

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

2024-2025 BUDGET



40 Douglass Avenue, NW
Roanoke, VA 24012
www.rcps.info

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

2024-2025 Budget
Covering the Fiscal Year
Beginning July 1, 2024 and
Ending June 30, 2025

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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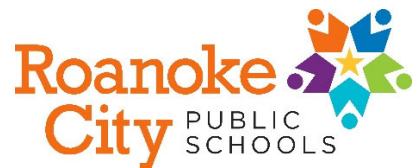
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EXECUTIVE SUMMARY



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Profile of the School Division

Roanoke City Public Schools (RCPS) is a progressive, urban school division located in the heart of the Blue Ridge Mountains in the City of Roanoke, Virginia. Roanoke is located at the southern end of the Shenandoah Valley, approximately 170 miles west of Richmond and 235 miles southwest of Washington, DC. Roanoke City's population estimate per the 2023 Census is 97,171. 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 2023 Census is 314,314.

In the 2023-24 school year, RCPS provided a comprehensive program of study for 13,709 students in grades pre-kindergarten through twelve (based on fall membership counts). The school division is made up of seventeen elementary schools, five middle schools, two high schools, the Roanoke Valley Governor's School for Science and Technology, the Roanoke Technical Education Center (ROTEC), the Charles W. Day Technical Education Center (DAYTEC), two alternative education programs, adult education, and preschool programs for at-risk children.

A significant enrollment increase was experienced in 2019-20, but the Coronavirus (COVID-19) pandemic quickly halted that progress. As expected, RCPS experienced a significant decrease in enrollment in 2020-21 due to the disruptions caused by the pandemic. Fall membership has fluctuated since that time but the overall trend has continued to decline. Funded Average Daily Membership (ADM), which is the membership count used by the Virginia Department of Education to calculate state basic aid funding, increased between 2020-21 and 2021-22, decreased again in 2022-23 and then increased slightly in 2023-24. Funded ADM for 2023-24 was 12,789.40 which is 50.6 more than Funded ADM in 2022-23.

Roanoke's student population represents a diversity of cultures and ethnic groups. Approximately 39.2% of students are black, 29.8% are white, 20.7% are Hispanic, 6.5% are two or more races, and 3.8% 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 2023-24, 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 provide 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.

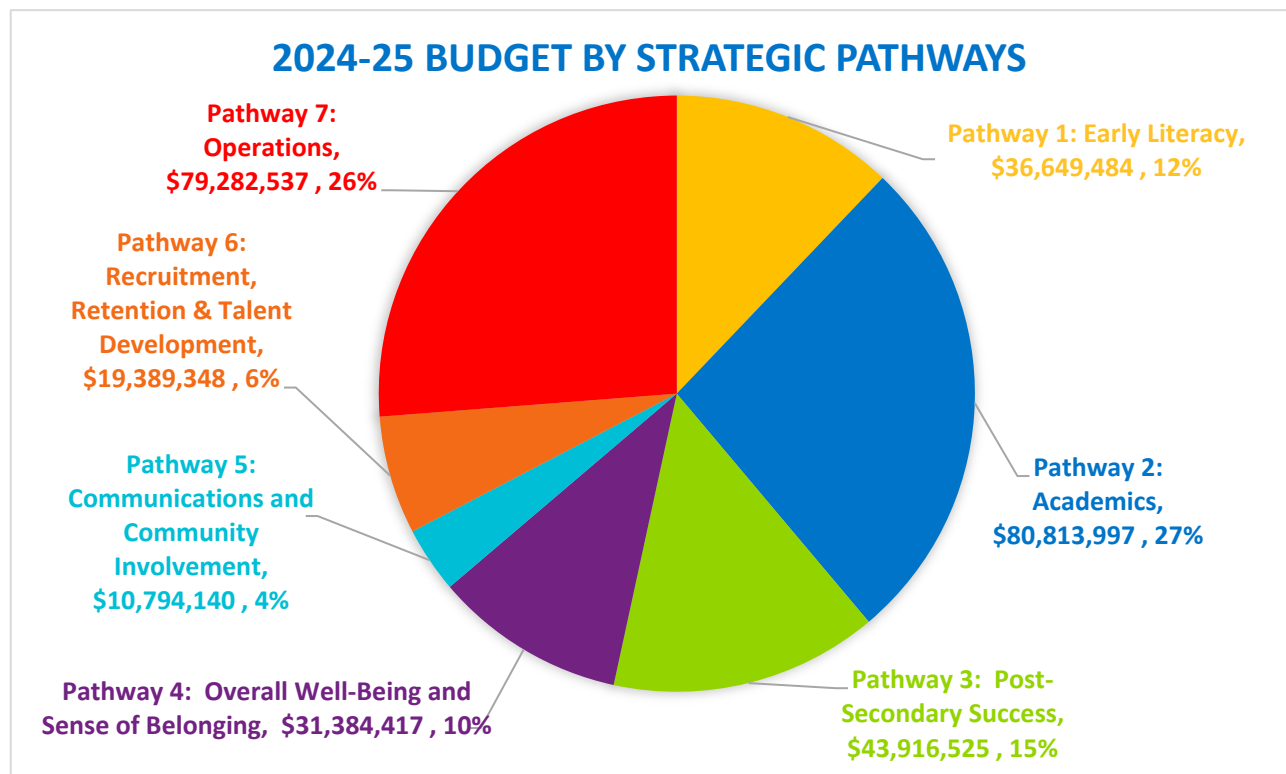
Pathway 5 - Communications and Community Engagement. RCPS will openly communicate with all students, families, and the community, utilizing multiple relevant channels and languages, and providing timely information. This will foster a sense of belonging and involvement in the education and well-being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

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

The expenditure budget, including all funds, is reflected below by Strategic Plan 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 2023-24 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.

2023-2024 Roanoke City School Board



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



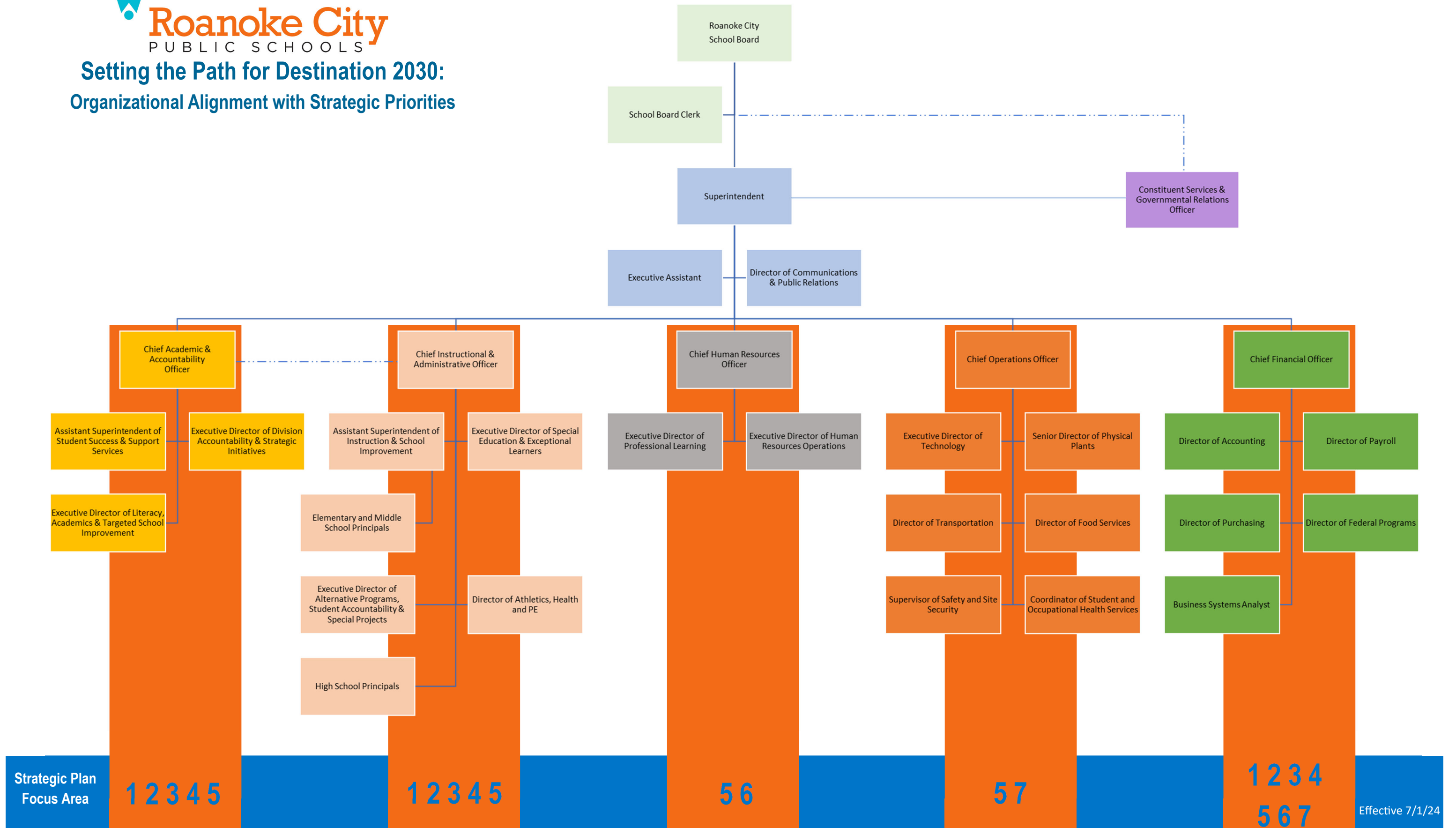
The School Division's core leadership team for 2023-24 includes the administrators listed below. A reorganization of certain administrative areas is underway and will be implemented at the beginning of the 2024-25 fiscal year. The Organizational Chart on the following page reflects this new structure.

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



Roanoke City PUBLIC SCHOOLS

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





ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

ROANOKE CITY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2023–2024.

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




John W. Hutchison


Siobhán McMahon, CAE
Chief Operations Officer/
Interim 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 budgeted 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

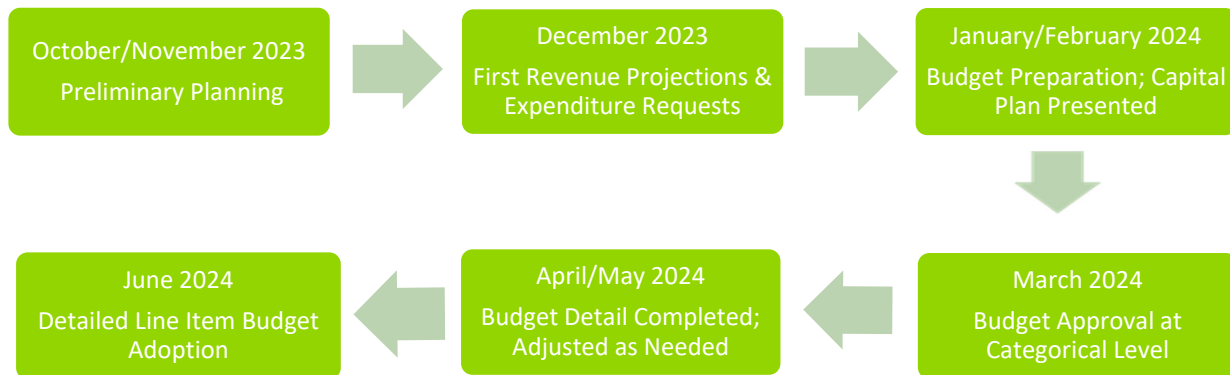
Budget development begins each fall with a review of the cost implications of various potential employee salary increases and the solicitation of non-personnel budget requests from budget managers. The budget requests include completing a questionnaire that guides budget managers through the budget development process to better ensure equity and alignment with the Strategic Plan. Initial revenue projections from the City of Roanoke and the Commonwealth of Virginia become available in December.

The Commonwealth of Virginia adopts its budget biennially, and 2024-25 marks the first year of a new biennium. The Virginia General Assembly convened its regular session on January 10, 2024, and the Governor's proposed amendments to the budget went to both houses for action. On February 21, 2024, the Virginia Senate and House of Delegates each decided on their own amended versions of the budget. Both house amendments included significantly more funding for public education than was included in the introduced budget and the RCPS-specific funding included was \$2 million apart, with the Senate version being the higher of the two. Unfortunately, the compromise that came out of the Conference Committee, which typically falls somewhere in between the two approved versions, was actually \$2.2 million less than either of the previously approved versions. This amended budget was approved by the General Assembly on March 9, 2024, but the Governor did not sign it. He sent back several recommended amendments to the General Assembly and further action was tabled until two months later. On May 13, 2024, a final budget was approved by the General Assembly and the Governor. This final adopted budget was similar to the compromise budget, though further reduced funding for RCPS by just over \$74,000.

Roanoke City Council similarly reviews revenue adjustments throughout its budget process leading up to budget adoption, which for the 2024-25 budget took place on May 13, 2024. Unfortunately the City Council also took action at that meeting to change its long-standing policy for school funding by reducing funding from formerly including 40% of most local tax revenue to only guarantee 40% of budgeted local tax revenue, and only provided that actual revenue meets budget

projections In the event actual revenue is less than budget, RCPS will only receive 40% of actual and will owe money back to the locality. In the event actual revenue exceeds budget, RCPS is no longer guaranteed its 40% share of that variance but instead will be allowed to apply to the City Council for use of those funds and the City Council will weigh school requests against other city priorities on an annual basis.

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 2024-25 budget, was June 11, 2024.



Fiscal Year (FY) 2024-2025 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.)

Fiscal Year (FY) 2024-2025 Adopted Expenditure Budget (transfers reported separately)

All Funds

FUND	FY 2024-25 Budget
GENERAL FUND	\$253,365,695
GRANTS FUND	\$36,705,446
FOOD SERVICES FUND	\$13,311,435
CAPITAL FUND	\$5,040,000
TOTAL ALL FUNDS	\$308,422,576

All Funds

FUND	FY 2024-25 Budget
GENERAL FUND	\$248,750,414
GRANTS FUND	\$35,428,599
FOOD SERVICES FUND	\$13,011,435
CAPITAL FUND	\$5,040,000
TOTAL ALL FUNDS	\$302,230,448

2024-2025 Roanoke City Public Schools Categorical Budget

REVENUE CATEGORY	ADOPTED BUDGET FY 2024-25
State	\$121,014,406
State Sales Tax	19,170,167
Total State Revenue	140,184,573
Other Revenue	2,750,000
Total Non-City	142,934,573
City Funds	106,900,961
Total Athletics Revenue	200,000
Total Operating Revenue	250,035,534
Interfund Transfer from Food Services Fund	300,000
Interfund Transfer from Grants Fund	1,276,847
TOTAL GENERAL FUND BEFORE USE OF FUND BALANCE	251,612,381
FUNDS REQUIRED FROM UNASSIGNED FUND BALANCE	1,753,314
TOTAL GENERAL FUND REVENUE BUDGET	\$253,365,695

EXPENDITURE CATEGORY	ADOPTED BUDGET FY 2024-25
Instruction	
Expenditures	\$173,481,843
Transfers to Grant Fund-Local Share	4,432,414
	177,914,257
Administration, Attendance, Health and Technology	
Expenditures	21,283,194
Transfers to/from Grant Fund-Local Share/Indirect	182,867
	21,466,061
Transportation	
Expenditures	15,648,420
Transfers to Grant Fund-Local Share	-
	15,648,420
Operations and Facilities	
Expenditures	23,933,065
Transfers to Grant Fund-Local Share	-
	23,933,065
Debt Service	
Expenditures	11,833,528
Transfers from Grant Fund-Restricted Share	-
	11,833,528
Subtotal - General Fund (Excluding Athletics)	250,795,331
Athletics	2,570,364
TOTAL GENERAL FUND EXPENDITURE BUDGET	\$253,365,695

FOOD SERVICES FUND	
Food Services Revenue	11,807,252
FUNDS REQUIRED FROM FUND BALANCE	1,504,183
TOTAL FOOD SERVICES FUND	13,311,435
GRAND TOTAL FUNDS	\$266,677,130

FOOD SERVICES FUND	
Expenditures	13,011,435
Transfers to General Fund - Indirect Costs	300,000
TOTAL FOOD SERVICES FUND	13,311,435
GRAND TOTAL FUNDS	\$266,677,130

GRANTS FUND	
Grant/Restricted Sources Revenue	32,090,165
Transfers from General Fund - Local Match	4,615,281
TOTAL GRANTS FUND	36,705,446
GRAND TOTAL FUNDS	\$303,382,576

GRANTS FUND	
Expenditures	35,428,599
Transfers to General Fund - Indirect Costs	1,276,847
TOTAL GRANTS FUND	36,705,446
GRAND TOTAL FUNDS	\$303,382,576

CAPITAL FUND	
Capital Source Revenue	-
FUNDS REQUIRED FROM FUND BALANCE	5,040,000
TOTAL CAPITAL FUND	5,040,000
GRAND TOTAL FUNDS	\$308,422,576

CAPITAL FUND	
Expenditures	5,040,000
Transfers to General Fund	-
TOTAL CAPITAL FUND	5,040,000
GRAND TOTAL FUNDS	\$308,422,576

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
2024-25 GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

Table with 9 columns: Description, FY 2020-21, FY 2021-22, FY 2022-23, FY 2023-24, FY 2024-25, FY 2025-26, FY 2026-27, FY 2027-28. Rows include Revenue Sources (Total Revenues: \$268,578,702), Expenditure Category and Object (Total Expenditures: \$260,072,292), Other Financing Sources (Uses) (Total: \$3,202,583), and Fund Balance (Total General Fund Balance, End of Year: \$19,869,887).

Summary rows showing Adjusted for Restricted Fund Balance, Available Total General Fund Balance, Fund Balance Policy Reserve Fund Balance, and Excess/(Under) Fund Balance with corresponding values across the fiscal years.

ROANOKE CITY PUBLIC SCHOOLS
2024-25 GRANTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ACTUAL FY 2022-23	AMENDED BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28
REVENUE SOURCES:								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	6,873,442	7,009,418	9,112,304	6,912,491	15,243,656	11,500,311	9,752,121	9,940,447
FEDERAL GOVERNMENT	26,957,374	46,407,655	54,360,873	25,811,466	15,665,509	15,669,203	15,451,271	15,888,084
OTHER AGENCIES	660,992	653,339	692,663	721,000	681,000	694,620	708,512	722,683
CHARGES FOR SERVICES	1,995,596	500,264	463,074	500,000	500,000	507,500	515,113	522,839
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	10,124	1,419	580	-	-	-	-	-
TOTAL REVENUES	\$ 36,497,528	\$ 54,572,095	\$ 64,629,494	\$ 33,944,957	\$ 32,090,165	\$ 28,371,634	\$ 26,427,017	\$ 27,074,053
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ 14,131,237	\$ 17,727,804	\$ 24,579,448	\$ 18,039,729	\$ 19,760,088	\$ 17,402,144	\$ 16,451,518	\$ 16,680,708
PERSONNEL BENEFITS	6,323,350	7,641,034	9,847,410	8,559,976	8,815,493	8,204,485	8,011,579	8,092,347
PURCHASED SERVICES	2,686,831	4,544,613	3,408,455	1,532,043	2,842,558	2,134,284	1,701,879	1,776,354
INTERNAL SERVICES	14,248	19,271	10,604	2,058	2,358	2,385	2,413	2,441
OTHER CHARGES	371,362	510,477	517,756	2,505,415	249,456	253,541	226,936	246,842
MATERIALS AND SUPPLIES	2,190,964	3,621,227	1,746,724	3,634,242	1,024,512	836,801	807,823	849,507
CAPITAL OUTLAY	2,479,127	2,825,739	984,598	501,962	400,566	394,795	413,571	420,084
TOTAL INSTRUCTION	28,197,119	36,890,165	41,094,995	34,775,425	33,095,031	29,228,435	27,615,719	28,068,283
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	40,807	316,814	367,946	51,469	51,468	51,983	51,983	51,983
PERSONNEL BENEFITS	17,321	133,889	135,770	19,654	19,654	19,850	19,850	19,850
PURCHASED SERVICES	609,366	478,900	396,745	38,482	165,000	165,000	165,000	165,000
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	13,594	2,704	11,714	10,802	10,000	10,000	10,000	10,000
MATERIALS AND SUPPLIES	161,974	84,635	137,970	89,760	49,000	49,000	49,000	49,000
CAPITAL OUTLAY	1,332,682	942,763	335,124	727,187	1,942,000	2,119,558	2,119,558	2,119,558
TOTAL ADMIN, ATTENDANCE, & HEALTH	2,175,744	1,959,705	1,385,269	937,354	2,237,122	2,415,391	2,415,391	2,415,391
TRANSPORTATION:								
PERSONNEL	-	-	3,000	-	-	-	-	-
PERSONNEL BENEFITS	-	-	223	-	-	-	-	-
PURCHASED SERVICES	1,094,126	936,884	566,888	120,000	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	114,725	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	1,208,851	936,884	570,111	120,000	-	-	-	-
OPERATIONS & FACILITIES:								
PERSONNEL	43,512	35,698	218,889	41,247	48,538	48,955	48,955	48,955
PERSONNEL BENEFITS	26,466	16,464	22,544	13,739	9,908	10,007	10,007	10,007
PURCHASED SERVICES	344,069	1,190,188	907,717	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	34,068	37,423	44,077	38,000	38,000	34,000	34,000	34,000
MATERIALS AND SUPPLIES	1,085,688	325,278	359,532	-	-	-	-	-
CAPITAL OUTLAY	1,302,100	15,727,270	22,204,106	-	-	-	-	-
TOTAL OPERATIONS & FACILITIES	2,835,903	17,332,321	23,756,865	92,986	96,446	92,962	92,962	92,962
FOOD SERVICES:								
PERSONNEL	-	-	3,500	-	-	-	-	-
PERSONNEL BENEFITS	-	-	263	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	29,857	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL FOOD SERVICES	29,857	-	3,763	-	-	-	-	-
ATHLETICS:								
PERSONNEL	-	-	10,500	-	-	-	-	-
PERSONNEL BENEFITS	-	-	804	-	-	-	-	-
PURCHASED SERVICES	4,315	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	15,167	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ATHLETICS	19,482	-	11,304	-	-	-	-	-
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	\$ 34,466,956	\$ 57,119,075	\$ 66,822,307	\$ 35,925,765	\$ 35,428,599	\$ 31,736,788	\$ 30,124,072	\$ 30,576,636
OTHER FINANCING SOURCES (USES):								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	1,056,845	3,494,292	3,269,619	3,526,920	4,615,281	4,644,430	4,978,355	4,786,014
TRANSFERS TO OTHER FUNDS	(3,087,417)	(947,312)	(1,076,806)	(1,546,112)	(1,276,847)	(1,279,276)	(1,281,300)	(1,283,431)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (2,030,572)	\$ 2,546,980	\$ 2,192,813	\$ 1,980,808	\$ 3,338,434	\$ 3,365,154	\$ 3,697,055	\$ 3,502,583
FUND BALANCE:								
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCREASE/(DECREASE) OF FUND BALANCE	-	-	-	-	-	-	-	-
TOTAL GRANTS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ROANOKE CITY PUBLIC SCHOOLS
 2024-25 FOOD SERVICES FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ACTUAL FY 2022-23	AMENDED BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28
REVENUE SOURCES:								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	188,983	170,050	168,656	173,109	175,864	178,502	181,180	183,898
FEDERAL GOVERNMENT	7,833,728	11,000,165	11,359,401	11,623,059	11,190,496	11,526,211	11,871,997	12,228,157
OTHER AGENCIES	-	-	330	-	-	-	-	-
CHARGES FOR SERVICES	148,347	333,258	464,226	402,997	440,892	469,880	476,928	484,082
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 8,171,058	\$ 11,503,473	\$ 11,992,613	\$ 12,199,165	\$ 11,807,252	\$ 12,174,593	\$ 12,530,105	\$ 12,896,137
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	194,710	227,851	242,647	326,931	503,730	491,842	501,679	511,713
PERSONNEL BENEFITS	40,331	67,015	78,945	102,896	141,435	143,557	145,710	147,896
PURCHASED SERVICES	7,020,054	9,181,687	10,634,236	11,038,460	11,491,000	11,413,365	11,587,565	11,714,378
INTERNAL SERVICES	885	2,310	103	500	400	406	412	418
OTHER CHARGES	16,066	39,440	67,289	69,574	133,470	73,470	75,674	77,944
MATERIALS AND SUPPLIES	39,498	22,255	84,469	122,035	91,400	52,771	54,354	55,985
CAPITAL OUTLAY	85,467	266,518	200,435	600,000	650,000	275,000	279,125	257,812
TOTAL FOOD SERVICES	7,397,011	9,807,076	11,308,124	12,260,396	13,011,435	12,450,411	12,644,519	12,766,146
ATHLETICS:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 7,397,011	\$ 9,807,076	\$ 11,308,124	\$ 12,260,396	\$ 13,011,435	\$ 12,450,411	\$ 12,644,519	\$ 12,766,146
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	\$ 3,958,728	\$ 4,432,775	\$ 5,829,172	\$ 6,213,661	\$ 5,852,430	\$ 4,348,247	\$ 3,772,429	\$ 3,358,015
INCREASE/(DECREASE) OF FUND BALANCE	474,047	1,396,397	384,489	(361,231)	(1,504,183)	(575,818)	(414,414)	(170,099)
TOTAL FOOD SERVICES FUND BALANCE, END OF YEAR	\$ 4,432,775	\$ 5,829,172	\$ 6,213,661	\$ 5,852,430	\$ 4,348,247	\$ 3,772,429	\$ 3,358,015	\$ 3,188,006

Estimated Savings from FY 2023-24 Amended Budget	140,000
Available Total Food Service Fund Balance	5,992,430
Fund Balance Reserve for three month average expenditures	4,488,247
Excess/(Under) Fund Balance	3,912,429
	3,498,015
	3,327,859
	3,327,859
	1,160,388
	584,571
	170,157
	148

ROANOKE CITY PUBLIC SCHOOLS
2024-25 CAPITAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ACTUAL FY 2022-23	AMENDED BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28
REVENUE SOURCES:								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	-	-	-	-	-	-	-	-
FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	-	-	-	-	-	-	-	-
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ADMIN, ATTENDANCE, & HEALTH	-	-	-	-	-	-	-	-
TRANSPORTATION:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	-	-	-	-	-	-	-	-
OPERATIONS & FACILITIES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL OPERATIONS & FACILITIES	-	-	-	-	-	-	-	-
FOOD SERVICES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL FOOD SERVICES	-	-	-	-	-	-	-	-
ATHLETICS:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ATHLETICS	-	-	-	-	-	-	-	-
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	213,658	1,922,666	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	33,046	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	25,175	-	-	-	-	-
CAPITAL OUTLAY	-	5,935,198	4,186,726	21,049,132	5,040,000	1,000,000	240,000	-
TOTAL CAPITAL FUND	-	6,181,902	6,134,567	21,049,132	5,040,000	1,000,000	240,000	0
TOTAL EXPENDITURES	\$ -	\$ 6,181,902	\$ 6,134,567	\$ 21,049,132	\$ 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	5,040,000	-	1,000,000	240,000	-
TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 29,292,260	\$ 12,000,000	\$ 5,040,000	\$ -	\$ 1,000,000	\$ 240,000	\$ -
FUND BALANCE:								
BEGINNING BALANCE	\$ -	\$ -	\$ 23,110,358	\$ 28,975,791	\$ 12,966,659	\$ 7,926,659	\$ 7,926,659	\$ 7,926,659
INCREASE/(DECREASE) OF FUND BALANCE	-	23,110,358	5,865,433	(16,009,132)	(5,040,000)	-	-	-
TOTAL CAPITAL FUND BALANCE, END OF YEAR	\$ -	\$ 23,110,358	\$ 28,975,791	\$ 12,966,659	\$ 7,926,659	\$ 7,926,659	\$ 7,926,659	\$ 7,926,659

Budget Highlights

The key areas of focus in developing the 2024-2025 budget are to keep salaries and benefits as competitive as possible, and to adjust to the conclusion of federal pandemic relief funding, which expires September 30, 2024. RCPS strategically used a majority of pandemic relief grant funds on one-time costs, but ongoing expenses, including positions, were a necessity to truly impact student achievement and meet student needs. With this budget, RCPS has successfully incorporated most grant-funded positions and ongoing programs that have successfully benefited students into the general operating fund budget so those efforts on behalf of students can continue.

Revenue

Funding for public education from the Commonwealth of Virginia is primarily based on formulas dependent on the number of students each school division serves. Specifically, the funded Average Daily Membership (ADM), calculated March 31 of each year, is used. The state has identified certain Standards of Quality (SOQ) that are partially funded by state dollars. RCPS is required to pay the local share of funding for meeting those SOQs, plus fully fund out of local funds anything beyond those minimum standards that is necessary to truly meet the needs of students. The Commonwealth experienced significant revenue gains in recent years. This resulted in the General Assembly approving a final budget that included significantly more funding for public education than was originally included in the introduced 2024-2026 budget.

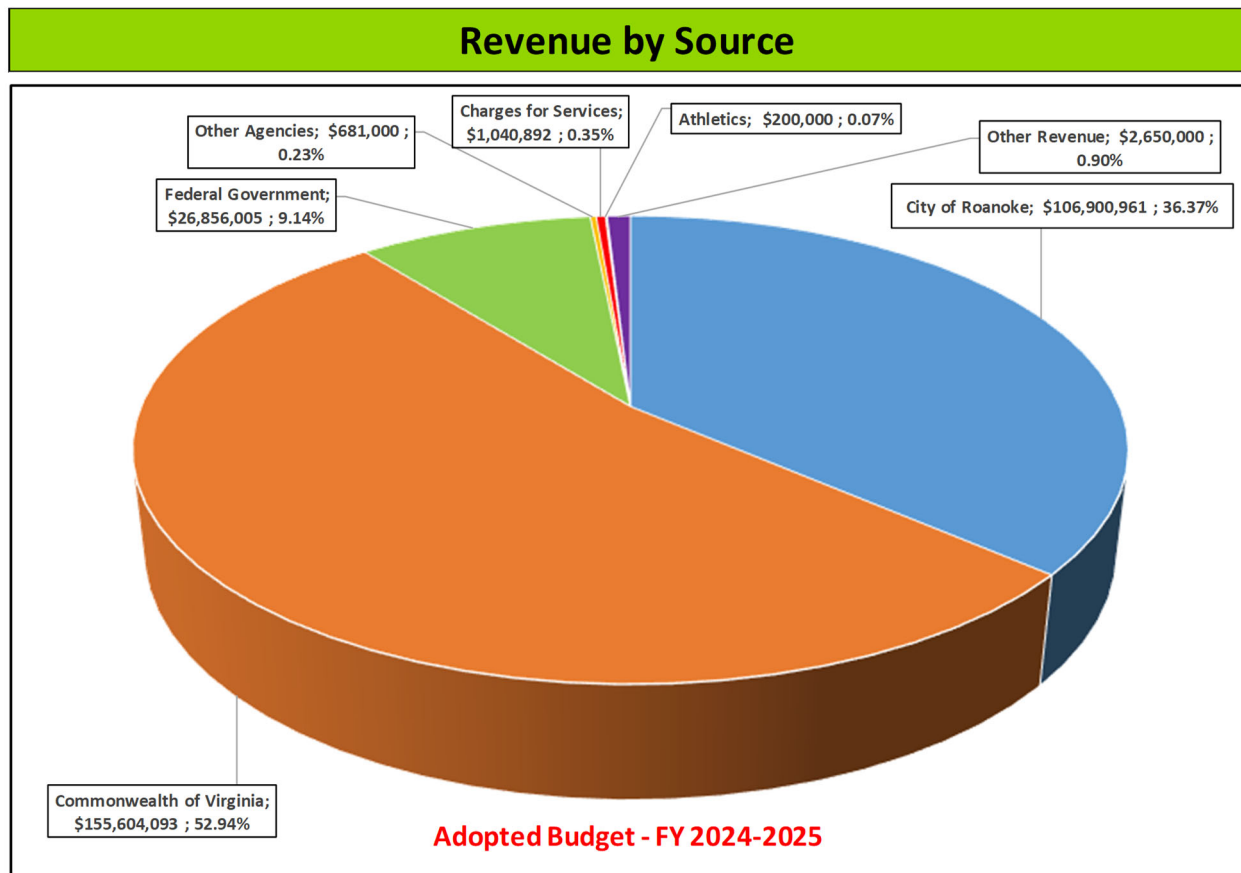
RCPS has been able to make strides in academic improvement and achievement in large part because of the value placed on education by city leaders through the 40% revenue sharing formula in place for local funding of schools. Excluding local taxes specified for particular purposes, such as civic center admissions tax, RCPS, for more than a decade, has received 40% of annual local tax revenue from the City of Roanoke to fund public education. On May 13, 2024 the Roanoke City Council voted to change this policy so going forward, beginning with the 2024-25 school year, schools will only receive 40% of budgeted local revenue and only if revenue meets or exceeds budgeted projections. RCPS can still apply to receive the full 40% of actual revenue but it will be at the discretion of City Council as to whether they will provide that full funding or divert the difference between actual and budget to other city priorities.

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) 2025 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. The final ESSER award ends September 30, 2024, so budgeted federal revenue is significantly reduced compared to prior years in anticipation of the completion of these temporary funding sources. RCPS often receives competitive grant awards, but it is the school division's practice not to budget for competitive grant revenue unless a multi-year award has been received so we are assured continued funding at least into the coming fiscal year.

Federal Food Services reimbursements are expected to continue to increase, and cafeteria sales to hold steady, because all Roanoke City schools qualify under the USDA Community Eligibility Provision (CEP) to offer free breakfast and lunch to all students without requiring parents to apply. Though the higher reimbursement rates put in place during the pandemic did not continue beyond 2021-22, RCPS has continued to see an increase in meal service and the associated federal reimbursements. Revenue for 2023-24 is not expected to meet projections, though costs are also

expected to be lower than budget in that area. As a result, budgeted revenue for 2024-25 is closer to, though slightly under what was 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. 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. Funding budgeted for raises in 2024-25 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 3.5%.

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, this rate was 16.62%. For the 2024-2026 biennium, the VRS board recommended a rate reduction to 14.21%. An important caveat, however, is that VRS is also changing how it calculates the rates for employees on the hybrid retirement plan. This plan is a combination of a defined benefit or traditional pension plan, and a defined contribution plan. Since its inception, the hybrid rates were set at a maximum of the rate established by VRS so if an employee voluntarily contributed more to the defined contribution portion of their plan (increasing the employer contribution required), the required contribution to that employee's defined benefit portion of the plan would be reduced accordingly so the net total would not exceed the set rate. Going forward, VRS is separating the management of these portions of the plan. The rate employers must contribute to the defined benefit portion is 14.21% and any required employer share to the defined contribution portion of the plan is above and beyond that amount. Just over half of RCPS employees are in the hybrid VRS plan. The average cost to the division, based on current elections by employees in the plan, is 15% of salary over all positions.

Health insurance is one of the biggest drivers of employee benefit costs annually. Because RCPS's health coverage is a self-insured plan, ultimately, the school division's costs are dependent on claims experience. Experience can vary widely from year to year, and in spite of efforts to control costs, increases are still expected. RCPS has budgeted based on an expectation that costs will increase 8.5% year-over-year for the plan year which will begin January 2025. Fortunately, cost increases were not as high as were anticipated in 2023-24, so the existing budget is enough to absorb the anticipated costs in the 2024-25 school year.

As noted previously, a primary focus for the 2024-25 budget was to transition away from reliance on federal pandemic relief grant funding which is concluding as of September 30, 2024. Fortunately, the school division has been able to successfully absorb most positions and ongoing initiatives that were implemented using those grant funds and which have demonstrated success in serving students over that time.

Changes to the expenditure budget within the Administration, Attendance, Health and Technology category net to an increase of approximately \$3.4 million compared to the 2023-24 budget. This is primarily due to technology and school security positions previously grant funded that have been moved into the general fund, and the raises that have been incorporated across all positions. We are hopeful that the grant that previously funded the additional school security officers will be renewed for the coming year, but that is not guaranteed. We were not able to incorporate all grant funded positions into the general fund, but those that were not able to be absorbed are currently vacant.

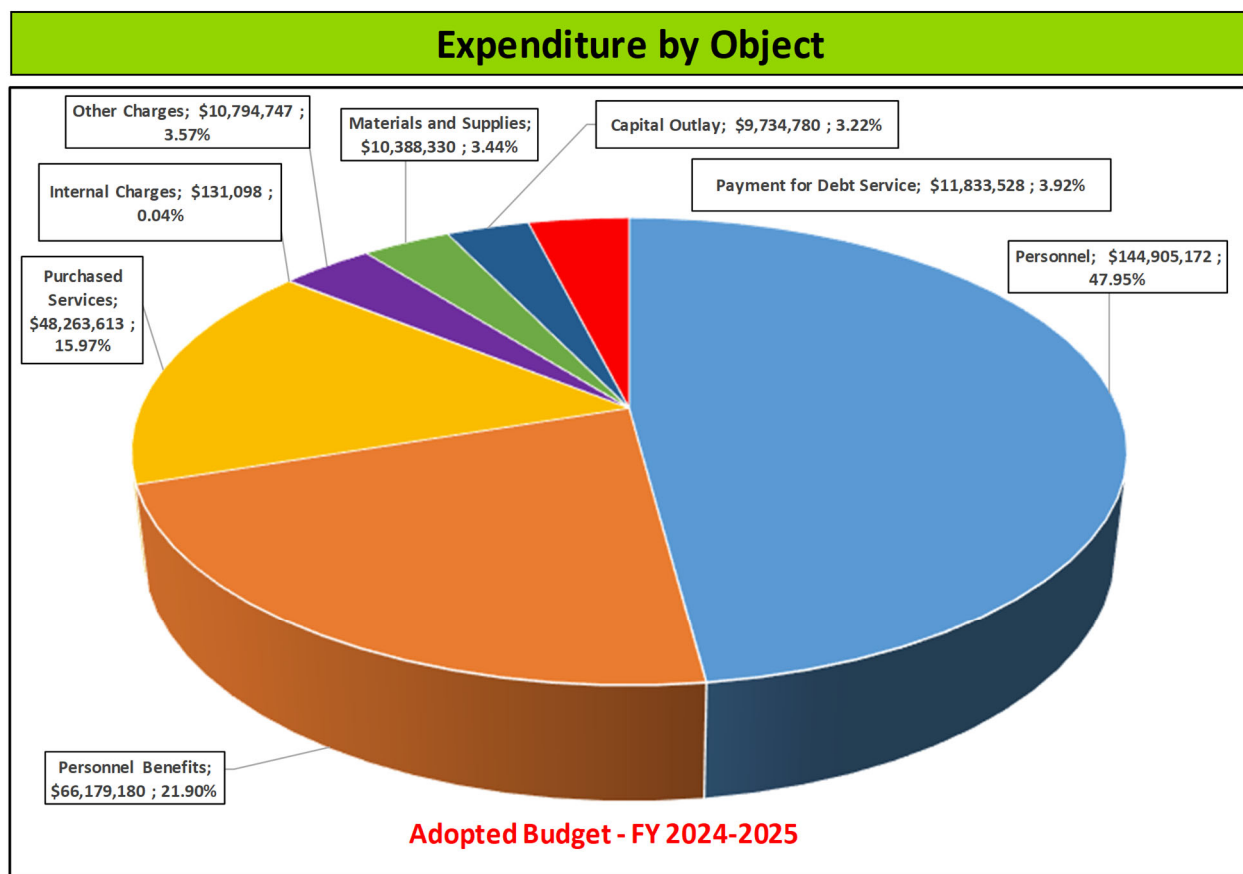
Though RCPS has struggled in recent years to fill all vacant positions across the division, an area where this continues to be particularly impactful is pupil transportation. RCPS continues to support incentive and advertising efforts, pay increases, and other measures implemented by the third-party 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 transition to a new transportation vendor during summer 2024 and will continue to consider new solutions throughout the 2024-25 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 2024-25, and anticipated increased costs for capital improvements. Cost savings in other areas partially offset the anticipated increases in this category.

The Debt Service budget shows a year-over-year decrease of almost \$1 million based on expected principal and interest payments due on existing capital projects, the most recently begun being the replacement of Preston Park Elementary School. Additionally, principal and interest payments for energy improvement measures completed in 2020-21 through a lease-purchase agreement have been included. The City of Roanoke used Bond Anticipation Notes (BANs) in recent years to align borrowing with the timing of capital projects, but 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 FY2023 projects outlined in the Capital Improvement Plan, and indeed all subsequent years, are available. The decrease anticipated is primarily due to large ending payments due in the 2024-25 year which will be refinanced at better interest rates to realize appropriate savings for the school division and the city.

Food Service costs associated with providing breakfast and lunch to students are budgeted to increase based on actual experience in 2022-23 and 2023-24 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 (2020-21, 2021-22, and 2022-23), as projected for the current year (2023-24), and as budgeted for 2024-25, 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 2023-24 and 2024-25 include both filled and vacant budgeted positions.

Classifications	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Estimated	2024-2025 Budgeted
Administrator	124	141	155	158	160
Classified	635	624	713	794	739
Part-Time	175	199	213	138	149
Professional	1,263	1,245	1,324	1,351	1,365
School Board	7	7	7	7	7
Total	2,204	2,216	2,412	2,448	2,420

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. This unpredictable fluctuation between increases and decreases in enrollment has become the norm in recent years.

	Sept. 30 Membership	March 31 ADM
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
2023-24	12,955.00	12,789.40

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 2024-25 that aligns with the Virginia Department of Education's projections.

	March 31 Forecasted ADM
2024-25	12,812.90
2025-26	12,819.05
2026-27	12,834.00
2027-28	12,849.00

Budget Forecast

The Commonwealth of Virginia adopts biennial budgets and 2024-25 is the first year in this two-year budget cycle. Projections of state funding for schools beyond 2025-26 will not be available until the next biennial budget is developed beginning in December 2025. As a result, RCPS utilized a modest increase projection for state revenues beyond FY2026. The City of Roanoke is also forecasting continued growth in coming years, after a better-than-expected experience coming out of the COVID-19 pandemic and significantly-increased real estate property values. However, given the change the city has made to their school funding policy, RCPS must adjust its projections for future city funding accordingly.

Tax Rates and Trends

The City of Roanoke moved to a tax rate of \$1.22 per \$100.00 on real property in FY2016, and that rate has remained in place since that time. The real estate tax levy has increased from \$80.0 million to \$106.7 million during the ten-year period between FY2014 and FY2023. This also holds true for Public Service Corporations, however that tax levy decreased from \$5.0 million to \$3.1 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 \$28.7 million to \$39.0 million during the ten-year period.

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ORGANIZATIONAL SECTION



We Are One #RCPS Proud

ORGANIZATIONAL SECTION

About Roanoke City Public Schools

The School Board of the City of Roanoke, doing business as Roanoke City Public Schools (RCPS), is a progressive, urban school division in the heart of the Blue Ridge Mountains in the City of Roanoke, Virginia. Roanoke, the largest city in the Commonwealth of Virginia west of Richmond, is located at the southern end of the Shenandoah Valley, approximately 170 miles west of Richmond and 235 miles southwest of Washington, DC. Roanoke City's population estimate per the 2023 U.S. Census is 97,171. This accounts for one-third of the population in the Roanoke Metropolitan Statistical Area (MSA), which also includes the surrounding counties of Botetourt, Craig, Franklin and Roanoke, the City of Salem, and the Town of Vinton.

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

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

In 2023-24, RCPS provided a comprehensive program of study for 13,709 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 declined since that time but contraction slowed and leveled off in recent years. 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 rebound did not hold into 2022-23 and we have seen funded enrollment numbers increase and decrease in the intervening years. Funded ADM for 2023-24 was 12,789.4 which is 50.6 more than Funded ADM in 2023-24.

Roanoke's student population represents a diversity of cultures and ethnic groups. Approximately 39.2% of students are black, 29.8% are white, 20.7% are Hispanic, 6.5% are two or more races, and 3.8% are Asian or another race. The diversity of this school system has broadened over the last decade. Ten years ago, 83% of the student population was either white or black. Today those primary groups together make up only 69% of the RCPS student population.

Though the overall enrollment of schools in Roanoke City has not changed significantly over the last decade, the needs of the students served have increased notably over that time. Total fall membership in 2023-24 is 60 students more than fall membership was in 2014-15. RCPS had 842 more English Learners in 2023-24 compared to 10 years earlier, an increase of 81%. Ninety-four more students were identified as experiencing homelessness than a decade ago, a 37% increase. Eleven percent, or 215 more students with disabilities are being served in 2023-24 compared to the number served in 2014-15.

In 2023-24, 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.

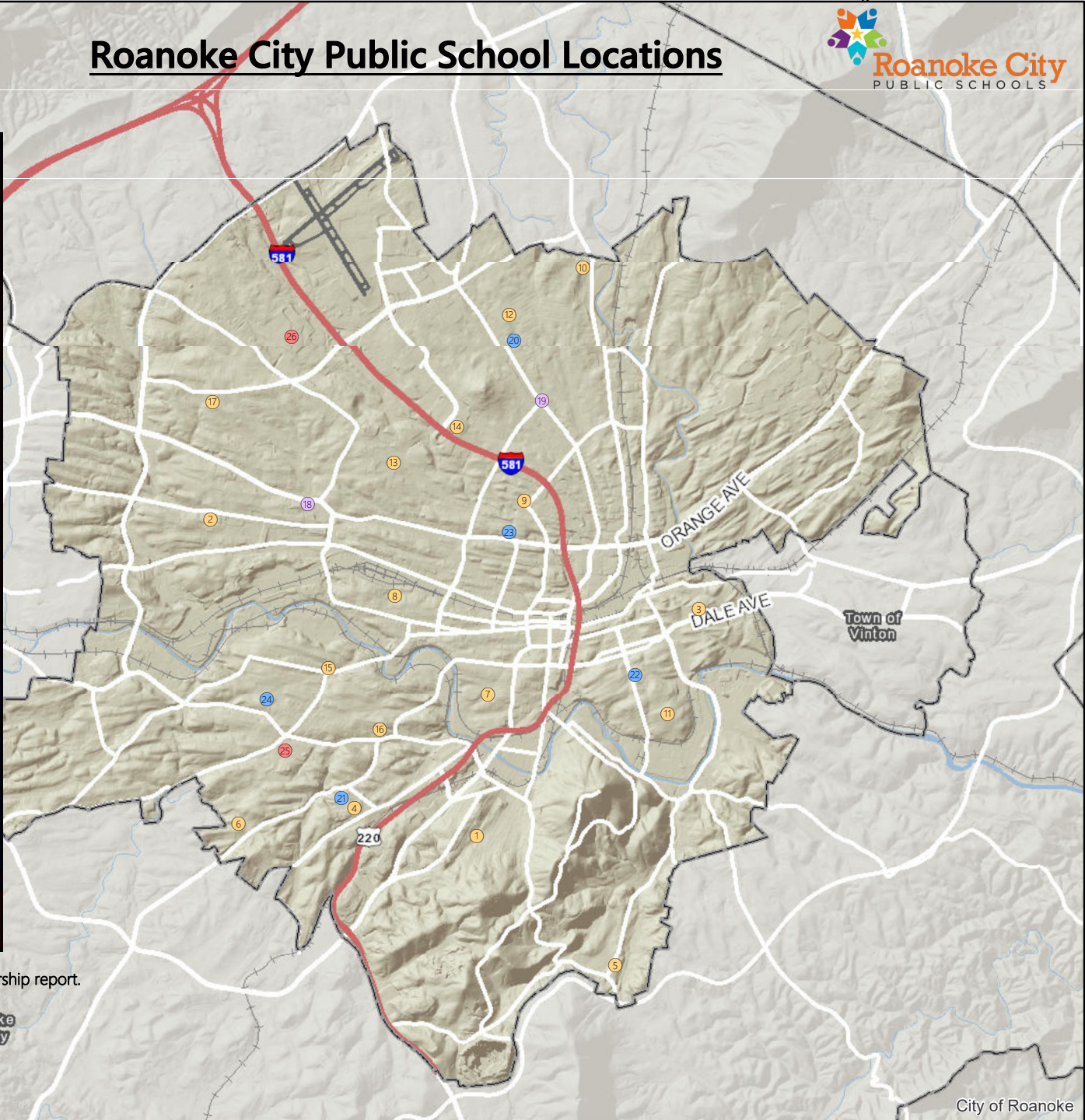
RCPS is working to improve student achievement and counter the challenges that have grown tremendously in the pandemic's aftermath. The struggle to access basic needs such as food and shelter is very real for many RCPS students. Growing numbers of students and adults are reporting mental health challenges 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-one public school divisions in the Commonwealth of Virginia.



