



Budget Work Session

May 12, 2025

◆ 2024-2025 Budget Updates ◆ 2025-2026 Budget Revisions ◆

2024-2025 Budget Updates





Governor's Caboose Revenue

	2025 Budget	Caboose Projections	Increase (Decrease)
ADM	13,336	13,256	(80)
General Fund	113,136,844	112,475,989	(660,855)▼
Instructional Resources Fund	1,359,327	1,351,172	(8,155)▼
Grant Fund (Includes Bonus)	2,535,821	4,096,194	1,560,373▲
Nutrition Fund	250,123	257,159	7,036▲
Total All Funds	117,282,115	118,180,514	898,399

Per Pupil Amounts

General Fund	\$8,483.57	\$8,484.91
Instructional Resources Fund	\$101.93	\$101.93
Grant Fund	\$190.15	\$309.01
Nutrition Fund	\$18.76	\$19.40
Total All Funds	\$8,794.41	\$8,915.25



Covering Budget Exposures

Payroll lapse realized to April 30, 2025	3,948,267	
Payroll lapse on open positions to June 30, 2025	<u>1,086,866</u>	5,035,133
Revenue deficit (final budget using 2025 ADM)	(660,855)	
Maximum exposure for PTO/Sick payouts	(713,363)	
Maximum exposure for electricity overruns	(803,000)	
Estimated cost to implement AED legislature	(69,000)	
Already approved transfer to health fund	(1,000,000)	
Additional request to transfer to health fund	<u>(1,000,000)</u>	(4,246,218)
Net remaining payroll lapse		<u>788,915</u>



2025 Ordinance Amendment Request

Bonus Appropriation

\$1,514,496

Health Insurance Transfer

\$1,000,000

2025-2026 Budget Revisions





Summary of Revenue Changes

Revenue line item	Adopted	Final	Change
State revenue	846,125	4,178,194	3,332,069
Roanoke County revenue sharing	3,076,363	3,673,647	597,284
Roanoke County revenue CSA**	750,000	1,000,000	250,000
CSA billings for speech language pathologist for private day students**	86,000	86,000	-
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)	-
Dual enrollment may not be allowed to charge fees going forward**	(375,000)	75,000	450,000
Estimated revenue changes	4,467,409	9,096,762	4,629,353



Salary Assumptions

1.6%

- Everyone below the top step moves up one step

3.0%

- All pay scales shift
- All employees on the top step or higher

4.6%

- Total increase for everyone below the top step



Impact of Salary/Insurance Changes

2024-2025

- 6th year teacher
- Married with family plan
- Participating in wellness
- Have Key Care 1000

2025-2026

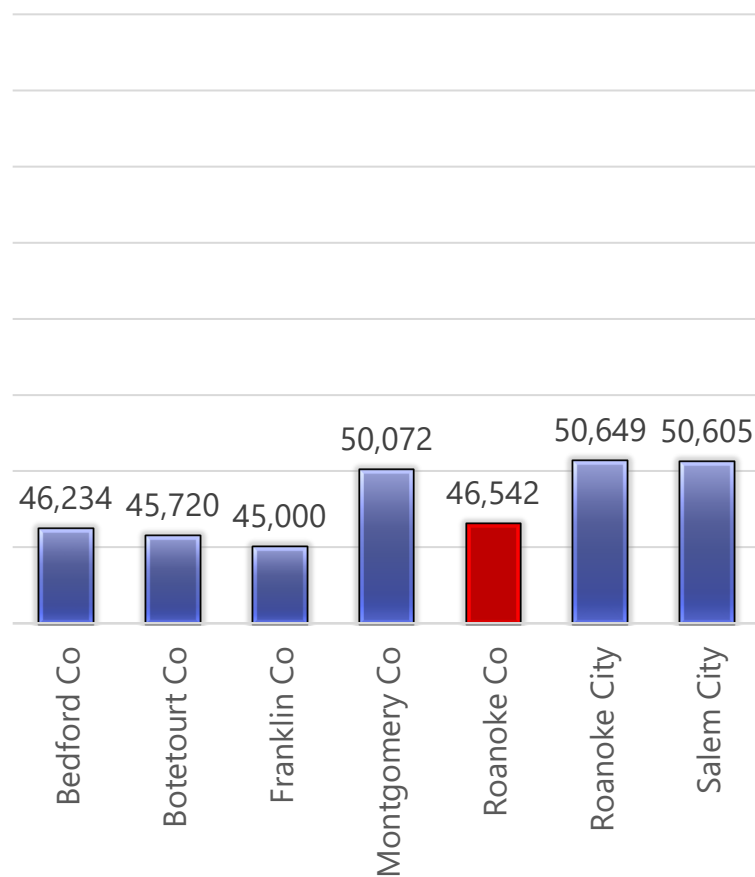
- 7th year teacher
- Married with family plan
- Grandfathered into wellness
- Choose Health Keepers 2000

