



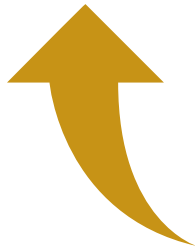
2024-2025 Annual Budget

Budget Work Session #3

Follow Up Items | Priority Requests



Agenda



**Follow-Up &
Open Items**



**Priority Request
Discussion**

Follow-Up & Open Items



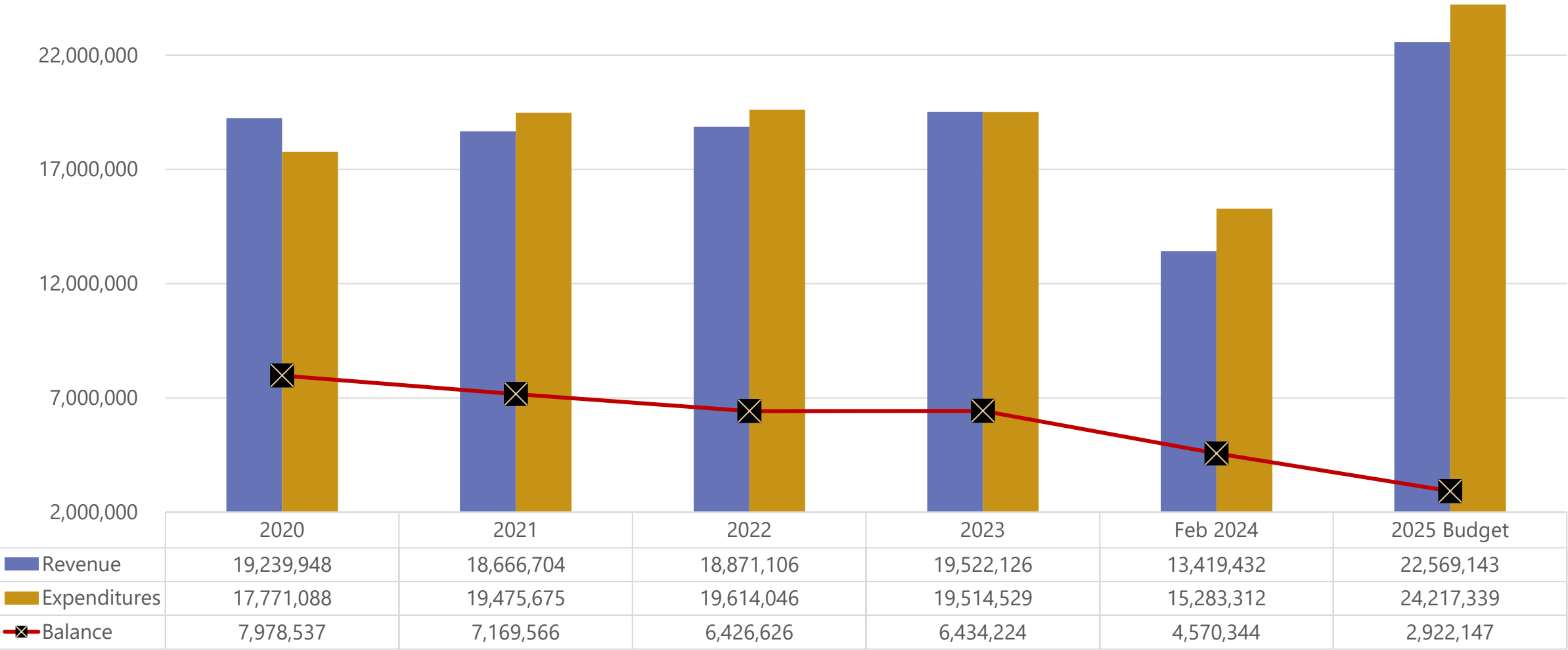


Employee Nonresident Tuition

	Elementary	Secondary	Total
Students	92	50	142
Rate	\$229	\$371	
School Board	11,838	9,200	25,418
Schools	9,200	5,000	14,200



Health Insurance Reserves





Roanoke County Public Schools Insurance Reserves As of February 29, 2024

Note: Printed before February is officially closed.

