



2025-2026 Budget Work Session

February 13, 2025

◆ Benefits ◆ Compensation ◆ Department Budgets ◆ Revenue Update ◆

Benefits

- *Health insurance*
- *Other post employment benefits*
- *Health and Wellness Center*
- *Dental insurance*
- *Vision insurance*





Health Insurance

Plan

- Self-Insured
- Joint plan with Roanoke County and Western Virginia Regional Jail
- Stop Loss Liability at \$250,000

Updates

- Claims Increase: 12.4% this year (17.8% last year)
- Examine other options



Health Insurance Plans Reviewed

		KeyCare 1000		KeyCare 2000		HDHP 3400	
		Individual	Family	Individual	Family	Individual	Family
Employer HRA contribution		\$500	\$1,000	\$500	\$1,000	-	-
Employer HSA contribution		-	-	-	-	\$850	\$1,700
Deductible (first pay)	in-network	\$1,000	\$2,000	\$2,000	\$4,000	\$3,400	\$6,800
	out-of-network	\$1,500	\$3,000	\$3,000	\$6,000	\$4,000	\$8,000
Employee Coinsurance	in-network	20%	20%	20%	20%	20%	20%
	out-of network	40%	40%	40%	40%	40%	40%
Maximum out-of-pocket	in-network	\$3,500	\$7,000	\$5,000*	\$10,000*	\$6,000	\$12,000
	out-of-network	\$5,250	\$10,500	\$7,500	\$14,000	\$7,500	\$14,000
Retail prescription copays		\$10 / \$25 / \$40		\$10 / \$40 / \$80		\$10 / \$40 / \$80	
Mail order prescription copays		\$20 / \$50 / \$80		\$20 / \$80 / \$160		\$20 / \$80 / \$160	
Prescription maximum out-of-pocket		\$2,500	\$10,000	Combined w/ medical		Combined w/ medical	

*Anthem honored the maximum in-network out of pocket of \$4,000 and \$8,000 for the KC 2000 plan as approved by the School Board for school year 2024-2025, however it will go to the actual rates of \$5,000 and \$10,000 for 2025-2026.

Note - A requirement of the HSA rules is that within the HDHP plan co-insurance and prescription copays do not go into effect until after the full deductible is met.



Option 1 Rates (For 12-Month)

						Impact on Employee**		
		Employee	Employer	Premium	HRA/HSA	%	Monthly	Annual
Wellness - Single	2026 Per Month KC1000	130.14	737.52	867.66	500.00	12.38%	14.34	172.08
Wellness - Employee + Minor		455.52	845.98	1,301.50	1,000.00	12.40%	50.24	602.88
Wellness - Employee + Spouse		780.90	954.42	1,735.32	1,000.00	12.40%	86.16	1,033.92
Wellness - Family		976.12	1,193.04	2,169.16	1,000.00	12.40%	107.68	1,292.16
Wellness - Family - School Couple		650.74	1,518.42	2,169.16	1,000.00	12.40%	71.78	861.36
Non-Wellness - Single	2026 Per Month KC2000	325.38	759.20	1,084.58	500.00	12.40%	35.90	430.80
Non-Wellness - Employee + Minor		759.20	759.20	1,518.40	1,000.00	12.40%	83.74	1,004.88
Non-Wellness - Employee + Spouse		1,171.34	780.90	1,952.24	1,000.00	12.40%	129.22	1,550.64
Non-Wellness - Family		1,405.60	937.08	2,342.68	1,000.00	12.40%	155.06	1,860.72
Wellness - Single		72.46	652.04	724.50	500.00	12.41%	8.00	96.00
Wellness - Employee + Minor	326.02	760.74	1,086.76	1,000.00	12.40%	35.96	431.52	
Wellness - Employee + Spouse	579.60	869.40	1,449.00	1,000.00	12.40%	63.96	767.52	
Wellness - Family	724.50	1,086.76	1,811.26	1,000.00	12.40%	79.94	959.28	
Wellness - Family - School Couple	452.82	1,358.44	1,811.26	1,000.00	12.40%	49.96	599.52	
Non-Wellness - Single	2026 Per Month KC2000	271.68	633.94	905.62	500.00	12.39%	29.96	359.52
Non-Wellness - Employee + Minor		633.94	633.94	1,267.88	1,000.00	12.40%	69.94	839.28
Non-Wellness - Employee + Spouse		978.08	652.04	1,630.12	1,000.00	12.40%	107.92	1,295.04
Non-Wellness - Family		1,173.70	782.46	1,956.16	1,000.00	12.40%	129.50	1,554.00