Roanoke City Public School Locations

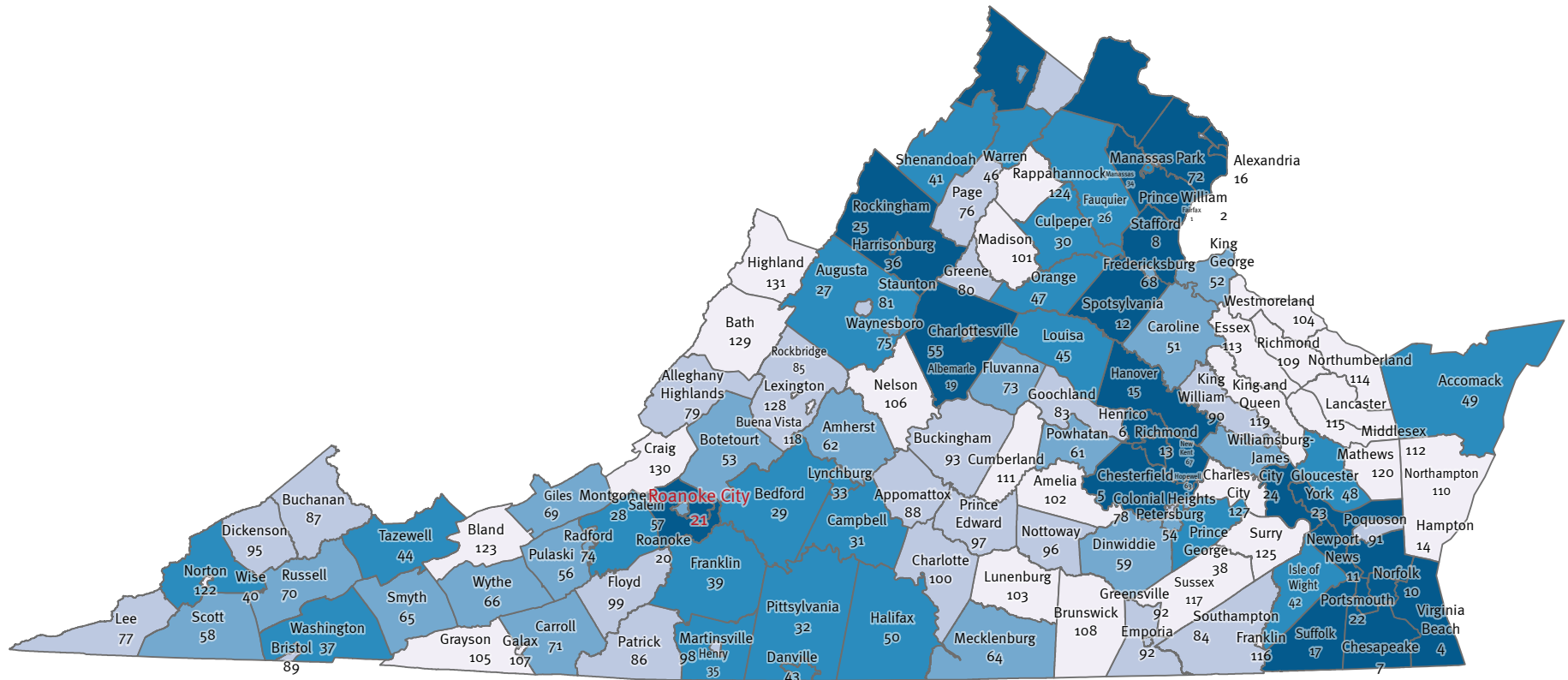
Locator ID	Elementary Schools	Enrollment
1	Crystal Spring	305
2	Fairview	477
3	Fallon Park	577
4	Fishburn Park	280
5	Garden City	312
6	Grandin Court	361
7	Highland Park	384
8	Hurt Park	334
9	Lincoln Terrace	252
10	Monterey	493
11	Morningside	224
12	Preston Park	513
13	Roanoke Academy	390
14	Round Hill	709
15	Virginia Heights	260
16	Wasena	252
17	Westside	647
Locator ID	Programs	Enrollment
18	Forest Park Academy	73
19	Noel C. Taylor	78
Locator ID	Middle Schools	Enrollment
20	James Breckinridge	593
21	James Madison	556
22	John P. Fishwick	577
23	Lucy Addison	479
24	Woodrow Wilson	693
Locator ID	High Schools	Enrollment
25	Patrick Henry	1,960
26	William Fleming	1,859



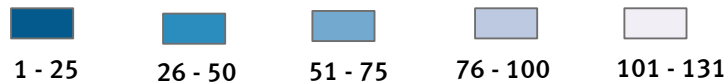
Enrollment from the VDOE October 1, 2023 Membership report.

Virginia School Division Ranking Based on 2023 - 2024 Membership

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



2023-2024 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 88% across the division. This is up from 83% 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. With the division’s dominant racial subgroups shrinking, and the number of students who are Hispanic increasing, RCPS is looking at achievement gaps across all areas to ensure all students are achieving at the highest level. RCPS completed an outward-facing data dashboard in 2022-23 so families and other community members can easily see this and other data related to the school division’s progress.



Sources: Virginia Department of Education Graduation Cohort Reporting; RCPS Department of Data and Analysis

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 has helped RCPS plan during the budget process and tied the fortunes of the City and the Schools together in a positive way. Annually, a year-end true-up occurred based on actual final revenue totals, and the total funding for schools increased or decreased accordingly, depending on whether tax revenues met, exceeded, or fell below budgeted projections. This ensured that school funding was truly 40% of actual revenues from the relevant local taxes. Unfortunately, the Roanoke City Council voted to change their School Funding Policy on May 13, 2024, reducing the amount of local tax revenue that would be guaranteed to support public education. The funding policy was changed to provide 40% of budgeted revenue for schools, but in the event that actual revenue exceeds budget, the schools will no longer be guaranteed to receive 40% of that variance. The school division will have to apply to City Council and compete against other city priorities for a possible share of up to 40% of that variance beginning with the 2024-2025 fiscal year. In the event that actual local tax revenues are lower than budget, the school division will only receive 40% of actual revenue received and will have to return funds to the city to ensure school funding does not exceed 40% of actual revenue received in a down-turn year.

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 2023-2024



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

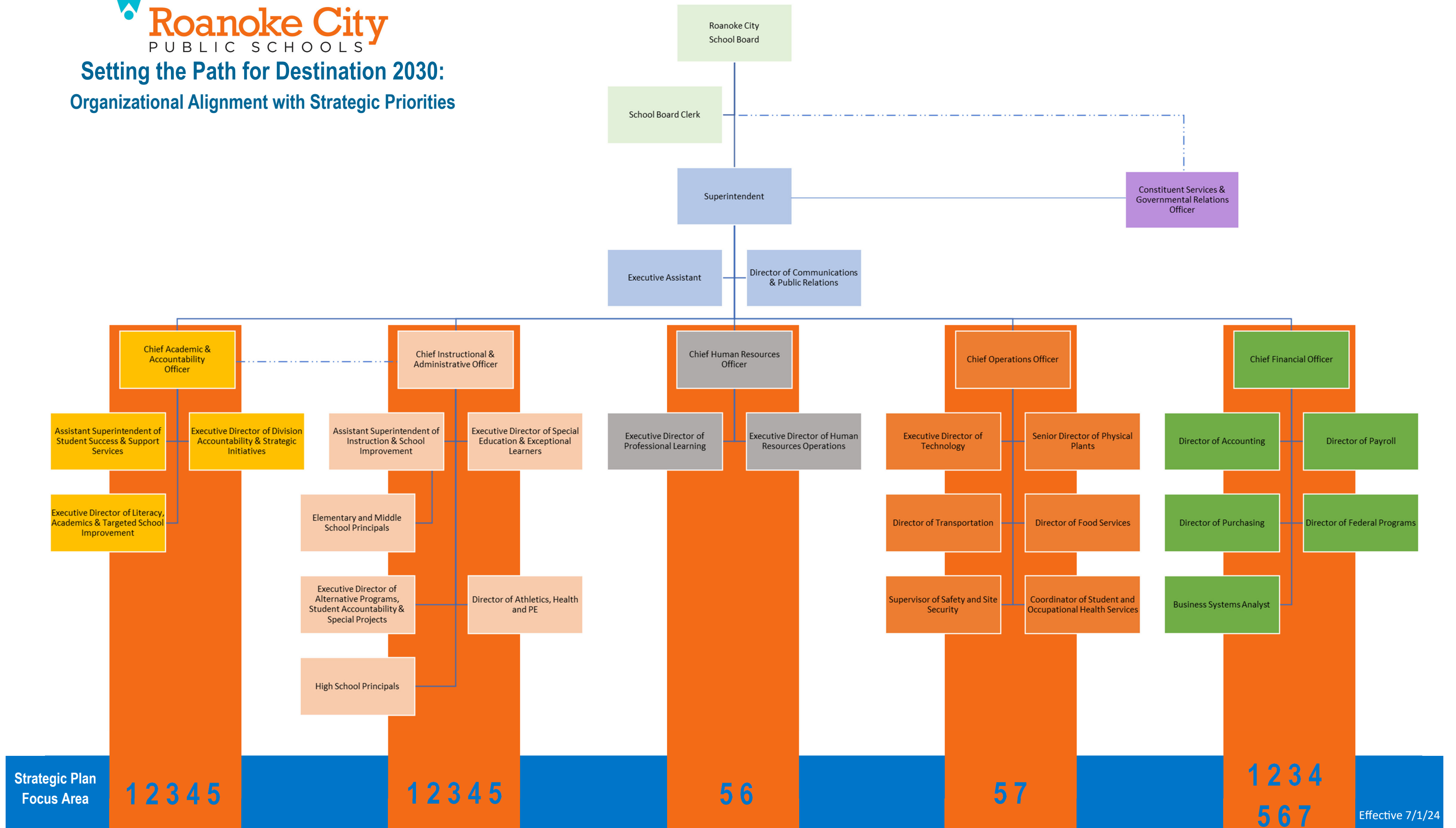
The School Division's executive leadership team for 2023-24 includes the administrators listed below. A reorganization of certain administrative areas is underway and will be implemented at the beginning of the 2024-2025 fiscal year. The new organizational structure is illustrated on the next page with the Organizational Chart.

- 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
- Dr. 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



Roanoke City PUBLIC SCHOOLS

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



Strategic Plan
Focus Area

1 2 3 4 5

1 2 3 4 5

5 6

5 7

1 2 3 4
5 6 7

Effective 7/1/24

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

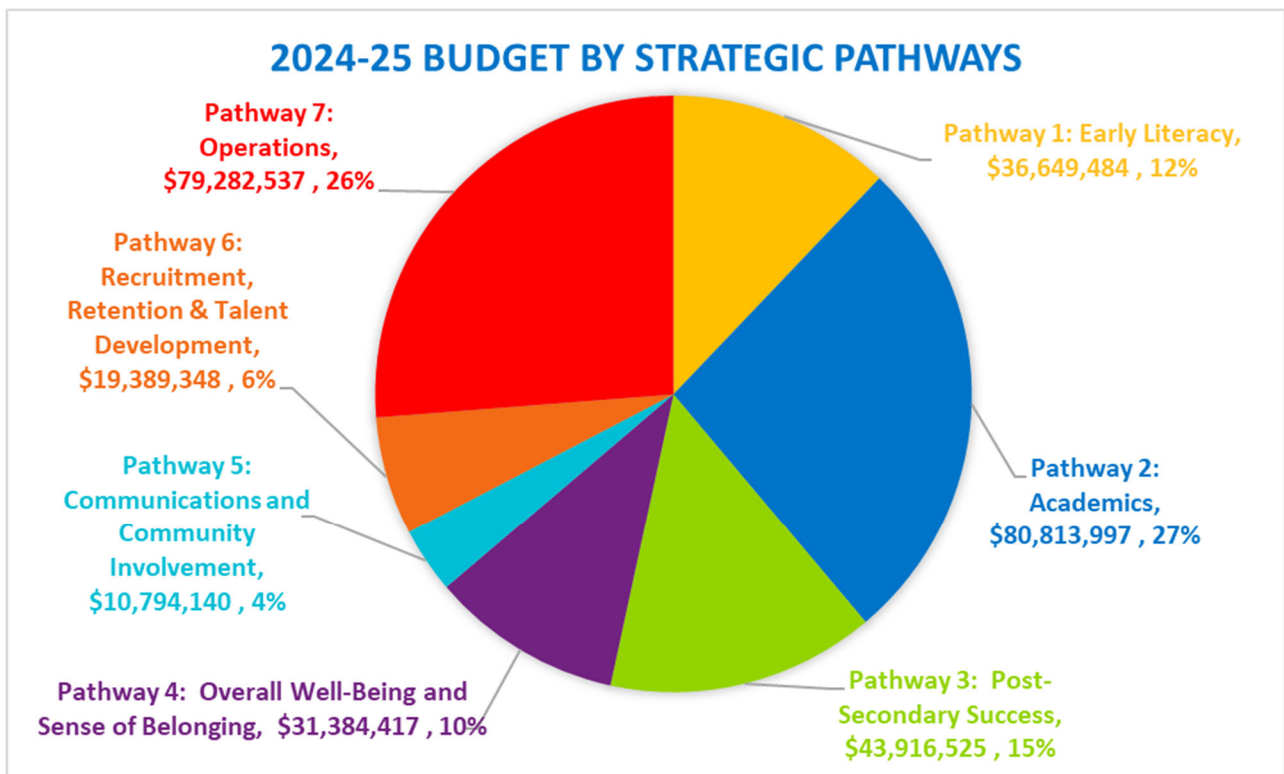
also invest in the whole child by promoting student participation in the arts and co/extracurricular activities that interest them, such as athletics and school clubs (Goal 2).

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).

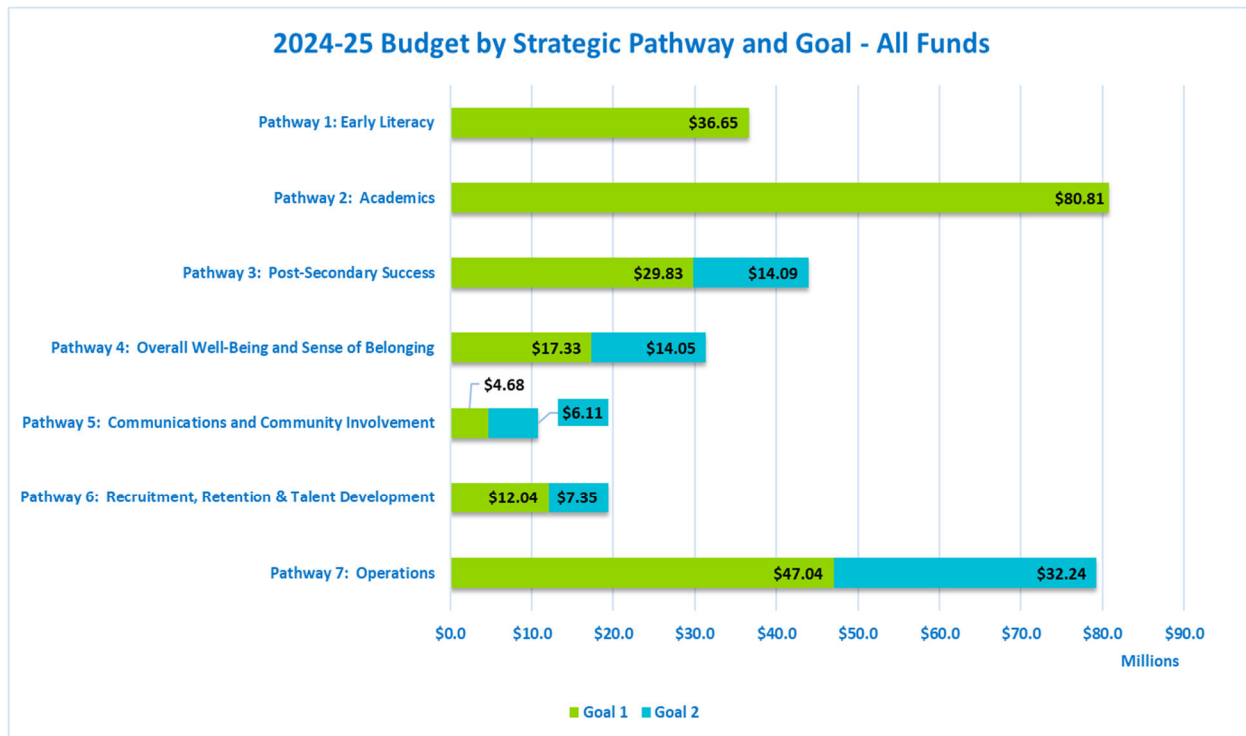
Pathway 7 - Operations. RCPS will be good stewards of the budget, the environment, and in providing equitable and universal access to safe, healthy, and secure school and work facilities (Goal 1). RCPS’s outsourced vendor services will meet the expectations outlined in contractual agreements (Goal 2).

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 2024-25 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.



Source: Roanoke City Public Schools, Accounting Department

Budget Development Policies and Regulations

Regulations Guiding the Budget Process and Timeline

The Code of Virginia requires school division superintendents to develop an itemized budget to be presented to and adopted by the School Board each year (§ 22.1-92). That same code requires the School Board to in turn submit that budget to the governing body, in this case, the City of Roanoke. The Code of Virginia § 22.1-93 requires that the city approve its budget for educational purposes by May 15, or within 30 days of receiving an estimate of state funds for public education, whichever is later. To meet its obligations under this state timeline, the City of Roanoke requires by City Code § 33 that the School Board (and other boards and departments) provide a budget estimate to the city manager no later than March 15. This March 15 deadline was met during 2024-25 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 \$9.3 million annually in Every Student Succeeds Act (ESSA) entitlement grants (Title I-A, II-A, III-A, IV-A, X-C) and \$4.1 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 students. RCPS continued this process with additional training provided based on experiences from the inaugural year incorporating this data, as the 2023-24 and 2024-25 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 that the higher city tax would cause patrons to eat elsewhere found that their business increased during this period. The availability of American Recovery and Reinvestment Act (ARRA) stimulus funds during this same period resulted in RCPS not needing to immediately spend the additional local tax revenue in the years in which it was generated. This influx was the foundation for the current Fund Balance.

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

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

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

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

\$731.15 in March 2024 dollars (per the BLS Inflation Calculator) = \$936.67 per pupil today

\$936.67 x 2023-24 Fall Membership of 13,709 = \$12.8 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 2024-25 is \$12.8 million.

Deposits and Investments Policy

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

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

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

As of June 30, 2023, the School Board's investment, with its respective credit ratings, was as follows:

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

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

Basis of Accounting for Financial Reporting

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

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

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

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

The School Board reports the following major governmental funds:

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

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

The *Grants Fund* is a special revenue fund that accounts for the proceeds of specific revenue sources (other than the school food service program) that are restricted to expenditures for specified purposes. The primary source of 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 Charles W. Day Technical Education Center (DAYTEC), the Roanoke Valley Regional Governor's School, Noel C. Taylor Learning Academy, Forest Park Academy and the Adult Education program. These agency funds are custodial in nature, and do not involve measurement of results of operations.

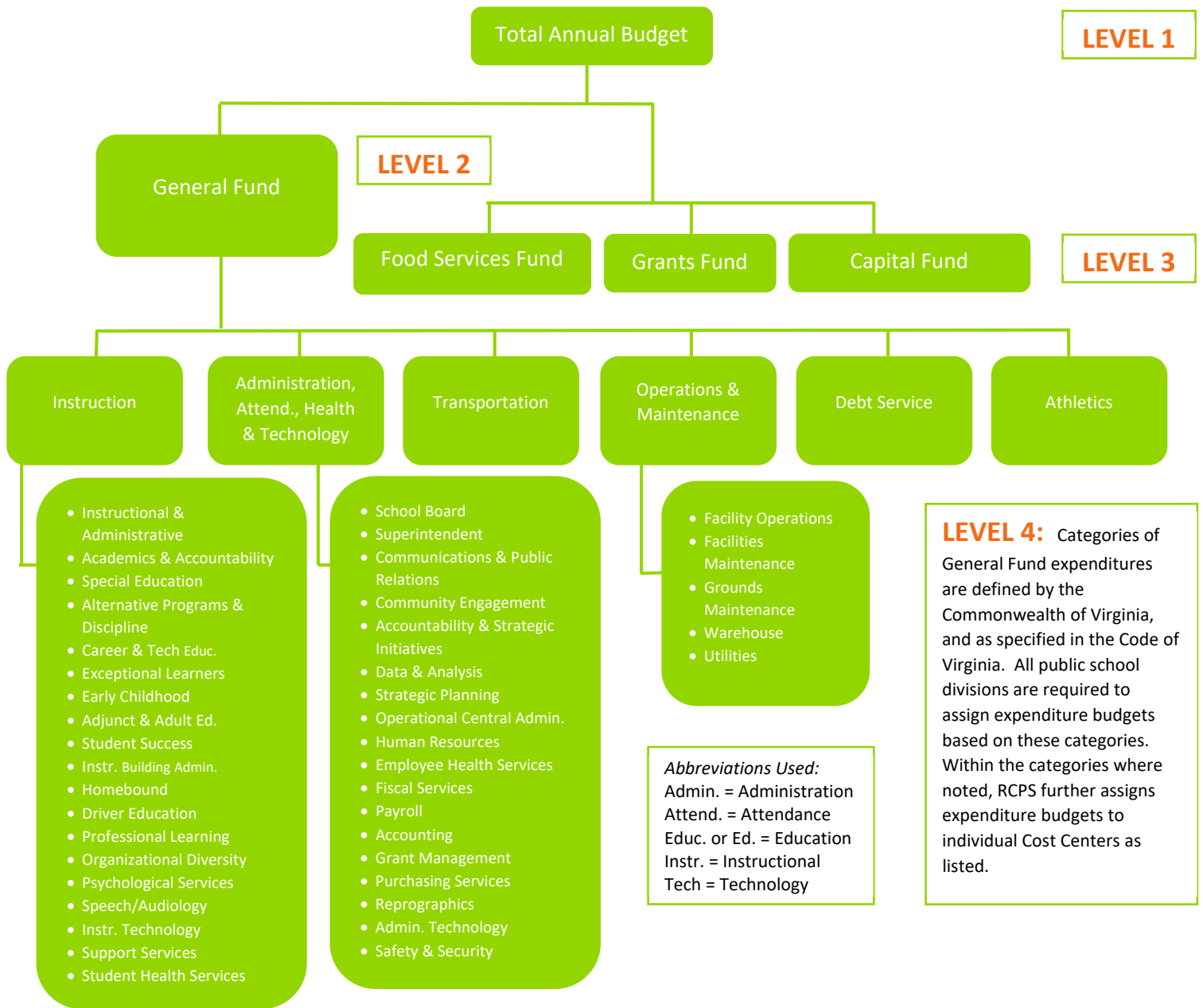
The School Board has established a comprehensive internal control framework designed to both safeguard the district's assets against loss from unauthorized use or theft and to properly record and adequately document transactions in order to compile information for the presentation of the School Board's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

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

Budget Structure and Classifications

The annual budget for Roanoke City Public Schools is legally adopted at the fund level by City Council as part of the City of Roanoke annual budget. The School Board approves a budget, referred to as the Categorical Budget, which breaks down the General Fund expenditure budget into categories defined by the Virginia Department of Education. This is the format in which the budget

is provided to the City Manager on or before March 15 as is required by City Code. To manage its operations, RCPS breaks the categorical expenditure budget down into cost centers and tracks expenditures by object code line items, as illustrated in the diagram below.



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

- PAYROLL costs for all full and part-time employees, as well as overtime costs, pay for supplemental duty, and any other allowances.
- FRINGE BENEFITS include the costs of all benefits provided to or on behalf of employees including Social Security, life insurance, retirement savings, medical, vision and dental insurance coverage, and unemployment.

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

Revenue is budgeted by revenue source using the following categories:

- **CITY OF ROANOKE** revenue reflects the annual allocation of funds made by the City of Roanoke for the operation of schools. Excluding local taxes specified for particular purposes, such as civic center admissions tax, RCPS receives 40% of budgeted 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. In continuation of budget process changes that were implemented in the 2023-2024 budget development process, budget managers were asked to align the line-item budget requests with the pathway and goals of the 2022-2028 Strategic Plan. Training was made available to all budget managers in advance of their budget request preparation.

The Commonwealth of Virginia adopts its budget biennially, and 2024-25 marks the first year of a new biennium. The Virginia General Assembly convened its regular session on January 10, 2024, and the Governor's proposed budget went to both houses for action. On February 21, 2024 the Virginia Senate and House of Delegates each decided on their own amended versions of the budget. Both houses amendments included significantly more funding for public education than was included in the introduced budget. The Senate version included \$10.6 million more and the House version included \$8.6 million more than the introduced budget for RCPS. On March 9, 2024 the General Assembly approved a compromise budget. Typically the budget approved by the General Assembly falls somewhere between the two houses' recommendations. Unfortunately, due to changes that were made by the Conference Committee, the final budget included \$2.2 million less funding for RCPS than either of the options previously approved. The Governor did not approve this budget and sent it back to the General Assembly with several recommended amendments. The General Assembly did not return to budget work until early May, and a final budget was ultimately approved by the General Assembly and the Governor on May 13, 2024. This budget further reduced proposed funding for RCPS by an additional \$74,136 beyond what had been approved in March.

The City of Roanoke holds budget workshops on the first Monday of every month beginning in January. Updates to revenue estimates are presented at these meetings and the school division is typically kept informed about shifts in the projected funding for schools as the city's budget development progresses. RCPS typically receives the final budget projection of city funding for schools in late April or early May. The Roanoke City Council approved the City of Roanoke's 2024-25 budget on May 13, 2024.

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 2024-25 budget was held on February 13, 2024. 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 2024-25 budget, was June 11, 2024.

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 FY2025 – FY2029 was approved by the School Board on March 12, 2024. Along with the typical five-year plan, recommendations were also included for CIP for FY2030 – FY2034 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.

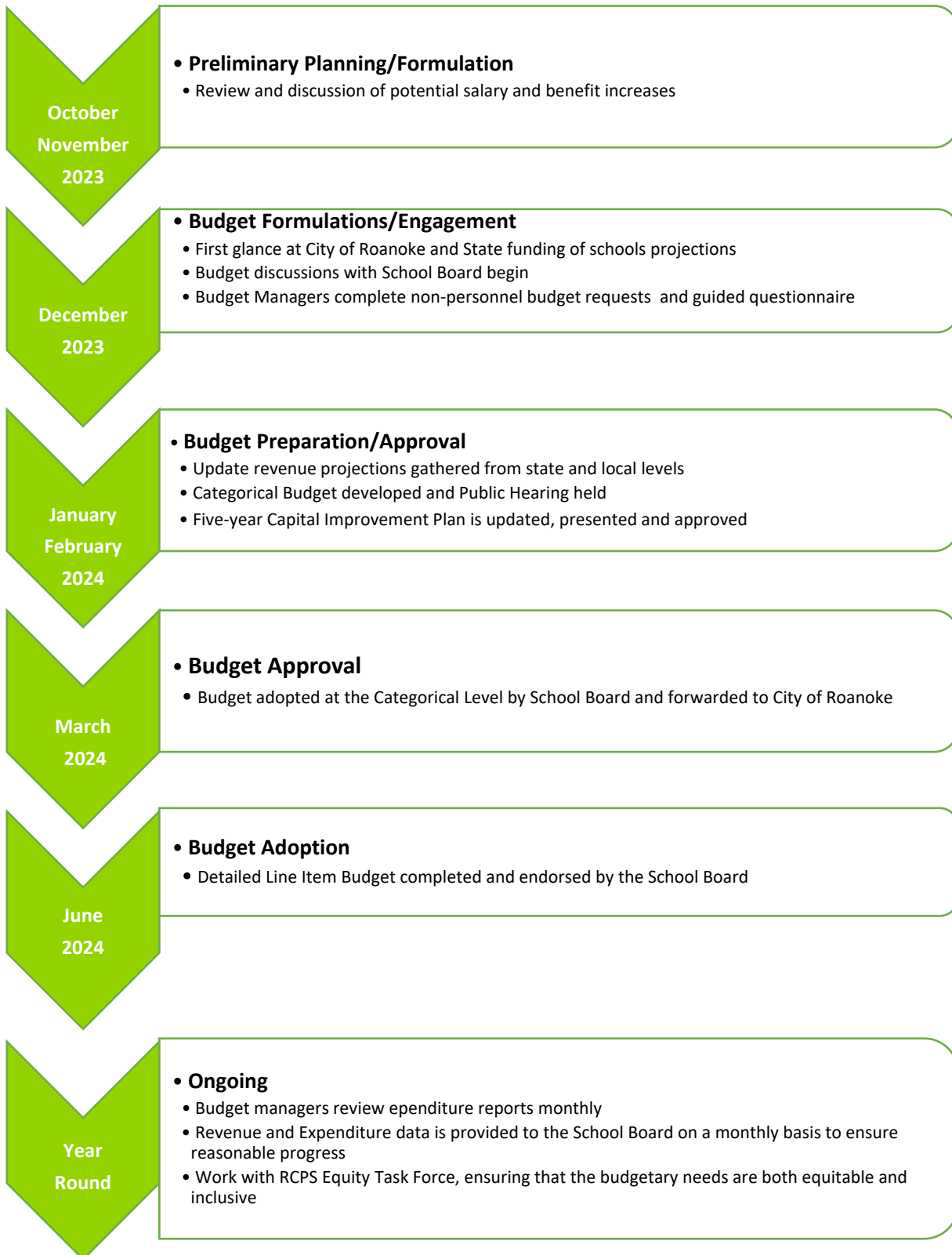
Budget Administration and Management

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. As we move further beyond the pandemic's primary impact years, we will re-evaluate and determine whether returning to a three-year average is more appropriate.

Budget Timeline



FINANCIAL SECTION



We Are One #RCPS Proud

2024-2025 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.

2024-2025 Roanoke City Public Schools Categorical Budget

REVENUE CATEGORY	ADOPTED BUDGET FY 2024-25
State	\$121,014,406
State Sales Tax	19,170,167
Total State Revenue	140,184,573
Other Revenue	2,750,000
Total Non-City	142,934,573
City Funds	106,900,961
Total Athletics Revenue	200,000
Total Operating Revenue	250,035,534
Interfund Transfer from Food Services Fund	300,000
Interfund Transfer from Grants Fund	1,276,847
TOTAL GENERAL FUND BEFORE USE OF FUND BALANCE	251,612,381
FUNDS REQUIRED FROM UNASSIGNED FUND BALANCE	1,753,314
TOTAL GENERAL FUND REVENUE BUDGET	\$253,365,695

FOOD SERVICES FUND	
Food Services Revenue	11,807,252
FUNDS REQUIRED FROM FUND BALANCE	1,504,183
TOTAL FOOD SERVICES FUND	13,311,435
GRAND TOTAL FUNDS	\$266,677,130

GRANTS FUND	
Grant/Restricted Sources Revenue	32,090,165
Transfers from General Fund - Local Match	4,615,281
TOTAL GRANTS FUND	36,705,446
GRAND TOTAL FUNDS	\$303,382,576

CAPITAL FUND	
Capital Source Revenue	-
FUNDS REQUIRED FROM FUND BALANCE	5,040,000
TOTAL CAPITAL FUND	5,040,000
GRAND TOTAL FUNDS	\$308,422,576

EXPENDITURE CATEGORY	ADOPTED BUDGET FY 2024-25
Instruction	
Expenditures	\$173,481,843
Transfers to Grant Fund-Local Share	4,432,414
	177,914,257
Administration, Attendance, Health and Technology	
Expenditures	21,283,194
Transfers to/from Grant Fund-Local Share/Indirect	182,867
	21,466,061
Transportation	
Expenditures	15,648,420
Transfers to Grant Fund-Local Share	-
	15,648,420
Operations and Facilities	
Expenditures	23,933,065
Transfers to Grant Fund-Local Share	-
	23,933,065
Debt Service	
Expenditures	11,833,528
Transfers from Grant Fund-Restricted Share	-
	11,833,528
Subtotal - General Fund (Excluding Athletics)	250,795,331
Athletics	2,570,364
TOTAL GENERAL FUND EXPENDITURE BUDGET	\$253,365,695

FOOD SERVICES FUND	
Expenditures	13,011,435
Transfers to General Fund - Indirect Costs	300,000
TOTAL FOOD SERVICES FUND	13,311,435
GRAND TOTAL FUNDS	\$266,677,130

GRANTS FUND	
Expenditures	35,428,599
Transfers to General Fund - Indirect Costs	1,276,847
TOTAL GRANTS FUND	36,705,446
GRAND TOTAL FUNDS	\$303,382,576

CAPITAL FUND	
Expenditures	5,040,000
Transfers to General Fund	-
TOTAL CAPITAL FUND	5,040,000
GRAND TOTAL FUNDS	\$308,422,576

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	\$11,905 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	\$128,721 in anticipated Federal Reimbursement for ROTC	General Fund
Grants Fund	\$1,088,184 in anticipated Federal Medicaid reimbursement	General Fund
General Fund	\$3,557,753 in local share for RCPS students serviced in Students with Intensive Support Needs Application	Grants Fund
General Fund	\$655,000 in tuition for RCPS students attending Governor's School	Grants Fund
General Fund	\$191,250 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	\$40,567 in local match required to receive security funding	Grants Fund
General Fund	\$142,300 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 \$302,230,448. RCPS anticipates \$293,932,951 in revenue in 2024-25. The variance is budgeted to be funded by \$8,297,497 from Fund Balance; \$1,753,314 from the General Fund Balance, \$1,504,183 from the Food Service Fund Balance, and \$5,040,000 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 2024-25 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 2026-27.

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 2024-25 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
2024-25 GRANTS FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL	ACTUAL	ACTUAL	AMENDED	ADOPTED	FORECASTED	FORECASTED	FORECASTED
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
REVENUE SOURCES:								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	6,873,442	7,009,418	9,112,304	6,912,491	15,243,656	11,500,311	9,752,121	9,940,447
FEDERAL GOVERNMENT	26,957,374	46,407,655	54,360,873	25,811,466	15,665,509	15,669,203	15,451,271	15,888,084
OTHER AGENCIES	660,992	653,339	692,663	721,000	681,000	694,620	708,512	722,683
CHARGES FOR SERVICES	1,995,596	500,264	463,074	500,000	500,000	507,500	515,113	522,839
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	10,124	1,419	580	-	-	-	-	-
TOTAL REVENUES	\$ 36,497,528	\$ 54,572,095	\$ 64,629,494	\$ 33,944,957	\$ 32,090,165	\$ 28,371,634	\$ 26,427,017	\$ 27,074,053
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ 14,131,237	\$ 17,727,804	\$ 24,579,448	\$ 18,039,729	\$ 19,760,088	\$ 17,402,144	\$ 16,451,518	\$ 16,680,708
PERSONNEL BENEFITS	6,323,350	7,641,034	9,847,410	8,559,976	8,815,493	8,204,485	8,011,579	8,092,347
PURCHASED SERVICES	2,686,831	4,544,613	3,408,455	1,532,043	2,842,558	2,134,284	1,701,879	1,776,354
INTERNAL SERVICES	14,248	19,271	10,604	2,058	2,358	2,385	2,413	2,441
OTHER CHARGES	371,362	510,477	517,756	2,505,415	249,456	253,541	226,936	246,842
MATERIALS AND SUPPLIES	2,190,964	3,621,227	1,746,724	3,634,242	1,024,512	836,801	807,823	849,507
CAPITAL OUTLAY	2,479,127	2,825,739	984,598	501,962	400,566	394,795	413,571	420,084
TOTAL INSTRUCTION	28,197,119	36,890,165	41,094,995	34,775,425	33,095,031	29,228,435	27,615,719	28,068,283
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	40,807	316,814	367,946	51,469	51,468	51,983	51,983	51,983
PERSONNEL BENEFITS	17,321	133,889	135,770	19,654	19,654	19,850	19,850	19,850
PURCHASED SERVICES	609,366	478,900	396,745	38,482	165,000	165,000	165,000	165,000
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	13,594	2,704	11,714	10,802	10,000	10,000	10,000	10,000
MATERIALS AND SUPPLIES	161,974	84,635	137,970	89,760	49,000	49,000	49,000	49,000
CAPITAL OUTLAY	1,332,682	942,763	335,124	727,187	1,942,000	2,119,558	2,119,558	2,119,558
TOTAL ADMIN, ATTENDANCE, & HEALTH	2,175,744	1,959,705	1,385,269	937,354	2,237,122	2,415,391	2,415,391	2,415,391
TRANSPORTATION:								
PERSONNEL	-	-	3,000	-	-	-	-	-
PERSONNEL BENEFITS	-	-	223	-	-	-	-	-
PURCHASED SERVICES	1,094,126	936,884	566,888	120,000	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	114,725	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	1,208,851	936,884	570,111	120,000	-	-	-	-
OPERATIONS & FACILITIES:								
PERSONNEL	43,512	35,698	218,889	41,247	48,538	48,955	48,955	48,955
PERSONNEL BENEFITS	26,466	16,464	22,544	13,739	9,908	10,007	10,007	10,007
PURCHASED SERVICES	344,069	1,190,188	907,717	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	34,068	37,423	44,077	38,000	38,000	34,000	34,000	34,000
MATERIALS AND SUPPLIES	1,085,688	325,278	359,532	-	-	-	-	-
CAPITAL OUTLAY	1,302,100	15,727,270	22,204,106	-	-	-	-	-
TOTAL OPERATIONS & FACILITIES	2,835,903	17,332,321	23,756,865	92,986	96,446	92,962	92,962	92,962
FOOD SERVICES:								
PERSONNEL	-	-	3,500	-	-	-	-	-
PERSONNEL BENEFITS	-	-	263	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	29,857	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL FOOD SERVICES	29,857	-	3,763	-	-	-	-	-
ATHLETICS:								
PERSONNEL	-	-	10,500	-	-	-	-	-
PERSONNEL BENEFITS	-	-	804	-	-	-	-	-
PURCHASED SERVICES	4,315	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	15,167	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ATHLETICS	19,482	-	11,304	-	-	-	-	-
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	\$ 34,466,956	\$ 57,119,075	\$ 66,822,307	\$ 35,925,765	\$ 35,428,599	\$ 31,736,788	\$ 30,124,072	\$ 30,576,636
OTHER FINANCING SOURCES (USES):								
PROCEEDS FROM CAPITAL LEASE OBLIGATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS FROM OTHER FUNDS	1,056,845	3,494,292	3,269,619	3,526,920	4,615,281	4,644,430	4,978,355	4,786,014
TRANSFERS TO OTHER FUNDS	(3,087,417)	(947,312)	(1,076,806)	(1,546,112)	(1,276,847)	(1,279,276)	(1,281,300)	(1,283,431)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (2,030,572)	\$ 2,546,980	\$ 2,192,813	\$ 1,980,808	\$ 3,338,434	\$ 3,365,154	\$ 3,697,055	\$ 3,502,583
FUND BALANCE:								
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCREASE/(DECREASE) OF FUND BALANCE	-	-	-	-	-	-	-	-
TOTAL GRANTS FUND BALANCE, END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ROANOKE CITY PUBLIC SCHOOLS
2024-25 FOOD SERVICES FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ACTUAL FY 2022-23	AMENDED BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28
REVENUE SOURCES:								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	188,983	170,050	168,656	173,109	175,864	178,502	181,180	183,898
FEDERAL GOVERNMENT	7,833,728	11,000,165	11,359,401	11,623,059	11,190,496	11,526,211	11,871,997	12,228,157
OTHER AGENCIES	-	-	330	-	-	-	-	-
CHARGES FOR SERVICES	148,347	333,258	464,226	402,997	440,892	469,880	476,928	484,082
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 8,171,058	\$ 11,503,473	\$ 11,992,613	\$ 12,199,165	\$ 11,807,252	\$ 12,174,593	\$ 12,530,105	\$ 12,896,137
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	194,710	227,851	242,647	326,931	503,730	491,842	501,679	511,713
PERSONNEL BENEFITS	40,331	67,015	78,945	102,896	141,435	143,557	145,710	147,896
PURCHASED SERVICES	7,020,054	9,181,687	10,634,236	11,038,460	11,491,000	11,413,365	11,587,565	11,714,378
INTERNAL SERVICES	885	2,310	103	500	400	406	412	418
OTHER CHARGES	16,066	39,440	67,289	69,574	133,470	73,470	75,674	77,944
MATERIALS AND SUPPLIES	39,498	22,255	84,469	122,035	91,400	52,771	54,354	55,985
CAPITAL OUTLAY	85,467	266,518	200,435	600,000	650,000	275,000	279,125	257,812
TOTAL FOOD SERVICES	7,397,011	9,807,076	11,308,124	12,260,396	13,011,435	12,450,411	12,644,519	12,766,146
ATHLETICS:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 7,397,011	\$ 9,807,076	\$ 11,308,124	\$ 12,260,396	\$ 13,011,435	\$ 12,450,411	\$ 12,644,519	\$ 12,766,146
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	\$ 3,958,728	\$ 4,432,775	\$ 5,829,172	\$ 6,213,661	\$ 5,852,430	\$ 4,348,247	\$ 3,772,429	\$ 3,358,015
INCREASE/(DECREASE) OF FUND BALANCE	474,047	1,396,397	384,489	(361,231)	(1,504,183)	(575,818)	(414,414)	(170,099)
TOTAL FOOD SERVICES FUND BALANCE, END OF YEAR	\$ 4,432,775	\$ 5,829,172	\$ 6,213,661	\$ 5,852,430	\$ 4,348,247	\$ 3,772,429	\$ 3,358,015	\$ 3,188,006

Estimated Savings from FY 2023-24 Amended Budget	140,000
Available Total Food Service Fund Balance	5,992,430
Fund Balance Reserve for three month average expenditures	4,488,247
Excess/(Under) Fund Balance	3,912,429
	3,498,015
	3,327,859
	3,327,859
	1,160,388
	584,571
	170,157
	148

ROANOKE CITY PUBLIC SCHOOLS
2024-25 CAPITAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2020-21	ACTUAL FY 2021-22	ACTUAL FY 2022-23	AMENDED BUDGET FY 2023-24	ADOPTED BUDGET FY 2024-25	FORECASTED BUDGET FY 2025-26	FORECASTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28
REVENUE SOURCES:								
CITY OF ROANOKE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMONWEALTH OF VIRGINIA	-	-	-	-	-	-	-	-
FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	-	-	-	-	-	-	-	-
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL INSTRUCTION	-	-	-	-	-	-	-	-
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ADMIN, ATTENDANCE, & HEALTH	-	-	-	-	-	-	-	-
TRANSPORTATION:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	-	-	-	-	-	-	-	-
OPERATIONS & FACILITIES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL OPERATIONS & FACILITIES	-	-	-	-	-	-	-	-
FOOD SERVICES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL FOOD SERVICES	-	-	-	-	-	-	-	-
ATHLETICS:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ATHLETICS	-	-	-	-	-	-	-	-
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	213,658	1,922,666	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	33,046	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	25,175	-	-	-	-	-
CAPITAL OUTLAY	-	5,935,198	4,186,726	21,049,132	5,040,000	1,000,000	240,000	-
TOTAL CAPITAL FUND	-	6,181,902	6,134,567	21,049,132	5,040,000	1,000,000	240,000	0
TOTAL EXPENDITURES	\$ -	\$ 6,181,902	\$ 6,134,567	\$ 21,049,132	\$ 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	5,040,000	-	1,000,000	240,000	-
TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 29,292,260	\$ 12,000,000	\$ 5,040,000	\$ -	\$ 1,000,000	\$ 240,000	\$ -
FUND BALANCE:								
BEGINNING BALANCE	\$ -	\$ -	\$ 23,110,358	\$ 28,975,791	\$ 12,966,659	\$ 7,926,659	\$ 7,926,659	\$ 7,926,659
INCREASE/(DECREASE) OF FUND BALANCE	-	23,110,358	5,865,433	(16,009,132)	(5,040,000)	-	-	-
TOTAL CAPITAL FUND BALANCE, END OF YEAR	\$ -	\$ 23,110,358	\$ 28,975,791	\$ 12,966,659	\$ 7,926,659	\$ 7,926,659	\$ 7,926,659	\$ 7,926,659

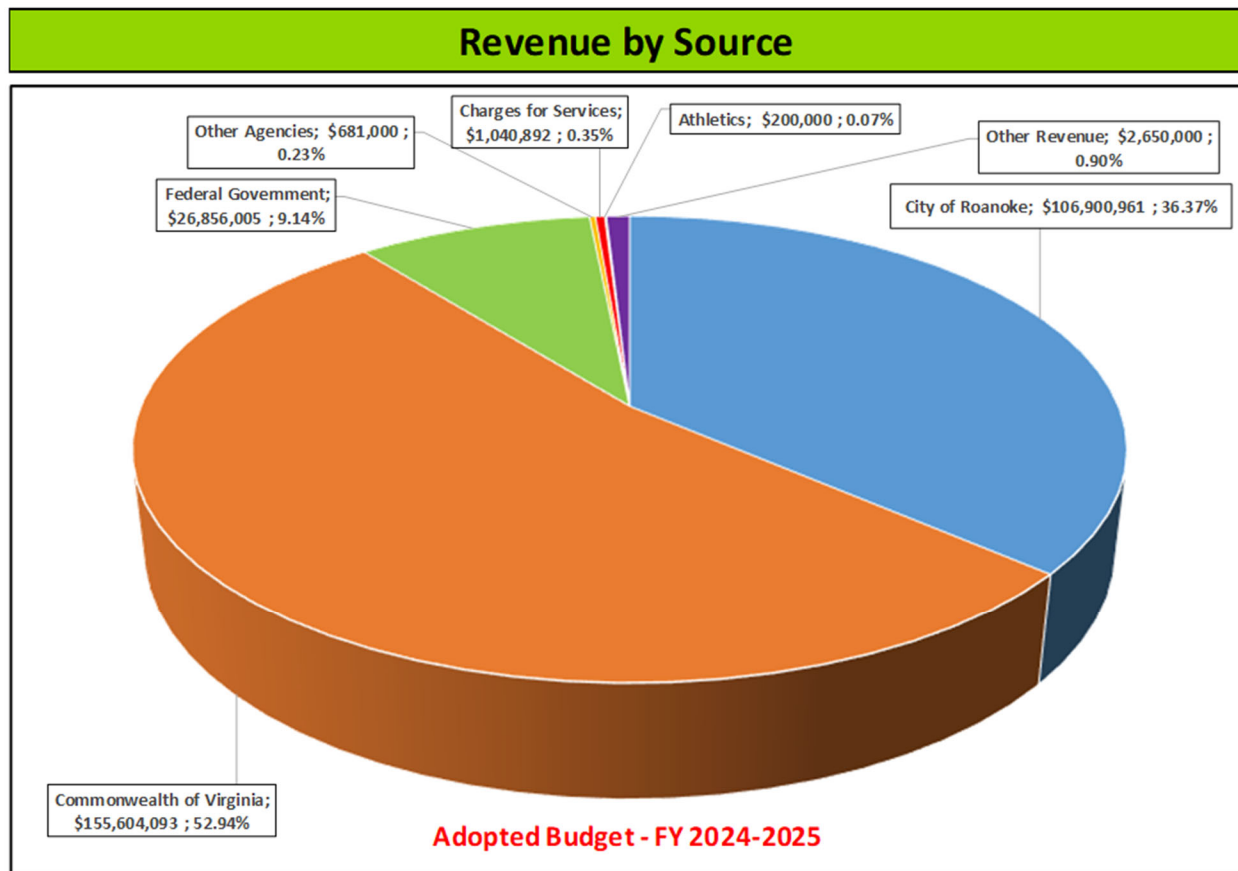
BUDGET DISCUSSION

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, 2023 the school board recognized a net OPEB liability of \$17,558,395 on the entity wide Statement of Net Position. Deferred Outflows related to OPEB were \$3,197,649, and Deferred Inflows related to OPEB were \$2,128,015. There was a net OPEB asset for the non-teacher HIC plan totaling \$20,497 and net OPEB expense of \$1,027,369.

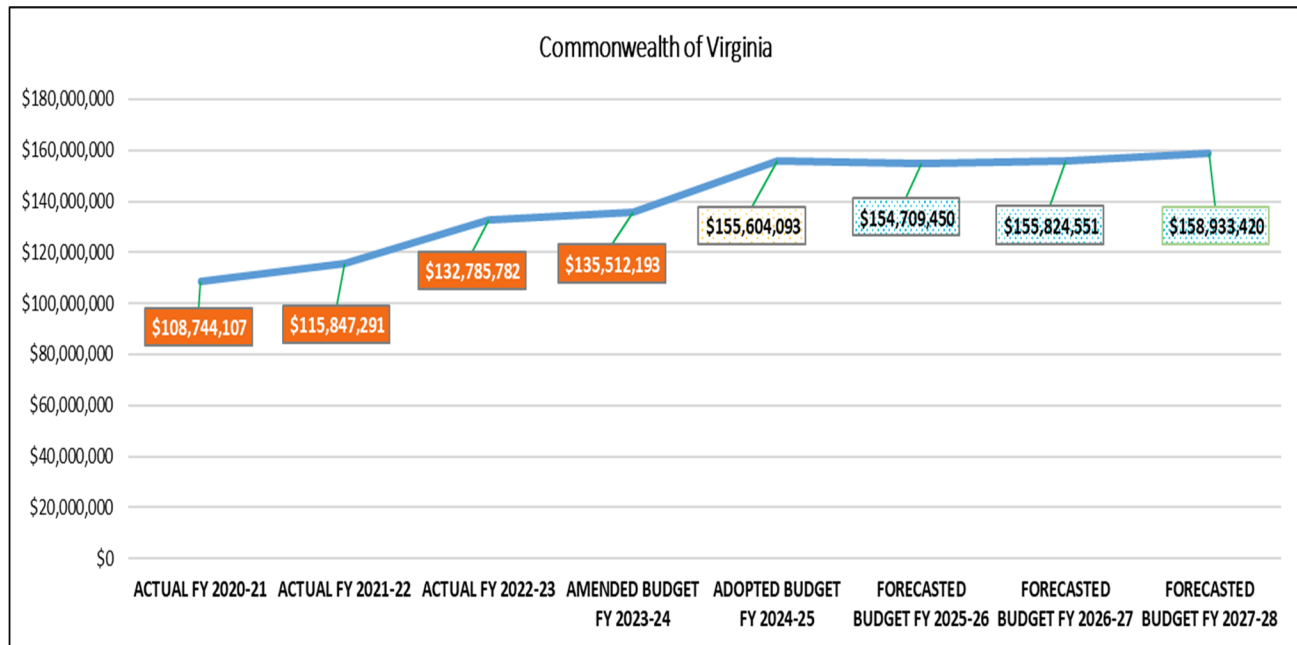
Revenue



Source: Roanoke City Public Schools, Accounting Department

The overall division budget for 2024-25 will reflect a significant change compared to recent years because the influx of federal COVID-19 (Coronavirus) pandemic relief funding, which has assisted the school division since the 2020-21 fiscal year, comes to a close September 30, 2024. The 2024-25 budget reflects an overall revenue increase compared to the 2023-24 adopted budget of 5.4%, thanks to a 14.8% increase in budgeted state funding and a 5.3% increase in local funding which offset the 28.3% decrease in budgeted revenue from Federal grant programs.