Actual Results may vary slightly.

	Health Insurance			Dental Insurance			Risk Management		
	Revenue	Expenditures	Balance	Revenue	Expenditures	Balance	Revenue	Expenditures	Balance
2009	\$15,438,766.24	\$14,164,161.83	\$10,275,264.57	\$1,151,944.79	\$1,146,271.14	\$43,581.21	\$392,290.51	\$338,353.67	\$1,354,414.55
2010	15,069,451.57	14,842,156.40	10,502,559.74	1,190,174.72	1,186,242.49	47,513.44	432,644.22	364,370.93	1,422,687.84
2011	15,573,728.25	15,496,985.86	10,579,302.13	1,237,638.01	1,237,604.51	47,546.94	413,165.90	738,764.83	1,097,088.91
2012	16,569,966.33	16,000,859.09	11,148,409.37	1,337,138.72	1,344,323.64	40,362.02	402,466.44	461,679.24	1,037,876.11
2013	16,344,270.63	16,725,388.48	10,767,291.52	1,378,187.20	1,410,770.11	7,779.11	489,952.59	361,738.41	1,166,090.29
2014	17,306,731.92	20,250,208.79	7,823,814.65	1,421,181.58	1,409,705.40	19,255.29	476,487.17	447,659.82	1,194,917.64
2015	17,499,842.31	15,850,208.32	9,473,448.64	1,452,167.24	1,418,162.74	53,259.79	447,770.95	561,814.28	1,080,874.31
2016	16,304,397.10	16,641,039.48	9,136,806.26	1,460,042.46	1,437,338.61	75,963.64	468,931.12	445,800.53	1,104,004.90
2017	15,787,395.97	18,089,420.17	6,834,782.06	1,476,848.07	1,450,826.58	101,985.13	540,826.50	593,542.36	1,051,289.04
2018	16,847,288.26	18,647,198.56	5,034,871.76	1,492,166.75	1,595,701.10	(1,549.22)	657,664.15	616,958.21	1,091,994.98
2019	18,264,584.77	16,789,778.81	6,509,677.72	1,501,556.05	1,487,947.78	12,059.05	416,175.77	355,815.40	1,152,355.35
2020	19,239,947.59	17,771,088.27	7,978,537.04	1,636,190.08	1,602,990.08	45,259.05	410,041.56	216,499.41	1,345,897.50
2021	18,666,704.33	19,475,674.93	7,169,566.44	1,501,040.07	1,446,845.34	99,453.78	190,604.57	339,897.10	1,196,604.97
2022	18,871,105.56	19,614,046.05	6,426,625.95	1,586,129.83	1,610,500.16	75,083.45	416,669.42	700,858.66	912,415.73
2023	19,522,126.24	19,514,528.67	6,434,223.52	1,667,675.59	1,643,399.19	99,359.85	421,590.41	453,148.70	880,857.44
02/29/24	\$13,419,431.91	\$15,283,311.85	\$4,570,343.58	\$1,061,342.34	\$1,094,673.47	\$66,028.72	\$425,590.15	\$361,939.16	\$944,508.43
2025	①			②			②		
Budget	\$22,569,142.61	\$24,217,339.40	\$2,922,146.79	\$1,682,564.00	\$1,682,564.00	\$66,028.72	\$383,500.00	\$383,500.00	\$944,508.43

① Per the August 16, 2023, insurance consultant letter, USI recommends we maintain between \$3.7 million and \$4.2 million balance in the health insurance fund. We have added the 2024-2025 budget estimates, which relies on the use of reserves to fully cover claims costs.

② This does not agree with the February 29, 2024, financial report by \$136,706.38, which is the March Delta Dental Premium payment paid in February with no offsetting premium collections. Leaving it in this report would not properly reflect the reserves balance.



