHASED SERVICES	13,325,171	8,196,354	13,498,808	11,467,659	12,655,708	12,720,135	13,627,655	13,727,314
INTERNAL SERVICES	54,308	40,679	62,409	75,408	88,506	89,397	90,298	91,208
OTHER CHARGES	775,294	852,882	1,011,914	1,222,991	5,242,059	2,975,303	3,008,622	3,039,668
MATERIALS AND SUPPLIES	3,113,868	4,181,401	8,303,384	8,905,092	7,390,017	4,928,754	7,991,091	5,312,926
CAPITAL OUTLAY	933,283	2,698,285	3,056,371	928,042	804,658	852,564	854,348	891,515
TOTAL INSTRUCTION	144,582,605	147,512,869	164,706,121	183,493,827	195,899,108	192,041,604	197,254,411	196,531,490
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	5,159,872	5,387,920	6,796,088	7,062,893	7,909,337	8,027,720	8,147,356	8,268,787
PERSONNEL BENEFITS	2,187,877	2,049,258	3,201,719	4,166,768	4,086,969	4,127,838	4,168,918	4,210,409
PURCHASED SERVICES	3,727,134	3,035,716	2,324,571	4,208,934	3,410,377	3,462,966	3,497,588	3,532,568
INTERNAL SERVICES	12,120	8,077	13,052	16,300	14,300	14,443	14,587	14,733
OTHER CHARGES	878,582	1,032,501	945,032	3,575,154	1,543,601	1,558,929	1,574,410	1,590,046
MATERIALS AND SUPPLIES	1,290,827	1,230,626	1,754,549	1,809,358	2,057,837	2,077,518	2,097,396	2,117,472
CAPITAL OUTLAY	1,715,645	1,902,040	1,394,593	928,437	1,086,345	1,270,495	1,271,122	1,274,786
TOTAL ADMIN, ATTENDANCE, & HEALTH	14,972,057	14,646,138	16,429,604	21,767,844	20,108,766	20,539,909	20,771,377	21,008,801
TRANSPORTATION:								
PERSONNEL	189,890	183,738	221,785	238,749	247,250	249,670	254,723	258,544
PERSONNEL BENEFITS	71,701	72,676	107,817	111,314	119,872	120,972	122,282	123,504
PURCHASED SERVICES	9,572,105	9,687,235	10,066,279	11,592,162	12,252,000	12,489,320	12,375,853	12,499,612
INTERNAL SERVICES	-	-	232	250	300	303	306	309
OTHER CHARGES	1,753	1,481	2,167	16,187	81,100	81,911	82,730	83,557
MATERIALS AND SUPPLIES	503,300	550,897	413,708	1,558,623	968,123	977,804	987,582	997,458
CAPITAL OUTLAY	-	319,490	3,441	5,774	21,000	5,000	5,100	5,202
TOTAL TRANSPORTATION	10,338,749	10,815,517	10,815,329	13,523,059	13,689,645	13,924,980	13,828,576	13,968,186
OPERATIONS & FACILITIES:								
PERSONNEL	6,190,788	6,417,378	6,622,729	8,879,602	9,693,262	9,752,833	9,980,542	10,129,699
PERSONNEL BENEFITS	2,726,372	2,667,084	2,987,714	3,519,103	3,818,926	3,850,938	3,895,549	3,934,365
PURCHASED SERVICES	1,997,822	2,450,688	3,716,753	2,537,373	2,854,924	2,883,473	2,912,308	3,341,431
INTERNAL SERVICES	-	27	53	-	500	505	510	515
OTHER CHARGES	3,893,372	3,148,341	3,881,129	5,399,353	5,059,877	5,106,096	5,156,817	5,208,045
MATERIALS AND SUPPLIES	1,056,918	2,084,442	1,633,740	1,672,009	1,515,800	1,838,958	1,546,268	1,561,731
CAPITAL OUTLAY	14,508,914	5,391,042	17,011,610	12,523,781	579,052	680,843	646,691	652,598
TOTAL OPERATIONS & FACILITIES	30,374,186	22,159,002	35,853,728	34,531,221	23,522,341	24,113,646	24,138,685	24,828,384
FOOD SERVICES:								
PERSONNEL	165,728	194,710	227,851	266,146	326,931	331,835	336,813	341,865
PERSONNEL BENEFITS	42,974	40,331	67,015	93,982	102,896	104,439	106,006	107,596
PURCHASED SERVICES	8,191,629	7,020,054	9,181,687	10,351,480	11,038,460	11,204,037	11,372,098	11,542,679
INTERNAL SERVICES	2,280	885	2,310	1,700	500	508	516	524
OTHER CHARGES	21,414	16,066	39,440	81,840	69,574	70,618	71,677	72,752
MATERIALS AND SUPPLIES	47,458	69,355	22,255	52,334	122,035	123,866	125,724	127,610
CAPITAL OUTLAY	464,306	85,467	266,518	864,320	600,000	609,000	618,135	627,407
TOTAL FOOD SERVICES	8,935,789	7,426,868	9,807,076	11,711,802	12,260,396	12,444,303	12,630,969	12,820,433
ATHLETICS:								
PERSONNEL	804,494	607,714	806,366	991,924	989,780	1,003,338	1,019,696	1,034,992
PERSONNEL BENEFITS	135,676	121,382	146,978	165,812	166,522	166,799	169,868	171,567
PURCHASED SERVICES	247,903	120,830	321,965	536,000	622,500	628,725	635,012	641,362
INTERNAL SERVICES	149	340	3,658	9,000	7,000	7,000	7,141	7,212
OTHER CHARGES	109,517	115,683	209,933	222,394	242,794	245,222	247,674	250,151
MATERIALS AND SUPPLIES	241,902	140,388	258,066	425,250	325,320	328,573	331,859	335,178
CAPITAL OUTLAY	64,294	26,606	60,543	85,500	67,000	67,670	68,347	69,030
TOTAL ATHLETICS	1,603,935	1,132,943	1,807,509	2,435,880	2,420,916	2,447,397	2,479,597	2,509,492
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	12,700,743	12,041,842	12,674,638	12,968,232	12,820,993	14,309,551	13,423,847	12,684,898
TOTAL DEBT SERVICE	12,700,743	12,041,842	12,674,638	12,968,232	12,820,993	14,309,551	13,423,847	12,684,898
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	213,658	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	33,046	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	5,935,198	33,746,000	975,000	5,040,000	1,000,000	240,000
TOTAL CAPITAL FUND	-	-	6,181,902	33,746,000	975,000	5,040,000	1,000,000	240,000
TOTAL EXPENDITURES	\$ 223,508,064	\$ 215,735,179	\$ 258,275,907	\$ 314,177,865	\$ 281,697,165	\$ 284,861,390	\$ 285,527,462	\$ 284,591,684
OTHER FINANCING SOURCES (USES):								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ 17,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	5,061,998	4,455,262	36,105,100	16,321,929	5,373,032	9,871,390	6,279,600	5,867,645
TRANSFERS TO OTHER FUNDS	(5,061,998)	(4,455,262)	(36,105,100)	(16,321,929)	(5,373,032)	(9,871,390)	(6,279,600)	(5,867,645)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 17,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE:								
BEGINNING BALANCE	\$ 23,242,395	\$ 30,731,709	\$ 47,751,575	\$ 54,765,722	\$ 21,404,956	\$ 18,459,718	\$ 11,944,248	\$ 11,577,554
INCREASE/(DECREASE) OF FUND BALANCE	7,489,314	17,019,866	7,014,147	(33,360,766)	(2,945,238)	(6,515,470)	(366,693)	9,447,218
TOTAL FUND BALANCE, END OF YEAR	\$ 30,731,709	\$ 47,751,575	\$ 54,765,722	\$ 21,404,956	\$ 18,459,718	\$ 11,944,248	\$ 11,577,555	\$ 21,024,771

ROANOKE CITY PUBLIC SCHOOLS
2023-24 GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2019-20	ACTUAL FY 2020-21	ACTUAL FY 2021-22	AMENDED BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27
REVENUE SOURCES:								
CITY OF ROANOKE	\$ 83,048,279	\$ 85,258,328	\$ 88,930,471	\$ 95,388,260	\$ 101,481,211	\$ 106,711,903	\$ 112,212,203	\$ 117,996,008
COMMONWEALTH OF VIRGINIA	91,934,851	101,681,682	108,667,823	126,852,228	128,426,593	130,995,125	133,615,028	136,287,329
FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	82,219	54,252	107,841	250,000	250,000	250,000	250,000	250,000
ATHLETICS	174,832	61,847	202,185	100,000	200,000	202,000	204,020	206,060
OTHER REVENUE	1,215,851	1,030,350	1,306,166	1,250,000	2,250,000	2,250,000	2,250,000	2,250,000
TOTAL REVENUES	\$ 176,456,032	\$ 188,086,459	\$ 199,214,486	\$ 223,840,488	\$ 232,607,804	\$ 240,409,028	\$ 248,531,251	\$ 256,989,397
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ 70,942,237	\$ 74,412,277	\$ 73,259,942	\$ 90,301,573	\$ 95,347,420	\$ 99,401,390	\$ 101,370,066	\$ 102,227,694
PERSONNEL BENEFITS	35,390,714	36,676,404	40,144,455	44,595,617	47,771,035	48,209,086	48,731,232	49,218,545
PURCHASED SERVICES	5,584,465	5,509,523	8,954,195	9,375,693	11,123,665	11,461,902	12,324,251	12,432,724
INTERNAL SERVICES	50,462	26,431	43,138	71,650	86,448	87,312	88,185	89,067
OTHER CHARGES	478,087	481,520	501,437	940,091	2,736,644	2,764,010	2,791,650	2,819,567
MATERIALS AND SUPPLIES	2,351,383	1,990,437	4,682,157	4,707,671	3,755,775	3,818,333	6,862,682	4,105,829
CAPITAL OUTLAY	238,538	219,158	230,632	395,885	302,696	346,723	341,106	371,868
TOTAL INSTRUCTION	115,035,886	119,315,750	127,815,956	150,388,180	161,123,683	166,088,756	172,509,172	171,265,294
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	5,121,745	5,347,113	6,479,274	7,011,425	7,857,869	7,975,737	8,095,373	8,216,804
PERSONNEL BENEFITS	2,172,200	2,031,937	3,067,830	4,147,114	4,067,315	4,107,988	4,149,068	4,190,559
PURCHASED SERVICES	3,673,686	2,426,350	1,845,671	4,173,952	3,371,895	3,424,484	3,459,106	3,494,086
INTERNAL SERVICES	12,120	8,077	13,052	16,300	14,300	14,443	14,587	14,733
OTHER CHARGES	866,840	1,018,907	942,328	3,509,352	1,532,799	1,548,127	1,563,608	1,579,244
MATERIALS AND SUPPLIES	1,177,798	1,068,652	1,669,914	1,742,598	1,968,077	1,987,758	2,007,636	2,027,712
CAPITAL OUTLAY	769,881	569,358	451,830	260,575	359,157	365,749	366,376	370,040
TOTAL ADMIN, ATTENDANCE, & HEALTH	13,794,270	12,470,394	14,469,899	20,861,316	19,171,412	19,424,286	19,655,754	19,893,178
TRANSPORTATION:								
PERSONNEL	189,890	183,738	221,785	238,749	247,250	249,670	254,723	258,544
PERSONNEL BENEFITS	71,701	72,676	107,817	111,314	119,872	120,972	122,282	123,504
PURCHASED SERVICES	9,572,105	8,593,109	9,129,395	10,799,374	12,132,000	12,253,320	12,375,853	12,499,612
INTERNAL SERVICES	-	-	132	250	300	303	306	309
OTHER CHARGES	1,753	1,481	2,167	16,187	81,100	81,911	82,730	83,557
MATERIALS AND SUPPLIES	503,300	436,172	413,708	1,558,623	968,123	977,804	977,582	997,458
CAPITAL OUTLAY	-	319,490.0	3,441.0	5,774	21,000	5,000	5,100	5,202
TOTAL TRANSPORTATION	10,338,749	9,606,666	9,878,445	12,730,271	13,569,645	13,688,980	13,828,576	13,968,186
OPERATIONS & FACILITIES:								
PERSONNEL	6,158,225	6,373,866	6,587,031	8,838,355	9,652,015	9,716,038	9,943,747	10,092,904
PERSONNEL BENEFITS	2,701,774	2,640,618	2,971,250	3,505,364	3,805,187	3,837,061	3,881,672	3,920,488
PURCHASED SERVICES	1,997,306	2,106,619	2,526,565	2,537,373	2,854,924	2,883,473	2,912,308	3,341,431
INTERNAL SERVICES	-	27	53	-	500	505	510	515
OTHER CHARGES	3,850,295	3,114,273	3,843,706	5,359,353	5,021,877	5,072,096	5,122,817	5,174,045
MATERIALS AND SUPPLIES	1,056,918	998,754	1,308,462	1,672,009	1,515,800	1,838,958	1,546,268	1,561,731
CAPITAL OUTLAY	14,508,914	4,088,942	1,284,340	514,962	579,052	680,843	646,691	652,598
TOTAL OPERATIONS & FACILITIES	30,273,432	19,323,099	18,521,407	22,427,416	23,429,355	24,028,974	24,054,013	24,743,712
FOOD SERVICES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL FOOD SERVICES	-	-	-	-	-	-	-	-
ATHLETICS:								
PERSONNEL	804,494	607,714	806,366	991,924	989,780	1,003,338	1,019,696	1,034,992
PERSONNEL BENEFITS	135,676	121,382	146,978	165,812	166,522	166,799	169,868	171,567
PURCHASED SERVICES	247,903	116,515	321,965	536,000	622,500	628,725	635,012	641,362
INTERNAL SERVICES	149	340	3,658	9,000	7,000	7,070	7,141	7,212
OTHER CHARGES	109,517	115,683	209,933	222,394	242,794	245,222	247,674	250,151
MATERIALS AND SUPPLIES	241,082	125,221	258,066	425,250	325,320	328,573	331,859	335,178
CAPITAL OUTLAY	64,294	26,606	60,543	85,500	67,000	67,670	68,347	69,030
TOTAL ATHLETICS	1,603,115	1,113,461	1,807,509	2,435,880	2,420,916	2,447,397	2,479,597	2,509,492
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	12,700,743	12,041,842	12,674,638	12,968,232	12,820,993	14,309,551	13,423,847	12,684,898
TOTAL DEBT SERVICE	12,700,743	12,041,842	12,674,638	12,968,232	12,820,993	14,309,551	13,423,847	12,684,898
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 183,746,195	\$ 173,871,212	\$ 185,167,854	\$ 221,811,295	\$ 232,536,004	\$ 239,987,944	\$ 245,950,960	\$ 245,064,759
OTHER FINANCING SOURCES (USES):								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ 17,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	1,314,566	3,398,417	3,318,548	1,338,985	1,846,112	1,843,172	1,847,849	1,877,127
TRANSFERS TO OTHER FUNDS	(3,747,432)	(1,067,845)	(34,857,788)	(14,982,944)	(3,526,920)	(8,028,218)	(4,431,751)	(3,990,518)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 14,567,134	\$ 2,330,572	\$ (31,539,240)	\$ (13,643,959)	\$ (1,680,808)	\$ (6,185,046)	\$ (2,583,902)	\$ (2,113,391)
FUND BALANCE:								
BEGINNING BALANCE	\$ 19,496,010	\$ 26,772,981	\$ 43,318,800	\$ 25,826,192	\$ 14,211,426	\$ 12,602,419	\$ 6,838,457	\$ 6,834,846
INCREASE/(DECREASE) OF FUND BALANCE	7,276,971	16,545,819	(17,492,608)	(11,614,766)	(1,609,008)	(5,763,962)	(3,611)	9,811,247
TOTAL GENERAL FUND BALANCE, END OF YEAR	\$ 26,772,981	\$ 43,318,800	\$ 25,826,192	\$ 14,211,426	\$ 12,602,419	\$ 6,838,457	\$ 6,834,846	\$ 16,646,093

Estimated Savings from FY 2022-23 Amended Budget
Revised General Fund Balance
Adjusted for Restricted Fund Balance
Available Total General Fund Balance
Fund Balance Policy Reserve Fund Balance
Excess Fund Balance

6,200,000	18,802,419	13,038,457	13,034,846	22,846,093
(518,941)	(518,941)	(518,941)	(518,941)	(518,941)
19,892,485	18,283,478	12,519,516	12,515,905	22,327,152
12,400,000	12,400,000	12,500,000	12,500,000	12,500,000
7,492,485	5,883,478	19,516	15,905	9,827,152

ROANOKE CITY PUBLIC SCHOOLS
2023-24 GRANTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2019-20	ACTUAL FY 2020-21	ACTUAL FY 2021-22	AMENDED BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27
REVENUE SOURCES:								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	7,801,222	6,873,442	7,009,418	5,748,054	6,912,491	7,449,224	7,605,882	7,769,126
FEDERAL GOVERNMENT	13,834,055	26,957,374	46,407,655	38,090,548	25,811,466	16,862,595	15,190,509	15,236,004
OTHER AGENCIES	671,300	660,992	653,339	653,095	721,000	735,420	750,128	765,131
CHARGES FOR SERVICES	5,777,885	1,995,596	500,264	473,112	500,000	507,500	515,113	522,839
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	8,752	10,124	1,419	-	-	-	-	-
TOTAL REVENUES	\$ 28,093,214	\$ 36,497,528	\$ 54,572,095	\$ 44,964,809	\$ 33,944,957	\$ 25,554,739	\$ 24,061,632	\$ 24,293,100
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ 13,739,805	\$ 14,131,237	\$ 17,727,804	\$ 18,216,078	\$ 18,039,730	\$ 15,638,949	\$ 14,535,481	\$ 14,832,905
PERSONNEL BENEFITS	6,307,925	6,323,350	7,641,034	7,781,367	8,559,975	7,226,026	7,045,618	7,189,715
PURCHASED SERVICES	7,740,706	2,686,831	4,544,613	2,091,966	1,532,043	1,258,233	1,303,404	1,294,590
INTERNAL SERVICES	3,846	14,248	19,271	3,758	2,058	2,085	2,113	2,141
OTHER CHARGES	297,207	371,362	510,477	282,900	2,505,415	211,293	216,972	220,101
MATERIALS AND SUPPLIES	762,485	2,190,964	3,621,227	4,197,421	3,634,242	1,110,421	1,128,409	1,207,097
CAPITAL OUTLAY	694,745	2,479,127	2,825,739	532,157	501,962	505,841	513,242	519,647
TOTAL INSTRUCTION	29,546,719	28,197,119	36,890,165	33,105,647	34,775,425	25,952,848	24,745,239	25,266,196
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	38,127	40,807	316,814	51,468	51,468	51,983	51,983	51,983
PERSONNEL BENEFITS	15,677	17,321	133,889	19,654	19,654	19,850	19,850	19,850
PURCHASED SERVICES	53,448	609,366	478,900	34,982	38,482	38,482	38,482	38,482
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	11,742	13,594	2,704	65,802	10,802	10,802	10,802	10,802
MATERIALS AND SUPPLIES	113,029	161,974	84,635	66,760	89,760	89,760	89,760	89,760
CAPITAL OUTLAY	945,764	1,332,682	942,763	667,862	727,188	904,746	904,746	904,746
TOTAL ADMIN, ATTENDANCE, & HEALTH	1,177,787	2,175,744	1,959,705	906,528	937,354	1,115,623	1,115,623	1,115,623
TRANSPORTATION:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	1,094,126	936,884	792,788	120,000	236,000	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	114,725	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	-	1,208,851	936,884	792,788	120,000	236,000	-	-
OPERATIONS & FACILITIES:								
PERSONNEL	32,563	43,512	35,698	41,247	41,247	36,795	36,795	36,795
PERSONNEL BENEFITS	24,598	26,466	16,464	13,739	13,739	13,877	13,877	13,877
PURCHASED SERVICES	516	344,069	1,190,188	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	43,077	34,068	37,423	40,000	38,000	34,000	34,000	34,000
MATERIALS AND SUPPLIES	-	1,085,688	325,278	-	-	-	-	-
CAPITAL OUTLAY	-	1,302,100	15,727,270	12,008,819	-	-	-	-
TOTAL OPERATIONS & FACILITIES	100,754	2,835,903	17,332,321	12,103,805	92,986	84,672	84,672	84,672
FOOD SERVICES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	29,857	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL FOOD SERVICES	-	29,857	-	-	-	-	-	-
ATHLETICS:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	4,315	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	820	15,167	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ATHLETICS	820	19,482	-	-	-	-	-	-
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 30,826,080	\$ 34,466,956	\$ 57,119,075	\$ 46,908,768	\$ 35,925,765	\$ 27,389,143	\$ 25,945,534	\$ 26,466,491
OTHER FINANCING SOURCES (USES):								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ 3,747,432	\$ 1,056,845	\$ 3,494,292	\$ 2,982,944	\$ 3,526,920	\$ 3,377,576	\$ 3,431,751	\$ 3,750,518
TRANSFERS FROM OTHER FUNDS	(1,014,566)	(3,087,417)	(947,312)	(1,038,985)	(1,546,112)	(1,543,172)	(1,547,849)	(1,577,127)
TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 2,732,866	\$ (2,030,572)	\$ 2,546,980	\$ 1,943,959	\$ 1,980,808	\$ 1,834,404	\$ 1,883,902	\$ 2,173,391
FUND BALANCE:								
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCREASE/(DECREASE) OF FUND BALANCE	-	-	-	-	-	-	-	-
TOTAL GRANTS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ROANOKE CITY PUBLIC SCHOOLS
2023-24 FOOD SERVICES FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2019-20	ACTUAL FY 2020-21	ACTUAL FY 2021-22	AMENDED BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27
REVENUE SOURCES:								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	243,021	188,983	170,050	170,467	173,109	175,706	178,342	181,017
FEDERAL GOVERNMENT	8,692,360	7,833,728	11,000,165	11,444,489	11,623,059	11,797,405	11,974,366	12,153,981
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	512,751	148,347	333,258	396,846	402,997	409,042	415,178	421,406
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 9,448,132	\$ 8,171,058	\$ 11,503,473	\$ 12,011,802	\$ 12,199,165	\$ 12,382,153	\$ 12,567,886	\$ 12,756,404
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	-	-	-	-	-	-	-	-
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ADMIN, ATTENDANCE, & HEALTH	-	-	-	-	-	-	-	-
TRANSPORTATION:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	-	-	-	-	-	-	-	-
OPERATIONS & FACILITIES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL OPERATIONS & FACILITIES	-	-	-	-	-	-	-	-
FOOD SERVICES:								
PERSONNEL	165,728	194,710	227,851	266,146	326,931	331,835	336,813	341,865
PERSONNEL BENEFITS	42,974	40,331	67,015	93,982	102,896	104,439	106,006	107,596
PURCHASED SERVICES	8,191,629	7,020,054	9,181,687	10,351,480	11,038,460	11,204,037	11,372,098	11,542,679
INTERNAL SERVICES	2,280	885	2,310	1,700	500	508	516	524
OTHER CHARGES	21,414	16,066	39,440	81,840	69,574	70,618	71,677	72,752
MATERIALS AND SUPPLIES	47,458	39,498	22,255	52,334	122,035	123,866	125,724	127,610
CAPITAL OUTLAY	464,306	85,467	266,518	864,320	600,000	609,000	618,135	627,407
TOTAL FOOD SERVICES	8,935,789	7,397,011	9,807,076	11,711,802	12,260,396	12,444,303	12,630,969	12,820,433
ATHLETICS:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ATHLETICS	-	-	-	-	-	-	-	-
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 8,935,789	\$ 7,397,011	\$ 9,807,076	\$ 11,711,802	\$ 12,260,396	\$ 12,444,303	\$ 12,630,969	\$ 12,820,433
OTHER FINANCING SOURCES (USES):								
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)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)
FUND BALANCE:								
BEGINNING BALANCE	\$ 3,746,385	\$ 3,958,728	\$ 4,432,775	\$ 5,829,172	\$ 5,829,172	\$ 5,467,941	\$ 5,105,791	\$ 4,742,708
INCREASE/(DECREASE) OF FUND BALANCE	212,343	474,047	1,396,397	0	(361,231)	(362,150)	(363,083)	(364,029)
TOTAL FOOD SERVICES FUND BALANCE, END OF YEAR	\$ 3,958,728	\$ 4,432,775	\$ 5,829,172	\$ 5,829,172	\$ 5,467,941	\$ 5,105,791	\$ 4,742,708	\$ 4,378,679

ROANOKE CITY PUBLIC SCHOOLS
2023-24 CAPITAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2019-20	ACTUAL FY 2020-21	ACTUAL FY 2021-22	AMENDED BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27
REVENUE SOURCES:								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	-	-	-	-	-	-	-	-
FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	-	-	-	-	-	-	-	-
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ADMIN, ATTENDANCE, & HEALTH	-	-	-	-	-	-	-	-
TRANSPORTATION:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	-	-	-	-	-	-	-	-
OPERATIONS & FACILITIES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL OPERATIONS & FACILITIES	-	-	-	-	-	-	-	-
FOOD SERVICES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL FOOD SERVICES	-	-	-	-	-	-	-	-
ATHLETICS:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ATHLETICS	-	-	-	-	-	-	-	-
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	213,658	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	33,046	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	5,935,198	33,746,000	975,000	5,040,000	1,000,000	240,000
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	6,181,902	33,746,000	975,000	5,040,000	1,000,000	240,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 6,181,902	\$ 33,746,000	\$ 975,000	\$ 5,040,000	\$ 1,000,000	\$ 240,000
OTHER FINANCING SOURCES (USES):								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	-	-	29,292,260	12,000,000	-	4,650,642	1,000,000	240,000
TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ 29,292,260	\$ 12,000,000	\$ -	\$ 4,650,642	\$ 1,000,000	\$ 240,000
FUND BALANCE:								
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 23,110,358	\$ 1,364,358	\$ 389,358	\$ -	\$ -
INCREASE/(DECREASE) OF FUND BALANCE	-	-	23,110,358	(21,746,000)	(975,000)	(389,358)	-	-
TOTAL CAPITAL FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 23,110,358	\$ 1,364,358	\$ 389,358	\$ -	\$ -	\$ -

Budget Highlights

Due to the COVID-19 (Coronavirus) pandemic, the Commonwealth of Virginia held school divisions harmless in 2020-21 and 2021-22 from the negative impact on state funding that would normally result from a drop in enrollment. This, plus better-than-expected revenue experience at the state and local level, contributed to a healthier financial outcome in 2021-22. The state returned to normal processes for 2022-23, including using actual student membership calculations to determine state funding. Current year experience directly impacts projections for the subsequent budget year. Unfortunately, enrollment in 2022-23 did not meet projections. Estimates for enrollment, and thereby state revenue, have been reduced for the 2023-24 budget as a result. Several rounds of federal pandemic relief funding have assisted RCPS in responding to the pandemic; the last and largest of those allocations must be spent by September 30, 2024.

Revenue

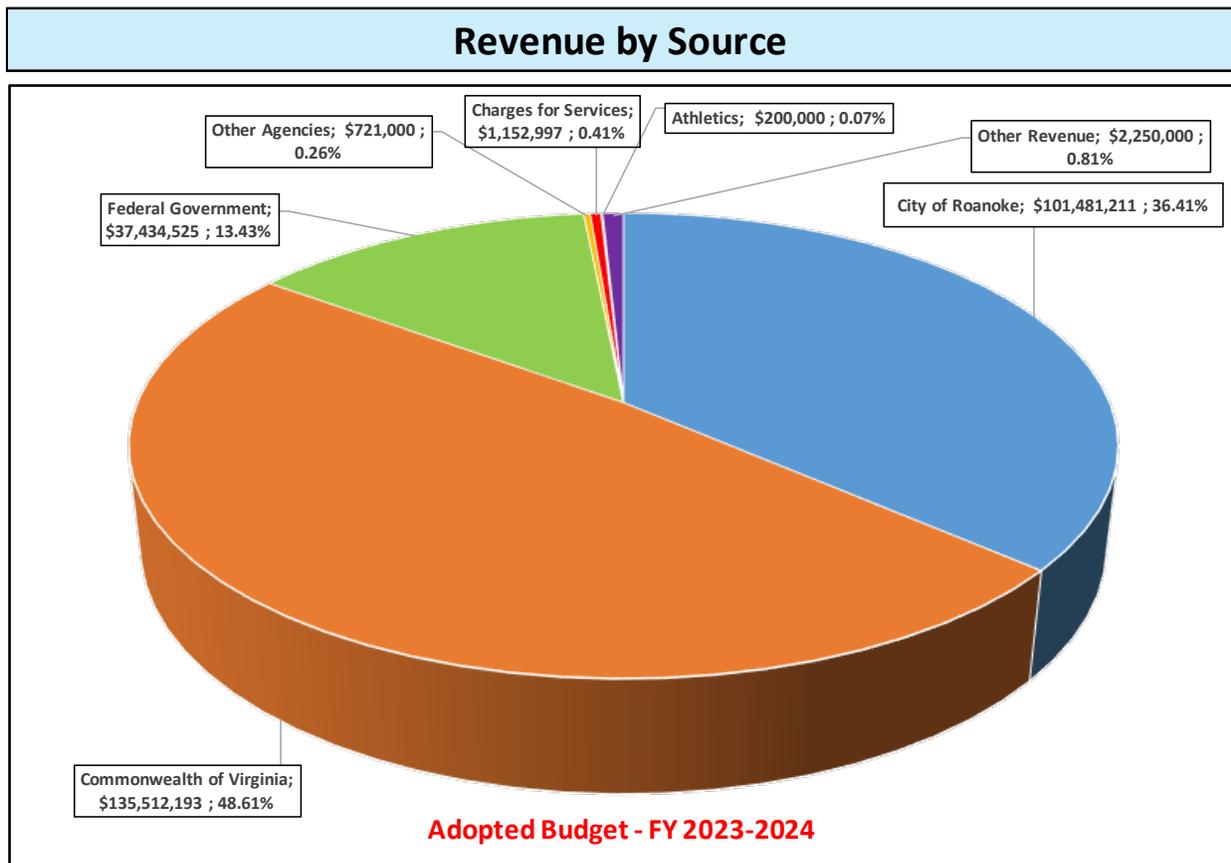
Funding for public education from the Commonwealth of Virginia is primarily based on formulas dependent on the number of students each school division serves. Specifically, the funded Average Daily Membership (ADM), calculated March 31 of each year, is used. The state has identified certain Standards of Quality (SOQ) that are partially funded by state dollars. RCPS is required to pay the local share of funding for meeting those SOQs, plus fully fund out of local funds anything beyond those minimum standards that is necessary to truly meet the needs of students. The Commonwealth experienced significant revenue gains in 2021-22 and 2022-23. The originally adopted biennial budget included a significant funding increase in 2022-23, the first year of the budget, but did not include a similar increase in the second year. Given the billions of dollars in funding surplus the state has available, the General Assembly began the process of amending the budget to make use of available funds, but as noted previously, has not yet completed that work. That, plus the reduction in enrollment experienced in 2022-23 and projected for 2023-24 lead RCPS to anticipate a reduction in state funding without the amendments being considered. RCPS is currently budgeting based on a mid-range state funding result, not counting on the best proposal put forward, but slightly higher than the lowest funding level included in the proposed amendments.

RCPS has been able to make strides in academic improvement and achievement in large part because of the value placed on education by city leaders through the 40% revenue sharing formula 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. The City of Roanoke funding for schools in 2022-23 was budgeted to be \$92,541,877 or \$6,773,375 (7.9%) above the 2021-22 adopted budget. Experience through the first three-quarters of the year indicated that revenues are likely to exceed budget for the year. Therefore, the City of Roanoke is projecting a 9.66% increase in K-12 education funding in 2023-24 compared to the 2022-23 adopted budget. This equates to an \$8.94 million year-over-year increase and total funding budgeted of \$101.48 million.

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) 2024 grant awards do not vary significantly from prior years, with the exception of the Elementary and Secondary Schools Emergency Relief (ESSER) pandemic relief funding, which was awarded through three rounds of aid approved by Congress in 2020 and 2021. The main allocations of these ESSER funds were directed to be distributed to school divisions using the same formula used in calculating Title I-A federal funding entitlements. Though this support was awarded in prior years, the award periods extend into FY2025, so these funds will continue to be a big part of RCPS grant-funded activity this fiscal year. RCPS often receives competitive grant awards, but it is the school division's practice not to budget for competitive grant revenue unless a multi-year award has been received so we are assured continued funding at least into the coming fiscal year.

Federal Food Services reimbursements are expected to continue to increase, and cafeteria sales to hold steady, because all Roanoke City schools qualify under the USDA Community Eligibility Provision (CEP) to offer free breakfast and lunch to all students without requiring parents to apply. Though the higher reimbursement rates put in place during the pandemic did not continue into 2022-23, RCPS has continued to see an increase in meal service and the associated federal reimbursements. That continued growth is reflected in the projected school nutrition program revenue budgeted for 2023-24.

Prior to COVID-19, receipts from other agencies, interest income, and charges for service in 2019-20 seemed to indicate a budget increase in this area might be in order. However, the overall uncertainty surrounding all sources of revenue, combined with the lowering of interest rates, led RCPS to keep projections for these revenue categories fairly flat in recent years, including 2022-23. However, interest rates have been rising in response to the continued impacts of inflation, and RCPS is back in a position to more confidently anticipate and count on a higher than budgeted total revenue from these other sources. Other revenue areas that are also included are tuition from other participating school districts for their students to attend the Roanoke Valley Governor’s School (Grants Fund), payments for summer school, facility rentals and other services (General Fund), payments for meals and catering (Food Services Fund), and gate receipts from athletic events (General Fund). All other revenue not previously mentioned encompasses sources that are challenging to predict, including proceeds from the sale of recycled obsolete equipment and scrap material and donations.



Source: Roanoke City Public Schools, Accounting Department

Expenditures

In recent years, Roanoke City Public Schools has made a concerted effort to focus on improving employee pay. Given the sizeable increases in revenue budgeted for 2022-23 by both the state and the City of Roanoke, RCPS put significant raises into the 2022-23 budget. Maintaining this higher level of pay, and continuing with increases to remain as a market leader in the region is a top priority. Adjustments in 2022-23 included:

- Adjusting the Classified Pay Scale to reach a minimum wage of \$15 per hour and increase all other steps on the scale to continue accounting for the longevity of existing employees. The Commonwealth of Virginia passed legislation in 2020 to phase in a minimum wage increase between May 2021 and January 2026 to ultimately reach \$15 per hour by 2026. At the encouragement of the RCPS School Board, the administration worked to move to \$15 per hour as soon as possible. To continue to respect the longevity earned by existing employees, the lowest starting pay moved to \$15 per hour and the entire Classified Salary Scale was adjusted accordingly. Raises varied somewhat, but at its base, this adjustment moved our lowest starting pay from \$11 to \$15 per hour, a 36% increase.
- Adjusting the Professional (teacher) Pay Scale in an effort to make starting teacher pay for Roanoke City Public Schools the highest in the region, and increasing the full scale beyond that accordingly to continue accounting for current employees' longevity. Starting pay moved from \$42,420 to \$48,000, which did successfully move Roanoke City's scale to become the highest paying in the region. Existing employees averaged over a 14% raise in 2022-23.

Funding budgeted for raises in 2023-24 is designed to move pay scales up in an effort to meet the demands of inflation, and also move employees up a step on their respective salary scale. Particularly for those in teaching and comparable positions, it is standard in Virginia for the salary step to equal the employees years of teaching experience, so it is important for that to reflect accurately as employees move through their careers. The combined raise between the scale adjustment and existing employees moving to the next step equals 5%.

The percentage-of-salary employer contribution towards the Virginia Retirement System (VRS) is established at the beginning of each new biennium. For the 2022-2024 biennium, a rate decrease was recommended by the VRS board, but the General Assembly elected to keep the rate flat in order to pay down more of the unfunded liability in the VRS teacher retirement fund. As a result, the employer contribution rate continues to be 16.62% in FY2023 and FY2024. A small number of employees participate in the City of Roanoke's retirement plan instead of VRS. That employer contribution decreased from 13.74% to 11.92% in FY2023. It is expected to be 18.58% in FY2024 due to changes in actuarial assumptions and negative investment returns. Health insurance is one of the biggest drivers of employee benefit costs annually. Because RCPS's health coverage is a self-insured plan, ultimately, the school division's costs are dependent on claims experience. Experience can vary widely from year to year, and in spite of efforts to control costs, increases are still expected. RCPS has budgeted based on an expectation that costs will increase 10% year-over-year for the plan year which will begin January 2024. This increase is expected to cost the school division an additional \$2.6 million across all funds.

A particular focus to provide more instructional support to schools in 2022-23 was in the area of class-size reduction. RCPS administration analyzed class sizes and met with each principal individually to discuss enrollment forecasts and areas of need. Thirty-four teaching positions were added in the 2022-23 budget to reduce class sizes in the core content areas (English, Math, Science and Social Studies). Space limitations at some schools hindered efforts to add teaching positions,

but as construction projects to add instructional space are completed, those challenges will ease. Similar to last year, the Human Resources team met with each principal and together they analyzed enrollment projections to make sure instructional staff are placed appropriately to minimize class sizes and best meet the needs of students in 2023-24.

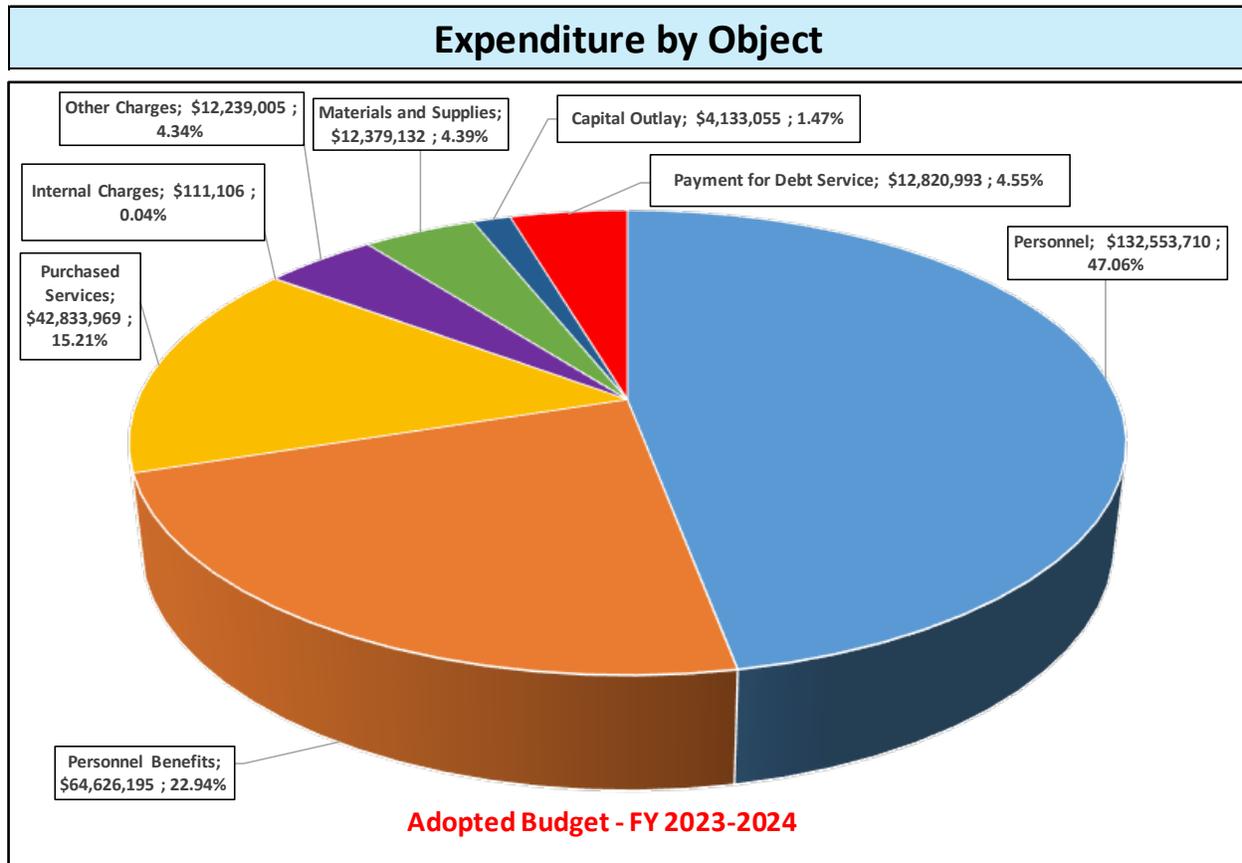
Changes to the expenditure budget within the Administration, Attendance, Health and Technology category net to a reduction of approximately \$1.7 million compared to the 2022-23 budget. This is primarily due to a reporting adjustment to more accurately distinguish between administrative and instructional technology. Previously, all purchases of equipment were handled and budgeted as administrative technology. Now that RCPS has a 1:1 technology initiative with substantial reliance on laptops, tablets, and Chromebooks for instruction at all levels, it was determined that these instructional resources should more accurately be reflected in the Instruction category under the Instructional Technology budget. That adjustment has resulted in a decrease to Administration, Attendance, Health and Technology and an increase to Instruction that net against each other. This category also includes a reduction of just over \$300,000 for non-personnel expenditures for safety and security. This is due to grant funding that was awarded in 2022-23 to help fund a portion of the cost for School Resource Officers (SROs) serving schools from the Roanoke Sheriff's Department. RCPS is required to reimburse the Police and Sheriff's Departments for the salary and benefit costs for SROs they provide; this grant funds a portion of that cost.

Though RCPS has struggled in recent years to fill all vacant positions across the division, an area where this continues to be particularly impactful is pupil transportation. RCPS continues to support incentive and advertising efforts, pay increases, and other measures implemented by the third-party transportation provider, but reaching staffing targets remains a struggle. RCPS put a transportation work group together in 2022-23 to look at all options available to ease the impact that late buses and double runs have had on student instruction. RCPS will continue to consider new solutions throughout the 2023-24 school year in order to improve in this area. Increased anticipated costs in this area are directly related to this challenge, as well as inflationary pressures on the cost of maintaining and fueling school buses.

The increase in costs budgeted for building operations and maintenance is entirely related to pay increases put in place for 2023-24, and anticipated increased costs for contracted services and capital maintenance. The majority of positions in these departments are classified positions and paid from the salary scale which has been adjusted to ensure that the minimum wage is above \$15 per hour.

The Debt Service budget shows an almost \$400,000 year-over-year decrease based on expected principal and interest payments due on existing capital projects, the most recent being the replacement of Fallon Park Elementary School. Additionally, principal and interest payments for energy improvement measures completed in 2020-21 through a lease-purchase agreement have been included. The City of Roanoke used Bond Anticipation Notes (BANs) in recent years to align borrowing with the timing of capital projects, but concluded that practice in 2021-22. Additionally, the City of Roanoke decided to delay the 2022-23 bond issuance until the fall of the subsequent fiscal year. This will delay when those funds for FY23 projects outlined in the Capital Improvement Plan, and indeed all subsequent years, are available.

Food Service costs associated with providing breakfast and lunch to students are budgeted to increase based on actual experience in 2022-23 which included increased costs for food, supplies, and labor, as well as increased student participation. RCPS is also continuing to invest in keeping kitchen equipment up-to-date. School breakfast and lunch is free to all students in all Roanoke City Public Schools through the USDA Community Eligibility Provision.



Source: Roanoke City Public Schools, Accounting Department

Personnel Resources

The school division’s full and part-time positions, as experienced in three prior years (2019-20, 2020-21, and 2021-22), as projected for the current year (2022-23), and as budgeted for 2023-24, 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 2022-23 and 2023-24 include both filled and vacant budgeted positions.

Classifications	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2023-2024 Budgeted
Administrator	121	124	141	155	162
Classified	664	635	624	713	719
Part-Time	229	175	199	213	227
Professional	1,240	1,263	1,245	1,324	1,332
School Board	7	7	7	7	7
Total	2,261	2,204	2,216	2,412	2,447

Student Enrollment

RCPS experienced slow growth in student enrollment for several years prior to the pandemic, though a significant increase was experienced in 2019-20 leading administrators to anticipate further growth in the years to follow. As was common for many school divisions in Virginia and across the country, RCPS experienced a significant enrollment drop in 2020-21 due to the COVID-19 pandemic. The majority of funding allocated to public school divisions through the Virginia Department of Education (VDOE) is calculated at a per-pupil amount that is multiplied by the school division's funded Average Daily Membership (ADM), so a significant drop in enrollment could have a catastrophic effect on school funding. The Virginia General Assembly recognized this issue and included funding to hold school divisions harmless against the budgetary impact of enrollment loss in 2020-21 and 2021-22. In 2022-23, the hold harmless provision was eliminated and state funding returned to being determined by the actual enrollment calculation.

Since the pandemic's primary impact period, student enrollment in Roanoke City has fluctuated. A promising rebound was realized in 2021-22, followed by a disappointing drop in 2022-23. Given the uncertainty of pandemic impact and recovery, RCPS aligned 2022-23 enrollment projections, and by extension, budgeting for state revenue, with the enrollment projections calculated by the VDOE. That forecast projected a return to pre-pandemic levels with an ADM of 13,130.65. As shown below, actual 2022-23 ADM was substantially below that estimate.

	Sept. 30 Membership	March 31 ADM
2018-19	12,921.50	12,898.54
2019-20	13,187.50	13,109.99
2020-21	12,915.25	12,827.72
2021-22	13,033.75	12,941.26
2022-23	12,937.50	12,738.80

Given this volatility, estimating future enrollment and its impact on state funding is challenging. In keeping with the up-and-down trend in recent years, RCPS is projecting a year-over-year increase in funded ADM for 2023-24, though is keeping that estimate extremely modest.

	March 31 Forecasted ADM
2023-24	12,750.00
2024-25	12,700.00
2025-26	12,725.00
2026-27	12,675.00

Budget Forecast

The Commonwealth of Virginia adopts biennial budgets and 2023-24 is the second year in this two-year budget cycle. Projections of state funding for schools beyond 2023-24 will not be available until the next biennial budget is developed beginning in December 2023. As a result, RCPS utilized a modest increase projection for state revenues beyond FY2024. The City of Roanoke is also forecasting continued growth in coming years, after a better-than-expected experience coming out of the COVID-19 pandemic and significantly-increased real estate property values. In keeping with recent year experience and the outlook of the City of Roanoke and Commonwealth of Virginia

budget offices, the school division's 2023-24 General Fund expenditure budget includes three-years of projections that reflect 3.20%, 2.48%, (0.36%) year-over-year changes in 2024-25, 2025-26, and 2026-27 respectively.

Tax Rates and Trends

The City of Roanoke moved to a tax rate of \$1.22 per \$100.00 on real property in FY2016, and that rate has remained in place since that time. The real estate tax levy has increased from \$80.0 million to \$105.3 million during the ten-year period between FY2013 and FY2022. This also holds true for Public Service Corporations, however that tax levy increased from \$5.0 million to \$5.9 million during the same ten-year period. The personal property tax rate has remained at \$3.45 per \$100.00 for the last 10 years and the tax levy has increased from \$28.2 million to \$42.7 million during the ten-year period. It is important to note that supply shortages and inflation have significantly impacted real estate and personal property values over the last two years.



ROANOKE CITY
PUBLIC SCHOOLS

ORGANIZATIONAL SECTION



We Are One #RCPS Proud

ORGANIZATIONAL SECTION

About Roanoke City Public Schools

The School Board of the City of Roanoke, doing business as Roanoke City Public Schools (RCPS), is a progressive, urban school district in the heart of the Blue Ridge Mountains in the City of Roanoke, Virginia. Roanoke, the largest city in the Commonwealth of Virginia west of Richmond, is located at the southern end of the Shenandoah Valley, approximately 170 miles west of Richmond and 235 miles southwest of Washington, DC. Roanoke City's population, as per the 2020 U.S. Census, is 100,011. This accounts for one-third of the population in the Roanoke Metropolitan Statistical Area (MSA), which also includes the surrounding counties of Botetourt, Craig, Franklin and Roanoke, the City of Salem, and the Town of Vinton.

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

A 29th educational program location will be added in 2023-24. RCPS has been working since October 2021 to consolidate administrative and operational functions, thereby opening up the former Ruffner building that is adjacent to William Fleming High School (WFHS) so that career and technical education (CTE) classes can be offered on the campuses of both high schools. The current ROTEC facility is on the campus of Patrick Henry High School (PHHS), which means that William Fleming students must miss additional class time to travel to and from their CTE courses. Unsurprisingly, this has resulted in significantly fewer William Fleming students participating in those CTE courses than Patrick Henry students. Renovations will be completed and the Charles W. Day Technical Education Center will open in 2023-24.

In 2022-23, RCPS provided a comprehensive program of study for 13,707 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 quickly impeded that growth. RCPS expected, and experienced, a significant reduction in enrollment in 2020-21 due to the disruptions caused by the pandemic. Fall membership counts have continued to decline since that time, though the rate slowed significantly in 2022-23 with a year-over-year decrease of just 15 students. Funded Average Daily Membership (ADM), which is the K-12 membership count used by the Virginia Department of Education to calculate state basic aid funding, increased between 2020-21 and 2021-22. Unfortunately, that reversal did not continue into 2022-23. Funded ADM for 2022-23 was 12,892.93 which is 48.33 less than Funded ADM in 2021-22.

Roanoke's student population represents a diversity of cultures and ethnic groups. Approximately 40.2% of students are black, 30.7% are white, 19.1% are Hispanic, 6.3% are two or more races, and 3.7% are Asian or another race. The diversity of this school system has broadened over the last decade. Ten years ago, 84% of the student population was either white or black. Today those primary groups together make up only 71% of the RCPS student population.

In 2022-23, all RCPS students qualified for free or reduced-price school lunches based on the overall needs in the community as determined through the United States Department of Agriculture (USDA) Community Eligibility Provision (CEP). RCPS began participating in the CEP in the fall of 2015, providing free lunch for 84.7% of the overall student population through 19 school locations. In 2018-19, student needs led RCPS to apply and receive approval to expand participation

and include all but two school sites in the CEP program. The final two schools were added as CEP schools at the beginning of the 2020-21 school year, making it possible for all RCPS students to have access to free breakfast and lunch daily without having to apply or prove individual family need.

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

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

Roanoke City Public School Locations



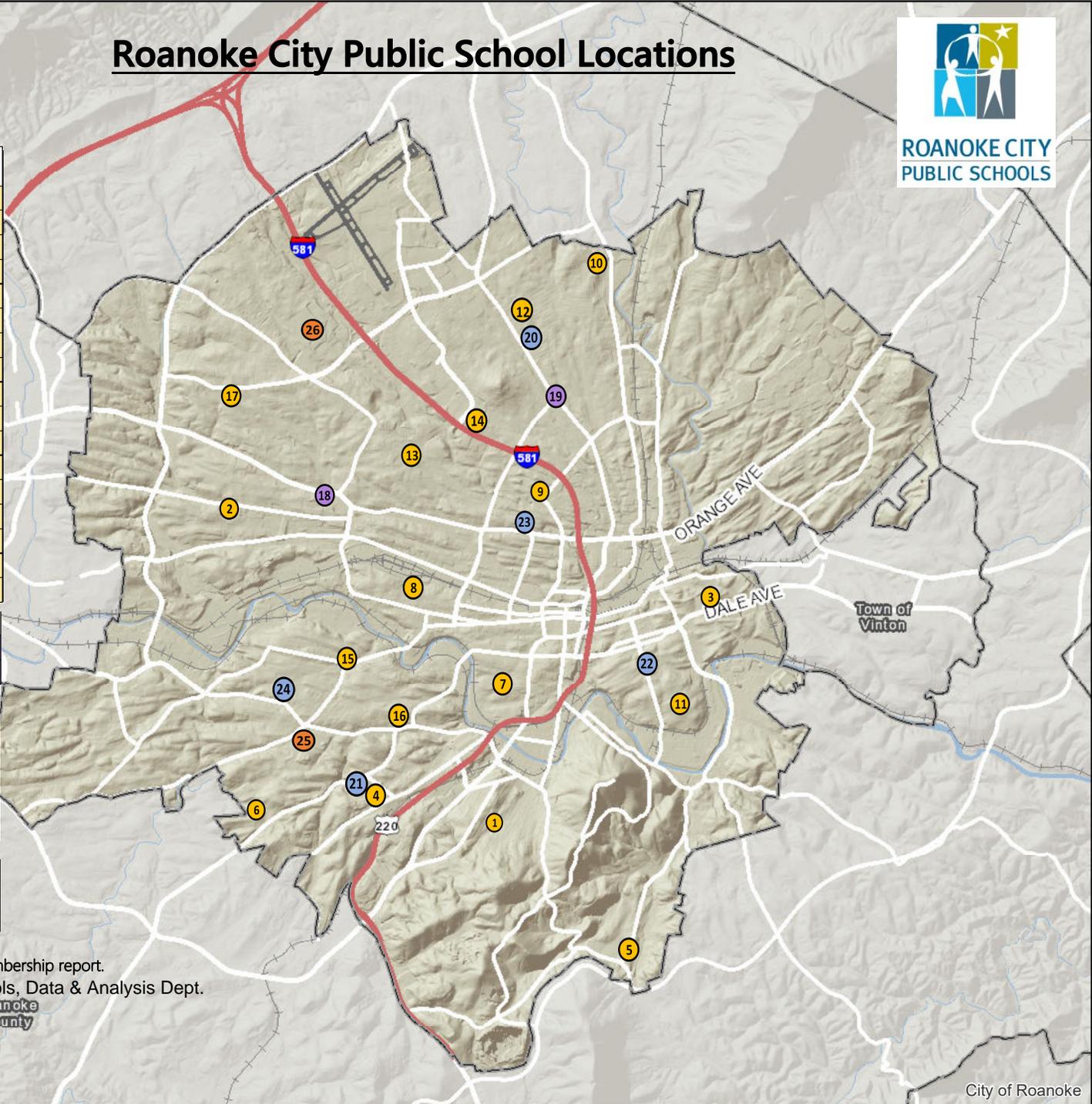
Locator Information

Locator ID	Elementary Schools	Enrollment
1	Crystal Spring	304
2	Fairview	506
3	Fallon Park	533
4	Fishburn Park	292
5	Garden City	304
6	Grandin Court	370
7	Highland Park	398
8	Hurt Park	323
9	Lincoln Terrace	297
10	Monterey	490
11	Morningside	240
12	Preston Park	505
13	Roanoke Academy	392
14	Round Hill	720
15	Virginia Heights	267
16	Wasena	233
17	Westside	640

Locator ID	Programs	Enrollment
18	Forest Park Academy	69
19	Noel C. Taylor	93

Locator ID	Middle Schools	Enrollment
20	James Breckinridge	621
21	James Madison	577
22	John P. Fishwick	498
23	Lucy Addison	519
24	Woodrow Wilson	647

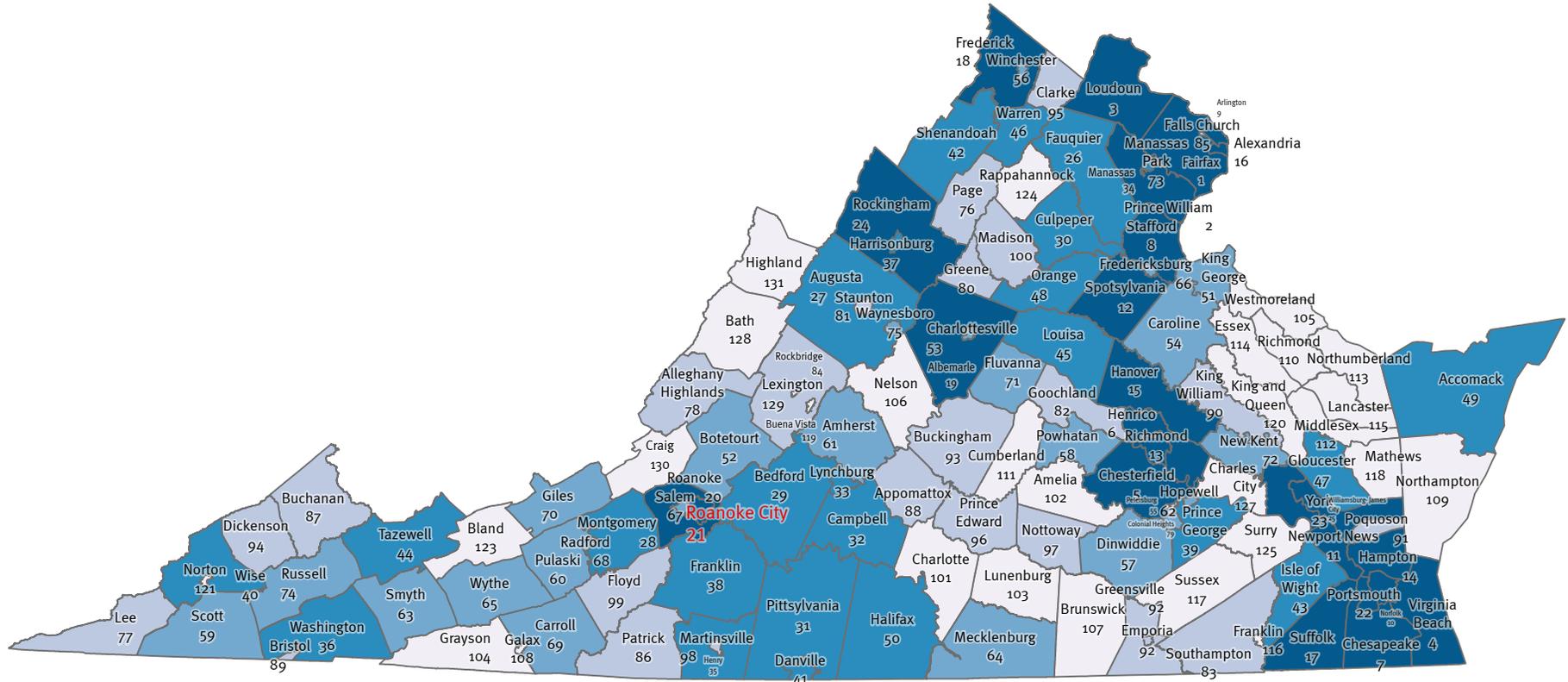
Locator ID	High Schools	Enrollment
25	Patrick Henry	1,934
26	William Fleming	1,864



Enrollment from the VDOE October 1, 2022 Membership report.
 Prepared by Roanoke City Public Schools, Data & Analysis Dept.

