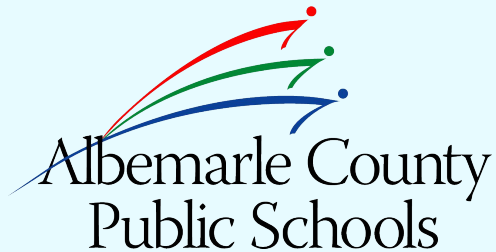




Budget Work Session

January 25, 2024



Agenda

1

State Revenues
Jim Regimbal

2

Expenditure Overview

Strategic Plan: Learning for All

VISION

Our learners are engaged in authentic, challenging, and relevant learning experiences, becoming lifelong contributors and leaders in our dynamic and diverse society.

MISSION

Working together as a team, we will end the predictive value of race, class, gender, and special capacities for our children's success through high-quality teaching and learning for all. We seek to build relationships with families and communities to ensure that every student succeeds.

We will know every student.

VALUES

Equity
Excellence
Family and Community
Wellness

GOALS



Thriving Students



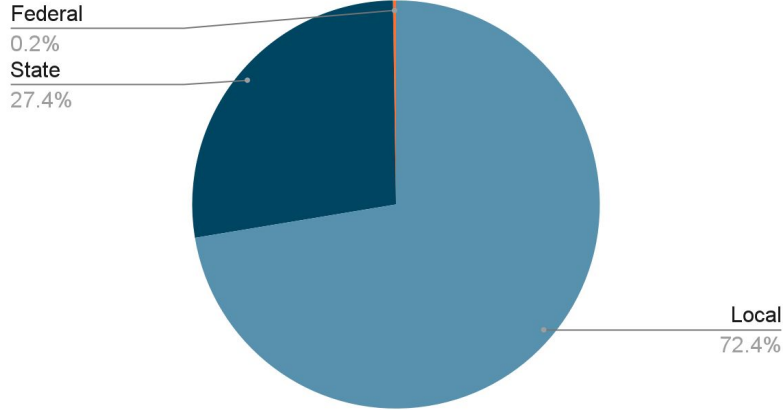
Affirming and Empowering Communities



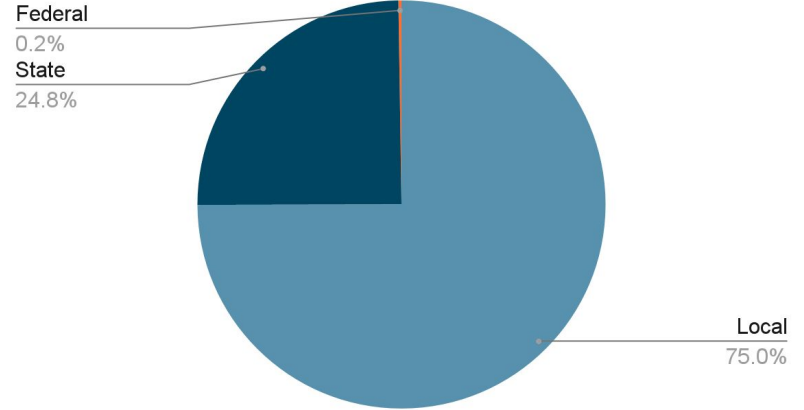
Equitable, Transformative Resources

Revenue Overview

FY 24 Adopted - Recurring

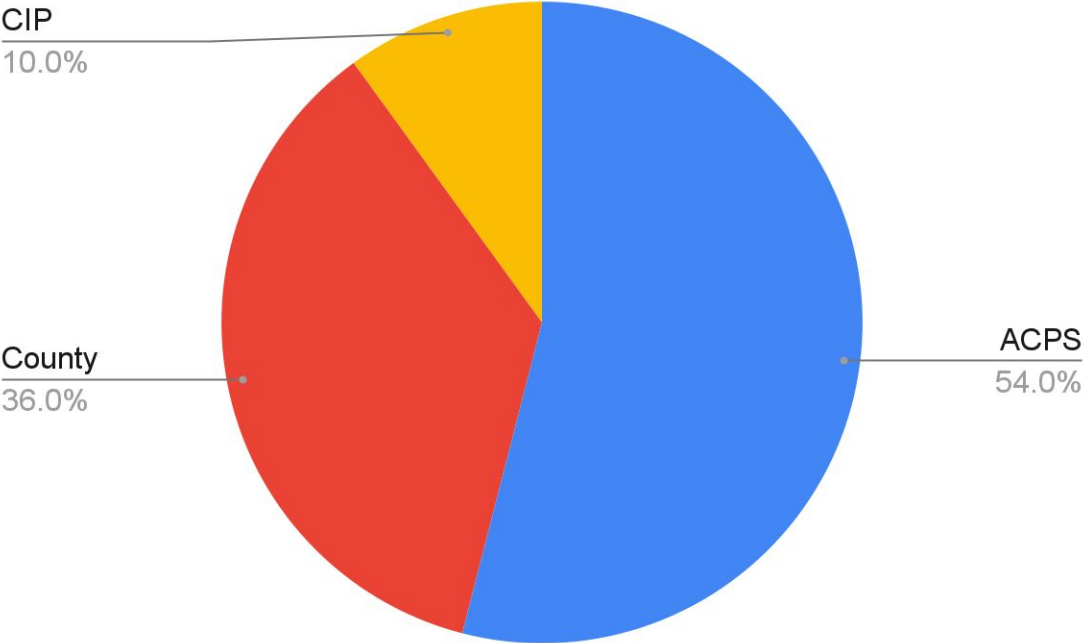


FY 25 Projection



	FY 24 Adopted	FY 25 Proj.	Change
Local	\$185.5M	\$192.2M	\$6.6M +3.6%
State	\$71.6M	\$63.6M	(\$8.0M) -11.2%
Federal	\$0.6M	\$0.6M	-
Total Recurring	\$257.7M	\$256.4M	(\$1.4M) -0.5%

Local Transfer Overview



Shared Revenues:

- General Property Taxes
- Other Local Taxes
- Non-Categorical State Aid

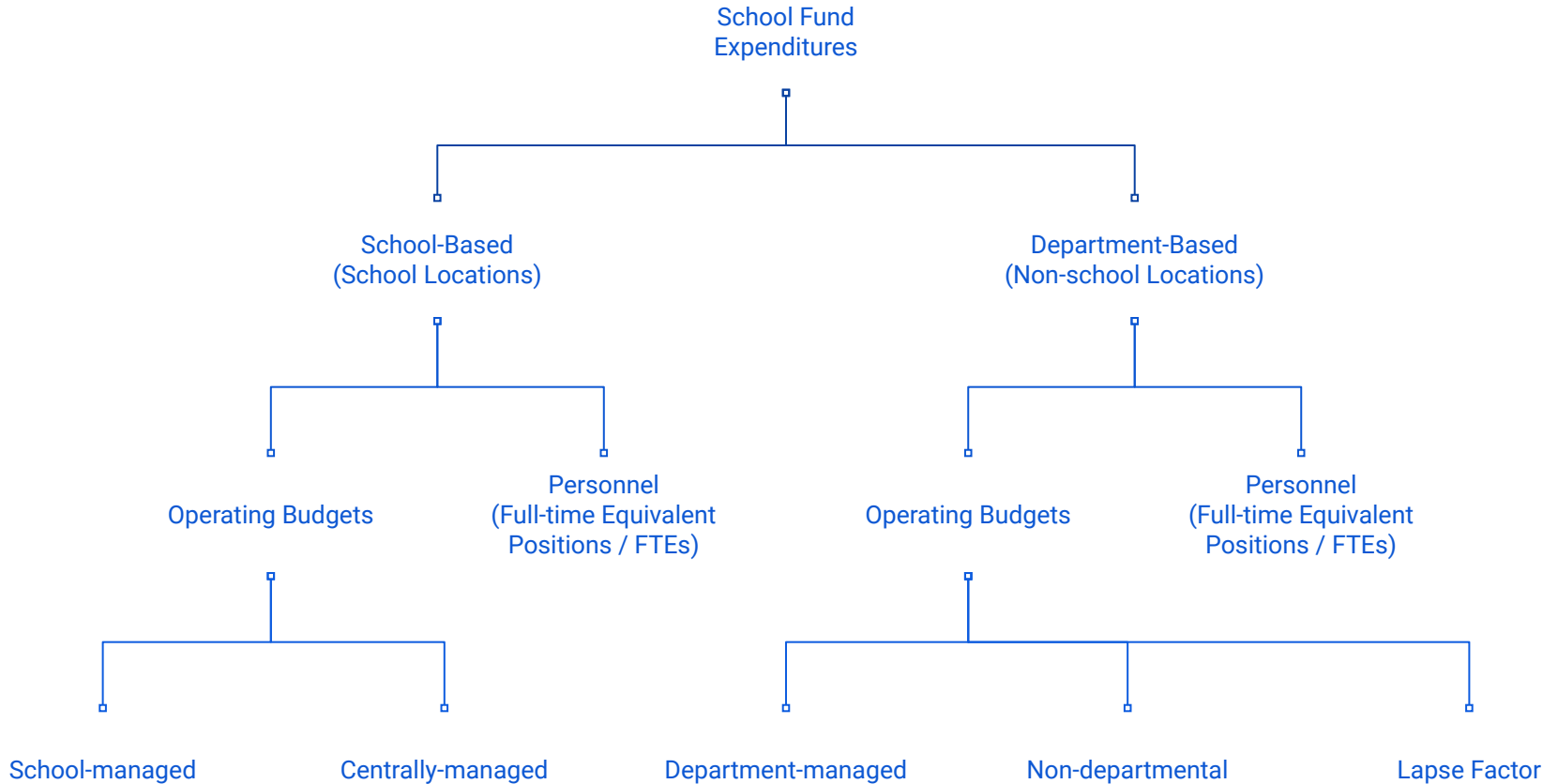
Committed Expenditures:

- Revenue Sharing
- Tax Relief
- EDA Perf. Agreements
- Water Resources Fund

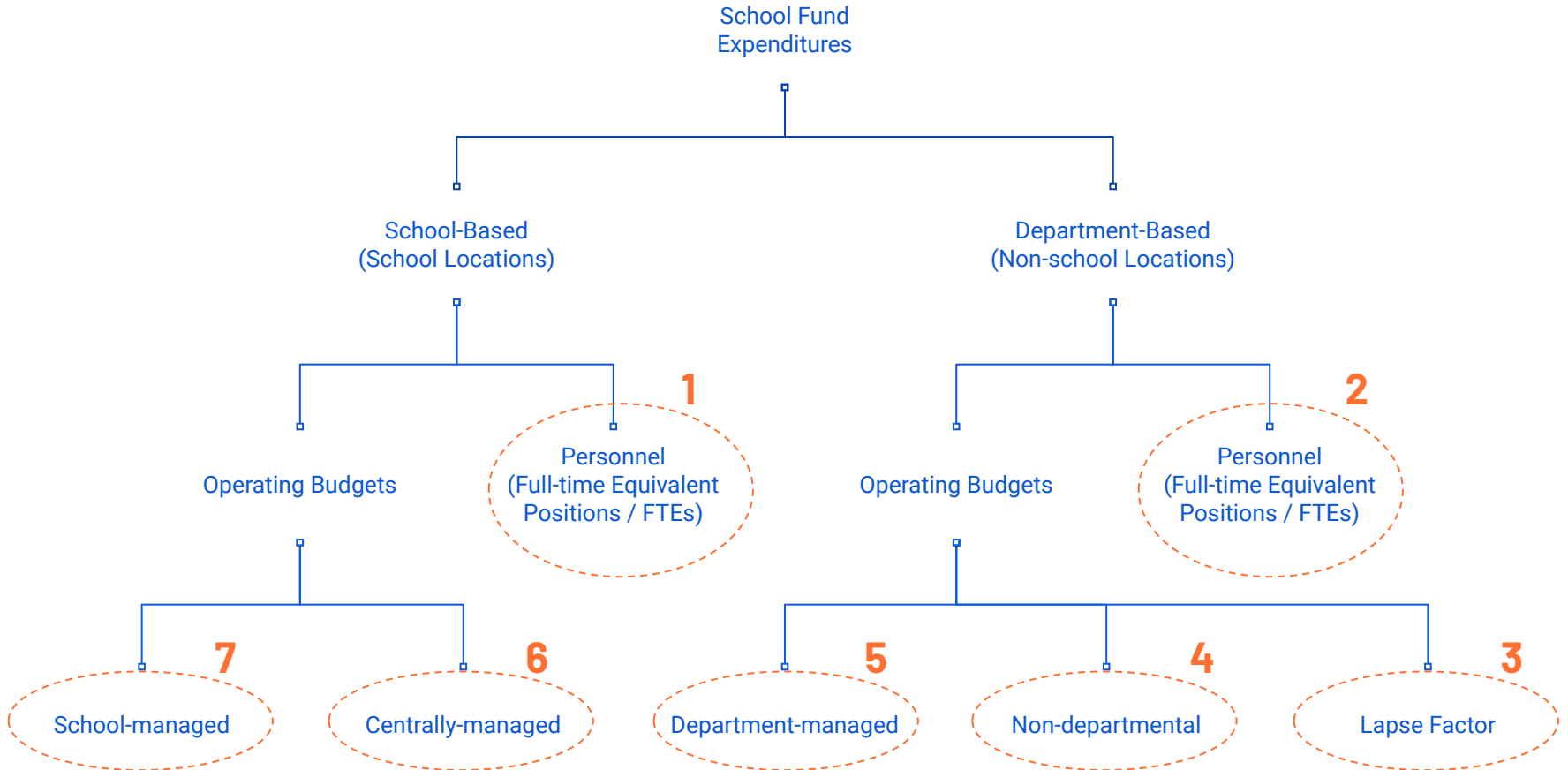
Guest Presenter
Jim Regimbal

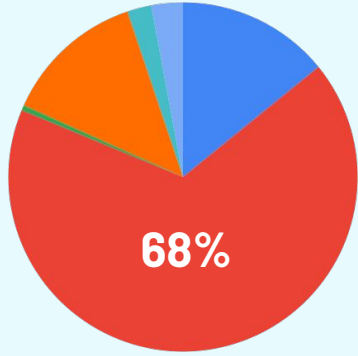
Expenditures

Building the FY 25 Baseline Budget



Building the FY 25 Baseline Budget

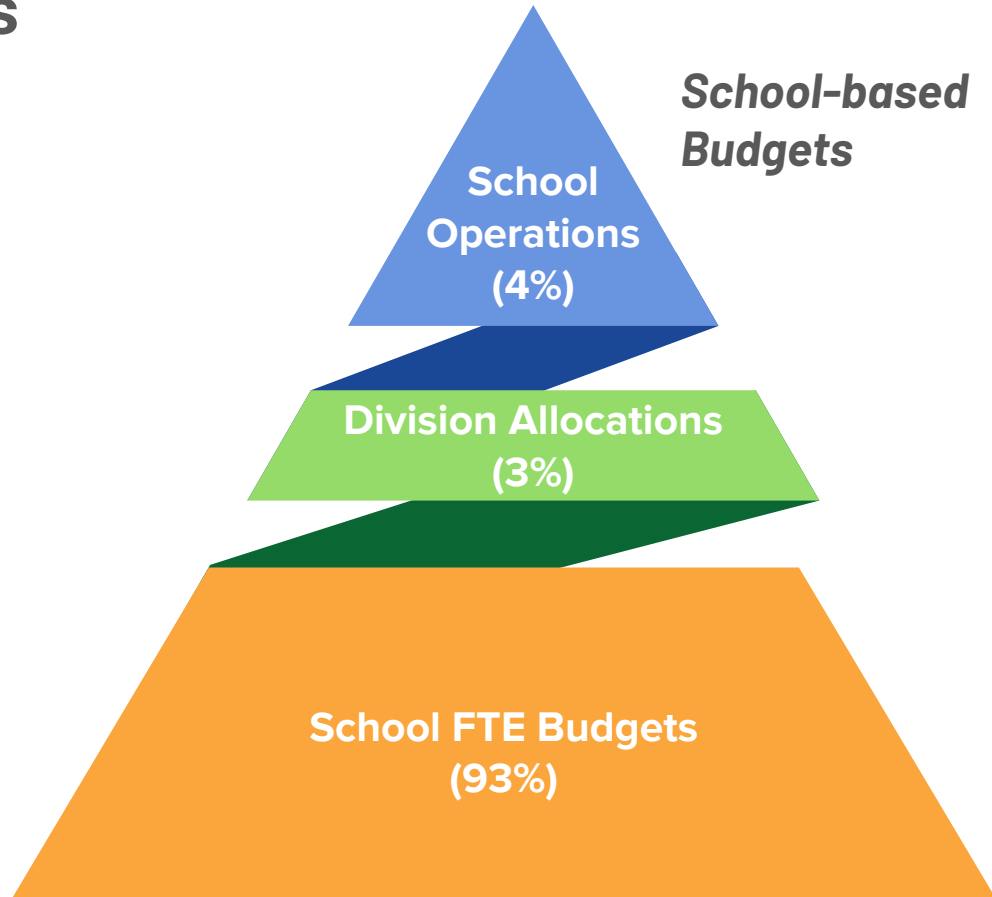




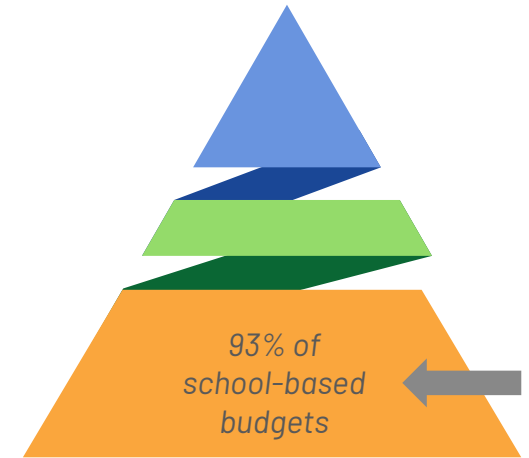
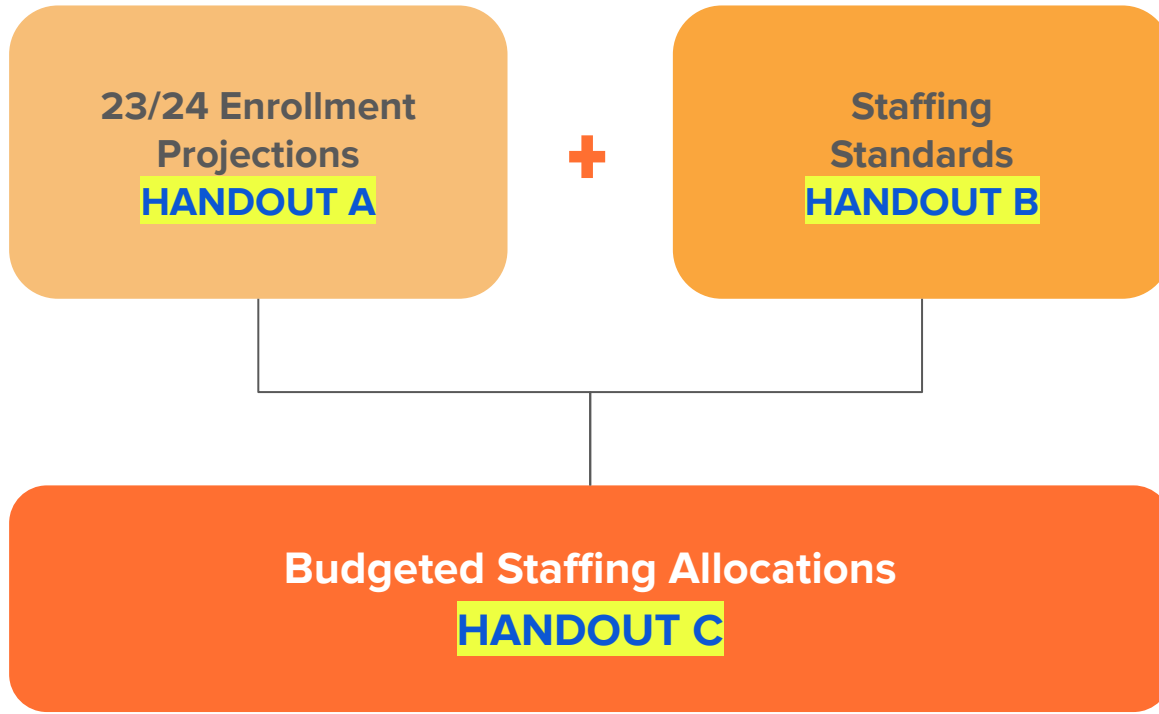
1. School-Based FTEs