Health Insurance Rates KeyCare 1000

		KeyCare 1000 - PROJECTED 2024-2025 RATES								
		Deductible			\$1,000 / \$2,000					
		Maximum OOP			\$3,500 / \$7,000					
		Office Visit			20% after deductible					
		Coinsurance			20% after deductible					
		Prescription Retail			\$10 / \$25 / \$40					
		90-day Prescription Mail			\$20 / \$50 / \$80					
	2024 EE Annual	2025 Per Month			2025 Annual Premiums					Annual Increase-EE
		EE	ER	Premium	EE	ER	Premium	HRA	HRA+Prem	
12-Month Wellness										
Single	771.84	115.80	656.14	771.94	1,389.60	7,873.68	9,263.28	500.00	9,763.28	617.76
Employee + Minor	3,132.72	405.28	752.64	1,157.92	4,863.36	9,031.68	13,895.04	1,000.00	14,895.04	1,730.64
Employee + Spouse	6,314.40	694.74	849.14	1,543.88	8,336.88	10,189.68	18,526.56	1,000.00	19,526.56	2,022.48
Family	7,487.76	868.44	1,061.42	1,929.86	10,421.28	12,737.04	23,158.32	1,000.00	24,158.32	2,933.52
Family - School Couple	4,679.76	578.96	1,350.90	1,929.86	6,947.52	16,210.80	23,158.32	1,000.00	24,158.32	2,267.76
12-Month Non-Wellness										
Single	1,801.20	289.48	675.44	964.92	3,473.76	8,105.28	11,579.04	500.00	12,079.04	1,672.56
Employee + Minor	5,006.64	675.46	675.44	1,350.90	8,105.52	8,105.28	16,210.80	1,000.00	17,210.80	3,098.88
Employee + Spouse	9,197.28	1,042.12	694.74	1,736.86	12,505.44	8,336.88	20,842.32	1,000.00	21,842.32	3,308.16
Family	10,810.32	1,250.54	833.70	2,084.24	15,006.48	10,004.40	25,010.88	1,000.00	26,010.88	4,196.16



Health Insurance Rates KeyCare 2000

		KeyCare 2000 - PROJECTED 2024-2025 RATES								
		Deductible			\$2,000 / \$4,000					
		Maximum OOP			\$4,000 / \$8,000					
		Office Visit			20% after deductible					
		Coinsurance			20% after deductible					
		Prescription Retail			\$10 / \$40 / \$70					
		90-day Prescription Mail			\$20 / \$80 / \$140					
	2024 EE Annual	2025 Per Month			2025 Annual Premiums					Annual Increase-EE
		EE	ER	Premium	EE	ER	Premium	HRA	HRA+Prem	
12-Month Wellness										
Single	771.84	64.46	580.10	644.56	773.52	6,961.20	7,734.72	500.00	8,234.72	1.68
Employee + Minor	3,132.72	290.06	676.78	966.84	3,480.72	8,121.36	11,602.08	1,000.00	12,602.08	348.00
Employee + Spouse	6,314.40	515.64	773.48	1,289.12	6,187.68	9,281.76	15,469.44	1,000.00	16,469.44	(126.72)
Family	7,487.76	644.56	966.84	1,611.40	7,734.72	11,602.08	19,336.80	1,000.00	20,336.80	246.96
Family - School Couple	4,679.76	402.86	1,208.54	1,611.40	4,834.32	14,502.48	19,336.80	1,000.00	20,336.80	154.56
12-Month Non-Wellness										
Single	1,801.20	241.72	563.98	805.70	2,900.64	6,767.76	9,668.40	500.00	10,168.40	1,099.44
Employee + Minor	5,006.64	564.00	563.98	1,127.98	6,768.00	6,767.76	13,535.76	1,000.00	14,535.76	1,761.36
Employee + Spouse	9,197.28	870.16	580.10	1,450.26	10,441.92	6,961.20	17,403.12	1,000.00	18,403.12	1,244.64
Family	10,810.32	1,044.20	696.12	1,740.32	12,530.40	8,353.44	20,883.84	1,000.00	21,883.84	1,720.08



