

FY 2025-26

Draft Funding Request

Work Session #1
February 27, 2025



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

Agenda

Revenue Updates

1

Maya Kumazawa
Director of Budget & Planning

Health Care Fund
Overview

2

Dan Redding
Executive Director of Human Resources
Andy Bowman
Assistant Chief Financial Officer (Albemarle County)

Budget Document
Overview

3

Maya Kumazawa
Director of Budget & Planning

Revenue Updates

Local Government Transfer to the School Fund

FY 25 Adopted Budget	FY 26 Draft Funding Request	FY 26 Rec. Budget (County)	Change
\$195,048,815	\$206,494,464	\$209,302,695	\$2,808,231

Compared to **FY 25 Adopted Budget**:

- \$14.3M or 7.3% increase in shared revenue growth due to real estate reassessments, personal property tax rate changes, and natural growth allocated using the policy guidelines.

Compared to **FY 26 Draft Funding Request**:

- Real Property Tax Rate is increased by four cents to \$0.894 per \$100 of assessed value
 - 0.4 cent increase is dedicated to ACPS, for an additional **\$1.2M**
- Personal Property Tax Rate is increased by 86 cents and restored \$4.28 per \$100 of valuation (pre-pandemic rate)
 - By formula, an additional **\$1.6M** is provided to ACPS

Capital Improvement Program

FY 26 to FY 30 Capital Improvement Program: **\$189,636,000**

- Ongoing Programs
 - Project Management: \$3.0M
 - Facilities Maintenance/Replacement: \$74.7M
 - Network Infrastructure: \$6.2M
 - School Bus Replacement: \$23.9M
- Projects
 - ACE Academy Lambs Lane (HS Center II): \$0.6M additional project funds
 - Mountain View Upper ES (School Capacity #2): \$0.6M additional project funds
 - Northern Feeder Pattern ES (School Capacity #3): \$60.7M
 - \$10.1M increase from the prior CIP to allow for a greater capacity
 - School Renovations: \$20.0M
 - \$5.7M increase from prior CIPs

This does not impact the FY 26 Draft Funding Request

Health Care Fund

FY 26 One-time transfer to the School Operating Fund: **\$6,219,994**

- Funded by Local Government's fund balance, this transfer is intended to provide for ACPS' share of a one-time required transfer to the Health Fund to maintain a reserve balance
- Amount is based on ACPS' percentage of total membership in the Health Fund at 69%
- Amount will support the Health Fund reserve balance in addition to the 24% increase in employer contributions anticipated for Plan Year 26

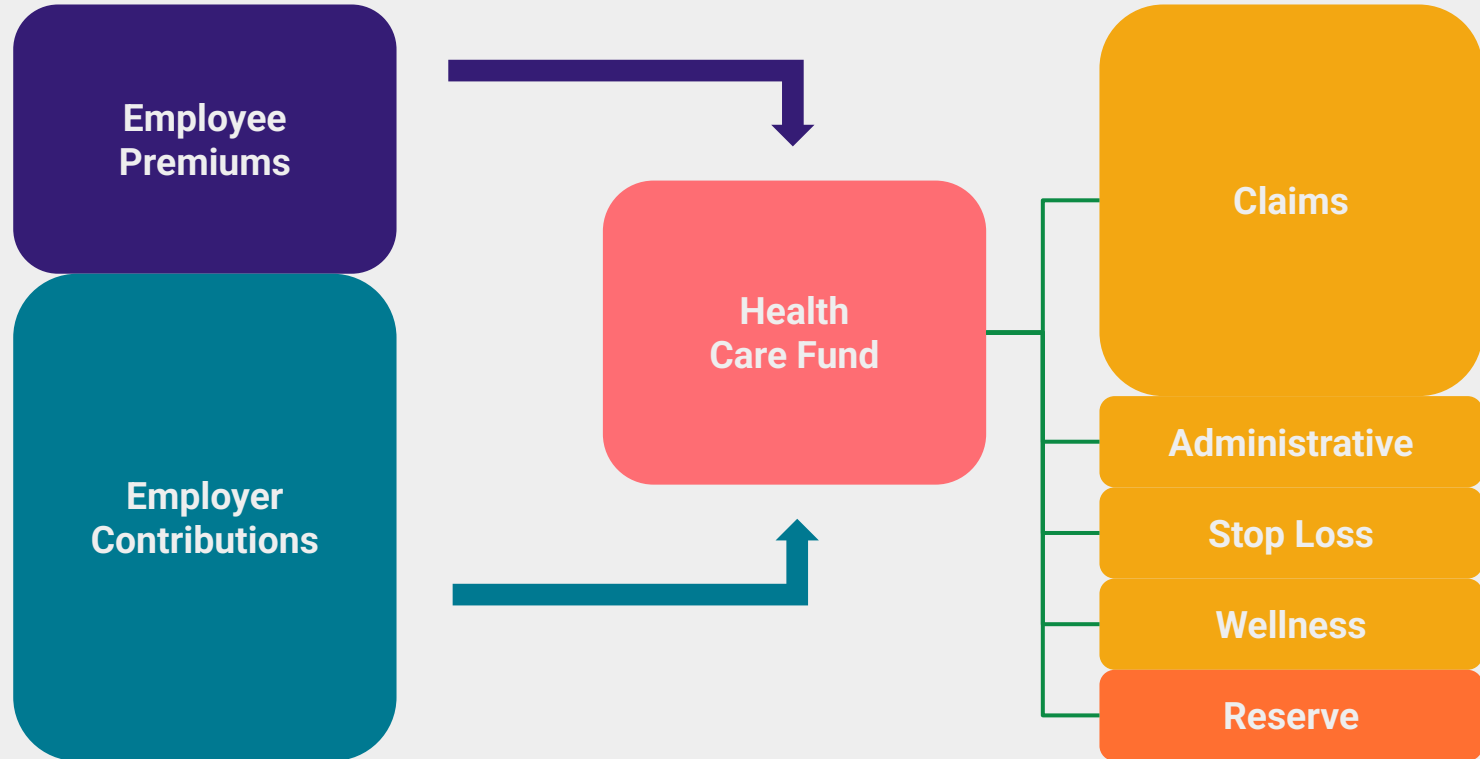
This transfer is recommended to be included as a \$6.2M revenue supplement to the *Local Government Transfer* and will be offset by a \$6.2M expenditure transfer of the same amount budgeted as an expense in *Non-Departmental*.

There is no net impact (revenues less expenditures) to the FY 26 Draft Funding Request

Health Care Fund Overview

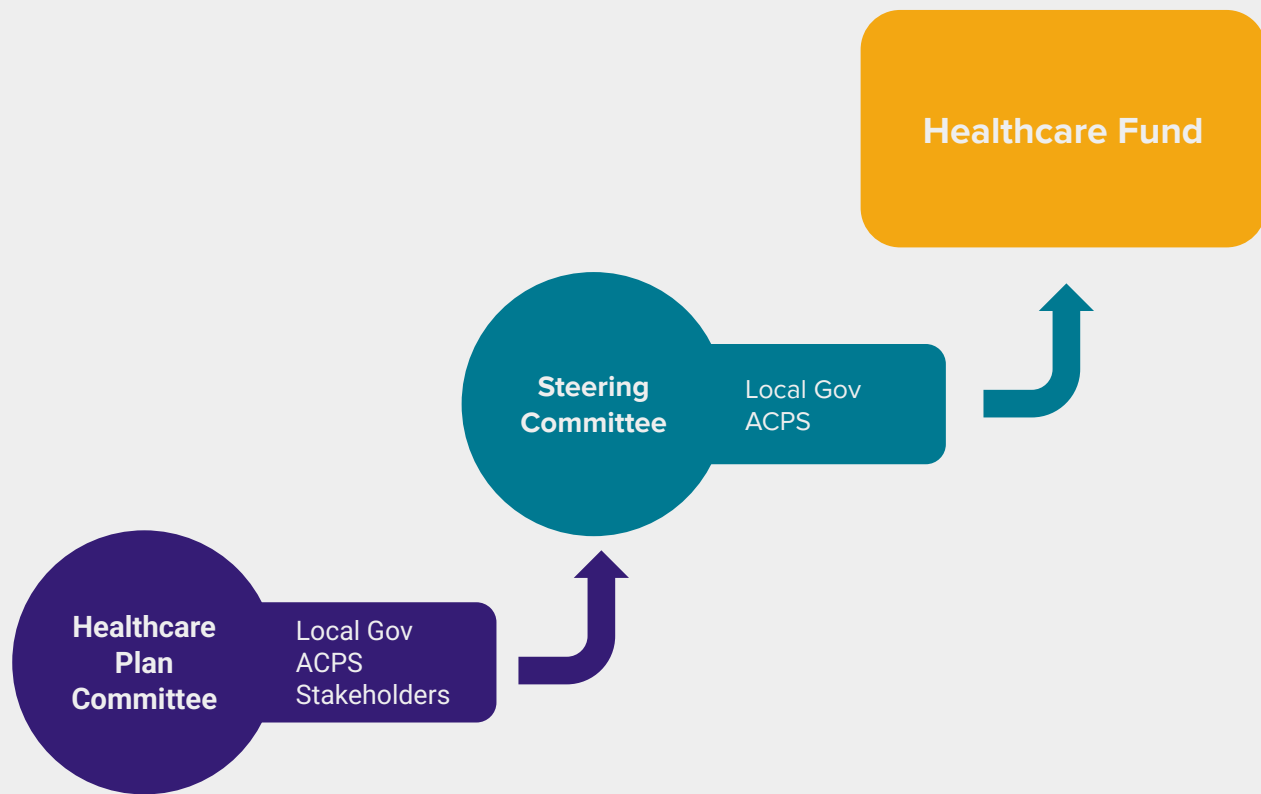
Health Fund Overview

Self-Funded Plan Structure



Health Fund Overview

Healthcare Fund Benefits Decision Process



Strategies to Support Health Care Fund Reserve

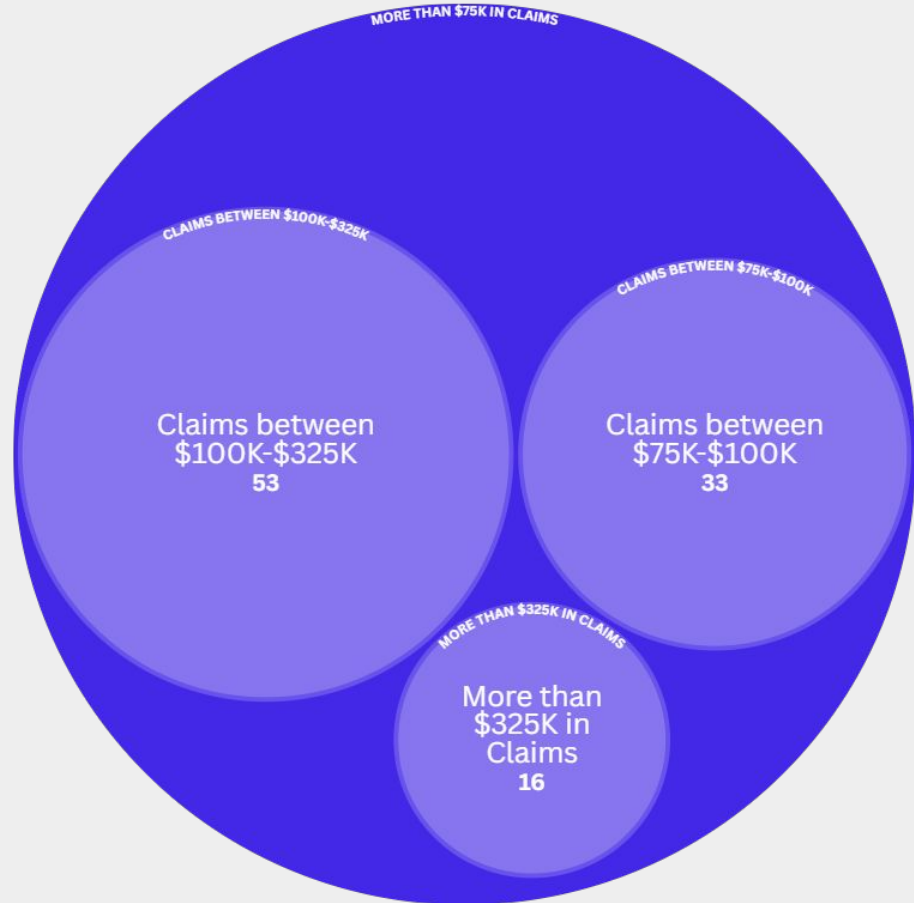


Health Fund Overview

- FY 2025/26 Recommended Budget
 - Plan Year 2026 (Calendar Year 2026) increase of 24%
 - \$9.0 million one-time transfer
 - County Executive's Recommended Budget includes Public School share of that transfer, \$6.2 M, funded by County Government
- How have the Health Fund expenditures changed?
- How have revenues from employee & employer contributions changed?
- What is the Health Fund's available fund balance?
- What is the impact of the Employee Clinic?