School-Based FTEs

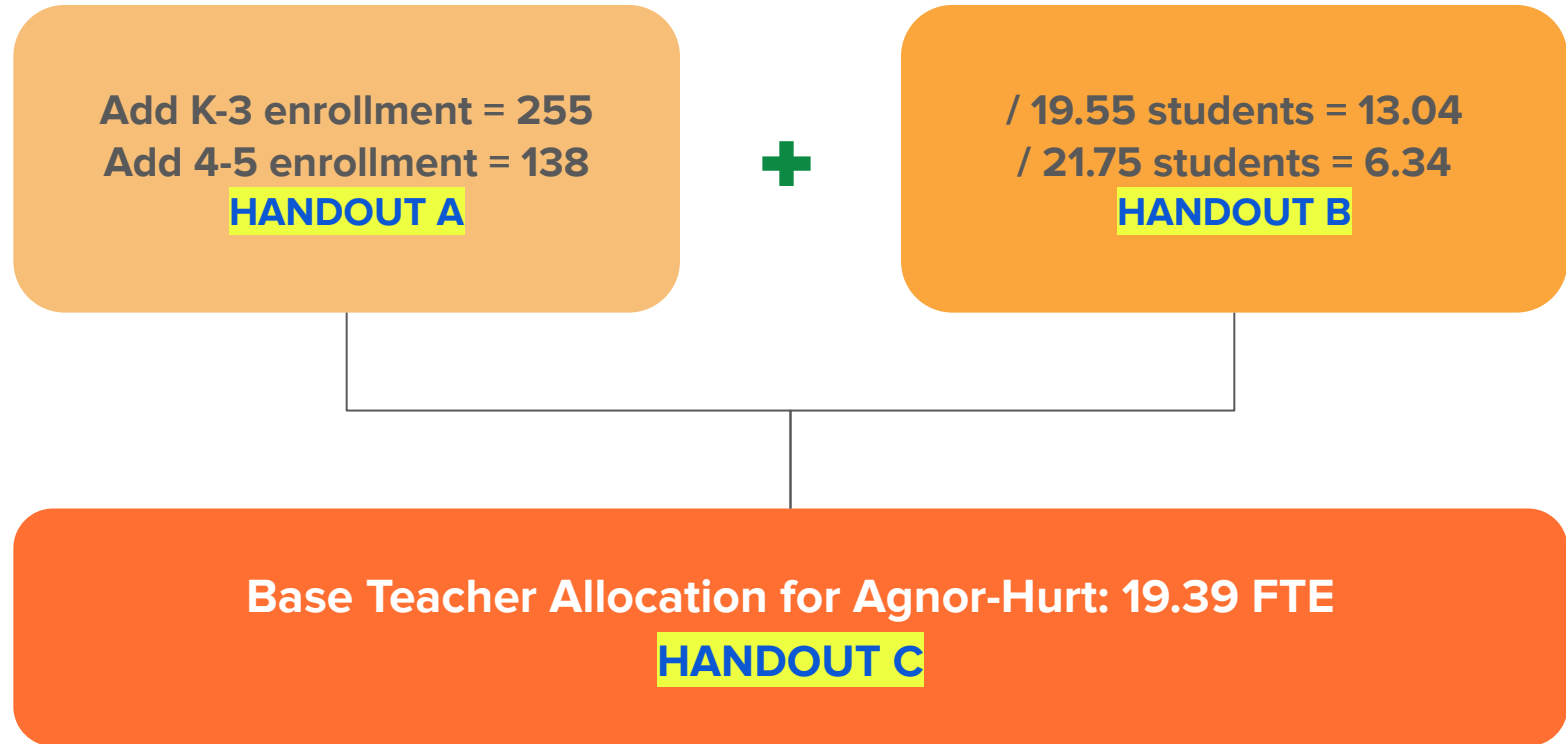
- Elementary schools
- Middle schools
- High schools
- Center I
- Community Lab School
- Newcomer Learning Community
- Post High
- Center for Learning & Growth
- Multi-School Services



School-Based FTEs



Example: K-5 Base Teachers at Agnor-Hurt



Example: Tiered Services Staffing at Agnor-Hurt

	Reduce Class Size	Reading Specialist	Other Tiered Services
Staffing Standard	1 FTE per 70 economically disadvantaged students, then rounded	1 FTE per 100 economically disadvantaged students, then rounded	1 FTE per 200 economically disadvantaged students, the rounded
Formula	209 / 70	209/100	209/200
Staffing	3.0 FTE	2.5 FTE	1.0 FTE
	Ensures class size of less than 18 for schools 40-60% economically disadvantaged	Ensures at least 1 full-time Reading Specialist per school, above Virginia Literacy Requirement Act	May be used for school-specific needs

Class Size

		FY 23	FY 24	FY 25	SOQ
Elementary	Budgeted Ratio	18.5	18.4	18.4	24 (K-3) 25 (4-5) 17 to 19 (K-3) for schools > 30% F/R lunch
	Enrollment	-16	-181		
	Actual	18.6	18.1		
Middle	Budgeted Ratio	21.2	20.4	20.4	24 (English)
	Enrollment	-63	-56		
	Actual*	19.9	20.0		
High	Budgeted Ratio	21.9	21.7	21.7	24 (English)
	Enrollment	+28	-8		
	Actual	20.1	20.4		

Example: Special Education Staffing at Agnor-Hurt

1. Utilize ACPS Special Education Staffing Standards as basis for the ideal staffing ratio.
2. Utilize Special Education Student Rosters to determine number of students who require each program.
3. Provide initial projected staffing. Revisit after 1st 30 days of school to determine any shifts that are required.

SPED Program	SPED Teachers	SPED TAs
Bright Stars (Serves up to 4 SWD)	0	1
ECSE (Serves up to 8 SWD and 4 peer models)	1	4
ABASE (Serves up to 16 students with Autism)	2	8
BBASE (Serves up to 8 students at risk of out placement)	1	2
Generalist (Serves up to 24 students)	1	0

Example: English Learner Staffing at Agnor-Hurt

1. Pull the EL Totals Report in Powerschool
2. Use our chart to look at *potential* staffing
3. Consider other factors:
 - Ongoing enrollment patterns (ex. hotels with IRC, new housing, UVA staffing, etc.)
 - Students in specialized programs (NLC, CBASE, etc.)
4. Round as logical
5. Check against VDOE SOQs (1 Teacher for 50 total EL)
6. Check against our ability to staff schools given total EL allocation

AHES	ELP Level	School Summary	
	Assess	0	
	W1	43	
	W2	31	
	W3	21	
	W4	4	
	W6:1	7	
	W6:2	3	
	Total EL	Direct Service EL	99
	Total ESOL	Total (including monito	109
	TOTAL FTE	Total FTE	3.06

