ROANOKE COUNTY
Public Schools

2020-2021 Annual Budget

January 15, 2020

Parent Advisory Counsel Meeting
School Funding and Budget

ROANOKE COUNTY
Public Schools

Agenda

- Budget Development
  - The Budget
  - Budget Cycle
  - Budget Preparation
  - Budget Communications
  - Funds Budgeted
- Revenues
  - Student Enrollment
  - Governor's Budget
  - Other Revenues
- Expenditures

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Budget Development

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The Budget

- Required by the *Code of Virginia*
- Financial outline of the division's education program
- The primary means of managing expenditures
- Expected means of financing Proposed plan of expenditures

State Revenue
- Governor's Budget
- Crossover Budget
- Final GA Budget

County Transfer

Other Revenue
- Federal Funds
- Tuition Programs
- Fees
- Other



Payroll Expenditures
- Compensation Study
- VRS Benefits
- Health Insurance
- Staffing

Non-Payroll Expenditures
- Department Needs
- School Needs
- Replacement Schedules
- Transfers

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Budget Cycle

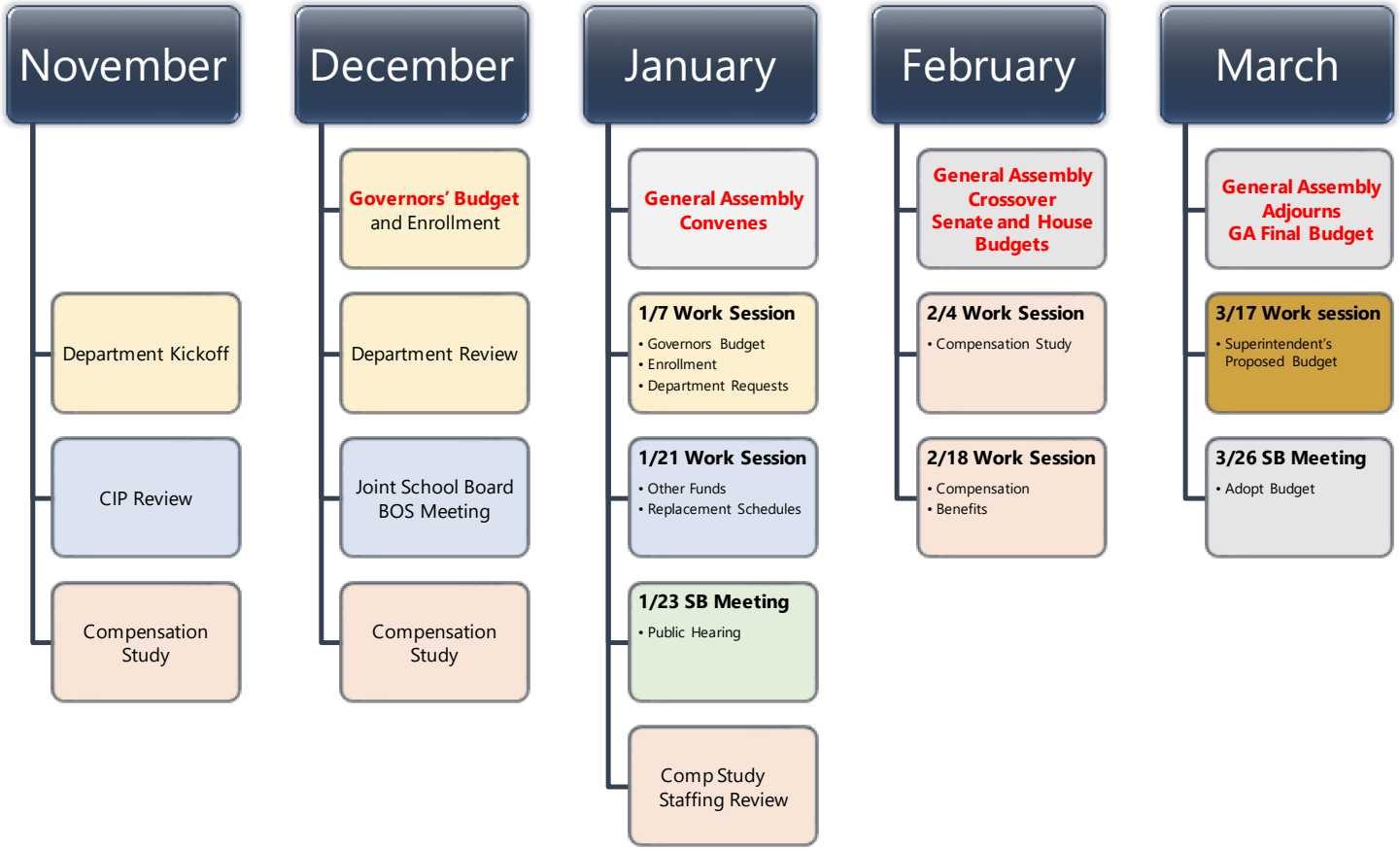






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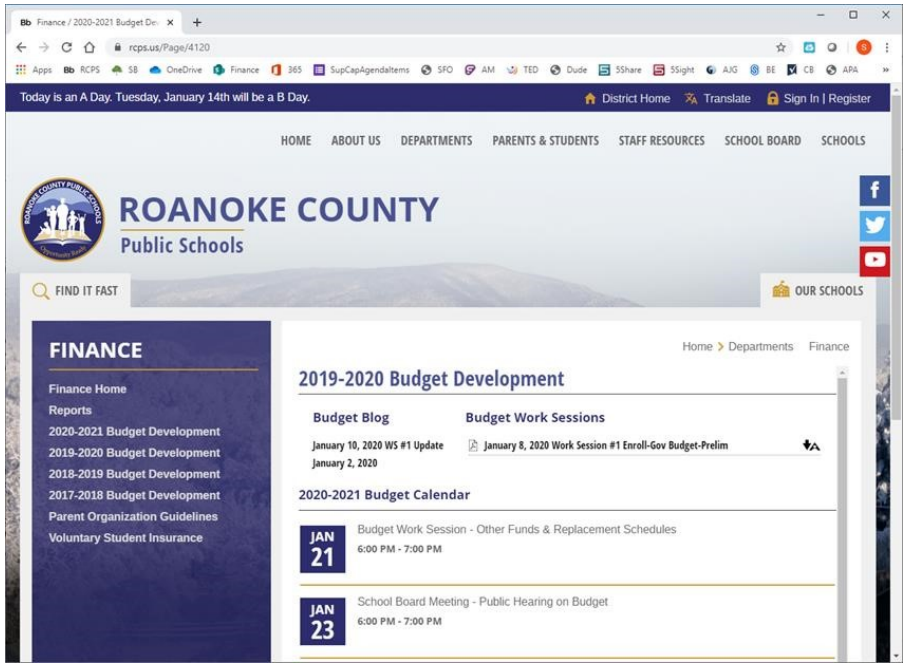
Budget Preparation



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Budget Communications

- Finance webpage https://www.rcps.us/Page/4120
- Blog update
- Work Session Booklets
- Calendar of Upcoming Meetings
- In order to provide highlights to all stakeholders as we progress through the budget



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Funds Budgeted

General Fund

Instructional Resources Fund | Fleet Replacement Fund | Technology Replacement Fund | Capital Projects Fund

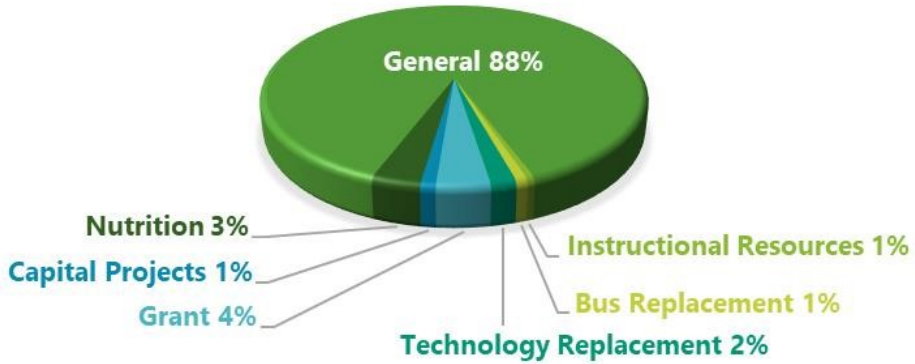
Capital Improvement Program: Fleet Replacement Plan | Technology Replacement Plan | CIP | CMP