Option 2 Rates (For 12-Month)

Impact on Employee**

		Employee	Employer	Premium	HRA/HSA	%	Monthly	Annual
Wellness - Single	2026 Per Month KC1000	126.22	715.20	841.42	500.00	9.00%	10.42	125.04
Wellness - Employee + Minor		441.74	820.40	1,262.14	1,000.00	9.00%	36.46	437.52
Wellness - Employee + Spouse		757.28	925.56	1,682.84	1,000.00	9.00%	62.54	750.48
Wellness - Family		946.60	1,156.96	2,103.56	1,000.00	9.00%	78.16	937.92
Wellness - Family - School Couple		631.06	1,472.50	2,103.56	1,000.00	9.00%	52.10	625.20
Non-Wellness - Single	2026 Per Month HD3400	315.54	736.24	1,051.78	500.00	9.00%	26.06	312.72
Non-Wellness - Employee + Minor		736.24	736.24	1,472.48	1,000.00	9.00%	60.78	729.36
Non-Wellness - Employee + Spouse		1,135.92	757.28	1,893.20	1,000.00	9.00%	93.80	1,125.60
Non-Wellness - Family		1,363.10	908.74	2,271.84	1,000.00	9.00%	112.56	1,350.72
Wellness - Single		2026 Per Month HD3400	70.26	632.32	702.58	850.00	9.00%	5.80
Wellness - Employee + Minor	316.16		737.72	1,053.88	1,700.00	9.00%	26.10	313.20
Wellness - Employee + Spouse	562.06		843.10	1,405.16	1,700.00	9.00%	46.42	557.04
Wellness - Family	702.58		1,053.88	1,756.46	1,700.00	9.00%	58.02	696.24
Wellness - Family - School Couple	439.12		1,317.34	1,756.46	1,700.00	9.00%	36.26	435.12
Non-Wellness - Single	2026 Per Month HD3400	263.46	614.76	878.22	850.00	8.99%	21.74	260.88
Non-Wellness - Employee + Minor		614.76	614.76	1,229.52	1,700.00	9.00%	50.76	609.12
Non-Wellness - Employee + Spouse		948.48	632.32	1,580.80	1,700.00	9.00%	78.32	939.84
Non-Wellness - Family		1,138.18	758.78	1,896.96	1,700.00	9.00%	93.98	1,127.76



Option 3 Rates (For 12-Month)

						Impact on Employee**		
		Employee	Employer	Premium	HRA/HSA	%	Monthly	Annual
Wellness - Single	2026 Per Month KC2000	115.80	656.14	771.94	500.00	0.00%	-	-
Wellness - Employee + Minor		405.28	752.64	1,157.92	1,000.00	0.00%	-	-
Wellness - Employee + Spouse		694.74	849.14	1,543.88	1,000.00	0.00%	-	-
Wellness - Family		868.44	1,061.42	1,929.86	1,000.00	0.00%	-	-
Wellness - Family - School Couple		578.96	1,350.90	1,929.86	1,000.00	0.00%	-	-
Non-Wellness - Single	2026 Per Month KC2000	289.48	675.44	964.92	500.00	0.00%	-	-
Non-Wellness - Employee + Minor		675.46	675.44	1,350.90	1,000.00	0.00%	-	-
Non-Wellness - Employee + Spouse		1,042.12	694.74	1,736.86	1,000.00	0.00%	-	-
Non-Wellness - Family		1,250.54	833.70	2,084.24	1,000.00	0.00%	-	-
Wellness - Single	2026 Per Month HD3400	64.46	580.10	644.56	850.00	0.00%	-	-
Wellness - Employee + Minor		290.06	676.78	966.84	1,700.00	0.00%	-	-
Wellness - Employee + Spouse		515.64	773.48	1,289.12	1,700.00	0.00%	-	-
Wellness - Family		644.56	966.84	1,611.40	1,700.00	0.00%	-	-
Wellness - Family - School Couple		402.86	1,208.54	1,611.40	1,700.00	0.00%	-	-
Non-Wellness - Single	2026 Per Month HD3400	241.72	563.98	805.70	850.00	0.00%	-	-
Non-Wellness - Employee + Minor		564.00	563.98	1,127.98	1,700.00	0.00%	-	-
Non-Wellness - Employee + Spouse		870.16	580.10	1,450.26	1,700.00	0.00%	-	-
Non-Wellness - Family		1,044.20	696.12	1,740.32	1,700.00	0.00%	-	-



