



2022-2023 Annual Budget

Work Session #1

January 4, 2022



Agenda

- Budget Development
- Governor's Budget
- Instructional Resources Fund
- Fleet Replacement Fund
- Technology Replacement Fund
- Capital Projects Fund
- Budget Priorities
- Remaining Timeline



Budget Development

Excerpts from Budgeting 101: Introduction to School Budgeting
Video available on the Finance website



Budget Development

What?

- Financial outline of the division's education program
- The primary means of managing expenditures



Why?

Required by the Code of Virginia

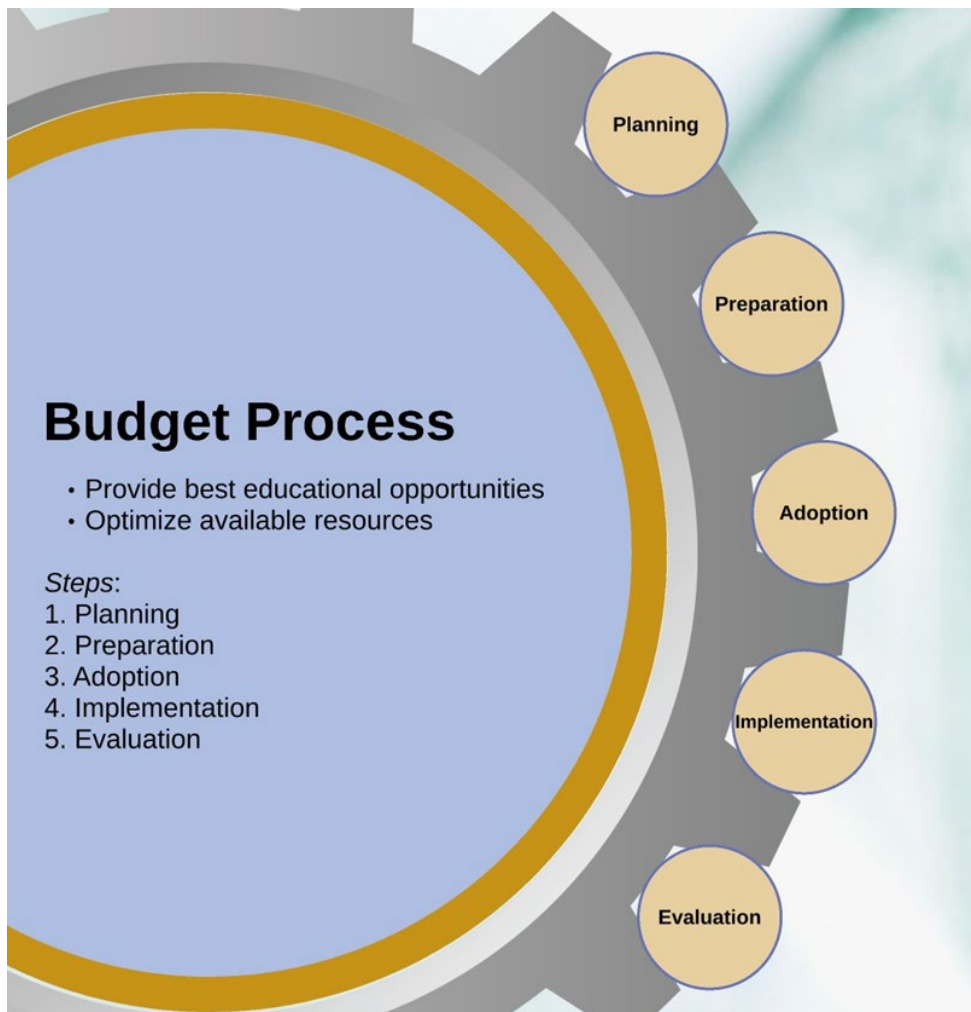
- Board of Supervisors adopt ordinance for it
- Cannot legally spend more than appropriated
- Cannot legally spend more than revenue received

Code of Virginia § 22.1-93.
Approval of annual budget for school purposes.





Budget Development



Planning

- October:**
- Budget calendar

Preparation

- November to March**
- Stakeholder meetings
 - Public hearing
 - Communications ~ Budget Blog
 - Revenue projections
 - Expenditure priorities

Evaluation

- Annual Audit
- Annual Financial Comprehensive Report
- Year-End Carryover

Implementation

- July-June**
- Load budget in financial system
 - Spending occurs

Adoption

- March**
- Budget Adoption by School Board
- April**
- Budget Adoption by Board of Supervisors
- May**
- Ordinance Adoption by Board of Supervisors



