

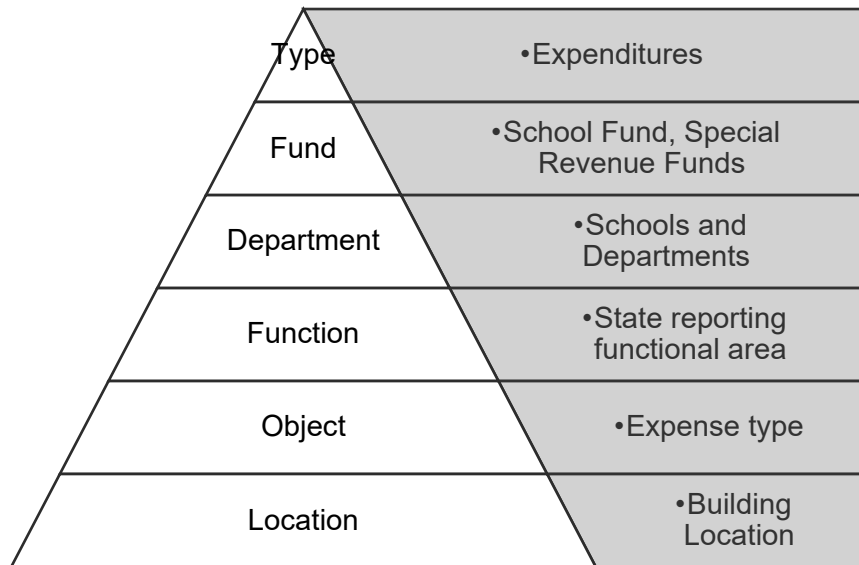
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## Contents

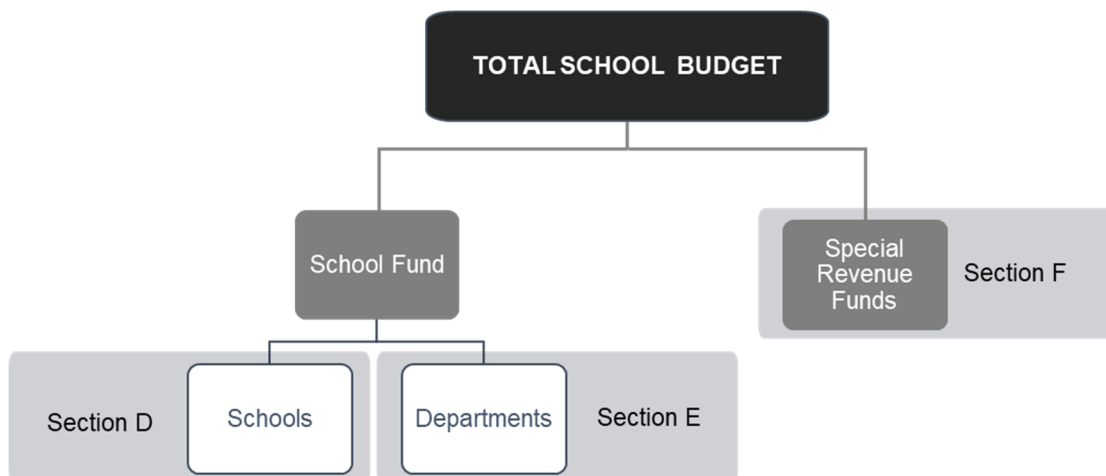
Contents .....	1
Expenditure Budget Code Structure .....	2
Fund Overview .....	3
Department and Location Overview .....	5
Function Overview (State Categories) .....	7
Object Overview .....	11
Budgeted Compensation Assumptions.....	12
Adopted Market.....	12
Salaries .....	13
Benefits .....	14
Health Care .....	15

## Expenditure Budget Code Structure

As shown in the chart, expenditure budget codes are structured in the order below:



## Fund Overview



The total ACPS budget consists of the School Fund and Special Revenue Funds.