	2025	2026	Change
Salary	50,387	52,704	2,317
Insurance premium	(10,421)	(9,898)	523
Net Pay	39,966	42,806	2,840

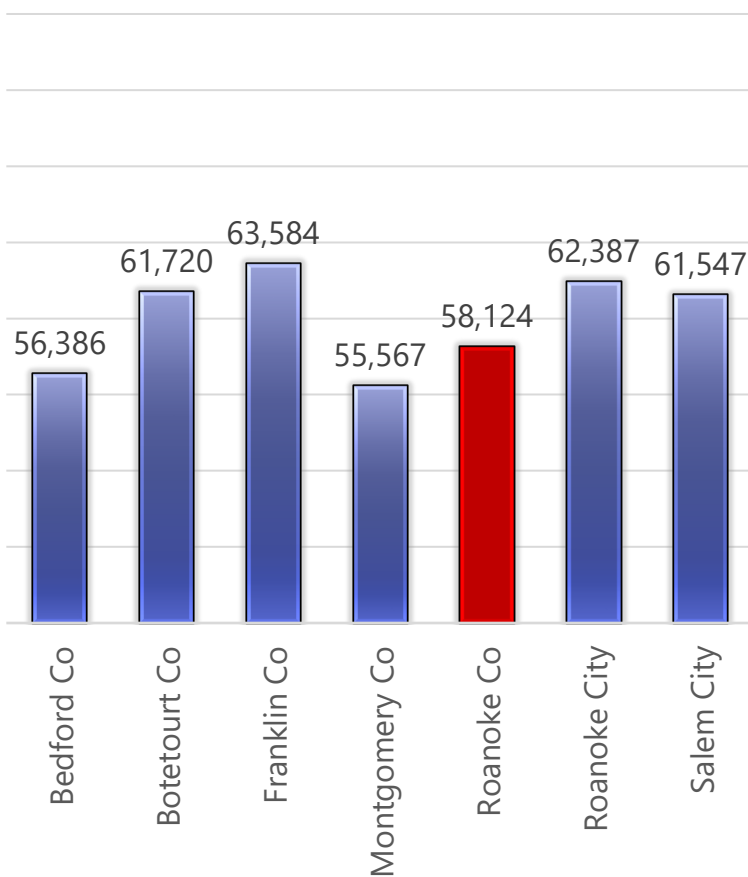


2025 Teacher Scale Comparison

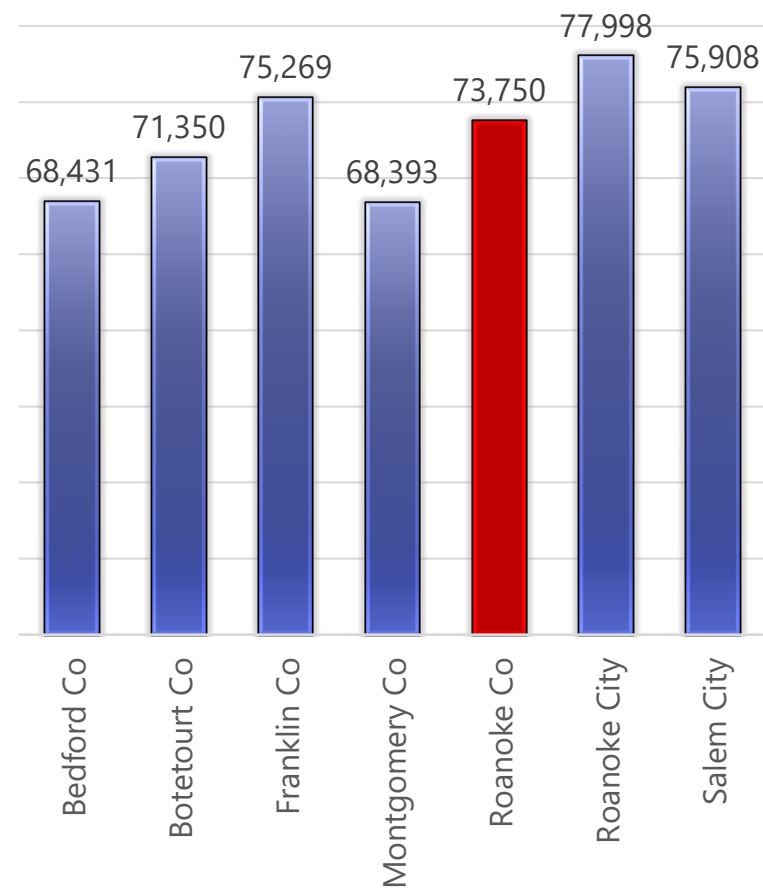
1st Year



15th Year



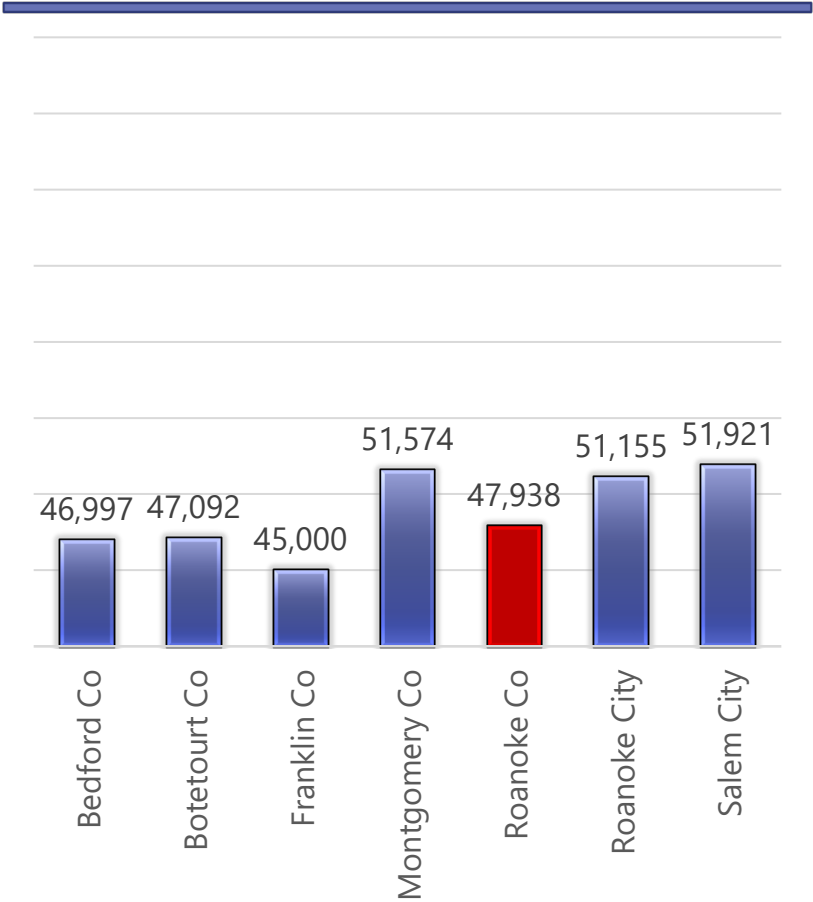
30th Year



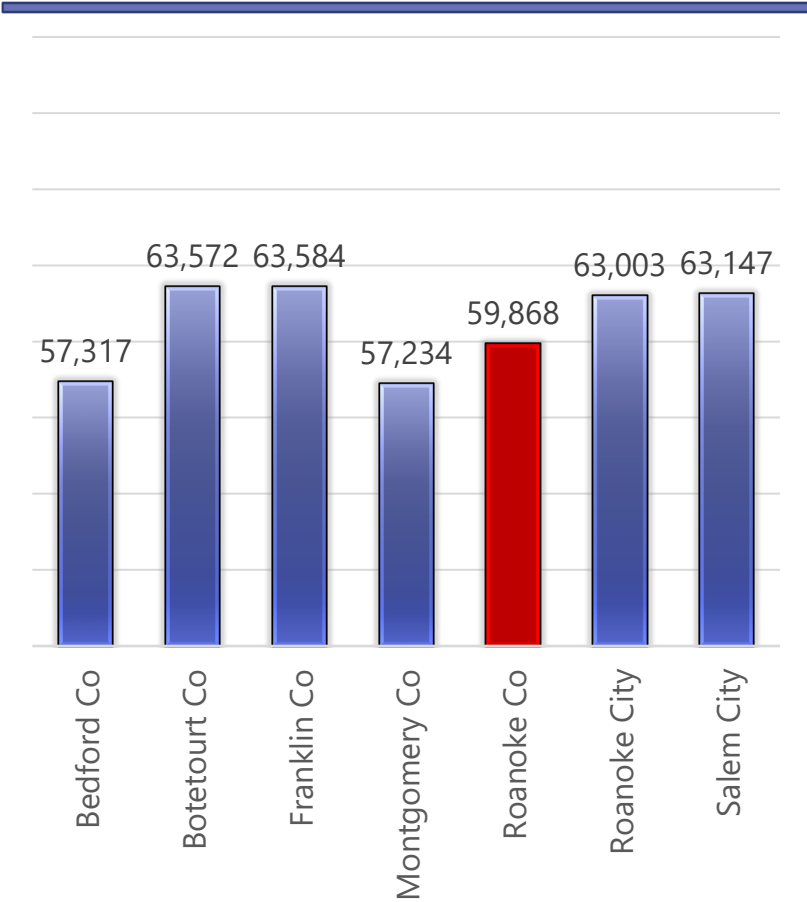