Budget Development

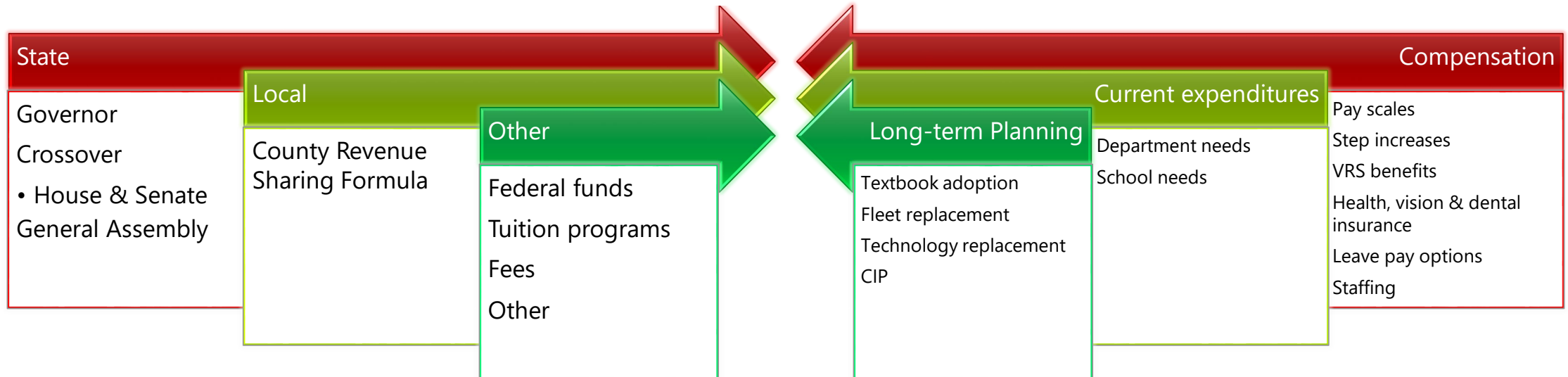
Funds

- Held for a particular purpose
- Self-balancing set of accounts





Budget Development






ROANOKE COUNTY

Public Schools



State Revenues

- Local Composite Index
- Enrollment - March 31, ADM



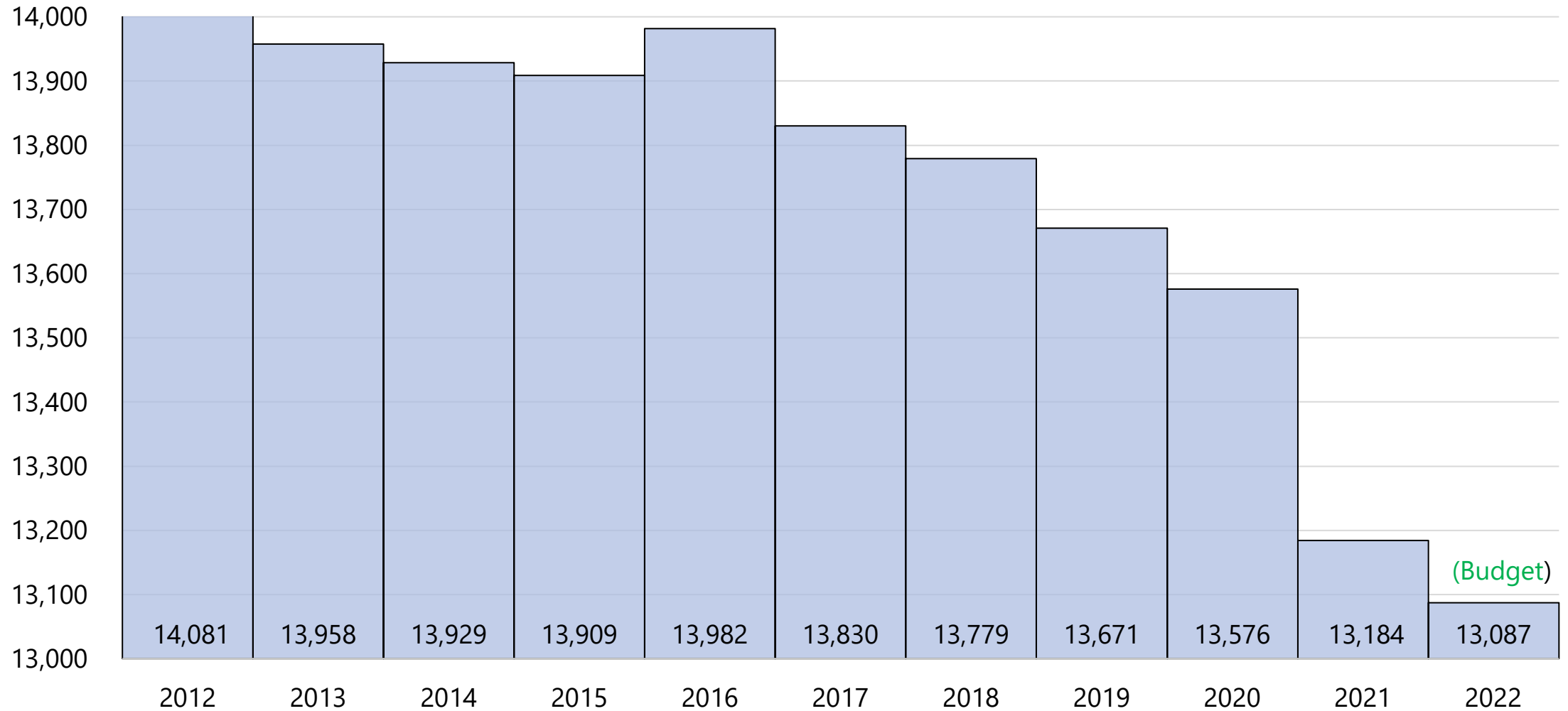
The diagram shows three interlocking gears: a purple gear labeled "Final General Assembly", a blue gear labeled "Crossover (Senate & House)", and a green gear labeled "Governor". Arrows indicate a clockwise flow from the Governor to the Crossover, then to the Final General Assembly, and back to the Governor. To the right is the Seal of the Commonwealth of Virginia, featuring a woman with a bow and arrow, a plow, and a sheaf of wheat, with the motto "SIG. SEMPER TYRANNIS" and the word "VIRGINIA" above.