Expenditures in the **School Fund** are funded by revenues as detailed in Section B. They primarily comprise the transfer from Albemarle County's General Fund (funded by general property taxes and other local taxes) and state aid. Within the School Fund, the budget is broken out between school-based and department-based expenditures. School-based expenditures are tied directly to individual schools, while department-based expenditures benefit schools across the Division and serve the school system as a whole.

Full-Time Equivalents (FTEs) which are positions assigned to specific schools are reported in the Schools section. FTEs who are not assigned to a specific school are reported separately in the Departments section. These are staff who serve multiple schools (e.g., bus drivers and maintenance workers).

Additionally, **Special Revenue Funds** are reported separately. They fund programs whereby the revenue budgeted will be sufficient to cover all expenditures associated with the program. Examples of revenue types include transfers from the School Fund, fees, and grants.

## Management of Expenditures

Schools, departments, and budgets are overseen by the Superintendent's Cabinet, as organized by the following areas:

### *Executive Services*

The Office of the Superintendent and Division Support provides leadership and support to schools to ensure that all students have an equal opportunity to succeed. Division activities are directed such that all programs and activities support both quality and equity within the school system.

### *Instruction*

The Department of Instruction supports the Division's staff and schools in the areas of curriculum instruction and assessment in order to prepare all students to succeed as members of a global community and provide each student with a challenging and rigorous course of study. This area also includes Special Education and Student Services and English for Speakers of Other Languages (ESOL).

### *Organizational Development & Human Resource Leadership*

The Department of Organizational Development & Human Resource Leadership supports all of the personnel needs throughout the School Division to help employees with all phases of their Albemarle County careers. This includes, but is not limited to, the recruitment, hiring, compensation, benefits, development, and retention of our employees.

### *Community Engagement*

The Office of Community Engagement works to operationalize ACPS's vision and mission that all children can indeed learn and learn at a high level by modeling and promoting the need for evidence-based programs. The department provides leadership to transform attitudes and practices that inhibit student and staff growth.

### *Communications*

The Office of Strategic Communications, in alignment with the Division's Strategic Plan, aims to improve organizational effectiveness by cultivating a valuable, relevant, engaging, and easily accessible communication model.

### *Strategic Planning*

The Office of Strategic Planning, Accountability & Research, and Program Evaluation supports the School Division in the areas of short- and long-range strategic planning; School Board policy development, review and revision; evaluation of Division programs; research; and all aspects of local, state and national testing and accountability.

### *Operations*

The Operations Department encompasses the support services of the School Division including Fiscal Services, Building Services, and Transportation Services. This area provides for the planning and management to efficiently provide the financial resources, safe transportation, and high-quality learning environment for all students within a culture of continuous improvement.

### *Technology*

The Department of Technology supports all areas of the School Division by providing technical and instructional technology expertise in support of student achievement and efficient operations in a secure networked environment.

## Department and Location Overview

The tables below provide a summary organization of School Fund budgets according to their areas of oversight. School-based budgets are assigned various department codes. They include School Operations, School-managed FTEs, Instruction, Building Services (custodial services), and Technology (Learning Technology Integrators and Technical Service Specialists). School-based budgets are generally distinguishable by their location code.