23-24 AHES EL Allocation: 3
Total required per VDOE reqs: 2

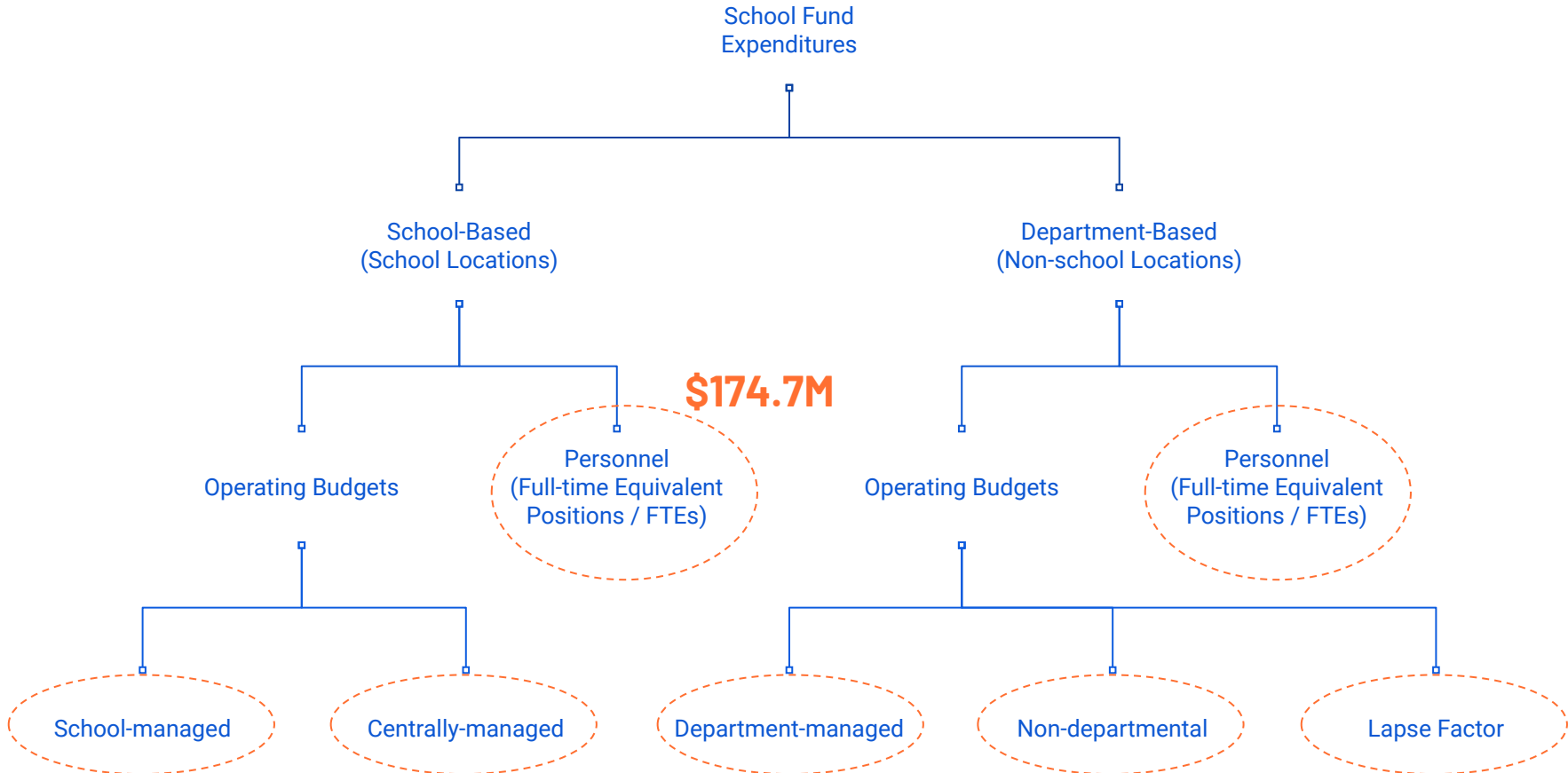
Average Teacher Cost

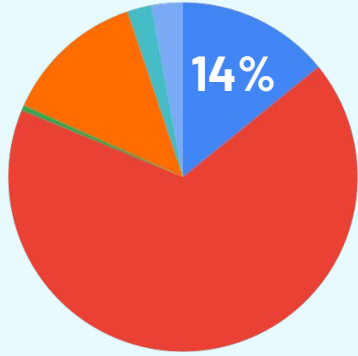
	FY 25 Baseline	FY 25 Adjusted Baseline	
Salary	\$67,687	\$69,040	+2% mid-year increase
FICA (7.65%)	\$5,178	\$5,282	
VRS Retirement (17.83%)	\$12,069	\$12,309	
VRS Group Life (1.34%)	\$907	\$925	
Health Insurance	\$8,536	\$8,798	+updated CY 2024 rates
Dental Insurance	\$209	\$209	
Total	\$94,585	\$96,563	

Classified Position Costs

	Filled Positions	Vacancies	FY 25 Adjusted Baseline
Salary	Individual Salary Amounts	Midpoint of Hiring Range	+2% mid-year increase
FICA	7.65%	7.65%	
VRS Retirement	17.83%	17.83%	
VRS Group Life	1.34%	1.34%	
Health Insurance	Individual Health Plans	\$8,798	+updated CY 2024 rates
Dental Insurance	Individual Dental Plans	\$209	
Total	Actual (Fall 2023)		

Building the FY 25 Baseline Budget





2. Department-Based FTEs

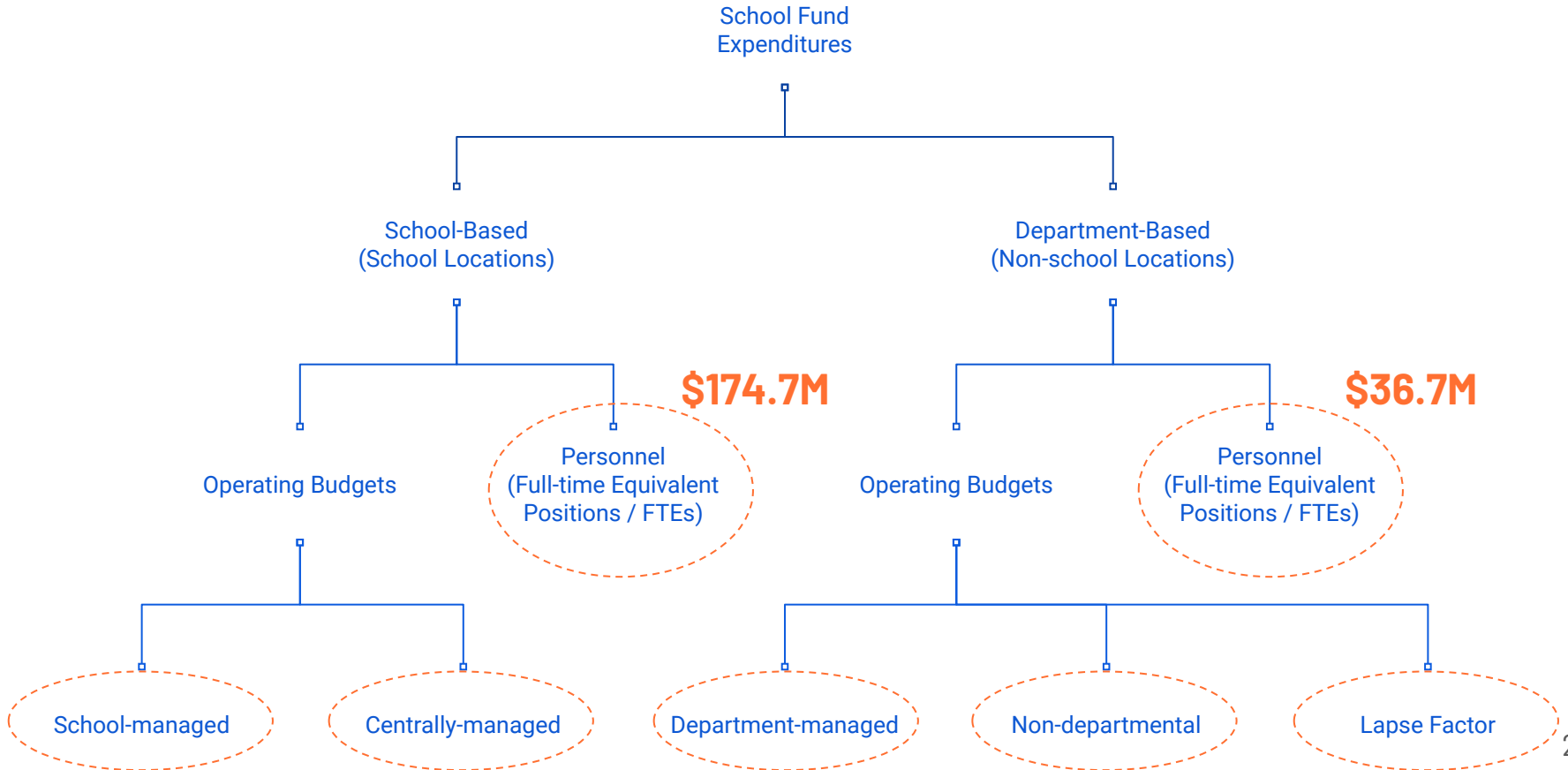
Department-Based FTEs

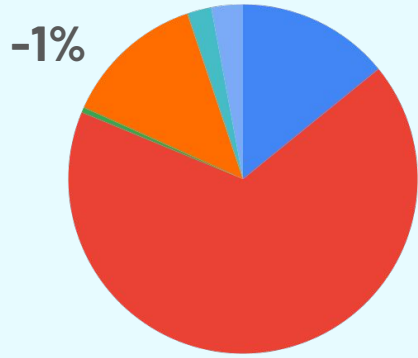
	Administrati on	Instruction	Org. Developmen t	Community Engagement	Communica tions	Strategic Planning	Operations	Technology
School Fund	Office of the School Board Division Support	Instruction Federal Programs International and EL Office Special Education Student Services	Human Resources Professional Dev.	Community Engagement	Communica tions	Strategic Planning	Fiscal Services Transportati on Services Building Services Safety & Security	Technology
Special Revenue Fund FTEs		Grants	Grants	Extended Day Enrichment Programs Community Education Grants			Child Nutrition	

