

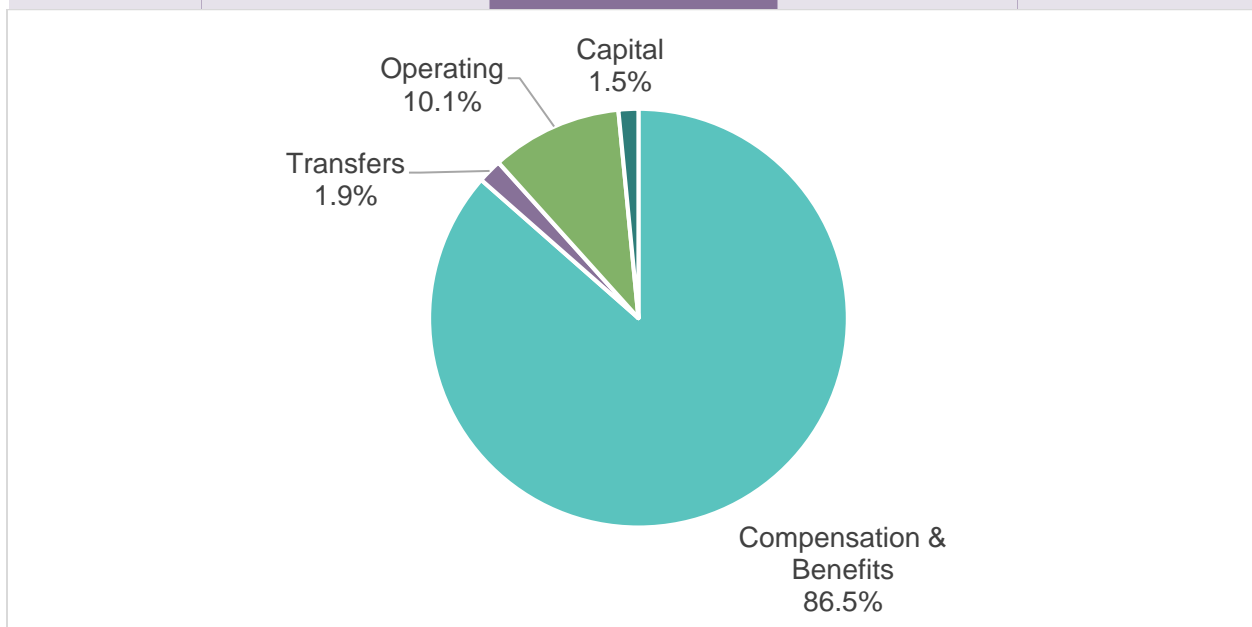
FY 2020/21 Budget Overview

School Fund Revenues

	2019-20 Adopted	2020-21 Projected	\$ Change	% Change
Local	\$141,950,502	\$137,287,049	(\$4,663,453)	(3.3%)
State	\$50,528,580	\$52,771,310	\$2,242,730	4.4%
Federal	\$2,999,523	\$3,682,761	\$683,238	22.8%
TOTAL	\$195,478,605	\$193,741,120	(\$1,737,485)	(0.9%)

School Fund Expenditures

	2019-20 Adopted	2020-21 Recommended	\$ Change	% Change
TOTAL	\$195,478,608	\$193,741,120	(\$1,737,485)	(0.9%)



School Fund Summary

Expenditures	Actual 18-19	Adopted 19-20	Adopted 20-21	Increase	% lcr
Instruction					
Staffing	\$126,455,776	\$132,491,412	\$135,053,826	\$2,562,414	1.9%
Operating	\$10,676,594	\$12,784,829	\$10,221,484	(\$2,563,345)	-20.0%
Capital Outlay	\$396,615	\$440,406	\$494,982	\$54,576	12.4%
Contingency	\$0	\$0	\$281,074	\$281,074	N/A
SB Reserve	\$0	\$57,862	\$54,969	(\$2,893)	-5.0%
Total	\$137,528,985	\$145,774,509	\$146,106,335	\$331,826	0.2%
Admin, Attend & Health					
Staffing	\$7,472,076	\$8,668,179	\$8,586,890	(\$81,289)	-0.9%
Operating	\$696,790	\$865,040	\$833,096	(\$31,944)	-3.7%
Capital Outlay	\$40,664	\$41,992	\$51,463	\$9,471	22.6%
Total	\$8,209,531	\$9,575,211	\$9,471,449	(\$103,762)	-1.1%
Technology					
Staffing	\$4,513,757	\$5,146,205	\$4,918,850	(\$227,355)	-4.4%
Operating	\$723,591	\$1,023,741	\$1,022,064	(\$1,677)	-0.2%
Capital Outlay	\$118,334	\$222,200	\$174,455	(\$47,745)	-21.5%
Total	\$5,355,682	\$6,392,146	\$6,115,369	(\$276,777)	-4.3%
Building Services					
Staffing	\$9,433,569	\$10,278,882	\$9,722,630	(\$556,252)	-5.4%
Operating	\$6,442,707	\$6,276,889	\$5,402,147	(\$874,742)	-13.9%
Capital Outlay	\$780,586	\$774,577	\$1,797,080	\$1,022,503	132.0%
Total	\$16,656,862	\$17,330,348	\$16,921,857	(\$408,491)	-2.4%
Facilities					
Staffing	\$31,030	\$31,642	\$31,642	\$0	0.0%
Operating	\$1,900	\$0	\$0	\$0	N/A
Capital Outlay	\$959,238	\$498,000	\$445,500	(\$52,500)	-10.5%
Total	\$992,167	\$529,642	\$477,142	(\$52,500)	-9.9%
Transportation					
Staffing	\$9,544,610	\$10,159,373	\$9,234,000	(\$925,373)	-9.1%
Operating	\$1,617,479	\$1,395,025	\$1,857,504	\$462,479	33.2%
Capital Outlay	\$450,133	\$0	\$10,000	\$10,000	N/A
Total	\$11,612,222	\$11,554,398	\$11,101,504	(\$452,894)	-3.9%
Transfers					
Transfers	\$5,122,672	\$4,322,351	\$3,547,464	(\$774,887)	-17.9%
Expenditures Grand Total	\$185,478,122	\$195,478,605	\$193,741,120	(\$1,737,485)	-0.9%
Revenues					
	Actual 18-19	Adopted 19-20	Adopted 20-21	Increase	% lcr
Local School Revenue	\$2,407,726	\$2,115,867	\$2,016,406	(\$99,461)	-4.7%
State Revenue	\$48,482,073	\$50,528,580	\$52,771,310	\$2,242,730	4.4%
Federal Revenue	\$3,033,921	\$2,999,523	\$3,682,761	\$683,238	22.8%
Local Government Transfer	\$131,312,821	\$138,200,512	\$134,184,078	(\$4,016,434)	-2.9%
Use of Fund Balance	\$0	\$1,184,123	\$1,059,090	(\$125,033)	-10.6%
Other Transfers	\$427,475	\$450,000	\$27,475	(\$422,525)	-93.9%
Revenues Grand Total	\$185,664,016	\$195,478,605	\$193,741,120	(\$1,737,485)	-0.9%