### SCHOOL-BASED BUDGETS

### Instruction Operations Technology

	Location Code	School Operations Department Code	School-managed FTEs Department Code	Instruction Department Code	Building Services Department Code	Technology Department Code
Agnor-Hurt Elementary	6116	62116	62100	62111	62433	62115
Baker-Butler Elementary	6117	62117				
Broadus Wood Elementary	6101	62201				
Brownsville Elementary	6102	62202				
Crozet Elementary	6103	62203				
Greer Elementary	6104	62204				
Hollymead Elementary	6105	62205				
Ivy Elementary	6106	62206				
Mountain View Elementary	6114	62214				
Murray Elementary	6115	62215				
Red Hill Elementary	6107	62207				
Scottsville Elementary	6109	62209				
Stone-Robinson Elementary	6110	62210				
Stony Point Elementary	6111	62211				
Woodbrook Elementary	6112	62212				
Burley Middle	6251	62251				
Henley Middle	6252	62252				
Journey Middle	6253	62253				
Lakeside Middle	6255	62255				
Walton Middle	6254	62254				
Albemarle High	6301	62301				
Monticello High	6304	62304				
Western Albemarle High	6302	62302				
Center I	6308	62308				
Community Lab School	6280	62280				
Center for Learning & Growth	6410					
Post High	6309					
Newcomer Learning Community	6411					
Other Multi-School Sevices	6499					

Department-based budgets are generally distinguishable by their department codes as listed in the below table. Expenditures are managed by department and cabinet oversight area.

<b>DEPT-BASED BUDGETS</b>	<b>Executive Services</b>	<b>Instruction</b>	<b>Org. Dev. &amp; HR</b>	<b>Comm. Engage.</b>	<b>Communications</b>	<b>Strategic Planning</b>	<b>Operations</b>	<b>Technology</b>
<b>Executive Services</b>								
Office of the School Board	62414							
Division Support	62410							
<b>Department of Student Learning</b>								
Instruction		62111						
Vocational Education		62116						
Federal Programs		62113						
<b>English for Speakers of Other Languages</b>								
International and EL Office		62119						
<b>Special Education Department</b>								
Special Education		62112						
<b>Student Services Department</b>								
Student Services		62413						
<b>Organizational Development &amp; Human Resources Leadership</b>								
Human Resources			62420					
Professional Development			62117					
<b>Department of Community Engagement</b>								
Community Engagement				62411				
<b>Department of Communications</b>								
Communications					62415			
<b>Department of Strategic Planning</b>								
Strategic Planning						62118		
<b>Fiscal Services Department</b>								
Fiscal Services							62431	
Non-Departmental							69998	
Lapse Factor							62557	
<b>Transportation Services Department</b>								
Transportation Services							62432	
<b>Building Services Department</b>								
Building Services							62433	
<b>Department of Technology</b>								
Technology								62115

## **Function Overview (State Categories)**

State reporting requires each division to maintain a financial structure in compliance with state coding structures. These coding structures define primary functions and services that school divisions provide.

### **Instruction**

Instruction includes the activities that provide interaction between principals, teachers, teaching assistants, or classroom assistants and students/families. Instruction may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. Instruction may also be provided through another approved medium including television, internet, radio, telephone, or correspondence. The teaching assistants of any type (clerks, graders, etc.) that assist in the instructional process are included in this category. This functional category includes teaching, school counseling, library/media, school social work, assessment, staff development, and school level administration (principal and school office staff).

### **Administration, Attendance & Health**

This area includes activities relating to the establishment and implementation of policy for administration, attendance, and health. This area includes a number of services typically delivered at schools to students including school nursing, psychology, speech services, hearing services, and other mental/medical services. It also includes typical administrative services such as School Board, fiscal, human resources, media, planning, and community contact services.

### **Technology**

This function captures all technology-related expenditures. Any services involving the use of technology for instructional, public information, administration, or any other use are part of this function.

### **Building Services**

This includes activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. This includes custodial, maintenance, and management services in support of the grounds and physical plant of our division.

### **Facilities**

This includes activities relating to the acquisition of land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment, and improving sites.

### **Transportation**

This includes activities relating to the transportation of students to and from school, as required by state and federal law. This includes trips between home and school, and trips to and from school activities. This includes bus operations, maintenance, and management services in support of transporting students.

### **Transfers**

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include transfers from one fund to another or to another related entity.

