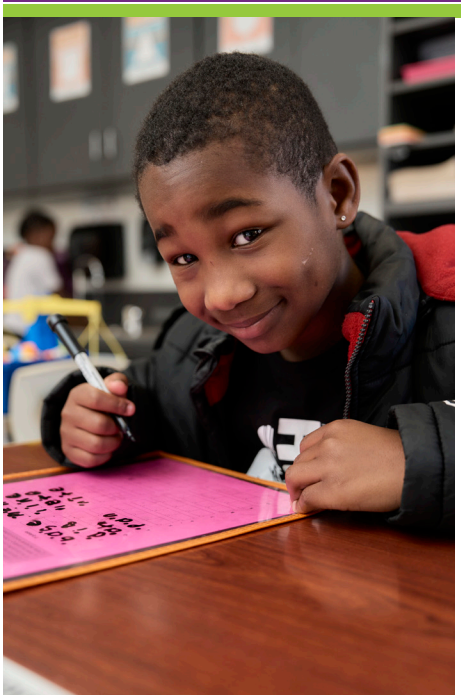
School Board of the City of Roanoke, Virginia
Component Unit of the City of Roanoke, Virginia

2026-2027
BUDGET







Roanoke City PUBLIC SCHOOLS

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

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PHOTO CREDITS

Cover and Section Divide: Our students and staff
Photographs by the Roanoke City Schools Department of Communications and Public Relations

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

2026-2027 Budget

Covering the Fiscal Year
Beginning July 1, 2026 and
Ending June 30, 2027

Roanoke City School Board

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

Verletta White, Ed.D., Superintendent

Prepared by the Accounting Department and the Chief Financial Officer

Table of Contents

Executive Summary:

Profile of the School Division 1-3
Roanoke City School Board and Administrative Leaders 4
Organizational Chart 5
Meritorious Budget Award 6
Budget Process and Timeline 7-10
Fiscal Year 2026-27 Adopted Budget 11-17
Budget Highlights 18-23
Personnel Resources 23-24
Student Enrollment 24
Budget Forecast 25
Tax Rates and Trends 25

Organizational Section:

About Roanoke City Public Schools 27-32
Map of School Locations 29
Map of Virginia School Divisions by Size 30
Governance Structure 32-34
Organizational Chart 35
Mission and Vision and Theory of Action 36
Strategic Goals and Budget by Strategic Pathways 36-38
Budget Development Policies and Regulations 38-39
Fund Balance Policy 39-40
Deposits and Investments Policy 40-41
Basis of Accounting for Financial Reporting 41-43
Budget Structure and Classifications 43-46
Budget Development Process 46-48
Budget Timeline 49

Financial Section:

Budget Narrative and Historic Reporting Comparison 51-55
Total Budget All Funds 56
General Fund Budget (Operating Fund) 57
Individual Funds 58-60

Grants Fund 58
Food Services Fund 59
Capital Fund 60
Budget Discussion 61-76
Other Post-Employment Benefits 61
Revenue – Total, Operating and Individual Funds 61-69
Expenditures – Total, Operating and Individual Funds 70-77
Future Year Forecasting 77-79
Capital Improvement Projects 79-86
Project Description and Scope 79-80
Capital And Facility Maintenance Achievements 80
Capital Improvement Plan Preparation Process 81-84
Projected Five-Year Capital Resource Allocation 85-86
Budget Detail by Category and Cost Center 87-178
General Fund Expenditure Budget by Cost Center 88-137
General Fund Categorical Budget by Cost Center Discussion 138-144
Grants Fund Expenditures Budget by Grant Program 145-174
Food Services Fund Expenditure Budget with Object Code Detail 175-176
Capital Fund Expenditure Budget with Object Code Detail 177-178

Informational Section:

Tax Rate and Assessed Value 179-186
Student Enrollment Statistics 187
Personnel Resource Allocations – Position Control 188-208
Bond Amortization Schedules 209-210
Performance Measures 211-219
Accreditation and Standardized Test Pass Rates 211-215
On-Time Graduation Rates, Drop-Out Rates 216-218
Students Qualified for Free or Reduced-Price Meals 219
2026-2027 School Calendar 220
Glossary of Terms and Acronyms 221-224

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EXECUTIVE SUMMARY







Roanoke City PUBLIC SCHOOLS

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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 for 2025 per the U.S. Census Bureau is 99,111. 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 Census Bureau's 2025 population estimates, is 316,547.

In the 2025-26 school year, RCPS provided a comprehensive program of study for 13,609 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. Since then, enrollment has fluctuated unpredictably, with an overall downward trend.

Roanoke's student population represents a diversity of cultures and ethnic groups. Approximately 37.8% of students are black, 28.2% are white, 23.4% are Hispanic, 7.1% are two or more races, and 3.5% 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. Though still the division's largest subgroups demographically, today 66% of RCPS students identify as black or white.

In 2025-26, all RCPS students qualified for free or reduced-price school lunches based on the overall needs in the community as determined through the United States Department of Agriculture (USDA) Community Eligibility Provision (CEP). RCPS began participating in the CEP in the fall of 2015, providing free lunch for 84.7% of the overall student population through 19 school locations. In 2018-19, the level of student need led RCPS to apply and receive approval to expand participation and include all but two school sites in the CEP program. The final two schools were added as CEP schools at the beginning of the 2020-21 school year, making it possible for all RCPS students to have access to free breakfast and lunch daily without having to apply or prove individual family need. 2026-27 will be the final year on the school division's currently approved CEP application. Recently updated direct certification data for our city indicates that it is unlikely that all city schools will continue to qualify for CEP when the division reapplies for 2027-28 and beyond.

RCPS is working to improve student achievement and counter the challenges that have grown tremendously in the pandemic's aftermath. The struggle to access basic needs such as food and shelter is very real for many RCPS students. Growing numbers of students and adults are reporting mental health challenges, up to and including thoughts of suicide. Disruptive, threatening,

and even violent behavior on the part of students and adults has also escalated. These experiences are not unique to Roanoke, and we, like other school divisions across the United States, are engaged in meeting these challenges head-on by providing a variety of supports to help our students achieve success.

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

The Strategic Plan was established as a six-year plan and revisited for updates after two complete years. The Progress Monitoring Revision 1: 2024-25 was approved by the school board in June 2025. The revision consolidated the original seven pathways into five to sharpen our focus on students' evolving needs.

Pathway 1 – Academics & Post-Secondary Success. RCPS will focus on literacy, academic growth, and mastery to ensure all students graduate with a diploma and a resume of skills and experiences that position them for future success.

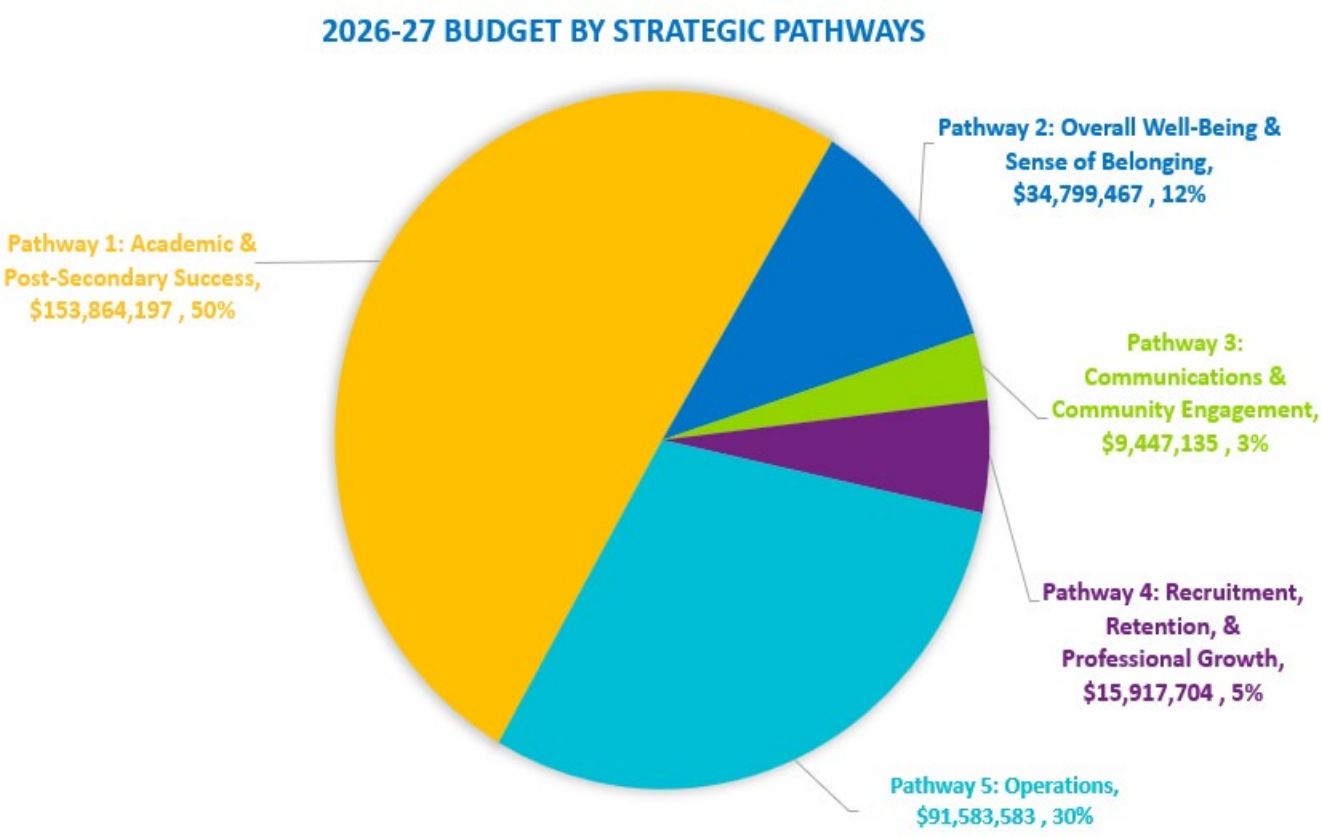
Pathway 2 – Overall Well-Being and Sense of Community. RCPS will focus on supporting students' overall well-being by fostering environments where every student feels valued, and by encouraging engagement in activities that promote personal growth and a strong sense of community.

Pathway 3 – Communication and Community Engagement. RCPS will focus on maintaining community trust through timely, transparent communication, and strengthening collaboration with families, staff, and community partners to build a united and empowered school community.

Pathway 4 – Recruitment, Retention, and Professional Growth. RCPS will focus on attracting and hiring a talented workforce, retaining staff through meaningful recognition and support, and investing in professional learning opportunities aligned with employee needs and division priorities.

Pathway 5 - Operations. RCPS will focus on managing fiscal, human, and capital resources responsibly, maintaining safe learning environments, promoting sustainability and innovation, and ensuring transparency and accountability.

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 2025-26 School Board of the City of Roanoke includes (in the order pictured from left to right below) Christopher T. Link; Deidre E. Trigg; Dr. Eli C.S. Jamison, Ph.D.; Franny Apel, Chairperson; Michael L. Cherry, II, Vice Chairperson; Joyce W. Watkins; and Auraliz C. Quintana.

2025-2026 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 2025-26 by John Lopez-Ortiz from Patrick Henry High School and Steven Wade from William Fleming High School.

Superintendent of Schools

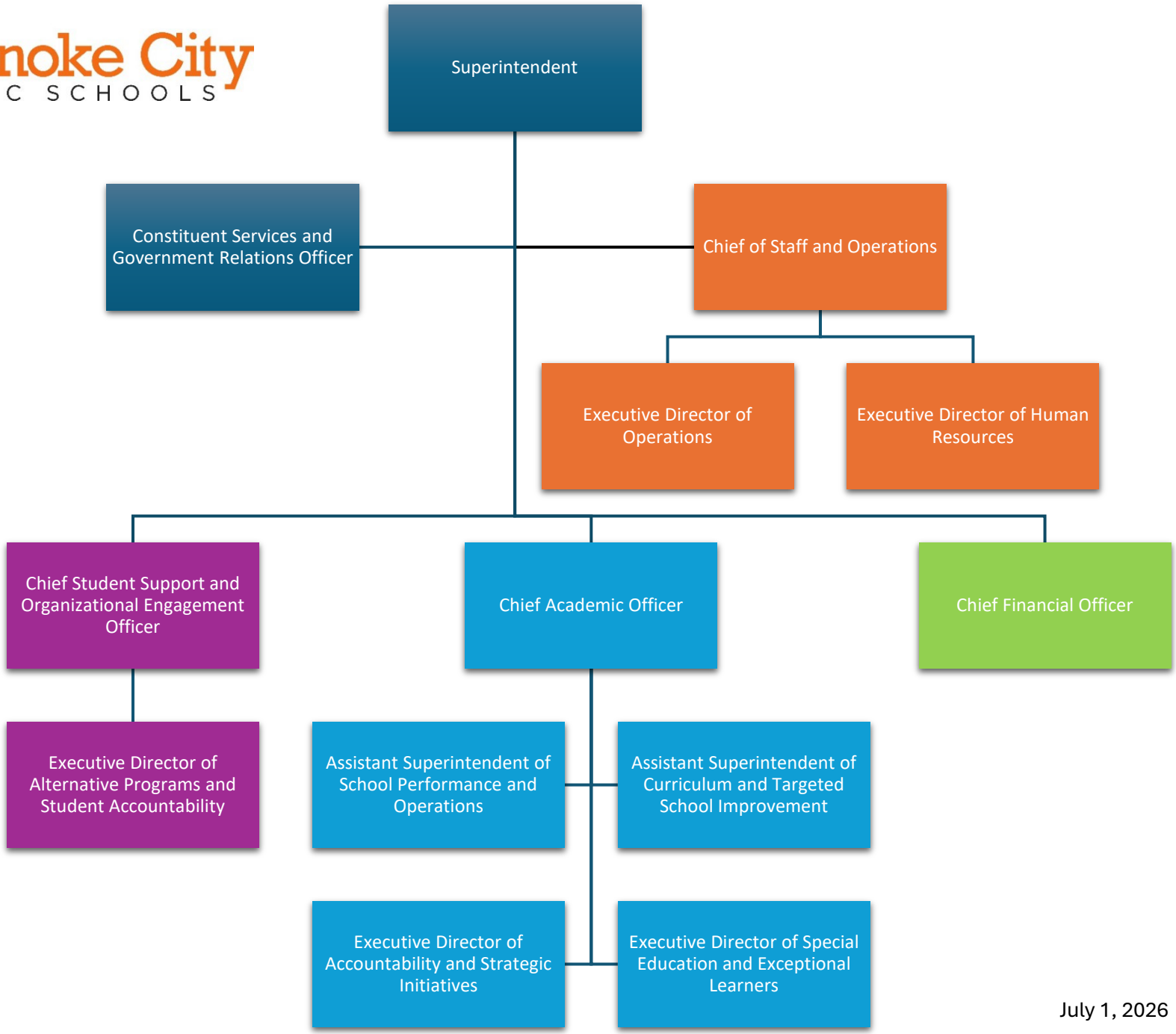
A results-driven, student-centered, visionary leader, Dr. Verletta White has served as Superintendent of Roanoke City Public Schools since 2020. She has been recognized regionally and nationally for her ability to bring communities together for students' benefit. Often referring to Roanoke City as "the 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. She was named Virginia's 2024 State Superintendent of the Year and recognized as one of five superintendents in the nation to watch by K-12 Dive.



The School Division's core leadership team for 2026-27 includes the administrators listed below, and the 2026-27 Organizational Chart can be found on the following page.

Mr. Chris Perkins – Chief of Staff and Operations
Dr. Cyndi Williams – Chief Academic Officer
Ms. Kathleen Jackson – Chief Financial Officer
Mr. Archie Freeman – Chief Student Support and Organizational Engagement Officer

Roanoke City Public Schools



July 1, 2026

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to

ROANOKE CITY PUBLIC SCHOOLS

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2025-2026.

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

Ryan S. Stechschulte
President

James M. Rowan, CAE, SFO
CEO/Executive Director

Budget Process and Timeline

Regulations Guiding the Budget Process and Timeline

The Code of Virginia requires school division superintendents to develop an itemized budget to be presented to and adopted by the School Board each year (§ 22.1-92). That same code requires the School Board to, in turn, submit that budget to the governing body, in this case, the City of Roanoke. The Code of Virginia § 22.1-93 requires that the city approve its budget for educational purposes by May 15, or within 30 days of receiving an estimate of state funds for public education, whichever is later. To meet its obligations under this state timeline, the City of Roanoke requires by City Code § 33 that the School Board (and other boards and departments) provide a budget estimate to the city manager no later than March 15. This March 15 deadline was met during 2026-27 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, and Health
- Pupil Transportation
- Operations and Maintenance
- Debt Service
- Technology
- Contingency
- Food Services
- Athletics

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

The School Board reports on 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 available funds for the purpose of capital outlays, including the acquisition or construction of facilities and other capital assets, and to be able to separately account for such funding and expenditures. The intent at the fund's inception was to reduce the school division's reliance on debt service for capital improvements and have a mechanism for making the best use of all funds invested by the locality in public education.

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.

July 1, 2025, the School Board received notice from City Council leadership that the school division would no longer be authorized to retain fund balance and all moneys saved in this fund, with the exception of $17.87 million that City Council reappropriated on May 19, 2025, for specified ongoing projects, would need to be returned to the city for other uses. This requirement to return funds previously invested in education also applies to the School Board General 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 Code of Virginia. This is the format in which the budget is provided to the City Manager on or before March 15 as is required by City Code. To manage its operations, RCPS breaks the categorical budget down into cost centers, and from there to object code line items.

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

- PAYROLL costs for all full and part-time employees, as well as overtime costs, pay for supplemental duty, and any other allowances.
- FRINGE BENEFITS include the costs of all benefits provided to or on behalf of employees including Social Security, life insurance, retirement savings, medical, vision and dental insurance coverage, and unemployment.
- PURCHASED SERVICES include all contractual services required for the operations of the school division. Examples include repair and maintenance services, school nursing services, school bus transportation, and school nutrition services.
- INTERNAL SERVICES are those services provided by one functional area of the school division to another. In RCPS, the Print Shop operates as an Internal Service.
- OTHER CHARGES 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 individual item values below $5,000 (e.g., computers) that have useful lives of several years and need to be tracked and maintained.

Revenue is budgeted by revenue source using the following categories:

- CITY OF ROANOKE revenue reflects the budgeted annual allocation of funds made by the City of Roanoke for the operation of schools. Previously, by policy, the City Council guaranteed 40% of local tax revenue, excluding local taxes for particular purposes, would be used to support schools. However, that policy has been changed and/or not followed in recent years. More information on these changed practices and the impact on the school division can be found in the revenue discussion.
- COMMONWEALTH OF VIRGINIA funding represents RCPS's share of K-12 funding budgeted annually by the Commonwealth of Virginia. The majority is in the form of basic aid to fund the state's share of state determined minimum quality standards based largely on Average Daily Membership (required to be measured March 31 annually and reported to the state). Other state funding is allocated for specific programs or through state-sponsored competitive grant programs.
- FEDERAL GOVERNMENT funding is almost always exclusively reflected in the Food Services Fund and the Grants Fund. It comes in the form of United States Department of Agriculture (USDA) Food Program reimbursements, and funding through Federal grants and entitlement programs such as Title I-A and Individuals with Disabilities Education Act (IDEA) Special Education funding.
- OTHER AGENCIES revenue includes any revenue anticipated from other government agencies or organizations. For RCPS, this primarily includes payments from other participating school divisions for Roanoke Valley Governor's School tuition (RCPS hosts the Governor's School and is the fiscal agent).
- CHARGES FOR SERVICES includes anticipated revenue from cafeteria sales, tuition paid by other school divisions for special education classes for low-incidence populations hosted by RCPS, and payments for summer school classes.
- ATHLETICS includes anticipated gate receipts from athletic events throughout the year.
- OTHER REVENUE encompasses all other sources of non-sustaining revenue, which can vary from year to year and is estimated from actual and current year trends. This can include interest income, donations, rebates from health insurance, and revenue share from recycling.

Budget Development Timeline

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

The Commonwealth of Virginia adopts its budget on a biennial basis, and 2026-27 marks the first year of the 2026-28 biennium. The Virginia General Assembly convened its regular session on January 14, 2026, and the Governor's proposed budget went to both houses for action. The Virginia Senate and House of Delegates each completed action on their respective budgets by

February 26, 2026. Both amendments included more funding for public education than was included in the Governor's introduced budget. The General Assembly did not approve a compromised budget by the end of the session on March 14, 2026, nor by the end of the reconvened session on April 22, 2026. The state budget was not complete, nor was it expected to be complete in time for a final budget to be prepared for School Board approval in advance of June 30. As a result, this budget is based on the more conservative of the two options currently under consideration, which are the Senate amendments to the introduced budget for 2026-27. It is expected that this budget will need to be amended early in the 2026-27 fiscal year to align with the final state budget that is ultimately approved.

Roanoke City Council similarly reviews revenue adjustments throughout its budget process leading up to budget adoption, which for the 2026-27 budget took place on May 11, 2026. For over a decade, the City of Roanoke adopted a policy on school funding that outlined a revenue sharing agreement whereby 40% of most local tax revenue was invested in education annually. Unspent funds at year end were permitted to be retained by the school division for use at the discretion of the School Board, most commonly for capital improvement projects. Over the last three years, the city's School Funding Policy has been adjusted multiple times to reduce the portion of local tax revenue that supports education. On May 12, 2025, the policy's intent was reversed from one that guaranteed a certain portion of local tax revenue supporting education, to one that instead put a cap on how much taxpayer money would support the schools. At that same meeting, the 2025-26 city budget was approved which went from providing 40% of budgeted revenue growth for education in 2024-25 to 0% of budgeted revenue growth supporting schools in 2025-26.

The current funding policy in place was approved by City Council on January 20, 2026. It specifies that 34% of year-over-year revenue growth (minus several exclusions) will be added to the 2024-25 base funding level to determine local funding for schools in 2026-27.

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 2026-27 budget, was June 9, 2026.



Fiscal Year (FY) 2026-2027 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 below and on the subsequent page.)

All Funds

FUND	FY 2026-27 Budget
GENERAL FUND	$271,017,917
GRANTS FUND	$20,463,402
FOOD SERVICES FUND	$12,022,512
CAPITAL FUND	$4,661,230
TOTAL ALL FUNDS	**$308,165,061**

Fiscal Year (FY) 2026-2027 Adopted Expenditure Budget (Budgeting and reporting standards require a separate reporting category for transfers, in acknowledgment of the fact that transfers are a separate action independent from revenue or expenditures. The properly reported budget for revenue, expenditures, and transfers, summarized below, begins on page 14.)

All Funds

FUND	FY 2026-27 Budget
GENERAL FUND	$269,582,721
GRANTS FUND	$19,450,984
FOOD SERVICES FUND	$11,915,814
CAPITAL FUND	$4,661,230
TOTAL ALL FUNDS	**$305,610,749**

2026-2027 Roanoke City Public Schools Categorical Budget

REVENUE CATEGORY	ADOPTED BUDGET FY 2026-27
State	$ 139,271,351
State Sales Tax	20,955,216
Total State Revenue	160,226,567
Other Revenue	1,375,200
Total Non-City	161,601,767
City Funds	108,057,034
Total Athletics Revenue	240,000
Total Operating Revenue	269,898,801
Interfund Transfer from Food Services Fund	106,698
Interfund Transfer from Grants Fund	1,012,418
TOTAL GENERAL FUND BEFORE USE OF FUND BALANCE	**271,017,917**
FUNDS REQUIRED FROM UNASSIGNED FUND BALANCE	-
TOTAL GENERAL FUND REVENUE BUDGET	**$271,017,917**

EXPENDITURE CATEGORY	ADOPTED BUDGET FY 2026-27
Instruction	
Expenditures	$187,454,630
Transfers to Grant Fund-Local Share	782,076
	188,236,706
Administration, Attendance, and Health	
Expenditures	16,459,391
Transfers to/from Grant Fund-Local Share/Indirect	283,820
	16,743,211
Transportation	
Expenditures	16,818,578
Transfers to Grant Fund-Local Share	-
	16,818,578
Operations and Facilities	
Expenditures	24,588,662
Transfers to Grant Fund-Local Share	125,000
	24,713,662
Debt Service	
Expenditures	12,701,640
Transfers from Grant Fund-Restricted Share	-
	12,701,640
Technology	
Expenditures	7,590,333
Transfers to Grant Fund-Local Share	244,300
	7,834,633
Contingency	
Expenditures	1,300,000
Transfers from Grant Fund-Restricted Share	-
	1,300,000
Subtotal - General Fund (Excluding Athletics)	**268,348,430**
Athletics	**2,669,487**
TOTAL GENERAL FUND EXPENDITURE BUDGET	**$271,017,917**

FOOD SERVICES FUND	
Food Services Revenue	11,649,668
FUNDS REQUIRED FROM FUND BALANCE	372,844
TOTAL FOOD SERVICES FUND	**$12,022,512**
GRAND TOTAL FUNDS	**$283,040,429**

FOOD SERVICES FUND	
Expenditures	11,915,814
Transfers to General Fund - Indirect Costs	106,698
TOTAL FOOD SERVICES FUND	**$12,022,512**
GRAND TOTAL FUNDS	**$283,040,429**

GRANTS FUND	
Grant/Restricted Sources Revenue	19,028,206
Transfers from General Fund - Local Match	1,435,196
TOTAL GRANTS FUND	**$20,463,402**
GRAND TOTAL FUNDS	**$303,503,831**

GRANTS FUND	
Expenditures	19,450,984
Transfers to General Fund - Indirect Costs	1,012,418
TOTAL GRANTS FUND	**$20,463,402**
GRAND TOTAL FUNDS	**$303,503,831**

CAPITAL FUND	
Capital Source Revenue	-
FUNDS REQUIRED FROM FUND BALANCE	4,661,230
TOTAL CAPITAL FUND	**$4,661,230**
GRAND TOTAL FUNDS	**$308,165,061**

CAPITAL FUND	
Expenditures	4,661,230
Transfers to General Fund	-
TOTAL CAPITAL FUND	**$4,661,230**
GRAND TOTAL FUNDS	**$308,165,061**

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
2026-27 TOTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ACTUAL FY 2024-25	AMENDED BUDGET FY 2025-26	ADOPTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28	FORECASTED BUDGET FY 2028-29	FORECASTED BUDGET FY 2029-30
REVENUE SOURCES:								
CITY OF ROANOKE	$ 99,027,420	$ 102,839,462	$ 86,309,874	$ 101,650,961	$ 108,057,034	$ 110,646,288	$ 113,730,328	$ 116,906,889
COMMONWEALTH OF VIRGINIA	132,785,782	148,908,845	167,385,017	160,818,410	163,384,188	163,419,206	166,719,412	170,090,111
FEDERAL GOVERNMENT	65,720,274	47,246,549	30,735,834	27,401,871	26,375,184	26,575,855	27,183,407	27,257,729
OTHER AGENCIES	692,993	907,919	1,235,596	695,530	665,069	678,370	691,937	705,776
CHARGES FOR SERVICES	1,011,255	1,665,733	1,480,331	1,603,492	1,580,000	1,587,200	1,594,508	1,601,926
ATHLETICS	248,622	241,671	243,074	240,000	240,000	242,400	244,824	247,272
OTHER REVENUE	2,611,380	2,690,954	3,043,067	2,650,000	275,200	275,200	275,200	275,200
TOTAL REVENUES	**$ 302,097,726**	**$ 304,501,133**	**$ 290,432,793**	**$ 295,060,264**	**$ 300,576,675**	**$ 303,424,519**	**$ 310,439,616**	**$ 317,084,903**
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	$ 113,135,622	$ 121,369,643	$ 126,500,091	$ 128,731,712	$ 126,204,394	$ 128,122,918	$ 130,657,175	$ 133,839,933
PERSONNEL BENEFITS	52,870,398	54,879,294	59,749,931	61,497,727	58,899,245	59,555,678	60,215,386	61,433,447
PURCHASED SERVICES	12,795,730	14,016,702	17,871,318	16,488,169	14,516,298	14,701,632	14,822,822	15,024,734
INTERNAL SERVICES	63,927	83,269	67,902	117,755	81,699	82,519	83,348	84,995
OTHER CHARGES	1,199,305	1,811,995	1,264,096	1,296,398	999,335	993,280	1,014,747	1,028,335
MATERIALS AND SUPPLIES	5,253,745	5,019,269	7,732,435	5,178,299	4,394,409	4,469,946	4,531,961	4,508,267
CAPITAL OUTLAY	1,224,672	4,345,378	912,281	786,663	744,750	755,272	784,954	743,655
TOTAL INSTRUCTION	186,543,399	201,525,550	214,098,054	214,096,723	205,840,130	208,681,245	212,110,393	216,663,366
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	6,088,497	6,395,749	6,485,971	7,002,464	6,930,652	7,034,355	7,174,002	7,352,052
PERSONNEL BENEFITS	3,033,025	3,368,759	3,690,736	3,783,593	3,871,953	3,910,672	3,949,580	4,047,823
PURCHASED SERVICES	2,736,087	3,121,548	3,797,565	3,666,154	3,391,647	3,425,563	3,459,819	3,529,015
INTERNAL SERVICES	7,321	7,649	9,092	15,080	17,405	17,579	17,755	18,110
OTHER CHARGES	795,452	869,692	926,285	1,122,790	913,099	922,230	931,452	950,081
MATERIALS AND SUPPLIES	1,299,019	1,040,825	893,238	1,247,478	1,161,992	1,173,612	1,185,348	1,209,055
CAPITAL OUTLAY	39,675	324,470	107,643	296,695	243,765	246,203	248,665	253,638
TOTAL ADMIN, ATTENDANCE, & HEALTH	13,999,076	15,128,692	15,910,530	17,134,254	16,530,513	16,730,214	16,966,621	17,359,774
TRANSPORTATION:								
PERSONNEL	304,911	598,085	260,139	280,332	289,178	293,516	299,386	306,871
PERSONNEL BENEFITS	119,020	159,571	107,115	107,283	125,526	126,781	128,049	130,610
PURCHASED SERVICES	10,595,844	11,268,937	13,803,711	14,787,819	15,110,000	15,261,100	16,024,155	16,825,363
INTERNAL SERVICES	-	-	-	250	250	253	256	261
OTHER CHARGES	1,583	1,462	1,870	3,500	374	378	382	390
MATERIALS AND SUPPLIES	693,909	822,412	787,732	914,050	1,281,250	1,294,063	1,307,004	1,333,144
CAPITAL OUTLAY	16,566	10,847	16,213	12,000	12,000	5,000	5,100	5,202
TOTAL TRANSPORTATION	11,731,833	12,861,314	14,976,780	16,105,234	16,818,578	16,981,091	17,764,332	18,601,841
OPERATIONS & FACILITIES:								
PERSONNEL	8,712,507	9,344,963	9,884,699	10,522,052	9,675,363	9,820,182	10,015,607	10,214,940
PERSONNEL BENEFITS	3,197,377	3,295,852	4,080,172	4,017,831	4,101,019	4,142,029	4,183,350	4,266,819
PURCHASED SERVICES	3,563,601	2,985,095	2,858,862	3,458,667	2,581,836	2,607,654	2,633,731	2,686,406
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	4,956,243	4,965,608	5,369,250	5,988,595	5,979,329	6,034,742	6,094,749	6,215,964
MATERIALS AND SUPPLIES	1,768,341	1,306,295	1,421,196	1,467,120	1,460,340	1,474,943	1,489,692	1,519,486
CAPITAL OUTLAY	22,740,557	11,715,266	6,328,917	905,729	887,137	896,008	904,968	923,067
TOTAL OPERATIONS & FACILITIES	44,938,626	33,613,079	29,943,096	26,359,994	24,685,024	24,975,558	25,322,097	25,826,682
FOOD SERVICES:								
PERSONNEL	246,147	265,275	432,306	623,836	426,058	434,579	443,271	452,136
PERSONNEL BENEFITS	79,208	87,849	120,700	148,360	106,186	108,310	110,476	112,686
PURCHASED SERVICES	10,634,236	10,711,889	10,792,539	11,486,000	10,886,000	11,049,290	11,215,029	11,383,254
INTERNAL SERVICES	103	208	134	400	350	355	360	365
OTHER CHARGES	67,289	78,476	110,886	22,600	6,950	7,054	7,160	7,267
MATERIALS AND SUPPLIES	84,469	81,904	69,488	149,535	125,270	127,149	129,056	130,992
CAPITAL OUTLAY	200,435	306,948	241,396	515,000	365,000	65,000	65,975	66,965
TOTAL FOOD SERVICES	11,311,887	11,532,549	11,767,449	12,945,731	11,915,814	11,791,737	11,971,327	12,153,665
ATHLETICS:								
PERSONNEL	891,982	863,120	904,974	976,424	1,064,093	1,080,054	1,101,655	1,129,197
PERSONNEL BENEFITS	152,575	116,975	134,571	173,686	200,494	202,499	204,524	208,614
PURCHASED SERVICES	442,367	541,220	626,336	864,500	682,000	688,820	695,708	709,622
INTERNAL SERVICES	3,610	1,470	231	4,000	3,500	3,535	3,570	3,641
OTHER CHARGES	216,460	221,895	214,732	253,400	254,200	256,742	259,309	264,495
MATERIALS AND SUPPLIES	331,161	305,774	336,862	337,700	301,200	304,212	307,254	313,399
CAPITAL OUTLAY	80,311	72,068	148,280	77,000	164,000	165,640	167,296	170,642
TOTAL ATHLETICS	2,118,466	2,122,522	2,365,986	2,686,710	2,669,487	2,701,502	2,739,316	2,799,610
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	12,686,378	12,753,544	11,724,011	13,346,058	12,701,640	12,847,586	12,411,079	12,411,079
TOTAL DEBT SERVICE	12,686,378	12,753,544	11,724,011	13,346,058	12,701,640	12,847,586	12,411,079	12,411,079
TECHNOLOGY:								
PERSONNEL	2,288,130	2,439,632	2,587,942	2,754,696	2,767,493	2,809,005	2,865,185	2,922,489
PERSONNEL BENEFITS	1,081,234	1,120,992	1,296,863	1,328,821	1,279,268	1,292,061	1,304,982	1,331,082
PURCHASED SERVICES	429,940	218,846	680,363	444,450	414,450	416,945	419,464	424,553
INTERNAL SERVICES	586	491	542	500	500	505	510	520
OTHER CHARGES	1,882,893	2,405,505	2,708,036	2,229,669	2,184,161	2,205,903	2,227,862	2,272,219
MATERIALS AND SUPPLIES	794,466	739,514	1,192,202	1,152,176	1,060,536	1,070,651	1,080,868	1,101,505
CAPITAL OUTLAY	548,815	267,836	1,785,951	781,925	781,925	783,004	784,094	786,296
TOTAL TECHNOLOGY	7,026,064	7,192,816	10,251,899	8,692,237	8,488,333	8,578,074	8,682,965	8,838,664
CONTINGENCY:								
OTHER CHARGES	-	-	-	-	1,300,000	309,266	2,704,251	2,725,533
TOTAL CONTINGENCY	-	-	-	-	1,300,000	309,266	2,704,251	2,725,533
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	1,922,666	1,120,412	543,061	-	932,246	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	20,572	-	-	-	-	-	-
MATERIALS AND SUPPLIES	25,175	37,460	231	-	-	-	-	-
CAPITAL OUTLAY	4,186,726	6,617,434	9,248,919	3,420,778	3,728,984	-	-	-
TOTAL CAPITAL FUND	6,134,567	7,795,878	9,792,211	3,420,778	4,661,230	-	-	-
TOTAL EXPENDITURES	**$ 296,490,296**	**$ 304,525,944**	**$ 320,830,016**	**$ 314,787,719**	**$ 305,610,749**	**$ 303,596,273**	**$ 310,672,381**	**$ 317,380,214**
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	$ 18,992,103	$ 10,589,954	$ 14,192,719	$ 6,261,200	$ 2,554,312	$ 2,426,695	$ 2,183,257	$ 2,203,996
TRANSFERS TO OTHER FUNDS	(18,992,103)	(10,589,954)	(14,192,719)	(6,261,200)	(2,554,312)	(2,426,695)	(2,183,257)	(2,203,996)
TOTAL OTHER FINANCING SOURCES (USES)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE:								
BEGINNING BALANCE	$ 54,765,725	$ 60,373,155	$ 60,348,344	$ 29,951,121	$ 10,223,666	$ 5,189,592	$ 5,017,838	$ 4,785,074
INCREASE/(DECREASE) OF FUND BALANCE	5,607,430	(24,811)	(30,397,224)	(19,727,455)	(5,034,074)	(171,754)	(232,765)	(295,310)
TOTAL FUND BALANCE, END OF YEAR	**$ 60,373,155**	**$ 60,348,344**	**$ 29,951,121**	**$ 10,223,666**	**$ 5,189,592**	**$ 5,017,839**	**$ 4,785,073**	**$ 4,489,764**

ROANOKE CITY PUBLIC SCHOOLS
2026-27 GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ACTUAL FY 2024-25	AMENDED BUDGET FY 2025-26	ADOPTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28	FORECASTED BUDGET FY 2028-29	FORECASTED BUDGET FY 2029-30
REVENUE SOURCES:								
CITY OF ROANOKE	$ 99,027,420	$ 102,839,462	$ 86,309,874	$ 101,650,961	$ 108,057,034	$ 110,646,288	$ 113,730,328	$ 116,906,889
COMMONWEALTH OF VIRGINIA	123,504,822	125,387,295	143,607,185	152,141,796	160,226,567	159,793,029	162,988,890	166,248,668
FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	83,955	136,858	90,941	100,000	1,100,000	1,100,000	1,100,000	1,100,000
ATHLETICS	248,622	241,671	243,074	240,000	240,000	242,400	244,824	247,272
OTHER REVENUE	2,610,800	2,690,954	3,037,334	2,650,000	275,200	275,200	275,200	275,200
TOTAL REVENUES	**$ 225,475,619**	**$ 231,296,240**	**$ 233,288,408**	**$ 256,782,757**	**$ 269,898,801**	**$ 272,056,917**	**$ 278,339,242**	**$ 284,778,029**
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	$ 88,568,674	$ 93,166,125	$ 101,648,004	$ 111,880,425	$ 115,200,282	$ 116,928,281	$ 119,266,836	$ 122,248,502
PERSONNEL BENEFITS	43,023,920	43,913,755	50,907,828	53,304,524	54,086,750	54,627,618	55,173,894	56,277,372
PURCHASED SERVICES	9,387,275	10,754,852	13,695,527	14,679,333	13,342,077	13,475,498	13,610,253	13,882,458
INTERNAL SERVICES	53,323	68,950	65,496	115,353	79,341	80,134	80,935	82,554
OTHER CHARGES	681,549	625,348	686,947	1,065,511	760,029	767,629	775,305	790,811
MATERIALS AND SUPPLIES	3,507,021	2,862,252	6,435,232	4,335,934	3,706,289	3,743,352	3,780,786	3,856,402
CAPITAL OUTLAY	240,074	196,349	299,129	311,308	279,861	282,660	285,487	291,197
TOTAL INSTRUCTION	145,461,836	151,587,631	173,738,163	185,692,388	187,454,629	189,905,172	192,973,496	197,429,296
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	5,736,774	6,101,642	6,270,850	6,950,995	6,879,184	6,982,372	7,122,019	7,300,069
PERSONNEL BENEFITS	2,898,469	3,253,042	3,588,330	3,763,939	3,852,299	3,890,822	3,929,730	4,027,973
PURCHASED SERVICES	2,343,999	2,988,228	3,338,815	3,666,154	3,391,647	3,425,563	3,459,819	3,529,015
INTERNAL SERVICES	7,321	7,649	9,092	15,080	17,405	17,579	17,755	18,110
OTHER CHARGES	793,737	864,302	925,154	1,122,790	913,099	922,230	931,452	950,081
MATERIALS AND SUPPLIES	1,194,517	1,040,825	892,145	1,247,478	1,161,992	1,173,612	1,185,348	1,209,055
CAPITAL OUTLAY	39,675	121,637	107,643	296,695	243,765	246,203	248,665	253,638
TOTAL ADMIN, ATTENDANCE, & HEALTH	13,014,492	14,377,325	15,132,029	17,063,131	16,459,391	16,658,381	16,894,788	17,287,941
TRANSPORTATION:								
PERSONNEL	301,911	595,835	260,139	280,332	289,178	293,516	299,386	306,871
PERSONNEL BENEFITS	118,797	159,403	107,115	107,283	125,526	126,781	128,049	130,610
PURCHASED SERVICES	10,028,956	11,268,937	13,803,711	14,787,819	15,110,000	15,261,100	16,024,155	16,825,363
INTERNAL SERVICES	-	-	-	250	250	253	256	261
OTHER CHARGES	1,583	1,462	1,870	3,500	374	378	382	390
MATERIALS AND SUPPLIES	693,909	822,412	787,732	914,050	1,281,250	1,294,063	1,307,004	1,333,144
CAPITAL OUTLAY	16,566	10,847	16,213	12,000	12,000	5,000	5,100	5,202
TOTAL TRANSPORTATION	11,161,722	12,858,896	14,976,780	16,105,234	16,818,578	16,981,091	17,764,332	18,601,841
OPERATIONS & FACILITIES:								
PERSONNEL	8,493,618	9,161,412	9,836,107	10,473,514	9,626,825	9,771,227	9,966,652	10,165,985
PERSONNEL BENEFITS	3,174,833	3,272,646	4,067,035	4,007,923	4,091,196	4,132,108	4,173,429	4,256,898
PURCHASED SERVICES	2,655,884	2,679,749	2,824,282	3,458,667	2,581,836	2,607,654	2,633,731	2,686,406
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	4,912,166	4,919,094	5,309,988	5,950,595	5,941,329	6,000,742	6,060,749	6,181,964
MATERIALS AND SUPPLIES	1,408,809	1,234,145	1,421,196	1,467,120	1,460,340	1,474,943	1,489,692	1,519,486
CAPITAL OUTLAY	536,451	1,007,089	709,973	905,729	887,137	896,008	904,968	923,067
TOTAL OPERATIONS & FACILITIES	21,181,761	22,274,135	24,168,581	26,263,548	24,588,663	24,882,682	25,229,221	25,733,806
ATHLETICS:								
PERSONNEL	881,482	859,745	904,974	976,424	1,064,093	1,080,054	1,101,655	1,129,197
PERSONNEL BENEFITS	151,771	116,717	134,571	173,686	200,494	202,499	204,524	208,614
PURCHASED SERVICES	442,367	541,220	626,336	864,500	682,000	688,820	695,708	709,622
INTERNAL SERVICES	3,610	1,470	231	4,000	3,500	3,535	3,570	3,641
OTHER CHARGES	216,460	221,895	214,732	253,400	254,200	256,742	259,309	264,495
MATERIALS AND SUPPLIES	331,161	305,774	336,862	337,700	301,200	304,212	307,254	313,399
CAPITAL OUTLAY	80,311	72,068	148,280	77,000	164,000	165,640	167,296	170,642
TOTAL ATHLETICS	2,107,162	2,118,889	2,365,986	2,686,710	2,669,487	2,701,502	2,739,316	2,799,610
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	12,686,378	12,753,544	11,724,011	13,346,058	12,701,640	12,847,586	12,411,079	12,411,079
TOTAL DEBT SERVICE	12,686,378	12,753,544	11,724,011	13,346,058	12,701,640	12,847,586	12,411,079	12,411,079
TECHNOLOGY:								
PERSONNEL	2,259,406	2,417,883	2,587,942	2,754,696	2,767,493	2,809,005	2,865,185	2,922,489
PERSONNEL BENEFITS	1,079,088	1,119,368	1,296,863	1,328,821	1,279,268	1,292,061	1,304,982	1,331,082
PURCHASED SERVICES	425,283	203,744	178,576	279,450	249,450	251,945	254,464	259,553
INTERNAL SERVICES	586	491	542	500	500	505	510	520
OTHER CHARGES	1,872,894	2,391,277	2,572,823	2,219,669	2,174,161	2,195,903	2,217,862	2,262,219
MATERIALS AND SUPPLIES	760,999	728,849	995,896	1,103,176	1,011,536	1,021,651	1,031,868	1,052,505
CAPITAL OUTLAY	213,691	135,219	250,034	107,925	107,925	109,004	110,094	112,296
TOTAL TECHNOLOGY	6,611,947	6,996,831	7,882,676	7,794,237	7,590,333	7,680,074	7,784,965	7,940,664
CONTINGENCY:								
OTHER CHARGES	-	-	-	-	1,300,000	309,266	2,704,251	2,725,533
TOTAL CONTINGENCY	-	-	-	-	1,300,000	309,266	2,704,251	2,725,533
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**$ 212,225,298**	**$ 222,967,251**	**$ 249,988,226**	**$ 268,951,306**	**$ 269,582,721**	**$ 271,965,754**	**$ 278,501,448**	**$ 284,929,770**
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	$ 3,722,484	$ 3,771,228	$ 9,523,659	$ 1,427,816	$ 1,119,116	$ 1,167,766	$ 1,172,731	$ 1,177,868
TRANSFERS TO OTHER FUNDS	(17,615,297)	(9,048,442)	(4,677,860)	(4,833,384)	(1,435,196)	(1,258,929)	(1,010,526)	(1,026,128)
TOTAL OTHER FINANCING SOURCES (USES)	**$ (13,892,813)**	**$ (5,277,214)**	**$ 4,845,799**	**$ (3,405,568)**	**$ (316,080)**	**$ (91,163)**	**$ 162,205**	**$ 151,740**
FUND BALANCE:								
BEGINNING BALANCE	$ 25,826,195	$ 25,183,703	$ 28,235,478	$ 16,381,459	$ 807,342	$ 807,342	$ 807,342	$ 807,342
INCREASE/(DECREASE) OF FUND BALANCE	(642,492)	3,051,775	(11,854,019)	(15,574,117)	-	-	-	-
TOTAL GENERAL FUND BALANCE, END OF YEAR	**$ 25,183,703**	**$ 28,235,478**	**$ 16,381,459**	**$ 807,342**	**$ 807,342**	**$ 807,342**	**$ 807,342**	**$ 807,342**

ROANOKE CITY PUBLIC SCHOOLS
2026-27 GRANTS
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ACTUAL FY 2024-25	AMENDED BUDGET FY 2025-26	ADOPTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28	FORECASTED BUDGET FY 2028-29	FORECASTED BUDGET FY 2029-30
REVENUE SOURCES:								
CITY OF ROANOKE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COMMONWEALTH OF VIRGINIA	9,112,304	23,313,566	23,525,193	8,462,450	2,927,621	3,392,727	3,493,570	3,600,937
FEDERAL GOVERNMENT	54,360,873	36,389,314	19,977,552	15,759,293	15,435,516	15,526,790	16,023,851	15,986,577
OTHER AGENCIES	692,663	907,919	1,235,596	695,530	665,069	678,370	691,937	705,776
CHARGES FOR SERVICES	463,074	1,085,075	865,485	1,000,000	-	-	-	-
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	580	-	5,733	-	-	-	-	-
TOTAL REVENUES	**$ 64,629,494**	**$ 61,695,874**	**$ 45,609,559**	**$ 25,917,273**	**$ 19,028,206**	**$ 19,597,887**	**$ 20,209,358**	**$ 20,293,290**
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	$ 24,566,948	$ 28,203,518	$ 24,852,087	$ 16,851,287	$ 11,004,112	$ 11,194,637	$ 11,390,339	$ 11,591,431
PERSONNEL BENEFITS	9,846,478	10,965,539	8,842,103	8,193,203	4,812,495	4,928,060	5,041,492	5,156,075
PURCHASED SERVICES	3,408,455	3,261,850	4,175,791	1,808,836	1,174,221	1,226,134	1,212,569	1,142,276
INTERNAL SERVICES	10,604	14,319	2,406	2,402	2,358	2,385	2,413	2,441
OTHER CHARGES	517,756	1,186,647	577,149	230,887	239,306	225,651	239,442	237,524
MATERIALS AND SUPPLIES	1,746,724	2,157,017	1,297,203	842,365	688,120	726,594	751,175	651,865
CAPITAL OUTLAY	984,598	4,149,029	613,152	475,355	464,889	472,612	499,467	452,458
TOTAL INSTRUCTION	41,081,563	49,937,919	40,359,891	28,404,335	18,385,501	18,776,073	19,136,897	19,234,070
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	351,723	294,107	215,121	51,469	51,468	51,983	51,983	51,983
PERSONNEL BENEFITS	134,556	115,717	102,406	19,654	19,654	19,850	19,850	19,850
PURCHASED SERVICES	392,088	133,320	458,750	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	1,715	5,390	1,131	-	-	-	-	-
MATERIALS AND SUPPLIES	104,502	-	1,093	-	-	-	-	-
CAPITAL OUTLAY	-	202,833	-	-	-	-	-	-
TOTAL ADMIN, ATTENDANCE, & HEALTH	984,584	751,367	778,501	71,123	71,122	71,833	71,833	71,833
TRANSPORTATION:								
PERSONNEL	3,000	2,250	-	-	-	-	-	-
PERSONNEL BENEFITS	223	168	-	-	-	-	-	-
PURCHASED SERVICES	566,888	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	570,111	2,418	-	-	-	-	-	-
OPERATIONS & FACILITIES:								
PERSONNEL	218,889	183,551	48,592	48,538	48,538	48,955	48,955	48,955
PERSONNEL BENEFITS	22,544	23,206	13,137	9,908	9,823	9,921	9,921	9,921
PURCHASED SERVICES	907,717	305,346	34,580	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	44,077	46,514	59,262	38,000	38,000	34,000	34,000	34,000
MATERIALS AND SUPPLIES	359,532	72,150	-	-	-	-	-	-
CAPITAL OUTLAY	22,204,106	10,708,177	5,618,944	-	-	-	-	-
TOTAL OPERATIONS & FACILITIES	23,756,865	11,338,944	5,774,515	96,446	96,361	92,876	92,876	92,876
FOOD SERVICES:								
PERSONNEL	3,500	2,625	-	-	-	-	-	-
PERSONNEL BENEFITS	263	197	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL FOOD SERVICES	3,763	2,822	-	-	-	-	-	-
ATHLETICS:								
PERSONNEL	10,500	3,375	-	-	-	-	-	-
PERSONNEL BENEFITS	804	258	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ATHLETICS	11,304	3,633	-	-	-	-	-	-
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-
TECHNOLOGY:								
PERSONNEL	28,724	21,749	-	-	-	-	-	-
PERSONNEL BENEFITS	2,146	1,624	-	-	-	-	-	-
PURCHASED SERVICES	4,657	15,102	501,787	165,000	165,000	165,000	165,000	165,000
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	9,999	14,228	135,213	10,000	10,000	10,000	10,000	10,000
MATERIALS AND SUPPLIES	33,467	10,665	196,306	49,000	49,000	49,000	49,000	49,000
CAPITAL OUTLAY	335,124	132,617	1,535,917	674,000	674,000	674,000	674,000	674,000
TOTAL TECHNOLOGY	414,117	195,985	2,369,223	898,000	898,000	898,000	898,000	898,000
CONTINGENCY:								
OTHER CHARGES	-	-	-	-	-	-	-	-
TOTAL CONTINGENCY	-	-	-	-	-	-	-	-
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**$ 66,822,307**	**$ 62,233,088**	**$ 49,282,130**	**$ 29,469,904**	**$ 19,450,984**	**$ 19,838,782**	**$ 20,199,606**	**$ 20,296,779**
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	$ 3,269,619	$ 1,778,726	$ 4,669,060	$ 4,833,384	$ 1,435,196	$ 1,258,929	$ 1,010,526	$ 1,026,128
TRANSFERS TO OTHER FUNDS	(1,076,806)	(1,241,512)	(996,489)	(1,280,753)	(1,012,418)	(1,018,034)	(1,020,278)	(1,022,639)
TOTAL OTHER FINANCING SOURCES (USES)	**$ 2,192,813**	**$ 537,214**	**$ 3,672,571**	**$ 3,552,631**	**$ 422,778**	**$ 240,895**	**$ (9,752)**	**$ 3,489**
FUND BALANCE:								
BEGINNING BALANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
INCREASE/(DECREASE) OF FUND BALANCE	-	-	-	-	-	-	-	-
TOTAL GRANTS FUND BALANCE, END OF YEAR	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ROANOKE CITY PUBLIC SCHOOLS
2026-27 FOOD SERVICES
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ACTUAL FY 2024-25	AMENDED BUDGET FY 2025-26	ADOPTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28	FORECASTED BUDGET FY 2028-29	FORECASTED BUDGET FY 2029-30
REVENUE SOURCES:								
CITY OF ROANOKE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COMMONWEALTH OF VIRGINIA	168,656	207,984	252,639	214,164	230,000	233,450	236,952	240,506
FEDERAL GOVERNMENT	11,359,401	10,857,235	10,758,282	11,642,578	10,939,668	11,049,065	11,159,556	11,271,152
OTHER AGENCIES	330	-	-	-	-	-	-	-
CHARGES FOR SERVICES	464,226	443,800	523,905	503,492	480,000	487,200	494,508	501,926
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	**$ 11,992,613**	**$ 11,509,019**	**$ 11,534,826**	**$ 12,360,234**	**$ 11,649,668**	**$ 11,769,715**	**$ 11,891,016**	**$ 12,013,584**
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE								
TOTAL INSTRUCTION	-	-	-	-	-	-	-	-
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE								
TOTAL ADMIN, ATTENDANCE, & HEALTH	-	-	-	-	-	-	-	-
TRANSPORTATION:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE								
TOTAL TRANSPORTATION	-	-	-	-	-	-	-	-
OPERATIONS & FACILITIES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE								
TOTAL OPERATIONS & FACILITIES	-	-	-	-	-	-	-	-
FOOD SERVICES:								
PERSONNEL	242,647	262,650	432,306	623,836	426,058	434,579	443,271	452,136
PERSONNEL BENEFITS	78,945	87,652	120,700	148,360	106,186	108,310	110,476	112,686
PURCHASED SERVICES	10,634,236	10,711,889	10,792,539	11,486,000	10,886,000	11,049,290	11,215,029	11,383,254
INTERNAL SERVICES	103	208	134	400	350	355	360	365
OTHER CHARGES	67,289	78,476	110,886	22,600	6,950	7,054	7,160	7,267
MATERIALS AND SUPPLIES	84,469	81,904	69,488	149,535	125,270	127,149	129,056	130,992
CAPITAL OUTLAY	200,435	306,948	241,396	515,000	365,000	65,000	65,975	66,965
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL FOOD SERVICES	11,308,124	11,529,727	11,767,449	12,945,731	11,915,814	11,791,737	11,971,327	12,153,665
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	-	-	-	-	-	-	-	-
TECHNOLOGY:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL TECHNOLOGY	-	-	-	-	-	-	-	-
CONTINGENCY:								
OTHER CHARGES	-	-	-	-	-	-	-	-
TOTAL CONTINGENCY	-	-	-	-	-	-	-	-
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	**$ 11,308,124**	**$ 11,529,727**	**$ 11,767,449**	**$ 12,945,731**	**$ 11,915,814**	**$ 11,791,737**	**$ 11,971,327**	**$ 12,153,665**
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TRANSFERS TO OTHER FUNDS	(300,000)	(300,000)	(172,676)	(147,063)	(106,698)	(149,732)	(152,453)	(155,229)
TOTAL OTHER FINANCING SOURCES (USES)	**$ (300,000)**	**$ (300,000)**	**$ (172,676)**	**$ (147,063)**	**$ (106,698)**	**$ (149,732)**	**$ (152,453)**	**$ (155,229)**
FUND BALANCE:								
BEGINNING BALANCE	$ 5,829,172	$ 6,213,661	$ 5,892,953	$ 5,487,654	$ 4,755,094	$ 4,382,250	$ 4,210,496	$ 3,977,732
INCREASE/(DECREASE) OF FUND BALANCE	384,489	(320,708)	(405,299)	(732,560)	(372,844)	(171,754)	(232,764)	(295,310)
TOTAL FOOD SERVICES FUND BALANCE, END OF YEAR	**$ 6,213,661**	**$ 5,892,953**	**$ 5,487,654**	**$ 4,755,094**	**$ 4,382,250**	**$ 4,210,496**	**$ 3,977,732**	**$ 3,682,422**

ROANOKE CITY PUBLIC SCHOOLS
2026-27 CAPITAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ACTUAL FY 2024-25	AMENDED BUDGET FY 2025-26	ADOPTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28	FORECASTED BUDGET FY 2028-29	FORECASTED BUDGET FY 2029-30
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	-	-	-	-	-	-	-	-
TECHNOLOGY:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL TECHNOLOGY	-	-	-	-	-	-	-	-
CONTINGENCY:								
OTHER CHARGES	-	-	-	-	-	-	-	-
TOTAL CONTINGENCY	-	-	-	-	-	-	-	-
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	1,922,666	1,120,412	543,061	-	932,246	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	20,572	-	-	-	-	-	-
MATERIALS AND SUPPLIES	25,175	37,460	231	-	-	-	-	-
CAPITAL OUTLAY	4,186,726	6,617,434	9,248,919	3,420,778	3,728,984	-	-	-
TOTAL CAPITAL FUND	6,134,567	7,795,878	9,792,211	3,420,778	4,661,230	-	-	-
TOTAL EXPENDITURES	**$ 6,134,567**	**$ 7,795,878**	**$ 9,792,211**	**$ 3,420,778**	**$ 4,661,230**	$ -	$ -	$ -
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	$ 12,000,000	$ 5,040,000	$ -	$ -	$ -	$ -	$ -	$ -
TRANSFERS TO OTHER FUNDS	-	-	(8,345,694)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	**$ 12,000,000**	**$ 5,040,000**	**$ (8,345,694)**	$ -	$ -	$ -	$ -	$ -
FUND BALANCE:								
BEGINNING BALANCE	$ 23,110,358	$ 28,975,791	$ 26,219,913	$ 8,082,008	$ 4,661,230	$ -	$ -	$ -
INCREASE/(DECREASE) OF FUND BALANCE	5,865,433	(2,755,878)	(18,137,905)	(3,420,778)	(4,661,230)	-	-	-
TOTAL CAPITAL FUND BALANCE, END OF YEAR	**$ 28,975,791**	**$ 26,219,913**	**$ 8,082,008**	**$ 4,661,230**	$ -	$ -	$ -	$ -

Budget Highlights

The key focus in developing the 2026-2027 budget for Roanoke City Public Schools was adjusting to the City of Roanoke's changed philosophy towards school funding and the resulting need to identify over $14 million in cuts to balance the 2026-27 budget. This budget is the result of efforts to make the required reductions while protecting the classroom and direct service to students as much as possible.

Revenue

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

Funding under a temporary, ALL in Virginia, initiative by the former governor was available to school divisions over a three-year period ending June 30, 2026, to support tutoring and student support specialists. This funding will not be available beginning with the 2026-27 budget year.

This budget also reflects a shift in where RCPS is accounting for funding and the associated expenditures supporting students with intensive support needs. The state formerly funded support for students with intensive support needs, or where smaller numbers of students had specific support needs, through Special Education Regional Programs. This operated as a separate Local Education Agency (LEA) and RCPS hosted regional classrooms through that program. RCPS managed the funding and expenditures related to the regional program through the restricted grants fund to keep revenue and expenditures tied to that separate program clearly delineated.

In the last few years, the state has changed how they manage these services. Now support is provided based on a school division's Students with Intensive Support Needs Application (SISNA). School divisions receive funding for students identified through this application who need more intensive support. RCPS continues to educate some students from other school divisions, and charge tuition for those services, where it is most efficient to consolidate efforts. Now, rather than having a separate classroom just serving "regional" students, SISNA funding follows the student and we can and do have SISNA-funded students in classrooms with non-SISNA students. Because there are no longer separate classrooms, there is no longer a need to distinguish between SISNA funding and other state funding that supports students with disabilities. As a result, this 2026-27 budget now reflects SISNA revenue and expenditures in the General Fund with other special education services and funding.

RCPS has been able to make strides in academic improvement and achievement in large part because of the value historically placed on education by city leaders through a 40% revenue sharing formula that was in place from 2011-12 through the 2023-24 school year. Excluding local taxes specified for particular purposes, such as civic center admissions tax, RCPS, for more than a decade, received 40% of annual local tax revenue from the City of Roanoke to fund public education. On May 13, 2024, the Roanoke City Council voted to change this policy so that beginning with the 2024-25 school year, schools would only receive 40% of budgeted local revenue and only if revenue meets or exceeds budgeted projections. RCPS was allowed to apply to receive up to 40% of actual revenue that exceeded budget in 2024-25.

On May 12, 2025, City Council changed the city's school funding policy again. Instead of guaranteeing taxpayers that a set portion of their tax dollars would support public education, the revised policy instead put a cap on how much taxpayer money would support Roanoke schools. Additionally, that amendment and the 2025-26 city budget also adopted on May 12, 2025, provided no share of the projected local tax revenue increase to schools, and stated that funding for education in 2025-26 would be at the same level as was budgeted in 2024-25. Because this change was approved so late in the budget development process, the Roanoke City School Board approved, following the recommendation of the City Manager, and voted to use approximately $10 million out of the school's Fund Balance to bridge the gap this sudden shift caused.