Alex Can Help Employee Choose





Funding a Raise versus Health Insurance

	PROJECTED 2024-2025 RATES									
	2024 Rate		KeyCare 1000		KeyCare 2000		KeyCare 1000		KeyCare 2000	
	Single-Wellness		Single-Wellness		Single-Wellness		Family-Wellness		Family-Wellness	
	Sharing	No Sharing	Sharing	No Sharing	Sharing	No Sharing	Sharing	No Sharing	Sharing	No Sharing
Teacher Step 1	45,000.00	45,000.00	*45,967.50	45,967.50	45,967.50	45,967.50	45,967.50	45,967.50	45,967.50	45,967.50
1-step differential	1.60%	1.60%	1.60%	1.60%	1.60%	1.60%	1.60%	1.60%	1.60%	1.60%
Annual scale shift	2.00%	1.00%	2.00%	1.00%	2.00%	1.00%	2.00%	1.00%	2.00%	1.00%
Annual raise	3.60%	2.60%	3.60%	2.60%	3.60%	2.60%	3.60%	2.60%	3.60%	2.60%
Insurance rate	\$64.32	\$64.32	\$115.80	\$115.80	\$64.46	\$64.46	\$868.44	\$868.44	\$644.56	\$644.56
Annual insurance increase	3.00%	0.00%	3.00%	0.00%	3.00%	0.00%	3.00%	0.00%	3.00%	0.00%
Year 1 Salary	45,000.00	45,000.00	45,967.50	45,967.50	45,967.50	45,967.50	45,967.50	45,967.50	45,967.50	45,967.50
Year 1 Insurance	(771.84)	(771.84)	(1,389.60)	(1,389.60)	(773.52)	(773.52)	(10,421.28)	(10,421.28)	(7,734.72)	(7,734.72)
Year 1 Net	44,228.16	44,228.16	44,577.90	44,577.90	45,193.98	45,193.98	35,546.22	35,546.22	38,232.78	38,232.78
Year 30 Salary	125,500.49	94,729.66	128,198.75	96,766.35	128,198.75	96,766.35	128,198.75	96,766.35	128,198.75	96,766.35
Year 30 Insurance	(1,818.89)	(771.84)	(3,274.68)	(1,389.60)	(1,822.85)	(773.52)	(24,558.43)	(10,421.28)	(18,227.37)	(7,734.72)
Year 30 Net	123,681.60	93,957.82	124,924.07	95,376.75	126,375.90	95,992.83	103,640.32	86,345.07	109,971.38	89,031.63
VRS benefit	\$2,926.90	\$2,251.22	\$2,989.82	\$2,299.62	\$2,989.82	\$2,299.62	\$2,989.82	\$2,299.62	\$2,989.82	\$2,299.62
Cumulative savings	340,650.93		337,409.19		348,237.05		178,673.66		225,891.07	
VRS payments for 25 years	202,704.00		207,060.00		207,060.00		207,060.00		207,060.00	
Combined savings	543,354.93		544,469.19		555,297.05		385,733.66		432,951.07	

*2024-2025 analysis shows teacher on step 1 with the 2.15% scale shift.



Priority Requests





Estimated Additional Revenues

State Revenue (Governor's Budget)
 Roanoke County Revenue Sharing Formula
 Record revenue separate from expenditures for
 dual enrollment (net zero effect)
 Eliminate employee nonresident tuition
 CSA reimbursement for IA transitional support
 for students returning from private day
 Other miscellaneous revenue change
REVENUE CHANGES

General Fund			Other Funds
Priority Requests	First Add Backs	Not Funded	Grant & Nutrition
5,567,113	-	-	-
6,902,452	-	-	-
375,000	-	-	-
(25,418)	-	-	(14,200)
130,000	-	-	-
8,941	-	-	-
12,958,088	-	-	(14,200)



Human Resources

1-Step (1.60%) plus scale shift (2.15%)