Virginia School Division Ranking Based on 2022-2023 Membership

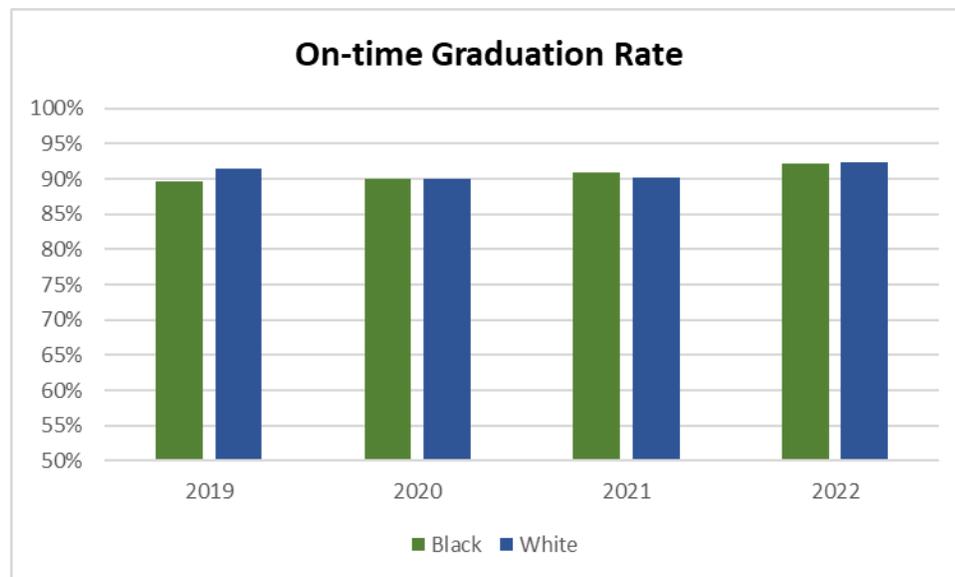
Roanoke City Public Schools is ranked as the 21st largest school division out of the 131 public school divisions in Virginia.



2022-2023 Membership Population Ranking



RCPS administrators and faculty believe that all students are capable of meeting high expectations, and the continued strength of the division-wide on-time graduation rate (OGR) is evidence of that. For the past five years, the OGR has averaged 89% across the division. This is up from 76.6% a decade ago. With its diverse student body, most of whom are economically disadvantaged, it is important to RCPS that success is achieved equitably and that achievement gaps between subgroups of students are identified and challenged head-on. RCPS was one of the first school divisions in the nation to have an equity policy and to annually report on achievement data according to racial subgroups and economic factors through its Equity Scorecard. The school division continues to work against disparities in areas including the number of black students versus the number of white students enrolled in gifted or advanced programs, and the percentage of black students versus the percentage of white students who earned a CTE credential. One area where RCPS proudly achieved and has worked to maintain racial equity is in the OGR. Over the last few years, the percentage of black students and the percentage of white students who graduated on time has been virtually identical, fluctuating only a few percentage points, if that, year over year. RCPS is working on an outward-facing data dashboard, which will be completed in 2023-24, so families and other community members can easily see this and other data related to the school division's progress.



Source: Roanoke City Schools, Accounting Department

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

Governance Structure

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

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

Roanoke City School Board 2022-2023



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

Beginning in 2023-24, two student representative positions were added to the School Board. Rising seniors are invited to apply and one representative from each of the city's two high schools is selected by the School Board to serve a one-year term. These are non-voting positions, but representatives are invited to participate fully in all public meetings and bring the student voice and perspective to the decision-making process. These positions were held in 2022-23 by Yolanda Joseph from Patrick Henry High School and Connor Sink from William Fleming High School.

Superintendent Verletta White, Ed.D.



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

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

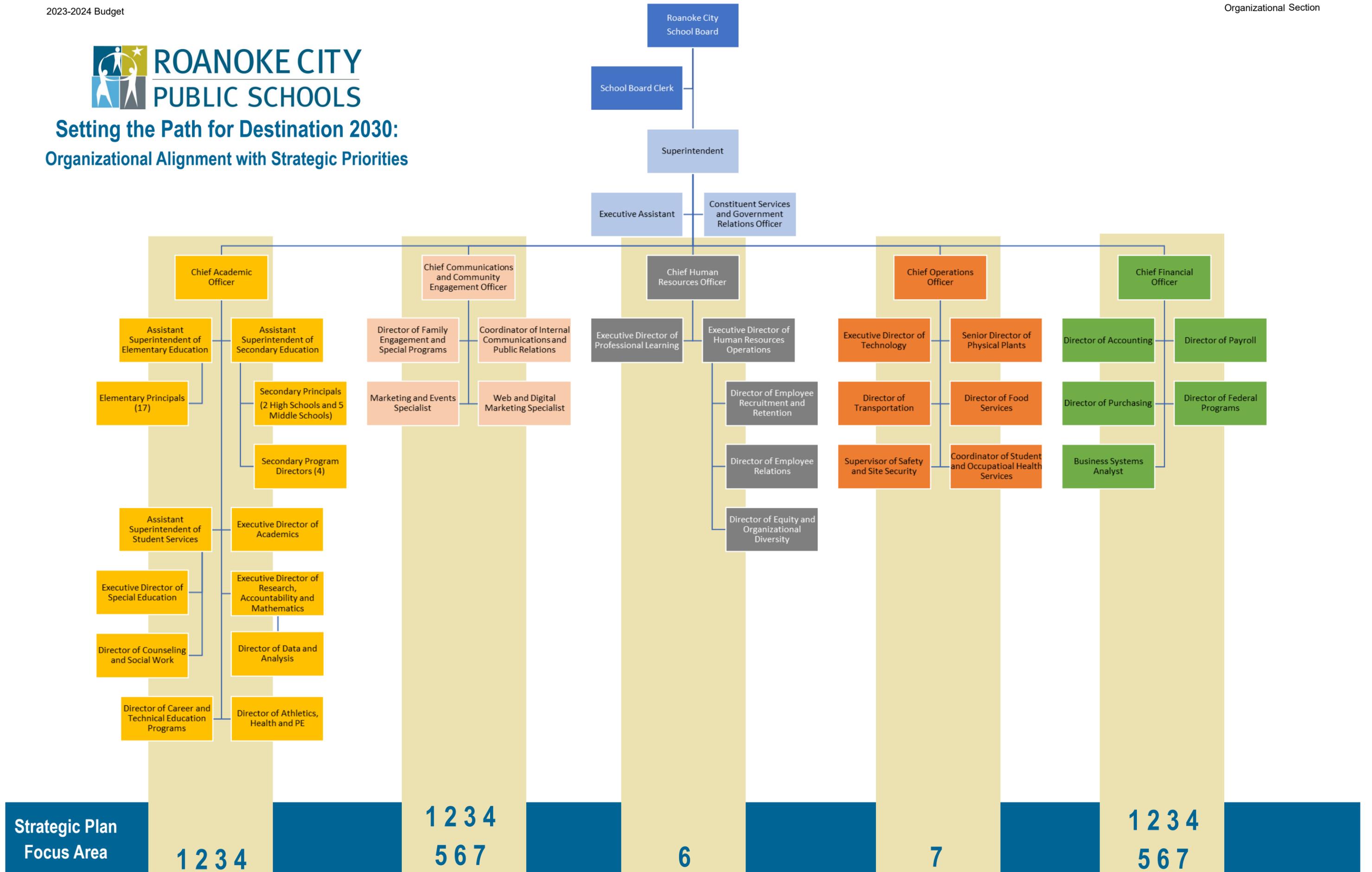
Dr. White holds a Bachelor of Science degree in education from Towson University, a Master of Arts degree in leadership in teaching from the Notre Dame of Maryland University, and a Doctor of Education degree in urban educational leadership from Morgan State University.

The School Division's executive leadership team for 2023-24 includes the administrators listed below, and the leadership structure is illustrated in the Organizational Chart on the next page.

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



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



Strategic Plan Focus Area	1	2	3	4	5	6	7	8
					1	2	3	4
					5	6	7	
						6		
							7	
								1
								2
								3
								4
								5
								6
								7

Mission and Vision and Theory of Action

MISSION

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

VISION

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

THEORY OF ACTION

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

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

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

CORE BELIEFS

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

Strategic Goals and Budget by Strategic Pathways

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

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

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

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

Pathway 4 - Overall Well-Being and Sense of Belonging. RCPS will foster inclusive, safe, and welcoming learning communities for students, staff and families (Goal 1). RCPS will

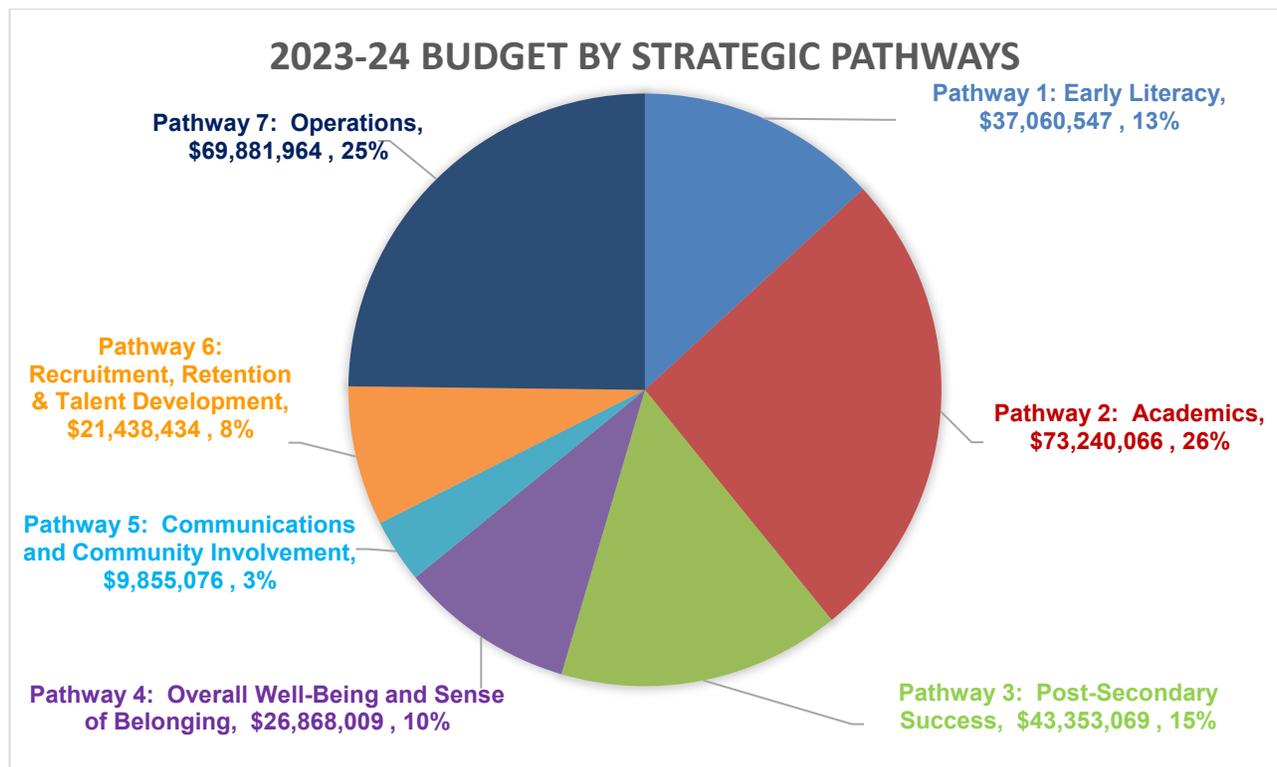
also invest in the whole child by promoting student participation in the arts and co/extra-curricular activities that interest them, such as athletics and school clubs (Goal 2).

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

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

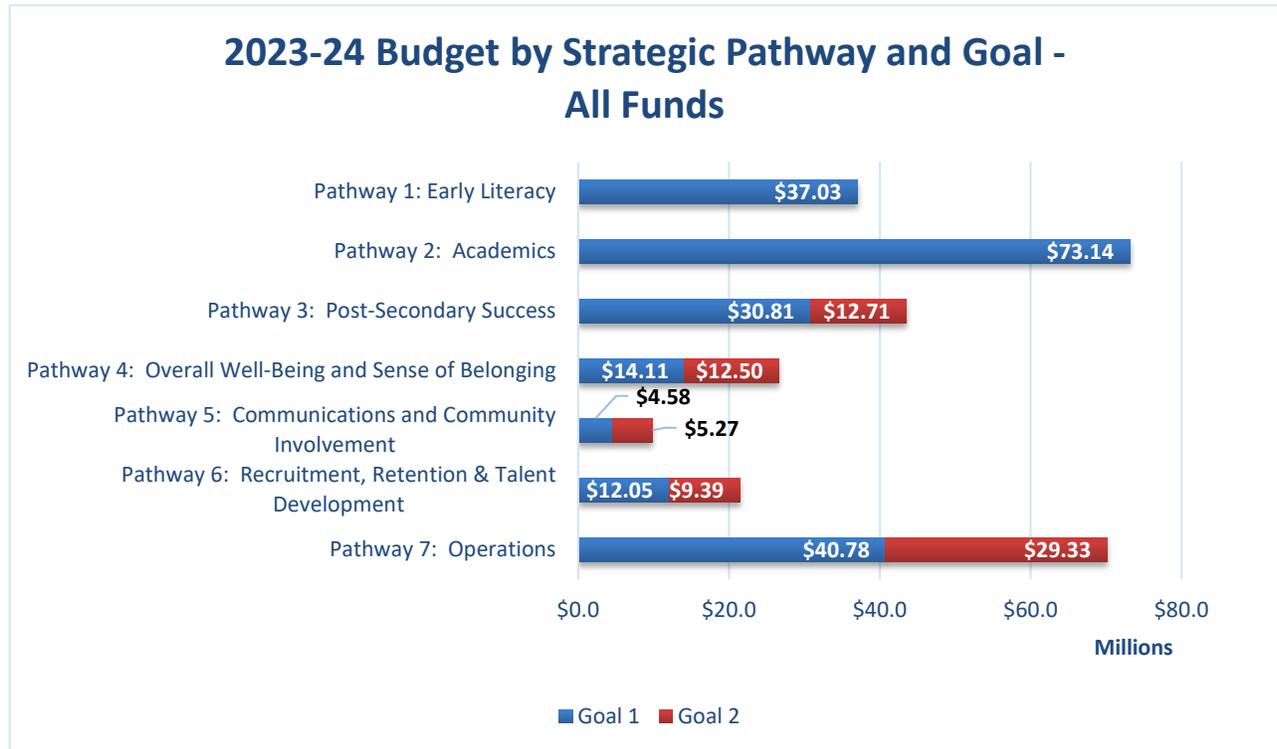
Pathway 7 - Operations. RCPS will be good stewards of the budget, the environment, and in providing equitable and universal access to safe, healthy, and secure school and work facilities (Goal 1). RCPS’s outsourced vendor services will meet the expectations outlined in contractual agreements (Goal 2).

All school division spending supports the seven strategic plan pathways in various ways, and assigning specific spending to one pathway versus another is difficult. In order to reflect the 2023-24 budget by strategic pathway, each budget manager was asked to identify, to the best of their ability, the strategic plan areas that their budget needs would help achieve. The expenditure budget breakdown by strategic pathways illustrated below gives a sense of the priorities on which the majority of budget dollars are expected to be spent, in accordance with each departmental area’s planned efforts to support the success of RCPS students, faculty, staff, and families.



Source: Roanoke City Public Schools, Accounting Department

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



Budget Development Policies and Regulations

Regulations Guiding the Budget Process and Timeline

The Code of Virginia requires school division superintendents to develop an itemized budget to be presented to and adopted by the School Board each year (§ 22.1-92). That same code requires the School Board to in turn submit that budget to the governing body, in this case, the City of Roanoke. The Code of Virginia § 22.1-93 requires that the city approve its budget for educational purposes by May 15, or within 30 days of receiving an estimate of state funds for public education, whichever is later. To meet its obligations under this state timeline, the City of Roanoke requires by City Code § 33 that the School Board (and other boards and departments) provide a budget estimate to the city manager no later than March 15. This March 15 deadline was met during 2023-24 budget development.

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

Budget Classification Requirements

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

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

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

Equitable Funding of Schools

Included in the RCPS Equity Policy (Policy DAB) is the School Board's commitment to seek the funding necessary to equitably fund the allocation of resources to every school. This policy is in keeping with Federal "supplement, not supplant" regulations that accompany Federal entitlement programs such as Title I-A Improving Basic Programs. As a school division serving a significant number of disadvantaged children, RCPS receives approximately \$9.5 million annually in Every Student Succeeds Act (ESSA) entitlement grants (Title I-A, II-A, III-A, IV-A, X-C) and \$3.8 million annually in Individuals with Disabilities Education Act (IDEA) entitlement grants. These funds must be used to supplement, not supplant, local funding. In accordance with these requirements, RCPS utilizes a funding formula based on student enrollment to determine General Fund building allocations allotted to each school annually.

While this is an important component of equitably serving the children and families of Roanoke City, we recognize that more can and should be done to ensure equity across all areas of our school division. A key tool in doing so is the budget. The Fiscal Services Department team partnered with the Director of Organizational Diversity to develop a comprehensive budget process beginning with the 2022-2023 school year budget development. This included a detailed needs analysis, needs-based funding, and reallocations of funds for programs, personnel, materials, and/or resources to better meet the needs of all our students. RCPS continued this process with additional training provided based on experiences from the inaugural year incorporating this data, as the 2023-24 budget was developed.

Fund Balance Policy

In Roanoke City, the School Division is permitted to retain any school-related fund balances in the School Board accounts, for use for school purposes in future years. On a day-to-day basis, the Fund Balance supports the School Division's cash flow needs that occasionally arise due to timing differences between receipt of funding allotments or grant reimbursements, and the expenditure of funds. More broadly, the Fund Balance enabled the School Board to maintain steady progress during a volatile time period when, in the wake of the great recession, RCPS would have faced serious programmatic budget cuts. During that time, Roanoke City Council voted to implement a temporary, two-year additional 2% meals tax, 100% of which supported Roanoke City Public Schools. This additional tax was in place during Fiscal Years 2010-11 and 2011-12. This additional support was dubbed the "Eat for Education" campaign and citizens were encouraged to choose to eat out at city establishments instead of choosing those in surrounding areas because in doing so, they were directly supporting the public schools. This campaign was effective and many restaurant owners who initially feared the higher city tax would cause patrons to eat elsewhere found that their business increased during this period. The availability of American Recovery and Reinvestment Act (ARRA) stimulus funds during this same period resulted in RCPS not needing to immediately spend the additional local tax revenue in the years in which it was generated. This influx was the foundation for the current Fund Balance.

In the years following the sunset of the Eat for Education meals tax, economic recovery was slow to occur. RCPS has relied on the Fund Balance to maintain and expand educational offerings and opportunities for students. Most notably in recent years, RCPS was able to commit to planned raises in 2022-23 well in advance of other school divisions because the available Fund Balance provided a necessary safety net should the state budget, which was not passed until June 2022, not meet expectations. RCPS committed to raises on February 22, 2022 and was able to get the word out immediately. This was critical to the school division's ability to retain and attract teachers and other staff amid the staffing shortages currently being experienced across all industries.

To ensure the continued availability of a Fund Balance, and guide its future use, School Board Policy DBA was adopted on March 28, 2017. In accordance with the original policy, a minimum of \$10 million must be held as a stabilization fund reserve within the Unassigned Fund Balance. At any time during the year, the Superintendent can make a recommendation to the School Board for the use of the reserve. Use of the reserve can only be approved by an affirmative vote of at least five (5) members of the School Board. The Policy allows for the use of unassigned fund balance in excess of the required reserve for annual operating expenses as approved through the annual budget process, or for capital, unplanned, or other one-time needs, by a majority vote of School Board members present.

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

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

\$731.15 in March 2023 dollars (per the BLS Inflation Calculator) = \$905.19 per pupil today

\$905.19 x 2022-23 Fall Membership of 13,707 = \$12.4 million (rounded)

Per the revised policy and this calculation, the minimum portion of unassigned fund balance in the General Fund that must be maintained as a stabilization reserve in 2023-24 is \$12.4 million.

Basis of Accounting for Financial Reporting

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

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

liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is due.

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

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

The School Board reports the following major governmental funds:

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

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

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

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

Additionally, the School Board reports the following fund:

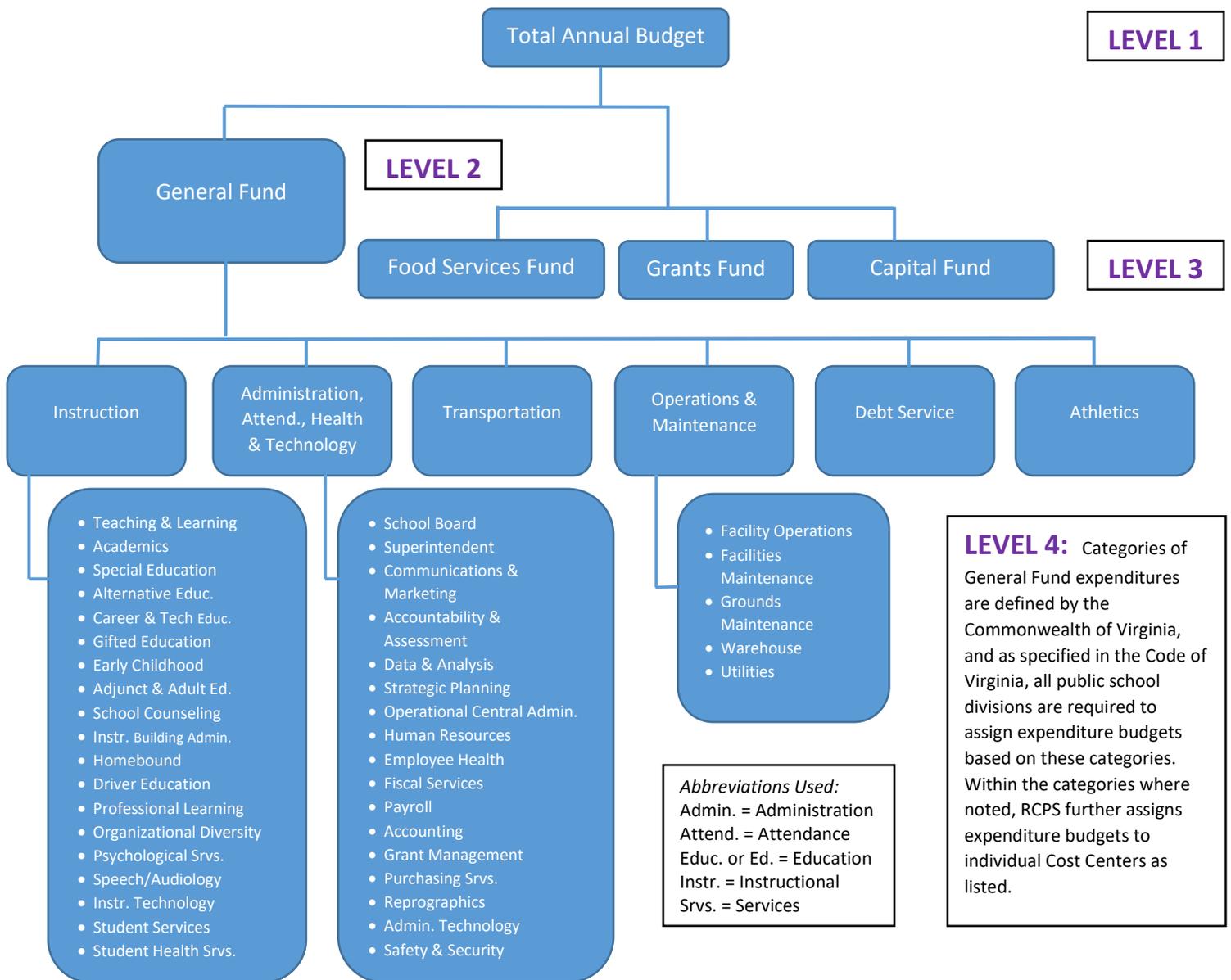
The *School Activity Fiduciary Funds* account for assets held by the twenty-four Roanoke City Public Schools, the Roanoke Technical Education Center (ROTEC), the Roanoke Valley Regional Governor's School, Noel C. Taylor Learning Academy, Forest Park Academy and the Adult Education program. These agency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

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

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

Budget Structure and Classifications

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



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

- PAYROLL costs for all full and part-time employees, as well as overtime costs, pay for supplemental duty, and any other allowances.
- FRINGE BENEFITS include the costs of all benefits provided to or on behalf of employees including Social Security, life insurance, retirement savings, medical, vision and dental insurance coverage, and unemployment.
- PURCHASED SERVICES include all contractual services required for the operations of the school division. Examples include repair and maintenance services, school nursing services, school bus transportation, substitute teachers, crossing guard services, and school nutrition services.

- INTERNAL SERVICES are those services provided by one functional area of the school division to another. In RCPS, the Print Shop operates as an Internal Service.
- OTHER CHARGES cover an assortment of costs including utilities, postage, insurance, rentals, and travel.
- MATERIALS AND SUPPLIES include expenditures for consumable commodities.
- CAPITAL OUTLAY includes purchases of equipment items where the individual item value is \$500 or more. The capitalization threshold for RCPS (above which assets must be depreciated) is \$5,000, but the school division has many important assets with an individual item value less than \$5,000 (for example, computers) that have a useful life of several years and that need to be tracked and maintained.

Revenue is budgeted by revenue source using the following categories:

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

Budget Development Process

Total General Funds Budget Development Process and Timeline

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

budget. The City of Roanoke Finance Department also provides a first look at City revenue projections, and by extension City funding of Schools, on or around December 15.

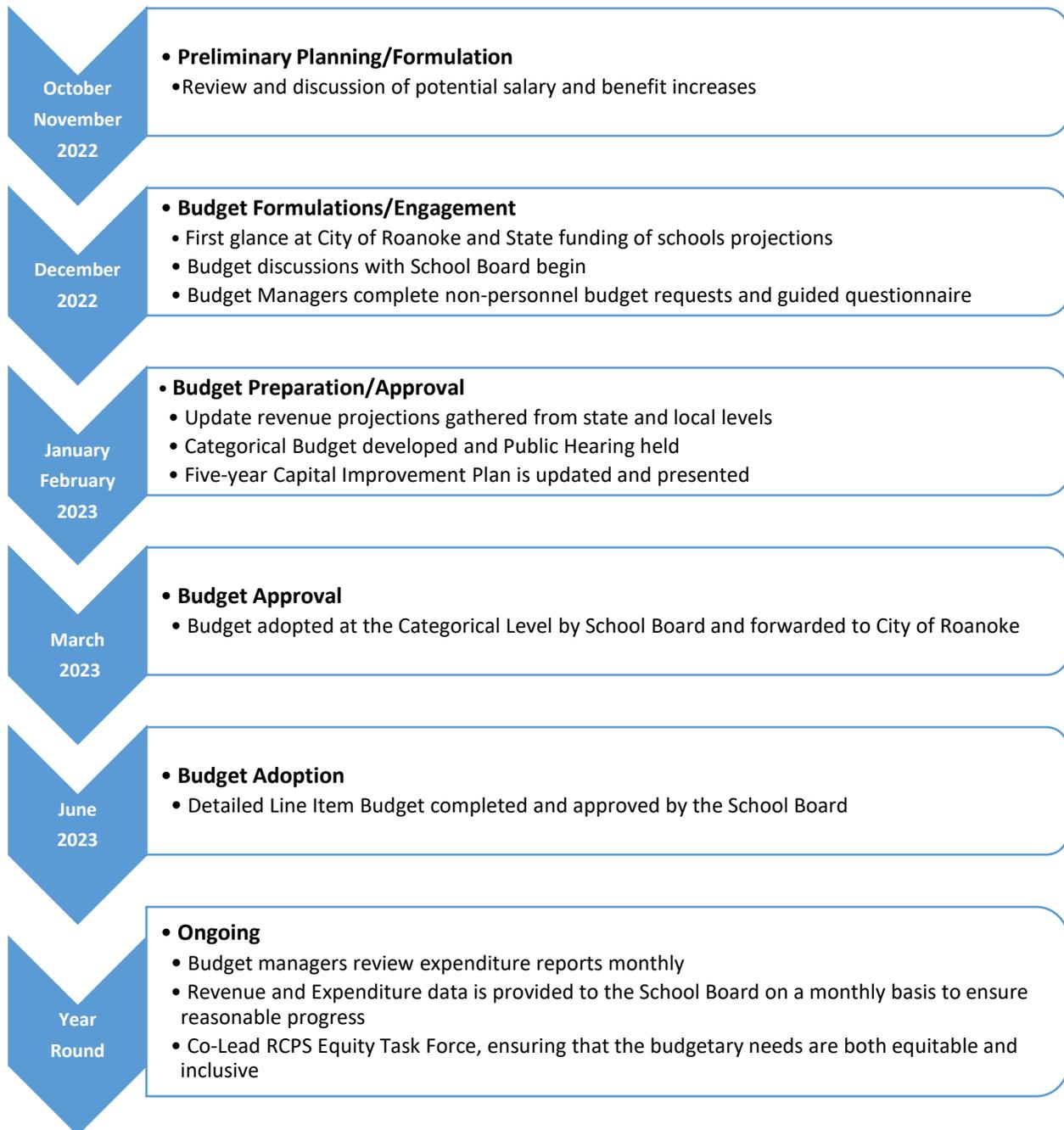
Department managers with budget responsibility are asked to submit non-personnel budget requests annually in December and January. Personnel needs are to be discussed with the Chief Human Resources Officer and the Superintendent. In continuation of budget process changes that were implemented in the 2022-2023 budget development process, budget managers were asked to provide information along with their budget requests to outline how their budgets would ensure equitable access to resources and education across the school division. As a new request for the 2023-2024 budget development process, budget managers were asked to align the line-item budget requests with the pathway and goals of the 2022-2028 Strategic Plan. Training was made available to all budget managers in advance of their budget request preparation.

The Commonwealth of Virginia adopts its budget biennially, and 2023-24 marks the second year of the current biennium. The Virginia General Assembly convened its regular session on January 11, 2023, and the Governor's proposed budget went to both houses for action. On February 5, 2023 the Virginia Senate and House of Delegates each decided on their own amended versions of the budget. Like the previous year, there were significant differences between these two options. Unfortunately, with all General Assembly seats up for re-election in November 2023 due to redistricting, legislators were eager to dismiss. As a result, on February 25, 2023, both houses of the General Assembly agreed on a stop-gap measure which applied a few amendments to the originally adopted biennial budget without addressing the substantially higher revenue that is available. This substitute budget, also referred to as the "skinny budget," remains in effect until the General Assembly reconvenes to complete their budget work. Some members of the General Assembly have indicated that budget work may not resume until the first quarter of the 2023-24 fiscal year. This leaves school divisions to budget based on estimates of what that future action may be.

The City of Roanoke holds budget workshops on the first Monday of every month beginning in January. Updates to revenue estimates are presented at these meetings and the school division is kept informed about shifts in the projected funding for schools as the city's budget development progresses. RCPS typically receives the final budget projection of city funding for schools in late April or early May. The Roanoke City Council approved the City of Roanoke's 2023-24 budget on May 8, 2023.

School Board budget discussion takes place at every meeting and workshop held by the School Board between January and March. All initial RCPS budget work is focused on development of the Categorical Budget for forwarding to the City Manager by March 15. A public hearing on the budget is held prior to the February School Board meeting, in accordance with the Code of Virginia § 22.1-92. The public hearing for the 2023-24 budget was held on February 14, 2023. The final detailed budget is then completed and presented to the School Board on or before June 30. The School Board typically approves the subsequent year budget at its regularly scheduled June meeting, which for the 2023-24 budget, was June 13, 2023.

Budget Timeline



Capital Improvement Plan Development

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

The five-year Capital Improvement Plan (CIP) is updated for the coming fiscal year each January and February, with the plan typically going to the School Board for approval at each year's March School Board meeting. The Capital Improvement Plan covering FY2024 – FY2028 was approved by the School Board on March 14, 2023. Along with the typical five-year plan, recommendations were also included for CIP for FY2029 – FY2033 using the newly instituted process for evaluating and scheduling capital work based on a comprehensive review by the Courageous Leadership subcommittee of the Equity Task Force. Please see the Financial Section for more information on this process.

Budget Administration and Management

Administrators with budget responsibility are the first point of authority in spending decisions out of their budget area. Depending on the categorical spending area, the purchase requisition also routes to other director or executive director level administrators for review and approval. All purchase requisitions with a total value of \$10,000 or greater also route to the Chief Financial Officer for review and approval. Before a purchase order is issued, the final review of a purchase requisition rests with the Purchasing Department. The Purchasing Department checks to make sure that appropriate purchasing procedures were followed in accordance with School Board Policy, the Virginia Public Procurement Act, and/or Federal regulations.

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

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



ROANOKE CITY
PUBLIC SCHOOLS

FINANCIAL SECTION



We Are One #RCPS Proud

2023-2024 ROANOKE CITY PUBLIC SCHOOLS TOTAL BUDGET

The total division budget includes the General Fund, which is the basic operating fund for Roanoke City Public Schools (RCPS). Though Athletics revenue and expenditures are tracked separately, Athletics activity is part of General Funds. Food Services is a separate fund operated by RCPS, as is the Grants (or Restricted) Fund. In 2021-22, a Capital Fund was also added.

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

2023-2024 Roanoke City Public Schools Categorical Budget

REVENUE CATEGORY	PROPOSED BUDGET FY 2023-24	EXPENDITURE CATEGORY	PROPOSED BUDGET FY 2023-24
State	\$108,946,327	Instruction	
State Sales Tax	19,480,266	Expenditures	\$161,123,683
Total State Revenue	128,426,593	Transfers to Grant Fund-Local Share	3,392,120
Other Revenue	2,500,000		164,515,803
Total Non-City	130,926,593	Administration, Attendance, Health and Technology	
City Funds	101,481,211	Expenditures	19,171,412
Total Athletics Revenue	200,000	Transfers to/from Grant Fund-Local Share/Indirect	134,800
Total Operating Revenue	232,607,804		19,306,212
Interfund Transfer from Food Services Fund	300,000	Transportation	
Interfund Transfer from Grants Fund	1,546,112	Expenditures	13,569,645
		Transfers to Grant Fund-Local Share	0
TOTAL GENERAL FUND BEFORE USE OF FUND BALANCE	234,453,916		13,569,645
FUNDS REQUIRED FROM UNASSIGNED FUND BALANCE	1,609,008	Operations and Facilities	
		Expenditures	23,429,355
TOTAL GENERAL FUND REVENUE BUDGET	\$236,062,924	Transfers to Grant Fund-Local Share	0
			23,429,355
		Debt Service	
		Expenditures	12,820,993
		Transfers from Grant Fund-Restricted Share	0
			12,820,993
		Subtotal - General Fund (Excluding Athletics)	233,642,008
		Athletics	2,420,916
		TOTAL GENERAL FUND EXPENDITURE BUDGET	\$236,062,924
FOOD SERVICES FUND		FOOD SERVICES FUND	
Food Services Revenue	12,199,165	Expenditures	12,260,396
FUNDS REQUIRED FROM FUND BALANCE	361,231	Transfers to General Fund - Indirect Costs	300,000
TOTAL FOOD SERVICES FUND	12,560,396	TOTAL FOOD SERVICES FUND	12,560,396
GRAND TOTAL FUNDS	\$248,623,320	GRAND TOTAL FUNDS	\$248,623,320
GRANTS FUND		GRANTS FUND	
Grant/Restricted Sources Revenue	33,944,957	Expenditures	35,925,765
Transfers from General Fund - Local Match	3,526,920	Transfers to General Fund - Indirect Costs	1,546,112
TOTAL GRANTS FUND	37,471,877	TOTAL GRANTS FUND	37,471,877
GRAND TOTAL FUNDS	\$286,095,197	GRAND TOTAL FUNDS	\$286,095,197
CAPITAL FUND		CAPITAL FUND	
Capital Source Revenue	0	Expenditures	975,000
FUNDS REQUIRED FROM FUND BALANCE	975,000	Transfers to General Fund	0
TOTAL CAPITAL FUND	975,000	TOTAL CAPITAL FUND	975,000
GRAND TOTAL FUNDS	\$287,070,197	GRAND TOTAL FUNDS	\$287,070,197

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 on the prior page in the categories where they would previously have been included. Those transfers, which net to zero on the entity-wide budget on page 49, include the following:

From	Budgeted Transfers	To
Grants Fund	\$268,958 in anticipated indirect costs from Title I-A	General Fund
Grants Fund	\$12,212 in Governor's School debt service paid from the Governor's School's budget	General Fund
Grants Fund	\$44,937 in anticipated indirect costs from the Juvenile Detention Center Program	General Fund
Grants Fund	\$3,100 in anticipated indirect costs from the McKinney Vento Program	General Fund
Grants Fund	\$124,653 in anticipated Federal Reimbursement for ROTC	General Fund
Grants Fund	\$1,092,252 in anticipated Federal Medicaid reimbursement	General Fund
General Fund	\$2,523,709 in local share for RCPS students served in Students with Intensive Support Needs Application	Grants Fund
General Fund	\$640,000 in tuition for RCPS students attending Governor's School	Grants Fund
General Fund	\$200,000 in local match required to receive Start-up Program Funding	Grants Fund
General Fund	\$28,411 in local match required to receive Adult Basic Education Federal funding	Grants Fund
General Fund	\$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 \$281,697,165. RCPS anticipates \$278,751,926 in revenue in 2023-24. The variance is budgeted to be funded by \$2,945,239 from Fund Balance; \$1,609,008 from the General Fund Balance, \$361,231 from the Food Service Fund Balance, and \$975,000 from the Capital Fund Balance.

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

The Grants Fund, sometimes referred to as the Restricted Fund, separately accounts for programs made possible by grants or otherwise restricted funds. RCPS receives extensive support through both federal and state entitlement programs, and competitive grant opportunities. Prior to 2018-19, RCPS presented its Grants Fund budget as the total funds anticipated through new award totals, and any expected carryover of funds from prior year awards (when the award period covers more than one fiscal year). Since that time, a more detailed reporting of grant budgets has been used. To that end, the anticipated total budgeted revenue and expenditures by grant program for 2023-24 are reflected, regardless of whether the funds are prior year carryover or new award dollars. This is an important distinction, particularly in terms of revenue. In accordance with Generally Accepted Accounting Principles (GAAP), revenue is recognized in the period in which it is earned. Most grants are awarded on a reimbursement basis, meaning that RCPS must expend the funds upfront and submit a reimbursement request to the awarding entity documenting the expenditure of funds on allowable costs before the grant funds will be released. Since grant revenue is considered earned once it has been spent, and many award periods cover two or more years, the period in which the revenue is recognized is not necessarily the same period in which the grant award was originally made.

Some restricted funding programs, as a condition of award, require that a certain percentage or amount be spent on the project out of local funds. This is referred to as a local match or local

share. In order to account for these project-related costs and be able to clearly show how the proper amount of local funds were spent on the project, local share is transferred from the General Fund to the Grants Fund, and all grant program related expenses are accounted for together (though local match expenditures are identified by a designated element within the account code).

The Food Services Fund is a special revenue fund that supports food and school nutrition services throughout Roanoke City Public Schools. It is a self-sustaining fund in which annual revenues are from three sources: federal food programs, state food programs, and cafeteria or catering receipts. In 2015-16, RCPS began participating in the Community Eligibility Provision (CEP) through which 19 schools qualified for all students to receive free lunch. Beginning in 2018-19, RCPS received approval to expand its CEP participation to provide free lunch at all but two school sites, and at the beginning of the 2020-21 school year, those final two schools were added. This means that for all RCPS schools the community needs are such that individual families no longer have to fill out applications and prove qualification for free or reduced-price school lunch. That administrative burden is lifted off the families and our Food and School Nutrition staff, as is the very real possibility that students whose parents or guardians cannot, or will not, fill out the application form, go without.

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

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

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

That said, fund balance is also important for meeting cash flow needs throughout the year and providing a sustained stabilization fund for true emergencies or catastrophic changes in revenue. RCPS has worked to curtail its reliance on Fund Balance for general operating needs in recent years, and as the three-year budget projections included on the General Fund budget indicate, RCPS is currently projecting a near-balanced budget in 2025-26.

In the Food Services Fund, maintaining a fund balance that covers three-months of expenditures is considered best practice. The Virginia Department of Education Office of School Nutrition Programs monitors this among Virginia school divisions. RCPS has had a favorable

experience in recent years, and as a result, has built its fund balance to a level that as of the end of 2019-20 was slightly beyond a three-month reserve. RCPS has submitted plans to the VDOE for utilizing the surplus for necessary food services equipment at various schools in each subsequent year when required. In 2020-21, the pandemic impacted meal service by significantly decreasing both revenue and expenditures. Because these levels were anomalies, RCPS did not feel it would be prudent for long-term sustainability to allow fund balance to dip to that year's lower three-month average. Meal service returned to normal levels in 2021-22. Additionally, the USDA issued a waiver to allow Summer Food Service Program Reimbursement Rates during the 2021-22 school year. Those reimbursement rates are higher than those of the National Breakfast and Lunch Programs. This waiver did not extend to 2022-23, but meal service and Federal reimbursement continued to climb in that year. As a result, a higher budget for both revenue and expenditures has been developed for the 2023-24 school year in the Food Services Fund that will use a portion of available fund balance to meet food service equipment maintenance and replacement needs.

ROANOKE CITY PUBLIC SCHOOLS
2023-24 TOTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2019-20	ACTUAL FY 2020-21	ACTUAL FY 2021-22	AMENDED BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27
REVENUE SOURCES:								
CITY OF ROANOKE	\$ 83,048,279	\$ 85,258,328	\$ 88,930,471	\$ 95,388,260	\$ 101,481,211	\$ 106,711,903	\$ 112,212,203	\$ 117,996,008
COMMONWEALTH OF VIRGINIA	99,979,094	108,744,107	115,847,291	132,770,749	135,512,193	138,620,055	141,399,252	144,237,472
FEDERAL GOVERNMENT	22,526,415	34,791,102	57,407,820	49,535,037	37,434,525	28,660,000	27,164,875	27,389,985
OTHER AGENCIES	671,300	660,992	653,339	653,095	721,000	735,420	750,128	765,131
CHARGES FOR SERVICES	6,372,855	2,198,195	941,363	1,119,958	1,152,997	1,166,542	1,180,291	1,194,245
ATHLETICS	174,832	61,847	202,185	100,000	200,000	202,000	204,020	206,060
OTHER REVENUE	1,224,603	1,040,474	1,307,585	1,250,000	2,250,000	2,250,000	2,250,000	2,250,000
TOTAL REVENUES	\$ 213,997,378	\$ 232,755,045	\$ 265,290,054	\$ 280,817,099	\$ 278,751,926	\$ 278,345,920	\$ 285,160,769	\$ 294,038,901
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ 84,682,042	\$ 88,543,514	\$ 90,987,746	\$ 108,517,651	\$ 113,387,150	\$ 115,040,339	\$ 115,905,547	\$ 117,060,599
PERSONNEL BENEFITS	41,698,639	42,999,754	47,785,489	52,376,984	56,331,010	55,435,112	55,776,850	56,408,260
PURCHASED SERVICES	13,325,171	8,196,354	13,498,808	11,467,659	12,655,708	12,720,135	13,627,655	13,727,314
INTERNAL SERVICES	54,308	40,679	62,409	75,408	88,506	89,397	90,298	91,208
OTHER CHARGES	775,294	852,882	1,011,914	1,222,991	5,242,059	2,975,303	3,008,622	3,039,668
MATERIALS AND SUPPLIES	3,113,868	4,181,401	8,303,384	8,905,092	7,390,017	4,928,754	7,991,091	5,312,926
CAPITAL OUTLAY	933,283	2,698,285	3,056,371	928,042	804,658	852,564	854,348	891,515
TOTAL INSTRUCTION	144,582,605	147,512,869	164,706,121	183,493,827	195,899,108	192,041,604	197,254,411	196,531,490
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	5,159,872	5,387,920	6,796,088	7,062,893	7,909,337	8,027,720	8,147,356	8,268,787
PERSONNEL BENEFITS	2,187,877	2,049,258	3,201,719	4,166,768	4,086,969	4,127,838	4,168,918	4,210,409
PURCHASED SERVICES	3,727,134	3,035,716	2,324,571	4,208,934	3,410,377	3,462,966	3,497,588	3,532,568
INTERNAL SERVICES	12,120	8,077	13,052	16,300	14,300	14,443	14,587	14,733
OTHER CHARGES	878,582	1,032,501	945,032	3,575,154	1,543,601	1,558,929	1,574,410	1,590,046
MATERIALS AND SUPPLIES	1,290,827	1,230,626	1,754,549	1,809,358	2,057,837	2,077,518	2,097,396	2,117,472
CAPITAL OUTLAY	1,715,645	1,902,040	1,394,593	928,437	1,086,345	1,270,495	1,271,122	1,274,786
TOTAL ADMIN, ATTENDANCE, & HEALTH	14,972,057	14,646,138	16,429,604	21,767,844	20,108,766	20,539,909	20,771,377	21,008,801
TRANSPORTATION:								
PERSONNEL	189,890	183,738	221,785	238,749	247,250	249,670	254,723	258,544
PERSONNEL BENEFITS	71,701	72,676	107,817	111,314	119,872	120,972	122,282	123,504
PURCHASED SERVICES	9,572,105	9,687,235	10,066,279	11,592,162	12,252,000	12,489,320	12,375,853	12,499,612
INTERNAL SERVICES	-	-	232	250	300	303	306	309
OTHER CHARGES	1,753	1,481	2,167	16,187	81,100	81,911	82,730	83,557
MATERIALS AND SUPPLIES	503,300	550,897	413,708	1,558,623	968,123	977,804	987,582	997,458
CAPITAL OUTLAY	-	319,490	3,441	5,774	21,000	5,000	5,100	5,202
TOTAL TRANSPORTATION	10,338,749	10,815,517	10,815,329	13,523,059	13,689,645	13,924,980	13,828,576	13,968,186
OPERATIONS & FACILITIES:								
PERSONNEL	6,190,788	6,417,378	6,622,729	8,879,602	9,693,262	9,752,833	9,980,542	10,129,699
PERSONNEL BENEFITS	2,726,372	2,667,084	2,987,714	3,519,103	3,818,926	3,850,938	3,895,549	3,934,365
PURCHASED SERVICES	1,997,822	2,450,688	3,716,753	2,537,373	2,854,924	2,883,473	2,912,308	3,341,431
INTERNAL SERVICES	-	27	53	-	500	505	510	515
OTHER CHARGES	3,893,372	3,148,341	3,881,129	5,399,353	5,059,877	5,106,096	5,156,817	5,208,045
MATERIALS AND SUPPLIES	1,056,918	2,084,442	1,633,740	1,672,009	1,515,800	1,838,958	1,546,268	1,561,731
CAPITAL OUTLAY	14,508,914	5,391,042	17,011,610	12,523,781	579,052	680,843	646,691	652,598
TOTAL OPERATIONS & FACILITIES	30,374,186	22,159,002	35,853,728	34,531,221	23,522,341	24,113,646	24,138,685	24,828,384
FOOD SERVICES:								
PERSONNEL	165,728	194,710	227,851	266,146	326,931	331,835	336,813	341,865
PERSONNEL BENEFITS	42,974	40,331	67,015	93,982	102,896	104,439	106,006	107,596
PURCHASED SERVICES	8,191,629	7,020,054	9,181,687	10,351,480	11,038,460	11,204,037	11,372,098	11,542,679
INTERNAL SERVICES	2,280	885	2,310	1,700	500	508	516	524
OTHER CHARGES	21,414	16,066	39,440	81,840	69,574	70,618	71,677	72,752
MATERIALS AND SUPPLIES	47,458	69,355	22,255	52,334	122,035	123,866	125,724	127,610
CAPITAL OUTLAY	464,306	85,467	266,518	864,320	600,000	609,000	618,135	627,407
TOTAL FOOD SERVICES	8,935,789	7,426,868	9,807,076	11,711,802	12,260,396	12,444,303	12,630,969	12,820,433
ATHLETICS:								
PERSONNEL	804,494	607,714	806,366	991,924	989,780	1,003,338	1,019,696	1,034,992
PERSONNEL BENEFITS	135,676	121,382	146,978	165,812	166,522	166,799	169,868	171,567
PURCHASED SERVICES	247,903	120,830	321,965	536,000	622,500	628,725	635,012	641,362
INTERNAL SERVICES	149	340	3,658	9,000	7,000	7,000	7,141	7,212
OTHER CHARGES	109,517	115,683	209,933	222,394	242,794	245,222	247,674	250,151
MATERIALS AND SUPPLIES	241,902	140,388	258,066	425,250	325,320	328,573	331,859	335,178
CAPITAL OUTLAY	64,294	26,606	60,543	85,500	67,000	67,670	68,347	69,030
TOTAL ATHLETICS	1,603,935	1,132,943	1,807,509	2,435,880	2,420,916	2,447,397	2,479,597	2,509,492
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	12,700,743	12,041,842	12,674,638	12,968,232	12,820,993	14,309,551	13,423,847	12,684,898
TOTAL DEBT SERVICE	12,700,743	12,041,842	12,674,638	12,968,232	12,820,993	14,309,551	13,423,847	12,684,898
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	213,658	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	33,046	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	5,935,198	33,746,000	975,000	5,040,000	1,000,000	240,000
TOTAL CAPITAL FUND	-	-	6,181,902	33,746,000	975,000	5,040,000	1,000,000	240,000
TOTAL EXPENDITURES	\$ 223,508,064	\$ 215,735,179	\$ 258,275,907	\$ 314,177,865	\$ 281,697,165	\$ 284,861,390	\$ 285,527,462	\$ 284,591,684
OTHER FINANCING SOURCES (USES):								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ 17,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	5,061,998	4,455,262	36,105,100	16,321,929	5,373,032	9,871,390	6,279,600	5,867,645
TRANSFERS TO OTHER FUNDS	(5,061,998)	(4,455,262)	(36,105,100)	(16,321,929)	(5,373,032)	(9,871,390)	(6,279,600)	(5,867,645)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 17,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE:								
BEGINNING BALANCE	\$ 23,242,395	\$ 30,731,709	\$ 47,751,575	\$ 54,765,722	\$ 21,404,956	\$ 18,459,718	\$ 11,944,248	\$ 11,577,554
INCREASE/(DECREASE) OF FUND BALANCE	7,489,314	17,019,866	7,014,147	(33,360,766)	(2,945,238)	(6,515,470)	(366,693)	9,447,218
TOTAL FUND BALANCE, END OF YEAR	\$ 30,731,709	\$ 47,751,575	\$ 54,765,722	\$ 21,404,956	\$ 18,459,718	\$ 11,944,248	\$ 11,577,555	\$ 21,024,771