A letter dated July 1, 2025, from Mayor Joseph Cobb to then School Board Chair Eli Jamison further limited the School Board's resources by requiring that funds previously invested in schools be returned to the city for other uses. Funds that had previously been allowed by past City Councils to remain invested in schools in perpetuity, and which the School Board used to manage cash flow, to hold as a rainy-day reserve, and to strategically invest in capital improvements, were directed by the Council to be returned to the City. The RCPS audited financial statements as of June 30, 2025, reflect $20,877,137 due to the City of Roanoke as a return of fund balance. Funds are being returned to the city during the 2025-26 fiscal year, and any remaining fund balance will be required to be returned as of June 30, 2026, and each subsequent year going forward.

On January 20, 2026, the Roanoke City Council approved a further reduction to local support of education through the latest revision to the city's School Funding Policy. This policy now reflects that school funding will be calculated as 34% of year-over-year revenue growth (of local tax revenue excluding several sources), which will be added to the 2024-25 funding base of $106,900,961. This is a lower investment in education that has been found to be documented. Prior to the 40% funding formula, the city provided just over 36% of local tax revenue for education and did not expect the schools to fund city services like 100% of debt service on school construction projects and the cost of school resource officers. Both of these examples of city costs are among those now expected to be funded out of the school's allocation.

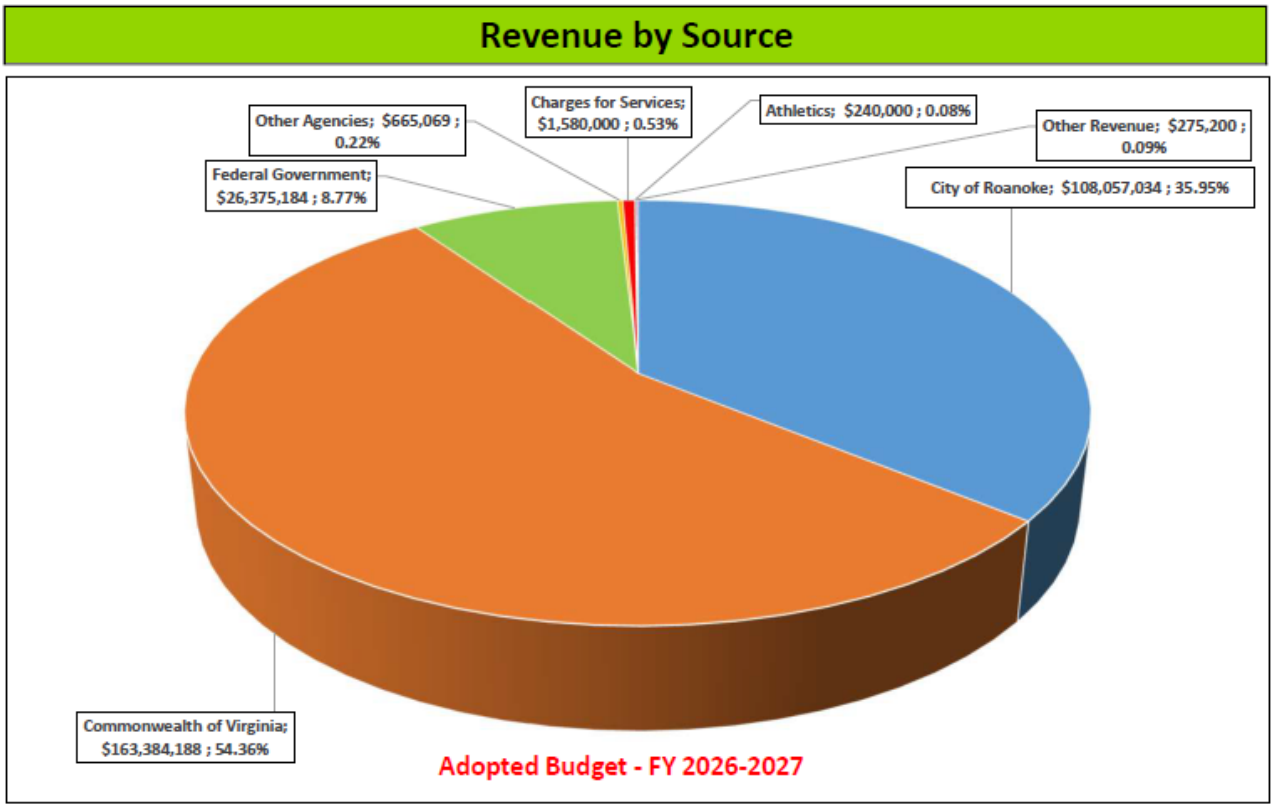
Federal funding for RCPS comes primarily in the form of entitlement grant funds, and all Federal funding is accounted for in the restricted Grants Fund or Food Services Fund. Projections for Fiscal Year (FY) 2027 grant awards do not vary significantly from prior years. A 2% reduction in federal grant revenue is budgeted compared to the prior year based on federal program uncertainty. 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 already been received and the division is assured of continued funding at least into the coming fiscal year.

Federal Food Services reimbursements are expected to decline by 6% compared to the 2025-26 budget based on actual experience and expected meal service utilization in the coming year. 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. 2026-27 is the last year on the currently approved CEP application. Updated direct certification data indicates that when RCPS reapplies for CEP for 2027-28 and beyond, all schools are unlikely to continue to qualify.

Receipts from other agencies and charges for services are unpredictable budget areas. RCPS is budgeting a slight decrease in these areas due to the level of uncertainty and fluctuation that can be experienced. Just as state revenue and related expenses for SISNA students will be reflected in the General Fund instead of the Grants Fund going forward, so too will tuition paid by other school divisions when their students with intensive support needs are served by RCPS. This projected revenue is reflected as Charges for Services in the General Fund for 2026-27.

Interest Income is included in the Other Revenue category. In past years, this was a significant resource for RCPS as the school division earned interest from school bank balances that the division was allowed to retain for future school needs. As of July 1, 2025, RCPS is no longer permitted to retain those balances by City Council and was ordered to return those funds for other city uses. As a result, the 2026-27 budget reflects a substantial decrease in expected Other Revenue, as interest income going forward will be minimal.

Revenue from Other Agencies in the Grants Fund reflects the tuition from other participating school divisions for their students to attend the Roanoke Valley Governor's School. RCPS serves as fiscal agent for that regional school. Charges for Services and other revenue sources also include 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 specifically mentioned encompasses sources that are challenging to predict, including proceeds from the sale of recycled obsolete equipment and scrap material, and donations.



Source: Roanoke City Public Schools, Accounting Department

Expenditures

In recent years, Roanoke City Public Schools has made a concerted effort to focus on improving employee pay. Given the sizeable increases in revenue budgeted for 2022-23 by both the state and the City of Roanoke, RCPS put significant raises into the 2022-23 budget. Maintaining this higher level of pay, and continuing with increases to remain as a market leader in the region has been a top priority. Unfortunately, the move by the City of Roanoke away from their prior funding commitment to schools has limited the school division's ability to continue these efforts to the same degree in recent years. This budget includes an average 2% raise for employees through a combination of moving employees up one step on their respective salary scales (typically there is 1.5% between steps) and then moving the entire scale up to arrive at an average of 2%. Particularly for those in teaching and comparable positions, it is standard in Virginia for the salary step to equal

the employee's years of teaching experience, so it is important for that to reflect accurately as employees move through their careers. The introduced state budget includes the state share of a 2% raise in both years of the budget. It is important to note that the Senate proposed amendments to add funding to increase the raise to an average of 3%. RCPS is not in a position to meet the additional local funds that would be required to reach a 3% raise, so only a 2% is included in this budget.

This budget also includes a substantial reduction in force due to the city scaling back its funding for education. RCPS followed the city's recommendation and budgeted to use $10 million out of fund balance in 2025-26 to bridge the gap left by the decision by City Council in May of 2025 to provide no increase in funding to the schools. With remaining fund balance now taken back by the city, and no action of restoring the cuts that happened in 2025-26, that $10 million gap had to be filled before any increased costs could be considered. Approximately 160 positions have been lost through this reduction. While efforts were made to minimize the impact on the classroom, the reality is that a significant majority of all school divisions' budgets are comprised of school-based personnel. Cuts to the instruction budget included elimination of division-wide support positions in academics, student services, student data, assessment, and professional learning; reduction of teaching positions at the elementary level based on allowable class-size limits; and a reduction of middle school teaching positions possible through a conversion from a 7-period day to a 5-period block schedule (two middle schools were already following the block schedule; the remaining three will convert to that schedule in 2026-27).

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, this rate was 14.21%. For the 2026-2028 biennium, the VRS board recommended a rate reduction to 12.2%. An important caveat, however, is that VRS also changed how it calculates the rates for employees on the hybrid retirement plan. This plan is a combination of a defined benefit or traditional pension plan, and a defined contribution plan. Since its inception, the hybrid rates were set at a maximum of the rate established by VRS so if an employee voluntarily contributed more to the defined contribution portion of their plan (increasing the employer contribution required), the required contribution to that employee's defined benefit portion of the plan would be reduced accordingly so the net total would not exceed the set rate. Beginning in 2025-26, VRS separated the management of these portions of the plan. The rate employers must contribute to the defined benefit portion is 12.2% and any required employer share to the defined contribution portion of the plan is above and beyond that amount. Approximately 60% 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 12.84% of salary over all positions. This reduction in the rate set by VRS equates to a $2.8 million cost reduction in 2026-27 compared to the current year.

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 the expectation that costs will increase by 10% year-over-year for the plan year beginning in January 2027.

Changes to the expenditure budget within the Administration, Attendance, and Health category net to a decrease of approximately $0.6 million compared to the 2025-26 budget. Reductions are chiefly due to elimination of positions and student assessment resources. The largest area of expenditure within this category is Safety and Security at 31% of categorical expenses.

Pupil Transportation is one of the only categories where the 2026-27 budget includes an increase. RCPS has made difficult reductions to programs and services directly tied to costly transportation services that go above and beyond the normal transport from home to school within assigned attendance zones. These programmatic changes included reducing the PLATO Elementary Gifted Program from Grades 3-5 centered at two elementary schools, to Grades 4-5 consolidated at one elementary school (transportation will continue to be provided where needed). Three-year-old Virginia Preschool Initiative (VPI) classes were also reduced from nine to three. In addition to reducing positions, this change releases bus routes previously used exclusively to serve preschool children. Buses from both of these program changes will be repurposed to meet other student transportation needs, chiefly related to mandatory transportation services under the McKinney-Vento Act for students experiencing homelessness, and for students with disabilities who require specialized transportation and/or specialized services that may be provided outside the normal attendance zone (or even outside of RCPS). Additionally, with fuel prices more than doubling, the budget for bus fuel had to be increased substantially (41%).

A significant reduction is budgeted for operations and maintenance through both position cuts and a reduction to the budgets for facilities and grounds ongoing maintenance. This is an unfortunate necessity given the new funding realities RCPS must operate within. In an effort to minimize the impact of budget cuts on the classroom, the operations and facilities area is one of the hardest hit categories with a year-over-year budget reduction of almost $1.7 million.

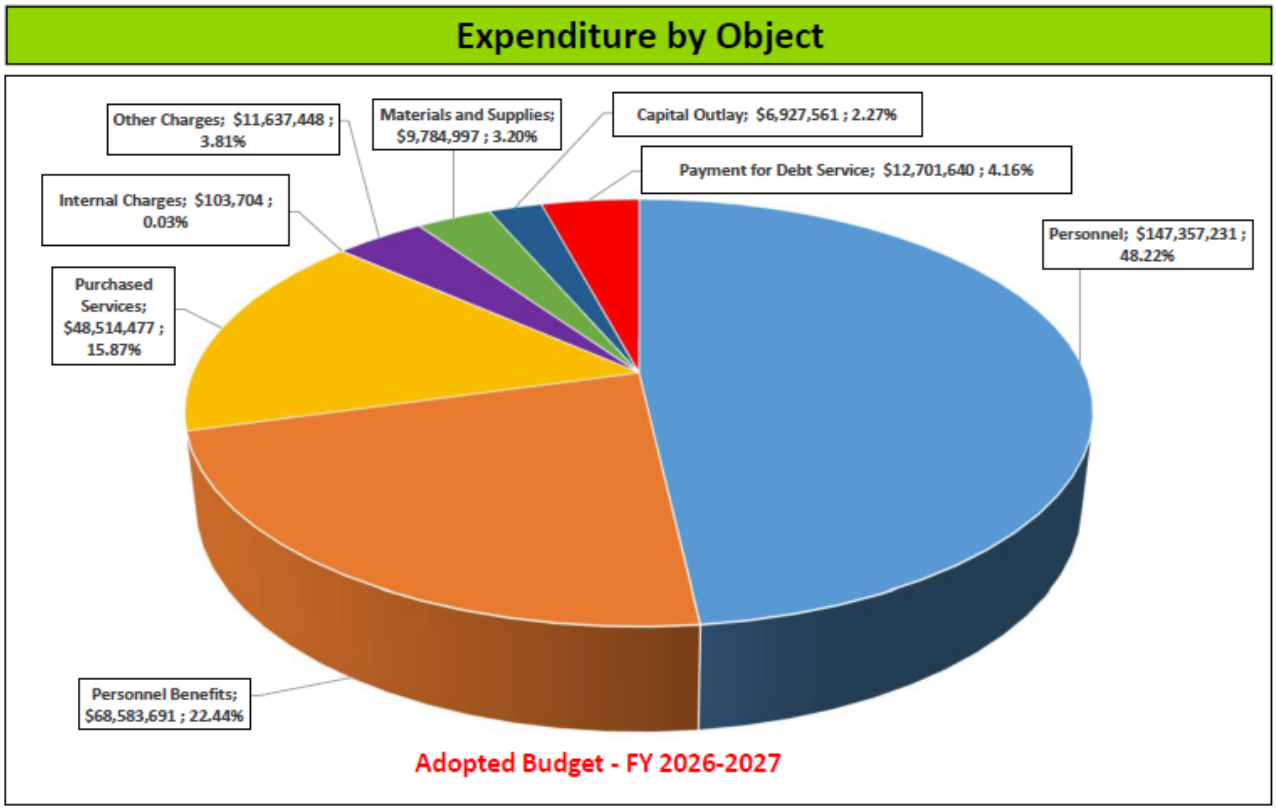
Technology is a critical resource in today's classrooms. RCPS is maintaining, though scaling back somewhat on student laptops and other devices in use due to reduced funding. Original efforts to find cost reductions considered an up-front purchase of several student devices to forego the ongoing lease cost. This solution was ultimately abandoned, however, because while it would have eliminated approximately $600,000 in lease costs in the short term, it would have set the division up for a multi-million dollar cost in 3-4 years when the computers currently in use become obsolete.

After a $1.5 million increase in debt service costs RCPS is expected to fund in the current year, the debt schedule for 2026-27 projects a $0.6 Million year-over-year reduction. Unlike most localities in Virginia, Roanoke identifies school properties as assets of the city not the School Board. Those city assets are identified for school use by City Council and the School Board is responsible for the facilities' operation and upkeep. Prior to the city adopting a School Funding Formula, the division received approximately 36% of local tax revenue and was expected to use some of that funding to pay half of the debt service for school capital projects financed through municipal bond sales. The School Funding Policy, at its inception in 2011-12, increased funding to 40% of actual local tax revenues but carried with it the expectation that RCPS would fund 100% of debt service for properties designated for school use. With the additional allowance that the School Board could retain fund balance and use available funds in future years as needed, RCPS has been able to renovate or replace several schools over the last 15 years. The City of Roanoke typically earmarks $5 million per year of bond proceeds to support the improvement projects approved through the school division's Capital Improvement Plan.

Food Services costs associated with providing breakfast and lunch to students are budgeted to decrease in 2026-27. Though raises are included as well as anticipated increases to medical benefit costs, personnel costs are budgeted to decrease due to position reductions. Budgeted allowable indirect cost transfers to the general fund also reflect a decrease based on the new methodology for calculating indirect cost as recommended by the Virginia Department of Education. Though lower than the current year budget, planned capital equipment expenditures continue to be an important part of the Food Services budget. RCPS continues its efforts to maintain and update cafeteria capital equipment following an ongoing schedule. Contracted services is the primary cost driver within this fund. It is projected to decrease based on anticipated meal service in the coming

year and the completion of efforts funded through additional temporary federal funding that is now completed.

RCPS has a new expenditure category included in the 2026-27 budget: Contingency. While Contingency is a recognized and authorized budget category per Code of Virginia §22.1-115, RCPS has seldom, if ever, used this as a tool for guarding against budgetary uncertainty. In recent years, the fund balance in the school division's general fund served this function. In the event of an unexpected or emergency need, the School Board could vote to utilize a portion of Fund Balance, provided that use was in keeping with the board's Fund Balance policy. Now that the School Board is no longer permitted by City Council to retain a fund balance, budgeting for some level of contingency is necessary to protect against disruptions in student services. Best practice indicates a contingency between 1-5% of expenditures is typical for healthy organization. This budget only includes a contingency of 0.5% of General Fund expenditures, or $1.3 million. A larger contingency could not be realized without further catastrophic loss of positions.



Source: Roanoke City Public Schools, Accounting Department

Personnel Resources

The school division's full and part-time positions, as experienced in three prior years (2022-23, 2023-24, and 2024-25), as projected for the current year (2025-26), and as budgeted for 2026-27, 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 2025-26 and 2026-27 include both filled and vacant budgeted positions.

As noted previously, RCPS had to cut approximately 160 positions from the general fund budget to balance the budget for 2026-27. Some of these adjustments have already happened in the current year as positions became vacant. Some were able to be retained by using grant funds. This is why the year-over-year variance across all funds is lower.

Classifications	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Estimated	2026-2027 Budgeted
Administrator	155	158	160	163	160
Classified	713	760	792	834	795
Part-Time	213	266	335	274	257
Professional	1,324	1,356	1,372	1,445	1,480
School Board	7	7	7	7	7
Total	*2,412*	*2,547*	*2,666*	*2,723*	*2,699*

Student Enrollment

Historical activity is the primary guide used to forecast student enrollment, with three-year rolling averages analyzed to help project future activity. Much of the school division's state funding for K-12 education is a factor of enrollment, as measured by funded Average Daily Membership (ADM) taken on March 31 each year. Our estimates of enrollment growth (or decline) are an important step in looking ahead to anticipated revenues and expenditures. RCPS looks at projections from the Weldon Cooper Center for Public Service and those used for budgeting by the Virginia Department of Education but often projects more conservatively than those organizations' outlooks would suggest.

Since the COVID-19 pandemic, funded ADM has fluctuated in ways not seen previously.

	Sept. 30 Membership	March 31 ADM
2021-22	13,033.75	12,941.26
2022-23	12,937.50	12,738.80
2023-24	12,955.00	12,789.40
2024-25	13,883.00	12,903.94
2025-26	12,760.25	12,661.65

Given this volatility, estimating future enrollment and its impact on state funding is challenging. In March of 2026, RCPS received enrollment projection reports prepared by outside experts FutureThink as part of a broader look at attendance zones and boundary changes likely to be needed in the coming years to address school overcrowding. RCPS is using this more comprehensive data and expert analysis to project enrollment for the future years included in this budget.

	March 31 Forecasted ADM
2026-27	12,700
2027-28	12,725
2028-29	12,593
2029-30	12,580

Budget Forecast

The Commonwealth of Virginia adopts biennial budgets and 2026-27 is the first year in the two-year budget cycle. Projections of state funding for schools beyond 2027-28 will not be available until the next biennial budget is developed beginning in December 2027. As a result, RCPS utilized a modest increase projection for state revenues beyond FY2027. The City of Roanoke is also forecasting continued, though more modest, growth in coming years. Personal property and real estate valuations have increased significantly in recent year which has bolstered city revenues. That level of growth is not expected to continue, however. Additionally, the changes the city has made to its school funding policy mean RCPS must prepare for receiving a smaller share of the smaller incremental increases anticipated in the years ahead.

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 $82.0 million to $128.5 million during the ten-year period between FY2015 and FY2025. This also holds true for Public Service Corporations, with an increase from $5.4 million to $6.9 million during the same ten-year period. The personal property tax rate has remained at $3.45 per $100.00 for the last 10 years and the tax levy has increased from $32.4 million to $41.9 million during the ten-year period.

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ORGANIZATIONAL SECTION









Roanoke City PUBLIC SCHOOLS

We Are One #RCPSProud

ORGANIZATIONAL SECTION

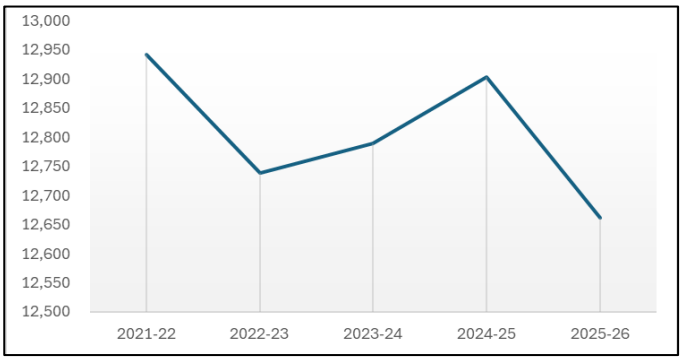
About Roanoke City Public Schools

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 2025 U.S. Census data, is 99,111. This accounts for almost one-third of the population in the Roanoke Metropolitan Statistical Area (MSA), which also includes the surrounding counties of Botetourt, Craig, Franklin and Roanoke, the City of Salem, and the Town of Vinton.

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

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

In 2025-26, RCPS provided a comprehensive program of study for 13,609 students in grades pre-kindergarten through twelve (based on fall membership counts). Since the Coronavirus (COVID-19) pandemic, enrollment has fluctuated unpredictably, with an overall downward trend. 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, particularly demonstrates this volatility as seen over the last five years:



Roanoke's student population represents a diversity of cultures and ethnic groups. Approximately 37.8% of students are black, 28.2% are white, 23.4% are Hispanic, 7.1% are two or more races, and 3.5% 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. Though still the division's largest subgroups demographically, today only 66% of RCPS students identify as black or white.

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 2025-26 was 0.5% less than in 2015-16; a decrease of just 674 students. In contrast, RCPS had 1,153 more English Learners in the fall of 2025-26 compared to 10 years earlier, an increase of 106%. Seventy-two more students were identified as experiencing homelessness than a decade ago, which represents a 25% increase. Twenty-four percent (24%), or 488 more students with disabilities are being served in 2025-26 compared to the number served in 2015-16.

In 2025-26, all RCPS students qualified for free or reduced-price school lunches based on the overall needs in the community as determined through the United States Department of Agriculture (USDA) Community Eligibility Provision (CEP). RCPS began participating in the CEP in the fall of 2015, providing free lunch for 84.7% of the overall student population through 19 school locations. In 2018-19, the level of student need led RCPS to apply and receive approval to expand participation and include all but two school sites in the CEP program. The final two schools were added as CEP schools at the beginning of the 2020-21 school year, making it possible for all RCPS students to have access to free breakfast and lunch daily without having to apply or prove individual family need. 2026-27 will be the final year on the school division's currently approved CEP application. Recently updated direct certification data for our city indicates that it is unlikely that all city schools will continue to qualify for CEP when the division reapplies for 2027-28 and beyond.

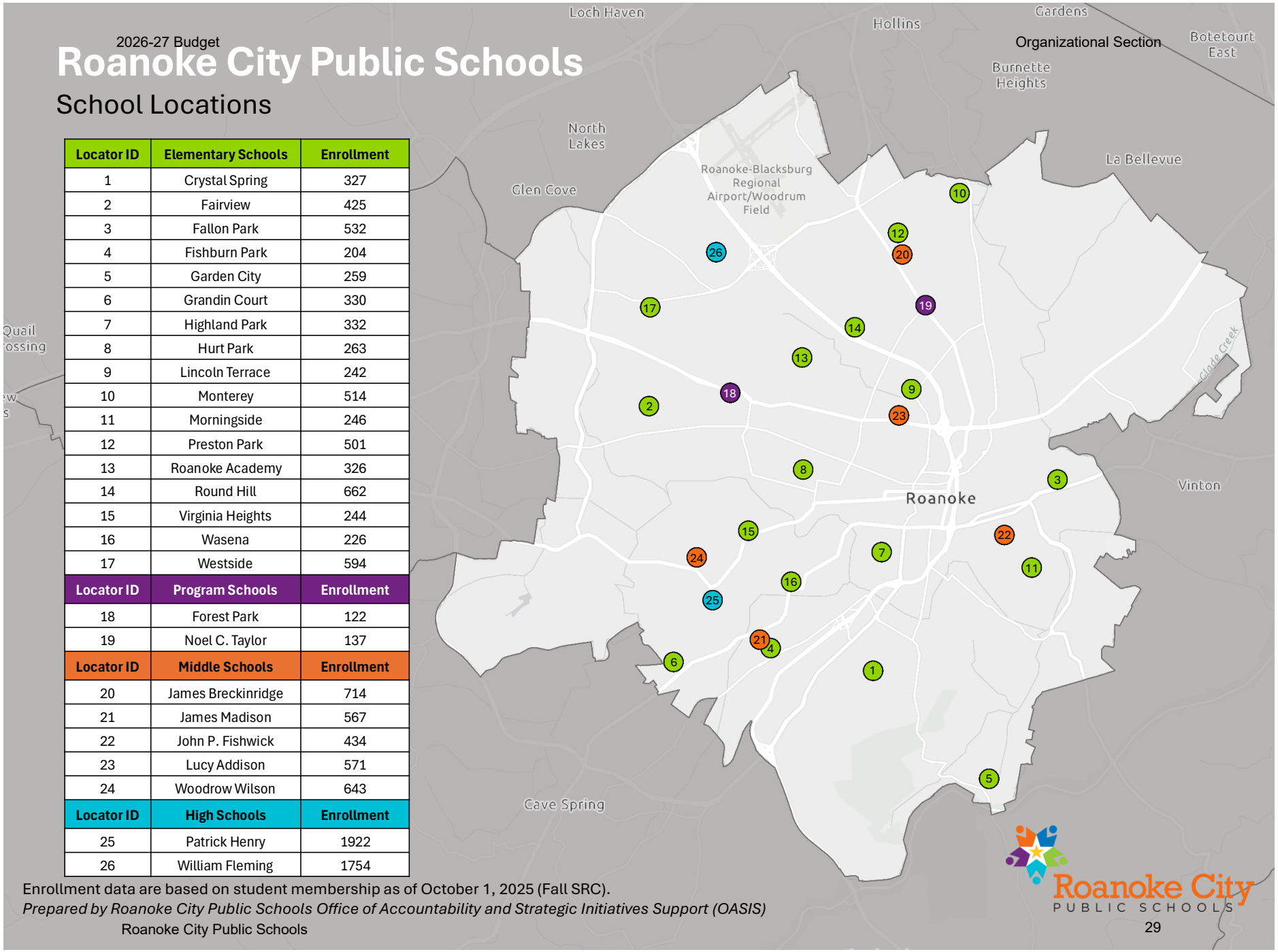
RCPS is working to improve student achievement and counter the challenges that have grown tremendously in the pandemic's aftermath. The struggle to access basic needs such as food and shelter is very real for many RCPS students. Growing numbers of students and adults are reporting mental health challenges,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

Roanoke City Public Schools

School Locations

Locator ID	Elementary Schools	Enrollment
1	Crystal Spring	327
2	Fairview	425
3	Fallon Park	532
4	Fishburn Park	204
5	Garden City	259
6	Grandin Court	330
7	Highland Park	332
8	Hurt Park	263
9	Lincoln Terrace	242
10	Monterey	514
11	Morningside	246
12	Preston Park	501
13	Roanoke Academy	326
14	Round Hill	662
15	Virginia Heights	244
16	Wasena	226
17	Westside	594
Locator ID	**Program Schools**	**Enrollment**
18	Forest Park	122
19	Noel C. Taylor	137
Locator ID	**Middle Schools**	**Enrollment**
20	James Breckinridge	714
21	James Madison	567
22	John P. Fishwick	434
23	Lucy Addison	571
24	Woodrow Wilson	643
Locator ID	**High Schools**	**Enrollment**
25	Patrick Henry	1922
26	William Fleming	1754

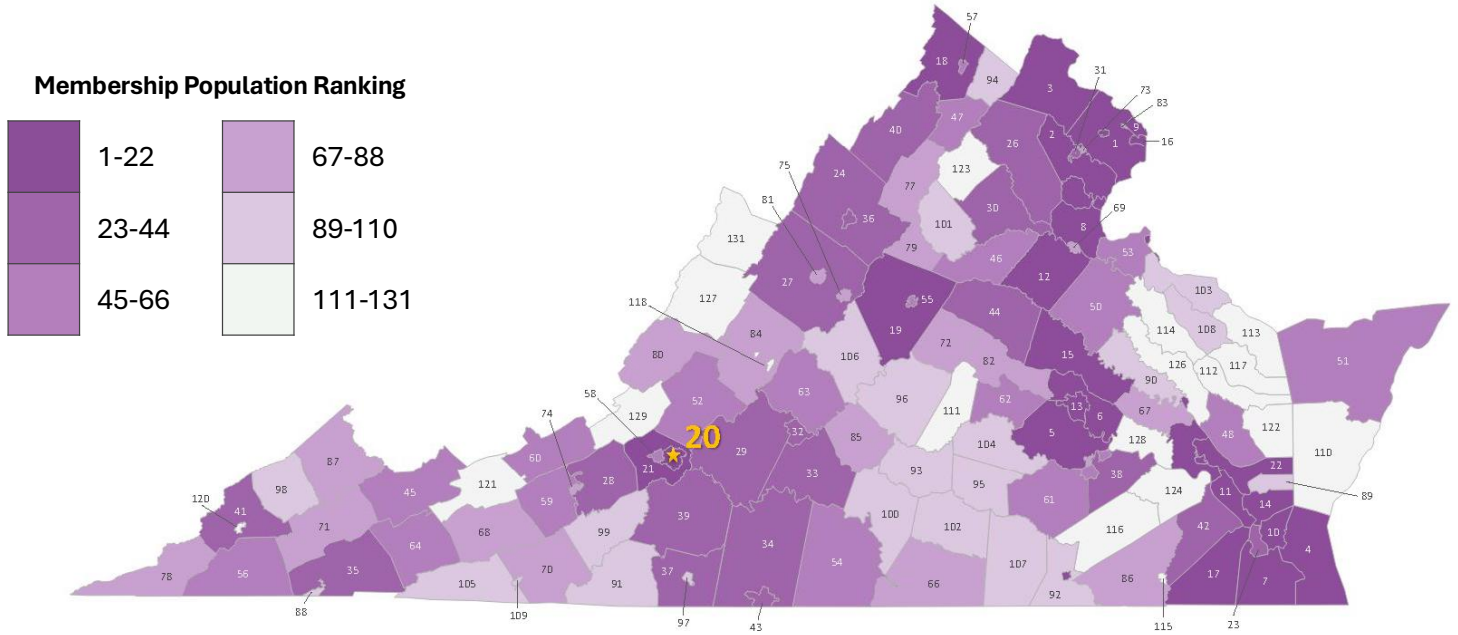


Enrollment data are based on student membership as of October 1, 2025 (Fall SRC).

Prepared by Roanoke City Public Schools Office of Accountability and Strategic Initiatives Support (OASIS)

Virginia School Division Rankings by 2025-2026 Membership

Roanoke City Public Schools is the 20th largest school division of the 131 school divisions in Virginia.



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

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 86.9% across the division. This has increased slightly from 85.8% a decade ago.

Roanoke City Public Schools is a component unit of the City of Roanoke, and as such, is dependent primarily on city funding, and funding for public education from the Commonwealth of Virginia, to support its operations. In 2011, the Roanoke City Council adopted a School Funding Policy stating that city funding of schools will equal 40% of local taxes received by the City, less adjustments for certain revenues identified for specific other purposes. This funding formula helped RCPS plan during the budget process and tied the fortunes of the City and the Schools together in a positive way. Annually, a year-end true-up occurred based on actual final revenue totals, and the total funding for schools increased or decreased accordingly, depending on whether tax revenues met, exceeded, or fell below budgeted projections. This ensured that school funding was truly 40% of actual revenues from the relevant local taxes. City Council allowed the School Board to retain any unspent funds at year-end and use those funds for educational purposes in future years. The School Board was expected to manage its own cash flows using those funds, handle any unexpected fluctuations or emergencies without having to come back to the city for more support, and fund any capital improvements (either directly or through paying 100% of the debt service on bond-funded improvements) needed to maintain or replace aging school facilities.

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

On May 12, 2025, the Roanoke City Council again modified its School Funding Policy. Instead of committing a certain portion of local tax revenue to education (40%), this policy change put a cap on the portion of local revenue that would support schools by changing the policy to read "up to 40%" of local tax revenue, and to further specify that for the 2025-26 budget year, the school division would receive no share of the increased revenue projected. Because this change was approved so late in the budget development process, the Roanoke City School Board followed the City Manager's recommendation and voted to use approximately $10 million from the school's Fund Balance to bridge the gap caused by this sudden shift in policy.

A letter dated July 1, 2025, from Mayor Joseph Cobb to then School Board Chair Eli Jamison further limited the School Board's resources by requiring that funds previously invested in schools be returned to the city for other uses. Funds that had previously been allowed by past City Councils to remain invested in schools in perpetuity, and which the School Board used to manage cash flow, hold as a rainy-day reserve, and to strategically invest in capital improvements, were taken away. The RCPS audited financial statements as of June 30, 2025 reflect $20,877,137 due to the City of Roanoke as a return of fund balance. Those funds have been returned to the city during the 2025-26 fiscal year. Any remaining fund balance will be required to be returned as of June 30, 2026 and each subsequent year going forward.

On January 20, 2026 the Roanoke City Council approved a further reduction to local support of education through the latest revision to the city's School Funding Policy. This policy now reflects that school funding will be calculated as 34% of year-over-year growth in local tax revenue

(excluding several sources), added to the 2024-25 funding base of $106,900,961. This is a smaller portion of local tax dollars invested in education than can be found to be documented for the City of Roanoke in at least the past several decades. Prior to the 40% funding formula, the city provided just over 36% of local tax revenue for education and did not expect the schools to fund city services like 100% of debt service on school construction projects and the cost of school resource officers. Both of these examples of city costs are among those now expected to be funded out of the city's education budget.

These changes made by the City of Roanoke are necessitating a fundamental shift in how the school division does business.

Governance Structure

School Boards in the Commonwealth of Virginia are divisions of the State Board of Education and component units of their locality. 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 2025-2026



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

Beginning in 2022-23, two student representative positions were added to the School Board. Rising seniors are invited to apply, and one representative from each of the city's two high schools is selected by the School Board to serve a one-year term. These are non-voting positions, but representatives are invited to participate fully in all public meetings and bring the student voice and perspective to the decision-making process. These positions were held in 2025-26 by John Lopez-Ortiz from Patrick Henry High School and Steven Wade from William Fleming High School.

Superintendent Verletta White, Ed.D.

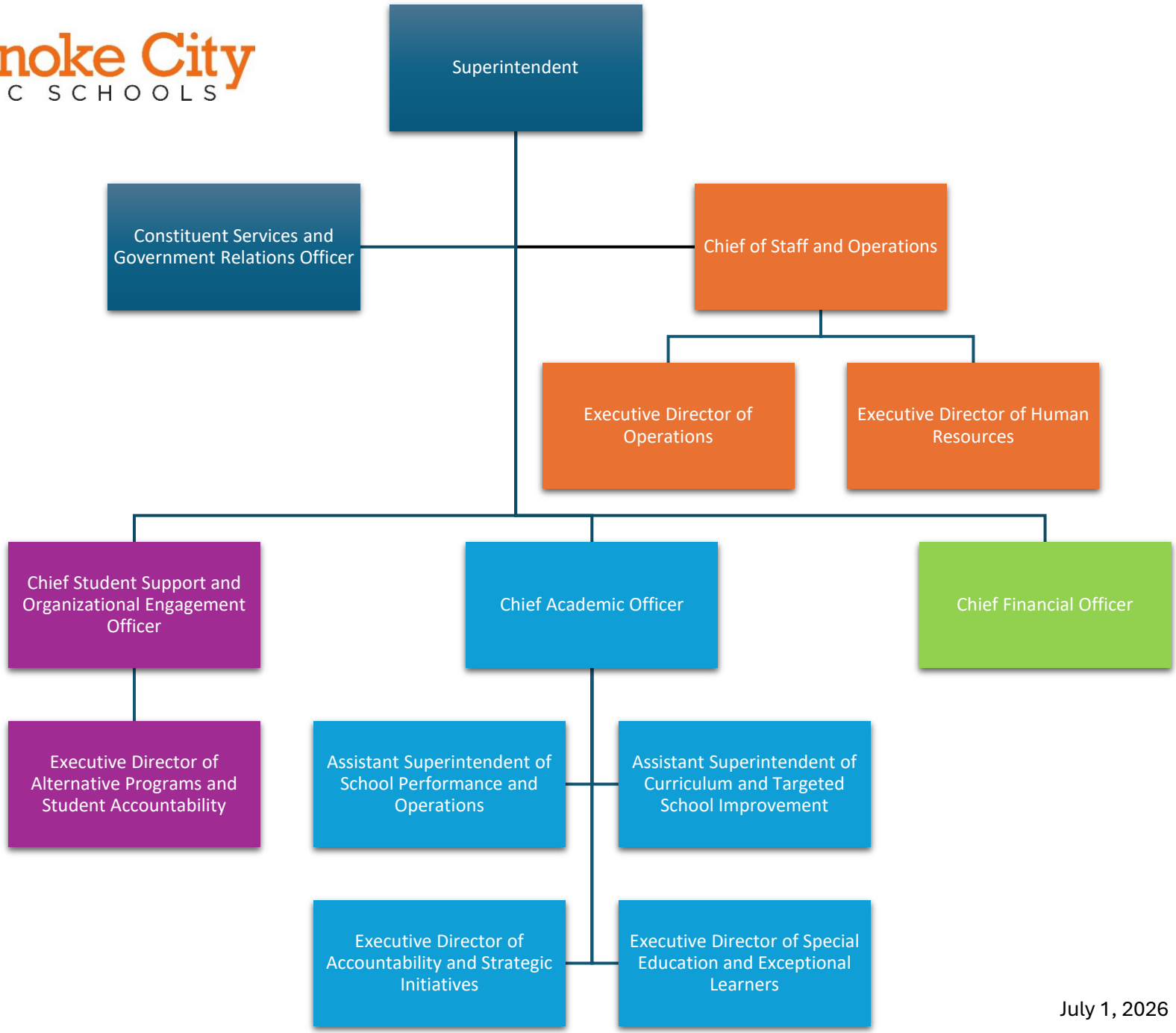


A results-driven, student-centered, visionary leader, Dr. Verletta White has served as Superintendent of Roanoke City Public Schools since 2020. She has been recognized regionally and nationally for her ability to bring communities together for students' benefit. Often referring to Roanoke City as "the 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. She was named Virginia's 2024 State Superintendent of the Year and recognized as one of five superintendents in the nation to watch by K-12 Dive.

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

The School Division's District Leadership Team for 2026-27 includes the administrators listed below. The organizational structure is illustrated on the Organizational Chart, which follows on page 35.

Mr. Chris Perkins – Chief of Staff and Operations
Dr. Cyndi Williams – Chief Academic Officer
Ms. Kathleen Jackson – Chief Financial Officer
Mr. Archie Freeman – Chief Student Support and Organizational Engagement Officer
Dr. Wendy Durham – Assistant Superintendent of Curriculum and Targeted School Improvement
Dr. Lori Wimbush – Assistant Superintendent of School Performance and Operations
Mr. John-Michael Deeds – Executive Director of Human Resources
Dr. Jesse Mazur – Executive Director of Alternative Programs and Student Accountability
Dr. Nicholas Pontius – Executive Director of Special Education and Exceptional Learners
Dr. H. Alan Seibert – Constituent Services and Government Relations Officer
Dr. Jonathan Schulz – Executive Director of Accountability and Strategic Initiatives
Mr. Wesley Williams – Executive Director of Operations


Superintendent
Constituent Services and Government Relations Officer
Chief of Staff and Operations
Executive Director of Operations
Executive Director of Human Resources
Chief Student Support and Organizational Engagement Officer
Chief Academic Officer
Chief Financial Officer
Executive Director of Alternative Programs and Student Accountability
Assistant Superintendent of School Performance and Operations
Assistant Superintendent of Curriculum and Targeted School Improvement
Executive Director of Accountability and Strategic Initiatives
Executive Director of Special Education and Exceptional Learners

July 1, 2026

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.

CORE BELIEFS

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

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

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

Strategic Goals and Budget by Strategic Pathways

RCPS completed its new Strategic Plan, *The Roadmap to Student Success,* in the spring of 2022. It was established as a six-year plan to allow it to be revisited and updated every two years. The Progress Monitoring Revision 1: 2024-25 was approved by the school board in June 2025. The revision consolidated the original seven pathways into five to sharpen the school division's focus on students' evolving needs. The five pathways and identified goals within each are as follows:

Pathway 1 – Academics & Post-Secondary Success. RCPS will focus on literacy, academic growth, and mastery to ensure all students graduate with a diploma and a resume of skills and experiences that position them for future success. (Goal 1a Literacy, Goal 1b Growth & Master, Goal 1c Graduation)

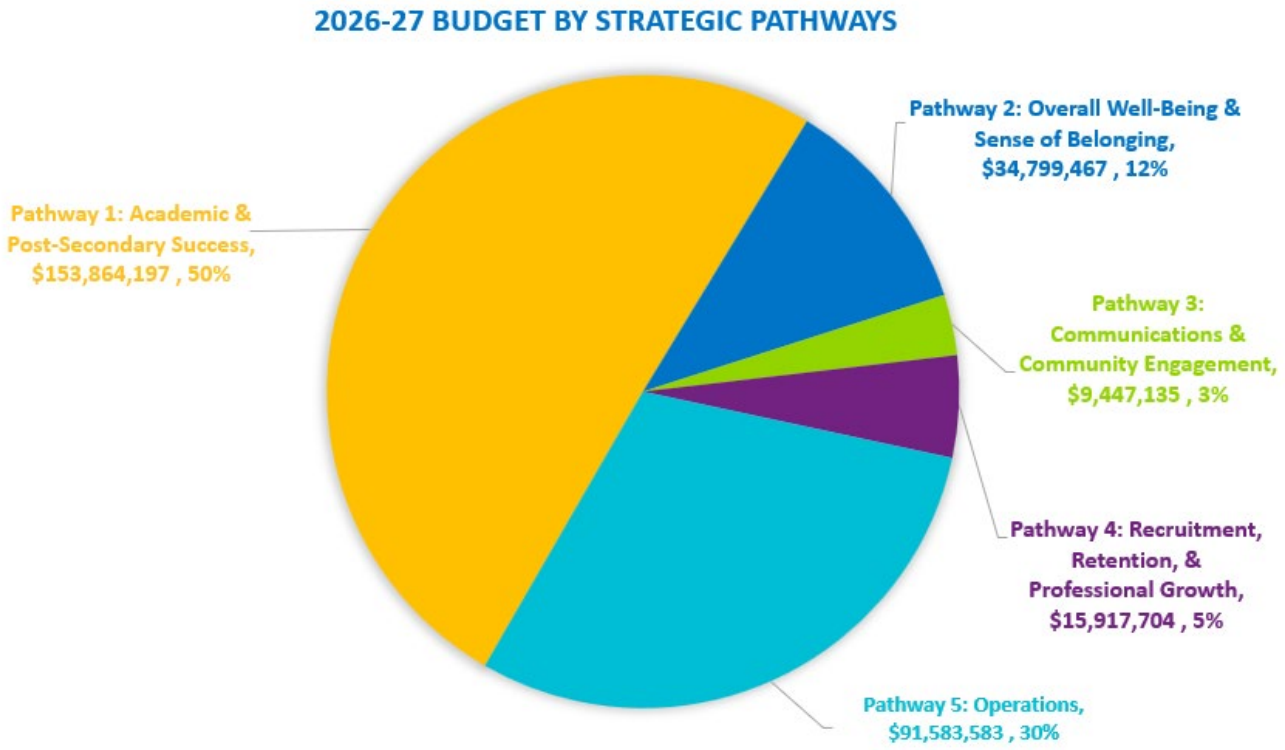
Pathway 2 – Overall Well-Being and Sense of Community. RCPS will focus on supporting students' overall well-being by fostering environments where every student feels valued, and by encouraging engagement in activities that promote personal growth and a strong sense of community. (Goal 2 Safe & Nurturing Environment)

Pathway 3 – Communication and Community Engagement. RCPS will focus on maintaining community trust through timely, transparent communication, and strengthening collaboration with families, staff, and community partners to build a united and empowered school community. (Goal 3a Communications, Goal 3b Community Engagement)

Pathway 4 – Recruitment, Retention, and Professional Growth. RCPS will focus on attracting and hiring a talented workforce, retaining staff through meaningful recognition and support, and investing in professional learning opportunities aligned with employee needs and division priorities. (Goal 4a Recruitment, Goal 4b Retention, Goal 4c Professional Growth)

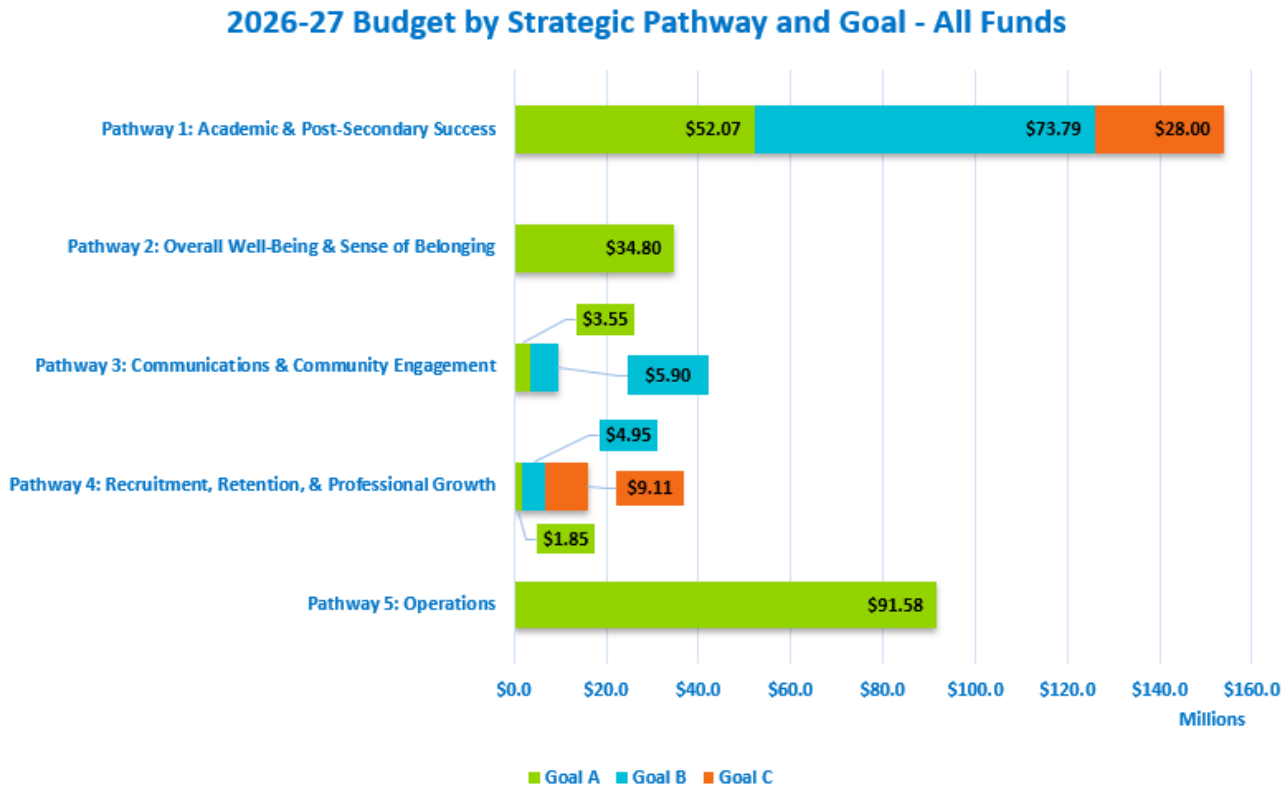
Pathway 5 - Operations. RCPS will focus on managing fiscal, human, and capital resources responsibly, maintaining safe learning environments, promoting sustainability and innovation, and ensuring transparency and accountability. (Goal 5 Stewardship)

All school division spending supports the five strategic plan pathways in various ways, and assigning specific spending to one pathway versus another is difficult. In order to reflect the 2026-27 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, two, or three 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 2026-27 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, and Health
- Pupil Transportation
- Operations and Maintenance
- Debt Service
- Technology
- Contingency
- Food Services
- Athletics

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

Meeting the Unique Needs of All Students and Schools

The School Board is committed to seeking the funding necessary to allocate appropriate resources to every school. This is in keeping with Federal "supplement, not supplant" regulations that accompany Federal entitlement programs such as Title I-A Improving Basic Programs. As a school division serving a significant number of disadvantaged children, RCPS receives approximately $10 million annually in Every Student Succeeds Act (ESSA) entitlement grants (Title I-A, II-A, III-A, IV-A, X-C) and $4 million annually in Individuals with Disabilities Education Act (IDEA) entitlement grants. These funds must be used to supplement, not supplant, local funding. In accordance with these requirements, RCPS utilizes a funding formula based on student enrollment to determine General Fund building allocations allotted to each school annually.

Fund Balance Policy

In Roanoke City, since at least the adoption of the original School Funding Policy in 2011 by City Council, the School Division was 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 supported 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 Fund Balance that supported financial stability for the school division through 2025.

In the years following the sunset of the Eat for Education meals tax, economic recovery was slow to occur. RCPS 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 severe staffing shortages.

To ensure the continued availability of a Fund Balance, and guide its future use, School Board Policy DBA was adopted on March 28, 2017. The original policy required that a minimum of $10 million be held as a stabilization fund reserve within the Unassigned Fund Balance. At any time during the year, the Superintendent could make a recommendation to the School Board for the use of the reserve. Use of the reserve could only be approved by an affirmative vote of at least five (5) members of the School Board. The Policy allowed 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 that has been experienced since the pandemic, 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 stated that the required reserve amount would be adjusted for inflation and changes in student enrollment in each subsequent year following initial policy adoption (March 2017), but would never be reduced below the initially established $10 million threshold. The total required minimum stabilization fund for each fiscal year was calculated based on the U.S. Bureau of Labor Statistics (BLS) Consumer Price Index Inflation Calculator by March of each year, and noted in the adopted budget documents for the subsequent fiscal year. For 2025-26:

At Adoption (March 2017) Fall Membership = 13,677 so $10 million = $731.15 per pupil
$731.15 in March 2025 dollars (per the BLS Inflation Calculator) = $959.07 per pupil today
$959.07 x 2024-25 Fall Membership of 13,883 = $13.3 million (rounded)

Per the revised policy and this calculation, the minimum portion of unassigned fund balance in the General Fund that was to be maintained as a stabilization reserve in 2025-26 was $13.3 million. However, as noted previously, the Roanoke City School Board received notice on July 1, 2025, from the Roanoke City Mayor that the School Board would no longer be allowed to retain fund balances and all saved funds from prior years would need to be returned to the city for other uses. This action nullifies the School Board's Fund Balance Policy, so the School Board voted on May 12, 2026, to delete Policy DBA.

Deposits and Investments Policy

The School Board managed its own cash balances and invested excess cash with the Local Government Investment Pool, (LGIP), and the Virginia Investment Pool (VIP), as recommended by the Roanoke City Treasurer. The Food Services deposits and expenditures are maintained in a separate account. Additionally payroll transactions are also managed through a separate bank account. The School Board will no longer have cash balances to manage after 2025-26.

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, 2025, the School Board's investment, with its respective credit ratings, was as follows:

Investment Type	Credit Rating
Virginia LGIP	AAAm
Virginia Stable NAV Liquidity Pool (VIP)	AAAm

On May 14, 2026, the School Board directed the Treasurer of the City of Roanoke to close the LGIP account and return the remaining balance-approximately $5.7 million- to the City of Roanoke in accordance with the required fund balance revision. The VIP account will remain open temporarily; however, those funds will also be remitted to the City of Roanoke pursuant to the new City Council policy referenced above.

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. Expenditures related to compensated absences are recorded for unused leave when the leave is attributable to services already rendered, is capable of accumulating, and is more likely than not to be used for time off or otherwise paid in cash or settled through non-cash means.

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

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

The School Board reports the following major governmental funds:

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

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

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

The *Capital Fund* was established during the 2021-22 fiscal year to provide the school division with the ability to commit funds for the purpose of capital outlays, including the acquisition or construction of capital facilities and other capital assets, and to be able to separately account for such funding and expenditures. Projects funded through bond issuance are not accounted for in this fund, nor are debt service payments made. Bonds are issued by the City of Roanoke, not the school division, so bonds issued for school construction projects are accounted for by the City of Roanoke. The intent at the fund's inception was to reduce the school division's reliance on debt service for capital improvements and to have a mechanism for making the best use of all funds invested by the locality in public education. Anything to be funded by general funds that remain available at year-end (and are allowed to be retained for this purpose), or other local funds appropriated to be used for capital outlays, are accounted for in the Capital Fund.

The July 1, 2025, notification that the School Board received from City Council leadership stating that the school division would no longer be authorized to retain fund balance and all monies saved must be returned to the city included all but $17.87 million in this fund. On May 19, 2025, the City Council reappropriated $17.87 million that was in this fund for specified ongoing projects. At this time, no additional funding is anticipated to grow this fund for future capital needs. The portion of the $17.87 million appropriated that is expected to be left available for these on these ongoing projects is budgeted to be spent in 2026-27.

Additionally, the School Board reports the following fund:

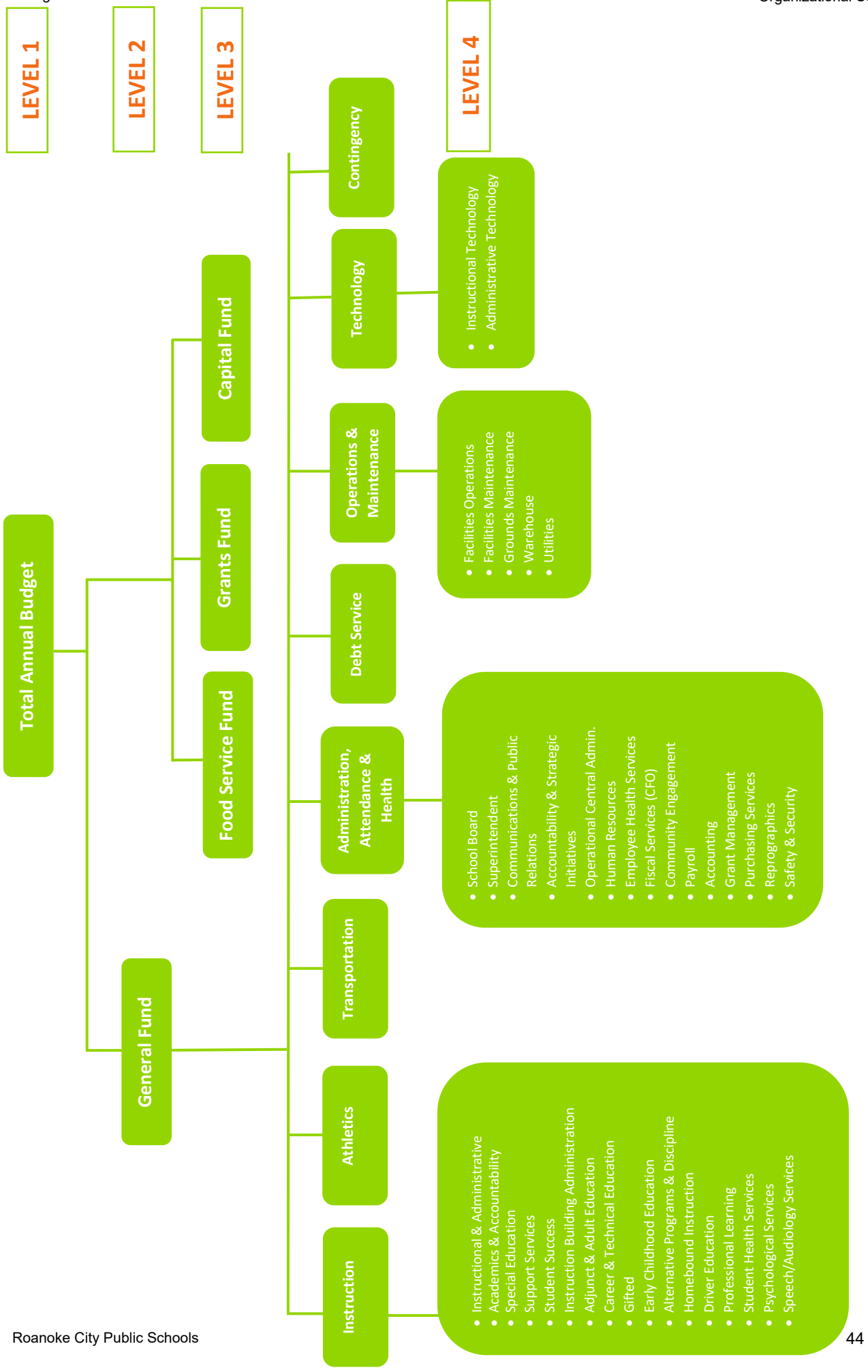
The *School Activity Fiduciary Funds* account for assets held by the twenty-four Roanoke City Public Schools, the Roanoke Technical Education Center (ROTEC), the Charles W. Day Technical Education Center (DAYTEC), the Roanoke Valley Regional Governor's School, Noel C. Taylor Learning Academy, Forest 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 on the next page.


LEVEL 1
LEVEL 2
LEVEL 3
LEVEL 4
Total Annual Budget
General Fund
Food Service Fund
Grants Fund
Capital Fund
Instruction
Athletics
Transportation
Administration, Attendance & Health
Debt Service
Operations & Maintenance
Technology
Contingency
• Instructional & Administrative
• Academics & Accountability
• Special Education
• Support Services
• Student Success
• Instruction Building Administration
• Adjunct & Adult Education
• Career & Technical Education
• Gifted
• Early Childhood Education
• Alternative Programs & Discipline
• Homebound Instruction
• Driver Education
• Professional Learning
• Student Health Services
• Psychological Services
• Speech/Audiology Services
• School Board
• Superintendent
• Communications & Public Relations
• Accountability & Strategic Initiatives
• Operational Central Admin.
• Human Resources
• Employee Health Services
• Fiscal Services (CFO)
• Community Engagement
• Payroll
• Accounting
• Grant Management
• Purchasing Services
• Reprographics
• Safety & Security
• Facilities Operations
• Facilities Maintenance
• Grounds Maintenance
• Warehouse
• Utilities
• Instructional Technology
• Administrative Technology

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

- PAYROLL costs for all full and part-time employees, as well as overtime costs, pay for supplemental duty, and any other allowances.

- FRINGE BENEFITS include the costs of all benefits provided to or on behalf of employees including Social Security, life insurance, retirement savings, medical, vision and dental insurance coverage, and unemployment.

- PURCHASED SERVICES include all contractual services required for the operations of the school division. Examples include repair and maintenance services, school nursing services, school bus transportation, substitute teachers, crossing guard services, and school nutrition services.

- INTERNAL SERVICES are those services provided by one functional area of the school division to another. In RCPS, the Print Shop operates as an Internal Service.

- OTHER CHARGES cover an assortment of costs including utilities, postage, insurance, rentals, and travel.

- MATERIALS AND SUPPLIES include expenditures for consumable commodities.

- CAPITAL OUTLAY includes purchases of equipment items where the individual item value is $500 or more. The capitalization threshold for RCPS (above which assets must be depreciated) is $5,000, but the school division has many important assets with an individual item value less than $5,000 (for example, computers) that have a useful life of several years and that need to be tracked and maintained.

Revenue is budgeted by revenue source using the following categories:

- CITY OF ROANOKE revenue reflects the annual allocation of funds made by the City of Roanoke for the operation of schools. Previously, by policy, the City Council guaranteed 40% of local tax revenue, excluding local taxes specified for particular purposes, would be used to support schools. However, that policy has received multiple changes in recent years, each one eroding the level of the city's investment in education. For 2025-26, the school division received 0% of projected increased city revenue. As of January 2026, the city's policy states funding for 2026-27 will be determined based on 34% of year-over-year revenue growth added to the 2024-25 budgeted base.

- 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, early in the new year.