Grant Fund

Nutrition Fund

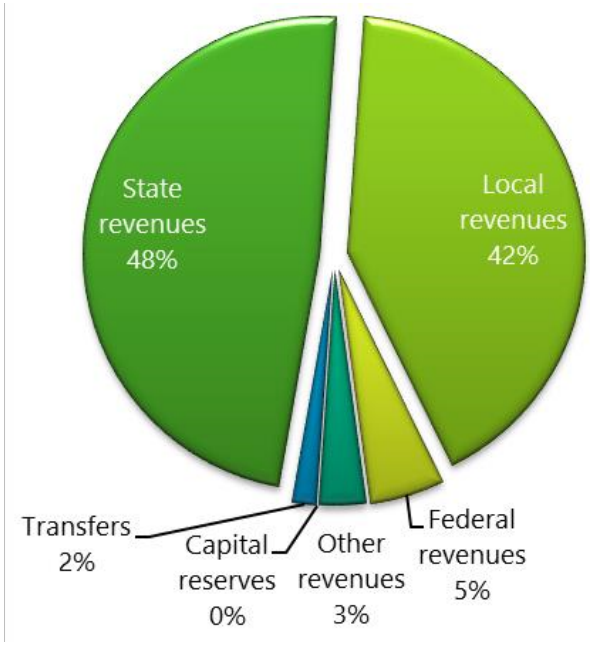
Student Activity Fund

2020 Budget – All Funds



Notes:
Bus Replacement Plan was changed to the Fleet Replacement Plan to include all vehicles
Student Activity Funds were not budgeted in the past, a new accounting rule is requiring this.