ROANOKE CITY PUBLIC SCHOOLS
2023-24 GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2019-20	ACTUAL FY 2020-21	ACTUAL FY 2021-22	AMENDED BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27
REVENUE SOURCES:								
CITY OF ROANOKE	\$ 83,048,279	\$ 85,258,328	\$ 88,930,471	\$ 95,388,260	\$ 101,481,211	\$ 106,711,903	\$ 112,212,203	\$ 117,996,008
COMMONWEALTH OF VIRGINIA	91,934,851	101,681,682	108,667,823	126,852,228	128,426,593	130,995,125	133,615,028	136,287,329
FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	82,219	54,252	107,841	250,000	250,000	250,000	250,000	250,000
ATHLETICS	174,832	61,847	202,185	100,000	200,000	202,000	204,020	206,060
OTHER REVENUE	1,215,851	1,030,350	1,306,166	1,250,000	2,250,000	2,250,000	2,250,000	2,250,000
TOTAL REVENUES	\$ 176,456,032	\$ 188,086,459	\$ 199,214,486	\$ 223,840,488	\$ 232,607,804	\$ 240,409,028	\$ 248,531,251	\$ 256,989,397
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ 70,942,237	\$ 74,412,277	\$ 73,259,942	\$ 90,301,573	\$ 95,347,420	\$ 99,401,390	\$ 101,370,066	\$ 102,227,694
PERSONNEL BENEFITS	35,390,714	36,676,404	40,144,455	44,595,617	47,771,035	48,209,086	48,731,232	49,218,545
PURCHASED SERVICES	5,584,465	5,509,523	8,954,195	9,375,693	11,123,665	11,461,902	12,324,251	12,432,724
INTERNAL SERVICES	50,462	26,431	43,138	71,650	86,448	87,312	88,185	89,067
OTHER CHARGES	478,087	481,520	501,437	940,091	2,736,644	2,764,010	2,791,650	2,819,567
MATERIALS AND SUPPLIES	2,351,383	1,990,437	4,682,157	4,707,671	3,755,775	3,818,333	6,862,682	4,105,829
CAPITAL OUTLAY	238,538	219,158	230,632	395,885	302,696	346,723	341,106	371,868
TOTAL INSTRUCTION	115,035,886	119,315,750	127,815,956	150,388,180	161,123,683	166,088,756	172,509,172	171,265,294
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	5,121,745	5,347,113	6,479,274	7,011,425	7,857,869	7,975,737	8,095,373	8,216,804
PERSONNEL BENEFITS	2,172,200	2,031,937	3,067,830	4,147,114	4,067,315	4,107,988	4,149,068	4,190,559
PURCHASED SERVICES	3,673,686	2,426,350	1,845,671	4,173,952	3,371,895	3,424,484	3,459,106	3,494,086
INTERNAL SERVICES	12,120	8,077	13,052	16,300	14,300	14,443	14,587	14,733
OTHER CHARGES	866,840	1,018,907	942,328	3,509,352	1,532,799	1,548,127	1,563,608	1,579,244
MATERIALS AND SUPPLIES	1,177,798	1,068,652	1,669,914	1,742,598	1,968,077	1,987,758	2,007,636	2,027,712
CAPITAL OUTLAY	769,881	569,358	451,830	260,575	359,157	365,749	366,376	370,040
TOTAL ADMIN, ATTENDANCE, & HEALTH	13,794,270	12,470,394	14,469,899	20,861,316	19,171,412	19,424,286	19,655,754	19,893,178
TRANSPORTATION:								
PERSONNEL	189,890	183,738	221,785	238,749	247,250	249,670	254,723	258,544
PERSONNEL BENEFITS	71,701	72,676	107,817	111,314	119,872	120,972	122,282	123,504
PURCHASED SERVICES	9,572,105	8,593,109	9,129,395	10,799,374	12,132,000	12,253,320	12,375,853	12,499,612
INTERNAL SERVICES	-	-	132	250	300	303	306	309
OTHER CHARGES	1,753	1,481	2,167	16,187	81,100	81,911	82,730	83,557
MATERIALS AND SUPPLIES	503,300	436,172	413,708	1,558,623	968,123	977,804	977,582	997,458
CAPITAL OUTLAY	-	319,490.0	3,441.0	5,774	21,000	5,000	5,100	5,202
TOTAL TRANSPORTATION	10,338,749	9,606,666	9,878,445	12,730,271	13,569,645	13,688,980	13,828,576	13,968,186
OPERATIONS & FACILITIES:								
PERSONNEL	6,158,225	6,373,866	6,587,031	8,838,355	9,652,015	9,716,038	9,943,747	10,092,904
PERSONNEL BENEFITS	2,701,774	2,640,618	2,971,250	3,505,364	3,805,187	3,837,061	3,881,672	3,920,488
PURCHASED SERVICES	1,997,306	2,106,619	2,526,565	2,537,373	2,854,924	2,883,473	2,912,308	3,341,431
INTERNAL SERVICES	-	27	53	-	500	505	510	515
OTHER CHARGES	3,850,295	3,114,273	3,843,706	5,359,353	5,021,877	5,072,096	5,122,817	5,174,045
MATERIALS AND SUPPLIES	1,056,918	998,754	1,308,462	1,672,009	1,515,800	1,838,958	1,546,268	1,561,731
CAPITAL OUTLAY	14,508,914	4,088,942	1,284,340	514,962	579,052	680,843	646,691	652,598
TOTAL OPERATIONS & FACILITIES	30,273,432	19,323,099	18,521,407	22,427,416	23,429,355	24,028,974	24,054,013	24,743,712
FOOD SERVICES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL FOOD SERVICES	-	-	-	-	-	-	-	-
ATHLETICS:								
PERSONNEL	804,494	607,714	806,366	991,924	989,780	1,003,338	1,019,696	1,034,992
PERSONNEL BENEFITS	135,676	121,382	146,978	165,812	166,522	166,799	169,868	171,567
PURCHASED SERVICES	247,903	116,515	321,965	536,000	622,500	628,725	635,012	641,362
INTERNAL SERVICES	149	340	3,658	9,000	7,000	7,070	7,141	7,212
OTHER CHARGES	109,517	115,683	209,933	222,394	242,794	245,222	247,674	250,151
MATERIALS AND SUPPLIES	241,082	125,221	258,066	425,250	325,320	328,573	331,859	335,178
CAPITAL OUTLAY	64,294	26,606	60,543	85,500	67,000	67,670	68,347	69,030
TOTAL ATHLETICS	1,603,115	1,113,461	1,807,509	2,435,880	2,420,916	2,447,397	2,479,597	2,509,492
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	12,700,743	12,041,842	12,674,638	12,968,232	12,820,993	14,309,551	13,423,847	12,684,898
TOTAL DEBT SERVICE	12,700,743	12,041,842	12,674,638	12,968,232	12,820,993	14,309,551	13,423,847	12,684,898
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 183,746,195	\$ 173,871,212	\$ 185,167,854	\$ 221,811,295	\$ 232,536,004	\$ 239,987,944	\$ 245,950,960	\$ 245,064,759
OTHER FINANCING SOURCES (USES):								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ 17,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	1,314,566	3,398,417	3,318,548	1,338,985	1,846,112	1,843,172	1,847,849	1,877,127
TRANSFERS TO OTHER FUNDS	(3,747,432)	(1,067,845)	(34,857,788)	(14,982,944)	(3,526,920)	(8,028,218)	(4,431,751)	(3,990,518)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 14,567,134	\$ 2,330,572	\$ (31,539,240)	\$ (13,643,959)	\$ (1,680,808)	\$ (6,185,046)	\$ (2,583,902)	\$ (2,113,391)
FUND BALANCE:								
BEGINNING BALANCE	\$ 19,496,010	\$ 26,772,981	\$ 43,318,800	\$ 25,826,192	\$ 14,211,426	\$ 12,602,419	\$ 6,838,457	\$ 6,834,846
INCREASE/(DECREASE) OF FUND BALANCE	7,276,971	16,545,819	(17,492,608)	(11,614,766)	(1,609,008)	(5,763,962)	(3,611)	9,811,247
TOTAL GENERAL FUND BALANCE, END OF YEAR	\$ 26,772,981	\$ 43,318,800	\$ 25,826,192	\$ 14,211,426	\$ 12,602,419	\$ 6,838,457	\$ 6,834,846	\$ 16,646,093

Estimated Savings from FY 2022-23 Amended Budget
Revised General Fund Balance
Adjusted for Restricted Fund Balance
Available Total General Fund Balance
Fund Balance Policy Reserve Fund Balance
Excess Fund Balance

6,200,000	18,802,419	13,038,457	13,034,846	22,846,093
(518,941)	(518,941)	(518,941)	(518,941)	(518,941)
19,892,485	18,283,478	12,519,516	12,515,905	22,327,152
12,400,000	12,400,000	12,500,000	12,500,000	12,500,000
7,492,485	5,883,478	19,516	15,905	9,827,152

ROANOKE CITY PUBLIC SCHOOLS
2023-24 GRANTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2019-20	ACTUAL FY 2020-21	ACTUAL FY 2021-22	AMENDED BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27
REVENUE SOURCES:								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	7,801,222	6,873,442	7,009,418	5,748,054	6,912,491	7,449,224	7,605,882	7,769,126
FEDERAL GOVERNMENT	13,834,055	26,957,374	46,407,655	38,090,548	25,811,466	16,862,595	15,190,509	15,236,004
OTHER AGENCIES	671,300	660,992	653,339	653,095	721,000	735,420	750,128	765,131
CHARGES FOR SERVICES	5,777,885	1,995,596	500,264	473,112	500,000	507,500	515,113	522,839
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	8,752	10,124	1,419	-	-	-	-	-
TOTAL REVENUES	\$ 28,093,214	\$ 36,497,528	\$ 54,572,095	\$ 44,964,809	\$ 33,944,957	\$ 25,554,739	\$ 24,061,632	\$ 24,293,100
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ 13,739,805	\$ 14,131,237	\$ 17,727,804	\$ 18,216,078	\$ 18,039,730	\$ 15,638,949	\$ 14,535,481	\$ 14,832,905
PERSONNEL BENEFITS	6,307,925	6,323,350	7,641,034	7,781,367	8,559,975	7,226,026	7,045,618	7,189,715
PURCHASED SERVICES	7,740,706	2,686,831	4,544,613	2,091,966	1,532,043	1,258,233	1,303,404	1,294,590
INTERNAL SERVICES	3,846	14,248	19,271	3,758	2,058	2,085	2,113	2,141
OTHER CHARGES	297,207	371,362	510,477	282,900	2,505,415	211,293	216,972	220,101
MATERIALS AND SUPPLIES	762,485	2,190,964	3,621,227	4,197,421	3,634,242	1,110,421	1,128,409	1,207,097
CAPITAL OUTLAY	694,745	2,479,127	2,825,739	532,157	501,962	505,841	513,242	519,647
TOTAL INSTRUCTION	29,546,719	28,197,119	36,890,165	33,105,647	34,775,425	25,952,848	24,745,239	25,266,196
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	38,127	40,807	316,814	51,468	51,468	51,983	51,983	51,983
PERSONNEL BENEFITS	15,677	17,321	133,889	19,654	19,654	19,850	19,850	19,850
PURCHASED SERVICES	53,448	609,366	478,900	34,982	38,482	38,482	38,482	38,482
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	11,742	13,594	2,704	65,802	10,802	10,802	10,802	10,802
MATERIALS AND SUPPLIES	113,029	161,974	84,635	66,760	89,760	89,760	89,760	89,760
CAPITAL OUTLAY	945,764	1,332,682	942,763	667,862	727,188	904,746	904,746	904,746
TOTAL ADMIN, ATTENDANCE, & HEALTH	1,177,787	2,175,744	1,959,705	906,528	937,354	1,115,623	1,115,623	1,115,623
TRANSPORTATION:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	1,094,126	936,884	792,788	120,000	236,000	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	114,725	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	-	1,208,851	936,884	792,788	120,000	236,000	-	-
OPERATIONS & FACILITIES:								
PERSONNEL	32,563	43,512	35,698	41,247	41,247	36,795	36,795	36,795
PERSONNEL BENEFITS	24,598	26,466	16,464	13,739	13,739	13,877	13,877	13,877
PURCHASED SERVICES	516	344,069	1,190,188	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	43,077	34,068	37,423	40,000	38,000	34,000	34,000	34,000
MATERIALS AND SUPPLIES	-	1,085,688	325,278	-	-	-	-	-
CAPITAL OUTLAY	-	1,302,100	15,727,270	12,008,819	-	-	-	-
TOTAL OPERATIONS & FACILITIES	100,754	2,835,903	17,332,321	12,103,805	92,986	84,672	84,672	84,672
FOOD SERVICES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	29,857	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL FOOD SERVICES	-	29,857	-	-	-	-	-	-
ATHLETICS:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	4,315	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	820	15,167	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ATHLETICS	820	19,482	-	-	-	-	-	-
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 30,826,080	\$ 34,466,956	\$ 57,119,075	\$ 46,908,768	\$ 35,925,765	\$ 27,389,143	\$ 25,945,534	\$ 26,466,491
OTHER FINANCING SOURCES (USES):								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ 3,747,432	\$ 1,056,845	\$ 3,494,292	\$ 2,982,944	\$ 3,526,920	\$ 3,377,576	\$ 3,431,751	\$ 3,750,518
TRANSFERS FROM OTHER FUNDS	(1,014,566)	(3,087,417)	(947,312)	(1,038,985)	(1,546,112)	(1,543,172)	(1,547,849)	(1,577,127)
TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ 2,732,866	\$ (2,030,572)	\$ 2,546,980	\$ 1,943,959	\$ 1,980,808	\$ 1,834,404	\$ 1,883,902	\$ 2,173,391
FUND BALANCE:								
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCREASE/(DECREASE) OF FUND BALANCE	-	-	-	-	-	-	-	-
TOTAL GRANTS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ROANOKE CITY PUBLIC SCHOOLS
2023-24 FOOD SERVICES FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2019-20	ACTUAL FY 2020-21	ACTUAL FY 2021-22	AMENDED BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27
REVENUE SOURCES:								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	243,021	188,983	170,050	170,467	173,109	175,706	178,342	181,017
FEDERAL GOVERNMENT	8,692,360	7,833,728	11,000,165	11,444,489	11,623,059	11,797,405	11,974,366	12,153,981
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	512,751	148,347	333,258	396,846	402,997	409,042	415,178	421,406
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 9,448,132	\$ 8,171,058	\$ 11,503,473	\$ 12,011,802	\$ 12,199,165	\$ 12,382,153	\$ 12,567,886	\$ 12,756,404
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	-	-	-	-	-	-	-	-
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ADMIN, ATTENDANCE, & HEALTH	-	-	-	-	-	-	-	-
TRANSPORTATION:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	-	-	-	-	-	-	-	-
OPERATIONS & FACILITIES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL OPERATIONS & FACILITIES	-	-	-	-	-	-	-	-
FOOD SERVICES:								
PERSONNEL	165,728	194,710	227,851	266,146	326,931	331,835	336,813	341,865
PERSONNEL BENEFITS	42,974	40,331	67,015	93,982	102,896	104,439	106,006	107,596
PURCHASED SERVICES	8,191,629	7,020,054	9,181,687	10,351,480	11,038,460	11,204,037	11,372,098	11,542,679
INTERNAL SERVICES	2,280	885	2,310	1,700	500	508	516	524
OTHER CHARGES	21,414	16,066	39,440	81,840	69,574	70,618	71,677	72,752
MATERIALS AND SUPPLIES	47,458	39,498	22,255	52,334	122,035	123,866	125,724	127,610
CAPITAL OUTLAY	464,306	85,467	266,518	864,320	600,000	609,000	618,135	627,407
TOTAL FOOD SERVICES	8,935,789	7,397,011	9,807,076	11,711,802	12,260,396	12,444,303	12,630,969	12,820,433
ATHLETICS:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ATHLETICS	-	-	-	-	-	-	-	-
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 8,935,789	\$ 7,397,011	\$ 9,807,076	\$ 11,711,802	\$ 12,260,396	\$ 12,444,303	\$ 12,630,969	\$ 12,820,433
OTHER FINANCING SOURCES (USES):								
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)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)
FUND BALANCE:								
BEGINNING BALANCE	\$ 3,746,385	\$ 3,958,728	\$ 4,432,775	\$ 5,829,172	\$ 5,829,172	\$ 5,467,941	\$ 5,105,791	\$ 4,742,708
INCREASE/(DECREASE) OF FUND BALANCE	212,343	474,047	1,396,397	0	(361,231)	(362,150)	(363,083)	(364,029)
TOTAL FOOD SERVICES FUND BALANCE, END OF YEAR	\$ 3,958,728	\$ 4,432,775	\$ 5,829,172	\$ 5,829,172	\$ 5,467,941	\$ 5,105,791	\$ 4,742,708	\$ 4,378,679

ROANOKE CITY PUBLIC SCHOOLS
2023-24 CAPITAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2019-20	ACTUAL FY 2020-21	ACTUAL FY 2021-22	AMENDED BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	FORECASTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27
REVENUE SOURCES:								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	-	-	-	-	-	-	-	-
FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	-	-	-	-	-	-	-	-
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ADMIN, ATTENDANCE, & HEALTH	-	-	-	-	-	-	-	-
TRANSPORTATION:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	-	-	-	-	-	-	-	-
OPERATIONS & FACILITIES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL OPERATIONS & FACILITIES	-	-	-	-	-	-	-	-
FOOD SERVICES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL FOOD SERVICES	-	-	-	-	-	-	-	-
ATHLETICS:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ATHLETICS	-	-	-	-	-	-	-	-
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	213,658	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	33,046	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	5,935,198	33,746,000	975,000	5,040,000	1,000,000	240,000
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	6,181,902	33,746,000	975,000	5,040,000	1,000,000	240,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 6,181,902	\$ 33,746,000	\$ 975,000	\$ 5,040,000	\$ 1,000,000	\$ 240,000
OTHER FINANCING SOURCES (USES):								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	-	-	29,292,260	12,000,000	-	4,650,642	1,000,000	240,000
TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ 29,292,260	\$ 12,000,000	\$ -	\$ 4,650,642	\$ 1,000,000	\$ 240,000
FUND BALANCE:								
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 23,110,358	\$ 1,364,358	\$ 389,358	\$ -	\$ -
INCREASE/(DECREASE) OF FUND BALANCE	-	-	23,110,358	(21,746,000)	(975,000)	(389,358)	-	-
TOTAL CAPITAL FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ 23,110,358	\$ 1,364,358	\$ 389,358	\$ -	\$ -	\$ -

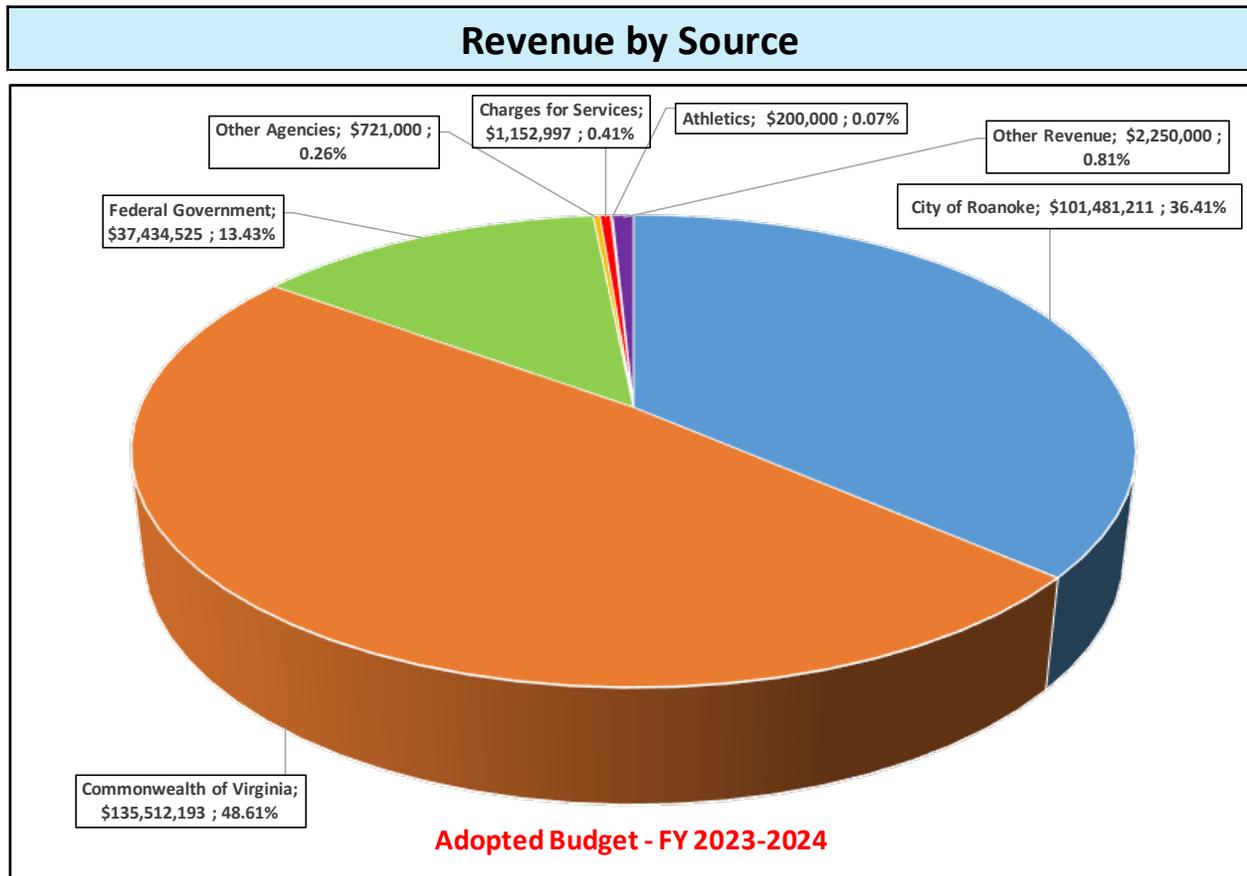
BUDGET DISCUSSION

Other Post-Employment Benefits (OPEB)

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

For the year ended June 30, 2022 the school board recognized a net OPEB liability of \$17,842,352 on the entity wide Statement of Net Position. Deferred Outflows related to OPEB were \$3,146,604, and Deferred Inflows related to OPEB were \$2,972,631. There was a net OPEB asset for the non-teacher HIC plan totaling \$40,688 and net OPEB expense of \$1,153,156.

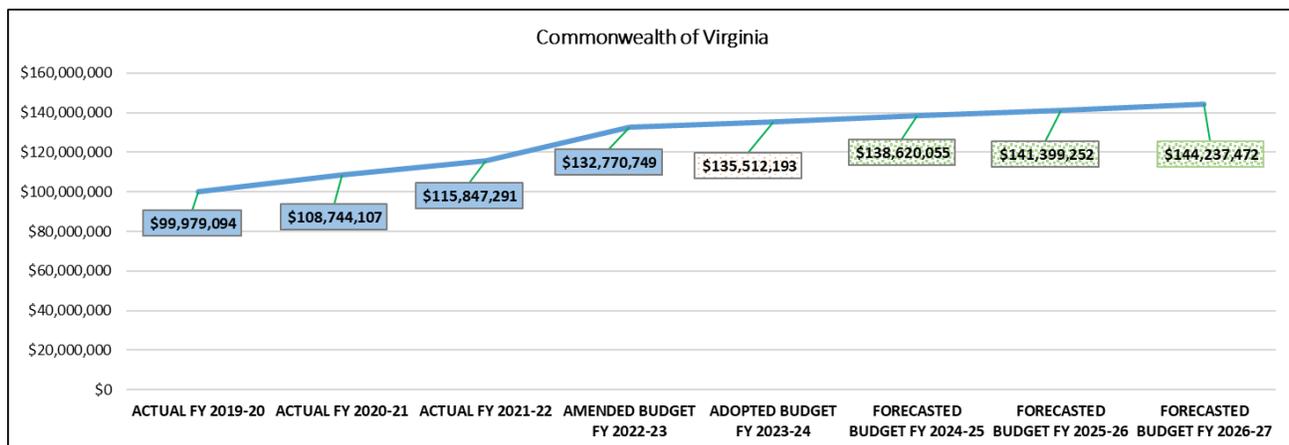
Revenue



Source: Roanoke City Public Schools, Accounting Department

The impact of the COVID-19 (Coronavirus) pandemic on Roanoke City Public Schools changed over the last two years but is not yet over. The continuation of the pandemic significantly impacted the development of the 2022-23 budget, as well as actual financial activity throughout that year. The Commonwealth of Virginia held school divisions harmless from the negative impact on state funding that would normally result from a drop in enrollment in FY2021 and FY2022. This did not continue in 2022-23 and RCPS experienced a decline in funded student membership. Fortunately, state sales tax performance was better than anticipated so that somewhat offset the enrollment-based reduction. Current year experience directly impacts projections for the subsequent budget year, so a much more modest revenue increase is budgeted for 2023-24 compared to the prior year. RCPS budgeted for a 4% revenue increase in the General Fund in 2023-24 compared to a 12% increase budgeted in 2022-23. Across all funds, RCPS is budgeting a \$2 million decrease in revenue year-over-year, due to the completion of several of the rounds of federal pandemic relief grant funding that has assisted RCPS in responding to the pandemic.

Commonwealth of Virginia Funding



Source: Roanoke City Public Schools, Accounting Department

State Revenue is apportioned to Virginia public school divisions primarily based on formulas dependent on the number of students each school division serves. Specifically, the funded Average Daily Membership (ADM), calculated March 31 of each year, is used. Standards of Quality Programs are the main source of funding. Standards of Quality (SOQ) are the levels of service identified by the Virginia Department of Education as the minimum service required to provide quality public education. Funding for the state’s share of basic aid costs, textbooks, gifted and special education, fringe benefits for SOQ positions, English as a Second Language services, and remediation are allocated. Other areas of funding include at-risk youth, early reading interventions, homebound instruction, and reducing class sizes in grades K-3. There are other specific programs partially funded with state funds that RCPS accounts for within the Grants Fund because of their specific restricted use. These include funding for Governor’s Schools, Special Education programs for students with intensive support needs, the Virginia Public Schools Authority (VPSA) Technology Initiative, the Mentor Teacher Program, Project Graduation, and the School Construction Assistance Program. State funding in support of school breakfast and lunch is accounted for within the Food Services Fund.

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

Virginia funds approximately 55% and localities fund 45% of direct aid, but the actual split depends on local ability to pay as calculated through the LCI.

Roanoke City Public Schools Local and State Share

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

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

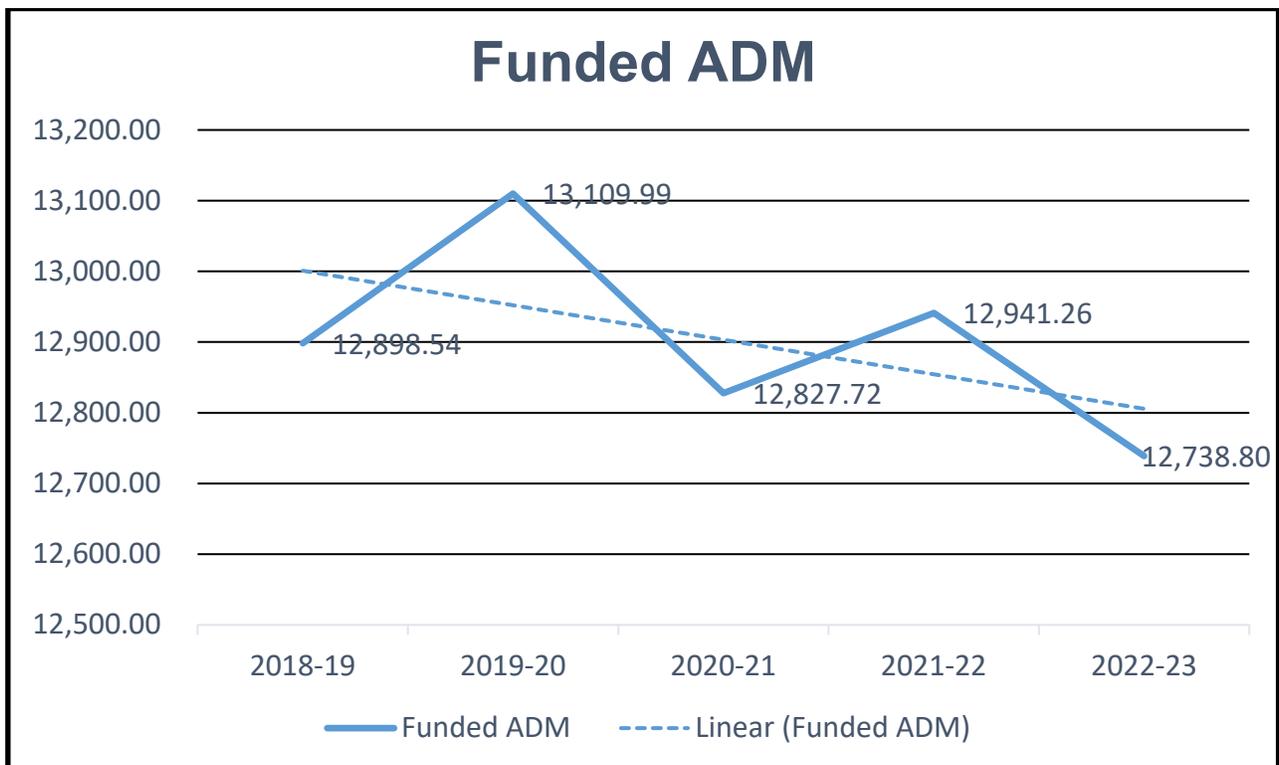
The 2022-2024 biennial state budget, originally introduced in December 2021, reflected the significant revenue gains Virginia has experienced, and a commitment to improving the state's support for public education. This proposed budget was then amended by the House of Delegates and the Virginia Senate, and the substantial differences between those two proposals took months to work out. The final budget was approved by the General Assembly June 1, 2022. In December 2022, Governor Youngkin proposed amendments to the biennial budget based on revenue experience and revised projections. Unfortunately, in January, school divisions were notified that the Virginia Department of Education had discovered an error in their calculation of funding for all school divisions, which resulted in hundreds of millions of dollars in reduced funding across the state compared to what school divisions were originally told they would receive. When the General Assembly began their work to amend the existing budget, they took this error into consideration and applied a hold harmless provision in the 2022-23 budget year only (saving RCPS from a funding reduction of \$780,000). They did not hold divisions harmless from the impact of the error in 2023-24, in spite of the fact that the impact was significantly greater in the second year of the biennium (funding reduction to RCPS is \$1.9 million).

Once again, the amended budgets recommended by the House and Senate were significantly different from one another. Unlike 2022, General Assembly members were anxious to leave session to fundraise for re-election. Instead of working out the differences between the two Houses' proposed amendments, the General Assembly approved a stop-gap substitute budget which included minimal changes to the original budget and left billions of dollars in revenue unappropriated. Legislators have indicated that they will reconvene later during the summer or even possibly in the fall to readdress budget amendments. Similar to last year, RCPS is basing the 2023-24 budget on an estimate that falls between the House and Senate proposed amendments, though closer to the more conservative House of Delegates version. This approach is based on the fact that state budgets derive from a compromise arrived at through a conference committee made up of members of the Virginia Senate and House of Delegates, so the final budget typically ends up falling between those two recommended versions. The variances between the different funding proposals as it impacts RCPS are:

	2023-24 Substitute Budget	2023-24 House of Delegates Proposal	2023-24 State Senate Proposal	RCPS Proposed 2023-24 Budget
RCPS State Funding	\$123,716,653	\$125,629,987	\$133,623,198	\$128,426,593
Variance from RCPS Proposed Budget	-\$4,709,940	-\$2,796,606	+\$5,196,605	

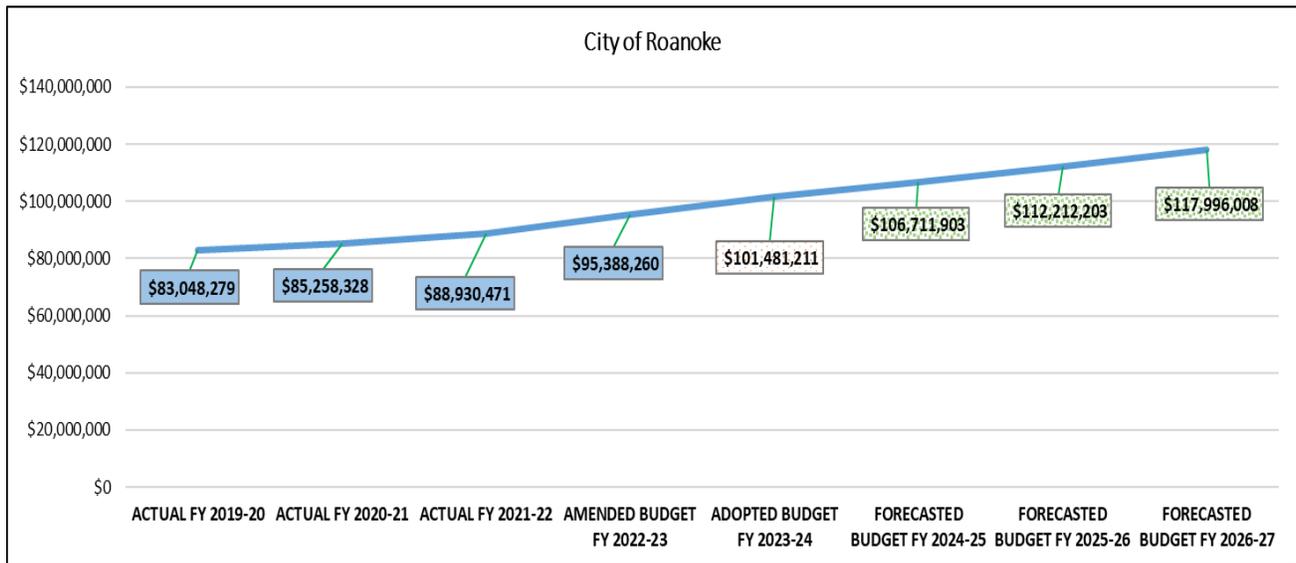
Most state funding for public schools is calculated as a per-pupil amount multiplied by the school division’s funded Average Daily Membership (ADM). RCPS experienced a significant enrollment increase between 2018-19 and 2019-20, and that trend was expected to continue before the COVID-19 pandemic. Unsurprisingly, ADM in 2020-21 reflected a significant decrease compared to the prior year. Since then, RCPS has seen its funded ADM fluctuate in a manner that is difficult to predict, though the trend is downward.

	March 31 ADM
2018-19	12,898.54
2019-20	13,109.99
2020-21	12,827.72
2021-22	12,941.26
2022-23	12,738.80



2023-24 Budget – ADM Projection Used	12,750.00
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City of Roanoke Funding

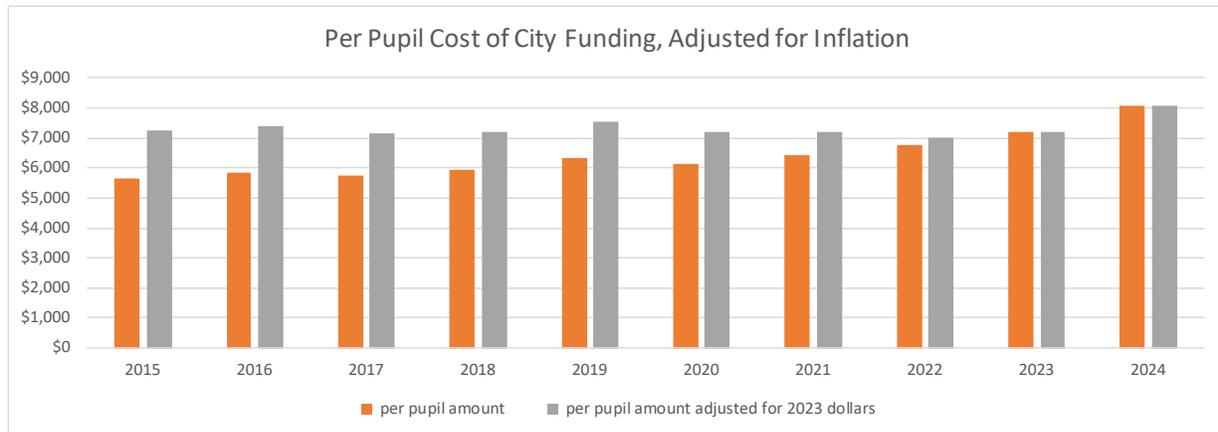


Source: Roanoke City Public Schools, Accounting Department

RCPS has been able to make great strides in academic improvement and achievement in large part because of the value placed on education by city leaders through the 40% revenue sharing formula in place for local funding of schools. Excluding local taxes specified for particular purposes, such as civic center admissions tax, RCPS receives 40% of annual local tax revenue from the City of Roanoke to fund public education. Though some localities prefer to tie funding to student enrollment as the state does, RCPS has found that the stability and planning ability that comes with an agreed upon funding percentage with the locality works well. This is something that does need to be monitored, but RCPS does not feel a change would be worthwhile for either the schools or city for the foreseeable future, even though funding on a per pupil basis, adjusted for inflation, is less than it was a decade ago.

	2012-13	2021-22
<i>City Funding for Schools</i>	\$ 73,555,711.00	\$ 88,930,471.00
<i>ADM</i>	12,451.46	12,941.26
<i>Per Pupil Amount</i>	\$ 5,907.40	\$ 6,871.86
<i>Adjusted for Inflation</i>	\$ 7,412.52	
	(In May 2022 dollars)	
<i>Variance from FY13 funding adjusted for inflation</i>	\$ (540.66)	per pupil

Sources: Roanoke City Public Schools 2012-13 and 2021-22 Annual Comprehensive Financial Reports and the U.S. Bureau of Labor Statistics CPI Inflation Calculator.



Source: Roanoke City Public Schools , Accounting Department (US Inflation Calculator)

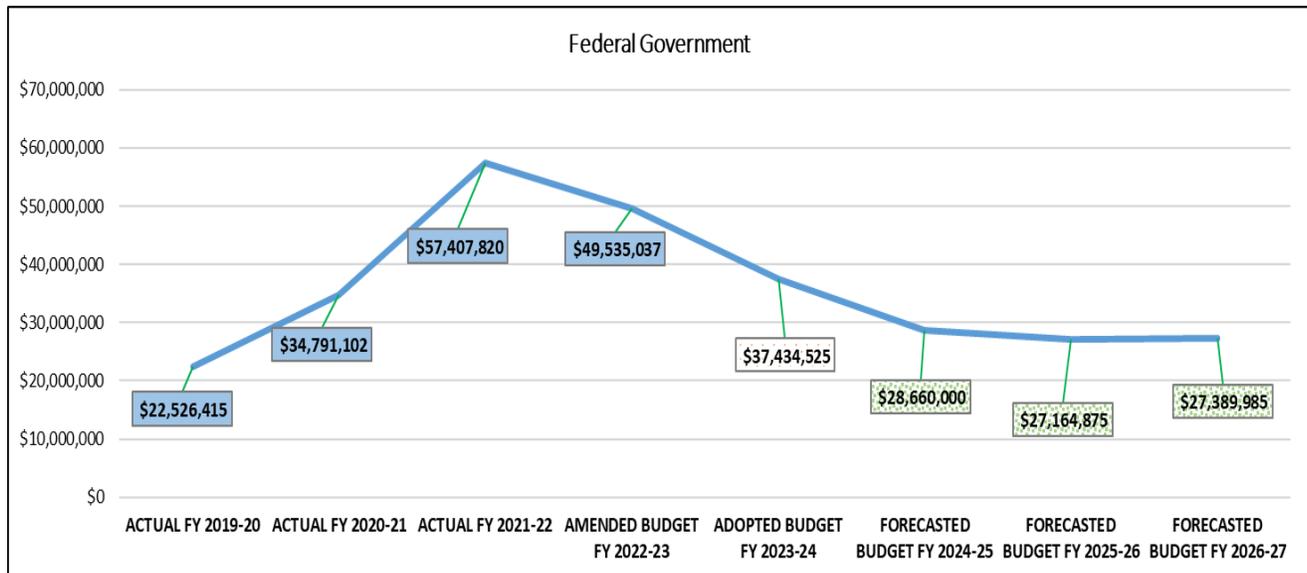
The City of Roanoke has continued to realize favorable revenue experience with rising real estate and property values, and better than anticipated returns from other tax sources. City projections for 2023-24 revenue, based on experience in FY23 and forecasts for the coming year, resulting in increased budgeted funds for the City and the Schools. Compared to the current FY23 budget, this will be a 9.7% increase for RCPS.

When the funding formula for schools was updated to its current 40% rate in FY2012 by Roanoke City Council, the Roanoke City School Board agreed to take over responsibility for paying all debt service on the portion of bonds issued by the City of Roanoke to fund school improvement projects. Additionally, out of the local funding RCPS receives, the school division is expected to reimburse the City of Roanoke for other services coordinated by or through the city. The anticipated portion of the 2023-24 budget to be paid back to the city for these services includes the following:

- Police and Sheriff's Departments School Resource Officers - \$1,225,060
- Municipal Audit Services - \$76,000
- Local Cost of Children's Services Act-funded services for students placed for services by the school division - \$3,145,944
- Debt Service on School Projects - \$11,317,470
- Storm Water Fees - \$641,453
- Radio Support - \$90,000

The above is noted to assist users of this document who may also have reason to refer to the City of Roanoke's 2023-24 Budget document, because these costs will also be reflected in the City's expenditure budget in the relevant expenditure area.

Federal Government Funding



Source: Roanoke City Public Schools, Accounting Department

Federal funding for RCPS comes primarily in the form of entitlement grant funds, and all Federal funding is accounted for in the restricted Grants Fund or Food Services Fund. Due to the demonstrated needs of Roanoke City students, measured in part by the high percentage of students who qualify for free or reduced price school lunch, RCPS qualifies for annual allocations from the Every Student Succeeds Act (ESSA) entitlement programs including Title I-A Improving Basic Programs, Title II-A Improving Teacher Quality, Title III-A Language Instruction for Limited English Proficient and Immigrant Students, and Title IV-A Student Support and Academic Enrichment. RCPS also receives significant federal funding in support of students with disabilities through the Individuals with Disabilities Education Act (IDEA) entitlement programs. Budgeted Federal grant revenue is expected to remain fairly flat year-over-year with the exception of Federal COVID-19 pandemic relief funding. The U.S. Congress has approved multiple rounds of stimulus packages to help combat the economic devastation and school disruption that resulted 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).

Federal Legislation	K-12 Funding Portion	RCPS Allocation	Performance Period Ends
CARES Act	Elementary and Secondary School Emergency Relief (ESSER)	\$5,840,467.74	Sept. 30, 2022
CARES Act	Coronavirus Relief Funds (CRF)	\$2,342,095.00	Nov. 30, 2020
CRRSA Act	ESSER II	\$23,039,852.51	Sept. 30, 2023
ARPA	ESSER III	\$51,780,984.13	Sept. 30, 2024

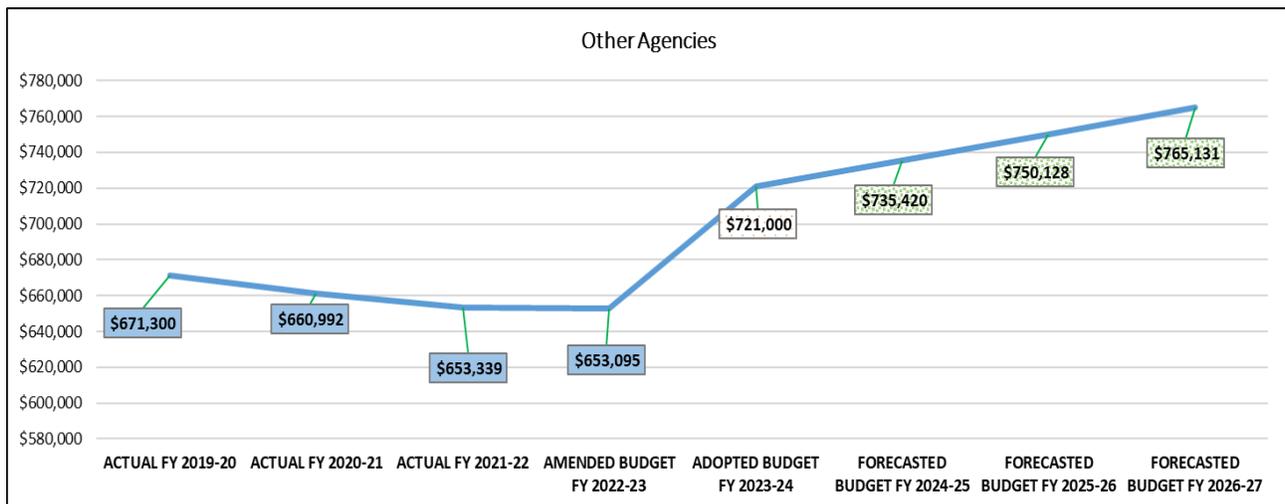
The last expenditure window for these pandemic-relief funds closes on September 30, 2024. The end of these temporary relief funds is the main reason for the sharp decline in Federal funding projected in the line graph above.

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

Federal Food Services reimbursements decreased substantially in 2020-21 due to extended periods of remote learning. In 2021-22 RCPS was able to return to a more normal in-person school schedule. In response to the pandemic, and to continue supporting schools as they re-opened to more in-person learning, the USDA issued a waiver to allow Summer Food Service Program Reimbursement Rates during the 2021-22 school year. Those reimbursement rates are higher than those of the National Breakfast and Lunch Programs. This waiver did not extend into 2022-23. Increased food and labor costs, coupled with continued increases in numbers of meals served, led to higher costs and associated federal reimbursements. As a result, the School Board was asked to approve a mid-year budget amendment to increase the budget in the Food Services Fund, and a higher budget for both revenue and expenditures is included for that fund for 2023-24.

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

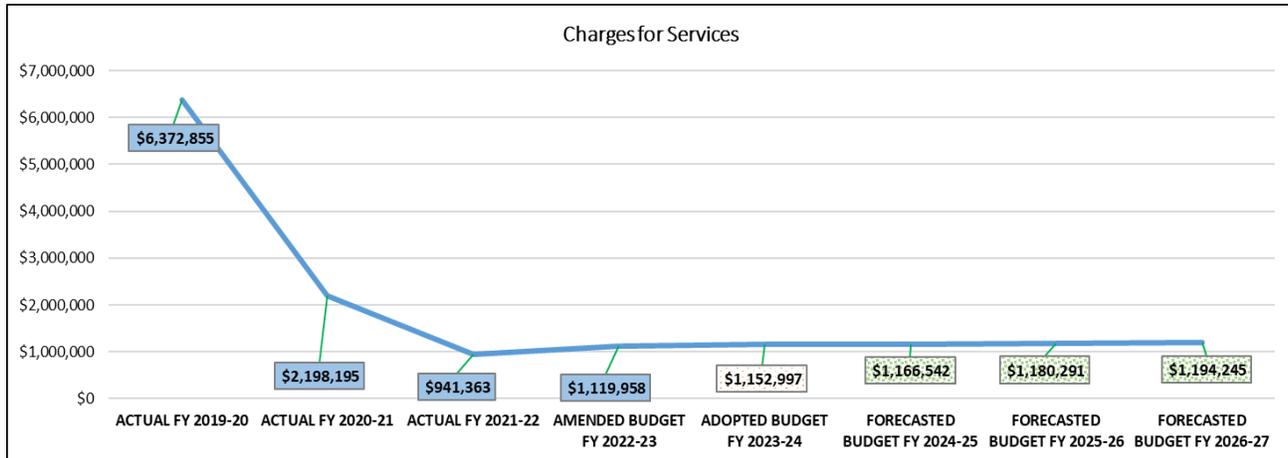
Funding from Other Agencies



Source: Roanoke City Public Schools, Accounting Department

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

Charges for Services



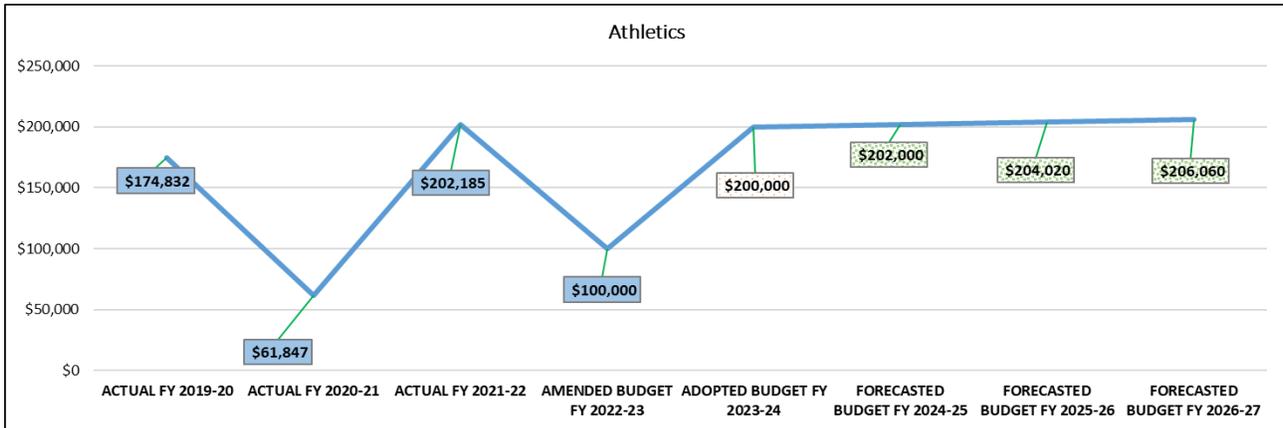
Source: Roanoke City Public Schools, Accounting Department

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

RCPS is budgeting 2023-24 cafeteria sales slightly higher than the prior year. Sales reduced significantly when all schools became covered under CEP and we have seen fairly modest increases since that time. As long as breakfast and lunch remains free for all students, we expect the lower level of revenue from sales to continue.

Charges for Services in the General Fund remain fairly steady from year to year, so minimal differences are budgeted for FY2024 or future years. The biggest area of charges for services that historically has been accounted for in the Restricted/Grants Fund is payments RCPS received from the Roanoke Valley Special Education Regional Board for regional classes hosted by this school division. The intent of regional special education programs is to share services for low incidence populations. The Virginia Department of Education changed the format of regional special education programs in 2020-21, and as a result, RCPS is now managing the regional classes hosted within RCPS, as opposed to a third-party administrator coordinating all regional classes and setting tuition accordingly. Instead of paying tuition for RCPS students in regional classes, and then being refunded our costs for the regional classes we host, RCPS now retains those costs but no longer pays tuition to the regional board. The removal of this payment from the Regional Board for classes hosted by RCPS is responsible for the sharp decline in this budget category in FY2021. RCPS began directly charging tuition to other school divisions that placed students in RCPS-hosted regional classes during 2020-21, though the majority of students served are already RCPS students. This program will continue to operate in this new format, and budgeted tuition paid to RCPS by other school divisions is reflected as Charges for Services in the Grants Fund.

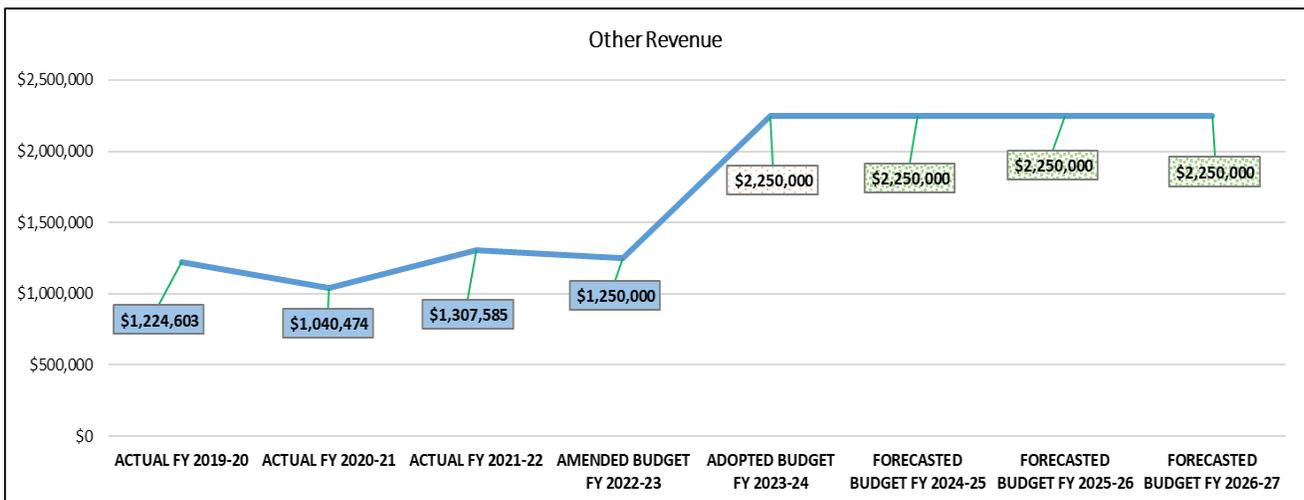
Athletics Revenue



Source: Roanoke City Public Schools, Accounting Department

Athletics Revenue is part of the operating General Fund and accounts for anticipated gate receipts from athletic events throughout the year. These totals can vary depending on athletic schedules and the extent of conference play. While this revenue could be considered a part of Charges for Services, both revenue and expenditure data is broken out because the Roanoke City School Board has long desired the ability to view and analyze athletic budgets and activity independently. Budgeted athletics revenue was reduced in FY2021 due to the uncertainty over whether athletics would be prohibited for all, or a portion, of the 2020-21 school year as a precaution due to the ongoing COVID-19 pandemic. While some athletic events had to be postponed or canceled during 2021-22 due to potential exposures or other pandemic precautions, in general, RCPS was able to return to a more normal athletic experience for our students in 2021-22. The FY2023 revenue budget was kept the same as FY2022 since the pandemic continued to loom and could still impact athletic play and the number of spectators that can be allowed at athletic events. In reality, RCPS saw a healthy return to athletic participation and spectator involvement in the prior year, prompting an increase to the budget for gate receipts in 2023-24.