Option 4 Rates (For 12-Month)

Impact on Employee**

		Employee Employer Premium HRA/HSA				Impact on Employee**			
						%	Monthly	Annual	
Wellness - Single	2026 Per Month	KC2000	72.56	653.06	725.62	500.00	-37.34%	(43.24)	(518.88)
Wellness - Employee + Minor		326.54	761.90	1,088.44	1,000.00	-19.43%	(78.74)	(944.88)	
Wellness - Employee + Spouse		580.50	870.74	1,451.24	1,000.00	-16.44%	(114.24)	(1,370.88)	
Wellness - Family		725.62	1,088.44	1,814.06	1,000.00	-16.45%	(142.82)	(1,713.84)	
Wellness - Family - School Couple		453.52	1,360.54	1,814.06	1,000.00	-21.67%	(125.44)	(1,505.28)	
Non-Wellness - Single		272.10	634.92	907.02	500.00	-6.00%	(17.38)	(208.56)	
Non-Wellness - Employee + Minor		634.92	634.92	1,269.84	1,000.00	-6.00%	(40.54)	(486.48)	
Non-Wellness - Employee + Spouse		979.58	653.06	1,632.64	1,000.00	-6.00%	(62.54)	(750.48)	
Non-Wellness - Family		1,175.50	783.68	1,959.18	1,000.00	-6.00%	(75.04)	(900.48)	
Wellness - Single		2026 Per Month	KC1000	72.56	653.06	725.62	500.00	12.57%	8.10
Wellness - Employee + Minor	326.54		761.90	1,088.44	1,000.00	12.58%	36.48	437.76	
Wellness - Employee + Spouse	580.50		870.74	1,451.24	1,000.00	12.58%	64.86	778.32	
Wellness - Family	725.62		1,088.44	1,814.06	1,000.00	12.58%	81.06	972.72	
Wellness - Family - School Couple	453.52		1,360.54	1,814.06	1,000.00	12.58%	50.66	607.92	
Non-Wellness - Single	272.10		634.92	907.02	500.00	12.57%	30.38	364.56	
Non-Wellness - Employee + Minor	634.92		634.92	1,269.84	1,000.00	12.57%	70.92	851.04	
Non-Wellness - Employee + Spouse	979.58		653.06	1,632.64	1,000.00	12.57%	109.42	1,313.04	
Non-Wellness - Family	1,175.50		783.68	1,959.18	1,000.00	12.57%	131.30	1,575.60	



Summary of Health Insurance Options

Option 1 KC1000 & KC2000	Option 2 KC1000 & HD3400	Option 3 KC2000 & HD3400	Option 4 KC2000
12.4% premium increase	9.0% premium increase	No premium increase	Realignment of premium
General Fund Contribution 4,098,513	General Fund Contribution 4,045,713	General Fund Contribution 2,841,313	General Fund Contribution 3,113,813
Net Balance 1,604,201	Net Balance 1,614,229	Net Balance 2,762,958	Net Balance 1,692,039



Other Post Employment Benefit (OPEB)

GASB 74/GASB 75 Compliance for OPEB

- Requires accrual-based cost recognition and a funding plan for other post employment benefits

Retiree Medical Plan

- *Annual contribution* of \$2,500 (\$3,000 for 2026) for health premiums for the retirees in the Employee Extended Work Plan
- *Implicit rate subsidy* on the retiree premium because premiums are calculated on blended active and retiree claims



OPEB Trust Purpose and Use

Purpose

- Invest and accumulate savings for future retiree liabilities
- Lowers overall liability
- Improves County's credit rating

Use

- Retiree medical claims
- Retiree premiums
- Not invested enough to repay ourselves