## School Fund, by state reporting category

Expenditures	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Adopted	24-25 Request	Increase	% Increase
☐ <b>Instruction</b>	<b>\$139,883,417</b>	<b>\$153,642,338</b>	<b>\$166,002,730</b>	<b>\$185,011,101</b>	<b>\$193,546,507</b>	<b>\$8,535,406</b>	<b>4.6%</b>
Staffing	\$131,903,587	\$143,915,741	\$154,782,748	\$172,665,032	\$181,389,199	\$8,724,167	5.1%
Operating	\$7,979,831	\$9,726,597	\$11,219,983	\$12,346,069	\$12,157,308	(\$188,761)	-1.5%
☐ <b>Admin/Attend&amp;Health</b>	<b>\$9,932,946</b>	<b>\$12,792,457</b>	<b>\$14,435,756</b>	<b>\$14,389,964</b>	<b>\$17,163,290</b>	<b>\$2,773,326</b>	<b>19.3%</b>
Staffing	\$9,302,998	\$11,617,641	\$13,092,275	\$12,840,257	\$15,800,175	\$2,959,918	23.1%
Operating	\$629,948	\$1,174,816	\$1,343,482	\$1,549,707	\$1,363,115	(\$186,592)	-12.0%
☐ <b>Technology</b>	<b>\$6,082,844</b>	<b>\$6,484,893</b>	<b>\$7,817,107</b>	<b>\$8,162,231</b>	<b>\$8,949,935</b>	<b>\$787,704</b>	<b>9.7%</b>
Staffing	\$4,979,712	\$5,351,595	\$6,470,482	\$6,739,341	\$7,248,410	\$509,069	7.6%
Operating	\$1,103,133	\$1,133,298	\$1,346,625	\$1,422,890	\$1,701,525	\$278,635	19.6%
☐ <b>Building Services</b>	<b>\$17,497,073</b>	<b>\$21,553,545</b>	<b>\$21,907,378</b>	<b>\$23,521,040</b>	<b>\$24,107,332</b>	<b>\$586,292</b>	<b>2.5%</b>
Staffing	\$9,751,596	\$11,822,442	\$13,127,352	\$13,572,809	\$14,344,408	\$771,599	5.7%
Operating	\$7,745,476	\$9,731,103	\$8,780,026	\$9,948,231	\$9,762,924	(\$185,307)	-1.9%
☐ <b>Facilities</b>	<b>\$436,620</b>	<b>\$201,821</b>	<b>\$3,200,059</b>	<b>\$2,251,472</b>	<b>\$2,314,947</b>	<b>\$63,475</b>	<b>2.8%</b>
Staffing	\$34,848		\$305,347	\$522,372	\$492,498	(\$29,874)	-5.7%
Operating	\$401,772	\$201,821	\$2,894,713	\$1,729,100	\$1,822,449	\$93,349	5.4%
☐ <b>Transportation</b>	<b>\$10,847,070</b>	<b>\$12,898,674</b>	<b>\$13,739,248</b>	<b>\$16,805,305</b>	<b>\$17,811,538</b>	<b>\$1,006,233</b>	<b>6.0%</b>
Staffing	\$9,132,062	\$10,268,777	\$10,722,514	\$13,361,212	\$14,470,623	\$1,109,411	8.3%
Operating	\$1,715,008	\$2,629,897	\$3,016,734	\$3,444,093	\$3,340,915	(\$103,178)	-3.0%
☐ <b>Transfers</b>	<b>\$7,667,475</b>	<b>\$13,666,259</b>	<b>\$20,756,664</b>	<b>\$9,781,111</b>	<b>\$9,006,536</b>	<b>(\$774,575)</b>	<b>-7.9%</b>
Transfers	\$7,667,475	\$13,666,259	\$20,756,664	\$9,781,111	\$9,006,536	(\$774,575)	-7.9%
<b>Expenditures Grand Total</b>	<b>\$192,347,445</b>	<b>\$221,239,986</b>	<b>\$247,858,943</b>	<b>\$259,922,224</b>	<b>\$272,900,085</b>	<b>\$12,977,861</b>	<b>5.0%</b>



