



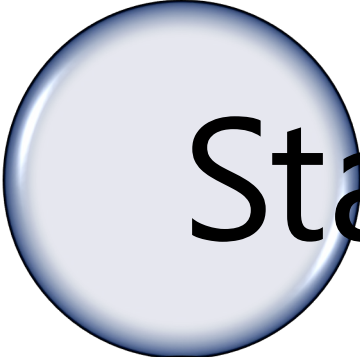
2026-2027 Annual Budget

January 27, 2026

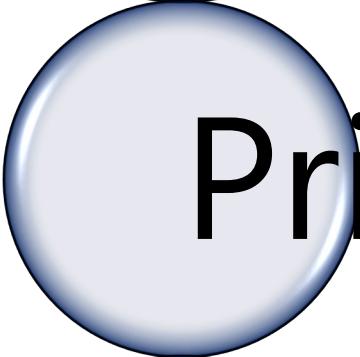
Roanoke County Public Schools Work Session



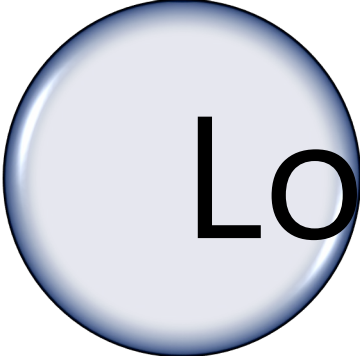
Agenda



State revenue



Priority list



Long-term planning



State revenue

- *Estimated enrollment*
- *Local composite index*
- *Governor's budget highlights*



Declining Student Counts State-Wide



Grade Level Progression Methodology

Kindergarten

- 2021 = 814 births estimate from VPAP.org
- 2023 = 700 births estimate from VPAP.org
- 2022 = 757 average births from both years
- Allocate by school based on Dec 25 Enroll

Grades 1-12 Grade Level Progression

- 5-year average by school and grade (2025 fiscal year)
- Apply to December 2025 funded enrollment (2026 fiscal year)

*Example for rising
12th grades*

$$\left(\frac{21 - 25 \text{ ADM Gr } 12}{20 - 24 \text{ ADM Gr } 11} \times \text{Dec } 25 \text{ Enroll Gr } 11 \right)$$



2027 Enrollment Estimates



2026 Budgeted ADM = 13,160

255 fewer students

~ \$2.2 million less State revenue



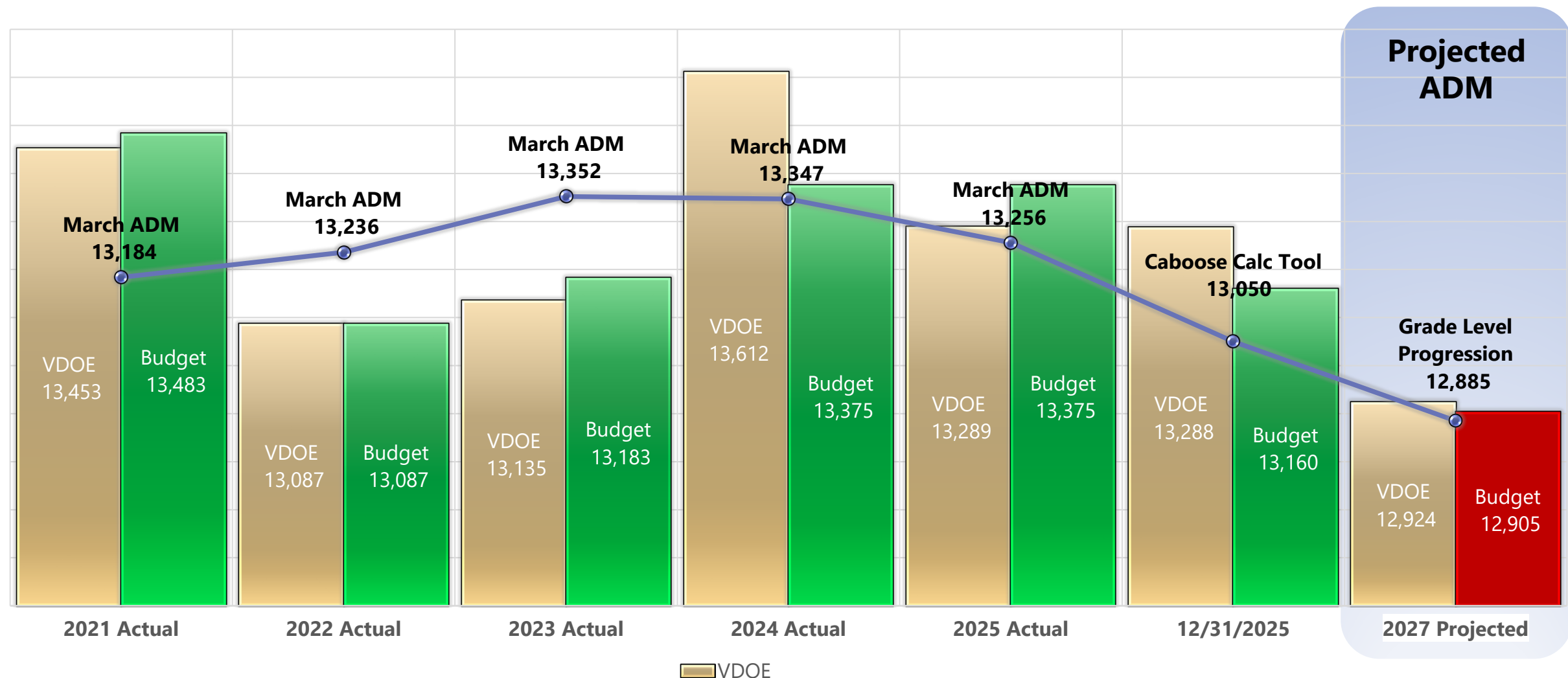
Budgeted ADM by School and Grade

	Preschool	KG	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Cave Spring High											269.41	241.38	254.40	251.39	1,016.58
Glenvar High											147.23	139.22	144.22	144.22	574.89
Hidden Valley High											227.35	186.29	182.28	226.35	822.27
Northside High											233.36	202.31	204.32	205.32	845.31
William Byrd High											277.43	274.43	273.43	262.41	1,087.70
Cave Spring Middle								250.39	234.36	254.40					739.15
Glenvar Middle								139.22	145.22	150.23					434.67
Hidden Valley Middle								174.27	174.27	202.31					550.85
Northside Middle								221.34	205.32	231.36					658.02
William Byrd Middle								228.36	234.36	270.42					733.14
Back Creek	8.00	32.05	36.06	39.06	34.05	46.07	49.08								236.37
Bonsack	10.00	52.07	56.09	57.09	58.09	43.07	59.09								325.50
Burlington	37.00	62.09	75.12	61.09	81.13	73.11	69.11								421.65
Cave Spring	22.00	57.08	61.09	69.11	81.13	82.13	95.15								445.69
Clearbrook	16.00	43.07	49.08	48.07	57.09	46.07	54.08								297.46
Fort Lewis	6.00	39.06	44.07	37.06	41.06	38.06	55.08								254.39
Glen Cove	24.00	65.10	70.11	47.07	71.11	69.11	61.09								383.59
Glenvar	19.00	42.07	48.07	57.09	60.09	64.10	57.09								328.51
Green Valley	32.00	59.10	65.10	73.11	69.11	79.12	85.13								430.67
Herman L Horn	33.00	64.09	63.10	58.09	70.11	69.11	63.10								387.60
Masons Cove	14.00	30.05	33.05	22.03	42.07	32.05	34.05								193.30
Mount Pleasant	17.00	36.06	36.06	33.05	41.06	39.06	42.06								227.35
Mountain View	19.00	46.09	48.07	67.10	72.11	67.10	61.09								361.56
Oak Grove	21.00	48.08	51.08	69.11	54.08	65.10	73.11								360.56
Penn Forest	22.00	53.08	57.09	62.10	57.09	58.09	60.09								347.54
W. E. Cundiff	32.00	63.09	68.11	69.11	79.12	70.11	91.14								440.68
	332.00	792.23	861.35	869.34	968.50	941.46	1,009.54	1,013.58	993.53	1,108.72	1,154.78	1,043.63	1,058.65	1,089.69	12,905.00