OPEB Recommended Funding

	1-Year Payment Hold			2-Year Payment Hold		
	Annual \$92,290	75% Funding	Full ADC	Annual \$92,290	75% Funding	Full ADC
Cash Payments	2,676,410	1,847,804	4,921,809	2,584,120	1,515,227	4,921,911
Cash Reimbursements	-	(5,656,601)	(13,007,850)	-	(4,606,650)	(12,493,739)
	2,676,410	(3,808,797)	(8,086,041)	2,584,120	(3,091,423)	(7,571,828)
Funded Ratio	140.2%	75.0%	99.3%	136.3%	75.0%	99.2%
Cash Payment Schedule						
2025	-	-	-	-	-	-
2026	92,290	560,827	1,010,719	-	-	-
2027	92,290	473,235	914,231	92,290	518,885	1,053,655
2028	92,290	363,739	796,332	92,290	409,389	934,689
2029	92,290	270,758	694,283	92,290	316,408	831,522
2030	92,290	174,856	588,963	92,290	220,506	725,025
2031	92,290	4,389	406,649	92,290	50,039	541,452
2032	92,290	-	331,363	92,290	-	464,798
2033	92,290	-	179,269	92,290	-	311,184
Remaining	1,938,090	-	-	1,938,090	-	59,586
	2,676,410	1,847,804	4,921,809	2,584,120	1,515,227	4,921,911

Health and Wellness Center

- Sites: North County – 5937 Cove Road
South County – 2741 Penn Forest Boulevard
- Who: Employees, Spouses, and Retirees (No dependents)
- Cost: No out-of-pocket cost for employee*
 - *Employees will avoid paying for an office visit**
 - *Employees do not use leave time for visits*Division cost for 2025-2026 will be \$825,500
- Time: Monday – Thursday 7 am – 5 pm
Friday 7 am – 11 am
- What: Care, Coaching, Assessments

* If RCPS implements an HSA, then a small copay will be required for the HSA members.



Health & Wellness Center ROI



Engagement

67.9% engagement

- 81.7% for employees
- Average 18 new monthly engagements

95% patient satisfaction

- "The entire staff of this clinic is fantastic. Whether it's checking you in for your appointment, checking your blood pressure or keeping you in check, they are amazing! What a wonderful asset for an employer to have."

Value of Visits

Longer visits

- Usually 35 minutes, compared to outside provider for about 10 minutes
- Leads to better care

63.4% visits same or next day scheduled

- Reduces visits to the ER or Urgent Care

Claims Savings

- Approximately 3,200 annual visits \$592,000

Chronic Conditions

High chronic engagement

- 88.8% for employees
- 35.3% for spouses

Conditions

- Blood pressure, diabetes, weight management

Identification

- 391 employees improved \$1.3 million savings
- 945 employees identified \$2.6 million opportunity



Dental Insurance

Plan

- Fully-insured
- Consortium with Roanoke County, Western Virginia Regional Jail, and City of Roanoke

Updates

- Contract with Delta Dental
- No change to plan design or rates



Dental Insurance Plan

Delta Dental of Virginia	PPO	Premier	Out -of-Network
Individual Annual Deductible	\$50	\$50	\$50
Family Annual Deductible	\$150	\$150	\$150
Preventative Care	Waived	Waived	Waived
Per Person / Family	\$1,500	\$1,500	\$1,500
Preventative	100%	100%	100%
Basic	90%	80%	80%
Major	60%	50%	50%
Orthodontics	Not covered	Not covered	Not covered



Dental Premiums (12-Month Rates)			
	Employee	Employer	Total
Employee Only	8.64	25.38	34.02
Employee + Child	22.94	32.38	55.32
Employee + Spouse	22.94	32.38	55.32
Employee + Family	47.64	48.06	95.70
School Couple Family	27.82	67.86	95.68

Healthy Smile, Healthy You

This program offers additional benefits for members with these higher risk conditions:

- Pregnancy
- Diabetes
- Certain High Risk Cardiac Conditions
- Cancer treated via radiation and/or chemotherapy



Vision Insurance

Plan

- Optional - fully paid by employee
- Joint plan with Roanoke County and Western Virginia Regional Jail

Updates

- Waiting on vendor for rate increase information
- No change to plan design



Vision Insurance Plan

Blue View Vision	In-Network	Out-of-Network
Comprehensive Eye Exam	\$10 copay	Up to \$30 allowance
Eyeglass Frames	\$150 allowance, then 20% off any remaining balance	Up to \$45 allowance
Eyeglass Lenses		
Single vision	\$20 copay	Up to \$25 allowance
Bifocal lenses	\$20 copay	Up to \$40 allowance
Trifocal lenses	\$20 copay	Up to \$55 allowance
Lenticular lenses	\$20 copay	Up to \$125 allowance
Contact Lenses		
Non-Disposable	\$150 allowance, then 15% off any remaining balance	Up to \$105 allowance
Disposable	\$150 allowance	Up to \$105 allowance
Non-elective	Covered in full	Up to \$210 allowance