## School-based and Department-based Summary, by state reporting category

### School-based

State Category	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Adopted	23-24 FTE	24-25 Request	24-25 FTE	Increase	% Increase
Instruction	\$131,824,911	\$144,002,807	\$152,150,014	\$172,934,815	1,878.39	\$179,974,690	1,911.44	\$7,039,875	4.1%
Admin/Attend&Health	\$2,467,059	\$5,028,728		\$3,737,102	54.20	\$6,134,026	67.20	\$2,396,924	64.1%
Technology	\$2,039,534	\$2,005,846	\$2,183,198	\$2,688,690	29.03	\$3,096,777	30.00	\$408,087	15.2%
Building Services	\$5,277,497	\$6,391,857	\$7,792,975	\$8,076,417	138.63	\$8,689,641	138.64	\$613,224	7.6%
Transportation			\$4,605			\$250		\$250	
<b>Total</b>	<b>\$141,609,000</b>	<b>\$157,429,239</b>	<b>\$162,130,792</b>	<b>\$187,437,024</b>	<b>2,100.25</b>	<b>\$197,895,384</b>	<b>2,147.28</b>	<b>\$10,458,360</b>	<b>5.6%</b>

School-based expenditures categories in the *Instruction* category is further broken out as follows:

Instruction	24-25 Request	24-25 FTE
<b>Regular Education</b>	<b>\$118,426,935</b>	<b>1171.21</b>
Special Education	\$27,740,322	402.64
School Counseling	\$6,063,985	60.73
Vocational Education	\$2,887,331	28.15
Library/Media	\$2,871,037	31.83
ESOL	\$5,584,134	55.78
Athletics	\$2,408,493	10
Talent Development	\$2,074,614	20.9
Instructional Coaching	\$2,148,927	22
Preschool	\$2,863,000	41
Intervention	\$6,482,030	62.86
Alternative Education	\$423,882	4.34
<b>Total</b>	<b>\$179,974,690</b>	<b>1,911.44</b>

### Department-based

State Category	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Adopted	23-24 FTE	24-25 Request	24-25 FTE	Increase	% Increase
Instruction	\$8,058,506	\$9,612,976	\$13,852,716	\$12,260,546	55.90	\$13,571,817	53.40	\$1,311,271	10.7%
Admin, Attend & Health	\$7,465,887	\$7,681,109	\$8,775,155	\$10,652,862	66.00	\$11,029,264	67.50	\$376,402	3.5%
Technology	\$4,043,311	\$4,479,046	\$5,633,909	\$5,473,541	29.00	\$5,853,158	28.00	\$379,617	6.9%
Building Services	\$12,219,576	\$15,161,687	\$14,114,403	\$15,444,623	57.38	\$15,417,691	57.38	(\$26,932)	-0.2%
Facilities	\$436,620	\$201,821	\$3,200,059	\$2,251,472	5.00	\$2,314,947	5.00	\$63,475	2.8%
Transportation	\$10,847,070	\$12,898,674	\$13,734,643	\$16,805,305	213.13	\$17,811,288	213.13	\$1,005,983	6.0%
Transfers	\$7,667,475	\$13,666,259	\$20,756,664	\$9,781,111		\$9,006,536		(\$774,575)	-7.9%
<b>Total</b>	<b>\$50,738,445</b>	<b>\$63,701,573</b>	<b>\$80,067,550</b>	<b>\$72,669,460</b>	<b>426.41</b>	<b>\$75,004,701</b>	<b>424.41</b>	<b>\$2,335,241</b>	<b>3.2%</b>

