



2024-2025 Annual Budget

Budget Work Session #1

Budget Process Overview | Governor's Budget | Replacement Plans | Requests



Agenda



Budget Process

Purpose
Budget Cycle
Funds
Balancing Act



Governor's Budget

Enrollment
Local Composite Index
Revenue Estimates
Major Topics



Replacement Plans

Textbook Adoption Plan
Fleet Replacement Plan
Technology Replacement Plan
Capital Maintenance Plan
Capital Improvement Plan



Requests

Department
Lists

A yellow circular icon with three dots and arrows indicating a clockwise cycle.

Budget Process



**Financial outline of the
school division's
educational program**

**Virginia Code
§22.1-93**

**County must
approve
school
division
budget**

**The primary
means of
managing
expenditures**



Budget Process

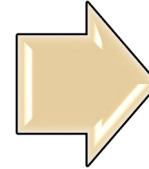
1. Plan (Oct)

- Adopt a budget calendar



2. Prepare (Nov-Mar)

- Budget meetings
- Public hearing
- Communications



3. Adopt (Mar-May)

- School Board
- Board of Supervisors



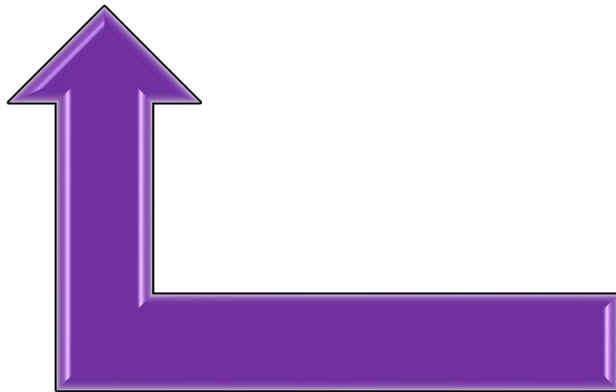
4. Implement (Jul)

- Load budget in system
- Operations
- Monthly financial reports



5. Evaluate (Jul-Nov)

- Annual audit
- ACFR
- Year-end carryover





Funds

What are Funds?

- Buckets
- Specific purpose
- Self-balancing

Operating

- General Fund
- Fleet Replacement
- Instructional Resources
- Technology Replacement

Special Revenue

- Grant
- Nutrition
- Student Activity

Capital

- Major Capital
- Minor Capital
- Bond Capital

Internal Service

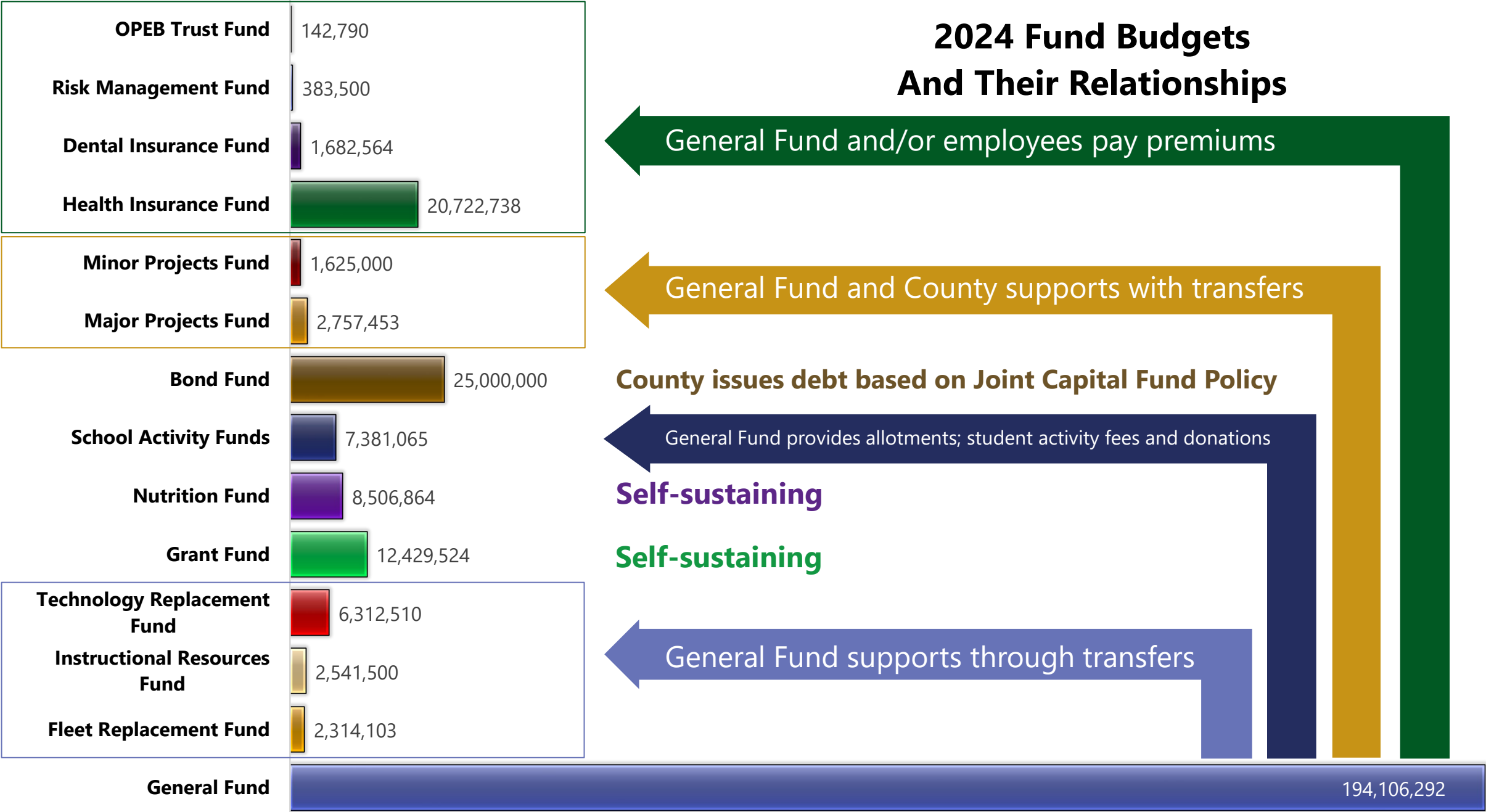
- Health Insurance
- Dental Insurance
- Risk Management