Department managers with budget responsibility are asked to submit non-personnel budget requests annually in December. Personnel needs are to be discussed with the Chief Human Resources Officer and the Superintendent. In continuation of budget process changes that were implemented in the 2023-2024 budget development process, budget managers were asked to align the line-item budget requests with the pathway and goals of the 2022-2028 Strategic Plan based on the Progress Monitoring Revision from June 2025. Training was made available to all budget managers in advance of their budget request preparation.

The Commonwealth of Virginia adopts its budget on a biennial basis, and 2026-27 marks the first year of the 2026-28 biennium. The Virginia General Assembly convened its regular session on January 14, 2026, and the outgoing Governor's proposed budget went to both houses for action. The Virginia Senate and House of Delegates each completed action on their respective budgets by February 26, 2026. Both amendments included more funding for public education than was included in the Governor's introduced budget. The General Assembly did not approve a compromised budget by the end of the session on March 14, 2026, nor by the end of the reconvened session on April 22, 2026. A state budget was not complete, nor expected to be complete in time for a final budget to be prepared for School Board approval in advance of June 30. As a result, this budget is based on the more conservative of the two options currently under consideration, which is the Senate amendments to the introduced budget for 2026-27. It is expected that this budget will need to be amended early in the 2026-27 fiscal year to align with the final state budget that is ultimately approved.

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 2026-27 budget, including budgeted funding for schools, on May 11, 2026. At that meeting City Council appropriated the full budget for all departments and funds with the exception of the School Board General Fund. Only one quarter of the total projected school budget was appropriated at this meeting.

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 2026-27 budget was held on February 10, 2026. 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. The 2026-27 budget went to the School Board for approval on June 9, 2026.

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. Contrary to typical management of school assets based per Code of Virginia § 22.1-125, title to school properties in Roanoke are vested in the City of Roanoke, not the School Board. School Board takes responsibility for maintaining the city's physical assets that are designated for school use. The School Board is expected to pay the debt service on bonds issued to fund school improvement projects. Typically, the City of Roanoke allocates $5,000,000 of its annual debt issuance to school capital projects. Occasionally, as needs arose and funding was available, the School Board requested a larger allotment of bond funding in order to completely replace school buildings. Provided this did not infringe upon the City's debt limits and other policies, the City authorized RCPS to borrow more than $5 million in some years. This allowed for the replacement of schools including Fallon Park Elementary and Preston Park Elementary most recently. Because the School Board is no longer permitted to retain unspent funds at year-end to invest in larger capital projects, and with the significant reductions and limits now placed by City Council on the city's annual funding of education, the school division does not anticipate being in a position to take on any further major capital improvements or replacements. The school division does not foresee the ability to pay for additional debt service going forward.

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 FY2027 – FY2031 was approved by the School Board on March 10, 2026. Along with the typical five-year plan, recommendations were also included for CIP for FY2032 – FY2036 using the established process for evaluating and scheduling capital work based on a comprehensive committee review to carefully evaluate and prioritize projects. Please see the Financial Section for more information on this process.

Budget Administration and Management

Administrators with budget responsibility are the first point of authority in spending decisions out of their budget area. Depending on the categorical spending area, the purchase requisition also routes to other director or executive director level administrators for review and approval. All purchase requisitions with a total value of $10,000 or greater are also routed to the Chief Financial Officer for review and approval. Before a purchase order is issued, the final review of a purchase requisition rests with the Purchasing Department. The Purchasing Department checks to make sure that appropriate purchasing

procedures were followed in accordance with School Board Policy, the Virginia Public Procurement Act, and/or Federal regulations.

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

Revenue and Expenditure data is shared with the School Board on a monthly basis. Year- to-date experience as a percentage of budget is used to help project year-end totals. This is done by comparing the current percentage of budgeted revenue received (or expenditures incurred) to the three-year average of actual total revenues received (or actual total expenditures incurred) by the same month-end point in the year.

Budget Timeline

October November 2025

Preliminary Planning/Formulation
- Review and discussion of potential salary and benefit increases

December 2025

Budget Formulations/Engagement
- First glance at City of Roanoke and State funding of schools projections
- Budget discussions with School Board begin
- Budget Managers complete non-personnel budget requests and guided questionnaire

January February 2026

Budget Preparation/Approval
- Update revenue projections gathered from state and local levels
- Categorical Budget developed and Public Hearing held
- Five-year Capital Improvement Plan is updated, presented and approved

March 2026

Preliminary Budget Approval
- Budget adopted at the Categorical Level by School Board and forwarded to City of Roanoke

June 2026

Budget Adoption
- Detailed Line Item Budget completed and endorsed by the School Board

Year Round

Ongoing
- Budget managers review ependiture reports monthly
- Revenue and Expenditure data is provided to the School Board on a monthly basis to ensure reasonable progress

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FINANCIAL SECTION













Roanoke City PUBLIC SCHOOLS

We Are One #RCPSProud

2026-2027 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. Other separate funds include the Food Services Fund, Grants (or restricted) Fund, and Capital Fund.

In accordance with best practices in budget reporting, revenue, expenditures and transfers between funds have been broken out and reported separately in the budget detail to follow. For ease of use by budget managers and to assist the public in seeing a complete picture by department of the costs associated with each area, RCPS included transfers as part of its cost center line item expenditure budgets. To make clear the revenue, expenditures, and transfers that fall within each category, each fund's budget is summarized on the next page, followed by an explanation of transfers between funds that align to the final budget presented on the subsequent pages.

2026-2027 Roanoke City Public Schools Categorical Budget

REVENUE CATEGORY	ADOPTED BUDGET FY 2026-27
State	$ 139,271,351
State Sales Tax	20,955,216
Total State Revenue	160,226,567
Other Revenue	1,375,200
Total Non-City	161,601,767
City Funds	108,057,034
Total Athletics Revenue	240,000
Total Operating Revenue	269,898,801
Interfund Transfer from Food Services Fund	106,698
Interfund Transfer from Grants Fund	1,012,418
TOTAL GENERAL FUND BEFORE USE OF FUND BALANCE	**271,017,917**
FUNDS REQUIRED FROM UNASSIGNED FUND BALANCE	-
TOTAL GENERAL FUND REVENUE BUDGET	**$271,017,917**

EXPENDITURE CATEGORY	ADOPTED BUDGET FY 2026-27
Instruction	
Expenditures	$187,454,630
Transfers to Grant Fund-Local Share	782,076
	188,236,706
Administration, Attendance, and Health	
Expenditures	16,459,391
Transfers to/from Grant Fund-Local Share/Indirect	283,820
	16,743,211
Transportation	
Expenditures	16,818,578
Transfers to Grant Fund-Local Share	-
	16,818,578
Operations and Facilities	
Expenditures	24,588,662
Transfers to Grant Fund-Local Share	125,000
	24,713,662
Debt Service	
Expenditures	12,701,640
Transfers from Grant Fund-Restricted Share	-
	12,701,640
Technology	
Expenditures	7,590,333
Transfers to Grant Fund-Local Share	244,300
	7,834,633
Contingency	
Expenditures	1,300,000
Transfers from Grant Fund-Restricted Share	-
	1,300,000
Subtotal - General Fund (Excluding Athletics)	**268,348,430**
Athletics	**2,669,487**
TOTAL GENERAL FUND EXPENDITURE BUDGET	**$271,017,917**

FOOD SERVICES FUND	
Food Services Revenue	11,649,668
FUNDS REQUIRED FROM FUND BALANCE	372,844
TOTAL FOOD SERVICES FUND	**$12,022,512**
GRAND TOTAL FUNDS	**$283,040,429**

FOOD SERVICES FUND	
Expenditures	11,915,814
Transfers to General Fund - Indirect Costs	106,698
TOTAL FOOD SERVICES FUND	**$12,022,512**
GRAND TOTAL FUNDS	**$283,040,429**

GRANTS FUND	
Grant/Restricted Sources Revenue	19,028,206
Transfers from General Fund - Local Match	1,435,196
TOTAL GRANTS FUND	**$20,463,402**
GRAND TOTAL FUNDS	**$303,503,831**

GRANTS FUND	
Expenditures	19,450,984
Transfers to General Fund - Indirect Costs	1,012,418
TOTAL GRANTS FUND	**$20,463,402**
GRAND TOTAL FUNDS	**$303,503,831**

CAPITAL FUND	
Capital Source Revenue	-
FUNDS REQUIRED FROM FUND BALANCE	4,661,230
TOTAL CAPITAL FUND	**$4,661,230**
GRAND TOTAL FUNDS	**$308,165,061**

CAPITAL FUND	
Expenditures	4,661,230
Transfers to General Fund	-
TOTAL CAPITAL FUND	**$4,661,230**
GRAND TOTAL FUNDS	**$308,165,061**

This method, at a division-wide level, inflates totals because both sides of transfers between funds that net against one another are reflected separately. Transfer amounts are indicated above in the categories to which they align. Those transfers, which net to zero on the entity-wide budget on page 56, include the following:

From	Budgeted Transfers	To
Grants Fund	$11,252 in Governor's School debt service paid from the Governor's School's budget	General Fund
Grants Fund	$47,184 in anticipated indirect costs from the Juvenile Detention Center Program	General Fund
Grants Fund	$3,600 in anticipated indirect costs from the McKinney Vento Program	General Fund
Grants Fund	$40,198 in anticipated Federal Reimbursement for ROTC	General Fund
Grants Fund	$910,184 in anticipated Federal Medicaid reimbursement	General Fund
General Fund	$617,665 in tuition for RCPS students attending Governor's School	Grants Fund
General Fund	$136,000 in local match required to receive Start-up Program Funding	Grants Fund
General Fund	$28,411 in local match required to receive Adult Basic Education Federal funding	Grants Fund
General Fund	$125,000 in local match required to receive COPS funding	Grants Fund
General Fund	$283,820 in local match required to receive security funding	Grants Fund
General Fund	$244,300 in local match required to receive state technology funding	Grants Fund
Food Services Fund	$106,698 in anticipated indirect costs	General Fund

Total expenditure across all funds are budgeted to be $305,610,749. RCPS anticipates $300,576,675 in revenue in 2026-27. The variance is budgeted to be funded by $5,034,074 from Fund Balance; $372,844 from the Food Service Fund Balance, and $4,661,230 from the Capital Fund Balance. Because capital projects are often multi-year, the Capital Fund expenditure budget will be adjusted once the completion levels of current projects at June 30, 2026 are known.

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

The Grants Fund, sometimes referred to as the Restricted Fund, separately accounts for programs made possible by grants or otherwise restricted funds. RCPS receives extensive support through both federal and state entitlement programs, and competitive grant opportunities. The anticipated total budgeted revenue and expenditures by grant program for 2026-27 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 Roanoke City 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 families and our School Nutrition staff, as is the very real possibility that students whose parents or guardians cannot, or will not, fill out the application form will go without.

The Capital Fund is a newer fund that was established during the 2021-22 fiscal year. The intent of this fund originally was 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. The intent was to reduce the School Board's reliance on debt financing over time. 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. As City Council no longer permits the School Board to retain Fund Balance, and has required all saved funds to be returned to the city for other uses as of July 1, 2025, this Capital Fund currently only holds funds reappropriated by City Council on May 19, 2025 for specified capital projects approved in the school division's CIP.

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

Fund Balance has also been important for meeting cash flow needs throughout the year and providing a sustained stabilization fund for true emergencies or catastrophic changes in revenue. RCPS has worked to curtail its reliance on Fund Balance for general operating needs in recent years. However, during the development of the 2025-26 budget, City of Roanoke leadership indicated they would not provide any increase in funding to the school division, despite a significant increase in projected local tax revenue. City administration stated that the school division should use fund balance to make ends meet for this budget year. While utilizing one-time funds to support a significant portion of ongoing expenses is not financially prudent, RCPS followed this recommendation for the 2025-26 school year to allow time to fully understand the changes in school funding intended by city leadership and to be able to plan and prepare thoughtfully for sustainable changes that may be needed. As noted previously, that further direction was received July 1, 2025 indicating that the School Board was no longer permitted to retain fund balance and that all saved funds were to be returned to the city for other uses. Going forward, RCPS will be reliant on the City Finance Department and the Roanoke City Treasurer to manage cash flow and ensure the school division can meet payroll and other financial obligations that occur throughout the year.

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 across Virginia school divisions. RCPS has had favorable experience since the pandemic and accumulated a healthy fund balance. As a result, recent budgets typically reflect the planned use of a portion of fund balance that exceeds the required minimum. Those funds are used to support cafeteria equipment and resource replacements or updates. The 2026-27 budget continues this effort and includes the intended use of $372,844 from fund balance. Additional federal funds have assisted the school division in recent years with one-time costs including cafeteria equipment. Those temporary funds end in the 2025-26 fiscal year. The 2026-27 budget reflects a reduction in both revenue and expenditures as a result of these temporary funding programs coming to an end.

ROANOKE CITY PUBLIC SCHOOLS
2026-27 TOTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ACTUAL FY 2024-25	AMENDED BUDGET FY 2025-26	ADOPTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28	FORECASTED BUDGET FY 2028-29	FORECASTED BUDGET FY 2029-30
REVENUE SOURCES:								
CITY OF ROANOKE	$ 99,027,420	$ 102,839,462	$ 86,309,874	$ 101,650,961	$ 108,057,034	$ 110,646,288	$ 113,730,328	$ 116,906,889
COMMONWEALTH OF VIRGINIA	132,785,782	148,908,845	167,385,017	160,818,410	163,384,188	163,419,206	166,719,412	170,090,111
FEDERAL GOVERNMENT	65,720,274	47,246,549	30,735,834	27,401,871	26,375,184	26,575,855	27,183,407	27,257,729
OTHER AGENCIES	692,993	907,919	1,235,596	695,530	665,069	678,370	691,937	705,776
CHARGES FOR SERVICES	1,011,255	1,665,733	1,480,331	1,603,492	1,580,000	1,587,200	1,594,508	1,601,926
ATHLETICS	248,622	241,671	243,074	240,000	240,000	242,400	244,824	247,272
OTHER REVENUE	2,611,380	2,690,954	3,043,067	2,650,000	275,200	275,200	275,200	275,200
TOTAL REVENUES	**$ 302,097,726**	**$ 304,501,133**	**$ 290,432,793**	**$ 295,060,264**	**$ 300,576,675**	**$ 303,424,519**	**$ 310,439,616**	**$ 317,084,903**
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	$ 113,135,622	$ 121,369,643	$ 126,500,091	$ 128,731,712	$ 126,204,394	$ 128,122,918	$ 130,657,175	$ 133,839,933
PERSONNEL BENEFITS	52,870,398	54,879,294	59,749,931	61,497,727	58,899,245	59,555,678	60,215,386	61,433,447
PURCHASED SERVICES	12,795,730	14,016,702	17,871,318	16,488,169	14,516,298	14,701,632	14,822,822	15,024,734
INTERNAL SERVICES	63,927	83,269	67,902	117,755	81,699	82,519	83,348	84,995
OTHER CHARGES	1,199,305	1,811,995	1,264,096	1,296,398	999,335	993,280	1,014,747	1,028,335
MATERIALS AND SUPPLIES	5,253,745	5,019,269	7,732,435	5,178,299	4,394,409	4,469,946	4,531,961	4,508,267
CAPITAL OUTLAY	1,224,672	4,345,378	912,281	786,663	744,750	755,272	784,954	743,655
TOTAL INSTRUCTION	186,543,399	201,525,550	214,098,054	214,096,723	205,840,130	208,681,245	212,110,393	216,663,366
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	6,088,497	6,395,749	6,485,971	7,002,464	6,930,652	7,034,355	7,174,002	7,352,052
PERSONNEL BENEFITS	3,033,025	3,368,759	3,690,736	3,783,593	3,871,953	3,910,672	3,949,580	4,047,823
PURCHASED SERVICES	2,736,087	3,121,548	3,797,565	3,666,154	3,391,647	3,425,563	3,459,819	3,529,015
INTERNAL SERVICES	7,321	7,649	9,092	15,080	17,405	17,579	17,755	18,110
OTHER CHARGES	795,452	869,692	926,285	1,122,790	913,099	922,230	931,452	950,081
MATERIALS AND SUPPLIES	1,299,019	1,040,825	893,238	1,247,478	1,161,992	1,173,612	1,185,348	1,209,055
CAPITAL OUTLAY	39,675	324,470	107,643	296,695	243,765	246,203	248,665	253,638
TOTAL ADMIN, ATTENDANCE, & HEALTH	13,999,076	15,128,692	15,910,530	17,134,254	16,530,513	16,730,214	16,966,621	17,359,774
TRANSPORTATION:								
PERSONNEL	304,911	598,085	260,139	280,332	289,178	293,516	299,386	306,871
PERSONNEL BENEFITS	119,020	159,571	107,115	107,283	125,526	126,781	128,049	130,610
PURCHASED SERVICES	10,595,844	11,268,937	13,803,711	14,787,819	15,110,000	15,261,100	16,024,155	16,825,363
INTERNAL SERVICES	-	-	-	250	250	253	256	261
OTHER CHARGES	1,583	1,462	1,870	3,500	374	378	382	390
MATERIALS AND SUPPLIES	693,909	822,412	787,732	914,050	1,281,250	1,294,063	1,307,004	1,333,144
CAPITAL OUTLAY	16,566	10,847	16,213	12,000	12,000	5,000	5,100	5,202
TOTAL TRANSPORTATION	11,731,833	12,861,314	14,976,780	16,105,234	16,818,578	16,981,091	17,764,332	18,601,841
OPERATIONS & FACILITIES:								
PERSONNEL	8,712,507	9,344,963	9,884,699	10,522,052	9,675,363	9,820,182	10,015,607	10,214,940
PERSONNEL BENEFITS	3,197,377	3,295,852	4,080,172	4,017,831	4,101,019	4,142,029	4,183,350	4,266,819
PURCHASED SERVICES	3,563,601	2,985,095	2,858,862	3,458,667	2,581,836	2,607,654	2,633,731	2,686,406
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	4,956,243	4,965,608	5,369,250	5,988,595	5,979,329	6,034,742	6,094,749	6,215,964
MATERIALS AND SUPPLIES	1,768,341	1,306,295	1,421,196	1,467,120	1,460,340	1,474,943	1,489,692	1,519,486
CAPITAL OUTLAY	22,740,557	11,715,266	6,328,917	905,729	887,137	896,008	904,968	923,067
TOTAL OPERATIONS & FACILITIES	44,938,626	33,613,079	29,943,096	26,359,994	24,685,024	24,975,558	25,322,097	25,826,682
FOOD SERVICES:								
PERSONNEL	246,147	265,275	432,306	623,836	426,058	434,579	443,271	452,136
PERSONNEL BENEFITS	79,208	87,849	120,700	148,360	106,186	108,310	110,476	112,686
PURCHASED SERVICES	10,634,236	10,711,889	10,792,539	11,486,000	10,886,000	11,049,290	11,215,029	11,383,254
INTERNAL SERVICES	103	208	134	400	350	355	360	365
OTHER CHARGES	67,289	78,476	110,886	22,600	6,950	7,054	7,160	7,267
MATERIALS AND SUPPLIES	84,469	81,904	69,488	149,535	125,270	127,149	129,056	130,992
CAPITAL OUTLAY	200,435	306,948	241,396	515,000	365,000	65,000	65,975	66,965
TOTAL FOOD SERVICES	11,311,887	11,532,549	11,767,449	12,945,731	11,915,814	11,791,737	11,971,327	12,153,665
ATHLETICS:								
PERSONNEL	891,982	863,120	904,974	976,424	1,064,093	1,080,054	1,101,655	1,129,197
PERSONNEL BENEFITS	152,575	116,975	134,571	173,686	200,494	202,499	204,524	208,614
PURCHASED SERVICES	442,367	541,220	626,336	864,500	682,000	688,820	695,708	709,622
INTERNAL SERVICES	3,610	1,470	231	4,000	3,500	3,535	3,570	3,641
OTHER CHARGES	216,460	221,895	214,732	253,400	254,200	256,742	259,309	264,495
MATERIALS AND SUPPLIES	331,161	305,774	336,862	337,700	301,200	304,212	307,254	313,399
CAPITAL OUTLAY	80,311	72,068	148,280	77,000	164,000	165,640	167,296	170,642
TOTAL ATHLETICS	2,118,466	2,122,522	2,365,986	2,686,710	2,669,487	2,701,502	2,739,316	2,799,610
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	12,686,378	12,753,544	11,724,011	13,346,058	12,701,640	12,847,586	12,411,079	12,411,079
TOTAL DEBT SERVICE	12,686,378	12,753,544	11,724,011	13,346,058	12,701,640	12,847,586	12,411,079	12,411,079
TECHNOLOGY:								
PERSONNEL	2,288,130	2,439,632	2,587,942	2,754,696	2,767,493	2,809,005	2,865,185	2,922,489
PERSONNEL BENEFITS	1,081,234	1,120,992	1,296,863	1,328,821	1,279,268	1,292,061	1,304,982	1,331,082
PURCHASED SERVICES	429,940	218,846	680,363	444,450	414,450	416,945	419,464	424,553
INTERNAL SERVICES	586	491	542	500	500	505	510	520
OTHER CHARGES	1,882,893	2,405,505	2,708,036	2,229,669	2,184,161	2,205,903	2,227,862	2,272,219
MATERIALS AND SUPPLIES	794,466	739,514	1,192,202	1,152,176	1,060,536	1,070,651	1,080,868	1,101,505
CAPITAL OUTLAY	548,815	267,836	1,785,951	781,925	781,925	783,004	784,094	786,296
TOTAL TECHNOLOGY	7,026,064	7,192,816	10,251,899	8,692,237	8,488,333	8,578,074	8,682,965	8,838,664
CONTINGENCY:								
OTHER CHARGES	-	-	-	-	1,300,000	309,266	2,704,251	2,725,533
TOTAL CONTINGENCY	-	-	-	-	1,300,000	309,266	2,704,251	2,725,533
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	1,922,666	1,120,412	543,061	-	932,246	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	20,572	-	-	-	-	-	-
MATERIALS AND SUPPLIES	25,175	37,460	231	-	-	-	-	-
CAPITAL OUTLAY	4,186,726	6,617,434	9,248,919	3,420,778	3,728,984	-	-	-
TOTAL CAPITAL FUND	6,134,567	7,795,878	9,792,211	3,420,778	4,661,230	-	-	-
TOTAL EXPENDITURES	**$ 296,490,296**	**$ 304,525,944**	**$ 320,830,016**	**$ 314,787,719**	**$ 305,610,749**	**$ 303,596,273**	**$ 310,672,381**	**$ 317,380,214**
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	$ 18,992,103	$ 10,589,954	$ 14,192,719	$ 6,261,200	$ 2,554,312	$ 2,426,695	$ 2,183,257	$ 2,203,996
TRANSFERS TO OTHER FUNDS	(18,992,103)	(10,589,954)	(14,192,719)	(6,261,200)	(2,554,312)	(2,426,695)	(2,183,257)	(2,203,996)
TOTAL OTHER FINANCING SOURCES (USES)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE:								
BEGINNING BALANCE	$ 54,765,725	$ 60,373,155	$ 60,348,344	$ 29,951,121	$ 10,223,666	$ 5,189,592	$ 5,017,838	$ 4,785,074
INCREASE/(DECREASE) OF FUND BALANCE	5,607,430	(24,811)	(30,397,224)	(19,727,455)	(5,034,074)	(171,754)	(232,765)	(295,310)
TOTAL FUND BALANCE, END OF YEAR	**$ 60,373,155**	**$ 60,348,344**	**$ 29,951,121**	**$ 10,223,666**	**$ 5,189,592**	**$ 5,017,839**	**$ 4,785,073**	**$ 4,489,764**

ROANOKE CITY PUBLIC SCHOOLS
2026-27 GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ACTUAL FY 2024-25	AMENDED BUDGET FY 2025-26	ADOPTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28	FORECASTED BUDGET FY 2028-29	FORECASTED BUDGET FY 2029-30
REVENUE SOURCES:								
CITY OF ROANOKE	$ 99,027,420	$ 102,839,462	$ 86,309,874	$ 101,650,961	$ 108,057,034	$ 110,646,288	$ 113,730,328	$ 116,906,889
COMMONWEALTH OF VIRGINIA	123,504,822	125,387,295	143,607,185	152,141,796	160,226,567	159,793,029	162,988,890	166,248,668
FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-
OTHER AGENCIES	-	-	-	-	-	-	-	-
CHARGES FOR SERVICES	83,955	136,858	90,941	100,000	1,100,000	1,100,000	1,100,000	1,100,000
ATHLETICS	248,622	241,671	243,074	240,000	240,000	242,400	244,824	247,272
OTHER REVENUE	2,610,800	2,690,954	3,037,334	2,650,000	275,200	275,200	275,200	275,200
TOTAL REVENUES	**$ 225,475,619**	**$ 231,296,240**	**$ 233,288,408**	**$ 256,782,757**	**$ 269,898,801**	**$ 272,056,917**	**$ 278,339,242**	**$ 284,778,029**
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	$ 88,568,674	$ 93,166,125	$ 101,648,004	$ 111,880,425	$ 115,200,282	$ 116,928,281	$ 119,266,836	$ 122,248,502
PERSONNEL BENEFITS	43,023,920	43,913,755	50,907,828	53,304,524	54,086,750	54,627,618	55,173,894	56,277,372
PURCHASED SERVICES	9,387,275	10,754,852	13,695,527	14,679,333	13,342,077	13,475,498	13,610,253	13,882,458
INTERNAL SERVICES	53,323	68,950	65,496	115,353	79,341	80,134	80,935	82,554
OTHER CHARGES	681,549	625,348	686,947	1,065,511	760,029	767,629	775,305	790,811
MATERIALS AND SUPPLIES	3,507,021	2,862,252	6,435,232	4,335,934	3,706,289	3,743,352	3,780,786	3,856,402
CAPITAL OUTLAY	240,074	196,349	299,129	311,308	279,861	282,660	285,487	291,197
TOTAL INSTRUCTION	145,461,836	151,587,631	173,738,163	185,692,388	187,454,629	189,905,172	192,973,496	197,429,296
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	5,736,774	6,101,642	6,270,850	6,950,995	6,879,184	6,982,372	7,122,019	7,300,069
PERSONNEL BENEFITS	2,898,469	3,253,042	3,588,330	3,763,939	3,852,299	3,890,822	3,929,730	4,027,973
PURCHASED SERVICES	2,343,999	2,988,228	3,338,815	3,666,154	3,391,647	3,425,563	3,459,819	3,529,015
INTERNAL SERVICES	7,321	7,649	9,092	15,080	17,405	17,579	17,755	18,110
OTHER CHARGES	793,737	864,302	925,154	1,122,790	913,099	922,230	931,452	950,081
MATERIALS AND SUPPLIES	1,194,517	1,040,825	892,145	1,247,478	1,161,992	1,173,612	1,185,348	1,209,055
CAPITAL OUTLAY	39,675	121,637	107,643	296,695	243,765	246,203	248,665	253,638
TOTAL ADMIN, ATTENDANCE, & HEALTH	13,014,492	14,377,325	15,132,029	17,063,131	16,459,391	16,658,381	16,894,788	17,287,941
TRANSPORTATION:								
PERSONNEL	301,911	595,835	260,139	280,332	289,178	293,516	299,386	306,871
PERSONNEL BENEFITS	118,797	159,403	107,115	107,283	125,526	126,781	128,049	130,610
PURCHASED SERVICES	10,028,956	11,268,937	13,803,711	14,787,819	15,110,000	15,261,100	16,024,155	16,825,363
INTERNAL SERVICES	-	-	-	250	250	253	256	261
OTHER CHARGES	1,583	1,462	1,870	3,500	374	378	382	390
MATERIALS AND SUPPLIES	693,909	822,412	787,732	914,050	1,281,250	1,294,063	1,307,004	1,333,144
CAPITAL OUTLAY	16,566	10,847	16,213	12,000	12,000	5,000	5,100	5,202
TOTAL TRANSPORTATION	11,161,722	12,858,896	14,976,780	16,105,234	16,818,578	16,981,091	17,764,332	18,601,841
OPERATIONS & FACILITIES:								
PERSONNEL	8,493,618	9,161,412	9,836,107	10,473,514	9,626,825	9,771,227	9,966,652	10,165,985
PERSONNEL BENEFITS	3,174,833	3,272,646	4,067,035	4,007,923	4,091,196	4,132,108	4,173,429	4,256,898
PURCHASED SERVICES	2,655,884	2,679,749	2,824,282	3,458,667	2,581,836	2,607,654	2,633,731	2,686,406
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	4,912,166	4,919,094	5,309,988	5,950,595	5,941,329	6,000,742	6,060,749	6,181,964
MATERIALS AND SUPPLIES	1,408,809	1,234,145	1,421,196	1,467,120	1,460,340	1,474,943	1,489,692	1,519,486
CAPITAL OUTLAY	536,451	1,007,089	709,973	905,729	887,137	896,008	904,968	923,067
TOTAL OPERATIONS & FACILITIES	21,181,761	22,274,135	24,168,581	26,263,548	24,588,663	24,882,682	25,229,221	25,733,806
ATHLETICS:								
PERSONNEL	881,482	859,745	904,974	976,424	1,064,093	1,080,054	1,101,655	1,129,197
PERSONNEL BENEFITS	151,771	116,717	134,571	173,686	200,494	202,499	204,524	208,614
PURCHASED SERVICES	442,367	541,220	626,336	864,500	682,000	688,820	695,708	709,622
INTERNAL SERVICES	3,610	1,470	231	4,000	3,500	3,535	3,570	3,641
OTHER CHARGES	216,460	221,895	214,732	253,400	254,200	256,742	259,309	264,495
MATERIALS AND SUPPLIES	331,161	305,774	336,862	337,700	301,200	304,212	307,254	313,399
CAPITAL OUTLAY	80,311	72,068	148,280	77,000	164,000	165,640	167,296	170,642
TOTAL ATHLETICS	2,107,162	2,118,889	2,365,986	2,686,710	2,669,487	2,701,502	2,739,316	2,799,610
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	12,686,378	12,753,544	11,724,011	13,346,058	12,701,640	12,847,586	12,411,079	12,411,079
TOTAL DEBT SERVICE	12,686,378	12,753,544	11,724,011	13,346,058	12,701,640	12,847,586	12,411,079	12,411,079
TECHNOLOGY:								
PERSONNEL	2,259,406	2,417,883	2,587,942	2,754,696	2,767,493	2,809,005	2,865,185	2,922,489
PERSONNEL BENEFITS	1,079,088	1,119,368	1,296,863	1,328,821	1,279,268	1,292,061	1,304,982	1,331,082
PURCHASED SERVICES	425,283	203,744	178,576	279,450	249,450	251,945	254,464	259,553
INTERNAL SERVICES	586	491	542	500	500	505	510	520
OTHER CHARGES	1,872,894	2,391,277	2,572,823	2,219,669	2,174,161	2,195,903	2,217,862	2,262,219
MATERIALS AND SUPPLIES	760,999	728,849	995,896	1,103,176	1,011,536	1,021,651	1,031,868	1,052,505
CAPITAL OUTLAY	213,691	135,219	250,034	107,925	107,925	109,004	110,094	112,296
TOTAL TECHNOLOGY	6,611,947	6,996,831	7,882,676	7,794,237	7,590,333	7,680,074	7,784,965	7,940,664
CONTINGENCY:								
OTHER CHARGES	-	-	-	-	1,300,000	309,266	2,704,251	2,725,533
TOTAL CONTINGENCY	-	-	-	-	1,300,000	309,266	2,704,251	2,725,533
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**$ 212,225,298**	**$ 222,967,251**	**$ 249,988,226**	**$ 268,951,306**	**$ 269,582,721**	**$ 271,965,754**	**$ 278,501,448**	**$ 284,929,770**
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	$ 3,722,484	$ 3,771,228	$ 9,523,659	$ 1,427,816	$ 1,119,116	$ 1,167,766	$ 1,172,731	$ 1,177,868
TRANSFERS TO OTHER FUNDS	(17,615,297)	(9,048,442)	(4,677,860)	(4,833,384)	(1,435,196)	(1,258,929)	(1,010,526)	(1,026,128)
TOTAL OTHER FINANCING SOURCES (USES)	**$ (13,892,813)**	**$ (5,277,214)**	**$ 4,845,799**	**$ (3,405,568)**	**$ (316,080)**	**$ (91,163)**	**$ 162,205**	**$ 151,740**
FUND BALANCE:								
BEGINNING BALANCE	$ 25,826,195	$ 25,183,703	$ 28,235,478	$ 16,381,459	$ 807,342	$ 807,342	$ 807,342	$ 807,342
INCREASE/(DECREASE) OF FUND BALANCE	(642,492)	3,051,775	(11,854,019)	(15,574,117)	-	-	-	-
TOTAL GENERAL FUND BALANCE, END OF YEAR	**$ 25,183,703**	**$ 28,235,478**	**$ 16,381,459**	**$ 807,342**	**$ 807,342**	**$ 807,342**	**$ 807,342**	**$ 807,342**

ROANOKE CITY PUBLIC SCHOOLS
2026-27 GRANTS
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ACTUAL FY 2024-25	AMENDED BUDGET FY 2025-26	ADOPTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28	FORECASTED BUDGET FY 2028-29	FORECASTED BUDGET FY 2029-30
REVENUE SOURCES:								
CITY OF ROANOKE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COMMONWEALTH OF VIRGINIA	9,112,304	23,313,566	23,525,193	8,462,450	2,927,621	3,392,727	3,493,570	3,600,937
FEDERAL GOVERNMENT	54,360,873	36,389,314	19,977,552	15,759,293	15,435,516	15,526,790	16,023,851	15,986,577
OTHER AGENCIES	692,663	907,919	1,235,596	695,530	665,069	678,370	691,937	705,776
CHARGES FOR SERVICES	463,074	1,085,075	865,485	1,000,000	-	-	-	-
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	580	-	5,733	-	-	-	-	-
TOTAL REVENUES	**$ 64,629,494**	**$ 61,695,874**	**$ 45,609,559**	**$ 25,917,273**	**$ 19,028,206**	**$ 19,597,887**	**$ 20,209,358**	**$ 20,293,290**
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	$ 24,566,948	$ 28,203,518	$ 24,852,087	$ 16,851,287	$ 11,004,112	$ 11,194,637	$ 11,390,339	$ 11,591,431
PERSONNEL BENEFITS	9,846,478	10,965,539	8,842,103	8,193,203	4,812,495	4,928,060	5,041,492	5,156,075
PURCHASED SERVICES	3,408,455	3,261,850	4,175,791	1,808,836	1,174,221	1,226,134	1,212,569	1,142,276
INTERNAL SERVICES	10,604	14,319	2,406	2,402	2,358	2,385	2,413	2,441
OTHER CHARGES	517,756	1,186,647	577,149	230,887	239,306	225,651	239,442	237,524
MATERIALS AND SUPPLIES	1,746,724	2,157,017	1,297,203	842,365	688,120	726,594	751,175	651,865
CAPITAL OUTLAY	984,598	4,149,029	613,152	475,355	464,889	472,612	499,467	452,458
TOTAL INSTRUCTION	41,081,563	49,937,919	40,359,891	28,404,335	18,385,501	18,776,073	19,136,897	19,234,070
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	351,723	294,107	215,121	51,469	51,468	51,983	51,983	51,983
PERSONNEL BENEFITS	134,556	115,717	102,406	19,654	19,654	19,850	19,850	19,850
PURCHASED SERVICES	392,088	133,320	458,750	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	1,715	5,390	1,131	-	-	-	-	-
MATERIALS AND SUPPLIES	104,502	-	1,093	-	-	-	-	-
CAPITAL OUTLAY	-	202,833	-	-	-	-	-	-
TOTAL ADMIN, ATTENDANCE, & HEALTH	984,584	751,367	778,501	71,123	71,122	71,833	71,833	71,833
TRANSPORTATION:								
PERSONNEL	3,000	2,250	-	-	-	-	-	-
PERSONNEL BENEFITS	223	168	-	-	-	-	-	-
PURCHASED SERVICES	566,888	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL TRANSPORTATION	570,111	2,418	-	-	-	-	-	-
OPERATIONS & FACILITIES:								
PERSONNEL	218,889	183,551	48,592	48,538	48,538	48,955	48,955	48,955
PERSONNEL BENEFITS	22,544	23,206	13,137	9,908	9,823	9,921	9,921	9,921
PURCHASED SERVICES	907,717	305,346	34,580	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	44,077	46,514	59,262	38,000	38,000	34,000	34,000	34,000
MATERIALS AND SUPPLIES	359,532	72,150	-	-	-	-	-	-
CAPITAL OUTLAY	22,204,106	10,708,177	5,618,944	-	-	-	-	-
TOTAL OPERATIONS & FACILITIES	23,756,865	11,338,944	5,774,515	96,446	96,361	92,876	92,876	92,876
FOOD SERVICES:								
PERSONNEL	3,500	2,625	-	-	-	-	-	-
PERSONNEL BENEFITS	263	197	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL FOOD SERVICES	3,763	2,822	-	-	-	-	-	-
ATHLETICS:								
PERSONNEL	10,500	3,375	-	-	-	-	-	-
PERSONNEL BENEFITS	804	258	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL ATHLETICS	11,304	3,633	-	-	-	-	-	-
DEBT SERVICE:								
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-	-	-	-
TECHNOLOGY:								
PERSONNEL	28,724	21,749	-	-	-	-	-	-
PERSONNEL BENEFITS	2,146	1,624	-	-	-	-	-	-
PURCHASED SERVICES	4,657	15,102	501,787	165,000	165,000	165,000	165,000	165,000
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	9,999	14,228	135,213	10,000	10,000	10,000	10,000	10,000
MATERIALS AND SUPPLIES	33,467	10,665	196,306	49,000	49,000	49,000	49,000	49,000
CAPITAL OUTLAY	335,124	132,617	1,535,917	674,000	674,000	674,000	674,000	674,000
TOTAL TECHNOLOGY	414,117	195,985	2,369,223	898,000	898,000	898,000	898,000	898,000
CONTINGENCY:								
OTHER CHARGES	-	-	-	-	-	-	-	-
TOTAL CONTINGENCY	-	-	-	-	-	-	-	-
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL CAPITAL FUND	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	**$ 66,822,307**	**$ 62,233,088**	**$ 49,282,130**	**$ 29,469,904**	**$ 19,450,984**	**$ 19,838,782**	**$ 20,199,606**	**$ 20,296,779**
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	$ 3,269,619	$ 1,778,726	$ 4,669,060	$ 4,833,384	$ 1,435,196	$ 1,258,929	$ 1,010,526	$ 1,026,128
TRANSFERS TO OTHER FUNDS	(1,076,806)	(1,241,512)	(996,489)	(1,280,753)	(1,012,418)	(1,018,034)	(1,020,278)	(1,022,639)
TOTAL OTHER FINANCING SOURCES (USES)	**$ 2,192,813**	**$ 537,214**	**$ 3,672,571**	**$ 3,552,631**	**$ 422,778**	**$ 240,895**	**$ (9,752)**	**$ 3,489**
FUND BALANCE:								
BEGINNING BALANCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
INCREASE/(DECREASE) OF FUND BALANCE	-	-	-	-	-	-	-	-
TOTAL GRANTS FUND BALANCE, END OF YEAR	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

ROANOKE CITY PUBLIC SCHOOLS
2026-27 FOOD SERVICES
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ACTUAL FY 2024-25	AMENDED BUDGET FY 2025-26	ADOPTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28	FORECASTED BUDGET FY 2028-29	FORECASTED BUDGET FY 2029-30
REVENUE SOURCES:								
CITY OF ROANOKE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
COMMONWEALTH OF VIRGINIA	168,656	207,984	252,639	214,164	230,000	233,450	236,952	240,506
FEDERAL GOVERNMENT	11,359,401	10,857,235	10,758,282	11,642,578	10,939,668	11,049,065	11,159,556	11,271,152
OTHER AGENCIES	330	-	-	-	-	-	-	-
CHARGES FOR SERVICES	464,226	443,800	523,905	503,492	480,000	487,200	494,508	501,926
ATHLETICS	-	-	-	-	-	-	-	-
OTHER REVENUE	-	-	-	-	-	-	-	-
TOTAL REVENUES	**$ 11,992,613**	**$ 11,509,019**	**$ 11,534,826**	**$ 12,360,234**	**$ 11,649,668**	**$ 11,769,715**	**$ 11,891,016**	**$ 12,013,584**
EXPENDITURE CATEGORY AND OBJECT:								
INSTRUCTION:								
PERSONNEL	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE								
TOTAL INSTRUCTION	-	-	-	-	-	-	-	-
ADMINISTRATION, ATTENDANCE, & HEALTH:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE								
TOTAL ADMIN, ATTENDANCE, & HEALTH	-	-	-	-	-	-	-	-
TRANSPORTATION:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE								
TOTAL TRANSPORTATION	-	-	-	-	-	-	-	-
OPERATIONS & FACILITIES:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
PAYMENT FOR DEBT SERVICE								
TOTAL OPERATIONS & FACILITIES	-	-	-	-	-	-	-	-
FOOD SERVICES:								
PERSONNEL	242,647	262,650	432,306	623,836	426,058	434,579	443,271	452,136
PERSONNEL BENEFITS	78,945	87,652	120,700	148,360	106,186	108,310	110,476	112,686
PURCHASED SERVICES	10,634,236	10,711,889	10,792,539	11,486,000	10,886,000	11,049,290	11,215,029	11,383,254
INTERNAL SERVICES	103	208	134	400	350	355	360	365
OTHER CHARGES	67,289	78,476	110,886	22,600	6,950	7,054	7,160	7,267
MATERIALS AND SUPPLIES	84,469	81,904	69,488	149,535	125,270	127,149	129,056	130,992
CAPITAL OUTLAY	200,435	306,948	241,396	515,000	365,000	65,000	65,975	66,965
PAYMENT FOR DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL FOOD SERVICES	11,308,124	11,529,727	11,767,449	12,945,731	11,915,814	11,791,737	11,971,327	12,153,665
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	-	-	-	-	-	-	-	-
TECHNOLOGY:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL TECHNOLOGY	-	-	-	-	-	-	-	-
CONTINGENCY:								
OTHER CHARGES	-	-	-	-	-	-	-	-
TOTAL CONTINGENCY	-	-	-	-	-	-	-	-
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	**$ 11,308,124**	**$ 11,529,727**	**$ 11,767,449**	**$ 12,945,731**	**$ 11,915,814**	**$ 11,791,737**	**$ 11,971,327**	**$ 12,153,665**
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TRANSFERS TO OTHER FUNDS	(300,000)	(300,000)	(172,676)	(147,063)	(106,698)	(149,732)	(152,453)	(155,229)
TOTAL OTHER FINANCING SOURCES (USES)	**$ (300,000)**	**$ (300,000)**	**$ (172,676)**	**$ (147,063)**	**$ (106,698)**	**$ (149,732)**	**$ (152,453)**	**$ (155,229)**
FUND BALANCE:								
BEGINNING BALANCE	$ 5,829,172	$ 6,213,661	$ 5,892,953	$ 5,487,654	$ 4,755,094	$ 4,382,250	$ 4,210,496	$ 3,977,732
INCREASE/(DECREASE) OF FUND BALANCE	384,489	(320,708)	(405,299)	(732,560)	(372,844)	(171,754)	(232,764)	(295,310)
TOTAL FOOD SERVICES FUND BALANCE, END OF YEAR	**$ 6,213,661**	**$ 5,892,953**	**$ 5,487,654**	**$ 4,755,094**	**$ 4,382,250**	**$ 4,210,496**	**$ 3,977,732**	**$ 3,682,422**

ROANOKE CITY PUBLIC SCHOOLS
2026-27 CAPITAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE

	ACTUAL FY 2022-23	ACTUAL FY 2023-24	ACTUAL FY 2024-25	AMENDED BUDGET FY 2025-26	ADOPTED BUDGET FY 2026-27	FORECASTED BUDGET FY 2027-28	FORECASTED BUDGET FY 2028-29	FORECASTED BUDGET FY 2029-30
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	-	-	-	-	-	-	-	-
TECHNOLOGY:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	-	-	-	-	-	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	-	-	-	-	-	-	-
MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-	-	-	-
TOTAL TECHNOLOGY	-	-	-	-	-	-	-	-
CONTINGENCY:								
OTHER CHARGES	-	-	-	-	-	-	-	-
TOTAL CONTINGENCY	-	-	-	-	-	-	-	-
CAPITAL FUND:								
PERSONNEL	-	-	-	-	-	-	-	-
PERSONNEL BENEFITS	-	-	-	-	-	-	-	-
PURCHASED SERVICES	1,922,666	1,120,412	543,061	-	932,246	-	-	-
INTERNAL SERVICES	-	-	-	-	-	-	-	-
OTHER CHARGES	-	20,572	-	-	-	-	-	-
MATERIALS AND SUPPLIES	25,175	37,460	231	-	-	-	-	-
CAPITAL OUTLAY	4,186,726	6,617,434	9,248,919	3,420,778	3,728,984	-	-	-
TOTAL CAPITAL FUND	6,134,567	7,795,878	9,792,211	3,420,778	4,661,230	-	-	-
TOTAL EXPENDITURES	**$ 6,134,567**	**$ 7,795,878**	**$ 9,792,211**	**$ 3,420,778**	**$ 4,661,230**	**$ -**	**$ -**	**$ -**
OTHER FINANCING SOURCES (USES):								
TRANSFERS FROM OTHER FUNDS	$ 12,000,000	$ 5,040,000	$ -	$ -	$ -	$ -	$ -	$ -
TRANSFERS TO OTHER FUNDS	-	-	(8,345,694)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	**$ 12,000,000**	**$ 5,040,000**	**$ (8,345,694)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
FUND BALANCE:								
BEGINNING BALANCE	$ 23,110,358	$ 28,975,791	$ 26,219,913	$ 8,082,008	$ 4,661,230	$ -	$ -	$ -
INCREASE/(DECREASE) OF FUND BALANCE	5,865,433	(2,755,878)	(18,137,905)	(3,420,778)	(4,661,230)	-	-	-
TOTAL CAPITAL FUND BALANCE, END OF YEAR	**$ 28,975,791**	**$ 26,219,913**	**$ 8,082,008**	**$ 4,661,230**	**$ -**	**$ -**	**$ -**	**$ -**

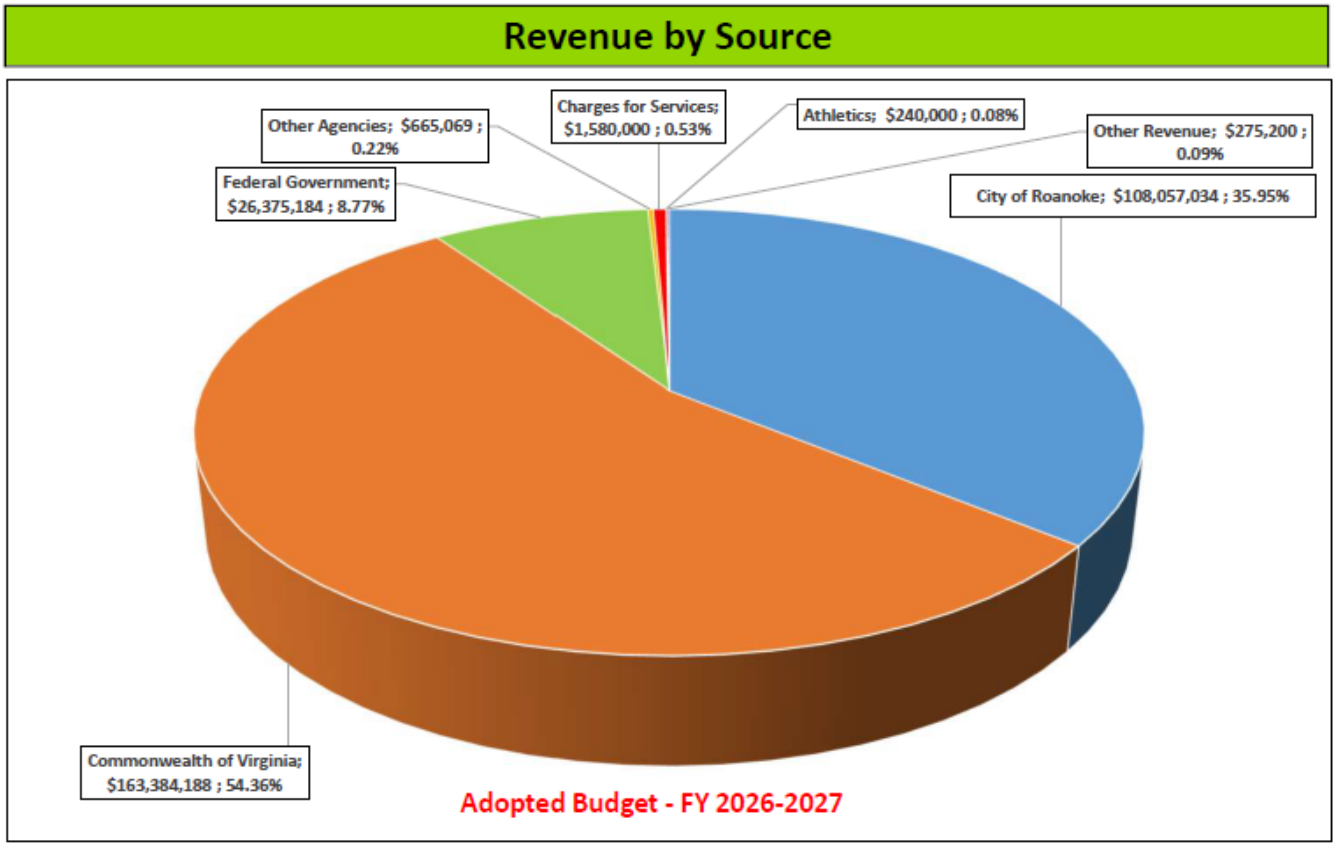
BUDGET DISCUSSION

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, 2025, the school board recognized a net OPEB liability of $18,248,698 on the entity wide Statement of Net Position. Deferred Outflows related to OPEB were $5,101,231, and Deferred Inflows related to OPEB were $2,011,982. There was a net OPEB asset for the non-teacher HIC plan totaling $35.984 and net OPEB expense of $1,368,898.

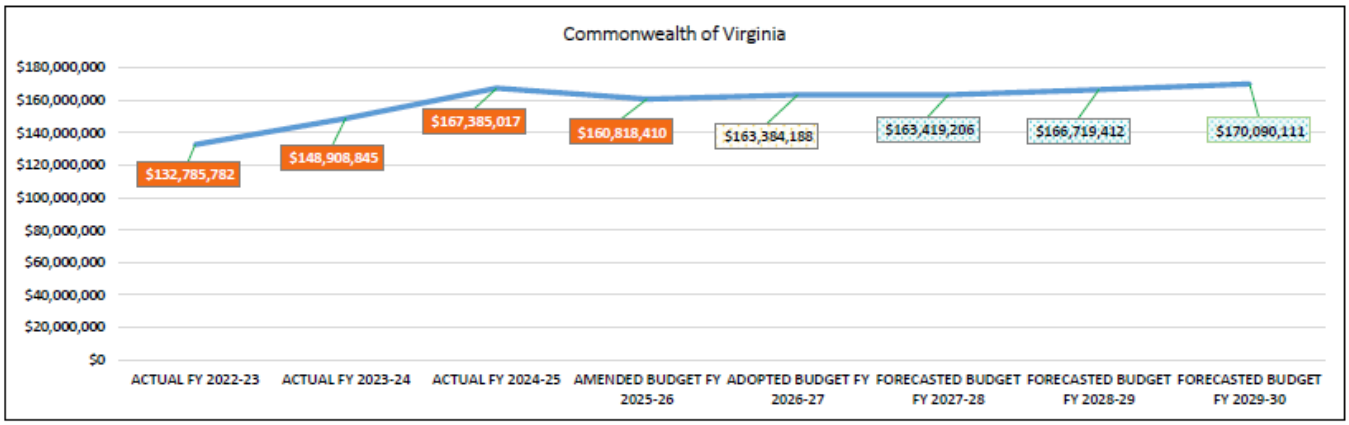
Revenue



Source: Roanoke City Public Schools, Accounting Department

The 2026-27 budget reflects an overall revenue increase compared to the 2025-26 amended budget of 1.9%. The City of Roanoke funding shows a 6.3% increase due to a return of committed funds to the City of Roanoke in 2025-2026. The Commonwealth of Virginia funding only shows a 1.6%. Federal grant program funding continues to show a decline of 3.7% now that COVID-19 (Coronavirus) pandemic relief funding, which had assisted the school division since the 2020-21 fiscal year, ended September 30, 2024. Other Agencies, Charges for Services, and Athletics revenue show a combined decline of 2.1%. Other Revenue shows a decline of 89.6% due to the loss of interest income that would normally have been gained from maintaining a fund balance.

Commonwealth of Virginia Funding



Source: Roanoke City Public Schools, Accounting Department

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

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

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

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

Roanoke City Public Schools Local and State Share

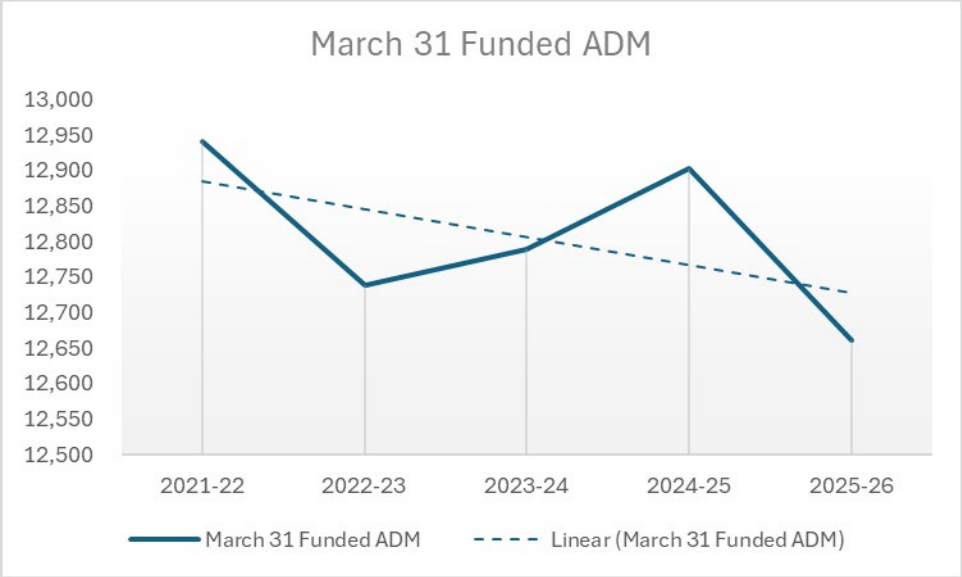
	2020-2022	2022-2024	2024-2026	2026-2028
LCI	.3284	.3387	.3388	.3503
State Share	.6716	.6613	.6612	.6497
Change in Local Share		.0103	.0001	.0115

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

The Commonwealth of Virginia adopts its budget on a biennial basis, and 2026-27 marks the first year of the Fiscal Year 2026-28 biennium. The Virginia General Assembly convened its regular session on January 14, 2026, and the outgoing Governor's proposed budget went to both houses for action. The Virginia Senate and House of Delegates each completed action on their respective budgets by February 26, 2026. Both amendments included more funding for public education than was included in the Governor's introduced budget. The General Assembly did not approve a compromised budget by the end of the session on March 14, 2026, nor by the end of the reconvened session on April 22, 2026. An approved state budget is not expected in time for the School Board to adopt its 2026-27 budget prior to June 30, 2026. Therefore, this budget is currently based on the more conservative of the two budget proposals currently under consideration by the General Assembly. Amendments to this budget will likely need to come before the School Board and City Council for approval after the start of the new year, once final state funding information is available.

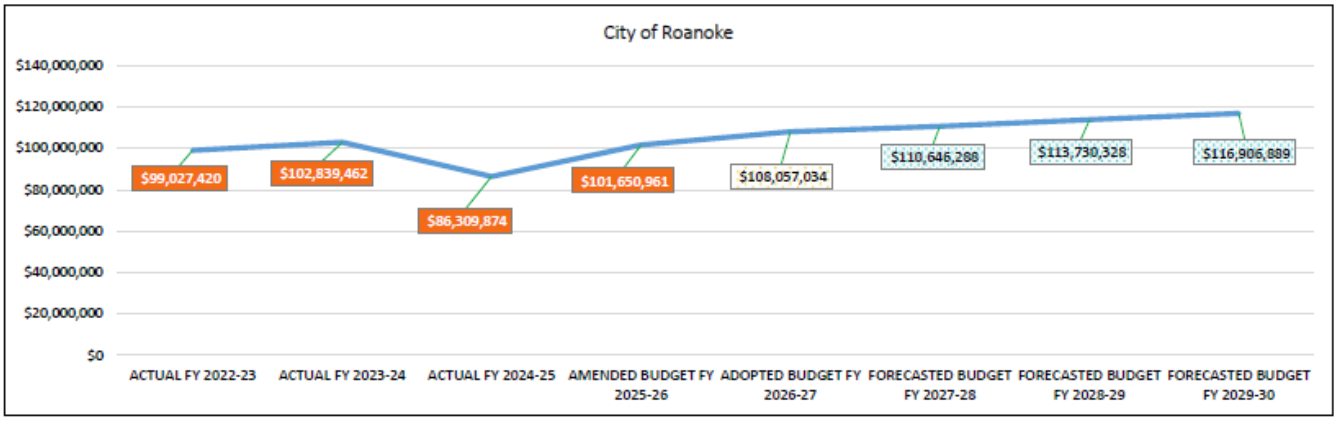
As noted above, most state funding for public schools is calculated as a per-pupil amount multiplied by the school division's funded Average Daily Membership (ADM). Funded ADM is a state-defined calculation of the average number of students in grades K-12 only, excluding groups of students who are partially supported through other state funding initiatives, such as preschool students and students with intensive support needs, as examples. Though Funded ADM does not reflect a complete count of all students educated in public schools, it is the primary enrollment calculation used in budget development because it is the number the state uses to determine state aid. Since the pandemic, RCPS has seen its funded ADM fluctuate in a manner that is difficult to predict.

	March 31 ADM
2021-22	12,941.26
2022-23	12,738.80
2023-24	12,789.40
2024-25	12,903.94
2025-26	12,661.65



2026-27 Budget – ADM Projection Used	12,700

City of Roanoke Funding



Source: Roanoke City Public Schools, Accounting Department

RCPS has been able to make great strides in academic improvement and achievement in large part because of the value placed on education by city leaders through the 40% revenue sharing formula that was in place between 2011-12 and 2023-24. Excluding local taxes specified for particular purposes, such as civic center admissions tax, RCPS received 40% of annual local tax revenue from the City of Roanoke to fund public education. Though some localities prefer to tie funding to student enrollment as the state does, RCPS found that the stability and planning ability that came with an agreed-upon funding percentage with the locality worked well. On May 13, 2024, City Council voted to change the city's school funding policy to no longer share 40% of local tax revenues with schools. Instead, the revised policy provided 40% of *budgeted* revenues to schools, presuming revenues actually met or exceeded what was budgeted. In times when revenues did not meet budget, the schools would only receive 40% of actual revenues, as had previously been the case. The major shift is in the event, which is typically the case, that actual revenues exceed budget. In that case, the schools would not receive 40% of that variance. Rather, the School Board was permitted 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 would weigh that request against other city priorities and decide whether to provide any of that additional revenue for school use.

On May 19, 2025, City Council voted to again alter the city's School Funding Policy to convert the policy from one that guaranteed a set percentage of local revenue would support public education, to one that instead put a cap on the portion of local revenue that would be considered for support of schools. The amended policy stated that "up to 40%" of local tax revenue would be budgeted for schools annually. Additionally, the amended policy stated that for the 2025-26 budget year, the school division would be budgeted to receive the same amount of local funding as was budgeted in 2024-25 with no increase. As this drastic change was decided so late in the budget-development process, the School Board chose to follow the City Manager's recommendation that the schools use Fund Balance to bridge the gap caused by going from 40% of the projected revenue increase to 0% in one year. The adopted 2025-26 budget projected to use approximately $10 million out of the school's Fund Balance to buy the school division time to carefully adjust to this significant reduction.

On July 1, 2025, in a communication from Roanoke City Mayor Joseph Cobb, the School Board was informed that the School Board was no longer authorized to retain unspent local funds at year-end for future education needs. The School Board was required to return over $20 million as of year-end 2025, and an additional $5.25 million is expected to be due back to the city for other city uses as of June 30, 2026. This required adjustment reduced funding of schools and resulted in the reductions reflected above in FY2025 and FY2026 noted above.