## Summary of Transfers

### Recurring Transfers to Special Revenue Funds

<i>From:</i>	<i>To:</i>	<i>Amount:</i>
Instruction (62111)	Learning Recovery (63310)	\$39,621
Instruction (62111)	Learning Resources (63909)	\$600,000
Special Education (62112)	Learning Recovery (63310)	\$85,000
Non-Departmental (69998)	Bright Stars (63227)	\$1,031,206
Non-Departmental (69998)	Pre-School Special Education (63205)	\$24,000
Transportation (62432)	Vehicle Replacement (63905)	\$200,000
Federal Programs (62113)	Families in Crisis (63304)	\$11,000
Federal Programs (62113)	English Literacy Civic Ed (63221)	\$16,500
Technology (62115)	Computer Equipment Replacement (63907)	<u>\$3,496,400</u>
		<b>\$5,503,727</b>

### Recurring Transfers to Local Government

<i>From:</i>	<i>Purpose:</i>	<i>Amount:</i>
Special Education (62112)	Children's Services Act	\$3,000,000
Student Services (62413)	School Resource Officer	\$119,097
Non-Departmental (69998)	Licensing Costs	\$337,926
Fiscal Services (62431)	P-Card Administration	<u>\$45,786</u>
		<b>\$3,502,809</b>

### Total Transfers

<i>From:</i>		<i>Amount:</i>
School Fund Expenditures		<b>\$9,006,536</b>

## Object Overview

In addition to state categories, expenditures are reported by object category, or type of expense. Major object categories include:

### Salaries

Cost of salaries for regular employees.

### Other Wages

Cost of non-salary compensation, such as overtime wages, part-time and substitute wages, and stipends.

### Benefits

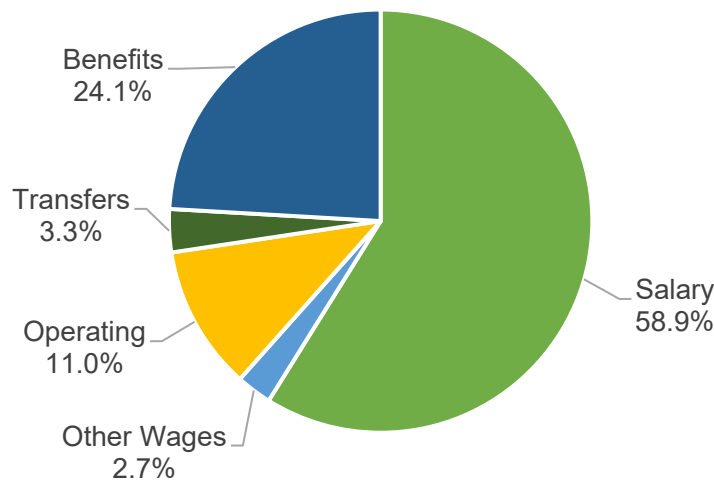
Cost of the School Board contributions for health care premiums, VRS contributions, FICA, and Group Life Insurance.

### Operating

Includes a wide range of operating costs that are not compensation-related costs in support of School Division programs and services. Major expenditures in this category include educational supplies, fuel, utilities, contracted services, short-term leases, and staff development funds.

### Transfers

Includes transfers from the School Fund to Special Revenue Funds and Local Government.



## Budgeted Compensation Assumptions

### **Adopted Market**

Compensation targets are guided by the data gathered from the school divisions in the School Board's Adopted Market (approved during 2022-23), as well as projections from other sources.

For teachers and classified employees, the adopted strategic target compensation level is 10% above the market average (60<sup>th</sup> percentile).

### **Strategic Competitive Market**

Alexandria City  
Arlington County  
Fauquier County  
Hanover County  
Prince William County  
Williamsburg-James City County  
York County  
Augusta County  
Chesterfield County  
Montgomery County  
Spotsylvania County  
Charlottesville City  
Henrico County  
Rockingham County  
Virginia Beach City

### **Additional Relevant Nearby Organizations**

Albemarle County Government  
Charlottesville City Government  
University of Virginia

## Salaries

Through FY 2021/22, salary increases are based upon guidance from the Joint Boards. Beginning in FY 2022/23, salary increases are based upon guidance from the ACPS School Board.