Note: Preschool students are not included in March 31, ADM. Totals exclude preschool.



Enrollment History with 2027 Estimates





Declining Student Counts State-Wide



Local Composite Index (LCI) Background

Local Composite Index LCI

- Measures a locality's relative ability to pay for public education
- Used to determine the split between state and local funding for SOQ

How LCI Is Calculated

- Uses true value of real property, adjusted gross income, and taxable retail sales
- Incorporates both Average Daily Membership and population in the calculation
- Compared to statewide totals and scaled to maintain an overall 55% state and 45% local funding balance
- Recalculated every two years using a three-year average of the most recent data
- Results range from 0.2000 for more state aid to 0.8000 for less state aid

Why LCI Matters

- Determines each division's required local effort and state aid for SOQ
- Directly impacts long term budget planning and local revenue decisions



LCI Formula - Local ability to pay

$$\begin{aligned}
 & \frac{2}{3} \times \left(50\% \times \left[\frac{\text{2023 ROCO Property Value} / \text{2022 RCPS ADM}}{\text{2023 State Property Value} / \text{2022 State ADM}} \right] + 40\% \times \left[\frac{\text{2023 ROCO AGI} / \text{2024 RCPS ADM}}{\text{2023 State AGI} / \text{2024 State ADM}} \right] + 10\% \times \left[\frac{\text{2023 ROCO Taxable Retail Sales} / \text{2024 RCPS ADM}}{\text{2023 State Taxable Retail Sales} / \text{2024 State ADM}} \right] \right) \\
 & + \\
 & \frac{1}{3} \times \left(50\% \times \left[\frac{\text{2023 ROCO Property Value} / \text{2021 ROCO Population}}{\text{2023 State Property Value} / \text{2021 State Population}} \right] + 40\% \times \left[\frac{\text{2023 ROCO AGI} / \text{2023 ROCO Population}}{\text{2023 State AGI} / \text{2023 State Population}} \right] + 10\% \times \left[\frac{\text{2023 ROCO Taxable Retail Sales} / \text{2023 ROCO Population}}{\text{2023 State Taxable Retail Sales} / \text{2023 State Population}} \right] \right)
 \end{aligned}$$

The resulting local composite index is then split resulting in 55% state support and 45% required local effort.



LCI Formula - Local ability to pay

$$\frac{2}{3} \times \left(50\% \times \left[\frac{\$13,841,402,988 / 13,347}{\$1,884,541,531,067 / 1,214,999} \right] + 40\% \times \left[\frac{\$3,787,746,266 / 13,347}{\$397,934,882,080 / 1,214,999} \right] + 10\% \times \left[\frac{\$1,357,228,654 / 13,347}{\$133,868,066,731 / 1,214,999} \right] \right) = 0.5155$$

+

$$\frac{1}{3} \times \left(50\% \times \left[\frac{\$13,841,402,988 / 96,519}{\$1,884,541,531,067 / 8,729,032} \right] + 40\% \times \left[\frac{\$3,787,746,266 / 96,519}{\$397,934,882,080 / 8,729,032} \right] + 10\% \times \left[\frac{\$1,357,228,654 / 96,519}{\$133,868,066,731 / 8,729,032} \right] \right) = 0.2560$$