Governor's Budget

House Bill 30
Senate Bill 30

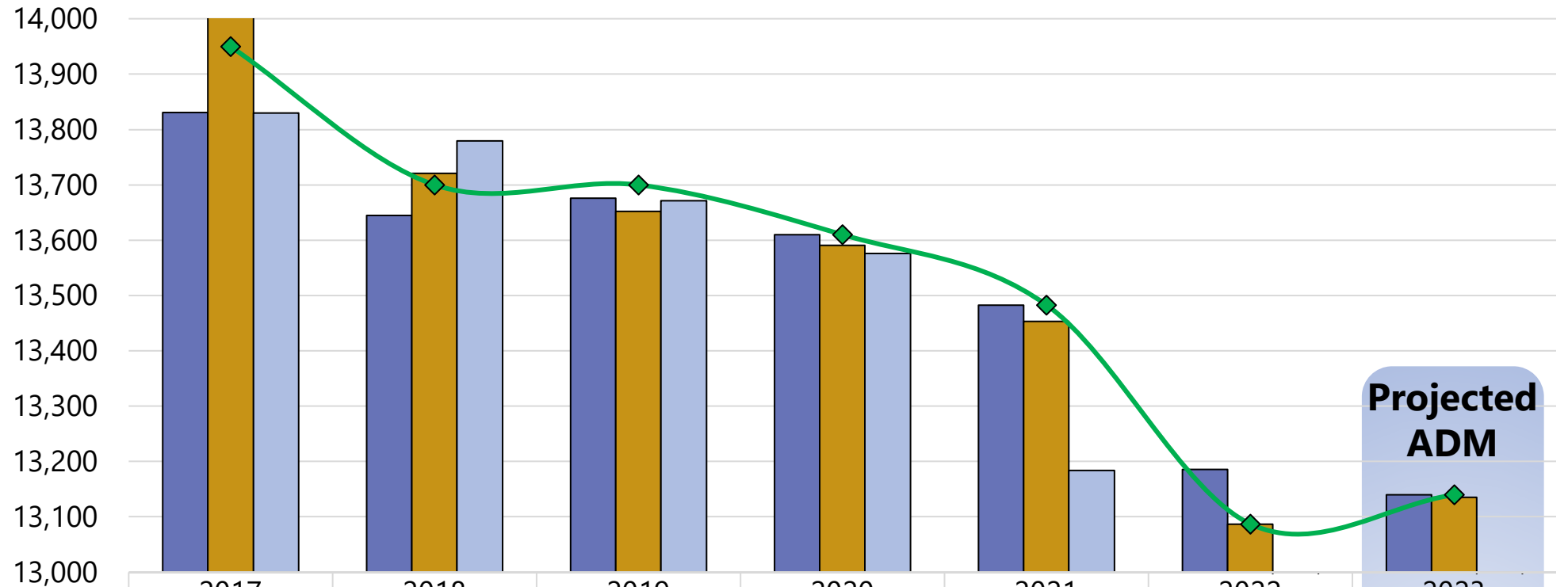


March 31, 20xx ADM Current Budget and Prior 10 Years





Enrollment Projections Current/Next Year and Prior 5 Years



	2017	2018	2019	2020	2021	2022	2023
Grade Progression	13,831	13,645	13,676	13,610	13,483	13,186	13,140
VDOE	14,136	13,721	13,652	13,591	13,453	13,087	13,135
March 31 ADM	13,830	13,779	13,671	13,576	13,184	-	-
Budget	13,950	13,700	13,700	13,610	13,483	13,087	13,140



Governor's Budget

Local Composite Index

- Local ability to pay for biennium
- 2019 Department of Taxation
 - Adjusted gross income
 - Taxable retail sales
 - True value of real property
- 2019 Weldon Cooper Center for Public Service at UVA
 - Local population estimate
- 2020 Department of Education
 - Average daily membership

What do we look like?

Budget Years:	2019	2021	2023	
	2020	2022	2024	Trend
Base Year	2015	2017	2019	
ADM	2016	2018	2020	
Bedford	0.3132	0.3132	0.3132	
Botetourt	0.3856	0.3975	0.4091	
Franklin	0.3954	0.3953	0.3982	
Montgomery	0.3920	0.3979	0.4214	
Roanoke	0.3620	0.3660	0.3643	
Roanoke City	0.3416	0.3284	0.3387	
Salem	0.3715	0.3641	0.3713	



Compensation Supplement

- 5% salary increases for SOQ-funded instructional and support positions effective July 1 both years of the biennium.
- May receive a prorated payment if a minimum local increase of 2.5% is provided each year.

VRS Rates

- Maintains the same Instructional VRS employer rates 16.62% used in the FY22 budget.
- Does not use the lower base Instructional retirement rate of 14.76% recommended by VRS Board in Oct.



Governor's Budget

At-Risk increase of \$1,215,961

- Increase the Basic Aid per pupil add-on range, from one to 26.0 percent in FY22 to one to 49.5 percent in FY23 and one to 36.0 percent in FY24

Early Reading Intervention \$618,331

- Expand ERI from grades K-3 to K-5 in FY23 and FY24.
- 3rd grade PALS data is used to estimate eligible students in grades K-5.



Governor's Budget

ReBenchmarking Hold Harmless increase of \$1,279,674

- Removes the FY22 No Loss funding from the base.
- Restores funding for certain Rebenchmarking data inputs (i.e., support non-personal costs, pupil transportation, and special education child counts) significantly impacted by the pandemic, causing funding to decrease.
- Local match required, and the funds can be used on any eligible costs within Standards of Quality Basic Aid and Special Education.

Grocery Tax Hold Harmless increase of \$395,179

- Hold divisions harmless for the increase in Basic Aid local share from the elimination of 1.5% state grocery tax effective Jan. 1, 2023, 1% of which is dedicated to public education and flows through the Basic Aid formula.