	Classified Employees	Teachers <sup>1</sup>
2015-16	• 2.3% market increase + merit (half year)	• Average increase of 2.0% (half year)
2016-17	• 2.0% market increase • Address compression	• Average increase of 2.0%
2017-18	• 2.0% market increase	• Average increase of 2.0%
2018-19	• 2.0% market increase + merit	• Average increase of 2.0% and 2.0% increase to change teacher pay adjustment methodology • Total average increase is 4.0%
2019-20	• 2.3% market increase + merit • Increased compensation for bus driver reclassification	• Increase of 3.0%
2020-21	• No salary increase	• No salary increase
2021-22	• 4.0% market increase • Minimum pay rate adjustment (Phase 1)	• Increase of 5.2%
2022-23	• 10.2% market increase ○ 4.0% increase mid-year FY 2021/22 ○ 6.0% increase FY 2022/23	
2023-24	• 5% market increase	• Average increase of 5.7% (5% increase and implementation of 1.3% differential between steps)
2024-25 Draft	• 5% market increase ○ 2.0% increase mid-year FY 2023/24 ○ 3.0% increase FY 2024/25	

The table below shows historical and budgeted *salary* expenditures in the School Fund by functional category, which is inclusive of the salary increases described above. Other changes are attributed to changes in the number of full-time equivalent (FTE) positions and position turnover.

Expenditures	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Adopted	FY 24-25 Request	Increase	% Increase
Instruction	\$89,732,640	\$98,268,507	\$104,521,823	\$118,094,986	\$125,049,825	\$6,954,839	5.9%
Admin/Attend&Health	\$5,566,267	\$6,462,166	\$7,672,119	\$8,412,586	\$10,483,562	\$2,070,976	24.6%
Technology	\$3,445,064	\$3,784,557	\$4,507,322	\$4,912,571	\$5,152,497	\$239,926	4.9%
Building Services	\$6,554,711	\$7,866,112	\$8,737,724	\$9,581,151	\$9,993,021	\$411,870	4.3%
Facilities			\$225,809	\$384,399	\$368,387	(\$16,012)	-4.2%
Transportation	\$5,500,267	\$6,628,728	\$7,313,131	\$9,025,115	\$9,618,182	\$593,067	6.6%
<b>Total</b>	<b>\$110,798,949</b>	<b>\$123,010,069</b>	<b>\$132,977,929</b>	<b>\$150,410,808</b>	<b>\$160,665,474</b>	<b>\$10,254,666</b>	<b>6.8%</b>

<sup>1</sup> After the teacher pay scale was straightened in FY 2018/19, all teachers now receive the same increase with the exception of those who are at the top of the scale.

## Benefits

The Virginia Retirement System (VRS), an independent state agency, administers ACPS' retirement benefits and sets the annual rates. Health and dental insurance are administered by Albemarle County. Rates are determined based on local historical information, industry data, and projected expenses for the health care fund.

	2020/21	2021/22	2022/23	2023/24	2024/25
<b>Social Security (FICA)</b> <i>For all employees</i>	7.65%	7.65%	7.65%	7.65%	7.65%
<b>VRS Retirement (Professional)</b> <i>Eligible Salaries Plan 1/2</i>	17.83%	17.83%	17.83%	17.83%	15.42%
<i>Eligible Salaries Hybrid Plan</i>					17.83%
<b>VRS Retirement (Non-Professional)</b> <i>Eligible Salaries Plan 1/2</i>	6.52%	6.52%	6.52%	6.52%	4.59%
<i>Eligible Salaries Hybrid Plan</i>					6.84%
<b>VRS Group Life Insurance</b> <i>Eligible Salaries</i>	1.34%	1.34%	1.34%	1.34%	1.34%

The table below shows historical and budgeted FICA, Virginia Retirement System (VRS), and Group Life Insurance expenditures in the School Fund, which reflect the rates described above. Other changes are attributed to changes in salaries, number of full-time equivalent (FTE) positions, and position turnover.