$$(0.5155 + 0.2560) = 0.7715$$

$$\underline{(0.7715 \times 0.45) = \mathbf{0.3472}}$$

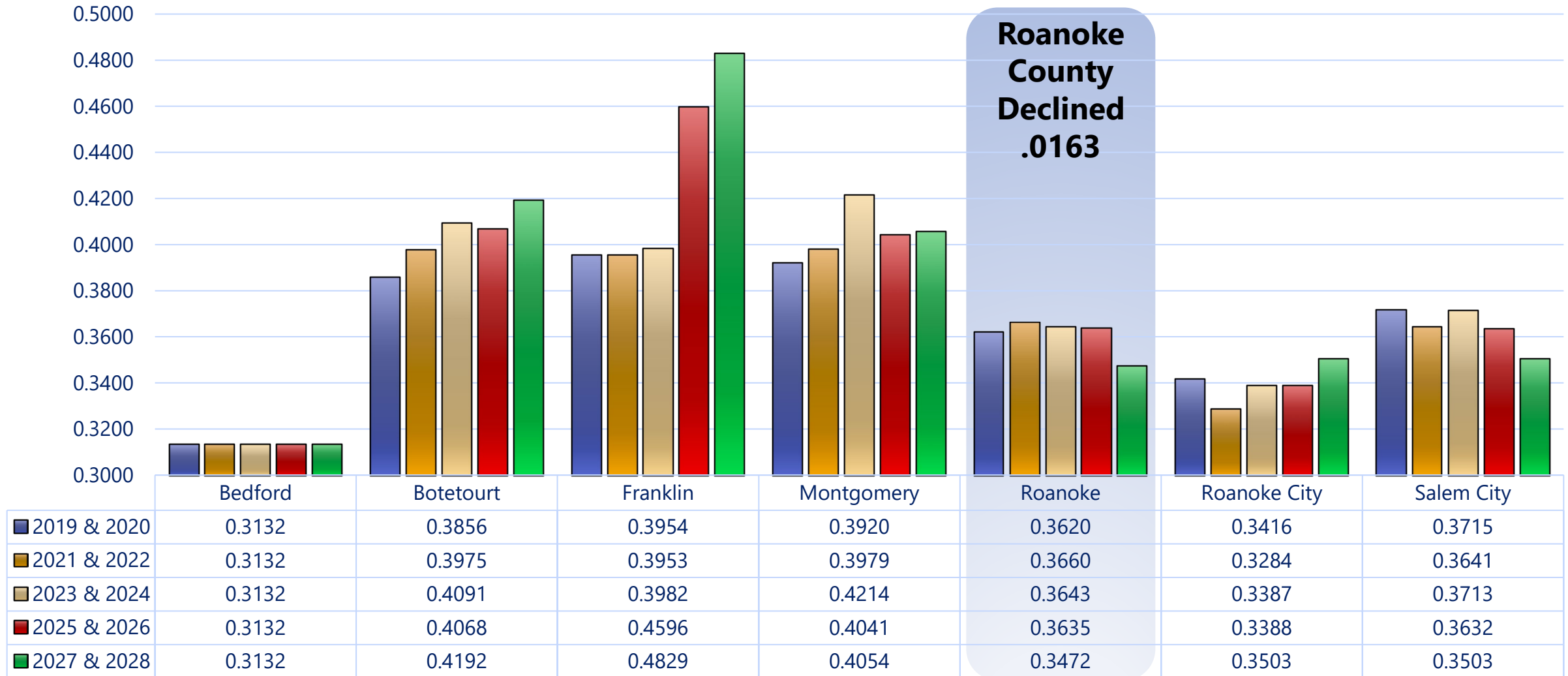
2026 LCI= 0.3635

0.163 lower LCI

~ \$2.6 Million more State revenue



LCI Trends





Governor's Budget – Revenue Estimates

	2026 Budget	2026 Caboose	Variance
ADM	13,160	13,050	-110
General Fund	117,316,545	116,303,983	-1,012,562 ▼
Instructional Resources Fund	1,341,387	1,330,165	-11,222 ▼
Grant Fund	2,745,033	3,912,865	1,167,832 ▲
Nutrition Fund	273,078	235,794	-37,284 ▼
Total All Funds	121,676,043	121,782,807	106,764

Per Pupil Amounts

General Fund	\$8,914.63	\$8,912.18
Instructional Resources Fund	\$101.93	\$101.93
Grant Fund	\$208.59	\$299.84
Nutrition Fund	\$20.75	\$18.07
Total All Funds	\$9,245.90	\$9,332.02



Governor’s Caboose Budget for 2026

Technical Updates

- Update Average Daily Membership (ADM) and Fall Membership
- State-wide ADM projections were 1.42% below projected
- Roanoke County Public Schools ADM projections were 0.84% below projected

Compensation to provide funding equivalent to a 2% one-time payment

- “Sufficient funds are appropriated in this act to finance, on a statewide basis, the state share of this bonus for school divisions that certify to the Department of Education that a bonus of a minimum average of 2.0 percent **or equivalent action** will be provided during the second year.”

	FY25 Raise Certification	FY26 Raise Certification	FY26 Bonus Certification	Biennium Raise Excess	Annual Raise
FY25 RCPS raise applied to FY25 minimum	3.00%				
FY25 RCPS raise applied to FY26 minimum		2.00%			5.00%
FY26 RCPS raise applied to FY26 minimum		1.00%			
FY26 RCPS raise applied to FY26 bonus certification			2.00%		
FY26 RCPS raise in exces of all requirements				1.60%	4.60%
	3.00%	3.00%	2.00%	1.60%	9.60%



Governor's Budget – Revenue Estimates

	2026 Budget	2026 Caboose	Variance	2027 Governor	Variance
ADM	13,160	13,050	-110	12,905	-255
General Fund	117,316,545	116,303,983	-1,012,562 ▼	124,714,599	7,398,054 ▲
Instructional Resources Fund	1,341,387	1,330,165	-11,222 ▼	1,342,931	1,544 ▲
Grant Fund	2,745,033	3,912,865	1,167,832 ▲	2,901,817	156,784 ▲
Nutrition Fund	273,078	235,794	-37,284 ▼	231,582	-41,496 ▼
Total All Funds	121,676,043	121,782,807	106,764	129,190,929	7,514,886

Per Pupil Amounts

General Fund	\$8,914.63	\$8,912.18	\$9,664.05
Instructional Resources Fund	\$101.93	\$101.93	\$104.06
Grant Fund	\$208.59	\$299.84	\$224.86
Nutrition Fund	\$20.75	\$18.07	\$17.95
Total All Funds	\$9,245.90	\$9,332.02	\$10,010.92



Governor's Proposed Budget for 2027

Rebenchmarking of SOQ and Direct Aid programs to reflect updated costs

Updates to enrollment projections based on recent ADM and fall membership data

Recalculation of the Local Composite Index using updated tax base and population data

Updated sales tax revenue projections applied through the Basic Aid offset

VRS contribution rate adjustments based on actuarial valuations

Ongoing compensation actions of 2 percent in each year of the biennium

Shift of school construction funding from the Literary Fund to the School Construction Assistance Program



Priority list



Contracts

Request	Alignment with Strategic Plan	Cost
Total 2% raise, including a step	Human Resources and Workforce Stability: Supports recruitment and retention by maintaining competitive compensation, recognizing employee experience, and sustaining a stable, high-quality workforce. Strategic Plan 3.A and 4.D	1,570,000
One-time longevity stipend of \$1,000 for employees at or over the top of the scale	Human Resources and Employee Engagement: Recognizes long-term service, supports retention of experienced staff, and reinforces employee morale and engagement. Strategic Plan 4.D and 5.C	132,500
VRS Savings for reduction in contribution rates	Fiscal Stewardship: Reflects responsible financial management by capturing reduced employer contribution rates and reallocating savings to support division priorities. Strategic Plan 4.C	(2,460,000)



Benefits

Request	Alignment with Strategic Plan	Cost
Health insurance	Employee Support and Operations: Maintains competitive and comprehensive benefits that support employee wellbeing, retention, and continuity of operations. <i>Strategic Plan 4.D and 2.C</i>	TBD
Dental insurance	Employee Support and Operations: Supports employee health and wellness through access to essential preventive care benefits that contribute to workforce stability. <i>Strategic Plan 4.D and 2.C</i>	TBD



Human Resources

Request	Alignment with Strategic Plan	Cost
Teacher substitute increase	Instruction: Ensures continuity of instruction when teachers are absent by supporting higher substitute fill rates and minimizing classroom disruptions. Strategic Plan 1.A and 1.B	200,000
Online academy additional stipends	Instruction: Supports graduation requirements and expanded course access for students through increased Online Academy enrollment capacity. Strategic Plan 1.B and 6.A	62,000
Middle school cross country stipends	Student Services: Supports student athletics and extracurricular opportunities through School Board approved coaching positions that promote engagement, teamwork, and student wellbeing. Strategic Plan 2.A and 5.A	17,750



Administration

Request	Alignment with Strategic Plan	Cost
ASTEP teacher (2 FTE) <i>1 All-In VA grant position ending</i>	Instruction and Student Support: Expands instructional capacity in the alternative education program to support growing enrollment, provide individualized instruction, and maintain safe, effective learning environments for students with complex needs. <i>Strategic Plan 1.D and 2.A</i>	195,111
Truancy & intervention specialist (1 FTE) <i>1 All-In VA grant position ending</i>	Student Support and Engagement: Sustains proactive truancy prevention and intervention services to support attendance, student engagement, and equitable access to instruction as grant funding expires. <i>Strategic Plan 2.A and 2.D</i>	104,132



Administration

Request	Alignment with Strategic Plan	Cost
Student random drug testing program	Student Health and Safety: Supports the health, safety, and wellbeing of students participating in VHSL sponsored activities by promoting substance free participation and early intervention. Strategic Plan Goals 2C and 2E	90,000
Arbiter sports software package	Student Safety and Operations: Provides a VHSL approved platform that ensures student athlete safety, regulatory compliance, and efficient, transparent communication among coaches, students, families, and administrators. Strategic Plan 2.E and 4.C	34,239