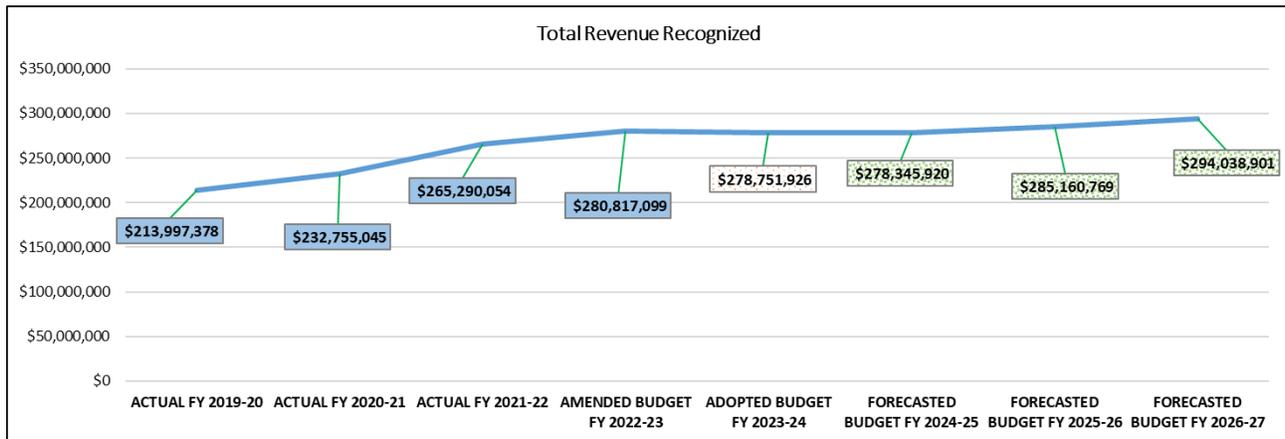
Other Revenue



Source: Roanoke City Public Schools, Accounting Department

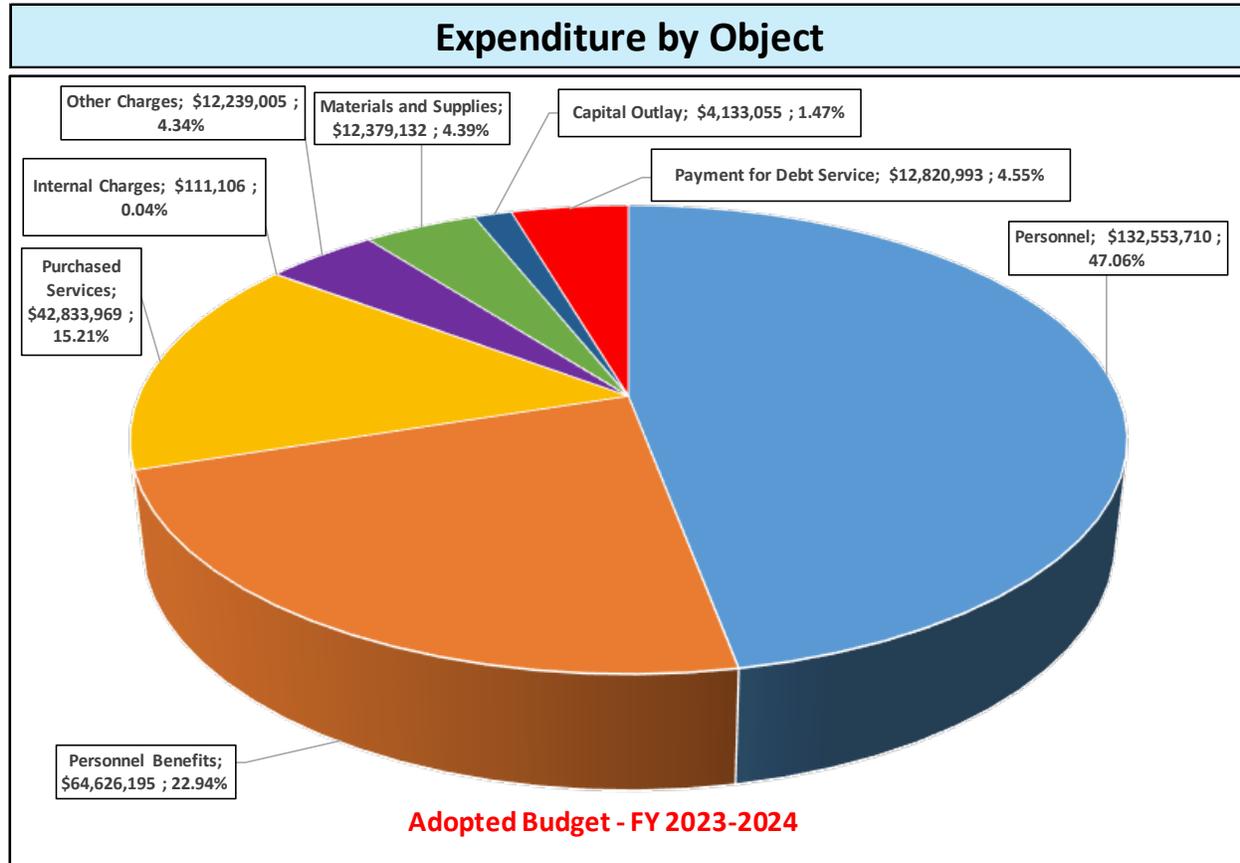
Other Revenue encompasses a variety of smaller revenue sources including donations, recycled sales from obsolete equipment and scrap material, rebates and refunds, and interest income. This revenue area is unpredictable and can vary significantly from year to year. After having reduced this budget area in recent years based on experience and volatility due to the pandemic, in FY24 projected other revenue has increased to \$2.25 million. This change is based on actual experience in FY23 which is projected to exceed budget.

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



Source: Roanoke City Public Schools, Accounting Department

Expenditures



Source: Roanoke City Public Schools, Accounting Department

In recent years, Roanoke City Public Schools has made a concerted effort to focus on improving employee pay. Given the sizeable increases in revenue budgeted for 2022-23 by both the state and the City of Roanoke, RCPS put significant raises into the 2022-23 budget. Maintaining this higher level of pay and continuing with increases to remain as a market leader in the region is a top priority. Adjustments in 2022-23 included:

- Adjusting the Classified Pay Scale to reach a minimum wage of \$15 per hour and increase all other steps on the scale to continue accounting for the longevity of existing employees. The Commonwealth of Virginia passed legislation in 2020 to phase in a minimum wage increase between May 2021 and January 2026 to ultimately reach \$15 per hour by 2026. At the encouragement of the RCPS School Board, the administration worked to move to \$15 per hour as soon as possible. To continue to respect the longevity earned by existing employees, the lowest starting pay moved to \$15 per hour and the entire Classified Salary Scale was adjusted accordingly. Raises varied somewhat, but at its base, this adjustment moved our lowest starting pay from \$11 to \$15 per hour, a 36% increase.
- Adjusting the Professional (teacher) Pay Scale in an effort to make starting teacher pay for Roanoke City Public Schools the highest in the region, and increasing the full scale beyond that accordingly to continue accounting for current employees' longevity. This moved starting pay from \$42,420 to \$48,000, which did successfully make Roanoke City's scale the highest paying in the region. Existing employees averaged over a 14% raise in 2022-23.

Funding budgeted for raises in 2023-24 is designed to move pay scales up to hopefully keep pace with inflation, and also move employees up a step on their respective salary scale. Particularly for those in teaching and comparable positions, it is standard in Virginia for the salary step to equal the employee's years of teaching experience, so it is important for that to reflect accurately as employees move through their careers. The combined raise between the scale adjustment and existing employees moving to the next step equals 5%.

The percentage-of-salary employer contribution towards the Virginia Retirement System (VRS) is established at the beginning of each new biennium. For the 2022-2024 biennium, a rate decrease was recommended by the VRS board, but the General Assembly elected to keep the rate flat in order to pay down more of the unfunded liability in the VRS teacher retirement fund. As a result, the employer contribution rate continues to be 16.62% in FY2023 and FY2024. A small number of employees participate in the City of Roanoke's retirement plan instead of VRS. That employer contribution decreased from 13.74% to 11.92% in FY2023. It is expected to be 18.58% in FY2024 due to changes in actuarial assumptions and negative investment returns. Health insurance is one of the biggest drivers of employee benefit costs annually. Because RCPS's health coverage is a self-insured plan, ultimately, the school division's costs are dependent on claims experience. Experience can vary widely from year to year, and despite efforts to control costs, increases are still expected. RCPS has budgeted based on an expectation that costs will increase 10% year-over-year for the plan year which will begin January 2024. This increase is expected to cost the school division an additional \$2.6 million across all funds.

A particular focus to provide more instructional support to schools in 2022-23 was in the area of class-size reduction. RCPS administration analyzed class sizes and met with each principal individually to discuss enrollment forecasts and areas of need. Thirty-four teaching positions were added in the 2022-23 budget to reduce class sizes in the core content areas (English, Math, Science and Social Studies). Space limitations at some schools hindered efforts to add teaching positions, but as construction projects to add instructional space are completed, those challenges will ease. Similar to last year, the Human Resources team met with each principal and together they analyzed enrollment projections to make sure instructional staff are placed appropriately to minimize class sizes and best meet the needs of students in 2023-24.

Changes to the expenditure budget within the Administration, Attendance, Health and Technology category net to a reduction of approximately \$1.7 million compared to the 2022-23 budget. This is primarily due to an effort on the part of the administration to more accurately distinguish between administrative technology and instructional technology. Previously, all purchases of equipment were handled and budgeted by administrative technology. Now that RCPS has a 1:1 technology initiative with substantial reliance on laptops, tablets, and Chromebooks for instruction at all levels, it was determined that these instructional resources should more accurately be reflected in the Instruction category under the Instructional Technology budget. That has been adjusted in this year's budget, resulting in a decrease to Administration, Attendance, Health and Technology and an increase to Instruction that net against one other. This category also includes a reduction of just over \$300,000 for non-personnel expenditures for safety and security. This does not reflect a reduction in services, but rather results from grant funding that was received in 2022-23 that partially supports the cost of School Resource Officers provided in schools by the Roanoke Sheriff's Department. RCPS is required to reimburse the Police and Sheriff's Departments for the salary and benefit costs for SROs they provide. The grant funds cover a portion of that cost for three years (beginning in 2022-23).

Even before the pandemic, RCPS struggled to fill all vacant positions, but that challenge reached new heights in recent years. One area where RCPS, and most school divisions nationwide, particularly struggle is pupil transportation. RCPS has continued to support incentive and advertising efforts, pay increases, and other measures implemented by the transportation provider, but has

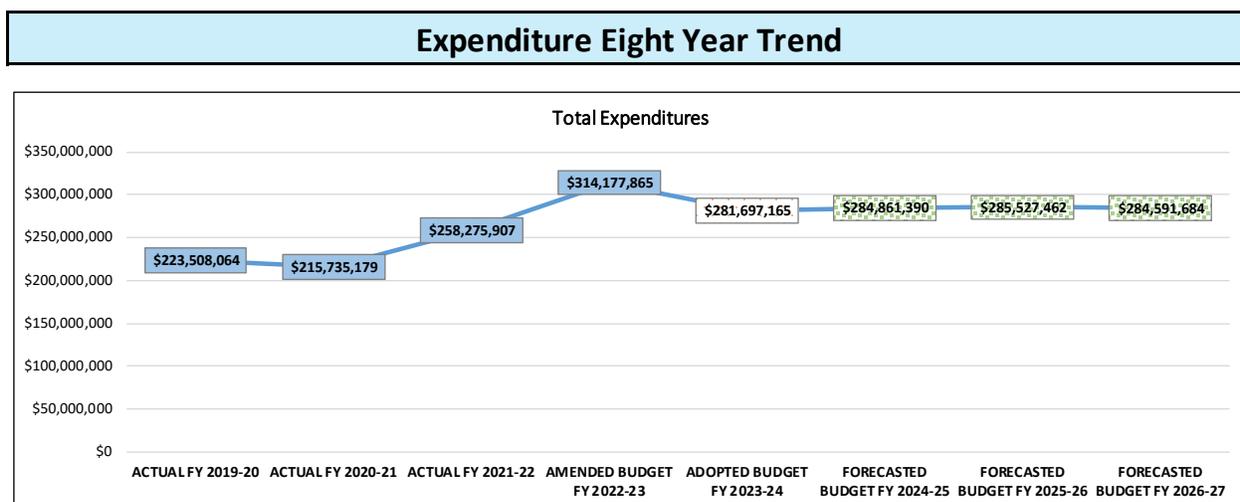
continued to struggle to reach staffing targets. RCPS put a transportation work group together in the prior year which has looked at all options for easing the impact that late buses and double runs have had on student instruction. RCPS will continue to consider alternatives throughout the 2023-24 school year in order to achieve improvement in this area. Increased anticipated costs in this area are directly related to this challenge, as well as inflationary pressures on the cost of maintaining and fueling school buses.

The increase in costs budgeted for building operations and maintenance is related to pay increases put in place for 2023-24, and anticipated increased costs for contracted services and capital improvements. The majority of positions in these departments are classified positions and paid from the salary scale which has been adjusted to ensure that the minimum wage is above \$15 per hour. RCPS is moving to a new logo and school division branding in 2023-24 so some departments necessarily included expenditures associated with this change for vehicle decals, uniforms, signage and any other updates needed.

The Debt Service budget shows an almost \$400,000 year-over-year decrease based on the expected principal and interest payments due on existing capital projects, the most recent being the replacement of Fallon Park Elementary School. Additionally, principal and interest payments for energy improvement measures completed in 2020-21 through a lease-purchase agreement have been included. The City of Roanoke used Bond Anticipation Notes (BANs) in recent years to align borrowing with the timing of capital projects but did not use BANs in 2021-22 or beyond. Additionally, the City of Roanoke decided to delay the 2022-23 bond issuance until the fall of the subsequent fiscal year. This will delay when those funds for FY23 projects outlined in the Capital Improvement Plan, and indeed all subsequent years, are available.

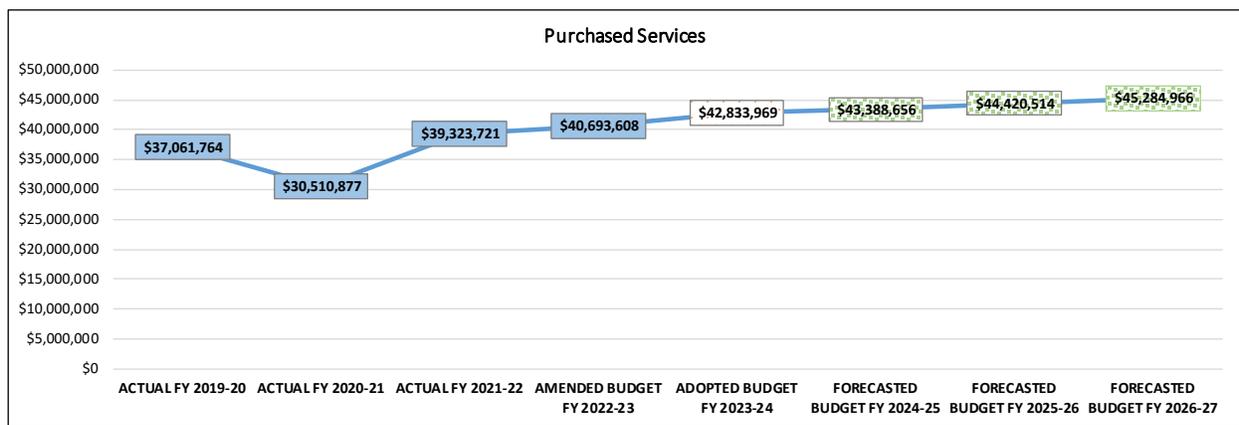
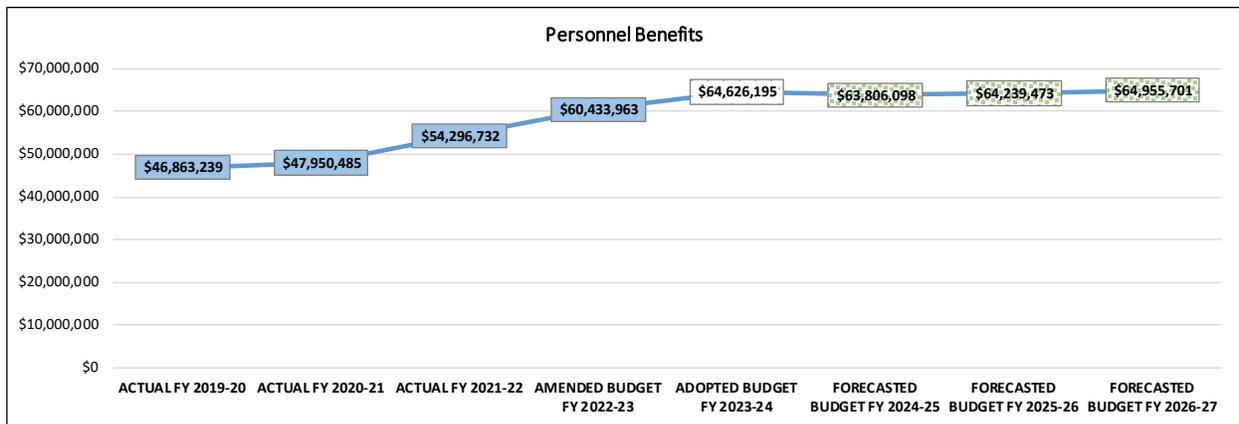
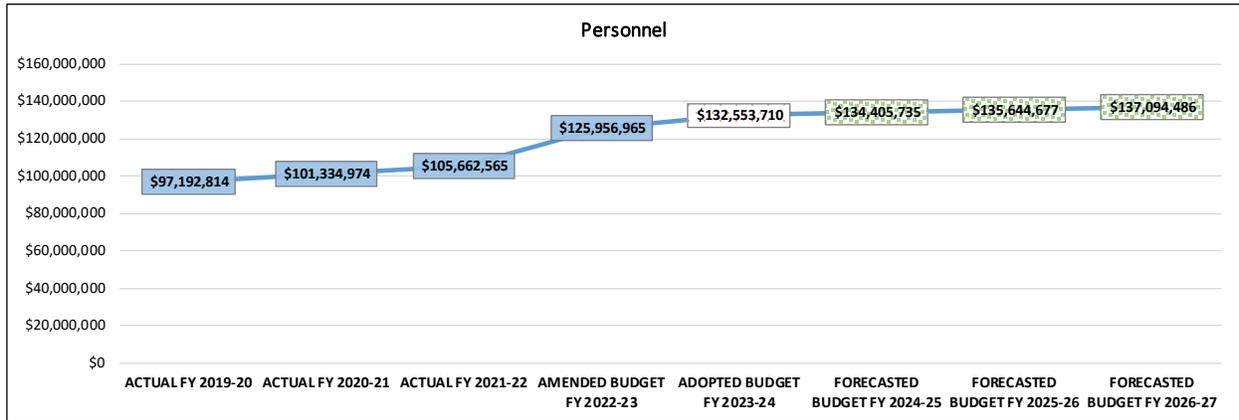
Food Services costs associated with providing breakfast and lunch to students are budgeted to increase based on actual experience in 2022-23 which included increased cost of food, supplies, and labor, as well as increased student participation. RCPS is also continuing to investment in keeping kitchen equipment up-to-date.

The following charts illustrate the eight-year trend of expenditures in total and by line item type. Three prior year actual totals, the budgeted total for 2022-23, the budgeted total for 2023-24, and the forecasted budget for the 2025-2027 fiscal years are included.



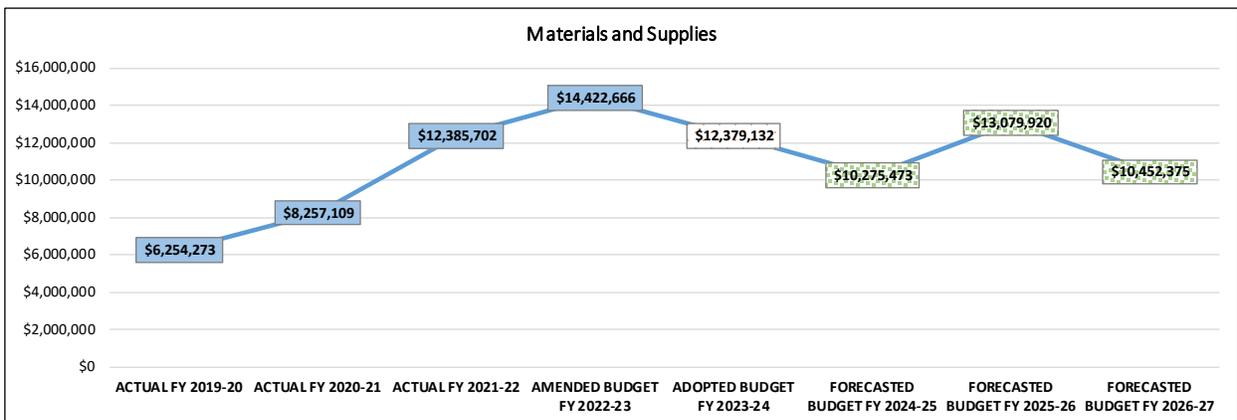
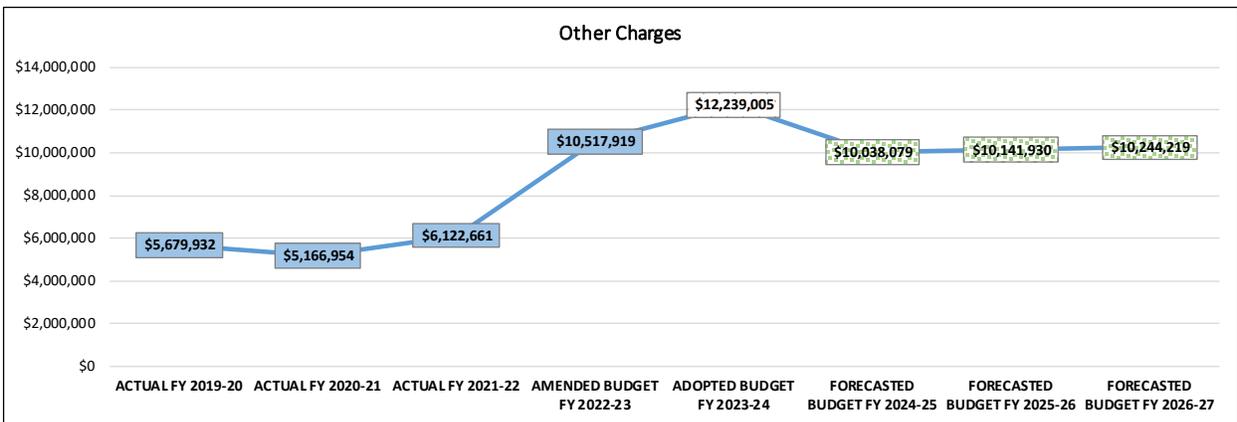
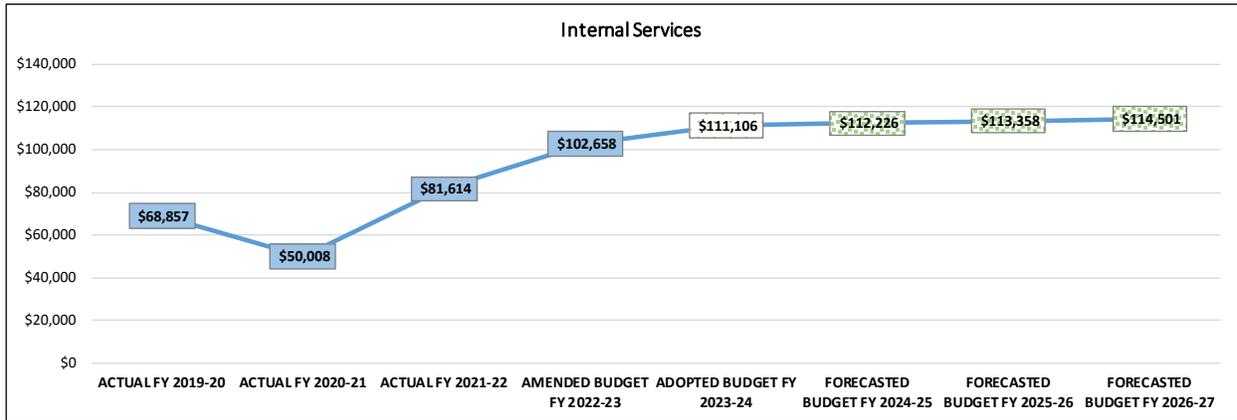
Source: Roanoke City Public Schools, Accounting Department

Expenditure Sources



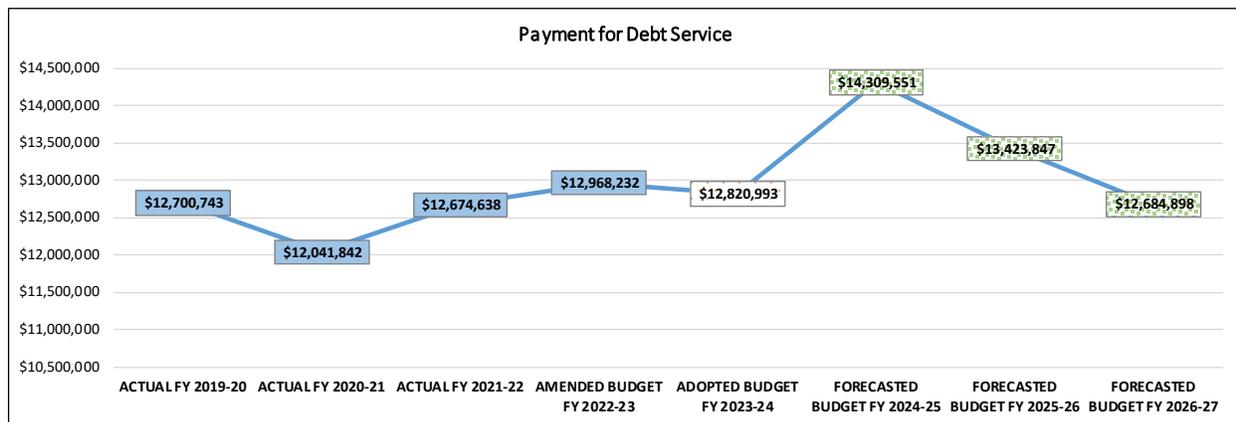
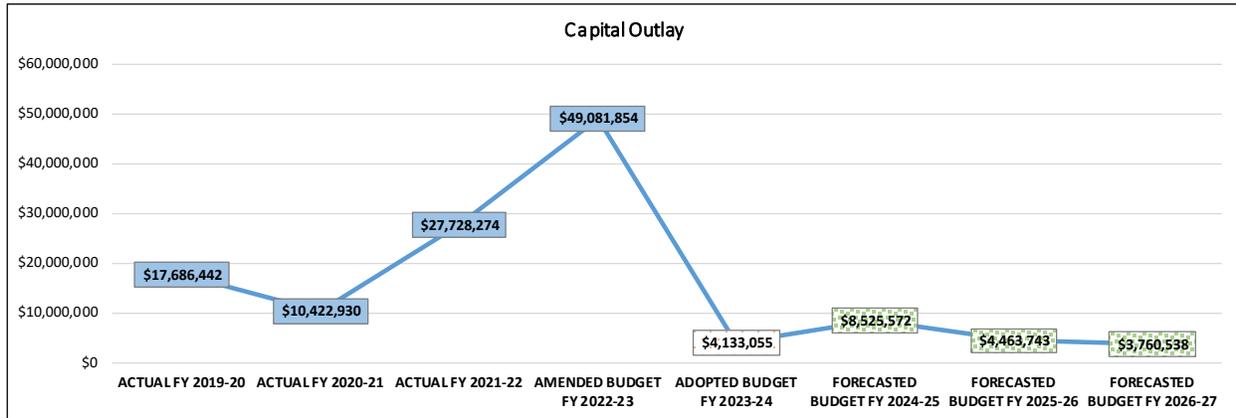
Source: Roanoke City Public Schools, Accounting Department

Expenditure Sources



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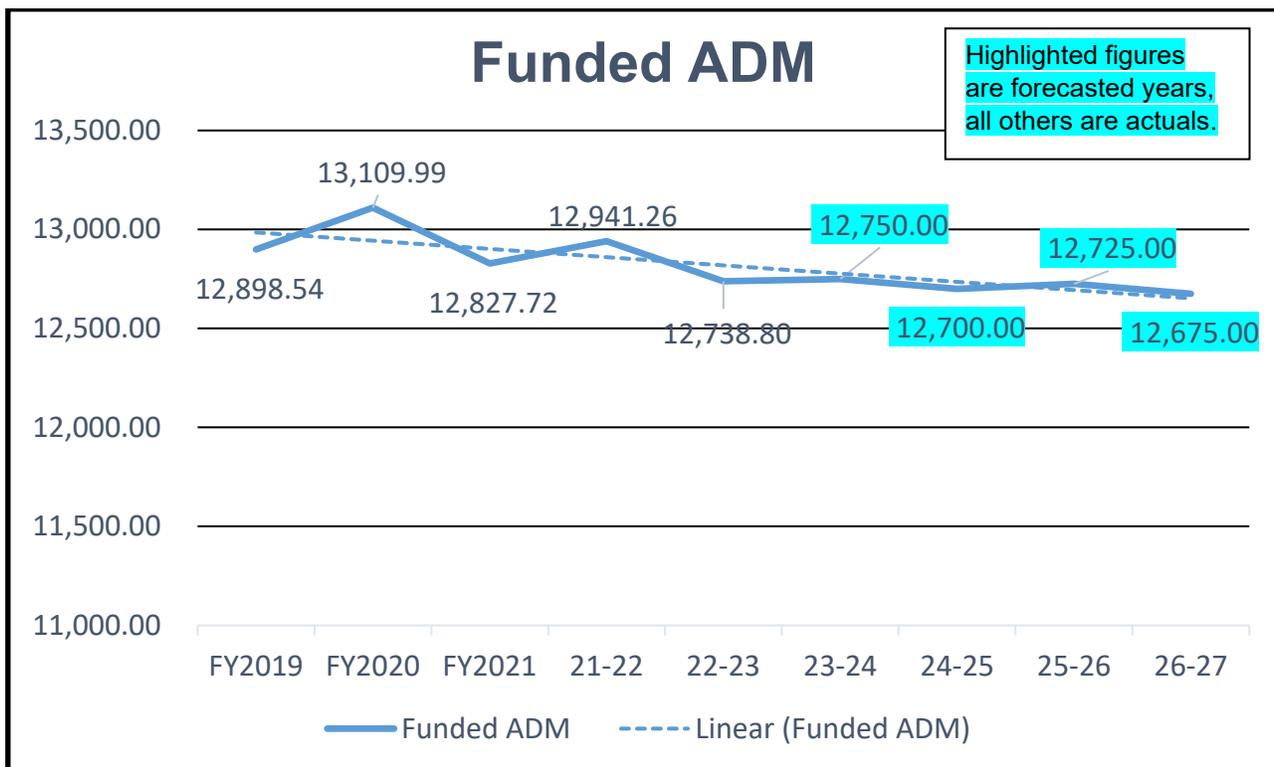
FUTURE YEAR FORECASTING

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. 2023-24 is a notable exception; though enrollment has trended downward in recent years, RCPS has not experienced the significant decline estimated by the Virginia Department of Education based on Weldon Cooper projections. RCPS budgeted based on an estimated ADM that is more consistent with the fluctuations in enrollment experienced in recent years.

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

	Sept. 30 Membership	March 31 ADM
2018-19	12,921.50	12,898.54
2019-20	13,187.50	13,109.99
2020-21	12,915.25	12,827.72
2021-22	13,033.75	12,941.26
2022-23	12,937.50	12,738.80

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



The forecasted ADM for FY24 and the subsequent three years are as follows:

	March 31 Forecasted ADM
2023-24	12,750.00
2024-25	12,700.00
2025-26	12,725.00
2026-27	12,675.00

The Commonwealth of Virginia adopts biennial budgets and 2023-24 is the second year in this two-year budget cycle. Projections of state funding beyond this year will not be available until December 2023. As a result, RCPS utilized a modest increase projection for state revenues beyond FY2024. The City of Roanoke is also forecasting modest growth in coming years. In keeping with

recent year experience and the outlook of the City of Roanoke and Commonwealth of Virginia budget offices, the school division's 2023-24 expenditure budget includes three-years of projections that reflect 3.20%, 2.48%, and (0.36%) year-over-year changes in 2024-25, 2025-26, and 2026-27 respectively. The decrease projected for 2026-27 is due to a one-time textbook need planned for 2025-26 being removed, and principal and interest payments on debt service declining.

CAPITAL IMPROVEMENT PROJECTS

Project Description and Scope

Roanoke City Public Schools (RCPS) partners with the City of Roanoke on all its capital improvement expenditures. Working in tangent with RCPS, the City issues debt and manages the debt ceiling for all City projects, while the Division is responsible for paying the debt service on all bond-funded school projects, and the full cost of any projects that are funded out of other sources. Historically, the City allocates \$5 million in capital bond funding to RCPS for school projects on an annual basis. This year, RCPS requested additional debt funding in Fiscal Year (FY) 2024 to fund the replacement of an older and overcrowded school building for Preston Park Elementary. RCPS is also using federal pandemic relief funding and funds from the local budget to complete additional projects within the school district, which are outlined in this section.



Photo of the construction taking place at Morningside Elementary School

The three largest projects in the Capital Improvement Plan (CIP) that are currently in various stages of development are the former Operations Center at Ruffner, the RCPS administration offices on Campbell Avenue, and the building on Douglass Avenue that currently houses a portion of the RCPS organizational departments.

The Charles W. Day Technical Education Center (Formerly the Operations Center at Ruffner)

As part of RCPS' Equity in Action – Destination 2030 plan, a second dedicated site for Career and Technical Education is being built, utilizing the former William Ruffner Middle School. The repurposed facility will double the career and technical education capacity in Roanoke City and will offer an enhanced curriculum such as health and medical sciences, sports medicine, and criminal justice. However, inflation, supply chain challenges, and labor shortages have impacted the projected opening date. Instead of opening in August 2023 as originally planned, this facility is now scheduled to open January 2024. To ensure that the new and expanded programs will not be delayed, arrangements have been made so that the classes will take place at other school facilities for the first semester of the next school year. Those other sites are William Fleming High School, a separate wing at Lucy Addison Middle School, and the Roanoke Technical Education Center (ROTEC) at Patrick Henry High School.

The William B. Robertson Administration Building (Formerly the Roanoke Times Building)

Several departments of the Central Administration staff moved into the former Roanoke Times building at the end of winter 2022. Since then, RCPS has installed a new roof and is in the process of completing a new districtwide data center. The migration to the new data center will take place summer of 2023. RCPS has selected an architectural firm to start the design for further renovations to the building so that the remaining administrative departments can be moved. Construction is estimated to start winter of 2023, with substantial completion in the winter of 2024.

The Booker T. Washington Center for Community Empowerment and Education (Currently the Booker T. Washington Administration Building on Douglass Avenue)

Once the Central Administration staff is under one roof on Campbell Avenue, the office buildings on Douglass Avenue will be converted to a resource center that will offer personal, social, economic and mental-health growth opportunities to members of the community. The center is anticipated to open in July 2025. The Superintendent's Community Engagement Committee has developed a Community Needs Assessment to guide the development of the Community Empowerment and Education Center. RCPS is currently soliciting feedback from families and the community to help determine the services and programming the community needs. This will help ensure RCPS is able to support families, the community, and ultimately students.

Construction is estimated to start winter of 2024, with substantial completion in the summer of 2025.

The Center will offer:

- A Welcome Center for students and families who need assistance with school enrollment as well as for families moving to the area who have a home language other than English (interpreting services are provided as necessary)
- An Adult Education & Professional Learning Center
- A Parent and Guardian University
- Community Resources and Services as determined by the needs assessment

Other projects that are under construction are the structural additions to James Breckinridge Middle School and Morningside Elementary School, and the replacement structure for Preston Park Elementary School:

James Breckinridge Middle School is adding a two-story, 13,779-square-foot space, which will include seven classrooms, a band/orchestra room, and a choral room. The substantial completion is scheduled for summer 2023, with final completion in fall 2023.

Morningside Elementary School is building a two-story, 12,543-square-foot addition that will increase their classroom count by five and allow more rooms for speech, reading, resource, and guidance programs. Substantial completion is scheduled for fall 2023, with final completion in winter 2023. There were two modular units placed onsite while construction took place, which have since been removed.

Preston Park Elementary School is constructing a replacement school that is in the beginning stages. The process of selecting a design firm to prepare the construction documents just started. Additionally, the School Board approved the delivery method as a Construction Manager at Risk (CMAR) with a guaranteed maximum price (GMP) for construction. Fortunately, Preston Park has a large enough property which will allow for instruction to continue in the existing building while the new facility is being built, minimizing the disruption to students and staff. The estimated construction start date is in January 2024, with a completion date of summer 2025.



Photo of the construction taking place at night at Morningside Elementary School

Project Status

Completed Projects:

- Roof replacements for Monterey Elementary and Lucy Addison Middle schools.
- Roof replacement for the William B. Robertson Administration Building.
- New HVAC systems at Lucy Addison Middle, Woodrow Wilson Middle, James Breckinridge Middle, and Hurt Park Elementary. Both William Fleming High and Roanoke Academy for Mathematics and Science Elementary are receiving replacement chillers. Interior HVAC work for Morningside and Wasena Elementary schools will improve airflow, indoor air quality, and controls.
- Repaved parking at Monterey Elementary.
- Lincoln Terrace Elementary playground.
- Crystal Spring Elementary playground.
- Replacement of an Outdoor Air Unit at Highland Park Elementary.
- Replacing the outdoor track at Patrick Henry High School.

Projects Planned or Ongoing:

- Roof replacements for Woodrow Wilson and John P. Fishwick Middle schools.
- New HVAC system is scheduled to be installed at Lincoln Terrace Elementary.
- Adding classroom space at Morningside Elementary, William Fleming High School (via the conversion of Ruffner into the Charles W. Day Technical Education Center, and James Breckinridge Middle School to also include a band/orchestra room and a choral room.
- Replacing Preston Park Elementary School with a new school building.
- Renovation of the new William B. Robertson Administration Building (Formerly the Roanoke Times Building)

- Renovation of the existing Central Administration Building on Douglass to a Community Empowerment and Education Center.
- Repaving parking areas at Woodrow Wilson Middle and Garden City Elementary schools.
- Regrade and sod the lower practice field at Patrick Henry High School.
- Replacement of basketball goals and bleachers at Woodrow Wilson Middle School.
- Hurt Park Elementary playground.
- Entrance alteration design related to security upgrades at Fairview and Hurt Park Elementary schools.

Service Impact

Projects will address construction and renovation of buildings, acquisition of property, mechanical equipment, repaving of parking lots, recreation equipment and roof replacement.

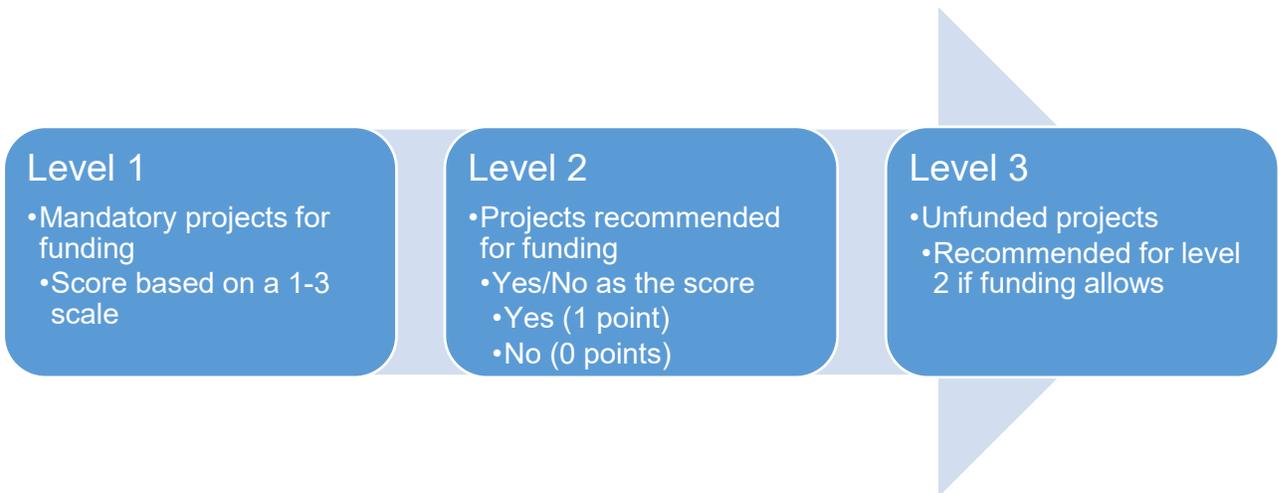
Equity Policy: Modulars (use for classrooms will be temporary and limited.)

Current modular locations:

Breckinridge Middle	1
Lincoln Terrace Elementary	1
Preston Park Elementary	1
TOTAL MODULARS	3

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

Project Recommendations



Paving Scores: CIP FY 24-28

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

Paving Scores: CIP FY 29-33

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

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

Roofing Scores: CIP FY 24-28

School/Location	Projected Cost	Level	Year of Cycle	Total Equity Score
John Fishwick	\$ 750,000	1	FY23-24	20
RAMS	\$ 2,000,000	1	FY27	17
Lincoln Terrace	\$ 1,500,000	1	FY28	17
Highland Park	\$ 500,000	2	FY28	15

Roofing Scores: CIP FY 29-33

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

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

Construction Scores: CIP FY 24-28

School/Location	Projected Cost	Level	Year of Cycle	Total Equity Score
Preston Park – New Construction	\$ 33,794,384	1	FY23-27	21

Playground Scores: CIP FY 24-28

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

Playground Scores: CIP FY 29-33

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

Note: These will be re-evaluated and may be adjusted in future years as needs and circumstances may change scores over time.

HVAC Scores: CIP FY 24-28

School/Location	Projected Cost	Level	Year of Cycle	Total Equity Score
Lincoln Terrace	\$ 2,000,000	1	FY24	21
Forest Park	\$ 1,070,000	1	FY27-28	19
Patrick Henry	\$ 1,560,000	1	FY28	18

HVAC Scores: CIP FY 29-33

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

Athletics Scores: CIP FY 24-28

School/Location - Project	Projected Cost	Level	Year of Cycle	Total Equity Score
Breckinridge – Bleachers and basketball goals	\$200,000	1	FY24	17
Patrick Henry – Regrade and sod lower practice field	\$ 275,000	1	FY24	17
Round Hill – Full Court Basketball	\$ 200,000	1	FY27	17

Athletics Scores: CIP FY 29-33

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

Projected Five-Year Capital Resource Allocation Debt Funded – FY 2024-2028

Building	Project	Debt Funded	Debt Funded	Debt Funded	Debt Funded	Debt Funded	Total Per Project
		FY24	FY25	FY26	FY27	FY28	
Preston Park	New Construction	\$9,595,000	\$5,000,000	\$5,000,000	\$2,000,000		\$21,595,000
Fishwick	Paving	750,000			125,000		875,000
Forest Park	Paving				175,000		175,000
RAMS	Roof				2,000,000		2,000,000
Highland Park	Roof					500,000	500,000
Noel C. Taylor	Roof					870,000	870,000
Lincoln Terrace	Roof					1,500,000	1,500,000
Forest Park	VAV Replacement					570,000	570,000
Lincoln Terrace	Comprehensive HVAC Replacment	2,000,000					2,000,000
Forest Park	Cooling System				500,000		500,000
Patrick Henry	Chiller Replacement					1,560,000	1,560,000
Patrick Henry	Athletic - Regrade and sod lower practice field	275,000					275,000
Round Hill	Athletic - Full Court Basketball				200,000		200,000
Hurt Park	Playground	235,000					235,000
TOTAL		\$12,855,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$32,855,000

Projected Five-Year Capital Resource Allocation Local Funds – FY 2024-2028

Building	Project	Local Funds FY24	Local Funds FY25	Local Funds FY26	Local Funds FY27	Local Funds FY28	Total Per Project
Preston Park	New Constuction		\$4,655,000	\$1,000,000			\$5,655,000
Woodrow Wilson	Paving	125,000					125,000
Crystal Spring	Paving				90,000		90,000
Highland Park	Paving				150,000		150,000
Hurt Park	Paving		150,000				150,000
Fishwick	Roof	400,000					400,000
Breckinridge	Athletic - New bleachers/Basketball goals and rims	200,000					200,000
Woodrow Wilson	Athletic - Basketball Goal Replacement/Bleachers	220,000					220,000
Hurt Park	Playground	30,000					30,000
Westside	Playground		235,000				235,000
TOTAL		\$975,000	\$5,040,000	\$1,000,000	\$240,000	\$0	\$7,255,000

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

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

School	Budget
Fairview Elementary School	\$2,975,000
Addison Middle School	2,820,000
Woodrow Wilson Middle School	3,905,000
Roanoke Academy for Math and Science	800,000
<i>Total</i>	\$10,500,000

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

School or Building	Budget
Ruffner – Technical Education Classrooms for WFHS & Furniture/Fixtures/Equipment	\$15,500,000
Breckinridge – Classroom Addition	6,001,000
William Fleming	1,983,000
Westside	389,000
Breckinridge	3,220,790
Garden City	391,000
Hurt Park	1,901,000
Madison	484,000
Noel C. Taylor	15,500
Round Hill	22,000
Virginia Heights	17,000
Highland Park	43,500
Crystal Spring	16,500
Wasena	407,000
Roanoke Academy for Math and Science	20,000
Morningside	388,000
Building Performance Annual Monitoring System	200,000
<i>Total</i>	\$30,999,290

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

BUDGET DETAIL BY CATEGORY AND COST CENTER

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

General Fund Expenditure Budget by Cost Center

ROANOKE CITY PUBLIC SCHOOLS
2023-24 BUDGET BY CATEGORY AND COST CENTER

Code		TOTAL		PERSONNEL		NON-PERSONNEL
	GENERAL FUND					
	INSTRUCTION					
100	Teaching & Learning	\$ 1,213,620		\$ 1,016,311		\$ 197,309
110	Academics	87,589,067		80,755,137		6,833,930
120	Special Education	26,739,584		20,506,008		6,233,576
191	Alternative Education	2,865,612		2,735,612		130,000
170	Career & Technical Education	6,359,117		5,801,217		557,900
180	Gifted Education	2,311,802		1,555,502		756,300
190	Early Childhood Education	4,640,949		4,490,949		150,000
160	Adjunct & Adult Education	28,411		-		28,411
140	School Counseling	5,868,149		5,670,349		197,800
150	Instructional Building Administration	14,597,645		13,397,645		1,200,000
192	Homebound Instruction	132,537		132,537		-
193	Driver Education	23,500		-		23,500
194	Professional Learning	541,293		435,293		106,000
195	Organizational Diversity	259,895		175,695		84,200
233	Psychological Services	1,135,050		1,102,950		32,100
234	Speech / Audiology Services	2,233,133		2,029,633		203,500
270	Instructional Technology	3,374,150		1,521,325		1,852,825
130	Student Services	1,895,293		1,792,293		103,000
232	Student Health Services	2,706,997		-		2,706,997
	Subtotal: Instruction	\$ 164,515,804		\$ 143,118,456		\$ 21,397,348
	ADMINISTRATION, ATTENDANCE, HEALTH & TECHNOLOGY					
201	School Board	\$ 295,895		\$ 177,595		\$ 118,300
202	Superintendent	895,184		645,784		249,400
203	Communications & Community Engagement	936,157		700,075		236,082
231	Accountability & Assessment	173,829		101,030		72,799
204	Data & Analysis	1,510,689		862,688		648,001
205	Strategic Planning	-		-		-
206	Operational Central Administration	461,029		330,779		130,250
210	Human Resources	2,854,149		2,221,449		632,700
211	Employee Health Services	951,920		840,312		111,608
214	Fiscal Services (CFO)	1,126,060		470,130		655,930
216	Payroll	403,515		385,875		17,640
218	Accounting	1,046,629		838,929		207,700

Code		TOTAL		PERSONNEL		NON-PERSONNEL
219	Grant Management	6,060		2,153		3,907
224	Purchasing Services	398,573		385,813		12,760
225	Reprographics	432,922		77,922		355,000
280	Administrative Technology	3,690,242		2,067,856		1,622,386
253	Safety & Security	4,123,357		1,816,793		2,306,564
	Subtotal: Admin., Attend., Health & Tech	\$ 19,306,210		\$ 11,925,183		\$ 7,381,027
	TRANSPORTATION					
240	Transportation	\$ 13,569,645		\$ 367,122		\$ 13,202,523
	Subtotal: Transportation	\$ 13,569,645		\$ 367,122		\$ 13,202,523
	OPERATIONS & MAINTENANCE					
250	Facilities Operations	\$ 10,171,696		\$ 9,152,138		\$ 1,019,558
251	Facilities Maintenance	5,549,684		2,901,134		2,648,550
252	Grounds Maintenance	1,929,847		581,747		1,348,100
260	Warehouse	980,128		822,183		157,945
290	Utilities	4,798,000		-		4,798,000
	Subtotal: Operations & Maintenance	\$ 23,429,355		\$ 13,457,202		\$ 9,972,153
	DEBT SERVICE					
300	Debt Service	\$ 12,820,993		\$ -		\$ 12,820,993
	Subtotal: Debt Service	\$ 12,820,993		\$ -		\$ 12,820,993
	ATHLETICS					
341	Athletics	\$ 2,420,916		\$ 1,156,302		\$ 1,264,614
	TOTAL GENERAL FUND	\$ 236,062,923		\$ 170,024,265		\$ 66,038,658

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Teaching & Learning (100)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	282,794	455,372	605,789	499,038	572,259	530,556
Classified Salaries	158,225	156,349	148,179	178,841	178,728	187,664
Supplements	7,283	19,559	17,682	8,850	26,000	13,595
Overtime	149	114	29	-	1,000	100
Sub-Total Personnel	448,450	631,394	771,680	686,728	777,987	731,915
Retiree Health Credit	5,240	7,340	9,050	8,277	9,087	8,690
Social Security / FICA	33,820	47,706	65,876	47,309	59,516	55,991
Virginia Retirement System	68,075	100,814	124,429	113,684	124,814	119,368
Alternative Fringes	-	-	97,001	-	-	-
Unemployment Tax	224	1,120	-	-	-	-
Health / Dental Insurance	83,815	94,312	113,755	81,862	103,873	90,722
State Group Life Insurance	5,487	8,128	10,022	9,166	8,937	9,625
Sub-Total Fringe Benefits	196,660	259,420	420,133	260,297	306,227	284,396
TOTAL PERSONNEL	645,110	890,814	1,191,813	947,025	1,084,214	1,016,311
PD-Tuition	-	-	-	-	4,500	6,000
Professional Services	4,571,700	17,681,350	12,847,140	10,462,000	7,000	43,500
Contracted Services - Food Services	6,000,000	5,288,000	2,408,470	3,518,120	1,600	4,700
Transportation	-	-	1,001,620	485,180	1,000	3,000
Internal Printing	34,200	25,220	329,330	218,290	1,500	1,700
Building Rentals	-	-	16,281,100	17,439,350	25,750	26,975
Contingency	-	-	-	-	50,000	25,000
Dues & Memberships	178,000	2,283,000	1,723,000	3,018,760	4,500	9,000
Field Trips	-	-	307,930	-	2,500	2,500
Other	-	-	-	745,520	9,650	10,177
Postage	146,800	120,000	10,520	13,680	1,950	750
Rental Equipment	3,256,480	2,628,410	17,080,330	7,286,120	4,000	24,000
Travel	209,010	7,657,960	9,456,070	10,629,130	27,500	12,000
Books & Subscriptions	278,550	4,289,680	2,176,390	586,000	3,700	2,507
Educational Supplies	-	950,970	1,959,460	1,042,840	2,000	2,000
Food	-	107,400	191,930	204,700	1,500	3,000
Non Capital Tech Hardware	511,580	1,258,230	-	841,360	500	532
Office Supplies	1,011,030	3,837,170	3,595,640	2,517,210	9,000	6,468
Operating Supplies	20,970	335,390	291,710	17,870	3,000	3,000
PD-Supplies	18,510	1,293,410	-	-	6,000	4,500
Software	-	-	-	-	1,500	-
Uniforms	-	-	-	973,080	-	-
Equipment	865,610	682,340	4,239,370	-	8,500	6,000
TOTAL NON-PERSONNEL	17,102	48,439	73,900	59,999	177,150	197,309
TOTAL TEACHING & LEARNING	662,212	939,253	1,265,713	1,007,024	1,261,364	1,213,620

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
TEACHING & LEARNING (100)**

A Breakout of Non-Personnel Budget Areas by Focus Area

Focus Area Code	1201	1202	1203	
Line Item	Chief Academic Officer	Asst Supt of Elementary Education	Asst Supt of Secondary Education	Total by Line Item
PD-Tuition	5,000	-	1,000	6,000
Professional Services	40,000	2,000	1,500	43,500
Contracted Services - Food Services	2,000	1,700	1,000	4,700
Transportation	-	2,000	1,000	3,000
Internal Printing	500	200	1,000	1,700
Building Rentals	1,000	975	25,000	26,975
Contingency	25,000	-	-	25,000
Dues & Memberships	3,000	1,000	5,000	9,000
Field Trips	1,500	500	500	2,500
Other	9,150	-	1,027	10,177
Postage	500	-	250	750
Rental Equipment	4,000	-	20,000	24,000
Travel	5,000	5,000	2,000	12,000
Books & Subscriptions	800	1,207	500	2,507
Educational Supplies	1,000	1,000	-	2,000
Food	1,000	1,000	1,000	3,000
Non Capital Tech Hardware	500	32	-	532
Office Supplies	3,000	1,468	2,000	6,468
Operating Supplies	1,000	1,000	1,000	3,000
PD-Supplies	1,500	3,000	-	4,500
Equipment	4,500	-	1,500	6,000
TOTAL	\$109,950	\$22,082	\$65,277	\$197,309

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Academics (110)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	580,889	591,747	663,365	888,204	880,271	925,544
Classified Salaries	1,266,749	1,168,469	1,082,218	1,609,374	1,459,775	1,972,435
Professional Salaries	39,829,725	39,961,545	40,205,811	47,423,805	47,725,770	49,756,863
Substitute	-	180	(0)	14,000	-	-
Part-Time	-	-	-	-	1,000	61,000
Supplements	683,540	1,964,897	1,043,615	870,787	936,957	1,163,945
Overtime	2,130	217	1,357	420	1,000	1,000
Sub-Total Personnel	42,363,033	43,687,054	42,996,367	50,806,589	51,004,773	53,880,787
Retiree Health Credit	489,455	497,519	501,277	596,472	617,896	637,124
Social Security / FICA	3,178,070	3,241,462	3,207,382	3,760,536	3,978,365	4,121,880
Virginia Retirement System	6,371,285	6,930,298	6,890,314	8,199,968	8,487,139	8,656,235
Alternative Fringes	51,608	53,526	39,611	4,100	-	50,000
Unemployment Tax	51,932	129,496	1,361	-	20,000	20,000
Worker's Compensation	29,398	158,050	-	-	-	-
Health - Dental Insurance	10,347,462	10,019,514	12,182,725	11,087,059	11,589,391	12,683,637
State Group Life Insurance	533,380	550,975	555,174	660,555	607,683	705,574
Sub-Total Fringe Benefits	21,049,591	21,580,839	23,377,844	24,308,688	25,300,474	26,874,350
TOTAL PERSONNEL	63,412,624	65,267,893	66,374,211	75,115,277	76,305,247	80,755,137
PD-Tuition	-	-	1,295	-	-	-
Professional Services	271,465	427,122	174,902	189,302	260,563	278,500
Contracted Services - Substitutes	1,460,764	1,271,764	2,883,949	3,598,394	3,620,000	4,011,000
Contracted Services - Food Services	6,575	2,075	5,712	6,720	3,800	5,500
Transportation	70,294	(398)	43,455	79,782	163,300	131,100
Internal Printing	20,857	10,098	15,625	19,740	30,700	40,200
Building Rentals	250	23,165	857	-	3,200	4,000
Dues & Memberships	5,267	7,787	9,484	11,523	14,739	18,159
Field Trips	41,340	(2,803)	32,229	38,490	99,800	72,800
Other	-	1,500	1,084	808	-	-
Postage	222	122	63	37	1,100	800
Rental Equipment	7,135	11,325	12,769	11,774	18,000	26,500
Telecommunications	299	36	-	-	-	-
Testing Supplies	8,812	2,900	-	-	3,000	3,000
Travel	31,728	4,940	28,406	64,741	78,177	76,631
Books & Subscriptions	406,604	299,832	335,244	345,341	298,731	289,244
Educational Supplies	280,521	299,178	250,103	333,899	678,120	593,674
Food	1,605	194	712	4,060	6,800	7,800
Medical Supplies	-	665	-	-	-	-
Non Capital Tech Hardware	33,996	27,969	23,323	14,758	58,500	14,370
Office Supplies	(60,746)	7,995	5,359	8,532	23,650	16,360
Operating Supplies	198,575	2,574	128	77,930	115,500	111,500
PD-Supplies	955	-	29	1,133	18,100	24,000
Software	117,254	153,124	562,982	438,934	524,000	567,542
Textbooks	122,394	53,323	2,258,934	959,721	1,471,000	173,500
Uniforms	3,264	928	2,020	4,549	6,000	75,250
Local Match	308,945	210,240	210,240	-	-	200,000
Transfers	2,000	-	-	-	2,000	-
Equipment	53,939	61,372	76,613	106,273	142,500	91,500
TOTAL NON-PERSONNEL	3,394,316	2,577,027	6,935,521	6,314,441	7,641,280	6,833,930
TOTAL ACADEMICS	\$66,806,940	\$67,844,920	\$73,309,732	\$81,429,718	\$83,946,527	\$87,589,067