Governor's Budget

School Construction \$5,550,340

- Non-recurring construction, renovation, technology, and debt service costs.
- Minimum \$1M allocation per division, with the remainder distributed on Weighted ADM (ADM adjusted for the LCI). Actual March 31, 2022 (from FY 2022) is the enrollment metric used.
- No local match required.
- Has carryover provision of unspent funds to FY24 and FY25



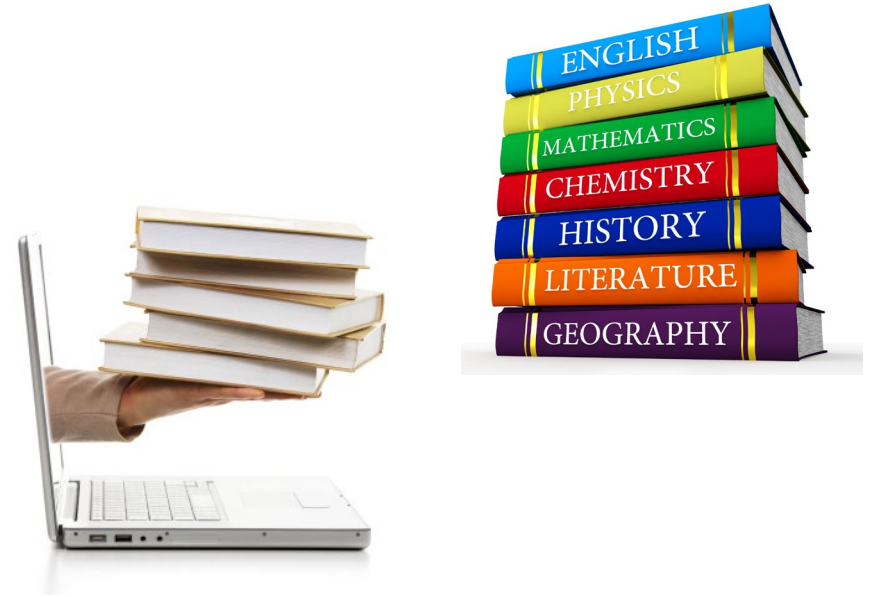
Governor's 2023 Budget

	2022 Budget Amount	2022 Budget Per Pupil	2023 Governor Amount	2023 Governor Per Pupil	2023 Governor Change
ADM	13,087		13,140		53
Composite Index	0.3660		0.3643		-0.0017
SOQ Excluding Sales Tax	\$ 58,741,074		\$ 61,605,635		2,864,561
Sales Tax	16,596,176		18,340,879		1,744,703
Incentive	3,952,521		4,967,701		1,015,180
Categorical	13,713		13,750		37
Lottery	3,816,586		4,178,867		362,281
Other	22,500		22,500		-
General Fund	83,142,570	\$ 6,353.07	89,129,332	\$ 6,783.05	5,986,762
Instructional Resources Fund	891,723	\$ 68.14	1,105,783	\$ 84.15	214,060
Technology Replacement Fund	2,067,815	\$ 158.01	2,080,255	\$ 158.31	12,440
Grant Fund	1,621,325	\$ 123.89	2,258,561	\$ 171.88	637,236
Nutrition Fund	119,526	\$ 9.13	199,810	\$ 15.21	80,284
Capital Projects Fund	-		5,550,340	\$ 422.40	5,550,340
TOTAL ALL FUNDS	\$ 87,842,959		\$ 94,773,741		\$ 12,481,122



ROANOKE COUNTY

Public Schools



Instructional Resources

The Instructional Resources Fund is a separate operating fund that accounts for the funding of the Textbook Adoption Plan, which is a 7-year plan addressing the need to replace textbooks and other electronic resources for the classroom in accordance with VDOE guidelines. This will ensure classroom materials remain current and relevant.



Textbook Adoption Plan

	2023	2024	2025	2026	2027	2028	2029
Replacement needs							
Science (2022)	\$ 875,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
History (2024)	110,000	1,757,500	7,500	7,500	7,500	7,500	7,500
Mathematics (2025)	-	-	1,750,000	-	-	-	-
English (2028)	304,000	304,000	304,000	304,000	304,000	1,800,000	304,000
Career & Technical Education	250,000	-	-	-	-	-	-
ELL & World Languages	100,000	-	50,000	-	-	-	-
Health, PE & Drivers Education	-	270,000	-	-	-	-	-
Music and Performing Arts	15,000	15,000	165,000	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	\$ 1,669,000	\$ 2,361,500	\$ 2,291,500	\$ 341,500	\$ 341,500	\$ 1,837,500	\$ 341,500
Funding sources							
State funding	\$ 1,105,783	\$ 1,099,303	\$ 1,099,303	\$ 1,099,303	\$ 1,099,303	\$ 1,099,303	\$ 1,099,303
Sale of books	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Transfer from General Fund	900,000	1,050,000	1,050,000	200,000	200,000	200,000	200,000
Transfer from Student Activity Fund	500	500	500	500	500	500	500
Total funding sources	\$ 2,016,283	\$ 2,159,803	\$ 2,159,803	\$ 1,309,803	\$ 1,309,803	\$ 1,309,803	\$ 1,309,803
Beginning fund balance	\$ 41,000	388,283	\$ 186,586	\$ 54,889	\$ 1,023,192	\$ 1,991,495	\$ 1,463,798
Ending fund balance	\$ 388,283	\$ 186,586	\$ 54,889	\$ 1,023,192	\$ 1,991,495	\$ 1,463,798	\$ 2,432,101



