



2023-2024 Annual Budget

Work Session #3

Updated Budget for Final Review



Agenda



Revenue Update



Expenditure Update



Remaining Timeline

Revenue Update

- *VDOE Skinny Budget*
- *Roanoke County Revenue Sharing Formula*





General Assembly Skinny Budget

- Based on June 2022 calc tool
- Includes technical updates
 - Update Average Daily Membership (ADM) and Fall Membership
 - Update Sales Tax Projections
 - Update Lottery Revenue Estimate
 - Update School-Age Population Estimate
 - Technical Updates to Standards of Quality (SOQ), Incentive, Categorical, Lottery-funded, and Supplemental Education Accounts
 - Technical Update to Academic Year Governor's School Per Pupil Funding
- Hold Harmless for Basic Aid Variance in Calculation Template
 - 2023 will make schools whole
 - 2024 is a technical formula correction
- **Does not include any other policy updates proposed by the Governor, House or Senate**



House Budget versus Skinny Budget

	2023 Budget	2024 House	Change From PY	2024 Skinny	Change From PY	House vs Skinny
ADM	13,183	13,375	192	13,375		
General Fund	94,709,706	102,800,758	*8,091,052▲	101,147,725	6,438,019▲	-1,653,033▼
Instructional Resources Fund	1,109,402	1,125,559	16,157▲	1,125,559	16,157▲	0
Grant Fund	2,257,696	2,110,051	-147,645▼	2,111,219	-146,477▼	1,168▲
Nutrition Fund	199,810	271,788	71,978▲	274,368	74,558▲	2,580▲
Capital Projects Fund	4,307,078	0	-4,307,078▼	0	-4,307,078▼	0
Total All Funds	102,583,692	106,308,156	3,724,464	104,658,871	2,075,179	-1,649,285▼
<u>Per Pupil Revenues</u>						
General Fund	7,184	7,686		7,562		
Instructional Resources Fund	84	84		84		
Grant Fund	171	158		158		
Nutrition Fund	15	20		21		
Capital Projects Fund	327	0		0		
Total All Funds	7,781	7,948		7,825		

*General Fund increased from the March 2, 2023 presentation for 2023 revised summer school enrollment levels.



County Revenue Sharing Formula - 1

1. Calculate 3-Year Average

ADM/Population Population

FY2021 (actual)	13,184	96,929	
FY2022 (actual)	13,087	96,546	
FY2023 (budgeted)	13,183	96,605	
Sum of FY 2021-23	39,454	290,080	13.6011 a
FY2022 (actual)	13,087	96,546	
FY2023 (budgeted)	13,183	96,605	
FY2024 (projecting)	13,375	96,605	
Sum of FY 2022-24	39,645	289,756	13.6822 b

2. Calculate Net Allocation Change

Difference in the ADM/Pop Index	$a-b=$	(0.08113) c
Payroll Factor		62.64% d
Index times Payroll Factor	$c*d=$	(0.050817) e
Divide ADM/Population Index by Avg. of FY 2020-21 Index	$e/b=$	(0.003714) f
Net allocation change	$100\%-f=$	1.003714 g