Expense	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Adopted	FY 24-25 Request	Increase	% Increase
☐ <b>Benefits</b>	<b>\$27,821,182</b>	<b>\$30,890,324</b>	<b>\$33,382,895</b>	<b>\$37,464,712</b>	<b>\$39,013,599</b>	<b>\$1,548,887</b>	<b>4.1%</b>
FICA	\$8,785,082	\$10,037,218	\$10,691,106	\$12,152,774	\$13,032,588	\$879,814	7.2%
VIRGINIA RETIREMENT (VRS)	\$17,619,256	\$19,302,505	\$20,988,070	\$23,364,949	\$23,843,792	\$478,843	2.0%
VRS GROUP LIFE INSURANCE	\$1,416,845	\$1,550,600	\$1,703,718	\$1,946,989	\$2,137,219	\$190,230	9.8%
<b>Total</b>	<b>\$27,821,182</b>	<b>\$30,890,324</b>	<b>\$33,382,895</b>	<b>\$37,464,712</b>	<b>\$39,013,599</b>	<b>\$1,548,887</b>	<b>4.1%</b>

## Health Care

The rates listed below are fiscal year budgeted rates, which are a blend of plan year rates that fall within the fiscal year.

### Select Plan

	2020/21	2021/22	2022/23	2023/24	2024/25	% Change
Insured Only	\$4,925	\$4,991	\$5,784	\$6,620	\$7,794	18%
Insured and Spouse	\$10,835	\$10,986	\$12,793	\$12,979	\$15,268	18%
Insured and One Depend.	\$7,388	\$7,492	\$8,689	\$9,688	\$11,387	18%
Insured and Children	\$10,589	\$10,723	\$12,793	\$10,607	\$12,454	17%
Family	\$14,775	\$14,972	\$17,415	\$19,326	\$22,693	17%

### Choice Plan (rate includes HSA contribution)

	2020/21	2021/22	2022/23	2023/24	2024/25	% Change
Insured Only	\$4,925	\$4,991	\$5,554	\$7,066	\$8,278	17%
Insured and Spouse	\$10,835	\$10,986	\$12,525	\$12,480	\$15,580	25%
Insured and One Depend.	\$7,388	\$7,492	\$8,458	\$9,513	\$12,120	27%
Insured and Children	\$10,589	\$10,723	\$12,525	\$10,432	\$13,177	26%
Family	\$14,775	\$14,972	\$17,135	\$17,660	\$21,688	23%

### Consolidated Medical Rate and Dental Rate

	2020/21	2021/22	2022/23	2023/24	2024/25	% Change
Consolidated Rate	\$8,280	\$8,392	\$9,162	\$9,857	\$11,763	19%
Dental Insurance	\$311	\$240	\$240	\$240	\$240	0%

The table below shows historical and budgeted health and dental insurance costs in the School Fund, which reflect the rates described above. Other changes are attributed to the number of full-time equivalent (FTE) positions and position turnover.

Expense	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Adopted	FY 24-25 Request	Increase	% Increase
<input type="checkbox"/> Benefits	\$16,728,261	\$16,194,797	\$18,768,531	\$21,834,126	\$23,873,923	\$2,039,797	9.3%
DENTAL INSURANCE	\$461,237	\$442,930	\$479,975	\$508,104	\$481,729	(\$26,375)	-5.2%
HEALTH INSURANCE	\$15,786,777	\$15,377,545	\$17,866,503	\$21,326,022	\$23,392,194	\$2,066,172	9.7%
HSA CONTRIBUTIONS	\$480,247	\$374,323	\$422,053				
<b>Total</b>	<b>\$16,728,261</b>	<b>\$16,194,797</b>	<b>\$18,768,531</b>	<b>\$21,834,126</b>	<b>\$23,873,923</b>	<b>\$2,039,797</b>	<b>9.3%</b>