Instructional Resources Fund

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase (Decrease)
Revenues						
State funding	\$ 878,233	\$ 872,127	\$ 898,337	\$ 891,723	\$ 1,105,783	\$ 214,060
Sale of textbooks	13,910	8,262	804	10,000	10,000	-
Other income	1,567	306	442	-	-	-
Transfer from General Fund	120,146	32,596	993,916	514,780	900,000	385,220
Transfer from Student Activity Fund	-	-	182	1,250	500	(750)
Total revenues	\$ 1,013,856	\$ 913,291	\$ 1,893,681	\$ 1,417,753	\$ 2,016,283	\$ 598,530
Expenditures						
Salaries and related costs	\$ 94,890	\$ 2,933	\$ 4,696	\$ 6,460	\$ 6,460	\$ -
Contractual services	-	535	-	-	-	-
Materials and supplies	898,869	795,684	1,904,672	1,464,500	1,662,540	198,040
Total expenditures	\$ 993,759	\$ 799,152	\$ 1,909,368	\$ 1,470,960	\$ 1,669,000	\$ 198,040
Revenues less expenditures	\$ 20,097	\$ 114,139	\$ (15,687)	\$ (53,207)	\$ 347,283	\$ 400,490
Beginning fund balance	21,531	41,628	155,701	155,767	41,000	(114,767)
Ending fund balance	\$ 41,628	\$ 155,767	\$ 140,014	\$ 102,560	\$ 388,283	\$ 285,723



ROANOKE COUNTY

Public Schools



Fleet Replacement

The Fleet Replacement Fund is a separate operating fund that accounts for the funding of the Fleet Replacement Plan, which is a 15-year plan addressing the need to replace school buses and other vehicles on a useful-life schedule. This will ensure the fleet does not age to a point where the fleet maintenance cost exceeds the replacement cost of the vehicles.



Fleet Replacement Plan

Replacement needs		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
Regular Ed buses	99,800	916,164	934,487	953,177	972,241	991,685	1,011,519	917,111	818,521	954,162	973,245	868,621	1,012,564	1,032,816	1,053,472	671,588
	121	9	9	9	9	9	9	8	7	8	8	7	8	8	8	5
Special Ed buses	115,500	235,620	360,499	367,709	375,063	382,564	390,215	265,346	405,980	276,066	281,588	430,829	292,964	298,823	304,800	310,896
	37	2	3	3	3	3	3	2	3	2	2	3	2	2	2	2
Total buses		1,151,784	1,294,986	1,320,886	1,347,304	1,374,249	1,401,734	1,182,457	1,224,501	1,230,228	1,254,833	1,299,450	1,305,528	1,331,639	1,358,272	982,484
	158	11	12	12	12	12	12	10	10	10	10	10	10	10	10	7
1 ton truck	47,940	-	149,630	152,623	51,892	158,789	-	110,136	168,508	-	-	-	-	-	-	322,605
	20	-	3	3	1	3	-	2	3	-	-	-	-	-	-	5
3/4 ton truck	29,580	-	-	31,391	64,037	-	33,312	-	-	35,351	36,058	-	-	-	-	79,622
	8	-	-	1	2	-	1	-	-	1	1	-	-	-	-	2
3/4 ton van	25,500	182,070	132,651	54,122	82,806	56,308	86,151	29,291	59,755	60,950	62,169	31,706	64,680	-	33,647	34,320
	34	7	5	2	3	2	3	1	2	2	2	1	2	-	1	1
Small SUV	21,420	-	89,141	22,731	23,186	-	-	-	-	-	26,111	26,633	27,166	-	-	-
	9	-	4	1	1	-	-	-	-	-	1	1	1	-	-	-
Mid-size car	20,400	62,424	63,672	64,946	66,245	67,570	68,921	70,300	71,706	73,140	149,205	76,095	77,616	-	-	-
	39	3	3	3	3	3	3	3	3	3	6	3	3	-	-	-
Total other autos		244,494	435,094	325,813	288,166	282,667	188,384	209,727	299,969	169,441	273,543	134,434	169,462	-	33,647	436,547
	110	10	15	10	10	8	7	6	8	6	10	5	6	-	1	8
Total cameras		8,109	8,271	8,437	8,605	8,777	8,953	9,132	9,315	9,501	9,691	9,885	10,083	10,284	10,490	10,700
Total replacement needs		1,404,387	1,738,351	1,655,136	1,644,075	1,665,693	1,599,071	1,401,316	1,533,785	1,409,170	1,538,067	1,443,769	1,485,073	1,341,923	1,402,409	1,429,731
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		1,175,000	1,675,000	1,700,000	1,700,000	1,700,000	1,700,000	1,675,000	1,650,000	1,625,000	1,575,000	1,550,000	1,525,000	1,500,000	1,450,000	1,400,000
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		1,210,000	1,710,000	1,735,000	1,735,000	1,735,000	1,735,000	1,710,000	1,685,000	1,660,000	1,610,000	1,585,000	1,560,000	1,535,000	1,485,000	1,435,000
Beginning fund balance		383,670	189,283	160,932	240,796	331,721	401,028	536,957	845,641	996,856	1,247,686	1,319,619	1,460,850	1,535,777	1,728,854	1,811,445
Ending fund balance		189,283	160,932	240,796	331,721	401,028	536,957	845,641	996,856	1,247,686	1,319,619	1,460,850	1,535,777	1,728,854	1,811,445	1,816,714