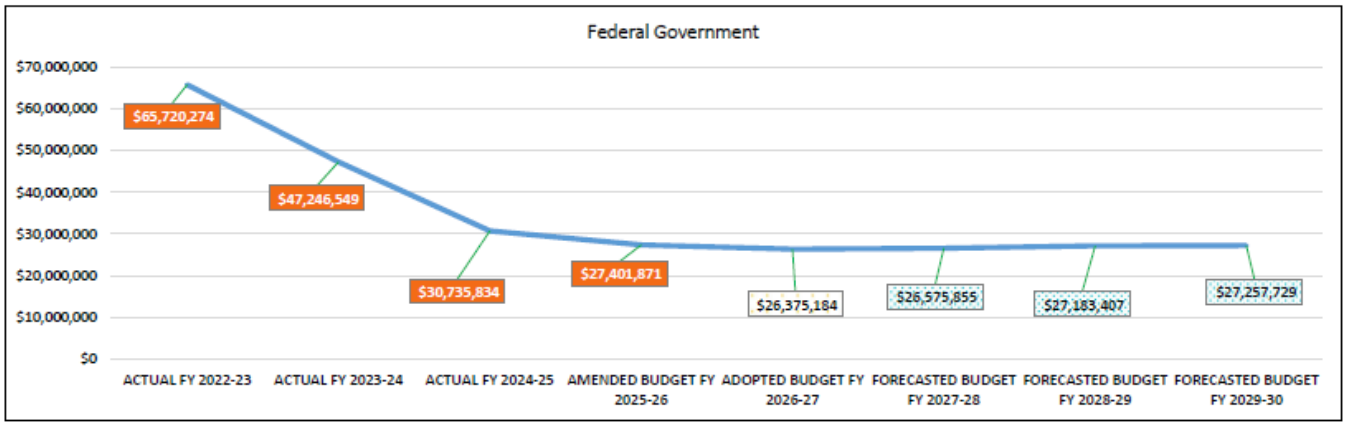
On January 20, 2026 the Roanoke City Council approved a further reduction to the portion of local tax revenue used to support schools through the latest revision to the city's School Funding Policy. This policy now reflects that school funding will be calculated as 34% of year-over-year revenue growth (of local tax revenue excluding several sources), which will be added to the 2024-25 funding base of $106,900,961. This is a lower investment in education that has been found to be documented over at least the last several decades. Prior to the 40% funding formula, the city provided just over 36% of local tax revenue for education.

When the original funding formula for schools was initiated in FY2012 by Roanoke City Council, the Roanoke City School Board agreed to take over responsibility for paying all debt service on the portion of bonds issued by the City of Roanoke to fund school improvement projects. Prior to that agreement, the school division was only expected to cover half of debt service costs for school projects out of school funds. Since then, additional city functions have been added that are expected to be paid for out of school funds. The anticipated portion of the 2026-27 schools budget to be paid back to the city to cover other city expenses already budgeted in other priority areas of the city's budget includes the following:

- Police and Sheriff's Departments School Resource Officers - $1,500,000
- Municipal Audit Services - $83,000
- Local Cost of Children's Services Act-funded services for students - $5,200,000
- Debt Service on School Projects - $11,335,665
- Storm Water Fees - $200,585
- Radio Support - $96,225

The above is noted to assist users of this document who may also have reason to refer to the City of Roanoke's 2026-27 Budget document, because these costs will also be reflected in the City's expenditure budget in the relevant expenditure area. Additionally, local funding of schools is often compared across school divisions by region and also state-wide. While many school divisions in Virginia do not have the generous local funding that has existed in Roanoke City, those other localities also do not typically consider the above referenced costs to be educational costs that are the responsibility of the school division. Just looking at funding totals or as a percentage of local revenue without this important context would not yield an accurate comparison.

Federal Government Funding



Source: Roanoke City Public Schools, Accounting Department

Federal funding for RCPS primarily comes in the form of entitlement grant funds, and all Federal funding is accounted for in the restricted Grants Fund or the 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. The sharp drop in federal funds reflected above is due to the end of the award period from the American Rescue Plan Act (ARPA). This was the last phase of pandemic-relief federal funding provided, and was required to be committed by September 30, 2025. Federal award amounts have now returned to a more normal pre-pandemic level.

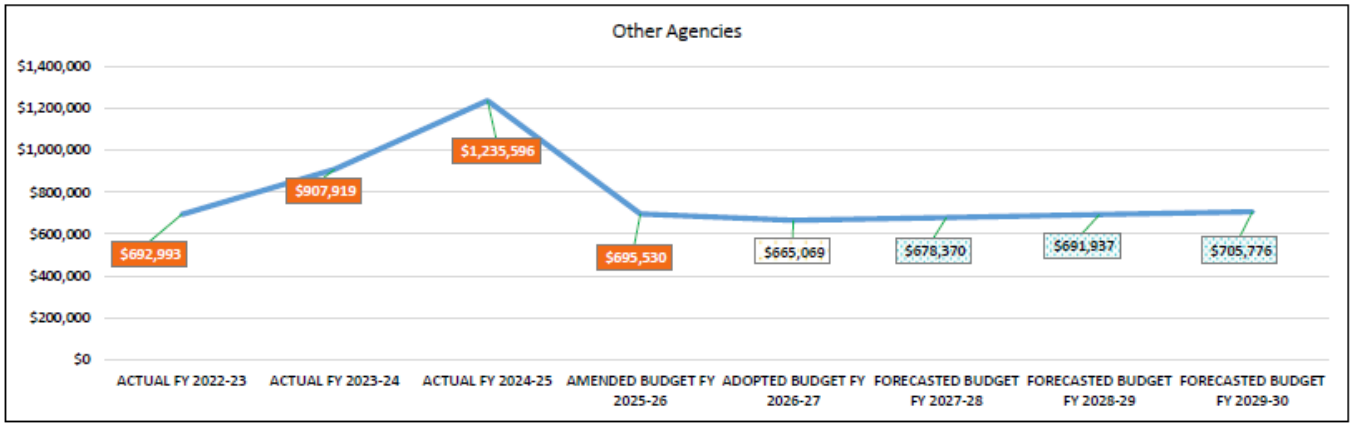
Competitive Federal grant programs, for which RCPS is qualified to apply, become available from time to time. It is the school division's practice not to budget for competitive grant award revenue unless the school division received a multi-year grant award in a prior year and therefore has confirmed 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 reopened 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. Decreased revenue projections in the Food Services Fund for 2026-27 are due to the end of short-term funding awards to support equipment and supply updates.

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 to meal service. However, the school division's current CEP application comes to an end in 2026-27. Updated direct certification information indicates that RCPS should expect that not all schools will continue to qualify for the CEP when we reapply for continued participation in 2027-28 and beyond.

There has been much news about staffing reductions at the U.S. Department of Education and potential efforts to disband that office all together. Adding to that uncertainty, was the delay in release of already appropriated federal education grants in July of 2025. Despite these worrisome changes, RCPS is not projecting a major change in federal funding at this time. The school division will closely monitor these developments, however, as there is still much uncertainty surrounding federal funding and oversight.

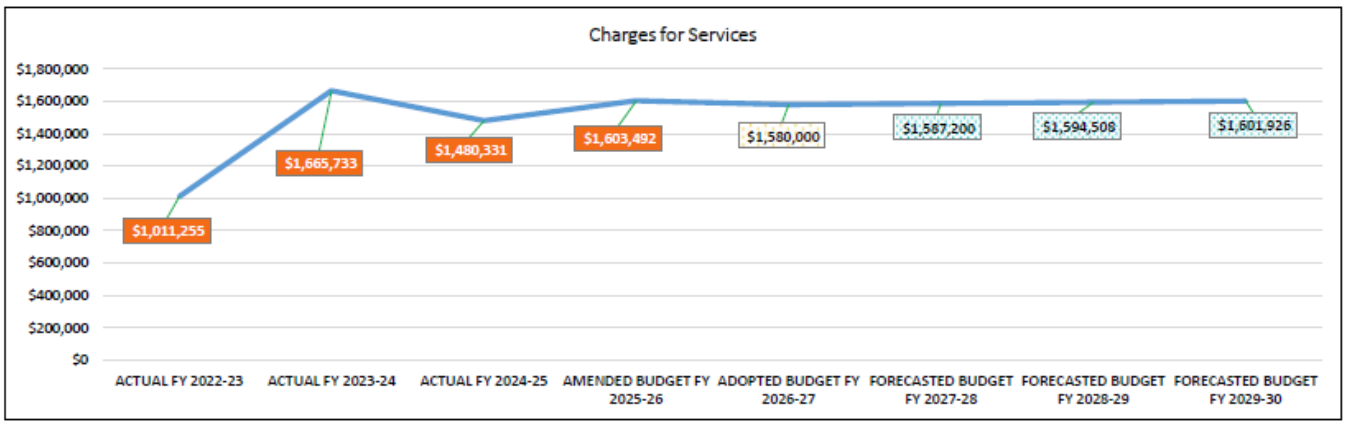
Funding from Other Agencies



Source: Roanoke City Public Schools, Accounting Department

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

Charges for Services



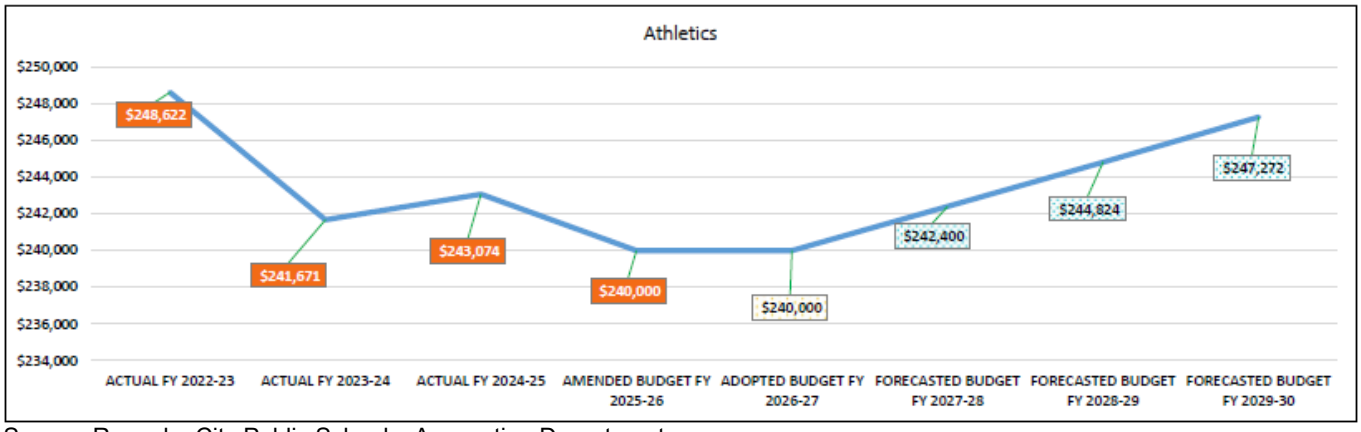
Source: Roanoke City Public Schools, Accounting Department

Charges for Services includes payment for student or staff cafeteria meals and some catering in the Food Services Fund and payments for summer school, internal printing services, adult education, and facility rental in the General Fund.

RCPS is budgeting 2026-27 cafeteria sales slightly lower than the prior year based on projections for actual experience in 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. Note that RCPS has been warned that updated direct certification numbers for our community indicate that when the school division reapplies for CEP participation for 2027-28 and beyond, it is unlikely that all schools will continue to qualify for that program.

Charges for Services in the General Fund reflect a $1 million increase compared to 2025-26 due to the change in the fund within which the revenue and expenses for students with intensive support needs are captured. This $1 million is the projected tuition to be paid by other school divisions with students served in Roanoke schools. Previously, this state program was structured as a regional special education program that operated as a separate Local Education Agency (LEA). RCPS hosted regional classrooms that were independently managed by the Regional Board. In recent years, the VDOE changed the structure of this program, and the Regional Board was dissolved. Now, RCPS continues to offer services to students from across the region, and other school divisions that participate pay tuition directly to RCPS to cover their students' costs. This shift has resulted in RCPS no longer having completely separate regional classes, so it is no longer necessary, or helpful, to keep revenue and expenditures related to services for students with intensive support needs separately accounted for in the restricted grants fund. For example, a teacher may be paid out of the General Fund budget, but could have one or two students with intensive support needs in their classroom. It is unnecessary to split the cost of that teacher's salary and benefits between funds. Going forward, all state and local funding for special education is reflected in the General Fund. This reporting change does not impact the total Charges for Services revenue budget as the increase to the General Fund is offset by a decrease to the Grants Fund.

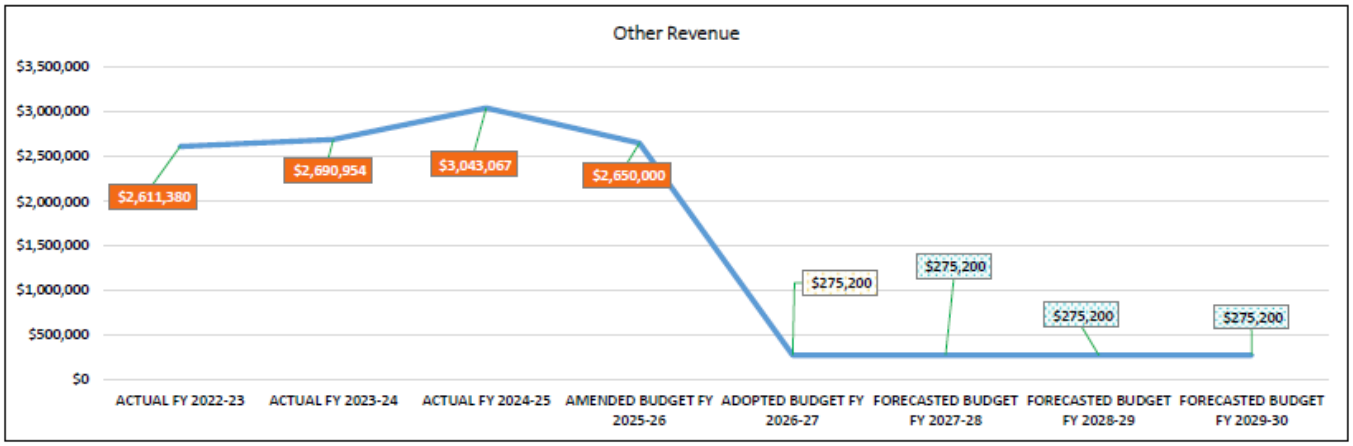
Athletics Revenue



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 are broken out because the Roanoke City School Board has long desired the ability to view and analyze athletic budgets and activity independently. Gate receipt revenue can fluctuate depending on athletic schedules and team success. RCPS is keeping budgeted athletic revenue consistent for 2026-27 due to these normal uncertainties.

Other Revenue

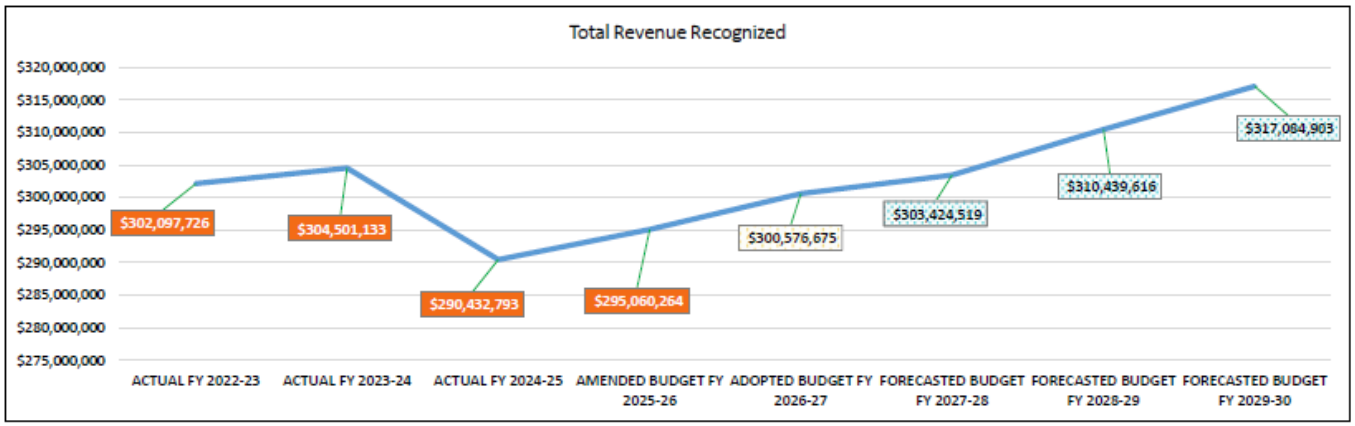


Source: Roanoke City Public Schools, Accounting Department

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. The significant drop in revenue projected for FY2027 is due to the removal of fund balance from school funds. Previously, when the school division was permitted to retain a fund balance by City Council, the School Board could count on significant additional revenue through interest income from bank balances. Those balances have reverted to the City of Roanoke so minimal interest income will support school needs going forward.

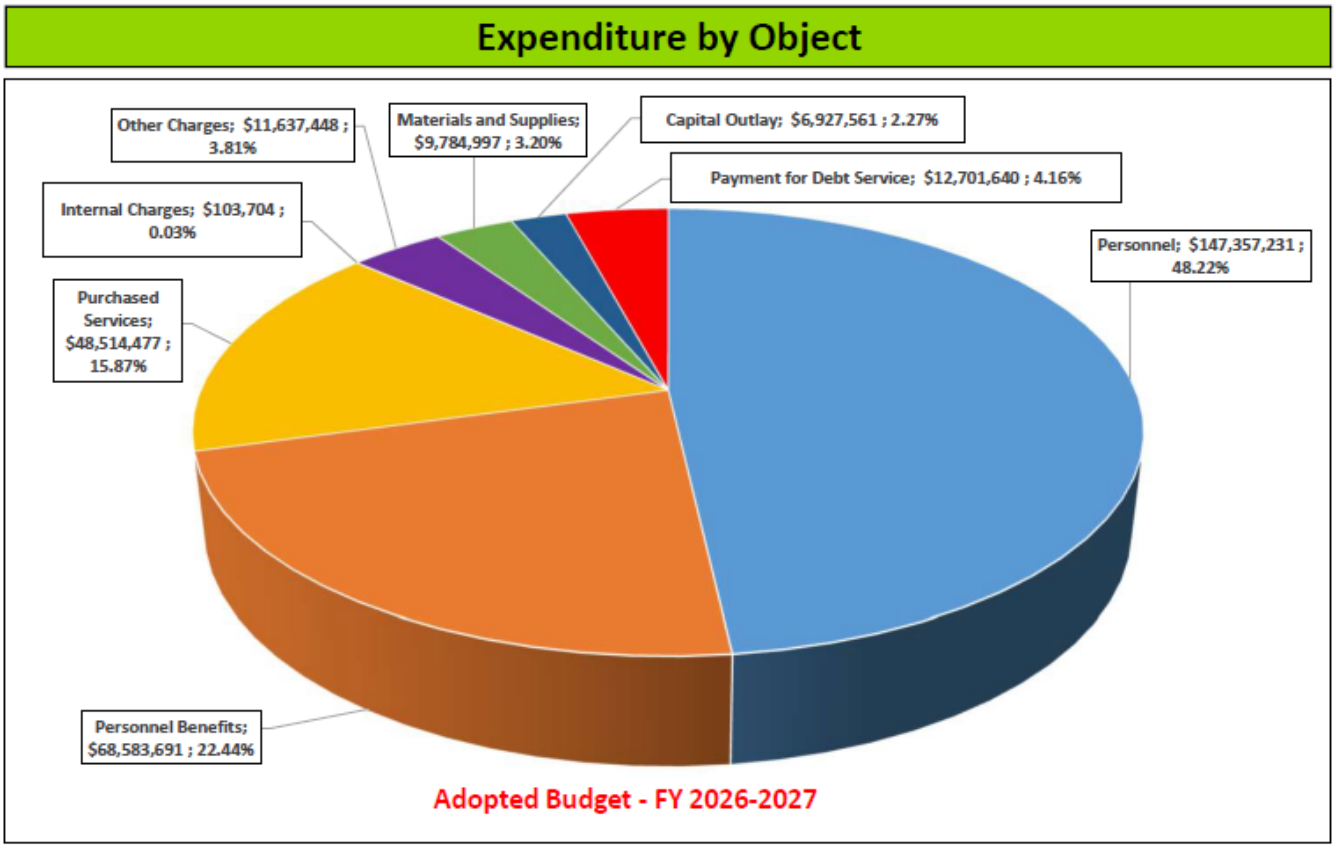
Total Revenue

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



Source: Roanoke City Public Schools, Accounting Department

Expenditures



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

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

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

As development of the 2026-27 budget began, RCPS faced a deficit of $16 million between anticipated revenue and identified needs due to receiving no increase in local funds in 2025-26 and no indication that the prior funding level would be reinstated going forward. Updated revenue projections, and an important grant award, reduced the deficit to $14.1 million. With approximately 75% of the school

division's budget related to personnel costs, it was impossible for the school division to identify budget reductions to that magnitude that did not involve cutting positions. In total, RCPS expects to cut approximately 160 positions, and impose a one-week furlough on 55 employees, to achieve a cost reduction of $11.1 million. The remaining $3 million in cuts have been identified in programmatic and operational reductions.

Given the new funding reality, the School Board and administration grappled with the difficult decision of whether to add the cost of a raise when it would likely mean more positions would have to be cut. However, knowing that those remaining would inevitably be doing more with less, keeping employee pay comparable to neighboring school divisions seemed paramount. Though the state funding strategies for supporting public education are woefully inadequate and only partially support a fraction of the positions school divisions actually need to provide quality education and services to students, all state budget proposals include the state share of a raise for SOQ positions. RCPS would have left approximately $1.6 million in state funding on the table had the division not given a raise. Additionally, the House of Delegates proposed amendments to the state budget include substantial additional temporary funding that is contingent on school divisions giving at least a 2% raise. While the state budget is not yet decided, the School Board determined that the benefit of increased compensation for staff, and guarding against being ineligible for potentially substantial state support, justified moving forward with inclusion of an average 2% raise in the 2026-27 budget.

The percentage-of-salary employer contribution towards the Virginia Retirement System (VRS) is established at the beginning of each new biennium. For the 2026-2028 biennium, a rate decrease was recommended by the VRS board, moving rates from 14.21% to 12.20%. An important shift is being implemented by VRS, however, in how rates for employees on the hybrid retirement plan are calculated. The hybrid plan includes a defined benefit (pension) portion managed by VRS, and a defined contribution portion managed by Voya. Prior to 2024-25, VRS established the total maximum contribution, most recently 16.62%, and depending on employee voluntary contributions into their defined contribution plan, the amount employers were required to contribute to the defined benefit plan was reduced so the total contribution across both portions equaled 16.62%. Going forward, the rate set by VRS is for the defined benefit plan only. Anything the employer is required to contribute to the employee's defined contribution plan is above and beyond that amount. This makes budgeting for this cost more difficult for school divisions, as employee voluntary contributions into their defined contribution plan are at the discretion of each employee. About 60% 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 2026-27 will be closer to 12.84% on average.

A small number of employees participate in the City of Roanoke's retirement plan instead of VRS. That employer contribution decreased from 13.74% to 11.92% in FY2023 but jumped up to 18.58% in FY2024 due to changes in actuarial assumptions and negative investment returns. The rate for FY2025 is tracking to be similar at 18.52%. For FY2026, the rate for city retirement was 18.99%, and in FY2027 it increased to 19.69%.

Health insurance is one of the biggest drivers of employee benefit costs annually. Because RCPS's health coverage is a self-insured plan, ultimately, the school division's costs are dependent on claims experience. Experience can vary widely from year to year, and despite efforts to control costs, increases are still expected. RCPS has budgeted based on an expectation that costs will increase 10% year-over-year for the plan year which will begin January 2027.

A particular focus for the 2024-25 and 2025-26 budget years was to transition away from reliance on federal pandemic relief funding which ended September 30, 2024, and work to sustain those positions and initiatives that were begun with those temporary funds but whose impact has been important for

student success. Unfortunately, with the unexpected changes to City Council's long-held policy on school funding, continuing the efforts that began during the pandemic has become unlikely. Additionally, changes to the standard of quality have required additional staffing.

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

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

Roanoke City Public Schools had a large population of students at proficiency level 1 in 2025-26, resulting in the required addition of 36 new EL teacher positions. In 2025-26, RCPS ended the elementary Spanish program to repurpose staff to fill the required EL positions that had to be added to meet the new state standards for EL staffing. A projected reduction in the number of students qualifying for EL services, and the move of students to higher proficiency levels, make the projected need for EL teachers in 2026-27 six fewer for 2026-27 than were required in 2025-26. RCPS is eliminating those positions through attrition.

Changes to the expenditure budget within the Administration, Attendance and Health category net to a decrease of approximately $0.6 million compared to the 2025-26 budget. Due to the significant funding shortfall, this budget eliminates positions, removes funding for MAP testing and other tools for assessing student progress, implements a 5-day furlough for all central administration staff in coordinator-level positions or above, and eliminates staff development programs and events. The largest personnel-related reductions impact the Accountability and Strategic Initiatives, Fiscal Services, and Grants Management budget areas. Reductions are partially offset by necessary increases, the largest of which are in the Safety and Security budget.

One area where RCPS, and most school divisions nationwide, particularly struggle to fill positions is pupil transportation. Vacancies can often lead to doubled routes and students arriving late to school. With a new transportation provider and a changed bell schedule to allow more time for bus travel times in the 2024-2025 school year, RCPS has seen significant improvement in students arriving on time for instruction. However, challenges continue, chiefly through an escalation of costs for individualized transportation services provided in special circumstances. Those special circumstances are chiefly tied to mandatory services for students with disabilities and students experiencing homelessness and served through the McKinney-Vento program. The School Board made the difficult decision to reduce student services and instructional programs to cut personnel costs but also, largely, because of the added transportation costs tied to those programs.

The PLATO elementary gifted program takes selected students in grades 3-5 from all elementary schools to two PLATO centers currently located at Fairview and Highland Park Elementary Schools. Additional bus routes are needed to transport students across the city to these two sites. Currently, students are served in six PLATO classrooms (two per grade) at Highland Park and three (one per grade) at Fairview. Not all students identified as gifted are selected for, nor choose to attend, the PLATO program, so gifted resource teachers also provide gifted support to gifted learners at all 17 elementary schools. Eliminating the program was projected to allow for the elimination of some teaching positions and would free up the PLATO buses to be used to offset the costly point-to-point services being used to meet mandatory service requirements for students in special circumstances. After much deliberation and community input, the School Board approved moving forward with a phased approach that reduces but

does not eliminate this program in 2026-27. The program will be reduced to existing students in grades 3 and 4 (so the program will only serve 4th and 5th graders in 2026-27) and will be consolidated to one school location. This results in three classrooms being eliminated at Fairview elementary, and two eliminated at Highland Park. The remaining four classrooms will serve all current students who will remain in the program next year. Transportation will continue to be provided on an as needed basis for families that indicated that transportation services were necessary for their child to be able to continue to participate in the program.

Three-year-old preschool is another programmatic area considered for reduction. Currently the school division offers nine three-year-old classes partially funded through the Virginia Preschool Initiative (VPI). Though some three-year-old classrooms offer combined services to support students with and without disabilities, the reduction in the number of three-year-olds to be served does not impact students with special needs. The School Board approved this reduction of the VPI three-year-old program from nine classrooms to three for the 2026-27 school year. Realized Cost savings from eliminating six teacher and six instructional aide positions, when netted against the partial state funding provided for this program, results in a projected net cost savings of $431,000.

Preschoolers are currently transported on separate buses with separate routes. The reduction in transportation services for PLATO, and three-year-old VPI preschool results in approximately $540,000 in transportation cost savings because these buses can be repurposed to meet the transportation requirements of students with disabilities, students experiencing homelessness, or other mandated special transportation circumstances.

The School Board also voted to approve a reduction in after school activity bus services provided. While it is common in many school divisions for parents and guardians to be expected to arrange transportation home from school for children who stay late for extracurricular activities, RCPS has long provided activity buses at all middle and high schools to reduce this burden on families and improve access for students in need. Activity buses are late buses home from school, not buses to/from athletic competitions. Transportation will continue to be provided for all athletic teams and other competitors to and from games and competitions. Based upon the analysis requested by the School Board and feedback from the community, the School Board approved reducing activity bus services to the prime season, and days-of-the-week when current experience shows they are most utilized. This means that activity buses will be available during the 2026-27 spring sports season on Monday through Thursday only. This change is expected to cut approximately $230,000 from the budget.

In spite of these reductions, the budget for Transportation reflects a year-over-year increase of over $700,000. This is due to contractually obligated cost escalation for contracted services, and the outrageous increase in fuel prices. The budget for bus fuel in 2026-27 is 41% higher than is budgeted in the previous year.

Operations and Maintenance is the area that took the biggest hit due to the new budget constraints after instructional and administrative positions. The Operations Department is moving from a Level 2 cleaning coverage level to a Level 3, with approximately one custodian for every 22,000 square feet. This cut 15 school-based and 4 administration-based positions from the budget. The budget for maintaining facilities has been cut by $650,000, mowing frequency will be reduced, and grounds improvements to athletic facilities will be postponed. $1.27 million in non-personnel costs have been cut from this budget area.

The Debt Service budget shows a $500,000 year-over-year decrease based on the expected principal and interest payments due for currently financed projects. The newest project, which is still under construction, is the replacement of Preston Park Elementary School. Principal and interest payments for energy improvement measures completed in 2020-21 through a lease-purchase agreement are also

included. The City of Roanoke decided to delay the 2022-23 bond issuance until the fall of the subsequent fiscal year. This delayed when those funds for FY2023 projects outlined in the Capital Improvement Plan, and for all subsequent years, are available.

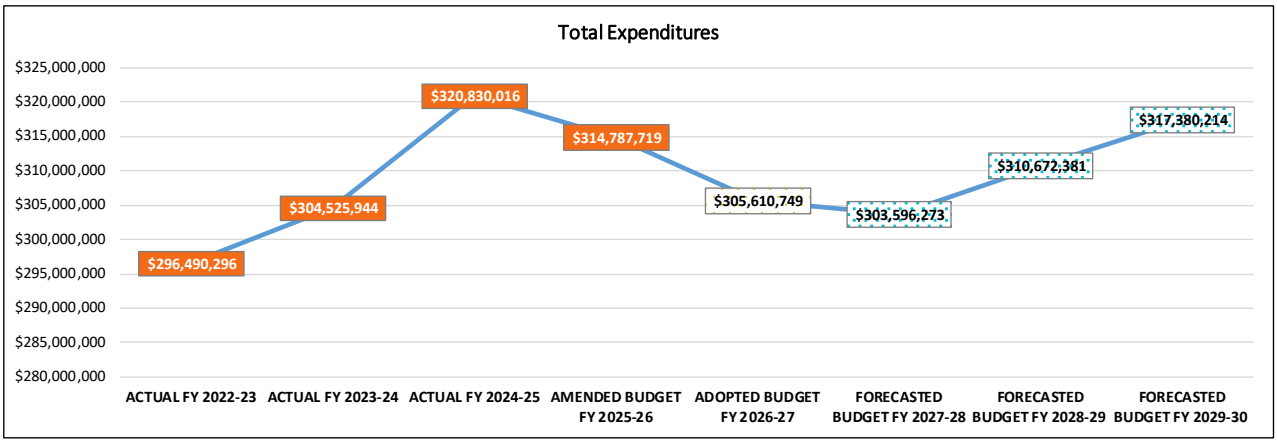
The Technology budget was cut by $200,000 in operating costs, chiefly tied to printing and copier use. Early in the budgeting process, additional savings were considered through the up-front purchase of several student devices instead of continuing the ongoing lease arrangement. This solution was ultimately abandoned, however, because while it would have eliminated approximately $600,000 in lease costs in the short term, it would have set the division up for a multi-million dollar cost in 3-4 years when the computers currently in use become obsolete.

Food Services costs associated with providing breakfast and lunch to students are budgeted to decrease in 2026-27. Positions have been reduced, including the number of cafeteria aide positions which are funded 1/3 through Food Services and 2/3 through General Fund. This budget also includes a decrease in the indirect cost allocation due to the General Fund based on the Virginia Department of Education recommended calculation methodology. Other reductions are based on the completion of short-term funding, and the improvements they supported, being completed in 2025-26.

RCPS has a new expenditure category included in the 2026-27 budget: Contingency. While Contingency is a recognized and authorized budget category per Code of Virginia §22.1-115, RCPS has seldom, if ever, used this as a tool for guarding against budgetary uncertainty. In recent years, the fund balance in the school division's general fund served this function. In the event of an unexpected or emergency need, the School Board could vote to utilize a portion of Fund Balance, provided that use was in keeping with the board's Fund Balance policy. Now that the School Board is no longer permitted by City Council to retain a fund balance, budgeting for some level of contingency is necessary to protect against disruptions in student services. Best practice indicates a contingency between 1-5% of expenditures is typical for healthy organization. This budget only includes a contingency of 0.5% of General Fund expenditures, or $1.3 million. A larger contingency could not be realized without further catastrophic loss of positions.

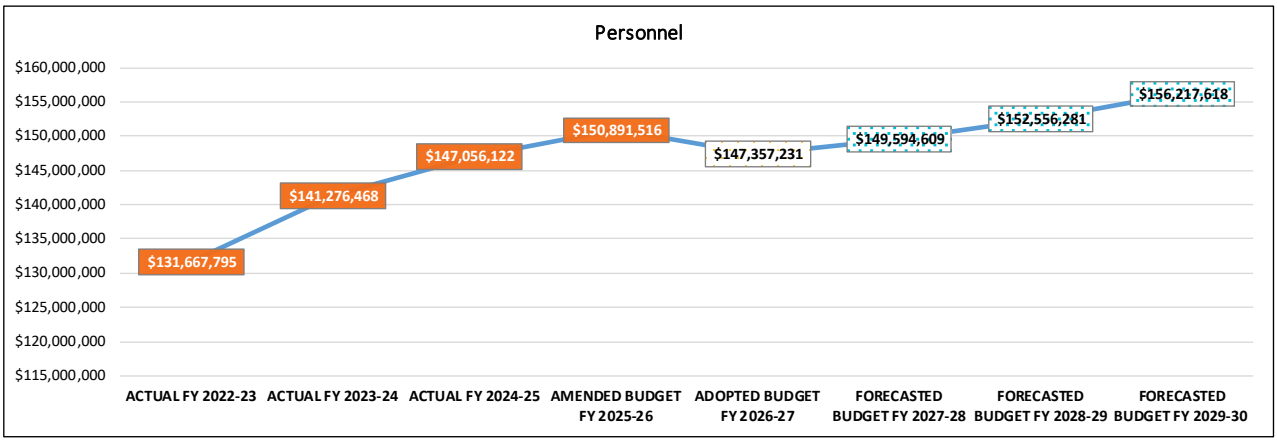
The charts on the following pages illustrate the eight-year trend of expenditures in total and by line-item type. Three prior year actual totals, the budgeted total for 2025-26, the budgeted total for 2026-27, and the forecasted budget for the 2027-2030 fiscal years are included.

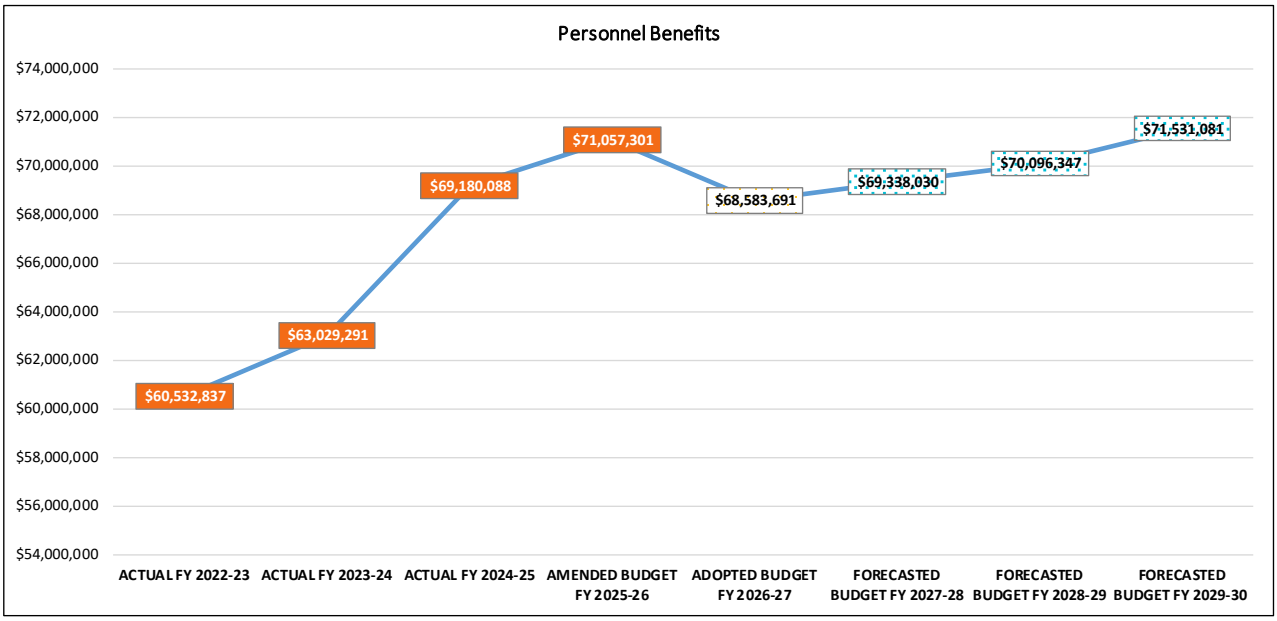
Expenditure Eight Year Trend



Source: Roanoke City Public Schools, Accounting Department

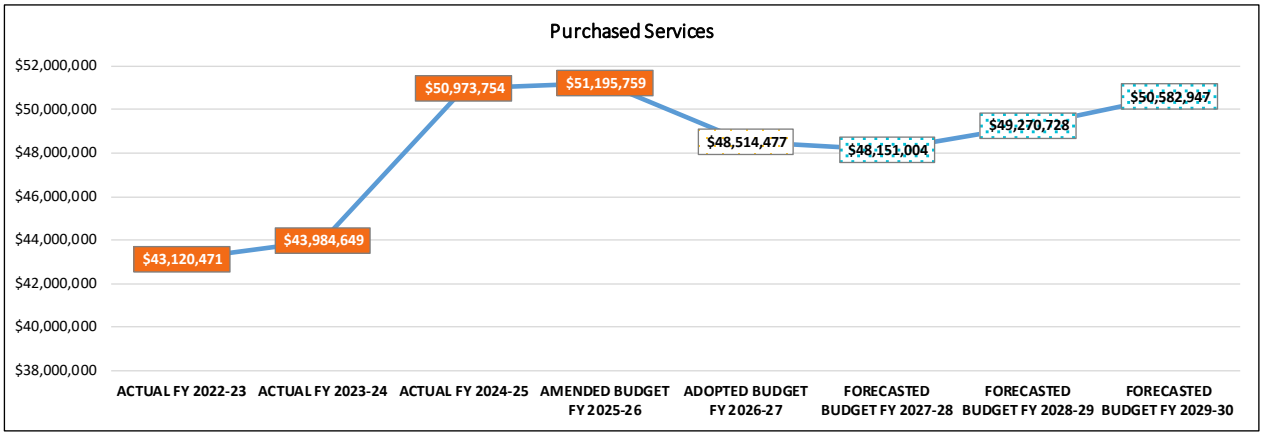
Expenditure Sources

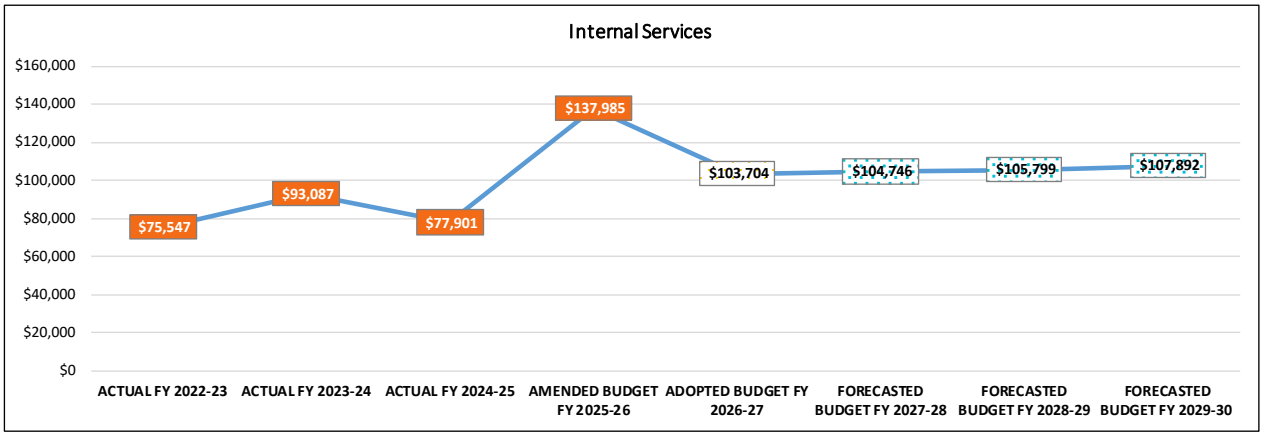


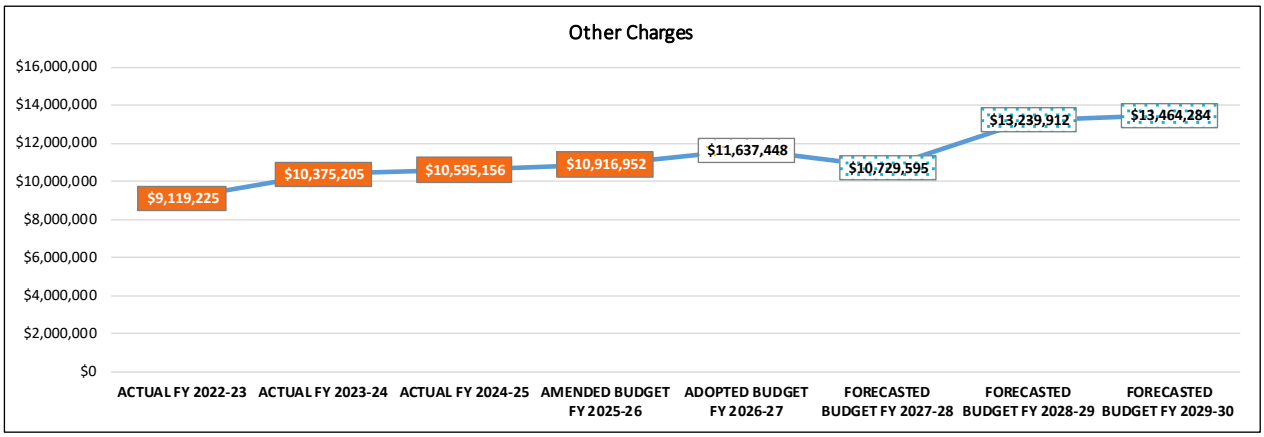


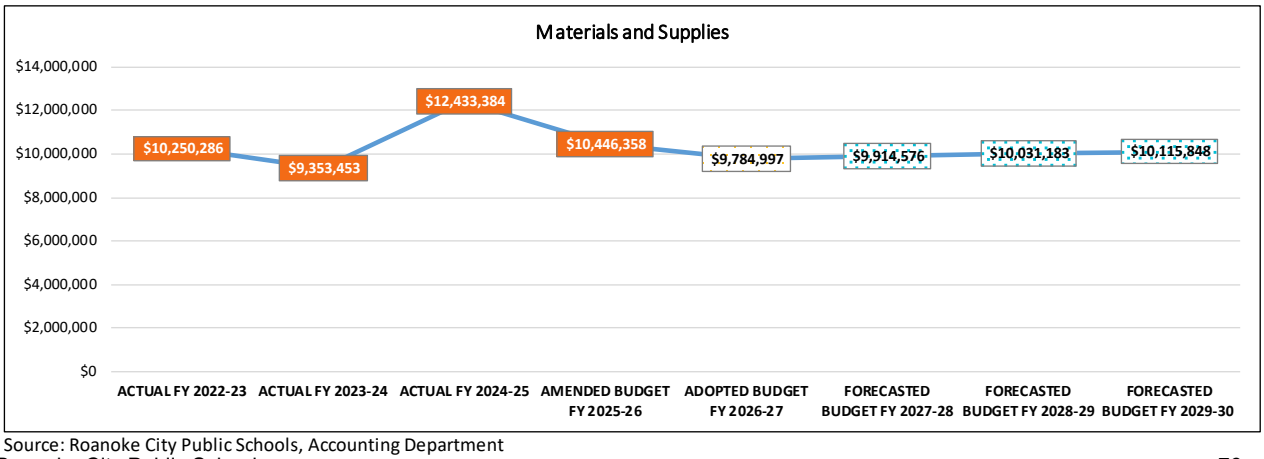
Source: Roanoke City Public Schools, Accounting Department

Expenditure Sources



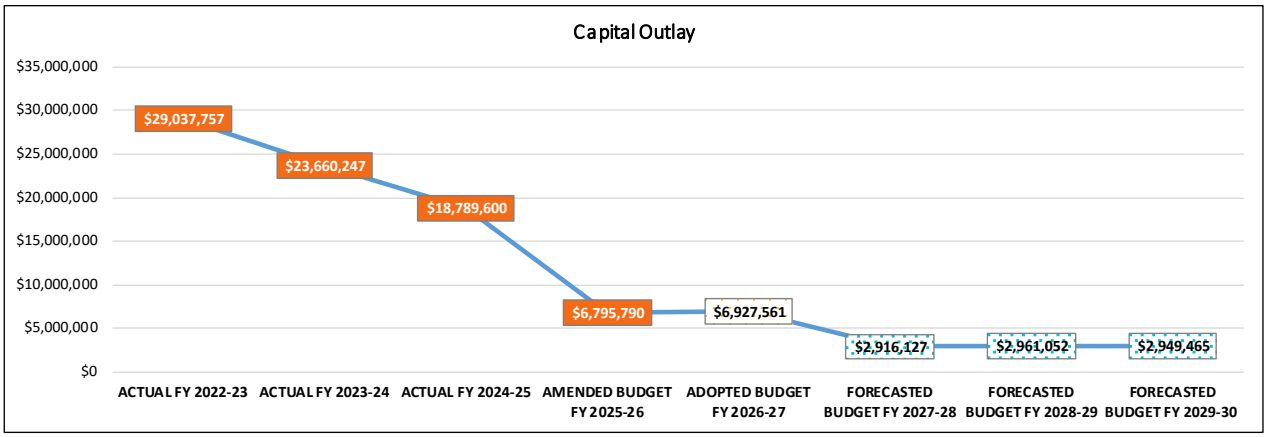


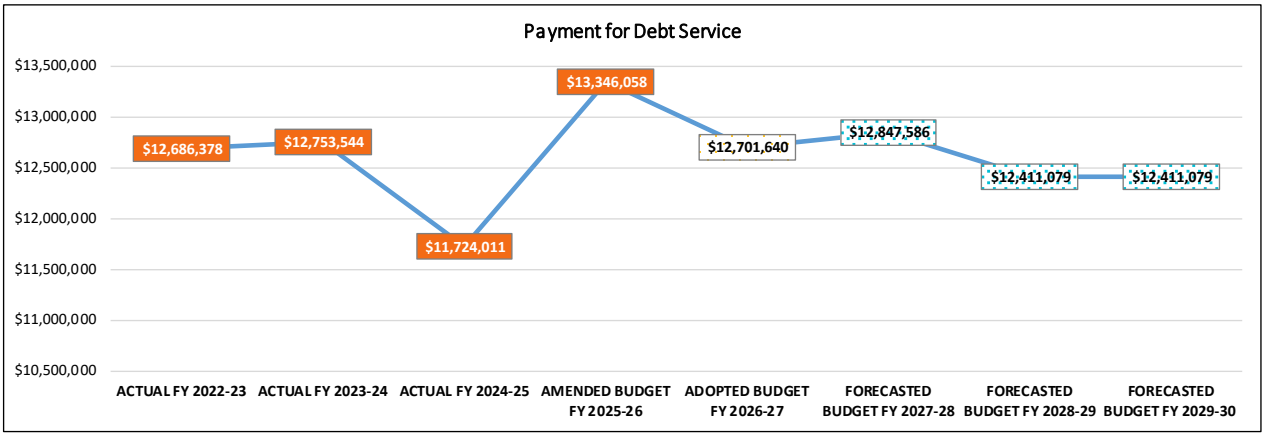




Source: Roanoke City Public Schools, Accounting Department

Expenditure Sources





Source: Roanoke City Public Schools, Accounting Department

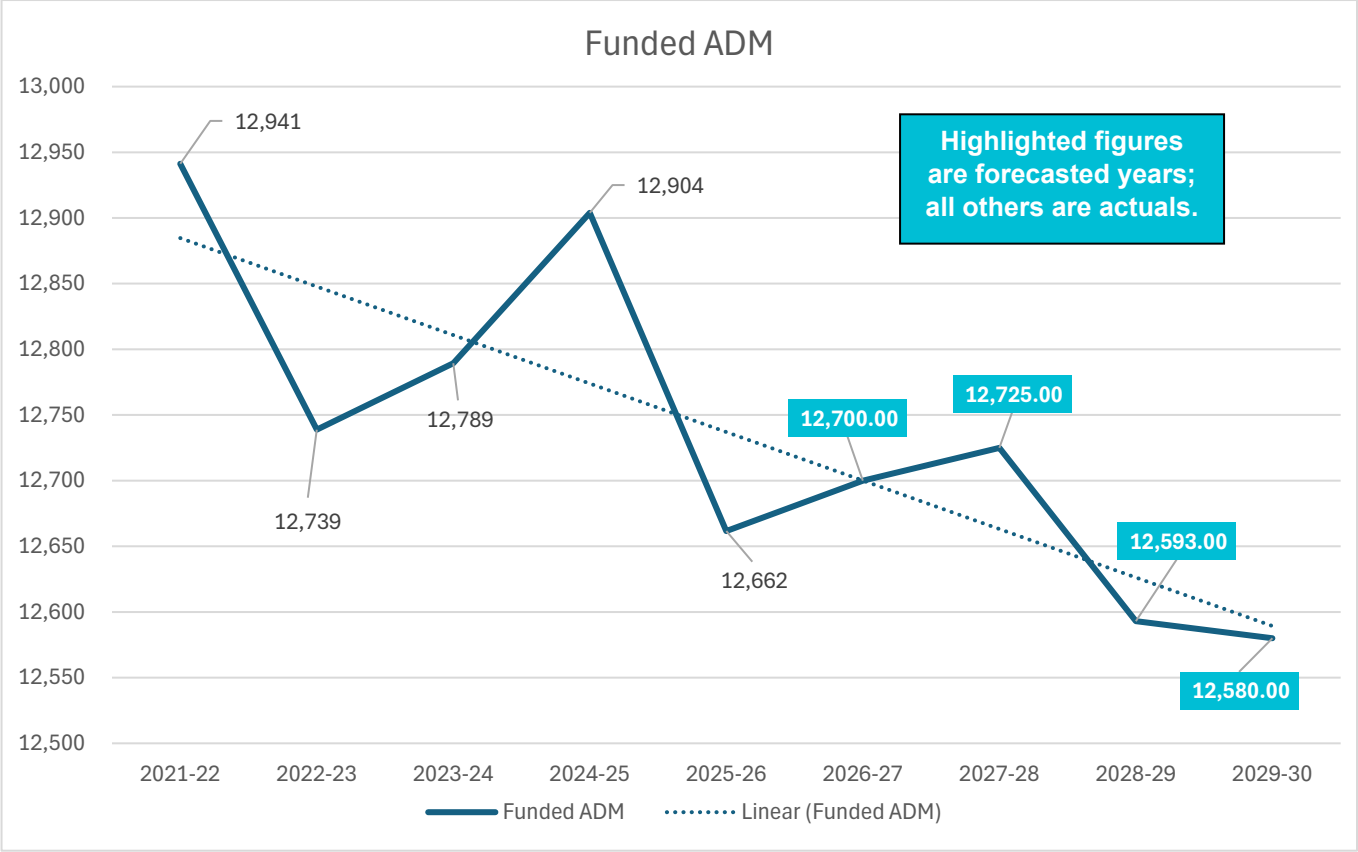
FUTURE YEAR FORECASTING

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. RCPS looks at projections from the Weldon Cooper Center for Public Service, and those used for budgeting by the Virginia Department of Education but often utilizes its own projections for budget purposes. For example, RCPS experienced an enrollment increase that exceeded budgetary projections in 2024-25 which caused VDOE to increase their projections for our division's 2025-26 enrollment. That revised projection seemed too risky to count on for budgeted state funding, so RCPS used a smaller funded ADM estimate when budgeting state funds for 2025-26. In actuality, the school division's funded ADM for 2025-26 was 322 less than the estimate RCPS used when developing that year's budget. This variance resulted in state funding that was substantially below budget. Had RCPS used the VDOE's original projection, the shortfall would have been even more significant.

	Sept. 30 Membership	March 31 ADM
2021-22	13,033.75	12,941.26
2022-23	12,937.50	12,738.80
2023-24	12,955.00	12,789.40
2024-25	13,833.00	12,903.94
2025-26	12,760.25	12,661.65

In March of 2026, RCPS received enrollment projection reports prepared by outside experts FutureThink as part of a broader look at attendance zones and boundary changes likely to be needed in the coming years to address school overcrowding. RCPS is using this more comprehensive data and expert analysis to project enrollment for the future years included in this budget. The forecasted ADM for FY2027 and the subsequent three years are as follows:

	March 31 Forecasted ADM
2026-27	12,700
2027-28	12,725
2028-29	12,593
2029-30	12,580



Source: Roanoke City Public Schools, Accounting Department

The Commonwealth of Virginia adopts biennial budgets and 2026-27 is the first year in the two-year budget cycle. Projections of state funding for schools beyond 2027-28 will not be available until the next biennial budget is developed beginning in December 2027. As a result, RCPS utilized a modest

increase projection for state revenues beyond FY2027. The City of Roanoke is also forecasting continued, though more modest, growth in coming years. Personal property and real estate valuations have increased significantly in recent years, which has bolstered city revenues. That level of growth is not expected to continue, however. Additionally, the changes the city has made to its school funding policy mean RCPS must prepare for receiving a smaller share of the smaller incremental increases anticipated in the years ahead.

As can be seen in the Total Fund budget on page 56, continued increases in revenue and expenditures are projected, but revenue is expected to continue to be outpaced by expenditures without continued cuts and/or minimal increases to employee compensation and benefits.

CAPITAL IMPROVEMENT PROJECT

Project Description and Scope

Unlike most localities in Virginia, all school facilities are assets of the City of Roanoke not the School Board. The City issues all debt (school divisions in Virginia do not have the authority to do so) and establishes and manages the debt ceiling for all Roanoke City projects. RCPS is expected by the city to pay the debt service on all bond-funded school projects, and the full cost of any projects that are funded out of other revenue sources. Historically, the City allocates $5 million per year in capital bond funding for school projects. In some past years, RCPS has asked for and been granted permission by the city to borrow a larger amount than $5 million in order to replace entire school buildings where needed. School capital projects may include new construction, renovations of buildings, HVAC replacements, paving projects, sports and recreation facilities and equipment, and roof replacement. The RCPS Fiscal Years 2027-2036 Capital Improvement Plan (CIP) was approved by the School Board on March 10, 2026.



New quad area for students and staff at Preston Park.



East Wing, featuring secure classroom space at Preston Park Elementary.

The main project currently in development is the replacement of Preston Park Elementary School.

Preston Park Elementary School

The new two-story structure for Preston Park Elementary School continues to progress as planned and remains on schedule and on budget with an anticipated completion in the summer of 2026.

Once the new school is operational in summer 2026, the remaining site work will begin. This includes demolition of the existing school building, construction of a new bus loop, development of a new baseball field and a multi-use sports field, and installation of a raised crosswalk at Preston Avenue and Winslow Street to improve pedestrian safety between the school and Preston Park.

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

Key features include:

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

Capital and Facility Maintenance Achievements

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

Facilities Enhancement:

- Regraded the land and installed sod to improve drainage at the lower practice field at Patrick Henry High School.

Projects Planned:

- Resurfacing basketball courts at Hurt Park Elementary School planned for summer 2026.
- Installing a full-size basketball court and Americans with Disabilities Act (ADA) compliant sidewalks at Round Hill Elementary School planned for summer 2027.
- Repaving parking area at Crystal Spring Elementary and John P. Fishwick Middle School planned for summer 2027.
- Installing fencing along three sides of the school and create additional (rear) parking for staff at John P. Fishwick Middle School planned for summer of 2027.
- Recoating the outdoor track at William Fleming High School planned for summer 2027.
- Replacement of gym cooling system at Forest Park Academy planned for summer 2027.
  Replacing roof skylight in the media center at Wasena Elementary School planned for summer 2027.
- Rewiring electrical in classroom and office spaces at Woodrow Wilison Middle School planned for summer 2027.



Several projects will take place in the summer of 2027, including a repaving of the parking lot at John P. Fishwick Middle School.

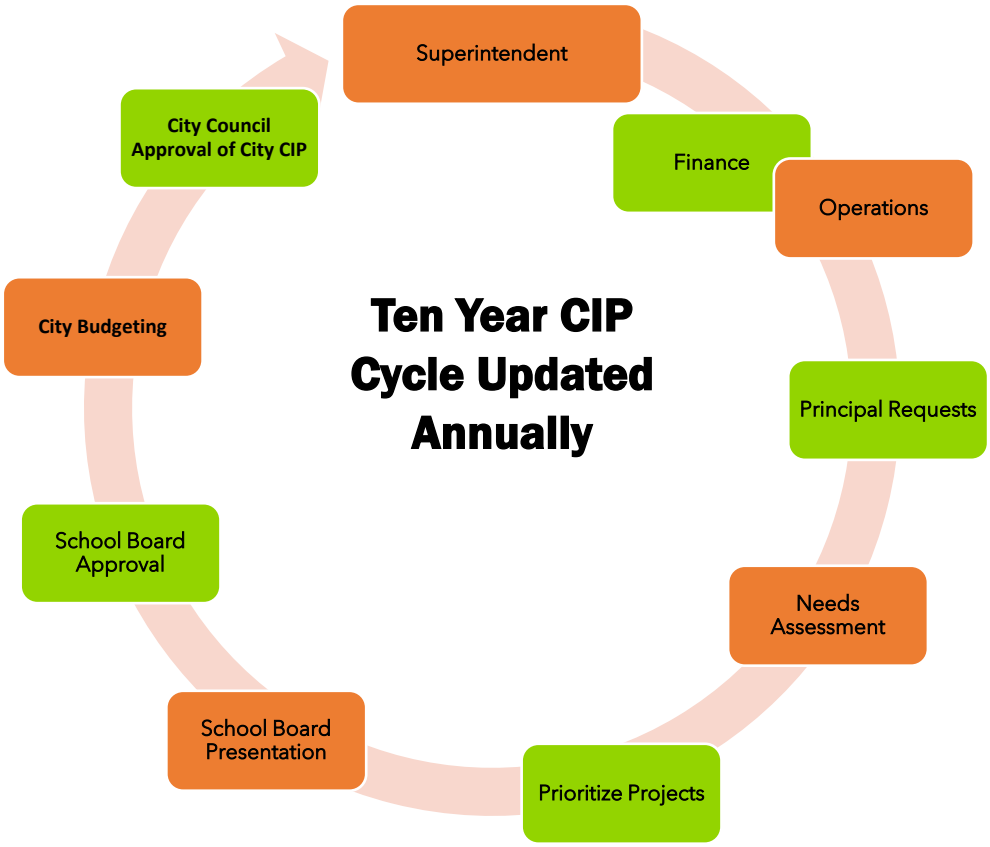
Equity Policy: Modulars (*to be used for classrooms will be temporary and limited.*)

Current modular locations:

Lincoln Terrace Elementary	1
Preston Park Elementary	3
TOTAL MODULARS	**4**

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

CIP Preparation Process



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

CIP Prioritization Indicators

Projects are evaluated using a scoring process. Category 1 indicators use a detailed scoring matrix, while Category 2 indicators are assessed using a Yes/No approach.