Fiduciary

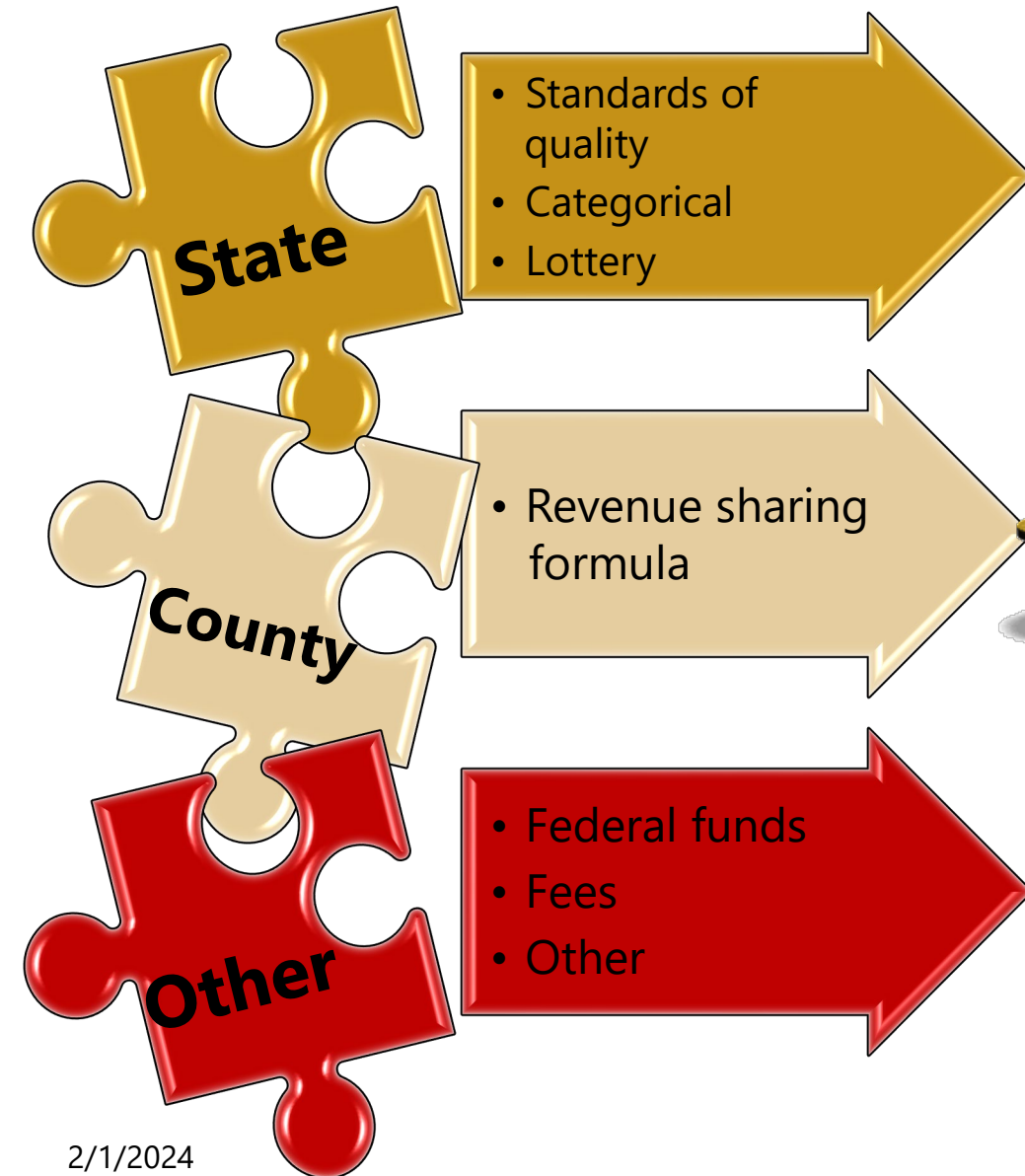
- OPEB



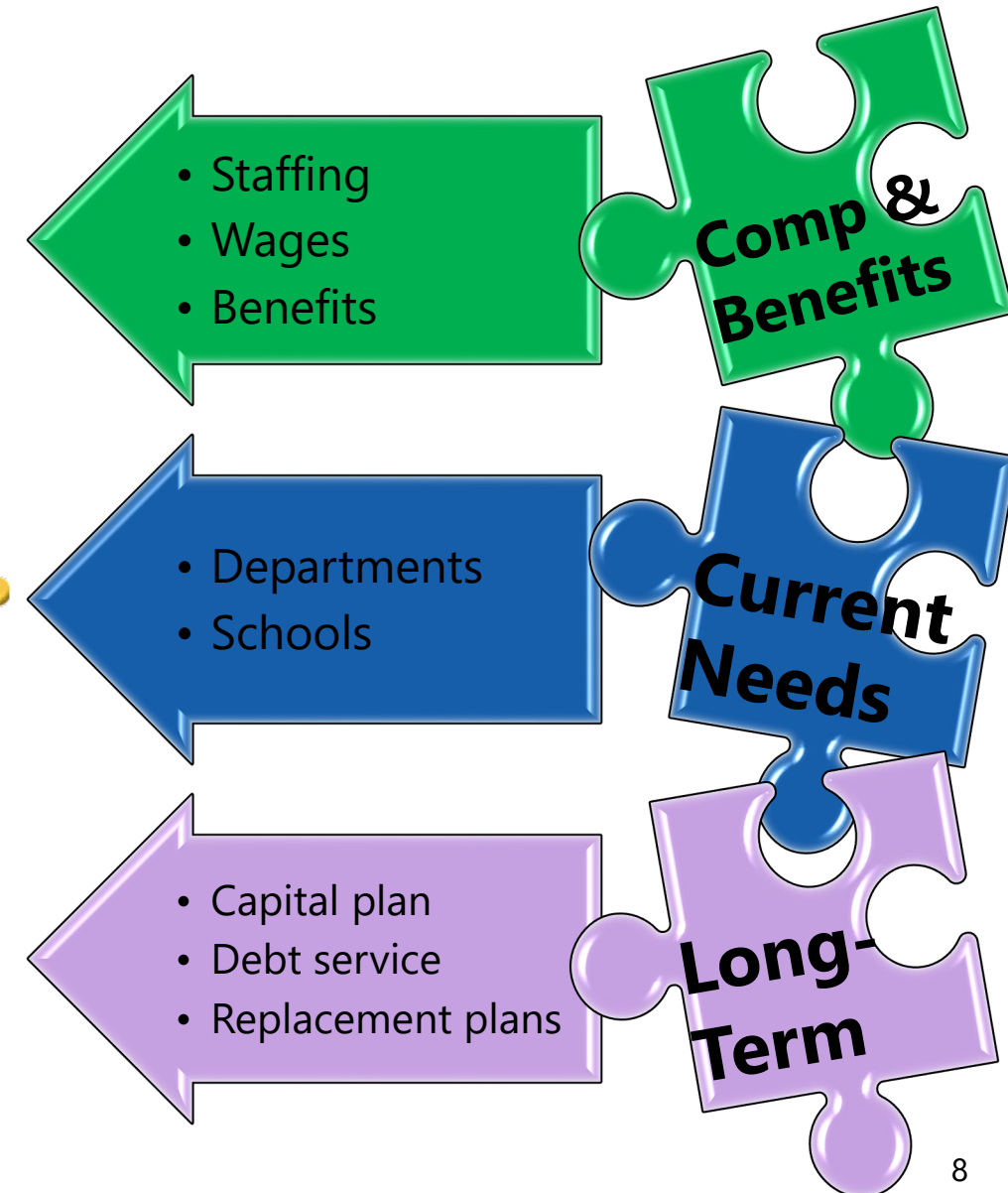
2024 Fund Budgets And Their Relationships