2026 Teacher Scale Comparison Estimates

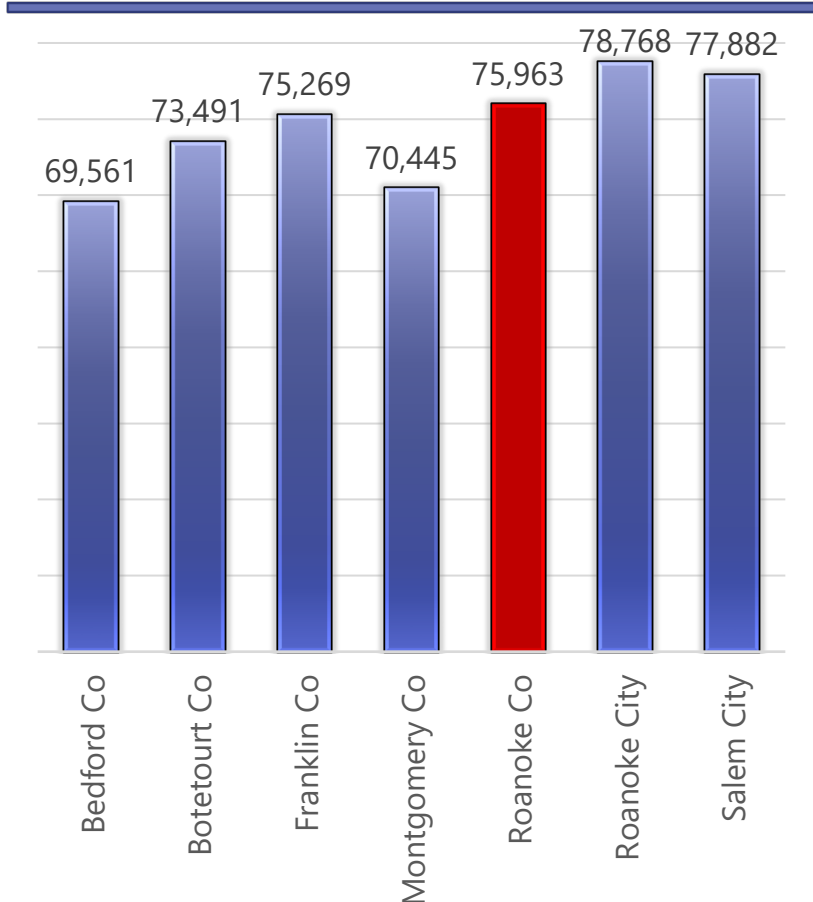
1st Year



15th Year



30th Year





Department Requests

	Adopted	Final	Change
Department savings	(32,000)	(32,000)	-
Transfer budget between departments	(23,887)	(23,887)	-
Total for a raise of 1-step, approximately 1.6% raise	750,559	750,559	-
Additional for a 3.0% scale shift (will give a 4.6% raise)	-	3,733,770	3,733,770
Employee extended work plan	20,000	20,000	-
Eliminate 19 positions	(1,286,046)	(1,286,046)	-
Increase paid time off pay out	350,000	350,000	-
Health insurance	2,624,113	2,624,113	-
Human resources	2,402,739	6,136,509	3,733,770