Expenditures

- Plan Year 24: \$54.2M
in actual
expenditures
- Average annual
expenditure growth
of 16% (prior 4 years)



Revenues

Plan Year	Employee	Increase	Employer	Increase
2020	\$1,032*	0%*	\$4,920	**
2021	\$1,032	0%	\$5,244	7%
2022	\$1,032	0%	\$5,616	7%
2023	\$1,104	7%	\$6,396	14%
2024	\$1,219	10%	\$7,151	11%
2025	\$1,438	18%	\$9,006	26%

Table shows rates for PPO, Individual Tier

*Rate unchanged since October 2018

**Employer Contribution rate structure changed to tiered

Past and Present

Health Fund: Actual Revenues - Actual Expenditures, Plan Year 2020-24
Including One-time Transfers and Rate Holidays, Excludes \$1.7 M for Employee Clinic Start
Up Costs in 2024



Fund Balance

- Policy
 - Minimum: 17% (2 months of expenditures)
 - Maximum: 33% (4 months of expenditures)
- End of Plan Year 19
 - Balance of \$16.7 million or 51% of Plan Year 20 budget
 - Advised to draw down through premium holidays and rates decisions
- End of Plan Year 24
 - Balance of \$3.0 M or 4.7% of Plan Year 25 Budget

Employee Clinic

- Provides improved access to employees
- Utilization during first 2 weeks
 - 99 visits, 62 from Public Schools employees or dependents
 - All available Saturday slots were filled
- No impact in PY 25 and PY 26 rates
 - Planned to slow future cost increases

Health Fund Summary

- **How have the Health Fund expenditures changed in recent years?**

Average annual expenditure growth of 16% the prior 4 years, driven by high cost claimants

- **How have revenues from employee and employer contributions changed?**

Contributions have been less than the rate of expenditure growth

- **What is the Health Fund's available balance?**

Balance of \$3.0 M or 4.7% of Plan Year 25 Budget

- **What is the impact of the Employee Clinic on contribution rates?**

Short-term: None

Long-term: More effective cost control, in addition to immediate benefit to employees

Budget Document Overview

Budget Document

Section A:
Overview

A

Section B:
School Fund Revenues

B

Section C:
School Fund Expenditures

C

D

Section D:
School Budgets

E

Section E:
Department Budgets

F

Section F:
Special Revenue Funds

G

Section G:
Supplemental Funds

Message from the Superintendent

Dear Members of the Albemarle County School Board,

Each year, Albemarle County residents make a significant investment in our public schools, and we take seriously our responsibility to ensure transparency and deliver a strong return on their investment. While our schools directly serve students, families, and staff, most of our county's residents do not currently have enrolled children. However, through their local tax contributions, all of our residents help shape the future of our community by supporting high-quality public education - one of the most powerful drivers of economic growth, workforce development, and quality of life.

The benefits of this investment extend far beyond the classroom. Research shows that strong public schools support local economies, increase home values, and reduce long-term costs associated with crime and healthcare. Every \$1 invested in public education is estimated to yield between \$4 and \$7 in long-term economic benefits. A community with strong schools and a well-educated workforce will attract businesses, increase income levels, and keep Albemarle County a vibrant place to live and work.

Through our strategic planning and engagement with staff, families, and the broader community, we have developed this draft funding request to support the success of every student, while upholding the responsible stewardship of taxpayer dollars. These principles led us to the proposals you will see in this funding request. One high-priority proposed investment is special education, where we seek to enhance services and improve outcomes for students with disabilities. This proposal includes:

Establishing an Intensive Support Center at Ivy Creek. Once we fully occupy the building as an ACPS school, students with significant emotional and behavioral needs will receive high-quality, specialized services locally, rather than relying on external placements. We will also be able to create needed instructional space for our Post High program.

- Increasing compensation for special education instructional assistants will ensure that we can recruit and retain dedicated professionals who provide essential daily support to students with disabilities.
- Augmenting contingency staffing for special education, allowing schools to be more responsive to the needs of students as enrollment and service demands fluctuate.
- Expanding special education services within the Scholars Pathway program, to increase access to career and post-secondary exploration opportunities for students with disabilities.

These proposed investments exemplify our commitment to ending the predictive value of race, class, gender, and special capacities for our children's success. As we move forward in the budget process, we remain dedicated to transparency, fiscal responsibility, and the shared goal of strengthening our community through public education.

Thank you for your continued engagement and support.

Sincerely,



Matthew S. Haas, Ed.D.
Superintendent of Schools

Section A: Overview

Budget Development Calendar

Date	Meeting
Oct. 10, 2024	School Board Business Meeting: Long-Range Planning Updates
Oct. 24, 2024	School Board Work Session: CIP Request (Consent Agenda)
Nov. 14, 2024	School Board Business Meeting: State of the Division Report
Dec. 4, 2024	School Board/Board of Supervisors Joint Work Session: Long-Range Financial Planning
Dec. 12, 2024	School Board Business Meeting: FY 26 Budget Development
Feb. 20, 2025	Special Budget Work Session: Superintendent presents Draft Funding Request (Work Session #1)
<i>Feb. 26, 2025</i>	<i>County Executive's presentation to Board of Supervisors (BOS): Recommended Budget</i>
Feb. 27, 2025	Public Hearing on School Budget and School Board Work Session (Work Session #2)
March 6, 2025	Special Budget Work Session (Work Session #3)
March 13, 2025	School Board Business Meeting: School Board approves Funding Request
<i>March 17, 2025</i>	<i>BOS Work Session: School Board presents Funding Request; CIP Work Session</i>
<i>March 19, 2025</i>	<i>BOS Work Session: BOS proposes budget and sets maximum tax rate for advertisement</i>
April 10, 2025	School Board Business Meeting: Recommended changes to Funding Request
April 24, 2025	School Board Work Session: Recommended changes to Funding Request
<i>May 7, 2025</i>	<i>BOS approves and appropriates FY 26 Budget and sets tax rate</i>
May 8, 2025	School Board Business Meeting: School Board adopts FY 26 Budget

Funding Request Overview

School Fund Revenues

	2024-25 Adopted	2025-26 Draft	\$ Change	% Change	% of Total
Local	\$199,411,772	\$209,407,266	\$9,995,494	5.0%	74.5%
State	\$68,377,855	\$71,276,172	\$2,898,317	4.2%	25.4%
Federal	\$618,000	\$460,000	(\$158,000)	-25.6%	0.2%
One-Time	\$1,000,000	\$0	(\$1,000,000)	-100.0%	0.0%
TOTAL	\$269,407,627	\$281,143,438	\$11,735,811	4.4%	100.0%

School Fund Expenditures

	2024-25 Adopted	2025-26 Draft	\$ Change	% Change	% of Total
Salaries	\$158,565,182	\$164,647,611	\$6,082,429	3.84%	56.99%
Benefits	\$64,392,523	\$76,791,844	\$12,399,321	19.26%	26.58%
Other Wages	\$7,780,704	\$8,925,688	\$1,144,984	14.72%	3.09%
Operating	\$31,407,717	\$29,805,728	\$(1,601,989)	-5.10%	10.32%
Transfers	\$7,261,501	\$8,757,301	\$1,495,800	20.60%	3.03%
TOTAL	\$269,407,627	\$288,928,172	\$19,520,545	7.25%	100.0%

Expenditures Changes

Baseline Adjustment

Eliminate One-Time and Contingency Expenditures	\$(2,063,083)
Baseline Staffing Adjustments to Maintain Services	\$3,681,030
Baseline Operating Adjustments to Maintain Services	\$1,002,843
Baseline Adjustment Total	\$2,620,790

Non-Discretionary Changes

Non-Discretionary & Technical Changes	\$2,259,000
Inflation	\$1,460,805
Health Care (Plan Year 2026 Rate Increase)	\$6,326,238
Enrollment Growth & Demographics	\$1,278,074
Non-Discretionary Changes Total	\$11,324,117

Service Reductions

Service Reductions	\$(2,748,125)
Service Reductions Total	\$(2,748,125)

Learning for All Proposals

Market Compensation Increase	\$6,516,167
Bellwether Implementation of Instructional Priorities	\$500,000
Scholars Studios Sustainability	\$406,240
Intensive Support Center	\$648,954
School Resource Officers	\$252,402
Learning for All Proposals Total	\$8,323,763

EXPENDITURE CHANGES	\$19,520,545
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7.2% Expenditure Increase — \$19.5M

Baseline Adjustment

Baseline Staffing & Operating Adjustments to Maintain Services

\$2,620,790

Non-Discretionary Changes

Health Care Rate Increase, Technical Changes, Inflation, Enrollment Growth

\$11,324,117

Service Reductions

Reductions Due to Continued Revenue Restraints

\$(2,748,125)

Learning for All Proposals

Market Compensation Increase + 4 New or Expanded Programs & Proposals

\$8,323,763

\$19,520,545

Rising Health Care Costs

	2023-24 Adopted	2025-26 Draft	% Increase
<i>Health Care Contributions</i>	\$21,326,022	\$32,891,174	54.2%

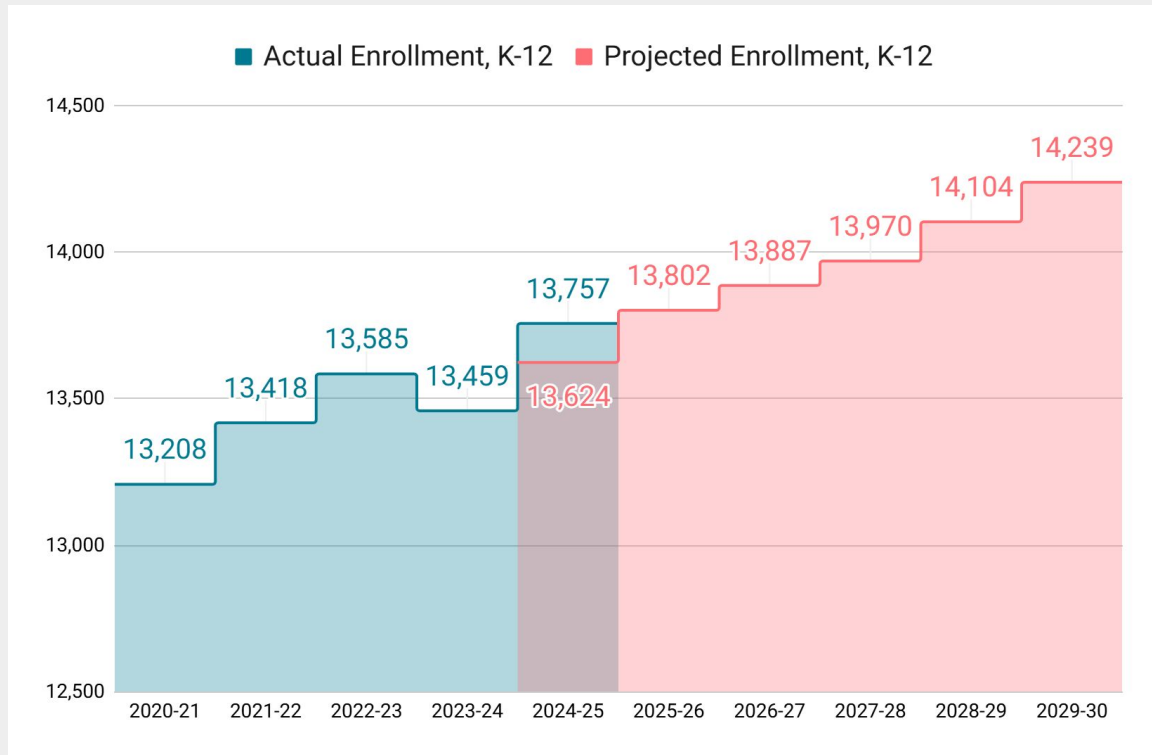
What's Driving the Increase?

- ▶ Higher health plan costs: 26% actual increase in 2025, 24% projected for 2026
- ▶ Updated funding approach to better align fiscal year rates
- ▶ Changes in plan participation & employee elections

Why Are Premiums Increasing?