Money Coming In

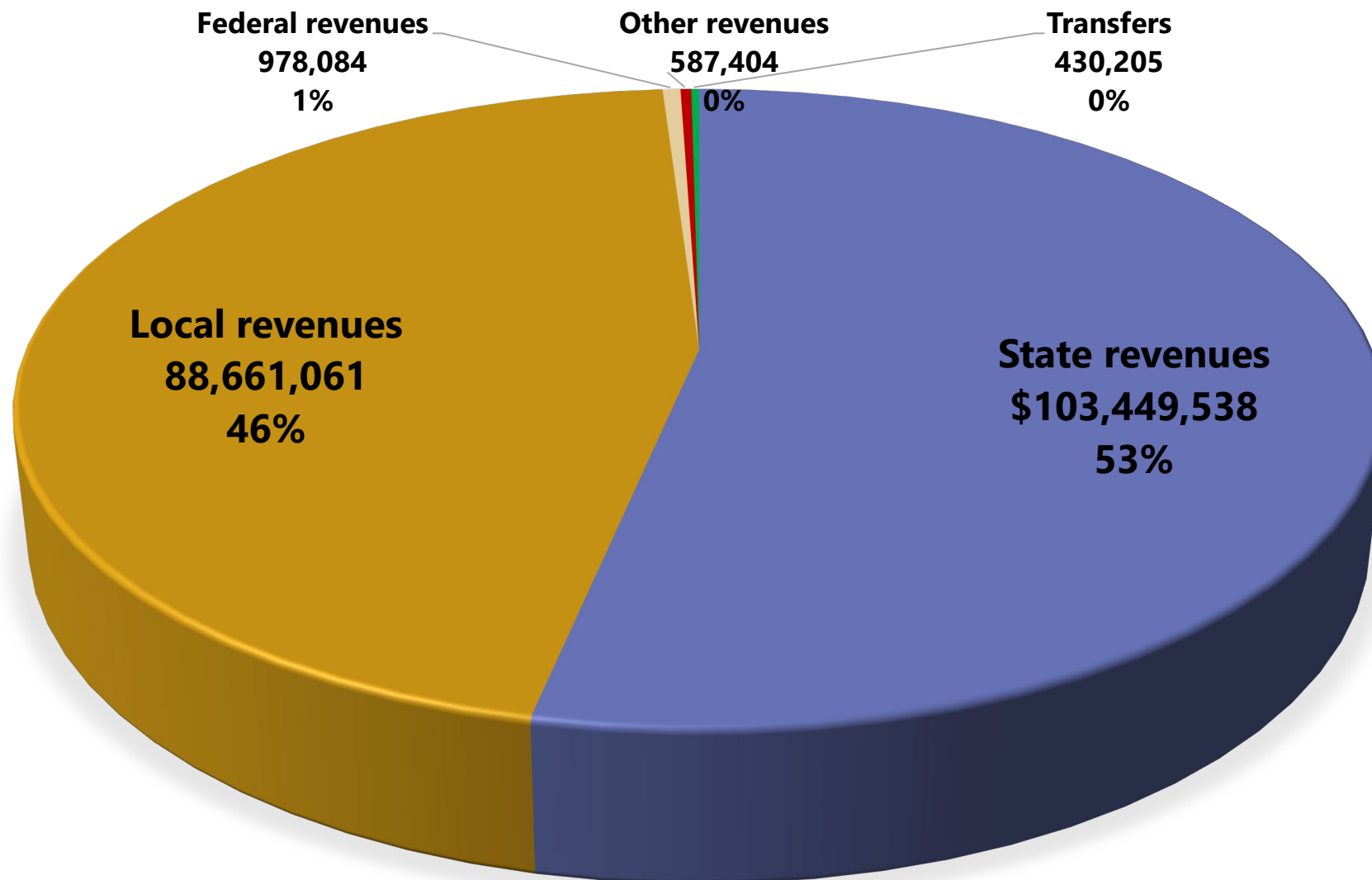


Money Going Out



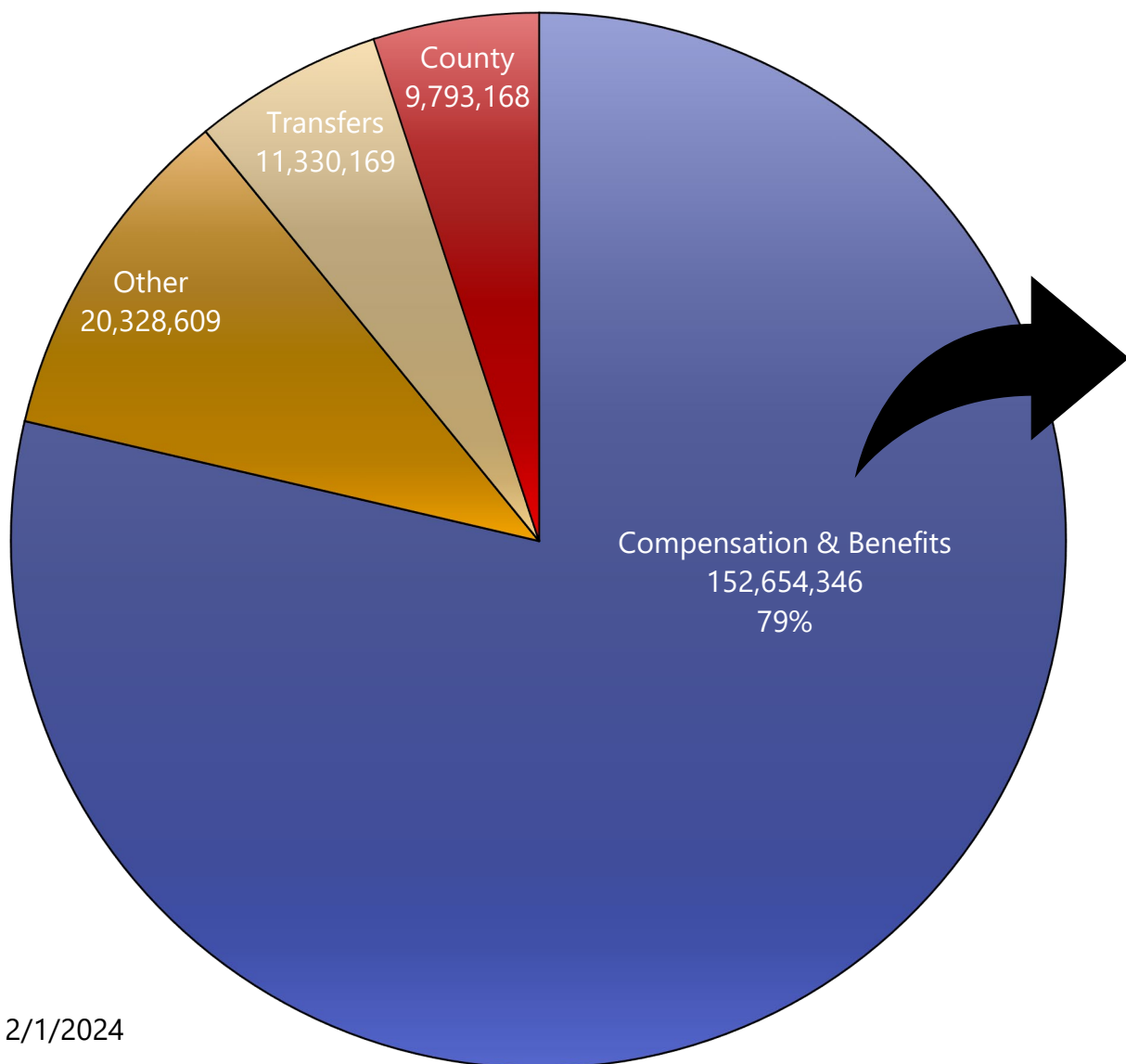


Significant Revenue – General Fund





Significant Spending – General Fund



Wages
112,101,841

VRS
18,797,385

Health
12,956,192

Taxes
8,231,657

Dental
567,271



Governor's Budget

- *Estimate enrollment*
- *Local composite index*
- *Governor's budget highlights*



Grade Level Progression Methodology

Kindergarten

- Calculate kindergarten enrollment ratio

$$\frac{2024 \text{ Kindergarten Students}}{2019 \text{ Live Births} *}$$

- Average the kindergarten enrollment ratio for 5 years
- Multiply average rate times the current live births to determine projected enrollment
- Multiple projected enrollment by current ratio to allocate by schools

**Live Births from Virginia Department of Health*

Grades 1-12

- Calculate grade level progression ratio

$$\frac{2023 \text{ 5th Grade Students}}{2024 \text{ 4th Grade Students}}$$

- Average the grade level progression ratio in each school and grade for 2 years
- Multiply average rate in each school and grade by current enrollment



Enrollment Analysis

KG	1	2	3	4	5	6	7	8	9	10	11	12	Total
----	---	---	---	---	---	---	---	---	---	----	----	----	-------

5-year Grade Progression December	877	916	898	978	949	918	1,074	1,037	1,043	1,156	1,135	1,070	1,185	13,236	
5-year Grade Progression January	877	922	903	981	955	921	1,072	1,038	1,048	1,166	1,133	1,068	1,144	13,228	13,232

VDOE Calculator Tool 13,289

Projected March 31, 2024 ADM based on 99.19% of fall enrollment 13,479 13,370

June 30, 2024 Budgeted ADM 13,375

December Enrollment 13,376

2-year Grade Progression December	877	924	909	989	964	930	1,097	1,039	1,065	1,187	1,140	1,066	1,199	13,386	
2-year Grade Progression January	877	930	916	991	971	934	1,095	1,040	1,071	1,199	1,138	1,065	1,158	13,385	13,386