Fleet Replacement Fund

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase (Decrease)
Revenues						
National Clean Diesel rebate program	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ -
Sale of machinery and equipment	7,908	27,462	16,466	5,000	15,000	10,000
Insurance refunds	17,092	11,158	5,972	5,000	10,000	5,000
Interest income	26,952	19,985	1,319	-	-	-
Other income	18,264	14,298	(3,007)	-	-	-
Transfer from General Fund	533,219	675,000	221,516	500,000	1,175,000	675,000
Transfer from Student Activity Fund	-	-	7,008	15,000	10,000	(5,000)
Total revenues	\$ 603,435	\$ 947,903	\$ 249,274	\$ 725,000	\$ 1,410,000	\$ 685,000
Expenditures						
Materials and supplies	\$ -	\$ 12,447	\$ 6,349	\$ 8,109	\$ 8,109	\$ -
Capital outlay	1,537,977	1,160,472	25,006	1,075,447	1,396,278	320,831
Grant Contingency	-	-	-	200,000	200,000	-
Total expenditures	\$ 1,537,977	\$ 1,172,919	\$ 31,355	\$ 1,283,556	\$ 1,604,387	\$ 320,831
Revenues less expenditures	\$ (934,542)	\$ (225,016)	\$ 217,919	\$ (558,556)	\$ (194,387)	\$ 364,169
Beginning fund balance	1,861,420	926,878	700,508	918,427	383,670	(534,757)
Ending fund balance	\$ 926,878	\$ 701,862	\$ 918,427	\$ 359,871	\$ 189,283	\$ (170,588)



ROANOKE COUNTY

Public Schools



Technology Replacement

The Technology Replacement Fund is a separate operating fund that accounts for the funding of the Technology Replacement Plan, which is a 6-year plan addressing the need to continually replace technology infrastructure and equipment that require significant resources.



Technology Replacement Plan

	2023	2024	2025	2026	2027	2028
Replacement needs						
Building security	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Equipment lease-cameras	521,732	521,732	521,732	521,732	521,732	521,732
Equipment lease-computers	1,990,888	2,046,000	2,131,492	2,058,699	1,990,899	2,046,011
Equipment lease-Prometheans	1,098,000	1,098,000	1,098,000	1,098,000	1,098,000	1,098,000
Equipment lease-radios	705,584	705,584	705,584	705,584	705,584	705,584
Radio license	200,256	200,256	200,256	200,256	200,256	200,256
IP telephony	87,000	87,000	463,500	87,000	87,000	87,000
Network	566,750	614,080	557,600	615,230	696,260	684,680
Server	281,300	200,000	100,000	100,000	-	281,300
Server license	521,000	521,000	521,000	521,000	521,000	521,000
Wireless	47,850	250,000	162,000	90,000	153,000	468,125
Total replacement needs	\$ 6,020,360	\$ 6,393,652	\$ 6,461,164	\$ 5,997,501	\$ 5,973,731	\$ 6,613,688
Funding sources						
State technology initiative funds	\$ 726,000	\$ 726,000	\$ 726,000	\$ 726,000	\$ 726,000	\$ 726,000
State infrastructure & operations funds	1,354,255	1,342,165	1,342,165	1,342,165	1,342,165	1,342,165
E-rate reimbursement	581,573	581,573	581,573	581,573	581,573	581,573
Sale of machinery and equipment	41,000	41,000	41,000	41,000	41,000	41,000
Rental income (EBS lease)	25,428	26,190	26,976	27,786	28,620	29,478
Transfer from Student Activity Fund	3,000	3,000	3,000	3,000	3,000	3,000
Transfer from General Fund	2,900,000	3,600,000	3,600,000	3,600,000	3,600,000	3,600,000
Total funding sources	\$ 5,631,256	\$ 6,319,928	\$ 6,320,714	\$ 6,321,524	\$ 6,322,358	\$ 6,323,216
Beginning fund balance	\$ 722,390	\$ 333,286	\$ 259,562	\$ 119,111	\$ 443,134	\$ 791,761
Ending fund balance	\$ 333,286	\$ 259,562	\$ 119,112	\$ 443,135	\$ 791,762	\$ 501,290



Technology Replacement Fund

	2019 Actuals	2020 Actuals	2021 Actuals	2022 Budget	2023 Budget	Increase (Decrease)
Revenues						
Technology Initiative	\$ 726,000	\$ 726,000	\$ -	\$ 726,000	\$ 726,000	\$ -
Infrastructure & Operations Per Pupil	-	-	1,771,752	1,341,815	1,354,255	12,440
E-rate reimbursement	617,640	559,992	610,698	597,118	581,573	(15,545)
Laptop fees	345,572	343,815	(85,500)	-	-	-
Sale of machinery and equipment	57,874	109,408	110,905	87,500	41,000	(46,500)
Rental of school property	22,631	23,311	24,014	24,690	25,428	738
Interest income	12,070	1,121	-	-	-	-
Other miscellaneous revenue	10,030	5,442	3,706	-	-	-
Transfer from General Fund	1,044,680	1,100,000	2,978,084	1,168,960	2,900,000	1,731,040
Transfer from Laptop Replacement Fund	1,247,601	-	-	-	-	-
Transfer from Student Activity Fund	-	-	102,397	3,000	3,000	-
Total revenues	\$ 4,084,098	\$ 2,869,089	\$ 5,516,056	\$ 3,949,083	\$ 5,631,256	\$ 1,682,173
Expenditures						
Contractual services	\$ -	\$ -	\$ -	\$ 443,540	\$ 721,256	\$ 277,716
Other charges	1,809,365	2,548,803	3,363,019	3,465,025	4,316,204	851,179
Materials and supplies	158,982	159,230	-	1,147,880	-	(1,147,880)
Capital outlay	756,000	730,140	1,162,405	-	982,900	982,900
Transfer to Student Activity Fund	-	-	75	-	-	-
Total expenditures	\$ 2,724,347	\$ 3,438,173	\$ 4,525,499	\$ 5,056,445	\$ 6,020,360	\$ 963,915
Revenues less expenditures	\$ 1,359,751	\$ (569,084)	\$ 990,557	\$ (1,107,362)	\$ (389,104)	\$ 718,258
Beginning fund balance	-	1,359,751	789,019	1,779,576	722,390	(1,057,186)
Ending fund balance	\$ 1,359,751	\$ 790,667	\$ 1,779,576	\$ 672,214	\$ 333,286	\$ (338,928)



ROANOKE COUNTY

Public Schools



Capital Projects

The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital facilities, other than those financed by the General Fund. This fund includes the Capital Improvement Plan and the Capital Maintenance Plan.