- ▶ Reserve funds are depleted, requiring higher contributions
- ▶ Increased cost of medical services
- ▶ More high-cost claims than in previous years

Enrollment Growth & Future Expansion



Enrollment Growth

Projected to Projected
(2024-25 to 2025-26)

+ 178 students

Actual to Projected
(2024-25 to 2025-26)

+ 45 students

Service Reductions: \$2.7M in Cuts

- ▶ Address revenue constraints from decreased state funding and rising health care costs.
- ▶ Follow \$3.5M in cuts made in FY 2024/25.

Central Office & Department-Based Positions*	\$(476,525)
Elimination of Foreign Language in Elementary School (FLES)	\$(690,259)
Elimination of National Defense Cadet Corps (NDCC) program	\$(197,217)
Restructuring Freshman Seminar to Freshman Advisory	\$(182,425)
Reduced Budget for Guaranteed Field Experiences	\$(351,592)
Fewer Student Safety Coach Positions	\$(250,107)
Reduced Budget for Furniture Replacement Program	\$(600,000)
	\$(2,748,125)

***Total Reduction: \$976,525** (includes a \$500,000 shift from position freezes in FY 25 to department budget reductions in FY 26)

Learning for All Proposals: A-35

INPUTS ("First-semester deliverables"):

Non-budgetary resources that will be invested into the proposal. What will staff do within the first half of the year to implement the proposal?

ACTIVITIES ("First-year deliverables"):

Measurable action items to be completed within the first year. What will staff do within the first year to show that the proposal is in progress?

OUTPUTS ("Short-term SMART¹ goals"):

Items that are produced as a direct result of activities, typically within one to two years. What data point will staff use to show the result of successful implementation?

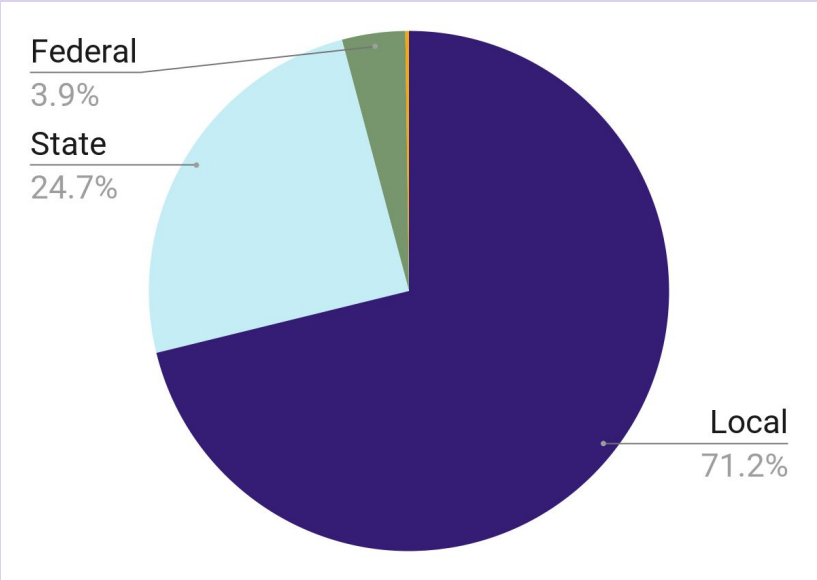
OUTCOMES ("Long-term SMART goals"):

Positive changes that result, typically within three to five years or longer. What data point will staff use to show success, effect or impact?

Section B: School Fund Revenues

Revenue Sources (Total Budget) — \$304M

	2025-26 Draft
Local	\$216,478,765
State	\$75,037,093
Federal	\$11,943,681
Use of Fund Balance	\$691,000
TOTAL	\$304,150,539



School Fund Revenue Sources

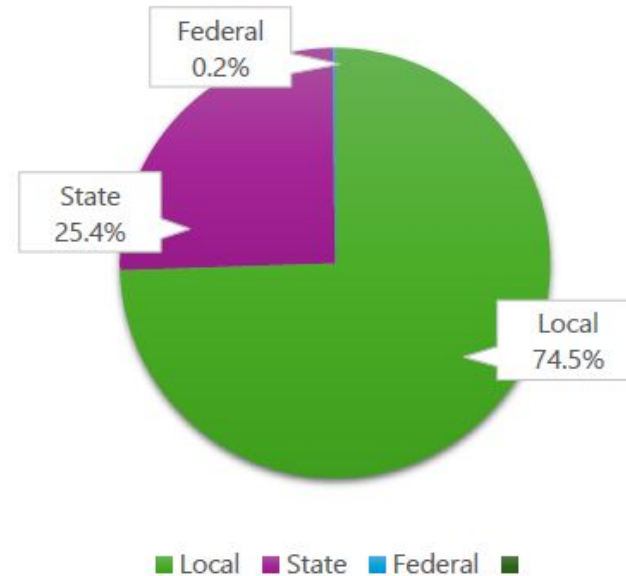
School Fund: Sources of Revenue

The School Fund pays for ACPS's day-to-day operations. A variety of funding sources makes up the total. In FY 2024/25, the breakdown is as follows:

2025-26 Revenues	
Local	\$209,407,266
State	\$71,276,172
Federal	\$460,000
TOTAL	\$281,143,438

Local Revenues

ACPS receives most of its funding from local funds in the form of a transfer from Albemarle County government. Sixty (60%) percent of the increase or decrease in shared local revenues (general property taxes and other local taxes) is allocated to ACPS after certain transfers and expenditures are deducted. A small portion of this category also includes fees for service and other transfers.

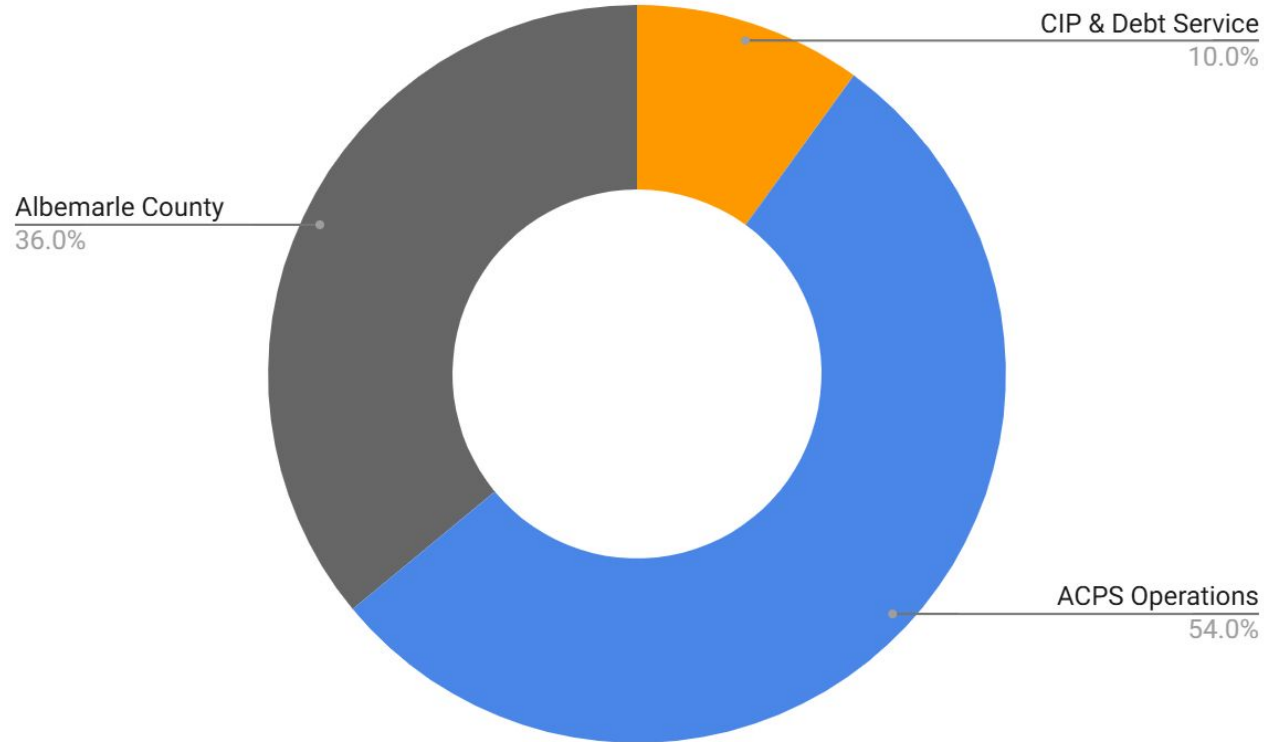


Per Pupil Summary

Per Pupil Summary

	FY 2021/22 Actual	FY 2023/24 Actual	FY 2024/25 Adopted	FY 2025/26 Draft	Change over Prior Year	% Change over Prior Year
Enrollment	13,585	13,721	13,624	13,802	178	1.3%
Cost Per Pupil	\$17,521	\$18,943	\$19,774	\$20,370	\$595	3.0%
<i>Change</i>	7.2%	8.1%	4.4%	3.0%		

Local Government Transfer



Local Government Transfer (2/26/25 update)

FY 25 Adopted Budget	FY 26 Draft Funding Request	FY 26 Rec. Budget (County)	Change
\$195,048,815	\$206,494,464	\$209,302,695	\$2,808,231

Compared to **FY 25 Adopted Budget**:

- \$14.3M or 7.3% increase in shared revenue growth due to real estate reassessments, personal property tax rate changes, and natural growth allocated using the policy guidelines.

Compared to **FY 26 Draft Funding Request**:

- Real Property Tax Rate is increased by four cents to \$0.894 per \$100 of assessed value
 - 0.4 cent increase is dedicated to ACPS, for an additional **\$1.2M**
- Personal Property Tax Rate is increased by 86 cents and restored \$4.28 per \$100 of valuation (pre-pandemic rate)
 - By formula, an additional **\$1.6M** is provided to ACPS

Local Government Transfer (2/26/25 update)

	FY 25 Adopted	FY 26 Recommended	\$ Change	% Change
Shared Revenue				
General Property Taxes	288,057,950	323,769,578	35,711,628	12.4%
Other Local Taxes	81,000,685	84,511,718	3,511,033	4.3%
Non-Categorical State Aid	19,015,390	19,045,514	30,124	0.2%
	388,074,025	427,326,810	39,252,785	10.1%
Less Committed Expenditures				
Revenue Sharing	17,760,728	20,175,533	2,414,805	13.6%
Tax Relief	2,112,600	2,344,986	232,386	11.0%
EDA Performance Agreements (Tax-related)	310,000	276,663	(33,337)	-10.8%
Transfer to Water Resources Fund	2,022,963	2,168,606	145,643	7.2%
NEW Transfer to Affordable Housing Fund (0.4 cents)	-	1,239,203	1,239,203	
	22,206,291	26,204,992	3,998,701	18.0%
Net Revenue	365,867,734	401,121,818	35,254,084	9.6%
NEW Recommended Dedicated Revenue				
3.2 Cents Dedicated to Public Safety	-	9,913,628	9,913,628	
0.4 Cents Dedicated to Public Schools	-	1,239,203	1,239,203	
Net Revenue for Split less Dedications	365,867,734	389,968,987	24,101,253	6.6%
Share of Net Revenue for Split less Dedications	Share			
Capital/Debt	10% 40,930,847	43,340,973	2,410,125	5.9%
Public Schools	54% 195,048,815	208,063,491	13,014,677	6.7%
County Government	36% 129,888,072	138,564,523	8,676,451	6.7%
	365,867,734	389,968,987	24,101,253	6.6%
Recommended Transfers with Dedicated Revenue				
Capital/Debt	40,930,847	43,340,973	2,410,125	5.9%
Public Schools	195,048,815	209,302,695	14,253,880	7.3%
County Government	129,888,072	148,478,151	18,590,079	14.3%
	365,867,734	401,121,818	35,254,084	9.6%

**FY 26 Albemarle County
Recommended Budget**
[https://www.albemarle.org/
government/budget](https://www.albemarle.org/government/budget)
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State ADM & Enrollment

Average Daily Membership

	Sep. 30 Enrollment	SISNA Enrollment*	Enrollment Change	Percent Enroll Loss	Mar. 31 ADM	Growth Year to Year
FY 25/26	13,802	200	0	0.00%	13,602	45
FY 24/25	13,757	189	0	0.00%	13,568	298
FY 23/24	13,459	105	-57	-0.42%	13,411	-126
FY 22/23	13,585	114	7	0.05%	13,464	167
FY 21/22	13,418	148	-44	-0.33%	13,314	210
FY 20/21	13,208	68	13	0.10%	13,127	-824

March 31 Average Daily Membership (ADM)

Average daily membership is determined by dividing the total aggregate daily membership by the number of days school was in session, from the first day of the school term through the last school day in March of the school year. This enrollment figure differs slightly from fall enrollment projections and is used by the state to calculate funding levels. Detailed historical calculations for ADM are included in Section G. The ACPS FY 2025/26 ADM projection is 13,602.