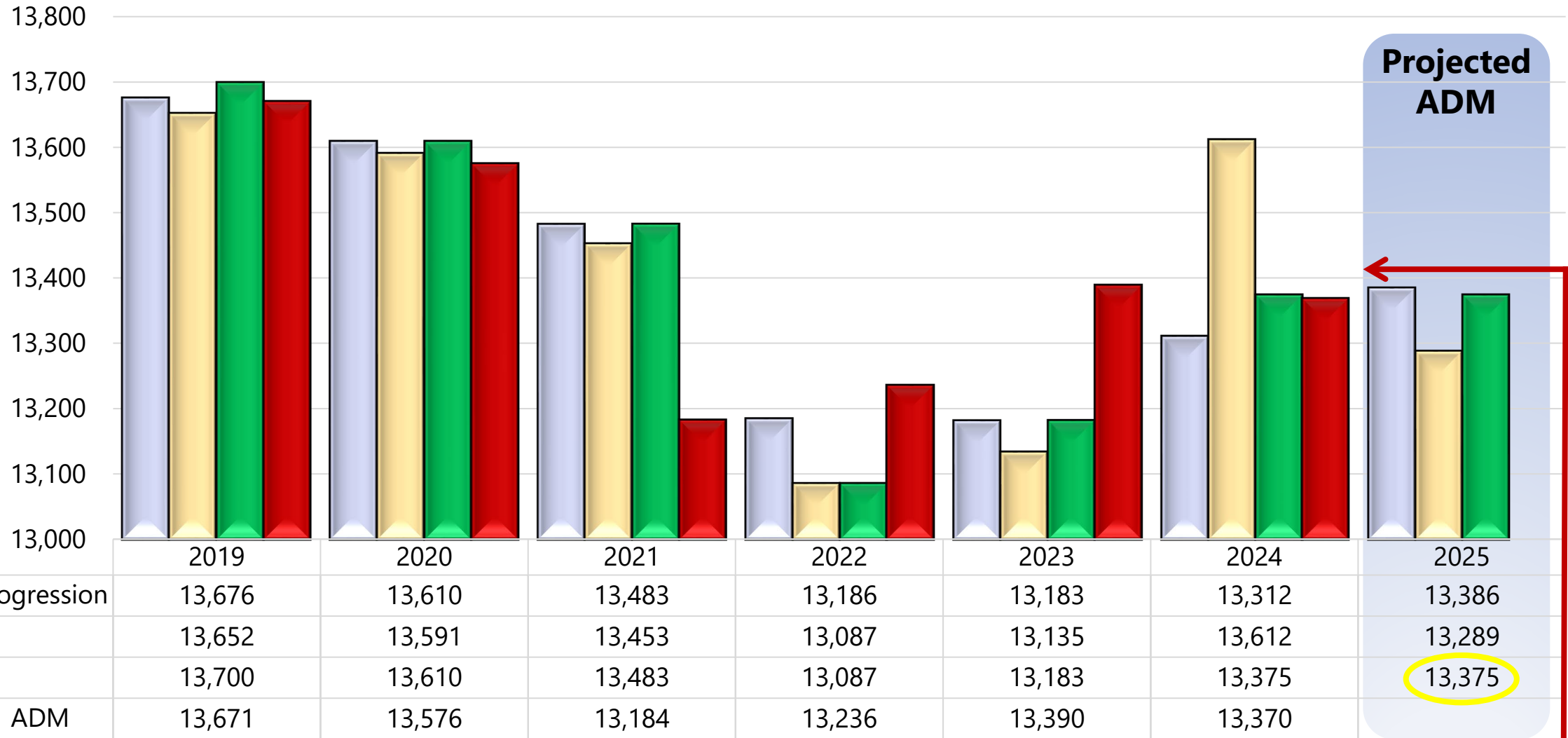
January Enrollment 13,396

Weldon Cooper	902	931	919	996	961	940	1,104	1,038	1,050	1,171	1,155	1,117	1,128	13,412	13,412
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Fall Enrollment 13,479



Enrollment Projections with History





Local Composite Index (LCI)

- Local ability to pay for biennium
- 2021 Department of Taxation
 - True value of real property 50%
 - Adjusted gross income 40%
 - Taxable retail sales 10%
- 2021 Weldon Cooper Center for Public Service at UVA
 - Local population estimate 1/3
- 2022 Department of Education
 - March 31 Average daily membership 2/3



LCI Formula

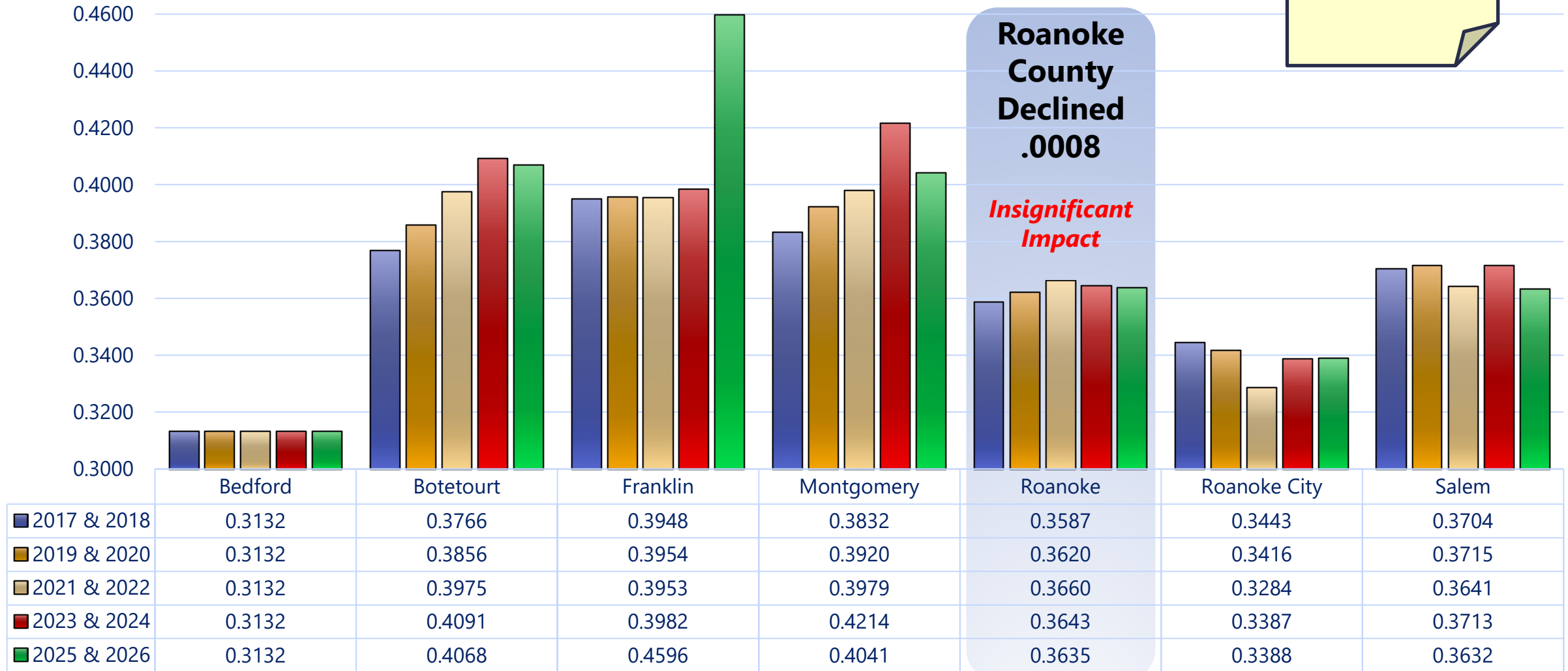
$$\begin{aligned}
 & \frac{2}{3} \times \left(50\% \times \left[\frac{\text{2021 } \textcolor{blue}{ROCO} \text{ Property Value} / \text{2022 RCPS ADM}}{\text{2021 } \textcolor{green}{State} \text{ Property Value} / \text{2022 State ADM}} \right] + 40\% \times \left[\frac{\text{2021 } \textcolor{blue}{ROCO} \text{ AGI} / \text{2022 RCPS ADM}}{\text{2021 } \textcolor{green}{State} \text{ AGI} / \text{2022 State ADM}} \right] + 10\% \times \left[\frac{\text{2021 } \textcolor{blue}{ROCO} \text{ Taxable Retail Sales} / \text{2022 RCPS ADM}}{\text{2021 } \textcolor{green}{State} \text{ Taxable Retail Sales} / \text{2022 State ADM}} \right] \right) \\
 & + \\
 & \frac{1}{3} \times \left(50\% \times \left[\frac{\text{2021 } \textcolor{blue}{ROCO} \text{ Property Value} / \text{2021 } \textcolor{blue}{ROCO} \text{ Population}}{\text{2021 } \textcolor{green}{State} \text{ Property Value} / \text{2021 State Population}} \right] + 40\% \times \left[\frac{\text{2021 } \textcolor{blue}{ROCO} \text{ AGI} / \text{2021 } \textcolor{blue}{ROCO} \text{ Population}}{\text{2021 } \textcolor{green}{State} \text{ AGI} / \text{2021 State Population}} \right] + 10\% \times \left[\frac{\text{2021 } \textcolor{blue}{ROCO} \text{ Taxable Retail Sales} / \text{2021 } \textcolor{blue}{ROCO} \text{ Population}}{\text{2021 } \textcolor{green}{State} \text{ Taxable Retail Sales} / \text{2021 State Population}} \right] \right)
 \end{aligned}$$

Each locality's index is adjusted to maintain an overall statewide local share of 45% and state share of 55%.