Classified Position Costs

	Filled Positions	Vacancies	FY 25 Adjusted Baseline
Salary	Individual Salary Amounts	Midpoint of Hiring Range	+2% mid-year increase
FICA	7.65%	7.65%	
VRS Retirement	17.83% / 6.52%	17.83% / 6.52%	
VRS Group Life	1.34%	1.34%	
Health Insurance	Individual Health Plans	\$8,798	+updated CY 2024 rates
Dental Insurance	Individual Dental Plans	\$209	

Building the FY 25 Baseline Budget

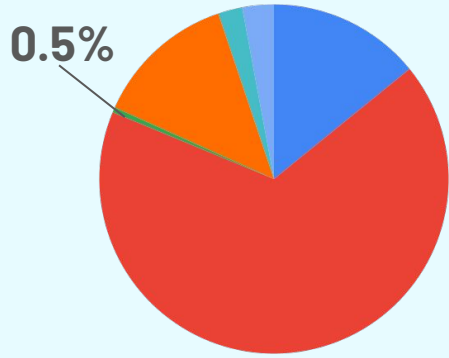




3. Lapse Factor

Lapse Factor

	FY 22	FY 23	FY 24	FY 25
% of Baseline Salaries	(1.5%)	(1.3%)	(1.3%)	(1.3%)
% of Baseline FICA		(2.2%)		
% of Baseline VRS Retirement		(2.6%)	(3.6%)	(3.4%)
% of Baseline Health				(2.5%)
% of Baseline Dental				(9.4%)
Total Lapse \$	(\$1.8M)	(\$2.2M)	(\$2.7M)	(\$3.3M)
Reclassifications \$	\$273,000	\$300,000	\$300,000	\$300,000
Total Savings \$	(\$1.5M)	(\$1.9M)	(\$2.4M)	(\$3.0M)