Use part of built-in hybrid defined contribution lapse

Paid time off program (non-260 employee) (Tied to sub days below)

2 additional PTO incentive days (36,890 for 1 day and 85,900 for 2 days)

Increase sick leave payout at retirement from \$35 to 25% daily rate with \$50 minimum

Increase in health care insurance claims

Continue 1 Permanent Substitute in each building that were previously funded under pandemic grants (based on \$180/day)

Increase long-term, retiree, and permanent substitute supplement (\$180 to \$200 per day)

Increase in substitute line for higher absences

Increase supplemental teacher pay rate

Employee Extended Work Plan

HUMAN RESOURCES

General Fund			Other Funds
Priority Requests	First Adds	Not Funded	Grant & Nutrition
4,712,876	-	-	-
(243,403)			
See Subs	-	-	-
85,900	-	-	-
200,000	-	-	-
1,295,000	-	-	-
907,000	-	-	-
160,000	-	-	-
1,134,530	-	-	-
79,000	-	-	-
42,600	-	-	-
8,373,503	-	-	-



Administration Priorities

Athletic allotments

Convert 5 athletic directors from 240 to 260

Copy paper costs

ADMINISTRATION

General Fund			Other Funds
Priority Requests	First Add Backs	Not Funded	Grant & Nutrition
124,000	-	-	-
-	-	44,833	-
23,192	-	-	-
147,192	-	44,833	-



School Counseling

Convert supervisor to associate director
Add 1 elementary school counselor to meet SOQ (mandated)
Add 1 secondary school counselor floater to help with leave of absences (there are limited substitutes)
Add 1 elementary school counselor to help in Title I schools due to increased needs
Convert 10 high school counselors from 200 to 210

SCHOOL COUNSELING

General Fund			Other Funds
Priority Requests	First Add Backs	Not Funded	Grant & Nutrition
13,636	-	-	-
72,195	-	-	-
-	-	72,195	-
72,195	-	-	-
-	36,969		-
158,026	36,969	72,195	-



Special Education & Pupil Personnel

Convert 1 preschool program manager contract from 240 to 260

Convert 5 504 Facilitators from grade 120 to 122 (20% retention rate)

Add 1 school psychologist for increase in regulatory services

Add 1 interpreter for a student with hearing impairment

Add 2 nurse floaters for substitutes and extra help

Add 1 special education coordinator floater for substitutes and to help schools with large case loads

General Fund			Other Funds
Priority Requests	First Add Backs	Not Funded	Grant & Nutrition
-	-	8,685	-
32,202	-	-	-
83,696	-	-	-
61,717	-	-	-
148,686	-	-	-
-	-	-	72,195



Special Education & Pupil Personnel

Add 2 special education coordinators that were previously funded under the pandemic grants

Add 8 special education instructional assistants that were previously funded under the pandemic grants (15 requested in total)

Mandt training

Adult EpiPens

Region 6 Autism Consortium

Participation in Roanoke City hearing impaired regional program and SECEP

Summer stipend for speech pathologist for evaluating throughout the summer and FICA

SPECIAL EDUCATION & PUPIL PERSONNEL

General Fund			Other Funds
Priority Requests	First Add Backs	Not Funded	Grant & Nutrition
167,862	-	-	-
340,989	265,290	-	-
20,000	-	-	-
9,000	-	-	-
-	-	17,686	-
100,000	-	-	-
-	-	-	8,075
964,152	265,290	26,371	80,270



Elementary Instruction

Add 1 library instructional assistant for larger schools to share

Add 1 ELL teacher to meet SOQ

Summer school

Interpreting services

Library database increase

Spelling bee

Art materials

ELEMENTARY INSTRUCTION

General Fund			Other Funds
Priority Requests	First Add Backs	Not Funded	Grant & Nutrition
-	-	40,413	-
72,195	-	-	-
48,800	-	-	-
6,000	-	-	-
5,415	-	-	-
4,100	-	-	-
3,000	-	-	-
139,510	-	40,413	-