Unless otherwise specified, the formula to calculate **SOQ revenues** for FY 2025/26 is:

$$[\text{Per Pupil Amount} \times \text{Average Daily Membership (13,602)}] \times [1 - \text{Local Composite Index (0.6904)}]$$

State Local Composite Index

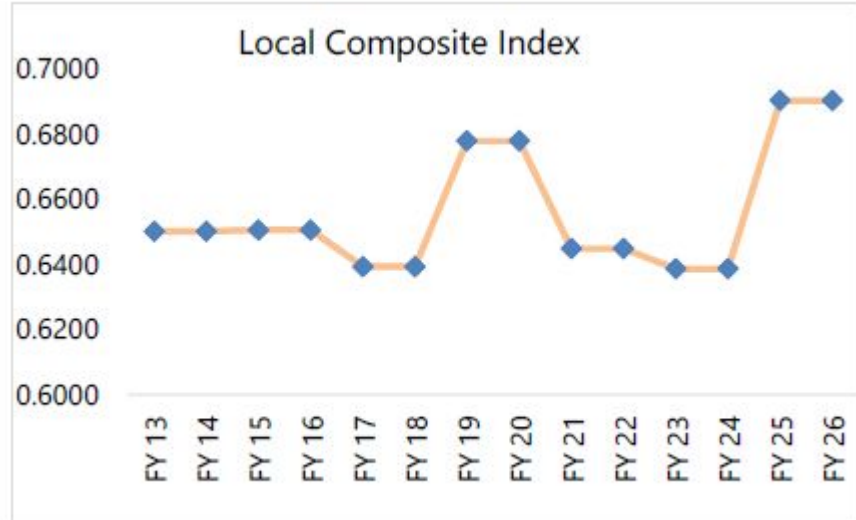
Step 4 – Final Composite Index (adjusted for nominal state/local shares)

$$(1.5343) \times 0.45 = .6904$$

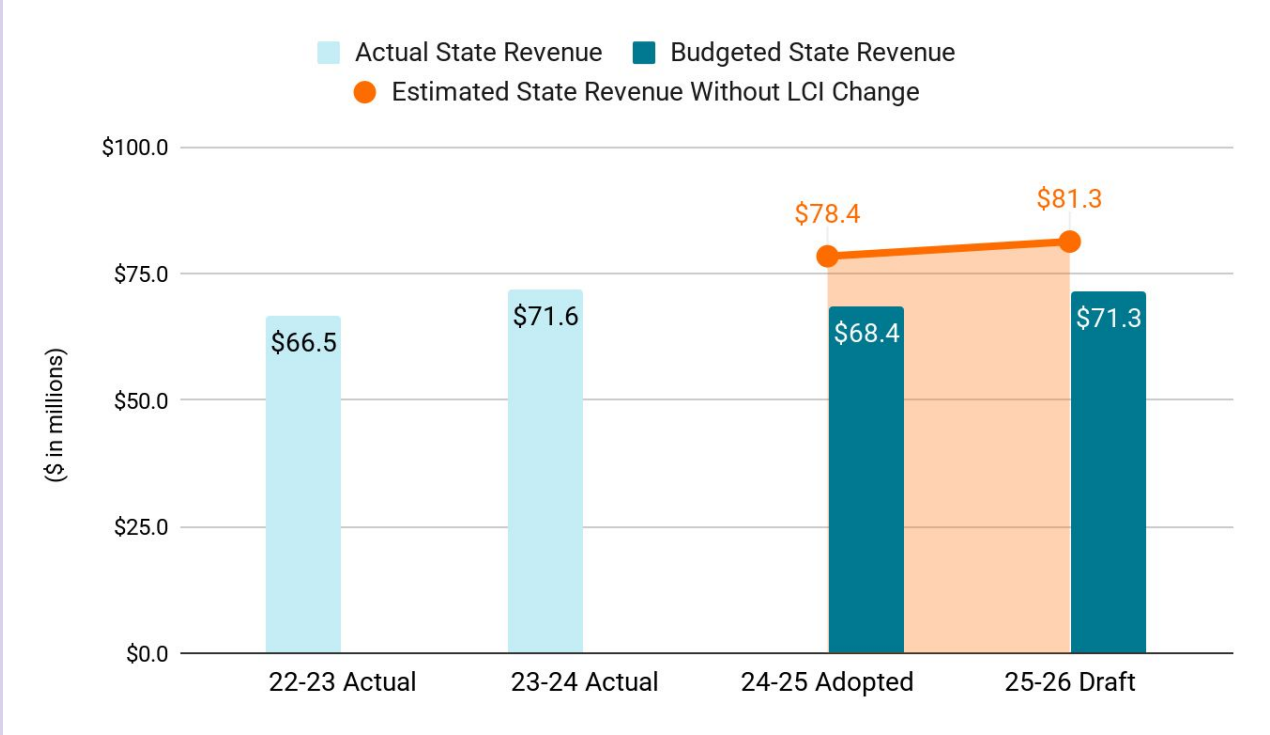
Input Data:

Source Data Used in the Calculation:

School Division:	ALBEMARLE
Local True Value of Property	\$25,519,119,916
Local AGI	\$8,129,481,218
Local Taxable Retail Sales	\$1,684,468,389
Division ADM	13,314
Local Population	114,424
State True Value of Property	\$1,618,234,049,241
State AGI	\$379,448,319,802
State Taxable Retail Sales	\$118,643,585,368
State ADM	1,210,567
State Population	8,655,608



State Revenues Over Time



25-26 Draft Budget
based on Senate &
House Amended
2024-2026 Crossover
Budget

Federal Revenue

Revenues	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Draft	Increase	% Increase
[-] Federal Revenue	\$1,894,306	\$461,077	\$618,000	\$460,000	(\$158,000)	-25.6%
[-] Directly to Locality	\$454,433	\$461,077	\$618,000	\$460,000	(\$158,000)	-25.6%
330061-MEDICAID ADMIN REIMB	\$454,433	\$461,077	\$618,000	\$460,000	(\$158,000)	-25.6%
[-] Paid Through State	\$1,439,873					
331027-ARPA PANDEMIC BONUS	\$1,439,873					
Total	\$1,894,306	\$461,077	\$618,000	\$460,000	(\$158,000)	-25.6%

The Medicaid program allows school districts to seek reimbursement from Medicaid for the cost of the related services the school district provides to special education-eligible students.

▼ The projected revenue is reduced to reflect historical reimbursements.

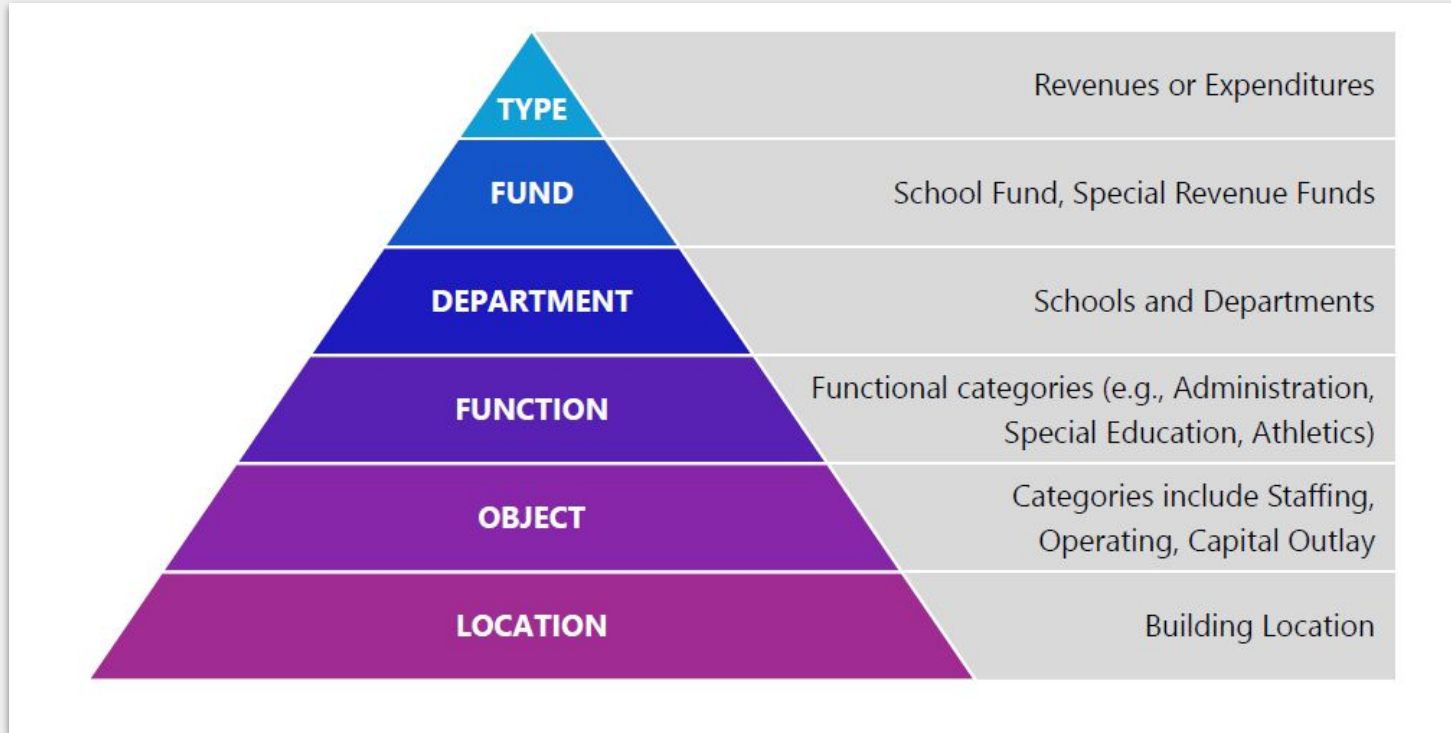
Transfers from Special Revenue Funds

Transfers are budgeted into the School Operating Fund from Special Revenue Funds to represent payments to the School Fund for utilities and administrative overhead for human resources, finance, and other management services.

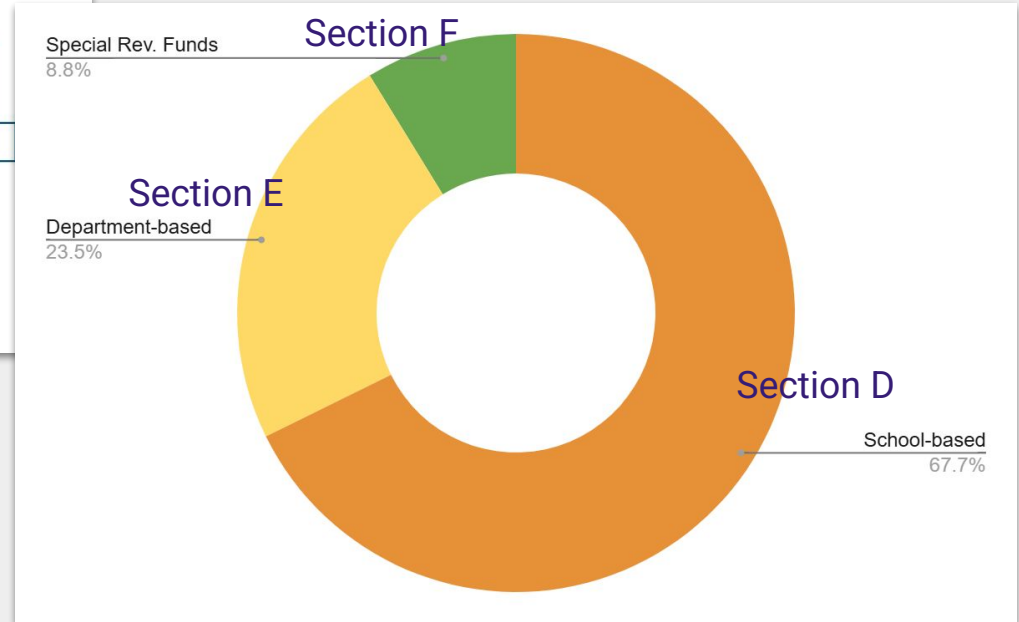
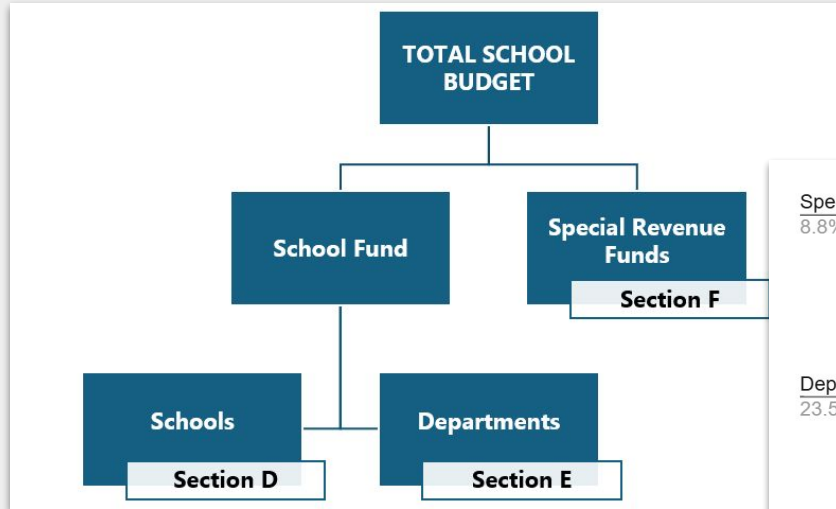
	<i>FY 2024/25 Adopted</i>	<i>FY 2025/26 Draft</i>	<i>Change</i>	
<i>Child Nutrition (3000)</i>	\$200,000	\$400,000	\$400,000	▲ Increase due to higher overhead costs charged
<i>Federal Revenue Contingency (3913)</i>	\$193,198	\$200,000	\$6,802	▲ Increase due to higher staffing costs
<i>Revenue Contingency Reserve (3911)</i>	\$955,469	\$0	(\$955,469)	▼ Eliminated the one-time transfer
<i>Blue Ridge Juv. Det. Center (3120)</i>	\$27,475	\$27,475	\$0	No change