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
ACADEMICS (110)**

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

Focus Area Code	1301	1302	1315	1311	1330	1307	1303	1305	1313	1306	1308	1101	RPLU/555X /1060	Total	Non Focus Area	Total Line Item
Line Item	Art	English	Reading	PE/Health	Dance	Science	Foreign Language	Math	Library Media	Music	Social Studies	EL	Summer Programs			
Professional Services	5,000	1,200	2,700	25,000	67,000	-	-	-	4,700	102,400	8,000	45,000	16,000	277,000	2,500	279,500
Contracted Services - Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	11,000	11,000	4,000,000	4,011,000
Contracted Services - Food Services	1,000	-	-	-	1,000	-	-	-	-	3,500	-	-	-	5,500	-	5,500
Transportation	5,000	-	-	7,500	3,600	9,500	-	-	-	69,000	34,500	-	2,000	131,100	-	131,100
Internal Printing	500	1,000	2,000	1,000	-	2,500	500	3,000	-	1,500	12,000	200	11,000	35,200	5,000	40,200
Building Rentals	-	-	-	-	-	-	-	-	-	-	4,000	-	-	4,000	-	4,000
Dues & Memberships	500	309	500	250	200	2,090	100	500	2,860	4,500	1,350	-	-	13,159	5,000	18,159
Field Trips	1,500	-	-	-	800	40,000	1,000	-	-	14,500	15,000	-	-	72,800	-	72,800
Postage	200	-	-	-	-	100	-	-	-	-	-	-	-	300	500	800
Rental Equipment	-	-	-	-	-	1,500	-	2,000	-	20,000	-	-	-	23,500	3,000	26,500
Testing Supplies	-	500	-	-	-	-	-	-	-	-	-	-	-	500	2,500	3,000
Travel	1,500	4,600	10,000	1,000	-	14,000	4,500	15,000	4,331	6,000	5,000	700	-	66,631	10,000	76,631
Books & Subscriptions	300	50,000	-	500	-	2,000	15,000	2,000	162,944	500	50,000	1,000	-	284,244	5,000	289,244
Educational Supplies	44,600	-	250,000	26,250	1,000	50,000	10,000	53,000	36,324	75,000	8,000	2,000	32,500	588,674	5,000	593,674
Food	1,000	1,000	1,500	-	-	500	-	-	-	3,000	500	300	-	7,800	-	7,800
Non Capital Tech Hardware	-	-	-	-	-	-	6,000	500	6,070	1,200	-	600	-	14,370	-	14,370
Office Supplies	1,500	1,000	500	1,000	-	2,000	500	2,500	360	-	500	500	3,000	13,360	3,000	16,360
Operating Supplies	-	-	-	-	-	-	-	-	-	500	-	-	1,000	1,500	110,000	111,500
PD-Supplies	-	1,000	1,000	-	-	10,000	-	8,000	-	-	-	-	2,000	22,000	2,000	24,000
Software	5,000	109,000	100,000	5,000	-	38,000	-	120,000	154,307	22,000	9,235	-	5,000	567,542	-	567,542
Textbooks	-	-	-	20,000	-	13,500	15,000	100,000	-	-	5,000	10,000	-	163,500	10,000	173,500
Uniforms	-	-	-	-	250	-	-	-	-	75,000	-	-	-	75,250	-	75,250
Local Match	-	-	-	-	-	-	-	-	-	-	-	-	200,000	200,000	-	200,000
Equipment	15,500	-	-	4,000	4,000	-	-	3,000	10,000	55,000	-	-	-	91,500	-	91,500
TOTAL	\$83,100	\$169,609	\$368,200	\$91,500	\$77,850	\$185,690	\$52,600	\$309,500	\$381,896	\$453,600	\$153,085	\$60,300	\$283,500	\$2,670,430	\$4,163,500	\$6,833,930

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Special Education (120)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	98,325	41,371	130,560	140,919	220,455	147,965
Classified Salaries	2,629,635	2,528,137	2,859,737	4,494,355	4,866,691	5,323,445
Professional Salaries	5,603,119	5,925,756	6,023,673	7,220,039	7,215,798	7,458,150
Part-Time	11,244	14,350	475	3,920	30,000	24,000
Supplements	117,736	700,720	216,423	148,900	145,000	282,674
Overtime	1,423	1,377	988	393	2,000	2,000
Sub-Total Personnel	8,461,481	9,211,712	9,231,856	12,008,525	12,479,944	13,238,233
Retiree Health Credit	97,698	100,393	105,202	139,702	148,866	156,448
Social Security / FICA	634,483	679,978	694,307	881,007	954,716	1,012,725
Virginia Retirement System	1,275,412	1,380,860	1,463,325	1,929,432	2,044,749	2,098,893
Alternative Fringes	5,625	12,370	7,430	-	-	15,000
Unemployment Tax	49,225	106,980	(3,504)	-	12,000	12,000
Health / Dental Insurance	2,625,951	2,590,255	3,085,854	3,083,152	3,342,273	3,799,454
State Group Life Insurance	106,065	111,182	115,081	152,858	146,405	173,255
Sub-Total Fringe Benefits	4,794,458	4,982,019	5,467,694	6,186,151	6,649,009	7,267,775
TOTAL PERSONNEL	13,255,939	14,193,731	14,699,550	18,194,676	19,128,953	20,506,008
PD-Tuition	6,855	28,871	13,565	-	30,000	-
Professional Services	1,802,770	1,703,795	3,340,014	3,134,984	2,100,000	3,327,944
Contracted Services - Food Services	-	-	969	3,002	-	-
Regional Program (SISNA)	2,616,369	-	2,433,709	2,202,068	2,202,068	2,523,709
Transportation	6,819	3,188	108,446	9,772	20,000	50,000
Internal Printing	1,458	2,276	964	2,212	2,000	4,000
Dues & Memberships	450	670	135	610	5,525	5,525
Field Trips	-	-	1,071	-	-	-
Other	150	85,000	-	-	-	-
Postage	5,132	1,667	1,414	1,089	1,000	1,000
Rental Equipment	11,758	11,199	11,104	11,773	20,000	12,000
Testing Supplies	9,972	3,634	2,185	10,351	6,000	6,000
Travel	33,192	11,008	17,334	22,617	30,000	20,000
Books & Subscriptions	295	312	597	-	-	-
Educational Supplies	13,040	1,576	24,119	24,065	10,000	25,000
Food	-	-	51	441	500	1,000
Medical Supplies	-	-	-	-	500	750
Non Capital Tech Hardware	19,439	2,527	4,960	991	3,500	5,000
Office Supplies	11,460	13,853	127	8,182	13,000	17,000
PD-Supplies	-	-	-	-	-	80,000
Software	39,463	88,513	106,398	96,369	40,000	140,000
Textbooks	2,667	-	1,190	-	1,000	-
Equipment	10,868	14,648	4,270	5,960	14,648	14,648
TOTAL NON-PERSONNEL	4,592,159	1,972,736	6,072,622	5,534,486	4,499,741	6,233,576
TOTAL SPECIAL EDUCATION	\$17,848,098	\$16,166,467	\$20,772,172	\$23,729,162	\$23,628,694	\$26,739,584

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Alternative Education (191)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Professional Salaries	1,425,071	1,519,296	1,276,269	1,515,148	1,451,004	1,787,640
Supplements	2,619	45,100	11,284	814	2,600	15,272
Sub-Total Personnel	1,427,690	1,564,396	1,287,554	1,515,962	1,453,604	1,802,912
Retiree Health Credit	18,267	18,551	16,617	18,390	17,557	21,630
Social Security / FICA	106,289	117,409	96,173	113,376	111,201	137,923
Virginia Retirement System	238,803	254,814	228,397	252,596	241,157	297,106
Alternative Fringes	140	3,600	-	-	-	-
Health / Dental Insurance	362,628	336,644	401,074	364,939	422,805	452,086
State Group Life Insurance	19,843	20,545	18,403	20,366	17,267	23,954
Sub-Total Fringe Benefits	745,971	751,564	760,663	769,666	809,987	932,700
TOTAL PERSONNEL	2,173,661	2,315,960	2,048,217	2,285,628	2,263,591	2,735,612
Professional Services	63,000	64,000	-	-	65,000	-
Contracted Services - Substitutes	2,767	13,105	34,646	-	-	-
Office Supplies	-	89	-	-	-	-
Software	254,535	93,544	93,544	92,700	125,000	130,000
TOTAL NON-PERSONNEL	320,302	170,738	128,189	92,700	190,000	130,000
TOTAL ALTERNATIVE EDUCATION	\$2,493,963	\$2,486,698	\$2,176,406	\$2,378,328	\$2,453,591	\$2,865,612

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Career & Technical Education (170)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	85,059	85,890	160,712	333,140	278,973	416,341
Classified Salaries	-	-	-	7,819	-	95,523
Professional Salaries	1,927,098	1,907,887	2,004,490	2,382,286	2,577,589	3,335,841
Part-Time	-	-	-	-	10,000	11,340
Supplements	12,805	73,160	20,907	11,082	5,000	28,338
Overtime	25	-	-	126	3,000	3,000
Sub-Total Personnel	2,024,987	2,066,937	2,186,108	2,734,454	2,874,562	3,890,384
Retiree Health Credit	24,592	24,047	25,824	32,852	34,564	46,557
Social Security / FICA	151,937	154,746	162,218	201,758	219,904	297,614
Virginia Retirement System	321,486	330,175	354,962	453,491	474,761	639,489
Alternative Fringes	-	6,570	-	-	-	-
Unemployment Tax	545	2,694	-	-	-	-
Health / Dental Insurance	448,305	448,891	596,860	595,184	615,511	875,613
State Group Life Insurance	26,669	26,631	27,889	35,616	33,993	51,559
Sub-Total Fringe Benefits	973,535	993,755	1,167,754	1,318,902	1,378,733	1,910,833
TOTAL PERSONNEL	2,998,522	3,060,692	3,353,862	4,053,356	4,253,295	5,801,217
PD-Tuition	-	-	-	-	-	12,000
Professional Services	4,512	3,634	1,306	5,318	7,000	14,000
Contracted Services - Substitutes	15,407	7,508	16,395	-	-	-
Contracted Services - Food Services	130	-	195	-	1,000	2,000
Transportation	3,408	-	10,709	8,926	20,000	46,000
Internal Printing	222	41	289	400	1,200	2,400
Dues & Memberships	130	1,633	1,931	2,015	3,000	5,000
Field Trips	-	-	9,765	1,878	10,000	20,000
Postage	75	50	81	63	1,000	2,000
Rental Equipment	1,329	4,772	3,503	5,499	7,500	18,000
Testing Supplies	816	9,630	-	588	20,000	40,000
Travel	3,491	4,336	6,666	5,709	15,000	30,000
Books & Subscriptions	100	55	599	518	1,000	2,000
Educational Supplies	47,905	34,576	71,392	69,859	100,000	242,000
Medical Supplies	-	-	-	16	-	-
Non Capital Tech Hardware	1,425	7,149	-	442	2,000	7,500
Office Supplies	18,606	8,245	4,124	8,887	20,000	40,000
Operating Supplies	-	169	2,266	-	2,500	5,000
PD-Supplies	-	-	-	-	1,000	-
Software	-	931	-	-	1,000	17,000
Textbooks	2,309	-	-	-	-	2,000
Uniforms	930	916	949	-	-	-
Transfers	10,000	11,000	13,000	9,481	13,000	13,000
Equipment	16,542	13,169	18,511	13,357	18,000	38,000
TOTAL NON-PERSONNEL	127,337	107,814	161,681	132,955	244,200	557,900
TOTAL CAREER & TECHNICAL EDUCATION	\$3,125,859	\$3,168,506	\$3,515,543	\$4,186,311	\$4,497,495	\$6,359,117

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Gifted Education (180)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	39,494	40,021	41,629	45,016	45,016	47,267
Professional Salaries	788,093	832,737	880,704	1,031,833	1,194,305	994,900
Supplements	536	31,500	7,019	5,712	3,000	9,658
Sub-Total Personnel	828,123	904,258	929,352	1,082,561	1,242,321	1,051,825
Retiree Health Credit	9,019	10,677	11,162	13,098	14,996	12,610
Social Security / FICA	60,893	66,273	68,625	80,655	95,038	80,465
Virginia Retirement System	117,884	146,710	153,376	179,908	205,975	173,208
Alternative Fringes	2,205	-	-	-	-	-
Unemployment Tax	237	590	-	-	-	-
Health / Dental Insurance	174,813	196,842	245,579	216,442	244,790	223,429
State Group Life Insurance	9,821	11,825	12,361	14,505	14,748	13,965
Sub-Total Fringe Benefits	374,872	432,919	491,103	504,608	575,547	503,677
TOTAL PERSONNEL	1,202,995	1,337,177	1,420,455	1,587,169	1,817,868	1,555,502
PD-Tuition	-	2,873	1,280	-	50,000	43,000
Professional Services	2,995	6,662	2,059	200	-	-
Contracted Services - Food Services	-	-	327	-	-	-
Transportation	1,153	-	-	1,043	15,000	15,000
Internal Printing	94	58	247	127	300	300
Dues & Memberships	1,870	248	3,829	523	1,000	2,000
Field Trips	323	-	91	2,705	7,500	10,000
Postage	206	1,169	144	19	1,000	1,000
Rental Equipment	1,566	1,323	1,528	1,518	1,700	2,000
Testing Supplies	-	-	-	-	3,500	3,500
Travel	7,760	1,505	1,754	5,919	10,000	10,000
Books & Subscriptions	1,579	2,182	7,895	3,083	4,000	8,000
Educational Supplies	9,430	8,545	11,956	12,053	5,000	5,000
Food	205	83	-	173	500	500
Non Capital Tech Hardware	9,620	758	5,793	133	2,000	1,000
Office Supplies	897	1,009	2,073	1,270	2,000	2,000
Operating Supplies	(8)	(6)	(8)	-	500	2,000
PD-Supplies	-	-	-	-	500	500
Software	3,750	525	9,404	2,180	500	500
Textbooks	1,334	4,150	3,731	2,411	10,000	10,000
Local Match	631,810	622,380	617,665	617,665	617,665	640,000
Equipment	21,413	30,918	5,642	-	-	-
TOTAL NON-PERSONNEL	695,995	684,381	675,410	651,021	732,665	756,300
TOTAL GIFTED EDUCATION	\$1,898,990	\$2,021,558	\$2,095,865	\$2,238,190	\$2,550,533	\$2,311,802

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Early Childhood Education (190)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	48,864	49,465	51,318	55,436	55,436	58,208
Classified Salaries	497,941	551,974	612,803	779,276	757,965	839,683
Professional Salaries	1,386,113	1,626,550	1,568,133	1,838,489	1,810,514	1,937,147
Supplements	11,407	102,854	32,153	17,417	12,500	58,774
Overtime	-	719	-	-	-	-
Sub-Total Personnel	1,944,326	2,331,561	2,264,407	2,690,618	2,636,415	2,893,811
Retiree Health Credit	23,168	27,023	27,711	32,616	31,749	34,304
Social Security / FICA	144,688	173,164	167,641	200,021	201,686	221,377
Virginia Retirement System	302,514	371,847	381,618	449,209	436,095	471,183
Alternative Fringes	3,215	6,575	4,900	3,600	-	5,000
Unemployment Tax	3,366	11,594	1,800	-	-	-
Health / Dental Insurance	652,347	702,531	824,836	741,428	760,556	827,284
State Group Life Insurance	24,974	29,630	30,383	35,709	31,225	37,989
Sub-Total Fringe Benefits	1,154,273	1,322,365	1,438,889	1,462,582	1,461,311	1,597,138
TOTAL PERSONNEL	3,098,599	3,653,926	3,703,296	4,153,200	4,097,726	4,490,949
Professional Services	29,500	51,750	70,500	24,440	92,750	23,500
Contracted Services - Food Services	-	4,065	496	2,080	-	-
Transportation	4,065	-	3,026	2,668	6,000	7,000
Internal Printing	5,770	411	401	1,155	1,500	1,500
Field Trips	2,769	(226)	4,140	4,594	16,000	16,000
Postage	-	306	-	-	-	-
Testing Supplies	590	-	-	-	2,000	2,500
Travel	603	-	1,270	42,730	4,000	46,000
Books & Subscriptions	303	-	-	60	-	-
Educational Supplies	4,422	53,403	11,905	25,720	25,000	39,000
Food	-	-	-	214	-	1,000
Non Capital Tech Hardware	-	-	213	-	-	-
Office Supplies	279	76	138	517	500	1,000
Operating Supplies	-	4,969	-	-	-	-
PD-Supplies	-	-	-	-	-	500
Software	45	6,500	-	95	-	-
Uniforms	-	342	-	88	-	-
Equipment	-	3,053	720	1,706	-	12,000
TOTAL NON-PERSONNEL	48,347	124,649	92,809	106,066	147,750	150,000
TOTAL EARLY CHILDHOOD EDUCATION	\$3,146,946	\$3,778,575	\$3,796,105	\$4,259,266	\$4,245,476	\$4,640,949

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Adjunct & Adult Education (160)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Local Match	28,411	28,411	28,411	28,411	28,411	28,411
TOTAL NON-PERSONNEL	28,411	28,411	28,411	28,411	28,411	28,411
TOTAL ADJUNCT & ADULT EDUCATION	\$28,411	\$28,411	\$28,411	\$28,411	\$28,411	\$28,411

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
School Counseling (140)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	136,067	198,087	221,077	150,081	319,432	139,187
Classified Salaries	51,156	54,308	55,382	41,631	60,665	53,277
Professional Salaries	2,912,066	2,984,578	2,950,211	3,278,705	3,720,883	3,609,903
Part-Time	8,595	9,585	10,437	10,714	8,000	12,000
Supplements	62,963	133,418	54,962	31,141	30,000	54,743
Overtime	163	68	80	37	-	-
Sub-Total Personnel	3,171,011	3,380,044	3,292,148	3,512,308	4,138,980	3,869,110
Retiree Health Credit	35,843	37,796	38,278	41,347	49,622	46,009
Social Security / FICA	238,572	256,070	247,214	262,640	316,632	295,987
Virginia Retirement System	467,787	519,019	526,185	567,892	681,583	631,953
Alternative Fringes	10,610	37,234	11,002	-	-	-
Unemployment Tax	1,168	6,679	2	-	-	-
Health / Dental Insurance	658,865	669,209	840,705	635,584	872,989	776,339
State Group Life Insurance	38,559	41,467	42,391	45,789	48,802	50,952
Sub-Total Fringe Benefits	1,451,406	1,567,474	1,705,777	1,553,253	1,969,628	1,801,239
TOTAL PERSONNEL	4,622,417	4,947,518	4,997,925	5,065,561	6,108,608	5,670,349
Professional Services	11,687	5,011	32,189	24,120	230,000	130,000
Contracted Services - Food Services	169	-	2,313	-	300	300
Transportation	3,095	(1,800)	318	543	3,000	6,000
Internal Printing	2,381	124	1,120	3,635	2,500	3,000
Dues & Memberships	-	-	16,436	16,796	2,000	2,000
Field Trips	-	-	-	-	5,500	3,000
Other	-	-	1,700	527	-	-
Postage	692	1,588	1,498	3,279	1,700	3,000
Rental Equipment	1,855	1,704	1,554	3,494	2,200	3,500
Travel	5,156	2,427	3,510	8,235	5,000	5,000
Books & Subscriptions	70	3,991	1,143	-	2,200	1,000
Educational Supplies	542	699	2,144	3,594	19,000	17,500
Food	292	-	68	262	400	500
Non Capital Tech Hardware	1,147	1,697	609	30	1,500	500
Office Supplies	4,425	3,554	3,617	3,611	7,000	8,000
Operating Supplies	50	-	432	482	1,000	500
PD-Supplies	-	-	-	-	5,000	6,000
Software	-	10,393	17,600	7,545	6,500	6,500
Textbooks	-	-	18,360	-	-	-
Uniforms	-	-	364	111	-	-
Equipment	3,281	180	1,020	-	10,000	1,500
TOTAL NON-PERSONNEL	34,841	29,570	105,994	76,264	304,800	197,800
TOTAL SCHOOL COUNSELING	\$4,657,258	\$4,977,088	\$5,103,919	\$5,141,825	\$6,413,408	\$5,868,149

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Instructional Building Administration (150)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	5,015,206	4,987,181	5,393,543	5,933,142	6,077,489	6,327,562
Classified Salaries	1,853,060	1,914,588	2,072,820	2,429,554	2,423,162	2,596,341
Substitute	13,087	5,760	(20)	34,000	15,000	15,000
Part-Time	-	-	-	-	11,000	-
Supplements	66,078	267,700	43,186	5,504	10,000	63,695
Overtime	31,904	21,884	47,182	48,658	5,000	50,000
Sub-Total Personnel	6,979,335	7,197,113	7,556,711	8,450,858	8,541,651	9,052,599
Retiree Health Credit	82,396	82,765	89,430	101,626	102,858	107,979
Social Security / FICA	527,435	539,181	574,342	631,829	653,436	692,524
Virginia Retirement System	1,076,018	1,137,017	1,229,073	1,394,329	1,412,808	1,483,153
Alternative Fringes	29,289	51,088	98,012	54,369	-	50,000
Unemployment Tax	1,994	3,365	-	-	-	-
Health / Dental Insurance	1,422,751	1,387,661	1,884,394	1,650,938	1,744,762	1,891,810
State Group Life Insurance	86,361	91,266	98,937	111,207	101,158	119,580
Sub-Total Fringe Benefits	3,226,244	3,292,342	3,974,187	3,944,297	4,015,022	4,345,046
TOTAL PERSONNEL	10,205,579	10,489,455	11,530,898	12,395,155	12,556,673	13,397,645
Professional Services	26,353	37,370	11,744	15,692	-	-
Contracted Services - Food Services	-	1,057	698	9,488	-	-
Transportation	1,534	-	9,083	1,030	-	-
Internal Printing	18,822	12,835	22,839	13,701	-	-
Dues & Memberships	2,972	2,313	6,004	7,365	-	-
Field Trips	-	265	-	142	-	-
Other	158	679	1,064	2,291	-	-
Postage	32,457	39,062	19,796	16,599	-	-
Rental Equipment	225,917	208,084	211,299	236,672	-	-
Telecommunications	350	-	-	-	-	-
Travel	45	-	1,631	2,048	-	-
Books & Subscriptions	32,138	20,156	28,722	16,975	-	-
Educational Supplies	216,746	205,427	285,698	260,526	-	-
Food	180	516	723	5,604	-	-
Medical Supplies	140	2,885	378	2,145	-	-
Non Capital Tech Hardware	32,595	61,576	28,979	14,510	-	-
Office Supplies	286,308	203,530	267,946	209,782	-	-
Operating Supplies	5,097	17,885	17,583	6,530	-	-
Software	34,014	20,811	41,686	32,692	-	-
Textbooks	-	6,897	-	1,227	-	-
Uniforms	989	30,267	5,341	20,914	-	-
Transfers	-	-	-	-	1,250,000	1,200,000
Equipment	115,681	90,145	65,550	59,575	-	-
TOTAL NON-PERSONNEL	1,032,498	961,761	1,026,764	935,507	1,250,000	1,200,000
TOTAL INSTRUCTIONAL BUILDING ADMINISTRATION	\$11,238,077	\$11,451,216	\$12,557,662	\$13,330,662	\$13,806,673	\$14,597,645

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Homebound Instruction (192)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Professional Salaries	140,581	68,115	102,814	126,326	185,000	123,118
Supplements	-	-	1,811	-	-	-
Sub-Total Personnel	140,581	68,115	104,624	126,326	185,000	123,118
Social Security / FICA	10,728	5,072	7,800	9,546	14,153	9,419
Virginia Retirement System	12	-	-	-	-	-
Unemployment Tax	4,723	3,453	-	-	-	-
Health / Dental Insurance	-	97	-	-	-	-
State Group Life Insurance	515	-	-	-	-	-
Sub-Total Fringe Benefits	15,978	8,622	7,800	9,546	14,153	9,419
TOTAL PERSONNEL	156,559	76,737	112,424	135,872	199,153	132,537
Travel	504	-	-	-	-	-
TOTAL NON-PERSONNEL	504	-	-	-	-	-
TOTAL HOMEBOUND INSTRUCTION	\$157,063	\$76,737	\$112,424	\$135,872	\$199,153	\$132,537

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Driver Education (193)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Professional Services	13,223	11,943	10,885	6,000	20,000	-
Internal Printing	-	-	-	1	-	2,500
Office Supplies	-	-	-	-	-	1,000
Textbooks	-	-	-	-	20,000	20,000
TOTAL NON-PERSONNEL	13,223	11,943	10,885	6,001	40,000	23,500
TOTAL DRIVER EDUCATION	\$13,223	\$11,943	\$10,885	\$6,001	\$40,000	\$23,500

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Professional Learning (194)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	-	-	3,677	222,489	220,289	237,474
Classified Salaries	-	-	-	-	-	62,788
Supplements	-	-	-	5,660	10,000	11,289
Sub-Total Personnel	-	-	3,677	228,149	230,289	311,552
Retiree Health Credit	-	-	-	2,737	2,665	3,633
Social Security / FICA	-	-	281	16,423	17,617	23,834
Virginia Retirement System	-	-	-	37,589	36,612	49,904
Health / Dental Insurance	-	-	-	38,158	19,468	42,347
State Group Life Insurance	-	-	-	3,031	2,621	4,024
Sub-Total Fringe Benefits	-	-	281	97,937	78,983	123,741
TOTAL PERSONNEL	-	-	3,958	326,086	309,272	435,293
PD-Tuition	-	-	-	-	15,000	5,000
Professional Services	-	-	3,750	41,603	52,000	33,000
Contracted Services - Food Services	-	-	3,914	19,210	10,000	24,000
Internal Printing	-	-	907	587	1,000	1,500
Building Rentals	-	-	1,084	226	8,000	3,000
Dues & Memberships	-	-	239	635	1,000	1,000
Other	-	-	40	69	-	-
Postage	-	-	1	-	500	-
Rental Equipment	-	-	-	5,855	-	5,000
Travel	-	-	3,473	5,574	2,000	8,000
Books & Subscriptions	-	-	1,994	2,672	10,000	8,000
Educational Supplies	-	-	-	553	3,000	3,000
Food	-	-	98	355	-	2,000
Non Capital Tech Hardware	-	-	1,260	171	-	-
Office Supplies	-	-	757	8,985	3,000	6,000
Operating Supplies	-	-	75	-	-	-
PD-Supplies	-	-	-	3,666	3,000	5,000
Uniforms	-	-	-	985	-	1,500
Equipment	-	-	4,120	-	3,000	-
TOTAL NON-PERSONNEL	-	-	21,712	91,145	111,500	106,000
TOTAL PROFESSIONAL LEARNING	\$0	\$0	\$25,670	\$417,231	\$420,772	\$541,293

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Organizational Diversity (195)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	-	-	91,203	-	98,573	127,408
Supplements	-	-	766	-	-	430
Sub-Total Personnel	-	-	91,969	-	98,573	127,838
Retiree Health Credit	-	-	1,104	-	1,193	1,542
Social Security / FICA	-	-	7,045	-	7,541	9,780
Virginia Retirement System	-	-	15,158	-	16,383	21,175
Health / Dental Insurance	-	-	-	-	-	14,826
State Group Life Insurance	-	-	-	-	-	534
Sub-Total Fringe Benefits	-	-	23,307	-	25,117	47,857
TOTAL PERSONNEL	-	-	115,276	-	123,690	175,695
Professional Services	-	-	-	-	20,000	40,000
Contracted Services - Food Services	-	-	147	-	-	-
Internal Printing	-	-	388	-	3,000	3,000
Building Rentals	-	-	-	-	1,500	1,500
Dues & Memberships	-	-	-	-	1,000	1,000
Postage	-	-	-	-	500	500
Rental Equipment	-	-	-	-	2,000	2,000
Travel	-	-	1,268	-	3,500	3,500
Books & Subscriptions	-	-	1,715	-	2,000	2,000
Educational Supplies	-	-	442	-	8,700	8,700
Non Capital Tech Hardware	-	-	470	-	-	-
Office Supplies	-	-	2,049	-	3,500	3,500
Operating Supplies	-	-	-	-	3,000	3,000
PD-Supplies	-	-	-	-	7,500	7,500
Equipment	-	-	-	-	8,000	8,000
TOTAL NON-PERSONNEL	-	-	6,480	-	64,200	84,200
TOTAL ORGANIZATIONAL DIVERSITY	\$0	\$0	\$121,756	\$0	\$187,890	\$259,895

No historical data due to creation of this cost center during FY21-22 as a result of reorganization within the division.
No expenditures in FY22-23 Forecasted Actuals due to vacant position that was not filled until July 1, 2023.

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Psychological Services (233)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Professional Salaries	503,099	534,163	568,530	688,855	638,855	721,657
Supplements	69,264	52,644	43,740	36,030	40,000	44,592
Sub-Total Personnel	572,364	586,807	612,270	724,885	678,855	766,249
Retiree Health Credit	5,578	6,168	6,364	7,770	7,730	8,732
Social Security / FICA	43,481	43,825	45,860	53,474	51,932	58,618
Virginia Retirement System	72,917	84,719	87,414	106,730	106,178	119,939
Health / Dental Insurance	107,341	110,578	128,583	120,148	115,230	139,741
State Group Life Insurance	6,039	6,831	7,048	8,605	7,602	9,670
Sub-Total Fringe Benefits	235,356	252,120	275,268	296,727	288,672	336,701
TOTAL PERSONNEL	807,720	838,927	887,538	1,021,612	967,527	1,102,950
Professional Services	-	-	-	316	-	-
Dues & Memberships	350	645	560	-	350	350
Postage	-	-	-	19	-	-
Testing Supplies	1,031	4,750	11,541	9,153	13,000	15,000
Travel	2,521	2,571	2,504	2,426	5,500	8,000
Educational Supplies	195	-	546	964	1,000	1,000
Non Capital Tech Hardware	-	518	5,449	1,966	5,500	250
Office Supplies	1,287	634	-	582	2,200	2,000
Software	17	2,970	-	22	3,000	4,000
Equipment	-	-	-	-	1,500	1,500
TOTAL NON-PERSONNEL	5,402	12,088	20,600	15,448	32,050	32,100
TOTAL PSYCHOLOGICAL SERVICES	\$813,122	\$851,015	\$908,138	\$1,037,060	\$999,577	\$1,135,050

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Speech/Audiology Services (234)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Professional Salaries	1,037,710	1,138,262	1,080,149	1,189,405	1,915,467	1,304,765
Supplements	43,787	76,747	36,248	19,924	64,000	36,183
Sub-Total Personnel	1,081,497	1,215,008	1,116,397	1,209,329	1,979,467	1,340,948
Retiree Health Credit	11,341	12,382	11,876	12,115	23,782	15,788
Social Security / FICA	79,475	89,699	81,943	89,893	155,254	102,583
Virginia Retirement System	148,232	170,223	163,211	181,671	326,661	216,852
Alternative Fringes	-	2,710	-	-	-	-
Unemployment Tax	639	1,721	-	-	-	-
Health / Dental Insurance	241,851	275,735	324,811	291,802	322,369	335,979
State Group Life Insurance	12,443	13,713	13,153	14,647	23,389	17,484
Sub-Total Fringe Benefits	493,981	566,183	594,994	590,128	851,455	688,685
TOTAL PERSONNEL	1,575,478	1,781,191	1,711,391	1,799,457	2,830,922	2,029,633
Professional Services	2,561	2,755	26,330	77,018	80,000	155,500
Internal Printing	-	53	-	-	-	-
Dues & Memberships	3,704	4,189	3,552	3,002	5,000	5,000
Postage	-	20	-	-	-	-
Testing Supplies	4,316	3,241	1,528	169	15,000	14,500
Travel	2,794	1,480	3,355	1,280	5,000	7,500
Educational Supplies	242	63	334	705	1,000	1,000
Non Capital Tech Hardware	159	2,263	232	-	3,000	5,000
Office Supplies	1,590	910	-	1,403	4,000	5,000
Software	1,555	-	-	-	4,000	5,000
Textbooks	405	-	-	-	-	-
Equipment	861	-	6,825	13,728	5,000	5,000
TOTAL NON-PERSONNEL	18,189	14,974	42,155	97,306	122,000	203,500
TOTAL SPEECH/AUDIOLOGY SERVICES	\$1,593,667	\$1,796,165	\$1,753,546	\$1,896,763	\$2,952,922	\$2,233,133

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Instructional Technology (270)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	-	-	93,857	113,064	102,569	118,717
Professional Salaries	635,768	673,273	661,804	845,405	858,231	882,963
Supplements	-	17,438	3,730	157	-	5,770
Sub-Total Personnel	635,768	690,710	759,391	958,626	960,800	1,007,451
Retiree Health Credit	6,812	7,077	8,402	10,793	11,626	12,120
Social Security / FICA	47,376	51,355	55,842	70,832	73,501	77,070
Virginia Retirement System	89,012	97,203	115,402	148,388	159,685	166,479
Health / Dental Insurance	157,860	173,051	229,458	220,581	210,860	244,782
State Group Life Insurance	7,341	7,837	9,305	11,952	11,434	13,423
Sub-Total Fringe Benefits	308,401	336,523	418,409	462,546	467,106	513,874
TOTAL PERSONNEL	944,169	1,027,233	1,177,800	1,421,172	1,427,906	1,521,325
Professional Services	17,232	11,249	5,802	-	7,500	27,500
Contracted Services - Food Services	-	-	319	231	-	-
Internal Printing	-	-	27	-	-	-
Rental Equipment	-	-	-	-	-	1,743,325
Travel	-	798	8,230	2,497	3,000	3,000
Books & Subscriptions	-	-	-	-	9,000	9,000
Educational Supplies	-	-	1,890	655	500	500
Food	-	-	42	-	-	-
Non Capital Tech Hardware	2,146	619	6,236	1,302	3,000	3,000
Office Supplies	-	-	1,428	939	1,500	1,500
Software	100,316	174,017	54,735	55,617	59,500	40,000
Equipment	6,919	4,990	29,099	8,077	25,000	25,000
TOTAL NON-PERSONNEL	126,613	191,673	107,807	69,317	109,000	1,852,825
TOTAL INSTRUCTIONAL TECHNOLOGY	\$1,070,782	\$1,218,906	\$1,285,607	\$1,490,489	\$1,536,906	\$3,374,150

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

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Student Services (130)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	123,807	125,616	-	-	-	157,585
Classified Salaries	40,960	43,351	36,403	46,794	-	65,928
Professional Salaries	684,274	668,203	-	922,653	1,009,352	1,017,945
Substitute	4,030	-	14,800	4,800	5,000	10,000
Part-Time	-	-	2,730	-	-	-
Supplements	10,276	28,497	548	250	4,000	7,229
Overtime	624	141	18	-	-	-
Sub-Total Personnel	863,971	865,808	54,499	974,497	1,018,352	1,258,687
Retiree Health Credit	10,276	10,137	476	11,860	12,213	15,022
Social Security / FICA	64,509	64,929	4,563	72,951	77,904	96,290
Virginia Retirement System	134,296	139,232	6,647	163,400	167,754	206,330
Alternative Fringes	3,600	4,831	-	-	-	-
Worker's Compensation	-	(50,545)	-	(64,269)	-	-
Health / Dental Insurance	146,299	149,601	8,067	172,778	134,311	199,329
State Group Life Insurance	11,009	11,226	527	13,134	12,011	16,636
Sub-Total Fringe Benefits	369,989	329,411	20,280	369,855	404,193	533,606
TOTAL PERSONNEL	1,233,960	1,195,219	74,779	1,344,352	1,422,545	1,792,293
PD-Tuition	-	-	-	875	-	-
Professional Services	32,572	13,420	-	15,000	52,500	60,000
Contracted Services - Food Services	-	-	-	59	-	-
Transportation	850	-	-	-	-	-
Internal Printing	822	510	-	35	8,000	5,000
Postage	1,678	2,740	-	600	10,000	3,000
Rental Equipment	816	1,304	1,645	-	4,000	4,000
Travel	9,745	4,077	203	7,043	12,000	17,000
Books & Subscriptions	213	311	40	-	1,000	1,000
Educational Supplies	-	273	-	21	-	-
Food	-	-	-	23	-	-
Non Capital Tech Hardware	1,943	302	473	362	6,000	-
Office Supplies	2,745	1,566	-	2,500	10,000	10,000
PD-Supplies	-	-	-	-	2,000	2,000
Software	-	-	-	-	1,000	1,000
Equipment	2,309	-	-	-	13,000	-
TOTAL NON-PERSONNEL	53,693	24,502	2,362	26,517	119,500	103,000
TOTAL STUDENT SERVICES	\$1,287,653	\$1,219,721	\$77,141	\$1,370,869	\$1,542,045	\$1,895,293

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Student Health Services (232)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Supplements	-	11,123	932	-	-	-
Sub-Total Personnel	-	11,123	932	-	-	-
Social Security / FICA	-	851	71	-	-	-
Sub-Total Fringe Benefits	-	851	71	-	-	-
TOTAL PERSONNEL	-	11,974	1,003	-	-	-
Professional Services	1,711,939	2,115,377	2,117,200	2,371,959	2,375,005	2,581,069
Contracted Services - Food Services	200	159	-	-	-	-
Internal Printing	-	-	-	-	200	-
Postage	-	1	25	-	-	-
Telecommunications	-	-	-	-	-	12,812
Books & Subscriptions	16	-	-	-	-	-
Food	-	-	-	-	400	-
Medical Supplies	55,636	7,722	53,003	49,672	112,100	88,020
Non Capital Tech Hardware	2,452	1,000	718	387	-	-
Office Supplies	1,619	-	4,197	1,683	5,250	5,250
Software	13,820	14,135	14,135	14,460	13,820	14,846
Equipment	5,859	-	14,023	-	18,112	5,000
TOTAL NON-PERSONNEL	1,791,541	2,138,394	2,203,301	2,438,161	2,524,887	2,706,997
TOTAL STUDENT HEALTH SERVICES	\$1,791,541	\$2,150,368	\$2,204,304	\$2,438,161	\$2,524,887	\$2,706,997

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
School Board (201)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	-	-	7,992	77,468	77,468	81,341
Stipends	29,400	29,400	29,400	29,400	29,400	29,400
Supplements	-	-	1,602	3,600	-	3,600
Sub-Total Personnel	29,400	29,400	38,993	110,468	106,868	114,341
Retiree Health Credit	-	-	72	937	937	984
Social Security / FICA	2,250	2,250	2,981	7,848	8,175	8,747
Virginia Retirement System	-	-	992	12,875	12,875	13,519
Health / Dental Insurance	-	-	1,784	18,549	18,618	38,914
State Group Life Insurance	-	-	80	1,038	922	1,090
Sub-Total Fringe Benefits	2,250	2,250	5,909	41,247	41,527	63,254
TOTAL PERSONNEL	31,650	31,650	44,902	151,715	148,395	177,595
Professional Services	80,907	13,481	4,188	9,571	65,000	40,000
Contracted Services - Food Services	2,982	915	3,049	2,709	3,500	4,000
Internal Printing	163	98	19	56	500	300
Building Rentals	267	-	-	-	500	500
Dues & Memberships	28,712	30,214	29,630	24,316	35,000	35,000
Other	383	485	478	844	700	-
Postage	-	-	-	-	100	100
Rental Equipment	-	-	-	-	600	600
Travel	12,365	9,222	27,922	19,372	25,000	25,000
Books & Subscriptions	574	620	-	486	1,200	1,000
Educational Supplies	-	-	-	-	100	-
Food	-	-	28	233	-	-
Non Capital Tech Hardware	-	3,402	-	25	200	-
Office Supplies	359	220	184	1,617	300	800
Operating Supplies	447	245	750	-	700	-
Software	10,200	15,300	10,200	10,200	11,000	11,000
Equipment	-	-	850	-	500	-
TOTAL NON-PERSONNEL	137,359	74,203	77,298	69,428	144,900	118,300
TOTAL SCHOOL BOARD	\$169,009	\$105,853	\$122,200	\$221,143	\$293,295	\$295,895

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Superintendent (202)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	321,717	307,730	413,531	440,995	440,995	463,045
Part-Time	20,452	(2)	-	-	-	-
Supplements	12,464	35,232	15,978	15,060	10,000	15,160
Sub-Total Personnel	354,633	342,960	429,509	456,055	450,995	478,205
Retiree Health Credit	3,576	3,724	3,980	3,936	5,336	5,603
Social Security / FICA	24,587	25,966	27,570	25,812	34,501	36,583
Virginia Retirement System	46,721	51,147	54,661	54,066	73,293	76,958
Alternative Fringes	31,418	-	6,665	-	-	-
Annuity	20,000	10,000	10,000	10,000	10,000	10,000
Health / Dental Insurance	29,081	12,187	25,929	28,805	41,384	32,231
State Group Life Insurance	3,740	4,124	4,407	4,359	5,248	6,205
Sub-Total Fringe Benefits	159,123	107,147	133,211	126,978	169,762	167,579
TOTAL PERSONNEL	513,756	450,107	562,720	583,033	620,757	645,784
Professional Services	60,098	23,461	58,730	74,301	115,000	105,650
Contracted Services - Food Services	2,818	2,389	9,236	10,453	4,300	6,350
Transportation	299	891	-	1,634	3,000	3,000
Internal Printing	448	162	3,230	395	1,800	3,100
Building Rentals	2,047	846	1,585	6,701	2,500	10,000
Dues & Memberships	35,670	36,839	36,196	37,386	48,950	45,650
Other	902	775	882	1,868	20,000	15,000
Postage	796	1,367	1,572	2,084	3,058	2,050
Rental Equipment	6,544	1,685	2,924	3,950	10,000	10,000
Travel	8,250	2,935	18,588	19,157	40,560	34,800
Books & Subscriptions	3,460	1,555	1,414	1,123	5,000	4,700
Educational Supplies	260	-	-	-	1,500	1,500
Food	-	3,233	-	16	-	1,000
Non Capital Tech Hardware	25	796	52	510	-	-
Office Supplies	797	1,589	1,763	2,346	2,400	2,600
Operating Supplies	21	23	59	81	250	1,000
Equipment	6,170	2,848	1,600	505	2,500	3,000
TOTAL NON-PERSONNEL	128,604	81,393	137,830	162,510	260,818	249,400
TOTAL SUPERINTENDENT	\$642,360	\$531,500	\$700,550	\$745,543	\$881,575	\$895,184

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
SUPERINTENDENT (202)**

A Breakout of Non-Personnel Budget Areas by Focus Area

Focus Area Code	0000	1208	
Line Item	Superintendent	Constituent Services & Governmental Relations Officer	Total by Line Item
Professional Services	75,000	30,650	105,650
Contracted Services - Food Service	6,000	350	6,350
Transportation	3,000	-	3,000
Internal Printing	3,000	100	3,100
Building Rentals	10,000	-	10,000
Dues & Memberships	45,000	650	45,650
Other	15,000	-	15,000
Postage	2,000	50	2,050
Rental Equipment	10,000	-	10,000
Travel	25,000	9,800	34,800
Books & Subscriptions	4,700	-	4,700
Educational Supplies	1,500	-	1,500
Food	1,000	-	1,000
Office Supplies	2,500	100	2,600
Operating Supplies	1,000	-	1,000
Equipment	2,000	1,000	3,000
TOTAL	\$206,700	\$42,700	\$249,400

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Communications & Community Engagement (203)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	86,430	114,166	252,091	293,790	359,902	308,480
Classified Salaries	31,731	33,377	-	-	-	-
Professional Salaries	4,056	7,939	102,334	157,868	121,332	187,263
Supplements	3,600	6,932	4,532	3,000	9,600	3,600
Overtime	1,135	1,269	(4)	-	250	-
Sub-Total Personnel	126,952	163,684	358,953	454,658	491,084	499,343
Retiree Health Credit	1,463	1,724	4,314	5,476	6,730	5,998
Social Security / FICA	9,765	13,006	27,396	33,262	43,305	38,200
Virginia Retirement System	19,120	23,681	59,262	75,211	92,446	82,392
Alternative Fringes	-	9,973	-	96	-	-
Health / Dental Insurance	23,970	24,179	55,762	54,286	56,336	67,499
State Group Life Insurance	1,498	1,909	4,778	6,064	6,619	6,643
Sub-Total Fringe Benefits	55,816	74,473	151,513	174,395	205,436	200,732
TOTAL PERSONNEL	182,768	238,157	510,466	629,053	696,520	700,075
Professional Services	41,218	17,590	30,590	22,991	117,300	179,707
Contracted Services - Food Services	149	-	4,097	3,970	-	-
Transportation	-	-	-	2,475	-	3,015
Internal Printing	1,033	816	843	944	1,500	1,500
Building Rentals	5,811	-	4,811	13,787	7,500	16,500
Dues & Memberships	312	335	470	335	715	2,530
Other	1,923	995	1,956	(90)	1,900	1,900
Postage	3,250	198	649	35	2,000	500
Rental Equipment	2,313	1,275	1,239	1,800	2,500	3,000
Travel	1,174	8	-	4,023	2,550	9,650
Books & Subscriptions	376	686	1,094	999	760	200
Educational Supplies	341	-	-	-	-	400
Food	-	-	-	18	5,050	13,300
Non Capital Tech Hardware	258	486	-	142	500	500
Office Supplies	986	567	2,169	829	1,500	2,000
Operating Supplies	4,753	944	5,133	4,816	5,000	900
Software	669	373	22,747	54,703	27,500	480
Uniforms	-	-	180	-	-	-
Equipment	550	1,011	-	600	-	-
TOTAL NON-PERSONNEL	65,114	25,285	75,978	112,378	176,275	236,082
TOTAL COMMUNICATIONS & COMMUNITY ENG	\$247,882	\$263,442	\$586,444	\$741,431	\$872,795	\$936,157

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Accountability & Assessment (231)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	-	-	130,560	70,460	70,460	73,982
Professional Salaries	-	-	668,601	-	-	-
Supplements	-	100	7,951	1,250	-	1,400
Sub-Total Personnel	-	100	807,112	71,710	70,460	75,382
Retiree Health Credit	-	-	9,788	853	853	895
Social Security / FICA	-	8	60,782	5,112	5,390	5,767
Virginia Retirement System	-	-	134,994	11,710	11,710	12,296
Health / Dental Insurance	-	-	155,311	5,128	10,362	5,698
State Group Life Insurance	-	-	10,841	944	838	991
Sub-Total Fringe Benefits	-	8	371,716	23,747	29,153	25,648
TOTAL PERSONNEL	-	108	1,178,828	95,457	99,613	101,030
Professional Services	-	-	10,240	75,000	85,000	67,799
Transportation	-	-	850	-	-	-
Internal Printing	-	768	587	-	-	-
Dues & Memberships	-	-	89	-	1,000	-
Postage	-	257	2,486	-	-	-
Travel	-	4,871	6,028	-	-	-
Non Capital Tech Hardware	-	370	599	-	-	-
Office Supplies	-	724	1,019	30	-	2,000
Equipment	-	1,787	1,787	-	2,000	3,000
TOTAL NON-PERSONNEL	-	8,777	23,685	75,030	88,000	72,799
TOTAL ACCOUNTABILITY & ASSESSMENT	\$0	\$8,885	\$1,202,513	\$170,487	\$187,613	\$173,829

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Data & Analysis (204)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	141,533	226,119	353,992	371,229	384,615	407,180
Classified Salaries	126,397	106,539	116,189	153,209	161,253	172,843
Part-Time	4,050	1,836	-	-	10,000	-
Supplements	-	9,700	4,286	875	-	-
Overtime	105	848	886	-	8,000	8,000
Sub-Total Personnel	272,085	345,042	475,353	525,313	563,868	588,022
Retiree Health Credit	3,254	4,012	5,622	6,296	6,605	7,018
Social Security / FICA	20,908	26,092	36,618	39,276	43,136	44,984
Virginia Retirement System	42,527	55,100	77,217	86,484	90,723	96,400
Alternative Fringes	1,265	547	10,963	390	-	-
Health / Dental Insurance	52,822	58,366	116,888	103,830	115,350	118,492
State Group Life Insurance	3,405	4,442	6,226	7,005	6,496	7,772
Sub-Total Fringe Benefits	124,181	148,560	253,533	243,282	262,310	274,666
TOTAL PERSONNEL	396,266	493,602	728,886	768,595	826,178	862,688
PD-Tuition	240	-	-	-	-	-
Professional Services	-	-	-	-	-	1,500
Internal Printing	988	2,234	1,935	1,418	4,000	4,000
Dues & Memberships	-	-	-	-	400	400
Postage	785	2,075	1,372	2,467	2,000	2,500
Rental Equipment	4,294	4,892	5,116	7,604	9,500	9,500
Testing Supplies	112,398	96,611	100,384	133,534	162,950	154,550
Travel	282	87	470	1,527	2,050	2,050
Books & Subscriptions	-	-	191	35	250	250
Food	-	-	32	-	-	-
Non Capital Tech Hardware	821	354	124	64	1,000	2,000
Office Supplies	1,696	2,180	1,681	4,443	6,000	6,000
Software	135,311	135,345	181,588	424,282	443,000	465,251
Equipment	-	1,860	-	-	5,000	-
TOTAL NON-PERSONNEL	256,816	245,638	292,893	575,374	636,150	648,001
TOTAL DATA & ANALYSIS	\$653,082	\$739,240	\$1,021,779	\$1,343,969	\$1,462,328	\$1,510,689

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Strategic Planning (205)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Professional Services	-	47,625	15,875	-	50,000	-
TOTAL NON-PERSONNEL	-	47,625	15,875	-	50,000	-
TOTAL STRATEGIC PLANNING	\$0	\$47,625	\$15,875	\$0	\$50,000	\$0

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Operational Central Administration (206)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	443,002	390,982	209,171	230,253	230,253	241,766
Classified Salaries	83,286	86,895	-	-	-	-
Supplements	7,560	12,660	6,961	3,600	10,000	3,600
Sub-Total Personnel	533,848	490,537	216,132	233,853	240,253	245,366
Retiree Health Credit	6,316	5,785	2,532	2,786	2,786	2,925
Social Security / FICA	39,357	36,739	16,150	15,684	18,379	18,770
Virginia Retirement System	82,522	79,462	34,785	38,268	38,268	40,181
Alternative Fringes	10,910	-	-	-	-	-
Worker's Compensation	8,976	(18,336)	5,870	-	-	-
Health / Dental Insurance	66,194	65,452	13,917	18,549	6,396	20,296
State Group Life Insurance	6,607	6,407	2,805	3,085	2,740	3,240
Sub-Total Fringe Benefits	220,882	175,510	76,059	78,372	68,569	85,413
TOTAL PERSONNEL	754,730	666,047	292,191	312,225	308,822	330,779
Professional Services	278,352	249,280	76,266	84,073	98,000	94,000
Contracted Services - Food Services	2,253	6,000	10,320	4,725	2,500	2,500
Transportation	405	520	927	-	2,000	2,000
Internal Printing	1,437	214	144	-	1,000	500
Contingency	-	-	-	-	45,500	-
Dues & Memberships	513	523	490	248	1,250	1,200
Insurance	254,740	245,698	(4,196)	-	-	-
Other	100,027	101,666	141	-	-	-
Postage	391	105	61	180	500	550
Rental Equipment	5,740	2,468	1,580	4,815	5,000	10,000
Travel	7,680	675	10	-	3,000	3,000
Books & Subscriptions	302	-	247	46	325	-
Educational Supplies	-	166	-	-	-	-
Food	144	202	132	69	3,500	3,500
Medical Supplies	1,149	-	305	-	-	-
Non Capital Tech Hardware	498	1,036	19	122	1,000	500
Office Supplies	3,682	2,715	2,267	3,040	3,500	2,500
Operating Supplies	21	28	769	-	10,000	10,000
PD-Supplies	-	-	-	-	250	-
Software	232,895	148,608	-	-	-	-
Transfers	899	-	-	-	-	-
Equipment	2,438	-	-	-	2,000	-
TOTAL NON-PERSONNEL	893,566	759,905	89,482	97,318	179,325	130,250
TOTAL OPERATIONAL CENTRAL ADMIN	\$1,648,296	\$1,425,952	\$381,673	\$409,543	\$488,147	\$461,029