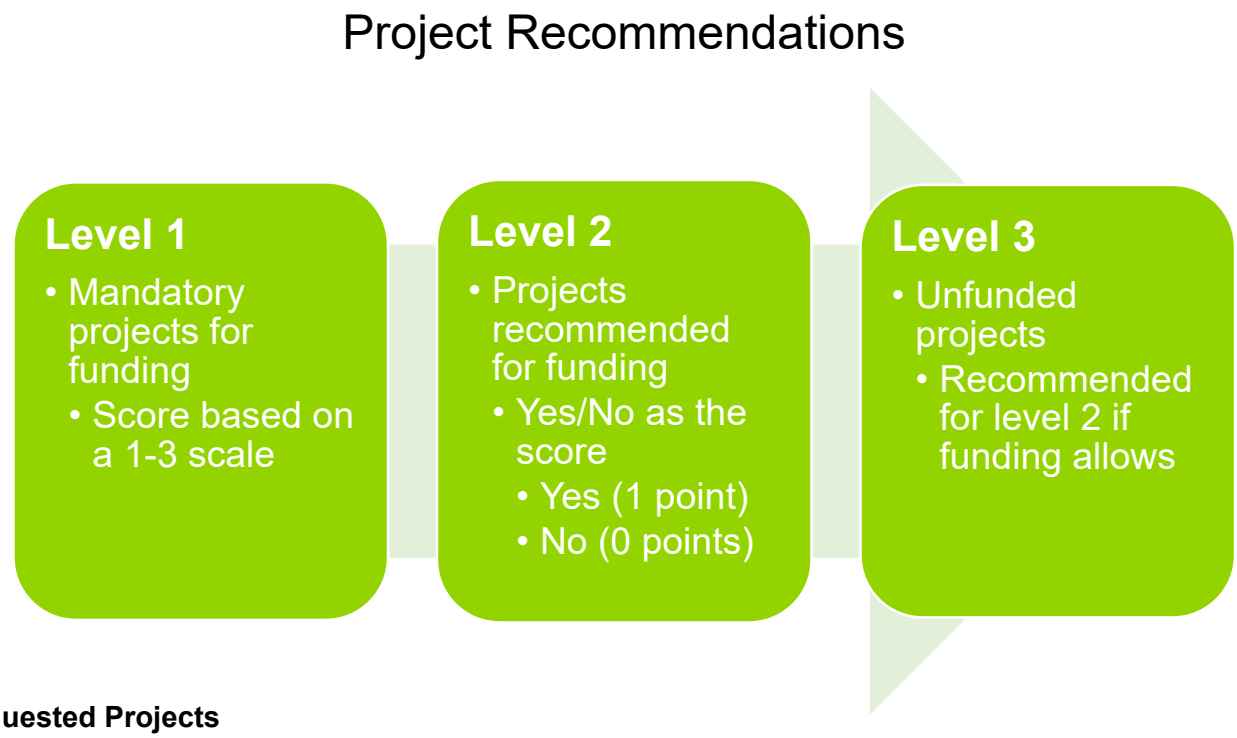
Level 1 Indicators

- Need
- 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. 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.



Requested Projects

High-Priority Projects (Level 1 - Mandatory Funding)

1. Crystal Spring Elementary School – Install an accessibility ramp to the music room.
2. Garden City Elementary School – Improve accessibility to the playground.
3. Monterey Elementary School – Update Accessibility Equipment and Facilities.
4. Round Hill Elementary School – Improve accessibility to the playground.
5. Patrick Henry High School – Improve accessibility to ballfields.

Recommended Projects for Funding (Level 2, if Available)

1. Crystal Spring – Gates installed at the playground entrances.
2. Hurt Park – Create a new car rider loop.
3. Round Hill – Fencing around Air Handling Unit.
4. Westside – Replace ductwork in “D” wing.

5. John Fishwick – Additional security cameras inside and outside the building.
6. Woodrow Wilson – Update data wiring in classrooms and the office.
7. Patrick Henry – Lighting controls.
8. Patrick Henry – Replace floor lighting in auditorium.
9. RoTEC – Welding exhaust/ventilation upgrade.
10. William Fleming - Lighting controls.
11. William Fleming - Replace floor lighting in auditorium.
12. William Fleming - Replace house lighting in auditorium.
13. William Fleming – Tennis court resurfacing.
14. Community Empowerment Center – Boiler replacement.
15. Robertson Administration Building – Ladder and hatch replacement in warehouse.

Unfunded Projects (Level 3 - Potential Funding Consideration)

1. Fallon Park – Add fencing around the playground.
2. Fishburn Park – Install an additional playground.
3. Grandin Court – Remove and replace the shed for storage.
4. Grandin Court – Remove trees from the rear of the school.
5. Grandin Court – Replace fencing.
6. Hurt Park – Replace flooring throughout the building.
7. Hurt Park – Replace water heaters.
8. Lincoln Terrace – Install an additional playground.
9. Monterey – Replace water heaters.
10. Morningside – Remove old lockers and replace with cubbies.
11. Morningside – Remove the shed to provide more play space.
12. Virginia Heights – Window coverings on hallway glass between the library and the gym.
13. Virginia Heights - New Air Conditioning Units for the library and gym.
14. Wasena - Replace flooring throughout the building.
15. Lucy Addison – Paint classrooms and the office.
16. Lucy Addison – Replace flooring throughout the building.
17. Lucy Addison - Replace water heaters.
18. James Breckinridge - Replace water heaters.
19. John Fishwick – Storefront window replacement.

20. James Madison – Replace carpet and remove risers in band room.
21. James Madison – Add storage shed for athletic equipment.
22. Patrick Henry – Replace chiller pipe.
23. Patrick Henry – Replace water heaters.
24. DayTEC – Additional building structure to protect equipment.
25. Noel Taylor – Paving main entrance.

Projected Five-Year Capital Resource Allocation
FY 2027-2031

		Debt Funded FY27	Debt Funded FY28	Debt Funded FY29	Debt Fund FY30	Debt Fund FY31	Total Per Project
Preston Park	New Construction	$ 2,000,000.00					$ 2,000,000.00
Patrick Henry/William Fleming	Modular Units						$ -
Crystal Spring	Paving	$ 112,500.00					$ 112,500.00
Forest Park	Paving						$ -
Hurt Park	Paving				$ 200,000.00		$ 200,000.00
Highland Park	Paving					$ 215,000.00	$ 215,000.00
Fishwick Park	Paving / Fencing	$ 290,000.00					$ 290,000.00
Addison	Paving				$ 160,000.00		$ 160,000.00
RAMS	Paving					$ 312,500.00	$ 312,500.00
Wasena	Paving		$ 100,000.00				$ 100,000.00
Lincoln Terrance	Roof		$ 2,000,000.00				$ 2,000,000.00
Highland Park	Roof		$ 900,000.00				$ 900,000.00
Noel C. Taylor	Roof			$ 1,218,750.00			$ 1,218,750.00
Forest Park	Gym Cooling System	$ 585,000.00					$ 585,000.00
Monterey	HVAC Replacement			$ 3,006,250.00			$ 3,006,250.00
Patrick Henry	Chiller Replacement				$ 2,165,000.00		$ 2,165,000.00
Forest Park	VAV Replacement (HVAC related)				$ 500,000.00		$ 500,000.00
ROTEC - PHHS	HVAC Replacement					$ 2,900,500.00	$ 2,900,500.00
Wasena	Roof Skylight - Media Center	$ 150,250.00					$ 150,250.00
William Fleming	VAV Replacement (HVAC related)		$ 2,000,000.00				$ 2,000,000.00
Round Hill	Athletic - Full Court Basketball/ Sidewalk ADA	$ 224,750.00					$ 224,750.00
William Fleming	Athletic - Recoating of outdoor track	$ 1,300,000.00					$ 1,300,000.00
Addison	Athletic - Tennis Courts Replacement				$ 625,000.00		$ 625,000.00
Patrick Henry	Athletic - Stadium Turf Replacement					$ 750,000.00	$ 750,000.00
Hurt Park	Athletic - Basketball Court Resurfaced	$ 137,500.00					$ 137,500.00
RAMS	Playground 2-5 age group			$ 350,000.00			$ 350,000.00
RAMS	Playground 5-12 age group			$ 425,000.00			$ 425,000.00
Garden City	Playground 2-5 age group				$ 350,000.00		$ 350,000.00
Morningside	Playground 2-5 age group				$ 350,000.00		$ 350,000.00
Monterey	Playground 2-5 age group					$ 350,000.00	$ 350,000.00
Highland Park	Floor Replacement - Classroom/Other				$ 325,000.00		$ 325,000.00
Lincoln Terrance	Floor Replacement - Classroom/Other				$ 325,000.00		$ 325,000.00
Morningside	Floor Replacement - Classroom/Other					$ 250,000.00	$ 250,000.00
Patrick Henry	Paint -Second/Third Floor					$ 222,000.00	$ 222,000.00
Woodrow Wilson	Electrical - Rewiring Classrooms and Office Space	$ 200,000.00					$ 200,000.00
TOTAL		**$ 5,000,000.00**	**$ 5,000,000.00**	**$ 5,000,000.00**	**$ 5,000,000.00**	**$ 5,000,000.00**	**$ 25,000,000.00**

Projected Five-Year Capital Resource Allocation
FY 2032-2036

		Debt Fund FY32	Debt Fund FY33	Debt Fund FY34	Debt Fund FY35	Debt Fund FY36	Total Per Project
Wasena	Roof		$ 1,187,500.00				$ 1,187,500.00
William Fleming	Roof		$ 1,062,500.00	$ 3,312,500.00			$ 4,375,000.00
ROTEC - PHHS	Roof		$ 1,800,000.00				$ 1,800,000.00
Morningside	Roof	$ 1,146,875.00					$ 1,146,875.00
William Fleming	Paving (all areas)				$ 1,700,000.00		$ 1,700,000.00
ROTEC - PHHS	HVAC Replacement	$ 3,003,125.00					$ 3,003,125.00
James Madison	HVAC Replacement					$ 4,500,000.00	$ 4,500,000.00
William Fleming	Cooling Tower Replacement			$ 518,500.00			$ 518,500.00
Morningside	Playground 5-12 age group	$ 425,000.00					$ 425,000.00
Garden City	Playground 5-12 age group	$ 425,000.00					$ 425,000.00
Round Hill	Playground 5-12 age group		$ 525,000.00				$ 525,000.00
Hurt Park	Playground 5-12 age group		$ 425,000.00				$ 425,000.00
Crystal Spring	Playground 5-12 age group			$ 425,000.00			$ 425,000.00
Lincoln Terrance	Playground 5-12 age group				$ 425,000.00		$ 425,000.00
William Fleming	Athletic - Stadium LED Lighting Upgrades				$ 585,000.00		$ 585,000.00
Patrick Henry	Athletic - Stadium LED Lighting Upgrades				$ 585,000.00		$ 585,000.00
William Fleming	Athletic - Tennis Court Resurface					$ 120,000.00	$ 120,000.00
Breckinridge	Floor Replacement - Classroom/Other				$ 625,000.00		$ 625,000.00
Monterey	Elevator - ADA Accessible				$ 900,000.00		$ 900,000.00
Ralegh Court	Demolition			$ 744,000.00			$ 744,000.00
Patrick Henry	Athletic - ADA Accessibility to Ball Fields				$ 180,000.00		$ 180,000.00
Patrick Henry	Lighting Controls and Auditorium Floor Lights					$ 175,000.00	$ 175,000.00
William Fleming	Lighting Controls and Auditorium Floor and House Lights					$ 205,000.00	$ 205,000.00
TOTAL		**$ 5,000,000.00**	**$ 5,000,000.00**	**$ 5,000,000.00**	**$ 5,000,000.00**	**$ 5,000,000.00**	**$ 25,000,000.00**

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
2026-27 BUDGET BY CATEGORY AND COST CENTER

Code		TOTAL		PERSONNEL		NON-PERSONNEL
	GENERAL FUND					
	INSTRUCTION					
100	Instructional & Administrative	$ 1,976,493		$ 1,877,200		$ 99,293
110	Academics & Accountability	92,094,481		85,025,504		7,068,977
120	Special Education	46,980,406		39,450,696		7,529,710
130	Support Services	2,973,239		2,550,501		422,738
140	Student Success	6,452,002		6,014,108		437,894
150	Instructional Building Admininstration	14,602,849		13,706,849		896,000
160	Adjunct & Adult Education	28,411		-		28,411
170	Career & Technical Education	5,631,730		5,281,228		350,502
180	Gifted/Exceptional Learners	1,865,767		1,127,760		738,007
190	Early Childhood Education	3,840,160		3,697,972		142,188
191	Alternative Programs & Discipline	3,062,945		3,002,602		60,343
192	Homebound Instruction	105,624		105,624		-
193	Driver Education	20,874		-		20,874
194	Professional Learning	174,867		10,873		163,994
232	Student Health Services	3,012,723		2,840,093		172,630
233	Psychological Services	1,384,073		1,319,581		64,492
234	Speech / Audiology Services	4,030,062		3,276,442		753,620
	Subtotal: Instruction	***$ 188,236,706***		***$ 169,287,033***		***$ 18,949,673***
	ADMINISTRATION, ATTENDANCE, AND HEALTH					
201	School Board	$ 303,201		$ 190,124		$ 113,077
202	Superintendent	888,407		671,727		216,680
203	Communications & Public Relations	502,150		308,412		193,738
204	Accountability & Strategic Initiatives	1,439,100		1,012,386		426,714
206	Operational Central Admininstration	473,514		343,991		129,523
210	Human Resources	3,161,463		2,187,088		974,375
211	Employee Health Services	1,071,029		1,038,929		32,100
214	Fiscal Services (CFO)	1,153,267		350,170		803,097
215	Community Engagement	283,161		264,962		18,199

Code		TOTAL		PERSONNEL		NON-PERSONNEL
216	Payroll	374,553		362,371		12,182
218	Accounting	1,089,046		893,103		195,943
219	Grant Management	3,480		0		3,480
224	Purchasing Services	398,336		388,504		9,832
225	Reprographics	336,831		79,831		257,000
253	Safety & Security	5,265,673		2,639,885		2,625,788
	Subtotal: Administration, Attendance, & Health	***$ 16,743,211***		***$ 10,731,483***		***$ 6,011,728***
	TRANSPORTATION					
240	Transportation	$ 16,818,578		$ 414,704		$ 16,403,874
	Subtotal: Transportation	***$ 16,818,578***		***$ 414,704***		***$ 16,403,874***
	OPERATIONS & MAINTENANCE					
250	Facilities Operations	$ 10,350,456		$ 9,407,379		$ 943,077
251	Facilities Maintenance	5,433,163		2,883,066		2,550,097
252	Grounds Maintenance	2,192,923		665,253		1,527,670
260	Warehouse	928,816		762,322		166,494
290	Utilities	5,808,304		-		5,808,304
	Subtotal: Operations & Maintenance	***$ 24,713,662***		***$ 13,718,020***		***$ 10,995,642***
	DEBT SERVICE					
300	Debt Service	$ 12,701,640		$ -		$ 12,701,640
	Subtotal: Debt Service	***$ 12,701,640***		***$ -***		***$ 12,701,640***
	TECHNOLOGY					
270	Instructional Technology	$ 3,166,869		$ 1,537,883		$ 1,628,986
280	Administrative Technology	4,667,764		2,508,878		2,158,886
	Subtotal: Technology	***$ 7,834,633***		***$ 4,046,761***		***$ 3,787,872***

Code		TOTAL		PERSONNEL		NON-PERSONNEL
	CONTINGENCY					
205	Contingency	$ 1,300,000		$ -		$ 1,300,000
	ATHLETICS					
341	Athletics	$ 2,669,487		$ 1,264,587		$ 1,404,900
	TOTAL GENERAL FUND	**$ 271,017,917**		**$ 199,462,588**		**$ 71,555,329**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Instructional & Administrative (100)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	499,038	532,446	473,814	485,661	485,659	435,802
Classified Salaries	178,927	187,419	213,136	220,278	199,126	226,570
Professional Salaries	-	-	485,819	620,511	620,232	633,090
Supplements	10,650	10,800	7,200	6,300	10,800	10,800
Overtime	-	97	210	179	100	100
Bonus	-	-	2,365	-	-	-
Sub-Total Personnel	688,614	730,762	1,182,543	1,332,929	1,315,917	1,306,362
Retiree Health Credit	8,277	8,713	14,052	15,455	15,791	11,474
Social Security / FICA	50,751	56,363	88,417	99,727	100,668	99,937
Virginia Retirement System	113,684	119,683	173,205	189,946	195,752	167,419
Health / Dental Insurance	86,260	84,374	288,474	296,599	304,690	278,186
State Group Life Insurance	9,166	9,649	13,704	15,071	15,400	13,822
Sub-Total Fringe Benefits	268,137	278,783	577,851	616,799	632,301	570,838
TOTAL PERSONNEL	**956,751**	**1,009,545**	**1,760,394**	**1,949,728**	**1,948,218**	**1,877,200**
PD-Tuition	-	-	-	-	4,000	4,000
Professional Services	18,393	13,932	12,642	-	29,700	24,500
Contracted Services - Food Services	3,696	323	1,639	2,091	3,500	2,550
Transportation	1,136	2,690	1,384	-	1,800	2,000
Internal Printing	223	955	772	189	500	550
Building Rentals	21,174	18,561	7,661	23,096	30,500	29,250
Dues & Memberships	3,159	2,507	4,331	3,279	5,200	4,000
Field Trips	-	-	-	-	1,000	-
Other	746	157	897	-	10,500	4,500
Postage	14	2	-	-	200	100
Rental Equipment	17,627	14,546	16,310	2,218	20,200	12,200
Travel	14,095	21,597	13,356	8,751	12,800	2,243
Educational Supplies	2,099	2,301	15,087	361	3,695	2,750
Food	666	157	400	-	1,500	1,500
Non Capital Tech Hardware	895	1,090	202	36	800	800
Operating Supplies	7,181	1,152	2,415	871	6,040	3,850
Software	-	-	-	-	1,000	700
Uniforms	973	1,339	747	1,028	-	1,300
Equipment	-	999	7,534	-	5,000	2,500
TOTAL NON-PERSONNEL	***92,075***	***82,309***	***85,378***	***41,919***	***137,935***	***99,293***
TOTAL INSTRUCTIONAL & ADMINISTRATIVE	**$1,048,826**	**$1,091,854**	**$1,845,772**	**$1,991,647**	**$2,086,153**	**$1,976,493**

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 2026-2027
INSTRUCTIONAL & ADMINISTRATIVE (100)

A Breakout of Non-Personnel Budget Areas by Focus Area

Focus Area Code	1201	1211	
Line Item	**Chief Instructional & Administrative Officer**	**Asst Supt of Instruction & School Improvement**	**Total by Line Item**
PD-Tuition	4,000	-	4,000
Professional Services	23,500	1,000	24,500
Contracted Services - Food Services	550	2,000	2,550
Transportation	2,000	-	2,000
Internal Printing	300	250	550
Building Rentals	29,000	250	29,250
Dues & Memberships	2,000	2,000	4,000
Other	3,000	1,500	4,500
Postage	-	100	100
Rental Equipment	9,000	3,200	12,200
Travel	997	1,246	2,243
Educational Supplies	300	2,450	2,750
Food	500	1,000	1,500
Non Capital Tech Hardware	500	300	800
Operating Supplies	250	3,600	3,850
Software	500	200	700
Uniforms		1,300	1,300
Equipment	2,500	-	2,500
TOTAL	**$78,897**	**$20,396**	**$99,293**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Academics & Accountability (110)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	888,204	1,162,258	1,098,172	1,170,745	1,175,479	1,067,090
Classified Salaries	1,628,927	1,877,542	1,807,408	1,941,478	2,352,276	1,399,995
Professional Salaries	48,379,435	48,522,914	51,895,139	54,588,857	57,476,215	54,510,730
Substitute	14,000	-	-	-	-	-
Part-Time	67,901	131,823	365,292	328,016	523,840	323,840
Supplements	734,465	673,516	724,549	856,365	970,557	970,557
Overtime	465	2,622	852	2,037	1,000	1,000
Bonus	50,801	404,516	650,610	39,291	502,797	54,000
Sub-Total Personnel	51,764,198	52,775,191	56,542,023	58,926,789	63,002,164	58,327,212
Retiree Health Credit	583,144	600,276	649,348	678,654	738,148	501,587
Social Security / FICA	3,861,934	3,891,310	4,171,907	4,351,798	4,785,333	4,462,032
Virginia Retirement System	8,391,885	8,234,495	7,843,154	8,542,583	9,150,596	7,318,608
Alternative Fringes	27,501	71,191	70,429	4,625	50,000	70,000
Annuity	-	1	-	-	-	-
Unemployment Tax	-	(663)	-	-	20,000	-
Health / Dental Insurance	11,452,460	10,938,536	14,582,116	13,697,999	14,247,704	13,741,882
State Group Life Insurance	619,262	662,844	632,540	662,622	719,846	604,184
Sub-Total Fringe Benefits	24,936,186	24,397,989	27,949,494	27,938,281	29,711,627	26,698,292
TOTAL PERSONNEL	**76,700,384**	**77,173,180**	**84,491,517**	**86,865,070**	**92,713,791**	**85,025,504**
PD-Tuition	3,993	-	-	-	-	6,000
Professional Services	191,059	301,930	153,839	181,219	272,566	279,500
Contracted Services - Substitutes	3,747,276	3,718,108	3,893,644	4,844,817	4,020,000	4,100,000
Contracted Services - Food Services	8,399	32,961	1,309	11,330	7,750	15,350
Transportation	84,097	234,119	(4,700)	114,068	229,200	187,250
Internal Printing	26,383	32,229	26,077	25,461	68,450	37,250
Building Rentals	71	2,700	1,750	-	5,250	1,750
Dues & Memberships	11,643	10,887	11,729	10,385	17,284	17,064
Field Trips	38,405	50,645	59,896	63,304	65,000	56,000
Other	808	1,271	338	98	6,000	3,750
Postage	44	34	2,510	5	1,800	700
Rental Equipment	13,585	15,790	13,159	28,806	38,500	34,000
Testing Supplies	-	-	-	-	1,000	1,000
Travel	68,365	56,630	75,121	48,704	76,600	20,762
Educational Supplies	695,595	815,115	748,545	830,811	881,650	738,021
Food	4,558	8,224	4,471	4,162	9,700	17,600
Non Capital Tech Hardware	17,621	16,573	2,739	8,302	50,700	2,920
Operating Supplies	88,972	130,720	17,972	10,607	65,000	47,690
Software	444,332	385,206	842,142	766,343	1,271,270	905,270
Textbooks	1,030,587	(14,326)	3,044,954	22,341	52,900	359,000
Uniforms	5,967	74,224	54,233	20,452	15,600	10,600
Local Match	-	213,832	197,711	74,846	454,933	136,000
Equipment	108,016	114,705	157,736	146,174	153,500	91,500
TOTAL NON-PERSONNEL	***6,589,777***	***6,202,674***	***9,304,080***	***7,212,234***	***7,764,653***	***7,068,977***
TOTAL ACADEMICS & ACCOUNTABILITY	**$83,290,161**	**$83,375,854**	**$93,795,597**	**$94,077,304**	**$100,478,444**	**$92,094,481**

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 2026-2027
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	
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	-	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000
Professional Services	5,000	4,000	-	22,000	86,000	-	-	-	-	76,000	2,500	80,000	-	1,500	2,500	279,500
Contracted Services - Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,100,000	4,100,000
Contracted Services - Food Services	1,000	1,000	-	-	3,000	-	-	5,000	-	5,000	350	-	-	-	-	15,350
Transportation	5,000	-	-	20,000	4,800	25,000	-	-	-	100,000	22,450	-	10,000	-	-	187,250
Internal Printing	500	-	4,000	1,000	-	3,000	1,000	5,000	-	4,000	12,000	500	5,000	250	1,000	37,250
Building Rentals	-	-	-	-	-	-	-	-	-	-	1,750	-	-	-	-	1,750
Dues & Memberships	500	1,584	500	1,000	200	2,000	2,400	500	2,280	4,500	50	50	-	1,000	500	17,064
Field Trips	1,500	-	-	-	5,000	26,000	3,000	-	-	17,500	3,000	-	-	-	-	56,000
Other	-	-	-	-	-	-	-	-	-	3,750	-	-	-	-	-	3,750
Postage	200	-	-	-	-	-	-	-	-	-	-	-	-	-	500	700
Rental Equipment	-	-	-	-	-	-	-	-	-	34,000	-	-	-	-	-	34,000
Testing Supplies	-	-	-	-	-	-	1,000	-	-	-	-	-	-	-	-	1,000
Travel	374	1,246	1,994	623	-	2,243	1,371	4,984	1,573	1,495	872	1,994	-	1,495	498	20,762
Educational Supplies	44,900	36,200	240,000	28,250	2,000	45,000	10,000	50,000	172,421	85,500	8,000	1,500	10,000	750	3,500	738,021
Food	2,000	-	-	-	-	400	500	2,000	1,700	8,000	500	-	-	2,500	-	17,600
Non Capital Tech Hardware	-	-	-	-	-	-	-	-	1,620	1,200	-	-	-	-	100	2,920
Operating Supplies	1,500	1,000	1,500	6,000	-	4,700	500	20,000	240	4,500	750	1,500	-	1,500	4,000	47,690
Software	5,000	173,200	174,000	5,000	-	-	-	15,000	139,970	25,000	38,000	8,500	-	209,600	112,000	905,270
Textbooks	-	10,000	-	15,000	-	24,000	10,000	-	-	-	300,000	-	-	-	-	359,000
Uniforms	-	-	-		-	-	-	-	-	10,000	600	-	-	-	-	10,600
Local Match	-	-	-	-	-	-	-	-	-	-	-	-	-	-	136,000	136,000
Equipment	15,500	-	-	5,000	7,000	-	-	-	10,000	50,000	-	-	-	2,000	2,000	91,500
TOTAL	**$82,974**	**$234,230**	**$421,994**	**$103,873**	**$108,000**	**$132,343**	**$29,771**	**$102,484**	**$329,804**	**$430,445**	**$390,822**	**$94,044**	**$25,000**	**$220,595**	**$4,362,598**	**$7,068,977**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Special Education (120)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	301,081	249,414	547,874	371,540	408,828	521,912
Classified Salaries	4,492,952	5,184,314	5,510,492	5,829,805	6,473,874	10,830,474
Professional Salaries	7,940,843	8,617,520	10,081,751	10,672,032	11,042,196	14,373,007
Part-Time	14,632	13,658	12,730	-	14,000	14,000
Supplements	193,673	203,552	203,986	210,135	214,100	234,100
Overtime	785	1,935	2,452	1,155	2,000	2,000
Bonus	3,000	3,420	316,001	-	4,500	4,500
Sub-Total Personnel	12,946,966	14,273,813	16,675,285	17,084,668	18,159,498	25,979,993
Retiree Health Credit	147,282	163,721	189,363	200,568	216,891	226,458
Social Security / FICA	949,654	1,069,388	1,249,135	1,241,697	1,389,202	1,987,469
Virginia Retirement System	2,034,708	2,287,837	2,330,206	2,553,709	2,688,735	3,304,228
Alternative Fringes	13,759	8,240	1,095	2,196	15,000	10,000
Unemployment Tax	-	-	-	-	12,000	-
Health / Dental Insurance	3,352,398	3,643,852	5,013,630	4,713,918	4,787,520	7,669,769
State Group Life Insurance	157,728	179,536	182,853	197,872	211,513	272,778
Sub-Total Fringe Benefits	6,655,528	7,352,575	8,966,282	8,909,961	9,320,861	13,470,703
TOTAL PERSONNEL	**19,602,494**	**21,626,388**	**25,641,567**	**25,994,629**	**27,480,359**	**39,450,696**
PD-Tuition	249	50,309	705	-	-	54,443
Professional Services	2,415,279	3,226,008	3,826,035	3,740,282	4,656,000	6,316,328
Contracted Services - Substitutes	-	-	-	421,404	-	-
Contracted Services - Food Services	1,896	759	980	693	-	-
Regional Program (SISNA)	2,202,068	659,882	3,557,753	4,839,927	3,226,618	-
Transportation	298,181	18,527	1,384,407	517,933	825,000	541,670
Internal Printing	2,688	4,602	3,804	5,003	5,000	78
Dues & Memberships	610	735	1,086	1,260	6,000	8,836
Field Trips	405	1,394	701	-	6,000	22,223
Other	-	2,396	-	18,000	80,000	75,000
Postage	1,426	1,829	1,358	1,181	1,400	1,400
Rental Equipment	11,145	2,694	11,817	13,270	12,000	-
Testing Supplies	10,662	12,712	11,124	6,967	30,000	50,000
Travel	34,102	45,497	53,002	32,476	41,600	5,057
Educational Supplies	40,231	26,883	28,059	110,746	103,000	62,237
Food	578	412	699	938	10,000	1,002
Vehicle Fuel	-	-	-	40	-	-
Non Capital Tech Hardware	1,537	2,162	1,532	2,651	2,000	517
Operating Supplies	7,556	14,399	61,114	59,789	17,500	27,122
Software	111,820	122,859	237,344	292,086	260,000	254,843
Textbooks	-	-	-	325	-	25,374
Uniforms	-	394	-	2,352	-	-
Equipment	7,604	4,176	14,998	86,574	23,000	83,580
TOTAL NON-PERSONNEL	***5,148,038***	***4,198,627***	***9,196,518***	***10,153,896***	***9,305,118***	***7,529,710***
TOTAL SPECIAL EDUCATION	**$24,750,532**	**$25,825,015**	**$34,838,085**	**$36,148,525**	**$36,785,477**	**$46,980,406**

For 2026-27, the Students with Intensive Support Needs (SISNA) is being reported with Special Education instead of in restricted grant funds.

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Support Services (130)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	-	158,421	165,056	169,183	169,182	-
Classified Salaries	46,794	65,897	67,215	67,876	67,876	62,875
Professional Salaries	921,442	1,016,294	1,681,012	1,896,258	1,988,537	1,627,882
Substitute	4,800	-	-	-	-	-
Supplements	250	10,836	24,588	29,696	32,896	32,896
Bonus	100	-	13,598	-	-	-
Sub-Total Personnel	973,387	1,251,448	1,951,469	2,163,013	2,258,491	1,723,653
Retiree Health Credit	11,860	15,112	23,224	25,194	26,930	14,879
Social Security / FICA	73,035	94,173	146,791	162,623	172,775	131,859
Virginia Retirement System	163,400	206,910	281,325	318,302	333,839	217,093
Alternative Fringes	-	-	142	-	-	-
Worker's Compensation	(89,613)	-	-	-	-	-
Health / Dental Insurance	182,060	203,382	428,192	437,776	427,708	445,094
State Group Life Insurance	13,134	16,735	22,648	24,569	26,262	17,922
Sub-Total Fringe Benefits	353,876	536,313	902,322	968,463	987,514	826,848
TOTAL PERSONNEL	**1,327,263**	**1,787,761**	**2,853,791**	**3,131,476**	**3,246,005**	**2,550,501**
PD-Tuition	1,250	-	-	-	-	
Professional Services	15,000	14,233	190,665	226,391	555,002	394,000
Contracted Services - Food Services	59	-	-	100	-	-
Transportation	-	-	1,700	-	-	-
Internal Printing	46	516	291	787	5,000	5,000
Field Trips	-	-	2,541	-	-	
Postage	600	16	-	-	3,000	3,000
Rental Equipment	-	1,140	1,336	569	1,500	-
Travel	10,121	13,490	12,344	9,236	14,400	3,738
Educational Supplies	21	-	-	970	1,000	1,000
Food	23	-	-	-	-	-
Non Capital Tech Hardware	342	15	135	-	-	-
Operating Supplies	2,764	1,264	2,476	2,279	20,000	15,000
Software	-	-	-	-	1,000	1,000
Uniforms	-	-	1,734	-	-	-
Equipment	-	-	1,176	-	-	-
TOTAL NON-PERSONNEL	***30,225***	***30,673***	***214,398***	***240,333***	***600,902***	***422,738***
TOTAL SUPPORT SERVICES	**$1,357,488**	**$1,818,434**	**$3,068,189**	**$3,371,809**	**$3,846,907**	**$2,973,239**

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 2026-2027
Student Success (140)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	150,081	-	-	-	-	-
Classified Salaries	41,643	53,444	55,384	56,368	56,537	57,668
Professional Salaries	3,274,842	3,434,596	3,944,465	4,085,272	4,145,862	4,087,067
Substitute	-	17,564	-	-	-	-
Part-Time	12,958	11,885	11,862	10,873	12,000	12,000
Supplements	42,845	68,162	62,190	49,681	30,000	30,000
Overtime	55	279	278	785	-	-
Bonus	-	-	36,654	-	-	-
Sub-Total Personnel	3,522,423	3,585,930	4,110,834	4,202,978	4,244,399	4,186,735
Retiree Health Credit	41,347	41,962	48,225	49,157	50,849	36,474
Social Security / FICA	263,940	267,441	307,439	311,216	324,697	320,285
Virginia Retirement System	567,892	576,645	584,497	617,151	630,360	532,184
Alternative Fringes	-	2,172	-	1,484	-	-
Health / Dental Insurance	669,741	688,142	982,113	874,544	905,470	894,496
State Group Life Insurance	45,789	46,470	47,029	47,938	49,588	43,934
Sub-Total Fringe Benefits	1,588,710	1,622,832	1,969,302	1,901,489	1,960,964	1,827,373
TOTAL PERSONNEL	**5,111,133**	**5,208,762**	**6,080,136**	**6,104,467**	**6,205,363**	**6,014,108**
PD-Tuition	-	-	71,200	-	-	-
Professional Services	82,309	117,793	68,866	19,878	240,000	120,000
Contracted Services - Food Services	1,795	2,158	1,823	1,950	1,000	1,000
Transportation	543	9,565	247,287	264,677	258,000	215,400
Internal Printing	3,635	1,587	915	973	3,500	4,000
Dues & Memberships	16,796	27,286	26,582	26,086	32,000	35,000
Field Trips	-	5,219	3,853	3,683	8,000	8,000
Other	527	-	-	-	-	
Postage	3,683	1,634	2,610	1,211	3,000	3,000
Rental Equipment	2,992	1,154	1,449	-	-	-
Testing Supplies	-	836	-	318	18,000	-
Travel	8,743	6,948	19,592	10,929	8,000	1,994
Educational Supplies	3,594	703	1,963	1,259	17,500	2,500
Food	262	-	-	-	-	-
Non Capital Tech Hardware	300	-	-	-	-	-
Operating Supplies	6,162	761	2,294	702	14,000	29,000
Software	7,545	8,550	7,000	17,440	9,000	18,000
Textbooks	-	-	-	19,285	-	-
Uniforms	335	-	2,046	1,735	-	-
Equipment	-	-	699	-	-	-
TOTAL NON-PERSONNEL	***139,221***	***184,196***	***458,179***	***370,127***	***612,000***	***437,894***
TOTAL STUDENT SUCCESS	**$5,250,354**	**$5,392,958**	**$6,538,315**	**$6,474,594**	**$6,817,363**	**$6,452,002**

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 Sucess.

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Instructional Building Administration (150)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	5,891,309	6,205,282	6,350,170	6,587,706	7,280,755	6,741,983
Classified Salaries	2,416,832	2,639,252	2,694,031	2,728,545	2,743,858	2,694,526
Substitute	36,400	59,600	34,250	64,600	65,000	65,000
Part-Time	770	2,800	-	-	-	-
Supplements	4,631	2,022	2,464	8,858	10,000	10,000
Overtime	62,705	80,718	66,796	64,465	80,000	80,000
Bonus	1,232	400	64,245	-	-	-
Sub-Total Personnel	8,413,880	8,990,074	9,211,956	9,454,175	10,179,613	9,591,509
Retiree Health Credit	101,248	107,071	109,308	112,268	121,298	83,041
Social Security / FICA	634,085	676,959	697,313	706,571	778,740	733,750
Virginia Retirement System	1,389,096	1,476,931	1,265,246	1,379,368	1,503,692	1,211,648
Alternative Fringes	63,006	13,689	68,270	14,076	-	-
Health / Dental Insurance	1,733,036	1,699,464	2,189,380	2,041,608	2,034,677	1,986,873
State Group Life Insurance	110,789	117,194	105,365	108,172	118,290	100,027
Sub-Total Fringe Benefits	4,031,259	4,091,309	4,434,883	4,362,063	4,556,697	4,115,340
TOTAL PERSONNEL	**12,445,139**	**13,081,383**	**13,646,839**	**13,816,238**	**14,736,310**	**13,706,849**
Professional Services	19,170	16,258	30,498	15,657	-	-
Contracted Services - Food Services	14,104	20,399	22,109	29,075	-	-
Transportation	1,613	6,532	3,415	414	-	-
Internal Printing	17,704	25,833	31,919	30,797	-	-
Dues & Memberships	8,446	7,623	6,262	9,789	-	-
Field Trips	142	348	1,443	-	-	-
Other	9,413	8,700	5,491	121,456	-	-
Postage	21,149	25,173	20,580	25,619	-	-
Rental Equipment	210,892	140,139	167,548	174,857	-	-
Travel	3,594	8,936	11,775	5,205	-	-
Educational Supplies	325,046	371,019	373,646	398,029	-	-
Food	9,440	9,261	11,932	8,907	-	-
Non Capital Tech Hardware	22,618	14,481	17,657	17,466	-	-
Operating Supplies	265,750	241,861	262,565	261,052	-	-
Software	40,806	40,155	17,332	7,074	-	-
Textbooks	1,227	4,765	1,102	5,411	-	-
Uniforms	22,807	31,488	31,617	26,968	-	-
Transfers	-	-	-	-	1,170,000	896,000
Equipment	69,221	54,190	102,715	59,353	-	-
TOTAL NON-PERSONNEL	***1,063,141***	***1,027,162***	***1,119,605***	***1,197,131***	***1,170,000***	***896,000***
TOTAL INSTRUCTIONAL BUILDING ADMINISTRATION	**$13,508,280**	**$14,108,545**	**$14,766,444**	**$15,013,369**	**$15,906,310**	**$14,602,849**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Adjunct & Adult Education (160)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Local Match	28,411	31,187	28,411	28,411	28,411	28,411
TOTAL NON-PERSONNEL	***28,411***	***31,187***	***28,411***	***28,411***	***28,411***	***28,411***
TOTAL ADJUNCT & ADULT EDUCATION	**$28,411**	**$31,187**	**$28,411**	**$28,411**	**$28,411**	**$28,411**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Career & Technical Education (170)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	317,193	429,207	442,791	453,123	452,392	316,504
Classified Salaries	15,650	49,239	150,711	146,957	212,306	148,541
Professional Salaries	2,612,487	3,080,995	3,023,906	3,396,133	3,208,823	3,159,640
Part-Time	-	-	-	9,774	11,340	36,540
Supplements	13,178	9,302	15,866	6,764	5,000	5,000
Overtime	345	2,131	3,094	1,148	3,000	3,000
Bonus	-	200	28,873	-	-	-
Sub-Total Personnel	2,958,853	3,571,074	3,665,241	4,013,898	3,892,861	3,669,225
Retiree Health Credit	32,902	42,996	43,662	47,741	46,870	31,897
Social Security / FICA	219,589	265,040	271,206	328,976	297,804	280,696
Virginia Retirement System	491,426	593,113	527,027	631,440	581,028	465,410
Alternative Fringes	-	2,800	-	-	-	-
Health / Dental Insurance	634,394	752,850	949,304	828,137	879,451	795,579
State Group Life Insurance	35,671	46,989	42,469	46,770	45,708	38,422
Sub-Total Fringe Benefits	1,413,981	1,703,788	1,833,667	1,883,065	1,850,861	1,612,003
TOTAL PERSONNEL	**4,372,834**	**5,274,862**	**5,498,908**	**5,896,963**	**5,743,722**	**5,281,228**
Professional Services	4,542	2,850	5,087	9,676	14,800	14,800
Contracted Services - Substitutes	30,917	69,327	201,309	-	-	-
Contracted Services - Food Services	-	695	801	-	2,100	2,100
Transportation	10,507	3,979	11,117	7,669	40,000	37,000
Internal Printing	492	589	179	686	2,500	2,500
Dues & Memberships	2,015	2,269	3,582	2,530	5,100	5,100
Field Trips	4,724	8,703	1,317	1,742	21,000	21,000
Postage	89	138	132	3	2,200	2,200
Rental Equipment	922	2,599	11,932	20,200	24,500	14,000
Testing Supplies	838	-	-	-	-	-
Travel	11,488	6,314	5,469	5,464	24,560	6,902
Educational Supplies	58,543	183,989	202,212	213,715	306,500	201,800
Food	-	256	-	-	300	300
Vehicle Fuel	-	-	-	1,022	-	3,000
Non Capital Tech Hardware	295	1,326	416	205	5,000	5,000
Operating Supplies	9,238	25,427	12,326	10,461	47,000	8,000
Software	-	5,055	-	960	6,000	6,000
Textbooks	-	2,023	-	-	-	-
Transfers	9,481	8,800	8,800	8,800	8,800	8,800
Equipment	11,497	18,511	11,197	13,757	40,000	12,000
TOTAL NON-PERSONNEL	***155,588***	***342,851***	***475,875***	***296,890***	***550,360***	***350,502***
TOTAL CAREER & TECHNICAL EDUCATION	**$4,528,422**	**$5,617,713**	**$5,974,783**	**$6,193,853**	**$6,294,082**	**$5,631,730**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Gifted/Exceptional Learners (180)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	45,016	47,267	48,922	50,145	50,145	-
Professional Salaries	952,444	993,790	1,029,367	1,041,465	1,056,039	723,698
Supplements	5,524	5,324	192	100	3,000	3,000
Bonus	-	-	8,868	-	-	-
Sub-Total Personnel	1,002,984	1,046,381	1,087,348	1,091,709	1,109,184	726,698
Retiree Health Credit	12,009	12,600	13,073	13,215	13,385	6,369
Social Security / FICA	74,652	78,601	81,573	80,833	84,852	55,592
Virginia Retirement System	167,245	173,067	151,621	163,480	165,927	92,923
Health / Dental Insurance	211,753	220,263	289,965	287,982	267,668	238,507
State Group Life Insurance	13,300	13,954	12,749	12,887	13,053	7,671
Sub-Total Fringe Benefits	478,959	498,485	548,981	558,397	544,885	401,062
TOTAL PERSONNEL	**1,481,943**	**1,544,866**	**1,636,329**	**1,650,106**	**1,654,069**	**1,127,760**
PD-Tuition	2,099	-	-	6,865	50,000	40,000
Professional Services	200	4,604	2,809	79	-	-
Contracted Services - Food Services	-	289	175	185	500	500
Transportation	1,043	221	(1,580)	6,104	15,000	15,000
Internal Printing	127	209	281	215	300	300
Dues & Memberships	523	1,254	1,473	45	2,000	2,000
Field Trips	15,672	11,637	10,323	2,064	10,000	10,000
Other	-	68	-	-	-	
Postage	147	213	162	29	1,000	1,000
Rental Equipment	1,567	585	-	2,900	1,500	-
Testing Supplies	-	-	-	-	3,500	3,500
Travel	6,802	7,278	6,087	6,238	8,000	2,492
Educational Supplies	28,198	42,679	30,028	49,651	15,000	25,000
Food	185	131	231	-	750	750
Non Capital Tech Hardware	133	5,964	6,306	587	2,000	2,000
Operating Supplies	1,293	1,068	2,569	1,438	5,500	7,000
Software	2,180	13,812	11,055	1,995	500	500
Textbooks	2,411	5,023	6,033	-	10,000	10,000
Uniforms	-	117	-	597	300	300
Local Match	537,510	640,000	655,000	655,000	617,665	617,665
Equipment	3,868	3,174	-	3,699	-	-
TOTAL NON-PERSONNEL	***603,959***	***738,326***	***730,950***	***737,691***	***743,515***	***738,007***
TOTAL GIFTED/EXCEPTIONAL LEARNERS	**$2,085,902**	**$2,283,192**	**$2,367,279**	**$2,387,797**	**$2,397,584**	**$1,865,767**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Early Childhood Education (190)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	55,436	33,934	42,092	43,144	43,144	44,007
Classified Salaries	767,248	810,764	802,397	819,900	898,097	755,244
Professional Salaries	1,836,734	1,869,905	1,950,981	1,914,335	2,030,719	1,635,858
Supplements	9,052	12,264	13,413	23,520	33,000	33,000
Bonus	4,500	-	30,742	-	-	-
Sub-Total Personnel	2,672,970	2,726,867	2,839,625	2,800,898	3,004,960	2,468,109
Retiree Health Credit	32,529	33,292	34,313	33,741	35,961	21,429
Social Security / FICA	199,092	203,383	211,987	207,136	229,879	188,810
Virginia Retirement System	446,821	457,474	403,387	415,898	445,794	312,668
Alternative Fringes	7,200	4,125	1,770	600	5,000	5,000
Health / Dental Insurance	775,320	671,954	822,274	732,157	768,220	676,143
State Group Life Insurance	35,613	36,437	33,155	32,817	35,069	25,812
Sub-Total Fringe Benefits	1,496,574	1,406,665	1,506,886	1,422,348	1,519,923	1,229,863
TOTAL PERSONNEL	**4,169,544**	**4,133,532**	**4,346,511**	**4,223,246**	**4,524,883**	**3,697,972**
Professional Services	18,608	69,527	222,725	61,053	99,710	69,770
Contracted Services - Food Services	2,080	2,376	4,369	1,405	-	-
Transportation	5,722	12,449	8,701	1,724	7,500	7,500
Internal Printing	1,247	1,443	596	1,006	1,500	1,500
Building Rentals	-	-	1,724	-	-	-
Field Trips	4,402	8,903	5,971	4,688	13,000	13,000
Postage	153	2	224	160	-	300
Rental Equipment	-	-	-	575	-	-
Travel	43,242	3,746	761	1,282	10,400	2,243
Educational Supplies	26,817	9,483	52,504	26,460	73,975	35,875
Food	214	429	495	130	1,000	1,000
Non Capital Tech Hardware	-	223	762	-	-	-
Operating Supplies	497	-	681	654	1,000	1,000
Software	95	-	948	8,150	-	-
Uniforms	88	-	-	-	-	-
Equipment	1,706	522	549	617	10,000	10,000
TOTAL NON-PERSONNEL	***104,870***	***109,101***	***301,010***	***107,903***	***218,085***	***142,188***
TOTAL EARLY CHILDHOOD EDUCATION	**$4,274,414**	**$4,242,633**	**$4,647,521**	**$4,331,149**	**$4,742,968**	**$3,840,160**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Alternative Programs & Discipline (191)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	-	-	134,296	156,973	156,973	157,099
Professional Salaries	1,366,460	1,729,620	1,709,889	1,757,003	1,875,547	1,842,117
Supplements	814	26,082	23,327	34,904	23,045	23,045
Bonus	-	-	11,824	-	-	-
Sub-Total Personnel	1,367,275	1,755,702	1,879,335	1,948,880	2,055,565	2,022,261
Retiree Health Credit	18,471	21,389	22,687	23,967	24,593	17,620
Social Security / FICA	102,151	131,151	140,463	144,393	157,251	154,703
Virginia Retirement System	254,005	294,241	282,765	312,233	304,878	257,086
Alternative Fringes	-	500	4,650	-	-	-
Health / Dental Insurance	386,179	454,887	583,224	517,013	526,781	529,709
State Group Life Insurance	20,455	23,687	22,276	23,373	23,984	21,224
Sub-Total Fringe Benefits	781,261	925,856	1,056,065	1,020,980	1,037,487	980,341
TOTAL PERSONNEL	**2,148,536**	**2,681,558**	**2,935,400**	**2,969,860**	**3,093,052**	**3,002,602**
Professional Services	-	-	-	24,835	-	25,600
Contracted Services - Substitutes	122,117	83,069	155,271	-	-	-
Contracted Services - Food Services	-	-	31	-	1,000	1,000
Transportation	-	-	371	-	-	1,000
Internal Printing	-	-	-	1,040	150	150
Building Rentals	-	-	-	-	-	1,500
Dues & Memberships	-	-	-	-	1,500	1,500
Field Trips	-	-	-	-	-	500
Postage	-	-	12	47	-	-
Travel	-	-	-	-	7,200	2,243
Educational Supplies	-	288	1,118	-	1,000	1,000
Food	-	-	17	-	500	-
Vehicle Fuel	-	-	-	-	-	350
Non Capital Tech Hardware	-	-	227	89	-	-
Operating Supplies	-	-	7,160	1,951	5,850	3,000
Software	92,700	124,269	149,422	7,226	7,322	7,322
Textbooks	-	3,610	129	741	15,000	2,678
Uniforms	-	-	-	-	-	5,000
Equipment	-	-	-	-	778	7,500
TOTAL NON-PERSONNEL	***214,817***	***211,235***	***313,759***	***35,929***	***40,300***	***60,343***
TOTAL ALTERNATIVE PROGRAMS & DISCIPLINE	**$2,363,353**	**$2,892,793**	**$3,249,159**	**$3,005,789**	**$3,133,352**	**$3,062,945**

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 2026-2027
Homebound Instruction (192)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Professional Salaries	87,316	54,154	77,658	84,040	98,118	98,118
Sub-Total Personnel	87,316	54,154	77,658	84,040	98,118	98,118
Retiree Health Credit	-	-	2	2	-	-
Social Security / FICA	6,531	4,083	5,809	3,585	7,506	7,506
Virginia Retirement System	67	1	30	18	-	-
State Group Life Insurance	-	-	2.41	2	-	-
Sub-Total Fringe Benefits	6,598	4,084	5,843	3,606	7,506	7,506
TOTAL PERSONNEL	**93,914**	**58,238**	**83,501**	**87,646**	**105,624**	**105,624**
TOTAL HOMEBOUND INSTRUCTION	**$93,914**	**$58,238**	**$83,501**	**$87,646**	**$105,624**	**$105,624**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Driver Education (193)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Supplements	-	-	1,940	2,800	-	-
Sub-Total Personnel	-	-	1,940	2,800	-	-
Social Security / FICA	-	-	148	28	-	-
Sub-Total Fringe Benefits	-	-	148	28	-	-
TOTAL PERSONNEL	**-**	**-**	**2,088**	**2,828**	**-**	**-**
Professional Services	5,875	-	-	-	-	-
Internal Printing	1	-	-	-	2,500	2,500
Travel	-	-	80	-	1,200	374
Educational Supplies	-	9,999	279	-	4,000	6,000
Operating Supplies	-	-	-	-	2,000	2,000
Textbooks	-	3,000	6,000	4,800	15,000	10,000
TOTAL NON-PERSONNEL	***5,876***	***12,999***	***6,359***	***4,800***	***24,700***	***20,874***
TOTAL DRIVER EDUCATION	**$5,876**	**$12,999**	**$8,447**	**$7,628**	**$24,700**	**$20,874**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Professional Learning (194)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	222,489	257,547	245,786	166,486	251,931	-
Classified Salaries	68	62,977	64,783	64,917	64,645	-
Supplements	6,260	5,605	7,300	11,243	8,600	8,600
Overtime	-	1,199	1,096	1,235	1,500	1,500
Bonus	-	-	1,182	-	-	-
Sub-Total Personnel	228,817	327,328	320,148	243,880	326,676	10,100
Retiree Health Credit	2,736	3,876	3,749	2,796	3,831	-
Social Security / FICA	16,935	24,361	23,975	18,554	24,991	773
Virginia Retirement System	37,589	53,235	31,776	32,838	47,486	-
Health / Dental Insurance	40,208	57,674	69,001	42,989	62,246	-
State Group Life Insurance	3,030	4,292	3,655	2,727	3,736	-
Sub-Total Fringe Benefits	100,498	143,437	132,156	99,904	142,290	773
TOTAL PERSONNEL	**329,315**	**470,765**	**452,304**	**343,784**	**468,966**	**10,873**
PD-Tuition	-	-	-	4,070	10,000	10,000
Professional Services	41,787	30,534	77,953	79,272	71,173	71,000
Contracted Services - Food Services	20,719	28,053	24,365	33,437	30,000	35,000
Internal Printing	777	986	662	166	1,500	1,500
Building Rentals	226	40	960	-	5,000	3,000
Dues & Memberships	635	2,392	3,099	5,658	5,000	5,000
Other	69	81	-	-	-	-
Postage	18	15	-	2	-	-
Rental Equipment	5,477	4,356	3,055	4,135	5,000	5,000
Travel	6,055	14,978	7,898	10,507	6,400	1,994
Educational Supplies	4,834	4,016	16,586	3,587	14,000	14,000
Food	406	602	1,086	357	5,000	2,000
Non Capital Tech Hardware	171	112	-	-	-	-
Operating Supplies	21,361	15,643	14,914	5,554	12,125	12,000
Uniforms	985	726	-	296	500	500
Equipment	788	-	2,524	-	5,000	3,000
TOTAL NON-PERSONNEL	***104,307***	***102,535***	***153,103***	***147,040***	***170,698***	***163,994***
TOTAL PROFESSIONAL LEARNING	**$433,622**	**$573,300**	**$605,407**	**$490,824**	**$639,664**	**$174,867**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Student Health Services (232)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	-	-	-	63,299	-	88,352
Professional Salaries	-	-	-	1,478,700	-	1,846,124
Part-Time	-	-	-	-	-	40,000
Supplements	-	-	-	3,728	-	-
Sub-Total Personnel	-	-	-	1,545,728	-	1,974,477
Retiree Health Credit	-	-	-	19,525	-	17,023
Social Security / FICA	-	-	-	114,041	-	151,047
Virginia Retirement System	-	-	-	253,330	-	248,387
Health / Dental Insurance	-	-	-	356,428	-	428,653
State Group Life Insurance	-	-	-	19,041	-	20,505
Sub-Total Fringe Benefits	-	-	-	762,364	-	865,616
TOTAL PERSONNEL	**-**	**-**	**-**	**2,308,092**	**-**	**2,840,093**
Professional Services	2,091,789	2,430,684	2,426,699	402,290	2,878,774	11,100
Field Trips	-	-	-	-	700	-
Other	-	-	-	93	-	-
Postage	-	-	-	-	250	250
Telecommunications	-	9,750	9,064	9,750	13,593	13,593
Travel	-	-	-	-	-	1,121
Educational Supplies	-	-	159	-	-	-
Non Capital Tech Hardware	1,006	4,608	-	-	-	-
Operating Supplies	66,069	63,084	77,340	93,304	96,414	123,140
Software	14,460	14,853	15,158	17,427	17,258	18,426
Equipment	23,647	(1,500)	-	-	5,000	5,000
TOTAL NON-PERSONNEL	***2,196,971***	***2,521,479***	***2,528,421***	***522,863***	***3,011,989***	***172,630***
TOTAL STUDENT HEALTH SERVICES	**$2,196,971**	**$2,521,479**	**$2,528,421**	**$2,830,955**	**$3,011,989**	**$3,012,723**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Psychological Services (233)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Professional Salaries	687,417	801,835	899,776	922,219	927,851	937,162
Supplements	42,785	-	995	758	40,000	10,000
Bonus	-	-	7,094	-	-	-
Sub-Total Personnel	730,203	801,835	907,865	922,977	967,851	947,162
Retiree Health Credit	7,770	9,019	10,401	10,567	11,227	8,247
Social Security / FICA	54,704	60,316	68,279	69,796	74,041	72,458
Virginia Retirement System	106,730	123,877	130,272	136,888	139,178	120,332
Health / Dental Insurance	126,602	122,839	184,234	160,781	170,841	161,448
State Group Life Insurance	8,605	9,988	10,142	10,305	10,949	9,934
Sub-Total Fringe Benefits	304,411	326,039	403,328	388,337	406,236	372,419
TOTAL PERSONNEL	**1,034,614**	**1,127,874**	**1,311,193**	**1,311,314**	**1,374,087**	**1,319,581**
Professional Services	316	-	-	-	-	5,000
Dues & Memberships	350	-	-	-	500	500
Postage	19	-	-	-	-	-
Testing Supplies	10,073	13,720	25,393	22,646	20,000	25,000
Travel	3,538	5,169	5,773	8,866	6,400	2,492
Educational Supplies	964	1,165	-	132	1,500	3,000
Non Capital Tech Hardware	1,966	212	359	-	1,000	500
Operating Supplies	582	635	1,168	2,480	3,500	2,500
Software	22	2,220	15,635	16,885	24,000	25,500
TOTAL NON-PERSONNEL	***17,830***	***23,121***	***48,328***	***51,010***	***56,900***	***64,492***
TOTAL PSYCHOLOGICAL SERVICES	**$1,052,444**	**$1,150,995**	**$1,359,521**	**$1,362,324**	**$1,430,987**	**$1,384,073**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Speech/Audiology Services (234)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Classified Salaries	-	-	-	-	-	534,604
Professional Salaries	1,179,781	1,247,386	1,146,212	1,084,276	1,237,127	1,594,063
Supplements	23,429	23,281	34,335	28,135	28,000	40,000
Bonus	-	-	14,189	-	-	-
Sub-Total Personnel	1,203,210	1,270,667	1,194,736	1,112,412	1,265,127	2,168,667
Retiree Health Credit	12,115	14,445	13,215	13,201	14,969	18,732
Social Security / FICA	90,457	94,589	89,024	82,157	96,782	165,903
Virginia Retirement System	181,671	197,951	161,603	163,496	185,569	273,321
Alternative Fringes	1,965	3,600	-	-	-	-
Health / Dental Insurance	307,084	299,018	343,892	270,871	313,454	627,255
State Group Life Insurance	14,647	15,997	12,888	12,874	14,598	22,564
Sub-Total Fringe Benefits	607,940	625,599	620,621	542,599	625,372	1,107,775
TOTAL PERSONNEL	**1,811,150**	**1,896,266**	**1,815,357**	**1,655,011**	**1,890,499**	**3,276,442**
Professional Services	119,456	229,593	645,878	1,171,232	311,500	690,500
Dues & Memberships	3,813	3,814	4,249	3,462	4,000	4,000
Postage	-	79	-	-	-	-
Testing Supplies	11,715	2,674	6,738	15,952	53,000	33,500
Travel	1,792	2,246	3,013	2,342	4,000	1,620
Educational Supplies	1,478	1,493	427	3,968	5,000	5,000
Non Capital Tech Hardware	124	-	372	3,546	-	-
Operating Supplies	1,380	1,506	1,727	1,515	3,500	3,000
Software	138	-	3,228	2,923	18,500	16,000
Equipment	13,728	1,572	-	7,250	-	-
TOTAL NON-PERSONNEL	***153,625***	***242,977***	***665,633***	***1,212,191***	***399,500***	***753,620***
TOTAL SPEECH/AUDIOLOGY SERVICES	**$1,964,775**	**$2,139,243**	**$2,480,990**	**$2,867,202**	**$2,289,999**	**$4,030,062**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
School Board (201)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	77,468	81,341	106,252	106,403	106,403	106,403
Stipends	29,400	29,400	28,913	25,725	29,400	29,400
Supplements	3,600	3,600	3,669	3,150	3,600	3,600
Bonus	15,000	-	591	-	-	-
Sub-Total Personnel	125,468	114,341	139,425	135,278	139,403	139,403
Retiree Health Credit	937	984	1,295	1,287	1,287	936
Social Security / FICA	9,036	8,581	10,811	10,160	10,664	10,664
Virginia Retirement System	12,875	13,519	14,321	15,120	15,960	13,662
Alternative Fringes	-	-	2,492	-	-	-
Health / Dental Insurance	19,545	17,404	16,897	23,955	17,384	24,331
State Group Life Insurance	1,038	1,090	1,263	1,255	1,256	1,128
Sub-Total Fringe Benefits	43,432	41,578	47,079	51,777	46,551	50,721
TOTAL PERSONNEL	**168,900**	**155,919**	**186,504**	**187,055**	**185,954**	**190,124**
Professional Services	5,321	8,552	100,765	17,265	40,000	46,500
Contracted Services - Food Services	4,096	4,369	6,617	5,592	4,000	4,000
Transportation	-	-	325	223	500	1,000
Internal Printing	58	190	408	203	300	300
Building Rentals	-	-	589	-	500	-
Dues & Memberships	24,316	24,167	26,097	16,259	34,500	33,100
Other	1,117	623	2,093	2,504	500	1,000
Travel	24,318	16,288	26,536	19,572	24,800	7,227
Educational Supplies	486	264	-	143	500	300
Food	259	-	441	331	500	500
Non Capital Tech Hardware	25	-	-	-	-	-
Operating Supplies	2,382	2,529	1,653	190	1,000	1,000
Software	10,200	10,200	10,200	10,200	11,000	17,750
Uniforms	-	-	294	436	-	400
TOTAL NON-PERSONNEL	***72,578***	***67,181***	***176,019***	***72,916***	***118,100***	***113,077***
TOTAL SCHOOL BOARD	**$241,478**	**$223,100**	**$362,523**	**$259,971**	**$304,054**	**$303,201**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Superintendent (202)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	445,620	470,127	492,688	494,574	494,574	496,683
Supplements	15,060	19,685	15,060	13,178	15,160	15,160
Bonus	-	-	591	-	-	-
Sub-Total Personnel	460,680	489,812	508,339	507,752	509,734	511,843
Retiree Health Credit	3,936	4,171	4,317	4,425	5,984	4,439
Social Security / FICA	28,885	30,105	31,667	29,195	38,995	39,156
Virginia Retirement System	54,066	57,293	53,668	56,713	74,186	64,773
Annuity	10,000	10,000	21,565	10,000	10,000	10,000
Health / Dental Insurance	30,640	30,299	38,454	35,531	34,594	36,168
State Group Life Insurance	4,359	4,619	4,210	4,315	5,836	5,347
Sub-Total Fringe Benefits	131,887	136,487	153,882	140,179	169,595	159,884
TOTAL PERSONNEL	**592,567**	**626,299**	**662,221**	**647,931**	**679,329**	**671,727**
Professional Services	59,015	34,860	67,133	8,438	135,525	132,700
Contracted Services - Food Services	10,865	7,255	13,404	8,532	6,600	7,400
Transportation	1,634	1,232	1,991	2,500	3,000	3,000
Internal Printing	395	97	26	251	3,100	4,100
Building Rentals	3,471	691	4,193	600	8,000	5,000
Dues & Memberships	37,438	38,369	38,939	16,314	45,650	10,850
Other	3,061	2,690	9,715	3,900	20,000	20,000
Postage	1,817	2,079	2,593	2,485	2,050	2,050
Rental Equipment	3,053	3,069	3,848	4,134	10,000	-
Travel	22,211	28,744	35,711	26,783	36,400	10,840
Educational Supplies	998	754	785	1,047	7,890	7,940
Food	516	414	122	403	1,000	1,000
Non Capital Tech Hardware	510	-	-	-	-	1,000
Operating Supplies	3,053	3,023	2,637	2,929	4,600	4,800
Software	-	-	-	13,460	-	-
Uniforms	-	-	-	980	-	-
Equipment	505	-	13,953	53	2,000	6,000
TOTAL NON-PERSONNEL	***148,541***	***123,277***	***195,049***	***92,808***	***285,815***	***216,680***
TOTAL SUPERINTENDENT	**$741,108**	**$749,576**	**$857,270**	**$740,739**	**$965,144**	**$888,407**

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

A Breakout of Non-Personnel Budget Areas by Focus Area

Focus Area Code	0000	1208	
Line Item	Superintendent	Constituent Services & Governmental Relations Officer	Total by Line Item
Professional Services	100,000	32,700	132,700
Contracted Services - Food Service	7,000	400	7,400
Transportation	3,000	-	3,000
Internal Printing	4,000	100	4,100
Building Rentals	5,000	-	5,000
Dues & Memberships	10,000	850	10,850
Other	20,000	-	20,000
Postage	2,000	50	2,050
Travel	6,230	4,610	10,840
Educational Supplies	7,700	240	7,940
Food	1,000	-	1,000
Non Capital Tech Hardware	1,000	-	1,000
Operating Supplies	4,500	300	4,800
Equipment	6,000	-	6,000
TOTAL	**$177,430**	**$39,250**	**$216,680**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Communications & Public Relations (203)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	293,790	258,270	79,661	136,364	81,653	158,814
Professional Salaries	157,868	189,423	63,853	65,449	65,449	66,758
Supplements	3,600	3,600	-	-	-	-
Bonus	-	-	1,182	-	-	-
Sub-Total Personnel	455,258	451,293	144,696	201,813	147,102	225,572
Retiree Health Credit	5,476	5,311	1,736	2,436	1,780	2,012
Social Security / FICA	35,553	35,508	10,996	15,401	11,253	17,256
Virginia Retirement System	75,212	72,955	22,486	32,034	22,065	29,363
Alternative Fringes	12,712	15,809	-	-	-	-
Health / Dental Insurance	57,206	64,501	31,606	30,540	28,288	31,784
State Group Life Insurance	6,064	5,882	1,693	2,375	1,736	2,424
Sub-Total Fringe Benefits	192,222	199,966	68,518	82,787	65,122	82,840
TOTAL PERSONNEL	**647,480**	**651,259**	**213,214**	**284,600**	**212,224**	**308,412**
Professional Services	14,473	117,571	135,218	134,025	193,653	161,967
Contracted Services - Food Services	5,323	7,508	8,447	9,268	15,000	14,000
Transportation	2,475	1,898	4,455	3,000	3,000	1,500
Internal Printing	953	1,968	1,011	1,584	2,500	3,500
Building Rentals	13,787	17,372	18,590	17,926	19,000	-
Dues & Memberships	710	1,230	775	680	375	465
Other	990	2,219	1,835	2,080	2,000	2,000
Postage	35	15	45	5	500	500
Rental Equipment	1,638	253	6,619	3,800	3,000	-
Travel	4,667	2,036	465	861	960	386
Educational Supplies	999	2,349	2,892	2,797	300	200
Food	18	231	-	110	300	1,800
Non Capital Tech Hardware	142	679	777	-	-	-
Operating Supplies	5,639	14,524	19,415	10,160	6,200	4,500
Software	56,228	10,129	10,315	9,088	14,027	2,920
Uniforms	-	431	270	-	300	-
Equipment	600	-	4,433	1,212	-	-
TOTAL NON-PERSONNEL	***108,677***	***180,412***	***215,560***	***196,597***	***261,115***	***193,738***
TOTAL COMMUNICATIONS & PUBLIC RELATION	**$756,157**	**$831,671**	**$428,774**	**$481,197**	**$473,339**	**$502,150**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Accountability & Strategic Initiatives (204)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	441,689	364,544	530,020	709,625	686,985	664,902
Classified Salaries	153,307	171,950	195,389	177,785	208,218	32,733
Supplements	2,425	23,800	3,531	3,150	3,600	3,600
Overtime	-	176	2,224	350	4,000	2,000
Bonus	100	100	5,421	-	-	-
Sub-Total Personnel	597,521	560,570	736,584	890,910	902,803	703,234
Retiree Health Credit	7,149	6,496	8,861	10,593	10,832	6,223
Social Security / FICA	44,971	42,567	56,002	66,704	69,064	53,797
Virginia Retirement System	98,194	89,236	105,092	131,732	134,280	90,798
Alternative Fringes	503	2,162	4,856	-	-	-
Health / Dental Insurance	115,902	93,036	143,934	149,809	132,985	150,838
State Group Life Insurance	7,949	7,195	8,641	10,330	10,563	7,496
Sub-Total Fringe Benefits	274,668	240,692	327,385	369,167	357,724	309,152
TOTAL PERSONNEL	**872,189**	**801,262**	**1,063,969**	**1,260,077**	**1,260,527**	**1,012,386**
PD-Tuition	-	-	-	-	3,000	2,000
Professional Services	31,000	32,248	98,512	-	-	-
Contracted Services - Food Services	-	-	1,665	-	-	-
Internal Printing	1,486	1,272	2,455	476	4,000	3,000
Postage	2,341	1,617	1,131	2,502	2,800	2,600
Rental Equipment	5,215	3,549	4,243	5,000	9,500	-
Testing Supplies	123,928	127,025	96,152	103,780	111,770	117,300
Travel	1,527	739	1,342	3,483	7,200	1,196
Educational Supplies	35	-	-	-	-	-
Food	-	-	-	-	2,000	-
Non Capital Tech Hardware	64	1,161	1,102	16,231	1,000	1,000
Operating Supplies	4,587	3,421	5,375	5,908	7,000	4,500
Software	438,282	443,242	382,848	390,088	401,760	292,718
Uniforms	-	231	-	344	1,000	500
Equipment	-	-	-	900	4,000	1,900
TOTAL NON-PERSONNEL	***608,465***	***614,504***	***594,825***	***528,711***	***555,030***	***426,714***
TOTAL ACCOUNTABILITY & STRATEGIC INITIATIVES	**$1,480,654**	**$1,415,766**	**$1,658,794**	**$1,788,788**	**$1,815,557**	**$1,439,100**

Historical data includes costs for cost center #231 Accountability & Strategic Initiatives and #205 Strategic Planning.