Section C: School Fund Expenditures

Budget Code Structure



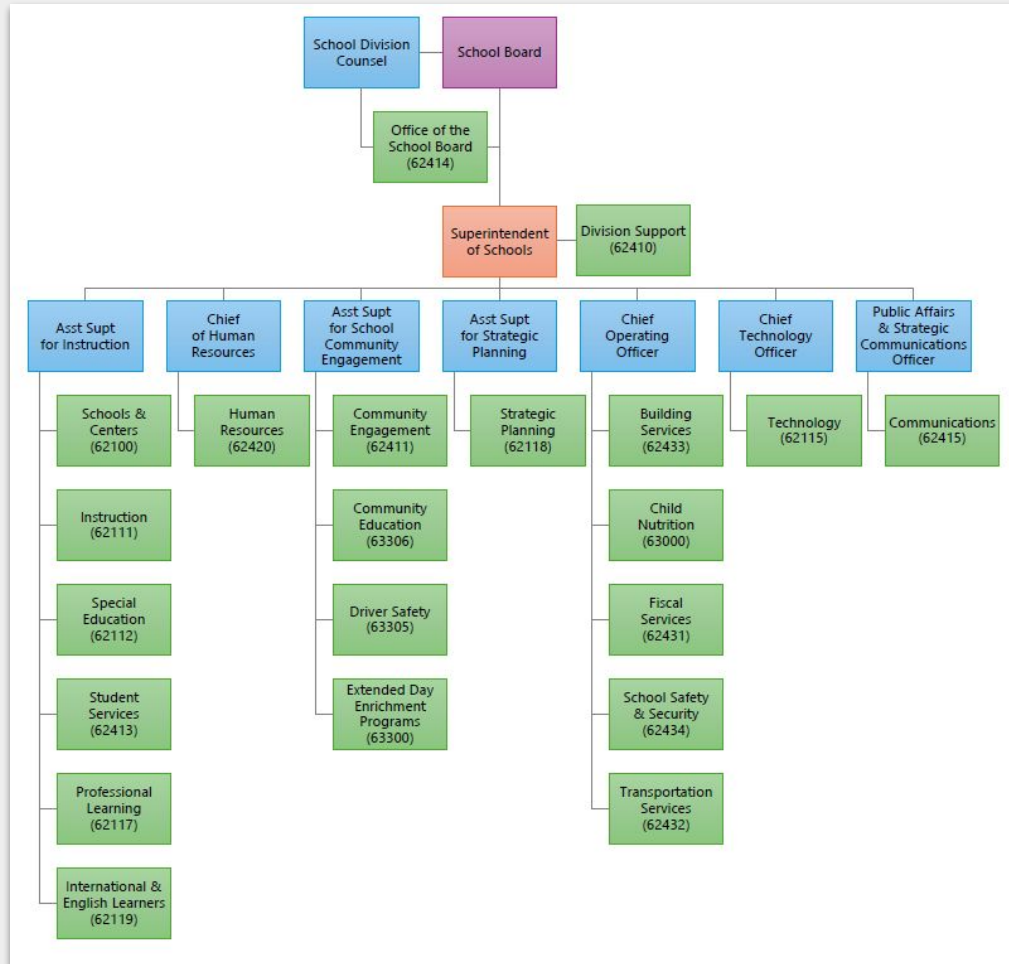
Expenditures Structure



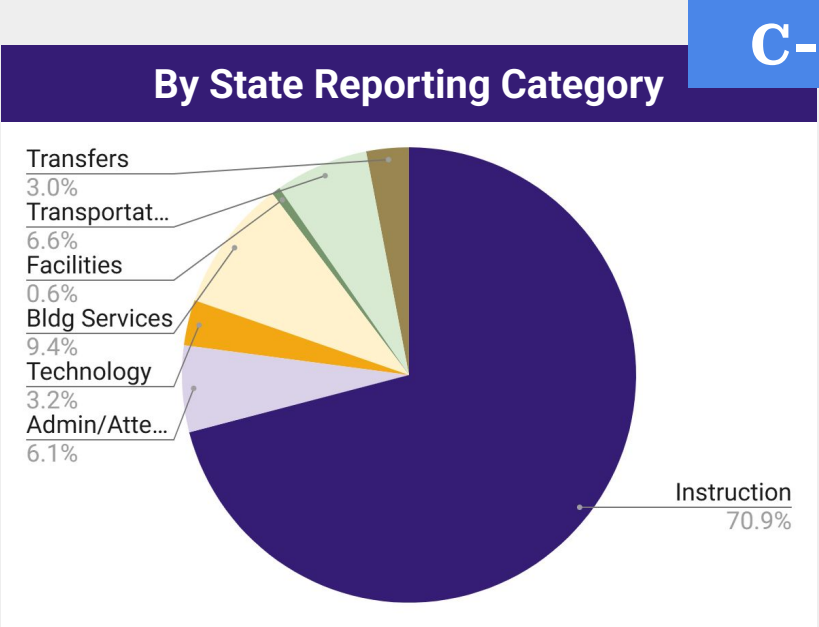
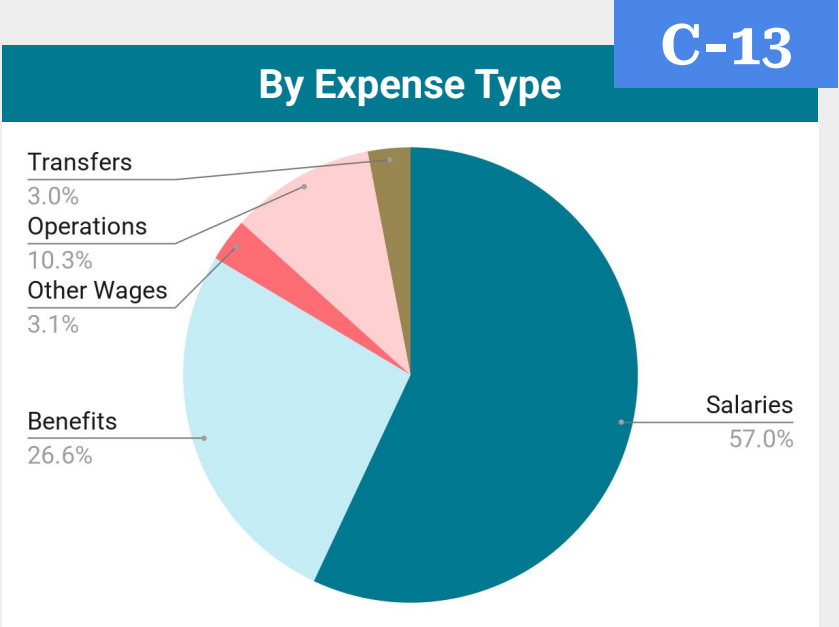
Expenditure Management

C-4

A-16



School Fund Expenditures Two Ways



Total Expenditures = \$288,928,172

Section D: School Budgets

Development of School Budgets

AGNOR	76	75	71	71	81	81
BAKER BUTLER	94	95	103	111	124	123
BROADUS WOOD	37	38	52	53	47	41
BROWNSVILLE	77	89	80	83	97	87
CROZET	86	97	84	95	88	102
GREER	71	64	80	89	77	77
HOLLYMEAD	61	68	97	72	80	79
IVY	53	58	68	54	80	58
MOUNTAIN VIEW	123	124	128	132	125	100
MURRAY	36	43	39	54	67	34
RED HILL	29	32	31	34	33	24
SCOTTSVILLE	33	37	29	41	23	33
STONE ROBINSON	62	76	77	78	77	66
STONY POINT	35	34	34	47	37	41
WOODBROOK	72	79	66	91	90	79
Elementary Total	945	1,009	1,039	1,105	1,126	1,025

Elementary Schools		
Classroom Teacher K-3	1.00	20.05 students
Classroom Teacher 4-5	1.00	22.25 students
Class Size Reduction	1.00	70 economically disadvantaged students

	2025/26 Pre-K Proj. Enrollment	2025/26 K-12 Proj. Enrollment	2025/26 Adjusted K-12 Enrollment ⁽¹⁾	% Differentiation Factor ⁽²⁾	# Economically Disadvantaged	Base Classroom	Reduce Class Size
<u>Elementary</u>							
Agnor	67	455	455	52.3%	238	21.89	3.40
Baker-Butler	30	650	650	29.5%	192	31.20	2.70
Broadus Wood	18	268	268	16.3%	44	12.93	0.60
Brownsville	24	513	513	15.4%	79	24.68	1.10
Crozet	20	552	552	14.9%	82	26.59	1.20
Greer	65	458	458	70.5%	323	22.08	4.60
Hollymead	12	457	457	19.7%	90	22.01	1.30
Ivy	0	371	371	8.7%	32	17.82	0.50
Mountain View	48	732	732	45.7%	334	35.40	4.80
Murray	0	273	273	10.4%	28	13.12	0.40
Red Hill	18	183	183	52.6%	96	8.85	1.40
Scottsville	18	196	196	50.9%	100	9.50	1.40
Stone-Robinson	36	436	436	28.6%	125	21.04	1.80
Stony Point	12	228	228	27.5%	63	10.99	0.90
Woodbrook	36	477	477	70.1%	334	22.96	4.80
Elementary Total	404	6,249	6,249	34.6%	2,160	301.06	30.90

25/26 Enrollment Projections
(G-2)

+ 25/26 Staffing Standards
(G-4)

= 25/26 School-Based Staffing
Allocations (G-20)

Development of School Budgets

	2025/26 Pre-K Proj. Enrollment	2025/26 K-12 Proj. Enrollment	2025/26 Adjusted K-12 Enrollment ⁽¹⁾	% Differentiation Factor ⁽²⁾	# Economically Disadvantaged	Base Classroom	Reduce Class Size
Elementary							
Agnor	67	455	455	52.3%	238	21.89	3.40
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Elementary Total	404	6,249	6,249	34.6%	2,160	301.06	30.90

General Allocations ⁽⁵⁾			
Base ⁽²⁾	Per Pupil Variable ⁽³⁾	Economic. Disadvant. Pupil Var. ⁽⁴⁾	FY 26 General Allocation
\$28,665	\$38,220	\$11,900	\$78,785
\$28,665	\$54,600	\$9,600	\$92,865
\$28,665	\$22,512	\$2,200	\$53,377
\$28,665	\$43,092	\$3,950	\$75,707
\$28,665	\$46,368	\$4,100	\$79,133
\$28,665	\$38,472	\$16,150	\$83,287
\$28,665	\$38,388	\$4,500	\$71,553
\$28,665	\$31,164	\$1,600	\$61,429
\$28,665	\$61,488	\$16,700	\$106,853
\$28,665	\$22,932	\$1,400	\$52,997
\$28,665	\$15,372	\$4,800	\$48,837
\$28,665	\$16,464	\$5,000	\$50,129
\$28,665	\$36,624	\$6,250	\$71,539
\$28,665	\$19,152	\$3,150	\$50,967
\$28,665	\$40,068	\$16,700	\$85,433
\$429,975	\$524,916	\$108,000	\$1,062,891