Commonwealth of Virginia Funding



Source: Roanoke City Public Schools, Accounting Department

State Revenue is apportioned to Virginia public school divisions primarily based on formulas dependent on the number of students each school division serves. Specifically, the funded Average Daily Membership (ADM), calculated March 31 of each year, is used. Standards of Quality Programs are the main source of funding. Standards of Quality (SOQ) are the levels of service identified by the Virginia Department of Education as the minimum service required to provide quality public education. Funding for the state’s share of basic aid costs, textbooks, gifted and special education, fringe benefits for SOQ positions, English as a Second Language services, and remediation are allocated. Other areas of funding include at-risk youth, early reading interventions, homebound instruction, and reducing class sizes in grades K-3. There are other specific programs partially funded with state funds that RCPS accounts for within the Grants Fund because of their specific restricted use. These include funding for Governor’s Schools, Special Education programs for students with intensive support needs, the Virginia Public Schools Authority (VPSA) Technology Initiative, the Mentor Teacher Program, and Project Graduation. In fiscal year 2024, the Commonwealth of Virginia made a significant one-time investment in public education dedicated to academic tutoring, accelerating the implementation of the Virginia Literacy Act (VLA), and combatting chronic absenteeism, known as ALL In VA (Virginia). Since this investment started in the fall of 2023-24 and is allowable for use over three years, RCPS budgeted most of the school divisions allotted funds of \$7,991,830 in 2024-25 within grant funds. State funding in support of school breakfast and lunch is accounted for within the Food Services Fund.

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

Roanoke City Public Schools Local and State Share

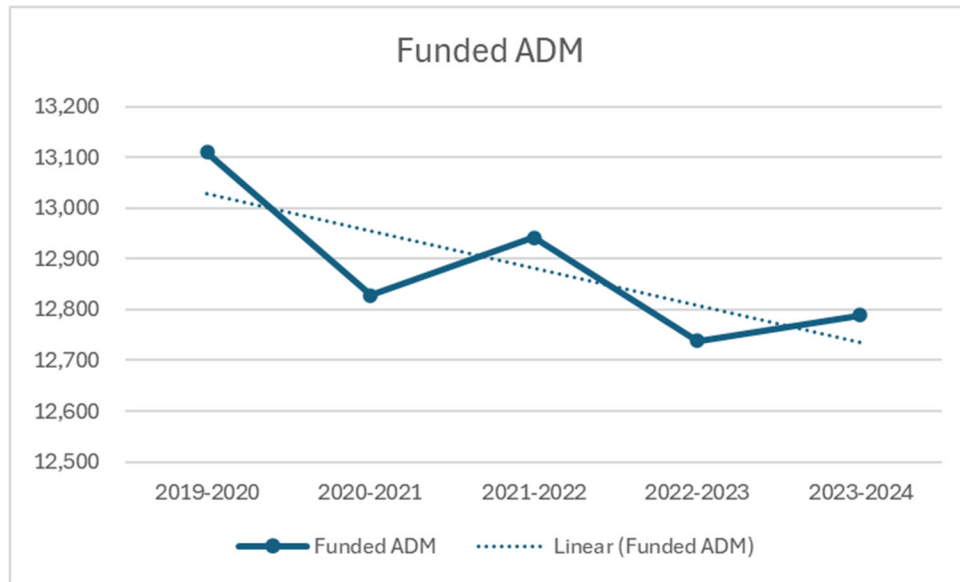
	2018-2020	2020-2022	2022-2024	2024-2026
LCI	.3416	.3284	.3387	.3388
State Share	.6584	.6716	.6613	.6612
Change in Local Share		(.0132)	.0103	.0001

Though this data indicates that Roanoke City's demographics qualify for a greater than average share of SOQ funding from the state level, RCPS, like 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.

On February 21, 2024 the Virginia Senate and House of Delegates each decided on their own amended versions of the budget. Both houses amendments included significantly more funding for public education than was included in the introduced budget. The Senate version included \$10.6 million more and the House version included \$8.6 million more than the introduced budget for RCPS. On March 9, 2024 the General Assembly approved a compromise budget. Typically the budget approved by the General Assembly falls somewhere between the two houses' recommendations. Unfortunately, due to changes that were made by the Conference Committee, the final budget included \$2.2 million less funding for RCPS than either of the options previously approved. The Governor did not approve this budget and sent it back to the General Assembly with several recommended amendments. The General Assembly did not return to budget work until early May, and a final budget was ultimately approved by the General Assembly and the Governor on May 13, 2024. This budget further reduced proposed funding for RCPS by an additional \$74,136 beyond what had been approved in March.

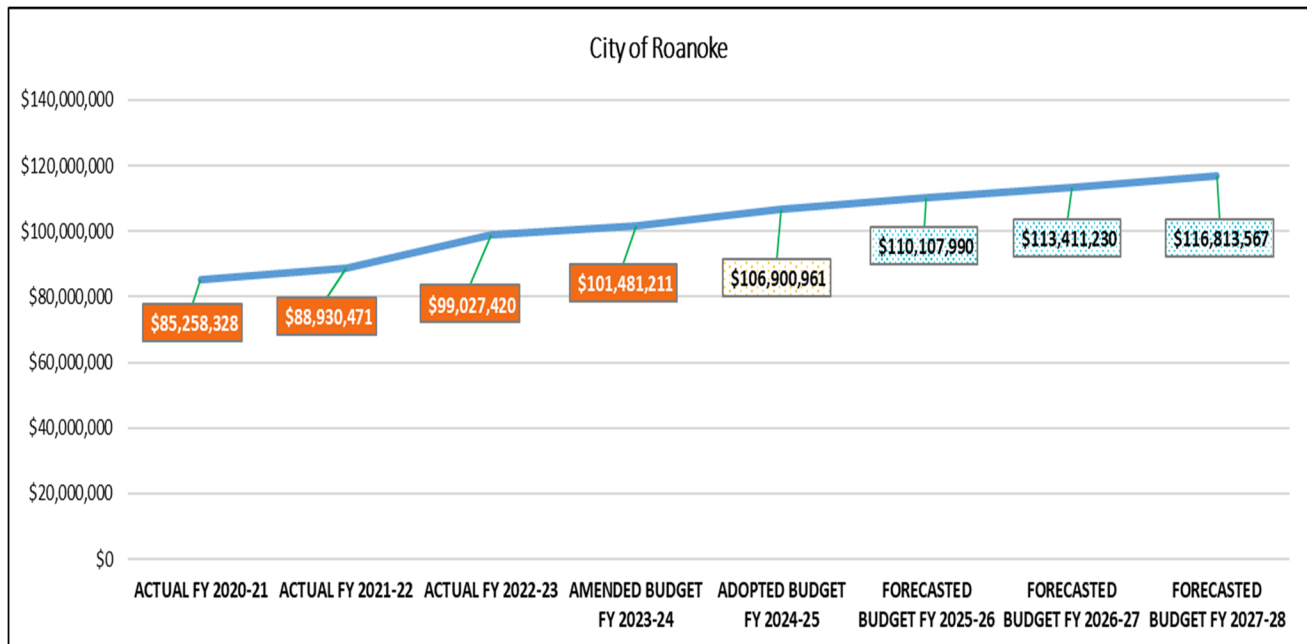
As noted above, most state funding for public schools is calculated as a per-pupil amount multiplied by the school division's funded Average Daily Membership (ADM). RCPS experienced a significant enrollment increase between 2018-19 and 2019-20, and that trend was expected to continue before the COVID-19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

	March 31 ADM
2019-20	13,109.99
2020-21	12,827.72
2021-22	12,941.26
2022-23	12,738.80
2023-24	12,789.40



2024-25 Budget – ADM Projection Used	12,812.90
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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 received 40% of annual local tax revenue from the City of Roanoke to fund public education. Though some localities prefer to tie funding to student enrollment as the state does, RCPS has found that the stability and planning ability that comes with an agreed upon funding percentage with the locality has worked well. On May 13, 2024, City Council voted to change the city’s school funding policy to no longer share 40% of local tax revenues with

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

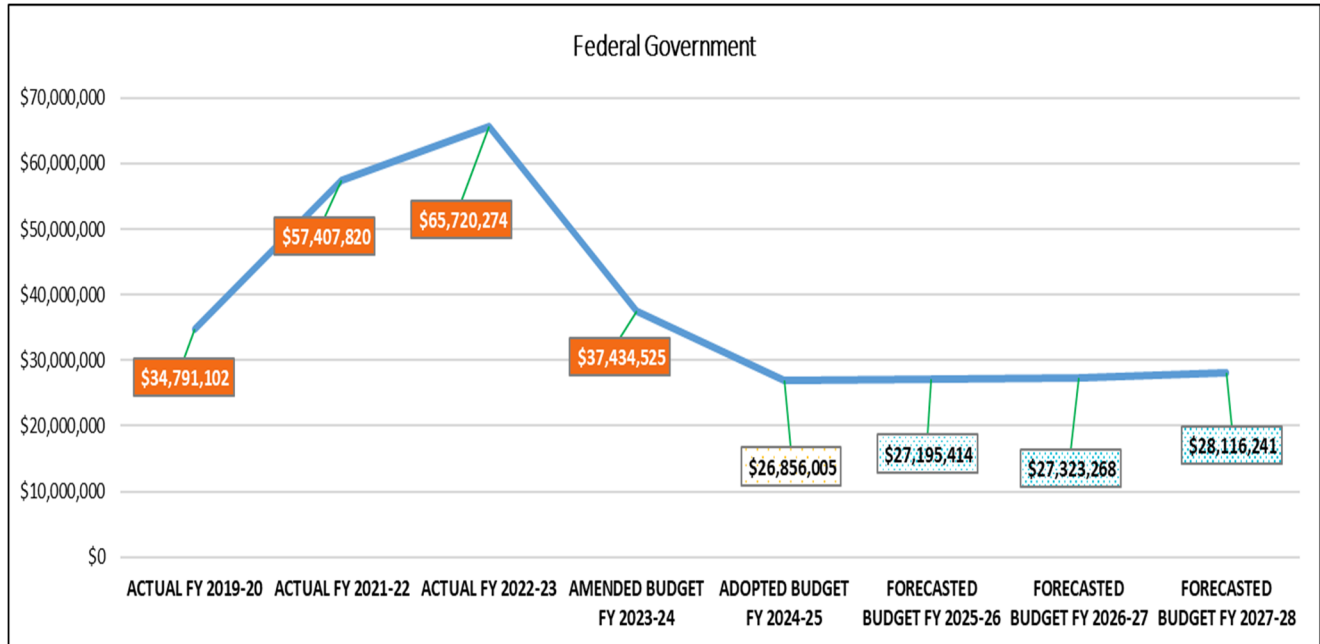
The City of Roanoke has continued to realize favorable revenue experience with rising real estate and property values, and better than anticipated returns from other tax sources. City projections for 2024-25 revenue, based on experience in FY24 and forecasts for the coming year, result in increased budgeted funds for the City and the Schools. Compared to the current FY24 budget, this will be a 5.3% 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 2024-25 budget to be paid back to the city for these services includes the following:

- Police and Sheriff's Departments School Resource Officers - \$1,255,687
- Municipal Audit Services - \$78,175
- Local Cost of Children's Services Act-funded services for students placed for services by the school division - \$3,300,000
- Debt Service on School Projects - \$10,530,284
- Storm Water Fees - \$550,000
- Radio Support - \$91,925

The above is noted to assist users of this document who may also have reason to refer to the City of Roanoke's 2024-25 Budget document, because these costs will also be reflected in the City's expenditure budget in the relevant expenditure area. Additionally, local funding of schools is often compared across school divisions by region and also state-wide. While many school divisions in Virginia do not have the generous funding formula in place that exists in Roanoke City, those other localities also do not typically consider the above referenced costs to be educational costs that are the responsibility of the school division. Just looking at funding totals or as a percentage of local revenue without this important context would not yield an accurate comparison.

Federal Government Funding



Source: Roanoke City Public Schools, Accounting Department

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

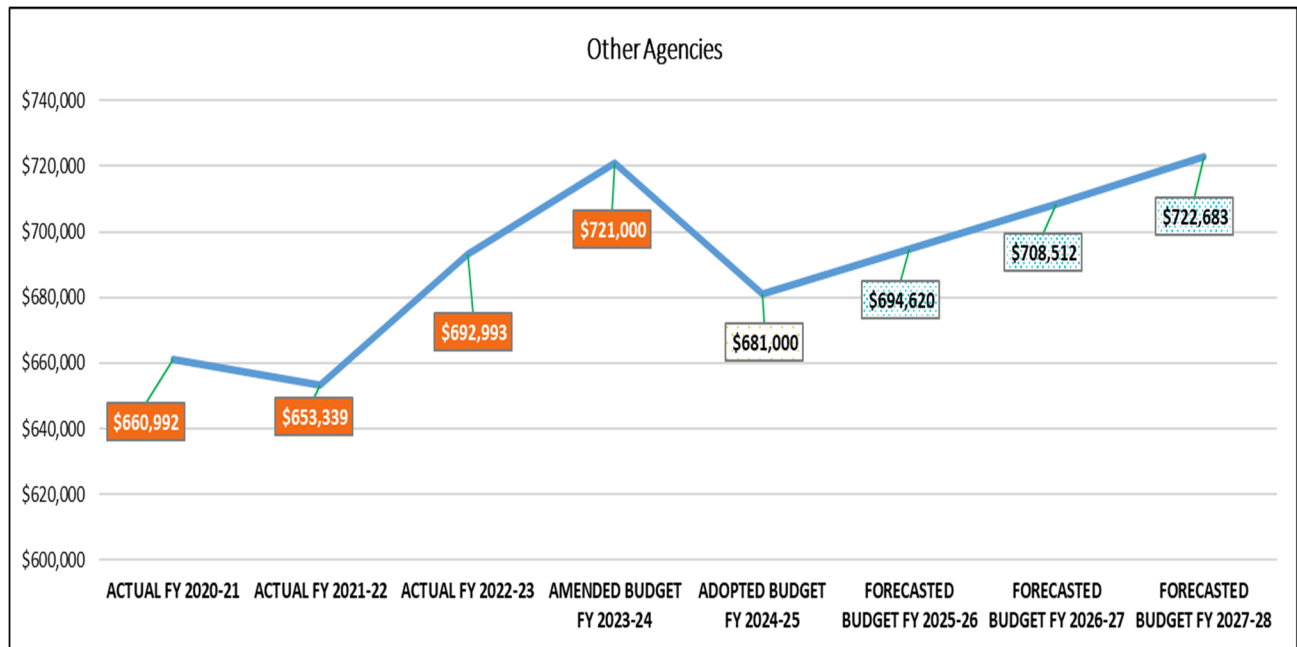
The last expenditure window for these pandemic-relief funds closes on September 30, 2024. The end of these temporary relief funds is the main reason for the sharp decline in Federal funding projected in the line graph above.

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 were higher than those of the National Breakfast and Lunch Programs. This waiver did not extend into 2022-23 or beyond. Increased food and labor costs, coupled with continued increases in numbers of meals served, led to higher costs and associated federal reimbursements.

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

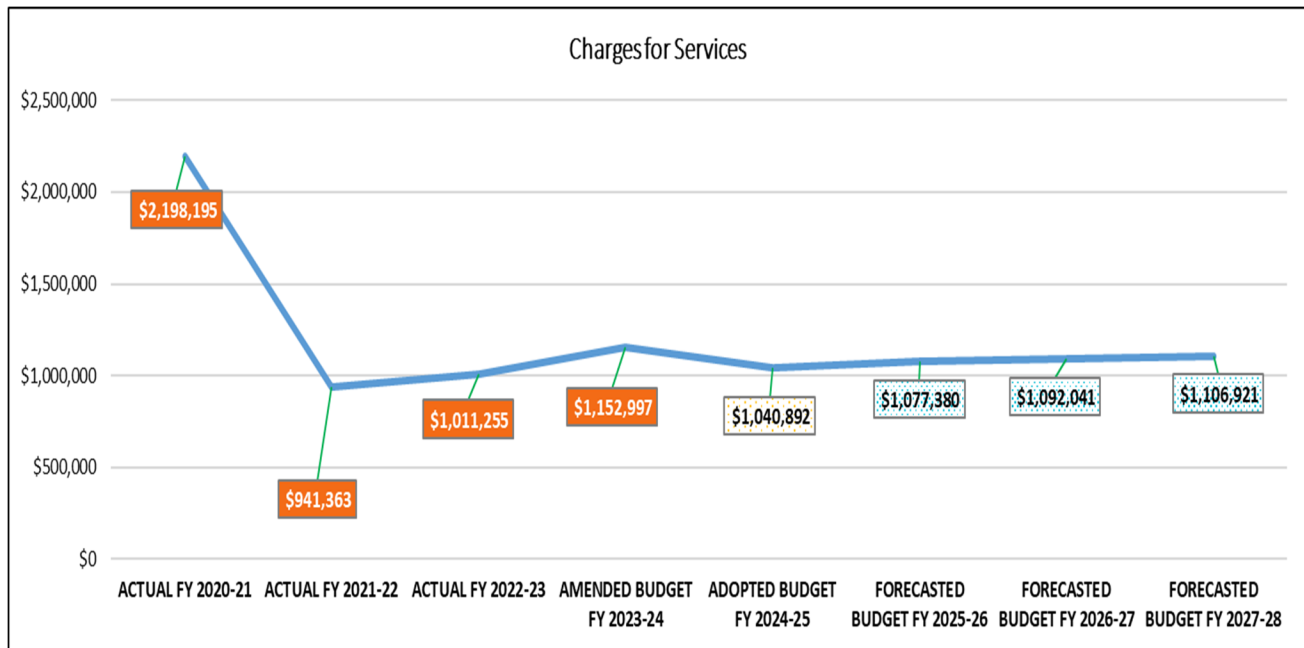
Funding from Other Agencies



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



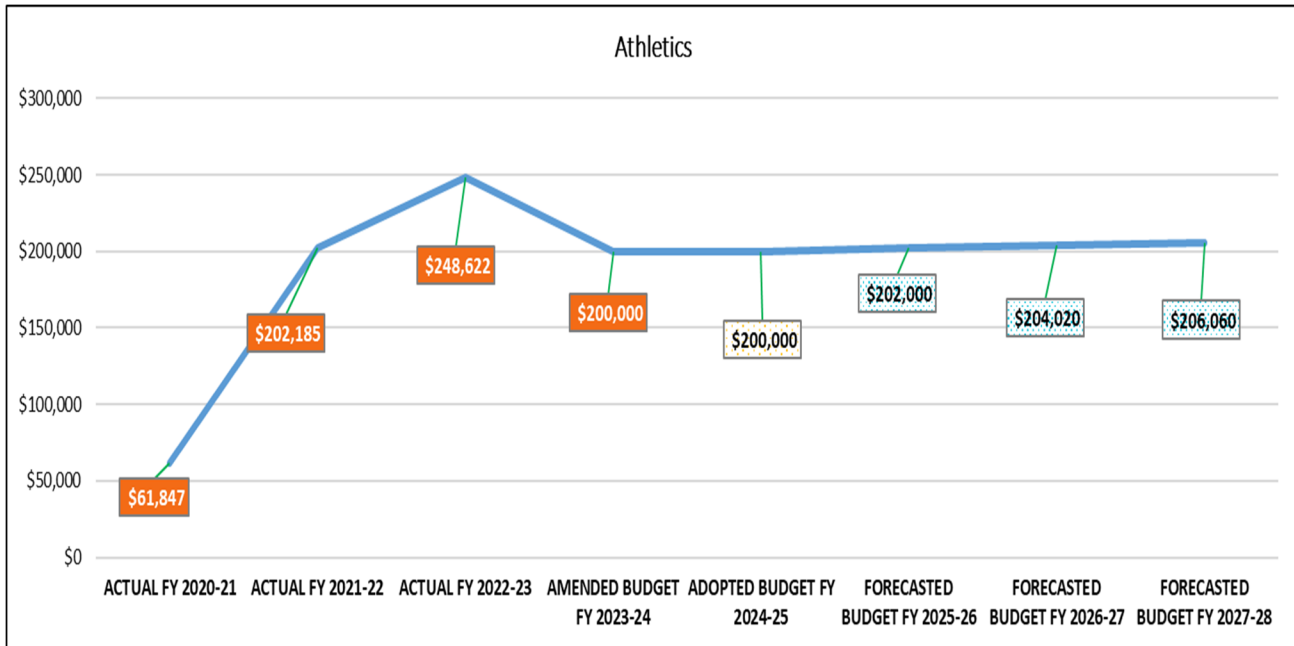
Source: Roanoke City Public Schools, Accounting Department

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 2024-25 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 FY2025 or future years. The biggest area of charges for services that historically has been accounted for in the Restricted/Grants Fund is payments RCPS received from the Roanoke Valley Special Education Regional Board for regional classes hosted by this school division. The intent of regional special education programs is to share services for low incidence populations. The Virginia Department of Education changed the format of regional special education programs in 2020-21, and as a result, RCPS is now managing the regional classes hosted within RCPS, as opposed to a third-party administrator coordinating all regional classes and setting tuition accordingly. Instead of paying tuition for RCPS students in regional classes, and then being refunded our costs for the regional classes we host, RCPS now retains those costs but no longer pays tuition to the regional board. The removal of this payment from the Regional Board for classes hosted by RCPS is responsible for the sharp decline in this budget category between FY2021 and FY2022. RCPS now directly charges tuition to other school divisions that place students in RCPS-hosted regional classes, though the majority of students served are already RCPS students. This program will continue to operate in this new format, and budgeted tuition paid to RCPS by other school divisions is reflected as Charges for Services in the Grants Fund.

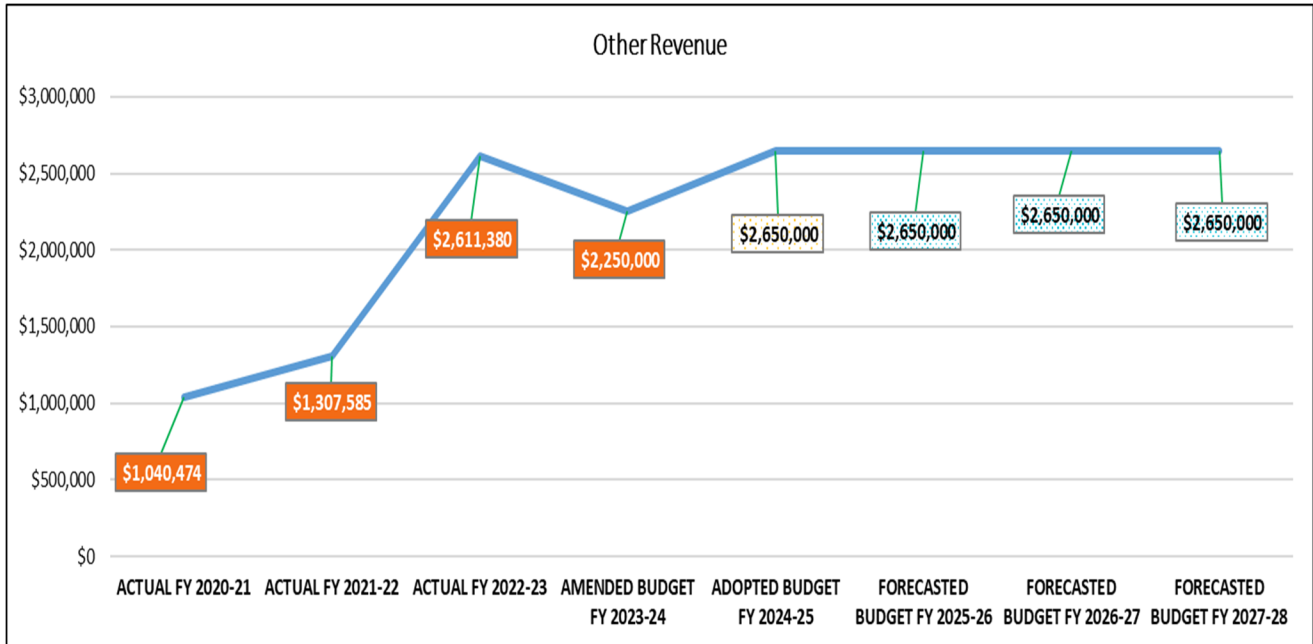
Athletics Revenue



Source: Roanoke City Public Schools, Accounting Department

Athletics Revenue is part of the operating General Fund and accounts for anticipated gate receipts from athletic events throughout the year. These totals can vary depending on athletic schedules and the extent of conference play. While this revenue could be considered a part of Charges for Services, both revenue and expenditure data is broken out because the Roanoke City School Board has long desired the ability to view and analyze athletic budgets and activity independently. Budgeted athletics revenue was reduced in FY2021 due to the uncertainty over whether athletics would be prohibited for all, or a portion, of the 2020-21 school year as a precaution due to the ongoing COVID-19 pandemic. While some athletic events had to be postponed or canceled during 2021-22 due to potential exposures or other pandemic precautions, in general, RCPS was able to return to a more normal athletic experience for our students in 2021-22. RCPS saw a healthy return to athletic participation and spectator involvement in 2022-23. RCPS is keeping budgeted athletic revenue consistent for 2024-25 due to the normal uncertainties noted above.

Other Revenue

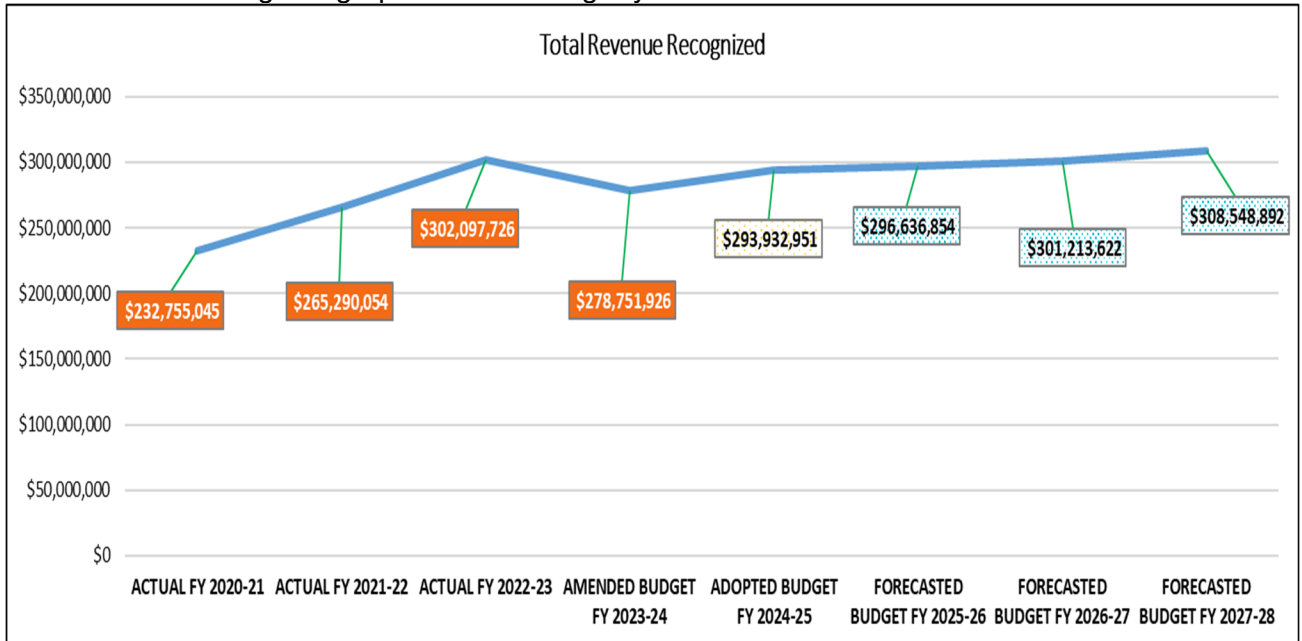


Source: Roanoke City Public Schools, Accounting Department

Other Revenue encompasses a variety of smaller revenue sources including donations, recycled sales from obsolete equipment and scrap material, rebates and refunds, and interest income. This revenue area is unpredictable and can vary significantly from year to year. After having reduced this budget area in recent years based on experience and volatility due to the pandemic, in FY2025 projected other revenue has increased to \$2.65 million. This change is based on actual experience in prior years and interest rates.

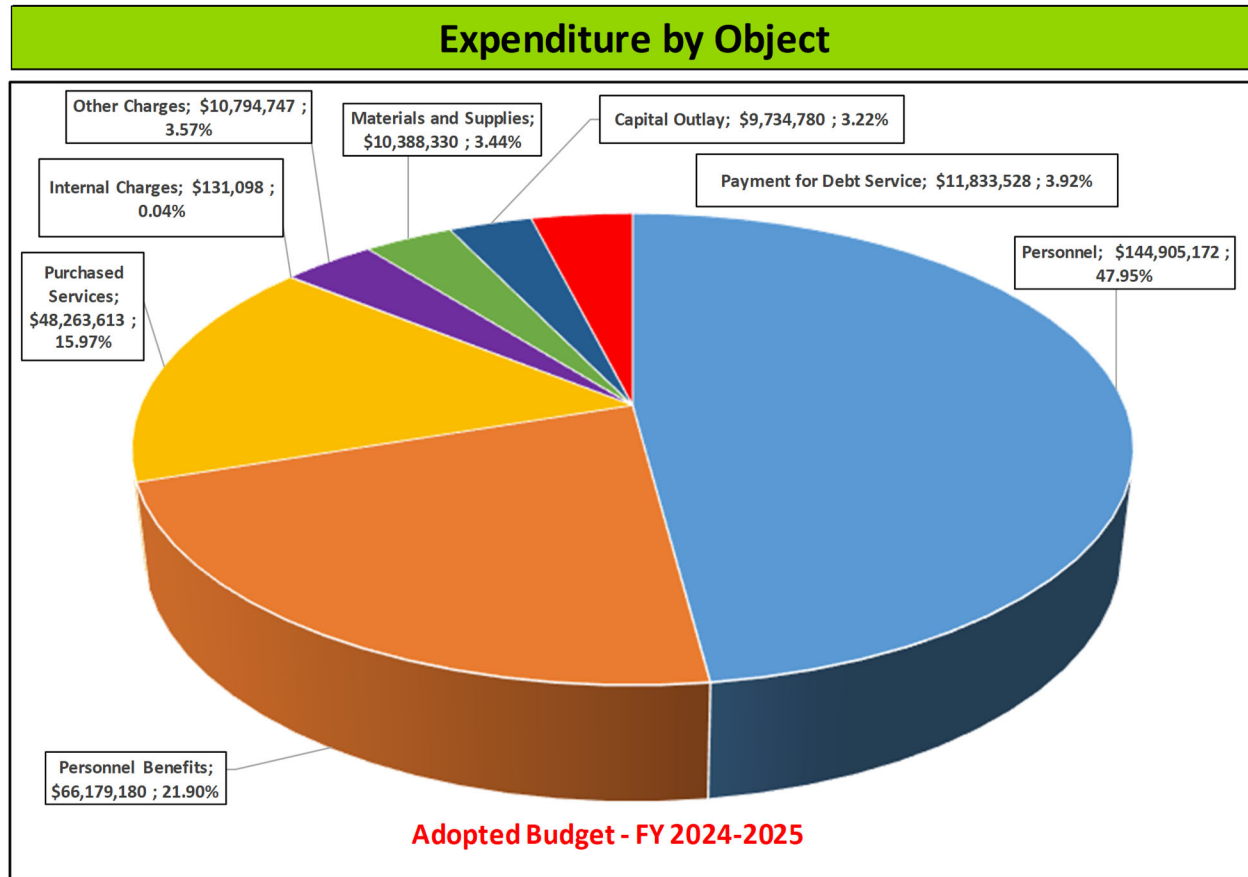
Total Revenue

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



Source: Roanoke City Public Schools, Accounting Department

Expenditures



Source: Roanoke City Public Schools, Accounting Department

In recent years, Roanoke City Public Schools has made a concerted effort to focus on improving employee pay. Given the sizeable increases in revenue budgeted for 2022-23 by both the state and the City of Roanoke, RCPS put significant raises into the 2022-23 budget. 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.

In 2023-24 RCPS implemented a raise that included a cost-of-living scale adjustment and existing employees moving to the next step which averaged together totaled 5%. For the 2024-25 budget year the state share of a 3% or a 3 3/8% raise was included in the House and Senate budget proposals. RCPS rounded the higher option up and has included an average 3.5% raise in the 2024-25 budget. This is accomplished through a combination of a cost-of-living scale adjustment and existing employees moving to the next step on their pay scale. Unfortunately, the final budget approved by the General Assembly and the Governor only included the state share of cost for a 3% raise for Standards of Quality funded positions. Local funding must cover the difference for SOQ positions, and the full cost for positions for which no state support is received.

The percentage-of-salary employer contribution towards the Virginia Retirement System (VRS) is established at the beginning of each new biennium. For the 2024-2026 biennium, a rate decrease was recommended by the VRS board, moving rates from 16.62% to 14.21%. An important shift is being implemented by VRS, however, in how rates for employees on the hybrid retirement plan are calculated. The hybrid plan includes a defined benefit (pension) portion managed by VRS, and a defined contribution portion managed by Mission Square. Prior to 2024-25, VRS established the total maximum contribution, most recently 16.62%, and depending on employee voluntary contributions into their defined contribution plan, the amount employers were required to contribute to the defined benefit plan was reduced so the total contribution across both portions equaled 16.62%. Going forward, the rate set by VRS is for the defined benefit plan only. Anything the employer is required to contribute to the employee's defined contribution plan is above and beyond that amount. This makes budgeting for this cost more difficult for school divisions, as employee voluntary contributions into their defined contribution plan are at the discretion of each employee. Just over half of RCPS benefit-eligible employees are in the hybrid retirement plan. RCPS analyzed those employees' current contributions into their defined contribution plan to estimate that the actual percentage RCPS will pay into retirement for employees in 2024-25 will be closer to 15% on average.

A small number of employees participate in the City of Roanoke's retirement plan instead of VRS. That employer contribution decreased from 13.74% to 11.92% in FY2023, but jumped up to 18.58% in FY2024 due to changes in actuarial assumptions and negative investment returns. The rate for FY2025 is expected to be slightly better at 16.31%.

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 8.5% year-over-year for the plan year which will begin January 2025. Fortunately, costs did not increase as expected in 2023-24, so the budgetary increases implemented during that year will cover the FY2025 increases without having to further adjust the budget.

A particular focus for the 2024-25 budget year was to transition away from reliance on federal pandemic relief funding which ends September 30, 2024, and work to sustain those positions and initiatives that were begun with those temporary funds but whose impact has been important for student success. Though not all grant-funded efforts were able to be absorbed by the general fund or other grant sources, the majority of impactful efforts were able to be maintained. This includes two behavior specialists, two educational diagnosticians, two English Learner teachers, five school counselors, five school social workers, nine special education teachers, and 31 class size reduction teachers. Additionally, the school division has had a unique professional development and coaching pilot program in place at 9 schools through an E3+ federal grant that ends in 2024. Though all components of this program were not able to be funded locally, RCPS was able to include the 10 full time positions that were previously grant-funded to continue coaching efforts in schools.

Changes to the expenditure budget within the Administration, Attendance, Health, and Technology category net to an increase of approximately \$3.4 million compared to the 2023-24 budget. This is primarily due to the incorporation of previously grant-funded technology positions and school security officer positions moving to the General Fund budget, raises for existing positions, and planned capital outlay.

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 that has worked over the last two years to look at all options for easing the impact that late buses and double runs have had on student instruction. RCPS begins a new contract with a new transportation vendor July 1, 2024 and will continue to consider alternatives throughout the 2024-25 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.

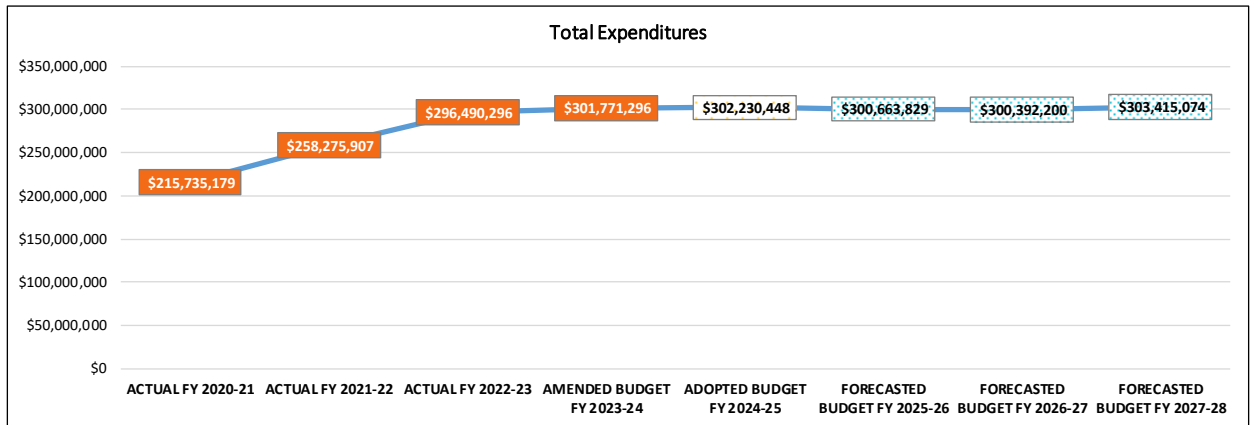
The increase in costs budgeted for building operations and maintenance is related to pay increases put in place for 2024-25 and anticipated increased costs for capital improvements. There are reductions in other expenditure areas within this category that partially offset the expected increases, however.

The Debt Service budget shows an almost \$1 million year-over-year decrease based on the expected principal and interest payments due on existing capital projects, the most current being the replacement of Preston Park Elementary School. Additionally, principal and interest payments for energy improvement measures completed in 2020-21 through a lease-purchase agreement have been included. The City of Roanoke used Bond Anticipation Notes (BANs) in recent years to align borrowing with the timing of capital projects but did not use BANs in 2021-22 or beyond. The City of Roanoke decided to delay the 2022-23 bond issuance until the fall of the subsequent fiscal year. This will delay when those funds for FY2023 projects outlined in the Capital Improvement Plan, and indeed all subsequent years, are available. Large final payments of prior year bond funds were scheduled to be due in 2024-25, but the city intends to refinance those bonds at better interest rates, which is chiefly responsible for the anticipated reduction in costs in this area.

Food Services costs associated with providing breakfast and lunch to students are budgeted to increase based on actual experience in 2023-24 which included increased cost of food, supplies, and labor, as well as increased student participation. RCPS is also continuing to invest in keeping kitchen equipment up-to-date.

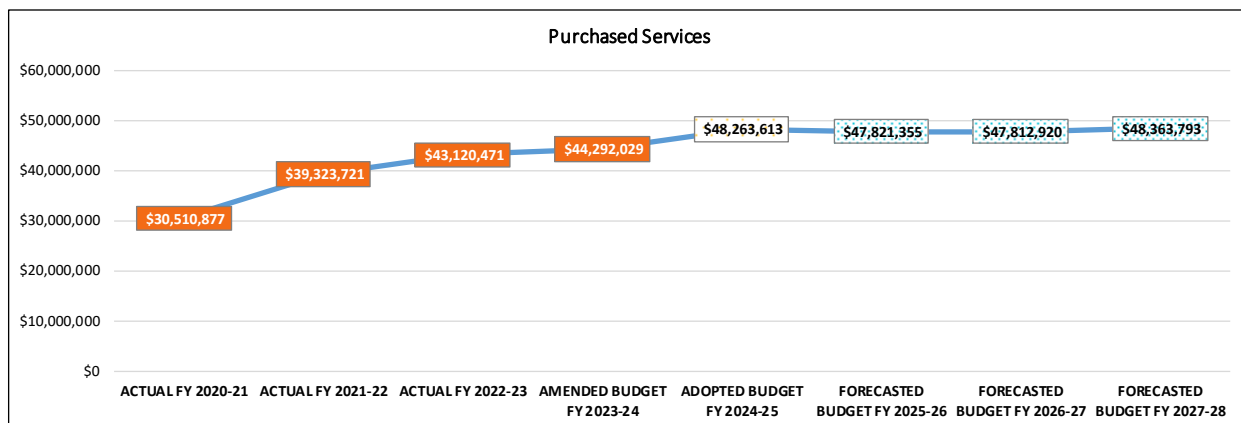
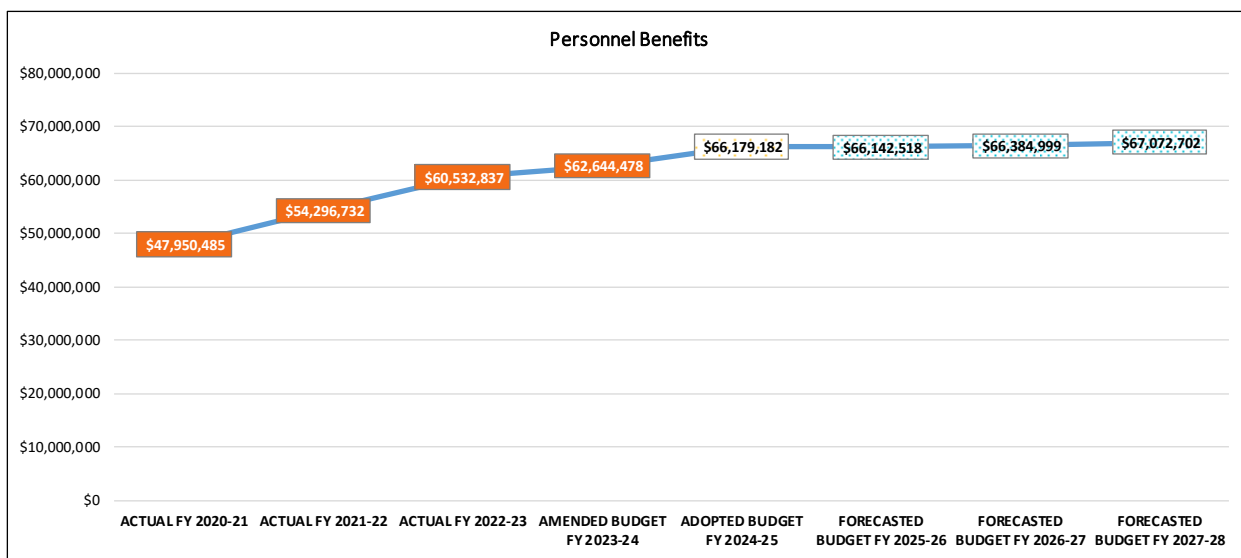
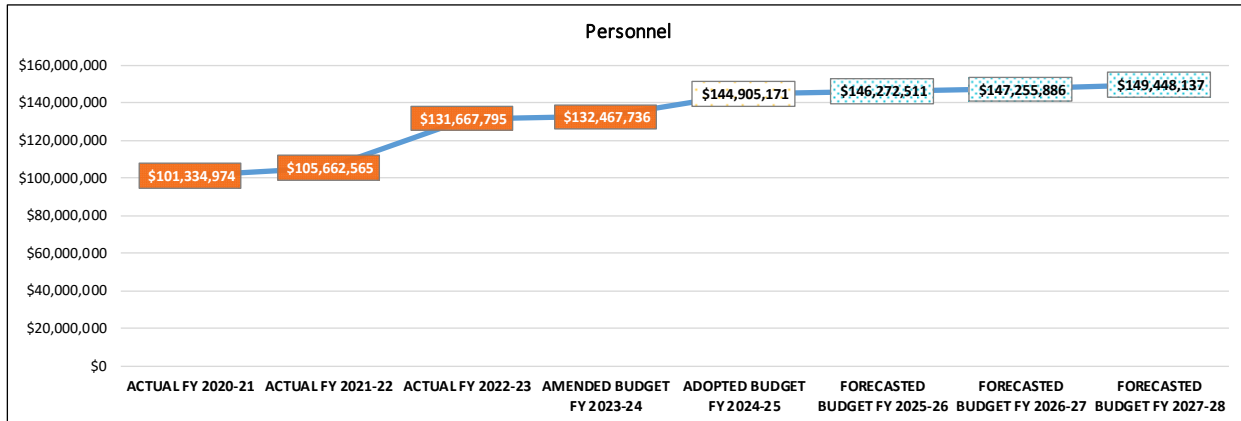
The following charts illustrate the eight-year trend of expenditures in total and by line-item type. Three prior year actual totals, the budgeted total for 2023-24, the budgeted total for 2024-25, and the forecasted budget for the 2026-2028 fiscal years are included.