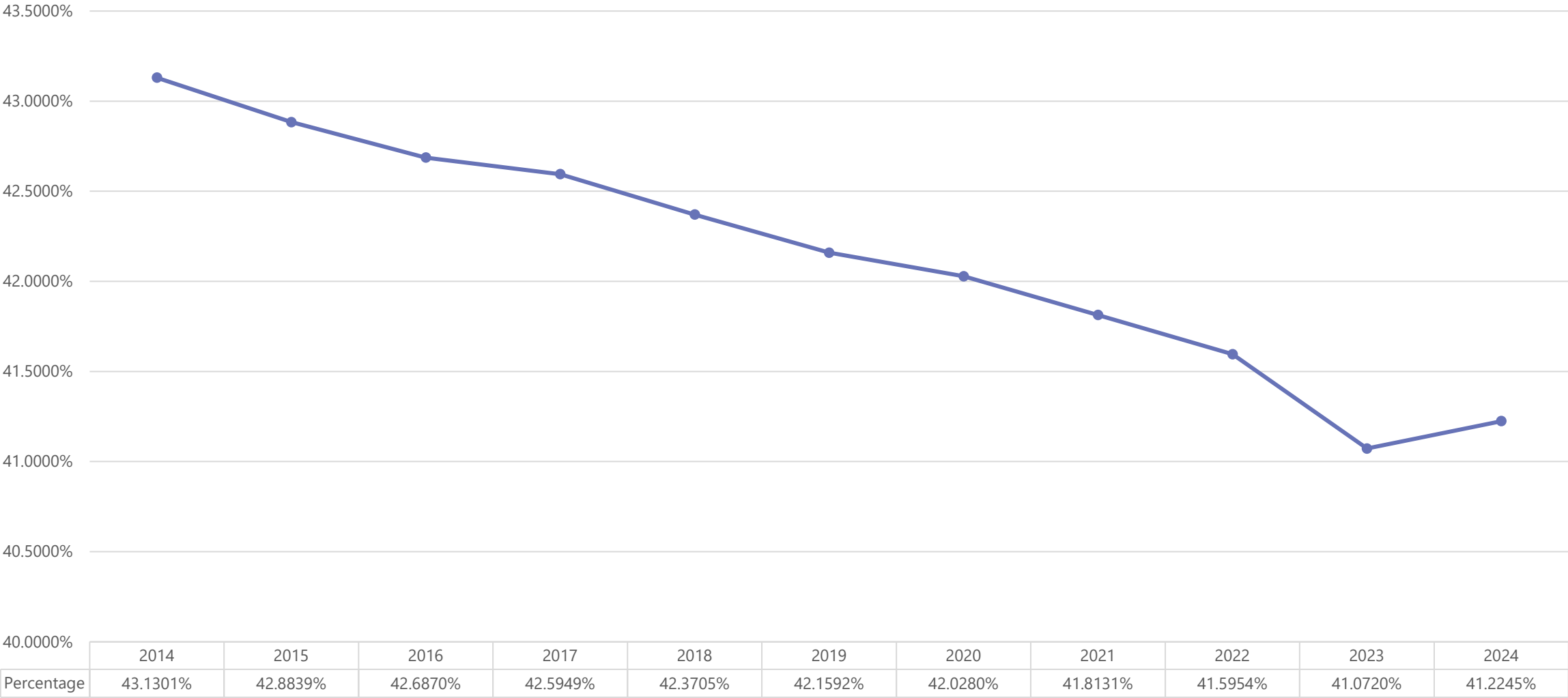


County Revenue Sharing Formula - 2

3. Calculate Increase/(Decrease) in Transfer	2023	2024	Change
Property and Local Taxes	\$ 194,464,709	\$ 213,326,500	\$ 18,861,791
Roanoke Valley Convention and Visitors Bureau	(578,386)	(707,143)	(128,757)
Comprehensive Services Act Contribution	(1,879,000)	(1,879,000)	-
Economic Development (Roland E Cook Apts)	(15,000)	(15,000)	-
Economic Development (William Byrd Apts)	(100,000)	(100,000)	-
Economic Development (Mack Trucks)	(100,000)	(100,000)	-
Economic Development (South Peak CDA)	(550,000)	(600,000)	(50,000)
Net Property and Local Taxes	\$ 191,242,323 ^h	\$ 209,925,357	\$ 18,683,034 ⁱ
School Allocation Percentage	^{l/h=} 41.0720% ^j	^{g*j=} 41.2245% ^k	0.1525%
School Transfer Base	\$ 78,546,969 ^l	^{h*k=} \$ 78,838,700	291,731
RCPS Portion of New Revenue	-	^{i*k=} 7,701,988	7,701,988
Transfer	\$ 78,546,969	\$ 86,540,688	\$ 7,993,719
Transfer	\$ 78,546,969	\$ 86,540,688	\$ 7,993,719
Comprehensive Services Act Contribution	1,879,000	1,879,000	-
Total Transfer from County	\$ 80,425,969	\$ 88,419,688	\$ 7,993,719