4. Non-Departmental



Non-Departmental

FY 24 Adopted

\$747,631 Transfer to Bright Stars Fund

\$604,016 Transfer to Special Education IDEA

\$24,000 Transfer to Preschool Special
Education Fund

\$338,142 Transfer to Local Government for
Licensing Costs

\$1.7M TOTAL

FY 25 Baseline

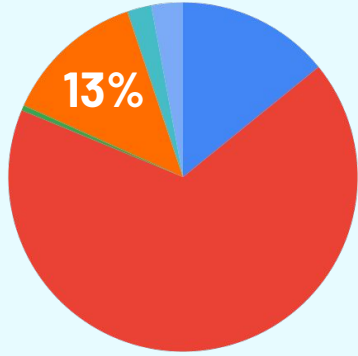
\$893,932 Transfer to Bright Stars Fund

\$0 Transfer to Special Education IDEA

\$24,000 Transfer to Preschool Special
Education Fund

\$337,926 Transfer to Local Government for
Licensing Costs

\$1.2M TOTAL



4. Department Operating Budgets

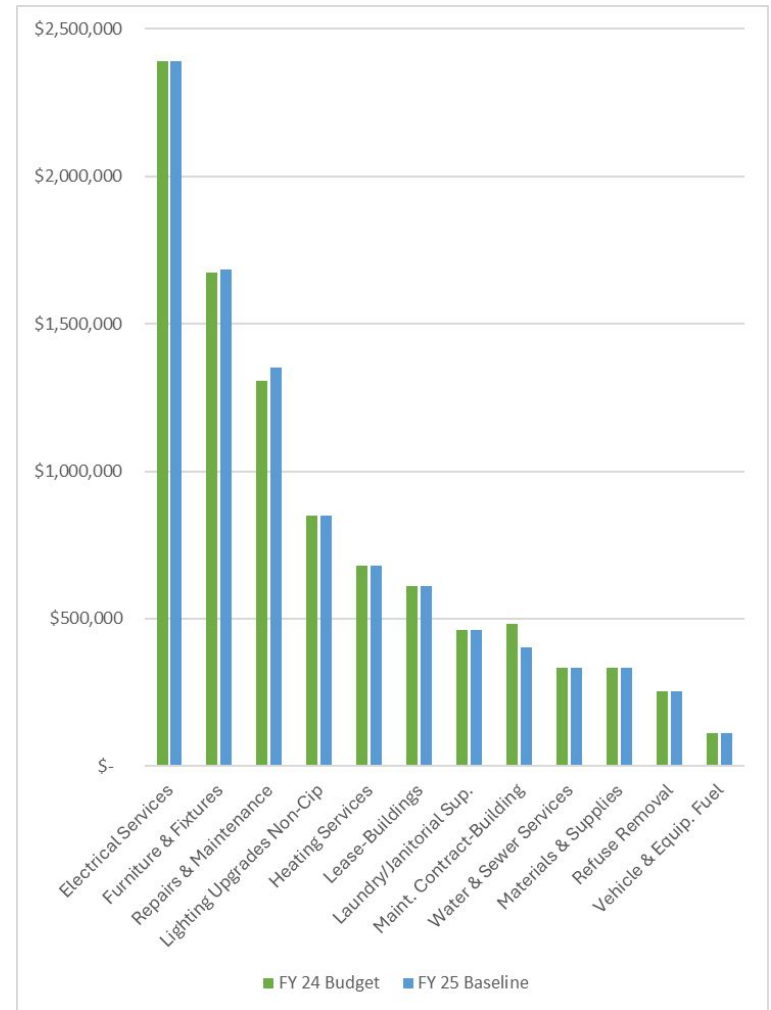
Department Operating Budget Allocations

HANDOUT E

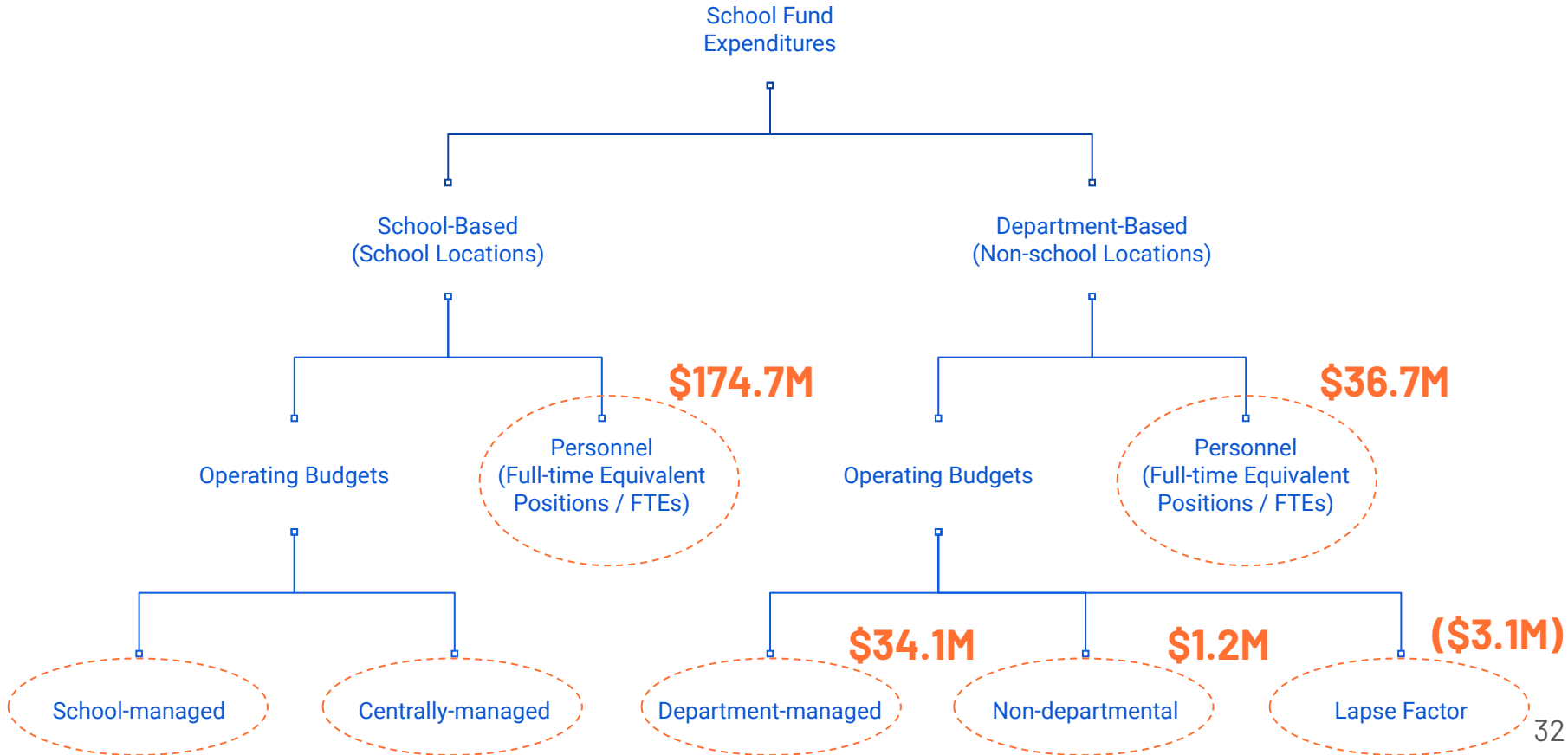
	Administrati on	Instruction	Org. Developmen t	Community Engagement	Communic ations	Strategic Planning	Operations	Technology
School Fund	\$405,922	5,345,307	\$2,582,866	\$110,818	\$28,200	\$290,376	\$15,001,283	\$2,153,146
Transfers		\$3,652,121					\$362,201	\$3,295,500
VERIP							\$887,445	\$12,837
Total	\$405,922	\$8,997,428	\$2,582,866	\$110,818	\$28,200	\$290,376	\$16,250,929	\$5,461,483

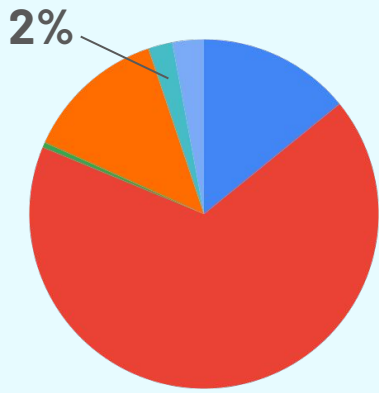
Example - Building Services Department

- FY 25 Baseline Operating Allocation (\$10.4M)
 - Flat from FY 24 Adopted Budget, less one-time expenditure budgets
- May shift costs between line items to account for changing service costs
- Anything additional over Allocation must be submitted as a new request (**NOT** included in baseline budget)
 - E.g., inflationary increases, service changes



Building the FY 25 Baseline Budget





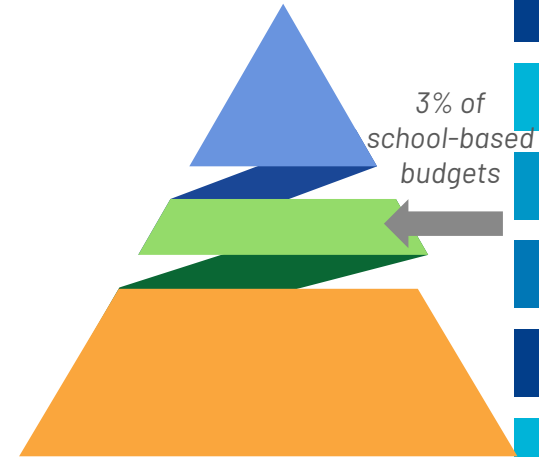
5. Centrally-managed School-based Operating Budgets

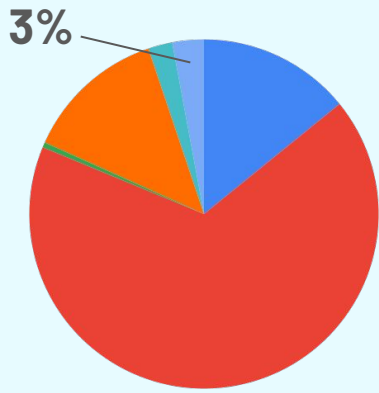
Division Allocations

School-Based Supplemental Pay Allocations:
Centrally managed funds

FY 24 Change: Substitute Program
Improvements (Phase II)

Highest budget drivers for division allocation:
Substitute budgets, ALCP stipends, VERIP