LCI Trends

Max LCI =
.8000





Governor's Budget State Revenue Estimates

Current Year

Next Year

	2024 Budget	Caboose Projections	Increase (Decrease)	2025 Budget	Increase (Decrease)
ADM	13,375	13,375	0	13,375	0

General Fund	103,449,538	102,898,025	-551,513 ▼	109,016,651	5,567,113 ▲
Instructional Resources Fund	1,125,559	1,125,559	0 ▲	1,363,302	237,743 ▲
Grant Fund	6,172,442	6,118,095	-54,347 ▼	2,439,347	-3,733,095 ▼
Nutrition Fund	271,788	210,503	-61,285 ▼	221,068	-50,720 ▼
Total All Funds	111,019,327	110,352,182	-667,145	113,040,368	2,021,041

Per Pupil Amounts

General Fund	\$7,734.54	\$7,693.31	\$8,150.78
Instructional Resources Fund	\$84.15	\$84.15	\$101.93
Grant Fund	\$461.49	\$457.43	\$182.38
Nutrition Fund	\$20.32	\$15.74	\$16.53
Total All Funds	\$8,300.51	\$8,250.63	\$8,451.62



Governor's Budget Items

General Fund

- ▲ Increase in basic aid and reduction in sales tax
- ▲ Compensation
 - ▲ One-time 1% Bonus for SOQ funded instructional and support positions 2024-2025 (*1% raise would qualify for these funds*)
 - ▲ 2% salary increase beginning July 1, 2025 (2nd year of the biennium)
- ▲ VRS Rates
 - ▲ Reduction for defined benefit rates
 - ▼ New requirement to fund VRS hybrid defined contribution match separate from the defined benefit contribution (1% required, then up to 2.5% more depending on employee contribution)

Grant Fund

- ▼ ALL In VA funding was one time money in 2024 (\$4,063,973)
- ▲ VPI (\$257,704), Early Reading Initiative (\$29,179), Algebra readiness (\$58,573)

Replacement Plans

- *Textbook Adoption Plan*
- *Fleet Replacement Plan*
- *Technology Replacement Plan*
- *Capital Projects – CMP & CIP*



Textbook Adoption Plan

	2025	2026	2027	2028	2029	2030	2031
State funding	1,363,302	1,351,065	1,127,663	1,127,663	1,127,663	1,127,663	1,127,663
Sale of books	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Transfer from General Fund	1,000,000	775,000	775,000	775,000	775,000	775,000	775,000
Total funding sources	2,373,302	2,161,065	1,937,663	1,937,663	1,937,663	1,937,663	1,937,663
Mathematics (Adoption in 2025)	1,800,000	0	0	0	0	0	0
English (Adoption in 2028)	304,000	304,000	2,000,000	350,000	350,000	350,000	350,000
Science (Adoption in 2029)	0	0	0	1,800,000	0	0	0
History (Adoption in 2031)	7,500	7,500	7,500	7,500	7,500	1,807,500	7,500
Career & Technical Education	0	34,100	0	0	0	250,000	0
Health, PE & Drivers Education	0	0	0	0	0	0	0
ELL & World Languages	50,000	0	0	0	0	0	0
Music and Performing Arts	180,000	15,000	15,000	15,000	15,000	15,000	15,000
Miscellaneous	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Total replacement needs	2,356,500	391,500	2,037,500	2,187,500	387,500	2,437,500	387,500
Funding Sources Less Needs	16,802	1,769,565	-99,837	-249,837	1,550,163	-499,837	1,550,163
Beginning fund balance	48,870	65,672	1,835,237	1,735,400	1,485,563	3,035,726	2,535,889
Ending fund balance	65,672	1,835,237	1,735,400	1,485,563	3,035,726	2,535,889	4,086,052



Fleet Replacement Plan

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
Funding sources																
Insurance refunds		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Sale of equipment		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Transfer from General Fund		2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Transfer from Student Activity Fund		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total funding sources		2,035,000	2,035,000	2,035,000	2,035,000	2,035,000	2,035,000	2,035,000	2,035,000	2,035,000	2,035,000	2,035,000	2,035,000	2,035,000	2,035,000	2,035,000
Replacement needs																
Regular Ed buses	126,000	1,285,200	1,310,904	1,337,122	1,363,865	1,391,142	1,135,172	1,881,547	0	1,204,653	0	1,253,321	2,077,380	0	831,272	3,391,588
	125	10	10	10	10	10	8	13	0	8	0	8	13	0	5	20
Special Ed buses	135,000	550,800	280,908	573,052	292,257	149,051	0	775,363	632,696	0	0	839,278	856,063	0	356,259	726,769
	38	4	2	4	2	1	0	5	4	0	0	5	5	0	2	4
Total buses		1,836,000	1,591,812	1,910,174	1,656,122	1,540,193	1,135,172	2,656,910	632,696	1,204,653	0	2,092,599	2,933,443	0	1,187,531	4,118,357
	163	14	12	14	12	11	8	18	4	8	0	13	18	0	7	24
1 ton truck	69,000	0	0	0	0	0	77,705	0	242,533	164,923	841,106	0	0	178,518	91,044	92,865
	20	0	0	0	0	0	1	0	3	2	10	0	0	2	1	1
3/4 ton truck	56,000	0	0	0	60,616	123,657	63,065	0	262,452	0	0	0	0	0	0	0
	8	0	0	0	1	2	1	0	4	0	0	0	0	0	0	0
3/4 ton van	52,000	159,120	270,504	55,183	281,432	287,061	117,121	0	609,263	186,434	0	0	0	0	0	0
	34	3	5	1	5	5	2	0	10	3	0	0	0	0	0	0
Small SUV	38,500	0	160,222	40,857	41,674	0	0	0	0	46,011	46,931	47,870	0	0	0	0
	9	0	4	1	1	0	0	0	0	1	1	1	0	0	0	0
Mid-size car	25,000	25,500	0	0	0	55,204	28,154	0	146,457	179,264	182,849	93,253	190,236	97,020	98,961	100,940
	39	1	0	0	0	2	1	0	5	6	6	3	6	3	3	3
Total other vehicles		184,620	430,726	96,040	383,722	465,922	286,045	0	1,260,705	576,632	1,070,886	141,123	190,236	275,538	190,005	193,805
	110	4	9	2	7	9	5	0	22	12	17	4	6	5	4	4
Total cameras		9,078	9,260	9,445	9,634	9,826	10,023	10,223	10,428	10,636	10,849	11,066	11,287	11,513	11,743	11,978
Total replacement needs		2,029,698	2,031,798	2,015,659	2,049,478	2,015,941	1,431,240	2,667,133	1,903,829	1,791,921	1,081,735	2,244,788	3,134,966	287,051	1,389,279	4,324,140
Beginning fund balance		0	5,302	8,504	27,845	13,367	32,426	636,186	4,053	135,224	378,303	1,331,568	1,121,780	21,814	1,769,763	2,415,484
Ending fund balance		5,302	8,504	27,845	13,367	32,426	636,186	4,053	135,224	378,303	1,331,568	1,121,780	21,814	1,769,763	2,415,484	126,344