Department Requests

	Adopted	Final	Change
Transfer budget between departments	(1,500)	(1,500)	-
Fleet Replacement Plan – recurring transfer place on hold 1 year	(2,700,000)	(2,700,000)	-
Textbook Adoption Plan – recurring transfer adjustment	(500,000)	(500,000)	-
Technology Replacement Plan – recurring transfer adjustment (add on StudentSafe)	330,469	351,554	21,085
Capital projects – NHS turf replacement (County will match)	25,000	25,000	-
Capital projects – Joint Capital Fund Policy	530,000	530,000	-
Health insurance reserves – infuse cash 1 year	2,765,277	2,765,277	-
CSA transfer (relates to increase in CSA revenue)	750,000	1,000,000	250,000
Nutrition marketing	-	8,500	8,500
SB1017 requirement to pay total unpaid meal balances annually	100,000	-	(100,000)
Finance	1,299,246	1,478,831	179,585



Department Requests

	Adopted	Final	Change
Department savings	(20,332)	(20,332)	-
Transfer budget between departments	(11,750)	(11,750)	-
Middle school assistant coach stipends (baseball, basketball, soccer, softball, volleyball, wrestling)	77,508	77,508	-
Athletic allotments	-	50,000	50,000
Administration	45,426	95,426	50,000
Department savings	(13,400)	(13,400)	-
Transfer budget between departments	7,500	7,500	-
School Board	(5,900)	(5,900)	-



Department Requests

	Adopted	Final	Change
Department savings	(14,000)	(14,000)	-
Transfer budget between departments	(2,900)	(2,900)	-
Superintendent	(16,900)	(16,900)	-
Transfer budget between departments	(5,600)	(5,600)	-
AI Software for teachers and students	-	81,000	81,000
Technology	(5,600)	75,400	81,000
Department savings	-	-	-
Transfer budget between departments	17,543	17,543	-
Add 1 transportation assistant route manager	79,165	79,165	-
Add 1 student HVAC apprentice	-	24,250	24,250
Electricity	850,000	850,000	-
Facilities and operations	946,708	970,958	24,250



Department Requests

	Adopted	Final	Change
Department savings	(500)	(500)	-
Transfer budget between departments	10,000	10,000	-
Add 1 school counselor floater to help with leave of absences	-	84,336	84,336
School counseling	9,500	93,836	84,336
Department savings	(23,784)	(23,784)	-
Transfer budget between departments	(360)	(360)	-
Elementary instruction	(24,144)	(24,144)	-
Department savings	(11,410)	(11,410)	-
Transfer budget between departments	(300)	(300)	-
Dual enrollment tuition paid (relates to reduction in revenue)	(375,000)	75,000	450,000
Music uniform cleaning/alterations	7,250	7,250	-
Secondary interpreting	5,000	5,000	-
Secondary instruction	(374,460)	75,540	450,000



Department Requests

	Adopted	Final	Change
Department savings	(2,040)	(2,040)	-
Transfer budget between departments	14,684	14,684	-
CTE	12,644	12,644	-
Transfer budget between departments	(3,250)	(3,250)	-
Add 1 speech language pathologist for private day students	86,000	86,000	-
Add 1 nurse	82,120	82,120	-
National Board-Certified Psychologist stipend	13,460	13,460	-
Special education & pupil personnel services	178,330	178,330	-
Transfer budget between departments	(180)	(180)	-
Assessment and research	(180)	(180)	-
Total General Fund expenditure changes	4,467,409	9,070,350	4,602,941
<i>Move to transfer to Health Insurance?</i>		<i>26,412</i>	<i>26,412</i>



Department Requests

	Adopted	Final	Change
Grant Fund position changes requested			
Add 1 middle school math specialist	85,689	85,659	-
Algebra Readiness	85,689	85,659	-
Other requests not funded:			
Convert 5 athletic directors from 240 to 260			
Convert 2 administrative assistants to administrative analysts			



Next Steps

May 19 Decisions

- 2026 Budget Revisions
- 2025 Budget Requests Bonus Appropriation & Health Insurance Transfer

May 22 SB Meeting

- Adopt 2026 Revised Budget
- Adopt 2025 Budget Requests Bonus Appropriation & Health Insurance Transfer

May 27 BOS Meeting

- Present 2026 Revised Budget to BOS
- County Adoption of 2026 Budget Ordinances

June 10/24 BOS Meeting

- 2025 Budget Requests Bonus Appropriation & Health Insurance Transfer