SCHOOL	Overtime		Part-time	Substitute			
	Teaching Assistant	Clerical		Principal/ Asst. Principle	Teacher/ TA	SPED Teacher	SPED TA
AGNOR	\$1,500	\$4,000			\$110,000	\$4,000	\$3,700
BAKER-BUTLER	\$2,000	\$5,000			\$140,000	\$5,000	\$5,100
BROADUS WOOD	\$1,000	\$3,000			\$50,000	\$2,000	\$2,900
BROWNSVILLE	\$1,500	\$4,000			\$110,000	\$4,000	\$4,400
CROZET	\$1,000	\$4,000			\$80,000	\$3,000	\$2,200
GREER	\$1,500	\$5,000			\$110,000	\$4,000	\$4,400
HOLLYMEAD	\$1,500	\$3,000			\$80,000	\$3,000	\$4,400
IVY	\$500	\$3,000			\$50,000	\$2,000	\$1,500
MOUNTAIN VIEW	\$2,000	\$5,000			\$160,000	\$6,000	\$5,800
MURRAY	\$1,000	\$3,000			\$50,000	\$2,000	\$2,200
RED HILL	\$500	\$3,000			\$50,000	\$2,000	\$700
SCOTTSVILLE	\$500	\$3,000			\$30,000	\$1,000	\$1,500
STONE-ROBINSON	\$1,500	\$3,000			\$80,000	\$3,000	\$4,400
STONY POINT	\$500	\$3,000			\$50,000	\$2,000	\$1,500
WOODBROOK	\$1,000	\$5,000			\$110,000	\$4,000	\$2,900

25/26 Staffing Allocations
(G-20)

+

Operating Budget Allocations
(G-25)

+

Supplemental Pay Allocations
(G-28)

94%

6%

School Budgets

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Draft	Increase	Increase %
Salary	\$3,564,814	\$3,958,388	\$4,650,609	\$4,984,677	\$334,068	7.2%
Other Wages	\$278,078	\$151,768	\$85,397	\$196,113	\$110,716	129.6%
Benefits	\$1,410,691	\$1,595,593	\$1,839,710	\$2,290,873	\$451,163	24.5%
Operations	\$79,590	\$112,880	\$99,263	\$107,785	\$8,522	8.6%
Total	\$5,333,174	\$5,818,631	\$6,674,979	\$7,579,448	\$904,469	13.6%

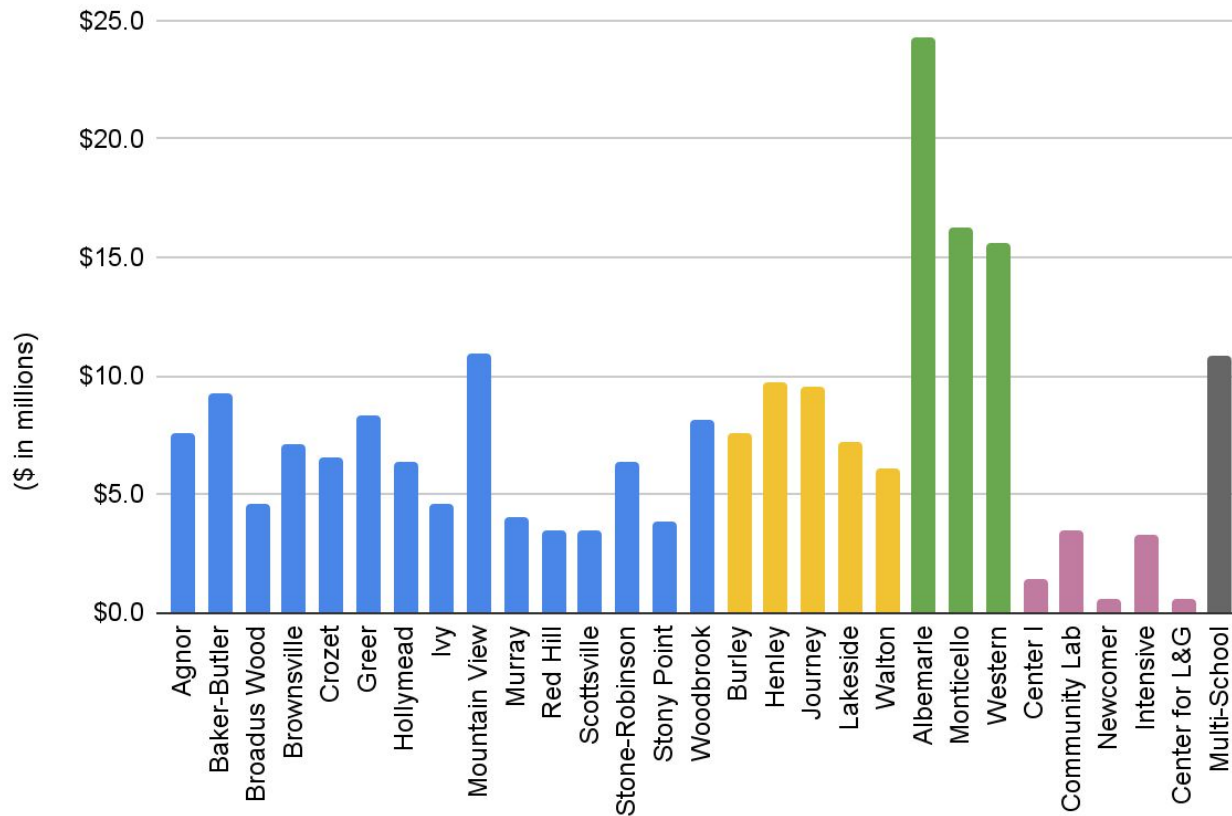
**Shown by
Expense Type
(D-15)**

State Category Report	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Draft	Increase	Increase %
Instruction	\$4,958,650	\$5,340,554	\$6,067,958	\$6,846,596	\$778,638	12.8%
Admin/Attend& Health	\$83,376	\$79,953	\$187,039	\$212,832	\$25,793	13.8%
Technology	\$109,789	\$116,977	\$138,745	\$136,983	(\$1,762)	-1.3%
Building Services	\$180,948	\$280,051	\$281,237	\$383,037	\$101,800	36.2%
Transportation	\$410	\$1,096				
Total	\$5,333,174	\$5,818,631	\$6,674,979	\$7,579,448	\$904,469	13.6%

**Shown by
Functional Area
(D-15)**

Budget Summary by Schools

D-11

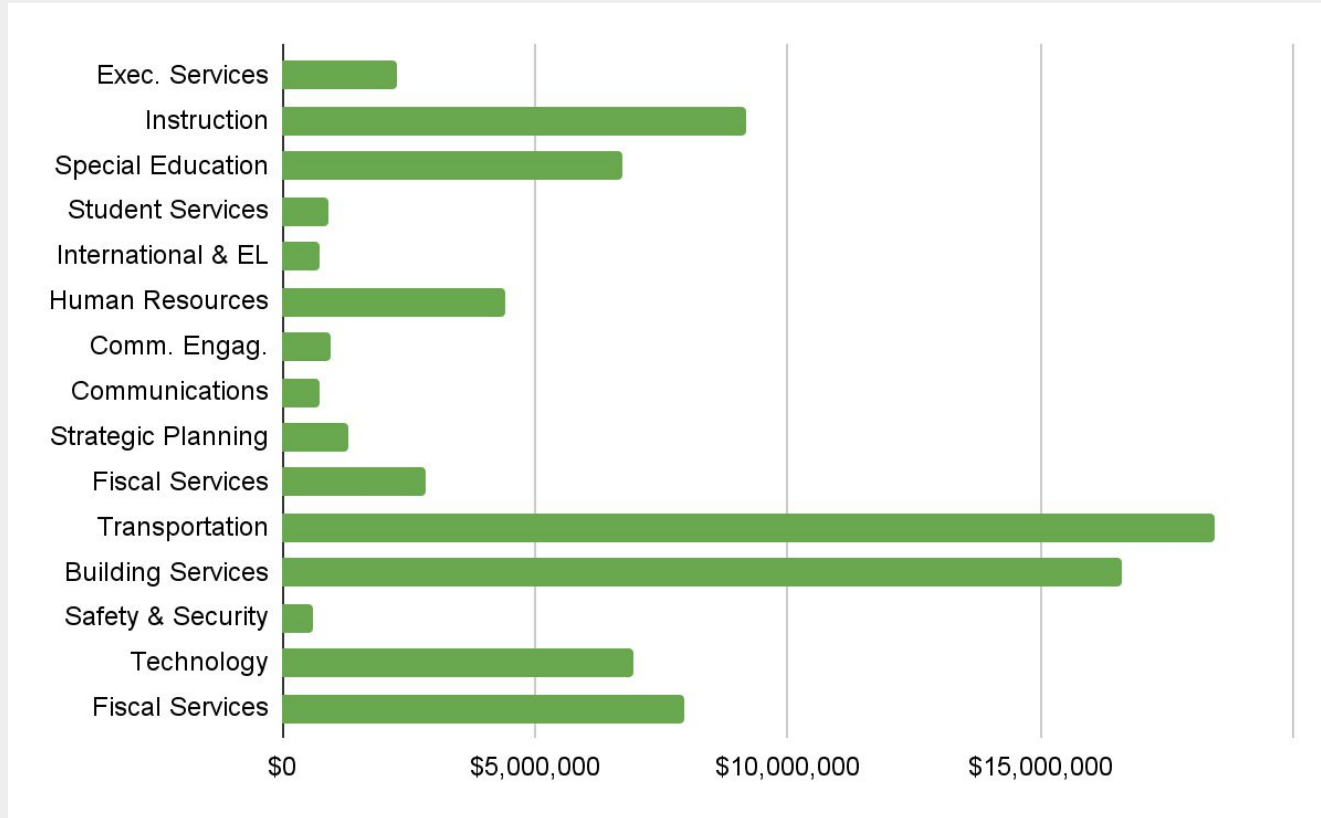


Section E: Department Budgets

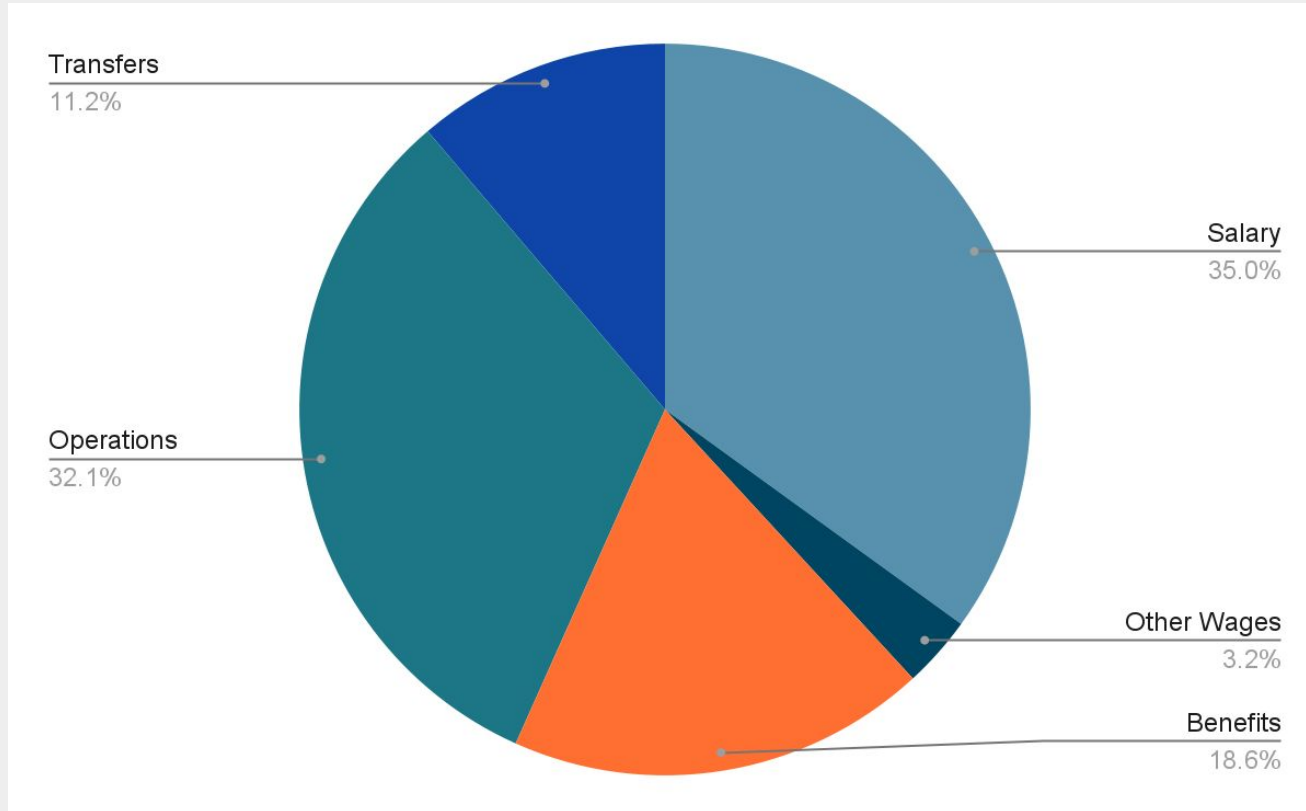
Department Budgets Management

Departments	Executive Services	Instruction	Human Resources	Community Engagement	Communications	Strategic Planning	Operations	Technology
Executive Services								
Office of the School Board	62414							
Division Support	62410							
Instruction								
Instruction		62111						
Professional Learning		62117						
English Learners		62119						
Special Education		62112						
Student Services		62413						
Human Resources			62420					
Community Engagement				62411				
Communications					62415			
Strategic Planning						62118		
Fiscal Services								
Fiscal Services							62431	
Non-Departmental							69998	
Lapse Factor							62557	
Transportation							62432	
Building Services							62433	
Safety & Security							62434	
Technology								62115