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

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Human Resources (210)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	290,462	422,805	515,789	780,138	757,185	819,145
Classified Salaries	294,949	233,216	147,610	285,796	237,154	240,613
Substitute	28,708	27,560	29,298	39,256	10,000	30,000
Part-Time	425	-	8,059	9,387	41,600	13,000
Supplements	17,120	19,134	18,501	101,785	23,000	410,000
Overtime	5,645	10,292	5,758	1,950	2,000	2,000
Sub-Total Personnel	637,310	713,006	725,016	1,218,311	1,070,939	1,514,758
Retiree Health Credit	6,720	7,368	7,361	12,362	12,032	12,823
Social Security / FICA	49,668	52,993	55,717	84,657	81,927	115,879
Virginia Retirement System	89,769	107,301	107,423	178,620	165,259	176,132
Alternative Fringes	20,712	-	9,759	2,695	155,016	50,000
Unemployment Tax	1,471	1,471	-	-	-	-
Disability Insurance	63,257	88,090	85,337	120,013	128,500	123,750
Health / Dental Insurance	(321,985)	130,135	172,849	194,881	192,542	213,906
State Group Life Insurance	7,248	8,651	8,663	14,338	11,833	14,201
Sub-Total Fringe Benefits	(83,140)	396,010	447,108	607,567	747,109	706,691
TOTAL PERSONNEL	554,170	1,109,016	1,172,124	1,825,878	1,818,048	2,221,449
PD-Tuition	39,783	33,929	35,829	10,656	36,000	55,000
Professional Services	87,919	49,021	81,195	194,040	243,678	255,000
Contracted Services - Food Services	908	8,472	15,519	12,807	13,000	30,000
Transportation	357	-	-	1,253	1,000	3,000
Internal Printing	4,461	1,454	2,375	2,024	3,500	2,000
Building Rentals	-	-	-	1,462	-	400
Dues & Memberships	539	1,075	1,399	13,113	1,810	17,000
Other	3,142	1,325	803	-	-	-
Postage	4,514	2,591	2,336	1,828	6,650	3,500
Rental Equipment	3,355	3,321	3,246	7,656	4,500	8,000
Travel	15,092	6,032	16,772	26,320	18,500	44,000
Books & Subscriptions	1,285	1,103	1,033	1,076	3,500	1,300
Educational Supplies	1,301	-	1,980	-	-	-
Food	46	543	142	129	13,000	1,500
Medical Supplies	-	-	48	-	-	-
Non Capital Tech Hardware	1,994	1,095	2,709	955	2,300	10,000
Office Supplies	10,595	12,106	12,940	10,739	8,000	25,000
Operating Supplies	1,290	4,390	201	4,680	1,500	5,000
PD-Supplies	-	1,468	-	-	2,000	-
Software	30,545	39,277	31,037	83,117	36,370	165,000
Uniforms	326	850	367	725	-	6,000
Equipment	6,867	2,421	5,905	3,924	9,000	1,000
TOTAL NON-PERSONNEL	214,320	170,473	215,836	376,503	404,308	632,700
TOTAL HUMAN RESOURCES	\$768,490	\$1,279,489	\$1,387,960	\$2,202,381	\$2,222,356	\$2,854,149

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Employee Health Services (211)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	91,776	85,944	88,348	95,522	95,522	100,298
Classified Salaries	-	-	-	-	-	73,554
Supplements	1,257	1,500	622	-	-	-
Sub-Total Personnel	93,034	87,444	88,970	95,522	95,522	173,852
Retiree Health Credit	1,105	1,042	1,069	1,156	1,156	2,104
Social Security / FICA	7,112	7,114	6,730	7,141	7,307	13,300
Virginia Retirement System	14,435	14,316	14,683	15,876	15,876	28,894
Alternative Fringes	-	5,408	-	-	-	-
Unemployment Tax	-	-	701	-	-	-
Worker's Compensation	309,240	(279,508)	-	803,637	750,000	579,136
Health / Dental Insurance	9,321	1,770	14,819	23,244	23,438	40,697
State Group Life Insurance	1,159	1,154	1,184	1,280	1,137	2,330
Sub-Total Fringe Benefits	342,372	(248,704)	39,186	852,334	798,914	666,460
TOTAL PERSONNEL	435,406	(161,260)	128,156	947,856	894,436	840,312
Professional Services	86,272	142,223	53,108	81,569	93,806	89,908
Internal Printing	5	46	763	-	450	-
Dues & Memberships	-	-	180	-	200	200
Postage	100	14	8	-	100	-
Rental Equipment	1,638	1,545	1,523	2,000	2,000	2,000
Travel	829	164	-	-	-	-
Food	-	-	-	-	200	-
Medical Supplies	16,143	16,745	2,452	14,933	22,000	18,000
Office Supplies	1,390	894	806	896	2,500	1,500
Equipment	1,879	-	-	-	-	-
TOTAL NON-PERSONNEL	108,257	161,632	58,840	99,399	121,256	111,608
TOTAL EMPLOYEE HEALTH SERVICES	\$543,663	\$372	\$186,996	\$1,047,255	\$1,015,692	\$951,920

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Fiscal Services (CFO) (214)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	-	-	221,522	241,934	241,934	254,031
Classified Salaries	-	-	68,880	73,140	73,140	76,797
Part-Time	-	-	-	-	-	4,070
Supplements	-	-	4,222	3,600	-	3,600
Sub-Total Personnel	-	-	294,623	318,674	315,074	338,498
Retiree Health Credit	-	-	3,514	3,812	3,812	4,003
Social Security / FICA	-	-	22,129	22,163	24,103	25,895
Virginia Retirement System	-	-	48,267	52,365	52,365	54,984
Health / Dental Insurance	-	-	40,961	34,449	39,187	42,317
State Group Life Insurance	-	-	3,892	4,222	3,749	4,433
Sub-Total Fringe Benefits	-	-	118,762	117,012	123,216	131,632
TOTAL PERSONNEL	-	-	413,385	435,686	438,290	470,130
Professional Services	-	21,817	150,459	116,115	207,000	130,600
Contracted Services - Food Services	-	-	-	175	-	-
Internal Printing	-	323	489	1	1,000	750
Dues & Memberships	-	-	478	1,002	2,164	2,300
Insurance	-	-	240,534	252,971	254,400	269,830
Other	-	-	100,095	100,000	131,000	107,000
Postage	-	39	-	-	250	100
Rental Equipment	-	-	550	1,700	3,000	3,000
Travel	-	150	4,890	4,923	6,000	4,000
Books & Subscriptions	-	-	49	-	-	-
Food	-	-	-	27	-	50
Non Capital Tech Hardware	-	679	244	11	-	-
Office Supplies	-	1,091	2,243	1,201	3,000	2,500
Software	-	1,300	108,768	101,527	136,007	133,750
Uniforms	-	-	-	335	-	450
Equipment	-	2,976	-	632	2,300	1,600
TOTAL NON-PERSONNEL	-	28,375	608,799	580,618	746,121	655,930
TOTAL FISCAL SERVICES (CFO)	\$0	\$28,375	\$1,022,184	\$1,016,304	\$1,184,411	\$1,126,060

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

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Payroll (216)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	76,058	77,109	89,778	100,361	100,361	105,379
Classified Salaries	94,314	97,325	55,595	61,059	60,665	62,788
Professional Salaries	-	-	27,966	66,835	66,835	70,177
Part-Time	-	-	-	-	12,500	18,000
Supplements	13,560	5,953	34,275	10,974	-	2,000
Overtime	671	826	576	-	2,500	3,500
Sub-Total Personnel	184,603	181,212	208,190	239,229	242,861	261,844
Retiree Health Credit	2,052	2,098	2,062	2,757	2,757	2,884
Social Security / FICA	13,652	12,841	15,128	17,376	18,579	20,031
Virginia Retirement System	26,819	28,813	28,260	37,871	37,870	39,613
Health / Dental Insurance	56,441	55,731	51,915	52,511	38,594	58,310
State Group Life Insurance	2,147	2,323	2,284	3,053	2,712	3,194
Sub-Total Fringe Benefits	101,111	101,806	99,649	113,568	100,512	124,031
TOTAL PERSONNEL	285,714	283,018	307,839	352,797	343,373	385,875
Professional Services	-	-	-	-	-	2,200
Internal Printing	47	-	3	3	150	150
Dues & Memberships	586	262	275	720	1,830	1,880
Postage	8,507	4,599	3,785	1,324	4,500	4,500
Rental Equipment	2,323	2,144	2,144	2,144	2,500	2,500
Travel	229	-	86	2,185	3,800	2,300
Books & Subscriptions	-	261	-	334	1,260	980
Food	-	-	-	20	-	30
Non Capital Tech Hardware	555	20	175	187	-	600
Office Supplies	1,262	975	944	1,187	2,300	2,500
Operating Supplies	-	-	-	7	-	-
Equipment	861	-	773	-	500	-
TOTAL NON-PERSONNEL	14,370	8,261	8,186	8,111	16,840	17,640
TOTAL PAYROLL	\$300,084	\$291,279	\$316,025	\$360,908	\$360,213	\$403,515

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Accounting (218)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	315,705	318,059	322,080	365,538	367,811	386,202
Classified Salaries	132,275	138,603	140,337	169,659	169,541	177,108
Part-Time	-	-	-	-	12,000	-
Supplements	-	10,500	2,486	833	-	1,000
Overtime	17	21	19	-	250	-
Sub-Total Personnel	447,997	467,184	464,922	536,031	549,602	564,310
Retiree Health Credit	5,432	5,526	5,654	6,502	6,502	6,816
Social Security / FICA	33,429	34,624	34,939	40,022	42,045	43,170
Virginia Retirement System	70,979	75,911	77,662	89,308	89,308	93,622
Health / Dental Insurance	93,954	94,960	127,922	111,070	117,172	123,462
State Group Life Insurance	5,683	6,120	6,261	7,200	6,394	7,548
Sub-Total Fringe Benefits	209,477	217,141	252,439	254,102	261,421	274,619
TOTAL PERSONNEL	657,474	684,325	717,361	790,133	811,023	838,929
Professional Services	147,028	149,810	157,499	161,674	170,600	177,000
Contracted Services - Food Services	246	25	85	53	250	500
Internal Printing	10	0	364	432	400	500
Dues & Memberships	3,032	2,832	2,857	2,852	2,720	2,950
Other	239	1,282	9,524	201	1,000	1,000
Postage	3,088	2,198	1,983	2,719	3,000	3,000
Rental Equipment	2,615	2,213	2,414	2,484	3,500	3,000
Travel	901	1,617	3,196	21	6,500	6,500
Food	81	4	72	116	500	250
Non Capital Tech Hardware	459	675	294	106	-	-
Office Supplies	4,169	5,728	4,266	6,419	7,500	3,000
Operating Supplies	-	2	-	-	-	-
Software	-	-	6,500	8,500	7,500	10,000
Equipment	-	4,764	4,496	-	2,500	-
TOTAL NON-PERSONNEL	161,868	171,150	193,550	185,576	205,970	207,700
TOTAL ACCOUNTING	\$819,342	\$855,475	\$910,911	\$975,709	\$1,016,993	\$1,046,629

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Grants Management (219)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Part-Time	525	1,475	-	-	-	-
Supplements	-	-	3,200	3,619	6,180	2,000
Sub-Total Personnel	525	1,475	3,200	3,619	6,180	2,000
Social Security / FICA	39	109	238	168	473	153
Sub-Total Fringe Benefits	39	109	238	168	473	153
TOTAL PERSONNEL	564	1,584	3,438	3,787	6,653	2,153
Dues & Memberships	-	-	-	169	-	310
Postage	-	-	-	-	20	45
Travel	47	6	6	19	-	1,158
Books & Subscriptions	399	568	538	449	650	1,674
Office Supplies	-	46	292	-	50	720
TOTAL NON-PERSONNEL	446	619	836	637	720	3,907
TOTAL GRANTS MANAGEMENT	\$1,010	\$2,203	\$4,274	\$4,424	\$7,373	\$6,060

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Purchasing Services (224)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	94,350	95,548	147,155	184,630	184,630	193,862
Classified Salaries	100,391	101,645	63,015	70,372	70,228	72,686
Supplements	-	4,500	1,043	-	-	-
Overtime	212	19	815	696	500	500
Sub-Total Personnel	194,953	201,711	212,028	255,698	255,358	267,047
Retiree Health Credit	2,331	2,386	2,538	3,084	3,084	3,225
Social Security / FICA	14,787	15,252	16,023	19,013	19,535	20,429
Virginia Retirement System	30,453	32,772	34,856	42,358	42,357	44,300
Health / Dental Insurance	46,329	44,995	43,870	41,562	40,744	47,240
State Group Life Insurance	2,439	2,642	2,810	3,415	3,033	3,572
Sub-Total Fringe Benefits	96,338	98,046	100,097	109,431	108,753	118,766
TOTAL PERSONNEL	291,291	299,757	312,125	365,129	364,111	385,813
Professional Services	5,861	2,121	1,135	3,500	5,000	5,000
Contracted Services - Food Services	-	-	-	-	500	500
Internal Printing	251	139	269	844	500	500
Building Rentals	-	-	-	275	-	-
Dues & Memberships	370	415	435	1,119	395	1,260
Postage	337	158	378	189	1,500	500
Travel	59	54	277	650	1,500	2,000
Vehicle Fuel	43,090	-	-	-	-	-
Non Capital Tech Hardware	72	309	1,213	-	-	-
Office Supplies	1,614	2,137	1,291	1,206	2,000	2,000
Operating Supplies	-	-	-	-	500	500
Equipment	-	-	1,787	-	1,350	500
TOTAL NON-PERSONNEL	8,607	5,332	6,786	7,783	13,245	12,760
TOTAL PURCHASING SERVICES	\$299,898	\$305,089	\$318,911	\$372,912	\$377,356	\$398,573

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Reprographics (225)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Classified Salaries	42,355	44,634	45,006	48,749	50,868	53,411
Supplements	162	1,500	311	-	-	-
Overtime	600	373	387	303	500	500
Sub-Total Personnel	43,116	46,508	45,704	49,051	51,368	53,911
Retiree Health Credit	505	516	541	616	616	646
Social Security / FICA	3,296	3,391	3,653	3,738	3,930	4,124
Virginia Retirement System	6,602	7,086	7,432	8,454	8,454	8,877
Health / Dental Insurance	8,372	8,177	10,164	8,760	8,956	9,648
State Group Life Insurance	529	571	599	682	605	716
Sub-Total Fringe Benefits	19,303	19,741	22,390	22,250	22,561	24,011
TOTAL PERSONNEL	62,419	66,249	68,094	71,301	73,929	77,922
Professional Services	68,645	65,852	79,448	56,000	76,000	60,000
Internal Printing	440	820	383	535	-	500
Rental Equipment	59,657	47,223	87,921	71,116	80,000	100,000
Office Supplies	90,236	6,064	53,899	48,421	177,000	172,500
Operating Supplies	-	-	-	83	-	-
Software	11,374	22,000	22,000	23,725	22,000	22,000
Equipment	-	-	11,124	3,995	-	-
TOTAL NON-PERSONNEL	230,352	141,958	254,775	203,874	355,000	355,000
TOTAL REPROGRAPHICS	\$292,771	\$208,207	\$322,869	\$275,175	\$428,929	\$432,922

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Administrative Technology (280)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	433,748	463,728	374,179	410,133	410,133	426,585
Classified Salaries	779,697	821,866	726,925	863,665	925,699	916,234
Part-Time	23,586	797	5,911	1,029	25,000	15,000
Supplements	289	27,950	8,673	3,000	40,000	40,000
Overtime	10,898	26,456	29,123	17,029	25,000	25,000
Sub-Total Personnel	1,248,218	1,340,797	1,144,812	1,294,855	1,425,832	1,422,819
Retiree Health Credit	13,451	14,429	12,289	14,506	17,676	16,248
Social Security / FICA	94,710	99,894	88,202	96,026	118,639	108,846
Virginia Retirement System	175,401	198,191	168,802	199,252	234,790	215,177
City of Roanoke Retirement	7,560	8,048	8,263	8,125	8,000	8,000
Alternative Fringes	1,478	3,106	7,841	-	-	-
Unemployment Tax	2,268	-	-	-	-	-
Health / Dental Insurance	234,881	241,738	280,154	254,492	292,025	278,773
State Group Life Insurance	14,745	16,756	14,416	16,978	17,384	17,994
Sub-Total Fringe Benefits	544,494	582,162	579,968	589,380	688,514	645,037
TOTAL PERSONNEL	1,792,712	1,922,959	1,724,780	1,884,235	2,114,346	2,067,856
Professional Services	533,710	447,665	233,293	266,830	531,450	324,450
Contracted Services - Food Services	-	46	315	532	-	-
Internal Printing	1,441	1,001	1,649	586	1,500	500
Dues & Memberships	-	75	85	-	-	-
Postage	-	222	18	151	500	250
Rental Equipment	5,054	8,021	15,015	1,646,965	1,902,110	159,785
Telecommunications	140,705	380,016	185,857	236,399	300,000	300,000
Travel	7,961	1,102	2,398	938	5,000	2,500
Books & Subscriptions	260	333	-	123	-	-
Educational Supplies	358	-	-	-	-	-
Food	-	-	36	63	-	1,000
Vehicle Fuel	-	-	-	5,000	4,000	6,000
Medical Supplies	-	-	-	23	-	-
Non Capital Tech Hardware	63,518	56,999	402,304	51,007	100,000	75,000
Office Supplies	4,005	5,617	13,968	4,960	6,000	4,000
Operating Supplies	2,874	4,436	-	19	-	-
Software	414,605	467,583	639,407	548,156	481,176	506,176
Uniforms	-	-	865	105	-	-
Vehicle Supplies	-	-	-	3,505	-	15,000
Local Match	134,800	136,480	204,266	398,500	398,500	134,800
Equipment	734,662	509,073	406,118	170,441	92,925	92,925
TOTAL NON-PERSONNEL	2,043,953	2,018,671	2,105,595	3,334,304	3,823,161	1,622,386
TOTAL ADMINISTRATIVE TECHNOLOGY	\$3,836,665	\$3,941,630	\$3,830,375	\$5,218,539	\$5,937,507	\$3,690,242

FY23-24 Budget includes reporting adjustment that moved leased technology devices for instruction to cost center 270 Instructional Technology.

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Safety & Security (253)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	217,646	119,414	95,631	101,369	101,369	104,410
Classified Salaries	705,955	746,222	816,801	1,015,102	933,791	1,091,260
Part-Time	-	-	-	-	-	12,500
Supplements	4,059	39,605	11,490	6,656	10,000	10,000
Overtime	27,413	30,813	41,835	40,177	30,000	40,000
Sub-Total Personnel	955,074	936,053	965,757	1,163,304	1,075,160	1,258,170
Retiree Health Credit	6,944	6,389	6,573	7,489	12,525	14,468
Social Security / FICA	71,417	68,860	72,914	85,630	82,250	96,250
Virginia Retirement System	92,107	91,485	93,894	107,779	150,044	120,720
City of Roanoke Retirement	16,999	17,179	17,907	17,479	22,000	18,000
Alternative Fringes	-	-	2,485	-	-	-
Annuity	660	660	660	660	-	660
Unemployment Tax	4,316	3,330	(942)	-	-	-
Health / Dental Insurance	176,346	158,965	211,062	252,395	239,747	292,503
State Group Life Insurance	11,166	10,811	11,498	14,436	12,318	16,022
Sub-Total Fringe Benefits	379,955	357,680	416,050	485,869	518,884	558,623
TOTAL PERSONNEL	1,335,029	1,293,733	1,381,807	1,649,173	1,594,044	1,816,793
Professional Services	2,233,066	1,143,215	813,418	1,753,969	2,250,068	1,729,216
Contracted Services - Food Services	172	-	-	-	-	-
Internal Printing	1,394	-	-	-	-	-
Dues & Memberships	-	-	-	40	-	-
Other	165	-	-	-	-	45,500
Postage	72	15	105	35	-	-
Travel	4,115	1,093	7,821	4,533	2,000	3,000
Vehicle Fuel	-	-	-	3,000,000	-	3,500,000
Non Capital Tech Hardware	246	1,126	-	-	-	125,000
Office Supplies	574	-	54	7,032	1,000	1,500
Operating Supplies	82,856	55,515	84,619	270,894	145,000	39,000
Software	32,725	34,797	37,412	51,383	12,000	56,716
Uniforms	552	147	-	10,000	10,000	15,000
Local Match	27,097	59,334	-	61,451	55,420	31,000
Equipment	16,454	42,618	17,390	31,535	140,000	257,132
TOTAL NON-PERSONNEL	2,399,488	1,337,860	960,818	2,193,872	2,615,488	2,306,564
TOTAL SAFETY & SECURITY	\$3,734,517	\$2,631,593	\$2,342,625	\$3,843,045	\$4,209,532	\$4,123,357

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Transportation (240)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	163,659	165,417	174,719	188,907	188,907	198,352
Classified Salaries	17,233	-	44,651	72,526	49,842	47,609
Part-Time	8,878	14,571	1,415	1,679	-	-
Supplements	120	3,750	1,001	194,305	-	1,289
Sub-Total Personnel	189,890	183,738	221,785	457,417	238,749	247,250
Retiree Health Credit	1,125	1,150	1,624	1,878	2,889	2,976
Social Security / FICA	14,075	13,525	16,462	27,333	18,264	18,915
Virginia Retirement System	14,699	15,793	22,306	25,804	29,680	30,879
City of Roanoke Retirement	9,183	9,779	10,042	9,419	10,000	10,000
Annuity	660	660	908	1,320	-	1,320
Unemployment Tax	128	154	-	-	-	-
Health / Dental Insurance	29,634	29,399	53,698	47,318	47,640	52,486
State Group Life Insurance	2,197	2,217	2,778	3,139	2,841	3,296
Sub-Total Fringe Benefits	71,701	72,676	107,817	116,211	111,314	119,872
TOTAL PERSONNEL	261,591	256,414	329,602	573,628	350,063	367,122
Professional Services	7,080	11,573	4,752	4,883	4,800	5,000
Transportation	9,565,025	8,581,536	9,124,643	10,567,546	10,794,574	12,127,000
Internal Printing	-	-	132	-	250	300
Other	-	-	582	-	5,500	76,600
Rental Equipment	1,753	1,481	1,586	1,547	10,687	2,500
Travel	-	-	-	-	-	2,000
Vehicle Fuel	478,230	223,812	395,237	544,473	1,531,500	941,500
Non Capital Tech Hardware	9,168	828	974	-	1,000	500
Operating Supplies	1,145	196,037	882	1,390	3,500	3,500
Software	14,758	15,496	16,615	22,382	22,623	22,623
Equipment	-	319,490	3,441	16,125	5,774	21,000
TOTAL NON-PERSONNEL	10,077,158	9,350,252	9,548,844	11,158,346	12,380,208	13,202,523
TOTAL TRANSPORTATION	\$10,338,749	\$9,606,666	\$9,878,446	\$11,731,974	\$12,730,271	\$13,569,645

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Facilities Operations (250)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	120,960	125,115	127,122	139,102	139,102	146,057
Classified Salaries	3,853,999	3,923,120	3,844,549	5,315,562	5,309,222	6,033,474
Part-Time	-	36,560	57,106	48,966	104,000	130,000
Supplements	21,367	63,031	165,722	6,372	239,000	158,927
Overtime	98,683	40,792	97,178	112,310	200,000	160,000
Sub-Total Personnel	4,095,009	4,188,618	4,291,677	5,622,310	5,991,324	6,628,458
Retiree Health Credit	6,880	5,764	6,784	10,901	19,192	74,772
Social Security / FICA	308,633	315,220	327,762	421,129	428,991	507,077
Virginia Retirement System	138,594	140,671	139,740	203,157	250,385	192,038
City of Roanoke Retirement	91,327	89,255	82,870	87,191	100,000	90,000
Alternative Fringes	16,482	30,790	30,518	14,013	-	30,000
Annuity	-	-	110	660	-	-
Unemployment Tax	1,793	1,634	1,943	-	2,500	2,500
Disability Insurance	-	-	(18)	-	-	-
Health / Dental Insurance	1,152,702	1,072,030	1,221,849	1,133,703	1,252,382	1,544,487
State Group Life Insurance	48,600	51,437	52,061	72,574	68,048	82,806
Sub-Total Fringe Benefits	1,765,011	1,706,802	1,863,619	1,943,327	2,121,498	2,523,680
TOTAL PERSONNEL	5,860,020	5,895,420	6,155,296	7,565,637	8,112,822	9,152,138
PD-Tuition	-	-	31,285	5,130	60,150	27,990
Professional Services	168,805	169,304	251,828	180,664	194,125	208,634
Internal Printing	-	11	53	-	-	-
Dues & Memberships	188	250	309	640	45	2,500
Other	-	-	-	-	-	220
Postage	9	95	15	1	1	200
Rental Equipment	-	-	-	-	28,000	-
Telecommunications	-	-	-	9,500	17,000	462
Travel	2,065	100	755	2,054	3,611	10,000
Educational Supplies	-	-	-	-	-	1,800
Vehicle Fuel	-	-	103	5,172	5,000	6,200
Medical Supplies	-	-	-	-	1,248	1,500
Non Capital Tech Hardware	9,379	1,154	1,016	64	5,595	-
Office Supplies	2,528	1,371	3,353	2,703	5,000	2,000
Operating Supplies	291,935	374,862	278,926	317,473	350,000	437,500
PD-Supplies	-	-	-	-	8,750	-
Uniforms	29,512	29,566	29,862	44,672	70,000	70,000
Vehicle Supplies	-	60	-	5,335	-	3,500
Equipment	13,833,938	3,349,182	309,112	68,846	150,000	247,052
TOTAL NON-PERSONNEL	14,338,358	3,925,956	906,617	642,254	898,525	1,019,558
TOTAL FACILITIES OPERATIONS	\$20,198,378	\$9,821,376	\$7,061,913	\$8,207,891	\$9,011,347	\$10,171,696

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Facilities Maintenance (251)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	120,525	122,225	150,073	234,365	234,365	246,083
Classified Salaries	1,257,871	1,271,798	1,259,866	1,507,572	1,536,547	1,629,150
Part-Time	-	-	14,767	21,339	50,000	60,000
Supplements	5,534	54,109	49,100	25,817	25,000	41,598
Overtime	49,203	63,035	79,347	77,695	99,000	100,000
Sub-Total Personnel	1,433,133	1,511,166	1,553,153	1,866,787	1,944,912	2,076,830
Retiree Health Credit	2,519	2,277	3,003	4,720	21,428	22,690
Social Security / FICA	106,722	110,133	118,816	135,618	148,786	158,877
Virginia Retirement System	47,309	51,344	57,308	81,126	238,325	108,664
City of Roanoke Retirement	50,339	41,083	37,475	37,972	56,000	38,000
Alternative Fringes	10,070	7,372	-	-	-	-
Annuity	0	0	110	990	-	990
Unemployment Tax	556	-	-	-	-	-
Health / Dental Insurance	337,056	342,479	440,397	405,067	396,152	469,954
State Group Life Insurance	17,101	18,265	18,891	23,540	21,074	25,128
Sub-Total Fringe Benefits	571,672	572,954	675,999	689,032	881,765	824,304
TOTAL PERSONNEL	2,004,805	2,084,120	2,229,152	2,555,819	2,826,677	2,901,134
PD-Tuition	-	-	-	-	10,000	5,000
Professional Services	1,169,801	1,199,838	1,432,111	1,536,530	1,417,498	1,610,300
Transportation	-	-	-	(3)	-	-
Internal Printing	-	-	-	0	-	500
Building Rentals	75,052	71,820	103,257	128,049	120,000	114,000
Dues & Memberships	553	1,039	2,178	3,256	5,000	7,000
Other	-	-	-	-	-	1,200
Postage	187	60	41	1,400	250	250
Rental Equipment	4,236	4,255	42,157	51,295	146,538	20,000
Telecommunications	-	-	16,024	13,500	20,000	6,000
Travel	1,239	300	604	284	10,000	5,000
Books & Subscriptions	115	-	1,515	-	2,000	2,500
Food	332	196	-	-	-	-
Vehicle Fuel	43,439	39,286	27,996	32,072	36,000	30,000
Medical Supplies	-	-	-	-	-	800
Non Capital Tech Hardware	14,702	7,527	2,476	4,273	37,000	2,000
Office Supplies	4,922	7,504	8,577	5,877	12,000	3,000
Operating Supplies	454,133	331,009	702,456	623,554	702,415	565,000
PD-Supplies	-	-	-	-	5,000	-
Software	-	40,393	45,429	52,132	200,000	60,000
Uniforms	6,620	8,951	7,351	37,491	22,000	46,000
Vehicle Supplies	16,999	30,871	62,407	27,906	-	25,000
Equipment	502,206	431,637	828,542	288,074	160,962	145,000
TOTAL NON-PERSONNEL	2,294,535	2,174,686	3,283,123	2,805,691	2,906,663	2,648,550
TOTAL FACILITIES MAINTENANCE	\$4,299,340	\$4,258,806	\$5,512,275	\$5,361,510	\$5,733,340	\$5,549,684

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Grounds Maintenance (252)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	60,437	61,520	63,634	70,353	68,223	72,815
Classified Salaries	196,644	198,064	226,796	281,014	287,036	301,388
Supplements	3,902	16,064	10,292	1,417	15,000	10,907
Overtime	2,262	4,560	6,223	7,964	10,000	12,000
Sub-Total Personnel	263,245	280,208	306,945	360,747	380,259	397,110
Retiree Health Credit	233	155	284	431	4,299	4,528
Social Security / FICA	18,231	19,284	22,094	26,395	29,090	30,379
Virginia Retirement System	6,308	6,202	7,604	9,758	51,044	13,693
City of Roanoke Retirement	8,010	8,531	8,771	8,401	8,000	8,500
Annuity	0	0	0	330	0	660
Health / Dental Insurance	120,189	112,327	126,552	110,779	106,934	121,864
State Group Life Insurance	3,205	3,418	4,037	4,789	4,228	5,014
Sub-Total Fringe Benefits	156,176	149,916	169,341	160,882	203,595	184,637
TOTAL PERSONNEL	419,421	430,124	476,286	521,629	583,854	581,747
Professional Services	647,404	734,632	807,504	963,694	850,000	955,000
Building Rentals	-	-	-	-	-	7,200
Dues & Memberships	-	-	725	945	1,500	4,000
Rental Equipment	21,338	18,177	8,721	236	50,000	20,000
Telecommunications	-	-	-	-	2,000	1,300
Travel	-	530	10	507	4,500	5,000
Books & Subscriptions	-	-	90	-	2,200	1,000
Educational Supplies	-	-	-	-	13,000	-
Vehicle Fuel	857	360	-	15,671	12,000	25,000
Non Capital Tech Hardware	2,093	777	-	84	-	5,000
Office Supplies	244	390	494	814	2,500	500
Operating Supplies	152,280	107,004	104,638	121,443	150,000	164,500
Software	4,000	-	-	-	3,000	-
Uniforms	1,372	2,180	1,537	6,540	4,500	7,600
Vehicle Supplies	17,423	4,676	18,093	16,017	-	15,000
Equipment	172,771	308,123	134,712	155,378	200,000	137,000
TOTAL NON-PERSONNEL	1,019,783	1,176,849	1,076,523	1,281,328	1,295,200	1,348,100
TOTAL GROUNDS MAINTENANCE	\$1,439,204	\$1,606,973	\$1,552,809	\$1,802,957	\$1,879,054	\$1,929,847

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Warehouse (260)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	56,194	56,894	59,051	63,846	63,846	67,038
Classified Salaries	300,722	310,720	357,783	438,995	446,014	465,452
Part-Time	-	-	-	-	-	6,400
Supplements	-	15,100	3,519	-	-	4,725
Overtime	9,923	11,160	14,903	11,997	12,000	6,000
Sub-Total Personnel	366,839	393,874	435,256	514,838	521,860	549,616
Retiree Health Credit	1,523	1,455	1,638	1,957	6,169	6,443
Social Security / FICA	27,305	27,887	32,975	37,999	39,922	42,046
Virginia Retirement System	23,619	24,509	26,783	31,511	79,939	33,700
City of Roanoke Retirement	4,533	4,833	4,872	5,396	4,800	4,800
Health / Dental Insurance	147,397	147,495	190,468	160,297	161,609	178,443
State Group Life Insurance	4,537	4,767	5,555	6,832	6,067	7,135
Sub-Total Fringe Benefits	208,914	210,947	262,290	243,992	298,506	272,567
TOTAL PERSONNEL	575,753	604,821	697,546	758,830	820,366	822,183
PD-Tuition	-	-	-	-	-	3,000
Professional Services	11,296	2,845	3,836	33,735	5,600	45,000
Internal Printing	-	16	-	-	-	-
Building Rentals	61,205	62,315	63,436	-	-	-
Dues & Memberships	55	40	40	45	45	45
Other	5	-	-	-	5,391	-
Postage	(5,854)	201	10,156	(21,254)	-	-
Rental Equipment	9,569	8,744	10,869	16,673	52,473	18,500
Travel	-	-	-	-	-	1,000
Food	216	224	-	-	-	-
Vehicle Fuel	202	251	242	9,166	7,600	8,000
Medical Supplies	-	-	-	-	200	-
Non Capital Tech Hardware	392	41	829	-	-	4,000
Office Supplies	3,173	1,678	4,511	2,809	4,000	4,000
Operating Supplies	-	8,424	6,562	2,064	11,000	10,000
Uniforms	48	-	-	2,952	-	9,400
Vehicle Supplies	-	-	-	-	-	5,000
Equipment	-	-	11,974	11,776	4,000	50,000
TOTAL NON-PERSONNEL	80,308	84,778	112,453	57,966	90,309	157,945
TOTAL WAREHOUSE	\$656,061	\$689,599	\$809,999	\$816,796	\$910,675	\$980,128

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Utilities (290)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Utilities - Electricity	2,746,297	2,041,711	2,455,802	3,467,015	3,884,000	3,481,295
Utilities - Natural Gas	353,071	383,563	551,352	773,000	433,000	675,252
Utilities - Water	581,082	521,074	577,257	634,113	576,000	641,453
TOTAL NON-PERSONNEL	3,680,450	2,946,347	3,584,410	4,874,128	4,893,000	4,798,000
TOTAL UTILITIES	\$3,680,450	\$2,946,347	\$3,584,410	\$4,874,128	\$4,893,000	\$4,798,000

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Debt Service (300)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Debt Service Fees	7,425	-	-	-	-	-
Debt-Interest	3,485,760	3,424,805	3,444,686	3,515,809	3,515,809	3,240,051
Debt-Principal	9,207,558	8,617,037	9,229,952	9,452,423	9,452,423	9,580,942
TOTAL NON-PERSONNEL	12,700,743	12,041,842	12,674,638	12,968,232	12,968,232	12,820,993
TOTAL DEBT SERVICE	\$12,700,743	\$12,041,842	\$12,674,638	\$12,968,232	\$12,968,232	\$12,820,993

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
ATHLETICS**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	157,034	157,554	160,678	173,416	184,780	182,545
Professional Salaries	80,695	47,649	49,794	56,040	56,040	58,841
Part-Time	2,137	-	-	-	19,000	15,000
Supplements	559,933	399,527	589,356	640,689	725,204	726,493
Overtime	4,695	2,985	6,539	-	6,900	6,900
Sub-Total Personnel	804,494	607,714	806,366	870,144	991,924	989,780
Retiree Health Credit	2,807	2,466	2,536	2,719	2,914	2,921
Social Security / FICA	60,679	45,976	61,735	61,259	75,882	75,718
Virginia Retirement System	36,673	33,878	34,853	37,428	40,024	40,118
Alternative Fringes	-	-	8,044	-	-	-
Unemployment Tax	3,511	1,946	292	-	-	-
Health / Dental Insurance	29,027	34,385	36,695	42,262	44,126	44,530
State Group Life Insurance	2,978	2,731	2,823	3,011	2,866	3,235
Sub-Total Fringe Benefits	135,676	121,382	146,978	146,679	165,812	166,522
TOTAL PERSONNEL	940,170	729,096	953,344	1,016,823	1,157,736	1,156,302
Professional Services	135,878	59,097	177,897	243,351	216,000	235,500
Contracted Services - Food Services	2,200	1,334	2,419	6,814	5,000	87,000
Transportation	109,824	56,085	141,649	249,004	315,000	300,000
Internal Printing	149	340	3,658	3,610	9,000	7,000
Building Rentals	10,700	6,100	9,342	9,140	13,100	15,000
Dues & Memberships	28,104	9,749	38,360	44,659	52,500	63,000
Insurance	20,280	85,280	78,720	78,720	80,294	80,294
Other	10,879	3,298	20,752	17,615	17,000	27,000
Rental Equipment	1,390	1,243	13,686	2,798	2,000	6,500
Telecommunications	1,066	-	-	-	-	-
Travel	37,098	10,013	49,074	45,875	57,500	51,000
Books & Subscriptions	-	-	-	-	500	1,000
Educational Supplies	106,157	69,933	91,003	124,435	172,000	144,000
Food	31,625	9,595	50,966	59,614	93,000	10,000
Vehicle Fuel	409	-	357	1,705	300	1,100
Medical Supplies	14,402	10,408	11,944	8,258	17,500	14,000
Non Capital Tech Hardware	55	593	515	715	5,000	6,000
Office Supplies	662	135	1,196	957	3,200	3,500
Operating Supplies	2,471	21	3,517	5,785	-	6,020
Software	3,883	8,525	6,802	13,714	31,750	37,700
Uniforms	81,416	26,012	91,766	108,254	102,000	102,000
Equipment	64,294	26,606	60,543	48,843	85,500	67,000
TOTAL NON-PERSONNEL	662,945	384,365	854,164	1,073,866	1,278,144	1,264,614
TOTAL ATHLETICS	\$1,603,115	\$1,113,461	\$1,807,508	\$2,090,689	\$2,435,880	\$2,420,916

General Fund Categorical Budget by Cost Center Discussion

All department budgets include changes in personnel costs due to an average of 5% raises for the 2023-24 budget year. For employee health benefits, RCPS has budgeted a 10% increase in the employer share of costs effective January 2024 (RCPS's health plan year is a calendar year). With the increases in salaries, benefits calculated as a percentage of salary have also increased.

Category of Instruction:

Teaching & Learning (100)

The non-personnel expenditures reflect budget needs to support professional development, professional travel, supplies, and building rentals for graduation ceremonies. The slight increase in total non-personnel expenses is related to anticipation of additional resources for professional services.

Academics (110)

All line-item categories include expenditures for subject area programs such as Art, English, Health/Physical Education, Dance, Music, English Language Learning (ELL), Summer Programs, Science, Foreign Language, Math, Media, and Social Studies. RCPS has outsourced substitute teacher services to ESS (formerly Source4Teachers), and that budget can be found on the Contracted Services – Substitutes budget line. The non-personnel budget decrease is due in part to no new textbook purchases for subject areas planned for FY24. This is offset by increases in substitute teacher expenses due to raises in pay and due to substitute fill rate improving from the 50% range in 2021-2022 to above 70% in 2022-2023. The local match was increased to support the local share requirement for the Start-up Grant for Extended Year Programs/Year-Round School Programs which supports the summer instructional program RCPS+.

Special Education (120)

Professional Services includes Children's Services Act (CSA) billing payable to the City of Roanoke for the local share of costs for students placed by RCPS through CSA for private day services. The support needs for the CSA services have increased. 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 placed into regional classrooms. If a regional classroom was hosted by RCPS, which many are, RCPS was reimbursed for the costs of that class by the Regional Program (out of the tuition that all participating school divisions collectively pay into the program). In 2020-21, the Virginia Department of Education changed the funding structure for regional programs serving low incidence populations. Going forward, RCPS will retain the costs of SISNA classrooms we provide and will only pay tuition directly to the hosting school division for any RCPS students being served by another participating school division. Likewise, RCPS will charge other school divisions tuition directly for any of their students served in RCPS-hosted SISNA classes. Because it is regional in nature, RCPS will continue to account for this program as a separate unit within the Restricted Grants Fund. A General Fund transfer will cover the costs for RCPS students served in these regional classrooms, which is budgeted in the General Fund Special Education Budget. All other reporting for SISNA can be found in the Grants Fund Information. The increase in the non-personnel costs for the Regional Program line item is due to the local match support for the RCPS students served.

Other increases in non-personnel costs include professional development supplies to support compliance, reading, mathematics, and specially designed instructional professional development. In addition, increases are anticipated for software licenses and fees.

Alternative Education (191)

Software consists of district-wide programs for academic credit recovery, assessment, test-prep and universal remediation for students through the programmed logic for automated teaching operations. This area only slightly increased in FY24.

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. With the opening of a second technical education center in FY24, the personnel and non-personnel costs were increased to support these services. In addition, costs are increasing for equipment and supplies to support the current program.

Gifted Education (180)

The Personnel and benefits costs were decreased due to realigning non-gifted education positions to Academics. The Professional Development – Tuition budget category includes funds for conferences and training in teaching advanced placement courses and gifted endorsements. This budget slightly decreased compared to the prior year. This is offset by increases in supplies and books & subscriptions. The Local Match includes a transfer of tuition for Roanoke City Public Schools (RCPS) students attending the Roanoke Valley Governor's School. The tuition slots decreased from 131 to 128 RCPS students, but the tuition rate increased. RCPS houses the Roanoke Valley Governor's School and serves as its fiscal agent. Because it is a separately managed Local Education Agency (LEA), its funds are managed within the Restricted Grants Fund. The transfer referenced above is between the General Fund and the Grants Fund. Pupils Learning Appropriately TOgether (Plato) is a gifted pull-out program for students in grades three through five. Plato classrooms are located at Fairview Elementary and Highland Park Elementary and qualifying students from all RCPS elementary schools are invited to participate. The budgeted field trip costs support this program.

Early Childhood Education (190)

The non-personnel costs of Professional Services, Travel, and Educational Supplies support curriculum training and supplies for new teachers that are required for successful implementation of the program. The vendor, Tools of the Mind, offers partnership scholarships that lower the cost.

Adjunct & Adult Education (160)

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

School Counseling (140)

Professional Services includes costs to support Advancement by Individual Determination (AVID) programs in the middle and high schools. Funds are no longer needed in the general fund budget to support a portion of dual enrollment costs offered in partnership with Virginia Western Community College as this is funded by the Title IV Student Support and Academic Enrichment grant.

Instructional Building Administration (150)

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

allocations at the start of each school year, and they spend those funds throughout the year on things such as copier costs, classroom materials, and professional development materials. Building allocations also fund clerical overtime so a portion was moved from Transfers to Overtime.

Driver Education (193)

Classroom driver's education instruction is provided by health and physical education teachers. The Virginia Driving Training program is no longer contracted with Behind-the-Wheel and therefore decreased the Professional Services cost.

Professional Learning (194)

The non-personnel budget includes coursework for professional development to provide opportunities to align with district goals and the strategic plan, professional travel, supplies, leadership conference expenses, and the Unified Talent Power School platform tracking system for scheduling professional learning opportunities for all employees. All non-personnel expenses net to a slight decrease in costs.

Organizational Diversity (195)

The non-personnel budget includes professional services pertaining to culturally responsive education and other diversity and equity-focused professional development, educational supplies, travel for professional conferences, and other supplies needed to support professional development and learning to better educate the district with creating an environment that supports all students. As this department will be under new leadership in FY24, increases are anticipated for Professional Services to further educate the district on equity, diversity, and inclusion.

Psychological Services (233)

Testing Supplies include interactive subtests and site licenses. All other non-personnel expenses support psychologist positions and services.

Speech/Audiology Services (234)

The Professional Services budget includes audiometer calibration, hearing equipment maintenance and warranties, and contracted speech services. The increase was due to additional outsourcing of contracted speech services for lapse in filling vacant positions. Dues & Memberships budget includes membership for the American Speech–Language and Hearing Association (ASHA) Certification.

Instructional Technology (270)

Rental Equipment increased due to realigning the lease program costs for instructional computers from cost center 280 Administrative Technology.

Student Services (130)

The personnel cost includes realigning administrative costs from cost center 140 School Counseling. The non-personnel costs include services for Restorative Justice and safety tip line (enhancement from safety measures adopted in 2022-2023 School Year) as well as student support specialists' travel, mailings, printing, and supplies. The decrease is due to a decline in the need for additional resources for hardware and equipment in the coming year.

Student Health Services (232)

The Professional Services budget includes outsourced school nursing services provided by Carilion Clinic. Software includes the School Nurse Documentation Program annual contract. The Medical Supplies include epi-pen supplies and automated external defibrillator supplies. Equipment includes replacing refrigerators, printers, wheelchairs, and bed/cot replacements for the school nursing stations. However, the budget increase is mainly for outsourced services for school nurses through

Carilion Clinic as they continue to improve pay to school nurses to stay competitive in the region and aid in retaining current school nursing staff.

Category of Administration, Attendance, Health, and Technology:

School Board (201)

The non-personnel budget decreased in Professional Services for historical trend of less anticipated legal and consulting fees for the district.

Superintendent (202)

The Professional Services budget includes professional and consulting fees, services for a community engagement system, and legislative liaison services. Dues and Memberships include costs for the American Association of School Administrators, Virginia Association of School Superintendents, the district leadership forum fees and EAB/Global Service. Travel includes lodging and transportation for National School Board Association conferences, and Constituent Services and Government Relations Officer to attend General Assembly sessions and conferences. Overall the non-personnel decreased for less anticipated legal services and travel.

Communications & Community Engagement (203)

Professional Services within Communications & Marketing consists of production services of the district's parent handbooks, marketing materials, photography services, and advertisements, including event signage. Professional services costs have been increased for convocation speaker and production costs, for the mass notification system, and for services for special events. All of these costs were transferred from other cost centers within the district. With the anticipated July 1, 2023 launch of the new logo for division rebranding, additional Professional Services costs were included for printing services of material and signage with the new logo. Food costs increased for family engagement activities. Although various non-personnel budget line-item costs fluctuated from prior year to current year budget within Communications & Community Engagement's budget, the net increase was mainly due to moving costs from other cost centers.

Accountability & Assessment (231)

Professional Services includes services for a feasibility study of school boundary changes that may be needed based on enrollment and school capacity.

Data and Analysis (204)

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

Strategic Planning (205)

Since the current strategic plan is effective from 2022-2028, the budget was decreased in fiscal year 2023-2024.

Operational Central Administration (206)

Professional Services includes fees owed to the City of Roanoke for services including radio support, as well as a realignment of contingency expense to support the feasibility study in cost center 231 Accountability and Assessment.

Human Resources (210)

In efforts to support the strategic plan pathway goal for recruitment, retention, & talent development, several budget line items have been increased. The personnel cost increased for supplemental pay to support employee retention through referral bonuses, signing bonuses, and apprenticeship programs. Professional Development – Tuition budget includes reimbursement for employees for tuition fees and was increased. Professional Services budget increased slightly and includes Cobra benefits administration, hiring fees and service charges for background checks, benefits consulting fees, outsourced professional training, and advertisement of job opportunities with some increases for new logo job fair signage and items. Contracted Services – Food includes new teacher orientation, the retirement dinner, and public workshops with an increase for additional recognition celebrations. Dues & Memberships increased to cover employee licensing fees through the Virginia Department of Education (VDOE). Travel increased for attending conferences and for recruitment events and job fairs. Office Supplies increased for new logo giveaway items for recruitment events and job fairs. Software includes an online job application system, an employee evaluation tracking system, a system for Affordable Care Act filings, and the maintenance of identification networks with an increase for new Powerschool applications and Pulse Survey software.

Employee Health Services (211)

The personnel costs include an increase to classified salaries to absorb the health service compliance specialist position formerly funded through a pandemic relief grant from the Virginia Department of Health. A decrease to Workers' Compensation expense, as we continue to transition through claims from the time period when RCPS was self-insured, is also anticipated. The Professional Services budget includes Employee Assistant Program (EAP) services, Occupational Health Nurse services, and services for new Fit for Duty Exams. Medical Supplies include 500 flu vaccine doses and drug screening test kits. Both areas decreased slightly in the budget.

Fiscal Services (214)

The personnel expense for part-time increased to support expanding student intern support within fiscal services. The expenditures in this budget include the property and liability insurance coverage, insurance consulting services, legal and consulting services, and business services software and support. This also includes annual payments to Virginia Western Community College for the school division's participation in the CCAP (Community College Access Program). The professional services cost decreased due to no longer needing excess workers compensation services now that worker's compensation is fully insured and not self-insured.

Payroll (216)

The non-personnel expenditures include postage, a copier lease, and office equipment. The increases include support for payroll certifications and training services.

Accounting (218)

The Professional Services budget includes services for external financial audit services, City of Roanoke municipal audit services, actuarial reporting and banking fees with an increase for audit services to support new Governmental Accounting Standards Board (GASB) requirements. The Dues & Memberships include memberships to the Government Finance Officers Association (GFOA), Virginia Government Finance Officers Association (VGFOA), and application fees for annual reporting awards.

Grant Management (219)

The non-personnel expenditures include membership in the National Grants Management Association, postage for grant submittals, subscriptions to the National Foundation Directory Online (FDO Preferred Grants Database), The Grants Station Weekly Grants Newsletter, and supplies for printing, filing, and storing grant submittals. The budget increased for subscriptions to grant research services and for travel to grant training workshops.

Purchasing Services (224)

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

Reprographics (225)

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

Administration Technology (280)

The Professional Services category includes upgrades to the WAN/internet, cellular and cable services, a student information system, and network and security support. Rental Equipment decreased due to realigning the lease program costs for instructional computers to cost center 270 Instructional Technology. The software costs increased for additional license applications for storage and for technology tracking system for the district. The Local Match budget includes the local match requirement for the Virginia Public School Authority (VPSA) and was reduced by the eRate category 2 local match.

Safety & Security (253)

The Professional Services budget includes crossing guard services, fire alarm monitoring and sprinkler system inspection, kitchen hood inspections and cleaning, suppression inspections and fire extinguisher yearly maintenance inspections, testing of fire hydrants on school property, elevator examinations and code inspections, Sherriff's Office and Roanoke City Police Department School Resource Officers (SROs), Guard911 system, Navigate360 system, and ScholarChip visitor system. A decrease in Professional Services is due to the safety initiative for additional School Resource Officers (SROs) and School Security Officers (SSOs) being partially funded by grants. Other expense was increased for a safety initiative anticipated for implementation of identification badges for students by the last half of the school year. Non-Capital Technology Hardware and Equipment increased for safety enhancements with additional electronic security and camera equipment. Software increased for the Evolve Alliance weapons detection technology. The Equipment expense also increased for vehicle leases. The local match requirement is budgeted for the school division's portion of the School Security Equipment Grant provided by the Commonwealth of Virginia.

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

All expenditures are related to school bus transportation for students. The school buses are owned and operated through a contractual agreement with Durham School Services, L.P. and that cost was assumed to increase. Other expenses increased to replace HEPA (high efficiency particulate air) filters in buses. The fuel costs for the buses are the responsibility of RCPS and decreased due to a lower contract price of \$2.826 per gallon ending in April 2024. Equipment costs increased for vehicle leases for transportation staff.

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

The personnel cost increase includes new staffing needs for the Charles W. Day Technical Education Center as well as vacant custodial positions. The Professional Development – Tuition is for

training and materials from Cleaning Management Institute for Certified Custodial Technicians. The Professional Services budget includes equipment repairs, pest control, dumpster services, and other needs and was increased for higher operating costs. Rental Equipment was decreased to realign vehicle leases in Equipment. Operating Supplies include all paper and cleaning products for custodial services and this line item was increased due to higher operating costs. Uniform costs include replacing uniforms with the new logo. Equipment includes replacement of cleaning equipment and realigning vehicle leases.

Facilities Maintenance (251)

The Professional Services budget includes services for painting, roofing and building repairs, architectural fees, electric, auto and glass, chiller maintenance, work order software support, increased operational costs. The Operating Supplies budget includes maintenance and repair tools and supplies including batteries, hardware, electrical, and HVAC (heating, ventilation, and air conditioning) supplies. Uniforms includes costs for replacing uniforms with the new logo. Equipment includes purchases of tools, small equipment, replacement of equipment, and vehicle leases. Although Professional Services costs increased, the total non-personnel budget decreased as filter replacements are being considered for pandemic grant funding.

Grounds Maintenance (252)

Professional Services includes sidewalk and parking lot repairs, landscaping contract, fencing and tree on-call services, and outdoor equipment inspections. Building Rental increased for realigning lot rental for Courtland Avenue property from cost center 251 Facilities Maintenance. Operating Supplies includes landscaping materials, playground repairs and replacements, and various athletic equipment supplies. Uniforms includes costs for replacing uniforms with the new logo. Examples of items included in the equipment budget include a utility vehicle for athletic field usage, trailers, snowplows, salt spreaders, and leased vehicles.

Warehouse (260)

The PD-Tuition increased for warehousing certifications and leadership development training. The Professional Services budget includes vehicle service, forklift/dock/pallet repairs, and municipal waste fees. This increased for vehicle lease maintenance and clean-up efforts. Rental equipment includes the copier, postage machine, and tables and chairs for district events. This line item budget decreased due to realigning the lease of vehicles to Equipment, which then increased accordingly. Uniform costs increased for replacements with the new logo and for purchasing safety shoes.

Utilities (290)

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

Category of Athletics:

Athletics (330)

The Professional Services budget includes charges for officials, off-duty police officers, and emergency medical services for high school and middle school sporting events. Contracted Services – Food increased due to realigning from Food (supplies only) per Virginia Department of Education guidelines for student meals during athletic travel. 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. Equipment needs are to replace mats, gym chairs, weightlifting benches, poles, and goals. In total, the athletics budget decreased slightly.

Grants Fund Expenditure Budget by Grant Program

ROANOKE CITY PUBLIC SCHOOLS
2023-24 BUDGET BY GRANT OR OTHER RESTRICTED SOURCE

Code	Grant Program	BUDGET 2023-24		
		TOTAL	PERSONNEL	NON-PERSONNEL
	Federal			
101X	Adult Basic Education	\$ 384,603	\$ 380,518	\$ 4,085
ARP	American Rescue Plan Act - ESSER III	10,629,575	5,605,421	5,024,154
CARES	CARES Act	-	-	-
CRRSA	CRRSA - ESSER II	156,254	156,254	-
111X	Flow Thru	3,979,411	3,744,411	235,000
119X	Perkins Act	421,536	16,728	404,808
121X	Preschool Incentive	135,555	122,055	13,500
132X	Title I-A	7,193,540	5,965,849	1,227,691
134X	Title I-D Detention Center Literacy Program	18,000	-	18,000
135X	Title II-A	788,465	717,150	71,315
137X	Title III-A	183,586	46,250	137,336
169X	Title III-A Immigrant Children & Youth	11,519	11,519	-
138X	Title IV-A	610,928	32,295	578,633
145X	Title X-C McKinney-Vento	110,000	106,900	3,100
	Subtotal: Federal	\$ 24,622,972	\$ 16,905,350	\$ 7,717,622
	State			
306X	Career & Technology Education Equipment	\$ 13,778	\$ -	\$ 13,778
317X	CTE High-Demand Fast - Growth Industry	10,730	-	10,730
319X	CTE STEM-H	3,960	-	3,960
311X	Gear Up Virginia	-	-	-
RVGS	Governor's School	2,018,228	1,731,016	287,212
315X	Industry Certification & Licensure Testing	10,545	-	10,545
316X	Juvenile Detention Home	1,405,816	1,321,679	84,137
362X	Mentor Teacher Program	11,487	11,487	-
322X	Project Graduation	38,800	32,800	6,000
355X	Race To GED	68,962	68,962	-
325X	Regional Alternative Ed	416,984	253,485	163,499
329X	School Instructional Tech Series	866,231	-	866,231
330X	Special Education Jail Program	113,976	110,976	3,000
335X	Students with Intensive Support Needs Application (SISNA)	6,650,059	6,290,059	360,000
380X	VA E-Learning Backpack Initiative	-	-	-
314X	Workplace Readiness	2,444	-	2,444
	Subtotal: State	\$ 11,632,000	\$ 9,820,464	\$ 1,811,536
	Other Restricted Uses Managed Through Grant Fund			
	Medicaid reimbursements	\$ 1,092,252	\$ -	\$ 1,092,252
	Reserve Officers' Training Corps (ROTC) reimbursement	124,653	-	124,653
	Subtotal: Transfers	\$ 1,216,905	\$ -	\$ 1,216,905
	TOTAL GRANTS FUND	\$ 37,471,877	\$ 26,725,814	\$ 10,746,063

Total expected expenditures reflected above include projected expenditure of General Fund dollars transferred into the Grants Fund for required local match or tuition for participating RCPS students. However, the anticipated expenditures for the federal reimbursements of Medicaid and Reserve Officers' Training Corps (ROTC) that are managed through the Grants Fund are not reflected in the detail.