Capital Improvement Plan

	Prior	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total	Future	Total Costs	Est. FY
WE Cundiff Elementary (1972) 87,000 sq ft 100% new 464 enrollment	1,225,573	6,920,697	12,857,453	6,749,277	-	-	-	-	-	-	-	26,527,427	-	27,753,000	2025
Glen Cove Elementary (1972) 76,000 sq ft 100% new 378 enrollment	1,225,572	-	-	6,643,217	1,418,764	13,440,255	1,516,192	-	-	-	-	23,018,428	-	24,244,000	2028
Burton Center for Arts & Tech (1962) 210,000 sq ft 100% new	-	-	-	-	-	-	11,911,501	1,319,325	12,603,987	12,604,012	600,000	39,038,825	42,042,175	81,081,000	2037
Northside Middle (1969) 109,889 sq ft 20% new/80% reno 647 enrollment	-	-	-	-	-	-	-	-	-	-	-	-	34,826,022	34,826,022	2041
Glenvar Elementary (1959) 52,325 sq ft 20% new/80% reno 327 enrollment	-	-	-	-	-	-	-	-	-	-	-	-	15,770,755	15,770,755	2043
Hidden Valley Middle (1972) 119,824 sq ft 30% new/70% reno 561 enrollment	-	-	-	-	-	-	-	-	-	-	-	-	38,521,020	38,521,020	2048
Burlington Elementary (1939) 68,149 sq ft 0% new/45% reno 418 enrollment	-	-	-	-	-	-	-	-	-	-	-	-	9,108,114	9,108,114	2049
Penn Forest Elementary (1972) 65,047 sq ft 0% new/45% reno 413 enrollment	-	-	-	-	-	-	-	-	-	-	-	-	8,693,532	8,693,532	2049
Capital Maintenance Plan	7,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000	17,000,000	34,000,000	2049
HR & Payroll Software (50%)	1,249,970	-	500,000	-	-	-	-	-	-	-	-	500,000	-	1,749,970	2024
Total capital costs	10,701,115	7,920,697	14,357,453	14,392,494	2,418,764	14,440,255	14,427,693	2,319,325	13,603,987	13,604,012	1,600,000	99,084,680	165,961,618	275,747,413	
Major & minor capital reserves	523,066	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	6,000,000	11,159,972	17,683,038	
VPSA bond issue	1,558,459	-	12,000,000	12,000,000	-	12,000,000	12,000,000	-	12,000,000	12,000,000	-	72,000,000	150,761,618	224,320,077	
Transfer from County-Debt Fund	1,539,206	605,164	640,703	676,244	700,833	725,424	752,750	644,694	-	-	-	4,745,812	-	6,285,018	
Transfer from County-refund credits	80,384	165,193	116,750	116,250	117,931	114,831	74,943	74,631	3,987	4,012	-	788,528	-	868,912	
Grant Funds	1,480,000	5,550,340	-	-	-	-	-	-	-	-	-	5,550,340	-	7,030,340	
Transfer from General Fund	5,520,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	10,000,000	17,000,000	32,520,000	
Total funding sources	10,701,115	7,920,697	14,357,453	14,392,494	2,418,764	14,440,255	14,427,693	2,319,325	13,603,987	13,604,012	1,600,000	99,084,680	178,921,590	288,707,385	



Capital Maintenance Plan

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Electrical	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 101,500	\$ 101,500	\$ 300,000	\$ 50,000	\$ 50,000
Interior Repair	-	-	-	-	-	-	-	-	37,000	-
Exterior Repair	-	-	-	-	-	-	-	-	15,000	-
Exterior Painting	-	17,000	25,000	25,000	-	-	71,500	35,000	-	-
HVAC	178,000	100,000	225,000	200,000	400,000	400,000	500,000	300,000	310,000	310,000
Parking Lots	155,000	100,000	225,000	45,000	305,000	325,000	100,000	117,000	216,000	250,000
Playground Equipment	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Plumbing	-	-	-	-	-	-	-	-	22,000	-
Preventative Maintenance	15,000	60,000	65,000	45,000	61,000	61,500	50,000	63,000	30,000	30,000
Roofing	500,000	550,000	195,000	400,000	-	-	-	-	200,000	200,000
Safety	40,000	-	80,000	80,000	-	-	40,000	40,000	10,000	40,000
Scoreboards	-	65,000	70,000	75,000	122,000	-	25,000	25,000	-	20,000
Stormwater Management	12,000	8,000	15,000	20,000	12,000	12,000	12,000	20,000	10,000	-
Total Capital Costs	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000



ROANOKE COUNTY

Public Schools



Budget Priorities

The following pages include budget priorities identified through the replacement plans, the current year, and the 2021-2022 Annual Budget process.