Expenditure Eight Year Trend



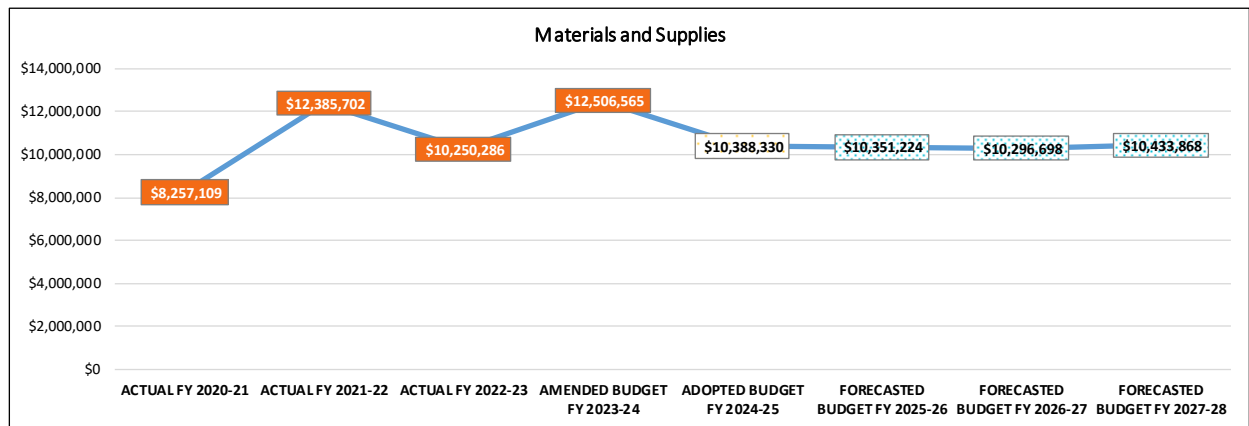
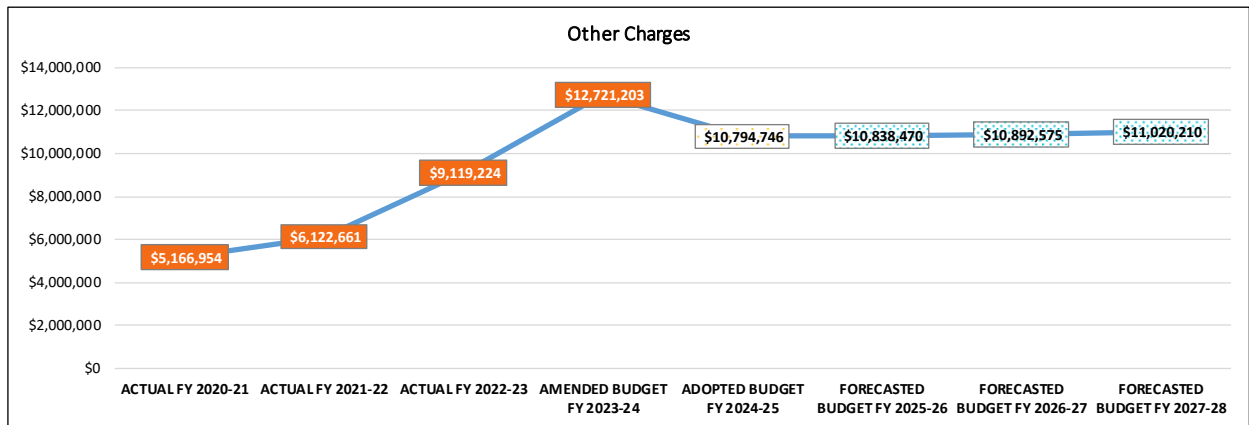
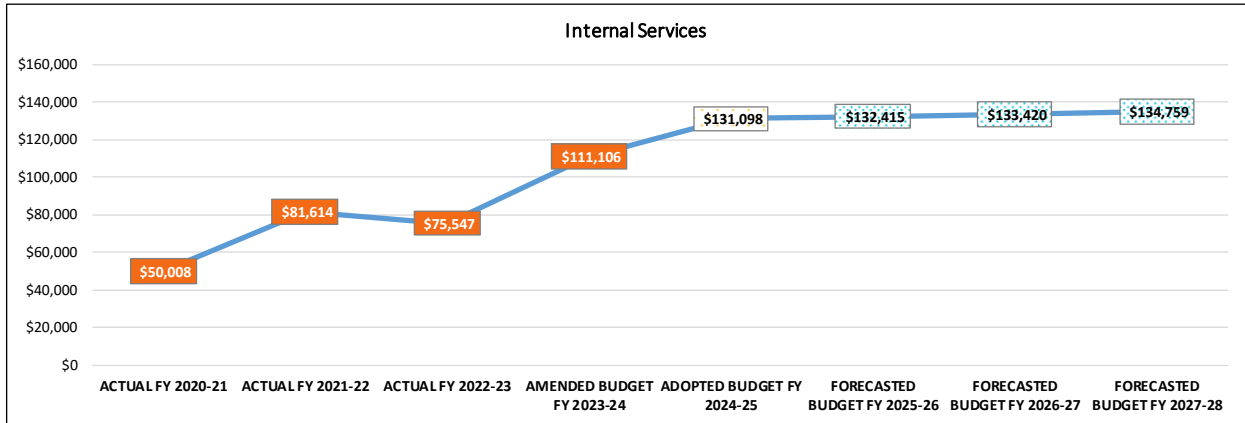
Source: Roanoke City Public Schools, Accounting Department

Expenditure Sources



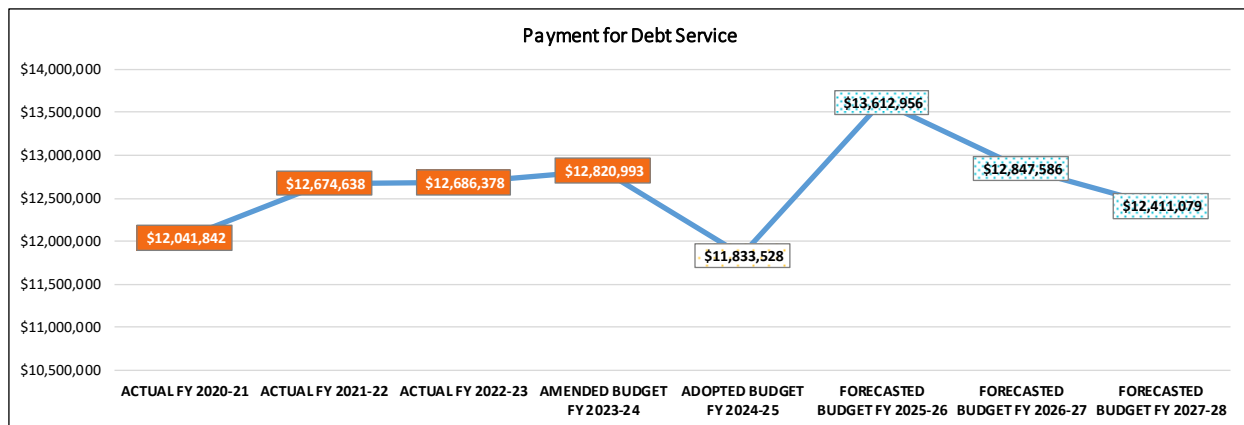
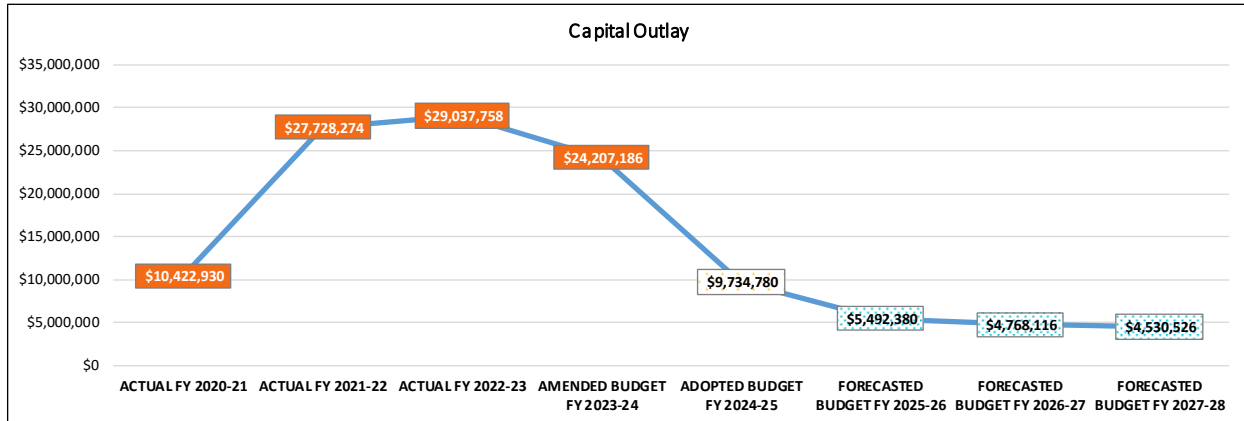
Source: Roanoke City Public Schools, Accounting Department

Expenditure Sources



Source: Roanoke City Public Schools, Accounting Department

Expenditure Sources



Source: Roanoke City Public Schools, Accounting Department

FUTURE YEAR FORECASTING

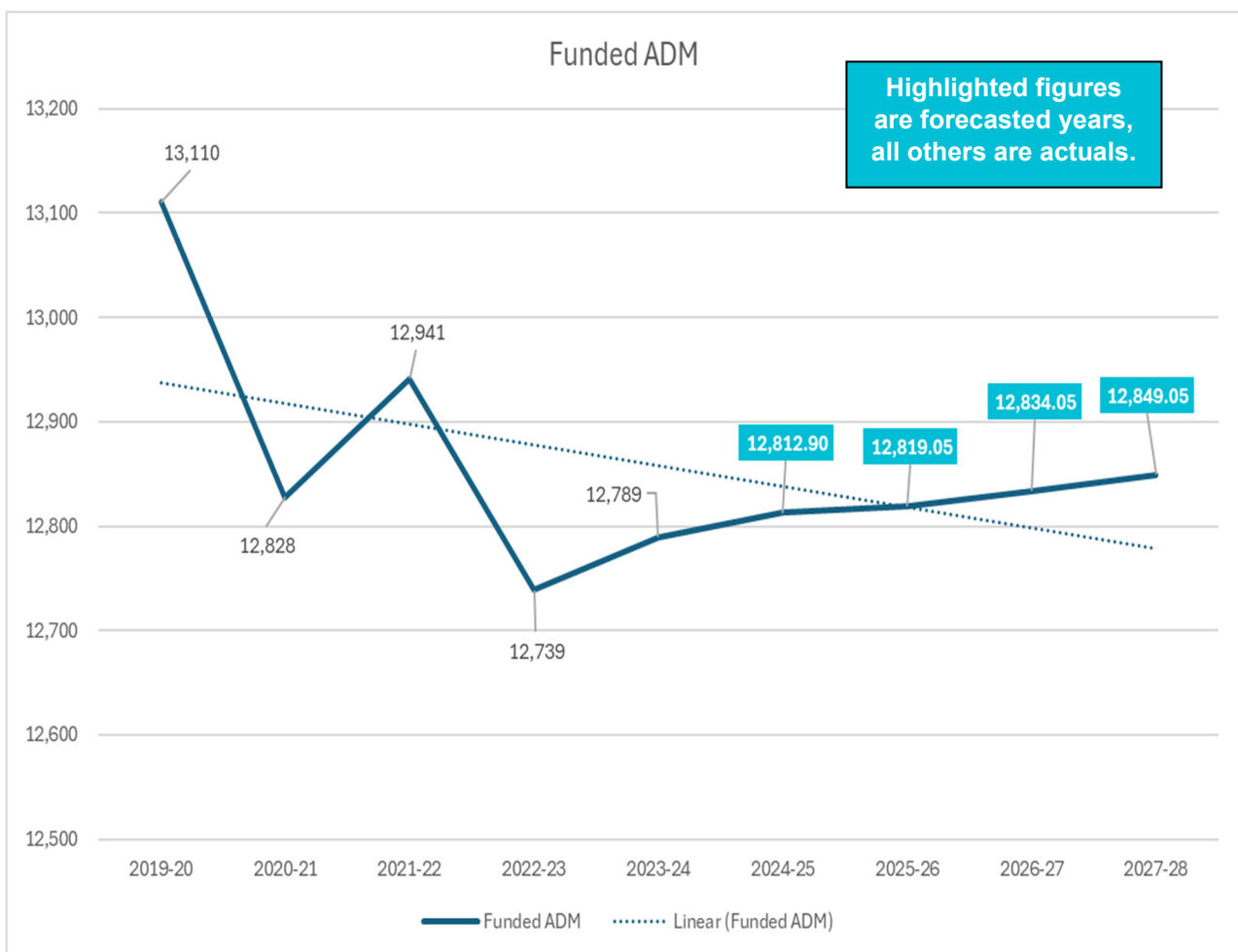
Historical activity is the primary guide used to forecast student enrollment, with three-year rolling averages analyzed to help project future activity. Much of the school division’s state funding is a factor of enrollment, as measured by ADM taken on March 31 each year. Our estimates of enrollment growth (or decline) are an important step in looking ahead to anticipated revenues and expenditures. The Chief Financial Officer works with the Director for Data and Analysis to forecast enrollment changes going forward. RCPS looks at projections from the Weldon Cooper Center for Public Service, but often 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 originally 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. The state has updated their projections and we have found that the projection for 2024-25 does seem more in line with recent experience, so for this budget year, RCPS is using the funded ADM estimate developed by the VDOE.

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

RCPS seems to be in a pattern of fluctuations between increases and decreases, but with the overall trend continuing to be downward.

	Sept. 30 Membership	March 31 ADM
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
2023-24	12,955.00	12,789.40

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 FY2025 and the subsequent three years are as follows:

	March 31 Forecasted ADM
2024-25	12,812.90
2025-26	12,819.05
2026-27	12,834.05
2027-28	12,849.05

The Commonwealth of Virginia adopts biennial budgets and 2024-25 is the first year in this two-year budget cycle. Projections of state funding in 2025-26 is included in the state's adopted budget, but years beyond that will not begin to be discussed until the Fall of 2025. As a result, RCPS utilized a modest increase projection for state revenues beyond FY2026. The City of Roanoke is also forecasting modest growth in coming years. Added to that, RCPS can no longer count on receiving 40% of actual local revenues as has been the case for more than the last decade. This potential loss of revenue limits the school division's flexibility in continuing programs and planning ahead to maximize the impact of instructional efforts to benefit students. This significant change, right as the huge influx of federal pandemic relief funding is coming to an end, leads the school division to anticipate that the next few years will be extremely challenging budgetarily. This budget reflects an increase in spending of just under 7% in the general operating budget compared to the FY2024 budget, but forecasts a 2.82%, 0.63%, and 1.04% year-over-year increase respectively in years 2025-26, 2026-27, and 2027-28. Unless actual revenues exceed what is currently projected, the school division will have difficult decisions ahead to keep pay competitive and to maintain initiatives that are proving successful in meeting student needs.

CAPITAL IMPROVEMENT PROJECTS

Project Description and Scope

Roanoke City Public Schools (RCPS) partners with the City of Roanoke on all of its capital improvement expenditures. Working in tangent with RCPS, the City issues debt and manages the debt ceiling for all City projects, while the Division is responsible for paying the debt service on all bond-funded school projects, and the full cost of any projects that are funded out of other sources. Historically, the City allocates \$5 million in capital bond funding to RCPS for school projects on an annual basis. Projects may include new construction, additions and renovation of buildings, repaving of parking lots, recreation equipment and roof replacement. The RCPS 2025-30 Capital Improvement Plan (CIP) was approved at the March 12, 2024, School Board meeting.

Through the acquisition and renovation of the William B. Robertson Administration Building, we will improve the student and family experience with the opportunities of the Charles W. Day Technical Education Center and the Community Empowerment and Education Center. These once-imagined spaces are nearing realities. Moreover, this achievement has paved the way for Equity In Action, a powerful initiative that would have remained dormant without visionary efforts, bolstered by ESSER and School Construction Assistance Program (SCAP) funding. Driving the vision through purpose and action yields remarkable results!

The three largest projects in the CIP that are currently in various stages of development are the new Preston Park Elementary School Building, RCPS administration offices on Campbell Avenue, and the building on Douglass Avenue that currently houses a portion of the RCPS organizational departments.

Preston Park Elementary School

With an estimated construction start date of summer 2024 and a projected completion date in summer 2026, the new two-story Preston Park Elementary School is proceeding forward. The



Interior photos of the finished Charles W. Day Technical Education Center (DAYTEC), RCPS' second Career & Technical Education center.

replacement facility boasts a separate entry for buses and vehicles as well as a longer car rider driveway to reduce congestion and improve safety, The new classroom wings will provide secure courtyards and playgrounds for students well away from the main roads, and new multipurpose sport fields that can be used during school by students and after school by community members.

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

RCPS has also engaged an architectural firm with designing further renovations to the building and has selected a Construction Manager at Risk (CMAR) for the remaining administrative department moves. Construction began in winter 2023 on the 3rd and 1st floors, with occupancy projected for summer 2024. The new school board meeting room and mezzanine level are expected to be completed by fall 2024, followed by the remaining 2nd floor in early 2025, facilitating the move of the core team and remaining departments. The entire renovation project is set for completion in early 2025, with substantial progress expected by winter 2024.

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

RCPS' Booker T. Washington Community Empowerment & Education Center will welcome all members of the community, increase accessibility to essential services, promote community collaboration, and empower families with knowledge and resources that will enrich their lives and the city. The Center is the third phase of RCPS' Equity in Action Plan. Construction is estimated to start winter of 2024, with substantial completion in the summer of 2025.

Once completed, the Center will offer:

- Adult Education programs
- Additional community resources
- Classrooms and flexible spaces for use by RCPS and the community

Fairview Elementary

Fairview Elementary School is the next school vestibule to be upgraded for enhanced security improvements, and this work is scheduled to start during the summer of 2024. This will fulfill our objective of ensuring that all schools have a secure vestibule. Essentially, this means there will be an interior secure area before entering the school, serving as a screening point for public access. This will complete all security vestibules districtwide.

Capital Improvement Projects

1. *New Learning Spaces:*

- Completed construction of Morningside Elementary School addition, providing state-of-the-art classrooms and facilities.
- Completed construction of Breckinridge Middle School additions to create modern learning spaces that foster creativity and collaboration.
- Substantially completed the renovation of the Charles W. Day Technical Education Center, providing state-of-the-art classrooms and facilities doubling our career and technical education capacity.

2. *Technology Integration:*

- Upgraded and expanded Wi-Fi networks across all schools.
- Implemented a district-wide technology refresh program, ensuring students have access to the latest educational tools.

3. *Facilities Enhancement:*

- Renovated Patrick Henry High School's outdoor track, promoting a healthy and active lifestyle among students.
- Installed new playgrounds (Lincoln Terrace and Hurt Park), sports equipment (James Breckinridge and Woodrow Wilson) improving athletic and recess facilities.
- Completed HVAC, paving and roof enhancements at Monterey, Garden City, Highland Park, Lincoln Terrace, John Fishwick, and Woodrow Wilson.

4. *Administration Improvements:*

- William B. Robertson Administration Building or the Administration on Campbell (AOC) work has begun with full occupancy anticipated in February 2025.
- Community Empowerment Center or Administration on Douglass (AOD) programming is currently underway with an opening scheduled for July 2025.

5. *Renewable Energy Programs:*

- Twelve electric vans are currently in use, effectively reducing our reliance on fossil fuels and minimizing our carbon footprint.
- There are currently fourteen electric charging stations installed at the AOC and Charles W. Day Technical Education Center.
- Construction is underway for solar roof arrays on seven buildings, scheduled for completion by December 2024.

Capital Maintenance Achievements

1. *Safety and Security Upgrades:*

- Implemented enhanced security measures in all schools to ensure the safety of students and staff.
- Conducted routine inspections and maintenance of fire safety systems, alarms, and emergency exits.

2. *Energy Efficiency Initiatives:*

- Launched energy-efficient lighting and HVAC system upgrades, reducing the district's carbon footprint.
- Implemented sustainable practices, such as solar panel installations and smart building technologies.

Projects Planned or Ongoing:

- Installation of new HVAC system at Lincoln Terrace Elementary, planned completion summer 2024.
- New construction Preston Park Elementary School estimated construction start date is summer 2024 with a projected completion in summer 2026.
- Renovation of the new William B. Robertson Administration Building (Formerly the Roanoke Times Building) expected completion in early 2025.

- Renovation of the existing Central Administration Building on Douglass to a Community and Empowerment Center slated to be open for use summer 2025.
- Repaving parking areas at Woodrow Wilson Middle planned for summer 2024.
- Regrade and sod the lower practice field at Patrick Henry High School planned completion summer 2024.
- Replacement of basketball goals and bleachers at Woodrow Wilson Middle School planned completion summer 2024.
- Install a wheelchair lift in Building C at Fairview Elementary planned completion summer 2024.

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.

CIP Preparation Process



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

CIP Equity Indicators

Level 1 Indicators

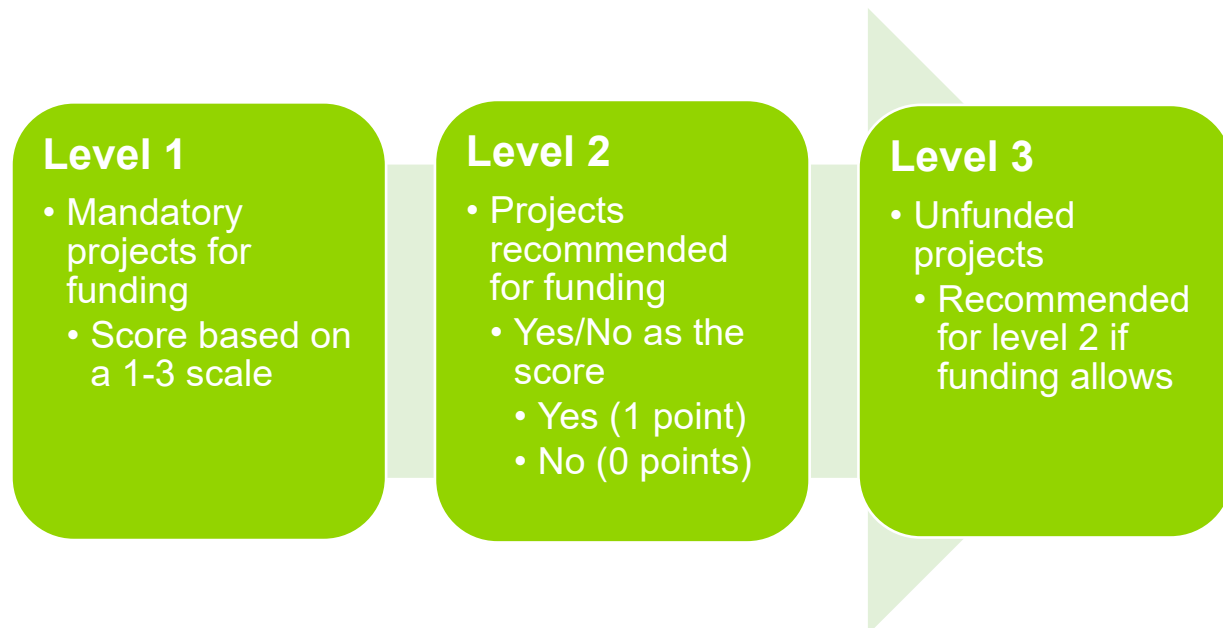
- Equity
- Health and Safety
- Existing Conditions
- Required Work
- Economy

Level 2 Indicators

- Environment
- Improvement
- Collaboration
- Shovel Ready

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

Project Recommendations



Level 1 Priority

School/Request	Equity Scoring	Estimated Cost
Fairview		
1. Security Vestibule – *Approved by School Board (25 School Security Enhancements - July 2023)	*	\$300,000.00
Roanoke Academy for Math and Science		
2. Security Camera Upgrades - FY 24/25 security grant submittals pending security department input	18	Grant
Fairview		
3. Building C - Wheelchair lifts (2)	17.62	\$70,000.00
Westside		
Roof & HVAC upgrade	15.25	CIP FY32

Level 2 Priority

School/Request	Equity Scoring	Estimated Cost
Lincoln Terrace		
Roofing	15.16	CIP FY29
Replace carpet with tile	15.16	CIP FY32
Morningside		
Replace carpet with tile	14.8	CIP FY34
Round Hill		
1. Radio Upgrade for Better Reception - FY 24/25 security grant submittals pending security department input	14.75	Grant
Monterey		
2. Elevator with Americans with Disabilities Act (ADA) access - Feasibility study for options to include lift for accessibility	14.66	\$750,000.00
Fairview		
3. Window Main Office - Completion date Summer 2024 within Level 1	14.62	Security Vestibule
Monterey		
4. Replace doors (Kindergarten, 2nd & 3rd grades)	14.6	\$100,000.00
ROTEC		
5. Rewire Precision Machine Shop - Funding through memorandum of understanding (MOU) with City	14.25	Grant
Roanoke Academy for Math and Science		
ADA playground with ADA equipment - (ages 2-5 slated for 2028; ages 5-12 slated 2031)	14.2	CIP FY28/FY31

Fallon Park		
6. Increase cameras - FY24/25 security grant submittals pending security department input	14.2	Grant
Wasena		
7. Enclose stage for security	14.2	\$100,000.00
Roanoke Academy for Math and Science		
Roof replacement - <i>Submitted in SCAP funding</i>	14.16	CIP FY27
Fishwick		
8. Add fence around school for increased security	14	\$60,000.00
Monterey		
HVAC / Air Quality (Air Purifiers available)	13.83	CIP FY29
Fairview		
9. Hallway Lighting Upgrade	13.4	\$15,000.00
Crystal Spring		
10. Carpet Removed & Replaced with Tile – Third Floor Rooms 140-144 (General Budget FY24/25)	13.22	\$10,000.00
Highland Park		
Roof Replacement	13.2	CIP FY28
Breckinridge		
11. Elevator Modernization	12.75	\$115,000.00
William Fleming		
Water heaters & hot water holding tanks - Quantity of 5	12.75	CIP FY32
Highland Park		
Carpet replaced with Tile - Ground floor thru 3rd Floor	12.62	CIP FY32
Grandin Court		
12. Replace Gutters	12.25	\$20,000.00

Fishburn Park		
13. Electrical wiring (main building & floor outlets)	12.2	\$50,000.00
Fairview		
14. Bathroom lighting (Kindergarten, 1st & 2nd grades)	12.12	\$30,000.00
Addison		
15. Elevator modernization	12	\$115,000.00
Forest Park		
Replace variable air volume (VAV) boxes	12	CIP FY30
AC in Gym	12	CIP FY28
Garden City		
16. New intercom system - FY24/25 security grant submittals pending security department input	12	\$100,000.00
Noel C. Taylor		
17. Medium-density fireboard (MDF) is not temperature regulated and needs air condition unit	12	\$75,000.00
Fishburn Park		
18. New intercom system - FY 24/25 security grant submittals pending security department input	11.6	\$100,000.00
Wasena		
19. Install Shades on front of building	11.6	\$10,000.00
Woodrow Wilson		
20. MDF needs to be completely rewired	11.25	\$50,000.00
ROTEC		
Air condition in trades classrooms - Outside the current CIP 10-year plan	11.2	CIP
William Fleming		
21. 210 unit controllers - VAV boxes	11	\$100,000.00
22. Press box roof replacement or cover	10.5	\$25,000.00
Noel C. Taylor		
Replace slate roof & gutters	10.25	CIP FY28

Patrick Henry

23. Paint second and third-floor halls/classrooms	10	\$300,000.00
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Forest Park

24. Information technology closet upgrade - Network switches	9.75	\$20,000.00
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Crystal Spring

25. Replace or repair door 3 (General Budget FY24/25)	9.3	\$2,500.00
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Level 3 Priority

School/Request	Equity Scoring	Estimated Cost
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Monterey

1. Learning cottage	14.5	Feasibility
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Roanoke Academy for Math and Science

2. New intercom system (4)	14	\$200,000.00
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Lincoln Terrace

3. Replace or remove water heaters	13.75	\$20,000.00
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Hurt Park

4. New intercom system (2) - FY24/25 security grant submittals pending security department input	13.5	\$100,000.00
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Monterey

5. Additional classroom space	13.16	Feasibility
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Highland Park

6. Replace water heater	12.83	\$25,000.00
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Hurt Park

7. Renovate stage for office space	12.5	\$20,000.00
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Fishwick

8. Replace 3 water heaters	12	\$20,000.00
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Lincoln Terrace

9. Remove abandoned boiler (potential future office space)	11.5	\$45,000.00
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Wasena		
Primary grade playgrounds (ages 2-5) - Outside the current CIP 10-year plan.	11.4	CIP
James Madison		
10. Science & room 108 in the basement both need to be changed to 2 post racks	11.33	\$2,000.00
Round Hill		
2nd playground for kindergarten-5 Students - Outside the current CIP 10-year plan.	11.25	CIP
11. School classroom Expansion – Feasibility Study	11.2	Feasibility
Lincoln Terrace		
12. Repaint - interior	11	\$70,000.00
Morningside		
13. New desks minus new addition	11	\$80,000.00
Noel C. Taylor		
14. Remove the existing wall and relocate washer and dryer	11	\$20,000.00
ROTEC		
15. Staff bathroom/gender neutral	10.83	\$5,000.00
Grandin Court		
Additional classroom space - Outside the current CIP 10-year plan.	10.6	CIP
Hurt Park		
16. Remove basketball goals in cafeteria/redo flooring	10.6	\$5,000.00
Highland Park		
17. Fence around mounted variable refrigerant flow (VRF) System	10.5	\$3,000.00
Crystal Spring		
18. Replace window & outside doors - 5 doors	10.33	\$25,000.00

Grandin Court		
19. New Intercom system (1) - Fiscal year 24/25 security grant submittals pending security department input	10.14	\$100,000.00
Highland Park		
20. Remove old abandoned boiler	10	\$45,000.00
Wasena		
Replace or remove skylight in Media Center – Roof replacement	9.75	CIP FY32
ROTEC		
Roof replacement	9.75	CIP FY34
Virginia Heights		
Additional classroom space - Outside the current CIP 10-year plan.	9.6	CIP
Fallon Park		
21. Improve courtyard	9.25	\$125,000.00
DAYTEC		
Open-sided building to protect snow removal and grounds equipment	9	CIP FY34
Crystal Spring		
22. 100 Desks	9	\$8,000.00
Fishwick		
23. Remove fence to create extra parking - Cafeteria Area	8.6	\$50,000.00
Wasena		
24. Information technology closet (Gym and Library) need upgrade	8.5	\$10,000.00
Grandin Court		
Additional parking	8.2	CIP FY32

Projected Five-Year Capital Resource Allocation FY 2025-2029

		Debt Funded FY25	Local Funds FY25	Debt Funded FY26	Local Funds FY26	Debt Funded FY27	Local Funds FY27	Debt Funded FY28	Local Funds FY28	Debt Funded FY29	Local Funds FY29	Total Per Project Estimate
Preston Park	New Construction	5,000,000	4,655,000	5,000,000	1,000,000	2,000,000						17,655,000
Crystal Spring	Paving					112,500						112,500
Highland Park	Paving							187,500				187,500
Hurt Park	Paving					187,500						187,500
Fishwick	Paving							162,750				162,750
Forest Park	Paving						218,750					218,750
Madison	Paving									250,000		250,000
RAMS	Roof					2,500,000						2,500,000
Lincoln Terrace	Roof									1,875,000		1,875,000
Noel C. Taylor	Roof							1,087,500				1,087,500
Highland Park	Roof							625,000				625,000
Forest Park	Gym Cooling System							712,250				712,250
Patrick Henry	Chiller Replacement							1,875,000				1,875,000
Monterey	HVAC Replacement									2,875,000		2,875,000
Patrick Henry	Painting Corridor Walls 2nd/3rd Floor (NEW)		85,000									85,000
Round Hill	Athletic - Full Court Basketball					200,000	21,250					221,250
Westside	Playground 5-12 age group		300,000									300,000
RAMS	Playground 2-5 age group							350,000				350,000
TOTAL		5,000,000	5,040,000	5,000,000	1,000,000	5,000,000	240,000	5,000,000	-	5,000,000	-	31,280,000

Projected Five-Year Capital Resource Allocation FY 2030-2034

		Debt Fund FY30	Local Funds FY30	Debt Fund FY31	Local Funds FY31	Debt Fund FY32	Local Funds FY32	Debt Fund FY33	Local Funds FY33	Debt Fund FY34	Local Funds FY34	Total Per Project Estimate
TBD/Westside	New Construction					68,750	3,931,250	25,000,000	3,000,000	25,000,000		57,000,000
Addison	Paving	156,250										156,250
RAMS	Paving	312,500										312,500
Grandin Court	Additional Parking									75,000		75,000
ROTEC - PHHS	Roof									1,800,000		1,800,000
Wasena	Roof					1,187,500						1,187,500
William Fleming	Roof					875,000		3,500,000				4,375,000
Morningside	Roof					1,000,000						1,000,000
ROTEC - PHHS	HVAC Replacement			2,856,250								2,856,250
Forest Park	VAV Replacement (HVAC)	656,250										656,250
William Fleming	Water heaters & Holding tanks					450,000						450,000
Wasena	Skylight in Media Center					150,000						150,000
William Fleming	Athletic - Recoating of outdoor track	1,500,000										1,500,000
Addison	Athletic - Tennis Court Replacement	625,000										625,000
Patrick Henry	Athletic - Stadium Turf Replacement	750,000		-								750,000
Patrick Henry	Athletic - Stadium LED Lighting Upgrades	500,000										500,000
William Fleming	Athletic - Stadium LED Lighting Upgrades	500,000										500,000
Lincoln Terrace	Athletic - Basketball Goals					93,750						93,750
Monterey	Athletic - Basketball Goals					93,750						93,750
Crystal Spring	Athletic - Basketball Goals					93,750						93,750
RAMS	Playground 5-12 age group			425,000								425,000
Garden City	Playground 2-5 age group			343,750								343,750
Garden City	Playground 5-12 age group					437,500						437,500
Morningside	Playground 2-5 age group			325,000								325,000
Morningside	Playground 5-12 age group			425,000								425,000
Monterey	Playground 2-5 age group									343,750		343,750
Breckinridge	Floor Replacement - Classroom/Other			625,000								625,000
Lincoln Terrace	Floor Replacement - Classroom/Other					300,000.00						300,000
Highland Park	Floor Replacement - Classroom/Other					250,000.00						250,000
Morningside	Floor Replacement - Classroom/Other									300,000.00		300,000
DayTEC - William Fleming	Open-sided Building									150,000.00		150,000
TOTAL		5,000,000		5,000,000	-	5,000,000	3,931,250	28,500,000	3,000,000	27,668,750	-	78,100,000

BUDGET DETAIL BY CATEGORY AND COST CENTER

As noted previously, school divisions in Virginia are required to classify expenditures by state-defined categories. Within those categories, RCPS chooses to divide its General Fund budget still further into cost center budgets that are available to, and the responsibility of, appropriate budget managers. This method of delineating expenditure budgets assists budget managers in understanding the details of their available budgets and keeping track of departmental spending throughout the year. Similarly, providing further detail by grant award budgeted within the Grants Fund assists grant managers in understanding funds available and keeping track of available funds throughout the life of the grant award. The Food Services Fund budget is its own budget category, but the Food Services budget is provided in additional detail for the benefit of department budget managers and other administrators. The Capital Fund budget is also its own budget category that was established in FY2022 but is provided in additional detail to include spending from all budgeted funds.

General Fund Expenditure Budget by Cost Center

**ROANOKE CITY PUBLIC SCHOOLS
2024-25 BUDGET BY CATEGORY AND COST CENTER**

Code		TOTAL	PERSONNEL	NON-PERSONNEL
	GENERAL FUND			
	INSTRUCTION			
100	Instructional & Administrative	\$ 2,091,104	\$ 1,957,559	\$ 133,545
110	Academics & Accountability	92,465,555	85,167,760	7,297,795
120	Special Education	31,789,793	24,255,540	7,534,253
191	Alternative Programs & Discipline	3,140,126	2,970,373	169,753
170	Career & Technical Education	6,220,340	5,626,790	593,550
180	Exceptional Learners	2,394,134	1,620,634	773,500
190	Early Childhood Education	4,802,493	4,397,944	404,549
160	Adjunct & Adult Education	28,411	-	28,411
140	Student Success	6,245,802	5,872,367	373,435
150	Instructional Building Administration	14,793,270	13,593,270	1,200,000
192	Homebound Instruction	132,537	132,537	-
193	Driver Education	33,000	-	33,000
194	Professional Learning	612,092	455,154	156,938
195	Organizational Diversity	174,100	174,100	-
233	Psychological Services	1,434,837	1,397,037	37,800
234	Speech / Audiology Services	2,471,434	2,263,634	207,800
270	Instructional Technology	3,960,552	1,542,138	2,418,414
130	Support Services	2,111,283	1,818,183	293,100
232	Student Health Services	3,013,394	-	3,013,394
	Subtotal: Instruction	\$ 177,914,257	\$ 153,245,020	\$ 24,669,237
	ADMINISTRATION, ATTENDANCE, HEALTH & TECHNOLOGY			
201	School Board	\$ 278,925	\$ 157,725	\$ 121,200
202	Superintendent	932,479	665,714	266,765
203	Communications & Public Relations	625,031	360,206	264,825
215	Community Engagement	164,598	151,353	13,245
231	Accountability & Strategic Initiatives	309,843	204,843	105,000
204	Data & Analysis	1,681,636	1,021,285	660,351
205	Strategic Planning	50,000	-	50,000
206	Operational Central Administration	473,192	337,567	135,625
210	Human Resources	2,861,456	1,911,606	949,850
211	Employee Health Services	979,120	866,742	112,378
214	Fiscal Services (CFO)	1,176,323	479,547	696,776
216	Payroll	417,219	398,309	18,910
218	Accounting	1,126,978	927,803	199,175

Code		TOTAL		PERSONNEL		NON-PERSONNEL
219	Grant Management	135,165		128,258		6,907
224	Purchasing Services	399,930		387,170		12,760
225	Reprographics	434,069		79,069		355,000
280	Administrative Technology	4,244,115		2,399,229		1,844,886
253	Safety & Security	5,175,982		2,728,895		2,447,087
	Subtotal: Admin., Attend., Health & Tech	\$ 21,466,061		\$ 13,205,321		\$ 8,260,740
	TRANSPORTATION					
240	Transportation	\$ 15,648,420		\$ 387,717		\$ 15,260,703
	Subtotal: Transportation	\$ 15,648,420		\$ 387,717		\$ 15,260,703
	OPERATIONS & MAINTENANCE					
250	Facilities Operations	\$ 10,576,319		\$ 9,537,542		\$ 1,038,777
251	Facilities Maintenance	5,402,099		2,969,549		2,432,550
252	Grounds Maintenance	2,136,668		593,568		1,543,100
260	Warehouse	867,979		728,534		139,445
290	Utilities	4,950,000		-		4,950,000
	Subtotal: Operations & Maintenance	\$ 23,933,065		\$ 13,829,193		\$ 10,103,872
	DEBT SERVICE					
300	Debt Service	\$ 11,833,528	\$	-		\$ 11,833,528
	Subtotal: Debt Service	\$ 11,833,528	\$	-		\$ 11,833,528
	ATHLETICS					
341	Athletics	\$ 2,570,364		\$ 1,066,788		\$ 1,503,576
	TOTAL GENERAL FUND	\$ 253,365,695		\$ 181,734,039		\$ 71,631,656

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Instructional & Administrative (100)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	455,372	605,789	499,038	532,446	530,556	568,764
Classified Salaries	156,349	148,179	178,927	187,419	187,665	194,447
Professional Salaries	-	-	-	-	-	620,892
Supplements	12,809	16,750	10,650	9,000	13,595	10,800
Overtime	114	29	-	48	100	100
Bonus	6,750	932	-	-	-	-
Sub-Total Personnel	631,394	771,680	688,614	728,913	731,916	1,395,003
Retiree Health Credit	7,340	9,050	8,277	8,713	8,690	14,256
Social Security / FICA	47,706	65,876	50,751	55,766	55,991	106,718
Virginia Retirement System	100,814	124,429	113,684	119,683	119,368	207,616
Alternative Fringes	-	97,001	-	-	-	-
Unemployment Tax	1,120	-	-	-	-	-
Health / Dental Insurance	94,312	113,755	86,260	83,994	90,722	217,633
State Group Life Insurance	8,128	10,022	9,166	9,649	9,624	16,333
Sub-Total Fringe Benefits	259,420	420,133	268,137	277,806	284,395	562,556
TOTAL PERSONNEL	890,814	1,191,813	956,751	1,006,719	1,016,311	1,957,559
PD-Tuition	-	-	-	-	6,000	3,500
Professional Services	17,681	12,847	18,393	2,231	43,500	29,100
Contracted Services - Food Services	5,288	2,408	3,696	-	4,700	2,750
Transportation	-	1,002	1,136	1,400	3,000	1,750
Internal Printing	25	329	223	175	1,700	650
Building Rentals	-	16,281	21,174	-	26,975	23,500
Contingency	-	-	-	-	25,000	-
Dues & Memberships	2,283	1,723	3,159	2,507	9,000	4,700
Field Trips	-	308	-	-	2,500	1,250
Other	-	-	746	157	10,177	5,075
Postage	120	11	14	2	750	350
Rental Equipment	2,628	17,080	17,627	4,811	24,000	19,700
Travel	7,658	9,456	14,095	18,330	12,000	13,500
Books & Subscriptions	4,290	2,176	170	1,352	2,507	1,550
Educational Supplies	951	1,959	1,928	881	2,000	1,750
Food	107	192	666	157	3,000	1,000
Non Capital Tech Hardware	1,258	-	895	1,090	532	570
Office Supplies	3,837	3,596	7,163	954	6,468	7,750
Operating Supplies	335	292	18	2	3,000	1,350
PD-Supplies	1,293	-	-	-	4,500	2,250
Uniforms	-	-	973	1,339	-	-
Equipment	682	4,239	-	999	6,000	11,500
TOTAL NON-PERSONNEL	48,439	73,900	92,075	36,388	197,309	133,545
TOTAL INSTRUCTIONAL & ADMINISTRATIVE	939,253	1,265,713	1,048,826	1,043,107	1,213,620	\$2,091,104

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

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
INSTRUCTIONAL & ADMINISTRATIVE (100)**

A Breakout of Non-Personnel Budget Areas by Focus Area

Focus Area Code	1201	1211	
Line Item	Chief Instructional & Administrative Officer	Asst Supt of Instruction & School Improvement	Total by Line Item
PD-Tuition	2,500	1,000	3,500
Professional Services	20,000	9,100	29,100
Contracted Services - Food Services	1,000	1,750	2,750
Transportation	-	1,750	1,750
Internal Printing	250	400	650
Building Rentals	1,000	22,500	23,500
Dues & Memberships	1,500	3,200	4,700
Field Trips	750	500	1,250
Other	4,575	500	5,075
Postage	250	100	350
Rental Equipment	1,500	18,200	19,700
Travel	5,000	8,500	13,500
Books & Subscriptions	400	1,150	1,550
Educational Supplies	750	1,000	1,750
Food	500	500	1,000
Non Capital Tech Hardware	250	320	570
Office Supplies	1,500	6,250	7,750
Operating Supplies	500	850	1,350
PD-Supplies	750	1,500	2,250
Equipment	3,000	8,500	11,500
TOTAL	\$45,975	\$87,570	\$133,545

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Academics & Accountability (110)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	591,747	663,365	888,204	904,576	925,544	1,365,932
Classified Salaries	1,139,950	1,033,717	1,628,927	1,698,692	1,972,435	2,202,105
Professional Salaries	39,961,545	40,205,811	48,379,435	48,694,279	49,756,863	53,456,816
Substitute	180	-	14,000	-	-	-
Part-Time	28,519	48,501	67,901	103,941	61,000	273,840
Supplements	449,485	656,198	734,465	947,768	1,072,385	970,557
Overtime	217	1,357	465	1,294	1,000	1,000
Bonus	1,515,412	387,417	50,801	666,478	-	54,000
Sub-Total Personnel	43,687,054	42,996,367	51,764,198	53,017,029	53,789,227	58,324,250
Retiree Health Credit	497,519	501,277	583,144	603,831	637,124	587,356
Social Security / FICA	3,241,462	3,207,352	3,861,934	3,862,959	3,871,880	4,481,805
Virginia Retirement System	6,930,298	6,890,314	6,391,885	8,341,993	8,406,235	8,553,728
Alternative Fringes	53,526	39,611	27,501	3,087	50,000	50,000
Annuity	-	-	-	1	-	-
Unemployment Tax	129,496	1,361	-	2,427	20,000	20,000
Workers Compensation	158,050	-	-	-	-	-
Health / Dental Insurance	10,019,514	12,182,725	11,452,460	10,954,699	11,683,537	12,497,728
State Group Life Insurance	550,975	555,174	619,262	667,946	705,574	672,893
Sub-Total Fringe Benefits	21,580,839	23,377,844	24,936,186	24,436,944	25,374,350	26,843,510
TOTAL PERSONNEL	65,267,893	66,374,211	76,700,384	77,453,973	79,163,577	85,167,760
PD-Tuition	-	1,295	3,993	-	-	2,500
Professional Services	127,122	174,902	191,059	206,287	279,500	323,400
Contracted Services - Substitutes	1,271,764	2,883,949	3,747,276	3,997,141	4,011,000	4,020,000
Contracted Services - Food Services	2,075	5,712	8,399	12,922	5,500	8,500
Transportation	(398)	43,455	84,097	93,666	131,100	191,000
Internal Printing	10,098	15,625	26,383	20,480	40,200	61,450
Building Rentals	23,165	857	71	2,700	4,000	2,750
Dues & Memberships	7,787	9,484	11,643	10,872	18,159	21,839
Field Trips	(2,803)	32,229	38,405	43,985	72,800	66,750
Other	1,500	1,084	808	-	-	4,575
Postage	122	63	44	30	800	2,050
Rental Equipment	11,325	12,769	13,585	19,717	26,500	34,000
Telecommunications	36	-	-	-	-	-
Testing Supplies	2,900	-	-	-	3,000	-
Travel	4,940	28,406	68,365	48,769	76,631	88,963
Books & Subscriptions	299,832	335,244	344,406	428,038	289,244	336,544
Educational Supplies	299,178	250,103	351,189	253,118	593,674	651,669
Food	194	712	4,558	5,012	7,800	9,300
Medical Supplies	665	-	-	79	-	-
Non Capital Tech Hardware	27,969	23,323	17,621	12,858	14,370	49,070
Office Supplies	7,995	5,359	9,263	7,094	16,360	20,560
Operating Supplies	2,574	128	78,006	108,576	111,500	2,000
PD-Supplies	-	29	1,702	1,952	24,000	35,250
Software	153,124	562,982	444,332	359,068	542,542	526,700
Textbooks	53,323	2,258,934	1,030,587	(13,054)	173,500	387,925
Uniforms	928	2,020	5,967	72,180	75,250	68,250
Local Match	210,240	210,240	-	194,693	200,000	191,250
Equipment	61,372	76,813	108,016	87,993	91,500	191,500
TOTAL NON-PERSONNEL	2,577,027	6,935,521	6,589,777	5,974,167	6,808,930	7,297,795
TOTAL ACADEMICS & ACCOUNTABILITY	\$67,844,920	\$73,309,732	\$83,290,161	\$83,428,140	\$85,972,507	\$92,465,555

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

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
ACADEMICS & ACCOUNTABILITY (110)**

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

Focus Area Code	1301	1302	1315	1311	1330	1307	1303	1305	1313	1306	1308	1101	RPLU/555X/1060	1209	1210 & Non-focus areas	Total Line Item
Line Item	Art	English	Reading	PE/Health	Dance	Science	Foreign Language	Math	Library Media	Music	Social Studies	EL	Total Summer Programs	Academics & Accountability	Literacy, Academics, & Targeted School Improvement	Total Line Item
PD-Tuition	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	-	2,500
Professional Services	6,000	1,200	-	25,000	82,000	2,000	-	-	4,700	104,000	10,000	50,000	16,000	20,000	2,500	323,400
Contracted Services - Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	4,000,000	4,020,000
Contracted Services - Food Services	1,000	1,000	-	-	2,000	-	-	-	-	3,500	-	-	-	1,000	-	8,500
Transportation	5,000	-	-	7,500	4,500	10,000	-	-	-	69,000	20,000	-	75,000	-	-	191,000
Internal Printing	500	1,000	2,000	1,000	-	3,500	500	3,000	-	1,500	8,000	200	35,000	250	5,000	61,450
Building Rentals	-	-	-	-	-	-	-	-	-	-	1,750	-	-	1,000	-	2,750
Dues & Memberships	500	1,384	500	1,000	200	2,090	100	500	2,490	6,500	75	-	-	1,500	5,000	21,839
Field Trips	1,500	-	-	-	5,000	28,000	1,000	-	-	14,500	6,000	-	10,000	750	-	66,750
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	4,575	-	4,575
Postage	200	-	-	-	-	100	-	-	-	-	-	-	1,000	250	500	2,050
Rental Equipment	-	-	-	-	-	1,500	-	6,000	-	22,000	-	-	-	1,500	3,000	34,000
Travel	1,500	4,500	10,000	2,500	-	15,500	4,500	18,000	5,763	6,000	5,000	700	-	5,000	10,000	88,963
Books & Subscriptions	300	68,500	-	500	-	5,000	15,000	2,250	148,094	500	60,000	1,000	30,000	400	5,000	336,544
Educational Supplies	47,000	350	239,800	28,250	2,000	50,000	10,000	60,000	34,519	75,000	7,000	2,000	90,000	750	5,000	651,669
Food	1,000	1,000	1,500	-	-	500	-	-	1,000	3,000	500	300	-	500	-	9,300
Non Capital Tech Hardware	-	-	-	-	-	-	2,000	250	4,770	1,200	-	600	40,000	250	-	49,070
Office Supplies	2,000	1,000	500	1,000	-	700	500	3,000	360	-	500	500	6,000	1,500	3,000	20,560
Operating Supplies	-	-	-	-	-	-	-	-	-	500	-	-	1,000	500	-	2,000
PD-Supplies	-	2,000	1,000	4,000	-	10,000	-	12,000	-	-	-	-	3,000	750	2,500	35,250
Software	5,000	65,000	165,000	5,000	-	16,000	-	68,500	136,200	25,000	26,000	-	15,000	-	-	526,700
Textbooks	-	5,500	-	20,000	-	17,000	19,000	300,000	-	-	6,425	10,000	-	-	10,000	387,925
Uniforms	-	-	-	-	-	-	-	-	-	68,000	250	-	-	-	-	68,250
Local Match	-	-	-	-	-	-	-	-	-	-	-	-	-	-	191,250	191,250
Equipment	15,500	-	-	4,000	7,000	-	-	3,000	44,000	95,000	-	-	20,000	3,000	-	191,500
TOTAL	\$87,000	\$152,434	\$420,300	\$99,750	\$102,700	\$161,890	\$52,600	\$476,500	\$381,896	\$495,200	\$151,500	\$65,300	\$362,000	\$45,975	\$4,242,750	\$7,297,795

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Special Education (120)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	41,371	130,560	301,081	147,965	147,965	153,482
Classified Salaries	2,516,812	2,847,299	4,492,392	5,066,889	5,323,445	5,703,576
Professional Salaries	5,925,756	6,023,673	7,940,843	7,938,297	7,458,150	9,844,303
Part-Time	25,675	12,913	14,632	11,223	24,000	24,000
Supplements	74,820	78,103	193,673	156,719	282,674	144,100
Overtime	1,377	988	785	1,866	2,000	2,000
Bonus	625,900	138,320	3,000	3,420	-	4,500
Sub-Total Personnel	9,211,712	9,231,856	12,946,966	13,326,379	13,238,234	15,875,961
Retiree Health Credit	100,393	105,202	147,282	153,205	156,448	161,724
Social Security / FICA	679,978	694,307	949,654	986,787	1,012,725	1,214,511
Virginia Retirement System	1,380,860	1,463,325	2,034,708	2,143,443	2,098,893	2,355,204
Alternative Fringes	12,370	7,430	13,759	-	15,000	15,000
Unemployment Tax	106,980	(3,504)	-	0	12,000	12,000
Health / Dental Insurance	2,590,255	3,085,854	3,352,398	3,433,674	3,599,454	4,435,864
State Group Life Insurance	111,182	115,081	157,728	167,929	173,255	185,275
Sub-Total Fringe Benefits	4,982,019	5,467,694	6,655,528	6,885,039	7,067,775	8,379,579
TOTAL PERSONNEL	14,193,731	14,699,550	19,602,494	20,211,418	20,306,009	24,255,540
PD-Tuition	28,871	13,565	249	49,929	-	-
Professional Services	1,703,795	3,340,014	2,415,279	2,989,281	3,327,944	3,598,000
Contracted Services - Food Services	-	969	1,896	759	-	-
Regional Program (SISNA)	-	2,433,709	2,202,068	3,137,135	2,523,709	3,557,753
Transportation	3,188	108,446	298,181	15,095	50,000	15,000
Internal Printing	2,276	964	2,688	4,402	4,000	5,000
Dues & Memberships	670	135	610	600	5,525	6,000
Field Trips	-	1,071	405	1,574	-	-
Other	85,000	-	-	-	-	-
Postage	1,667	1,414	1,426	1,566	1,000	1,000
Rental Equipment	11,199	11,104	11,145	8,558	12,000	12,000
Testing Supplies	3,634	2,185	10,662	12,712	6,000	7,000
Travel	11,008	17,334	34,102	33,464	20,000	33,000
Books & Subscriptions	312	597	-	-	-	-
Educational Supplies	1,576	24,119	40,231	21,329	25,000	30,000
Food	-	51	578	115	1,000	1,000
Medical Supplies	-	-	-	58	750	1,000
Non Capital Tech Hardware	2,527	4,960	1,537	1,952	5,000	8,000
Office Supplies	13,853	127	7,536	4,796	17,000	20,000
Operating Supplies	-	-	20	6	-	-
PD-Supplies	-	-	-	8,554	80,000	82,500
Software	88,513	106,398	111,820	119,909	140,000	140,000
Textbooks	-	1,190	-	-	-	-
Uniforms	-	-	-	394	-	-
Equipment	14,648	4,270	7,604	4,176	14,648	17,000
TOTAL NON-PERSONNEL	1,972,736	6,072,622	5,148,038	6,416,363	6,233,576	7,534,253
TOTAL SPECIAL EDUCATION	\$16,166,467	\$20,772,172	\$24,750,532	\$26,627,781	\$26,539,585	\$31,789,793

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Alternative Programs & Discipline (191)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	-	-	-	-	-	165,423
Professional Salaries	1,519,296	1,276,269	1,366,460	1,766,315	1,746,627	1,788,980
Supplements	-	2,271	814	25,926	37,272	23,045
Bonus	45,100	9,013	-	-	-	-
Sub-Total Personnel	1,564,396	1,287,554	1,367,275	1,792,240	1,783,899	1,977,447
Retiree Health Credit	18,551	16,617	18,471	21,389	21,630	20,130
Social Security / FICA	117,409	96,173	102,151	133,783	139,453	151,275
Virginia Retirement System	254,814	228,397	254,005	294,240	297,106	293,160
Alternative Fringes	3,600	-	-	-	-	-
Health / Dental Insurance	336,644	401,074	386,179	453,185	452,086	505,298
State Group Life Insurance	20,545	18,403	20,455	23,687	23,954	23,062
Sub-Total Fringe Benefits	751,564	760,663	781,261	926,285	934,229	992,926
TOTAL PERSONNEL	2,315,960	2,048,217	2,148,536	2,718,525	2,718,128	2,970,373
Professional Services	64,000	-	-	-	-	600
Contracted Services - Substitutes	13,105	34,646	122,117	-	-	-
Contracted Services - Food Services	-	-	-	-	-	1,000
Transportation	-	-	-	-	-	1,000
Internal Printing	-	-	-	-	-	150
Building Rentals	-	-	-	-	-	500
Dues & Memberships	-	-	-	-	-	1,500
Travel	-	-	-	-	-	8,853
Books & Subscriptions	-	-	-	-	-	650
Educational Supplies	-	-	-	288	-	800
Food	-	-	-	-	-	500
Non Capital Tech Hardware	-	-	-	-	-	20
Office Supplies	89	-	-	-	-	750
Operating Supplies	-	-	-	-	-	600
PD-Supplies	-	-	-	-	-	1,500
Software	93,544	93,544	92,700	124,269	130,000	130,000
Textbooks	-	-	-	3,610	17,483	13,830
Equipment	-	-	-	-	-	7,500
TOTAL NON-PERSONNEL	170,738	128,189	214,817	128,167	147,483	169,753
TOTAL ALTERNATIVE PROGRAMS & DISCIPLINE	\$2,486,698	\$2,176,406	\$2,363,353	\$2,846,692	\$2,865,611	\$3,140,126