Vision Premium (12-Month Rates)	
	Employee
Employee Only	5.94
Employee + Child(ren)	10.70
Employee + Spouse	10.70
Employee + Family	17.20

Compensation

- *Compensation raise options*
- *Teacher scale comparison with neighbors*
- *Senate and House bonus*





Compensation including VRS and FICA

	2025 Budget		Baseline			Step (1.6%)		3.1% (Additional 1.5%)	
	FTE	Payroll	FTE	Payroll	▲ over budget	Payroll	▲ over baseline	Payroll	▲ over step
General Fund	2,084	138,876,059	2,084	137,414,084	(1,461,975)	139,484,029	2,069,945	141,568,687	2,084,658
					a		b		c
						Step (a+b) = 607,970		3.1% (a+b+c) = 2,692,628	
Title I	20	1,086,431	20	1,236,222	149,791	1,254,254	18,032	1,272,987	18,733
All In VA	9	0	9	735,180	735,180	746,545	11,365	757,699	11,154
Title VI-B 611	31	2,781,499	31	2,766,392	(15,107)	2,805,700	39,308	2,847,668	41,968
Title VI-B 619	1	93,983	1	95,167	1,184	96,726	1,559	98,177	1,451
VPI	19	1,017,036	19	1,029,971	12,935	1,043,144	13,173	1,058,750	15,606
Jail	1	116,305	1	117,626	1,321	119,452	1,826	121,242	1,790
Grant Fund	81	5,095,254	81	5,980,558	885,304	6,065,821	85,263	6,156,523	90,702
Nutrition Fund	154	4,362,266	154	4,342,751	(19,515)	4,413,505	70,754	4,479,567	66,062
Total	2,319	148,333,579	2,319	147,737,393	(596,186)	149,963,355	2,225,962	152,204,777	2,241,422
Part-time	15		15						
Total FTE	2,334		2,334						



Teacher Scale Comparison with Neighbors

	First	Amount	Rank	Mid-Point	Amount	Rank	Final	Amount	Rank	Step Differential
Roanoke City	0	\$50,649	1	15	\$63,323	1	30	\$81,508	1	1.50%
Salem City	0	\$50,605	2	15	\$62,414	2	30	\$76,977	2	1.40%
Montgomery County	0	\$50,072	3	18	\$57,987	4	35	\$76,359	3	Varies
Roanoke County	1	\$46,542	4	15	\$58,124	3	31	\$74,930	5	1.60%
Bedford County	1	\$46,234	5	15	\$56,386	5	31	\$69,116	7	Varies
Botetourt County	0	\$45,720	6	10	\$56,234	6	20	\$71,350	6	Varies
Franklin County	1	\$45,000	7	10	\$56,199	7	20	\$75,269	4	2.50%



House and Senate Considers Possible Bonus

Note that this is not in the Governor's Budget and is subject to line-item veto.

House HB1600
Pay September 2025
Total FTE = 2,334

- State = \$1,581,045
- Local = \$ 931,503

Senate SB800
Pay June 2025
Filled FTE = 2,249

- State = \$1,514,496
- Local = \$ 906,533

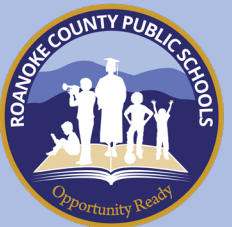
Reminder about Net Payment:

We are required to withhold 35.4% taxes on all bonuses. So this is what employees will receive:

<table style="width: 100%; border-collapse: collapse;"> <tr> <td>Bonus</td> <td style="text-align: right;">\$1,000</td> </tr> <tr> <td>Tax Rate</td> <td style="text-align: right;"><u>35.4%</u></td> </tr> <tr> <td>Tax</td> <td style="text-align: right;"><u>\$ 354</u></td> </tr> </table>	Bonus	\$1,000	Tax Rate	<u>35.4%</u>	Tax	<u>\$ 354</u>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td>Bonus</td> <td style="text-align: right;">\$1,000</td> </tr> <tr> <td>Taxes</td> <td style="text-align: right;"><u>(354)</u></td> </tr> <tr> <td>Net</td> <td style="text-align: right;"><u>\$ 646</u></td> </tr> </table>	Bonus	\$1,000	Taxes	<u>(354)</u>	Net	<u>\$ 646</u>
Bonus	\$1,000												
Tax Rate	<u>35.4%</u>												
Tax	<u>\$ 354</u>												
Bonus	\$1,000												
Taxes	<u>(354)</u>												
Net	<u>\$ 646</u>												