Historical Trend of our Revenue Percentage



Expenditures



- *Department Budget Updates*





General Fund Revenue

Dept Rank	March 2, 2023		March 16, 2023 Work Session			
	General Fund	Grant & Nutrition	General Fund	Unfunded	General Fund	Grant & Nutrition
State general budget (House Crossover > Skinny Budget by \$1.7 M)	7,417,672		7,514,939	-	7,514,939	
Roanoke County Revenue Sharing Formula (County Tax Relief will reduce)	5,434,043		7,993,719	-	7,993,719	
Revenue moved from Technology Replacement Fund	3,001,739		3,001,739	-	3,001,739	
State SISNA Program - link directly to Special Education	576,113		576,113	-	576,113	
Preschool tuition program reduction	-		(65,844)	-	(65,844)	
Science Fair donations - link directly to expenses	1,500		1,500	-	1,500	
REVENUE CHANGES	16,431,067		19,022,166	-	19,022,166	



Administration Requests

Athletic allotments
Copy paper costs
ADMINISTRATION

Dept Rank	March 2, 2023		March 16, 2023 Work Session			
	General Fund	Grant & Nutrition	General Fund	Unfunded	General Fund	Grant & Nutrition
	196,000	-	196,000	-	196,000	-
	TBD	-	64,000	-	64,000	-
	196,000	-	260,000	-	260,000	-



Human Resources Requests

	Dept Rank	March 2, 2023		March 16, 2023 Work Session		
		General Fund	Grant & Nutrition	General Fund Unfunded	General Fund	Grant & Nutrition
Teacher scale \$45,000 beginning, 30 steps - base	1	6,200,000	700,000	3,900,000 -	3,900,000	1,300,000
Teacher scale \$45,000 beginning, 35 steps - additional cost over base		-	-	- 185,000	-	16,500
Teacher scale \$45,500 beginning, 30 steps - additional cost over base		-	-	- 890,000	-	43,900
Teacher scale \$45,500 beginning, 35 steps - additional cost over base		-	-	- 1,075,000	-	60,500
Teacher scale \$46,000 beginning, 30 steps - additional cost over base		-	-	- 1,780,000	-	87,700
Teacher scale \$46,000 beginning, 35 steps - additional cost over base		-	-	- 1,965,000	-	104,500
Implement non-teacher scale and adjustments from compensation study	2	3,800,000	1,100,000	5,700,000 -	5,700,000	(1,450,000)
Implement athletic stipend scale from compensation study	3	210,895	-	215,200 -	215,200	-
Implement academic stipend scale from compensation study	4	60,450	-	60,450 -	60,450	-
Extend full-time health insurance rates to remaining part-time employees	5	Negligible	-	Negligible -	-	-
Convert instructional assistants to 7.33-hour 188-day contract (Original Split was 323/8, actual split 305/26)	7	556,080	13,440	- 522,152	522,152	47,846
New overnight curricular-related activity stipend		-	-	5,000 -	5,000	-
Implement athletic stipend scale from compensation study		-	8,560	- -	-	8,560
Employee Extended Work Plan		(110,000)	-	(110,000) -	(110,000)	-
Payroll lapse		(750,000)	-	(716,733) -	(716,733)	-
HUMAN RESOURCES		9,967,425	1,822,000	9,053,917 6,417,152	9,576,069	219,506



School Counseling Requests

	Dept Rank	March 2, 2023		March 16, 2023 Work Session		
		General Fund	Grant & Nutrition	General Fund Unfunded	General Fund	Grant & Nutrition
504 Facilitator and specialized testing support (5)	1	-	-	263,650 -	263,650	-
Social Emotional Learning Digital (elementary)	2	33,000	-	33,000 -	33,000	-
Second Step SEL digital programming for middle schools	3	10,000	-	10,000 -	10,000	-
SCHOOL COUNSELING		43,000	-	306,650 -	306,650	-