Technology Replacement Plan

	2025	2026	2027	2028	2029	2030
State technology initiative funds	726,000	726,000	726,000	726,000	726,000	726,000
Sale of machinery and equipment	140,000	143,000	150,000	200,000	210,000	203,000
Rental income (EBS lease)	26,976	27,786	28,620	29,478	30,366	31,278
Transfer from General Fund	6,500,000	6,800,000	7,050,000	7,300,000	7,300,000	7,300,000
Transfer from Student Activity Fund	3,000	3,000	3,000	3,000	3,000	3,000
Total funding sources	7,395,976	7,699,786	7,957,620	8,258,478	8,269,366	8,263,278
IP telephony license	87,000	87,000	87,000	87,000	87,000	87,000
Radio license	75,000	253,344	253,344	253,344	253,344	253,344
Server license	645,113	645,113	645,113	645,113	645,113	645,113
Equipment lease-cameras	507,293	507,293	507,293	507,293	507,293	507,293
Equipment lease-computers	2,785,987	3,413,845	4,072,076	4,593,526	4,618,671	3,905,185
Equipment lease-IP telephony	0	0	199,900	199,900	199,900	199,900
Equipment lease-Prometheans	1,026,417	995,730	995,730	995,730	995,674	928,848
Equipment lease-radio BDA	0	0	0	0	0	321,584
Equipment lease-radios	327,307	327,307	327,307	0	0	0
Equipment lease-wireless	458,458	458,458	458,458	458,458	458,458	127,500
Building security	95,000	189,000	95,000	95,000	95,000	189,000
iPads	81,000	0	0	0	81,000	0
Distance learning equipment	0	0	0	75,000	0	0
Network	710,700	394,000	611,960	296,000	486,800	450,000
Server	100,000	100,000	100,000	174,854	300,000	100,000
Total replacement needs	6,899,275	7,371,090	8,353,181	8,381,218	8,728,253	7,714,767
Funding Sources Less Needs	496,701	328,696	-395,561	-122,740	-458,887	548,511
Beginning fund balance	294,735	791,436	1,120,132	724,571	601,831	142,944
Ending fund balance	791,436	1,120,132	724,571	601,831	142,944	691,455



Capital Maintenance Plan (CMP)

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Funding Sources										
General Fund transfer	1,500,000	1,750,000	2,000,000	2,250,000	2,500,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000
Total funding sources	1,500,000	1,750,000	2,000,000	2,250,000	2,500,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000
Maintenance Needs										
Bleachers	200,000	0	0	500,000	0	0	250,000	250,000	250,000	0
Digital signs	50,000	50,000	75,000	75,000	75,000	70,000	75,000	75,000	75,000	75,000
Electrical	0	20,000	0	200,000	0	300,000	300,000	300,000	200,000	200,000
Exterior maintenance	0	124,000	0	0	0	200,000	100,000	200,000	200,000	200,000
Fencing	0	0	140,000	0	200,000	100,000	100,000	100,000	100,000	100,000
Fire panel repair	0	0	0	0	0	100,000	100,000	100,000	100,000	100,000
Furniture	0	0	0	0	95,000	50,000	50,000	50,000	50,000	50,000
Grounds	185,000	300,000	0	100,000	0	200,000	200,000	200,000	200,000	200,000
HVAC	400,000	230,000	750,000	650,000	250,000	400,000	400,000	400,000	300,000	500,000
Parking lots	275,000	376,000	795,000	325,000	720,000	220,000	250,000	15,000	215,000	250,000
Playground equipment	100,000	100,000	100,000	240,000	300,000	100,000	100,000	100,000	100,000	100,000
Plumbing	0	0	0	0	0	100,000	100,000	100,000	100,000	100,000
Preventative maintenance	60,000	100,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Roofing	0	370,000	0	0	500,000	450,000	450,000	500,000	500,000	500,000
Scoreboards	80,000	80,000	80,000	100,000	100,000	100,000	100,000	100,000	100,000	90,000
Sidewalks	0	0	0	0	200,000	200,000	100,000	100,000	100,000	100,000
Stormwater management	0	0	0	0	0	0	15,000	0	0	25,000
Windows	150,000	0	0	0	0	100,000	0	100,000	100,000	100,000
Total maintenance needs	1,500,000	1,750,000	2,000,000	2,250,000	2,500,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000



Capital Improvement Plan (CIP)