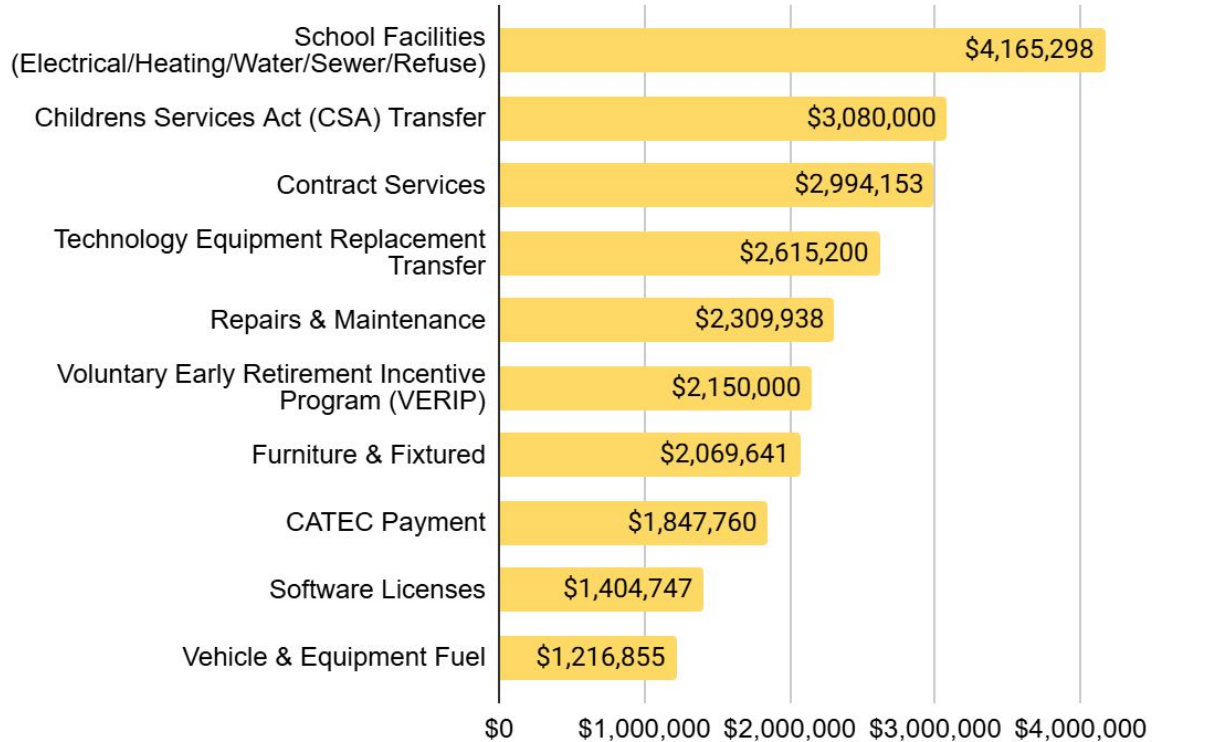
Departments Budget Summary



Departments Expense Type



Largest Operational Cost Drivers



Department Budgets

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Draft	Increase	Increase %
Salary	\$1,524,219	\$1,786,340	\$2,317,473	\$2,082,700	(\$234,773)	-10.1%
Other Wages	\$104,787	\$121,428	\$162,060	\$146,799	(\$15,261)	-9.4%
Benefits	\$594,612	\$651,875	\$811,104	\$783,267	(\$27,837)	-3.4%
Operations	\$1,266,783	\$1,892,385	\$3,935,824	\$3,876,523	(\$59,301)	-1.5%
Transfers	\$667,121	\$1,167,121	\$667,121		(\$667,121)	
Total	\$4,157,521	\$5,619,149	\$7,893,582	\$6,889,289	(\$1,004,293)	-12.7%

**Shown by
Expense Type
(E-8)**

State Category Report	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Draft	Increase	Increase %
Instruction	\$3,186,872	\$4,209,810	\$6,940,367	\$6,582,612	(\$357,755)	-5.2%
Admin/Attend&Health	\$303,528	\$242,219	\$286,094	\$306,677	\$20,583	7.2%
Transfers	\$667,121	\$1,167,121	\$667,121		(\$667,121)	
Total	\$4,157,521	\$5,619,149	\$7,893,582	\$6,889,289	(\$1,004,293)	-12.7%

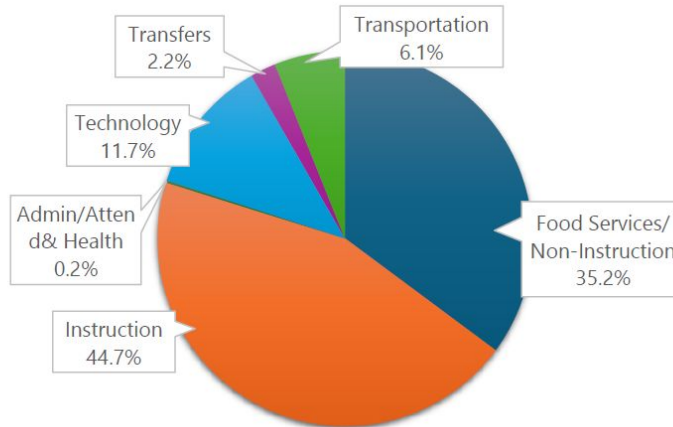
**Shown by
Functional Area
(E-8)**

Section F: Special Revenue Funds

Special Revenue Funds Budget Summary

	2024-25 Adopted	2025-26 Draft	\$ Change	% Change
Local	\$12,023,564	\$12,821,624	\$798,060	6.6%
State	\$3,419,914	\$3,760,921	\$341,007	10.0%
Federal	\$10,509,760	\$11,483,681	\$973,921	9.3%
TOTAL	\$25,953,238	\$28,066,226	\$2,112,988	8.1%

Revenue Summary



Expenditure Summary

Federal Special Revenue Funds — \$11.5M

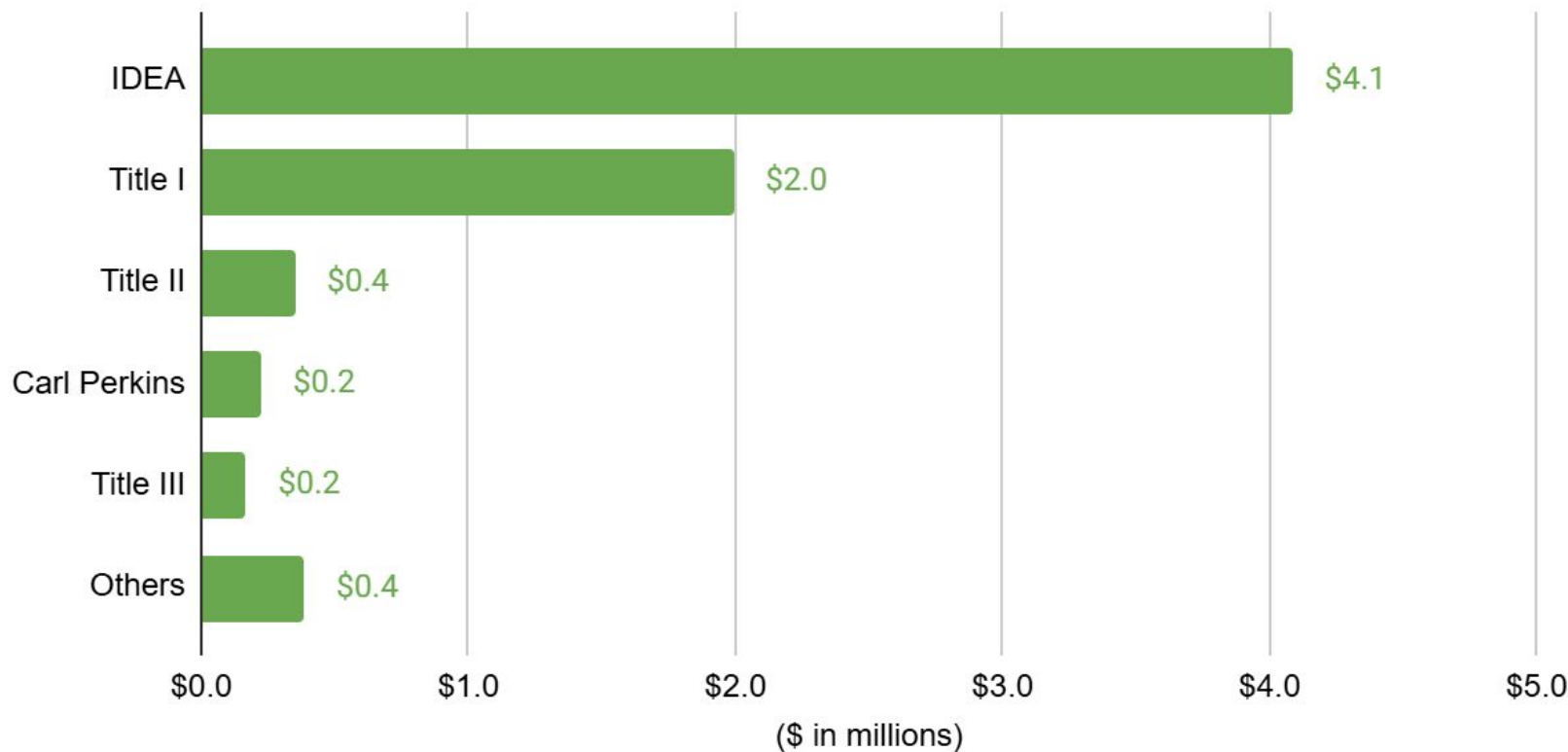
90% of Federal Special Revenue Funds support 3 major programs:

School Lunch	\$4.3M	Provides free/reduced meals & USDA price support
IDEA	\$4.1M	Partially funds mandated Special Education services
Title I	\$2.0M	Direct support for reading & math for students with the highest need