School Counseling

Request	Alignment with Strategic Plan	Cost
SEL program for elementary and middle schools	Instruction and Student Support: Provides a consistent, division-wide approach to social emotional learning that proactively supports student mental health, behavior, engagement, and overall wellbeing. <i>Strategic Plan 2.C</i>	55,400



Special Education & Pupil Personnel

Request	Alignment with Strategic Plan	Cost
Preschool program manager contract extension from 240 to 260 days	Instruction and Program Operations: Supports expanded Virginia Preschool Initiative and special education preschool services by providing year-round leadership to ensure program quality, compliance, and coordination for early learners. Strategic Plan 1.D and 4.C	11,349
PKAT teacher contract extension from 220 to 240 days	Instruction and Student Support: Ensures timely completion of preschool evaluations and ongoing IDEA compliance by aligning staff availability with year-round assessment demands. Strategic Plan 1.D and 2.E	8,449
Move 1 preschool instructional assistant from local to VPI grant	Instruction and Fiscal Stewardship: Maximizes use of grant funding to support preschool services while reducing local costs and sustaining essential program capacity. Strategic Plan 4.C	(54,309) GENF 54,309 GRNT



Special Education & Pupil Personnel

Request	Alignment with Strategic Plan	Cost
Additional PKAT teacher in VPI grant (1 FTE)	Instruction and Student Support: Expands evaluation capacity to meet growing preschool enrollment and ensure early identification and services for students with disabilities. Strategic Plan 1.D and 2.E	83,430 GRNT
Board certified behavior analysts (3 FTE)	Student Support and School Climate: Strengthens division wide capacity to address complex behavioral needs through targeted interventions, staff coaching, and reduced reliance on private placements. Strategic Plan 2.A and 2.E	269,832
New REAP class Teacher (1FTE) Behavior coaches (5 FTE)	Instruction and Student Support: Expands in division capacity to serve students with significant autism needs in their least restrictive environment while reducing external placements. Strategic Plan 1.D and 2.A	83,430 265,655



Special Education & Pupil Personnel

Request	Alignment with Strategic Plan	Cost
Speech language pathology assistant (1 FTE)	Instruction and Special Education Services: Builds division wide capacity for effective AAC implementation, staff training, and compliance with IDEA and state requirements to ensure equitable communication access. Strategic Plan 1.D and 3.A	67,291
New FAACTS class Teacher (1FTE) Instructional assistant (2 FTE)	Instruction and Student Support: Increases capacity to serve students with significant disabilities within their home school while maintaining appropriate class sizes and service quality. Strategic Plan 1.D and 2.A	83,430 102,112
Instructional assistant for PREP FAACTS (1 FTE)	Instruction and Transition Support: Provides adequate staffing to support community-based instruction and post secondary readiness for students with significant disabilities. Strategic Plan 1.D and 5.A	51,056



Elementary Instruction

Request	Alignment with Strategic Plan	Cost
Elementary assistant principal (3 FTE)	Instruction and School Operations: Provides consistent building level leadership to support school safety, instructional oversight, staff collaboration, and daily operations while reducing reliance on administrator substitutes. <i>Strategic Plan 1.A, 2.E, and 4.C</i>	325,110
Division wide literacy coach (1 FTE)	Instruction: Strengthens divisionwide literacy instruction through coordinated coaching, data analysis, and professional learning to ensure Virginia Literacy Act compliance and improved student outcomes. <i>Strategic Plan 1.B, 1.C, and 3.A</i>	85,787



Elementary Instruction

Request	Alignment with Strategic Plan	Cost
Math coach (2 FTE) <i>2 All-In VA grant positions ending</i>	Instruction: Supports high quality math instruction through data driven coaching, job embedded professional learning, and consistent implementation of evidence-based practices across elementary schools. Strategic Plan 1.B and 3.B	190,197
Grade level coordinators	Instruction and Professional Collaboration: Ensures consistent communication, curriculum alignment, and representation across all schools to support equitable access to professional learning and instructional initiatives. Strategic Plan 3.B and 5.B	34,500



Secondary Instruction

Request	Alignment with Strategic Plan	Cost
Middle school reading coaches (5 FTE) <i>5 All-In VA grant positions ending</i>	Instruction: Ensures compliance with SOQ and supports the Virginia Literacy Act by providing targeted literacy coaching to improve middle school reading achievement. <i>Strategic Plan 1.B and 1.C</i>	455,317
Opportunity ready portfolio platform	Instruction and Assessment: Supports implementation of the Opportunity Ready Certification by enabling real time feedback, performance tracking, and evidence-based assessment of student learning. <i>Strategic Plan 1.A and 5.B</i>	40,000



Secondary Instruction

Request	Alignment with Strategic Plan	Cost
Choral music resources	Instruction: Provides essential instructional materials to support performing arts education and student learning while reducing reliance on school level fundraising. Strategic Plan 1.A	10,000
Student advisory council	Student Engagement and School Culture: Supports a structured student feedback loop that strengthens school culture, climate, and student leadership development. Strategic Plan 2.A and 5.B	500



Assessment and Research

Request	Alignment with Strategic Plan	Cost
Gifted resource teachers (3 FTE)	<p>Balance: Provides access to important critical thinking skills beyond the SOL-based curriculum.</p> <p>Climate and Learning Culture: Provides an intellectually safe environment for students to experience challenge who feel the need to be perfect in other educational settings.</p> <p>Learning Culture: Provides a time when intellectual curiosity is cultivated.</p> <p>Strategic Plan 1.A.1, 1.D.1, and 1.D.2</p>	250,290
Data aggregation software	<p>Student data will be used to provide proactive evidence-based interventions and supports.</p> <p>Strategic Plan 1.C.1</p>	75,000
EOC writing performance assessment scoring for verified credit	<p>Authentic performance assessments are part of the Deeper Learning experience.</p> <p>Strategic Plan 1.A.1, 1.A.5, and 1.B.2</p>	24,000



Career and Technical Education

Request	Alignment with Strategic Plan	Cost
Part-time adult education coordinator (.625 FTE)	Instruction and Community Engagement: Builds capacity for an in-house Adult Education program at RCCTC that supports workforce development, community engagement, and long-term program sustainability through responsible startup investment. Strategic Plan 4.C	55,768
Work based learning coordinator contract extension from 200 to 210 days	Instruction and Student Support: Ensures continuity of work-based learning coordination during the summer to support students, families, and industry partners with ongoing placements and communication. Strategic Plan 1.A and 2.D	4,977
CTE supervisor contract extension from 240 to 260 days	Instruction and Operations: Supports expanded leadership responsibilities related to RCCTC programs, equipment, and curriculum while ensuring appropriate stewardship of instructional resources and support for exceptional student populations. Strategic Plan 1.D and 4.C	11,927



Career and Technical Education

Request	Alignment with Strategic Plan	Cost
Program stipend for industry career switchers (2 FTE, if needed)	Instruction and Workforce Development: Uses innovative recruitment and retention strategies to better prepare industry professionals for classroom success, improving student outcomes and long-term staff retention. Strategic Plan 4.D	24,000
RCCTC uniforms for staff and students	Instruction and School Climate: Promotes professional expectations, positive school culture, and Opportunity Ready skills by reinforcing pride, responsibility, and workplace readiness among RCCTC students. Strategic Plan 1.A	41,200
Allotment cost increase for inflation	Instruction and Operations: Maintains adequately supplied CTE labs and classrooms by accounting for inflationary cost increases while continuing to demonstrate good stewardship of public funds. Strategic Plan 4.C	1,972