Department Budget Updates

- *Baseline budget changes*
- *Department requests*





Baseline Budget Changes

Department	2025 Budget	Reduction	Transfers	2026 Budget
Administration	1,032,390	(20,332)	(11,750)	1,000,308
School Board	202,468	(13,400)	7,500	196,568
Elementary Instruction	606,092	(23,784)	(360)	581,948
Finance	23,881,477	0	(1,500)	23,879,977
Human Resources	10,204,656	(32,000)	(23,887)	10,163,769
IT Services	1,922,766	0	(5,600)	1,917,166
Facilities and Operations	14,719,064	0	17,543	14,736,607
School Counseling	95,283	(500)	10,000	104,783
Pupil Personnel Services	1,112,440	0	(3,250)	1,109,190
Secondary Instruction	1,612,076	(16,410)	(300)	1,595,366
Superintendent	84,000	(14,000)	(2,900)	67,100
Career and Technical Education	316,821	(2,040)	14,684	314,465
Testing and Remediation	689,659	0	(180)	689,479
Totals	56,479,192	(122,466)	0	56,356,726



Department Requests



Department	Request	Amount
Administration	Middle school assistant coach stipends (baseball, basketball, soccer, softball, volleyball, wrestling)	77,508
	Athletic allotments	50,000
Finance	Fleet Replacement Plan – recurring transfer place on hold 1 year	(2,700,000)
	Textbook Adoption Plan– recurring transfer	(500,000)
	Technology Replacement Plan – recurring transfer	330,469
	Capital Projects – NHS turf replacement (County will match)	25,000
	Capital Projects – Joint Capital Fund Policy	530,000
	Health Insurance Reserves – infuse cash 1 year	2,200,000
	Health Insurance operating costs (ongoing until claims settle)	975,500
Health Insurance 2% margin - between 421,000 and 498,300	TBD	



Department Requests



Department	Request	Amount
Human Resources	Total for a raise of 1-step, approximately 1.6% raise	607,970
	Total for a Raise of 3.1%, includes 1-step plus 1.5% scale shift	2,692,628
	One-time \$1,000 bonus considered by House and Senate, but subject to line-item veto	931,503
	Employee extended work plan	20,000
	Eliminate two teacher positions	(150,000)
	Increase paid time off pay out	250,000
	Employer health insurance premiums - between (755,187) and 424,713	TBD
Facilities and Operations	Add 1 transportation special education route manager	97,060
	Electricity	850,000



Department Requests



Department	Request	Amount
School Counseling	Add 1 secondary school counselor floater 200 day	81,880
Pupil Personnel Services	Add 1 speech language pathologist for private day students (relates to increase in CSA Revenue)	86,000
	Add 5 national board certificate psychology stipends	13,460
Secondary Instruction	Dual enrollment tuition paid (relates to reduction in revenue)	(375,000)
	Music uniform cleaning and alterations	7,250
	Interpreting and translation costs	5,000
Other		
The following requests are just left over from prior year		
	Convert 5 athletic directors from 240 to 260	46,830
	Convert 2 administrative assistants to administrative analysts	5,710

Revenue Updates

- *State revenue crossover*
- *Summary of crossover amendments*
- *Summary of revenue changes*
- *Student fees*





State Revenue Crossover

	<u>2025 Budget</u>	<u>2026 Governor's Budget HB1600/SB800</u>	<u>Increase (Decrease)</u>	<u>2025 House HB1600</u>	<u>Increase (Decrease)</u>	<u>2025 Senate SB800</u>	<u>Increase (Decrease)</u>
ADM	13,336	13,160	-176	13,160	-176	13,160	-176
General Fund	113,136,844	113,982,969	846,125▲	117,311,234	4,174,390▲	117,311,234	4,174,390▲
Instructional Resources Fund	1,359,327	1,341,387	-17,940▼	1,341,387	-17,940▼	1,341,387	-17,940▼
Grant Fund	2,535,821	2,757,064	221,243▲	2,757,064	221,243▲	2,757,064	221,243▲
Nutrition Fund	250,123	238,155	-11,968▼	273,078	22,955▲	273,078	22,955▲
Total All Funds	<u>117,282,115</u>	<u>118,319,575</u>	<u>1,037,460</u>	<u>121,682,763</u>	<u>4,400,648</u>	<u>121,682,763</u>	<u>4,400,648</u>