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

ROANOKE CITY PUBLIC SCHOOLS
 LINE ITEM BUDGET FOR FY 2024-2025
 Career & Technical Education (170)

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	85,890	160,712	317,193	429,207	416,341	443,592
Classified Salaries	-	-	15,650	49,221	95,523	50,781
Professional Salaries	1,907,887	2,004,490	2,612,487	3,092,688	3,335,841	3,326,629
Part-Time	-	-	-	-	11,340	11,340
Supplements	22,103	4,582	13,178	9,146	28,338	5,000
Overtime	-	-	345	1,618	3,000	3,000
Bonus	51,057	16,325	-	-	-	-
Sub-Total Personnel	2,066,937	2,186,108	2,958,853	3,581,879	3,890,383	3,840,342
Retiree Health Credit	24,047	25,824	32,902	42,996	46,557	39,356
Social Security / FICA	154,746	162,218	219,589	265,353	297,614	293,786
Virginia Retirement System	330,175	354,962	491,426	593,113	639,489	573,150
Alternative Fringes	6,570	-	-	-	-	-
Unemployment Tax	2,694	-	-	-	-	-
Health / Dental Insurance	448,891	596,860	634,394	750,053	775,613	835,068
State Group Life Insurance	26,631	27,889	35,671	46,989	51,559	45,088
Sub-Total Fringe Benefits	993,755	1,167,754	1,413,981	1,698,504	1,810,832	1,786,448
TOTAL PERSONNEL	3,060,692	3,353,862	4,372,834	5,280,383	5,701,215	5,626,790
PD-Tuition	-	-	-	-	12,000	-
Professional Services	3,634	1,306	4,542	3,913	14,000	14,800
Contracted Services - Substitutes	7,508	16,395	30,917	-	-	-
Contracted Services - Food Services	-	195	-	-	2,000	2,100
Transportation	-	10,709	10,507	3,187	46,000	49,000
Internal Printing	41	289	492	409	2,400	2,500
Dues & Memberships	1,633	1,931	2,015	2,269	5,000	5,100
Field Trips	-	9,765	4,724	2,679	20,000	21,500
Postage	50	81	89	103	2,000	2,200
Rental Equipment	4,772	3,503	922	7,195	18,000	20,000
Testing Supplies	9,630	-	838	-	40,000	40,000
Travel	4,336	6,666	11,488	3,876	30,000	31,450
Books & Subscriptions	55	599	369	603	2,000	1,100
Educational Supplies	34,576	71,392	58,174	193,415	242,000	268,000
Food	-	-	-	256	-	-
Medical Supplies	-	-	16	125	-	-
Non Capital Tech Hardware	7,149	-	295	1,326	7,500	12,500
Office Supplies	8,245	4,124	9,222	20,199	40,000	43,000
Operating Supplies	169	2,266	-	99	5,000	5,200
Software	931	-	-	5,055	17,000	20,000
Textbooks	-	-	-	-	2,000	2,100
Uniforms	916	949	-	-	-	-
Transfers	11,000	13,000	9,481	8,800	13,000	13,000
Equipment	13,169	18,511	11,497	17,776	38,000	40,000
TOTAL NON-PERSONNEL	107,814	161,681	155,588	271,287	557,900	593,550
TOTAL CAREER & TECHNICAL EDUCATION	\$3,168,506	\$3,515,543	\$4,528,422	\$5,551,670	\$6,259,115	\$6,220,340

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Exceptional Learners (180)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	40,021	41,629	45,016	47,267	47,267	49,071
Professional Salaries	832,737	880,704	952,444	993,430	994,900	1,056,347
Supplements	6,000	1,014	5,524	5,324	10,658	3,000
Bonus	25,500	6,005	-	-	-	-
Sub-Total Personnel	904,258	929,352	1,002,984	1,046,021	1,052,825	1,108,418
Retiree Health Credit	10,677	11,162	12,009	12,600	12,610	11,386
Social Security / FICA	66,273	68,625	74,652	78,525	80,465	84,794
Virginia Retirement System	146,710	153,376	167,245	173,067	173,208	165,813
Unemployment Tax	590	-	-	-	-	-
Health / Dental Insurance	196,842	245,579	211,753	219,330	223,429	237,180
State Group Life Insurance	11,825	12,361	13,300	13,954	13,965	13,044
Sub-Total Fringe Benefits	432,919	491,103	478,959	497,476	503,677	512,216
TOTAL PERSONNEL	1,337,177	1,420,455	1,481,943	1,543,497	1,556,502	1,620,634
PD-Tuition	2,873	1,260	2,099	-	42,000	40,000
Professional Services	6,662	2,059	200	4,238	-	-
Contracted Services - Food Services	-	327	-	289	-	-
Transportation	-	-	1,043	(21,904)	15,000	15,000
Internal Printing	58	247	127	175	300	500
Dues & Memberships	248	3,829	523	1,254	2,000	2,000
Field Trips	-	91	15,672	33,762	10,000	10,000
Other	-	-	-	68	-	-
Postage	1,169	144	147	81	1,000	1,000
Rental Equipment	1,323	1,528	1,567	1,523	2,000	1,500
Testing Supplies	-	-	-	-	3,500	3,500
Travel	1,505	1,754	6,802	6,998	10,000	10,000
Books & Subscriptions	2,182	7,895	6,622	16,317	8,000	8,000
Educational Supplies	8,545	11,956	21,576	8,885	5,000	10,000
Food	83	-	185	12	500	500
Non Capital Tech Hardware	758	5,793	133	166	1,000	1,000
Office Supplies	1,009	2,073	1,044	625	2,000	2,000
Operating Supplies	(6)	(6)	249	-	2,000	2,000
PD-Supplies	-	-	-	-	500	500
Software	525	9,404	2,180	5,813	500	500
Textbooks	4,150	3,731	2,411	5,023	10,000	10,000
Uniforms	-	-	-	117	-	500
Local Match	622,380	617,665	537,510	640,000	640,000	655,000
Equipment	30,918	5,642	3,868	-	-	-
TOTAL NON-PERSONNEL	684,381	675,410	603,959	703,442	755,300	773,500
TOTAL EXCEPTIONAL LEARNERS	\$2,021,558	\$2,095,865	\$2,085,902	\$2,246,939	\$2,311,802	\$2,394,134

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

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Early Childhood Education (190)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	49,465	51,318	55,436	33,934	58,208	42,836
Classified Salaries	551,974	612,803	767,248	812,351	839,683	871,832
Professional Salaries	1,626,550	1,568,133	1,836,734	1,870,615	1,937,147	2,006,887
Supplements	6,754	9,116	9,052	24,515	58,774	33,000
Overtime	719	-	-	-	-	-
Bonus	96,100	23,038	4,500	-	-	-
Sub-Total Personnel	2,331,561	2,264,407	2,672,970	2,741,415	2,893,812	2,954,555
Retiree Health Credit	27,023	27,711	32,529	33,292	34,304	30,092
Social Security / FICA	173,164	167,641	199,092	202,728	221,377	226,023
Virginia Retirement System	371,847	381,618	446,821	457,474	471,183	438,233
Alternative Fringes	6,575	4,900	7,200	-	5,000	5,000
Unemployment Tax	11,594	1,800	-	-	-	-
Health / Dental Insurance	702,531	824,836	775,320	668,535	827,284	709,566
State Group Life Insurance	29,630	30,383	35,613	36,437	37,989	34,474
Sub-Total Fringe Benefits	1,322,365	1,438,889	1,496,574	1,398,466	1,597,137	1,443,389
TOTAL PERSONNEL	3,653,926	3,703,296	4,169,544	4,139,881	4,490,949	4,397,944
Professional Services	51,750	70,500	18,608	69,530	23,500	61,399
Contracted Services - Food Services	4,065	496	2,080	496	-	-
Transportation	-	3,026	5,722	8,214	7,000	7,000
Internal Printing	411	401	1,247	1,436	1,500	1,500
Field Trips	(226)	4,140	4,402	9,177	16,000	16,000
Other	-	-	-	-	-	92,400
Postage	306	-	153	2	-	-
Testing Supplies	-	-	-	-	2,500	1,500
Travel	-	1,270	43,242	3,497	46,000	2,500
Books & Subscriptions	-	-	60	790	-	-
Educational Supplies	53,403	11,905	26,757	2,874	39,000	210,000
Food	-	-	214	190	1,000	1,000
Non Capital Tech Hardware	-	213	-	223	-	-
Office Supplies	76	138	497	-	1,000	1,000
Operating Supplies	4,969	-	-	-	-	-
PD-Supplies	-	-	-	-	500	250
Software	6,500	-	95	-	-	-
Uniforms	342	-	80	-	-	-
Equipment	3,053	720	1,706	522	12,000	10,000
TOTAL NON-PERSONNEL	124,649	92,809	104,870	96,949	150,000	404,549
TOTAL EARLY CHILDHOOD EDUCATION	\$3,778,575	\$3,796,105	\$4,274,414	\$4,236,830	\$4,640,949	\$4,802,493

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Adjunct & Adult Education (160)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Local Match	28,411	28,411	28,411	31,187	28,411	28,411
TOTAL NON-PERSONNEL	28,411	28,411	28,411	31,187	28,411	28,411
TOTAL ADJUNCT & ADULT EDUCATION	\$28,411	\$28,411	\$28,411	\$31,187	\$28,411	\$28,411

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Student Success (140)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	198,087	221,077	150,081	-	139,187	-
Classified Salaries	54,308	55,382	41,643	53,374	53,277	55,158
Professional Salaries	2,984,578	2,950,211	3,274,842	3,433,518	3,609,903	3,942,819
Substitute	-	-	-	11,040	-	-
Part-Time	9,585	10,437	12,958	9,558	12,000	12,000
Supplements	41,346	35,864	42,845	45,442	54,743	30,000
Overtime	68	80	55	240	-	-
Bonus	92,072	19,098	-	-	-	-
Sub-Total Personnel	3,380,044	3,292,148	3,522,423	3,553,173	3,869,110	4,039,977
Retiree Health Credit	37,796	39,278	41,347	41,982	46,009	41,179
Social Security / FICA	256,070	247,214	263,940	264,816	295,987	309,058
Virginia Retirement System	519,019	526,185	567,892	576,645	631,953	599,697
Alternative Fringes	37,234	11,002	-	2,172	-	-
Unemployment Tax	6,679	2	-	-	-	-
Health / Dental Insurance	669,209	840,705	669,741	681,266	776,339	835,280
State Group Life Insurance	41,467	42,391	45,789	46,470	50,952	47,176
Sub-Total Fringe Benefits	1,567,474	1,705,777	1,588,710	1,613,331	1,801,240	1,832,390
TOTAL PERSONNEL	4,947,518	4,997,925	5,111,133	5,166,504	5,670,350	5,872,367
Professional Services	5,011	32,189	82,309	102,187	130,000	251,885
Contracted Services - Food Services	-	2,313	1,795	120	300	1,000
Transportation	(1,800)	318	543	9,100	6,000	8,000
Internal Printing	124	1,120	3,635	1,587	3,000	3,000
Dues & Memberships	-	16,436	16,796	27,286	2,000	32,000
Field Trips	-	-	-	4,496	3,000	7,500
Other	-	1,700	527	-	-	-
Postage	1,588	1,498	3,683	1,319	3,000	3,000
Rental Equipment	1,704	1,554	2,992	1,232	3,500	-
Testing Supplies	-	-	-	-	-	17,000
Travel	2,427	3,510	8,743	3,721	5,000	10,000
Books & Subscriptions	3,991	1,143	-	-	1,000	-
Educational Supplies	699	2,144	3,594	555	17,500	17,500
Food	-	68	262	-	500	-
Non Capital Tech Hardware	1,697	609	300	-	500	-
Office Supplies	3,554	3,617	5,679	761	8,000	8,000
Operating Supplies	-	432	482	-	500	-
PD Supplies	-	-	-	-	6,000	6,000
Software	10,393	17,600	7,545	8,550	6,500	8,550
Textbooks	-	18,360	-	-	-	-
Uniforms	-	364	335	-	-	-
Equipment	180	1,020	-	-	1,500	-
TOTAL NON-PERSONNEL	29,570	105,994	139,221	160,914	197,800	373,435
TOTAL STUDENT SUCCESS	\$4,977,088	\$5,103,919	\$5,250,354	\$5,327,418	\$5,868,150	\$6,245,802

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

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Instructional Building Administration (150)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	4,987,181	5,393,543	5,891,309	6,208,191	6,327,562	6,609,931
Classified Salaries	1,914,588	2,072,820	2,416,832	2,638,499	2,596,341	2,727,039
Substitute Part-Time	5,760	(20)	36,400	61,600	25,000	65,000
Supplements	90,500	2,763	4,631	2,006	63,695	10,000
Overtime	21,884	47,182	62,705	64,993	50,000	50,000
Bonus	177,200	40,423	1,232	-	-	-
Sub-Total Personnel	7,197,113	7,556,711	8,413,880	8,978,988	9,062,598	9,461,970
Retiree Health Credit	82,765	89,430	101,248	107,046	107,979	96,171
Social Security / FICA	539,181	574,342	634,085	673,720	692,524	723,841
Virginia Retirement System	1,137,017	1,229,073	1,389,098	1,478,595	1,483,153	1,400,545
Alternative Fringes	51,088	98,012	63,006	6,214	50,000	-
Unemployment Tax	3,365	-	-	-	-	-
Health / Dental Insurance	1,387,661	1,884,394	1,733,036	1,689,670	1,706,810	1,800,567
State Group Life Insurance	91,266	98,937	110,789	117,167	119,580	110,176
Sub-Total Fringe Benefits	3,292,342	3,974,187	4,031,259	4,070,413	4,160,046	4,131,300
TOTAL PERSONNEL	10,489,455	11,530,898	12,445,139	13,049,401	13,222,644	13,593,270
Professional Services	37,370	11,744	19,170	11,063	-	-
Contracted Services - Food Services	1,057	698	14,104	14,553	-	-
Transportation	-	9,083	1,613	289	-	-
Internal Printing	12,835	22,839	17,704	19,957	-	-
Dues & Memberships	2,313	6,004	8,446	7,948	-	-
Field Trips	265	-	142	348	-	-
Other	679	1,064	9,413	8,417	-	-
Postage	39,062	19,796	21,149	22,886	-	-
Rental Equipment	208,084	211,299	210,892	164,834	-	-
Travel	-	1,631	3,594	8,797	-	-
Books & Subscriptions	20,156	28,722	17,348	11,695	-	-
Educational Supplies	205,427	285,698	307,697	297,508	-	-
Food	516	723	9,440	8,116	-	-
Medical Supplies	2,885	378	2,304	306	-	-
Non Capital Tech Hardware	61,576	28,979	22,618	11,407	-	-
Office Supplies	203,530	267,946	255,683	185,268	-	-
Operating Supplies	17,885	17,583	7,763	6,292	-	-
Software	20,811	41,686	40,806	41,001	-	-
Textbooks	6,897	-	1,227	4,765	-	-
Uniforms	30,267	5,341	22,807	30,246	-	-
Transfers	-	-	-	-	1,200,000	1,200,000
Equipment	90,145	65,550	69,221	24,313	-	-
TOTAL NON-PERSONNEL	961,761	1,026,764	1,063,141	880,009	1,200,000	1,200,000
TOTAL INSTRUCTIONAL BUILDING ADMINISTRATION	\$11,451,216	\$12,557,662	\$13,508,280	\$13,929,410	\$14,422,644	\$14,793,270

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Homebound Instruction (192)**

Line Item	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Professional Salaries	140,581	68,115	102,814	87,316	69,101	123,118	123,118
Bonus	-	-	1,811	-	-	-	-
Sub-Total Personnel	140,581	68,115	104,624	87,316	69,101	123,118	123,118
Social Security/ FICA	10,728	5,072	7,800	6,531	2,598	9,419	9,419
Virginia Retirement System	12	-	-	67	-	-	-
Unemployment Tax	4,723	3,453	-	-	-	-	-
Health / Dental Insurance	-	97	-	-	-	-	-
Sub-Total Fringe Benefits	15,978	8,622	7,800	6,598	2,598	9,419	9,419
TOTAL PERSONNEL	156,559	76,737	112,424	93,914	71,699	132,537	132,537
TOTAL HOMEBOUND INSTRUCTION	\$157,063	\$76,737	\$112,424	\$93,914	\$71,699	\$132,537	\$132,537

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Driver Education (193)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Professional Services	11,943	10,885	5,875	-	-	-
Internal Printing	-	-	1	-	2,500	2,500
Travel	-	-	-	-	-	1,500
Office Supplies	-	-	-	-	1,000	1,000
PD-Supplies	-	-	-	-	-	4,000
Textbooks	-	-	-	3,000	20,000	24,000
TOTAL NON-PERSONNEL	11,943	10,885	5,876	3,000	23,500	33,000
TOTAL DRIVER EDUCATION	\$11,943	\$10,885	\$5,876	\$3,000	\$23,500	\$33,000

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Professional Learning (194)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	-	3,677	222,489	257,547	237,474	246,342
Classified Salaries	-	-	68	62,924	62,788	64,013
Supplements	-	-	6,260	4,525	11,289	8,500
Overtime	-	-	-	1,018	-	1,500
Sub-Total Personnel	-	3,677	228,817	326,014	311,551	320,355
Retiree Health Credit	-	-	2,736	3,876	3,633	3,197
Social Security / FICA	-	281	16,935	24,218	23,834	24,507
Virginia Retirement System	-	-	37,589	53,235	49,904	46,553
Health / Dental Insurance	-	-	40,208	55,400	42,347	56,880
State Group Life Insurance	-	-	3,030	4,292	4,024	3,662
Sub-Total Fringe Benefits	-	281	100,498	141,020	123,742	134,799
TOTAL PERSONNEL	-	3,958	329,315	467,034	435,293	455,154
PD-Tuition	-	-	-	-	5,000	10,000
Professional Services	-	3,750	41,787	29,545	33,000	41,173
Contracted Services - Food Services	-	3,914	20,719	27,769	24,000	30,000
Internal Printing	-	907	777	903	1,500	1,500
Building Rentals	-	1,084	226	20	3,000	5,000
Dues & Memberships	-	239	635	2,202	1,000	1,500
Other	-	40	69	-	-	-
Postage	-	1	18	-	-	-
Rental Equipment	-	-	5,477	4,356	5,000	5,000
Travel	-	3,473	6,055	12,171	8,000	11,265
Books & Subscriptions	-	1,994	4,280	1,270	8,000	10,000
Educational Supplies	-	-	553	-	3,000	3,000
Food	-	98	406	602	2,000	5,000
Non Capital Tech Hardware	-	1,260	171	42	-	-
Office Supplies	-	757	14,384	5,277	6,000	7,000
Operating Supplies	-	75	2,971	769	-	-
PD-Supplies	-	-	4,006	7,920	5,000	5,000
Uniforms	-	-	985	239	1,500	1,500
Equipment	-	4,120	788	-	-	20,000
TOTAL NON-PERSONNEL	-	21,712	104,307	93,084	106,000	156,938
TOTAL PROFESSIONAL LEARNING	\$0	\$25,670	\$433,622	\$560,118	\$541,293	\$612,092

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Organizational Diversity (195)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	-	91,203	-	127,408	127,408	132,158
Supplements	-	455	-	-	430	-
Bonus	-	311	-	-	-	-
Sub-Total Personnel	-	91,969	-	127,408	127,838	132,158
Retiree Health Credit	-	1,104	-	1,542	1,542	1,361
Social Security / FICA	-	7,045	-	9,787	9,780	10,110
Virginia Retirement System	-	15,158	-	21,175	21,175	19,824
Health / Dental Insurance	-	-	-	4,775	14,826	9,087
State Group Life Insurance	-	-	-	1,707	534	1,559
Sub-Total Fringe Benefits	-	23,307	-	38,986	47,857	41,942
TOTAL PERSONNEL	-	115,276	-	166,394	175,695	174,100
Professional Services	-	-	-	-	40,000	-
Contracted Services - Food Services	-	147	-	-	-	-
Internal Printing	-	388	-	-	3,000	-
Building Rentals	-	-	-	-	1,500	-
Dues & Memberships	-	-	-	-	1,000	-
Postage	-	-	-	-	500	-
Rental Equipment	-	-	-	-	2,000	-
Travel	-	1,268	-	-	3,500	-
Books & Subscriptions	-	1,715	-	-	2,000	-
Educational Supplies	-	442	-	-	8,700	-
Non Capital Tech Hardware	-	470	-	-	-	-
Office Supplies	-	2,049	-	-	3,500	-
Operating Supplies	-	-	-	-	3,000	-
PD-Supplies	-	-	-	-	7,500	-
Equipment	-	-	-	-	8,000	-
TOTAL NON-PERSONNEL	-	6,480	-	-	84,200	-
TOTAL ORGANIZATIONAL DIVERSITY	\$0	\$121,756	\$0	\$166,394	\$259,895	\$174,100

No historical data due to creation of this cost center during FY21-22 as a result of reorganization within the division.
Non-personnel expenditures are managed through the department of Human Resources.

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Psychological Services (233)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Professional Salaries	534,163	568,530	687,417	781,076	721,657	969,403
Supplements	37,644	40,322	42,785	-	44,592	40,000
Bonus	15,000	3,419	-	-	-	-
Sub-Total Personnel	586,807	612,270	730,203	781,076	766,249	1,009,403
Retiree Health Credit	6,168	6,364	7,770	8,768	8,732	9,985
Social Security / FICA	43,825	45,860	54,704	58,694	58,618	77,219
Virginia Retirement System	84,719	87,414	106,730	120,427	119,939	145,410
Health / Dental Insurance	110,578	128,583	126,602	117,373	139,741	143,581
State Group Life Insurance	6,831	7,048	8,605	9,709	9,670	11,439
Sub-Total Fringe Benefits	252,120	275,268	304,411	314,970	336,700	387,634
TOTAL PERSONNEL	838,927	887,538	1,034,614	1,096,046	1,102,949	1,397,037
Professional Services	-	-	316	-	-	-
Dues & Memberships	645	560	350	-	350	500
Postage	-	-	19	-	-	-
Testing Supplies	4,750	11,541	10,073	13,720	15,000	15,800
Travel	2,571	2,504	3,538	4,277	8,000	10,000
Educational Supplies	-	546	964	1,165	1,000	1,200
Non Capital Tech Hardware	518	5,449	1,966	212	250	300
Office Supplies	634	-	582	584	2,000	4,000
Software	2,970	-	22	2,220	4,000	4,500
Equipment	-	-	-	-	1,500	1,500
TOTAL NON-PERSONNEL	12,088	20,600	17,830	22,178	32,100	37,800
TOTAL PSYCHOLOGICAL SERVICES	\$851,015	\$908,138	\$1,052,444	\$1,118,224	\$1,135,049	\$1,434,837

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Speech/Audiology Services (234)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Professional Salaries	1,138,262	1,080,149	1,179,781	1,249,246	1,264,765	1,503,609
Supplements	27,897	26,202	23,429	19,760	36,183	28,000
Bonus	48,850	10,046	-	-	-	-
Sub-Total Personnel	1,215,008	1,116,397	1,203,210	1,269,006	1,300,948	1,531,609
Retiree Health Credit	12,382	11,876	12,115	14,445	15,788	15,487
Social Security/ FICA	89,699	81,943	90,457	94,117	102,583	117,168
Virginia Retirement System	170,223	163,211	181,671	197,951	208,652	225,541
Alternative Fringes	2,710	-	1,965	-	-	-
Unemployment Tax	1,721	-	-	-	-	-
Health / Dental Insurance	275,735	324,811	307,084	297,664	305,179	356,086
State Group Life Insurance	13,713	13,153	14,647	15,997	17,484	17,743
Sub-Total Fringe Benefits	566,183	594,994	607,940	620,173	649,686	732,025
TOTAL PERSONNEL	1,781,191	1,711,391	1,811,150	1,889,179	1,950,634	2,263,634
Professional Services	2,755	26,330	119,456	232,682	234,500	155,800
Internal Printing	53	-	-	-	-	-
Dues & Memberships	4,189	3,552	3,813	3,739	5,000	5,000
Postage	20	-	-	79	-	100
Testing Supplies	3,241	1,528	11,715	445	14,500	13,900
Travel	1,480	3,355	1,792	1,521	7,500	7,500
Educational Supplies	63	334	1,478	1,493	1,000	2,000
Non Capital Tech Hardware	2,263	232	124	-	5,000	5,000
Office Supplies	910	-	1,380	1,103	5,000	6,000
Software	-	-	138	-	5,000	5,000
Equipment	-	6,825	13,728	1,572	5,000	7,500
TOTAL NON-PERSONNEL	14,974	42,155	153,625	242,634	282,500	207,800
TOTAL SPEECH/AUDIOLOGY SERVICES	\$1,796,165	\$1,753,546	\$1,964,775	\$2,131,813	\$2,233,134	\$2,471,434

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Instructional Technology (270)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	-	93,857	113,064	118,717	118,717	123,148
Professional Salaries	673,273	661,804	845,244	892,439	882,963	918,303
Supplements	-	-	157	-	5,770	-
Bonus	17,438	3,730	-	-	-	-
Sub-Total Personnel	690,710	759,391	958,466	1,011,156	1,007,450	1,041,450
Retiree Health Credit	7,077	8,402	10,793	11,394	12,120	10,727
Social Security / FICA	51,355	55,842	70,942	74,761	77,070	79,671
Virginia Retirement System	97,203	115,402	148,388	156,501	166,479	156,218
Health / Dental Insurance	173,051	229,458	232,436	229,152	244,782	241,783
State Group Life Insurance	7,837	9,305	11,952	12,618	13,423	12,289
Sub-Total Fringe Benefits	336,523	418,409	474,511	484,426	513,874	500,688
TOTAL PERSONNEL	1,027,233	1,177,800	1,432,977	1,495,582	1,521,324	1,542,138
Professional Services	11,249	5,802	4,600	675	27,500	27,500
Contracted Services - Food Services	-	319	231	130	-	-
Transportation	-	-	-	292	-	-
Internal Printing	-	27	-	-	-	-
Rental Equipment	-	-	-	1,535,815	2,228,325	2,308,914
Travel	798	8,230	5,189	3,467	3,000	3,000
Books & Subscriptions	-	-	1,231	-	9,000	9,000
Educational Supplies	-	1,890	1,509	1,356	500	500
Food	-	42	-	37	-	-
Non Capital Tech Hardware	619	6,236	1,691	1,089	3,000	3,000
Office Supplies	-	1,428	2,432	2,441	1,500	1,500
Operating Supplies	-	-	18	-	-	-
Software	174,017	54,735	60,844	60,582	40,000	40,000
Equipment	4,990	29,099	6,072	9,549	25,000	25,000
TOTAL NON-PERSONNEL	191,673	107,807	83,818	1,615,433	2,337,825	2,418,414
TOTAL INSTRUCTIONAL TECHNOLOGY	\$1,218,906	\$1,285,607	\$1,516,795	\$3,111,015	\$3,859,149	\$3,960,552

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 2024-2025
Support Services (130)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	125,616	-	-	158,421	157,585	163,467
Classified Salaries	43,351	36,403	46,794	65,897	65,928	67,215
Professional Salaries	668,203	-	921,442	1,016,294	1,017,945	1,051,392
Substitute	-	14,800	4,800	-	-	-
Part-Time	-	2,730	-	-	-	-
Supplements	8,997	(384)	250	3,000	7,229	3,600
Overtime	141	18	-	-	-	-
Bonus	19,500	932	100	-	-	-
Sub-Total Personnel	865,808	54,499	973,387	1,243,612	1,248,687	1,285,674
Retiree Health Credit	10,137	476	11,860	15,112	15,022	13,205
Social Security / FICA	64,929	4,563	73,035	93,502	96,290	98,354
Virginia Retirement System	139,232	6,647	163,400	206,910	206,330	192,311
Alternative Fringes	4,831	-	-	-	-	-
Worker's Compensation	(50,545)	-	(89,613)	-	-	-
Health / Dental Insurance	149,601	8,067	182,060	202,580	199,329	213,510
State Group Life Insurance	11,226	527	13,134	16,735	16,636	15,128
Sub-Total Fringe Benefits	329,411	20,280	353,876	534,839	533,607	532,509
TOTAL PERSONNEL	1,195,219	74,779	1,327,263	1,778,451	1,782,294	1,818,183
PD-Tuition	-	-	1,250	-	-	-
Professional Services	13,420	-	15,000	31,809	60,000	245,800
Contracted Services - Food Services	-	-	59	-	-	-
Internal Printing	510	-	46	189	5,000	3,000
Building Rentals	-	-	-	435	-	-
Postage	2,740	-	600	16	3,000	3,000
Rental Equipment	1,304	1,645	-	904	4,000	2,000
Travel	4,077	203	10,121	9,752	17,000	17,000
Books & Subscriptions	311	40	-	-	1,000	1,000
Educational Supplies	273	-	21	-	-	-
Food	-	-	23	-	-	-
Non Capital Tech Hardware	302	473	342	15	-	300
Office Supplies	1,566	-	2,764	1,205	10,000	10,000
Operating Supplies	-	-	-	-	-	10,000
PD Supplies	-	-	-	-	2,000	-
Software	-	-	-	-	1,000	1,000
TOTAL NON-PERSONNEL	24,502	2,362	30,225	44,325	103,000	293,100
TOTAL SUPPORT SERVICES	\$1,219,721	\$77,141	\$1,357,488	\$1,822,776	\$1,885,294	\$2,111,283

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

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Student Health Services (232)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Bonus	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	2,115,377	2,117,200	2,091,789	2,672,629	2,672,629	2,885,662
Contracted Services - Food Services	159	-	-	-	-	-
Field Trips	-	-	-	-	-	700
Postage	1	25	-	-	-	250
Telecommunications	-	-	-	9,750	12,812	13,197
Medical Supplies	7,722	53,003	60,967	61,838	88,020	88,020
Non Capital Tech Hardware	1,000	718	1,006	-	-	-
Office Supplies	-	4,197	5,102	3,309	5,250	5,250
Software	14,135	14,135	14,460	14,853	14,846	15,315
Equipment	-	14,023	23,647	(1,500)	5,000	5,000
TOTAL NON-PERSONNEL	2,138,394	2,203,301	2,196,971	2,760,879	2,798,557	3,013,394
TOTAL STUDENT HEALTH SERVICES	\$2,150,368	\$2,204,304	\$2,196,971	\$2,760,879	\$2,798,557	\$3,013,394

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
School Board (201)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	-	7,992	77,468	81,341	81,341	84,379
Stipends	29,400	29,400	29,400	31,850	29,400	29,400
Supplements	-	1,602	3,600	3,900	3,600	3,600
Bonus	-	-	15,000	-	-	-
Sub-Total Personnel	29,400	38,993	125,468	117,091	114,341	117,379
Retiree Health Credit	-	72	937	984	984	869
Social Security / FICA	2,250	2,981	9,036	8,156	8,747	8,979
Virginia Retirement System	-	992	12,875	13,519	13,519	12,657
Health / Dental Insurance	-	1,784	19,545	17,318	38,914	16,845
State Group Life Insurance	-	80	1,038	1,090	1,090	996
Sub-Total Fringe Benefits	2,250	5,909	43,432	41,067	63,254	40,346
TOTAL PERSONNEL	31,650	44,902	168,900	158,158	177,595	157,725
Professional Services	13,481	4,188	5,321	8,172	40,000	40,000
Contracted Services - Food Services	915	3,049	4,096	2,438	4,000	4,000
Internal Printing	98	19	58	92	300	300
Building Rentals	-	-	-	-	500	500
Dues & Memberships	30,214	29,630	24,316	24,167	35,000	35,500
Other	485	478	1,117	478	-	500
Postage	-	-	-	-	100	100
Rental Equipment	-	-	-	-	600	100
Travel	9,222	27,922	24,318	16,288	25,000	25,000
Books & Subscriptions	620	-	486	264	1,000	1,000
Food	-	28	259	-	-	-
Non Capital Tech Hardware	3,402	-	25	-	-	-
Office Supplies	220	184	2,382	2,529	800	1,200
Operating Supplies	245	750	-	-	-	-
Software	15,300	10,200	10,200	10,200	11,000	11,000
Equipment	-	850	-	-	-	2,000
TOTAL NON-PERSONNEL	74,203	77,298	72,578	64,628	118,300	121,200
TOTAL SCHOOL BOARD	\$105,853	\$122,200	\$241,478	\$222,786	\$295,895	\$278,925

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Superintendent (202)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	307,730	413,531	445,620	466,194	463,045	486,605
Part-Time	(2)	-	-	-	-	-
Supplements	33,732	15,045	15,060	17,175	15,160	15,160
Bonus	1,500	932	-	-	-	-
Sub-Total Personnel	342,960	429,509	460,680	483,369	478,205	501,765
Retiree Health Credit	3,724	3,980	3,936	4,171	5,603	5,012
Social Security / FICA	25,966	27,570	28,885	26,913	36,583	38,385
Virginia Retirement System	51,147	54,661	54,066	57,293	76,958	72,991
Alternative Fringes	-	6,665	-	-	-	-
Annuity	10,000	10,000	10,000	-	10,000	10,000
Health / Dental Insurance	12,187	25,929	30,640	30,164	32,231	31,819
State Group Life Insurance	4,124	4,407	4,359	4,619	6,205	5,742
Sub-Total Fringe Benefits	107,147	133,211	131,887	123,160	167,580	163,949
TOTAL PERSONNEL	450,107	562,720	592,567	606,529	645,785	665,714
Professional Services	23,461	58,730	59,015	44,099	105,650	135,540
Contracted Services - Food Services	2,389	9,236	10,865	8,506	6,350	6,600
Transportation	891	-	1,634	1,232	3,000	3,000
Internal Printing	162	3,230	395	91	3,100	3,100
Building Rentals	846	1,585	3,471	5,000	10,000	8,000
Dues & Memberships	36,839	36,196	37,438	38,120	45,650	10,650
Other	775	882	3,061	2,595	15,000	20,000
Postage	1,367	1,572	1,817	2,158	2,050	2,050
Rental Equipment	1,685	2,924	3,053	6,443	10,000	10,000
Travel	2,935	18,588	22,211	26,806	34,800	40,900
Books & Subscriptions	1,555	1,414	998	591	4,700	6,225
Educational Supplies	-	-	-	99	1,500	1,500
Food	3,233	-	516	-	1,000	1,000
Non Capital Tech Hardware	796	52	510	-	-	9,300
Office Supplies	1,589	1,763	2,971	2,605	2,600	3,900
Operating Supplies	23	59	81	419	1,000	1,000
Equipment	2,848	1,600	505	-	3,000	4,000
TOTAL NON-PERSONNEL	81,393	137,830	148,541	138,762	249,400	266,765
TOTAL SUPERINTENDENT	\$531,500	\$700,550	\$741,108	\$745,291	\$895,185	\$932,479

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
SUPERINTENDENT (202)**

A Breakout of Non-Personnel Budget Areas by Focus Area

Focus Area Code	0000	1208	
Line Item	Superintendent	Constituent Services & Governmental Relations Officer	Total by Line Item
Professional Services	103,000	32,540	135,540
Contracted Services - Food Service	6,000	600	6,600
Transportation	3,000	-	3,000
Internal Printing	3,000	100	3,100
Building Rentals	8,000	-	8,000
Dues & Memberships	10,000	650	10,650
Other	20,000	-	20,000
Postage	2,000	50	2,050
Rental Equipment	10,000	-	10,000
Travel	25,000	15,900	40,900
Books & Subscriptions	6,225	-	6,225
Educational Supplies	1,500	-	1,500
Food	1,000	-	1,000
Non Capital Tech Hardware	8,500	800	9,300
Office Supplies	3,500	400	3,900
Operating Supplies	1,000	-	1,000
Equipment	2,000	2,000	4,000
TOTAL	\$213,725	\$53,040	\$266,765

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Communications & Public Relations (203)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	114,166	252,091	293,790	258,270	308,480	185,564
Classified Salaries	33,377	-	-	-	-	-
Professional Salaries	7,939	102,334	157,868	189,423	187,263	63,853
Supplements	3,932	3,600	3,600	3,000	3,600	3,600
Overtime	1,269	(4)	-	-	-	-
Bonus	3,000	932	-	-	-	-
Sub-Total Personnel	163,684	358,953	455,258	450,693	499,343	253,017
Retiree Health Credit	1,724	4,314	5,476	5,311	5,998	2,569
Social Security / FICA	13,006	27,396	35,553	34,092	38,200	19,356
Virginia Retirement System	23,681	59,262	75,212	72,955	82,392	37,413
Alternative Fringes	9,973	-	12,712	461	-	-
Health / Dental Insurance	24,179	55,762	57,206	64,249	67,499	44,908
State Group Life Insurance	1,909	4,778	6,064	5,882	6,643	2,943
Sub-Total Fringe Benefits	74,473	151,513	192,222	182,950	200,732	107,189
TOTAL PERSONNEL	238,157	510,466	647,480	633,643	700,075	360,206
Professional Services	17,590	30,590	14,473	119,921	179,707	201,235
Contracted Services - Food Services	-	4,097	5,323	7,508	-	-
Transportation	-	-	2,475	1,898	3,015	2,515
Internal Printing	816	843	953	995	1,500	1,500
Building Rentals	-	4,811	13,787	17,372	16,500	19,000
Dues & Memberships	335	470	710	1,195	2,530	755
Other	995	1,956	990	2,219	1,900	3,200
Postage	498	649	35	12	500	500
Rental Equipment	1,275	1,239	1,638	3,195	3,000	3,000
Travel	8	-	4,667	2,036	9,650	7,200
Books & Subscriptions	686	1,094	999	2,349	200	200
Educational Supplies	-	-	-	-	400	-
Food	-	-	18	177	13,300	15,300
Non Capital Tech Hardware	486	-	142	625	500	4,600
Office Supplies	567	2,169	1,469	8,122	2,000	5,200
Operating Supplies	944	5,133	4,170	5,204	900	-
Software	373	22,747	56,228	9,119	480	420
Uniforms	-	180	-	431	-	-
Equipment	1,011	-	600	-	-	-
TOTAL NON-PERSONNEL	25,285	75,978	108,677	182,376	236,082	264,825
TOTAL COMMUNICATIONS & PUBLIC RELATIONS	\$263,442	\$586,444	\$756,157	\$816,019	\$936,157	\$625,031

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Community Engagement (215)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	-	-	-	-	-	103,008
Sub-Total Personnel	-	-	-	-	-	103,008
Retiree Health Credit	-	-	-	-	-	1,061
Social Security / FICA	-	-	-	-	-	7,880
Virginia Retirement System	-	-	-	-	-	15,451
Health / Dental Insurance	-	-	-	-	-	22,738
State Group Life Insurance	-	-	-	-	-	1,215
Sub-Total Fringe Benefits	-	-	-	-	-	48,345
TOTAL PERSONNEL	-	-	-	-	-	151,353
Dues & Memberships	-	-	-	-	-	575
Travel	-	-	-	-	-	4,700
Educational Supplies	-	-	-	-	-	400
Food	-	-	-	-	-	3,500
Office Supplies	-	-	-	-	-	4,070
TOTAL NON-PERSONNEL	-	-	-	-	-	13,245
TOTAL COMMUNITY ENGAGEMENT	\$0	\$0	\$0	\$0	\$0	\$164,598

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

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Accountability & Assessment (231)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	-	130,560	70,460	73,983	73,982	153,482
Professional Salaries	-	668,601	-	-	-	-
Supplements	-	3,600	1,550	1,500	1,400	1,800
Bonus	100	4,351	-	-	-	-
Sub-Total Personnel	100	807,112	72,010	75,483	75,382	155,282
Retiree Health Credit	-	9,788	853	895	895	1,581
Social Security / FICA	8	60,782	5,517	5,778	5,767	11,879
Virginia Retirement System	-	134,994	11,710	12,296	12,296	23,022
Health / Dental Insurance	-	155,311	5,403	5,337	5,698	11,268
State Group Life Insurance	-	10,841	944	991	991	1,811
Sub-Total Fringe Benefits	8	371,716	24,427	25,298	25,647	49,561
TOTAL PERSONNEL	108	1,178,828	96,437	100,781	101,029	204,843
Professional Services	-	10,240	31,000	67,799	67,799	100,000
Transportation	-	850	-	-	-	-
Internal Printing	768	587	-	-	-	-
Dues & Memberships	-	89	-	-	-	-
Postage	257	2,486	-	-	-	-
Travel	4,871	6,028	-	-	-	-
Non Capital Tech Hardware	370	599	-	-	-	-
Office Supplies	724	1,019	30	600	2,000	2,000
Equipment	1,787	1,787	-	-	3,000	3,000
TOTAL NON-PERSONNEL	8,777	23,685	31,030	68,399	72,799	105,000
TOTAL ACCOUNTABILITY & ASSESSMENT	\$8,885	\$1,202,513	\$127,467	\$169,180	\$173,828	\$309,843

Costs associated with student support specialists were reported in this cost center for FY21-22 and reported in cost center #130 - Support Services for all other fiscal years.

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Data & Analysis (204)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	226,119	353,992	371,229	290,562	357,481	525,889
Classified Salaries	106,539	116,189	153,307	172,914	172,843	177,859
Part-Time	1,836	-	-	-	-	-
Supplements	2,100	2,010	875	22,000	-	-
Overtime	848	886	-	165	8,000	8,000
Bonus	7,600	2,276	100	-	-	-
Sub-Total Personnel	345,042	475,353	525,511	485,640	538,324	711,748
Retiree Health Credit	4,012	5,622	6,296	5,601	6,417	7,249
Social Security / FICA	26,092	36,618	39,454	36,775	41,182	54,449
Virginia Retirement System	55,100	77,217	86,484	76,940	91,207	105,562
Alternative Fringes	547	10,963	503	2,162	-	-
Health / Dental Insurance	58,366	116,888	110,499	87,188	108,909	133,973
State Group Life Insurance	4,442	6,226	7,005	6,203	7,248	8,304
Sub-Total Fringe Benefits	148,560	253,533	250,241	214,869	254,963	309,537
TOTAL PERSONNEL	493,602	728,886	775,752	700,509	793,287	1,021,285
PD-Tuition	-	-	-	-	-	7,000
Professional Services	-	-	-	-	1,500	1,500
Internal Printing	2,234	1,935	1,486	1,037	4,000	4,000
Dues & Memberships	-	-	-	-	400	-
Postage	2,075	1,372	2,341	2,400	2,500	2,500
Rental Equipment	4,892	5,116	5,215	4,500	9,500	9,500
Testing Supplies	96,611	100,384	123,928	146,788	154,550	162,550
Travel	87	470	1,527	739	2,050	2,050
Books & Subscriptions	-	191	35	-	250	-
Food	-	32	-	-	-	-
Non Capital Tech Hardware	354	124	64	777	2,000	-
Office Supplies	2,180	1,681	4,557	2,506	6,000	6,000
Software	135,345	181,588	438,282	443,242	465,251	465,251
Uniforms	-	-	-	231	-	-
Equipment	1,860	-	-	-	-	-
TOTAL NON-PERSONNEL	245,638	292,893	577,435	602,219	648,001	660,351
TOTAL DATA & ANALYSIS	\$739,240	\$1,021,779	\$1,353,187	\$1,302,728	\$1,441,288	\$1,681,636

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Strategic Planning (205)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Professional Services	47,625	15,875	-	-	-	50,000
TOTAL NON-PERSONNEL	47,625	15,875	-	-	-	50,000
TOTAL STRATEGIC PLANNING	\$47,625	\$15,875	\$0	\$0	\$0	\$50,000

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Operational Central Administration (206)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	390,982	209,171	230,253	241,767	241,766	250,792
Classified Salaries	86,895	-	-	-	-	-
Supplements	6,660	6,650	3,600	3,000	3,600	3,600
Bonus	6,000	311	-	-	-	-
Sub-Total Personnel	490,537	216,132	233,853	244,767	245,366	254,392
Retiree Health Credit	5,785	2,532	2,786	2,925	2,925	2,583
Social Security / FICA	36,739	16,150	17,384	18,754	18,770	19,461
Virginia Retirement System	79,462	34,785	38,268	40,182	40,181	37,619
Worker's Compensation	(18,336)	5,870	-	-	-	-
Health / Dental Insurance	65,452	13,917	19,545	19,265	20,296	20,552
State Group Life Insurance	6,407	2,805	3,085	3,240	3,240	2,959
Sub-Total Fringe Benefits	175,510	76,059	81,068	84,366	85,412	83,175
TOTAL PERSONNEL	666,047	292,191	314,921	329,133	330,778	337,567
Professional Services	249,280	76,266	94,305	89,322	94,000	92,925
Contracted Services - Food Services	6,000	10,320	7,602	10,650	2,500	10,000
Transportation	520	927	-	425	2,000	1,000
Internal Printing	214	144	11	189	500	500
Building Rentals	-	-	198	198	-	-
Dues & Memberships	523	490	456	40	1,200	1,200
Insurance	245,698	(4,196)	-	-	-	-
Other	101,666	141	19	101	-	-
Postage	105	61	119	62	550	300
Rental Equipment	2,468	1,580	2,523	5,500	10,000	5,000
Travel	675	10	-	125	3,000	3,000
Books & Subscriptions	-	247	46	22	-	100
Educational Supplies	166	-	192	-	-	-
Food	202	132	69	610	3,500	2,000
Medical Supplies	-	305	-	-	-	-
Non Capital Tech Hardware	1,036	19	122	61	500	500
Office Supplies	2,715	2,267	3,438	1,746	2,500	3,000
Operating Supplies	28	769	-	1,581	10,000	10,000
Software	148,608	-	6,000	-	-	-
Uniforms	-	-	451	-	-	-
Equipment	-	-	-	-	-	6,100
TOTAL NON-PERSONNEL	759,905	89,482	115,553	110,632	130,250	135,625
TOTAL OPERATIONAL CENTRAL ADMIN	\$1,425,952	\$381,673	\$430,474	\$439,765	\$461,028	\$473,192

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 2024-2025
Human Resources (210)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	422,805	515,789	780,138	827,518	819,145	849,891
Classified Salaries	233,216	147,610	280,006	283,579	240,613	247,541
Substitute	27,560	29,298	33,664	24,656	30,000	30,000
Part-Time	-	8,059	6,099	6,382	13,000	15,000
Supplements	3,976	15,139	7,545	6,000	121,500	20,000
Overtime	10,292	5,758	2,125	134	2,000	1,000
Bonus	15,157	3,362	63,500	27,500	-	40,000
Sub-Total Personnel	713,006	725,016	1,173,077	1,175,768	1,226,258	1,203,433
Retiree Health Credit	7,368	7,361	12,458	13,451	12,823	11,304
Social Security / FICA	52,993	55,717	87,475	87,182	115,873	92,063
Virginia Retirement System	107,301	107,423	176,492	184,757	176,132	164,615
Alternative Fringes	-	9,759	2,695	2,521	16,050	50,000
Unemployment Tax	1,471	-	-	-	-	-
Disability Insurance	88,050	85,337	129,651	175,000	123,750	175,000
Health / Dental Insurance	130,135	172,849	210,958	185,020	213,906	202,243
State Group Life Insurance	8,651	8,663	14,228	14,896	14,201	12,950
Sub-Total Fringe Benefits	396,010	447,108	633,957	662,827	672,741	708,173
TOTAL PERSONNEL	1,109,016	1,172,124	1,807,034	1,838,595	1,898,999	1,911,606
PD-Tuition	33,929	35,829	14,759	31,508	55,000	53,000
Professional Services	49,021	81,195	151,992	354,106	430,450	620,000
Contracted Services - Food Services	8,472	15,519	18,926	3,224	30,000	28,000
Transportation	-	-	1,253	1,090	3,000	1,500
Internal Printing	1,454	2,375	2,248	1,539	2,000	2,000
Building Rentals	-	-	1,713	2,196	400	500
Dues & Memberships	1,075	1,399	(14,987)	1,988	17,000	7,500
Other	1,325	803	883	650	-	-
Postage	2,591	2,336	1,630	1,441	3,500	3,800
Rental Equipment	3,321	3,246	4,873	3,752	8,000	4,200
Travel	6,032	16,772	30,414	57,348	44,000	51,000
Books & Subscriptions	1,103	1,033	1,119	332	1,300	1,300
Educational Supplies	-	1,980	-	-	-	-
Food	543	142	216	558	1,500	2,000
Medical Supplies	-	48	-	-	-	-
Non Capital Tech Hardware	1,095	2,709	1,656	175	10,000	3,000
Office Supplies	12,106	12,940	12,562	15,427	25,000	28,000
Operating Supplies	4,390	201	6,217	1,867	5,000	5,000
PD-Supplies	1,468	-	-	-	-	-
Software	39,277	31,037	83,549	73,245	165,000	135,050
Uniforms	850	367	725	1,699	6,000	3,000
Equipment	2,421	5,905	8,258	1,398	1,000	1,000
TOTAL NON-PERSONNEL	170,473	215,836	328,005	553,541	808,150	949,850
TOTAL HUMAN RESOURCES	\$1,279,489	\$1,387,960	\$2,135,039	\$2,392,136	\$2,707,149	\$2,861,456

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Employee Health Services (211)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	85,944	88,348	95,522	100,298	100,298	104,043
Classified Salaries	-	-	-	67,425	73,554	76,152
Bonus	1,500	622	-	-	-	-
Sub-Total Personnel	87,444	88,970	95,522	167,723	173,852	180,195
Retiree Health Credit	1,042	1,069	1,156	2,029	2,104	1,856
Social Security / FICA	7,114	6,730	7,149	12,521	13,300	13,785
Virginia Retirement System	14,316	14,683	15,876	27,845	28,894	27,029
Alternative Fringes	5,408	-	-	-	-	-
Unemployment Tax	-	701	-	-	-	-
Worker's Compensation	(279,508)	-	358,872	661,538	673,538	595,593
Health / Dental Insurance	1,770	14,819	24,492	43,752	40,697	46,157
State Group Life Insurance	1,154	1,184	1,280	2,248	2,330	2,126
Sub-Total Fringe Benefits	(248,704)	39,186	408,825	749,933	760,863	686,547
TOTAL PERSONNEL	(161,260)	128,156	504,347	917,656	934,715	866,742
Professional Services	142,223	53,108	76,260	84,473	102,958	99,278
Internal Printing	46	763	-	-	-	-
Dues & Memberships	-	180	-	180	200	-
Postage	14	8	-	404	-	100
Rental Equipment	1,545	1,523	1,514	1,232	2,000	2,000
Travel	164	-	-	-	-	-
Medical Supplies	16,745	2,452	15,647	5,817	18,000	9,500
Office Supplies	894	806	1,479	276	1,500	1,500
TOTAL NON-PERSONNEL	161,632	58,840	94,900	92,383	124,658	112,378
TOTAL EMPLOYEE HEALTH SERVICES	\$372	\$186,996	\$599,247	\$1,010,039	\$1,059,373	\$979,120