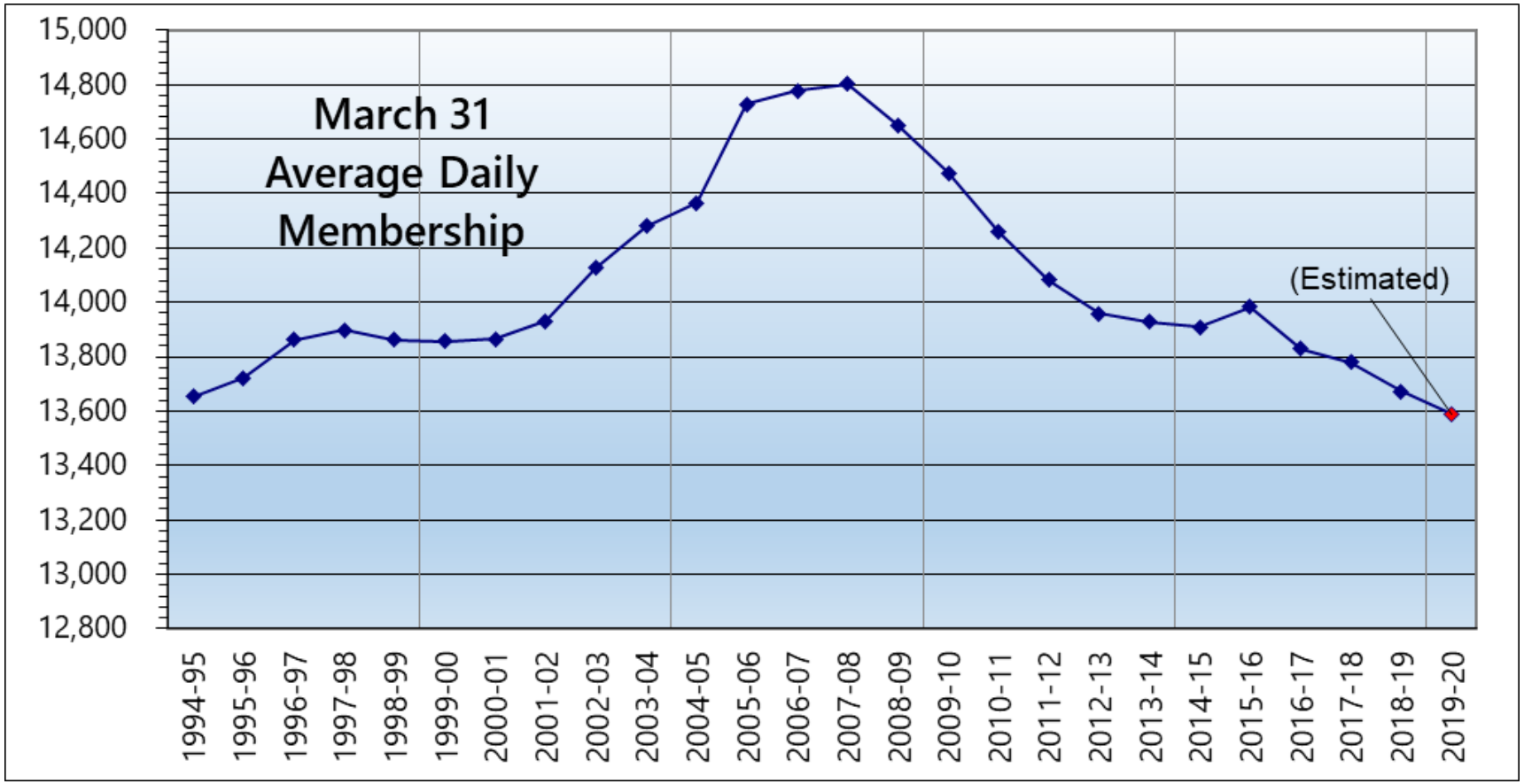
2020 Budget – All Funds



Revenues

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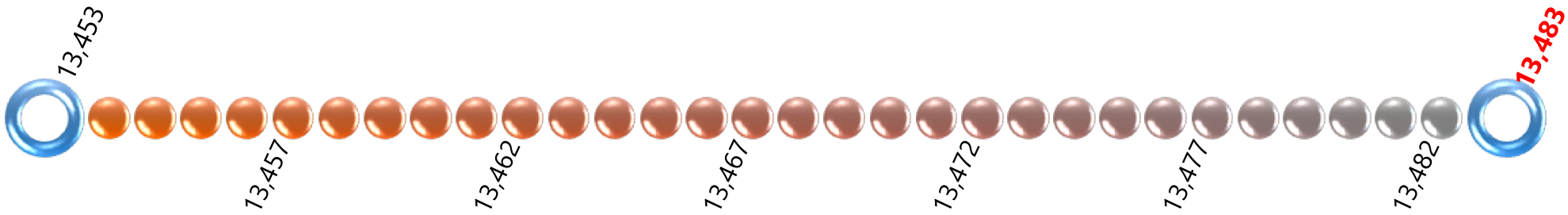
Student Enrollment



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Student Enrollment

VDOE	13,453	Weldon-Cooper estimate used by VDOE	
Grade Progression	**13,483**	KG	Live Birth Rate X 5-Year Average of (March KG ADM / Live Birth Rate)
		1-12	Prior Year ADM for Prior Grade X 5-Year Average of Survival Rate for Current Grade



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Governor's Budget

- Local Composite Index increase from 0.362 to 0.366
  - Means the state will give less funds
- 3% Salary increase effective July 1, 2021 no funding in first year
  - Provided during the 2021-2022 biennium, either in the first year or in the second year or through a combination of the two years
- Increase in preschool funding programs for low-income
- Additional funding for both school counselors and English as a second language teachers to reduce the number of teachers per pupil.
- To reduce or eliminate the cost of school breakfast and lunch for students eligible for reduced price meals under the National School Lunch Program and School Breakfast Program.