Per Pupil Amounts

General Fund	\$8,483.57	\$8,661.32		\$8,914.23		\$8,914.23	
Instructional Resources Fund	\$101.93	\$101.93		\$101.93		\$101.93	
Grant Fund	\$190.15	\$209.50		\$209.50		\$209.50	
Nutrition Fund	\$18.76	\$18.10		\$20.75		\$20.75	
Total All Funds	<u>\$8,794.41</u>	<u>\$8,990.85</u>		<u>\$9,246.41</u>		<u>\$9,246.41</u>	



State Revenue Crossover Amendments

General Fund

- ▲ Increases to support positions funded in Basic Aid
Remove support cap
- ▲ Additional funding to support special education students
- ▲ Bonus payments based on SOQ-funded instructional and support
This was not in the Governor's Budget and subject to line-item veto

Nutrition Fund

- ▲ Correct school breakfast reimbursements for updated \$0.28 rate



Summary of Revenue Changes



Revenue Line Item	Governor's	Senate & House
State revenue	846,125	4,174,390
County revenue	TBD	TBD
Increase in Online Academy fees due to participation	63,185	63,185
Nonresident tuition increased due to participation	30,500	30,500
Interest income	12,567	12,567
Alternative Ed revenue	2,169	2,169
National Forest Reserves Grant moved to grant fund	(3,500)	(3,500)
Preschool employee tuition	(10,000)	(10,000)
Transcript fee is not allowed to be charged to students going forward	(11,000)	(11,000)
Total new revenue not offset by relatable expenditures	930,046	4,258,311
Dual enrollment overall net zero effect (expense removed too)	*(375,000)	*(375,000)
CSA Revenue for Speech Language Pathologist for private day students	86,000	86,000



Student Fees

- Virginia Code and School Board Policy 4.12 require adoption of student fees annually
- Fees are not allowed for a “free appropriate public education”
- Fees may be charged for optional or extra activities
- **AP and PSAT fees** may be adjusted by the College Board

Fees are reduced or waived for economically disadvantaged students and students whose families are undergoing economic hardships.



Student Fee Schedule

School Retained Fees

	2025	2026
PE uniform shirt only	6.95	7.50
PE uniform shorts only	8.95	9.50
PE uniform shirt and shorts	15.90	17.00
Class dues grades 9-11	15.00	15.00
Class dues grade 12	25.00	25.00
Student parking at high schools	40.00	40.00
Student parking at Burton Center for Arts & Technology	15.00	15.00

Career and Technical Education Fees

	2025	2026
Adult Education - Auto Service Technology	1,600.00	1,600.00
Adult Education - Building Maintenance Technology	700.00	700.00
Adult Education - SAT (College Board Prep)	150.00	150.00
Adult Education - Welding SMAW	500.00	550.00
Adult Education - Welding GMAW	600.00	660.00
Adult Education - Welding GTAW	650.00	715.00

School Counseling Fees

	2025	2026
AP Test Fees (max per test)	98.00	99.00
PSAT Test Fees	40.00	40.00

Secondary Instruction Fees

	2025	2026
Dual Enrollment Fees (max per credit hour)	43.00	0.00
RCPS Online Academy - 1 credit course	400.00	400.00
RCPS Online Academy - 1/2 credit course	225.00	225.00
Summer school - new course	400.00	400.00
Summer school - repeat	200.00	200.00
Summer school nonresident - new course	500.00	500.00
Summer school nonresident - repeat course	250.00	250.00

Administration Fees

	2025	2026
Nonresident County employee student grades K-8	229.00	229.00
Nonresident County employee student grades 9-12	371.00	371.00
Nonresident non-employee student	1,000.00	1,000.00

Nutrition Fees

	2025	2026
Breakfast	1.50	1.75
Breakfast reduced price	0.30	0.30
Lunch elementary schools	3.00	3.25
Lunch middle and high schools	3.00	3.25
Lunch reduced price	0.40	0.40



What's Next?

- Feb 20 – Public Hearing
- Additional Meeting???
- Mar 13 – Work Session 3
 - Superintendent's Budget
- Mar 20 – Adopt Budget