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Fiscal Services (CFO) (214)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	-	221,522	241,934	254,031	254,031	263,517
Classified Salaries	-	68,880	73,140	76,798	76,797	79,664
Part-Time	-	-	-	-	4,070	5,000
Supplements	-	3,600	3,600	3,050	3,600	3,600
Bonus	-	622	-	-	-	-
Sub-Total Personnel	-	294,623	318,674	333,879	338,498	351,781
Retiree Health Credit	-	3,514	3,812	4,003	4,003	3,535
Social Security / FICA	-	22,129	23,850	25,468	25,895	26,911
Virginia Retirement System	-	48,267	52,365	54,984	54,984	51,477
Health / Dental Insurance	-	40,961	36,300	35,661	42,317	41,793
State Group Life Insurance	-	3,892	4,222	4,433	4,433	4,050
Sub-Total Fringe Benefits	-	118,762	120,550	124,549	131,632	127,766
TOTAL PERSONNEL	-	413,385	439,224	458,428	470,130	479,547
Professional Services	21,817	150,459	116,308	116,628	130,600	62,250
Contracted Services - Food Services	-	-	175	97	-	-
Transportation	-	-	-	88	-	-
Internal Printing	323	489	352	244	750	750
Dues & Memberships	-	478	1,002	1,002	2,300	2,225
Insurance	-	240,534	252,971	271,655	269,830	280,526
Other	-	100,095	100,000	100,022	107,000	106,000
Postage	39	-	-	1	100	25
Rental Equipment	-	550	1,066	3,200	3,000	3,000
Travel	150	4,890	5,665	5,314	4,000	6,000
Books & Subscriptions	-	49	-	-	-	-
Food	-	-	27	26	50	-
Non Capital Tech Hardware	679	244	11	-	-	-
Office Supplies	1,091	2,243	1,201	2,015	2,500	3,000
Operating Supplies	-	-	-	24	-	-
Software	1,300	108,768	101,192	232,091	267,700	218,000
Uniforms	-	-	335	401	450	-
Equipment	2,976	-	632	-	1,600	15,000
TOTAL NON-PERSONNEL	28,375	608,799	580,936	732,808	789,880	696,776
TOTAL FISCAL SERVICES (CFO)	\$28,375	\$1,022,184	\$1,020,160	\$1,191,236	\$1,260,010	\$1,176,323

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 were reported in cost center #206 Operational Central Administration

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Payroll (216)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	77,109	89,778	100,361	83,493	105,379	109,565
Classified Salaries	97,325	55,595	61,089	63,946	62,788	64,013
Professional Salaries	-	27,966	66,835	70,177	70,177	72,993
Part-Time	-	-	-	-	18,000	25,000
Supplements	1,453	33,342	12,805	18,976	2,000	2,000
Overtime	826	576	-	-	3,500	3,500
Bonus	4,500	932	-	-	-	-
Sub-Total Personnel	181,212	208,190	241,090	236,591	261,844	277,072
Retiree Health Credit	2,098	2,062	2,757	2,565	2,884	2,540
Social Security / FICA	12,841	15,128	17,580	18,167	20,031	21,196
Virginia Retirement System	28,813	28,260	37,871	35,229	39,613	36,986
Alternative Fringes	-	-	-	11,044	-	-
Health / Dental Insurance	55,731	51,915	55,331	50,665	58,310	57,606
State Group Life Insurance	2,323	2,284	3,053	2,840	3,194	2,910
Sub-Total Fringe Benefits	101,806	99,649	116,592	120,511	124,032	121,237
TOTAL PERSONNEL	283,018	307,839	357,682	357,102	385,876	398,309
Professional Services	-	-	-	63	2,200	2,300
Contracted Services - Food Services	-	-	205	-	-	-
Internal Printing	-	3	3	106	150	150
Dues & Memberships	262	275	1,039	298	1,880	1,880
Postage	4,599	3,785	1,508	1,554	4,500	4,000
Rental Equipment	2,144	2,144	2,144	1,232	2,500	2,500
Travel	-	86	4,599	1,472	2,300	4,500
Books & Subscriptions	261	-	724	-	980	1,040
Educational Supplies	-	-	46	-	-	-
Food	-	-	121	-	30	40
Non Capital Tech Hardware	20	175	187	486	600	-
Office Supplies	975	944	944	717	2,500	2,500
Operating Supplies	-	-	7	-	-	-
Equipment	-	773	-	-	-	-
TOTAL NON-PERSONNEL	8,261	8,186	11,526	5,928	17,640	18,910
TOTAL PAYROLL	\$291,279	\$316,025	\$369,208	\$363,030	\$403,516	\$417,219

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Accounting (218)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	318,059	322,080	363,887	382,420	386,202	455,387
Classified Salaries	138,603	140,337	169,659	177,180	177,108	182,370
Supplements	-	-	1,000	833	1,000	2,000
Overtime	21	19	-	-	-	-
Bonus	10,500	2,486	-	-	-	-
Sub-Total Personnel	467,184	464,922	534,546	560,433	564,310	639,757
Retiree Health Credit	5,526	5,654	6,502	6,816	6,816	6,569
Social Security / FICA	34,624	34,939	39,797	41,882	43,170	48,941
Virginia Retirement System	75,911	77,662	89,308	93,618	93,622	95,664
Health / Dental Insurance	94,960	127,922	117,040	115,621	123,462	129,347
State Group Life Insurance	6,120	6,261	7,200	7,548	7,548	7,526
Sub-Total Fringe Benefits	217,141	252,439	259,848	265,483	274,618	288,046
TOTAL PERSONNEL	684,325	717,361	794,394	825,916	838,928	927,803
Professional Services	149,810	157,499	163,045	163,531	177,000	167,175
Contracted Services - Food Services	25	85	53	181	500	500
Internal Printing	0	364	432	585	500	650
Dues & Memberships	2,832	2,857	2,972	2,852	2,950	2,950
Other	1,282	9,524	55	220	1,000	1,000
Postage	2,198	1,983	3,118	2,818	3,000	3,000
Rental Equipment	2,213	2,414	2,414	1,611	3,000	2,500
Travel	1,617	3,196	2,796	4,105	6,500	5,000
Food	4	72	116	25	250	150
Non Capital Tech Hardware	675	294	186	-	-	250
Office Supplies	5,728	4,266	9,143	3,358	3,000	3,000
Operating Supplies	2	-	-	39	-	-
Software	-	6,500	8,500	10,000	10,000	10,000
Equipment	4,764	4,496	-	-	-	3,000
TOTAL NON-PERSONNEL	171,150	193,550	192,829	189,326	207,700	199,175
TOTAL ACCOUNTING	\$855,475	\$910,911	\$987,223	\$1,015,242	\$1,046,628	\$1,126,978

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Grants Management (219)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	-	-	-	-	-	91,000
Part-Time	1,475	-	-	-	-	-
Supplements	-	3,200	3,005	3,625	3,800	-
Sub-Total Personnel	1,475	3,200	3,005	3,625	3,800	91,000
Retiree Health Credit	-	-	-	-	-	937
Social Security / FICA	109	238	228	139	153	6,962
Virginia Retirement System	-	-	-	-	-	13,650
Health / Dental Insurance	-	-	-	-	-	14,635
State Group Life Insurance	-	-	-	-	-	1,074
Sub-Total Fringe Benefits	109	238	228	139	153	37,258
TOTAL PERSONNEL	1,584	3,438	3,233	3,764	3,953	128,258
Dues & Memberships	-	-	169	179	310	310
Postage	-	-	-	-	45	45
Travel	6	6	36	110	358	2,658
Books & Subscriptions	568	538	449	-	674	1,674
Office Supplies	46	292	-	106	720	2,220
Software	-	-	-	449	-	-
TOTAL NON-PERSONNEL	619	836	654	844	2,107	6,907
TOTAL GRANTS MANAGEMENT	\$2,203	\$4,274	\$3,887	\$4,608	\$6,060	\$135,165

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Purchasing Services (224)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	95,548	147,155	184,630	193,861	193,862	201,099
Classified Salaries	101,645	63,015	70,380	72,660	72,686	74,104
Supplements	-	110	-	-	-	-
Overtime	19	815	709	13	500	500
Bonus	4,500	932	-	-	-	-
Sub-Total Personnel	201,711	212,028	255,719	266,534	267,048	275,703
Retiree Health Credit	2,386	2,538	3,084	3,225	3,225	2,835
Social Security / FICA	15,252	16,023	19,060	19,803	20,429	21,091
Virginia Retirement System	32,772	34,856	42,358	44,294	44,300	41,280
Health / Dental Insurance	44,995	43,870	43,795	40,389	47,240	43,013
State Group Life Insurance	2,642	2,810	3,415	3,571	3,572	3,247
Sub-Total Fringe Benefits	98,046	100,097	111,711	111,282	118,766	111,467
TOTAL PERSONNEL	299,757	312,125	367,430	377,816	385,814	387,170
Professional Services	2,121	1,135	917	3,883	5,000	5,000
Contracted Services - Food Services	-	-	-	-	500	500
Internal Printing	139	269	849	1,039	500	500
Building Rentals	-	-	275	189	-	-
Dues & Memberships	415	435	1,219	475	1,260	1,260
Postage	158	378	139	95	500	500
Travel	54	277	650	630	2,000	2,500
Non Capital Tech Hardware	309	1,213	-	-	-	-
Office Supplies	2,137	1,291	1,550	1,453	2,000	2,000
Operating Supplies	-	-	-	-	500	500
Equipment	-	1,787	-	-	500	-
TOTAL NON-PERSONNEL	5,332	6,786	5,599	7,764	12,760	12,760
TOTAL PURCHASING SERVICES	\$305,089	\$318,911	\$373,029	\$385,580	\$398,574	\$399,930

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Reprographics (225)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Classified Salaries	44,634	45,006	48,749	53,431	53,411	55,297
Overtime	373	387	394	578	500	500
Bonus	1,500	311	-	-	-	-
Sub-Total Personnel	46,508	45,704	49,143	54,009	53,911	55,797
Retiree Health Credit	516	541	616	646	646	570
Social Security / FICA	3,391	3,653	3,759	4,130	4,124	4,268
Virginia Retirement System	7,086	7,432	8,454	8,877	8,877	8,295
Health / Dental Insurance	8,177	10,164	9,231	9,009	9,648	9,487
State Group Life Insurance	571	599	682	716	716	653
Sub-Total Fringe Benefits	19,741	22,390	22,742	23,378	24,011	23,272
TOTAL PERSONNEL	66,249	68,094	71,885	77,387	77,922	79,069
Professional Services	65,852	79,448	57,643	68,055	60,000	60,000
Internal Printing	820	383	535	-	500	500
Rental Equipment	47,223	87,921	100,298	100,000	100,000	100,000
Office Supplies	6,064	53,899	62,870	29,149	172,500	169,300
Operating Supplies	-	-	83	-	-	-
Software	22,000	22,000	23,725	24,400	22,000	25,200
Equipment	-	11,124	3,995	-	-	-
TOTAL NON-PERSONNEL	141,958	254,775	249,148	221,604	355,000	355,000
TOTAL REPROGRAPHICS	\$208,207	\$322,869	\$321,033	\$298,991	\$432,922	\$434,069

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Administrative Technology (280)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	463,728	374,179	410,133	426,468	426,585	504,839
Classified Salaries	821,866	726,925	864,951	925,467	916,234	1,078,488
Part-Time	797	5,911	1,029	-	15,000	15,000
Supplements	1,788	3,600	3,600	29,170	40,000	40,000
Overtime	26,456	29,123	21,228	16,460	25,000	25,000
Bonus	26,163	5,073	-	-	-	-
Sub-Total Personnel	1,340,797	1,144,812	1,300,941	1,397,565	1,422,819	1,663,327
Retiree Health Credit	14,429	12,289	14,506	15,152	16,248	16,308
Social Security / FICA	99,894	88,202	97,537	104,564	108,846	127,245
Virginia Retirement System	198,191	168,802	199,252	208,120	215,177	229,499
City of Roanoke Retirement	8,048	8,263	8,125	13,299	8,000	8,000
Alternative Fringes	3,106	7,841	-	-	-	-
Health / Dental Insurance	241,738	280,154	268,178	272,984	278,773	336,167
State Group Life Insurance	16,756	14,416	16,978	17,739	17,994	18,683
Sub-Total Fringe Benefits	582,162	579,968	604,577	631,859	645,038	735,902
TOTAL PERSONNEL	1,922,959	1,724,780	1,905,518	2,029,424	2,067,857	2,399,229
Professional Services	447,665	233,293	419,701	190,655	324,450	374,450
Contracted Services - Food Services	46	315	752	130	-	-
Internal Printing	1,001	1,649	586	491	500	500
Dues & Memberships	75	85	-	-	-	-
Postage	222	18	75	-	250	250
Rental Equipment	8,021	15,015	1,631,052	154,785	159,785	159,785
Telecommunications	380,016	185,857	235,640	235,080	300,000	365,000
Travel	1,102	2,398	938	-	2,500	2,500
Books & Subscriptions	333	-	480	-	-	-
Food	-	36	63	30	1,000	1,000
Vehicle Fuel	-	-	4,282	5,000	6,000	6,000
Medical Supplies	-	-	23	-	-	-
Non Capital Tech Hardware	56,999	402,304	113,790	14,362	75,000	50,000
Office Supplies	5,617	13,968	7,956	6,882	4,000	4,000
Operating Supplies	4,436	-	19	-	-	-
Software	467,583	639,407	564,440	589,552	506,176	641,176
Uniforms	-	865	-	-	-	-
Vehicle Supplies	-	-	2,221	1,748	15,000	15,000
Local Match	136,480	204,266	412,427	107,840	134,800	142,300
Equipment	509,073	406,118	207,619	65,807	92,925	82,925
TOTAL NON-PERSONNEL	2,018,671	2,105,595	3,602,063	1,372,363	1,622,386	1,844,886
TOTAL ADMINISTRATIVE TECHNOLOGY	\$3,941,630	\$3,830,375	\$5,507,581	\$3,401,787	\$3,690,243	\$4,244,115

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

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Safety & Security (253)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	119,414	95,631	101,369	104,351	104,410	106,125
Classified Salaries	746,222	816,801	1,011,492	1,059,075	1,091,260	1,664,931
Part-Time	-	-	25,206	49,147	12,500	60,000
Supplements	6,605	3,930	7,078	6,469	10,000	24,311
Overtime	30,813	41,835	47,974	45,811	40,000	40,000
Bonus	33,000	7,559	100	-	-	-
Sub-Total Personnel	936,053	965,757	1,193,218	1,264,854	1,258,170	1,895,367
Retiree Health Credit	6,389	6,573	7,353	7,675	14,468	13,742
Social Security / FICA	68,860	72,914	89,109	95,131	96,250	144,996
Virginia Retirement System	91,485	93,894	105,898	110,785	120,720	187,658
City of Roanoke Retirement	17,179	17,907	17,479	28,086	18,000	18,000
Alternative Fringes	-	2,485	-	-	-	-
Annuity	660	660	660	660	660	660
Unemployment Tax	3,330	(942)	-	1,928	-	-
Health / Dental Insurance	158,965	211,062	265,957	264,836	292,503	447,574
State Group Life Insurance	10,811	11,498	14,285	15,431	16,022	20,898
Sub-Total Fringe Benefits	357,680	416,050	500,740	524,532	558,623	833,528
TOTAL PERSONNEL	1,293,733	1,381,807	1,693,958	1,789,386	1,816,793	2,728,895
Professional Services	1,143,215	813,418	1,506,354	1,943,407	1,729,216	1,800,232
Dues & Memberships	-	-	40	40	-	40
Other	-	-	-	-	45,500	91,000
Postage	15	105	35	-	-	-
Travel	1,093	7,821	4,533	4,654	3,000	4,000
Vehicle Fuel	-	-	3,822	3,500	3,500	4,000
Non Capital Tech Hardware	1,126	-	4,198	1,090	125,000	128,200
Office Supplies	-	54	7,032	-	1,500	1,800
Operating Supplies	55,515	84,619	250,196	76,868	39,000	40,100
Software	34,797	37,412	52,288	51,643	56,716	57,316
Uniforms	147	-	7,656	14,867	15,000	17,500
Local Match	59,334	-	89,203	-	31,000	40,567
Equipment	42,618	17,390	25,685	72,002	257,132	262,332
TOTAL NON-PERSONNEL	1,337,860	960,818	1,951,042	2,168,072	2,306,564	2,447,087
TOTAL SAFETY & SECURITY	\$2,631,593	\$2,342,625	\$3,645,000	\$3,957,458	\$4,123,357	\$5,175,982

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Transportation (240)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	165,417	174,719	188,907	206,420	198,352	213,281
Classified Salaries	-	32,391	42,101	47,663	47,609	48,563
Part-Time	14,571	13,675	11,898	5,875	-	-
Supplements	-	68	59,005	474,384	401,289	-
Overtime	-	-	-	2,777	-	-
Bonus	3,750	932	-	-	-	-
Sub-Total Personnel	183,738	221,785	301,911	737,119	647,250	261,844
Retiree Health Credit	1,150	1,624	1,833	2,134	2,976	2,697
Social Security / FICA	13,525	16,462	29,565	39,844	48,915	20,031
Virginia Retirement System	15,793	22,306	25,274	29,507	30,879	29,277
City of Roanoke Retirement	9,779	10,042	9,419	12,866	10,000	10,000
Alternative Fringes	-	-	-	12,483	-	-
Annuity	660	908	1,320	880	1,320	1,320
Unemployment Tax	154	-	-	-	-	-
Health / Dental Insurance	29,399	53,698	48,298	37,206	52,486	59,459
State Group Life Insurance	2,217	2,778	3,088	3,290	3,296	3,090
Sub-Total Fringe Benefits	72,676	107,817	118,797	138,210	119,872	125,873
TOTAL PERSONNEL	256,414	329,602	420,708	875,329	767,122	387,717
Professional Services	11,573	4,752	5,857	25,548	5,000	5,000
Transportation	8,581,536	9,124,643	10,023,099	12,804,903	13,227,000	14,236,680
Internal Printing	-	132	-	-	300	300
Other	-	582	-	-	76,600	-
Rental Equipment	1,481	1,586	1,583	1,523	2,500	3,000
Travel	-	-	-	-	2,000	2,000
Vehicle Fuel	223,812	395,237	673,091	889,000	941,500	966,000
Non Capital Tech Hardware	828	974	-	-	500	500
Operating Supplies	196,037	882	1,390	2,932	3,500	3,600
Software	15,496	16,615	19,429	10,639	22,623	22,623
Equipment	319,490	3,441	16,566	10,065	21,000	21,000
TOTAL NON-PERSONNEL	9,350,252	9,548,844	10,741,013	13,744,610	14,302,523	15,260,703
TOTAL TRANSPORTATION	\$9,606,666	\$9,878,446	\$11,161,721	\$14,619,939	\$15,069,645	\$15,648,420

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Facilities Operations (250)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	125,115	127,122	139,102	146,057	146,057	151,775
Classified Salaries	3,923,120	3,844,549	5,356,022	5,827,917	6,033,474	6,435,017
Part-Time	36,560	57,106	63,866	96,555	130,000	284,039
Supplements	60,431	125,460	11,705	8,959	158,927	97,500
Overtime	40,792	97,178	128,455	72,325	160,000	160,000
Bonus	2,600	40,262	1,000	-	-	-
Sub-Total Personnel	4,188,618	4,291,677	5,700,149	6,151,813	6,628,458	7,128,331
Retiree Health Credit	5,764	6,784	10,921	11,910	74,772	12,844
Social Security / FICA	315,220	327,762	431,325	463,520	507,077	545,317
Virginia Retirement System	140,671	139,740	203,585	224,569	192,038	226,817
City of Roanoke Retirement	89,255	82,870	87,028	129,154	90,000	130,000
Alternative Fringes	30,790	30,518	32,048	6,577	30,000	30,000
Annuity	-	110	660	660	-	660
Unemployment Tax	1,634	1,943	-	-	2,500	1,840
Disability Insurance	-	(18)	-	-	-	-
Health / Dental Insurance	1,072,030	1,221,849	1,196,832	1,177,738	1,544,487	1,384,009
State Group Life Insurance	51,437	52,061	72,748	80,065	82,806	77,724
Sub-Total Fringe Benefits	1,706,802	1,863,619	2,035,146	2,094,192	2,523,680	2,409,211
TOTAL PERSONNEL	5,895,420	6,155,296	7,735,295	8,246,005	9,152,138	9,537,542
PD-Tuition	-	31,285	5,130	-	27,990	28,000
Professional Services	169,304	251,828	188,347	196,517	208,634	208,714
Internal Printing	11	53	-	-	-	-
Dues & Memberships	250	309	930	3,557	2,500	1,000
Other	-	-	-	-	220	-
Postage	95	15	1	1	200	-
Telecommunications	-	-	8,946	-	462	862
Testing Supplies	-	-	-	-	-	1,800
Travel	100	755	2,054	626	10,000	10,000
Educational Supplies	-	-	-	174	1,800	220
Food	-	-	-	227	-	-
Vehicle Fuel	-	103	2,621	5,000	6,200	6,200
Medical Supplies	-	-	-	-	1,500	-
Non Capital Tech Hardware	1,154	1,016	512	-	-	-
Office Supplies	1,371	3,353	2,703	-	2,000	2,000
Operating Supplies	374,862	278,926	416,531	355,309	437,500	437,500
Software	-	-	3,000	-	-	-
Uniforms	29,566	29,862	50,717	51,000	70,000	70,000
Vehicle Supplies	60	-	5,335	-	3,500	3,500
Equipment	3,349,182	309,112	101,381	81,585	247,052	268,981
TOTAL NON-PERSONNEL	3,925,956	906,617	788,208	693,996	1,019,558	1,038,777
TOTAL FACILITIES OPERATIONS	\$9,821,376	\$7,061,913	\$8,523,503	\$8,940,001	\$10,171,696	\$10,576,319

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Facilities Maintenance (251)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	122,225	150,073	234,365	246,183	246,083	258,037
Classified Salaries	1,271,798	1,259,866	1,522,165	1,653,101	1,629,150	1,712,414
Part-Time	-	14,767	27,113	51,593	60,000	60,000
Supplements	14,259	41,019	31,183	27,813	41,598	30,000
Overtime	63,035	79,347	95,341	67,429	100,000	100,000
Bonus	39,850	8,081	-	-	-	-
Sub-Total Personnel	1,511,166	1,553,153	1,910,167	2,046,120	2,076,831	2,160,452
Retiree Health Credit	2,277	3,003	4,736	4,820	22,690	5,296
Social Security / FICA	110,133	118,816	141,785	152,187	158,877	165,275
Virginia Retirement System	51,344	57,308	81,501	84,239	108,664	85,568
City of Roanoke Retirement	41,083	37,475	37,988	58,280	38,000	60,000
Alternative Fringes	7,372	-	-	158	-	-
Annuity	-	110	990	1,319	990	1,320
Health / Dental Insurance	342,479	440,397	428,499	417,459	469,954	468,388
State Group Life Insurance	18,265	18,891	23,688	25,049	25,128	23,251
Sub-Total Fringe Benefits	572,954	675,999	719,188	743,512	824,303	809,097
TOTAL PERSONNEL	2,084,120	2,229,152	2,629,355	2,789,632	2,901,134	2,969,549
PD-Tuition	-	-	-	-	5,000	-
Professional Services	1,199,838	1,432,111	1,468,472	1,470,021	1,610,300	1,427,174
Transportation	-	-	(3)	-	-	-
Internal Printing	-	-	0	-	500	-
Building Rentals	71,820	103,257	134,113	100,455	114,000	79,000
Dues & Memberships	1,039	2,178	5,196	1,239	7,000	5,000
Other	-	-	-	-	1,200	-
Postage	60	41	1,409	4	250	250
Rental Equipment	4,255	42,157	52,615	14,081	20,000	10,000
Telecommunications	-	16,024	12,822	-	6,000	-
Travel	300	604	724	7,209	5,000	5,000
Books & Subscriptions	-	1,515	-	-	2,500	-
Educational Supplies	-	-	-	22,403	-	-
Food	196	-	-	-	-	-
Vehicle Fuel	39,286	27,996	29,158	20,050	30,000	23,500
Medical Supplies	-	-	-	197	800	-
Non Capital Tech Hardware	7,527	2,476	3,086	2,158	2,000	2,000
Office Supplies	7,504	8,577	6,858	1,415	3,000	3,000
Operating Supplies	331,009	702,456	583,924	440,013	565,000	569,626
Software	40,393	45,429	55,132	53,663	60,000	15,000
Uniforms	8,951	7,351	37,947	37,390	46,000	40,000
Vehicle Supplies	30,871	62,407	25,913	12,600	25,000	25,000
Equipment	431,637	828,542	255,554	644,604	145,000	228,000
TOTAL NON-PERSONNEL	2,174,686	3,283,123	2,672,922	2,827,500	2,648,550	2,432,550
TOTAL FACILITIES MAINTENANCE	\$4,258,806	\$5,512,275	\$5,302,277	\$5,617,132	\$5,549,684	\$5,402,099

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Grounds Maintenance (252)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	61,520	63,634	70,353	72,880	72,815	74,236
Classified Salaries	198,064	226,796	281,849	288,401	301,388	312,030
Supplements	5,464	7,805	1,700	2,417	10,907	10,907
Overtime	4,560	6,223	10,749	11,147	12,000	12,000
Bonus	10,600	2,486	100	-	-	-
Sub-Total Personnel	280,208	306,945	364,751	374,845	397,110	409,173
Retiree Health Credit	155	284	431	433	4,528	479
Social Security / FICA	19,284	22,094	27,089	27,649	30,379	31,302
Virginia Retirement System	6,202	7,604	9,759	9,819	13,693	10,690
City of Roanoke Retirement	8,531	8,771	8,410	13,554	8,500	14,000
Alternative Fringes	-	-	-	881	-	-
Annuity	-	-	330	660	660	660
Health / Dental Insurance	112,327	126,552	116,733	124,246	121,864	122,707
State Group Life Insurance	3,418	4,037	4,789	4,845	5,014	4,558
Sub-Total Fringe Benefits	149,916	169,341	167,540	182,088	184,638	184,395
TOTAL PERSONNEL	430,124	476,286	532,291	556,933	581,748	593,568
Professional Services	734,632	807,504	974,443	903,172	955,000	1,088,500
Building Rentals	-	-	-	7,200	7,200	7,200
Dues & Memberships	-	725	945	899	4,000	1,500
Rental Equipment	18,177	8,721	236	16,400	20,000	10,000
Telecommunications	-	-	-	-	1,300	-
Travel	530	10	507	-	5,000	-
Books & Subscriptions	-	90	-	-	1,000	1,000
Vehicle Fuel	360	-	15,671	20,151	25,000	25,000
Non Capital Tech Hardware	777	-	84	916	5,000	2,500
Office Supplies	390	494	814	289	500	500
Operating Supplies	107,004	104,638	117,036	199,411	164,500	154,900
Software	-	-	-	3,000	-	3,000
Uniforms	2,180	1,537	6,585	6,832	7,600	7,000
Vehicle Supplies	4,676	18,093	16,365	37,052	15,000	25,000
Equipment	308,123	134,712	156,392	126,505	137,000	217,000
TOTAL NON-PERSONNEL	1,176,849	1,076,523	1,289,077	1,321,827	1,348,100	1,543,100
TOTAL GROUNDS MAINTENANCE	\$1,606,973	\$1,552,809	\$1,821,368	\$1,878,760	\$1,929,848	\$2,136,668

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Warehouse (260)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	56,894	59,051	63,846	67,038	67,038	69,750
Classified Salaries	310,720	357,783	439,441	412,688	465,452	420,705
Part-Time	-	-	-	-	6,400	6,400
Supplements	-	-	-	100	4,725	-
Overtime	11,160	14,903	14,031	16,505	6,000	6,000
Bonus	15,100	3,519	-	-	-	-
Sub-Total Personnel	393,874	435,256	517,318	496,331	549,615	502,855
Retiree Health Credit	1,455	1,638	1,957	1,354	6,443	1,552
Social Security / FICA	27,887	32,975	38,350	36,912	42,046	38,468
Virginia Retirement System	24,509	26,783	31,511	23,436	33,700	24,568
City of Roanoke Retirement	4,833	4,872	5,396	8,701	4,800	9,000
Health / Dental Insurance	147,495	190,468	168,911	140,035	178,443	146,303
State Group Life Insurance	4,767	5,555	6,833	6,372	7,135	5,787
Sub-Total Fringe Benefits	210,947	262,290	252,958	216,811	272,567	225,679
TOTAL PERSONNEL	604,821	697,546	770,276	713,142	822,182	728,534
PD-Tuition	-	-	-	-	3,000	-
Professional Services	2,845	3,836	19,495	35,492	45,000	35,000
Internal Printing	16	-	-	-	-	-
Building Rentals	62,315	63,436	-	-	-	-
Dues & Memberships	40	40	45	45	45	45
Postage	201	10,156	(21,254)	320	-	-
Rental Equipment	8,744	10,869	14,047	14,121	18,500	15,000
Travel	-	-	-	-	1,000	-
Food	224	-	-	-	-	-
Vehicle Fuel	251	242	11,130	7,600	8,000	9,000
Non Capital Tech Hardware	41	829	-	-	4,000	-
Office Supplies	1,678	4,511	3,085	1,890	4,000	4,000
Operating Supplies	8,424	6,562	11,649	9,293	10,000	12,000
Uniforms	-	-	2,952	8,000	9,400	9,400
Vehicle Supplies	-	-	-	12,000	5,000	5,000
Equipment	-	11,974	23,124	65,988	50,000	50,000
TOTAL NON-PERSONNEL	84,778	112,453	64,272	154,748	157,945	139,445
TOTAL WAREHOUSE	\$689,599	\$809,999	\$834,548	\$867,890	\$980,127	\$867,979

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Utilities (290)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Utilities - Electricity	2,041,711	2,455,802	3,356,055	3,083,417	3,481,295	3,750,000
Utilities - Natural Gas	383,563	551,352	700,433	739,897	675,252	650,000
Utilities - Water	521,074	577,257	642,343	662,987	641,453	550,000
TOTAL NON-PERSONNEL	2,946,347	3,584,410	4,698,831	4,486,300	4,798,000	4,950,000
TOTAL UTILITIES	\$2,946,347	\$3,584,410	\$4,698,831	\$4,486,300	\$4,798,000	\$4,950,000

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
Debt Service (300)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Debt-Interest	3,424,805	3,444,686	3,301,461	5,696,260	3,240,051	3,542,894
Debt-Principal	8,617,037	9,229,952	9,384,917	13,743,484	9,580,942	8,290,634
TOTAL NON-PERSONNEL	12,041,842	12,674,638	12,686,378	19,439,744	12,820,993	11,833,528
TOTAL DEBT SERVICE	\$12,041,842	\$12,674,638	\$12,686,378	\$19,439,744	\$12,820,993	\$11,833,528

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
ATHLETICS**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	157,554	160,678	173,416	155,455	182,545	180,874
Professional Salaries	47,649	49,794	56,040	-	58,841	-
Part-Time	-	-	-	-	15,000	14,000
Supplements	395,027	586,558	653,428	692,455	726,493	725,204
Overtime	2,985	6,539	-	259	6,900	6,900
Bonus	4,500	2,797	-	-	-	-
Sub-Total Personnel	607,714	806,366	882,883	848,168	989,779	926,978
Retiree Health Credit	2,466	2,536	2,719	1,733	2,921	1,863
Social Security / FICA	45,976	61,735	66,877	56,463	75,718	70,914
Virginia Retirement System	33,878	34,853	37,343	23,808	40,118	27,131
Alternative Fringes	-	8,044	-	-	-	-
Unemployment Tax	1,946	292	-	-	-	-
Health / Dental Insurance	34,385	36,695	41,820	29,569	44,530	37,768
State Group Life Insurance	2,731	2,823	3,011	1,919	3,235	2,134
Sub-Total Fringe Benefits	121,382	146,978	151,771	113,493	166,522	139,810
TOTAL PERSONNEL	729,096	953,344	1,034,654	961,661	1,156,301	1,066,788
Professional Services	59,097	177,897	213,607	254,356	235,500	264,000
Contracted Services - Food Services	1,334	2,419	7,085	56,515	87,000	106,000
Transportation	56,085	141,649	221,674	264,869	300,000	360,000
Internal Printing	340	3,658	3,610	1,470	7,000	8,500
Building Rentals	6,100	9,342	9,140	6,735	15,000	15,000
Dues & Memberships	9,749	38,360	44,434	47,269	63,000	67,000
Insurance	85,280	78,720	78,720	78,604	80,294	80,176
Other	3,298	20,752	18,982	19,955	27,000	27,000
Rental Equipment	1,243	13,686	2,710	2,881	6,500	6,500
Travel	10,013	49,074	62,474	48,558	51,000	66,700
Books & Subscriptions	-	-	-	-	1,000	2,000
Educational Supplies	69,933	91,003	117,060	121,117	144,000	170,000
Food	9,595	50,966	76,981	12,641	10,000	10,000
Vehicle Fuel	-	357	2,036	35	1,100	10,000
Medical Supplies	10,408	11,944	11,403	10,620	14,000	14,500
Non Capital Tech Hardware	593	515	715	20	6,000	6,000
Office Supplies	135	1,196	1,324	864	3,500	3,500
Operating Supplies	21	3,517	4,825	7,428	6,020	7,000
Software	8,525	6,802	13,714	12,005	37,700	37,700
Uniforms	26,012	91,766	103,103	107,884	102,000	118,000
Equipment	26,606	60,543	80,311	68,334	67,000	124,000
TOTAL NON-PERSONNEL	384,365	854,164	1,073,909	1,122,159	1,264,614	1,503,576
TOTAL ATHLETICS	\$1,113,461	\$1,807,508	\$2,108,563	\$2,083,820	\$2,420,915	\$2,570,364

General Fund Categorical Budget by Cost Center Discussion

All department budgets include changes in personnel costs due to an average of 3.5% raises for the 2024-25 budget year. Additional changes in personnel costs include increases for moving ESSER funded positions to the general fund in areas such as academics, technology, and special education. For employee health benefits, RCPS has budgeted a 8.5% increase in the employer share of costs effective January 2025 (RCPS's health plan year is a calendar year). With the increases in salaries, benefits calculated as a percentage of salary have also increased. However, after reviewing the new Virginia Retirement System rates and changes in the hybrid plans, the rate decreased from 16.62% in FY24 to 15.0% in FY25.

Category of Instruction:

Instructional & Administrative (100)

As a result of reorganization within the division, this department was renamed to Instructional and Administrative from Teaching and Learning. Due to the success of the Empowering Educators to Excel (E3+) program that grant funding will no longer support after September 30, 2024, the E3+ professional and supervisor positions were added to this cost center to continue focus on targeted school improvements. The non-personnel costs reflect budget needs to support professional development, professional travel, supplies, rentals, and equipment. The decrease was due to moving some of the costs to support needs in the reorganized departments of Academics & Accountability.

Academics & Accountability (110)

As a result of reorganization within the division, this department was renamed to Academics & Accountability from Academics. All line-item categories still include expenditures for subject area programs such as Art, English, Health/Physical Education, Dance, Music, English Language Learning, Summer Programs, Science, Foreign Language, Math, Media, and Social Studies. The Part-Time personnel costs were increased for lunch aide support in the elementary and middle schools to enable teachers to have an unencumbered lunch break. RCPS has outsourced substitute teacher services to ESS Northeast, LLC (formerly Source4Teachers), and that budget can be found on the Contracted Services – Substitutes budget line. The non-personnel budget increase is due to planned textbook purchases for mathematics in FY25 and increases in professional services, transportation, and educational supplies. This is offset by decreases in operating supplies. The local match is the local share requirement for the Start-up Grant for Extended Year Programs/Year-Round School Programs which supports the summer instructional program RCPS+ and decreased slightly.

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 fees also are included in professional services for Special Education and increased.

RCPS participates in Students with Intensive Support Needs Application (SISNA), formerly the Regional Special Education Program for low incidence populations. By pooling resources regionally, participating divisions can save on personnel and facility costs. For example, if RCPS had two hearing impaired elementary students and a participating neighboring school district had one hearing impaired elementary student, we can create one hearing impaired elementary classroom for all three students, rather than each division having their own program serving a small number of children. Previously, a third-party regional office managed this program and RCPS paid tuition for all RCPS students we placed into regional classrooms. If a regional classroom was hosted by RCPS, which many are, RCPS was reimbursed for the costs of that class by the Regional Program (out of the tuition that all participating school divisions collectively pay into the program). In 2020-21, the Virginia Department of Education

changed the funding structure for regional programs serving low incidence populations. Going forward, RCPS will retain the costs of SISNA classrooms we provide and will only pay tuition directly to the hosting school division for any RCPS students being served by another participating school division. Likewise, RCPS will charge other school divisions tuition directly for any of their students served in RCPS-hosted SISNA classes. Because it is regional in nature, RCPS will continue to account for this program as a separate unit within the Restricted Grants Fund. A General Fund transfer will cover the costs for RCPS students served in these regional classrooms, which is budgeted in the General Fund Special Education Budget. All other reporting for SISNA can be found in the Grants Fund Information. The 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 non-personnel costs including transportation, supplies, software, travel, and equipment remain relatively flat.

Alternative Programs & Discipline (191)

As a result of reorganization within the division, this department was renamed to Alternative Programs & Discipline from Alternative Education. The personnel costs increased in administrative salaries for costs that were moved from Instructional & Administrative. The 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. Other non-personnel costs increased to support the needs and focus of this newly reorganized department.

Career and Technical Education (170)

All costs are related to the career and technical programs offered to the district's secondary students for programs that prepare students for technical fields and occupations. The non-personnel costs increased for transportation, equipment, and supplies to support the programs at both high schools.

Exceptional Learners (180)

As a result of reorganization within the division, this department was renamed to Exceptional Learners from Gifted Education. 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 increased from 128 to 131 RCPS students, but the tuition rate stayed the same. RCPS houses the Roanoke Valley Governor's School and serves as its fiscal agent. Because it is a separately managed Local Education Agency (LEA), its funds are managed within the Restricted Grants Fund. The transfer referenced above is between the General Fund and the Grants Fund. Pupils Learning Appropriately TOgether (Plato) is a gifted pull-out program for students in grades three through five. Plato classrooms are located at Fairview Elementary and Highland Park Elementary and qualifying students from all RCPS elementary schools are invited to participate. The budgeted field trip costs support this program. Other non-personnel costs including professional development tuition, transportation, supplies, software, travel, and textbooks remain relatively flat.

Early Childhood Education (190)

The non-personnel costs of Professional Development and Educational Supplies were increased to support the adoption of a new curriculum for the 2024-2025 school year. The Other budget was increased to support a locally funded classroom for the 11 four-year-olds that will be grandfathered into the program following some Virginia Preschool Initiative guideline changes for students residing outside the school division.

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.

Student Success (140)

As a result of reorganization within the division, this department was renamed to Student Success from School Counseling. Professional Services and Dues & Memberships includes costs to support Advancement by Individual Determination (AVID) programs in the middle and high schools that were increased. With the end of ESSER funding on September 30, 2024, the mental health services for students through Hazel Health were moved from the grant funding to the general fund budget. Professional Services were also increased to support scanning of documents. Testing Supplies were increased for interactive subtests and licenses.

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 is included in Overtime.

Homebound Instruction (192)

These expenditures support teacher visits with homebase/homebound students.

Driver Education (193)

Classroom driver's education instruction is provided by health and physical education teachers. These expenditure increases include travel to conferences to obtain updated changes and best practices, supplies for pacing guides that follow new standards, and textbook replacement and workbooks.

Professional Learning (194)

The non-personnel budget includes coursework for professional development to provide opportunities to align with district goals and the strategic plan, professional travel, supplies, leadership conference expenses, and the Unified Talent Power School platform tracking system for scheduling professional learning opportunities for all employees. There is an increase in costs to support expansion of professional learning programs and offerings for each job category. The Equipment increase is for office furniture needed to support the move to the newly renovated administration building.

Organizational Diversity (195)

The non-personnel budget was removed as the costs for these expenditures are now supported through the Human Resources department.

Psychological Services (233)

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

Speech/Audiology Services (234)

The Professional Services budget includes audiometer calibration, hearing equipment maintenance and warranties, and contracted speech services. The decrease was due to fewer anticipated contracted speech services with the filling of 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 the continuation of instructional device leases for grades 9-12 that was funded for the first year through ESSER.

Support Services (130)

As a result of reorganization within the division, this department was renamed to Support Services from Student Services. The non-personnel costs include services for Restorative Justice and safety tip line as well as student support specialists' travel, mailings, printing, and supplies. The Professional Services increased due to the continuation of virtual learning services that were previously funded through ESSER. The Equipment increase is for office furniture needed to support the move to the newly renovated administration building.

Student Health Services (232)

The Professional Services budget includes outsourced school nursing services provided by Carilion Clinic. These costs increased due to Carilion Clinic's efforts to stay competitive in the region and aid in retaining current school nursing staff by providing raises and cost of living increases to all school nurses that will take effect December 2024. Software includes the School Nurse Documentation Program annual contract. The Medical Supplies include epi-pen supplies and automated external defibrillator supplies. Equipment includes replacing refrigerators, otoscopes, wheelchairs, and bed/cots for the school nursing stations.

Category of Administration, Attendance, Health, and Technology:***School Board (201)***

The non-personnel budget increased slightly for potential equipment needs in the newly renovated administrative building.

Superintendent (202)

The Professional Services budget includes professional and consulting fees, services for a community engagement system, and legislative liaison services. The expenditure increase is due to legal services. Dues and Memberships include costs for the American Association of School Administrators, Virginia Association of School Superintendents, and the National and Virginia Alliance of Black School Educators. These expenditures decreased due to not renewing the Education Advisory Board membership. Travel expenditures increased and included lodging and transportation for National School Board Association conferences, and Constituent Services and Government Relations Officer to attend General Assembly sessions and conferences. Non Capital Technology Hardware increased for portable computer to use for presentations and for replacing a desktop computer.

Communications & Public Relations (203)

Professional Services 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 transitioning parent handbook to a calendar concept and for one-time fee to transition website from Blackboard to Finals site. Food costs increased for the Support Staff of the Year event. Non Capital Hardware increased for replacing camera equipment and Load the Bus event.

Community Engagement (215)

As a result of reorganization within the division, this department was moved from within Communications & Public Relations. The non-personnel costs support school chapter dues for All Pro Dad Membership, travel for National Family Engagement Summit, and support for community engagement events for the schools. The Office Supplies increased for office furniture needed to support the move to the newly renovated administration building.

Accountability & Assessment (231)

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

Data and Analysis (204)

Professional Development Tuition increased to support completion of certification programs. Testing Supplies were increased and includes 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 (NWEA) Measure of Academic Progress (MAP) testing, and EduPoint synergy comprehensive K-12 analytics.

Strategic Planning (205)

The current strategic plan is effective from 2022-2028. The budget was increased to include preparation work for the new strategic plan.

Operational Central Administration (206)

Professional Services includes fees owed to the City of Roanoke for services including radio support. The Equipment increase is for office furniture needed to support the move to the newly renovated administration building.

Human Resources (210)

Professional Services budget increased for Educational Partners International placement fees to support the strategic pathway target to increase the diversity of the teacher workforce to align more closely with student demographics. Also, Medical Benefits Consulting Services were moved from Fiscal Services to Human Resources. All other budget line items showed a net decrease.

Employee Health Services (211)

There is a decrease to Workers' Compensation expense, as we continue to transition through claims from the time period when RCPS was self-insured. The non-personnel expenditures include services for Occupational Health Nurse, Employee Assistance Program (EAP), and physical therapy services, and medical supplies for influenza vaccine and epinephrine injections. Total non-personnel expenditure decreased slightly in the budget.

Fiscal Services (214)

The expenditures in this budget include the property and liability insurance coverage, insurance consulting services, legal and consulting services, and business services software and support. This also includes annual payments to Virginia Western Community College for the school division's participation in the CCAP (Community College Access Program). The professional services cost decreased due to moving Medical Benefits Consulting Services to Human Resources. Software costs support a new time and attendance system that one-time implementation fees will not be recurring in 2024-2025.

Payroll (216)

The non-personnel expenditures include postage, a copier lease, and travel. Travel increased for attending conferences to support payroll certifications and training services.

Accounting (218)

The Professional Services budget includes services for external financial audit services, City of Roanoke municipal audit services, and courier fees. The banking fee services decreased due to maintaining minimum balances. The Equipment increase is for furniture and bookshelf needs to support the move to the newly renovated administration building.

Grant Management (219)

Personnel was increased to support the identification of potential funding sources and the development of successful competitive grant proposals. The non-personnel expenditures for travel and supplies were increased to support the training and supply needs of the new position.

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 Amazon Prime membership. Other costs include postage, travel, office supplies, and food for SWaM event.

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. There was no change in the total non-personnel expenditure.

Administration Technology (280)

The Professional Services costs increased for a Full Technology Audit to evaluate the divisions technology infrastructure including operations and policies. Telecommunications increased for internet and hotspot support for families that was previously funded through ESSER. The software costs increased for vendor price increases of the Email filter and archiving solutions following the end of a five year locked pricing agreement. A new request for proposal is being planned for a replacement solution in 2025-26. The Local Match budget includes the local match requirement for the Virginia Public School Authority (VPSA) and increased for the eRate category 2 local match.

Safety & Security (253)

With the unknown continuation of the grant funding from Virginia Department of Criminal Justice Services (DCJS) to support school security officers at all schools, personnel costs were absorbed into the general fund. 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. An inflationary increase in costs is planned for these areas. Other expense was increased for a division wide implementation of identification badges for students. 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. For the 2024-25 school year, a new vendor, ZUM Services was selected to provide the services and the cost was increased. Other expenses decreased because HEPA (high efficiency particulate air) filters will not be the responsibility of RCPS to replace in the buses. The fuel costs for the buses are the responsibility of RCPS and have increased slightly. Due to the selection of a new vendor for transportation services and anticipated improvements in late bus school based coverage needs, personnel costs for supplemental costs were decreased.

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

The personnel cost increase includes additional part-time coverage for custodial workers 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 remains flat. Operating Supplies include all paper and cleaning products for custodial services and remain flat. Equipment includes replacement of cleaning equipment and vehicle leases and increased due to rising costs.

Facilities Maintenance (251)

The Professional Services budget includes services for painting, roofing and building repairs, architectural fees, electric, auto and glass, chiller maintenance, work order software support, and other operational costs. The cost decreased due to realigning planned vestibule safety improvements to the capital budget and moving the responsibility of gym floor and athletic equipment inspections to Grounds Maintenance. Building Rentals decreased due to the completion of the James Breckinridge Middle School addition in 2023-24 and no longer needing the modular units at that location. The Operating Supplies budget includes maintenance and repair tools and supplies including batteries, hardware, electrical, and HVAC supplies. Equipment includes purchases of tools, small equipment, replacement of equipment, and vehicle leases.

Grounds Maintenance (252)

Professional Services include sidewalk and parking lot repairs, landscaping contract, fencing and tree on-call services, and outdoor equipment inspections. This was increased due to moving the responsibility of gym floor and athletic equipment inspections from Facilities Maintenance. 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. Equipment increased for leased vehicles and for attachment pieces for equipment.

Warehouse (260)

The PD-Tuition decreased for no planned warehousing certifications and leadership development training. The Professional Services budget includes vehicle service, forklift/dock/pallet repairs, and municipal waste fees. The service costs were decreased. Rental equipment includes the copier, postage machine, and tables and chairs for district events. Non Capital Technology Hardware decreased for no longer needing a one-time purchase of tablets.

Utilities (290)

These expenditures include utility services for electricity, natural gas, and water with an estimated 10% increase over current year actual expenditures.

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 includes costs for student meals during athletic travel. Transportation charges are for bus and rental vehicles for travel to/from games, camps, and other team events. Now that our region includes Richmond, charter buses will be required for any playoff events in that area. The insurance budget is for Student Athlete Accident Insurance. Equipment needs are to replace mats, gym chairs, weightlifting benches, scoreboards, poles, and goals. In total, the athletics budget increased as prices continue to rise (some 10-15%) for all services that support these Athletic activities.