Facilities and Operations

Request	Alignment with Strategic Plan	Cost
Custodial contract price increase	Support Tools and Services: Ensures schools remain clean, healthy, and well maintained to support safe learning environments. Strategic Plan 4.A	335,565
RCCTC operating costs for January through June 2027	Support Tools and Services: Funds initial operating costs for the new RCCTC facility for the half year of occupancy, ensuring the building is safely operated and properly maintained once opened. Strategic Plan 4.A	86,000
Water Authority rate increases	Support Tools and Services: Maintains reliable water and sewer services necessary for safe and sanitary school operations. Strategic Plan 4.A	80,000
Move the HVAC lead and technicians to a higher placement on the pay plan	Operations and Workforce Stability: Aligns compensation with market conditions and job responsibilities to support recruitment, retention, and continuity of skilled maintenance services critical to safe and well-maintained facilities. Strategic Plan 4.A and 4.D	72,042



Facilities and Operations

Request	Alignment with Strategic Plan	Cost
Fire extinguisher replacements	Support Tools and Services: Ensures fire safety equipment meets current code requirements and protects students and staff. Strategic Plan 4.A	50,000
HVAC parts price increases	Support Tools and Services: Supports continued operation of HVAC systems essential to safe, comfortable learning environments. Strategic Plan 4.A	50,000
Door part price increases	Support Tools and Services: Maintains fire rated doors to ensure building safety and code compliance. Strategic Plan 4.A	20,000
Building material part price increases	Support Tools and Services: Enables timely building repairs and ongoing facility maintenance as costs increase. Strategic Plan 4.A	20,000
Mowing contract price increase	Support Tools and Services: Maintains school grounds to ensure safe access and well-maintained campuses. Strategic Plan 4.A	10,998



Finance

Request	Alignment with Strategic Plan	Cost
Contribution to future capital projects fund	Support Tools and Services: Enables long term planning for facility replacement and major maintenance, ensuring schools remain safe, well maintained, and fiscally sustainable while demonstrating responsible stewardship of public funds. Strategic Plan 4.B and 4.C	530,000
Insurance	Support Tools and Services: Addresses rising general, liability, and property insurance costs to protect division assets, manage financial risk, and ensure continuity of safe and secure learning environments without disrupting instructional priorities. Strategic Plan 4.C	60,000
Long-term replacement plans	Support Tools and Services: Ensures proactive planning for the replacement of facilities, equipment, and high-cost assets to maintain safe, reliable, and well-maintained learning environments while supporting responsible long term financial planning. Strategic Plan 4.A and 4.B	459,723



Technology

Request	Alignment with Strategic Plan	Cost
ITRT (1FTE)	Professional Growth and Instructional Support: Provides job embedded professional development and technology integration support for staff while enhancing instructional practices and student learning. Strategic Plan 3.A and 6.B	83,430



School Board

Request	Alignment with Strategic Plan	Cost
Diligent community software	Governance and Operations: Replaces BoardDocs with a supported platform to ensure transparent governance, public access to information, and efficient School Board operations. <i>Strategic Plan 4.C</i>	25,000

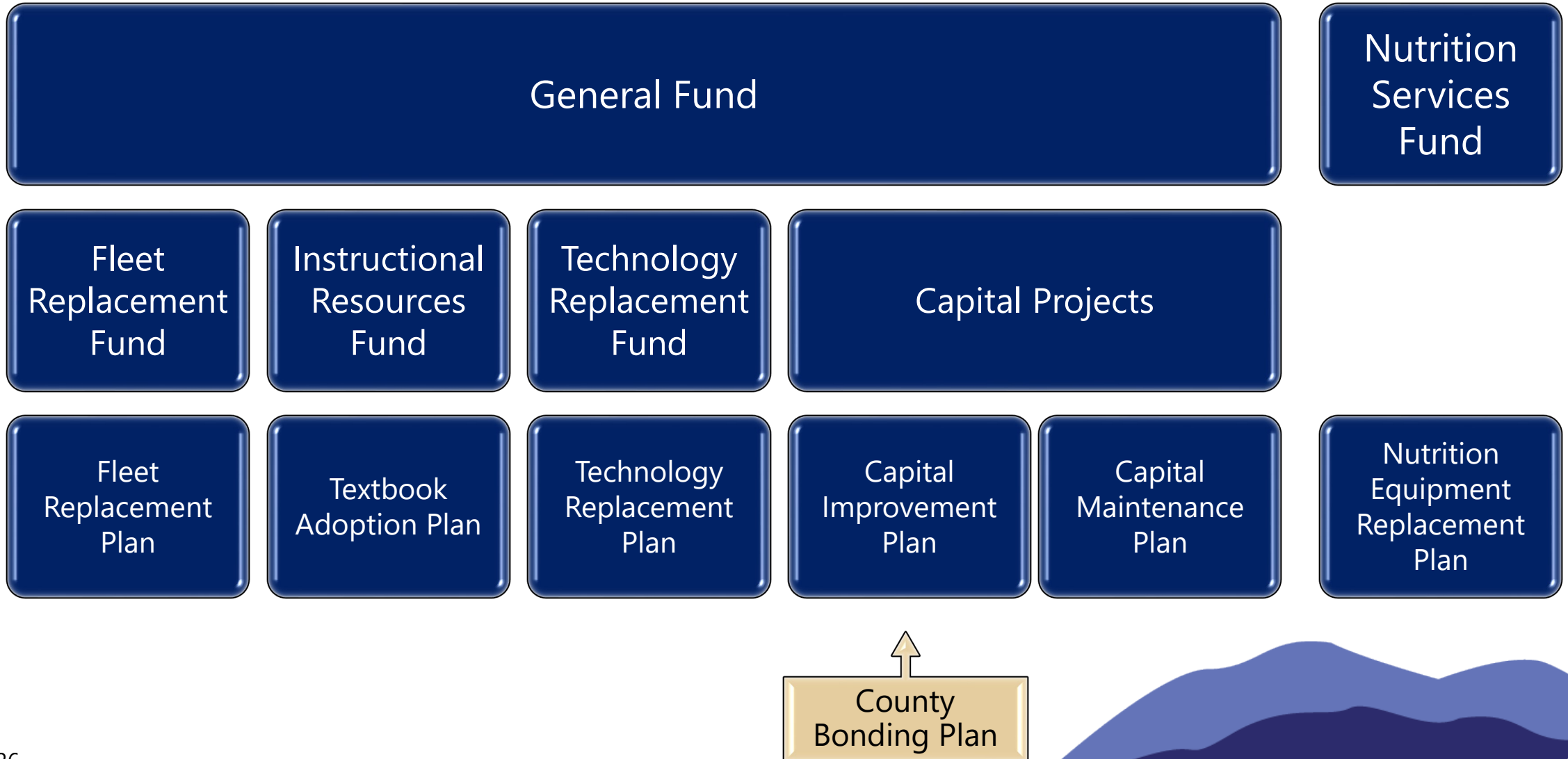


Long-term planning

- *Fleet Replacement Plan*
- *Textbook Adoption Plan*
- *Capital Projects – CMP & CIP*
- *Nutrition Equipment Replacement Plan*