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Governor's Budget

	2020 Adopted Budget	2021 Governor PY Enroll	Change from 2020	2021 Governor VDOE Enroll	Change from 2020	2021 Governor Grade Progr.	Change from 2020
ADM	13,610	13,610	0	13,453	-157	13,483	-127
Composite Index	0.362	0.366	0.004	0.366	0.004	0.366	0.004
Based on 3/31 ADM Subject to LCI	$ 56,995,455	$ 61,328,608	$ 4,333,153	$ 60,510,369	$ 3,514,914	$ 60,666,510	$ 3,671,055
Based on 3/31 ADM	5,679,682	3,291,517	2,388,165	3,291,517	2,388,165	3,291,517	2,388,165
Sales Tax	15,410,000	16,565,886	1,155,886	16,565,886	1,155,886	16,565,886	1,155,886
Based on Fall Enrollment Subject to LCI	746,082	853,159	107,077	853,159	107,077	853,159	107,077
Other State Revenue Subject to LCI	-	46,456	46,456	46,456	46,456	46,456	46,456
Other State Revenue	882,287	1,066,145	183,858	1,066,145	183,858	1,066,145	183,858
General Fund	**79,713,506**	**83,151,771**	**3,438,265**	**82,333,532**	**2,620,026**	**82,489,673**	**2,776,167**
Based on 3/31 ADM Subject to LCI	874,309	927,331	53,022	916,637	42,328	918,677	44,368
Instructional Resources Fund	**874,309**	**927,331**	**53,022**	**916,637**	**42,328**	**918,677**	**44,368**
Based on Fall Enrollment	726,000	726,000	-	726,000	-	726,000	-
Technology Replacement Fund	**726,000**	**726,000**	**-**	**726,000**	**-**	**726,000**	**-**
Based on Fall Enrollment Subject to LCI	308,411	411,436	103,025	411,436	103,025	411,436	103,025
Subject to LCI	419,743	820,633	400,890	820,633	400,890	820,633	400,890
Other State Revenue	314,781	364,749	49,968	364,749	49,968	364,749	49,968
Grant Fund	**1,042,935**	**1,596,818**	**553,883**	**1,596,818**	**553,883**	**1,596,818**	**553,883**
Other State Revenue	126,814	189,123	62,310	189,123	62,310	189,123	62,310
Nutrition Fund	**126,814**	**189,123**	**62,310**	**189,123**	**62,310**	**189,123**	**62,310**
Total All Funds	**$ 82,483,564**	**$ 86,591,043**	**$ 4,107,479**	**$ 85,762,110**	**$ 3,278,546**	**$ 85,920,291**	**$ 3,436,727**
Per Pupil Revenue	**$ 6,060.51**	**$ 6,362.31**	302	**$ 6,374.94**	314	**$ 6,372.49**	312

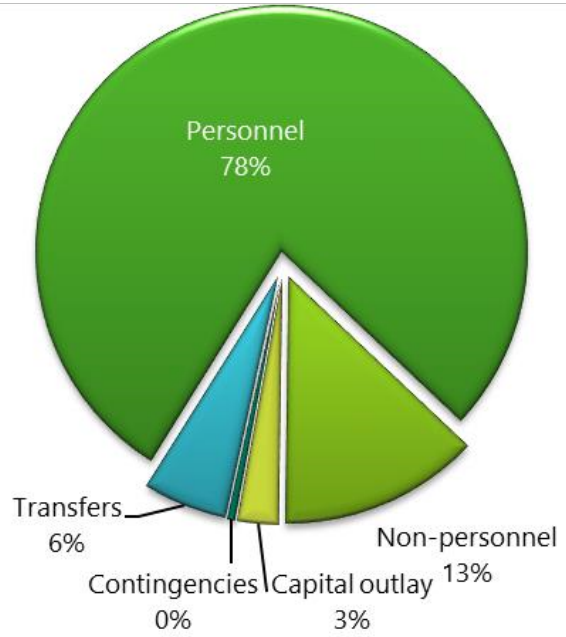
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Other Revenues

- County Transfer
  - Based on a revenue sharing formula
- Federal
  - Grants
  - Medicaid Program
  - E-rate
- Other Local
  - Tuition Programs
  - Student Fees
  - Miscellaneous

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2020 Budget – All Funds



Expenditures

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Expenditures

Personnel

- Compensation Study
  - TBD
- 1-Step Increase
  - Overall 1.62% average increase
  - $1,400,000
- VRS Rate Increase
  - $1,000,000
- Health Insurance
  - ???

Non-Personnel

- Department needs
- Program costs
- School allotments

Transfers

- Instructional Resources
- Fleet Replacement
- Technology Replacement
- Capital Funding Policy