	Prior	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Future	Total Costs	
Capital Reserves	3,069,122	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	621,964	9,691,086	
County allocation for future bonds	26,560,000	95,000,000	0	0	20,000,000	0	20,000,000	20,000,000	0	20,000,000	20,000,000	12,000,000	233,560,000	
County transfer for debt reserves	1,188,506	676,244	700,833	725,424	752,750	644,694	0	0	0	0	0	0	4,688,451	
County transfer for refunding credits	281,943	116,250	117,931	114,831	74,943	74,631	3,987	4,012	0	0	0	0	788,528	
General Fund transfer for CMP	0	1,500,000	1,750,000	2,000,000	2,250,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	5,000,000	27,500,000	
Total funding sources	35,406,649	102,892,494	3,168,764	3,440,255	23,677,693	3,819,325	23,103,987	23,104,012	3,100,000	23,100,000	23,100,000	17,621,964	285,535,143	
Burton Center for Arts & Tech (1962) 155,653 square feet (per Balzer)	32,934,888	53,864,255	0	0	0	0	0	0	0	0	0	0	86,799,143	2025
WE Cundiff Elementary (1972) 87,000 square feet 493 enrollment December 15, 2023	1,235,881	23,764,119	0	0	0	0	0	0	0	0	0	0	25,000,000	2025
Glen Cove Elementary (1972) 76,000 square feet 430 enrollment December 15, 2023	1,235,880	23,764,120	0	0	0	0	0	0	0	0	0	0	25,000,000	2025
Northside Middle (1969) 109,889 square feet 611 enrollment December 15, 2023	0	0	1,418,764	1,440,255	21,427,693	1,319,325	13,537,963	0	0	0	0	0	39,144,000	2030
Glenvar Elementary (1959) 52,325 square feet 380 enrollment December 15, 2023	0	0	0	0	0	0	7,066,024	10,943,976	0	0	0	0	18,010,000	2031
Hidden Valley Middle (1972) 119,824 square feet 566 enrollment December 15, 2023	0	0	0	0	0	0	0	9,660,036	600,000	20,600,000	13,863,964	0	44,724,000	2034
Burlington Elementary (1939) 68,149 square feet 501 enrollment December 15, 2023	0	0	0	0	0	0	0	0	0	0	6,736,036	3,014,964	9,751,000	2036
Penn Forest Elementary (1972) 65,047 square feet 406 enrollment December 15, 2023	0	0	0	0	0	0	0	0	0	0	0	9,607,000	9,607,000	2036
Capital Maintenance Plan	0	1,500,000	1,750,000	2,000,000	2,250,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	5,000,000	27,500,000	
Total capital needs	35,406,649	102,892,494	3,168,764	3,440,255	23,677,693	3,819,325	23,103,987	23,104,012	3,100,000	23,100,000	23,100,000	17,621,964	285,535,143	



Replacement Plan Summary

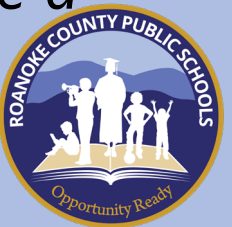
- The following is a summary of possible increases to operating transfers to replacement funds.

• Textbook Adoption Plan (fully funded)		\$ -
• Fleet Replacement Plan (last year to fully fund)		\$ 225,000
• Technology Replacement Plan		\$ 298,261
• Capital Projects – CMP		\$ 250,000
• Capital Projects – Joint Capital Fund Policy		<u>\$ 530,000**</u>
		<u>\$1,303,261</u>

**This concurs with the April 2023 MOU for Joint Capital Funding starting in 2025 with a move to a 20-20-20 plan, this will increase to an annual new contribution of \$530,000 every year by both County and Schools.

Department Requests

- *Items in blue coloring were in pandemic grants for the past several years.*
- *All requests are just that, there have been no decisions as to which will become a funded priority.*





Human Resources

- Step increase
- Scale shift
- Paid time off program (non-260 employee)
- Update vacation policy (260 employee)
 - Provide 12 vacation days for 0-5 years of service and
 - Provide 14 vacation days for 6-10 years of service
- Increase sick leave payout
- Second health insurance premium with higher deductibles and out-of-pocket maximums (no change to actual plan)
- Continue 1 permanent substitute in each building that were previously funded under pandemic grants for \$907,000 (based on \$180/day)
- Increase long-term, retiree, and permanent substitute supplement from \$180 to \$200 per day
- Increase supplemental teacher pay rate





Administration Priorities

- Athletic allotments of \$124,000
- Copy paper costs of \$23,192





School Counseling



- Convert supervisor to associate director and increase from 240 to 260
- 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



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 3 special education coordinator floaters for substitutes and to help schools with large case loads
- Add 2 special education coordinators that were previously funded under the pandemic grants
- Add 15 special education instructional assistants, of which 8 were funded under the pandemic grants



Special Education & Pupil Personnel



- Mandt training
- Adult EpiPens \$9,000
- Region 6 Autism Consortium \$17,686
- Participation in Roanoke City hearing impaired regional program and SECEP \$100,0000
- Summer stipend for speech pathologist for evaluating throughout the summer and FICA \$8,075 (IDEA grant funded)



Elementary Instruction

- Add 1 library instructional assistant for larger schools to share
- Add 1 ELL teacher to meet SOQ
- Summer school will be revisited
- Interpreting services \$6,000
- Library database increase cost \$5,415
- Spelling bee \$4,100
- Art materials \$3,000





Secondary Instruction

- Record revenue separate from expenditures for dual enrollment (net zero effect)
- Instrument repairs \$10,000
- Band and choral uniforms \$5,000
- Summer residential Governor's School tuition \$2,000
- Library database increase cost \$2,300
- Spelling bee \$1,625
- Art materials \$1,731





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 for grades 9-12 \$86,250
 - Option 2 for grades 6-12 \$145,725
- Lexia for Virginia: ALL In Tutoring funded by VDOE through December 2024, we expect they will turn over the last 6 months to school divisions \$90,000





Career and Technical Education



- Allotment, supplies and small equipment for classes:
 - ✓ Family and consumer science \$4,325
 - ✓ Trade and industry \$4,058
 - ✓ Technology education \$3,865
- Student travel \$3,492
- Supplies and small equipment \$2,665
- Instructional materials \$1,040



Facilities and Operations

Maintenance

- Add 1 HVAC technician for aging equipment
- Uniform allowance to offset the taxes required
 - Policy change needed and relatable to Maintenance, Garage, and Nutrition

Transportation

- Convert 2 administrative assistants to administrative analysts
- Convert 1 lot attendant to camera technician
- Add 1 transportation special education route manager or administrative specialist





Finance

Finance

- Division-wide vendor contract increases (for all departments)

Nutrition

- Convert 1 nutrition associate to nutrition courier (no change in contract)
- Increase summer nutrition managers from \$18 per hour to \$23 per hour
- Increase summer nutrition associates from \$14 per hour to \$19 per hour





Technology



- Add 2 technology technicians previously funded under pandemic grants



What's Next?

- Feb 13 – Crossover
- Feb 22 – Public Hearing
- Mar 7 – Work Session 2
 - Crossover Budgets (hopefully)
 - Local Revenue
 - Compensation & Benefits
 - Nutrition Fund
 - Internal Service Funds
- Mar 19 – Work Session 3
 - Superintendent's Budget
- Mar 21 – Adopt Budget