Special Education & Pupil Personnel

	Dept Rank	March 2, 2023		March 16, 2023 Work Session		
		General Fund	Grant & Nutrition	General Fund Unfunded	General Fund	Grant & Nutrition
Special Education early childhood teacher for preschool at Bonsack SISNA relatable	1	66,071	-	66,071 -	66,071	-
School psychologist (2) SISNA relatable	2	165,178	-	165,178 -	165,178	-
Behavior coach (2) SISNA relatable	3	68,612	-	68,612 -	68,612	-
Special education instructional assistants (6) SISNA relatable	4	202,026	-	186,780 -	186,780	-
Special education teacher for A-STEP program SISNA relatable	5	66,071	-	66,071 -	66,071	-
Lead nurse	6	68,913	-	68,913 -	68,913	-
Expanded Mandt training for all administrators (unfunded mandate)	7	50,000	-	50,000 -	50,000	-
BCBA for preschool		-	71,154	- -	-	71,154
Special Education early childhood teacher for preschool at Glen Cove		-	66,071	- -	-	66,071
SPECIAL EDUCATION & PUPIL PERSONNEL SERVICES		686,871	137,225	671,625 -	671,625	137,225



Elementary Instruction Requests

	Dept Rank	March 2, 2023		March 16, 2023 Work Session		
		General Fund	Grant & Nutrition	General Fund Unfunded	General Fund	Grant & Nutrition
Summer school payroll for extended days	1	TBD	-	319,040 -	319,040	-
Assistant principal shared between two schools	2	86,401	-	86,401 -	86,401	-
Interpreting	3	2,000	-	2,000 -	2,000	-
Art allotment	4	3,000	-	3,000 -	3,000	-
ELEMENTARY INSTRUCTION		91,401	-	410,441 -	410,441	-



Secondary Instruction Requests

	Dept Rank	March 2, 2023		March 16, 2023 Work Session		
		General Fund	Grant & Nutrition	General Fund Unfunded	General Fund	Grant & Nutrition
Summer school payroll for extended days	1	TBD	-	80,000 -	80,000	-
Instrument repairs	2	9,500	-	9,500 -	9,500	-
Health and PE first aid kits	3	2,500	-	2,500 -	2,500	-
Science fair materials funded by extra donations		1,500	-	1,500 -	1,500	-
SECONDARY INSTRUCTION		13,500	-	93,500 -	93,500	-



Assessment and Research Requests

Additional gifted specialist for elementary

ASSESSMENT AND RESEARCH

	March 2, 2023		March 16, 2023 Work Session			
Dept Rank	General Fund	Grant & Nutrition	General Fund	Unfunded	General Fund	Grant & Nutrition
1	67,794	-	67,794	-	67,794	-
	67,794	-	67,794	-	67,794	-



CTE Requests

	Dept Rank	March 2, 2023		March 16, 2023 Work Session		
		General Fund	Grant & Nutrition	General Fund Unfunded	General Fund	Grant & Nutrition
Work-based learning coordinator	1	96,566	-	59,208 -	59,208	-
FACS allotment, supplies, and small equipment	2	3,000	-	3,000 -	3,000	-
National Navy Defense Cadet Corps allotment	3	3,000	-	3,000 -	3,000	-
Trade and industry allotment, supplies, and small equipment	4	3,038	-	3,038 -	3,038	-
Student travel	5	2,350	-	2,350 -	2,350	-
Technology education allotment, supplies, and small equipment	6	2,815	-	2,815 -	2,815	-
Supplies and small equipment	7	1,795	-	1,795 -	1,795	-
Business allotment	8	780	-	780 -	780	-
Instructional materials	9	700	-	700 -	700	-
Marketing allotment	10	360	-	360 -	360	-
CTE		114,404	-	77,046 -	77,046	-



Facilities Requests

	Dept Rank	March 2, 2023		March 16, 2023 Work Session		
		General Fund	Grant & Nutrition	General Fund Unfunded	General Fund	Grant & Nutrition
Electric and gas utilities	1	757,500	-	757,500 -	757,500	-
Natural gas utilities	2	656,000	-	656,000 -	656,000	-
SSC contract increase based on CPI-W (vendor verified)	3	213,960	-	213,960 -	213,960	-
FACILITIES		1,627,460	-	1,627,460 -	1,627,460	-