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Adult Basic Education (101X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Administrative Salaries	48,535	51,711	30,433	13,854	59,212	75,911
Classified Salaries	16,652	5,470	12,195	58,954	33,646	43,135
Professional Salaries	62,071	65,026	82,160	114,693	181,552	232,752
Substitute	-	-	890	-	-	-
Sub-Total Personnel	127,257	122,207	125,678	187,500	274,410	351,798
Social Security / FICA	9,680	9,318	9,588	8,651	21,728	27,855
Health / Dental Insurance	-	(0)	-	-	675	865
Sub-Total Fringe Benefits	9,680	9,318	9,588	8,651	22,403	28,720
TOTAL PERSONNEL	136,937	131,525	135,266	196,151	296,813	380,518
Postage	-	-	203	-	-	-
Travel	-	-	-	-	955	1,224
Educational Supplies	-	-	1,342	-	-	-
Non Capital Tech Hardware	-	210	-	-	1,878	2,407
Office Supplies	280	-	552	-	-	-
Textbooks	-	-	-	-	354	454
Equipment	-	23,603	-	-	-	-
TOTAL NON-PERSONNEL	280	23,813	2,097	-	3,187	4,085
TOTAL Adult Basic Education	\$137,217	\$155,338	\$137,363	\$196,151	\$300,000	\$384,603

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
American Rescue Plan Act - ESSER III (ARP)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Administrative Salaries	-	-	5,021	61,366	-	112,410
Classified Salaries	-	38,148	1,012,108	261,770	1,092,750	274,200
Professional Salaries	-	540,171	1,367,412	1,258,212	2,606,134	2,897,997
Substitute	-	170	62,501	-	48,000	-
Part-Time	-	362	62,796	41,460	60,000	270,000
Supplements	-	14,534	152,459	142,307	600,000	405,000
Overtime	-	-	-	38	-	-
Sub-Total Personnel	-	593,384	2,662,296	1,765,153	4,406,884	3,959,607
Retiree Health Credit	-	-	16,272	18,285	36,988	38,236
Social Security / FICA	-	-	245,381	133,990	337,130	283,116
Virginia Retirement System	-	-	226,555	253,096	389,930	525,172
Health / Dental Insurance	-	-	468,429	323,102	644,200	756,949
State Group Life Insurance	-	-	17,966	20,249	24,472	42,341
Sub-Total Fringe Benefits	-	-	974,603	748,720	1,432,720	1,645,814
TOTAL PERSONNEL	-	593,384	3,636,899	2,513,873	5,839,604	5,605,421
Professional Services	-	-	1,042,229	1,549,346	460,000	133,075
Transportation	-	129,517	897,228	-	792,888	120,000
Field Trips	-	-	1,595	-	-	-
Insurance	-	-	628	-	-	-
Other	-	-	-	826	-	-
Rental Equipment	-	-	-	-	-	2,203,079
Telecommunications	-	-	-	-	-	95,000
Travel	-	69	(69)	2,697	-	-
Books & Subscriptions	-	8,835	525,390	252,993	30,000	30,000
Educational Supplies	-	12,590	1,538	675,369	110,000	2,208,000
Food	-	49	575	-	-	-
Non Capital Tech Hardware	-	-	-	-	1,902,399	235,000
Operating Supplies	-	-	12	973,691	-	-
Textbooks	-	-	-	2,420	-	-
Equipment	-	-	6,550,546	19,880,721	10,448,819	-
TOTAL NON-PERSONNEL	-	151,060	9,019,672	23,338,063	13,744,106	5,024,154
TOTAL American Rescue Plan Act - ESSER III	\$0	\$744,444	\$12,656,571	\$25,851,936	\$19,583,710	\$10,629,575

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
CARES Act (177X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Part-Time	-	111,349	(3,600)	-	-	-
Supplements	-	22,158	-	-	-	-
Sub-Total Personnel	-	133,507	(3,600)	-	-	-
Social Security / FICA	-	10,167	(275)	-	-	-
Sub-Total Fringe Benefits	-	10,167	(275)	-	-	-
TOTAL PERSONNEL	-	143,674	(3,875)	-	-	-
Professional Services	-	1,410,988	16,931	-	-	-
Transportation	-	36,955	-	-	-	-
Internal Printing	-	5,294	3,438	-	-	-
Postage	-	30,435	107	-	-	-
Telecommunications	-	1,255	-	-	-	-
Travel	-	2,340	-	-	-	-
Books & Subscriptions	-	66,870	-	-	-	-
Educational Supplies	-	71,435	5,639	-	33,687	-
Food	-	29,857	-	-	-	-
Medical Supplies	-	79,987	-	-	-	-
Non Capital Tech Hardware	-	488,403	19,541	-	-	-
Office Supplies	-	639	-	-	-	-
Operating Supplies	-	623,468	23,987	3,946	9,000	-
Software	-	12,494	3,100	-	-	-
Textbooks	-	20,685	-	-	-	-
Vehicle Supplies	-	112,500	-	-	-	-
Equipment	-	2,434,719	154,781	40,873	-	-
TOTAL NON-PERSONNEL	-	5,428,326	227,525	44,819	42,687	-
TOTAL CARES Act	\$0	\$5,572,000	\$223,650	\$44,819	\$42,687	\$0

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
CRRSA Act - ESSER II (188X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Administrative Salaries	-	1,657	103,985	47,761	117,540	-
Classified Salaries	-	-	3,627	223	-	-
Professional Salaries	-	-	195,664	806,999	265,746	94,000
Substitute	-	-	10,800	-	-	-
Supplements	-	45,756	41,679	917,879	24,000	-
Sub-Total Personnel	-	47,414	355,756	1,772,862	407,286	94,000
Retiree Health Credit	-	20	3,135	9,554	3,763	1,493
Social Security / FICA	-	3,167	27,285	128,182	31,158	9,039
Virginia Retirement System	-	275	43,053	131,234	-	20,509
Health / Dental Insurance	-	-	72,640	187,403	81,624	29,560
State Group Life Insurance	-	22	3,471	10,580	4,168	1,653
Sub-Total Fringe Benefits	-	3,485	149,583	466,953	120,713	62,254
TOTAL PERSONNEL	-	50,899	505,339	2,239,815	527,999	156,254
PD-Tuition	-	-	40,185	-	22,375	-
Professional Services	-	324,517	1,435,682	410,945	210,000	-
Transportation	-	867,500	8,363	567,550	-	-
Internal Printing	-	7,938	3,676	-	-	-
Rental Equipment	-	10,716	-	-	-	-
Telecommunications	-	-	143,953	91,640	62,000	-
Travel	-	-	2,805	-	-	-
Books & Subscriptions	-	24,066	67,426	-	60,000	-
Educational Supplies	-	71,906	199,604	21,438	100,000	-
Food	-	400	84,099	-	-	-
Medical Supplies	-	14,611	183,271	7,375	-	-
Non Capital Tech Hardware	-	161,762	823,936	30,934	885,000	-
Office Supplies	-	223	-	-	-	-
Operating Supplies	-	4,799	325,243	-	-	-
Software	-	11,558	45,970	-	-	-
Textbooks	-	195,148	148,298	35,216	40,000	-
Vehicle Supplies	-	2,225	-	-	-	-
Equipment	-	72,327	9,404,734	4,235,508	1,560,000	-
TOTAL NON-PERSONNEL	-	1,769,695	12,917,244	5,400,607	2,939,375	-
TOTAL CRRSA Act - ESSER II	\$0	\$1,820,594	\$13,422,583	\$7,640,422	\$3,467,374	\$156,254

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Flow Through (111X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Administrative Salaries	362,414	362,894	348,282	480,485	417,618	417,618
Classified Salaries	275,586	219,504	238,876	300,635	270,000	270,000
Professional Salaries	1,712,595	1,746,448	1,792,935	2,411,434	2,000,000	1,625,015
Supplements	61,491	57,508	71,872	81,067	100,367	100,367
Sub-Total Personnel	2,412,087	2,386,355	2,451,964	3,273,620	2,787,985	2,413,000
Retiree Health Credit	28,370	28,423	28,807	39,129	33,735	29,197
Social Security / FICA	180,674	178,663	183,181	245,212	213,281	184,595
Virginia Retirement System	370,967	390,370	397,166	536,448	463,363	401,041
Health / Dental Insurance	574,535	565,543	587,370	716,846	684,244	684,244
State Group Life Insurance	30,578	31,477	31,903	43,269	37,359	32,334
Sub-Total Fringe Benefits	1,185,123	1,194,475	1,228,427	1,580,904	1,431,982	1,331,411
TOTAL PERSONNEL	3,597,210	3,580,830	3,680,391	4,854,524	4,219,967	3,744,411
PD-Tuition	6,954	25,915	17,739	-	-	-
Professional Services	23,014	48,664	37,028	207,397	98,000	35,000
Transportation	140,706	133,970	135,245	162,698	138,000	-
Internal Printing	-	52	1,119	57	1,700	-
Field Trips	1,140	-	-	1,226	-	-
Testing Supplies	15,767	22,113	11,416	5,432	15,700	-
Travel	11,120	4,138	4,545	18,321	42,000	-
Books & Subscriptions	-	1,071	3,880	320	-	-
Educational Supplies	23,819	32,810	34,836	14,889	42,000	100,000
Food	210	1,014	349	-	4,000	-
Non Capital Tech Hardware	15,539	5,450	5,004	799	5,500	-
Office Supplies	1,745	1,372	-	-	-	-
Operating Supplies	1,878	-	-	-	-	-
Software	19,733	3,380	12,804	70,057	14,500	100,000
Textbooks	-	1,199	1,527	-	-	-
Equipment	30,253	20,175	23,905	-	30,000	-
TOTAL NON-PERSONNEL	291,877	301,324	289,398	481,196	391,400	235,000
TOTAL Flow Through	\$3,889,087	\$3,882,154	\$3,969,789	\$5,335,720	\$4,611,367	\$3,979,411

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Perkins Act (119X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Professional Salaries	-	28,826	-	-	-	-
Supplements	17,418	10,350	10,648	18,284	16,000	14,870
Sub-Total Personnel	17,418	39,176	10,648	18,284	16,000	14,870
Social Security / FICA	1,330	2,988	800	487	2,000	1,858
Health / Dental Insurance	-	(1)	-	-	-	-
Sub-Total Fringe Benefits	1,330	2,987	800	487	2,000	1,858
TOTAL PERSONNEL	18,748	42,163	11,448	18,771	18,000	16,728
Professional Services	2,196	1,192	2,630	-	5,345	4,968
Transportation	5,087	-	1,643	5,959	16,227	15,081
Dues & Memberships	-	-	10	-	-	-
Field Trips	-	-	4,077	10,345	16,227	15,081
Other	12,563	-	2,968	-	-	-
Rental Equipment	2,408	-	1,692	-	-	-
Testing Supplies	24,978	12,164	50,393	59,765	15,272	14,194
Travel	11,972	3,425	9,609	17,873	16,227	15,081
Books & Subscriptions	10,843	-	-	36	75,407	70,082
Educational Supplies	11,438	6,677	8,159	4,851	21,954	20,404
Non Capital Tech Hardware	36,935	45,084	6,922	13,013	19,090	17,742
Office Supplies	-	4,119	1,675	-	-	-
Operating Supplies	-	-	-	-	162	150
Software	29,180	58,830	28,427	31,360	21,477	19,960
Textbooks	10,336	2,360	31,908	31,150	-	-
Uniforms	7,318	2,657	6,273	-	5,345	4,968
Equipment	238,193	274,894	307,688	133,813	222,831	207,097
TOTAL NON-PERSONNEL	403,448	411,401	464,072	308,166	435,564	404,808
TOTAL Perkins Act	\$422,196	\$453,564	\$475,520	\$326,937	\$453,564	\$421,536

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Preschool Incentive (121X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Classified Salaries	-	-	-	-	7,000	7,000
Professional Salaries	67,416	70,500	67,527	51,895	75,135	75,135
Supplements	7,283	7,773	4,500	1,400	5,000	5,000
Sub-Total Personnel	74,698	78,273	72,027	53,295	87,135	87,135
Retiree Health Credit	846	853	861	1,739	1,054	1,054
Social Security / FICA	5,491	5,812	5,378	2,661	6,666	6,666
Virginia Retirement System	11,054	11,717	11,829	8,625	14,482	14,482
Health / Dental Insurance	11,854	12,825	13,574	8,973	11,932	11,550
State Group Life Insurance	924	945	954	695	1,168	1,168
Sub-Total Fringe Benefits	30,169	32,152	32,596	22,694	35,302	34,920
TOTAL PERSONNEL	104,867	110,425	104,623	75,989	122,437	122,055
Professional Services	-	-	5,143	-	500	5,500
Transportation	-	-	211	-	-	-
Field Trips	-	-	176	-	3,500	-
Testing Supplies	-	-	-	-	2,000	2,000
Travel	376	-	-	122	300	400
Books & Subscriptions	-	-	4,757	-	4,700	4,700
Educational Supplies	-	-	189	451	200	400
Office Supplies	-	-	-	-	500	500
TOTAL NON-PERSONNEL	376	-	10,476	573	11,700	13,500
TOTAL Preschool Incentive	\$105,243	\$110,425	\$115,099	\$76,562	\$134,137	\$135,555

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Title I-A (132X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Administrative Salaries	259,793	225,912	271,063	277,975	193,798	197,674
Classified Salaries	348,870	404,752	334,234	418,241	357,418	364,566
Professional Salaries	3,146,429	3,378,933	3,325,501	4,022,250	3,543,846	3,614,723
Part-Time	5,819	11,163	11,113	12,899	31,000	31,000
Supplements	404,451	282,929	181,410	174,391	18,000	18,000
Overtime	232	44	355	2,089	-	-
Sub-Total Personnel	4,165,594	4,303,733	4,123,676	4,907,845	4,144,062	4,225,963
Retiree Health Credit	40,651	43,023	44,123	53,707	41,897	42,735
Social Security / FICA	311,987	321,864	307,831	362,861	320,513	326,923
Virginia Retirement System	530,315	591,727	607,115	737,728	523,715	534,189
Alternative Fringes	-	-	4,937	-	-	-
Health / Dental Insurance	863,430	874,776	930,117	1,054,387	777,890	793,448
State Group Life Insurance	44,258	47,646	48,863	59,477	41,756	42,591
Sub-Total Fringe Benefits	1,790,642	1,879,035	1,942,986	2,268,160	1,705,771	1,739,886
TOTAL PERSONNEL	5,956,236	6,182,768	6,066,662	7,176,005	5,849,833	5,965,849
PD-Tuition	30,427	(10,115)	-	-	-	-
Professional Services	124,231	103,644	207,404	284,937	204,958	209,058
Transportation	50,473	-	820	3,479	21,566	21,997
Internal Printing	953	141	220	1,292	700	700
Building Rentals	3,000	5,400	10,800	10,800	5,400	5,400
Field Trips	265	(265)	264	-	1,200	1,200
Other	-	-	16,931	4,664	-	-
Postage	252	32	42	38	-	-
Rental Equipment	53,444	49,644	49,923	53,208	76,000	76,000
Telecommunications	-	343	-	-	-	-
Testing Supplies	460	-	-	-	-	-
Travel	6,187	1,782	10,981	24,108	4,400	4,400
Books & Subscriptions	28,263	8,163	14,523	38,120	-	-
Educational Supplies	45,946	12,168	50,841	91,591	452,249	465,278
Food	2,311	-	5,895	8,061	8,500	8,500
Non Capital Tech Hardware	149,958	99,377	16,004	11,666	23,500	23,500
Office Supplies	13,830	11,181	13,933	35,713	9,700	9,700
Operating Supplies	303	-	454	1,059	-	-
Software	63,751	21,320	88,492	7,876	19,000	19,000
Textbooks	-	11,610	185,883	1,386	-	-
Transfers	236,496	276,434	273,011	214,357	263,684	268,958
Equipment	314,881	90,101	15,759	259,917	111,800	114,000
TOTAL NON-PERSONNEL	1,125,711	680,678	962,178	1,052,271	1,202,657	1,227,691
TOTAL Title I-A	\$7,081,947	\$6,863,446	\$7,028,840	\$8,228,276	\$7,052,490	\$7,193,540

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Title I-D SOP Detention Center Reading (134X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Travel	-	-	-	-	-	3,000
Books & Subscriptions	806	1,431	1,547	2,587	2,146	500
Educational Supplies	-	855	331	345	-	500
Software	309	324	340	14,688	-	14,000
Equipment	-	-	-	35,526	-	-
TOTAL NON-PERSONNEL	1,115	2,609	2,218	53,146	2,146	18,000
TOTAL Title I-D SOP Detention Center Reading	\$1,115	\$2,609	\$2,218	\$53,146	\$2,146	\$18,000

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Title II-A Improving Teacher Quality (135X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Professional Salaries	499,301	470,816	473,591	423,002	441,000	460,078
Supplements	100	5,940	16,023	2,580	-	-
Sub-Total Personnel	499,401	476,756	489,613	425,582	441,000	460,078
Retiree Health Credit	5,992	5,683	5,734	5,135	5,828	6,243
Social Security / FICA	37,201	34,942	35,776	30,720	33,737	36,137
Virginia Retirement System	78,290	78,112	78,756	70,529	77,837	83,374
Health / Dental Insurance	125,116	115,083	133,335	125,410	116,391	124,670
State Group Life Insurance	6,535	6,294	6,350	5,686	6,207	6,648
Sub-Total Fringe Benefits	253,133	240,114	259,951	237,479	240,000	257,072
TOTAL PERSONNEL	752,534	716,870	749,564	663,061	681,000	717,150
PD-Tuition	29,949	90,753	157,171	95,799	200,000	48,000
Professional Services	20,350	-	3,010	22,223	36,762	17,600
Building Rentals	-	-	-	185	-	-
Other	-	-	-	1,465	-	-
Testing Supplies	-	1,315	425	-	2,750	400
Travel	10,607	50	38,226	1,809	8,800	3,500
Books & Subscriptions	-	3,289	3,020	1,412	2,700	-
Operating Supplies	-	-	-	75	-	-
Software	-	4,991	180	-	4,400	1,815
TOTAL NON-PERSONNEL	60,906	100,398	202,031	122,967	255,412	71,315
TOTAL Title II-A Improving Teacher Quality	\$813,440	\$817,268	\$951,595	\$786,028	\$936,412	\$788,465

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Title III-A Limited English Proficient (137X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Classified Salaries	7,428	12,116	15,102	19,807	8,000	8,000
Supplements	45,343	15,653	26,731	29,632	25,000	30,000
Overtime	-	68	359	314	-	-
Sub-Total Personnel	52,771	27,837	42,192	49,753	33,000	38,000
Retiree Health Credit	89	144	181	244	100	100
Social Security / FICA	3,908	2,053	3,245	3,344	2,000	2,000
Virginia Retirement System	1,203	1,972	2,484	3,350	1,500	1,500
Health / Dental Insurance	3,962	5,553	5,672	6,630	4,500	4,500
State Group Life Insurance	184	159	200	270	150	150
Sub-Total Fringe Benefits	9,346	9,880	11,782	13,838	8,250	8,250
TOTAL PERSONNEL	62,117	37,717	53,974	63,591	41,250	46,250
PD-Tuition	-	800	-	-	30,000	30,000
Professional Services	19,075	17,924	18,921	21,665	2,000	2,000
Transportation	4,680	-	-	242	5,000	5,000
Internal Printing	57	-	-	17	-	-
Dues & Memberships	-	-	40	50	-	-
Field Trips	155	-	-	-	-	-
Other	-	-	-	36	-	-
Travel	1,870	-	2,995	2,776	5,000	5,000
Books & Subscriptions	4,621	1,822	3,693	1,094	5,000	5,000
Educational Supplies	5,547	1,219	1,398	625	5,468	7,836
Food	(152)	-	-	29	1,500	1,500
Non Capital Tech Hardware	-	-	-	-	500	500
Office Supplies	31	-	320	-	500	500
Operating Supplies	426	-	-	101	-	-
Software	27,915	105,527	37,511	79,597	60,000	70,000
Textbooks	2,966	782	-	-	10,000	10,000
TOTAL NON-PERSONNEL	67,191	128,074	64,879	106,232	124,968	137,336
TOTAL Title III-A Limited English Proficient	\$129,308	\$165,791	\$118,853	\$169,823	\$166,218	\$183,586

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Title III-A Immigrant Children & Youth (169X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Supplements	-	3,281	7,420	-	10,000	10,000
Sub-Total Personnel	-	3,281	7,420	-	10,000	10,000
Social Security / FICA	-	244	574	-	1,519	1,519
Sub-Total Fringe Benefits	-	244	574	-	1,519	1,519
TOTAL PERSONNEL	-	3,525	7,994	-	11,519	11,519
TOTAL Title III-A Immigrant Children & Youth	\$0	\$3,525	\$7,994	\$0	\$11,519	\$11,519

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Title IV-A Student Support and Academic Enrichment (138X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Classified Salaries	6,412	18,080	-	-	-	-
Supplements	51,507	29,531	23,861	24,000	30,000	30,000
Sub-Total Personnel	57,919	47,611	23,861	24,000	30,000	30,000
Retiree Health Credit	66	-	-	-	-	-
Social Security / FICA	4,333	3,481	1,855	1,199	2,295	2,295
Virginia Retirement System	859	-	-	-	-	-
Health / Dental Insurance	1,702	-	-	-	-	-
State Group Life Insurance	152	-	-	-	-	-
Sub-Total Fringe Benefits	7,112	3,481	1,855	1,199	2,295	2,295
TOTAL PERSONNEL	65,031	51,092	25,716	25,199	32,295	32,295
PD-Tuition	144,266	129,998	72,271	15,000	-	-
Professional Services	113,876	39,960	111,322	276,826	379,000	498,120
Transportation	822	-	-	-	-	-
Internal Printing	116	-	-	-	-	-
Field Trips	495	-	413	-	-	-
Other	100	-	-	-	-	-
Testing Supplies	52,311	39,258	37,886	-	-	-
Travel	21,438	(575)	-	9,664	4,600	5,513
Books & Subscriptions	2,507	-	-	-	-	-
Educational Supplies	20,265	18,397	61,477	8,477	34,559	-
Non Capital Tech Hardware	-	6,654	-	-	-	-
Operating Supplies	1,442	-	-	-	-	-
PD-Supplies	-	-	-	-	2,400	-
Software	23,081	29,484	34,136	-	-	-
Educational Equipment	-	-	-	-	70,000	75,000
Equipment	8,217	51,165	16,464	60,792	-	-
TOTAL NON-PERSONNEL	388,934	314,341	333,968	370,759	490,559	578,633
TOTAL Title IV-A Student Support and Academic Enrichment	\$453,965	\$365,433	\$359,684	\$395,958	\$522,854	\$610,928

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Title X-C McKinney-Vento Homeless (145X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Professional Salaries	60,000	80,126	70,275	79,845	79,845	75,763
Sub-Total Personnel	60,000	80,126	70,275	79,845	79,845	75,763
Retiree Health Credit	-	802	856	966	966	917
Social Security / FICA	-	5,551	5,888	6,078	6,108	5,796
Virginia Retirement System	-	11,022	11,763	13,270	13,270	12,592
Health / Dental Insurance	-	4,390	9,687	10,254	10,317	10,818
State Group Life Insurance	-	889	948	1,070	1,070	1,015
Sub-Total Fringe Benefits	-	22,654	29,142	31,638	31,731	31,137
TOTAL PERSONNEL	60,000	102,780	99,417	111,483	111,576	106,900
Professional Services	300	-	-	-	1,000	-
Transportation	-	-	346	884	400	-
Dues & Memberships	-	-	33	-	-	-
Travel	1,700	2,920	273	-	1,000	-
Educational Supplies	-	2,535	-	-	-	-
Transfers	-	-	2,619	2,313	3,600	3,100
Equipment	-	1,465	-	-	-	-
TOTAL NON-PERSONNEL	2,000	6,920	3,272	3,197	6,000	3,100
TOTAL Title X-C McKinney-Vento Homeless	\$62,000	\$109,700	\$102,689	\$114,680	\$117,576	\$110,000

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Career & Technical Education Equipment (306X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Educational Supplies	-	-	-	9,858	-	-
Non Capital Tech Hardware	-	-	1,494	-	-	-
Office Supplies	-	-	-	468		
Equipment	14,322	14,575	13,214	3,182	14,708	13,778
TOTAL NON-PERSONNEL	14,322	14,575	14,708	13,508	14,708	13,778
TOTAL Career & Technical Education Equipment	\$14,322	\$14,575	\$14,708	\$13,508	\$14,708	\$13,778

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
CTE High-Demand Fast - Growth Industry (317X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Educational Supplies	-	-	-	2,748	-	-
Non Capital Tech Hardware	-	-	11,366	271	-	-
Equipment	11,159	11,357	95	7,500	11,461	10,730
TOTAL NON-PERSONNEL	11,159	11,357	11,461	10,519	11,461	10,730
TOTAL CTE High-Demand Fast - Growth Industry	\$11,159	\$11,357	\$11,461	\$10,519	\$11,461	\$10,730

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
CTE STEM-H (319X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Testing Supplies	4,174	4,260	4,305	3,883	4,305	3,960
TOTAL NON-PERSONNEL	4,174	4,260	4,305	3,883	4,305	3,960
TOTAL CTE STEM-H	\$4,174	\$4,260	\$4,305	\$3,883	\$4,305	\$3,960

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Gear Up Virginia (311X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Professional Salaries	598	-	-	-	-	-
Supplements	18,531	-	-	-	-	-
Sub-Total Personnel	19,129	-	-	-	-	-
Retiree Health Credit	(6)	-	-	-	-	-
Social Security / FICA	1,454	-	-	-	-	-
Virginia Retirement System	(84)	-	-	-	-	-
State Group Life Insurance	(7)	-	-	-	-	-
Sub-Total Fringe Benefits	1,356	-	-	-	-	-
TOTAL PERSONNEL	20,485	-	-	-	-	-
Professional Services	48,704	-	-	-	-	-
Transportation	1,000	-	-	-	-	-
Internal Printing	406	-	-	-	-	-
Travel	1,656	-	-	-	-	-
Food	152	-	-	-	-	-
Operating Supplies	12	-	-	-	-	-
TOTAL NON-PERSONNEL	51,930	-	-	-	-	-
TOTAL Gear Up Virginia	\$72,415	\$0	\$0	\$0	\$0	\$0

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Governor's School (RVGS)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Administrative Salaries	92,154	93,292	96,801	104,578	101,581	115,883
Classified Salaries	76,909	82,316	82,225	95,228	85,743	97,815
Professional Salaries	685,683	869,418	786,797	906,418	827,232	943,701
Supplements	27,967	17,429	31,510	26,877	17,040	19,439
Overtime	498	8	29	29	10,720	12,229
Sub-Total Personnel	883,211	1,062,463	997,363	1,133,130	1,042,316	1,189,067
Retiree Health Credit	10,035	10,804	11,170	12,760	10,150	14,501
Social Security / FICA	66,289	70,832	75,020	84,740	70,580	100,835
Virginia Retirement System	131,126	148,397	153,433	175,258	135,950	194,227
City of Roanoke Retirement	4,344	4,625	4,765	5,396	4,254	6,078
Alternative Fringes	-	-	385	-	-	-
Health / Dental Insurance	199,003	224,678	228,171	213,478	243,420	215,681
State Group Life Insurance	11,294	12,411	12,835	14,737	11,994	10,627
Sub-Total Fringe Benefits	422,091	471,746	485,779	506,369	476,348	541,949
TOTAL PERSONNEL	1,305,302	1,534,209	1,483,142	1,639,499	1,518,664	1,731,016
PD-Tuition	-	-	-	14,280	109	109
Professional Services	12,193	3,746	21,327	7,712	52,049	52,049
Contracted Services - Substitutes	2,580	-	3,350	-	-	-
Transportation	-	-	1,800	2,000	2,987	2,987
Internal Printing	2,315	814	1,840	907	1,358	1,358
Dues & Memberships	819	500	2,550	905	724	724
Utilities - Electricity	36,718	27,812	29,467	-	34,000	32,300
Field Trips	-	-	-	-	4,073	4,073
Utilities - Natural Gas	2,100	2,116	2,606	-	2,000	1,900
Postage	449	565	576	393	362	362
Rental Equipment	3,956	3,575	3,024	3,548	3,440	3,440
Telecommunications	1,173	1,188	1,204	1,035	1,122	1,122
Testing Supplies	-	-	-	-	3,621	3,621
Travel	2,826	275	645	1,201	4,752	4,752
Utilities - Water	4,258	4,140	4,722	-	4,000	3,800
Books & Subscriptions	1,099	363	5,731	2,698	7,694	7,694
Educational Supplies	58,327	47,715	58,045	30,477	43,450	43,450
Food	590	75	115	934	317	317
Medical Supplies	-	58	-	-	45	45
Non Capital Tech Hardware	11,725	1,394	4,467	916	2,806	2,806
Office Supplies	5,713	2,244	5,748	4,942	5,431	5,431
Operating Supplies	5,962	1,711	1,805	1,315	2,127	2,127
Software	13,636	30,168	20,468	10,302	27,308	27,308
Textbooks	7,088	402	-	-	11,768	11,768
Uniforms	-	443	-	-	100	100
Transfers	175,340	13,228	12,843	12,506	12,506	12,212
Equipment	77,025	45,064	55,703	3,128	61,357	61,357
TOTAL NON-PERSONNEL	425,891	187,595	238,057	99,201	289,506	287,212
TOTAL Governor's School	\$1,731,193	\$1,721,804	\$1,721,199	\$1,738,700	\$1,808,170	\$2,018,228

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Industry Certification & Licensure Testing (315X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Testing Supplies	15,289	15,603	11,463	10,339	11,463	10,545
TOTAL NON-PERSONNEL	15,289	15,603	11,463	10,339	11,463	10,545
TOTAL Industry Certification & Licensure Testing	\$15,289	\$15,603	\$11,463	\$10,339	\$11,463	\$10,545

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Juvenile Detention Home (316X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Administrative Salaries	127,641	129,231	134,129	157,106	142,298	150,459
Classified Salaries	-	-	-	-	30,471	33,568
Professional Salaries	602,904	608,543	623,620	756,305	673,035	714,717
Part-Time	27,024	26,687	26,088	23,499	-	-
Supplements	139	-	-	182	-	-
Sub-Total Personnel	757,708	764,462	783,837	937,092	845,804	898,744
Retiree Health Credit	8,779	8,918	9,207	11,041	10,234	10,875
Social Security / FICA	57,331	57,903	59,484	69,706	64,704	68,754
Virginia Retirement System	114,714	122,490	126,454	151,665	140,573	149,371
Health / Dental Insurance	118,083	130,784	137,567	165,190	152,944	181,891
State Group Life Insurance	9,512	9,876	10,689	12,228	11,334	12,043
Sub-Total Fringe Benefits	308,419	329,971	343,401	409,831	379,789	422,935
TOTAL PERSONNEL	1,066,127	1,094,433	1,127,238	1,346,923	1,225,593	1,321,679
Professional Services	760	2,066	-	115	1,000	1,000
Postage	-	55	16	60	-	-
Rental Equipment	1,558	1,394	1,598	1,248	900	1,350
Telecommunications	10,800	13,500	10,800	8,100	11,800	12,200
Testing Supplies	1,601	-	-	-	-	-
Travel	4,685	-	782	3,168	3,850	3,850
Books & Subscriptions	307	3,805	2,261	284	-	-
Educational Supplies	3,686	1,008	5,344	7,799	3,000	8,200
Non Capital Tech Hardware	7,303	1,548	100	110	1,000	1,000
Office Supplies	4,669	2,141	-	-	3,000	3,000
Operating Supplies	-	74	-	-	-	-
Software	56,134	260	8,647	7,114	8,600	8,600
Transfers	37,887	38,229	39,187	33,153	42,290	44,937
Equipment	695	29,525	1,500	-	-	-
TOTAL NON-PERSONNEL	130,085	93,605	70,234	61,151	75,440	84,137
TOTAL Juvenile Detention Home	\$1,196,212	\$1,188,038	\$1,197,472	\$1,408,074	\$1,301,033	\$1,405,816

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Mentor Teacher Program (362X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Professional Salaries	-	26,946	8,049	-	11,665	11,487
Sub-Total Personnel	-	26,946	8,049	-	11,665	11,487
TOTAL PERSONNEL	-	26,946	8,049	-	11,665	11,487
TOTAL Mentor Teacher Program	\$0	\$26,946	\$8,049	\$0	\$11,665	\$11,487

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Project Graduation (322X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Professional Salaries	2,665	-	-	-	-	-
Supplements	11,198	20,686	15,743	22,305	35,401	30,469
Sub-Total Personnel	13,863	20,686	15,743	22,305	35,401	30,469
Social Security / FICA	1,192	1,539	1,178	783	2,708	2,331
State Group Life Insurance	89	-	-	-	-	-
Sub-Total Fringe Benefits	1,281	1,539	1,178	783	2,708	2,331
TOTAL PERSONNEL	15,144	22,225	16,921	23,088	38,109	32,800
Transportation	-	-	-	130	-	-
Other	-	-	-	-	3,000	-
Books & Subscriptions	-	-	1,074	-	2,000	1,000
Educational Supplies	-	-	2,785	1,460	4,000	3,000
Food	-	-	137	745	3,000	2,000
Operating Supplies	-	-	-	102	-	-
Software	-	-	-	-	2,000	-
TOTAL NON-PERSONNEL	-	-	3,996	2,437	14,000	6,000
TOTAL Project Graduation	\$15,144	\$22,225	\$20,917	\$25,525	\$52,109	\$38,800

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Race To GED (355X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Professional Salaries	10,798	450	200	1,313	13,935	64,066
Sub-Total Personnel	10,798	450	200	1,313	13,935	64,066
Social Security / FICA	826	34	15	100	1,065	4,896
Sub-Total Fringe Benefits	826	34	15	100	1,065	4,896
TOTAL PERSONNEL	11,624	484	215	1,413	15,000	68,962
TOTAL Race To GED	\$11,624	\$484	\$215	\$1,413	\$15,000	\$68,962

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Regional Alternative Education (325X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Professional Salaries	161,051	81,417	139,200	77,745	197,227	207,235
Supplements	14,250	16,452	33,603	0	16,403	17,235
Sub-Total Personnel	175,301	97,869	172,803	77,745	213,630	224,470
Retiree Health Credit	816	823	831	941	798	839
Social Security / FICA	13,415	7,520	13,298	5,955	7,241	7,609
Virginia Retirement System	10,662	11,302	11,414	12,921	10,432	10,961
Health / Dental Insurance	8,425	9,134	10,026	10,254	8,183	8,598
State Group Life Insurance	966	911	920	1,042	959	1,008
Sub-Total Fringe Benefits	34,285	29,689	36,489	31,113	27,613	29,015
TOTAL PERSONNEL	209,586	127,558	209,292	108,858	241,243	253,485
Regional Program	138,191	136,316	145,600	151,778	155,603	163,499
Non Capital Tech Hardware	-	161	-	-	-	-
Office Supplies	-	56,697	8,192	-	-	-
Equipment	-	27,278	8,528	-	-	-
TOTAL NON-PERSONNEL	138,191	220,452	162,320	151,778	155,603	163,499
TOTAL Regional Alternative Education	\$347,777	\$348,010	\$371,612	\$260,636	\$396,846	\$416,984

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
School Instructional Technology Series (329X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Professional Services	24,485	137,283	192,806	4,657	34,982	38,482
Travel	-	-	300	8,989	3,802	10,802
Non Capital Tech Hardware	3,213	77,943	20,403	15,934	47,760	62,760
Software	8,762	3,179	24,254	5,490	19,000	27,000
Equipment	791,032	636,191	835,514	77,825	667,862	727,188
TOTAL NON-PERSONNEL	827,492	854,597	1,073,277	112,894	773,406	866,231
TOTAL School Instructional Technology Series	\$827,492	\$854,597	\$1,073,277	\$112,894	\$773,406	\$866,231

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Special Education Jail Program (330X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Classified Salaries	23,171	25,722	25,089	28,659	26,901	28,224
Professional Salaries	41,115	42,703	44,858	56,590	50,518	53,550
Sub-Total Personnel	64,287	68,425	69,947	85,248	77,419	81,774
Retiree Health Credit	788	814	846	1,045	907	959
Social Security / FICA	4,916	5,055	5,350	6,412	5,723	6,056
Virginia Retirement System	10,291	11,184	11,622	14,359	12,653	13,805
Health / Dental Insurance	5,909	6,243	6,645	7,871	7,057	7,094
State Group Life Insurance	846	902	937	1,158	987	1,287
Sub-Total Fringe Benefits	22,750	24,198	25,400	30,845	27,327	29,202
TOTAL PERSONNEL	87,037	92,623	95,347	116,093	104,746	110,976
Professional Services	166	-	90	-	-	-
Telecommunications	1,080	1,080	1,080	900	1,250	1,250
Travel	362	336	1,383	1,140	1,250	1,250
Educational Supplies	-	-	143	429	-	-
Non Capital Tech Hardware	-	-	53	-	-	-
Office Supplies	-	-	-	-	500	500
TOTAL NON-PERSONNEL	1,608	1,416	2,748	2,468	3,000	3,000
TOTAL Special Education Jail Program	\$88,645	\$94,039	\$98,095	\$118,561	\$107,746	\$113,976

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Students with Intensive Support Needs Application (SISNA) (335X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Classified Salaries	1,923,570	1,686,119	1,890,719	2,866,441	1,769,482	2,467,834
Professional Salaries	1,589,993	1,604,919	1,781,963	1,852,459	1,577,072	1,399,856
Supplements	1,473	3,405	5,746	3,283	4,464	4,464
Overtime	(143)	(68)	-	-	-	-
Sub-Total Personnel	3,514,894	3,294,375	3,678,427	4,722,183	3,351,018	3,872,154
Retiree Health Credit	40,434	38,838	42,206	55,968	40,547	46,853
Social Security / FICA	266,605	237,675	282,141	351,707	256,353	296,220
Virginia Retirement System	525,460	535,220	582,476	772,155	531,939	618,552
Alternative Fringes	1,690	-	-	-	-	-
Health / Dental Insurance	1,274,860	1,205,052	1,075,837	1,318,679	991,481	1,404,393
State Group Life Insurance	44,033	43,014	46,747	61,981	44,904	51,887
Sub-Total Fringe Benefits	2,153,081	2,059,798	2,029,406	2,560,489	1,865,224	2,417,905
TOTAL PERSONNEL	5,667,975	5,354,173	5,707,833	7,282,672	5,216,242	6,290,059
PD-Tuition	-	-	-	-	-	10,000
Professional Services	232,837	220,911	158,065	315,856	48,985	162,000
Regional Program	6,284,608	-	-	-	-	-
Transportation	10,196	-	18,290	33,422	-	115,000
Internal Printing	-	8	-	74	-	-
Dues & Memberships	225	225	450	675	-	-
Field Trips	-	-	-	1,851	-	-
Testing Supplies	-	-	-	1,320	-	-
Travel	2,727	2,132	5,688	1,570	3,000	-
Books & Subscriptions	-	-	194	-	-	-
Educational Supplies	1,620	25,882	39,710	52,531	10,000	53,000
Food	2,262	2,621	1,675	328	-	-
Non Capital Tech Hardware	631	3,081	3,411	2,322	15,000	-
Office Supplies	409	504	892	-	-	-
Operating Supplies	-	-	40	-	-	-
Software	2,431	2,703	3,861	1,265	15,000	-
Textbooks	-	123	268	-	-	-
Equipment	-	17,347	8,626	11,911	10,000	20,000
TOTAL NON-PERSONNEL	6,537,946	275,538	241,170	423,126	101,985	360,000
TOTAL Students with Intensive Support Needs Application (SISNA)	\$12,205,921	\$5,629,711	\$5,949,003	\$7,705,798	\$5,318,227	\$6,650,059

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
VA E-Learning Backpack Initiative (380X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Professional Services	-	-	3,511	-	-	-
Travel	-	-	1,200	-	-	-
Equipment	117,124	10,080	104,009	-	-	-
TOTAL NON-PERSONNEL	117,124	10,080	108,720	-	-	-
TOTAL VA E-Learning Backpack Initiative	\$117,124	\$10,080	\$108,720	\$0	\$0	\$0

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
Workplace Readiness (314X)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY 22-23 Forecasted Actual	FY 22-23 Budget	FY 23-24 Budget
Testing Supplies	2,577	2,630	2,657	2,397	2,657	2,444
TOTAL NON-PERSONNEL	2,577	2,630	2,657	2,397	2,657	2,444
TOTAL Workplace Readiness	\$2,577	\$2,630	\$2,657	\$2,397	\$2,657	\$2,444

Food Services Fund Expenditure Budget with Object Code Detail

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
FOOD SERVICE**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Administrative Salaries	146,130	148,076	154,055	166,747	166,747	175,084
Classified Salaries	19,334	41,687	72,352	72,045	63,699	65,928
Part-Time	-	-	-	-	33,000	81,000
Supplements	200	4,700	1,443	167	200	1,919
Overtime	65	248	-	-	2,500	3,000
Sub-Total Personnel	165,729	194,711	227,851	238,959	266,146	326,931
Retiree Health Credit	1,059	1,092	1,168	1,286	2,788	2,916
Social Security / FICA	12,572	14,852	17,203	17,830	20,360	25,010
Virginia Retirement System	14,124	15,828	17,114	18,582	29,300	31,056
City of Roanoke Retirement	7,904	8,427	8,691	8,163	9,000	9,000
Alternative Fringes	-	613	-	-	-	-
Worker's Compensation	(3,067)	(11,660)	-	-	-	-
Health / Dental Insurance	8,321	8,665	20,014	29,623	29,792	31,684
State Group Life Insurance	2,061	2,514	2,826	3,088	2,742	3,230
Sub-Total Fringe Benefits	42,974	40,331	67,015	78,573	93,982	102,896
TOTAL PERSONNEL	208,703	235,042	294,866	317,532	360,128	429,827
Professional Services	83,179	63,077	41,363	135,976	50,000	108,460
Contracted Services - Food Services	8,108,451	6,956,977	9,140,324	8,896,147	10,301,480	10,930,000
Internal Printing	2,280	885	2,310	85	1,700	500
Building Rentals	11,603	11,658	36,909	44,957	65,299	65,000
Dues & Memberships	278	279	281	281	350	700
Other	1,203	411	315	926	-	-
Postage	199	10	1	-	-	-
Rental Equipment	6,993	3,360	1,934	2,494	15,041	2,600
Travel	1,137	348	-	735	1,150	1,274
Food	-	-	137	231	-	-
Vehicle Fuel	240	1,382	552	866	850	1,200
Non Capital Tech Hardware	4,267	841	13,466	691	1,680	1,500
Office Supplies	5,349	5,638	6,313	8,291	15,769	7,500
Operating Supplies	9,431	3,036	1,492	19,327	1,100	76,200
Software	28,170	28,602	295	32,230	32,935	34,935
Uniforms	-	-	-	-	-	700
Transfers	300,000	300,000	300,000	325,000	300,000	300,000
Equipment	464,306	85,467	266,518	187,433	864,320	600,000
TOTAL NON-PERSONNEL	9,027,087	7,461,970	9,812,211	9,655,671	11,651,674	12,130,569
TOTAL FOOD SERVICE	\$9,235,790	\$7,697,012	\$10,107,077	\$9,973,203	\$12,011,802	\$12,560,396

Capital Fund Expenditure Budget with Object Code Detail

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
CAPITAL FUND**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Forecasted Actual	FY22-23 Budget	FY23-24 Budget
Professional Services	-	-	213,658	1,895,681	-	-
Telecommunications	-	-	33,046	-	-	-
Vehicle Supplies	-	-	-	28,120,000	-	-
Equipment	-	-	5,935,198	15,653,626	33,746,000	975,000
TOTAL NON-PERSONNEL	-	-	6,181,902	17,577,426	33,746,000	975,000
TOTAL CAPITAL FUND	\$0	\$0	\$6,181,902	\$17,577,426	\$33,746,000	\$975,000

No historical data prior to FY21-22 when this fund was created to separately account for capital outlays and expenditures.

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ROANOKE CITY
PUBLIC SCHOOLS

INFORMATIONAL SECTION



We Are One #RCPS Proud

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

REAL PROPERTY

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2013	\$ 6,725,168,858	0.40%	\$ 6,725,168,858	1
2014	6,679,969,872	(0.67%)	6,679,969,872	1
2015	6,693,874,349	0.21%	6,693,874,349	1
2016	6,724,229,966	0.45%	6,724,229,966	1
2017	6,783,463,907	0.88%	6,783,463,907	1
2018	6,970,302,556	2.75%	6,970,302,556	1
2019	7,180,263,228	3.01%	7,180,263,228	1
2020	7,444,437,601	3.68%	7,444,437,601	1
2021	7,764,101,330	4.29%	7,764,101,330	1
2022	8,629,427,867	11.15%	8,629,427,867	1

PERSONAL PROPERTY

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2013	\$ 840,633,111	10.77%	\$ 1,401,055,185	0.60
2014	859,809,462	2.28%	1,433,015,770	0.60
2015	899,096,367	4.57%	1,498,493,945	0.60
2016	942,611,706	4.84%	1,571,019,510	0.60
2017	943,805,249	0.13%	1,573,008,748	0.60
2018	956,571,007	1.35%	1,594,285,012	0.60
2019	993,064,403	3.82%	1,655,107,338	0.60
2020	1,031,434,753	3.86%	1,719,057,922	0.60
2021	1,083,274,770	5.03%	1,805,457,950	0.60
2022	1,207,279,732	11.45%	2,012,132,887	0.60

PUBLIC SERVICE CORPORATIONS

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2013	\$ 416,800,579	16.03%	\$ 418,303,022	0.996
2014	414,953,913	(0.44%)	413,969,355	1.002
2015	437,573,144	5.45%	441,997,287	0.990
2016	439,744,208	0.50%	447,535,616	0.983
2017	451,184,702	2.60%	460,947,191	0.979
2018	437,557,641	(3.02%)	446,761,907	0.979
2019	471,816,290	7.83%	480,921,924	0.981
2020	489,031,454	3.65%	497,726,617	0.983
2021	488,147,929	(0.18%)	503,508,493	0.969
2022	450,208,362	(7.77%)	468,296,275	0.961

TOTAL ASSESSED VALUE

2013	\$ 7,982,602,548
2014	7,954,733,247
2015	8,030,543,860
2016	8,106,585,880
2017	8,178,453,858
2018	8,364,431,204
2019	8,645,143,921
2020	8,964,903,808
2021	9,335,524,029
2022	10,286,915,961

Source: City of Roanoke, Department of Finance.

CITY OF ROANOKE, VIRGINIA PROPERTY TAX RATES AND TAX LEVIES

Year	<u>REAL PROPERTY</u>		<u>PERSONAL PROPERTY</u>		<u>PUBLIC SERVICE CORPORATIONS</u>	
	Tax Rate		Tax Rate		Tax Rate	
	Per \$100	Levy	Per \$100	Levy	Per \$100	Levy
2013	1.19	\$ 80,029,509	3.45	\$ 28,188,385	1.19	\$ 4,991,552
2014	1.19	79,491,642	3.45	28,709,212	1.19	4,982,967
2015	1.19	79,600,752	3.45	31,024,476	1.19	5,260,278
2016	1.22 (1)	82,035,606	3.45	32,374,952	1.22 (1)	5,458,834
2017	1.22	82,758,259	3.45	32,593,307	1.22	5,542,928
2018	1.22	85,037,691	3.45	32,639,181	1.22	5,382,350
2019	1.22	87,599,213	3.45	33,159,157	1.22	5,809,857
2020	1.22	90,822,140	3.45	34,507,463	1.22	6,018,473
2021	1.22	94,865,951	3.45	35,505,623	1.22	6,007,756
2022	1.22	105,279,020	3.45	42,661,925	1.22	5,946,802

TOTAL TAX LEVIES

2013	\$ 113,209,446
2014	113,183,821
2015	115,885,506
2016	119,869,392
2017	120,894,494
2018	123,059,222
2019	126,568,227
2020	131,348,076
2021	136,379,330
2022	153,887,747

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

Analysis of Real Estate Valuation

The real estate tax rate per 100 has remained the same for the last five years. For a citizen owning a home in Roanoke City, the average annual tax rate is \$1,955.61 as of the last record of data was available.

The real estate values have increased approximately 8.0% over the last five years resulting in an increase in the average tax bill of approximately 25%.

Fiscal Year	Assessed Value of Real Estate	Over Age 18 Population Estimate per Weldon Cooper	Average Tax Payer Assessment Real Estate	Tax Rate per 100	Average Tax Bill Real Estate
2019	\$ 3,896,115,000	77,060	\$ 128,453	\$ 1.22	\$ 1,567.13
2020	4,015,447,200	77,092	132,091	1.22	1,611.51
2021	4,205,456,600	76,668	137,947	1.22	1,682.95
2022	4,402,972,394	77,051 *	144,237	1.22	1,759.69
2023	4,205,456,600	77,051 *	160,296	1.22	1,955.61

* Per Weldon Cooper, data is not available for 2022 and 2023. Therefore, an average of the last four years was used.

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

Source: City of Roanoke, Department of Real Estate Valuation

CITY OF ROANOKE, VIRGINIA GENERAL PROPERTY TAX LEVIES AND COLLECTIONS

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Total Tax Levies	\$ 113,209,446	\$ 113,183,821	\$ 115,885,506	\$ 119,869,392	\$ 120,894,494	\$ 123,059,222	\$ 126,568,227	\$ 131,348,076	\$ 136,379,330	\$ 153,420,143
Current Tax Collections	103,802,153	103,746,942	105,842,394	110,372,175	110,623,042	113,368,012	117,652,216	121,521,852	127,903,224	133,133,027
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	10,449,100
Delinquent Tax Collections	2,582,704	2,818,024	3,048,460	2,799,543	3,133,377	3,141,283	3,073,184	3,660,159	-	1,761,476
Delinquent Tax Collections - State Share	-	-	-	-	-	-	-	-	-	-
Total Tax Collections	\$ 114,460,849	\$ 114,640,958	\$ 116,966,846	\$ 121,247,710	\$ 121,832,411	\$ 124,585,287	\$ 128,801,392	\$ 133,258,003	\$ 135,979,216	\$ 145,343,603
Current Tax Collections As										
Percent of Levies	98.82%	98.80%	98.30%	98.81%	98.18%	98.69%	99.34%	98.67%	99.71%	93.59%
Total Tax Collections As										
Percent of Levies (1)	101.11%	101.29%	100.93%	101.15%	100.78%	101.24%	101.76%	101.45%	99.71%	94.74%

Source: City of Roanoke, Department of Finance

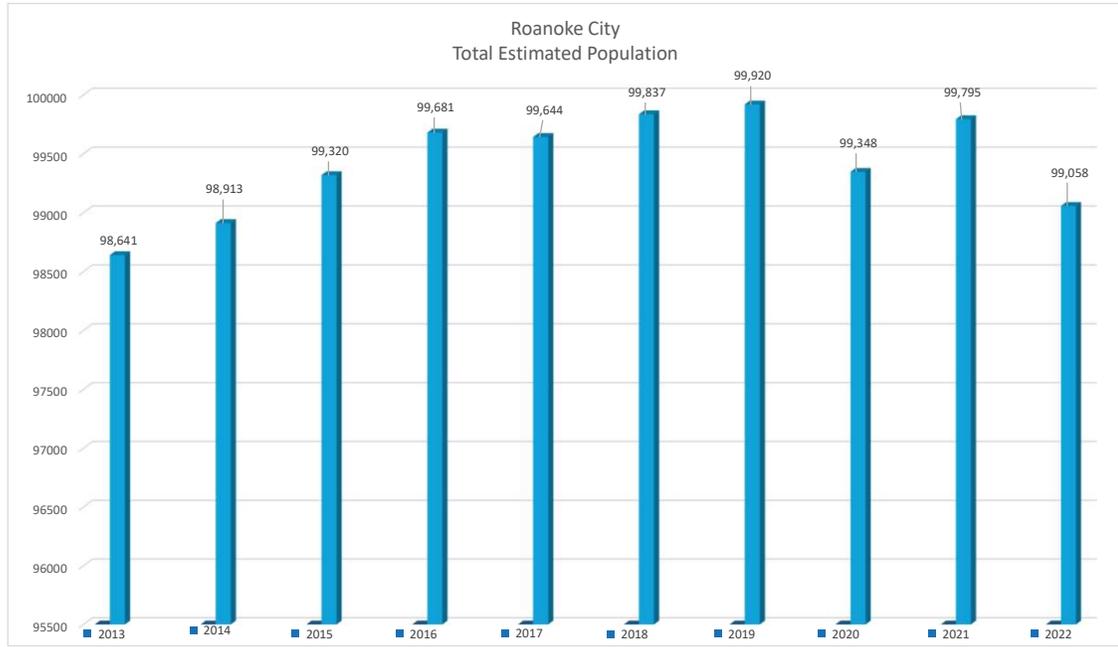
CITY OF ROANOKE, VIRGINIA PRINCIPAL PROPERTY TAXPAYERS

Tax Year 2022

Taxpayer	Rank	Description	Taxable	Percentage of Total
			Assessed Value	City Taxable Assessed Value
			Value	
Carilion Clinic	1	Healthcare Provider	\$ 261,070,680	2.54%
Appalachian Power	2	Public Utility	193,504,769	1.88%
Norfolk Southern Railway	3	Transportation	163,862,799	1.59%
Valley View Mall LLC	4	Shopping Mall	76,863,600	0.75%
Roanoke Gas Company	5	Public Utility	70,371,424	0.68%
Roanoke Electric Steel Corp	6	Primary Metals	53,786,937	0.52%
HR Foundation	7	Hotel	40,520,019	0.39%
Advance Auto	8	Auto Parts	31,838,806	0.31%
Faison Roanoke Office Limited	9	Office Building	30,945,300	0.30%
Wholesome Harvest	10	Bakery	29,737,322	0.29%
			\$ 952,501,656	9.25%

Source: City of Roanoke, Department of Finance

City of Roanoke, Virginia Population



Source: Weldon Cooper Center for Public Service

City of Roanoke, Virginia

Property Tax Analysis

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

Personal property tax is normally due on or before May 31 during the year of assessment. The personal property tax rate was \$3.45 per \$100 of assessed value for the year. The Commonwealth funds localities for a portion of the personal property taxes billed to property tax owners. The Personal Property Tax Relief Act (PPTRA) as amended provides a flat amount of reimbursement to localities, such as the City of Roanoke, thereby altering the percent of tax relief provided. The Commonwealth's share of the tax was 42.41% for tax year 2023. 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. Beginning in January, 2023 the IRS rate was 7%.