Long-Term Planning





Fleet Replacement Plan



		2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Funding Sources																
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
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
Transfer from General Fund		2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
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		2,535,000	2,535,000	2,535,000	2,535,000	2,535,000	2,535,000	2,535,000	2,535,000	2,535,000	2,535,000	2,535,000	2,535,000	2,535,000	2,535,000	2,535,000
Replacement Needs																
Regular Ed Buses	143,260	1,461,252	1,639,525	1,672,315	1,550,692	1,581,706	1,936,008	1,481,046	839,260	1,369,672	1,397,065	1,425,006	1,090,130	1,297,255	1,890,285	1,928,091
Quantity	135	10	11	11	10	10	12	9	5	8	8	8	6	7	10	10
Special Ed Buses	151,187	308,421	314,590	320,882	327,299	333,845	510,783	520,999	531,419	361,365	921,481	375,964	383,483	977,883	598,464	203,478
Quantity	39	2	2	2	2	2	3	3	3	2	5	2	2	5	3	1
Activity Buses	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-
Quantity	5	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-
Total Buses		1,769,673	1,954,115	1,993,197	1,877,991	1,915,551	2,446,791	2,002,045	1,370,679	1,731,037	2,318,546	1,800,970	1,473,613	2,275,138	2,988,749	2,131,569
Quantity	179	12	13	13	12	12	15	12	8	10	13	10	8	12	18	11
1 Ton Truck	100,000	204,000	104,040	-	-	110,408	-	-	-	119,509	-	-	-	129,361	-	-
Quantity	6	2	1	-	-	1	-	-	-	1	-	-	-	1	-	-
3/4 Ton Van	65,000	66,300	-	137,957	211,074	215,296	-	-	152,316	776,810	316,939	161,639	741,921	168,169	-	174,963
Quantity	40	1	-	2	3	3	-	-	2	10	4	2	9	2	-	2
Passenger Van	50,000	-	-	-	-	-	-	-	-	59,755	-	-	63,412	129,361	-	-
Quantity	4	-	-	-	-	-	-	-	-	1	-	-	1	2	-	-
Passenger Van	55,000	56,100	-	-	119,068	-	-	-	-	-	-	-	-	-	-	-
Quantity	3	1	-	-	2	-	-	-	-	-	-	-	-	-	-	-
Small SUV	45,000	137,700	234,090	47,754	146,128	198,735	50,677	361,836	210,899	215,117	-	167,856	228,284	-	-	-
Quantity	39	3	5	1	3	4	1	7	4	4	-	3	4	-	-	-
Mid-Size Car	35,000	-	145,656	408,565	151,541	38,643	-	40,204	246,048	167,313	-	-	88,777	45,276	-	-
Quantity	34	-	4	11	4	1	-	1	6	4	-	-	2	1	-	-
Total Other Vehicles		464,100	483,786	594,276	627,811	563,082	50,677	402,040	609,263	1,338,504	316,939	329,495	1,122,394	472,167	-	174,963
Quantity	126	7	10	14	12	9	1	8	12	20	4	5	16	6	-	2
Car Seats	217	7,973	8,133	8,296	8,461	8,631	8,803	8,979	-	-	-	-	-	-	-	-
Quantity	252	36	36	36	36	36	36	36	-	-	-	-	-	-	-	-
Cameras	906	9,241	9,426	9,615	9,807	10,003	10,203	10,407	10,615	10,828	11,044	11,265	11,490	11,720	11,954	12,194
Quantity	150	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Total Other		17,214	17,559	17,911	18,268	18,634	19,006	19,386	10,615	10,828	11,044	11,265	11,490	11,720	11,954	12,194
Total Replacement Needs		2,250,987	2,455,460	2,605,384	2,524,070	2,497,267	2,516,474	2,423,471	1,990,557	3,080,369	2,646,529	2,141,730	2,607,497	2,759,025	3,000,703	2,318,726
Fund Balance																
Funding Sources Less Needs		284,013	79,540	(70,384)	10,930	37,733	18,526	111,529	544,443	(545,369)	(111,529)	393,270	(72,497)	(224,025)	(465,703)	216,274
Beginning fund balance		119,000	403,013	482,553	412,169	423,099	460,832	479,358	590,887	1,135,330	589,961	478,432	871,702	799,205	575,180	109,477
1/27/26 Ending fund balance		403,013	482,553	412,169	423,099	460,832	479,358	590,887	1,135,330	589,961	478,432	871,702	799,205	575,180	109,477	325,751



Textbook Adoption Plan

DRAFT

	2027	2028	2029	2030	2031	2032	2033
Funding sources							
State funding	1,342,931	1,324,720	1,324,720	1,324,720	1,324,720	1,324,720	1,324,720
Sale of books	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Transfer from General Fund	1,000,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Total funding sources	2,352,931	2,734,720	2,734,720	2,734,720	2,734,720	2,734,720	2,734,720

Replacement Needs							
English (Adoption in 2028)	2,355,210	1,365,860	376,830	388,140	399,780	411,780	424,130
Mathematics (Adoption in 2032)	259,102	60,752	62,452	284,212	1,866,022	67,882	300,860
Science (Adoption in 2029)	7,425	1,807,425	-	-	-	-	-
History (Adoption in 2031)	61,338	61,548	61,758	1,861,978	62,208	62,438	8,230
World Languages	450,000	-	46,690	-	-	-	-
Music and Performing Arts	14,990	15,440	15,910	16,390	16,880	17,380	17,910
Health, PE & Drivers Education	-	-	-	169,800	-	-	-
Career & Technical Education	-	-	-	250,000	-	-	-
Miscellaneous	15,910	16,390	16,880	17,390	17,910	18,440	18,990
Total replacement needs	3,163,975	3,327,415	580,520	2,987,910	2,362,800	577,920	770,120

Fund Balance							
Funding Sources Less Needs	(811,044)	(592,695)	2,154,200	(253,190)	371,920	2,156,800	1,964,600
Beginning fund balance	1,466,842	655,798	63,103	2,217,303	1,964,113	2,336,033	4,492,833
Ending fund balance	655,798	63,103	2,217,303	1,964,113	2,336,033	4,492,833	6,457,433