Grants Fund Expenditure Budget by Grant Program

ROANOKE CITY PUBLIC SCHOOLS
2024-25 BUDGET BY GRANT OR OTHER RESTRICTED SOURCE

Code	Grant Program	BUDGET 2024-25		
		TOTAL	PERSONNEL	NON-PERSONNEL
	Federal			
101X	Adult Basic Education	\$ 371,642	\$ 285,113	\$ 86,529
ARP	American Rescue Plan Act - ESSER III	177,650	107,650	70,000
CARES	CARES Act	-	-	-
CRRSA	CRRSA - ESSER II	-	-	-
111X	Flow Thru	3,979,411	3,744,411	235,000
119X	Perkins Act	457,398	18,151	439,247
121X	Preschool Incentive	135,555	122,055	13,500
132X	Title I-A	7,566,344	7,088,859	477,485
134X	Title I-D Detention Center Literacy Program	18,000	-	18,000
135X	Title II-A	843,013	584,456	258,557
137X	Title III-A	198,075	51,575	146,500
169X	Title III-A Immigrant Children & Youth	16,950	16,950	-
138X	Title IV-A	610,477	32,295	578,182
145X	Title X-C McKinney-Vento	110,000	106,900	3,100
	Subtotal: Federal	\$ 14,484,515	\$ 12,158,415	\$ 2,326,100
	State			
215X	ALL In VA	\$ 6,062,764	\$ 4,790,195	\$ 1,272,569
306X	Career & Technology Education Equipment	14,054	-	14,054
317X	CTE High-Demand Fast - Growth Industry	10,944	-	10,944
319X	CTE STEM-H	4,040	-	4,040
RVGS	Governor's School	2,029,923	1,726,018	303,905
315X	Industry Certification & Licensure Testing	10,757	-	10,757
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	42,163	26,799.00
325X	Regional Alternative Ed	293,849	179,304	114,545
329X	School Instructional Tech Series	2,166,000	-	2,166,000
330X	Special Education Jail Program	113,476	110,976	2,500
335X	Students with Intensive Support Needs Application (SISNA)	8,770,659	8,332,111	438,548
380X	VA E-Learning Backpack Initiative	-	-	-
314X	Workplace Readiness	2,494	-	2,494
	Subtotal: State	\$ 21,004,025	\$ 16,546,733	\$ 4,457,292
	Other Restricted Uses Managed Through Grant Fund			
	Medicaid reimbursements	\$ 1,088,184	\$ -	\$ 1,088,184
	Reserve Officers' Training Corps (ROTC) reimbursement	128,721	-	128,721
	Subtotal: Transfers	\$ 1,216,905	\$ -	\$ 1,216,905
	TOTAL GRANTS FUND	\$ 36,705,445	\$ 28,705,148	\$ 8,000,297

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	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Administrative Salaries	51,711	30,433	15,775	27,504	75,911	55,869
Classified Salaries	5,470	12,195	43,304	55,871	43,135	31,746
Professional Salaries	65,026	82,160	97,714	133,823	232,752	171,300
Substitute	-	890	-	-	-	-
Sub-Total Personnel	122,207	125,678	156,792	217,198	351,798	258,915
Retiree Health Credit	0	0	0	385	-	221
Social Security / FICA	9,318	9,588	11,971	8,866	27,855	19,604
Virginia Retirement System	0	0	0	5,293	0	3,039
Health / Dental Insurance	(0)	-	-	4,844	865	3,090
State Group Life Insurance	0	0	0	427	0	244
Sub-Total Fringe Benefits	9,318	9,588	11,971	19,816	28,720	26,198
TOTAL PERSONNEL	131,525	135,266	168,763	237,014	380,518	285,113
Professional Services	-	-	-	8,870	-	35,739
Regional Program	-	-	-	18,445	-	-
Postage	-	203	-	14	-	500
Rental Equipment	-	-	-	330	-	-
Telecommunications	-	-	-	690	-	1,700
Travel	-	-	-	-	1,224	3,000
Educational Supplies	-	1,342	-	-	-	32,560
Non Capital Tech Hardware	210	-	-	-	2,407	12,030
Office Supplies	-	552	-	496	-	-
Software	-	-	-	1,770	-	1,000
Textbooks	-	-	-	1,264	454	-
Equipment	23,603	-	-	-	-	-
TOTAL NON-PERSONNEL	23,813	2,097	-	31,880	4,085	86,529
TOTAL Adult Basic Education	\$155,338	\$137,363	\$168,763	\$268,894	\$384,603	371,642

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Administrative Salaries	-	5,021	61,366	139,199	112,410	-
Classified Salaries	38,148	1,012,108	276,536	361,641	274,200	-
Professional Salaries	540,171	1,367,412	1,273,165	4,048,010	2,897,997	-
Substitute	170	62,501	-	-	-	-
Part-Time	362	62,796	53,850	13,560	270,000	-
Supplements	14,534	152,459	180,548	255,355	405,000	100,000
Overtime	-	-	372	-	-	-
Bonus	-	-	-	1,117,750	-	-
Sub-Total Personnel	593,384	2,662,296	1,845,837	5,935,516	3,959,607	100,000
Retiree Health Credit	-	16,272	18,379	51,336	38,236	-
Social Security / FICA	-	245,381	139,005	413,251	283,116	7,650
Virginia Retirement System	-	226,555	254,574	707,715	525,172	-
Alternative Fringes	-	-	-	1,070	-	-
Health / Dental Insurance	-	468,429	326,839	927,454	756,949	-
State Group Life Insurance	-	17,966	20,353	56,851	42,341	-
Sub-Total Fringe Benefits	-	974,603	759,151	2,157,677	1,645,814	7,650
TOTAL PERSONNEL	593,384	3,636,899	2,604,988	8,093,193	5,605,421	107,650
Professional Services	-	1,042,229	1,309,830	1,191,835	133,075	70,000
Transportation	129,517	897,226	-	17,894	120,000	-
Internal Printing	-	-	-	300	-	-
Field Trips	-	1,595	-	-	-	-
Insurance	-	628	-	-	-	-
Other	-	-	826	-	-	-
Rental Equipment	-	-	-	628,247	2,203,079	-
Telecommunications	-	-	-	69,700	95,000	-
Travel	69	(69)	2,697	1,784	-	-
Books & Subscriptions	8,835	525,390	256,893	47,674	30,000	-
Educational Supplies	12,590	1,538	77,403	170,729	2,208,000	-
Food	49	575	-	-	-	-
Non Capital Tech Hardware	-	-	-	2,158	235,000	-
Operating Supplies	-	12	73,180	431,063	-	-
Software	-	-	-	2,364	-	-
Textbooks	-	-	23,210	16,625	-	-
Equipment	-	6,550,546	17,664,278	5,515,449	-	-
TOTAL NON-PERSONNEL	151,060	9,019,672	19,408,316	8,095,822	5,024,154	70,000
TOTAL American Rescue Plan Act - ESSER III	\$744,444	\$12,656,571	\$22,013,304	\$16,189,015	\$10,629,575	\$177,650

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 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	-	-	-	-
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	-	-	-
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	-	-	-
TOTAL CARES Act	\$5,572,000	\$223,650	\$44,819	\$0	\$0	\$0

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Administrative Salaries	1,657	103,985	47,761	10,448	-	-
Classified Salaries	-	3,627	1,246	1,227	-	-
Professional Salaries	-	195,664	737,938	108,069	94,000	-
Substitute	-	10,800	-	-	-	-
Supplements	45,756	41,679	74,841	14,337	-	-
Bonus	-	-	855,940	0	-	-
Sub-Total Personnel	47,414	355,756	1,717,726	134,080	94,000	-
Retiree Health Credit	20	3,135	9,212	51	1,493	-
Social Security / FICA	3,167	27,285	130,161	4,432	9,039	-
Virginia Retirement System	275	43,053	126,641	695	20,509	-
Health / Dental Insurance	-	72,640	163,246	-	29,560	-
State Group Life Insurance	22	3,471	10,202	56	1,653	-
Sub-Total Fringe Benefits	3,485	149,583	439,462	5,233	62,254	-
TOTAL PERSONNEL	50,899	505,339	2,157,188	139,313	156,254	-
PD-Tuition	-	40,185	-	-	-	-
Professional Services	324,517	1,435,682	396,020	4,830	-	-
Transportation	867,500	8,363	567,550	1,623	-	-
Internal Printing	7,938	3,676	-	-	-	-
Rental Equipment	10,716	-	130	-	-	-
Telecommunications	-	143,953	67,290	-	-	-
Travel	-	2,805	2,261	-	-	-
Books & Subscriptions	24,066	67,426	53,560	-	-	-
Educational Supplies	71,906	199,604	22,376	-	-	-
Food	400	84,099	-	-	-	-
Medical Supplies	14,611	183,271	7,375	-	-	-
Non Capital Tech Hardware	161,762	823,936	27,358	-	-	-
Office Supplies	223	-	-	-	-	-
Operating Supplies	4,799	325,243	16,532	72,150	-	-
Software	11,558	45,970	-	-	-	-
Textbooks	195,148	148,298	35,216	-	-	-
Vehicle Supplies	2,225	-	-	-	-	-
Equipment	72,327	9,404,734	4,225,905	-	-	-
TOTAL NON-PERSONNEL	1,769,695	12,917,244	5,421,572	78,603	-	-
TOTAL CRRSA Act - ESSER II	\$1,820,594	\$13,422,583	\$7,578,760	\$217,916	\$156,254	\$0

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Administrative Salaries	362,894	348,282	320,323	479,732	417,618	417,618
Classified Salaries	219,504	238,876	221,113	348,789	270,000	270,000
Professional Salaries	1,746,448	1,792,935	1,728,388	2,914,710	1,625,015	1,625,015
Supplements	57,508	71,872	73,208	165,332	100,367	100,367
Sub-Total Personnel	2,386,355	2,451,964	2,343,033	3,908,563	2,413,000	2,413,000
Retiree Health Credit	28,423	28,807	30,543	46,292	29,197	29,197
Social Security / FICA	178,663	183,181	192,327	290,281	184,595	184,595
Virginia Retirement System	390,370	397,166	432,789	636,995	401,041	401,041
Alternative Fringes	-	-	7,676	-	-	-
Health / Dental Insurance	565,543	587,370	615,436	803,829	684,244	684,244
State Group Life Insurance	31,477	31,903	37,285	51,434	32,334	32,334
Sub-Total Fringe Benefits	1,194,475	1,228,427	1,316,056	1,828,831	1,331,411	1,331,411
TOTAL PERSONNEL	3,580,830	3,680,391	3,659,089	5,737,394	3,744,411	3,744,411
PD-Tuition	25,915	17,739	-	-	-	-
Professional Services	48,664	37,028	145,680	-	35,000	35,000
Transportation	133,970	135,245	145,153	-	-	-
Internal Printing	52	1,119	57	-	-	-
Field Trips	-	-	896	-	-	-
Testing Supplies	22,113	11,416	5,432	-	-	-
Travel	4,138	4,545	14,817	1,733	-	-
Books & Subscriptions	1,071	3,880	320	-	-	-
Educational Supplies	32,810	34,836	14,438	100,515	100,000	100,000
Food	1,014	349	-	-	-	-
Non Capital Tech Hardware	5,450	5,004	799	1,581	-	-
Office Supplies	1,372	-	-	-	-	-
PD-Supplies	-	-	-	3,800	-	-
Software	3,380	12,804	60,306	23,150	100,000	100,000
Textbooks	1,199	1,527	-	-	-	-
Equipment	20,175	23,905	-	-	-	-
TOTAL NON-PERSONNEL	301,324	289,398	387,898	130,778	235,000	235,000
TOTAL Flow Through	\$3,882,154	\$3,969,789	\$4,046,987	\$5,868,172	\$3,979,411	\$3,979,411

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Professional Salaries	28,826	-	-	-	-	-
Supplements	10,350	10,648	8,810	16,304	14,870	16,135
Sub-Total Personnel	39,176	10,648	8,810	16,304	14,870	16,135
Social Security / FICA	2,988	800	659	574	1,858	2,016
Health / Dental Insurance	(1)	-	-	-	-	-
Sub-Total Fringe Benefits	2,987	800	659	574	1,858	2,016
TOTAL PERSONNEL	42,163	11,448	9,469	16,878	16,728	18,151
Professional Services	1,192	2,630	-	2,145	4,968	5,391
Transportation	-	1,643	3,318	7,277	15,081	16,364
Dues & Memberships	-	10	-	174	-	-
Field Trips	-	4,077	7,486	371	15,081	16,364
Other	-	2,968	-	1,540	-	-
Rental Equipment	-	1,692	3,449	-	-	-
Testing Supplies	12,164	50,393	53,949	59,545	14,194	15,402
Travel	3,425	9,609	21,868	17,759	15,081	16,364
Books & Subscriptions	-	-	185	-	70,082	76,044
Educational Supplies	6,677	8,159	61,652	72,807	20,404	22,140
Non Capital Tech Hardware	45,084	6,922	13,159	1,712	17,742	19,251
Office Supplies	4,119	1,675	2,861	-	-	-
Operating Supplies	-	-	-	-	150	162
Software	58,830	28,427	31,560	40,510	19,960	21,658
Textbooks	2,360	31,908	31,150	28,508	-	-
Uniforms	2,657	6,273	-	3,063	4,968	5,391
Equipment	274,894	307,688	173,165	28,594	207,097	224,716
TOTAL NON-PERSONNEL	411,401	464,072	403,802	264,005	404,808	439,247
TOTAL Perkins Act	\$453,564	\$475,520	\$413,271	\$280,883	\$421,536	\$457,398

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Classified Salaries	-	-	-	-	7,000	7,000
Professional Salaries	70,500	67,527	78,075	78,227	75,135	75,135
Supplements	3,273	-	-	-	5,000	5,000
Bonus	4,500	4,500	1,700	-	-	-
Sub-Total Personnel	78,273	72,027	79,775	78,227	87,135	87,135
Retiree Health Credit	853	861	1,982	947	1,054	1,054
Social Security / FICA	5,812	5,378	4,029	5,876	6,666	6,666
Virginia Retirement System	11,717	11,829	11,959	13,001	14,482	14,482
Health / Dental Insurance	12,825	13,574	12,681	14,980	11,550	11,550
State Group Life Insurance	945	954	964	1,048	1,168	1,168
Sub-Total Fringe Benefits	32,152	32,596	31,616	35,852	34,920	34,920
TOTAL PERSONNEL	110,425	104,623	111,391	114,079	122,055	122,055
Professional Services	-	5,143	-	-	5,500	5,500
Transportation	-	211	-	-	-	-
Field Trips	-	176	-	-	-	-
Testing Supplies	-	-	-	-	2,000	2,000
Travel	-	-	175	-	400	400
Books & Subscriptions	-	4,757	-	-	4,700	4,700
Educational Supplies	-	189	538	5,728	400	400
Office Supplies	-	-	-	444	500	500
Equipment	-	-	-	631	-	-
TOTAL NON-PERSONNEL	-	10,476	713	6,803	13,500	13,500
TOTAL Preschool Incentive	\$110,425	\$115,099	\$112,104	\$120,882	\$135,555	\$135,555

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Administrative Salaries	225,912	271,063	285,478	224,641	197,674	241,908
Classified Salaries	404,752	334,234	448,196	360,951	364,566	185,023
Professional Salaries	3,378,933	3,325,501	4,063,320	4,320,885	3,614,723	4,268,938
Part-Time	11,163	11,113	15,640	20,326	31,000	31,000
Supplements	278,429	176,810	169,937	139,195	18,000	126,244
Overtime	44	355	2,249	557	-	-
Bonus	4,500	4,600	680	2,500	-	-
Sub-Total Personnel	4,303,733	4,123,676	4,985,500	5,069,056	4,225,963	4,853,113
Retiree Health Credit	43,023	44,123	53,716	56,319	42,735	56,390
Social Security / FICA	321,864	307,831	372,544	373,493	326,923	371,263
Virginia Retirement System	591,727	607,115	740,836	781,118	534,189	704,893
Alternative Fringes	-	4,937	3,600	1,729	-	-
Health / Dental Insurance	874,776	930,117	1,059,248	1,061,370	793,448	1,047,000
State Group Life Insurance	47,646	48,863	59,487	62,369	42,591	56,200
Sub-Total Fringe Benefits	1,879,035	1,942,986	2,289,431	2,336,399	1,739,886	2,235,746
TOTAL PERSONNEL	6,182,768	6,066,662	7,274,931	7,405,455	5,965,849	7,088,859
PD-Tuition	(10,115)	-	-	210	-	-
Professional Services	103,644	207,404	259,188	271,058	209,058	293,397
Transportation	-	820	3,970	1,635	21,997	-
Internal Printing	141	220	1,292	974	700	1,000
Building Rentals	5,400	10,800	10,800	10,800	5,400	10,800
Field Trips	(265)	264	-	-	1,200	-
Other	-	16,931	4,664	-	-	-
Postage	32	42	38	2	-	-
Rental Equipment	49,644	49,923	52,196	46,730	76,000	51,200
Telecommunications	343	-	-	-	-	-
Travel	1,782	10,981	31,259	14,557	4,400	28,051
Books & Subscriptions	8,163	14,523	40,541	60,870	-	-
Educational Supplies	12,168	50,841	103,791	180,267	465,278	85,337
Food	-	5,895	8,969	6,223	8,500	-
Non Capital Tech Hardware	99,377	16,004	11,720	58,061	23,500	-
Office Supplies	11,181	13,933	36,613	14,114	9,700	7,700
Operating Supplies	-	454	1,304	866	-	-
Software	21,320	88,492	7,876	97	19,000	-
Textbooks	11,610	185,883	1,366	21,089	-	-
Uniforms	(283)	-	-	-	-	-
Transfers	276,434	273,011	281,248	8,485	268,958	-
Equipment	90,101	15,759	261,903	41,679	114,000	-
TOTAL NON-PERSONNEL	680,678	962,178	1,118,757	737,717	1,227,697	477,485
TOTAL Title I-A	\$6,863,446	\$7,028,840	\$8,393,688	\$8,143,172	\$7,193,540	\$7,566,344

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Travel	-	-	-	990	3,000	3,000
Books & Subscriptions	1,431	1,547	2,587	-	500	500
Educational Supplies	855	331	345	-	500	500
Software	324	340	14,688	13,945	14,000	14,000
Equipment	-	-	35,526	-	-	-
TOTAL NON-PERSONNEL	2,609	2,218	53,146	14,935	18,000	18,000
TOTAL Title I-D SOP Detention Center Reading	\$2,609	\$2,218	\$53,146	\$14,935	\$18,000	\$18,000

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Professional Salaries	470,816	473,591	423,002	75,859	460,078	78,515
Supplements	1,440	11,423	11,240	434,740	-	431,437
Bonus	4,500	4,600	-	-	-	-
Sub-Total Personnel	476,756	489,613	434,242	510,599	460,078	509,952
Retiree Health Credit	5,683	5,734	5,135	946	6,243	1,065
Social Security / FICA	34,942	35,776	31,444	24,626	36,137	39,012
Virginia Retirement System	78,112	78,756	70,529	12,995	83,374	16,084
Health / Dental Insurance	115,083	133,335	125,410	19,526	124,670	17,209
State Group Life Insurance	6,294	6,350	5,686	1,048	6,648	1,134
Sub-Total Fringe Benefits	240,114	259,951	238,203	59,140	257,072	74,504
TOTAL PERSONNEL	716,870	749,564	672,445	569,739	717,150	584,456
PD-Tuition	90,753	157,171	98,818	45,233	48,000	138,375
Professional Services	-	3,010	22,223	42,716	17,600	91,250
Building Rentals	-	-	185	-	-	-
Other	-	-	3,927	3,540	-	-
Testing Supplies	1,315	425	-	-	400	1,700
Travel	50	38,226	1,809	3,240	3,500	13,081
Books & Subscriptions	3,289	3,020	1,412	-	-	-
Operating Supplies	-	-	75	-	-	-
Software	4,991	180	-	-	1,815	14,151
TOTAL NON-PERSONNEL	100,398	202,031	128,448	94,729	71,315	258,557
TOTAL Title II-A Improving Teacher Quality	\$817,268	\$951,595	\$800,893	\$664,468	\$788,465	\$843,013

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Classified Salaries	12,116	15,102	19,807	13,603	8,000	8,160
Part-Time	-	-	-	2,439	-	-
Supplements	15,653	26,731	27,908	26,160	30,000	35,000
Overtime	68	359	377	419	-	-
Sub-Total Personnel	27,837	42,192	48,092	42,620	38,000	43,160
Retiree Health Credit	144	181	244	165	100	102
Social Security / FICA	2,053	3,245	3,641	2,530	2,000	2,040
Virginia Retirement System	1,972	2,484	3,350	2,262	1,500	1,530
Alternative Fringes	-	-	-	670	-	-
Health / Dental Insurance	5,553	5,672	6,630	1,802	4,500	4,590
State Group Life Insurance	159	200	270	182	150	153
Sub-Total Fringe Benefits	9,880	11,782	14,134	7,610	8,250	8,415
TOTAL PERSONNEL	37,717	53,974	62,226	50,230	46,250	51,575
PD- Tuition	800	-	-	-	30,000	30,000
Professional Services	17,924	18,921	25,575	26,670	2,000	2,000
Transportation	-	-	487	540	5,000	5,000
Internal Printing	-	-	196	-	-	-
Dues & Memberships	-	40	50	-	-	-
Other	-	-	36	-	-	-
Travel	-	2,995	3,170	3,667	5,000	5,000
Books & Subscriptions	1,822	3,693	1,258	4,180	5,000	5,000
Educational Supplies	1,219	1,398	1,239	9,032	7,836	8,000
Food	-	-	29	22	1,500	1,500
Non Capital Tech Hardware	-	-	-	-	500	500
Office Supplies	-	320	-	-	500	500
Operating Supplies	-	-	101	28	-	-
Software	105,527	37,511	79,597	86,840	70,000	84,000
Textbooks	782	-	-	-	10,000	5,000
TOTAL NON-PERSONNEL	128,074	64,879	111,739	130,980	137,336	146,500
TOTAL Title III-A Limited English Proficient	\$165,791	\$118,853	\$173,965	\$181,210	\$183,586	\$198,075

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Supplements	3,281	7,420	-	-	10,000	14,700
Sub-Total Personnel	3,281	7,420	-	-	10,000	14,700
Social Security / FICA	244	574	-	-	1,519	2,250
Sub-Total Fringe Benefits	244	574	-	-	1,519	2,250
TOTAL PERSONNEL	3,525	7,994	-	-	11,519	16,950
TOTAL Title III-A Immigrant Children & Youth	\$3,525	\$7,994	\$0	\$0	\$11,519	\$16,950

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Classified Salaries	18,080	-	-	-	-	-
Supplements	29,531	23,861	17,950	18,425	30,000	30,000
Sub-Total Personnel	47,611	23,861	17,950	18,425	30,000	30,000
Social Security / FICA	3,481	1,855	1,339	784	2,295	2,295
Sub-Total Fringe Benefits	3,481	1,855	1,339	784	2,295	2,295
TOTAL PERSONNEL	51,092	25,716	19,289	19,209	32,295	32,295
PD-Tuition	129,998	72,271	94,924	27,200	-	-
Professional Services	39,960	111,322	268,207	375,627	498,120	497,669
Field Trips	-	413	-	-	-	-
Testing Supplies	39,258	37,886	44,835	-	-	-
Travel	(575)	-	9,664	7,344	5,513	5,513
Educational Supplies	18,397	61,477	6,164	3,453	-	-
Non Capital Tech Hardware	6,654	-	-	-	-	-
Software	29,484	34,136	-	-	-	-
Educational Equipment	-	-	-	-	75,000	-
Equipment	51,165	16,464	29,774	102,113	-	75,000
TOTAL NON-PERSONNEL	314,341	333,968	453,568	515,736	578,633	578,182
TOTAL Title IV-A Student Support and Academic Enrichment	\$365,433	\$359,684	\$472,857	\$534,945	\$610,928	\$610,477

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Professional Salaries	80,126	70,275	79,845	87,701	75,763	75,763
Sub-Total Personnel	80,126	70,275	79,845	87,701	75,763	75,763
Retiree Health Credit	802	856	966	1,000	916	917
Social Security / FICA	5,551	5,888	6,093	6,285	5,796	5,796
Virginia Retirement System	11,022	11,763	13,270	13,735	12,592	12,592
Health / Dental Insurance	4,390	9,687	10,254	10,673	10,818	10,818
State Group Life Insurance	889	948	1,070	1,107	1,015	1,015
Sub-Total Fringe Benefits	22,654	29,142	31,654	32,801	31,137	31,137
TOTAL PERSONNEL	102,780	99,417	111,499	120,502	106,900	106,900
Transportation	-	346	884	-	-	-
Dues & Memberships	-	33	45	-	-	-
Travel	2,920	273	-	-	-	-
Educational Supplies	2,535	-	-	-	-	-
Transfers	-	2,619	3,051	665	3,100	3,100
Equipment	1,465	-	-	-	-	-
TOTAL NON-PERSONNEL	6,920	3,272	3,980	665	3,100	3,100
TOTAL Title X-C McKinney-Vento Homeless	\$109,700	\$102,689	\$115,479	\$121,167	\$110,000	\$110,000

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2023-2024
ALL In VA (215X)**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Professional Salaries	-	-	-	93,722	-	1,771,025
Part-Time	-	-	-	256,395	-	-
Supplements	-	-	-	1,109,746	-	1,971,000
Sub-Total Personnel	-	-	-	1,459,863	-	3,742,025
Retiree Health Credit	-	-	-	-	-	38,169
Social Security / FICA	-	-	-	35,635	-	287,085
Virginia Retirement System	-	-	-	-	-	621,925
Health / Dental Insurance	-	-	-	8	-	52,346
State Group Life Insurance	-	-	-	-	-	48,646
Sub-Total Fringe Benefits	-	-	-	35,642	-	1,048,170
TOTAL PERSONNEL	-	-	-	1,495,505	-	4,790,195
Professional Services	-	-	-	-	-	1,054,364
Books & Subscriptions	-	-	-	1,149	-	-
Educational Supplies	-	-	-	301	-	218,205
TOTAL NON-PERSONNEL	-	-	-	1,450	-	1,272,569
TOTAL ALL In VA	\$0	\$0	\$0	\$1,496,955	\$0	\$6,062,764

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Educational Supplies	-	-	9,858	6,679	-	-
Non Capital Tech Hardware	-	1,494	-	-	-	-
Office Supplies	-	-	468	-	-	-
Equipment	14,575	13,214	3,182	6,519	13,778	14,054
TOTAL NON-PERSONNEL	14,575	14,708	13,508	13,198	13,778	14,054
TOTAL Career & Technical Education Equipment	\$14,575	\$14,708	\$13,508	\$13,198	\$13,778	\$14,054

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Educational Supplies	-	-	2,748	-	-	-
Non Capital Tech Hardware	-	11,366	271	-	-	-
Equipment	11,357	95	7,500	-	10,730	10,944
TOTAL NON-PERSONNEL	11,357	11,461	10,519	-	10,730	10,944
TOTAL CTE High-Demand Fast - Growth Industry	\$11,357	\$11,461	\$10,519	\$0	\$10,730	\$10,944

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Testing Supplies	4,260	4,305	3,883	3,778	3,960	4,040
TOTAL NON-PERSONNEL	4,260	4,305	3,883	3,778	3,960	4,040
TOTAL CTE STEM-H	\$4,260	\$4,305	\$3,883	\$3,778	\$3,960	\$4,040

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Administrative Salaries	93,292	96,801	104,578	109,807	115,883	116,519
Classified Salaries	82,316	82,225	95,333	103,088	97,815	98,352
Professional Salaries	869,418	786,797	813,637	950,977	943,701	948,884
Supplements	17,429	23,510	24,983	27,090	19,439	19,546
Overtime	8	29	29	192	12,229	12,296
Bonus	-	8,000	-	2,500	-	-
Sub-Total Personnel	1,062,463	997,363	1,038,560	1,193,654	1,189,067	1,195,597
Retiree Health Credit	10,804	11,170	12,760	13,388	14,501	13,124
Social Security / FICA	70,832	75,020	85,098	89,355	100,835	91,260
Virginia Retirement System	148,397	153,433	175,258	183,894	194,227	175,785
City of Roanoke Retirement	4,625	4,765	5,396	8,701	6,078	5,501
Alternative Fringes	-	385	-	-	-	-
Health / Dental Insurance	224,678	228,171	213,484	232,008	215,681	233,258
State Group Life Insurance	12,411	12,835	14,737	15,454	10,627	11,493
Sub-Total Fringe Benefits	471,746	485,779	506,733	542,801	541,949	530,421
TOTAL PERSONNEL	1,534,209	1,483,142	1,545,293	1,736,455	1,731,016	1,726,018
PD-Tuition	-	-	14,280	-	109	109
Professional Services	3,746	21,327	7,231	15,305	52,049	52,049
Contracted Services - Substitutes	-	3,350	1,115	-	-	-
Transportation	-	1,800	2,000	300	2,987	2,987
Internal Printing	814	1,840	955	1,472	1,358	1,358
Dues & Memberships	500	2,550	905	2,275	724	724
Utilities - Electricity	27,812	29,467	35,226	-	32,300	46,750
Field Trips	-	-	-	-	4,073	4,073
Utilities - Natural Gas	2,116	2,606	3,842	-	1,900	2,750
Postage	565	576	565	244	362	362
Rental Equipment	3,575	3,024	3,461	3,083	3,440	3,440
Telecommunications	1,188	1,204	990	1,075	1,122	1,122
Testing Supplies	-	-	-	-	3,621	3,621
Travel	275	645	1,425	732	4,752	4,752
Utilities - Water	4,140	4,722	5,009	-	3,800	5,500
Books & Subscriptions	363	5,731	2,014	1,393	7,694	7,694
Educational Supplies	47,715	58,045	29,886	48,121	43,450	43,450
Food	75	115	934	1,008	317	317
Medical Supplies	58	-	-	20	45	45
Non Capital Tech Hardware	1,394	4,487	970	1,772	2,806	2,806
Office Supplies	2,244	5,748	5,378	5,351	5,431	5,431
Operating Supplies	1,711	1,805	1,277	1,561	2,127	2,127
Software	30,168	20,468	11,739	10,789	27,308	27,308
Textbooks	402	-	-	-	11,768	11,768
Uniforms	443	-	-	-	100	100
Transfers	13,228	12,843	12,506	12,212	12,212	11,905
Equipment	45,064	55,703	3,128	12,425	61,357	61,357
TOTAL NON-PERSONNEL	187,595	238,057	144,837	119,137	287,212	303,905
TOTAL Governor's School	\$1,721,804	\$1,721,199	\$1,690,130	\$1,855,592	\$2,018,228	\$2,029,923

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Testing Supplies	15,603	11,463	10,339	-	10,545	10,757
TOTAL NON-PERSONNEL	15,603	11,463	10,339	-	10,545	10,757
TOTAL Industry Certification & Licensure Testing	\$15,603	\$11,463	\$10,339	\$0	\$10,545	\$10,757

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Administrative Salaries	129,231	134,129	145,021	152,272	150,459	150,459
Classified Salaries	-	-	-	-	33,568	33,568
Professional Salaries	608,543	623,620	689,829	722,963	714,717	714,717
Part-Time	26,687	26,088	29,649	18,025	-	-
Supplements	-	-	182	-	-	-
Sub-Total Personnel	764,462	783,837	864,682	893,261	898,744	898,744
Retiree Health Credit	8,918	9,207	10,092	10,581	10,876	10,875
Social Security / FICA	57,903	59,484	65,162	66,506	68,754	68,754
Virginia Retirement System	122,490	126,454	138,622	145,336	149,371	149,371
Health / Dental Insurance	130,784	137,567	148,862	132,001	181,891	181,891
State Group Life Insurance	9,876	10,689	11,177	11,718	12,043	12,043
Sub-Total Fringe Benefits	329,971	343,401	373,914	366,143	422,935	422,935
TOTAL PERSONNEL	1,094,433	1,127,238	1,238,596	1,259,404	1,321,679	1,321,679
Professional Services	2,066	-	115	4,520	1,000	1,000
Postage	55	16	60	-	-	-
Rental Equipment	1,394	1,598	1,485	1,553	1,350	1,350
Telecommunications	13,500	10,800	10,800	8,100	12,200	12,200
Travel	-	782	3,983	3,852	3,850	3,850
Books & Subscriptions	3,805	2,261	639	1,693	-	-
Educational Supplies	1,008	5,344	7,820	1,574	8,200	8,200
Non Capital Tech Hardware	1,548	100	110	33	1,000	1,000
Office Supplies	2,141	-	-	350	3,000	3,000
Operating Supplies	74	-	-	-	-	-
Software	260	8,647	7,174	7,167	8,600	8,600
Transfers	38,229	39,187	43,234	22,534	44,937	44,937
Equipment	29,525	1,500	-	17,917	-	-
TOTAL NON-PERSONNEL	93,605	70,234	75,421	69,292	84,137	84,137
TOTAL Juvenile Detention Home	\$1,188,038	\$1,197,472	\$1,314,017	\$1,328,696	\$1,405,816	\$1,405,816

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Professional Salaries	26,946	8,049	-	-	11,487	11,487
Sub-Total Personnel	26,946	8,049	-	-	11,487	11,487
TOTAL PERSONNEL	26,946	8,049	-	-	11,487	11,487
TOTAL Mentor Teacher Program	\$26,946	\$8,049	\$0	\$0	\$11,487	\$11,487

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Professional Salaries	-	-	15,490	16,650	-	-
Supplements	20,686	15,743	15,794	4,720	30,469	30,469
Sub-Total Personnel	20,686	15,743	31,284	21,370	30,469	30,469
Retiree Health Credit	-	-	20	-	-	-
Social Security / FICA	1,539	1,178	2,368	1,184	2,331	2,331
Virginia Retirement System	-	-	272	-	-	-
State Group Life Insurance	-	-	22	-	-	-
Sub-Total Fringe Benefits	1,539	1,178	2,682	1,184	2,331	2,331
TOTAL PERSONNEL	22,225	16,921	33,966	22,554	32,800	32,800
Professional Services	-	-	164	-	-	-
Transportation	-	-	130	-	-	-
Books & Subscriptions	-	1,074	-	-	1,000	1,000
Educational Supplies	-	2,785	1,444	-	3,000	3,000
Food	-	137	745	-	2,000	2,000
Operating Supplies	-	-	102	-	-	-
TOTAL NON-PERSONNEL	-	3,996	2,586	-	6,000	6,000
TOTAL Project Graduation	\$22,225	\$20,917	\$36,552	\$22,554	\$38,800	\$38,800

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Administrative Salaries	-	-	-	10,780	-	-
Classified Salaries	-	-	-	16,270	-	-
Professional Salaries	450	200	1,313	11,416	64,066	37,605
Sub-Total Personnel	450	200	1,313	38,466	64,066	37,605
Retiree Health Credit	-	-	-	77	-	-
Social Security / FICA	34	15	100	1,403	4,896	4,558
Virginia Retirement System	-	-	-	1,059	-	-
Health / Dental Insurance	-	-	-	528	-	-
State Group Life Insurance	-	-	-	85	-	-
Sub-Total Fringe Benefits	34	15	100	3,153	4,896	4,558
TOTAL PERSONNEL	484	215	1,413	41,619	68,962	42,163
Professional Services	-	-	-	850	-	12,819
Regional Program	-	-	-	7,032	-	-
Other	-	-	-	4,796	-	-
Software	-	-	-	12,045	-	13,980
TOTAL NON-PERSONNEL	-	-	-	24,723	-	26,799
TOTAL Race To GED	\$484	\$215	\$1,413	\$66,342	\$68,962	\$68,962

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Professional Salaries	81,417	139,200	194,684	80,435	207,235	146,589
Supplements	16,452	33,603	-	-	17,235	12,191
Sub-Total Personnel	97,869	172,803	194,684	80,435	224,470	158,780
Retiree Health Credit	823	831	941	973	839	594
Social Security / FICA	7,520	13,298	14,942	6,149	7,609	5,382
Virginia Retirement System	11,302	11,414	12,921	13,368	10,961	7,753
Health / Dental Insurance	9,134	10,026	10,254	10,673	8,598	6,082
State Group Life Insurance	911	920	1,042	1,078	1,008	713
Sub-Total Fringe Benefits	29,689	36,489	40,100	32,242	29,015	20,524
TOTAL PERSONNEL	127,558	209,292	234,784	112,677	253,485	179,304
Professional Services	-	-	-	7,697	-	-
Regional Program	136,316	145,600	151,778	-	163,499	114,545
Transportation	-	-	-	240	-	-
Books & Subscriptions	-	-	-	202	-	-
Educational Supplies	-	-	-	14,154	-	-
Food	-	-	-	1,377	-	-
Non Capital Tech Hardware	161	-	-	-	-	-
Office Supplies	56,697	8,192	-	6,463	-	-
Operating Supplies	-	-	-	4,524	-	-
Uniforms	-	-	-	4,328	-	-
Equipment	27,278	8,528	-	29,318	-	-
TOTAL NON-PERSONNEL	220,452	162,320	151,778	68,302	163,499	114,545
TOTAL Regional Alternative Education	\$348,010	\$371,612	\$386,562	\$180,979	\$416,984	\$293,849

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Professional Services	137,283	192,806	4,657	15,359	38,482	165,000
Travel	-	300	9,009	6,693	10,802	10,000
Non Capital Tech Hardware	77,943	20,403	15,934	-	62,760	22,000
Software	3,179	24,254	5,490	-	27,000	27,000
Equipment	636,191	835,514	77,791	133,060	727,187	1,942,000
TOTAL NON-PERSONNEL	854,597	1,073,277	112,880	155,112	866,231	2,166,000
TOTAL School Instructional Technology Series	\$854,597	\$1,073,277	\$112,880	\$155,112	\$866,231	\$2,166,000

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Classified Salaries	25,722	25,089	26,366	28,462	28,224	28,224
Professional Salaries	42,703	44,858	51,445	56,224	53,550	53,550
Sub-Total Personnel	68,425	69,947	77,811	84,686	81,774	81,774
Retiree Health Credit	814	846	955	1,025	960	959
Social Security / FICA	5,055	5,350	5,897	6,373	6,056	6,056
Virginia Retirement System	11,184	11,622	13,123	14,075	13,805	13,805
Health / Dental Insurance	6,243	6,645	7,137	7,416	7,094	7,094
State Group Life Insurance	902	937	1,058	1,135	1,287	1,287
Sub-Total Fringe Benefits	24,198	25,400	28,170	30,023	29,202	29,202
TOTAL PERSONNEL	92,623	95,347	105,981	114,709	110,976	110,976
Professional Services	-	90	-	76	-	-
Telecommunications	1,080	1,080	1,155	1,080	1,250	1,000
Travel	336	1,383	924	345	1,250	1,000
Educational Supplies	-	143	429	-	-	-
Non Capital Tech Hardware	-	53	-	-	-	-
Office Supplies	-	-	-	-	500	500
TOTAL NON-PERSONNEL	1,416	2,748	2,508	1,501	3,000	2,500
TOTAL Special Education Jail Program	\$94,039	\$98,095	\$108,489	\$116,210	\$113,976	\$113,476

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Classified Salaries	1,686,119	1,890,719	2,533,260	3,432,087	2,467,834	3,076,093
Professional Salaries	1,604,919	1,781,963	1,914,835	2,146,877	1,399,856	2,222,017
Supplements	3,405	5,646	3,412	2,542	4,464	3,629
Overtime	(68)	-	-	-	-	-
Bonus	-	100	200	-	-	-
Sub-Total Personnel	3,294,375	3,678,427	4,451,707	5,581,506	3,872,154	5,301,739
Retiree Health Credit	38,838	42,206	56,119	64,466	46,853	64,151
Social Security / FICA	237,675	282,141	362,637	416,976	296,220	405,583
Virginia Retirement System	535,220	582,476	775,747	889,627	618,552	856,149
Health / Dental Insurance	1,205,052	1,075,837	1,322,533	1,533,752	1,404,393	1,633,446
State Group Life Insurance	43,014	46,747	62,149	71,391	51,887	71,043
Sub-Total Fringe Benefits	2,059,798	2,029,406	2,579,186	2,976,211	2,417,905	3,030,372
TOTAL PERSONNEL	5,354,173	5,707,833	7,030,893	8,557,717	6,290,059	8,332,111
PD-Tuition	-	-	-	54,443	10,000	59,000
Professional Services	220,911	158,065	253,484	326,942	162,000	193,000
Transportation	-	18,290	71,187	266,770	115,000	127,000
Internal Printing	8	-	74	-	-	-
Dues & Memberships	225	450	675	450	-	275
Field Trips	-	-	1,851	1,484	-	1,321
Testing Supplies	-	-	1,320	-	-	-
Travel	2,132	5,688	2,009	1,199	-	2,000
Books & Subscriptions	-	194	-	110	-	-
Educational Supplies	25,882	39,710	66,352	24,859	53,000	2,100
Food	2,621	1,675	397	689	-	800
Medical Supplies	-	-	-	103	-	110
Non Capital Tech Hardware	3,081	3,411	2,322	27	-	2,938
Office Supplies	504	892	-	541	-	648
Operating Supplies	-	40	9	1,029	-	1,000
Software	2,703	3,861	1,265	3,176	-	33,236
Textbooks	123	268	-	-	-	-
Uniforms	-	-	-	540	-	625
Equipment	17,347	8,626	12,749	13,387	20,000	14,495
TOTAL NON-PERSONNEL	275,538	241,170	413,696	695,749	360,000	438,548
TOTAL Students with Intensive Support Needs Application (SISNA)	\$5,629,711	\$5,949,003	\$7,444,589	\$9,253,466	\$6,650,059	\$8,770,659

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Professional Services	-	3,511	-	-	-	-
Travel	-	1,200	-	-	-	-
Equipment	10,080	104,009	-	-	-	-
TOTAL NON-PERSONNEL	10,080	108,720	-	-	-	-
TOTAL VA E-Learning Backpack Initiative	\$10,080	\$108,720	\$0	\$0	\$0	\$0

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

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY 23-24 Forecasted Actual	FY 23-24 Budget	FY 24-25 Budget
Testing Supplies	2,630	2,657	2,397	2,332	2,444	2,494
TOTAL NON-PERSONNEL	2,630	2,657	2,397	2,332	2,444	2,494
TOTAL Workplace Readiness	\$2,630	\$2,657	\$2,397	\$2,332	\$2,444	\$2,494

Food Services Fund Expenditure Budget with Object Code Detail

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
FOOD SERVICE**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Administrative Salaries	148,076	154,055	166,747	175,085	175,084	181,213
Classified Salaries	41,687	72,352	74,230	66,040	65,928	143,397
Part-Time	-	-	-	15,291	81,000	175,920
Supplements	200	200	200	167	1,919	200
Overtime	248	-	1,470	178	3,000	3,000
Bonus	4,500	1,243	-	-	-	-
Sub-Total Personnel	194,711	227,851	242,647	256,760	326,931	503,730
Retiree Health Credit	1,092	1,168	1,286	1,349	2,916	3,343
Social Security / FICA	14,852	17,203	18,194	19,221	25,010	38,535
Virginia Retirement System	15,828	17,114	18,582	19,477	31,056	34,692
City of Roanoke Retirement	8,427	8,691	8,172	13,366	9,000	14,000
Alternative Fringes	613	-	-	-	-	-
Worker's Compensation	(11,660)	-	-	-	-	-
Health / Dental Insurance	8,665	20,014	29,623	30,538	31,684	47,034
State Group Life Insurance	2,514	2,826	3,088	3,229	3,230	3,830
Sub-Total Fringe Benefits	40,331	67,015	78,945	87,181	102,896	141,435
TOTAL PERSONNEL	235,042	294,866	321,592	343,941	429,827	645,165
Professional Services	63,077	41,363	107,759	116,137	108,460	91,000
Contracted Services - Food Services	6,956,977	9,140,324	10,526,477	10,234,500	10,930,000	11,400,000
Internal Printing	885	2,310	103	183	500	400
Building Rentals	11,658	36,909	63,027	91,100	65,000	127,000
Dues & Memberships	279	281	281	308	700	1,670
Other	411	315	1,301	482	-	-
Postage	10	1	11	79	-	-
Rental Equipment	3,360	1,934	1,934	2,834	2,600	2,900
Travel	348	-	735	2,480	1,274	1,900
Food	-	137	607	393	-	500
Vehicle Fuel	1,382	552	1,100	2,550	1,200	4,500
Non Capital Tech Hardware	841	13,466	2,271	11,412	1,500	1,500
Office Supplies	5,638	6,313	8,725	9,137	7,500	10,000
Operating Supplies	3,036	1,492	39,019	17,339	76,200	31,200
Software	28,602	295	32,230	35,487	34,935	43,000
Uniforms	-	-	517	-	700	700
Transfers	300,000	300,000	300,000	300,000	300,000	300,000
Equipment	85,467	266,518	200,435	272,809	600,000	650,000
TOTAL NON-PERSONNEL	7,461,970	9,812,211	11,286,532	11,097,229	12,130,569	12,666,270
TOTAL FOOD SERVICE	\$7,697,012	\$10,107,077	\$11,608,124	\$11,441,170	\$12,560,396	\$13,311,435

Capital Fund Expenditure Budget with Object Code Detail

**ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2024-2025
CAPITAL FUND**

Line Item	FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Forecasted Actual	FY23-24 Budget	FY24-25 Budget
Professional Services	-	213,658	1,922,666	1,221,223	-	-
Rental Equipment	-	-	-	11,004	-	-
Telecommunications	-	33,046	-	9,568	-	-
Non Capital Tech Hardware	-	-	-	4,512	-	-
Software	-	-	-	29,426	-	-
Vehicle Supplies	-	-	25,175	2,945	-	-
Equipment	-	5,935,198	4,186,726	12,165,702	21,049,132	5,040,000
TOTAL NON-PERSONNEL	-	6,181,902	6,134,567	13,444,380	21,049,132	5,040,000
TOTAL CAPITAL FUND	\$0	\$6,181,902	\$6,134,567	\$13,444,380	\$21,049,132	\$5,040,000

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

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
2014	\$ 6,679,969,872	0.40%	\$ 6,679,969,872	1.00
2015	6,693,874,349	0.21%	6,693,874,349	1.00
2016	6,724,229,966	0.45%	6,724,229,966	1.00
2017	6,783,463,907	0.88%	6,783,463,907	1.00
2018	6,970,302,556	2.75%	6,970,302,556	1.00
2019	7,180,263,228	3.01%	7,180,263,228	1.00
2020	7,444,437,601	3.68%	7,444,437,601	1.00
2021	7,764,101,330	4.29%	7,764,101,330	1.00
2022	8,629,427,867	11.15%	8,629,427,867	1.00
2023	8,512,032,700	-1.36%	8,512,032,700	1.00

PERSONAL PROPERTY

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2014	\$ 859,809,462	13.30%	\$ 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
2023	1,165,244,218	(3.48%)	1,165,244,218	1.00

PUBLIC SERVICE CORPORATIONS

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2014	\$ 414,953,913	15.52%	\$ 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
2023	221,613,090	(50.78%)	221,613,090	1.000

TOTAL ASSESSED VALUE

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
2023	9,898,890,008

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
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
2023	1.22	106,698,610	3.45	38,964,270	1.22	3,130,122

TOTAL TAX LEVIES

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
2023	148,793,002

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	Population in the Metropolitan Statistical Area (MSA)*	Average Tax Payer Assessment Real Estate	Tax Rate per 100	Average Tax Bill Real Estate
2020	4,205,456,600	99,143	137,947	1.22	1,682.95
2021	4,402,972,394	100,011	144,237	1.22	1,759.69
2022	4,897,367,300	99,883	160,296	1.22	1,955.61
2023	5,511,652,300	96,875	180,237	1.22	2,198.89
2024	6,159,829,700	95,811	201,052	1.22	2,452.83

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

CITY OF ROANOKE, VIRGINIA GENERAL PROPERTY TAX LEVIES AND COLLECTIONS

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Total Tax Levies	\$ 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	\$ 148,193,002
Current Tax Collections	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	133,572,981
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	10,449,100	8,075,992
Delinquent Tax Collections	2,818,024	3,048,460	2,799,543	3,133,377	3,141,283	3,073,184	3,660,159	-	1,761,476	5,789,316
Delinquent Tax Collections - State Share	-	-	-	-	-	-	-	-	-	-
Total Tax Collections	\$ 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	\$ 147,438,289
Current Tax Collections As Percent of Levies	98.80%	98.30%	98.81%	98.18%	98.69%	99.34%	98.67%	99.71%	93.59%	95.58%
Total Tax Collections As Percent of Levies (1)	101.29%	100.93%	101.15%	100.78%	101.24%	101.76%	101.45%	99.71%	94.74%	99.49%

Source: City of Roanoke, Department of Finance

CITY OF ROANOKE, VIRGINIA PRINCIPAL PROPERTY TAXPAYERS

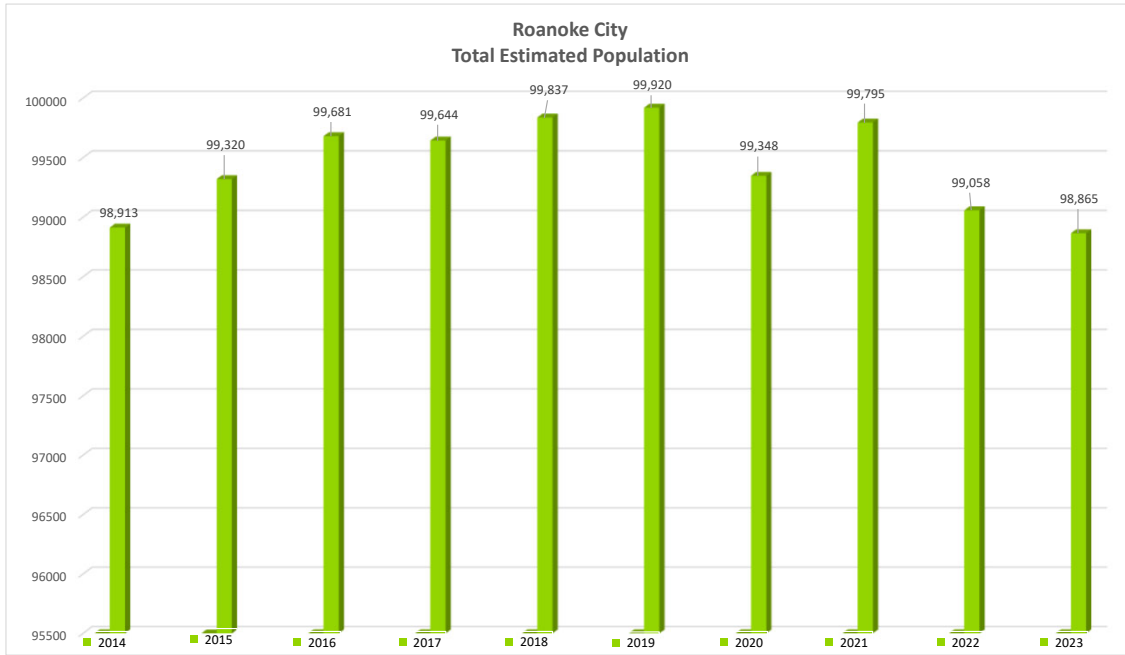
Tax Year 2022

Taxpayer	Rank	Description	Percentage of Total	
			Taxable Assessed Value	City Taxable Assessed Value
			Value	Percentage
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%
			<u>\$ 952,501,656</u>	<u>9.25%</u>

Source: City of Roanoke, Department of Finance

Data was not available for 2023. Table will be revised and updated for 2024.