Possible Transfers for 2022-2023 and Other Identified Costs

Item	Amount
Transfer to Instructional Resource Fund	\$ 385,220
Transfer to Fleet Replacement Fund	675,000
Transfer to Technology Replacement Fund	1,731,040
Transfer to CMP	1,000,000
	\$ 3,791,260
Continuation of mid-year Pay Plan adjustments	\$ 1,845,871
Assistant coaches for softball, baseball, boys and girls soccer, lacrosse	52,210
Coach for eSports	10,765
Increase in Remediation/Tutors/PALS from \$20 to \$25**	49,578
Stadium field maintenance, including mowing	276,500
Special education recruitment and retention stipend	507,300
	\$ 2,742,224

**Currently planned to be included in an ESSER III Grant but will need to increase the budget in the future.



Unfunded Priorities from 2021-2022

<u>Item</u>	<u>Amount</u>
Unfunded Expenditure Deferrals	\$ 2,327,624
Administration	25,500
Instruction	24,643
Finance	40,000
Human Resources	793,887
Technology	335,693
Facilities And Operations: Maintenance	763,745
Facilities And Operations: Transportation	97,535
Facilities And Operations: Utilities	37,875
School Counseling	219,679
Special Education	6,670
CTE	13,606
	<u>\$ 4,686,457</u>



Unfunded Priorities from 2021-2022 Expenditure Deferrals to Instruction

Item	Amount
Transfer to CMP (required per the county policy)	\$ 1,000,000
Transfer to technology replacement fund	652,624
Transfer to fleet replacement fund	675,000
Expenditure deferrals (included on transfers page)	\$ 2,327,624
Increase in administration allotment	\$ 18,000
Increase in athletic allotment	7,500
A-step Edgenuity	TBD
Administration	\$ 25,500
Library media databases at elementary schools	\$ 2,000
Interpreters at elementary and secondary schools	6,000
Art material allotment at elementary and secondary schools	3,964
Summer Governor's school tuition (1 student per academy)	5,000
Math supervisor contract extension by 20 days	7,679
Instruction	\$ 24,643



Unfunded Priorities from 2021-2022 Finance to Technology

Item	Amount
Transfer to Glenvar High School turf replacement	\$ 40,000
Finance	\$ 40,000
Increase part-time nurses pay rate	\$ TBD
Increase summer school time sheet rate from \$20 to \$25 (pay an additional \$5 from CARES)	TBD
Increase substitute pay rate by \$10 for teachers, nurses, and IA's	200,000
Full-time health benefit for part-time nutrition associates	569,191
Full-time dental benefit for part-time nutrition associates	24,696
Human Resources	\$ 793,887
Digital radio replacement fund transfer	\$ TBD
2 IT positions (reduce device ratio from 2000:1 to 1400:1)	132,194
3 ITRT positions (reduce support from 3:1 to 2:1)	203,499
Technology	\$ 335,693



Unfunded Priorities from 2021-2022 Maintenance to Transportation

Item	Amount
OSHA compliance disposal needs and safety equipment	\$ 13,000
Emergency and contracted preventative and maintenance vendors	123,000
APPA level 3 zone maintenance plumber	54,245
APPA level 3 zone maintenance (4) hvac positions	216,980
APPA level 3 zone maintenance (5) zone coordinator positions	356,520
Facilities And Operations: Maintenance	\$ 763,745
Gasoline price increase from \$1.90/gallon to \$2.20/gallon	\$ 15,000
Other estimated increases in transportation budget	7,300
Move position from trade to lead technician (2 positions)	20,133
Move position from trade to camera technician	3,896
Increase administrative assistant to 260-day contract	4,237
Add administrative assistant on 210-day contract	46,969
Facilities And Operations: Transportation	\$ 97,535



Unfunded Priorities from 2021-2022 Utilities to CTE

Item	Amount
Estimate increase in utilities	\$ 37,875
Facilities And Operations: Utilities	\$ 37,875
3 elementary life counselors for Title I schools	\$ 184,542
Part-time school counselor at GVE	35,137
School Counseling	\$ 219,679
Behavioral position degree supplements	\$ 5,170
HB2019 Requires albuterol inhalers and valved holding chambers	1,500
Special Education	\$ 6,670
CTE Equipment	\$ 13,606
CTE	\$ 13,606



ROANOKE COUNTY

Public Schools



Remaining Timeline



Remaining Timeline

January 2022						
S	M	T	W	Th	F	S
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

- 4- 3:30 pm **School Board Work Session**
*2022-2023 RCPS Budget #1
ADM, Governor's Budget, Replacement Funds
2022-2023 CIP draft*
- 10- 6:00 pm PAC Meeting (tentative)
- 11- 3:00 pm County BOS Meeting
County 2023-2032 CIP draft
- 12- **General Assembly Convenes (tentative)**
- 13- 6:00 pm **School Board Meeting**
2022-2033 CIP final
- 25- 3:00 pm County BOS Meeting
County Admin's 2023-2032 CIP
- 27- 6:00 pm **School Board Meeting**
Public Hearing on Budget

February 2022						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

- 1- 3:30 pm **School Board Work Session**
*2022-2023 RCPS Budget #2
Compensation and Benefits*
- 8- 3:00 pm County BOS Meeting
- 10- 6:00 pm **School Board Meeting**
- 14- 4:00 pm EAC Meeting
- 21- **General Assembly Crossover (tentative)**
- 22- 3:00 pm County BOS Meeting
- 24- 6:00 pm **School Board Meeting**

March 2022						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

- 1- 3:30 pm **School Board Work Session**
*2022-2023 RCPS Budget #3
Crossover Budgets
Department Budgets*
- 8- 3:00 pm County BOS Meeting
County Admin's 2022-2023 Budget
- 10- 6:00 pm **School Board Meeting**
- 13- **General Assembly Adjourns (tentative)**
- 14- 6:00 pm PAC Meeting (tentative)
- 22- 6:00 pm **School Board Work Session**
*2022-2023 RCPS Budget #4
Final Budget Review*
- 22- 3:00 pm County BOS Meeting
- 24- 6:00 pm **School Board Meeting**
Adopt School Budget

School Board Meeting/Work Session
General Assembly dates (tentative)
Other notable date