Technology Replacement Plan



	2027	2028	2029	2030	2031	2032
Funding sources						
Sale of machinery and equipment	56,500	150,000	200,000	210,000	203,000	150,000
Rental income (EBS lease)	28,620	29,478	30,366	31,278	32,214	33,180
Transfer from General Fund	9,159,063	9,159,063	9,159,063	9,159,063	9,159,063	9,159,063
Transfer from Student Activity Fund	3,000	3,000	3,000	3,000	3,000	3,000
Total funding sources	9,247,183	9,341,541	9,392,429	9,403,341	9,397,277	9,345,243
Replacement needs						
E-hallpass license	26,599	26,599	26,599	-	-	-
IP telephony license	87,000	87,000	87,000	87,000	87,000	87,000
Radio license	263,131	263,131	263,131	263,131	263,131	-
Server license	645,113	645,113	645,113	645,113	645,113	645,113
Equipment lease-cameras	507,293	507,293	507,293	507,293	507,293	507,293
Equipment lease-card access	422,777	422,777	422,777	422,777	-	-
Equipment lease-computers	3,341,137	4,031,900	4,122,513	3,835,768	3,637,380	2,333,886
Equipment lease-IP telephony	332,636	199,900	199,900	199,900	199,900	-
Equipment lease-prometheans	1,098,113	637,508	637,508	637,508	1,022,695	1,022,695
Equipment lease-radio BDA	-	-	-	321,584	321,584	321,584
Equipment lease-radios	327,308	-	-	-	-	-
Equipment lease-vape detection	243,467	243,467	243,467	115,000	-	-
Equipment lease-wireless	455,535	455,535	455,535	127,500	127,500	127,500
Equipment Lease-Bus Cameras	456,350	456,350	456,350	456,350	456,350	-
Building security	167,000	167,000	167,000	95,000	236,000	-
iPads	-	-	81,000	-	-	-
Distance learning equipment	-	75,000	-	-	-	-
Network	694,160	326,000	516,800	480,000	665,660	820,380
Firstnet Network for Buses	70,000	70,000	70,000	70,000	70,000	70,000
Camera- Cabling for MS Vape	75,000	-	-	-	-	-
Server	100,000	174,854	300,000	100,000	100,000	-
Total replacement needs	9,312,619	8,789,427	9,201,986	8,363,924	8,339,606	5,935,451
Fund Balance						
Funding sources less needs	(65,436)	552,114	190,443	1,039,417	1,057,671	3,409,792
Beginning fund balance	65,436	-	552,114	742,557	1,781,974	2,839,645
Ending fund balance	-	552,114	742,557	1,781,974	2,839,645	6,249,437



Technology Replacement Plan Requests

Request	Alignment with Strategic Plan	Cost
Verkada bus cameras and FirstNet network for buses	Student Safety and Operations: Enhances student transportation safety, monitoring, and emergency communication through upgraded camera systems and secure connectivity. Strategic Plan 2.E and 6.E	526,350
New computer lease for grades 1, 2, 6, 9, middle school teachers and administrators, library circulation, and nutrition managers	Instruction and Operations: Maintains reliable, up to date technology needed for instruction, school operations, and administrative efficiency across the division. Strategic Plan 6.A and 4.B	512,590
New Promethean lease to replace instructional panels including RCCTC	Instruction and Learning Environment: Supports interactive, technology enabled instruction by replacing aging panels to ensure consistent classroom functionality and engagement. Strategic Plan 1A and 6A	460,605



Technology Replacement Plan Requests

Request	Alignment with Strategic Plan	Cost
Phone end of life upgrades	Operations and Safety: Replaces outdated phone systems to maintain reliable communication for daily operations and emergency response. Strategic Plan 2E and 4B	332,636
GCE, WEC, and RCCTC network upgrades	Instruction and Facilities Support: Ensures new and renovated facilities are equipped with essential technology infrastructure to support instruction and operations. Strategic Plan 4A and 6A	221,160
Middle school vape detection systems	Student Health and Safety: Supports student wellbeing and school safety by detecting and deterring vaping in middle school facilities. Strategic Plan Goals 2C and 2E	190,000



Technology Replacement Plan Requests

Request	Alignment with Strategic Plan	Cost
Radio license	Operations and Emergency Communications: Maintains licensed radio communications to ensure reliable coordination during daily operations and emergency situations. <i>Strategic Plan Goals 2E and 6E</i>	9,787
Building security access control savings	Operations and Fiscal Stewardship: Improves building security while reducing costs through more efficient access control systems. <i>Strategic Plan Goals 2E and 4C</i>	(90,085)



Capital Improvement Plan (CIP)



Prior	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total Project Costs
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Major capital special projects	-	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	21,964	5,421,964
County allocation for future bonds	-	-	20,000,000	-	20,000,000	20,000,000	-	20,000,000	20,000,000	-	12,300,000	112,300,000
County transfer for debt reserves	700,833	725,424	752,750	644,694	-	-	-	-	-	-	-	2,823,701
County transfer for refunding credits	117,931	114,831	74,943	74,631	3,987	4,012	-	-	-	-	-	390,335
General Fund transfer for CMP	-	1,750,000	2,000,000	2,250,000	2,500,000	2,750,000	3,000,000	3,250,000	3,500,000	4,000,000	4,000,000	29,000,000
Total funding sources	818,764	3,190,255	23,427,693	3,569,325	23,103,987	23,354,012	3,600,000	23,850,000	24,100,000	4,600,000	16,321,964	149,936,000

Northside Middle (1969) 109,889 square feet 642 enrollment 12/19/25	818,764	1,440,255	21,427,693	1,319,325	14,137,963	-	-	-	-	-	-	39,144,000	2030
Glenvar Elementary (1959) 52,325 square feet 341 enrollment 12/19/25	-	-	-	-	6,466,024	11,543,976	-	-	-	-	-	18,010,000	2031
Hidden Valley Middle (1972) 119,824 square feet 583 enrollment 12/19/25	-	-	-	-	-	9,060,036	600,000	20,600,000	14,463,964	-	-	44,724,000	2034
Burlington Elementary (1939) 68,149 square feet 426 enrollment 12/19/25	-	-	-	-	-	-	-	-	6,136,036	600,000	3,014,964	9,751,000	2036
Penn Forest Elementary (1972) 65,047 square feet 365 enrollment 12/19/25	-	-	-	-	-	-	-	-	-	-	9,307,000	9,307,000	2036
Capital Maintenance Plan	-	1,750,000	2,000,000	2,250,000	2,500,000	2,750,000	3,000,000	3,250,000	3,500,000	4,000,000	4,000,000	29,000,000	
Total capital projects	818,764	3,190,255	23,427,693	3,569,325	23,103,987	23,354,012	3,600,000	23,850,000	24,100,000	4,600,000	16,321,964	149,936,000	

No Changes



Capital Improvement Plan (CIP)



Prior	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Total Project Costs
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Major capital special projects	-	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	6,095,964
County allocation for future bonds	-	-	20,000,000	-	20,000,000	20,000,000	-	20,000,000	20,000,000	-	20,000,000	127,120,000
County transfer for debt reserves	700,833	725,424	752,750	644,694	-	-	-	-	-	-	-	2,823,701
County transfer for refunding credits	117,931	114,831	74,943	74,631	3,987	4,012	-	-	-	-	-	390,335
General Fund transfer for CMP	-	1,750,000	2,000,000	2,250,000	2,500,000	2,750,000	3,000,000	3,250,000	3,500,000	4,000,000	4,000,000	29,000,000
Total funding sources	818,764	3,190,255	23,427,693	3,569,325	23,103,987	23,354,012	3,600,000	23,850,000	24,100,000	4,600,000	24,600,000	165,430,000