With the start of fiscal year 2025-2026, the roles and responsibilites for this department includes Strategic Planning and Initiatives.

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Operational Central Administration (206)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	230,253	241,767	255,332	256,485	256,485	258,182
Supplements	3,600	3,600	3,600	3,150	3,600	3,600
Bonus	-	-	591	-	-	-
Sub-Total Personnel	233,853	245,367	259,524	259,635	260,085	261,782
Retiree Health Credit	2,786	2,925	3,028	3,104	3,103	2,302
Social Security / FICA	17,384	19,144	19,668	19,809	19,897	20,026
Virginia Retirement System	38,268	40,182	42,306	43,998	38,473	33,591
Health / Dental Insurance	19,545	19,352	24,776	22,988	22,247	23,516
State Group Life Insurance	3,085	3,240	2,953	3,027	3,027	2,773
Sub-Total Fringe Benefits	81,068	84,842	92,730	92,925	86,747	82,209
TOTAL PERSONNEL	**314,921**	**330,209**	**352,254**	**352,560**	**346,832**	**343,991**
Professional Services	94,305	89,322	92,029	92,858	96,000	97,225
Contracted Services - Food Services	7,602	13,584	21,163	952	10,000	400
Transportation	-	425	-	-	-	-
Internal Printing	11	195	1,683	80	250	250
Building Rentals	198	198	-	-	-	-
Dues & Memberships	456	255	95	315	800	350
Other	19	179	205	-	-	-
Postage	119	62	31	10	50	50
Rental Equipment	2,523	5,715	1,074	-	3,500	-
Travel	-	125	-	26,943	26,400	24,748
Educational Supplies	238	22	-	-	100	-
Food	69	610	254	63	700	250
Non Capital Tech Hardware	122	61	-	219	250	250
Operating Supplies	3,438	3,293	4,422	3,826	10,500	6,000
Software	6,000	2,000	-	-	-	-
Uniforms	451	-	-	-	-	-
Equipment	-	-	9,496	-	-	-
TOTAL NON-PERSONNEL	***115,553***	***116,045***	***130,453***	***125,267***	***148,550***	***129,523***
TOTAL OPERATIONAL CENTRAL ADMIN	**$430,474**	**$446,254**	**$482,707**	**$477,827**	**$495,382**	**$473,514**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Human Resources (210)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	780,138	954,926	905,067	975,949	1,012,198	1,004,318
Classified Salaries	280,006	282,424	261,785	247,667	252,626	253,807
Substitute	33,664	30,995	24,019	13,526	30,000	30,000
Part-Time	6,099	7,685	-	-	-	-
Supplements	7,545	7,200	8,590	33,969	46,200	86,200
Overtime	2,125	144	318	2,579	1,000	1,000
Bonus	63,500	30,500	36,277	22,500	88,000	70,000
Sub-Total Personnel	1,173,077	1,313,874	1,236,056	1,296,190	1,430,024	1,445,325
Retiree Health Credit	12,458	14,993	13,525	14,893	15,304	11,244
Social Security / FICA	87,475	98,209	94,045	95,866	109,397	110,567
Virginia Retirement System	176,492	205,932	164,212	189,602	189,724	164,060
Alternative Fringes	2,695	2,521	27,943	-	50,000	50,000
Annuity	-	-	-	1	-	-
Disability Insurance	129,651	133,969	164,798	177,697	180,000	180,000
Health / Dental Insurance	210,958	200,646	226,247	202,360	210,041	212,347
State Group Life Insurance	14,228	16,604	13,190	14,524	14,925	13,544
Sub-Total Fringe Benefits	633,957	672,872	703,960	694,942	769,391	741,763
TOTAL PERSONNEL	**1,807,034**	**1,986,746**	**1,940,016**	**1,991,132**	**2,199,415**	**2,187,088**
PD-Tuition	14,759	49,910	71,378	39,503	58,000	65,000
Professional Services	151,992	319,033	495,136	671,035	755,195	691,000
Contracted Services - Food Services	18,926	13,445	14,586	10,600	14,000	10,000
Transportation	1,253	1,128	811	742	3,000	3,000
Internal Printing	2,248	1,596	2,190	1,634	2,000	3,000
Building Rentals	1,713	3,574	2,107	-	3,000	1,000
Dues & Memberships	(14,987)	6,826	3,626	26,156	10,000	12,695
Other	883	6,826	1,511	379	7,000	7,000
Postage	1,630	1,258	1,130	1,045	1,500	1,500
Rental Equipment	4,873	2,002	5,524	4,075	4,200	5,700
Travel	30,414	70,140	58,750	31,471	51,600	14,080
Educational Supplies	1,119	1,595	1,445	29	1,200	1,200
Food	216	985	903	877	1,000	1,600
Non Capital Tech Hardware	1,656	1,019	960	411	5,000	1,000
Operating Supplies	18,779	29,760	28,175	37,984	28,500	25,500
Software	83,549	78,890	97,223	98,224	121,500	130,500
Uniforms	725	1,699	315	1,802	600	600
Equipment	8,258	3,403	19,113	11,113	2,000	-
TOTAL NON-PERSONNEL	***328,005***	***593,089***	***804,882***	***937,079***	***1,069,295***	***974,375***
TOTAL HUMAN RESOURCES	**$2,135,039**	**$2,579,835**	**$2,744,898**	**$2,928,211**	**$3,268,710**	**$3,161,463**

Historical data for FY24-25 and prior years include costs for Department of Organizational Diversity.
During FY24-25, the personnel was assigned to a vacant role within Human Resouces and the Department of Organizational Diversity was dissolved.

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Employee Health Services (211)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	95,522	100,298	103,808	113,777	106,403	117,765
Classified Salaries	-	67,425	76,152	78,056	78,056	79,617
Bonus	-	-	1,182	-	-	-
Sub-Total Personnel	95,522	167,723	181,142	191,833	184,459	197,382
Retiree Health Credit	1,156	2,029	2,178	2,319	2,232	1,757
Social Security / FICA	7,149	12,527	13,524	14,298	14,111	15,100
Virginia Retirement System	15,876	27,845	30,068	32,783	27,669	25,632
Worker's Compensation	358,872	600,081	710,844	420,067	654,140	744,033
Health / Dental Insurance	24,492	43,860	55,985	51,932	50,498	52,910
State Group Life Insurance	1,280	2,248	2,124	2,262	2,177	2,116
Sub-Total Fringe Benefits	408,825	688,591	814,721	523,661	750,827	841,547
TOTAL PERSONNEL	**504,347**	**856,314**	**995,863**	**715,494**	**935,286**	**1,038,929**
PD-Tuition	-	-	-	-	2,000	2,000
Professional Services	76,260	37,403	35,401	15,000	74,169	18,400
Internal Printing	-	-	21	-	-	-
Dues & Memberships	-	180	-	248	200	-
Postage	-	414	-	-	100	-
Rental Equipment	1,514	1,158	1,449	1,232	2,000	-
Travel	-	-	387	-	-	-
Educational Supplies	-	85	45	-	-	
Operating Supplies	17,126	(10,510)	9,554	4,858	9,700	11,700
Software	-	-	2,000	-	-	-
Equipment	-	-	-	109,248	-	-
TOTAL NON-PERSONNEL	***94,900***	***28,729***	***48,857***	***130,586***	***88,169***	***32,100***
TOTAL EMPLOYEE HEALTH SERVICES	**$599,247**	**$885,043**	**$1,044,720**	**$846,080**	**$1,023,455**	**$1,071,029**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Fiscal Services (CFO) (214)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	241,934	254,031	220,651	198,490	272,387	175,079
Classified Salaries	73,140	76,798	79,486	81,473	81,473	83,102
Part-Time	-	-	-	-	6,000	6,000
Supplements	3,600	3,625	3,600	3,150	3,600	3,600
Bonus	-	-	1,774	-	-	-
Sub-Total Personnel	318,674	334,454	305,511	283,113	363,460	267,782
Retiree Health Credit	3,812	4,003	3,492	3,104	4,282	2,302
Social Security / FICA	23,850	25,695	23,511	21,406	27,805	20,485
Virginia Retirement System	52,365	54,984	39,951	36,447	53,079	33,591
Alternative Fringes	-	-	5,362	-	-	-
Health / Dental Insurance	36,300	35,821	30,770	22,917	42,867	23,236
State Group Life Insurance	4,222	4,433	3,406	3,027	4,176	2,773
Sub-Total Fringe Benefits	120,550	124,936	106,493	86,900	132,209	82,388
TOTAL PERSONNEL	**439,224**	**459,390**	**412,004**	**370,013**	**495,669**	**350,170**
Professional Services	116,308	116,750	37,156	41,301	65,000	57,000
Contracted Services - Food Services	175	97	346	56	-	-
Transportation	-	88	355	-	-	-
Internal Printing	352	601	360	56	750	500
Dues & Memberships	1,002	952	1,092	1,349	2,725	3,100
Insurance	252,971	271,655	277,840	292,216	345,000	400,000
Other	100,000	100,214	100,219	100,020	106,000	106,000
Postage	-	1	-	1	25	25
Rental Equipment	1,066	3,200	3,746	4,000	-	-
Travel	5,665	6,096	4,103	4,307	2,960	872
Food	27	36	200	25	100	100
Non Capital Tech Hardware	11	-	384	-	-	-
Operating Supplies	1,201	2,502	947	312	1,500	500
Software	101,192	240,148	119,706	322,018	235,000	235,000
Uniforms	335	401	501	551	500	-
Equipment	632	-	10,037	2,451	-	-
TOTAL NON-PERSONNEL	***580,936***	***742,740***	***556,990***	***768,664***	***759,560***	***803,097***
TOTAL FISCAL SERVICES (CFO)	**$1,020,160**	**$1,202,130**	**$968,994**	**$1,138,677**	**$1,255,229**	**$1,153,267**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Community Engagement (215)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	-	-	102,735	105,303	105,303	105,344
Classified Salaries	-	-	-	67,876	-	68,215
Supplements	-	-	-	240	5,000	3,000
Overtime	-	-	-	-	1,000	1,000
Sub-Total Personnel	-	-	102,735	173,419	111,303	177,559
Retiree Health Credit	-	-	1,243	2,095	1,274	1,545
Social Security / FICA	-	-	7,833	13,029	8,515	13,583
Virginia Retirement System	-	-	13,743	26,984	15,796	22,550
Health / Dental Insurance	-	-	27,181	48,461	24,253	47,863
State Group Life Insurance	-	-	1,212	2,043	1,243	1,862
Sub-Total Fringe Benefits	-	-	51,212	92,614	51,081	87,403
TOTAL PERSONNEL	**-**	**-**	**153,947**	**266,033**	**162,384**	**264,962**
Professional Services	-	-	4,289	3,136	10,000	8,500
Contracted Services - Food Services	-	-	620	304	-	-
Internal Printing	-	-	-	41	500	1,000
Dues & Memberships	-	-	275	110	275	75
Rental Equipment	-	-	-	2,324	-	-
Travel	-	-	502	-	1,200	374
Educational Supplies	-	-	1,489	7,377	-	-
Food	-	-	-	772	2,500	2,500
Vehicle Fuel	-	-	-	-	-	750
Non Capital Tech Hardware	-	-	-	1,696	-	-
Operating Supplies	-	-	246	3,009	3,000	5,000
Software	-	-	310	-	-	-
Uniforms	-	-	254	1,967	-	-
Equipment	-	-	2,426	10,129	17,500	-
TOTAL NON-PERSONNEL	**-**	**-**	**10,411**	**30,865**	**34,975**	***18,199***
TOTAL COMMUNITY ENGAGEMENT	**$0**	**$0**	**$164,358**	**$296,898**	**$197,359**	**$283,161**

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 2026-2027
Payroll (216)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	100,361	83,493	119,189	127,352	127,352	127,401
Classified Salaries	61,089	71,600	53,290	53,907	52,481	53,531
Professional Salaries	66,835	70,177	32,200	46,882	55,417	46,818
Part-Time	-	2,338	9,956	12,864	5,000	10,000
Supplements	12,805	36,298	58,971	34,932	24,500	26,900
Overtime	-	-	10,851	13,079	4,000	7,500
Bonus	-	-	2,365	-	-	-
Sub-Total Personnel	241,090	263,904	286,823	289,016	268,750	272,150
Retiree Health Credit	2,757	2,657	2,381	2,731	2,847	2,026
Social Security / FICA	17,580	20,942	21,656	21,683	20,559	20,819
Virginia Retirement System	37,871	36,498	28,080	33,572	35,288	29,564
Alternative Fringes	-	19,734	210	-	-	-
Health / Dental Insurance	55,331	52,404	31,524	35,204	38,718	35,371
State Group Life Insurance	3,053	2,943	2,322	2,664	2,776	2,441
Sub-Total Fringe Benefits	116,592	135,177	86,172	95,853	100,188	90,221
TOTAL PERSONNEL	**357,682**	**399,081**	**372,995**	**384,869**	**368,938**	**362,371**
Professional Services	-	63	138	-	3,120	2,240
Contracted Services - Food Services	205	-	-	-	-	-
Internal Printing	3	106	292	154	180	430
Dues & Memberships	1,039	298	321	312	650	400
Other	-	68	-	-	-	-
Postage	1,508	1,872	2,266	1,977	3,000	4,000
Rental Equipment	2,144	1,156	1,449	1,732	2,500	-
Travel	4,599	1,472	398	-	4,400	1,047
Educational Supplies	770	-	-	1,935	1,525	1,525
Food	121	47	-	-	40	40
Non Capital Tech Hardware	187	526	57	266	-	-
Operating Supplies	950	1,942	2,359	1,193	2,500	2,500
Software	-	-	-	2,404	-	
TOTAL NON-PERSONNEL	***11,526***	***7,550***	***7,279***	***9,973***	***17,915***	***12,182***
TOTAL PAYROLL	**$369,208**	**$406,631**	**$380,274**	**$394,842**	**$386,853**	**$374,553**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Accounting (218)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	363,887	380,508	446,484	461,114	462,931	425,733
Classified Salaries	169,659	177,180	182,480	185,093	184,993	186,754
Supplements	1,000	1,000	2,000	1,750	2,000	2,000
Bonus	-	-	4,730	-	-	-
Sub-Total Personnel	534,546	558,688	635,693	647,958	649,924	614,487
Retiree Health Credit	6,502	6,816	7,671	7,863	7,840	5,429
Social Security / FICA	39,797	41,835	47,578	48,185	49,719	47,008
Virginia Retirement System	89,308	93,618	97,920	103,687	97,189	79,209
Health / Dental Insurance	117,040	116,137	161,185	149,531	145,535	140,431
State Group Life Insurance	7,200	7,548	7,481	7,668	7,645	6,539
Sub-Total Fringe Benefits	259,848	265,952	321,835	316,933	307,928	278,616
TOTAL PERSONNEL	**794,394**	**824,640**	**957,528**	**964,891**	**957,852**	**893,103**
Professional Services	163,045	168,125	170,760	167,634	177,520	172,500
Contracted Services - Food Services	53	181	-	-	250	250
Internal Printing	432	585	320	160	500	250
Dues & Memberships	2,972	2,972	2,972	3,135	2,391	2,545
Other	55	154	2,380	829	1,000	3,000
Postage	3,118	3,136	3,269	2,838	3,000	2,000
Rental Equipment	2,414	1,549	1,856	2,611	2,500	-
Travel	2,796	5,821	376	3,144	2,400	748
Food	116	25	-	-	-	-
Non Capital Tech Hardware	186	-	532	-	250	150
Operating Supplies	9,143	4,969	4,457	3,237	3,000	3,000
Software	8,500	10,000	2,750	19,750	13,000	11,500
Equipment	-	-	749	-	1,000	-
TOTAL NON-PERSONNEL	***192,829***	***197,518***	***190,421***	***203,338***	***206,811***	***195,943***
TOTAL ACCOUNTING	**$987,223**	**$1,022,158**	**$1,147,949**	**$1,168,229**	**$1,164,663**	**$1,089,046**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Grants Management (219)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Professional Salaries	-	-	86,896	109,745	109,745	-
Supplements	3,005	2,281	-	-	-	-
Sub-Total Personnel	3,005	2,281	86,896	109,745	109,745	-
Retiree Health Credit	-	-	1,070	1,328	1,328	-
Social Security / FICA	228	172	6,640	8,479	8,395	-
Virginia Retirement System	-	-	11,831	15,595	16,462	-
Health / Dental Insurance	-	-	14,273	12,542	12,346	-
State Group Life Insurance	-	-	1,044	1,295	1,295	-
Sub-Total Fringe Benefits	228	172	34,858	39,239	39,826	-
TOTAL PERSONNEL	**3,233**	**2,453**	**121,754**	**148,984**	**149,571**	**-**
Dues & Memberships	169	179	454	459	330	458
Postage	-	-	-	33	15	10
Travel	36	130	929	795	2,064	429
Educational Supplies	449	-	926	897	1,204	1,623
Non Capital Tech Hardware	-	-	-	75	-	-
Operating Supplies	-	106	1,072	865	1,416	960
Software	-	449	-	-	-	-
TOTAL NON-PERSONNEL	***654***	***864***	***3,381***	***3,124***	***5,029***	***3,480***
TOTAL GRANTS MANAGEMENT	**$3,887**	**$3,317**	**$125,135**	**$152,108**	**$154,600**	**$3,480**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Purchasing Services (224)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	184,630	193,861	200,596	205,663	205,662	207,461
Classified Salaries	70,380	72,677	74,247	74,888	74,834	75,208
Overtime	709	13	-	-	500	500
Bonus	-	-	1,774	-	-	-
Sub-Total Personnel	255,719	266,551	276,616	280,551	280,996	283,169
Retiree Health Credit	3,084	3,225	3,324	3,394	3,394	2,508
Social Security / FICA	19,060	19,834	20,704	21,175	21,496	21,662
Virginia Retirement System	42,358	44,294	36,754	39,859	42,074	36,592
Health / Dental Insurance	43,795	40,582	46,776	41,804	41,845	41,552
State Group Life Insurance	3,415	3,571	3,242	3,310	3,310	3,021
Sub-Total Fringe Benefits	111,711	111,506	110,800	109,542	112,119	105,335
TOTAL PERSONNEL	**367,430**	**378,057**	**387,416**	**390,093**	**393,115**	**388,504**
Professional Services	917	383	552	500	1,500	1,500
Internal Printing	849	1,039	289	695	500	500
Building Rentals	275	189	360	-	-	-
Dues & Memberships	1,219	425	395	3,894	3,960	3,960
Postage	139	112	106	120	500	500
Travel	650	630	430	186	2,800	872
Operating Supplies	1,550	1,767	2,467	567	2,500	2,500
TOTAL NON-PERSONNEL	***5,599***	***4,545***	***4,599***	***5,962***	***11,760***	***9,832***
TOTAL PURCHASING SERVICES	**$373,029**	**$382,602**	**$392,015**	**$396,055**	**$404,875**	**$398,336**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Reprographics (225)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Classified Salaries	48,749	53,431	55,297	55,902	55,842	56,121
Overtime	394	578	120	826	500	500
Bonus	-	-	591	-	-	-
Sub-Total Personnel	49,143	54,009	56,008	56,728	56,342	56,621
Retiree Health Credit	616	646	669	676	676	494
Social Security / FICA	3,759	4,133	4,294	4,351	4,310	4,332
Virginia Retirement System	8,454	8,877	9,680	9,890	8,376	7,206
Health / Dental Insurance	9,231	9,050	11,315	10,374	10,079	10,584
State Group Life Insurance	682	716	653	659	659	595
Sub-Total Fringe Benefits	22,742	23,423	26,611	25,949	24,100	23,210
TOTAL PERSONNEL	**71,885**	**77,432**	**82,619**	**82,677**	**80,442**	**79,831**
Professional Services	57,643	85,520	100,589	-	-	-
Internal Printing	535	-	5	-	500	500
Rental Equipment	100,298	85,641	101,471	100,000	100,000	100,000
Operating Supplies	62,953	18,272	38,281	61,537	129,500	129,500
Software	23,725	24,400	24,925	25,425	27,000	27,000
Equipment	3,995	4,010	-	-	-	-
TOTAL NON-PERSONNEL	***249,148***	***217,843***	***265,272***	***186,962***	***257,000***	***257,000***
TOTAL REPROGRAPHICS	**$321,033**	**$295,275**	**$347,891**	**$269,639**	**$337,442**	**$336,831**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Safety & Security (253)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	101,369	104,351	105,885	106,403	106,403	104,357
Classified Salaries	1,011,492	1,054,590	1,120,508	1,193,394	1,306,151	1,526,918
Part-Time	25,206	58,849	17,223	17,690	60,000	23,102
Supplements	7,078	6,969	3,224	14,430	24,311	13,500
Overtime	47,974	53,915	53,275	43,909	40,000	55,000
Bonus	100	100	14,684	-	-	-
Sub-Total Personnel	1,193,218	1,278,773	1,314,800	1,375,825	1,536,865	1,722,876
Retiree Health Credit	7,353	7,675	7,687	7,963	12,592	9,873
Social Security / FICA	89,109	96,278	99,446	102,739	117,570	131,800
Virginia Retirement System	105,898	110,785	116,379	124,393	133,883	131,718
City of Roanoke Retirement	17,479	28,080	28,457	29,351	18,000	18,000
Alternative Fringes	-	-	165	710	-	-
Annuity	660	660	660	660	660	660
Unemployment Tax	-	1,928	-	-	-	-
Health / Dental Insurance	265,957	266,009	375,099	366,414	451,158	607,644
State Group Life Insurance	14,285	15,431	14,180	14,891	16,668	17,313
Sub-Total Fringe Benefits	500,740	526,846	642,072	647,121	750,531	917,009
TOTAL PERSONNEL	**1,693,958**	**1,805,619**	**1,956,872**	**2,022,946**	**2,287,396**	**2,639,885**
Professional Services	1,506,354	1,877,279	1,854,975	2,016,168	1,992,122	1,888,565
Internal Printing	-	-	32	56	-	75
Dues & Memberships	40	40	50	50	40	50
Other	-	-	59,109	59,342	80,000	-
Postage	35	-	-	-	-	-
Rental Equipment	-	-	-	1,957	-	-
Travel	4,533	4,654	1,388	133	3,200	997
Vehicle Fuel	3,822	2,839	3,927	4,000	4,500	4,500
Non Capital Tech Hardware	4,198	1,090	-	-	58,300	40,300
Operating Supplies	257,228	64,446	52,168	77,916	43,400	95,300
Software	52,288	53,643	49,768	13,552	57,316	57,316
Uniforms	7,656	10,127	-	16,261	20,000	19,000
Local Match	89,203	99,025	95,385	(25,539)	266,457	283,820
Equipment	25,685	114,224	47,435	44,420	270,195	235,865
TOTAL NON-PERSONNEL	***1,951,042***	***2,227,367***	***2,164,237***	***2,208,316***	***2,795,530***	***2,625,788***
TOTAL SAFETY & SECURITY	**$3,645,000**	**$4,032,986**	**$4,121,109**	**$4,231,262**	**$5,082,926**	**$5,265,673**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Transportation (240)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	188,907	206,420	212,846	230,555	230,555	230,644
Classified Salaries	42,101	47,246	45,370	55,456	49,777	58,535
Part-Time	11,898	4,300	-	-	-	-
Supplements	59,005	335,040	487	300	-	-
Overtime	-	2,828	254	1,428	-	-
Bonus	-	-	1,182	-	-	-
Sub-Total Personnel	301,911	595,834	260,139	287,738	280,332	289,178
Retiree Health Credit	1,833	2,136	3,111	3,426	3,392	2,585
Social Security / FICA	29,565	45,872	18,628	21,091	21,445	22,122
Virginia Retirement System	25,274	29,527	42,296	47,597	42,050	37,711
City of Roanoke Retirement	9,419	12,866	-	-	-	-
Alternative Fringes	-	27,411	-	-	-	-
Annuity	1,320	880	303	193	1,320	1,320
Health / Dental Insurance	48,298	37,419	39,742	58,797	35,768	58,674
State Group Life Insurance	3,088	3,292	3,034	3,341	3,308	3,113
Sub-Total Fringe Benefits	118,797	159,403	107,115	134,445	107,283	125,526
TOTAL PERSONNEL	**420,708**	**755,237**	**367,254**	**422,183**	**387,615**	**414,704**
Professional Services	5,857	32,066	16,145	2,472	10,000	10,000
Contracted Services - Food Services	-	-	-	3,675	-	
Transportation	10,023,099	11,236,871	13,787,567	14,573,110	14,777,819	15,100,000
Internal Printing	-	-	-	-	250	250
Other	-	-	-	240	-	-
Rental Equipment	1,583	1,462	1,750	1,600	2,000	-
Travel	-	-	120	-	1,500	374
Food	-	-	202	192	-	
Vehicle Fuel	673,091	808,842	764,407	861,122	884,300	1,250,000
Non Capital Tech Hardware	-	-	270	-	500	500
Operating Supplies	1,390	2,932	4,089	2,318	4,250	4,250
Software	19,429	10,639	17,538	30,543	25,000	26,500
Vehicle Supplies	-	-	1,226	-	-	
Equipment	16,566	10,847	16,213	15,783	12,000	12,000
TOTAL NON-PERSONNEL	***10,741,013***	***12,103,659***	***14,609,527***	***15,491,054***	***15,717,619***	***16,403,874***
TOTAL TRANSPORTATION	**$11,161,721**	**$12,858,896**	**$14,976,781**	**$15,913,237**	**$16,105,234**	**$16,818,578**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Facilities Operations (250)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	139,102	146,057	151,269	154,948	154,948	153,740
Classified Salaries	5,356,022	5,826,052	6,228,178	6,183,854	6,511,312	5,723,313
Part-Time	63,866	124,244	176,767	217,590	235,564	400,133
Supplements	11,705	10,742	15,032	192,206	143,927	141,927
Overtime	128,455	87,404	75,607	55,802	115,000	160,000
Bonus	1,000	800	86,424	-	200,000	-
Sub-Total Personnel	5,700,149	6,195,299	6,733,276	6,804,400	7,360,751	6,579,113
Retiree Health Credit	10,921	11,906	7,821	20,368	15,662	19,756
Social Security / FICA	431,325	467,454	508,984	511,778	547,798	503,302
Virginia Retirement System	203,585	224,505	290,980	431,566	278,737	400,167
City of Roanoke Retirement	87,028	129,111	113,508	107,447	115,000	120,000
Alternative Fringes	32,048	10,773	44,994	29,184	30,000	30,000
Annuity	660	660	660	660	660	660
Unemployment Tax	-	-	-	-	1,840	1,840
Health / Dental Insurance	1,196,832	1,198,746	1,678,312	1,602,708	1,580,251	1,690,199
State Group Life Insurance	72,748	80,050	74,463	74,891	78,662	62,342
Sub-Total Fringe Benefits	2,035,146	2,123,206	2,719,721	2,778,602	2,648,610	2,828,266
TOTAL PERSONNEL	**7,735,295**	**8,318,505**	**9,452,997**	**9,583,002**	**10,009,361**	**9,407,379**
PD-Tuition	5,130	-	-	-	12,000	5,000
Professional Services	188,347	202,144	215,734	229,936	208,714	241,335
Dues & Memberships	930	3,557	335	345	1,000	500
Postage	1	1	-	-	-	-
Telecommunications	8,946	-	-	-	-	-
Travel	2,054	626	488	197	2,000	125
Educational Supplies	-	174	-	-	-	-
Food	-	227	-	-	300	-
Vehicle Fuel	2,621	2,148	2,260	4,000	4,000	2,000
Non Capital Tech Hardware	512	-	-	-	-	-
Operating Supplies	419,234	348,443	543,136	326,110	405,200	416,000
Software	3,000	-	3,000	-	-	
Uniforms	50,717	51,525	54,960	54,925	60,000	61,620
Vehicle Supplies	5,335	-	8	-	3,500	3,500
Equipment	101,381	157,420	28,194	221,900	269,929	212,997
TOTAL NON-PERSONNEL	***788,208***	***766,266***	***848,114***	***837,414***	***966,643***	***943,077***
TOTAL FACILITIES OPERATIONS	**$8,523,503**	**$9,084,771**	**$10,301,111**	**$10,420,416**	**$10,976,004**	**$10,350,456**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Facilities Maintenance (251)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	234,365	246,183	255,096	261,064	261,063	265,079
Classified Salaries	1,522,165	1,651,161	1,682,170	1,693,104	1,738,380	1,706,501
Part-Time	27,113	64,348	67,913	7,835	60,000	-
Supplements	31,183	33,180	32,400	90,738	36,000	36,000
Overtime	95,341	90,963	111,374	84,092	75,000	75,000
Bonus	-	-	13,893	-	-	-
Sub-Total Personnel	1,910,167	2,085,835	2,162,846	2,136,833	2,170,443	2,082,580
Retiree Health Credit	4,736	4,818	3,790	3,976	10,193	4,384
Social Security / FICA	141,785	155,611	164,077	160,023	166,039	159,317
Virginia Retirement System	81,501	84,207	110,301	128,099	129,916	148,652
City of Roanoke Retirement	37,988	57,300	26,681	-	60,000	-
Alternative Fringes	-	2,780	26,924	-	-	-
Annuity	990	1,319	1,320	1,340	1,320	1,320
Health / Dental Insurance	428,499	417,521	518,153	468,431	518,678	465,872
State Group Life Insurance	23,688	24,969	22,056	22,621	23,593	20,940
Sub-Total Fringe Benefits	719,188	748,524	873,303	784,490	909,739	800,486
TOTAL PERSONNEL	**2,629,355**	**2,834,359**	**3,036,149**	**2,921,323**	**3,080,182**	**2,883,066**
Professional Services	1,468,472	1,534,231	1,577,228	1,542,613	1,953,903	1,386,451
Contracted Services - Food Services	-	-	1,128	3,558	1,000	1,000
Transportation	(3)	-	-	-	-	-
Internal Printing	-	-	-	1	-	-
Building Rentals	134,113	87,826	53,104	52,516	60,000	62,400
Dues & Memberships	5,196	1,239	3,462	1,906	5,000	7,000
Postage	1,409	17	18	2	250	250
Rental Equipment	52,615	13,916	10,752	74,434	10,000	-
Telecommunications	12,822	-	-	-	-	-
Travel	724	7,212	8,315	465	7,000	1,246
Utilities - Water	-	-	1,285	-	-	-
Educational Supplies	-	22,403	3,849	720	-	-
Food	-	99	39	-	1,000	-
Vehicle Fuel	29,158	14,730	16,338	15,000	21,300	19,000
Non Capital Tech Hardware	3,086	2,158	65	347	4,000	-
Operating Supplies	590,782	414,411	437,285	478,095	601,000	588,266
Software	55,132	58,160	41,725	27,682	30,850	32,084
Uniforms	37,947	39,484	42,895	49,441	44,000	50,400
Vehicle Supplies	25,913	10,332	19,428	15,953	25,000	25,000
Local Match	-	-	-	-	-	125,000
Equipment	255,554	654,672	357,327	682,408	249,000	252,000
TOTAL NON-PERSONNEL	***2,672,921***	***2,860,886***	***2,574,242***	***2,945,140***	***3,013,303***	***2,550,097***
TOTAL FACILITIES MAINTENANCE	**$5,302,276**	**$5,695,245**	**$5,610,391**	**$5,866,463**	**$6,093,485**	**$5,433,163**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Grounds Maintenance (252)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	70,353	72,880	74,736	74,966	74,966	75,341
Classified Salaries	281,849	288,845	309,631	357,438	334,182	348,184
Supplements	1,700	2,900	3,400	21,543	6,000	6,000
Overtime	10,749	13,575	15,283	8,201	13,000	15,000
Bonus	100	100	4,238	-	-	-
Sub-Total Personnel	364,751	378,300	407,289	462,148	428,148	444,525
Retiree Health Credit	431	433	181	386	1,451	727
Social Security / FICA	27,089	27,937	30,084	34,104	32,753	34,006
Virginia Retirement System	9,759	9,819	13,716	18,964	17,372	20,381
City of Roanoke Retirement	8,410	13,560	13,786	14,269	14,000	14,000
Alternative Fringes	-	881	-	-	-	-
Annuity	330	660	660	660	660	660
Health / Dental Insurance	116,733	124,761	151,215	142,904	133,426	146,465
State Group Life Insurance	4,789	4,845	4,433	5,097	4,827	4,489
Sub-Total Fringe Benefits	167,540	182,896	214,074	216,384	204,489	220,728
TOTAL PERSONNEL	**532,291**	**561,196**	**621,363**	**678,532**	**632,637**	**665,253**
Professional Services	974,443	913,528	1,000,736	1,123,767	1,235,050	910,050
Contracted Services - Food Services	-	-	-	363	-	
Building Rentals	-	7,200	7,200	7,950	7,200	9,000
Dues & Memberships	945	899	55	2,706	1,850	1,850
Rental Equipment	236	13,900	21,182	24,759	15,000	35,200
Telecommunications	-	-	4,730	-	-	-
Travel	507	-	1,110	1,458	-	-
Educational Supplies	-	-	-	-	100	-
Vehicle Fuel	15,671	17,465	17,988	18,079	25,000	25,000
Non Capital Tech Hardware	84	916	-	-	-	-
Operating Supplies	117,849	172,495	157,996	185,498	159,270	162,270
Software	-	3,000	3,000	3,000	10,000	10,000
Uniforms	6,585	7,270	7,130	7,462	8,700	8,700
Vehicle Supplies	16,365	32,454	22,179	20,361	25,500	20,600
Equipment	156,392	135,101	286,279	376,195	320,000	345,000
TOTAL NON-PERSONNEL	***1,289,077***	***1,304,228***	***1,529,584***	***1,771,597***	***1,807,670***	***1,527,670***
TOTAL GROUNDS MAINTENANCE	**$1,821,368**	**$1,865,424**	**$2,150,947**	**$2,450,129**	**$2,440,307**	**$2,192,923**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Warehouse (260)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	63,846	67,038	69,484	71,119	71,119	71,142
Classified Salaries	439,441	412,992	434,707	434,044	429,054	435,464
Supplements	-	100	200	15,909	-	-
Overtime	14,031	21,847	22,392	16,717	14,000	14,000
Bonus	-	-	5,912	-	-	-
Sub-Total Personnel	517,318	501,977	532,695	537,789	514,173	520,606
Retiree Health Credit	1,957	1,354	1,063	1,089	6,052	1,470
Social Security / FICA	38,350	37,378	39,661	39,815	39,334	39,826
Virginia Retirement System	31,511	23,436	27,957	29,881	26,026	31,228
City of Roanoke Retirement	5,396	8,701	8,847	9,161	9,000	9,000
Health / Dental Insurance	168,911	140,780	176,626	157,120	158,771	154,806
State Group Life Insurance	6,833	6,372	5,784	5,902	5,902	5,385
Sub-Total Fringe Benefits	252,958	218,021	259,937	242,968	245,085	241,716
TOTAL PERSONNEL	**770,276**	**719,998**	**792,632**	**780,757**	**759,258**	**762,322**
PD-Tuition	-	-	-	-	3,000	3,000
Professional Services	19,495	29,847	29,455	38,565	45,000	35,000
Dues & Memberships	45	45	45	45	45	45
Postage	(21,254)	4,591	(2,829)	350	-	-
Rental Equipment	14,047	10,794	12,082	15,720	17,000	15,160
Travel	-	-	-	-	1,000	249
Food	-	-	-	180	-	-
Vehicle Fuel	11,130	10,443	5,340	8,090	8,000	8,000
Non Capital Tech Hardware	-	-	33	-	-	-
Operating Supplies	14,734	11,246	28,598	41,305	16,000	16,000
Uniforms	2,952	8,535	8,946	9,000	9,400	9,400
Vehicle Supplies	-	6,027	5,000	1,228	5,000	2,500
Equipment	23,124	59,897	38,174	39,686	66,800	77,140
TOTAL NON-PERSONNEL	***64,272***	***141,426***	***124,844***	***154,168***	***171,245***	***166,494***
TOTAL WAREHOUSE	**$834,548**	**$861,424**	**$917,476**	**$934,925**	**$930,503**	**$928,816**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Utilities (290)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Utilities - Electricity	3,356,055	3,542,654	3,798,596	4,015,914	4,269,281	4,239,705
Utilities - Natural Gas	700,433	506,105	589,329	660,671	764,143	665,660
Utilities - Water	642,343	718,513	800,729	801,347	789,826	902,939
TOTAL NON-PERSONNEL	***4,698,831***	***4,767,272***	***5,188,654***	***5,477,932***	***5,823,250***	***5,808,304***
TOTAL UTILITIES	**$4,698,831**	**$4,767,272**	**$5,188,654**	**$5,477,932**	**$5,823,250**	**$5,808,304**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Debt Service (300)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Debt-Interest	3,301,461	3,031,496	3,433,377	3,649,127	3,653,050	3,514,833
Debt-Principal	9,384,917	9,722,049	8,290,634	9,623,007	9,693,008	9,186,807
TOTAL NON-PERSONNEL	***12,686,378***	***12,753,545***	***11,724,011***	***13,272,134***	***13,346,058***	***12,701,640***
TOTAL DEBT SERVICE	**$12,686,378**	**$12,753,545**	**$11,724,011**	**$13,272,134**	**$13,346,058**	**$12,701,640**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Instructional Technology (270)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	113,064	118,717	122,872	104,841	125,944	107,280
Professional Salaries	845,244	892,439	883,536	887,993	973,183	940,923
Supplements	157	-	283	848	-	-
Bonus	-	-	6,503	-	-	-
Sub-Total Personnel	958,466	1,011,156	1,013,194	993,683	1,099,127	1,048,203
Retiree Health Credit	10,793	11,394	11,925	12,008	13,299	9,243
Social Security / FICA	70,942	74,839	75,633	73,697	84,083	80,188
Virginia Retirement System	148,388	156,501	131,365	141,012	164,869	134,859
Alternative Fringes	-	-	-	2,240	-	-
Health / Dental Insurance	232,436	230,177	281,137	251,646	288,048	254,257
State Group Life Insurance	11,952	12,618	11,629	11,710	12,970	11,133
Sub-Total Fringe Benefits	474,511	485,529	511,690	492,312	563,269	489,680
TOTAL PERSONNEL	**1,432,977**	**1,496,685**	**1,524,884**	**1,485,995**	**1,662,396**	**1,537,883**
Professional Services	4,600	675	8,008	5,000	25,000	20,000
Contracted Services - Food Services	231	130	-	256	-	-
Transportation	-	292	-	-	-	-
Rental Equipment	-	2,014,467	2,297,056	1,734,634	1,734,634	1,481,634
Travel	5,189	3,992	8,328	1,377	8,000	2,492
Educational Supplies	2,740	1,356	5,419	6,379	9,500	9,500
Food	-	37	-	-	-	-
Non Capital Tech Hardware	1,691	5,844	3,988	-	-	-
Operating Supplies	2,450	4,422	983	4,621	1,500	1,500
Software	60,844	61,362	112,466	89,151	53,000	88,860
Uniforms	-	-	557	-	-	-
Equipment	6,072	26,166	2,213	22,499	25,000	25,000
TOTAL NON-PERSONNEL	***83,818***	***2,118,742***	***2,439,018***	***1,863,917***	***1,856,634***	***1,628,986***
TOTAL INSTRUCTIONAL TECHNOLOGY	**$1,516,795**	**$3,615,427**	**$3,963,902**	**$3,349,912**	**$3,519,030**	**$3,166,869**

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 2026-2027
Administrative Technology (280)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	410,133	426,468	516,148	538,734	538,734	600,420
Classified Salaries	864,951	926,241	987,464	1,014,123	1,036,836	1,038,871
Part-Time	1,029	-	-	-	15,000	15,000
Supplements	3,600	34,789	30,743	43,207	40,000	40,000
Overtime	21,228	19,229	29,159	10,573	25,000	25,000
Bonus	-	-	11,233	-	-	-
Sub-Total Personnel	1,300,941	1,406,727	1,574,748	1,606,637	1,655,570	1,719,290
Retiree Health Credit	14,506	15,152	17,355	17,806	19,064	14,518
Social Security / FICA	97,537	105,362	118,392	119,663	126,651	131,526
Virginia Retirement System	199,252	208,121	214,704	229,457	228,335	203,834
City of Roanoke Retirement	8,125	13,299	13,724	14,211	8,000	8,000
Alternative Fringes	-	-	4,845	-	-	-
Health / Dental Insurance	268,178	274,167	398,355	385,973	364,910	414,222
State Group Life Insurance	16,978	17,739	17,798	18,246	18,592	17,488
Sub-Total Fringe Benefits	604,577	633,839	785,173	785,355	765,552	789,588
TOTAL PERSONNEL	**1,905,518**	**2,040,566**	**2,359,921**	**2,391,992**	**2,421,122**	**2,508,878**
Professional Services	419,701	202,425	169,995	279,309	254,450	229,450
Contracted Services - Food Services	752	222	573	84	-	-
Internal Printing	586	491	542	482	500	500
Postage	75	18	322	150	250	250
Rental Equipment	1,631,052	150,037	27,768	148,104	159,785	424,785
Telecommunications	235,640	222,764	239,350	250,230	315,000	265,000
Travel	938	-	-	-	2,000	-
Educational Supplies	480	-	-	1,247	-	-
Food	63	30	-	-	1,000	-
Vehicle Fuel	4,282	3,368	3,509	5,000	6,000	6,000
Non Capital Tech Hardware	113,790	29,499	26,109	104,713	50,000	50,000
Operating Supplies	7,999	6,018	10,270	18,400	4,000	4,000
Software	564,440	617,634	831,200	811,684	963,176	846,676
Uniforms	-	-	387	-	-	-
Vehicle Supplies	2,221	(721)	1,007	3,250	15,000	5,000
Local Match	412,427	134,800	134,800	125,297	239,300	244,300
Equipment	207,619	109,052	247,821	185,592	82,925	82,925
TOTAL NON-PERSONNEL	***3,602,063***	***1,475,638***	***1,693,653***	***1,933,542***	***2,093,386***	***2,158,886***
TOTAL ADMINISTRATIVE TECHNOLOGY	**$5,507,581**	**$3,516,204**	**$4,053,574**	**$4,325,534**	**$4,514,508**	**$4,667,764**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2025-2026
Contingency (205)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Contingency	-	-	-	-	-	1,300,000
TOTAL NON-PERSONNEL	**-**	**-**	**-**	**-**	**-**	***1,300,000***
TOTAL CONTINGENCY	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,300,000**

New category for 2026-27 to accommodate any cost fluctuations.

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
ATHLETICS

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	173,416	155,455	180,958	185,430	185,482	189,190
Professional Salaries	56,040	-	-	59,167	65,738	120,700
Supplements	653,428	704,209	722,835	743,390	725,204	754,204
Overtime	-	259	-	-	-	-
Bonus	-	-	1,182	-	-	-
Sub-Total Personnel	882,883	859,922	904,975	987,987	976,424	1,064,093
Retiree Health Credit	2,719	1,733	2,190	2,960	3,040	2,727
Social Security / FICA	66,877	65,065	68,299	71,248	74,696	81,403
Virginia Retirement System	37,343	18,643	25,714	35,504	37,683	39,790
Health / Dental Insurance	41,820	29,357	36,232	39,365	55,303	73,290
State Group Life Insurance	3,011	1,919	2,135	2,887	2,964	3,285
Sub-Total Fringe Benefits	151,771	116,717	134,571	151,963	173,686	200,494
TOTAL PERSONNEL	**1,034,654**	**976,639**	**1,039,546**	**1,139,950**	**1,150,110**	**1,264,587**
Professional Services	213,607	215,641	225,847	285,903	311,500	264,400
Contracted Services - Food Services	7,085	72,902	81,329	60,018	103,000	103,000
Transportation	221,674	252,678	319,159	291,616	450,000	314,600
Internal Printing	3,610	1,470	231	1,128	4,000	3,500
Building Rentals	9,140	6,735	6,735	6,735	10,500	12,000
Dues & Memberships	44,434	48,471	40,798	52,339	62,500	62,500
Insurance	78,720	78,604	80,000	80,000	80,000	80,000
Other	18,982	18,516	17,053	18,636	28,500	31,500
Rental Equipment	2,710	2,571	1,336	1,381	5,000	1,000
Travel	62,474	66,999	68,810	58,301	66,900	67,200
Educational Supplies	117,060	146,921	166,196	103,715	158,000	115,500
Food	76,981	9,565	5,711	8,573	7,500	7,500
Vehicle Fuel	2,036	35	-	7,053	5,500	7,500
Non Capital Tech Hardware	715	20	1,558	-	1,500	1,500
Operating Supplies	17,552	17,585	10,388	14,542	23,500	24,500
Software	13,714	12,005	47,722	74,554	36,700	35,700
Uniforms	103,103	119,642	105,288	119,549	105,000	109,000
Equipment	80,311	72,068	148,280	194,161	77,000	164,000
TOTAL NON-PERSONNEL	***1,073,909***	***1,142,427***	***1,326,440***	***1,378,203***	***1,536,600***	***1,404,900***
TOTAL ATHLETICS	**$2,108,563**	**$2,119,066**	**$2,365,986**	**$2,518,153**	**$2,686,710**	**$2,669,487**

General Fund Categorical Budget by Cost Center Discussion

All department budgets reflect changes in personnel costs resulting from an average 2.0% combination of scale and step increases for the 2026-27 budget year. These increases are partially offset by reduction-in-force initiatives implemented across various departments. For employee health benefits, RCPS has budgeted a 10% increase in the employer share of health insurance costs effective January 2027, aligning with the calendar-year structure of the RCPS health plan. Social security and FICA taxes, calculated as a percentage of salary, have also been adjusted to reflect salary increases and decreases. Other benefit rates, including the Virginia Retirement System (VRS) employer contribution rate, the Retiree Health Insurance Credit rate, and the State Group Life Insurance rate, have all decreased for FY27 to 12.84%, 0.88%, and 1.06%, respectively. Due to anticipated budget constraints for the 2026-27 fiscal year, all departments were instructed during the budget development process to perform a needs analysis and submit non-personnel budget requests with no increases other than required contractual obligations. In addition, cost-reduction initiatives were implemented to further support overall budget reductions.

Category of Instruction:

Instructional & Administrative (100)

Grant funding supported the Empowering Educators to Excel (E3+) program through September 30, 2024. Beginning in fiscal year 2024-2025, the E3+ positions were incorporated into this cost center and continue in the 2026-2027 budget to support targeted school improvement efforts. Non-personnel costs were reduced and realigned; however, funding remains in place to continue supporting school improvement initiatives and the delivery of high-quality, individualized instruction.

Academics & Accountability (110)

Personnel cost decreases include reduction-in-force. Non-personnel costs include expenditures for subject-area programs such as Art, English, Health/Physical Education, Dance, Music, English Language Learning, Summer Programs, Science, Foreign Language, Math, Media, and Social Studies. RCPS has outsourced substitute teacher services to ESS Northeast, LLC (formerly Source4Teachers); this budget appears under Contracted Services – Substitutes and remains relatively flat. Non-personnel budget changes include an increase for History/Social Studies textbooks for 6^{th}-12^{th} grades, which is offset by a shift to training modules offered by VDOE. The local match represents the local requirement for the Extended School Year (ESY) and Year-Round School (YRS) Start Up Grant, which is 34% of the awarded amount. In summer 2025, due to changes in VDOE guidelines for summer program funding, the program transitioned from the traditional RCPS+ model to the STAR Summer Program (Students Thriving and Rising). The decrease in the local match is due to a reduction in the state funding for the Start Up Grant in 2026-2027.

Special Education (120)

Personnel costs increased due to the realignment of the Students with Intensive Support Needs Application (SISNA), formerly the Regional Special Education Program for low-incidence populations, from restricted grant reporting into the Special Education and Speech/Audiology departments based on the current state funding structure. Professional Services include 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 in private day services. Demand for the CSA services continues to rise. Professional therapy services (occupational, speech, and physical therapy), legal services, and Medicaid billing fees are also included. Non-personnel costs support curriculum software and materials, individualized transportation services in special circumstances, and equipment for individualized or classroom support needs, all of which continue to increase due to growing program demands.

RCPS participates in SISNA by pooling regional resources to reduce personnel and facility costs. Previously, a third-party regional office managed the program, and RCPS paid tuition for

students placed in regional classrooms. Under the revised VDOE funding structure implemented in 2020-21, RCPS now retains costs for SISNA classrooms it hosts and pays tuition directly to host divisions for students served elsewhere. Likewise, RCPS charges tuition for non-RCPS students served in its classrooms. Beginning in FY27, this program will be accounted for within Special Education department rather than the restricted grant fund.

Support Services (130)

Personnel cost decreases include a reduction-in-force. Non-personnel costs decreased but continue to support courseware and EdOptions Academy, as well as safety tip line, mailings, printing, and supplies.

Student Success (140)

Professional services, dues & memberships, and field trips include costs to support Advancement Via Individual Determination (AVID) programs in the middle and high schools. Mental health services for students through Hazel Health, previously budgeted here, are now funded through grants. Transportation costs decreased slightly due to improved support for individualized transportation.

Instructional Building Administration (150)

Personnel costs decreased due to a reduction-in-force. Non-personnel and overtime expenditures represent building allocations provided to each school for operating costs. Allocations are based on prior year March 31 enrollment. These allocations decreased for 2026-2027 due to realignment of copier leases to Administrative Technology and cost-reduction initiatives.

Adjunct & Adult Education (160)

This budget funds the required local share for adult education services through the federal Adult Basic Education grant. This represents a transfer between the General Fund and the Grants Fund

Career and Technical Education (170)

All costs are related to the career and technical programs offered to the district's secondary students for programs that prepare students for technical fields and occupations. The non-personnel costs support the Roanoke Technical Education Center (ROTEC) on the Patrick Henry High School campus and Charles W. Day Technical Education Center (DAYTEC) on the William Fleming High School campus. The non-personnel costs were reduced due to increased support through Carl D. Perkins Career and Technical Education (CTE) funding.

Gifted/Exceptional Learners (180)

Personnel costs decreased due to a reduction-in-force, including modifications to Pupils Learning Appropriately TOgether (PLATO) program. PLATO is a gifted pull-out program for students in grades three through five and is being changed to only include grades four through five. The program will be housed at Highland Park Elementary. The Local Match includes tuition transfer for RCPS students attending the Roanoke Valley Governor's School. The tuition slots and per student rate stayed the same for RCPS at 131 slots and $4,715 per student. RCPS houses the Roanoke Valley Governor's School and serves as its fiscal agent. Because it is a separately managed Local Education Agency (LEA), its funds are managed within the Restricted Grants Fund. The transfer referenced above is between the General Fund and the Grants Fund. Other non-personnel costs, including professional development tuition, transportation, field trips, supplies, software, and textbooks, remain stable overall.

Early Childhood Education (190)

The personnel costs decreased due to a reduction-in-force, including fewer 3-year-old classrooms in the Virginia Preschool Initiative (VPI) program. Non-personnel costs decreased as only replacement materials are needed.

Alternative Programs & Discipline (191)

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

Homebound Instruction (192)

These expenditures support teacher visits with home-based/homebound students.

Driver Education (193)

Classroom driver's education instruction is provided by health and physical education teachers. Non-personnel expenditures decreased but continue to include supplies for pacing guides, consumable materials, and textbook replacements.

Professional Learning (194)

Personnel costs decreased due to reduction-in-force initiatives, while maintaining a focus on supplemental costs for mentor leadership and CARE training. Non-personnel expenditures continue to support professional development opportunities, supplies, leadership conference expenses, and the Unified Talent PowerSchool platform used to track and schedule professional learning opportunities for all employees, with only a slight decrease resulting from travel cost-reduction initiatives.

Student Health Services (232)

In FY26, school nursing services were moved in-house due to contractual changes with Carilion Clinic. Therefore, budget costs were realigned between personnel and non-personnel. Non-personnel costs include software for the School Nurse Documentation Program annual contract, supplies for EpiPens and automated external defibrillators, medical supplies for each school clinic, and equipment replacement for school clinics.

Psychological Services (233)

Expenditures support testing, software, and the psychological service needs of special education students.

Speech/Audiology Services (234)

Personnel costs increased due to the realignment of SISNA, formerly the Regional Special Education Program for low-incidence populations, from restricted grant reporting into the Special Education and Speech/Audiology departments based on the current state funding structure. The Professional Services budget includes audiometer calibration, hearing equipment maintenance and warranties, and contracted speech services. The increase is due to the use of outside contracted services in place of hard-to-fill vacant positions.

Category of Administration, Attendance, and Health

School Board (201)

Personnel costs increased due to rising employer insurance costs. Professional services costs increased due to higher legal fees. Software costs increased due to the transition to the Diligent Community platform, a new version of BoardDocs required by its parent company. These increases were offset by reductions in travel resulting from cost-reduction initiatives.

Superintendent (202)

Professional Services budget includes professional and consulting fees, community feedback system services, and legislative liaison services. Dues and Memberships include the American

Association of School Administrators, Virginia Association of School Superintendents, and the National and Virginia Alliance of Black School Educators, but no longer include membership in the Education Advisory Board. Travel expenditures were reduced as part of cost-reduction initiatives. Rental equipment costs were reduced due to the realignment of copier lease costs to the Administrative Technology Department.

Communications & Public Relations (203)

Personnel costs increased due to the realignment of administrative positions. Professional Services consists of the production of district parent handbooks, marketing materials, photography services, advertisements, and website and mass communication systems, including enhanced two-way chat features. Events such as Teacher of the Year, Support Staff of the Year, and Load the Bus are managed through this department; however, convocation event costs were reduced as part of cost-reduction initiatives.

Accountability and Strategic Initiatives (204)

Personnel costs decreased due to a reduction-in-force. Total non-personnel costs decreased due to reductions in travel and software as part of cost-reduction initiatives. The software reduction included the elimination of the growth assessment tool.

Operational Central Administration (206)

Professional Services include fees owed to the City of Roanoke for services such as radio support. Travel expenses include parking garage fees for district-wide meetings and professional training events held at the Administrative Building that exceed parking lot capacity. Non-personnel expenditures were reduced in contracted food services, rental equipment, and operating supplies.

Human Resources (210)

Personnel Supplemental costs include signing bonuses for hard-to-fill positions such as special education and math. The Professional Services budget includes Educational Partners International placement fees to support the strategic pathway goal of increasing teacher workforce diversity to better reflect student demographics. Travel expenditures were reduced significantly due to cost-reduction initiatives.