Maintenance Requests

	Dept Rank	March 2, 2023		March 16, 2023 Work Session		
		General Fund	Grant & Nutrition	General Fund Unfunded	General Fund	Grant & Nutrition
HVAC increase	1	110,000	-	110,000 -	110,000	-
Plumber (2)	2	105,168	-	105,168 -	105,168	-
General maintenance employee (2)	3	105,168	-	105,168 -	105,168	-
On-call program (includes \$250 stipend + Overtime)	4			22,400 -	22,400	
Building and material costs	5	96,000	-	96,000 -	96,000	-
LED Lights division-wide replacements	5	60,000	-	60,000 -	60,000	-
Fixed contracted services	5	40,000	-	40,000 -	40,000	-
Fire extinguisher expense	5	25,000	-	25,000 -	25,000	-
Fire code compliance	5	20,000	-	20,000 -	20,000	-
Boiler/chiller rental (for emergencies due to lag in supply chain)	5	20,000	-	20,000 -	20,000	-
Other equipment rental (scissor lift and others)	5	10,000	-	10,000 -	10,000	-
Safety and equipment supplies (steel-toed boots and PPE)	5	3,000	-	3,000 -	3,000	-
MAINTENANCE		594,336	-	616,736 -	616,736	-



Transportation Requests

	Dept Rank	March 2, 2023		March 16, 2023 Work Session		
		General Fund	Grant & Nutrition	General Fund Unfunded	General Fund	Grant & Nutrition
Diesel lock rate required	1	402,650	-	402,650 -	402,650	-
Gas average increase due to average prices	2	155,000	-	155,000 -	155,000	-
Convert administrative assistant to administrative analyst (2)	3	9,656	-	9,656 -	9,656	-
Convert lot attendants 12-month contract from 10-month contract	4	13,426	-	13,426 -	13,426	-
Add Non-CDL driver position	5	20,454	-	20,454 -	20,454	-
Summer school transportation	6	53,825	-	53,825 -	53,825	-
Vehicle Parts (2% inflation cost)	7	41,080	-	41,080 -	41,080	-
Tires (2% inflation cost)	7	32,000	-	32,000 -	32,000	-
Software	7	8,754	-	8,754 -	8,754	-
Supplies and small equipment (2% inflation cost)	7	2,200	-	2,200 -	2,200	-
TRANSPORTATION		739,045	-	739,045 -	739,045	-



Finance Requests and Totals

	Dept Rank	March 2, 2023		March 16, 2023 Work Session		
		General Fund	Grant & Nutrition	General Fund Unfunded	General Fund	Grant & Nutrition
Finance analyst	1	67,342	-	67,342 -	67,342	-
Convert 25 nutrition associate positions to nutrition lead		-	58,825	- -	-	53,825
Convert 3 field managers 230-day contract to 260-day contract		-	-			25,313
Transfer to Joint Capital Fund Policy	2	300,000	-	300,000 -	300,000	-
Revenue moved from Technology Replacement Fund		3,001,739	-	3,001,739 -	-	-
Additional transfer to Technology Replacement Fund for replacement plan	3	853,871	-	853,871 -	853,871	-
Additional transfer to Fleet Replacement Fund for Fleet replacement plan	4	600,000	-	600,000 -	600,000	-
Additional CMP transfer	5	250,000	-	250,000 -	250,000	-
Additional transfer to Instructional Resources Fund for textbook adoption	6	150,000	-	150,000 -	150,000	-
Reduction in flood insurance for change in calculation		(125,000)	-	(125,000) -	(125,000)	-
FINANCE		5,097,952	58,825	5,097,952 -	2,096,213	79,138
REVENUE CHANGES		16,431,067		19,022,166 -	19,022,166	
TOTAL REQUEST		19,239,188		19,022,166 6,417,152	16,542,579	
DIFFERENCE		(2,808,121)		- (6,417,152)	2,479,587	

Remaining Timeline



March 27
Governor's
Deadline to Act on
Skinny Budget

March 23
Adopt Budget

April 11
Present to Board of Supervisors

April 12
Start of the Veto
Session