Renovate Arnold R. Burton for an Alternative Ed Public Day School	-	-	15,400,000	-	-	-	-	-	-	-	-	15,400,000	2028
Northside Middle (1969) 109,889 square feet 642 enrollment 12/19/25	818,764	1,440,255	6,027,693	1,319,325	20,038,963	9,395,000	-	-	-	-	-	39,040,000	2031
Glenvar Elementary (1959) 52,325 square feet 341 enrollment 12/19/25	-	-	-	-	553,988	10,609,012	-	6,900,000	-	-	-	18,063,000	2033
Hidden Valley Middle (1972) 119,824 square feet 583 enrollment 12/19/25	-	-	-	-	11,036	600,000	600,000	13,700,000	20,063,964	-	9,894,000	44,869,000	2036
Burlington Elementary (1939) 68,149 square feet 426 enrollment 12/19/25	-	-	-	-	-	-	-	536,036	600,000	8,614,964	-	9,751,000	2036
Penn Forest Elementary (1972) 65,047 square feet 365 enrollment 12/19/25	-	-	-	-	-	-	-	-	-	-	2,091,036	9,307,000	2037
Capital Maintenance Plan	0	1,750,000	2,000,000	2,250,000	2,500,000	2,750,000	3,000,000	3,250,000	3,500,000	4,000,000	4,000,000	29,000,000	
Total capital projects	818,764	3,190,255	23,427,693	3,569,325	23,103,987	23,354,012	3,600,000	23,850,000	24,100,000	4,600,000	24,600,000	165,430,000	

Add Renovations to Arnold R. Burton Building for Alternative Public Day School



Capital Maintenance Plan (CMP)



	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Funding sources										
General Fund Transfer	1,750,000	2,000,000	2,250,000	2,500,000	2,750,000	3,000,000	3,250,000	3,500,000	4,000,000	4,000,000
Total funding sources	1,750,000	2,000,000	2,250,000	2,500,000	2,750,000	3,000,000	3,250,000	3,500,000	4,000,000	4,000,000
Replacement needs										
Bleachers	-	250,000	-	-	500,000	250,000	250,000	250,000	250,000	250,000
Digital signs	50,000	75,000	75,000	70,000	75,000	75,000	75,000	75,000	75,000	75,000
Electrical	35,000	200,000	-	300,000	300,000	300,000	200,000	200,000	200,000	200,000
Exterior maintenance	25,000	-	-	200,000	100,000	200,000	200,000	200,000	200,000	200,000
Fencing	100,000	-	200,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Fire panel repair	25,000	-	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Furniture	25,000	-	95,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Grounds	25,000	100,000	-	200,000	200,000	200,000	200,000	200,000	200,000	200,000
HVAC	650,000	650,000	250,000	400,000	400,000	400,000	300,000	500,000	500,000	500,000
Parking lots	400,000	325,000	470,000	220,000	250,000	215,000	215,000	250,000	250,000	250,000
Playground equipment	100,000	240,000	300,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Plumbing	-	-	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Preventative maintenance	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Roofing	100,000	-	500,000	200,000	200,000	550,000	1,000,000	1,000,000	1,500,000	1,500,000
Scoreboards	80,000	100,000	100,000	100,000	100,000	100,000	100,000	90,000	90,000	90,000
Sidewalks	25,000	-	200,000	200,000	100,000	100,000	100,000	100,000	100,000	100,000
Stormwater management	25,000	-	-	-	15,000	-	-	25,000	25,000	25,000
Windows	25,000	-	-	100,000	-	100,000	100,000	100,000	100,000	100,000
Total replacement needs	1,750,000	2,000,000	2,250,000	2,500,000	2,750,000	3,000,000	3,250,000	3,500,000	\$4,000,000	\$4,000,000



Nutrition Equipment Replacement Plan



2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
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Funding sources

Nutrition Services Fund	481,440	321,000	524,800	582,600	350,700	482,340	166,300	419,050	255,800	157,150	132,600	109,300	226,700	161,000	99,600
Total funding sources	481,440	321,000	524,800	582,600	350,700	482,340	166,300	419,050	255,800	157,150	132,600	109,300	226,700	161,000	99,600

Replacement needs

Dishwasher	45,000	165,000	135,000	75,000	165,000	210,000	-	-	45,000	30,000	-	105,000	45,000	-	60,000
Disposal	4,200	2,100	-	2,100	4,200	4,200	-	-	-	2,100	-	-	8,400	-	2,100
Freezer	7,000	4,500	4,500	-	-	-	-	14,000	-	-	-	-	-	7,000	-
Hot Holding Cabinet	19,500	6,500	-	-	6,500	32,500	6,500	91,000	65,000	39,000	-	-	39,000	19,500	13,000
Hot Holding Pass Through	60,000	10,000	-	10,000	-	-	20,000	-	-	-	-	-	-	-	-
Hot Water Dispenser	3,600	-	-	-	-	3,600	-	28,800	25,200	8,700	-	-	-	7,200	-
Ice Maker	5,000	5,000	-	5,000	-	20,000	-	50,000	5,000	10,000	-	-	5,000	20,000	-
Kettle, Twin, Tabletop	-	-	-	-	-	-	-	-	-	-	-	-	-	7,000	-
Micro Steam	12,900	4,300	4,300	-	-	8,600	4,300	26,500	8,600	8,600	-	4,300	-	4,300	-
Milk Cooler	-	4,000	-	4,000	8,000	-	-	24,000	4,000	-	4,000	-	64,000	12,000	8,500
Oven	138,440	36,000	24,000	36,000	-	76,440	24,000	89,750	16,000	41,750	24,000	-	42,000	24,000	-
Pizza Oven	-	-	-	-	-	-	-	15,000	-	-	-	-	-	-	-
Refrigerator	25,800	65,600	37,000	25,500	7,000	47,000	31,500	-	7,000	17,000	24,600	-	23,300	60,000	16,000
Steam Kettle	-	18,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Walk-in Combo	160,000	-	320,000	400,000	160,000	80,000	80,000	80,000	80,000	-	80,000	-	-	-	-
Walk-in Cooler	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-
Total replacement needs	481,440	321,000	524,800	582,600	350,700	482,340	166,300	419,050	255,800	157,150	132,600	109,300	226,700	161,000	99,600



Replacement Plan Summary

- Summary of possible increases to operating transfers for replacement funds.

• Health Insurance Fund	(2,765,277)
• Fleet Replacement Plan	2,475,000
• Textbook Adoption Plan	500,000
• Capital Projects – CMP	<u>250,000</u>
	<u>459,723</u>



Remaining Schedule



FEBRUARY

- ❑02/04 SAC Meeting
- ❑02/10 EAC Meeting
- ❑02/17 Principal Meetings
- ❑02/19 School Board Meeting
 - Public Hearing on 2026-2027 Annual Budget
- ❑02/24 Budget Work Session #2
 - Employee Compensation & Benefits

MARCH

- ❑03/04 Tentative Crossover
- ❑03/14 Tentative Adjournment
- ❑03/11 Budget Work Session #3
 - Superintendent's Proposal

❑03/30 Budget Work Session #4,
needed

- ❑03/31 School Board Meeting
 - Adopt 2026-2027 Annual Budget
- ❑03/31 Convey Budget to BOS

APRIL

❑04/28 Present Budget to BOS

MAY

- ❑05/12 BOS: 1st Reading of Ordinance
- ❑05/26 BOS: 2nd Reading of Ordinance