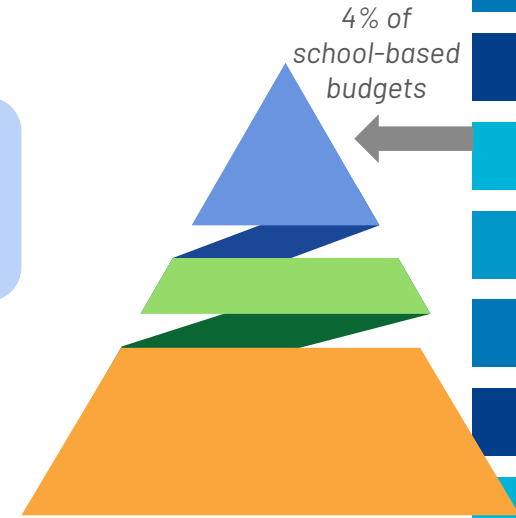
6. School-managed Operating Budgets

School Operations

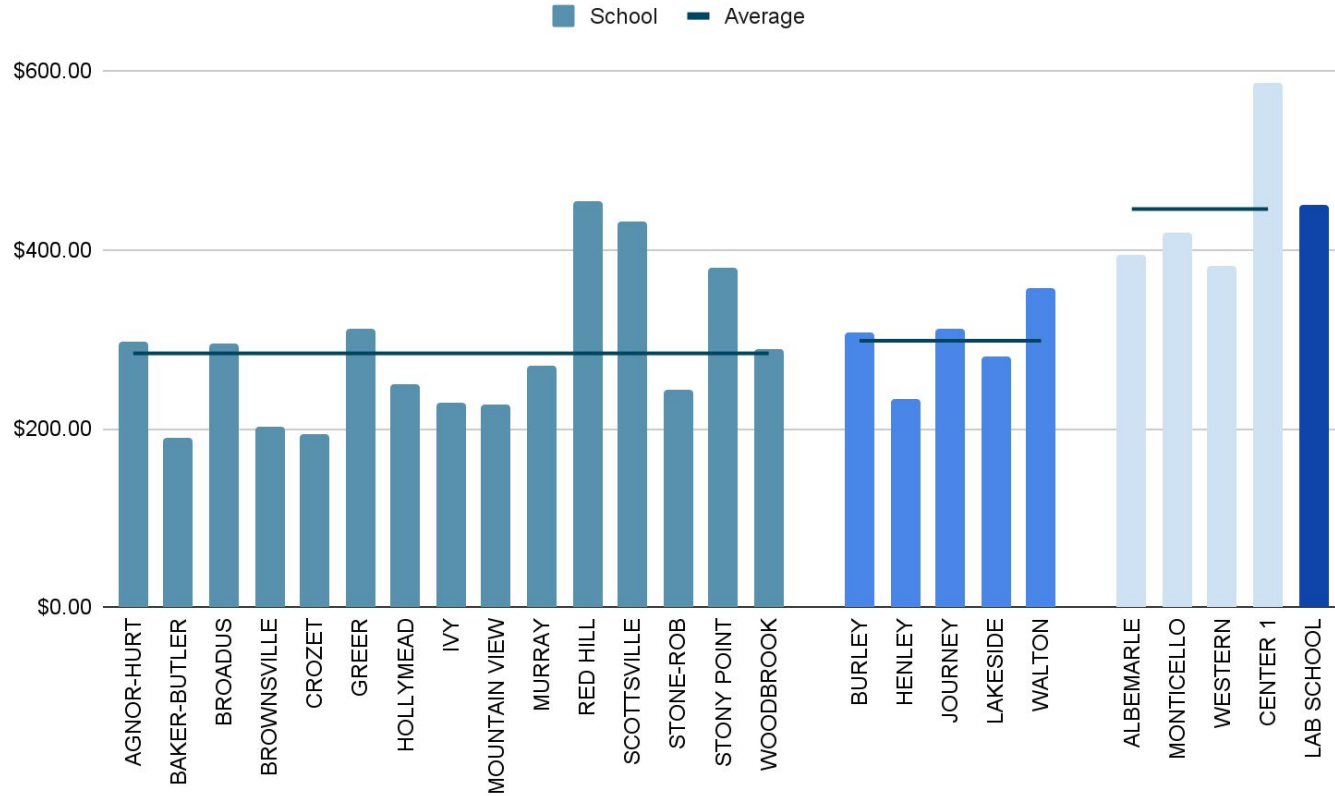


Highest budget drivers for school operations:
Supplies and materials
Contract services
Copiers

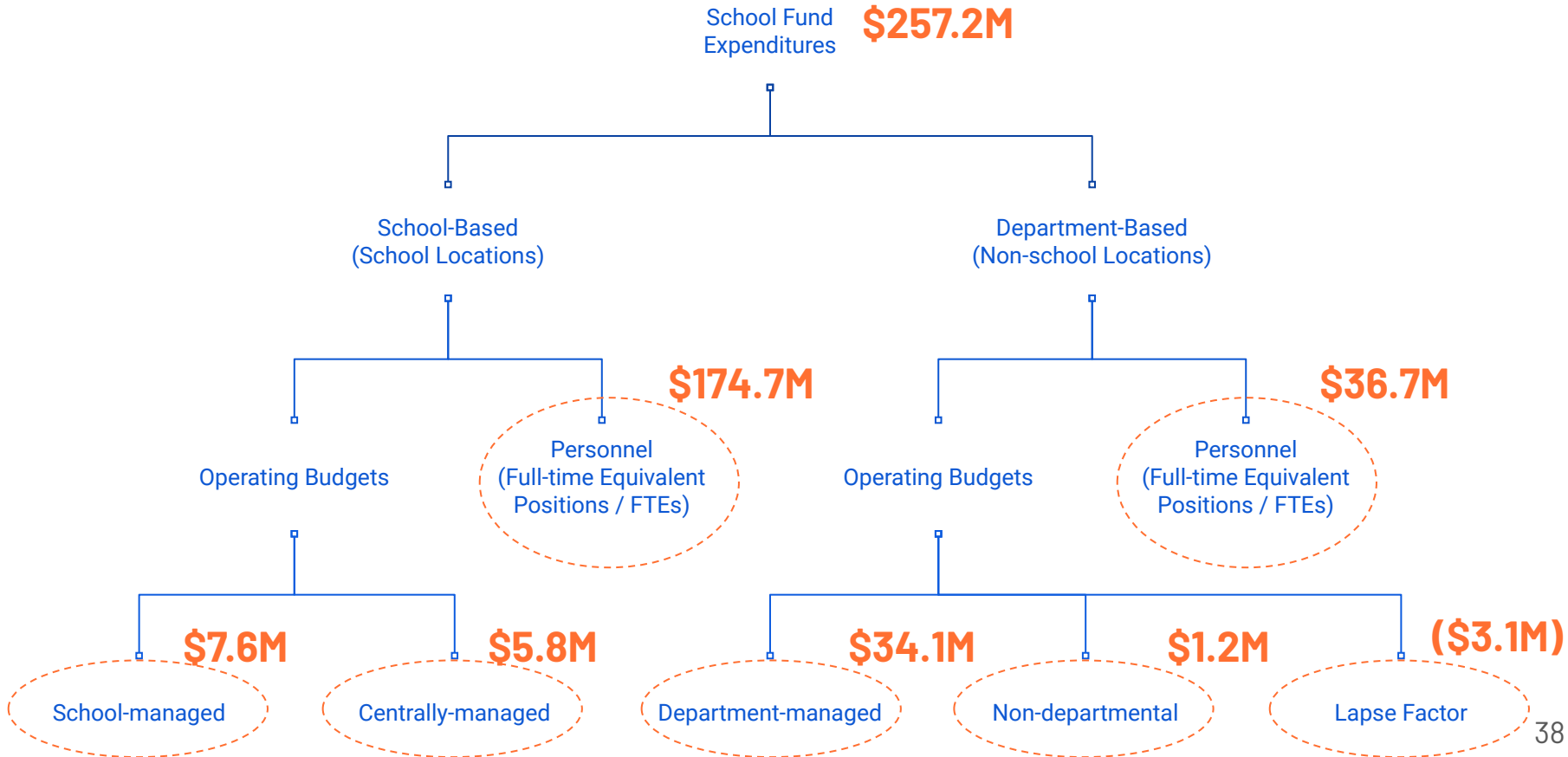
Intervention
PALS
CTE
Athletics



Per pupil operations



Building the FY 25 Baseline Budget



Baseline Adjustment Summary

	FY 24 Adopted	FY 25 Baseline	Mid-year Adjustments	FY 25 Adjusted Baseline	<i>Change from FY 24 Adopted</i>
Recurring Expenditures	\$257.7M	\$257.2M	+\$4.4M	\$261.5M	+\$3.8M
One-Time Expenditures	\$2.2M				
Notes	Reference Point	“Building the FY 25 Baseline Budget” slides	Mid-year compensation changes	FY 25 Starting Point	

Questions/Discussion