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 42.4% 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. At June 30, 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 2023

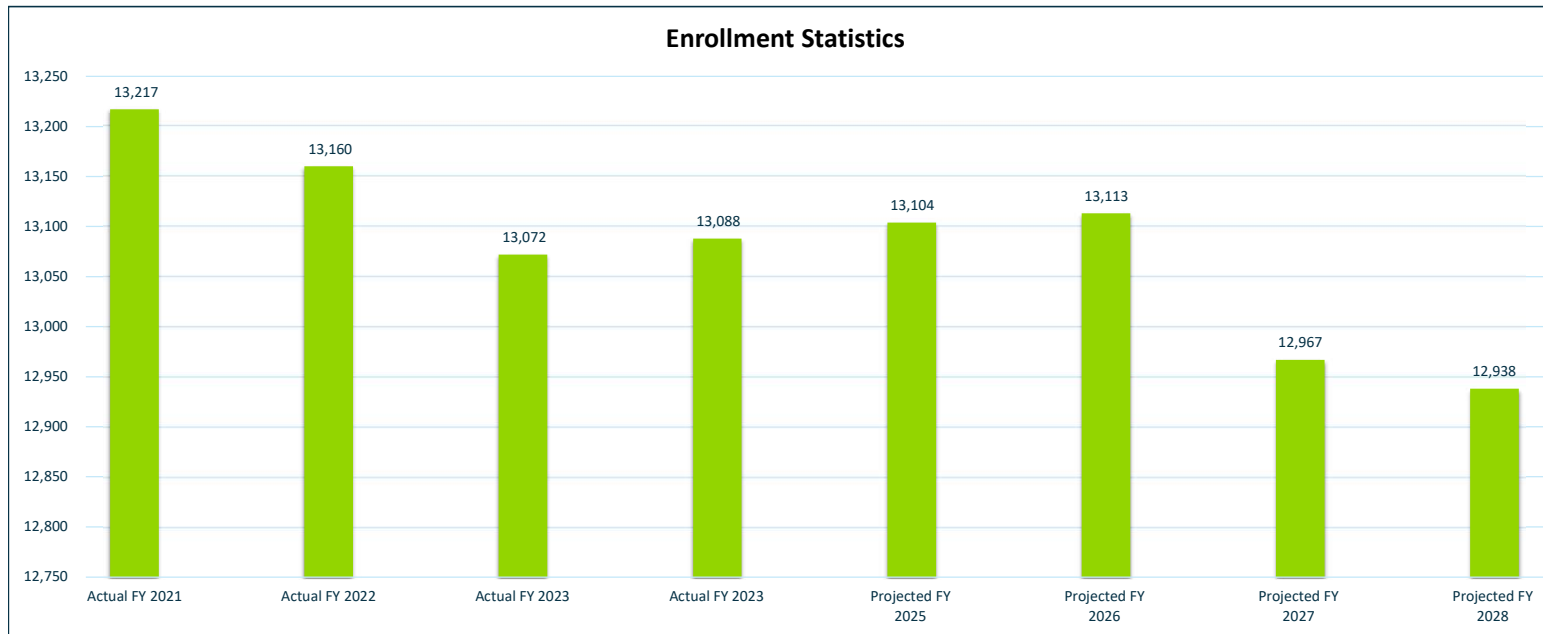
CITY OF ROANOKE, VIRGINIA LOCAL TAX REVENUES BY SOURCE

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
General Property Tax	\$ 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	\$ 142,580,439
Sales Tax	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	27,991,127
Utility Consumer Tax	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	9,165,773
Cigarette Tax	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	1,624,895
Recordation and Probate Tax	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	1,557,525
Business, Professional, and Occupational License Tax	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	16,222,473
Transient Room Tax (1)	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	5,438,880
Admissions Tax	439,693	443,116	462,216	447,622	992,421	972,422	709,614	117,056	949,394	1,033,039
Telecommunications/Telephone Surcharge - E911	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	4,824,376
Motor Vehicle License Tax	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	3,402,539
Franchise Tax	485,678	338,193	496,151	449,488	482,719	403,332	399,756	354,540	414,134	270,601
Prepared Food and Beverage Tax (2)	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	20,810,566
Bank Stock Tax	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	1,770,580
Skill Games Tax	-	-	-	-	-	-	-	444,096	-	-
Total Local Taxes	\$ 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	\$ 236,692,813

(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.

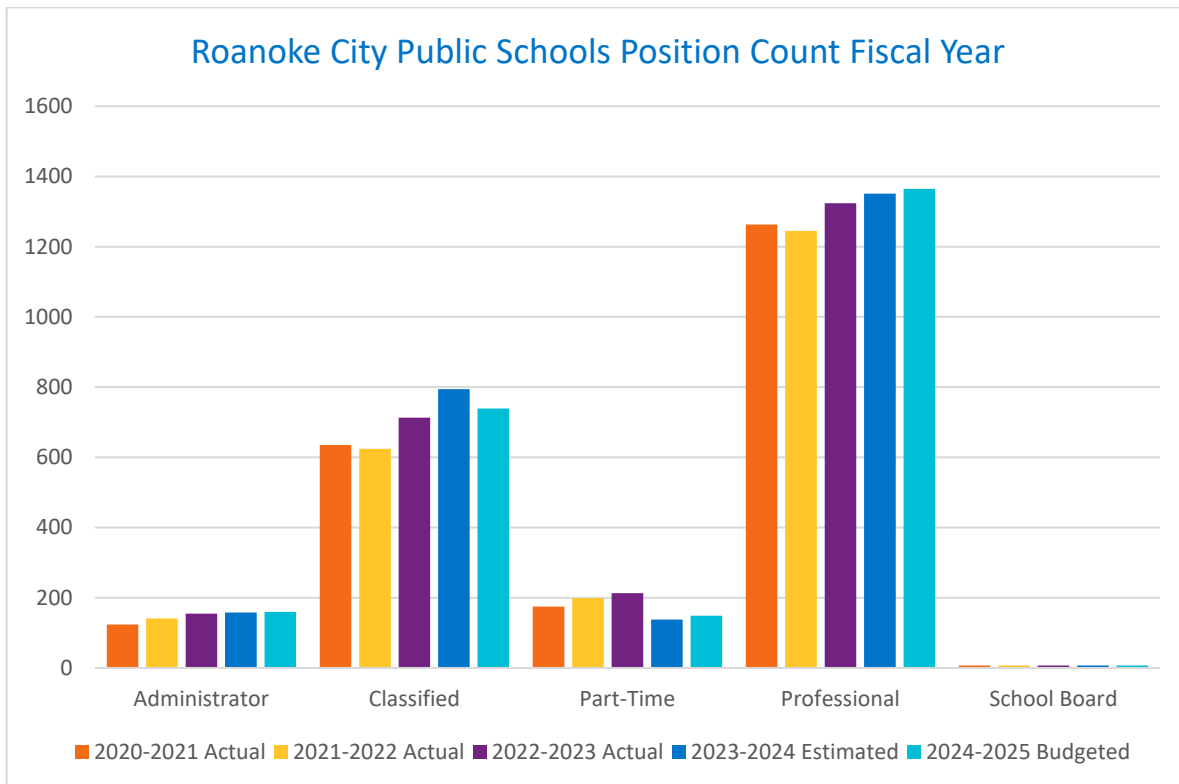
GRADE-PROGRESSION RATIO METHOD:

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, 2020-21, 2021-22, and 2022-23, as projected for the current year 2023-24, and as budgeted for 2024-25 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	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Estimated	2024-2025 Budgeted
Administrator	124	141	155	158	160
Classified	635	624	713	794	739
Part-Time	175	199	213	138	149
Professional	1,263	1,245	1,324	1,351	1,365
School Board	7	7	7	7	7
Total	2,204	2,216	2,412	2,448	2,420

The following pages provide additional detail on position control for the 2024-25 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
2024-25 LINE ITEM BUDGET
COST CENTER: ACADEMICS & ACCOUNTABILITY (110)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 1,165,932	10.0
Classified Positions	\$ 2,202,105	74.5
Professional Positions	\$ 53,456,816	834.8
TOTAL UNRESTRICTED	\$ 56,824,853	919.3
RESTRICTED FUNDING		
Administrative Positions	\$ 815,430	11.0
Classified Positions	\$ 539,115	16.0
Professional Positions	\$ 6,527,406	93.3
TOTAL RESTRICTED	\$ 7,881,951	120.3

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2024-25 LINE ITEM BUDGET
COST CENTER: ACCOUNTABILITY & STRATEGIC INITIATIVES (231)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 153,482	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 153,482	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
2024-25 LINE ITEM BUDGET
COST CENTER: ACCOUNTING (218)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 455,387	5.0
Classified Positions	\$ 182,370	3.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 637,757	8.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2024-25 LINE ITEM BUDGET
COST CENTER: ADMINISTRATIVE TECHNOLOGY (280)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 504,839	5.0
Classified Positions	\$ 1,078,488	15.3
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 1,583,327	20.3
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
2024-25 LINE ITEM BUDGET
COST CENTER: ALTERNATIVE PROGRAMS & DISCIPLINE (191)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 165,423	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,788,980	28.5
TOTAL UNRESTRICTED	\$ 1,954,402	29.5
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 83,250	1.0
TOTAL RESTRICTED	\$ 83,250	1.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2024-25 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	\$ 180,874	2.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 180,874	2.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2024-25 LINE ITEM BUDGET
COST CENTER: CAREER & TECHNICAL EDUCATION (170)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 443,592	4.0
Classified Positions	\$ 50,781	1.0
Professional Positions	\$ 3,326,629	47.8
TOTAL UNRESTRICTED	\$ 3,821,002	52.8
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
2024-25 LINE ITEM BUDGET
COST CENTER: COMMUNICATIONS & PUBLIC RELATIONS (203)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 185,564	2.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 63,853	2.0
TOTAL UNRESTRICTED	\$ 249,417	4.0
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
2024-25 LINE ITEM BUDGET
COST CENTER: COMMUNITY ENGAGEMENT (215)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 103,008	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 103,008	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
2024-25 LINE ITEM BUDGET
COST CENTER: DATA & ANALYSIS (204)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 525,889	5.5
Classified Positions	\$ 177,859	3.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 703,748	8.5
RESTRICTED FUNDING		
Administrative Positions	\$ 55,933	0.5
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 55,933	0.5

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2024-25 LINE ITEM BUDGET
COST CENTER: EARLY CHILDHOOD EDUCATION (190)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 42,836	0.5
Classified Positions	\$ 871,832	32.0
Professional Positions	\$ 2,006,887	28.5
TOTAL UNRESTRICTED	\$ 2,921,555	61.0
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
2024-25 LINE ITEM BUDGET
COST CENTER: EMPLOYEE HEALTH SERVICES (211)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 104,043	1.0
Classified Positions	\$ 76,152	1.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 180,195	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
2024-25 LINE ITEM BUDGET
COST CENTER: EXCEPTIONAL LEARNERS (180)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 49,071	0.5
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,056,347	15.4
TOTAL UNRESTRICTED	\$ 1,105,418	15.9
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
2024-25 LINE ITEM BUDGET
COST CENTER: FACILITIES MAINTENANCE (251)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 258,037	2.5
Classified Positions	\$ 1,712,414	24.5
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 1,970,452	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
2024-25 LINE ITEM BUDGET
COST CENTER: FACILITIES OPERATIONS (250)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 151,775	1.5
Classified Positions	\$ 6,182,973	141.5
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 6,334,748	143.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 48,470	1.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 48,470	1.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2024-25 LINE ITEM BUDGET
COST CENTER: FISCAL SERVICES-CFO (214)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 263,517	2.0
Classified Positions	\$ 79,664	1.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 343,181	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
2024-25 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	\$ 181,213	2.0
Classified Positions	\$ 143,397	2.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 324,610	4.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2024-25 LINE ITEM BUDGET
COST CENTER: GROUNDS MAINTENANCE (252)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 74,236	1.0
Classified Positions	\$ 312,030	6.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 386,266	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
2024-25 LINE ITEM BUDGET
COST CENTER: HUMAN RESOURCES (210)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 849,891	8.0
Classified Positions	\$ 247,541	4.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 1,097,433	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
2024-25 LINE ITEM BUDGET
COST CENTER: INSTRUCTIONAL & ADMINISTRATIVE (100)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 483,764	3.5
Classified Positions	\$ 194,447	3.0
Professional Positions	\$ 620,892	9.0
TOTAL UNRESTRICTED	\$ 1,299,103	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
2024-25 LINE ITEM BUDGET
COST CENTER: INSTRUCTIONAL BUILDING ADMINISTRATION (150)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 6,609,931	71.0
Classified Positions	\$ 2,727,039	56.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 9,336,970	127.0
RESTRICTED FUNDING		
Administrative Positions	\$ 271,252	2.0
Classified Positions	\$ 58,045	1.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ 329,297	3.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2024-25 LINE ITEM BUDGET
COST CENTER: INSTRUCTIONAL TECHNOLOGY (270)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 123,148	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 918,303	11.5
TOTAL UNRESTRICTED	\$ 1,041,450	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
2024-25 LINE ITEM BUDGET
COST CENTER: OPERATIONAL CENTRAL ADMINISTRATION (206)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 250,792	2.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 250,792	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
2024-25 LINE ITEM BUDGET
COST CENTER: ORGANIZATIONAL DIVERSITY (195)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 132,158	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 132,158	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
2024-25 LINE ITEM BUDGET
COST CENTER: PAYROLL (216)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 109,565	1.0
Classified Positions	\$ 64,013	1.0
Professional Positions	\$ 72,993	1.0
TOTAL UNRESTRICTED	\$ 246,572	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
2024-25 LINE ITEM BUDGET
COST CENTER: PROFESSIONAL LEARNING (194)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 246,342	2.0
Classified Positions	\$ 64,013	1.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 310,355	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
2024-25 LINE ITEM BUDGET
COST CENTER: PSYCHOLOGICAL SERVICES (233)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 969,403	13.1
TOTAL UNRESTRICTED	\$ 969,403	13.1
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 85,944	1.0
TOTAL RESTRICTED	\$ 85,944	1.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2024-25 LINE ITEM BUDGET
COST CENTER: PURCHASING SERVICES (224)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 201,099	2.0
Classified Positions	\$ 74,104	1.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 275,203	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
2024-25 LINE ITEM BUDGET
COST CENTER: REPROGRAPHICS (225)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 55,297	1.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 55,297	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
2024-25 LINE ITEM BUDGET
COST CENTER: SAFETY & SECURITY (253)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 106,125	1.0
Classified Positions	\$ 1,664,931	34.5
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 1,771,056	35.5
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
2024-25 LINE ITEM BUDGET
COST CENTER: SCHOOL BOARD (201)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 84,379	1.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 84,379	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
2024-25 LINE ITEM BUDGET
COST CENTER: SPECIAL EDUCATION (120)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 153,482	1.0
Classified Positions	\$ 5,703,576	209.0
Professional Positions	\$ 9,844,303	153.5
TOTAL UNRESTRICTED	\$ 15,701,361	363.5
RESTRICTED FUNDING		
Administrative Positions	\$ 546,104	6.5
Classified Positions	\$ 4,068,653	154.5
Professional Positions	\$ 5,243,166	83.9
TOTAL RESTRICTED	\$ 9,857,924	244.9

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2024-25 LINE ITEM BUDGET
COST CENTER: SPEECH/AUDIOLOGY SERVICES (234)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 1,503,609	21.5
TOTAL UNRESTRICTED	\$ 1,503,609	21.5
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ 596,278	12.0
Professional Positions	\$ 348,405	4.0
TOTAL RESTRICTED	\$ 944,683	16.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2024-25 LINE ITEM BUDGET
COST CENTER: STUDENT SUCCESS (140)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ -	1.0
Classified Positions	\$ 55,158	1.0
Professional Positions	\$ 3,942,819	58.0
TOTAL UNRESTRICTED	\$ 3,997,977	60.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 169,607	2.0
TOTAL RESTRICTED	\$ 169,607	2.0

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2024-25 LINE ITEM BUDGET
COST CENTER: SUPERINTENDENT (202)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 486,605	2.8
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 486,605	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
2024-25 LINE ITEM BUDGET
COST CENTER: SUPPORT SERVICES (130)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 163,467	1.0
Classified Positions	\$ 67,215	1.0
Professional Positions	\$ 1,051,392	13.5
TOTAL UNRESTRICTED	\$ 1,282,074	15.5
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ 228,791	3.5
TOTAL RESTRICTED	\$ 228,791	3.5

**ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2024-25 LINE ITEM BUDGET
COST CENTER: TRANSPORTATION (240)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 213,281	2.0
Classified Positions	\$ 48,563	1.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 261,844	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
2024-25 LINE ITEM BUDGET
COST CENTER: WAREHOUSE (260)**

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	\$ 69,750	1.0
Classified Positions	\$ 420,705	9.0
Professional Positions	\$ -	0.0
TOTAL UNRESTRICTED	\$ 490,455	10.0
RESTRICTED FUNDING		
Administrative Positions	\$ -	0.0
Classified Positions	\$ -	0.0
Professional Positions	\$ -	0.0
TOTAL RESTRICTED	\$ -	0.0

BOND AMORTIZATION SCHEDULE
FUTURE YEAR PAYMENTS AS OF JUNE 30, 2024
GENERAL OBLIGATION BONDS, RCPS PORTION

SERIES	2015		2015		2016		2016		2017		2019C	
	PUBLIC IMPROVEMENT BONDS NEW MONEY		REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS NEW MONEY		REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS NEW MONEY		REFUNDING BONDS - NEW MONEY	
	ORIGINAL ISSUE AMOUNT											
	\$	5,000,000	\$	1,765,000	\$	8,500,000	\$	6,945,000	\$	22,050,000	\$	12,786,305
FISCAL YEAR	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ -	\$ 98,894	\$ -	\$ 100,800	\$ 375,000	\$ 172,125	\$ -	\$ 398,788	\$ 210,000	\$ 123,225	\$ 639,315	\$ 302,150
2026	280,386	93,486	212,704	62,946	395,000	153,375	-	398,788	220,000	112,725	639,315	284,738
2027	286,602	86,309	221,212	54,267	415,000	137,575	1,735,000	398,788	235,000	101,725	639,315	267,288
2028	297,866	78,644	230,061	45,242	420,000	129,275	1,735,000	329,388	245,000	89,975	639,315	249,797
2029	304,180	69,354	239,263	35,856	430,000	119,825	1,705,000	294,688	255,000	82,625	639,315	232,265
2030 and thereafter	1,915,966	211,511	776,760	47,418	3,405,000	437,650	8,030,000	779,050	2,345,000	356,788	7,671,779	1,402,893
	\$ 3,085,000	\$ 638,198	\$ 1,680,000	\$ 346,529	\$ 5,440,000	\$ 1,149,825	\$ 13,205,000	\$ 2,599,489	\$ 3,510,000	\$ 867,063	\$ 10,868,354	\$ 2,739,131

SERIES	2020A		2020A		2020B		2021A		2021A		2021B	
	REFUNDING BONDS - NEW MONEY		REFUNDING BONDS		REFUNDING BONDS		REFUNDING BONDS		GOB NEW MONEY		REFUNDING BONDS	
	ORIGINAL ISSUE AMOUNT											
	\$	4,675,000	\$	1,104,471	\$	6,340,601	\$	11,065,000	\$	4,395,000	\$	1,447,290
FISCAL YEAR	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 235,000	\$ 148,668	\$ 108,559	\$ 36,910	\$ 1,991,152	\$ 71,038	\$ 555,000	\$ 348,950	\$ 220,000	\$ 147,300	\$ 143,910	\$ 38,440
2026	235,000	136,918	108,559	31,482	790,031	31,215	555,000	321,200	220,000	136,300	143,910	34,123
2027	235,000	125,168	113,279	26,054	100,159	15,414	555,000	293,450	220,000	125,300	143,910	29,806
2028	235,000	113,417	113,279	20,390	98,664	13,410	555,000	265,700	220,000	114,300	143,910	25,488
2029	235,000	101,668	113,279	14,726	96,422	11,438	555,000	237,950	220,000	103,300	145,080	21,171
2030 and thereafter	3,265,000	637,538	330,397	15,859	451,464	28,651	7,180,000	1,186,250	3,295,000	599,100	711,360	45,787
	\$ 4,440,000	\$ 1,263,377	\$ 887,352	\$ 145,421	\$ 3,527,892	\$ 171,166	\$ 9,955,000	\$ 2,653,500	\$ 4,395,000	\$ 1,225,600	\$ 1,432,080	\$ 194,815

SERIES	2022		2023	
	GOB New Money		GOB New Money	
	ORIGINAL ISSUE AMOUNT			
	\$	4,625,000	\$	12,045,000
FISCAL YEAR	Principal	Interest	Principal	Interest
2025	\$ 235,000	\$ 189,600	\$ 605,000	\$ 473,448
2026	235,000	177,850	605,000	536,000
2027	235,000	166,100	605,000	505,750
2028	235,000	154,350	605,000	475,500
2029	230,000	142,600	605,000	445,250
2030 and thereafter	2,990,000	871,700	9,020,000	3,152,500
	\$ 4,160,000	\$ 1,702,200	\$ 12,045,000	\$ 5,588,448

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

SERIES	2004B		2005D		2005D		2006B		2008B		2014B	
ORIGINAL ISSUE AMOUNT	\$ 1,118,756		\$ 992,464		\$ 3,291,459		\$ 6,573,600		\$ 10,580,000		\$ 1,245,000	
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>
2025	\$ 64,492	\$ 1,483	\$ 56,634	\$ 4,023	\$ 187,822	\$ 13,340	\$ 361,079	\$ 42,046	\$ 342,121	\$ 83,504	\$ 95,000	\$ 3,946
2026	-	-	57,591	1,324	190,995	4,393	366,334	25,541	349,369	65,006	95,000	(708)
2027	-	-	-	-	-	-	372,068	8,557	356,556	46,569	95,000	(4,403)
2028	-	-	-	-	-	-	-	-	363,672	28,203	-	-
2029	-	-	-	-	-	-	-	-	371,160	9,465	-	-
2030 and thereafter	-	-	-	-	-	-	-	-	-	-	-	-
	<u>\$ 64,492</u>	<u>\$ 1,483</u>	<u>\$ 114,225</u>	<u>\$ 5,347</u>	<u>\$ 378,817</u>	<u>\$ 17,733</u>	<u>\$ 1,099,481</u>	<u>\$ 76,144</u>	<u>\$ 1,782,878</u>	<u>\$ 232,747</u>	<u>\$ 285,000</u>	<u>\$ (1,165)</u>

SERIES	2015A	
ORIGINAL ISSUE AMOUNT	\$ 7,400,000	
FISCAL YEAR	<u>Principal</u>	<u>Interest</u>
2025	\$ 695,000	\$ 189,240
2026	690,000	156,045
2027	690,000	118,366
2028	690,000	80,400
2029	525,000	47,839
2030 and thereafter	-	-
	<u>\$ 3,290,000</u>	<u>\$ 591,890</u>

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

SERIES	QUALIFIED ZONE ACADEMY BOND		QUALIFIED SCHOOL CONSTRUCTION BONDS	
	SCHOOL CAPITAL PROJECTS		ELEMENTARY SCHOOLS	
ORIGINAL ISSUE AMOUNT	\$ 2,014,104		\$ 1,135,000	
FISCAL YEAR	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 91,550	\$ -	\$ 70,000	\$ -
2026	91,550	-	70,000	-
2027	91,550	-	69,500	-
2028	91,550	-	-	-
2029	91,550	-	-	-
2030 and thereafter	549,300	-	-	-
	<u>\$ 1,007,050</u>	<u>\$ -</u>	<u>\$ 209,500</u>	<u>\$ -</u>

The bond amortization schedule was provided by the City of Roanoke in Roanoke, Virginia. The School Board is responsible for the maintenance, utilities, and general upkeep of all facilities designated as school facilities. The school division funds this through funding that is provided by the City of Roanoke and the Commonwealth of Virginia and managed by the School Board. Capital needs are typically funded through bond proceeds from municipal bonds issued by the City of Roanoke. In Virginia, school divisions cannot issue their own debt. Through the City of Roanoke’s School Funding Policy, adopted by Roanoke City Council on May 9, 2011 (Resolution No. 39108-050911) and last amended May 14, 2018, RCPS is responsible for capital expenditures and/or paying 100% of the debt service on any bonds used to fund capital projects in “property and buildings controlled by the School Board.” However, school properties are owned by the City of Roanoke. 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>.

Prepared by Accounting Department, Roanoke City Public Schools



Accreditation Status 2023-2024

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

*For the 2023-2024 accreditation year, only the current year rate will be used to determine the Chronic Absenteeism performance level, [per the Board of Education](#).

Accreditation Status 2023-2024

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 2023

One hundred sixty-eight (168) Roanoke City students took the SAT Reasoning Test. The division's mean Evidence-Based Reading and Writing (ERW) score was five hundred thirty-two (532), the mean Mathematics score was five hundred eleven (511). The difference in scores over time in RCPS should be compared to Virginia and U.S. in order to compare magnitude of the change.

The students by ethnic group who took the SAT in 2023:

	<u>Roanoke</u>	<u>Virginia</u>	<u>U.S.</u>
African American	27%	15%	12%
Other Ethnicities	20%	32%	39%
White	45%	49%	39%

"No Response" in Ethnicity: Roanoke 8% Virginia 4% and U.S. 10%.

Mean scores of all students tested:

SAT Results	Roanoke	Virginia	U.S.	Difference
	Mean 2022 2023	Mean 2022 2023	Mean 2022 2023	RCPS vs VA RCPS vs US
ERW	540 532	572 569	529 520	-37 +12
Mathematics	513 511	552 544	521 508	-33 +3
Total Score	1053 1043	1124 1113	1050 1028	-70 +15

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	484	582	493	588	466	550	-9 +18	-6 +32
Mathematics	448	570	464	557	441	532	-16 +7	+13 +38
Total Score	932	1152	957	1145	907	1082	-25 +25	+7 +70

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

Mean scores of students tested by high school:

SAT Results	Patrick Henry		William Fleming	
	Mean	Difference VA US	Mean	Difference VA US
ERW	567	-2 +47	481	-88 -39
Mathematics	552	+8 +44	450	-94 -58
Total Score	1119	+6 +91	931	-182 -97

**SAT I: Reasoning Test Scores for Graduating Seniors
Roanoke City Public Schools 2013-2023**

Mean Scores on SAT

	2013	2014	2015	2016	2017*	2018*	2019*	2020*	2021*	2022*	2023*
Mean Reading *ERW SAT Score	473	487	483	464	522	527	514	518	556	540	532
Mean Mathematics SAT Score	468	479	477	457	502	507	497	492	535	513	511
Writing	453	464	461	433	-	-	-	-	-	-	-
Total	1394	1430	1421	1354	1025	1034	1011	1009	1091	1053	1043

~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	Black											White										
	13	14	15	16	17*	18*	19*	20*	21*	22*	23*	13	14	15	16	17*	18*	19*	20*	21*	22*	23*
Mean Reading *ERW SAT Score	410	410	422	417	456	462	460	458	484	460	484	545	551	543	535	599	603	577	592	608	609	582
Mean Math SAT Score	407	404	419	411	445	443	438	437	463	439	448	537	540	537	531	565	577	560	558	587	576	570
Writing	395	395	404	388	-	-	-	-	-	-	-	521	522	519	507	-	-	-	-	-	-	-
Total	1212	1209	1245	1216	901	905	898	895	947	899	933	1603	1613	1599	1573	1164	1180	1137	1151	1195	1186	1152

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

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

2023 ACT Results

Participation in ACT testing among Roanoke City Public School graduates decreased during the school year 2022-2023. During the 2022 - 2023 school year 11 graduates participated in ACT, while 30 students took the ACT in 2021 - 2022.

Total Participants: 11

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 2022|2023

	Roanoke City		State		National	
	2022	2023	2022	2023	2022	2023
English	80	73	83	83	53	51
Mathematics	67	27	61	61	31	30
Reading	70	73	71	72	41	40
Science	63	55	62	63	32	31
Composite	57	27	49	50	22	21

Comparison of Average ACT Scores 2022|2023

	Roanoke City		State		National	
	2022	2023	2022	2023	2022	2023
English	23.9	21.6	24.6	24.6	19.0	18.6
Mathematics	23.5	19.5	23.5	23.4	19.3	19.0
Reading	25.3	23.2	25.7	25.8	20.4	20.1
Science	24.6	21.8	24.3	24.3	19.9	19.6
Composite	24.4	21.6	24.6	24.6	19.8	19.5

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

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

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

10/2023



Graduation Rates 2014 - 2023 10 years

GCI - Graduation and Completion Index

William Fleming	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR
All	85.36%	86.44%	88.52%	87.55%	89.43%	88.91%	84.19%	86.97%	83.38%	81.79%	84.04%	85.36%	86.96%	87.40%	88.45%	88.22%	84.22%	85.54%	83.04%	81.61%
Black	87.14%	88.92%	89.45%	87.44%	85.13%	89.46%	89.31%	90.67%	93.74%	89.54%	86.67%	87.76%	88.02%	87.94%	88.33%	88.94%	89.05%	89.27%	92.92%	89.58%
Hispanic	78.26%	80.42%	91.67%	95.24%	96.36%	84.44%	71.60%	73.30%	57.94%	68.58%	78.26%	75.00%	91.43%	95.24%	96.36%	82.54%	71.25%	72.53%	57.55%	67.86%
White	83.73%	81.86%	84.42%	85.19%	92.33%	88.00%	83.52%	85.41%	83.46%	82.41%	79.17%	82.29%	82.67%	83.02%	92.31%	88.64%	84.44%	83.49%	83.56%	82.93%
Students w/ Disabilities	83.33%	90.20%	85.37%	82.98%	84.86%	91.78%	91.67%	83.78%	84.06%	82.09%	83.33%	90.00%	83.33%	82.98%	84.51%	91.55%	91.67%	83.56%	83.58%	81.82%
Economically Disadvantaged	89.65%	86.84%	84.58%	85.68%	91.08%	89.74%	88.38%	86.68%	92.62%	87.60%	86.61%	86.43%	82.69%	86.81%	90.00%	88.46%	88.41%	84.52%	91.10%	87.59%
English Learners	82.35%	77.94%	94.70%	97.37%	97.92%	77.63%	66.15%	67.61%	44.00%	59.46%	82.35%	76.47%	93.94%	97.30%	97.92%	76.32%	66.15%	67.61%	44.00%	59.46%

Patrick Henry	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR
All	84.90%	87.68%	88.44%	91.53%	92.06%	91.90%	91.00%	93.43%	91.33%	90.43%	83.50%	85.80%	87.89%	91.40%	91.36%	91.77%	90.82%	93.20%	90.39%	90.66%
Black	79.68%	86.06%	87.15%	91.54%	89.59%	91.68%	91.16%	93.41%	92.40%	89.58%	79.35%	83.51%	85.86%	92.00%	89.07%	90.86%	90.73%	93.10%	91.41%	89.30%
Hispanic	63.64%	96.30%	90.79%	100.00%	97.14%	96.67%	83.33%	92.86%	69.65%	79.10%	63.64%	96.30%	89.47%	100.00%	97.14%	96.67%	82.86%	92.86%	67.27%	78.79%
White	90.04%	89.33%	89.26%	90.52%	93.00%	92.07%	92.08%	94.08%	95.49%	95.56%	87.91%	87.76%	89.50%	89.88%	92.31%	92.43%	92.02%	93.45%	94.90%	95.96%
Students w/ Disabilities	87.50%	81.67%	86.15%	91.30%	92.75%	92.11%	90.59%	85.92%	94.38%	94.81%	87.50%	81.36%	84.62%	91.30%	92.65%	91.89%	90.59%	85.92%	94.38%	94.81%
Economically Disadvantaged	81.45%	82.76%	86.35%	91.26%	91.41%	88.69%	88.65%	92.52%	92.90%	91.40%	79.93%	80.22%	86.19%	91.34%	90.70%	88.21%	88.40%	91.89%	91.41%	90.58%
English Learners	69.79%	72.50%	93.75%	93.55%	96.97%	93.33%	88.57%	90.32%	52.00%	69.23%	66.67%	70.00%	93.75%	93.55%	96.97%	93.33%	87.88%	90.32%	52.00%	69.23%

Division	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	GCI	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR	OGR
All	85.09%	87.10%	88.48%	89.80%	90.82%	90.54%	87.97%	90.10%	87.65%	86.35%	83.41%	85.60%	87.47%	89.67%	89.99%	90.05%	87.89%	89.26%	87.01%	86.41%
Black	83.76%	87.70%	88.45%	89.48%	87.08%	90.43%	90.24%	91.83%	93.13%	80.66%	83.04%	85.91%	87.07%	89.97%	85.85%	89.57%	89.93%	90.91%	92.24%	89.45%
Hispanic	71.11%	87.22%	91.36%	97.01%	96.67%	88.39%	75.21%	77.89%	62.01%	80.97%	71.11%	84.13%	90.74%	97.01%	96.67%	87.10%	74.78%	77.31%	60.87%	71.36%
White	88.68%	87.09%	88.09%	88.94%	92.80%	91.01%	89.73%	91.28%	92.68%	94.69%	85.59%	86.19%	87.86%	87.82%	92.31%	91.45%	89.94%	90.24%	92.38%	92.46%
Students w/ Disabilities	85.71%	85.59%	85.85%	87.93%	88.75%	91.95%	91.03%	84.82%	89.87%	87.16%	83.17%	85.32%	84.11%	87.93%	88.49%	91.10%	91.10%	84.72%	89.74%	88.81%
Economically Disadvantaged	85.26%	84.85%	85.66%	89.03%	91.27%	89.17%	88.52%	89.48%	92.76%	88.76%	83.01%	83.33%	84.81%	89.54%	90.39%	88.33%	88.43%	88.07%	91.26%	89.07%
English Learners	75.00%	75.00%	94.39%	95.65%	97.53%	84.56%	74.00%	74.51%	46.00%	60.32%	73.17%	72.97%	93.88%	95.59%	97.53%	83.82%	73.47%	74.51%	46.00%	62.00%

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 2014-2023

FGI - Federal Graduation Indicator

William Fleming	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI
All	73.21%	75.19%	78.44%	78.85%	78.49%	77.75%	76.72%	79.45%	74.68%	74.02%
Black	76.19%	80.99%	80.42%	79.60%	75.32%	79.49%	80.20%	81.66%	82.92%	82.14%
Hispanic	80.00%	66.67%	71.43%	85.71%	78.33%	79.66%	68.75%	68.89%	52.14%	63.01%
White	68.49%	67.37%	73.08%	72.64%	78.43%	74.16%	74.16%	79.44%	79.17%	71.95%
Students w/ Disabilities	18.60%	19.57%	22.22%	28.00%	31.94%	35.71%	47.37%	42.03%	38.46%	44.93%
Economically Disadvantaged	75.51%	74.39%	75.63%	80.11%	80.08%	75.24%	79.15%	76.17%	80.28%	80.14%
English Learners	55.88%	57.50%	68.89%	79.49%	83.05%	66.67%	57.35%	65.79%	45.79%	50.46%

Patrick Henry	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI
All	76.80%	76.13%	80.30%	83.43%	83.26%	83.37%	81.76%	85.34%	82.08%	82.83%
Black	69.57%	72.73%	75.52%	85.45%	78.38%	80.00%	78.28%	82.66%	78.11%	80.75%
Hispanic	60.87%	81.48%	88.89%	100.00%	88.57%	87.50%	81.82%	82.76%	60.34%	72.58%
White	83.03%	81.78%	82.28%	80.65%	85.71%	85.66%	83.83%	86.96%	90.20%	88.39%
Students w/ Disabilities	27.78%	16.07%	26.56%	36.23%	36.36%	44.16%	35.00%	38.36%	50.00%	46.25%
Economically Disadvantaged	68.68%	68.06%	76.69%	80.71%	81.06%	77.56%	75.21%	81.17%	78.91%	78.34%
English Learners	59.52%	50.00%	95.45%	84.85%	86.84%	68.29%	84.85%	87.10%	60.42%	63.16%

Division	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI
All	75.21%	75.71%	79.46%	81.45%	81.00%	80.74%	79.41%	82.33%	78.66%	78.62%
Black	72.91%	77.39%	78.27%	82.50%	76.67%	79.53%	79.05%	82.09%	80.73%	81.46%
Hispanic	69.77%	72.73%	77.36%	91.04%	82.11%	82.42%	72.57%	72.27%	54.86%	65.87%
White	79.71%	77.64%	80.00%	78.25%	83.57%	82.65%	81.17%	84.57%	87.77%	83.99%
Students w/ Disabilities	23.23%	17.65%	24.77%	32.77%	34.06%	39.86%	39.86%	40.14%	45.16%	45.64%
Economically Disadvantaged	71.86%	71.20%	76.26%	80.48%	80.63%	76.51%	76.99%	78.60%	79.58%	79.26%
English Learners	57.89%	53.85%	77.61%	81.94%	84.54%	67.42%	66.34%	71.96%	50.32%	53.74%

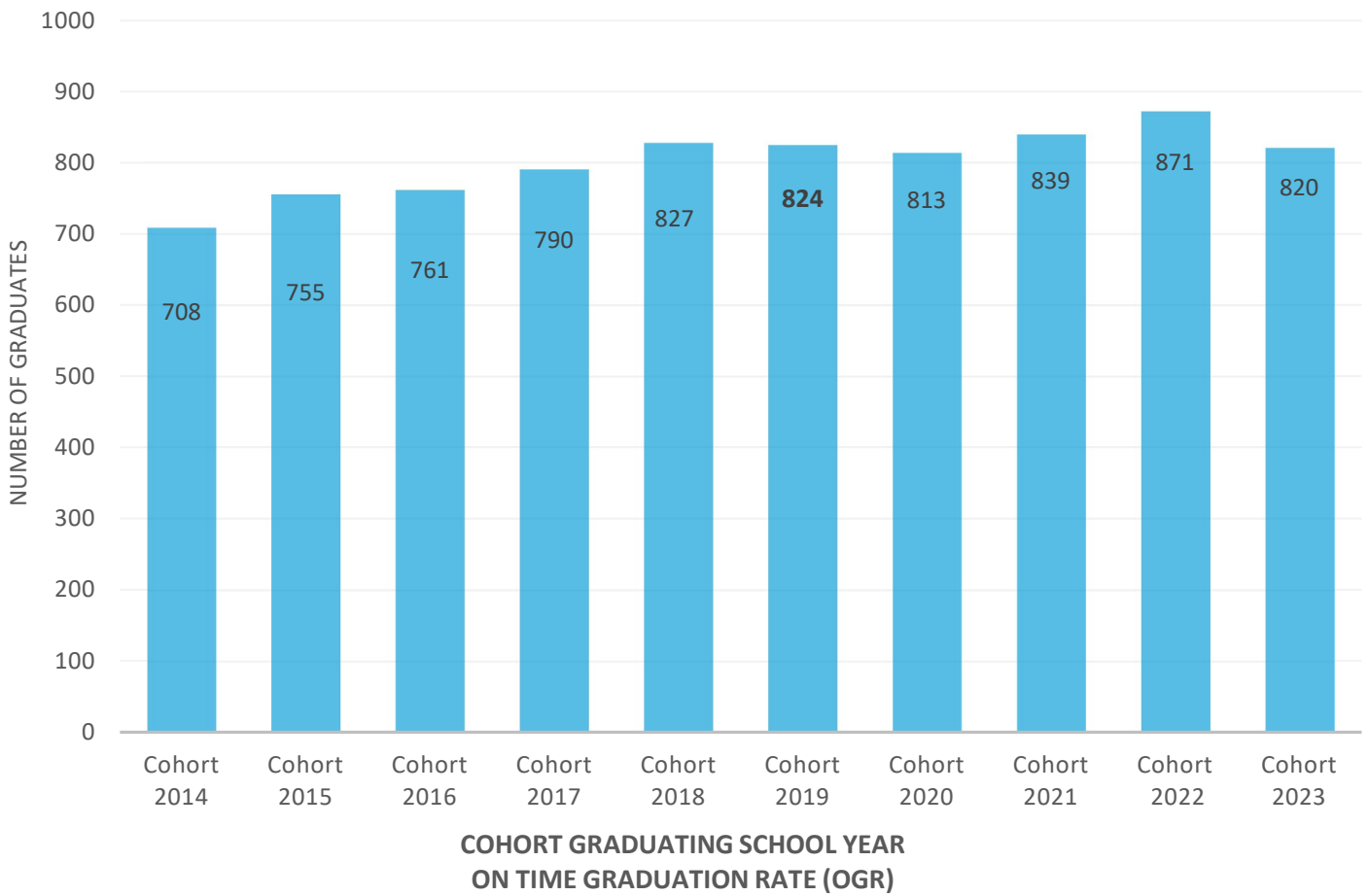
FGI equals [on-time graduates in year x] divided by [(first-time entering 9th graders in year x minus 4) plus (transfers in) minus (transfers out)].

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.

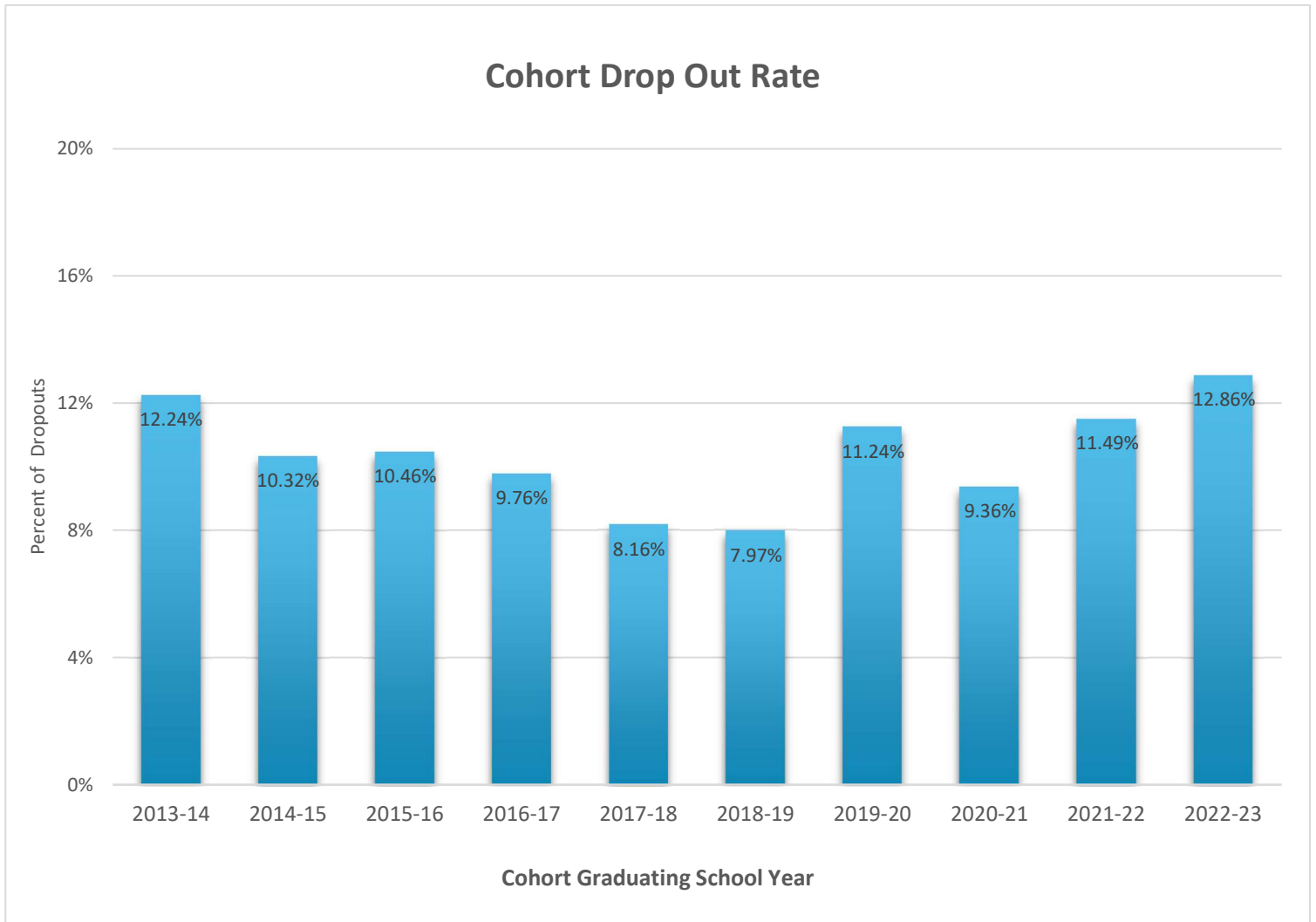
Source: Roanoke City Public Schools, Department of Data and Analysis



Total Graduates



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



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

Free or Reduced Meals

	Actual FY 2022		Actual FY 2023		Actual FY 2024	
	Free	Reduced	Free	Reduced	Free	Reduced
<i>Elementary Schools</i>						
Crystal Spring Elementary	321	-	304	-	305	-
Fairview Elementary	512	-	506	-	477	-
Fallon Park Elementary	566	-	533	-	577	-
Fishburn Park Elementary	269	-	292	-	280	-
Garden City Elementary	280	-	304	-	312	-
Grandin Court Elementary	341	-	370	-	361	-
Highland Park Elementary	376	-	398	-	384	-
Hurt Park Elementary	340	-	323	-	334	-
Lincoln Terrace Elementary	291	-	297	-	252	-
Monterey Elementary	477	-	490	-	493	-
Morningside Elementary	250	-	240	-	224	-
Preston Park Elementary	512	-	505	-	513	-
Roanoke Academy Elementary	385	-	392	-	390	-
Round Hill Elementary	745	-	720	-	709	-
Virginia Heights Elementary	290	-	267	-	260	-
Wasena Elementary	215	-	233	-	252	-
Westside Elementary	681	-	640	-	647	-
<i>Middle Schools</i>						
Lucy Addison Middle	583	-	519	-	479	-
James Breckinridge Middle	664	-	621	-	593	-
John P. Fishwick Middle	493	-	498	-	577	-
James Madison Middle	582	-	577	-	556	-
Woodrow Wilson Middle	651	-	647	-	693	-
<i>High Schools</i>						
Patrick Henry High	1,870	-	1,934	-	1,960	-
William Fleming High	1,669	-	1,864	-	1,859	-
<i>Programs & Special Schools</i>						
Noel C. Taylor Learning Academy	45	-	69	-	78	-
Forest Park Academy	293	-	93	-	73	-
Total Free Lunch Approvals		13,701		13,636		13,638
Total Reduced Lunch Approvals		-		-		-
Total Average School Nutrition Program Memberships		13,701		13,636		13,638
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

2024-2025 School Year Calendar

August 20	First Day of School
August 30	Non-student/Non-teacher Day
September 2	Holiday (no school)
October 25	Two-hour Early Dismissal (students only)
November 1	Professional Development Day (no school for students)
November 4	Parent Teacher Conference Day (no school for students)
November 5	Holiday (no school)
November 27	Non-student/Non-teacher Day
November 28-29	Holiday (no school)
December 20	Two-hour Early Dismissal (students only)
December 23-31	Winter Break (no school)
January 1-3	Winter Break (no school)
January 6	Staff & Students Return
January 17	Two-hour Early Dismissal (students only)
January 20	Holiday (no school)
February 14	Professional Development Day (no school for students)
February 24	Parent Teacher Conference Day (no school for students)
March 21	Two-hour Early Dismissal (students only)
March 24-28	Spring Break
April 18	Two-hour Early Dismissal (students only)
April 21	Holiday (no school)
May 26	Holiday (no school)
June 5	Last Day of School (two-hour early dismissal)
June 6	Teacher Service Day/Graduation
June 19	Holiday

Glossary of Terms and Acronyms

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

Cost Center (CC)	A component of the chart of accounts which is used as measure for RCPS to allocate costs by category, such as Regular Education, Special Education, Payroll, etc.
COVID-19	COVID-19 is caused by a coronavirus called SARS-CoV-2. This new virus began spreading, and was identified in Asia in late 2019. It quickly became a world-wide pandemic in early 2020.
CRF	Coronavirus Relief Fund provides emergency relief from the impact of the COVID-19 pandemic.
CRRSA	The Coronavirus Response and Relief Supplemental Appropriations Act Elementary and Secondary School Emergency Relief (ESSER) II Fund, also known as ESSER II, provides emergency relief funds for addressing the impact of the coronavirus pandemic on elementary and secondary schools
CSA	Children's Services Act
CTE	Career and Technical Education
DAYTEC	Charles W. Day Technical Education Center
DCJS	Virginia Department of Criminal Justice Services
Dept.	Department
Debt Service	The amount owed to pay back principle and interest on borrowed money according to a set schedule. For RCPS debt service is budgeted and paid on general obligation bonds sold by the City of Roanoke on behalf of RCPS to fund school construction projects.
E3+	Empowering Educators to Excel
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
GED	General Education Development
General Fund	The primary fund of the School Board used for accounting for all financial resources and uses except those with restricted use.
GFOA	Government Finance Officers Association
GLI	Group Life Insurance
Grant	Funding from a government or other entity restricted for a use towards a particular goal or activity.
HIC	Health Insurance Credit
HVAC	Heating, Ventilation, and Air Conditioning
IDEA	Individuals with Disabilities Education Act
K-12	Kindergarten through 12 th Grade
LCI	Local Composite Index. This is the factor determined by the Virginia Department of Education to establish the portion of anticipated costs for providing a quality education expected to be covered by local funds based on local ability to pay. Each school division's LCI is unique and represents the portion of total cost identified by VDOE that will need to be paid locally, and 1-LCI is the portion funded by VDOE.
LEA	Local Education Agency
LGIP	Local Government Investment Pool
MDF	Medium-density fireboard
MOU	Memorandum of Understanding
MSA	Metropolitan Statistical Area
OGR	On-time Graduation Rate
OPEB	Other post-employment benefits
PHHS	Patrick Henry High School

RCPS	Roanoke City Public Schools
ROTEC	Roanoke Technical Education Center
RVGS	Roanoke Valley Governor School
SAT	Scholastic Aptitude Test
SCAP	School Construction Assistance Program
SISNA	Students with Intensive Support Needs Application
SOQ	Standards of Quality. The state-identified minimum standards for student achievement.
SRO	School Resource Officers
Tech	Technology
USDA	United States Department of Agriculture
VA	Virginia
VAV	Variable Air Volume
VDOE	Virginia Department of Education
VGFOA	Virginia Government Finance Officers Association
VLA	Virginia Literacy Act
VPSA	Virginia Public School Authority
VRS	Virginia Retirement System
WFHS	William Fleming High School

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