Employee Health Services (211)

Workers' Compensation expenses increased due to ongoing claims as RCPS transitions from a self-insured model to full insurance coverage through VACORP. Non-personnel expenditures decreased due to the realignment of an outsourced part-time nurse from Carilion Clinic to part-time RCPS personnel costs within Student Health Services (232).

Fiscal Services (214)

Personnel costs decreased due to a reduction-in-force. Non-personnel expenditures include property and liability insurance, insurance consulting, legal and consulting services, and business services software and support. This budget also includes annual payments to Virginia Western Community College for participation in the CCAP (Community College Access Program). Professional services costs increased due anticipated insurance increases following property revaluations.

Community Engagement (215)

In fiscal year 2024-2025, this department was separated from Communications & Public Relations. Personnel costs increased due to realignment in fiscal year 2025-26. Non-personnel costs focus on continuing progress at the Community Empowerment & Education Center (CEEC), which opened during FY26, and supporting the school division's overall community engagement needs. Equipment costs decreased due to the absence of one-time office furniture purchases made in FY26.

Payroll (216)

Non-personnel expenditures decreased due to travel cost-reduction initiatives and the realignment of copier leases to Administrative Technology (280).

Accounting (218)

The Professional Services budget includes external financial audit services, City of Roanoke municipal audit services, and courier fees, and decreased overall. Travel costs decreased due to cost-reduction initiatives. Rental equipment costs decreased due to the realignment of copier leases to Administrative Technology (280).

Grant Management (219)

Personnel costs decreased due to a reduction-in-force affecting support for the development of competitive grant proposals. Non-personnel expenditure decreased but continue to include fees and memberships related to processing competitive grant proposals.

Purchasing Services (224)

The Professional Services budget includes advertising for requests for bids and proposals, as well as locally-owned, women-owned, and minority-owned business events. Dues & Memberships includes Sam's Club, the Virginia Association of Government Purchasers, the National Institute of Government Purchasing, and Amazon Prime. Other costs include postage, travel, and supplies. The non-personnel budget was reduced due to cost-reduction initiatives in travel expenditures.

Reprographics (225)

Non-personnel expenditures, including the print shop copier lease, copy paper, and other supplies, remained flat. Software costs include annual maintenance for the print job request and setup system.

Safety & Security (253)

Due to uncertain levels of grant funding from Virginia Department of Criminal Justice Services (DCJS) for school security officers, some personnel costs are absorbed into the general fund. The local match requirement increased for the division's share of the School Resource Officer Grant provided by the Commonwealth of Virginia. The Professional Services budget includes crossing guard services, fire alarm monitoring, sprinkler system inspections, suppression system inspections, and fire extinguisher maintenance, fire hydrant testing on school property, Sherriff's Office and Roanoke City Police Department School Resource Officers (SROs), and systems such as Guard911, Navigate360, and ScholarChip. Although inflationary increases are anticipated, costs for crossing guard services decreased due to cost-reduction initiatives.

Category of Transportation:

Transportation (240)

All expenditures are related to school bus transportation for students. School buses are owned and operated under a contractual agreement. The 2026-27 school year is the third year with the new vendor, ZUM Services. Per the contract, these services may increase annually by a minimum of 2% and a maximum of 5%; within that range, adjustments are based on the year-over-year increase in the Consumer Price Index (CPI). Based on this requirement, an increase to the contracted services budget has been included. Contractual fuel costs for the buses, which are the responsibility of RCPS, have increased due to anticipated changes in contract pricing and projected CPI escalation.

Category of Operations and Facilities Maintenance:

Facilities Operations (250)

Personnel costs are lower due to reduction-in-force initiatives. The Professional Development (PD) – Tuition line supports training and materials from the Cleaning Management Institute for Certified Custodial Technicians. The Professional Services budget includes equipment repairs, pest control, dumpster services, and other needs with slight increases due to contractual obligations. Operating Supplies include paper and cleaning products for custodial services and have increased from the prior-year budget. Equipment includes replacement of cleaning equipment and vehicle leases and has decreased overall.

Facilities Maintenance (251)

Personnel costs are lower due to reduction-in-force initiatives. The Professional Services budget includes painting, roofing, and building repairs, architectural fees, electrical, automotive, glass services, chiller maintenance, work order software support, and other operational costs. These costs decreased as a result of cost-reduction initiatives. The Operating Supplies budget includes maintenance and repair tools and supplies including batteries, hardware, electrical, and HVAC materials, and has decreased due to cost-reduction initiatives. Equipment includes tools, small equipment purchases, replacement equipment, and vehicle leases, and has increased slightly. The Local Match increased to support a new grant opportunity through the United States Department of Justice Office of Community Oriented Policing Services (COPS), which requires a 25% local match.

Grounds Maintenance (252)

Professional Services include sidewalk and parking lot repairs, landscaping contract, fencing and tree on-call services, and outdoor equipment inspections. These costs decreased from the prior-year budget due to cost-reduction initiatives that delayed certain capital improvement projects. Operating Supplies include landscaping materials, playground repairs and replacements, and various athletic equipment supplies, and have increased slightly. Equipment includes leased vehicles, new and replacement equipment, and storage shelter modifications.

Warehouse (260)

The PD-Tuition line includes warehousing certifications and leadership development training. The Professional Services budget includes vehicle service, forklift/dock/pallet repairs, and municipal waste fees, and decreased slightly. Rental equipment includes the postage machine and tables and chairs for district events and also decreased slightly. Equipment increased due to new transit van leases. Overall, non-personnel costs decreased in 2026-27.

Utilities (290)

These expenditures include electricity, natural gas, water, and stormwater fees paid to the City of Roanoke. Overall, these expenditures remain flat from 2025-26 to 2026-27.

Category of Debt:

Debt Service (300)

The Debt payment for capital bonds issued through the City of Roanoke on behalf of the school division decreased from 2025-26 to 2026-27.

Category of Technology:

Instructional Technology (270)

Rental Equipment costs decreased due to the use of one-time grant funding to replace student computers.

Administration Technology (280)

Non-personnel expenditures increased due to the realignment of district-wide copier leases within the technology department. However, after accounting for cost-reduction initiatives, total expenditures increased only slightly.

Category of Contingency:

Contingency (205)

This is a new expenditure category in 2026-27 which is about 0.5% of the General Fund expenditures. In the event of an unexpected or emergency need, these funds could be used to protect against disruption in student services.

Category of Athletics:

Athletics (330)

Personnel cost changes include a 2.0% salary increase and the addition of an Athletic Trainer position. The athletic trainer role was formerly filled by a teacher with the required credentials who served as an athletic trainer in a supplemental capacity; however, the school division no longer has staff available to perform this function in a supplemental role. In FY26, this change was implemented for Patrick Henry High School, and in FY27, this change applies to William Fleming High School. The Professional Services budget includes fees for officials, off-duty police officers, and emergency medical services for middle and high school sporting events. The Contracted Services – Food budget includes costs for student meals during athletic travel. Transportation costs include buses and rental vehicles for travel to and from games, camps, and other team events. The insurance budget supports Student Athlete Accident Insurance, and the equipment budget supports replacement of athletic equipment. Overall, the athletics budget decreased as cost increases were offset by cost-reduction initiatives. These expenditures support the middle and high school athletic programs.

Grants Fund Expenditure Budget by Grant Program

ROANOKE CITY PUBLIC SCHOOLS

2026-27 BUDGET BY GRANT OR OTHER RESTRICTED SOURCE

		BUDGET 2026-27		
Code	**Grant Program**	**TOTAL**	**PERSONNEL**	**NON-PERSONNEL**
	Federal			
101X	Adult Basic Education	$ 324,677	$ 249,084	$ 75,593
ARP	American Rescue Plan Act - ESSER III	-	-	-
CARES	CARES Act	-	-	-
CRRSA	CRRSA - ESSER II	-	-	-
111X	Flow Thru	3,976,738	3,976,738	-
119X	Perkins Act	474,325	18,822	455,503
121X	Preschool Incentive	137,005	137,005	-
132X	Title I-A	7,856,854	7,379,139	477,715
134X	Title I-D Detention Center Literacy Program	5,800	-	5,800
135X	Title II-A	872,719	523,519	349,200
137X	Title III-A	242,504	63,141	179,363
169X	Title III-A Immigrant Children & Youth	17,924	-	17,924.00
138X	Title IV-A	567,355	48,450	518,905
145X	Title X-C Mckinney-Vento	134,644	131,044	3,600
	Subtotal: Federal	***$ 14,610,545***	***$ 12,526,942***	***$ 2,083,603***
	State			
215X	ALL In VA	$ -	$ -	$ -
306X	Career & Technology Education Equipment	13,773	-	13,773
317X	CTE High-Demand Fast - Growth Industry	10,725	-	10,725
319X	CTE STEM-H	3,953	-	3,953
RVGS	Governor's School	2,118,064	1,814,810	303,254
315X	Industry Certification & Licensure Testing	10,527	-	10,527
316X	Juvenile Detention Home	1,543,267	1,420,883	122,384
322X	Project Graduation	-	-	-
355X	Race To GED	63,169	38,621	24,548.00
325X	Regional Alternative Education	205,741	112,518	93,223
329X	School Instructional Tech Series	898,000	-	898,000
330X	Special Education Jail Program	32,816	32,316	500
335X	Students with Intensive Support Needs Application (SISNA)	-	-	-
314X	Workplace Readiness	2,440	-	2,440
	Subtotal: State	***$ 4,902,475***	***$ 3,419,148***	***$ 1,483,327***
	Other Restricted Uses Managed Through Grant Fund			
	Medicaid reimbursements	$ 910,184	$ -	$ 910,184
	Reserve Officers' Training Corps (ROTC) reimbursement	40,198	-	40,198
	Subtotal: Transfers	***$ 950,382***	***$ -***	***$ 950,382***
	TOTAL GRANTS FUND	**$ 20,463,402**	**$ 15,946,090**	**$ 4,517,312**

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 2026-2027
Adult Basic Education (101X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Administrative Salaries	15,775	32,537	43,631	8,847	56,856	48,809
Classified Salaries	43,304	35,799	36,995	6,753	32,307	27,735
Professional Salaries	97,714	99,493	97,038	160,430	174,325	149,653
Sub-Total Personnel	156,792	167,829	177,664	176,030	263,488	226,197
Retiree Health Credit	-	310	260	206	225	193
Social Security / FICA	11,971	12,686	13,863	8,504	19,950	17,126
Virginia Retirement System	-	4,252	2,816	2,677	3,093	2,655
Health / Dental Insurance	-	3,033	2,931	3,333	3,145	2,700
State Group Life Insurance	-	343	235	201	248	213
Sub-Total Fringe Benefits	11,971	20,624	20,106	14,921	26,661	22,887
TOTAL PERSONNEL	***168,763***	***188,453***	***197,770***	***190,951***	***290,149***	***249,084***
Professional Services	-	18,540	22,918	5,289	36,370	31,223
Regional Program	-	45,892	47,106	14,301	-	-
Transportation	-	-	205	231	-	-
Building Rentals	-	2,776	0	7,974	-	-
Other	-	3,615	4,428	-	-	-
Postage	-	14	29	92	509	437
Rental Equipment	-	310	1,085	1,300	-	-
Telecommunications	-	716	694	1,820	1,730	1,485
Travel	-	-	6,349	9,627	3,053	2,621
Educational Supplies	-	10,827	893	15,058	33,135	28,445
Non Capital Tech Hardware	-	-	-	403	12,242	10,509
Office Supplies	-	1,042	16,065	3,771	-	-
Software	-	1,770	948	1,014	1,017	873
Textbooks	-	1,264	31,918	-	-	-
Uniforms	-	-	1,365	-		
Equipment	-	13,913	18,127	11,256	-	-
TOTAL NON-PERSONNEL	***-***	***100,679***	***152,129***	***72,137***	***88,056***	***75,593***
TOTAL Adult Basic Education	**$168,763**	**$289,132**	**$349,899**	**$263,088**	**$378,205**	**324,677**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
American Rescue Plan Act - ESSER III (ARP)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Administrative Salaries	61,366	139,199	-	-	-	-
Classified Salaries	276,536	378,489	-	-	-	-
Professional Salaries	1,273,165	3,844,730	-	-	-	-
Part-Time	53,850	-	-	-	-	-
Supplements	180,548	241,815	47,300	-	-	-
Overtime	372	191	-	-		-
Bonus	-	1,385,219	-	-		-
Sub-Total Personnel	1,845,837	5,989,644	47,300	-	-	-
Retiree Health Credit	18,379	50,909	-	-	-	-
Social Security / FICA	139,005	445,725	3,618	-	-	-
Virginia Retirement System	254,574	701,945	-	-	-	-
Alternative Fringes	-	1,070	-	-	-	-
Health / Dental Insurance	326,839	920,205	-	-	-	-
State Group Life Insurance	20,353	56,379	-	-	-	-
Sub-Total Fringe Benefits	759,151	2,176,233	3,618	-	-	-
TOTAL PERSONNEL	***2,604,988***	***8,165,877***	***50,918***	***-***	***-***	***-***
Professional Services	1,309,830	1,286,492	120	-	-	-
Transportation	-	39,250	-	-	-	-
Internal Printing	-	600	-	-	-	-
Other	826	-	-	-	-	-
Rental Equipment	-	628,247	-	-	-	-
Telecommunications	-	39,416	-	-	-	-
Travel	2,697	1,784	-	-	-	-
Books & Subscriptions	256,893	50,174	-	-	-	-
Educational Supplies	77,403	170,840	-	-	-	-
Non Capital Tech Hardware	-	2,158	-	-	-	-
Operating Supplies	73,180	431,315	-	-	-	-
Software	-	2,364	-	-	-	-
Textbooks	23,210	16,625	-	-	-	-
Equipment	17,664,278	5,480,485	-	-	-	-
TOTAL NON-PERSONNEL	***19,408,316***	***8,149,750***	***120***	***-***	***-***	***-***
TOTAL American Rescue Plan Act - ESSER III	**$22,013,304**	**$16,315,627**	**$51,038**	**$0**	**$0**	**$0**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
CARES Act (177X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Operating Supplies	3,946	-	-	-	-	-
Equipment	40,873	-	-	-	-	-
TOTAL NON-PERSONNEL	***44,819***	**-**	**-**	**-**	**-**	**-**
TOTAL CARES Act	**$44,819**	**$0**	**$0**	**$0**	**$0**	**$0**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
CRRSA Act - ESSER II (188X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Administrative Salaries	47,761	10,448	-	-	-	-
Classified Salaries	1,246	1,227	-	-	-	-
Professional Salaries	737,938	108,069	-	-	-	-
Supplements	74,841	14,337	-	-	-	-
Bonus	855,940	-	-	-	-	-
Sub-Total Personnel	1,717,726	134,080	-	-	-	-
Retiree Health Credit	9,212	51	-	-	-	-
Social Security / FICA	130,161	4,432	-	-	-	-
Virginia Retirement System	126,641	695	-	-	-	-
Health / Dental Insurance	163,246	-	-	-	-	-
State Group Life Insurance	10,202	56	-	-	-	-
Sub-Total Fringe Benefits	439,462	5,233	-	-	-	-
TOTAL PERSONNEL	***2,157,188***	***139,313***	**-**	**-**	**-**	**-**
Professional Services	396,020	4,830	-	-	-	-
Transportation	567,550	1,623	-	-	-	-
Rental Equipment	130	-	-	-	-	-
Telecommunications	67,290	-	-	-	-	-
Travel	2,261	-	-	-	-	-
Books & Subscriptions	53,560	-	-	-	-	-
Educational Supplies	22,376	-	-	-	-	-
Medical Supplies	7,375	-	-	-	-	-
Non Capital Tech Hardware	27,358	-	-	-	-	-
Operating Supplies	16,532	72,150	-	-	-	-
Textbooks	35,216	-	-	-	-	-
Equipment	4,225,905	-	-	-	-	-
TOTAL NON-PERSONNEL	***5,421,572***	***78,603***	**-**	**-**	**-**	**-**
TOTAL CRRSA Act - ESSER II	**$7,578,760**	**$217,916**	**$0**	**$0**	**$0**	**$0**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Flow Through (111X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Administrative Salaries	320,323	378,272	261,562	268,101	417,618	417,618
Classified Salaries	221,113	261,281	334,125	337,351	270,000	270,000
Professional Salaries	1,728,388	2,105,217	1,536,684	1,499,258	1,770,771	1,839,096
Supplements	73,208	152,000	62,874	55,864	69,481	69,481
Sub-Total Personnel	2,343,033	2,896,770	2,195,245	2,160,575	2,527,870	2,596,195
Retiree Health Credit	30,543	33,723	26,000	25,726	30,587	31,414
Social Security / FICA	192,327	213,337	159,640	156,245	193,382	198,609
Virginia Retirement System	432,789	465,721	325,900	320,149	420,132	431,488
Alternative Fringes	7,676	-	-	-	-	-
Health / Dental Insurance	615,436	581,951	532,193	515,581	684,244	684,244
State Group Life Insurance	37,285	37,514	25,355	25,087	33,873	34,789
Sub-Total Fringe Benefits	1,316,056	1,332,246	1,069,090	1,042,788	1,362,218	1,380,543
TOTAL PERSONNEL	***3,659,089***	***4,229,016***	***3,264,335***	***3,203,363***	***3,890,088***	***3,976,738***
Professional Services	145,680	-	-	-	-	-
Transportation	145,153	-	-	-	-	-
Internal Printing	57	-	-	-	-	-
Field Trips	896	-	-	-	-	-
Testing Supplies	5,432	-	-	-	-	-
Travel	14,817	1,714	-	-	-	-
Books & Subscriptions	320	-	-	-	-	-
Educational Supplies	14,438	100,515	-	-	-	-
Non Capital Tech Hardware	799	1,581	-	-	-	-
PD-Supplies	-	3,800	-	-	-	-
Software	60,306	23,150	-	-	-	-
TOTAL NON-PERSONNEL	***387,898***	***130,760***	***-***	***-***	***-***	***-***
TOTAL Flow Through	**$4,046,987**	**$4,359,776**	**$3,264,335**	**$3,203,363**	**$3,890,088**	**$3,976,738**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Perkins Act (119X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Supplements	8,810	13,869	9,232	16,803	16,791	16,732
Sub-Total Personnel	8,810	13,869	9,232	16,803	16,791	16,732
Social Security / FICA	659	1,052	689	370	2,098	2,090
Sub-Total Fringe Benefits	659	1,052	689	370	2,098	2,090
TOTAL PERSONNEL	***9,469***	***14,921***	***9,921***	***17,173***	***18,889***	***18,822***
Professional Services	-	2,145	5,129	930	5,610	5,590
Transportation	3,318	3,726	3,681	4,370	17,029	16,970
Field Trips	7,486	352	8,608	7,388	17,029	16,970
Other	-	1,235	4,375	-	-	-
Rental Equipment	3,449	-	5,733	-	-	-
Testing Supplies	53,949	50,012	62,009	66,760	16,028	15,972
Travel	21,868	25,167	23,301	15,694	17,029	16,970
Books & Subscriptions	185	-	5,030	8,616	79,134	78,858
Educational Supplies	61,652	93,696	73,366	79,922	23,040	22,960
Non Capital Tech Hardware	13,159	1,761	540	4,093	20,033	19,963
Office Supplies	2,861	-	2,560	361	-	-
Operating Supplies	-	-	1,667	-	168	167
Software	31,560	42,374	56,310	47,360	22,538	22,459
Textbooks	31,150	34,959	24,159	24,620	-	-
Uniforms	-	3,063	5,169	3,862	5,610	5,590
Equipment	173,165	175,019	175,094	135,530	233,850	233,034
TOTAL NON-PERSONNEL	***403,802***	***433,509***	***456,733***	***399,505***	***457,098***	***455,503***
TOTAL Perkins Act	**$413,271**	**$448,430**	**$466,654**	**$416,678**	**$475,987**	**$474,325**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Preschool Incentive (121X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Professional Salaries	78,075	78,227	80,887	82,990	83,394	91,081
Supplements	-	-	4,922	7,110	4,984	3,045
Bonus	1,700	-	-	-	-	-
Sub-Total Personnel	79,775	78,227	85,809	90,100	88,378	94,126
Retiree Health Credit	1,982	947	980	1,004	1,009	1,102
Social Security / FICA	4,029	5,882	6,069	6,314	6,380	7,201
Virginia Retirement System	11,959	13,001	14,336	14,698	13,860	16,313
Health / Dental Insurance	12,681	14,980	16,074	16,868	15,000	17,002
State Group Life Insurance	964	1,048	955	979	1,184	1,261
Sub-Total Fringe Benefits	31,616	35,858	38,414	39,863	37,433	42,879
TOTAL PERSONNEL	***111,391***	***114,085***	***124,223***	***129,963***	***125,811***	***137,005***
Professional Services	-	-	-	-	500	-
Testing Supplies	-	-	13,108	-	2,000	-
Travel	175	1,750	-	-	400	-
Books & Subscriptions	-	-	2,100	-	2,110	-
Educational Supplies	538	16,444	5,162	-	400	-
Office Supplies	-	711	1,874	-	1,500	-
Operating Supplies	-	-	1,308	-	-	-
PD-Supplies	-	-	3,975	-	4,000	-
Equipment	-	631	-	-	-	-
TOTAL NON-PERSONNEL	***713***	***19,536***	***27,527***	***-***	***10,910***	***-***
TOTAL Preschool Incentive	**$112,104**	**$133,621**	**$151,750**	**$129,963**	**$136,721**	**$137,005**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Title I-A (132X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Administrative Salaries	285,478	224,641	199,944	183,135	247,954	289,913
Classified Salaries	448,196	370,758	451,209	416,131	189,649	193,442
Professional Salaries	4,063,320	4,294,561	4,137,776	4,243,469	4,375,661	4,463,174
Part-Time	15,640	31,201	106,843	131,626	31,000	31,000
Supplements	169,937	171,573	163,977	402,445	126,244	100,000
Overtime	2,249	1,120	536	380	-	-
Bonus	680	2,500	2,500	-	-	-
Sub-Total Personnel	4,985,500	5,096,353	5,062,785	5,377,187	4,970,508	5,077,529
Retiree Health Credit	53,716	56,096	55,942	54,829	57,754	58,909
Social Security / FICA	372,544	378,994	377,123	392,942	380,244	387,849
Virginia Retirement System	740,836	783,402	687,928	678,689	721,944	707,505
Alternative Fringes	3,600	5,329	2,200	-	-	-
Health / Dental Insurance	1,059,248	1,063,165	1,114,942	1,080,847	1,072,327	1,088,637
State Group Life Insurance	59,487	62,122	54,555	53,468	57,559	58,710
Sub-Total Fringe Benefits	2,289,431	2,349,107	2,292,691	2,260,775	2,289,828	2,301,610
TOTAL PERSONNEL	***7,274,931***	***7,445,460***	***7,355,476***	***7,637,962***	***7,260,336***	***7,379,139***
PD-Tuition	-	210	-	-	-	-
Professional Services	259,188	276,718	259,819	177,230	323,000	115,000
Transportation	3,970	2,318	1,367	-	-	-
Internal Printing	1,292	974	788	584	700	1,000
Building Rentals	10,800	10,800	10,800	-	-	-
Other	4,664	-	1,031	400	-	-
Postage	38	65	30	-	-	-
Rental Equipment	52,196	47,957	52,350	48,324	51,715	51,715
Travel	31,259	24,930	13,096	13,894	16,447	12,000
Books & Subscriptions	40,541	61,969	30,299	25,215	22,000	25,000
Educational Supplies	103,791	201,381	93,281	70,027	285,000	190,000
Food	8,969	9,281	7,514	3,328	-	-
Non Capital Tech Hardware	11,720	62,913	35,723	3,434	-	-
Office Supplies	36,613	18,159	16,867	20,367	8,000	5,000
Operating Supplies	1,304	1,125	892	322	-	-
Software	7,876	97	-	1,900	-	-
Textbooks	1,386	21,089	392	-	-	-
Transfers	281,248	120,346	-	-	-	-
Equipment	261,903	42,400	23,802	57,157	50,000	78,000
TOTAL NON-PERSONNEL	***1,118,757***	***902,730***	***548,050***	***422,181***	***756,862***	***477,715***
TOTAL Title I-A	**$8,393,688**	**$8,348,190**	**$7,903,526**	**$8,060,143**	**$8,017,198**	**$7,856,854**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Title I-D SOP Detention Center Reading (134X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Travel	-	990	-	1,402	3,000	-
Books & Subscriptions	2,587	1,267	-	-	-	-
Educational Supplies	345	-	-	-	-	5,800
Software	14,688	17,264	13,200	-	-	-
Equipment	35,526	29,804	-	3,837	-	-
TOTAL NON-PERSONNEL	***53,146***	***49,325***	***13,200***	***5,239***	***3,000***	***5,800***
TOTAL Title I-D SOP Detention Center Reading	**$53,146**	**$49,325**	**$13,200**	**$5,239**	**$3,000**	**$5,800**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Title II-A Improving Teacher Quality (135X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Professional Salaries	423,002	75,859	86,107	88,259	86,107	87,829
Supplements	11,240	472,725	376,421	356,075	368,250	368,250
Sub-Total Personnel	434,242	548,584	462,528	444,334	454,357	456,079
Retiree Health Credit	5,135	946	1,042	1,068	949	968
Social Security / FICA	31,444	40,736	34,235	19,524	34,815	35,511
Virginia Retirement System	70,529	12,995	12,236	12,542	14,330	14,617
Health / Dental Insurance	125,410	19,526	20,748	21,995	15,334	15,334
State Group Life Insurance	5,686	1,048	1,016	1,041	1,010	1,010
Sub-Total Fringe Benefits	238,203	75,251	69,276	56,170	66,438	67,440
TOTAL PERSONNEL	***672,445***	***623,835***	***531,804***	***500,504***	***520,795***	***523,519***
PD-Tuition	98,818	93,756	72,199	129,120	229,105	210,000
Professional Services	22,223	47,523	119,014	113,920	97,705	113,200
Building Rentals	185	-	-	-	-	-
Other	3,927	10,641	6,978	540	-	-
Travel	1,809	13,822	9,873	6,013	13,100	26,000
Books & Subscriptions	1,412	-	-	4,878	-	-
Non Capital Tech Hardware	-	-	849	-	-	-
Operating Supplies	75	-	-	-	-	-
Software	-	-	-	-	3,550	-
Equipment	-	-	17,806	-	-	-
TOTAL NON-PERSONNEL	***128,448***	***165,741***	***226,719***	***254,471***	***343,460***	***349,200***
TOTAL Title II-A Improving Teacher Quality	**$800,893**	**$789,576**	**$758,523**	**$754,975**	**$864,255**	**$872,719**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Title III-A Limited English Proficient (137X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Classified Salaries	19,807	6,944	5,374	8,614	8,907	9,990
Part-Time	-	18,964	28,882	-	-	-
Supplements	27,908	36,320	105,962	64,455	38,205	42,851
Overtime	377	419	444	-	-	-
Sub-Total Personnel	48,092	62,647	140,661	73,069	47,112	52,841
Retiree Health Credit	244	80	112	104	111	124
Social Security / FICA	3,641	4,986	10,755	4,279	2,227	2,497
Virginia Retirement System	3,350	1,093	1,372	1,301	1,670	1,873
Alternative Fringes	-	670	-	-	-	-
Health / Dental Insurance	6,630	1,077	-	1,105	5,010	5,619
State Group Life Insurance	270	88	110	102	167	187
Sub-Total Fringe Benefits	14,134	7,993	12,349	6,890	9,185	10,300
TOTAL PERSONNEL	***62,226***	***70,640***	***153,010***	***79,959***	***56,297***	***63,141***
PD-Tuition	-	-	-	-	32,747	36,729
Professional Services	25,575	22,025	10,614	19,133	2,183	2,448
Transportation	487	963	467	-	5,458	6,122
Internal Printing	196	200	-	36	-	-
Dues & Memberships	50	-	50	-	-	-
Field Trips	-	-	511	-	-	-
Other	36	-	-	-	-	-
Travel	3,170	13,912	3,829	2,979	5,458	6,122
Books & Subscriptions	1,258	4,180	13,513	8,980	5,458	6,121
Educational Supplies	1,239	9,627	(264)	401	8,733	9,794
Food	29	205	-	-	1,637	1,836
Non Capital Tech Hardware	-	-	-	-	546	612
Office Supplies	-	-	-	-	546	612
Operating Supplies	101	32	-	28	-	-
Software	79,597	96,808	118,234	110,240	91,692	102,845
Textbooks	-	-	-	-	5,458	6,122
TOTAL NON-PERSONNEL	***111,739***	***147,952***	***147,309***	***141,442***	***159,916***	***179,363***
TOTAL Title III-A Limited English Proficient	**$173,965**	**$218,592**	**$300,319**	**$221,401**	**$216,213**	**$242,504**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Title III-A Immigrant Children & Youth (169X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Part-Time	-	7,938	-	-	-	-
Supplements	-	6,525	1,857	-	-	-
Sub-Total Personnel	-	14,462	1,857	-	-	-
Social Security / FICA	-	963	143	-	-	-
Sub-Total Fringe Benefits	-	963	143	-	-	-
TOTAL PERSONNEL	***-***	***15,425***	***2,000***	***-***	***-***	***-***
Professional Services	-	-	11,703	15,520	17,924	17,924
Books & Subscriptions	-	-	1,807	-	-	-
TOTAL NON-PERSONNEL	***-***	***-***	***13,510***	***15,520***	***17,924***	***17,924***
TOTAL Title III-A Immigrant Children & Youth	**$0**	**$15,425**	**$15,510**	**$15,520**	**$17,924**	**$17,924**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Title IV-A Student Support and Academic Enrichment (138X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Supplements	17,950	12,925	14,481	37,400	25,000	45,000
Sub-Total Personnel	17,950	12,925	14,481	37,400	25,000	45,000
Social Security / FICA	1,339	974	1,096	2,151	1,915	3,450
Sub-Total Fringe Benefits	1,339	974	1,096	2,151	1,915	3,450
TOTAL PERSONNEL	***19,289***	***13,899***	***15,577***	***39,551***	***26,915***	***48,450***
PD-Tuition	94,924	27,200	-	-	-	-
Professional Services	268,207	340,449	415,423	415,179	448,715	457,905
Other	-	-	-	627	-	-
Testing Supplies	44,835	147,980	120,113	-	-	-
Travel	9,664	7,866	5,317	2,473	5,600	16,000
Books & Subscriptions	-	-	1,094	2,159	-	-
Educational Supplies	6,164	13,455	-	6,307	-	-
Food	-	-	-	288	-	-
Equipment	29,774	147,264	16,736	44,432	75,000	45,000
TOTAL NON-PERSONNEL	***453,568***	***684,214***	***558,683***	***471,464***	***529,315***	***518,905***
TOTAL Title IV-A Student Support and Academic Enrichment	**$472,857**	**$698,113**	**$574,260**	**$511,015**	**$556,230**	**$567,355**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Title X-C McKinney-Vento Homeless (145X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Professional Salaries	79,845	18,124	71,684	114,778	75,763	92,874
Sub-Total Personnel	79,845	18,124	71,684	114,778	75,763	92,874
Retiree Health Credit	966	200	867	1,334	917	1,124
Social Security / FICA	6,093	1,262	5,465	8,719	5,796	7,105
Virginia Retirement System	13,270	2,392	10,186	16,547	12,592	15,436
Health / Dental Insurance	10,254	2,113	9,820	18,967	10,818	13,261
State Group Life Insurance	1,070	221	846	1,301	1,015	1,244
Sub-Total Fringe Benefits	31,654	6,188	27,184	46,869	31,138	38,170
TOTAL PERSONNEL	***111,499***	***24,312***	***98,868***	***161,647***	***106,901***	***131,044***
Professional Services	-	-	1,675	150	-	-
Transportation	884	-	-	-	-	-
Dues & Memberships	45	-	45	45	-	-
Other	-	-	2,000	-	-	-
Travel	-	-	19,992	8,044	-	-
Food	-	-	1,626	-	-	-
Office Supplies	-	-	59	606	-	-
Uniforms	-	-	1,983	5,113	-	-
Transfers	3,051	665	3,685	-	3,600	3,600
TOTAL NON-PERSONNEL	***3,980***	***665***	***31,065***	***13,958***	***3,600***	***3,600***
TOTAL Title X-C McKinney-Vento Homeless	**$115,479**	**$24,977**	**$129,933**	**$175,605**	**$110,501**	**$134,644**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
ALL In VA (215X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Professional Salaries	-	431,697	898,940	528,716	548,712	-
Part-Time	-	789,343	2,493,119	0	-	-
Supplements	-	544,531	468,083	848	-	-
Bonus	-	-	2,500	-	-	-
Sub-Total Personnel	-	1,765,570	3,862,642	529,564	548,712	-
Retiree Health Credit	-	4,655	10,231	5,244	10,597	-
Social Security / FICA	-	133,759	293,896	62,453	51,976	-
Virginia Retirement System	-	63,946	124,834	63,968	64,871	-
Health / Dental Insurance	-	109,744	167,276	128,564	134,129	-
State Group Life Insurance	-	5,156	9,977	5,114	12,133	-
Sub-Total Fringe Benefits	-	317,260	606,213	265,343	273,706	-
TOTAL PERSONNEL	***-***	***2,082,830***	***4,468,855***	***794,907***	***822,418***	***-***
Professional Services	-	-	544,692	-	-	-
Transportation	-	53,627	-	-	-	-
Books & Subscriptions	-	1,149	-	-	-	-
Educational Supplies	-	1,939	-	-	-	-
Non Capital Tech Hardware	-	-	13,545	-	-	-
Software	-	2,520	-	27,766	-	-
TOTAL NON-PERSONNEL	***-***	***59,235***	***558,237***	***27,766***	***-***	***-***
TOTAL ALL In VA	**$0**	**$2,142,065**	**$5,027,092**	**$822,673**	**$822,418**	**$0**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Career & Technical Education Equipment (306X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Educational Supplies	9,858	6,679	-	-	-	-
Office Supplies	468	-	-	-	-	-
Equipment	3,182	6,519	13,566	13,503	13,838	13,773
TOTAL NON-PERSONNEL	***13,508***	***13,198***	***13,566***	***13,503***	***13,838***	***13,773***
TOTAL Career & Technical Education Equipment	**$13,508**	**$13,198**	**$13,566**	**$13,503**	**$13,838**	**$13,773**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
CTE High-Demand Fast - Growth Industry (317X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Educational Supplies	2,748	2,523	-	4,542	-	-
Non Capital Tech Hardware	271	1,930	-	-	-	-
Equipment	7,500	5,824	10,564	5,973	10,775	10,725
TOTAL NON-PERSONNEL	***10,519***	***10,276***	***10,564***	***10,515***	***10,775***	***10,725***
TOTAL CTE High-Demand Fast - Growth Industry	**$10,519**	**$10,276**	**$10,564**	**$10,515**	**$10,775**	**$10,725**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
CTE STEM-H (319X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Testing Supplies	3,883	3,778	3,892	-	3,970	3,953
Educational Supplies	-	-	-	3,042	-	-
Textbooks	-	-	-	833	-	-
TOTAL NON-PERSONNEL	***3,883***	***3,778***	***3,892***	***3,876***	***3,970***	***3,953***
TOTAL CTE STEM-H	**$3,883**	**$3,778**	**$3,892**	**$3,876**	**$3,970**	**$3,953**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Governor's School (RVGS)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Administrative Salaries	104,578	109,807	116,125	116,492	114,410	123,718
Classified Salaries	95,333	103,173	106,997	107,097	96,572	104,429
Professional Salaries	813,637	968,261	1,090,940	987,504	931,713	1,007,514
Supplements	24,983	33,037	35,581	41,765	19,192	20,753
Overtime	29	260	89	493	12,073	13,055
Bonus	-	2,500	16,000	-	-	-
Sub-Total Personnel	1,038,560	1,217,037	1,365,732	1,253,352	1,173,960	1,269,469
Retiree Health Credit	12,760	13,388	13,501	13,935	12,920	12,476
Social Security / FICA	85,098	90,498	92,404	93,015	89,838	86,753
Virginia Retirement System	175,258	183,895	160,530	166,606	173,046	167,104
City of Roanoke Retirement	5,396	8,701	8,847	9,161	5,415	5,229
Alternative Fringes	-	-	1,970	-	-	-
Health / Dental Insurance	213,484	224,810	227,306	248,822	230,244	260,923
State Group Life Insurance	14,737	15,454	13,730	14,159	11,345	12,856
Sub-Total Fringe Benefits	506,733	536,746	518,288	545,697	522,808	545,341
TOTAL PERSONNEL	***1,545,293***	***1,753,783***	***1,884,020***	***1,799,049***	***1,696,768***	***1,814,810***
PD-Tuition	14,280	-	-	-	137	109
Professional Services	7,231	14,322	10,402	23,745	65,226	52,049
Contracted Services - Substitutes	1,115	3,854	4,929	-	-	-
Transportation	2,000	300	-	1,100	3,743	2,987
Internal Printing	955	2,179	852	1,148	1,702	1,358
Dues & Memberships	905	2,275	707	790	907	724
Utilities - Electricity	35,226	38,727	45,376	35,956	46,750	46,750
Field Trips	-	2,200	4,684	-	5,104	4,073
Utilities - Natural Gas	3,842	2,631	9,999	3,329	2,750	2,750
Postage	565	500	697	395	454	362
Rental Equipment	3,461	2,799	3,722	3,983	4,311	3,440
Telecommunications	990	1,035	940	1,075	1,406	1,122
Testing Supplies	-	-	-	-	4,538	3,621
Travel	1,425	1,478	1,533	4,207	5,955	4,752
Utilities - Water	5,009	5,156	3,887	4,550	5,500	5,500
Books & Subscriptions	2,014	2,722	1,136	4,531	9,642	7,694
Educational Supplies	29,886	51,651	55,561	64,455	54,454	43,453
Food	934	1,342	1,449	417	397	317
Medical Supplies	-	20	85	17	56	45
Non Capital Tech Hardware	970	1,917	463	763	3,516	2,806
Office Supplies	5,378	7,349	6,637	10,682	6,806	5,431
Operating Supplies	1,277	2,956	2,013	1,276	2,665	2,127
Software	11,739	12,370	11,738	23,476	34,221	27,307
Textbooks	-	-	-	21,612	14,747	11,768
Uniforms	-	-	-	-	125	100
Transfers	12,506	12,212	11,905	11,587	11,587	11,252
Equipment	3,128	12,425	6,448	66,969	76,890	61,357
TOTAL NON-PERSONNEL	***144,837***	***182,420***	***185,162***	***286,062***	***363,589***	***303,254***
TOTAL Governor's School	**$1,690,130**	**$1,936,203**	**$2,069,182**	**$2,085,111**	**$2,060,357**	**$2,118,064**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Industry Certification & Licensure Testing (315X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Testing Supplies	10,339	10,060	10,364	10,321	10,571	10,527
TOTAL NON-PERSONNEL	***10,339***	***10,060***	***10,364***	***10,321***	***10,571***	***10,527***
TOTAL Industry Certification & Licensure Testing	**$10,339**	**$10,060**	**$10,364**	**$10,321**	**$10,571**	**$10,527**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Juvenile Detention Home (316X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Administrative Salaries	145,021	152,272	154,511	155,268	155,079	155,268
Classified Salaries	-	-	-	-	33,719	-
Professional Salaries	689,829	722,963	804,491	821,911	819,495	823,161
Part-Time	29,649	29,390	30,918	26,904	-	34,878
Supplements	182	-	2,613	2,233	-	-
Sub-Total Personnel	864,682	904,626	992,534	1,006,316	1,008,293	1,013,307
Retiree Health Credit	10,092	10,581	11,599	11,824	12,200	14,381
Social Security / FICA	65,162	68,472	74,961	75,590	77,134	79,134
Virginia Retirement System	138,622	145,336	136,823	139,652	148,868	123,623
Health / Dental Insurance	148,862	132,001	145,506	144,996	184,594	177,696
State Group Life Insurance	11,177	11,718	11,311	11,531	11,898	12,741
Sub-Total Fringe Benefits	373,914	368,109	380,200	383,593	434,694	407,576
TOTAL PERSONNEL	***1,238,596***	***1,272,735***	***1,372,734***	***1,389,909***	***1,442,987***	***1,420,883***
Professional Services	115	4,520	267	1,621	1,000	1,000
Postage	60	-	73	-	-	-
Rental Equipment	1,485	1,457	1,750	2,053	1,350	2,000
Telecommunications	10,800	8,100	10,800	10,800	12,200	13,000
Testing Supplies	-	964	-	-	-	-
Travel	3,983	4,232	5,185	2,705	3,850	6,000
Books & Subscriptions	639	1,693	1,458	3,446	-	2,000
Educational Supplies	7,820	1,725	15,819	18,963	8,200	8,200
Non Capital Tech Hardware	110	33	1,027	668	1,000	2,000
Office Supplies	-	350	2,685	134	3,000	3,000
Software	7,174	6,989	62,811	11,764	8,600	15,000
Transfers	43,234	45,231	49,627	38,190	47,184	47,184
Equipment	-	7,694	28,764	25,600	-	23,000
TOTAL NON-PERSONNEL	***75,421***	***82,989***	***180,265***	***115,944***	***86,384***	***122,384***
TOTAL Juvenile Detention Home	**$1,314,017**	**$1,355,724**	**$1,552,999**	**$1,505,853**	**$1,529,371**	**$1,543,267**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Project Graduation (322X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Professional Salaries	15,490	16,650	-	-	-	-
Supplements	15,794	3,710	-	-	-	-
Sub-Total Personnel	31,284	20,360	-	-	-	-
Retiree Health Credit	20	-	-	-	-	-
Social Security / FICA	2,368	1,184	-	-	-	-
Virginia Retirement System	272	-	-	-	-	-
State Group Life Insurance	22	-	-	-	-	-
Sub-Total Fringe Benefits	2,682	1,184	-	-	-	-
TOTAL PERSONNEL	***33,966***	***21,544***	**-**	**-**	**-**	**-**
Professional Services	164	-	-	-	-	-
Transportation	130	-	-	-	-	-
Educational Supplies	1,444	-	-	-	-	-
Food	745	-	-	-	-	-
Operating Supplies	102	-	-	-	-	-
TOTAL NON-PERSONNEL	***2,586***	**-**	**-**	**-**	**-**	**-**
TOTAL Project Graduation	**$36,552**	**$21,544**	**$0**	**$0**	**$0**	**$0**

Starting in 2024-25, the Project Graduation was moved to the General Fund.

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Race To GED (355X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Administrative Salaries	-	4,674	2,889	-	-	-
Classified Salaries	-	12,097	-	-	-	-
Professional Salaries	1,313	7,305	20,526	42,740	37,605	34,446
Sub-Total Personnel	1,313	24,076	23,415	42,740	37,605	34,446
Retiree Health Credit	-	77	62	54	-	-
Social Security / FICA	100	1,773	1,286	2,456	4,558	4,175
Virginia Retirement System	-	1,059	757	675	-	-
Health / Dental Insurance	-	528	1,113	1,017	-	-
State Group Life Insurance	-	85	58	52	-	-
Sub-Total Fringe Benefits	100	3,523	3,276	4,254	4,558	4,175
TOTAL PERSONNEL	***1,413***	***27,599***	***26,691***	***46,994***	***42,163***	***38,621***
Professional Services	-	3,325	-	1,267	12,819	11,742
Regional Program	-	13,900	-	-	-	-
Building Rentals	-	-	2,003	-	-	-
Other	-	4,796	12,899	14,400	-	-
Educational Supplies	-	-	266	18,219	-	-
Software	-	12,045	12,505	-	13,980	12,806
Textbooks	-	-	1,750	-	-	-
Equipment	-	7,298	12,849	-	-	-
TOTAL NON-PERSONNEL	***-***	***41,364***	***42,271***	***33,886***	***26,799***	***24,548***
TOTAL Race To GED	**$1,413**	**$68,963**	**$68,962**	**$80,880**	**$68,962**	**$63,169**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Regional Alternative Education (325X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Professional Salaries	194,684	113,496	88,432	47,402	150,131	91,988
Supplements	-	-	-	13,167	12,485	7,650
Sub-Total Personnel	194,684	113,496	88,432	60,568	162,616	99,638
Retiree Health Credit	941	973	993	534	608	373
Social Security / FICA	14,942	8,733	6,854	4,780	5,512	3,377
Virginia Retirement System	12,921	13,368	11,659	6,591	7,940	4,865
Alternative Fringes	0	0	0	2,050	-	-
Health / Dental Insurance	10,254	10,673	11,434	3,723	6,230	3,817
State Group Life Insurance	1,042	1,078	968	520	730	448
Sub-Total Fringe Benefits	40,100	34,826	31,909	18,198	21,020	12,880
TOTAL PERSONNEL	***234,784***	***148,322***	***120,341***	***78,766***	***183,636***	***112,518***
Professional Services	-	5,578	1,595	20,980	-	-
Regional Program	151,778	169,076	114,545	117,300	117,300	93,223
Transportation	-	2,740	575	1,226	-	-
Dues & Memberships	-	-	617	1,234	-	-
Field Trips	-	(432)	-	-	-	-
Other	-	-	415	173	-	-
Postage	-	1,634	-	-	-	-
Travel	-	1,387	6,373	4,121	-	-
Books & Subscriptions	-	429	2,161	2,481	-	-
Educational Supplies	-	21,321	8,893	11,501	-	-
Food	-	2,763	2,006	3,227	-	-
Non Capital Tech Hardware	-	1,171	1,294	1,708	-	-
Office Supplies	-	11,741	10,588	12,188	-	-
Operating Supplies	-	4,524	144	1,979	-	-
Software	-	-	3,600	135		
Uniforms	-	7,123	7,206	19,136	-	-
Equipment	-	44,057	13,496	9,775	-	-
TOTAL NON-PERSONNEL	***151,778***	***273,113***	***173,509***	***207,163***	***117,300***	***93,223***
TOTAL Regional Alternative Education	**$386,562**	**$421,435**	**$293,850**	**$285,929**	**$300,936**	**$205,741**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
School Instructional Technology Series (329X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Professional Services	4,657	15,102	501,786	206,327	165,000	165,000
Dues & Memberships	-	-	1,220	-	-	-
Travel	9,009	13,193	11,054	6,293	10,000	10,000
Non Capital Tech Hardware	15,934	11,535	2,176	-	22,000	22,000
Software	5,490	-	194,131	39,986	27,000	27,000
Equipment	77,791	133,060	1,535,917	500,622	674,000	674,000
TOTAL NON-PERSONNEL	***112,880***	***172,889***	***2,246,283***	***753,228***	***898,000***	***898,000***
TOTAL School Instructional Technology Series	**$112,880**	**$172,889**	**$2,246,283**	**$753,228**	**$898,000**	**$898,000**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Special Education Jail Program (330X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Classified Salaries	26,366	28,462	-	-	-	-
Professional Salaries	51,445	56,224	58,208	18,726	29,686	29,686
Sub-Total Personnel	77,811	84,686	58,208	18,726	29,686	29,686
Retiree Health Credit	955	1,025	704	-	359	359
Social Security / FICA	5,897	6,439	4,544	1,433	2,271	2,271
Virginia Retirement System	13,123	14,075	8,271	-	-	-
Health / Dental Insurance	7,137	7,416	382	-	-	-
State Group Life Insurance	1,058	1,135	687	-	-	-
Sub-Total Fringe Benefits	28,170	30,089	14,588	1,433	2,630	2,630
TOTAL PERSONNEL	***105,981***	***114,775***	***72,796***	***20,159***	***32,316***	***32,316***
Professional Services	-	76	-	-	-	-
Telecommunications	1,155	1,080	1,080	672	-	-
Travel	924	345	168	-	-	-
Educational Supplies	429	-	-	-	-	-
Office Supplies	-	-	-	-	500	500
TOTAL NON-PERSONNEL	***2,508***	***1,501***	***1,248***	***672***	***500***	***500***
TOTAL Special Education Jail Program	**$108,489**	**$116,276**	**$74,044**	**$20,831**	**$32,816**	**$32,816**

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Students with Intensive Support Needs Application (SISNA) (335X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Classified Salaries	2,533,260	3,478,368	3,897,044	3,952,341	3,206,124	-
Professional Salaries	1,914,835	2,227,420	2,303,827	2,528,657	2,299,788	-
Supplements	3,412	2,600	2,279	860	3,756	-
Bonus	200	-	-	-	-	-
Sub-Total Personnel	4,451,707	5,708,388	6,203,150	6,481,858	5,509,668	-
Retiree Health Credit	56,119	64,781	72,834	78,593	66,396	-
Social Security / FICA	362,637	426,787	463,493	482,512	419,778	-
Virginia Retirement System	775,747	894,327	924,559	1,014,693	886,114	-
Alternative Fringes	-	-	2,885	-	-	-
Health / Dental Insurance	1,322,533	1,559,934	1,732,957	1,880,210	1,690,617	-
State Group Life Insurance	62,149	71,741	71,124	77,031	73,530	-
Sub-Total Fringe Benefits	2,579,186	3,017,570	3,267,851	3,533,039	3,136,435	-
TOTAL PERSONNEL	***7,030,893***	***8,725,958***	***9,471,001***	***10,014,897***	***8,646,103***	***-***
PD-Tuition	-	54,443	54,443	-	61,065	-
Professional Services	253,484	240,647	387,328	302,751	199,755	-
Contracted Services - Substitutes	-	-	-	125,000	-	-
Transportation	71,187	270,359	416,670	500,000	131,445	-
Internal Printing	74	-	78	-	-	-
Dues & Memberships	675	450	336	760	285	-
Field Trips	1,851	1,134	2,223	-	1,367	-
Testing Supplies	1,320	-	-	-	-	-
Travel	2,009	3,124	291	-	2,070	-
Books & Subscriptions	-	110	1,665	-	-	-
Educational Supplies	66,352	35,406	33,572	27,024	2,174	-
Food	397	1,092	1,002	527	828	-
Medical Supplies	-	121	421	689	114	-
Non Capital Tech Hardware	2,322	27	517	681	3,041	-
Office Supplies	-	1,185	5,049	6,149	671	-
Operating Supplies	9	1,077	652	31	1,035	-
Software	1,265	3,626	4,843	945	34,399	-
Textbooks	-	-	374	-	-	-
Uniforms	-	540	-	-	647	-
Equipment	12,749	14,289	13,581	11,225	15,002	-
TOTAL NON-PERSONNEL	***413,696***	***627,630***	***923,045***	***975,782***	***453,898***	***-***
TOTAL Students with Intensive Support Needs Application (SISNA)	**$7,444,589**	**$9,353,588**	**$10,394,046**	**$10,990,679**	**$9,100,001**	**$0**

For 2026-27, the Students with Intensive Support Needs (SISNA) is being reported with Special Education in General Funds.

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
Workplace Readiness (314X)

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY 25-26 Forecasted Actual	FY 25-26 Budget	FY 26-27 Budget
Testing Supplies	2,397	2,332	2,402	2,393	2,451	2,440
TOTAL NON-PERSONNEL	***2,397***	***2,332***	***2,402***	***2,393***	***2,451***	***2,440***
TOTAL Workplace Readiness	**$2,397**	**$2,332**	**$2,402**	**$2,393**	**$2,451**	**$2,440**

Food Services Fund Expenditure Budget with Object Code Detail

ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
FOOD SERVICE

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Administrative Salaries	166,747	176,180	240,806	258,001	244,377	197,642
Classified Salaries	74,230	66,166	68,500	68,455	67,876	68,215
Part-Time	-	19,605	122,580	138,124	308,383	158,000
Supplements	200	200	200	175	200	200
Overtime	1,470	499	218	330	3,000	2,000
Sub-Total Personnel	242,647	262,650	432,304	465,085	623,836	426,058
Retiree Health Credit	1,286	1,349	1,369	1,402	3,778	2,373
Social Security / FICA	18,194	19,687	32,477	35,091	47,723	32,593
Virginia Retirement System	18,582	19,477	22,345	22,887	32,838	20,631
City of Roanoke Retirement	8,172	13,373	14,197	16,568	14,000	14,000
Health / Dental Insurance	29,623	30,538	46,695	45,426	46,336	33,728
State Group Life Insurance	3,088	3,229	3,617	3,814	3,685	2,859
Sub-Total Fringe Benefits	78,945	87,652	120,700	125,187	148,360	106,186
TOTAL PERSONNEL	**321,592**	**350,302**	**553,004**	**590,272**	**772,196**	**532,244**
Professional Services	107,759	91,915	132,847	93,332	86,000	86,000
Contracted Services - Food Services	10,526,477	10,619,975	10,659,692	11,400,000	11,400,000	10,800,000
Internal Printing	103	208	134	197	400	350
Building Rentals	63,027	71,674	102,087	-	-	-
Dues & Memberships	281	308	440	464	500	450
Other	1,301	503	42	(701)	2,500	-
Postage	11	79	279	90	-	-
Rental Equipment	1,934	2,679	3,414	4,470	15,500	4,500
Travel	735	3,235	4,624	1,077	4,100	2,000
Educational Supplies	-	-	-	-	-	-
Food	607	393	223	26,164	60,000	40,000
Vehicle Fuel	1,100	3,566	3,931	5,500	5,500	5,500
Non Capital Tech Hardware	2,271	11,412	4,859	16,433	11,500	5,500
Operating Supplies	47,744	30,027	24,159	30,748	34,200	29,200
Software	32,230	35,487	33,178	42,253	37,335	44,570
Uniforms	517	1,020	3,138	-	1,000	500
Vehicle Supplies	-	-	-	1,065	-	-
Transfers	300,000	300,000	172,676	147,063	147,063	106,698
Equipment	200,435	306,948	241,396	537,325	515,000	365,000
TOTAL NON-PERSONNEL	***11,286,532***	***11,479,425***	***11,387,119***	***12,305,479***	***12,320,598***	***11,490,268***
TOTAL FOOD SERVICE	**$11,608,124**	**$11,829,727**	**$11,940,123**	**$12,895,751**	**$13,092,794**	**$12,022,512**

Capital Fund Expenditure Budget with Object Code Detail

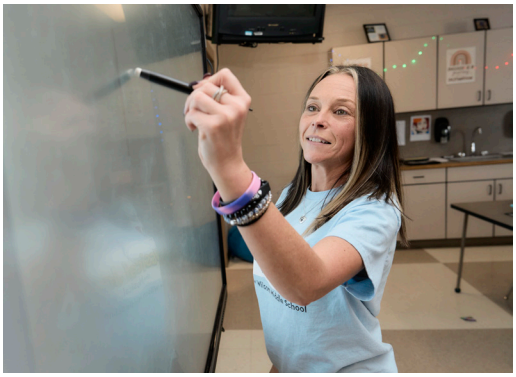
ROANOKE CITY PUBLIC SCHOOLS
LINE ITEM BUDGET FOR FY 2026-2027
CAPITAL FUND

Line Item	FY22-23 Actual	FY23-24 Actual	FY24-25 Actual	FY25-26 Forecasted Actual	FY25-26 Budget	FY26-27 Budget
Professional Services	1,922,666	1,120,411	543,060	879,035	-	932,246
Rental Equipment	-	11,004	-	-	-	-
Telecommunications	-	9,568	-	-	-	-
Non Capital Tech Hardware	-	5,089	231	678	-	-
Software	-	29,426	-	-	-	-
Vehicle Supplies	25,175	2,945	-	-	-	-
Equipment	4,186,726	6,617,434	9,248,922	2,731,119	3,420,778	3,728,984
TOTAL NON-PERSONNEL	***6,134,567***	***7,795,878***	***9,792,212***	***3,610,833***	***3,420,778***	4,661,230
TOTAL CAPITAL FUND	**$6,134,567**	**$7,795,878**	**$9,792,212**	**$3,610,833**	**$3,420,778**	**$4,661,230**

INFORMATIONAL SECTION









Roanoke City PUBLIC SCHOOLS

We Are One #RCPSProud

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

REAL PROPERTY

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2016	$ 6,724,229,966	0.45%	$ 6,724,229,966	1.00
2017	6,783,463,907	0.88%	6,783,463,907	1.00
2018	6,970,302,556	2.75%	6,970,302,556	1.00
2019	7,180,263,228	3.01%	7,180,263,228	1.00
2020	7,444,437,601	3.68%	7,444,437,601	1.00
2021	7,764,101,330	4.29%	7,764,101,330	1.00
2022	8,629,427,867	11.15%	8,629,427,867	1.00
2023	8,512,032,700	-1.36%	8,512,032,700	1.00
2024	9,676,864,200	13.68%	9,676,864,200	1.00
2025	10,669,254,800	10.26%	10,669,254,800	1.00

PERSONAL PROPERTY

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2016	$ 942,611,706	4.84%	$ 1,571,019,510	0.60
2017	943,805,249	0.13%	1,573,008,748	0.60
2018	956,571,007	1.35%	1,594,285,012	0.60
2019	993,064,403	3.82%	1,655,107,338	0.60
2020	1,031,434,753	3.86%	1,719,057,922	0.60
2021	1,083,274,770	5.03%	1,805,457,950	0.60
2022	1,207,279,732	11.45%	2,012,132,887	0.60
2023	1,165,244,218	(3.48%)	1,942,073,697	0.60
2024	1,209,749,741	3.82%	2,016,249,568	0.60
2025	1,236,041,484	2.17%	2,060,069,140	0.60

PUBLIC SERVICE CORPORATIONS

Year	Assessed Value	Percentage Growth	Estimated Value	Assessment Ratio
2016	$ 439,744,208	0.50%	$ 447,535,616	0.983
2017	451,184,702	2.60%	460,947,191	0.979
2018	437,557,641	(3.02%)	446,761,907	0.979
2019	471,816,290	7.83%	480,921,924	0.981
2020	489,031,454	3.65%	497,726,617	0.983
2021	488,147,929	(0.18%)	503,508,493	0.969
2022	450,208,362	(7.77%)	468,296,275	0.961
2023	221,613,090	(50.78%)	247,098,230	0.897
2024	483,846,036	118.33%	499,955,461	0.968
2025	555,542,665	14.82%	572,260,535	0.971

TOTAL ASSESSED VALUE

2016	$ 8,106,585,880
2017	8,178,453,858
2018	8,364,431,204
2019	8,645,143,921
2020	8,964,903,808
2021	9,335,524,029
2022	10,286,915,961
2023	9,898,890,008
2024	11,370,459,977
2025	12,460,838,949

Source: City of Roanoke, Department of Finance.

CITY OF ROANOKE, VIRGINIA PROPERTY TAX RATES AND TAX LEVIES

	REAL PROPERTY		PERSONAL PROPERTY		PUBLIC SERVICE CORPORATIONS	
Year	Tax Rate Per $100	Levy	Tax Rate Per $100	Levy	Tax Rate Per $100	Levy
2016	1.22	$ 82,035,606	3.45	$ 32,374,952	1.22	$ 5,458,834
2017	1.22	82,758,259	3.45	32,593,307	1.22	5,542,928
2018	1.22	85,037,691	3.45	32,639,181	1.22	5,382,350
2019	1.22	87,599,213	3.45	33,159,157	1.22	5,809,857
2020	1.22	90,822,140	3.45	34,507,463	1.22	6,018,473
2021	1.22	94,865,951	3.45	35,505,623	1.22	6,007,756
2022	1.22	105,279,020	3.45	42,661,925	1.22	5,946,802
2023	1.22	106,698,610	3.45	38,964,270	1.22	3,130,122
2024	1.22	116,803,324	3.45	40,673,359	1.22	5,973,783
2025	1.22	128,464,850	3.45	41,964,441	1.22	6,863,144

TOTAL TAX LEVIES	
2016	$ 119,869,392
2017	120,894,494
2018	123,059,222
2019	126,568,227
2020	131,348,076
2021	136,379,330
2022	153,887,747
2023	148,793,002
2024	163,450,466
2025	177,292,435

Source: City of Roanoke, Department of Finance.

Analysis of Real Estate Valuation

The real estate tax rate per 100 has remained the same for the last five years. For a citizen owning a home in Roanoke City, the average annual tax rate is $2,914.60 as of the last record of data was available.

The real estate values have increased approximately 50.1% over the last five years resulting in an increase in the average tax bill of approximately 49.0%.