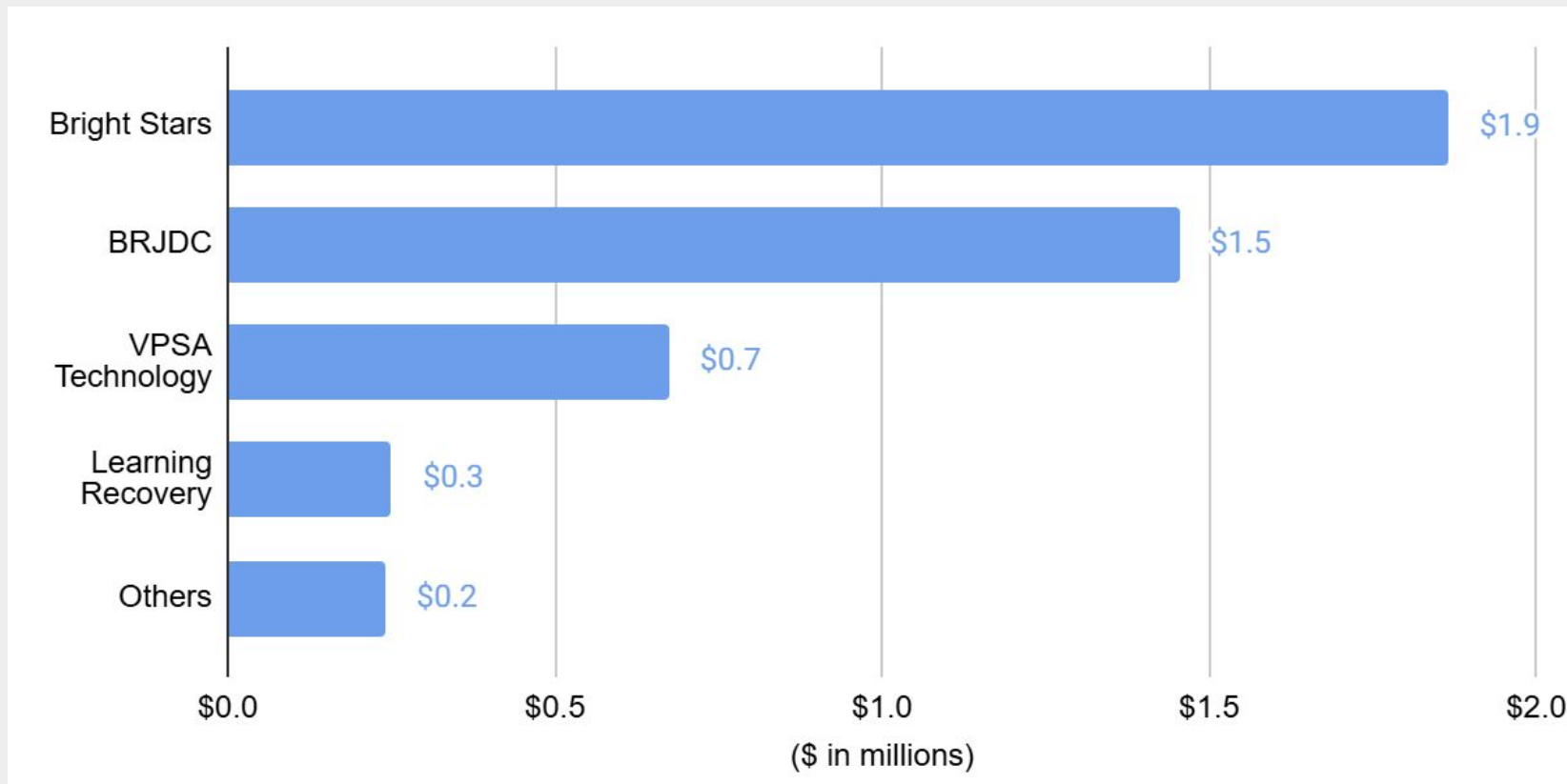


Any reductions in these programs would **directly impact student services** and **require local funding** to maintain services.

Federal Programs



State Programs



Child Nutrition Fund

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Draft	Increase	Increase %
Federal Revenue	\$3,828,931	\$4,064,855	\$3,847,073	\$4,356,868	\$509,795	13.3%
Local School Revenue	\$2,433,341	\$2,741,123	\$2,823,043	\$3,185,538	\$362,495	12.8%
State Revenue	\$517,997	\$125,587	\$116,280	\$120,000	\$3,720	3.2%
Transfers	\$34,675	\$151,606				
Use of Fund Balance				\$400,000	\$400,000	
Total	\$6,814,944	\$7,083,171	\$6,786,396	\$8,062,406	\$1,276,010	18.8%

The FY 2025/26 budget was prepared with increased student breakfast and lunch prices.

	Current	Proposed
Student breakfast	\$1.85	\$2.00
Student lunch primary	\$3.35	\$3.45
Student lunch secondary	\$3.55	\$3.65

Extended Day Enrichment Programs

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Draft	Increase	Increase %
Local School Revenue	\$1,759,865	\$1,831,616	\$2,161,725	\$2,678,700	\$516,975	23.9%
State Revenue	\$0					
Transfers		\$335,886				
Total	\$1,759,865	\$2,167,501	\$2,161,725	\$2,678,700	\$516,975	23.9%

After School Program	Monthly Fee	25% Reduction	50% Reduction
Full-time (4-5 days per week)	\$400.00 (\$60 or 17.65% incl.)	\$300.00	\$200.00
Part-time (1-3 days per week)	\$290.00 (\$34 or 17.9% incl.)	\$217.50	\$145.00

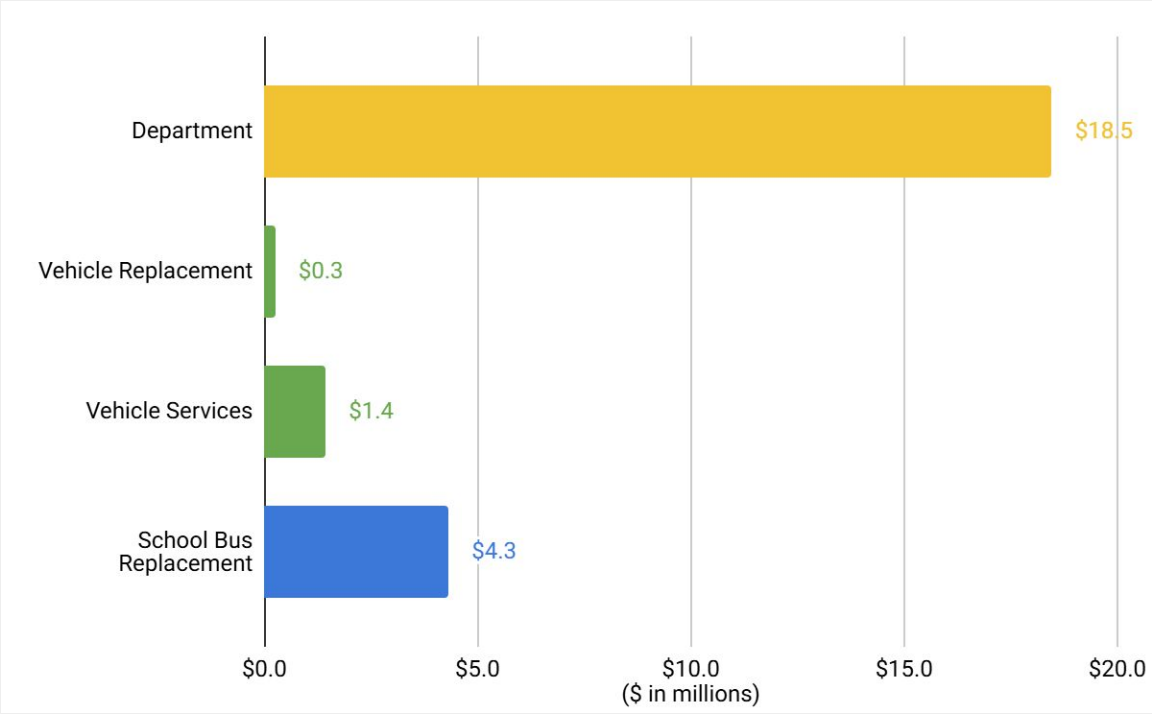
Full Day Programs	Monthly Fee	25% Reduction	50% Reduction
Student Holiday/Remote Learning	\$65.00	\$48.75	\$32.50

Transportation Services \$24.7M

School Fund

Special
Revenue Funds

Capital
Improvement
Program



E-34

F-14

F-12

**County
Recomm.
Budget
Page 285**

Technology Services \$13.7M

School Fund

School-Based FTE

\$3.1

D

Department-Based
FTE & Operations

\$7.0

E-34

Special Revenue Funds

Technology
Equipment
Replacement

\$2.6

F-15

VPSA Technology
Equipment
Replacement

\$0.7

F-35

Capital Improvement Program

Network
Infrastructure

\$0.3

**County
Recomm.
Budget
Page 285**

\$0.0

\$2.0

\$4.0

\$6.0

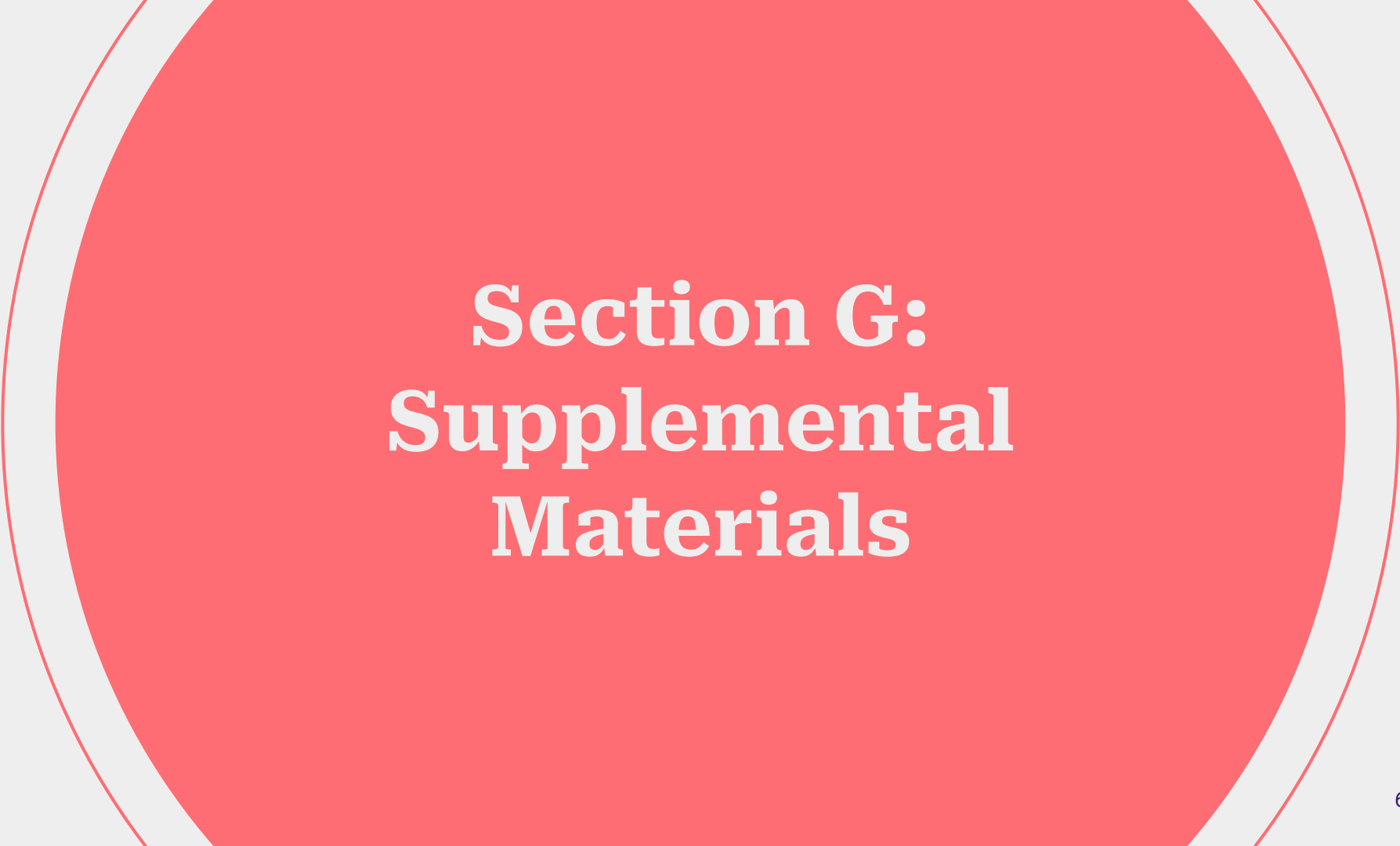
\$8.0

Contingency Funds (One-time Reserves)

- **Revenue Contingency Reserve:** This fund was established as a general reserve for revenue shortfalls:
 - FY 25 Proposed Use: \$1.0M
 - FY 25 Projected Ending Balance: \$2,044,531
- **Federal Revenue Contingency:** This fund was established as a reserve for federal revenue shortfalls.
 - FY 26 Proposed Use: \$200,000
 - FY 26 Projected Ending Balance: \$367,368

F-41

F-42



Section G: Supplemental Materials

Contents

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Next Steps



Public Hearing & Work Session #1

- ▶ Budget Overview
- ▶ Health Care Fund Overview



Work Session #2:

- ▶ Market Compensation
- ▶ Service Reductions
- ▶ Budget Balancing Scenarios



Regular Business Meeting:

- ▶ School Board Approves Funding Request

STAY UP TO DATE



k12albemarle.org/budget

CONTACT US



budget@k12albemarle.org

FY 2025-26

Draft Funding Request

Work Session #1

Public Education:
An Investment in Our Future



February 27, 2025