Secondary Instruction

Record revenue separate from expenditures for dual enrollment (net zero effect)

Summer school

Instrument repairs

Band and choral uniforms

Summer residential Governor's School tuition

Library database increase

Spelling bee

Art materials

SECONDARY INSTRUCTION

General Fund			Other Funds
Priority Requests	First Add Backs	Not Funded	Grant & Nutrition
375,000	-	-	-
12,000	-	-	-
10,000	-	-	-
5,000	-	-	-
2,000	-	-	-
2,300	-	-	-
1,625	-	-	-
1,731	-	-	-
409,656	-	-	-



Assessment and Research

Add 1 elementary gifted specialist
Tutor.com funded under pandemic grants
through September 2024, will need funding for
rest of year (Option 1 - grades 9-12 -\$75,938 /
Option 2 - grades 6-12 - \$101,250)

ASSESSMENT AND RESEARCH

General Fund			Other Funds
Priority Requests	First Add Backs	Not Funded	Grant & Nutrition
72,195	-	-	-
101,250	-	-	-
173,445	-	-	-



Career and Technical Education

Allotment, supplies, and small equipment for classes - Family and consumer science

Allotment, supplies, and small equipment for classes - Trade and industry

Allotment, supplies, and small equipment for classes - Technology education

Student travel

Supplies and small equipment

Instructional materials

CTE

General Fund			Other Funds
Priority Requests	First Add Backs	Not Funded	Grant & Nutrition
4,325	-	-	-
4,058	-	-	-
3,865	-	-	-
3,492	-	-	-
2,665	-	-	-
1,040	-	-	-
19,445	-	-	-



Facilities and Operations

Add 1 HVAC technician for aging equipment
5 14-passenger buses for small teams
Uniform allowance to offset the taxes required by the IRS
Convert 2 administrative assistants to administrative analysts
Convert 1 lot attendant to camera technician
Add 1 transportation special education route manager

FACILITIES AND OPERATIONS (INCLUDING TRANSPORTATION)

General Fund			Other Funds
Priority Requests	First Adds	Not Funded	Grant & Nutrition
78,716	-	-	-
-	500,000	-	-
TBD	-	-	-
-	-	5,473	-
8,308	-	-	-
-	86,828	-	-
87,024	586,828	5,473	-



Finance

Fleet Replacement Plan (last year to fully fund)
Technology Replacement Plan
Capital Projects – CMP
Capital Projects – Joint Capital Fund Policy
Increase in transfer to county for Comprehensive Services Act (related to increase in revenue)
Division-wide vendor contract increases (for all departments)
Convert 1 nutrition associate to nutrition courier (no change in contract)
Add 2 nutrition field managers
FINANCE (INCLUDING NUTRITION)

General Fund			Other Funds
Priority Requests	First Adds	Not Funded	Grant & Nutrition
450,000	-	-	-
298,261	-	-	-
250,000	-	-	-
530,000	-	-	-
300,000	-	-	-
515,000	-	-	-
-	-	-	5,427
-	-	-	162,712
2,343,261	-	-	168,139



Technology

Add 2 technology technicians previously funded under pandemic grants

TECHNOLOGY

General Fund			Other Funds
Priority Requests	First Add Backs	Not Funded	Grant & Nutrition
133,963	-	-	-
133,963	-	-	-



The Balancing Act

ESTIMATED REVENUE CHANGES

TOTAL REQUESTED FOR SCHOOL DIVISION

ESTIMATED REVENUE LESS REQUESTS

General Fund			Other Funds
Priority Requests	First Add Backs	Not Funded	Grant & Nutrition
12,958,088	-	-	(14,200)
12,949,177	889,087	189,285	248,409
8,911	(889,087)	(189,285)	(262,609)



What's Next?

- Mar 19 – Work Session 4
 - Superintendent's Budget
- Mar 21 – Adopt Budget
- Apr 1 – Convey Budget to Board of Supervisors
- Apr 9 – Presentation to Board of Supervisors