Fiscal Year	Assessed Value of Real Estate	Population in the Metropolitan Statistical Area (MSA)*	Average Tax Payer Assessment Real Estate	Tax Rate per 100	Average Tax Bill Real Estate
2022	4,897,367,300	314,758	160,296	1.22	$ 1,955.61
2023	5,511,652,300	314,295	180,237	1.22	2,198.89
2024	6,159,829,700	314,887	201,052	1.22	2,452.83
2025	6,860,902,300	315,749	223,460	1.22	2,726.21
2026	7,351,977,500	316,547	238,902	1.22	2,914.60

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

CITY OF ROANOKE, VIRGINIA GENERAL PROPERTY TAX LEVIES AND COLLECTIONS

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Total Tax Levies	**$ 119,869,392**	**$ 120,894,494**	**$ 123,059,222**	**$ 126,568,227**	**$ 131,348,076**	**$ 136,379,330**	**$ 153,887,747**	**$ 148,193,002**	**$ 163,450,466**	**$ 177,292,434**
Current Tax Collections	102,275,497	103,165,694	106,201,641	108,667,501	113,093,282	118,751,936	123,230,936	133,369,630	148,080,643	156,434,308
Current Tax Collections - State Share	8,075,992	8,075,992	8,075,992	8,075,992	8,075,992	8,075,992	8,075,992	8,075,992	8,075,992	8,075,992
Delinquent Tax Collections	3,862,990	3,762,800	3,167,218	4,047,295	6,452,163	2,647,637	5,578,762		8,236,358	11,077,962
Total Tax Collections	**$ 114,214,479**	**$ 115,004,486**	**$ 117,444,851**	**$ 120,790,788**	**$ 127,621,437**	**$ 129,475,565**	**$ 136,885,690**	**$ 141,445,622**	**$ 164,392,993**	**$ 175,588,262**
Current Tax Collections As Percent of Levies	92.06%	92.02%	92.86%	92.24%	92.25%	93.00%	85.33%	95.45%	95.54%	92.79%
Total Tax Collections As Percent of Levies (1)	95.28%	95.13%	95.44%	95.44%	97.16%	94.94%	88.95%	95.45%	100.58%	99.04%

Source: City of Roanoke, Department of Finance

CITY OF ROANOKE, VIRGINIA PRINCIPAL PROPERTY TAXPAYERS

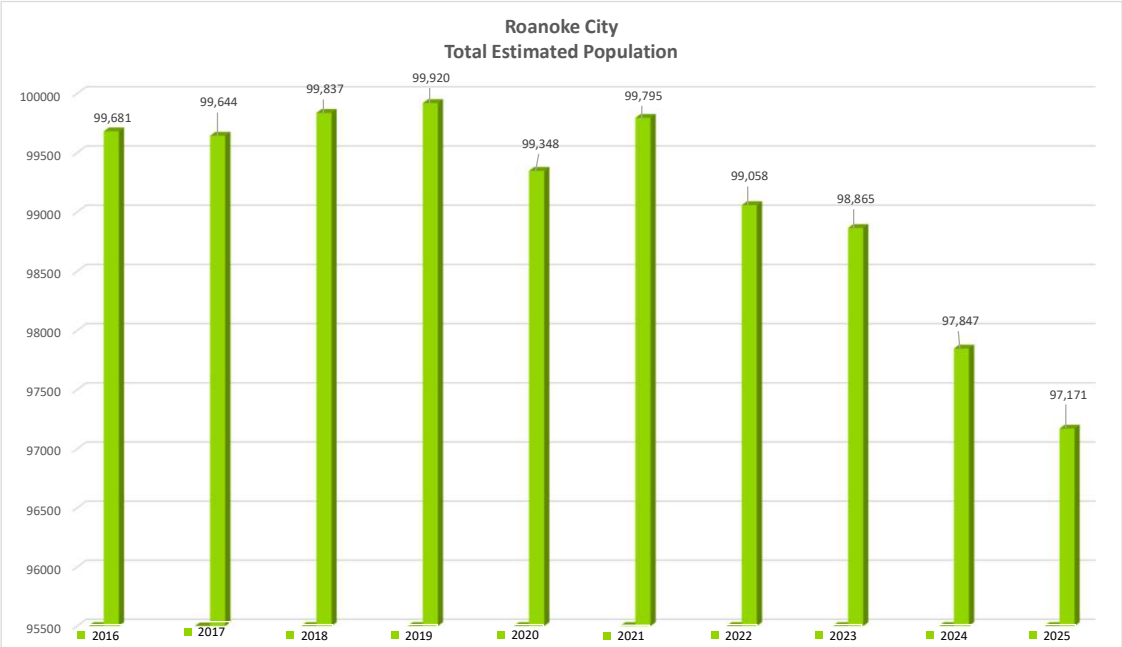
Tax Year 2025

Taxpayer	Rank	Description	Taxable Assessed Value Value	Percentage of Total City Taxable Assessed Value Percentage
Appalachian Power Co. (PSC)	1	Public Utility	$ 257,657,209	2.25%
Carilion	2	Healthcare Provider	250,268,266	2.18%
Norfolk Southern Railway	3	Transportation	154,451,519	1.35%
Roanoke Gas Company (PSC)	4	Public Utility	86,903,136	0.76%
Valley View Mall LLC	5	Shopping Mall	76,905,700	0.67%
Blue Ridge Multi-Family LLC	6	Apartments	47,998,900	0.42%
BRC Orange Avenue LLC	7	Apartments	46,035,500	0.40%
Steel Dynamics Roanoke Bar Division	8	Primary Metals	42,806,979	0.37%
HR Foundation Inc	9	Hotel	41,875,700	0.37%
Verizon Virginia	10	Communications	41,406,402	0.36%
			$ 1,046,309,311	9.13%

Source: City of Roanoke, Department of Finance

City of Roanoke, Virginia

Population



Source: Weldon Cooper Center for Public Service

City of Roanoke, Virginia

Property Tax Analysis

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

The personal property tax is the second-largest local tax collected by the City of Roanoke. Annual assessments on personal property, such as automobiles, are conducted by the Commissioner of Revenue. The personal property tax rate, set by the City Council, is $3.45 per $100 of assessed value for automobiles and $1.06 per $100 assessed value for aircraft. Personal property taxes are billed annually (early April), and the tax due date is May 31st. A penalty of 10% of unpaid real estate and personal property tax is due for late payment. The penalty for both personal property and real estate tax are applied at a sliding rate. A rate of 2% is applied immediately after the due date and an additional 8% is applied if the tax is still outstanding on the 16th day after the due date.

Since 2006, the Commonwealth of Virginia has annually provided a Personal Property Tax Relief of $8,075,992 that is allocated by formula to personal property owners and is separately recognized in the Non-Local Tax – Grants-in-Aid from Commonwealth category.

Personal property tax is derived from vehicle valuations by JD Power's National Automobile Dealers Association (NADA) Clean Loan value; these values run at 75%-85% of Clean Retail value. The above trends indicate a decline in personal property tax increases from FY2026 to FY2028 due to the potential risks, such as changes in federal tariffs affecting vehicle prices and supply chains, which could impact future assessments and revenues. However, the stabilization will be projected to right-size beginning in FY2029.

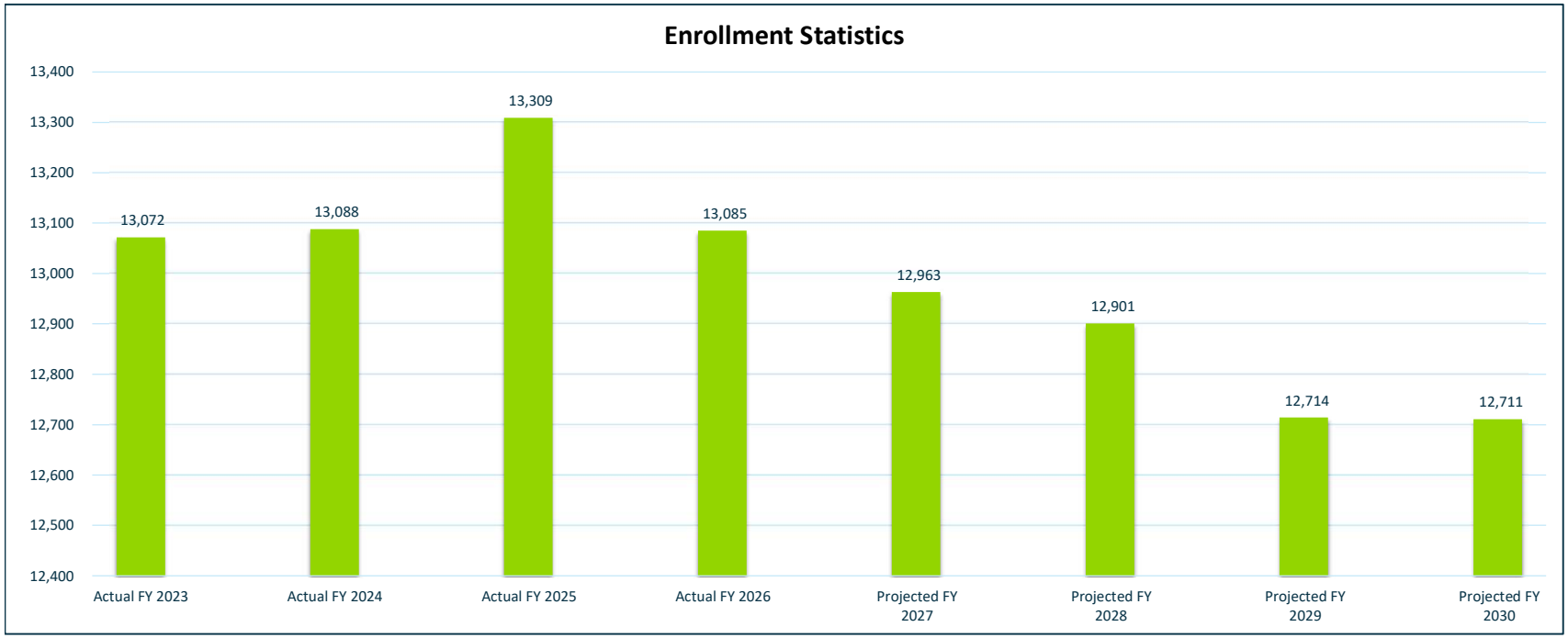
Source: City of Roanoke, VA FY 2025-2026 Adopted Budget and the City of Roanoke Treasurer's Office

CITY OF ROANOKE, VIRGINIA LOCAL TAX REVENUES BY SOURCE

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
General Property Tax (1)	$ 113,081,794	$ 113,275,390	$ 116,465,065	$ 120,758,870	$ 124,280,901	$ 131,250,933	$ 134,435,422	$ 142,581,629	$ 158,313,747	$ 171,291,009
Sales Tax	20,600,395	19,696,458	21,426,783	22,389,378	22,191,888	24,115,939	26,412,560	27,991,128	28,382,022	29,082,525
Utility Consumer Tax	9,363,331	9,270,713	9,640,336	9,579,846	9,271,091	9,295,425	9,355,793	9,165,773	8,343,782	10,168,003
Cigarette Tax	2,371,201	2,267,939	2,152,811	2,108,127	1,969,011	1,819,498	1,804,158	1,624,895	1,410,431	1,468,183
Recordation and Probate Tax	1,034,652	1,017,518	1,085,920	1,122,549	1,350,270	1,587,259	1,814,416	1,557,525	1,330,312	1,343,992
Business, Professional, and Occupational License Tax	12,421,850	12,932,282	13,425,036	13,893,514	14,810,889	13,887,187	15,300,818	15,800,551	17,365,797	18,333,396
Utility Consumption Tax	465,136	455,996	477,951	481,088	455,400	462,604	461,335	421,923	717,751	446,332
Transient Room Tax (1)	4,305,977	4,317,618	5,375,713	4,784,182	3,678,683	2,945,251	4,746,104	5,438,879	5,590,631	5,732,455
Admissions Tax	462,216	447,622	992,421	972,422	709,614	117,056	949,394	1,032,450	1,194,662	1,187,464
Telecommunications/Telephone Surcharge - E911	6,727,824	6,562,456	6,357,300	5,897,696	5,763,219	5,119,041	4,968,579	4,824,376	4,533,662	4,511,609
Motor Vehicle License Tax	2,594,635	2,765,343	2,955,266	2,914,811	2,630,898	3,214,542	2,684,923	3,402,539	3,157,603	3,124,481
Franchise Tax	496,151	449,488	482,719	403,332	399,756	354,540	414,134	270,601	280,377	338,625
Prepared Food and Beverage Tax (2)	15,704,954	15,996,897	16,609,514	17,335,630	15,545,216	15,978,463	19,248,569	20,785,877	21,662,618	22,632,447
Bank Stock Tax	1,575,655	1,600,050	1,750,847	1,677,904	1,249,767	1,664,928	2,032,726	1,770,580	1,830,817	1,383,805
Skill Games Tax	-	-	-	-	-	444,096	-	-	-	-
Total Local Taxes	$ 191,205,771	$ 191,055,770	$ 199,197,682	$ 204,319,349	$ 204,306,603	$ 212,256,762	$ 224,628,931	$ 236,668,726	$ 254,114,212	$ 271,044,326

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

Source: City of Roanoke, Department of Finance



Source: Roanoke City Public Schools, Office of Accountability and Strategic Initiative Support 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.

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.

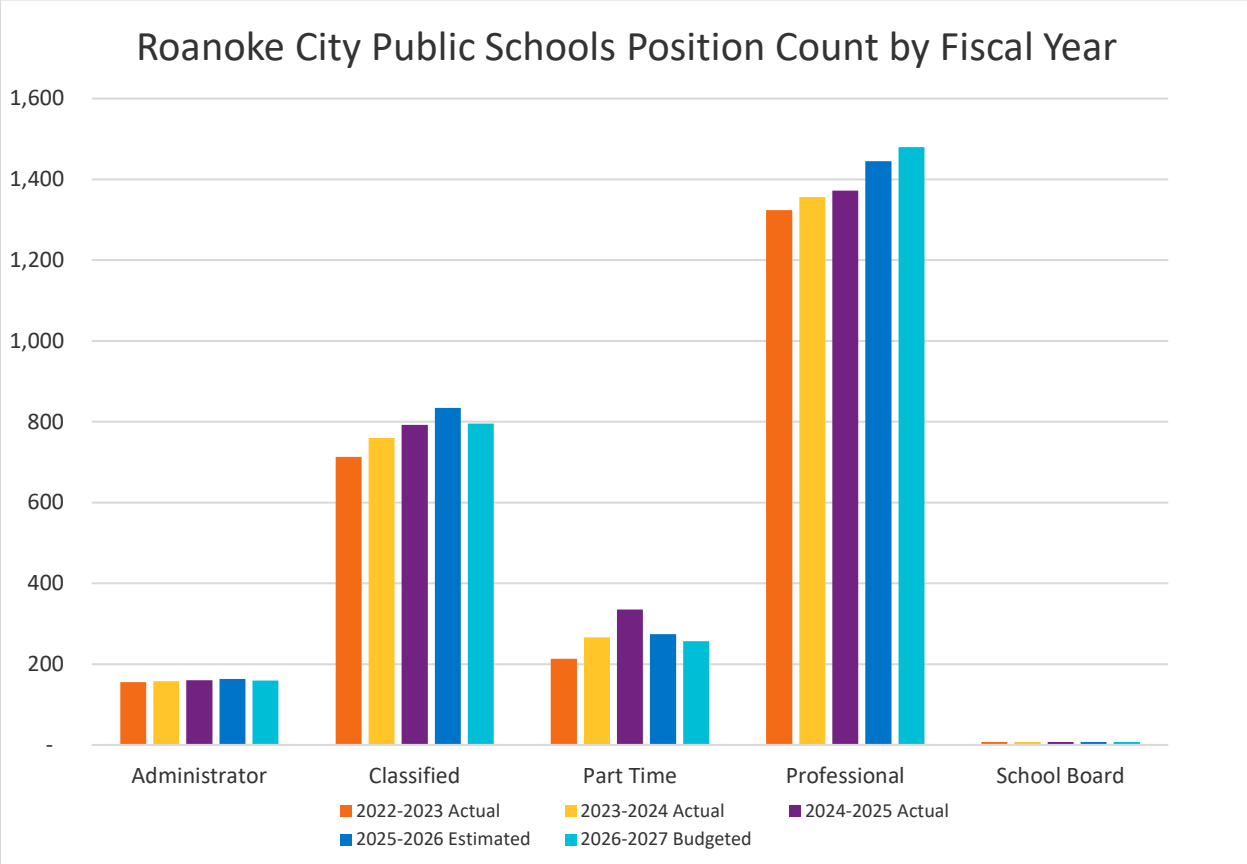
GRADE-PROGRESSION RATIO METHOD:

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, 2022-23, 2023-24, and 2024-25, as projected for the current year 2025-26, and as budgeted for 2026-27 are reflected below. These counts fluctuate throughout each year. Key factors that influence changes in personnel resources include enrollment changes and employee separations and new hires. The actual and projected counts for prior and current years were measured at the same point in time each year in an effort to provide a valid comparison. However, School Board positions receive supplemental pay and are not considered full-time roles. The part-time positions reflect a three-year average, based on the actual figures from the past two years and the estimated figures for the 2025-2026 fiscal year.



Classifications	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Estimated	2026-2027 Budgeted
Administrator	155	158	160	163	160
Classified	713	760	792	834	795
Part-Time	213	266	335	274	257
Professional	1,324	1,356	1,372	1,445	1,480
School Board	7	7	7	7	7
Total	*2,412*	*2,547*	*2,666*	*2,723*	*2,699*

The following pages provide additional detail on position control for the 2026-27 budget year, in alphabetical order by cost center. Temporary positions and supplemental duty jobs are not included, with the exception of School Board positions which are supplemental pay.

ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2026-27 LINE ITEM BUDGET
COST CENTER: ACADEMICS & ACCOUNTABILITY (110)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 1,067,090	9.0
Classified Positions	$ 1,399,995	46.5
Professional Positions	$ 54,195,730	837.8
TOTAL UNRESTRICTED	$ 56,662,815	893.3
RESTRICTED FUNDING		
Administrative Positions	$ 1,088,622	13.9
Classified Positions	$ 481,063	13.5
Professional Positions	$ 6,793,158	93.3
TOTAL RESTRICTED	$ 8,362,844	120.7

ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2026-27 LINE ITEM BUDGET
COST CENTER: ACCOUNTABILITY & STRATEGIC INITIATIVES (204)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 664,902	7.0
Classified Positions	$ 32,733	0.5
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ 697,634	7.5
RESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ 32,733	0.5
Professional Positions	$ -	0.0
TOTAL RESTRICTED	$ 32,733	0.5

ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2026-27 LINE ITEM BUDGET
COST CENTER: ACCOUNTING (218)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 425,733	4.5
Classified Positions	$ 186,754	3.0
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ 612,487	7.5
RESTRICTED FUNDING		
Administrative Positions	$ 45,892	0.5
Classified Positions	$ -	0.0
Professional Positions	$ -	0.0
TOTAL RESTRICTED	$ 45,892	0.5

ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2026-27 LINE ITEM BUDGET
COST CENTER: ADJUNCT & ADULT EDUCATION (160)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ -	0.0
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ -	0.0
RESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ -	0.0
Professional Positions	$ 83,422	1.0
TOTAL RESTRICTED	$ 83,422	1.0

ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2026-27 LINE ITEM BUDGET
COST CENTER: ADMINISTRATIVE TECHNOLOGY (280)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 600,420	6.0
Classified Positions	$ 1,038,871	15.0
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ 1,639,290	21.0
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
2026-27 LINE ITEM BUDGET
COST CENTER: ALTERNATIVE PROGRAMS & DISCIPLINE (191)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 157,099	1.0
Classified Positions	$ -	0.0
Professional Positions	$ 1,842,117	29.5
TOTAL UNRESTRICTED	$ 1,999,216	30.5
RESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ -	0.0
Professional Positions	$ 52,178	1.0
TOTAL RESTRICTED	$ 52,178	1.0

ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2026-27 LINE ITEM BUDGET
COST CENTER: ATHLETICS (341)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ -	0.0
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ -	0.0
RESTRICTED FUNDING		
Administrative Positions	$ 189,190	2.0
Classified Positions	$ -	0.0
Professional Positions	$ 120,700	2.0
TOTAL RESTRICTED	$ 309,889	4.0

ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2026-27 LINE ITEM BUDGET
COST CENTER: CAREER & TECHNICAL EDUCATION (170)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 316,504	3.0
Classified Positions	$ 148,541	3.0
Professional Positions	$ 3,159,640	44.0
TOTAL UNRESTRICTED	$ 3,624,685	50.0
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
2026-27 LINE ITEM BUDGET
COST CENTER: COMMUNICATIONS & PUBLIC RELATIONS (203)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 158,814	2.0
Classified Positions	$ -	0.0
Professional Positions	$ 66,758	1.0
TOTAL UNRESTRICTED	$ 225,572	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
2026-27 LINE ITEM BUDGET
COST CENTER: COMMUNITY ENGAGEMENT (215)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 105,344	1.0
Classified Positions	$ 68,215	1.0
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ 173,559	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
2026-27 LINE ITEM BUDGET
COST CENTER: EARLY CHILDHOOD EDUCATION (190)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 44,007	0.5
Classified Positions	$ 755,244	28.0
Professional Positions	$ 1,635,858	23.0
TOTAL UNRESTRICTED	$ 2,435,109	51.5
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
2026-27 LINE ITEM BUDGET
COST CENTER: EMPLOYEE HEALTH SERVICES (211)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 117,765	1.0
Classified Positions	$ 79,617	1.0
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ 197,382	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
2026-27 LINE ITEM BUDGET
COST CENTER: FACILITIES MAINTENANCE (251)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 268,984	2.5
Classified Positions	$ 1,706,501	24.5
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ 1,975,485	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
2026-27 LINE ITEM BUDGET
COST CENTER: FACILITIES OPERATIONS (250)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 154,142	1.5
Classified Positions	$ 5,723,313	121.5
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ 5,877,455	123.0
RESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ 49,204	1.0
Professional Positions	$ -	0.0
TOTAL RESTRICTED	$ 49,204	1.0

ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2026-27 LINE ITEM BUDGET
COST CENTER: FISCAL SERVICES-CFO (214)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 174,205	1.0
Classified Positions	$ 83,102	1.0
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ 257,308	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
2026-27 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	$ 198,067	2.0
Classified Positions	$ 68,215	1.0
Professional Positions	$ -	0.0
TOTAL RESTRICTED	$ 266,283	3.0

ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2026-27 LINE ITEM BUDGET
COST CENTER: GIFTED/EXCEPTIONAL LEARNERS (180)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ -	0.0
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ -	0.0
RESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ -	0.0
Professional Positions	$ -	0.0
TOTAL RESTRICTED	$ -	0.0

ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2026-27 LINE ITEM BUDGET
COST CENTER: GRANTS MANAGEMENT (219)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ -	0.0
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ -	0.0
RESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ -	0.0
Professional Positions	$ -	0.0
TOTAL RESTRICTED	$ -	0.0

ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2026-27 LINE ITEM BUDGET
COST CENTER: GROUNDS MAINTENANCE (252)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 75,341	1.0
Classified Positions	$ 348,184	6.0
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ 423,525	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
2026-27 LINE ITEM BUDGET
COST CENTER: HUMAN RESOURCES (210)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 1,004,318	9.0
Classified Positions	$ 253,807	4.0
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ 1,258,125	13.0
RESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ -	0.0
Professional Positions	$ -	0.0
TOTAL RESTRICTED	$ -	0.0

ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2026-27 LINE ITEM BUDGET
COST CENTER: INSTRUCTIONAL & ADMINISTRATIVE (100)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 435,802	3.0
Classified Positions	$ 226,570	3.0
Professional Positions	$ 633,090	9.0
TOTAL UNRESTRICTED	$ 1,295,462	15.0
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
2026-27 LINE ITEM BUDGET
COST CENTER: INSTRUCTIONAL BUILDING ADMINISTRATION (150)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 6,741,983	64.0
Classified Positions	$ 2,694,526	54.0
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ 9,436,509	118.0
RESTRICTED FUNDING		
Administrative Positions	$ 275,831	2.0
Classified Positions	$ 59,807	1.0
Professional Positions	$ -	0.0
TOTAL RESTRICTED	$ 335,638	3.0

ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2026-27 LINE ITEM BUDGET
COST CENTER: INSTRUCTIONAL TECHNOLOGY (270)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 107,280	1.0
Classified Positions	$ -	0.0
Professional Positions	$ 940,923	11.8
TOTAL UNRESTRICTED	$ 1,048,203	12.8
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
2026-27 LINE ITEM BUDGET
COST CENTER: OPERATIONAL CENTRAL ADMINISTRATION (206)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 258,182	2.0
Classified Positions	$ -	0.0
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ 258,182	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
2026-27 LINE ITEM BUDGET
COST CENTER: PAYROLL (216)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 127,401	1.0
Classified Positions	$ 53,531	1.0
Professional Positions	$ 46,818	1.0
TOTAL UNRESTRICTED	$ 227,750	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
2026-27 LINE ITEM BUDGET
COST CENTER: PROFESSIONAL LEARNING (194)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ -	0.0
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ -	0.0
RESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ -	0.0
Professional Positions	$ -	0.0
TOTAL RESTRICTED	$ -	0.0

ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2026-27 LINE ITEM BUDGET
COST CENTER: PSYCHOLOGICAL SERVICES (233)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ -	0.0
Professional Positions	$ 937,162	11.8
TOTAL UNRESTRICTED	$ 937,162	11.8
RESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ -	0.0
Professional Positions	$ 89,855	1.0
TOTAL RESTRICTED	$ 89,855	1.0

ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2026-27 LINE ITEM BUDGET
COST CENTER: PURCHASING SERVICES (224)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 207,461	2.0
Classified Positions	$ 75,208	1.0
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ 282,669	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
2026-27 LINE ITEM BUDGET
COST CENTER: REPROGRAPHICS (225)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ 56,121	1.0
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ 56,121	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
2026-27 LINE ITEM BUDGET
COST CENTER: SAFETY & SECURITY (253)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 104,357	1.0
Classified Positions	$ 1,526,918	33.0
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ 1,631,274	34.0
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
2026-27 LINE ITEM BUDGET
COST CENTER: SCHOOL BOARD (201)

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

ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2026-27 LINE ITEM BUDGET
COST CENTER: SPECIAL EDUCATION (120)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 521,912	4.5
Classified Positions	$ 10,605,474	394.2
Professional Positions	$ 14,023,007	228.5
TOTAL UNRESTRICTED	$ 25,150,393	627.2
RESTRICTED FUNDING		
Administrative Positions	$ 272,099	3.0
Classified Positions	$ 323,629	13.0
Professional Positions	$ 2,585,772	36.3
TOTAL RESTRICTED	$ 3,181,500	52.3

ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2026-27 LINE ITEM BUDGET
COST CENTER: SPEECH/AUDIOLOGY SERVICES (234)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ 534,604	11.0
Professional Positions	$ 1,594,063	21.1
TOTAL UNRESTRICTED	$ 2,128,667	32.1
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
2026-27 LINE ITEM BUDGET
COST CENTER: STUDENT HEALTH SERVICES (232)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 88,352	1.0
Classified Positions	$ -	0.0
Professional Positions	$ 1,846,124	29.0
TOTAL UNRESTRICTED	$ 1,934,477	30.0
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
2026-27 LINE ITEM BUDGET
COST CENTER: STUDENT SUCCESS (140)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ 57,668	1.0
Professional Positions	$ 4,087,067	57.3
TOTAL UNRESTRICTED	$ 4,144,735	58.3
RESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ -	0.0
Professional Positions	$ 345,007	4.8
TOTAL RESTRICTED	$ 345,007	4.8

ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2026-27 LINE ITEM BUDGET
COST CENTER: SUPERINTENDENT (202)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 496,683	2.8
Classified Positions	$ -	0.0
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ 496,683	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
2026-27 LINE ITEM BUDGET
COST CENTER: SUPPORT SERVICES (130)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ 62,875	1.0
Professional Positions	$ 1,627,882	21.6
TOTAL UNRESTRICTED	$ 1,690,757	22.6
RESTRICTED FUNDING		
Administrative Positions	$ -	0.0
Classified Positions	$ -	0.0
Professional Positions	$ 665,389	11.0
TOTAL RESTRICTED	$ 665,389	11.0

ROANOKE CITY PUBLIC SCHOOLS
POSITION CONTROL STAFF LIST
2026-27 LINE ITEM BUDGET
COST CENTER: TRANSPORTATION (240)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 230,644	2.0
Classified Positions	$ 58,535	1.0
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ 289,178	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
2026-27 LINE ITEM BUDGET
COST CENTER: WAREHOUSE (260)

	Salary	FTE
UNRESTRICTED FUNDING		
Administrative Positions	$ 71,142	1.0
Classified Positions	$ 435,464	9.0
Professional Positions	$ -	0.0
TOTAL UNRESTRICTED	$ 506,606	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, 2026
GENERAL OBLIGATION BONDS, RCPS PORTION

SERIES	2015		2016		2016		2017		2019C		2020A	
	PUBLIC IMPROVEMENT BONDS AND REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS NEW MONEY		REFUNDING BONDS		PUBLIC IMPROVEMENT BONDS NEW MONEY		REFUNDING BONDS - NEW MONEY		REFUNDING BONDS - NEW MONEY	
ORIGINAL ISSUE AMOUNT	$ 2,845,000		$ 8,500,000		$ 6,945,000		$ 22,050,000		$ 12,786,305		$ 4,675,000	
FISCAL YEAR	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2027	$ 255,000	$ 78,556	$ 415,000	$ 137,575	$ 1,735,000	$ 329,388	$ 235,000	$ 101,725	$ 639,315	$ 267,288	$ 235,000	$ 125,168
2028	265,000	72,181	420,000	129,275	1,705,000	294,688	245,000	89,975	639,315	249,797	235,000	113,417
2029	270,000	64,231	430,000	119,825	1,670,000	256,325	255,000	82,625	639,315	232,265	235,000	101,668
2030	280,000	56,131	445,000	106,925	1,650,000	206,225	265,000	74,975	639,315	214,690	235,000	89,918
2031	285,000	47,731	455,000	93,575	1,625,000	156,725	270,000	67,025	639,315	197,071	235,000	78,168
2032 and thereafter	1,240,000	100,875	2,505,000	237,150	3,085,000	159,775	1,810,000	214,788	6,393,149	991,132	2,795,000	469,453
	$ 2,595,000	**$ 419,705**	**$ 4,670,000**	**$ 824,325**	**$ 11,470,000**	**$ 1,403,126**	**$ 3,080,000**	**$ 631,113**	**$ 9,589,724**	**$ 2,152,243**	**$ 3,970,000**	**$ 977,792**

SERIES	2020A		2020B		2021A		2021A		2021B		2022	
	REFUNDING BONDS		REFUNDING BONDS		REFUNDING BONDS		GOB NEW MONEY		REFUNDING BONDS		GOB New Money	
ORIGINAL ISSUE AMOUNT	$ 1,104,471		$ 6,340,601		$ 11,065,000		$ 4,395,000		$ 1,447,290		$ 4,625,000	
FISCAL YEAR	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2027	$ 113,279	$ 26,054	$ 100,159	$ 15,414	$ 555,000	$ 293,450	$ 220,000	$ 125,300	$ 143,910	$ 29,806	$ 235,000	$ 166,100
2028	113,279	20,390	98,664	13,410	555,000	265,700	220,000	114,300	143,910	25,488	235,000	154,350
2029	113,279	14,726	96,422	11,438	555,000	237,950	220,000	103,300	145,080	21,171	230,000	142,600
2030	113,279	9,062	94,927	9,509	555,000	210,200	220,000	92,300	143,910	16,819	230,000	131,100
2031	113,279	3,398	92,685	7,611	555,000	182,450	220,000	81,300	143,910	12,501	230,000	119,600
2032 and thereafter	103,840	3,398	263,851	11,532	6,070,000	793,600	2,855,000	425,500	423,540	16,467	2,530,000	621,000
	$ 670,235	**$ 77,028**	**$ 746,708**	**$ 68,914**	**$ 8,845,000**	**$ 1,983,350**	**$ 3,955,000**	**$ 942,000**	**$ 1,144,260**	**$ 122,252**	**$ 3,690,000**	**$ 1,334,750**

SERIES	2023		2024B		2024C		2025A	
	GOB New Money		GOB Public Improvement		GOB Public Improvement Refunding		GOB Public Improvement	
ORIGINAL ISSUE AMOUNT	$ 12,045,000		$ 11,945,000		$ 1,914,353		$ 9,280,000	
FISCAL YEAR	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2027	$ 605,000	$ 505,750	$ 380,000	$ 528,650	$ 248,471	$ 84,000	$ 280,000	$ 419,700
2028	605,000	475,500	395,000	509,275	259,765	71,576	295,000	405,325
2029	605,000	445,250	420,000	488,900	271,059	58,588	310,000	390,200
2030	605,000	415,000	440,000	467,400	285,176	45,035	325,000	374,325
2031	605,000	384,750	460,000	444,900	299,294	30,776	345,000	357,575
2032 and thereafter	7,810,000	2,352,750	9,490,000	3,204,500	316,235	15,812	7,725,000	2,771,725
	$ 10,835,000	**$ 4,579,000**	**$ 11,585,000**	**$ 5,643,625**	**$ 1,680,000**	**$ 305,787**	**$ 9,280,000**	**$ 4,718,850**

BOND AMORTIZATION SCHEDULE
FUTURE YEAR PAYMENTS AS OF JUNE 30, 2026
VIRGINIA PUBLIC SCHOOL AUTHORITY - SCHOOL FUND BONDS, LOANS AND OTHER BONDS

SERIES	2006B		2008B		2014B		2025B		QUALIFIED ZONE ACADEMY BOND SCHOOL CAPITAL PROJECTS		QUALIFIED SCHOOL ELEMENTARY SCHOOLS	
ORIGINAL ISSUE AMOUNT	$ 6,573,600		$ 10,580,000		$ 1,245,000		$ 7,400,000		$ 2,014,104		$ 1,135,000	
FISCAL YEAR	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2027	$ 372,068	$ 8,557	$ 356,556	$ 46,569	$ 95,000	$ (4,403)	$ 690,000	$ 79,560	$ 91,550	$ -	$ 69,500	$ -
2028	-	-	363,672	28,203	-	-	690,000	44,370	91,550	-	-	-
2029	-	-	371,160	9,465	-	-	525,000	13,388	91,550	-	-	-
2030	-	-	-	-	-	-	-	-	91,550	-	-	-
2031	-	-	-	-	-	-	-	-	91,550	-	-	-
2032 and thereafter	-	-	-	-	-	-	-	-	366,200	-	-	-
	$ 372,068	**$ 8,557**	**$ 1,091,388**	**$ 84,237**	**$ 95,000**	**$ (4,403)**	**$ 1,905,000**	**$ 137,318**	**$ 823,950**	**$ -**	**$ 69,500**	**$ -**

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

The current bond funding needs are outlined in the explanation of our Capital Improvement Plan FY 2026 – FY 2030. Additional information on the City of Roanoke's bond issuance procedures can be found in their most recent budget book which is available at https://www.roanokeva.gov/DocumentCenter/View/21753/FINAL-Adopted-Budget-FY26---for-website

Prepared by Accounting Department, Roanoke City Public Schools

Accreditation Status 2025-2026

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

Elementary and middle schools are evaluated on the following indicators:

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

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

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

Accreditation Status 2025-2026

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
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.

SAT Results 2025
Roanoke City Public Schools

One hundred forty-nine (149) Roanoke City students took the SAT Reasoning Test. The division's mean Evidence-Based Reading and Writing (ERW) score was five hundred sixty-five (565), the mean mathematics score was five hundred forty-one (541). The difference in scores over time in RCPS should be compared to Virginia and U.S. in order to compare the magnitude of the change.

The students by ethnic group who took the SAT in 2025:

	Roanoke	Virginia	U.S.
Black/African American	22%	16%	13%
Other Ethnicities	21%	35%	42%
White	50%	44%	37%
"No Response" In Ethnicity:	*6%*	*4%*	*8%*

Mean scores of all students tested:

SAT Results	Roanoke Mean		Virginia Mean		U.S. Mean		Difference RCPS vs	
	2024	**2025**	2024	**2025**	2024	**2025**	**VA**	**US**
ERW	553	565	564	567	519	521	-2	+44
Mathematics	520	541	537	544	505	508	-3	+33
Total Score	1073	1107	1101	1112	1024	1029	-5	+78

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/ African Amer.	White	Hisp./ Latino	Black/ African Amer.	White	Hisp./ Latino	Black/ African Amer.	White	Hisp./ Latino	Black/ African Amer. RCPS vs		White RCPS vs		Hisp./ Latino RCPS vs	
	Mean	Mean	Mean	Mean	Mean	Mean	Mean	Mean	Mean	**VA**	**US**	**VA**	**US**	**VA**	**US**
ERW	498	602	526	503	593	516	464	550	474	-5	+34	+9	+52	+10	+52
Mathematics	466	569	511	478	561	496	440	527	454	-12	+26	+8	+42	+15	+57
Total Score	964	1171	1036	980	1155	1013	904	1077	928	-16	+60	+16	+94	+23	+108

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

Mean scores of students tested by high school:

SAT Results	Patrick Henry Mean	Patrick Henry Difference		William Fleming Mean	William Fleming Difference	
		VA	**US**		**VA**	**US**
ERW	579	+12	+58	536	-31	+15
Mathematics	556	+12	+48	510	-34	+2
Total Score	1135	+23	+106	1046	-66	+17

SAT I: Reasoning Test Scores for Graduating Seniors
Roanoke City Public Schools 2015-2025

Mean Scores on SAT

Mean	2015	2016	2017*	2018*	2019*	2020*	2021*	2022*	2023*	2024*	2025*
Reading|*ERW SAT Score	483	464	522	527	514	518	556	540	532	553	565
Mathematics SAT Score	477	457	502	507	497	492	535	513	511	520	541
Writing	461	433	-	-	-	-	-	-	-	-	
Total	**1421**	**1354**	**1025**	**1034**	**1011**	**1009**	**1091**	**1053**	**1043**	**1073**	**1107**

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.

Mean	BLACK/AFRICAN AMERICAN										
	2015	2016	2017*	2018*	2019*	2020*	2021*	2022*	2023*	2024*	2025*
Reading|*ERW SAT Score	422	417	456	462	460	458	484	460	484	481	498
Mathematics SAT Score	419	411	445	443	438/	437	463	439	448	437	466
Writing	404	388	-	-	-	-	-	-	-	-	-
Total	***1245***	***1216***	***901***	***905***	***898***	***895***	***947***	***899***	***932***	***918***	***964***

Mean	WHITE										
	2015	2016	2017*	2018*	2019*	2020*	2021*	2022*	2023*	2024*	2025*
Reading|*ERW SAT Score	543	535	599	603	577	592	608	609	582	609	602
Mathematics SAT Score	537	531	565	577	560	558	587	576	570	588	569
Writing	519	507	-	-	-	-	-	-	-	-	-
Total	***1599***	***1573***	***1164***	***1180***	***1137***	***1151***	***1195***	***1186***	***1152***	***1197***	***1171***

Mean	HISPANIC / LATINO										
										2024*	2025*
Reading|*ERW SAT Score										536	526
Mathematics SAT Score										498	511
Total										***1033***	***1036***

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

Source: Roanoke City Public Schools; Office of Accountability Strategic Initiatives Support

Achievement: SAT
Updated: 5/5/2026

2025 ACT Results

Participation in ACT Testing among Roanoke City Public Schools graduates increased during the school year 2024-2025. During the 2024-2025 school year 27 graduates participated in ACT, while 21 students took ACT in 2023-2024.

Total Participants: 27

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

Percentage of Students Meeting College Readiness Benchmarks 2024|2025

	Roanoke City		State		National	
	2024	**2025**	**2024**	**2025**	**2024**	**2025**
English	76	63	85	86	51	50
Mathematics	33	44	60	63	29	29
Reading	52	59	73	76	40	39
Science	57	59	64	68	30	30
Composite	24	37	49	52	20	20

Comparison of Average ACT Scores 2024|2025

	Roanoke City		State		National	
	2024	**2025**	**2024**	**2025**	**2024**	**2025**
English	20.7	21.6	24.8	25	18.6	18.4
Mathematics	19.8	21.7	23.5	23.8	19	18.9
Reading	21.4	24.1	26.1	26.5	20.1	20
Science	22.6	22.9	24.5	24.9	19.6	19.6
Composite	21.2	22.7	24.8	25.2	19.4	19.4

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

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

Source: Roanoke City Public Schools – Office of Accountability and Strategic Initiative Support

10/2025

Graduation Rates 2016 - 2025 10 years

GCI - Graduation and Completion Index

William Fleming	2016 GCI	2017 GCI	2018 GCI	2019 GCI	2020 GCI	2021 GCI	2022 GCI	2023 GCI	2024 GCI	2025 GCI	2016 OGR	2017 OGR	2018 OGR	2019 OGR	2020 OGR	2021 OGR	2022 OGR	2023 OGR	2024 OGR	2025 OGR
All	88.52%	87.55%	89.43%	88.91%	84.19%	86.97%	83.38%	81.79%	82.93%	80.55%	86.96%	87.40%	88.45%	88.22%	84.22%	85.54%	83.04%	81.61%	81.97%	78.84%
Black	89.45%	87.44%	85.13%	89.46%	89.31%	90.67%	93.74%	89.54%	88.54%	93.77%	88.02%	87.94%	88.33%	88.94%	89.05%	89.27%	92.92%	89.58%	86.92%	90.91%
Hispanic	91.67%	95.24%	96.36%	84.44%	71.60%	73.30%	57.94%	68.58%	69.92%	57.72%	91.43%	95.24%	96.36%	82.54%	71.25%	72.53%	57.55%	67.86%	69.67%	56.99%
White	84.42%	85.19%	92.33%	88.00%	83.52%	85.41%	83.46%	82.41%	84.44%	93.09%	82.67%	83.02%	92.31%	88.64%	84.44%	83.49%	83.56%	82.93%	83.75%	92.11%
Students w/ Disabilities	85.37%	82.98%	84.86%	91.78%	91.67%	83.78%	84.06%	82.09%	76.56%	89.55%	83.33%	82.98%	84.51%	91.55%	91.67%	83.56%	83.58%	81.82%	76.56%	89.55%
Economically Disadvantaged	84.58%	85.68%	91.08%	89.74%	88.38%	86.68%	92.62%	87.60%	89.56%	90.79%	82.69%	86.81%	90.00%	88.46%	88.41%	84.52%	91.10%	87.59%	87.90%	88.06%
English Learners	94.70%	97.37%	97.92%	77.63%	66.15%	67.61%	44.00%	59.46%	73.21%	50.51%	93.94%	97.30%	97.92%	76.32%	66.15%	67.61%	44.00%	59.46%	72.73%	50.51%

Patrick Henry	2016 GCI	2017 GCI	2018 GCI	2019 GCI	2020 GCI	2021 GCI	2022 GCI	2023 GCI	2024 GCI	2025 GCI	2016 OGR	2017 OGR	2018 OGR	2019 OGR	2020 OGR	2021 OGR	2022 OGR	2023 OGR	2024 OGR	2025 OGR
All	88.44%	91.53%	92.06%	91.90%	91.00%	93.43%	91.33%	90.43%	92.92%	91.05%	87.89%	91.40%	91.36%	91.77%	90.82%	93.20%	90.39%	90.66%	92.70%	89.74%
Black	87.15%	91.54%	89.59%	91.68%	91.16%	93.41%	92.40%	89.58%	89.22%	92.36%	85.86%	92.00%	89.07%	90.86%	90.73%	93.10%	91.41%	89.30%	88.27%	89.85%
Hispanic	90.79%	100.00%	97.14%	96.67%	83.33%	92.86%	69.65%	79.10%	91.67%	76.00%	89.47%	100.00%	97.14%	96.67%	82.86%	92.86%	67.27%	78.79%	92.73%	73.85%
White	89.26%	90.52%	93.00%	92.07%	92.08%	94.08%	95.49%	95.56%	95.54%	93.81%	89.50%	89.88%	92.31%	92.43%	92.02%	93.45%	94.90%	95.96%	95.54%	93.52%
Students w/ Disabilities	86.15%	91.30%	92.75%	92.11%	90.59%	85.92%	94.38%	94.81%	92.50%	92.55%	84.62%	91.30%	92.65%	91.89%	90.59%	85.92%	94.38%	94.81%	92.50%	92.55%
Economically Disadvantaged	86.35%	91.26%	91.41%	88.69%	88.65%	92.52%	92.90%	91.40%	92.31%	91.13%	86.19%	91.34%	90.70%	88.21%	88.40%	91.89%	91.41%	90.58%	91.34%	88.89%
English Learners	93.75%	93.55%	96.97%	93.33%	88.57%	90.32%	52.00%	69.23%	95.83%	79.31%	93.75%	93.55%	96.97%	93.33%	87.88%	90.32%	52.00%	69.23%	95.83%	79.31%

Division	2016 GCI	2017 GCI	2018 GCI	2019 GCI	2020 GCI	2021 GCI	2022 GCI	2023 GCI	2024 GCI	2025 GCI	2016 OGR	2017 OGR	2018 OGR	2019 OGR	2020 OGR	2021 OGR	2022 OGR	2023 OGR	2024 OGR	2025 OGR
All	88.48%	89.80%	90.82%	90.54%	87.97%	90.10%	87.65%	86.35%	88.02%	85.81%	87.47%	89.67%	89.99%	90.05%	87.89%	89.26%	87.01%	86.41%	87.50%	84.30%
Black	88.45%	89.48%	87.08%	90.43%	90.24%	91.83%	93.13%	80.66%	79.74%	93.11%	87.07%	89.97%	85.85%	89.57%	89.93%	90.91%	92.24%	89.45%	87.53%	90.41%
Hispanic	91.36%	97.01%	96.67%	88.39%	75.21%	77.89%	62.01%	80.97%	75.99%	62.33%	90.74%	97.01%	96.67%	87.10%	74.78%	77.31%	60.87%	71.36%	76.84%	61.24%
White	88.09%	88.94%	92.80%	91.01%	89.73%	91.28%	92.68%	94.69%	92.59%	93.64%	87.86%	87.82%	92.31%	91.45%	89.94%	90.24%	92.38%	92.46%	92.43%	90.41%
Students w/ Disabilities	85.85%	87.93%	88.75%	91.95%	91.03%	84.82%	89.87%	87.16%	85.42%	91.30%	84.11%	87.93%	88.49%	91.10%	91.10%	84.72%	89.74%	88.81%	85.42%	91.30%
Economically Disadvantaged	85.66%	89.03%	91.27%	89.17%	88.52%	89.48%	92.76%	88.76%	90.85%	90.95%	84.81%	89.54%	90.39%	88.33%	88.43%	88.07%	91.26%	89.07%	89.51%	88.46%
English Learners	94.39%	95.65%	97.53%	84.56%	74.00%	74.51%	46.00%	60.32%	80.00%	57.03%	93.88%	95.59%	97.53%	83.82%	73.47%	74.51%	46.00%	62.00%	79.75%	57.03%

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

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

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

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

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

Graduation Rates 2016-2025

FGI - Federal Graduation Indicator

William Fleming	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI
All	78.44%	78.85%	78.49%	77.75%	76.72%	79.45%	74.68%	74.02%	78.11%	72.08%
Black	80.42%	79.60%	75.32%	79.49%	80.20%	81.66%	82.92%	82.14%	79.91%	81.53%
Hispanic	71.43%	85.71%	78.33%	79.66%	68.75%	68.89%	52.14%	63.01%	69.83%	52.94%
White	73.08%	72.64%	78.43%	74.16%	74.16%	79.44%	79.17%	71.95%	81.25%	86.84%
Students w/ Disabilities	22.22%	28.00%	31.94%	35.71%	47.37%	42.03%	38.46%	44.93%	42.62%	52.17%
Economically Disadvantaged	75.63%	80.11%	80.08%	75.24%	79.15%	76.17%	80.28%	80.14%	81.79%	81.63%
English Learners	68.89%	79.49%	83.05%	66.67%	57.35%	65.79%	45.79%	50.46%	58.33%	42.94%

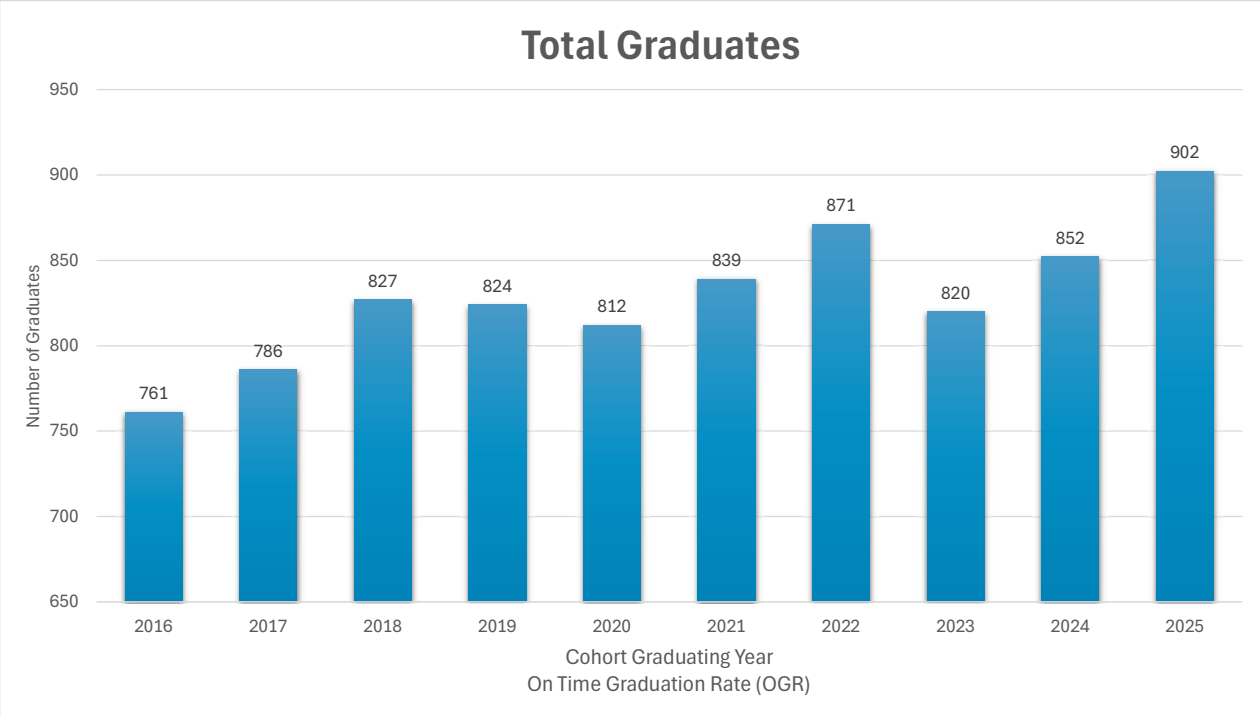
Patrick Henry	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI
All	80.30%	83.43%	83.26%	83.37%	81.76%	85.34%	82.08%	82.83%	86.37%	83.09%
Black	75.52%	85.45%	78.38%	80.00%	78.28%	82.66%	78.11%	80.75%	80.83%	81.82%
Hispanic	88.89%	100.00%	88.57%	87.50%	81.82%	82.76%	60.34%	72.58%	90.57%	65.67%
White	82.28%	80.65%	85.71%	85.66%	83.83%	86.96%	90.20%	88.39%	88.74%	88.21%
Students w/ Disabilities	26.56%	36.23%	36.36%	44.16%	35.00%	38.36%	50.00%	46.25%	48.68%	57.45%
Economically Disadvantaged	76.69%	80.71%	81.06%	77.56%	75.21%	81.17%	78.91%	78.34%	82.35%	81.65%
English Learners	95.45%	84.85%	86.84%	68.29%	84.85%	87.10%	60.42%	63.16%	97.92%	68.18%

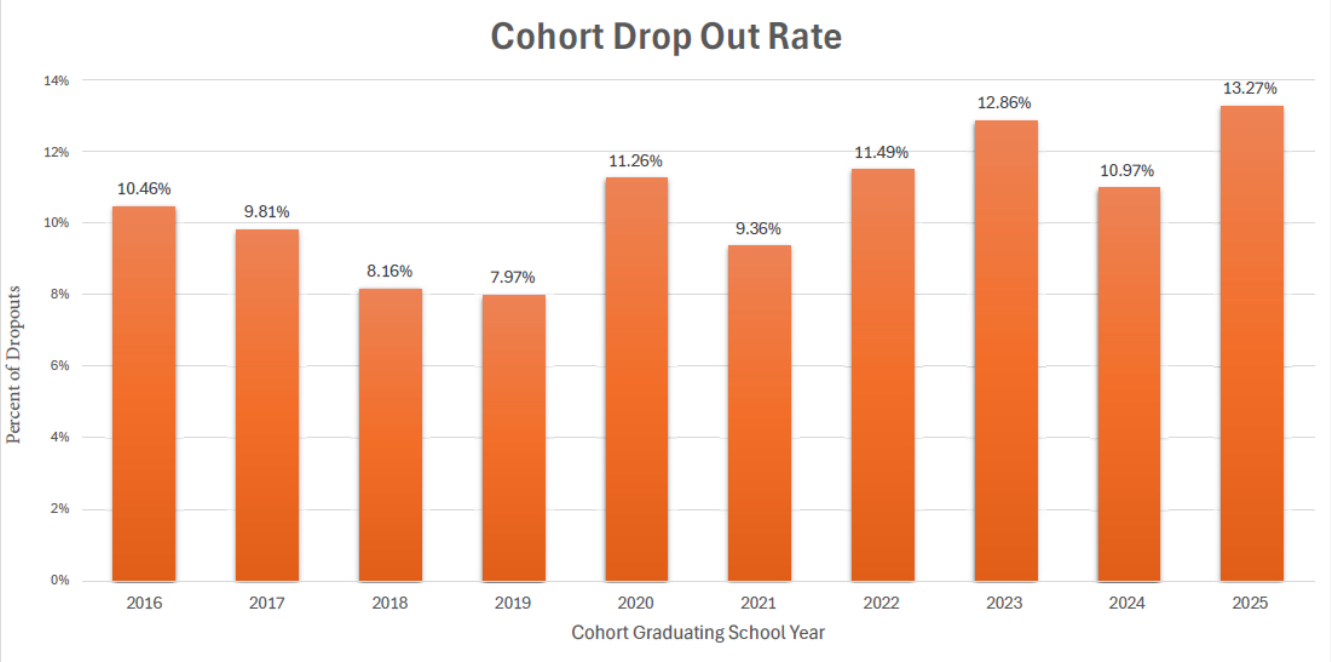
Division	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI	FGI
All	79.46%	81.45%	81.00%	80.74%	79.41%	82.33%	78.66%	78.62%	82.38%	77.53%
Black	78.27%	82.50%	76.67%	79.53%	79.05%	82.09%	80.73%	81.46%	80.33%	81.67%
Hispanic	77.36%	91.04%	82.11%	82.42%	72.57%	72.27%	54.86%	65.87%	76.33%	56.09%
White	80.00%	78.25%	83.57%	82.65%	81.17%	84.57%	87.77%	83.99%	86.75%	87.89%
Students w/ Disabilities	24.77%	32.77%	34.06%	39.86%	39.86%	40.14%	45.16%	45.64%	45.99%	55.21%
Economically Disadvantaged	76.26%	80.48%	80.63%	76.51%	76.99%	78.60%	79.58%	79.26%	82.05%	81.64%
English Learners	77.61%	81.94%	84.54%	67.42%	66.34%	71.96%	50.32%	53.74%	72.73%	48.13%

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, Office of Accountability and Strategic Initiatives





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

Free or Reduced Meals

	Actual FY 2024		Actual FY 2025		Actual FY 2026	
Elementary Schools	Free	Reduced	Free	Reduced	Free	Reduced
Crystal Spring Elementary	305	-	323	-	344	-
Fairview Elementary	477	-	481	-	442	-
Fallon Park Elementary	577	-	591	-	568	-
Fishburn Park Elementary	280	-	280	-	250	-
Garden City Elementary	312	-	303	-	282	-
Grandin Court Elementary	361	-	331	-	347	-
Highland Park Elementary	384	-	362	-	345	-
Hurt Park Elementary	334	-	321	-	287	-
Lincoln Terrace Elementary	252	-	287	-	282	-
Monterey Elementary	493	-	508	-	509	-
Morningside Elementary	224	-	278	-	279	-
Preston Park Elementary	513	-	535	-	518	-
Roanoke Academy Elementary	390	-	465	-	416	-
Round Hill Elementary	709	-	725	-	723	-
Virginia Heights Elementary	260	-	247	-	260	-
Wasena Elementary	252	-	247	-	255	-
Westside Elementary	647	-	626	-	631	-

	Actual FY 2024		Actual FY 2025		Actual FY 2026	
Middle Schools	**Free**	**Reduced**	**Free**	**Reduced**	**Free**	**Reduced**
Lucy Addison Middle	479	-	539	-	571	-
James Breckinridge Middle	593	-	731	-	714	-
John P. Fishwick Middle	577	-	453	-	434	-
James Madison Middle	556	-	595	-	565	-
Woodrow Wilson Middle	693	-	604	-	640	-

	Actual FY 2024		Actual FY 2025		Actual FY 2026	
High Schools	**Free**	**Reduced**	**Free**	**Reduced**	**Free**	**Reduced**
Patrick Henry High	1,960	-	1,921	-	1,922	-
William Fleming High	1,859	-	1,838	-	1,766	-

	Actual FY 2024		Actual FY 2025		Actual FY 2026	
Programs & Special Schools	**Free**	**Reduced**	**Free**	**Reduced**	**Free**	**Reduced**
Noel C. Taylor Learning Academy	78	-	143	-	137	-
Forest Park Academy	73	-	142	-	122	-
Total Free Lunch Approvals		**13,638**		**13,876**		**13,609**
Total Reduced Lunch Approvals		**-**		**-**		**-**
Total Average School Nutrition Program Memberships		**13,638**		**13,876**		**13,609**
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 Eligibilty Provision. All students participate in breakfast and lunch at no cost.

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

2026-2027 School Year Calendar

August 11	First Day of School
September 4	Non-student/Non-teacher Day
September 7	Holiday (no school)
October 9	Two-hour Early Dismissal (students only)
October 12	Professional Development Day (no school for students)
November 2	Parent Teacher Conference Day (no school for students)
November 3	Holiday (no school)
November 25	Non-student/Non-teacher Day
November 26-27	Holiday (no school)
December 18	Two-hour Early Dismissal (students only)
December 21-31	Winter Break (no school)
January 1	Winter Break (no school)
January 4	Teacher Service Day (no school for students)
January 5	Students Return
January 18	Holiday (no school)
February 15	Parent Teacher Conference Day (no school for students)
March 12	Two-hour Early Dismissal (students only)
March 23-26	Spring Break
March 29	Holiday (no school)
April 16	Professional Development Day (no school for students)
May 27	Last Day of School (two-hour early dismissal)
May 28	Teacher Service Day/Graduation
May 31	Holiday
June 18	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.
Amer.	American
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
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
COPS	Community Oriented Policing Services
Cost Center	A component of the chart of accounts which is used as measure for RCPS to allocate costs by category, such as Regular Education, Special Education, Payroll, etc.

COVID-19	COVID-19 is caused by a coronavirus called SARS-CoV-2. This new virus began spreading and was identified in Asia in late 2019. It quickly became a world-wide pandemic in early 2020
Co.	Company
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
ELA	English Language Arts
EL	English Learner
Encumbrances	Obligations in the form of purchase orders, contracts, or other commitments that are charged against appropriated funds, reserving those funds for the specified use.
ERW	Evidence-Based Reading and Writing
ESSA	Every Student Succeeds Act. The replacement federal legislation for the No Child Left Behind Act, which governs federal funding of public education, and accountability standards.
ESSER Funds	Emergency and Secondary School Emergency Relief.
ESY	Extended School Year
FGI	Federal Graduation Indicator
Fiduciary Funds	Funds used to account for resources held for other governments, individuals, or agencies not part of RCPS
Fiscal Year (FY)	A twelve-month period 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
Hisp.	Hispanic
HVAC	Heating, Ventilation, and Air Conditioning
IDEA	Individuals with Disabilities Education Act
Inc.	Incorporated
K-12	Kindergarten through 12th Grade
K-8	Kindergarten through 8th 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
LLC	Limited Liability Company
MOU	Memorandum of Understanding
MSA	Metropolitan Statistical Area
OGR	On-time Graduation Rate
OPEB	Other post-employment benefits
PAES	Practical Assessment Exploration System
PD	Professional Development
PHHS	Patrick Henry High School

PLATO	Pupils Learning Appropriately Together
PSC	Public Service Corporation
RCPS	Roanoke City Public Schools
ROTC	Reserve Officers' Training Corps
ROTEC	Roanoke Technical Education Center
RVGS	Roanoke Valley Governor School
SAT	Scholastic Aptitude Test
SISNA	Students with Intensive Support Needs Application
SOQ	Standards of Quality. The state-identified minimum standards for student achievement.
SRO	School Resource Officers
STAR	Students Thriving and Rising
STEM-H	Science, Technology, Engineering, Math and Health Sciences
Tech	Technology
U.S.	United States
USDA	United States Department of Agriculture
VA	Virginia
VAV	Variable Air Volume
VDOE	Virginia Department of Education
VGFOA	Virginia Government Finance Officers Association
VIP	Virginia Investment Pool
VLA	Virginia Literacy Act
VPI	Virginia Preschool Initiative
VPSA	Virginia Public School Authority
VRS	Virginia Retirement System
WFHS	William Fleming High School
YRS	Year-Round School