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

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

Source: City of Roanoke, Annual Comprehensive Financial Report 2021

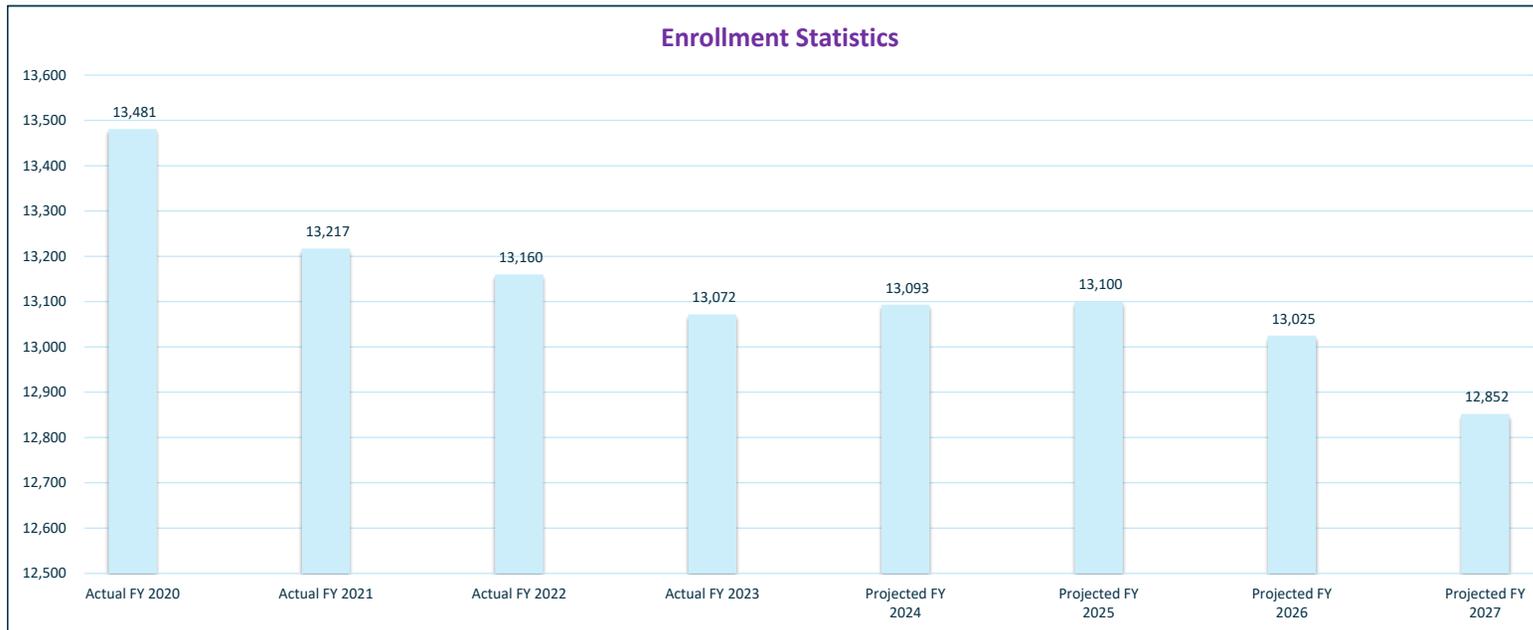
CITY OF ROANOKE, VIRGINIA LOCAL TAX REVENUES BY SOURCE

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
General Property Tax	\$ 105,475,896	\$ 106,192,008	\$ 108,639,136	\$ 113,081,794	\$ 113,275,390	\$ 116,465,065	\$ 120,758,870	\$ 124,280,901	\$ 131,250,933	\$ 134,241,890
Sales Tax	19,437,336	19,236,561	20,564,044	20,600,395	19,696,458	21,426,783	22,389,378	22,191,888	24,115,939	26,412,560
Utility Consumer Tax	9,325,645	9,486,778	9,386,233	9,363,331	9,270,713	9,640,336	9,579,846	9,271,091	9,295,425	9,355,793
Cigarette Tax	2,431,242	2,332,535	2,256,249	2,371,201	2,267,939	2,152,811	2,108,127	1,969,011	1,819,498	1,804,158
Recordation and Probate Tax	947,178	863,485	961,270	1,034,652	1,017,518	1,085,920	1,122,549	1,350,270	1,587,259	1,814,416
Business, Professional, and Occupational License Tax	12,550,814	12,812,877	13,215,775	12,886,986	13,388,278	13,902,987	14,374,602	15,266,289	14,349,791	15,315,233
Transient Room Tax (1)	3,391,403	3,874,018	4,162,522	4,305,977	4,317,618	5,375,713	4,784,182	3,678,683	2,945,251	4,746,104
Admissions Tax	417,015	439,693	443,116	462,216	447,622	992,421	972,422	709,614	117,056	949,394
Telecommunications/Telephone Surcharge - E911	7,115,248	6,994,183	6,933,071	6,727,824	6,562,456	6,357,300	5,897,696	5,763,219	5,119,041	4,579,508
Motor Vehicle License Tax	2,069,532	2,046,686	2,123,181	2,594,635	2,765,343	2,955,266	2,914,811	2,630,898	3,214,542	2,684,923
Franchise Tax	479,215	485,678	338,193	496,151	449,488	482,719	403,332	399,756	354,540	414,134
Prepared Food and Beverage Tax (2)	12,874,902	13,225,652	13,856,899	15,704,954	15,996,897	16,609,514	17,335,630	15,545,216	15,978,463	19,248,569
Bank Stock Tax	1,558,030	1,586,786	1,585,268	1,575,655	1,600,050	1,750,847	1,677,904	1,249,767	1,664,928	2,032,726
Skill Games Tax	-	-	-	-	-	-	-	-	444,096	-
Total Local Taxes	\$ 178,073,456	\$ 179,576,940	\$ 184,464,957	\$ 191,205,771	\$ 191,055,770	\$ 199,197,682	\$ 204,319,349	\$ 204,306,603	\$ 212,256,762	\$ 223,599,408

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

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

Source: City of Roanoke, Department of Finance



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

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

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

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

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

Per Hamilton Lombard, Demographer Weldon Cooper Center.

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

INPUT DATA:

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

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

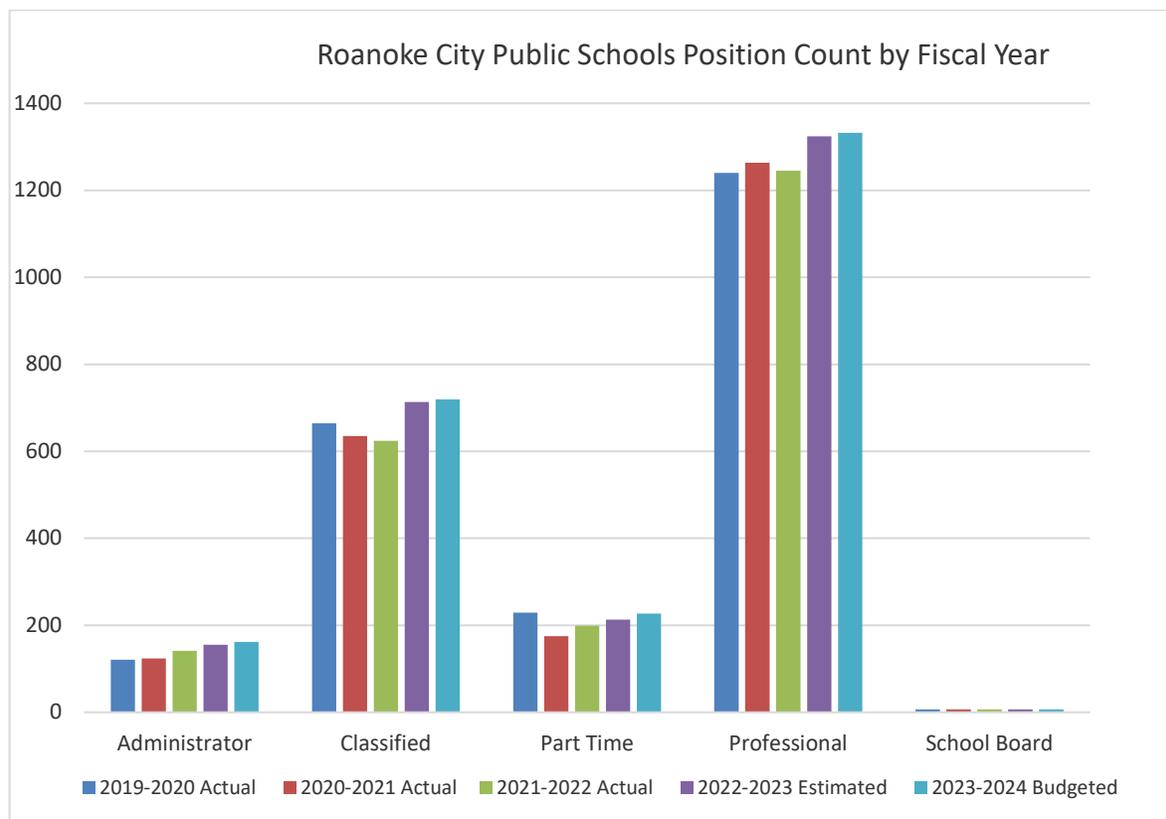
GRADE-PROGRESSION RATIO METHOD:

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

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

Personnel Resource Allocations

The school division’s full and part-time positions, as experienced in three prior years, 2019-20, 2020-21, and 2021-22, as projected for the current year 2022-23, and as budgeted for 2023-24 are reflected below. These counts fluctuate throughout each year. Key factors that influence changes in personnel resources include enrollment changes and employee separations and new hires. The actual and projected counts for prior and current years were measured at the same point in time each year in an effort to provide a valid comparison.



Classifications	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Estimated	2023-2024 Budgeted
Administrator	121	124	141	155	162
Classified	664	635	624	713	719
Part-Time	229	175	199	213	227
Professional	1,240	1,263	1,245	1,324	1,332
School Board	7	7	7	7	7
Total	2,261	2,204	2,216	2,412	2,447

The following pages provide additional detail on position control for the 2023-24 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
2023-24 LINE ITEM BUDGET
COST CENTER: ACADEMICS (110)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 925,544	8.5
Classified Positions	\$ 1,972,435	68.5
Professional Positions	\$ 49,756,863	791.7
TOTAL UNRESTRICTED	\$ 52,654,842	868.7
RESTRICTED FUNDING		
Administrative Positions	\$ 349,163	5.0
Classified Positions	\$ 864,581	29.0
Professional Positions	\$ 9,005,188	137.3
TOTAL RESTRICTED	\$ 10,218,932	171.3

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: ACCOUNTABILITY & ASSESSMENT (231)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 73,982	0.5
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 73,982	0.5
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: ACCOUNTING (218)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 386,202	4.5
Classified Positions	\$ 177,108	3.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 563,310	7.5
RESTRICTED FUNDING		
Administrative Positions	\$ 25,075	0.5
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 25,075	0.5

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: ADMINISTRATIVE TECHNOLOGY (280)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 426,585	4.0
Classified Positions	\$ 916,234	13.3
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 1,342,819	17.3
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: ALTERNATIVE EDUCATION (191)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,787,640	29.5
TOTAL UNRESTRICTED	\$ 1,787,640	29.5
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 80,435	1.0
TOTAL RESTRICTED	\$ 80,435	1.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
FUND: ATHLETICS (341)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ -	0.0
RESTRICTED FUNDING		
Administrative Positions	\$ 182,545	2.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 58,841	1.0
TOTAL RESTRICTED	\$ 241,387	3.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: CAREER & TECHNICAL EDUCATION (170)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 416,341	4.0
Classified Positions	\$ 95,523	2.0
Professional Positions	\$ 3,335,841	49.3
TOTAL UNRESTRICTED	\$ 3,847,706	55.3
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: COMMUNICATIONS & COMMUNITY ENGAGEMENT (203)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 308,480	2.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 187,263	3.0
TOTAL UNRESTRICTED	\$ 495,743	5.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: DATA & ANALYSIS (204)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 407,180	4.5
Classified Positions	\$ 172,843	5.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 580,022	9.5
RESTRICTED FUNDING		
Administrative Positions	\$ 27,021	0.5
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 27,021	0.5

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: EARLY CHILDHOOD EDUCATION (190)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 58,208	0.5
Classified Positions	\$ 839,683	31.0
Professional Positions	\$ 1,937,147	28.5
TOTAL UNRESTRICTED	\$ 2,835,037	60.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: EMPLOYEE HEALTH SERVICES (211)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 100,298	1.0
Classified Positions	\$ 73,554	1.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 173,852	2.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 73,555	1.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 73,555	1.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: FACILITIES MAINTENANCE (251)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 246,083	2.5
Classified Positions	\$ 1,629,150	24.5
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 1,875,232	27.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: FACILITIES OPERATIONS (250)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 146,057	1.5
Classified Positions	\$ 6,033,474	141.5
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 6,179,531	143.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 46,831	1.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 46,831	1.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: FISCAL SERVICES-CFO (214)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 254,031	2.0
Classified Positions	\$ 76,797	1.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 330,828	3.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
FUND: FOOD SERVICES (321)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ -	0.0
RESTRICTED FUNDING		
Administrative Positions	\$ 175,084	2.0
Classified Positions	\$ 65,928	1.5
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 241,013	3.5

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: GIFTED EDUCATION (180)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 47,267	0.5
Classified Positions	\$ -	0.0
Professional Positions	\$ 994,900	15.0
TOTAL UNRESTRICTED	\$ 1,042,167	15.5
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: GROUNDS MAINTENANCE (252)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 72,815	1.0
Classified Positions	\$ 301,388	6.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 374,203	7.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: HUMAN RESOURCES (210)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 819,145	8.0
Classified Positions	\$ 240,613	4.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 1,059,758	12.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: INSTRUCTIONAL BUILDING ADMINISTRATION (150)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 6,327,562	70.0
Classified Positions	\$ 2,596,341	55.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 8,923,904	125.0
RESTRICTED FUNDING		
Administrative Positions	\$ 262,079	2.0
Classified Positions	\$ 56,082	1.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 318,161	3.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: INSTRUCTIONAL TECHNOLOGY (270)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 118,717	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 882,963	11.5
TOTAL UNRESTRICTED	\$ 1,001,681	12.5
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: OPERATIONAL CENTRAL ADMINISTRATION (206)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 241,766	2.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 241,766	2.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: ORGANIZATIONAL DIVERSITY (195)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 127,408	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 127,408	1.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: PAYROLL (216)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 105,379	1.0
Classified Positions	\$ 62,788	1.0
Professional Positions	\$ 70,177	1.0
TOTAL UNRESTRICTED	\$ 238,344	3.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: PROFESSIONAL LEARNING (194)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 237,474	2.0
Classified Positions	\$ 62,788	1.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 300,263	3.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: PSYCHOLOGICAL SERVICES (233)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 721,657	10.7
TOTAL UNRESTRICTED	\$ 721,657	10.7
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 83,038	1.0
TOTAL RESTRICTED	\$ 83,038	1.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: PURCHASING SERVICES (224)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 193,862	2.0
Classified Positions	\$ 72,686	1.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 266,547	3.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: REPROGRAPHICS (225)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 53,411	1.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 53,411	1.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: SAFETY & SECURITY (253)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 104,410	1.0
Classified Positions	\$ 1,091,260	23.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 1,195,670	24.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 70,364	2.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 70,364	2.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: SCHOOL BOARD (201)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 81,341	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 81,341	1.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: SCHOOL COUNSELING (140)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 139,187	2.0
Classified Positions	\$ 53,277	1.0
Professional Positions	\$ 3,609,903	53.6
TOTAL UNRESTRICTED	\$ 3,802,367	56.6
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 457,401	8.0
TOTAL RESTRICTED	\$ 457,401	8.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: SPECIAL EDUCATION (120)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 147,965	1.0
Classified Positions	\$ 5,323,445	200.5
Professional Positions	\$ 7,458,150	120.0
TOTAL UNRESTRICTED	\$ 12,929,559	321.5
RESTRICTED FUNDING		
Administrative Positions	\$ 446,301	5.0
Classified Positions	\$ 2,986,532	116.5
Professional Positions	\$ 5,162,395	88.0
TOTAL RESTRICTED	\$ 8,595,228	209.5

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: SPEECH/AUDIOLOGY SERVICES (234)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,304,765	19.1
TOTAL UNRESTRICTED	\$ 1,304,765	19.1
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 519,000	10.0
Professional Positions	\$ 148,802	2.0
TOTAL RESTRICTED	\$ 667,802	12.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: STUDENT SERVICES (130)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 157,585	1.0
Classified Positions	\$ 65,928	1.0
Professional Positions	\$ 1,017,945	13.5
TOTAL UNRESTRICTED	\$ 1,241,458	15.5
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 396,807	8.3
TOTAL RESTRICTED	\$ 396,807	8.3

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: SUPERINTENDENT (202)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 463,045	2.8
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 463,045	2.8
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: TEACHING AND LEARNING (100)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 530,556	3.5
Classified Positions	\$ 187,664	3.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 718,220	6.5
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: TRANSPORTATION (240)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 198,352	2.0
Classified Positions	\$ 47,609	1.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 245,961	3.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2023-24 LINE ITEM BUDGET
COST CENTER: WAREHOUSE (260)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 67,038	1.0
Classified Positions	\$ 465,452	10.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 532,491	11.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**BOND AMORTIZATION SCHEDULE
FUTURE YEAR PAYMENTS AS OF JUNE 30, 2023
GENERAL OBLIGATION BONDS, RCPS PORTION**

SERIES	2013A		2013A		2014A		2015		2015		2016	
	PUBLIC IMPROVEMENT BONDS		REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS		PUBLIC IMPROVEMENT BONDS NEW MONEY		REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS NEW MONEY	
ORIGINAL ISSUE AMOUNT	\$ 2,000,000		\$ 8,085,000		\$ 3,000,000		\$ 5,000,000		\$ 1,765,000		\$ 8,500,000	
FISCAL YEAR	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 970,200	\$ 41,013	\$ 1,388,000	\$ 110,100	\$ 140,400	\$ 7,020	\$ 230,000	\$ 112,094	\$ 85,000	\$ 70,600	\$ 370,000	\$ 181,375
2025	-	-	-	-	-	-	240,000	103,294	1,680,000	67,200	375,000	172,125
2026	-	-	-	-	-	-	250,000	94,094	-	-	395,000	153,375
2027	-	-	-	-	-	-	255,000	84,494	-	-	415,000	137,575
2028	-	-	-	-	-	-	265,000	78,556	-	-	420,000	129,275
2029 and thereafter	-	-	-	-	-	-	2,075,000	330,587	-	-	3,835,000	557,475
	<u>\$ 970,200</u>	<u>\$ 41,013</u>	<u>\$ 1,388,000</u>	<u>\$ 110,100</u>	<u>\$ 140,400</u>	<u>\$ 7,020</u>	<u>\$ 3,315,000</u>	<u>\$ 803,119</u>	<u>\$ 1,765,000</u>	<u>\$ 137,800</u>	<u>\$ 5,810,000</u>	<u>\$ 1,331,200</u>

SERIES	2016		2017		2019C		2020A		2020A		2020B	
	REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS NEW MONEY		REFUNDING BONDS - NEW MONEY		REFUNDING BONDS - NEW MONEY		REFUNDING BONDS		REFUNDING BONDS	
ORIGINAL ISSUE AMOUNT	\$ 6,945,000		\$ 22,050,000		\$ 12,786,305		\$ 4,675,000		\$ 1,104,471		\$ 6,340,601	
FISCAL YEAR	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ -	\$ 398,788	\$ 205,000	\$ 133,475	\$ 639,316	\$ 319,523	\$ 235,000	\$ 160,418	\$ 108,559	\$ 42,338	\$ 1,264,206	\$ 96,322
2025	-	398,788	210,000	123,225	639,315	302,150	235,000	148,668	108,559	36,910	1,991,152	71,038
2026	1,735,000	398,788	220,000	112,725	639,315	284,738	235,000	136,918	108,559	31,482	790,031	31,215
2027	1,735,000	329,388	235,000	101,725	639,315	267,288	235,000	125,168	113,279	26,054	100,159	15,414
2028	1,705,000	294,688	245,000	89,975	639,315	249,797	235,000	113,417	113,279	20,390	98,664	13,410
2029 and thereafter	8,030,000	779,050	2,600,000	439,412	8,311,095	1,635,158	3,500,000	739,205	443,676	30,585	547,886	40,089
	<u>\$ 13,205,000</u>	<u>\$ 2,599,489</u>	<u>\$ 3,715,000</u>	<u>\$ 1,000,537</u>	<u>\$ 11,507,671</u>	<u>\$ 3,058,654</u>	<u>\$ 4,675,000</u>	<u>\$ 1,423,793</u>	<u>\$ 995,911</u>	<u>\$ 187,759</u>	<u>\$ 4,792,098</u>	<u>\$ 267,488</u>

SERIES	2021A		2021A		2021B		2022	
	REFUNDING BONDS		GOB NEW MONEY		REFUNDING BONDS		GOB New Money	
ORIGINAL ISSUE AMOUNT	\$ 11,065,000		\$ 4,395,000		\$ 1,447,290		\$ 4,625,000	
FISCAL YEAR	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 555,000	\$ 376,700	\$ -	\$ 147,300	\$ 3,510	\$ 38,546	\$ 235,000	\$ 201,350
2025	555,000	348,950	220,000	147,300	143,910	38,440	235,000	189,600
2026	555,000	321,200	220,000	136,300	143,910	34,123	235,000	177,850
2027	555,000	293,450	220,000	125,300	143,910	29,806	235,000	166,100
2028	555,000	265,700	220,000	114,300	143,910	25,488	235,000	154,350
2029 and thereafter	7,735,000	1,424,200	3,515,000	702,400	856,440	66,958	3,220,000	1,014,300
	<u>\$ 10,510,000</u>	<u>\$ 3,030,200</u>	<u>\$ 4,395,000</u>	<u>\$ 1,372,900</u>	<u>\$ 1,435,590</u>	<u>\$ 233,361</u>	<u>\$ 4,395,000</u>	<u>\$ 1,903,560</u>

BOND AMORTIZATION SCHEDULE
FUTURE YEAR PAYMENTS AS OF JUNE 30, 2023
VIRGINIA PUBLIC SCHOOL AUTHORITY - SCHOOL FUND BONDS AND LOANS

SERIES	2003C		2004B		2005D		2005D		2006B		2008B	
ORIGINAL ISSUE AMOUNT	\$ 4,595,399		\$ 1,118,756		\$ 992,464		\$ 3,291,459		\$ 6,573,600		\$ 10,580,000	
FISCAL YEAR	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 248,659	\$ 6,341	\$ 63,498	\$ 4,427	\$ 55,721	\$ 6,677	\$ 184,792	\$ 22,145	\$ 356,279	\$ 58,096	\$ 335,252	\$ 101,623
2025	-	-	64,492	1,483	56,634	4,023	187,822	13,340	361,079	42,046	342,121	83,504
2026	-	-	-	-	57,591	1,324	190,995	4,393	366,334	25,541	349,369	65,006
2027	-	-	-	-	-	-	-	-	372,068	8,557	356,556	46,569
2028	-	-	-	-	-	-	-	-	-	-	363,672	28,203
2029 and thereafter	-	-	-	-	-	-	-	-	-	-	371,160	9,465
	<u>\$ 248,659</u>	<u>\$ 6,341</u>	<u>\$ 127,990</u>	<u>\$ 5,910</u>	<u>\$ 169,946</u>	<u>\$ 12,024</u>	<u>\$ 563,609</u>	<u>\$ 39,878</u>	<u>\$ 1,455,760</u>	<u>\$ 134,240</u>	<u>\$ 2,118,130</u>	<u>\$ 334,370</u>

SERIES	2014B		2015A	
ORIGINAL ISSUE AMOUNT	\$ 1,245,000		\$ 7,400,000	
FISCAL YEAR	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 95,000	\$ 8,541	\$ 695,000	\$ 227,160
2025	95,000	3,946	695,000	189,240
2026	95,000	(708)	690,000	156,045
2027	95,000	(4,403)	690,000	118,366
2028	-	-	690,000	80,400
2029 and thereafter	-	-	525,000	47,839
	<u>\$ 380,000</u>	<u>\$ 7,376</u>	<u>\$ 3,985,000</u>	<u>\$ 819,050</u>

BOND AMORTIZATION SCHEDULE
FUTURE YEAR PAYMENTS AS OF JUNE 30, 2023
OTHER BONDS

SERIES	QUALIFIED ZONE ACADEMY BOND		QUALIFIED SCHOOL CONSTRUCTION BONDS	
	SCHOOL CAPITAL PROJECTS		ELEMENTARY SCHOOLS	
ORIGINAL ISSUE AMOUNT	\$ 2,014,104		\$ 1,135,000	
FISCAL YEAR	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 91,550	\$ -	\$ 70,000	\$ -
2025	91,550	-	70,000	-
2026	91,550	-	70,000	-
2027	91,550	-	69,500	-
2028	91,550	-	-	-
2029 and thereafter	640,850	-	-	-
	\$ 1,098,600	\$ -	\$ 279,500	\$ -

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

The current bond funding needs are outlined in the explanation of our Capital Improvement Plan FY 2024 – FY 2028. Additional information on the City of Roanoke’s bond issuance procedures can be found in their most recent budget book which is available at <https://www.roanokeva.gov/DocumentCenter/View/17646/FY23-ADOPTED-BUDGET-DOCUMENT>.



ROANOKE CITY
PUBLIC SCHOOLS

Accreditation Status 2022-2023

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

Elementary and middle schools are evaluated on the following indicators:

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

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

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

* For accreditation year 2022-2023, the final performance level for Chronic Absenteeism will not be used in the determination of school accreditation status.

Accreditation Status 2022-2023

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

*Source: School Accreditation Reports Virginia Department of Education

Roanoke City Public Schools SAT Results 2022

One hundred seventy-six (176) Roanoke City students took the SAT Reasoning Test. The division’s mean Evidence-Based Reading and Writing (ERW) score was five hundred forty (540), the mean Mathematics score was five hundred thirteen (513). The difference in scores over time in RCPS should be compared to Virginia and the United States in order to compare the magnitude of the change.

The proportion of students by ethnic group who took the SAT in 2022:

	<u>Roanoke</u>	<u>Virginia</u>	<u>U.S.</u>
African American	33%	14%	12%
Other Ethnicities	16%	31%	38%
White	49 %	52%	42%

“No Response” in Ethnicity: Roanoke 2% Virginia 3% and U.S. 8%.

Mean scores of all students tested:

SAT Results	Roanoke	Virginia	U.S.	Difference
	Mean 2021 2022	Mean 2021 2022	Mean 2021 2022	RCPS vs VA US
ERW	556 540	584 572	533 529	-32 +11
Mathematics	535 513	567 552	528 521	-39 -8
Total Score	1091 1053	1116 1124	1060 1050	-71 +3

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

Mean scores of tested students by ethnicity:

SAT Results	Roanoke		Virginia		U.S.		Difference	
	Black	White	Black	White	Black	White	Black	White
	Mean	Mean	Mean	Mean	Mean	Mean	RCPS vs VA US	RCPS vs VA US
ERW	460	609	504	588	474	556	-44 -14	+21 +53
Mathematics	439	576	477	560	452	543	-38 -13	+16 +33
Total Score	899	1186	981	1148	926	1098	-82 -27	+38 +88

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
ERW	587	+15 +58	468	-104 -61
Mathematics	555	+3 +34	447	-105 -74
Total Score	1142	+18 +92	915	-209 -135

SAT I: Reasoning Test Scores for Graduating Seniors Roanoke City Public Schools 2012-2022

Mean Scores on SAT

	2012	2013	2014	2015	2016	2017*	2018*	2019*	2020*	2021*	2022*
Mean Reading *ERW SAT Score	475	473	487	483	464	522	527	514	518	556	540
Mean Mathematics SAT Score	465	468	479	477	457	502	507	497	492	535	513
Writing	458	453	464	461	433	-	-	-	-	-	-
Total	1398	1394	1430	1421	1354	1025	1034	1011	1009	1091	1053

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

YEAR	<i>Black</i>											<i>White</i>										
	12	13	14	15	16	17*	18*	19*	20*	21*	22*	12	13	14	15	16	17*	18*	19*	20*	21*	22*
Mean Reading *ERW SAT Score	409	410	410	422	417	456	462	460	458	484	460	554	545	551	543	535	599	603	577	592	608	609
Mean Mathematics SAT Score	399	407	404	419	411	445	443	438	437	463	439	545	537	540	537	531	565	577	560	558	587	576
Writing	396	395	395	404	388	-	-	-	-	-	-	533	521	522	519	507	-	-	-	-	-	-
Total	1204	1212	1209	1245	1216	901	905	898	895	947	899	1632	1603	1613	1599	1573	1164	1180	1137	1151	1195	1186

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

Achievement: SAT
Updated: 5/31/2023



Roanoke City Public Schools

2022 ACT Results

Participation in ACT testing among Roanoke City Public School graduates increased slightly during the school year 2021-2022. During the 2021- 2022 school year 30 graduates participated in ACT, while 24 students took the ACT in 2020 - 2021.

Total Participants:

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

Percentage of Students Meeting College Readiness Benchmarks 2021|2022

	Roanoke City		State		National	
	2021	2022	2021	2022	2021	2022
English	67	80	86	83	56	53
Mathematics	63	67	68	61	36	31
Reading	58	70	75	71	44	41
Science	54	63	67	62	35	32
Composite	50	57	56	49	25	22

Comparison of Average ACT Scores 2021|2022

	Roanoke City		State		National	
	2021	2022	2021	2022	2021	2022
English	21.2	23.9	25.5	24.6	19.6	19.0
Mathematics	21.6	23.5	24.5	23.5	19.9	19.3
Reading	23.0	25.3	26.5	25.7	20.9	20.4
Science	22.5	24.6	25.1	24.3	20.4	19.9
Composite	22.3	24.4	25.5	24.6	20.3	19.8

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

Source: Roanoke City Public Schools; Dept of Data & Analytics

Graduation Rates 2013 - 2022

GCI - Graduation and Completion Index

William Fleming	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	GCI	OGR																		
All	84.85%	85.36%	86.44%	88.52%	87.55%	89.43%	88.91%	84.19%	86.97%	83.38%	77.43%	84.04%	85.36%	86.96%	87.40%	88.45%	88.22%	84.22%	85.54%	83.04%
Black	86.39%	87.14%	88.92%	89.45%	87.44%	85.13%	89.46%	89.31%	90.67%	93.74%	78.19%	86.67%	87.76%	88.02%	87.94%	88.33%	88.94%	89.05%	89.27%	92.92%
Hispanic	84.56%	78.26%	80.42%	91.67%	95.24%	96.36%	84.44%	71.60%	73.30%	57.94%	79.41%	78.26%	75.00%	91.43%	95.24%	96.36%	82.54%	71.25%	72.53%	57.55%
White	76.89%	83.73%	81.86%	84.42%	85.19%	92.33%	88.00%	83.52%	85.41%	83.46%	70.21%	79.17%	82.29%	82.67%	83.02%	92.31%	88.64%	84.44%	83.49%	83.56%
Students w/ Disabilities	79.59%	83.33%	90.20%	85.37%	82.98%	84.86%	91.78%	91.67%	83.78%	84.06%	79.17%	83.33%	90.00%	83.33%	82.98%	84.51%	91.55%	91.67%	83.56%	83.58%
Economically Disadvantaged	86.31%	89.65%	86.84%	84.58%	85.68%	91.08%	89.74%	88.38%	86.68%	92.62%	81.59%	86.61%	86.43%	82.69%	86.81%	90.00%	88.46%	88.41%	84.52%	91.10%
English Learners	79.55%	82.35%	77.94%	94.70%	97.37%	97.92%	77.63%	66.15%	67.61%	44.00%	77.27%	82.35%	76.47%	93.94%	97.30%	97.92%	76.32%	66.15%	67.61%	44.00%

Patrick Henry	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR
All	84.53%	84.90%	87.68%	88.44%	91.53%	92.06%	91.90%	91.00%	93.43%	91.33%	82.77%	83.50%	85.80%	87.89%	91.40%	91.36%	91.77%	90.82%	93.20%	90.39%
Black	74.18%	79.68%	86.06%	87.15%	91.54%	89.59%	91.68%	91.16%	93.41%	92.40%	72.13%	79.35%	83.51%	85.86%	92.00%	89.07%	90.86%	90.73%	93.10%	91.41%
Hispanic	84.82%	63.64%	96.30%	90.79%	100.00%	97.14%	96.67%	83.33%	92.86%	69.65%	84.62%	63.64%	96.30%	89.47%	100.00%	97.14%	96.67%	82.86%	92.86%	67.27%
White	91.89%	90.04%	89.33%	89.26%	90.52%	93.00%	92.07%	92.08%	94.08%	95.49%	89.20%	87.91%	87.76%	89.50%	89.88%	92.31%	92.43%	92.02%	93.45%	94.90%
Students w/ Disabilities	85.83%	87.50%	81.67%	86.15%	91.30%	92.75%	92.11%	90.59%	85.92%	94.38%	82.76%	87.50%	81.36%	84.62%	91.30%	92.65%	91.89%	90.59%	85.92%	94.38%
Economically Disadvantaged	80.71%	81.45%	82.76%	86.35%	91.26%	91.41%	88.69%	88.65%	92.52%	92.90%	79.69%	79.93%	80.22%	86.19%	91.34%	90.70%	88.21%	88.40%	91.89%	91.41%
English Learners	69.57%	69.79%	72.50%	93.75%	93.55%	96.97%	93.33%	88.57%	90.32%	52.0%	65.22%	66.67%	70.00%	93.75%	93.55%	96.97%	93.33%	87.88%	90.32%	52.00%

Division	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	GCI	OGR																		
All	84.67%	85.09%	87.10%	88.48%	89.80%	90.82%	90.54%	87.97%	90.10%	87.65%	80.35%	83.41%	85.60%	87.47%	89.67%	89.99%	90.05%	87.89%	89.26%	87.01%
Black	80.95%	83.76%	87.70%	88.45%	89.48%	87.08%	90.43%	90.24%	91.83%	93.13%	75.59%	83.04%	85.91%	87.07%	89.97%	85.85%	89.57%	89.93%	90.91%	92.24%
Hispanic	84.68%	71.11%	87.22%	91.36%	97.01%	96.67%	88.39%	75.21%	77.89%	62.01%	81.67%	71.11%	84.13%	90.74%	97.01%	96.67%	87.10%	74.78%	77.31%	60.87%
White	87.87%	88.68%	87.09%	88.09%	88.94%	92.80%	91.01%	89.73%	91.28%	92.68%	84.01%	85.59%	86.19%	87.86%	87.82%	92.31%	91.45%	89.94%	90.24%	92.38%
Students w/ Disabilities	83.03%	85.71%	85.59%	85.85%	87.93%	88.75%	91.95%	91.03%	84.82%	89.87%	81.13%	83.17%	85.32%	84.11%	87.93%	88.49%	91.10%	91.10%	84.72%	89.74%
Economically Disadvantaged	83.41%	85.26%	84.85%	85.66%	89.03%	91.27%	89.17%	88.52%	89.48%	92.76%	80.63%	83.01%	83.33%	84.81%	89.54%	90.39%	88.33%	88.43%	88.07%	91.26%
English Learners	74.44%	75.00%	75.00%	94.39%	95.65%	97.53%	84.56%	74.00%	74.51%	46.0%	71.11%	73.17%	72.97%	93.88%	95.59%	97.53%	83.82%	73.47%	74.51%	46.00%

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

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

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

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

Source: Virginia Department of Education Graduation Cohort Reporting; Roanoke City Public Schools, Dept of Data & Analysis

Graduation Rates 2012-2022

FGI - Federal Graduation Indicator

William Fleming	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	FGI										
All	65.52%	68.57%	73.21%	75.19%	78.44%	78.85%	78.49%	77.75%	76.72%	79.45%	74.68%
Black	66.67%	70.00%	76.19%	80.99%	80.42%	79.60%	75.32%	79.49%	80.20%	81.66%	82.92%
Hispanic	60.71%	70.59%	80.00%	66.67%	71.43%	85.71%	78.33%	79.66%	68.75%	68.89%	52.14%
White	60.00%	58.95%	68.49%	67.37%	73.08%	72.64%	78.43%	74.16%	74.16%	79.44%	79.17%
Students w/ Disabilities	19.23%	20.00%	18.60%	19.57%	22.22%	28.00%	31.94%	35.71%	47.37%	42.03%	38.46%
Economically Disadvantaged	64.45%	71.43%	75.51%	74.39%	75.63%	80.11%	80.08%	75.24%	79.15%	76.17%	80.28%
English Learners	48.78%	59.38%	55.88%	57.50%	68.89%	79.49%	83.05%	66.67%	57.35%	65.79%	45.79%

Patrick Henry	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	FGI										
All	71.11%	75.60%	76.80%	76.13%	80.30%	83.43%	83.26%	83.37%	81.76%	85.34%	82.08%
Black	66.30%	64.97%	69.57%	72.73%	75.52%	85.45%	78.38%	80.00%	78.28%	82.66%	78.11%
Hispanic	72.22%	80.77%	60.87%	81.48%	88.89%	100.00%	88.57%	87.50%	81.82%	82.76%	60.34%
White	73.24%	83.40%	83.03%	81.78%	82.28%	80.65%	85.71%	85.66%	83.83%	86.96%	90.20%
Students w/ Disabilities	23.53%	24.59%	27.78%	16.07%	26.56%	36.23%	36.36%	44.16%	35.00%	38.36%	50.0%
Economically Disadvantaged	63.52%	70.44%	68.68%	68.06%	76.69%	80.71%	81.06%	77.56%	75.21%	81.17%	78.91%
English Learners	64.29%	62.16%	59.52%	50.00%	95.45%	84.85%	86.84%	68.29%	84.85%	87.10%	60.42%

Division	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	FGI										
All	68.60%	72.40%	75.21%	75.71%	79.46%	81.45%	81.00%	80.74%	79.41%	82.33%	78.66%
Black	66.51%	67.87%	72.91%	77.39%	78.27%	82.50%	76.67%	79.53%	79.05%	82.09%	80.73%
Hispanic	65.22%	75.00%	69.77%	72.73%	77.36%	91.04%	82.11%	82.42%	72.57%	72.27%	54.86%
White	69.42%	76.72%	79.71%	77.64%	80.00%	78.25%	83.57%	82.65%	81.17%	84.57%	87.77%
Students w/ Disabilities	21.67%	22.52%	23.23%	17.65%	24.77%	32.77%	34.06%	39.86%	39.86%	40.14%	45.16%
Economically Disadvantaged	63.97%	70.93%	71.86%	71.20%	76.26%	80.48%	80.63%	76.51%	76.99%	78.60%	79.58%
English Learners	55.07%	60.87%	57.89%	53.85%	77.61%	81.94%	84.54%	67.42%	66.34%	71.96%	50.32%

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

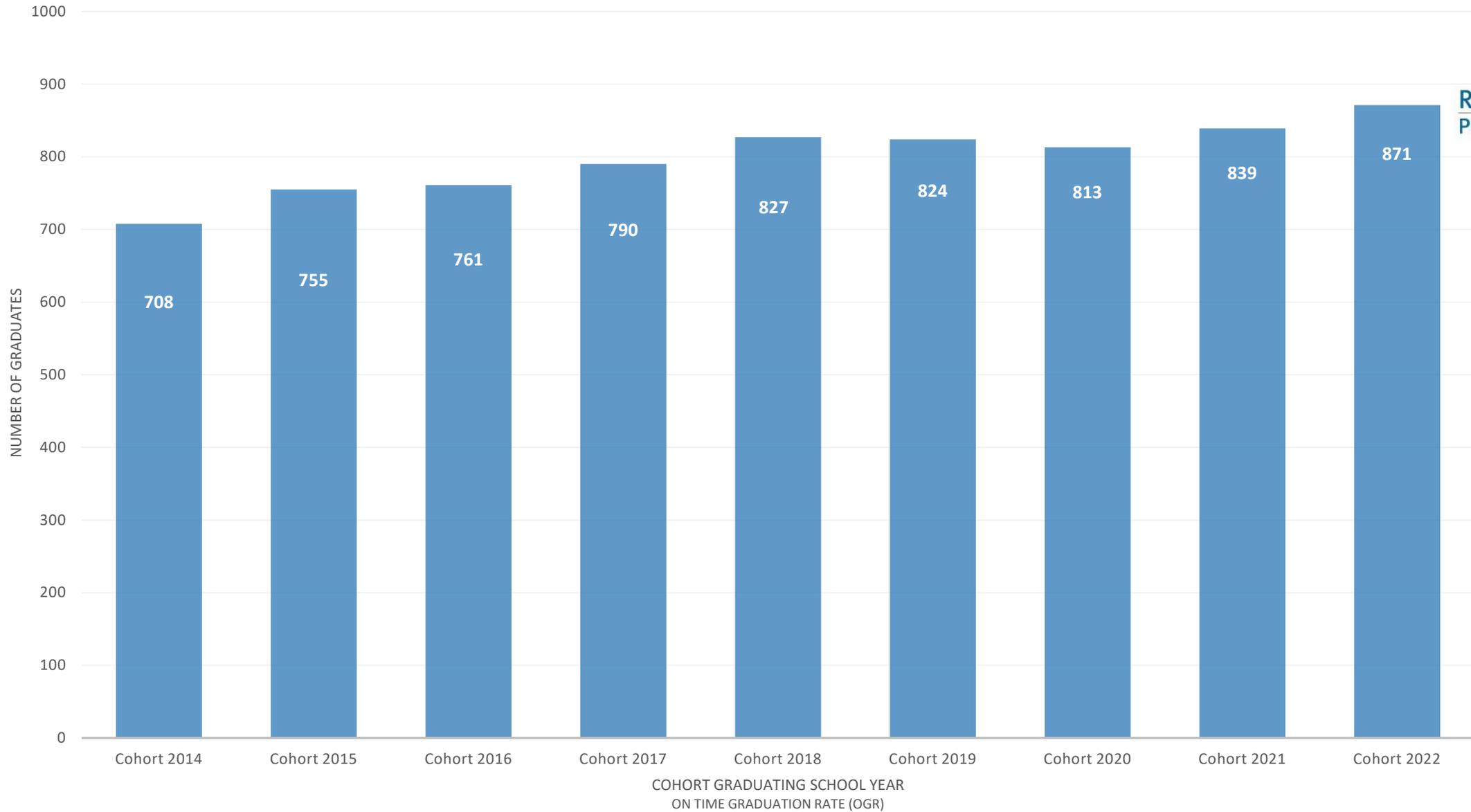
FGI graduates are defined as students who earn Advanced Studies, Standard, or other diploma types. On-time graduates earn one of these three diplomas within four years of the first time they entered the 9th grade. Unlike the OGR, special education students and limited English students who have plans in place that allow them more time to graduate will not be re-assigned to different cohorts.

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

Total Graduates



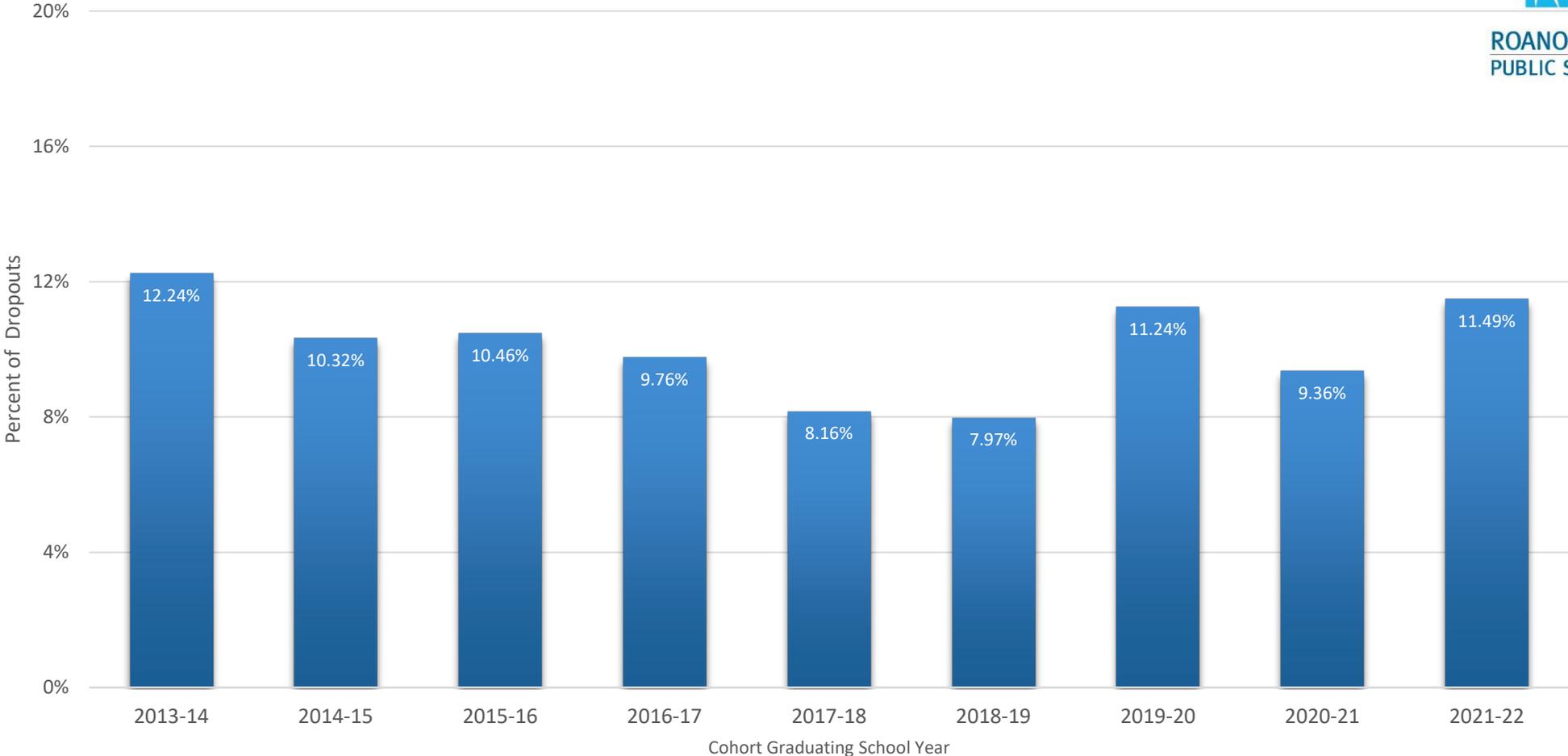
**ROANOKE CITY
PUBLIC SCHOOLS**



Cohort Drop Out Rate



ROANOKE CITY
PUBLIC SCHOOLS



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

Free or Reduced Meals

	Actual FY 2021		Actual FY 2022		Actual FY 2023	
	Free	Reduced	Free	Reduced	Free	Reduced
Elementary Schools						
Crystal Spring Elementary	325	-	321	-	304	-
Fairview Elementary	565	-	512	-	506	-
Fallon Park Elementary	572	-	566	-	533	-
Fishburn Park Elementary	259	-	269	-	292	-
Garden City Elementary	278	-	280	-	304	-
Grandin Court Elementary	341	-	341	-	370	-
Highland Park Elementary	372	-	376	-	398	-
Hurt Park Elementary	367	-	340	-	323	-
Lincoln Terrace Elementary	291	-	291	-	297	-
Monterey Elementary	478	-	477	-	490	-
Morningside Elementary	249	-	250	-	240	-
Preston Park Elementary	534	-	512	-	505	-
Roanoke Academy Elementary	365	-	385	-	392	-
Round Hill Elementary	711	-	745	-	720	-
Virginia Heights Elementary	294	-	290	-	267	-
Wasena Elementary	223	-	215	-	233	-
Westside Elementary	739	-	681	-	640	-
Middle Schools						
	Free	Reduced	Free	Reduced	Free	Reduced
Lucy Addison Middle	669	-	583	-	519	-
James Breckinridge Middle	695	-	664	-	621	-
John P. Fishwick Middle	507	-	493	-	498	-
James Madison Middle	621	-	582	-	577	-
Woodrow Wilson Middle	651	-	651	-	647	-
High Schools						
	Free	Reduced	Free	Reduced	Free	Reduced
Patrick Henry High	1,922	-	1,870	-	1,934	-
William Fleming High	1,686	-	1,669	-	1,864	-
Programs & Special Schools						
	Free	Reduced	Free	Reduced	Free	Reduced
Noel C. Taylor Learning Academy	53	-	45	-	69	-
Forest Park Academy	86	-	293	-	93	-
Total Free Lunch Approvals		13,853		13,701		13,636
Total Reduced Lunch Approvals		-		-		-
Total Average School Nutrition Program Memberships		13,853		13,701		13,636
Percentage Free Lunch		100.00%		100.00%		100.00%
Percentage Reduced Lunch		0.00%		0.00%		0.00%

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

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

2023-2024 School Year Calendar

August 22	First Day of School
September 1	Non-student/Non-teacher Day
September 4	Holiday (no school)
October 9	Professional Development Day (no school for students)
October 27	Two-hour Early Dismissal (students only)
November 6	Parent Teacher Conference Day (no school for students)
November 7	Holiday (no school)
November 22	Non-student/Non-teacher Day
November 23-24	Holiday (no school)
December 21-29	Holiday (no school)
January 1-3	Holiday (no school)
January 4	Staff & Students Return
January 15	Holiday (no school)
January 19	Two-hour Early Dismissal (students only)
February 16	Professional Development Day (no school for students)
February 19	Parent Teacher Conference Day (no school for students)
March 22	Two-hour Early Dismissal (students only)
March 25-29	Spring Break
April 1	Holiday (no school)
April 24	Two-hour Early Dismissal (students only)
May 27	Holiday (no school)
June 6	Last Day of School (two-hour early dismissal)
June 7	Teacher Service Day/Graduation

Glossary of Terms and Acronyms

ACT	American College Test
ADM	Average Daily Membership. A measure of student enrollment required to be calculated and reported to the Virginia Department of Education annually as of March 31. The main sources of state funding for public K-12 education are calculated based on March 31 ADM.
ARPA	The American Rescue Plan Act Elementary and Secondary School Emergency Relief III Fund, also known as ESSER III, provides funds to help safely reopen and sustain the safe operation of schools and address the impact of COVID-19 on the nation's students by addressing students' academic, social, emotional, and mental health needs.
ARRA	American Recovery and Reinvestment Act
Appropriation	An amount of funds an entity is legally authorized to expend for a particular purpose.
Accreditation	A designation of academic quality and achievement established and awarded by the Virginia Department of Education based on the percentage of students who pass state Standards of Learning tests at each school.
AVID	Advancement by Individual Determination is a program designed to close the opportunity gap by preparing all students for college readiness and success.
BAN	Bond Anticipation Notes
BLS	Bureau of Labor Statistics
CARES Act	The Coronavirus Aid, Relief, and Economic Security Act, also known as the CARES Act, is a law intended to address the economic fallout of the COVID-19 pandemic in the United States.
CCCRI	College, Career and Civic Readiness Indicator
CEP	Community Eligibility Provision. National School Lunch Program and School Breakfast Program provision that gives schools meeting the necessary community criteria for serving high percentages of low-income children the option to offer free school meals to all children in those schools without collecting applications.
CFO	Chief Financial Officer
CIP	Capital Improvement Plan
Cost Center (CC)	A component of the chart of accounts which is used as measure for RCPS to allocate costs by category, such as Regular Education, Special Education, Payroll, etc.

COVID-19	COVID-19 is caused by a coronavirus called SARS-CoV-2. This new virus began spreading, and was identified in Asia in late 2019. It quickly became a world-wide pandemic in early 2020.
CRRSA	The Coronavirus Response and Relief Supplemental Appropriations Act Elementary and Secondary School Emergency Relief (ESSER) II Fund, also known as ESSER II, provides emergency relief funds for addressing the impact of the coronavirus pandemic on elementary and secondary schools
CSA	Children's Services Act
CTE	Career and Technical Education
Dept.	Department
Debt Service	The amount owed to pay back principle and interest on borrowed money according to a set schedule. For RCPS debt service is budgeted and paid on general obligation bonds sold by the City of Roanoke on behalf of RCPS to fund school construction projects.
Encumbrances	Obligations in the form of purchase orders, contracts, or other commitments that are charged against appropriated funds, reserving those funds for the specified use.
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 (FY)	A twelve-month period of time used for accounting and budgetary purposes. The fiscal year for RCPS is July 1 through June 30.
Fund	A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.
Fund Balance	The excess of assets of a fund over its liabilities and reserves. FY Fiscal Year (for RCPS this period is July 1 through June 30)
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GCI	Graduation and Completion Index

General Fund	The primary fund of the School Board used for accounting for all financial resources and uses except those with restricted use.
GFOA	Government Finance Officers Association
GLI	Group Life Insurance
Grant	Funding from a government or other entity restricted for a use towards a particular goal or activity.
HVAC	Heating, Ventilation, and Air Conditioning
HIC	Health Insurance Credit
IDEA	Individuals with Disabilities Education Act
K-12	Kindergarten through 12 th Grade
LEA	Local Education Agency
LCI	Local Composite Index. This is the factor determined by the Virginia Department of Education to establish the portion of anticipated costs for providing a quality education expected to be covered by local funds based on local ability to pay. Each school division's LCI is unique and represents the portion of total cost identified by VDOE that will need to be paid locally, and 1-LCI is the portion funded by VDOE.
MSA	Metropolitan Statistical Area
OGR	On-time Graduation Rate
OPEB	Other post-employment benefits
PHHS	Patrick Henry High School
RCPS	Roanoke City Public Schools
ROTEC	Roanoke Technical Education Center
RVGS	Roanoke Valley Governor School
SAT	Scholastic Aptitude Test
SISNA	Students with Intensive Support Needs Application
SOQ	Standards of Quality. The state-identified minimum standards for student achievement.
SRO	School Resource Officers
USDA	United States Department of Agriculture
VAV	Variable Air Volume

VDOE	Virginia Department of Education
VGFOA	Virginia Government Finance Officers Association
VPSA	Virginia Public School Authority
VRS	Virginia Retirement System
WFHS	William Fleming High School

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