School Fund Revenue Changes: Summary

Local Revenues

Local Government General Fund Transfer	(\$4,016,434)
CFA Institute – Summer Rental	(\$200,000)
Transfers from Special Revenue Funds	(\$305,000)
Use of Fund Balance	(\$125,033)
Other Local Revenues	(\$16,986)

Local Revenue Changes Total **(\$4,663,453)**

State Revenues

Standards of Quality (SOQ) Accounts	\$9,601,249
Sales Tax	(\$5,392,461)
Special Education Regional Tuition	(\$359,402)
Compensation Supplement	(\$1,243,855)
Infrastructure & Operations Per Pupil Fund (Lottery)	(\$736,041)
Other State Revenues	\$373,240

State Revenue Changes Total **\$ \$2,242,730**

Federal Revenues

Medicaid Reimbursement	\$600,000
Special Education Flow Through	\$83,238

Federal Revenue Changes Total **\$ \$683,238**

REVENUE CHANGES TOTAL **(\$1,737,485)**

School Fund Revenue Changes: Descriptions

Local Revenues

Local Government General Fund Transfer (\$4,016,434)

Albemarle County shares 60% of the increase or decrease in available shared local tax revenues with the School Division. The majority of local tax revenues are general property taxes.

CFA Institute - Summer Rental (\$200,000)

This fund comprises the revenues and expenses associated with the operation of the summer CFA rental. Typically, residual funds are transferred from this fund to support the School Fund's operational budget. Due to closures related to COVID-19 during the summer of 2020, these operations are suspended and no transfer is budgeted in FY 21.

Transfers from Special Revenue Funds (\$305,000)

Transfers are typically budgeted into the School Operating Fund from Special Revenue Funds. The transfers represent payments to the School Fund for utilities and administrative overhead for human resources, finance, and other management services. Due to the uncertain nature of the finances and operations for FY 2020/21 for the Child Nutrition, EDEP and Vehicle Maintenance programs, the transfers have been eliminated.

Use of Fund Balance (\$125,033)

A one-time increase in the general use of fund balance was budgeted in FY 2019/20 to cover expenditures. This adjustment brings the projected budget down to historical levels. The decrease is offset by a small increase in school carryovers to reflect historical trends.

Other Local Revenues (\$16,986)

This category includes some changes due to COVID-19 related impacts as well as slight technical adjustments.

State Revenues

Standards of Quality (SOQ) Accounts \$9,601,249

Most SOQ funding is based on local ability to pay as determined by the Local Composite Index (LCI). The LCI is calculated using three indicators of a locality's ability-to-pay: true value of real property, adjusted gross income, and taxable retail sales. In addition, state aid formulas incorporate enrollment; rising enrollment results in increased payments. A lower LCI, higher enrollment, and higher per pupil funding amounts are contributing the increase in payments for SOQ programs.

Sales Tax (\$5,392,461)

A portion of net revenue from the state sales and use tax dedicated to public education (1.125%) is distributed to counties, cities, and towns in support of the Standards of Quality. The distributions are based on each locality's pro-rata share of school age population as based on the estimate of school-age population provided by the Weldon Cooper Center for Public Service at the University of Virginia. Overall state tax is anticipated to decline due to economic impacts of COVID-19. The ACPS forecast assumes that sales tax revenue will be approximately 67% of the original forecast provided by the VDOE. The decrease in sales tax is partially offset by an increase in Basic Aid (included in the category above).

Special Education Regional Tuition (\$359,402)

For the last 20 years, Albemarle County has worked with PREP to access funding through the Regional Reimbursement Rate Program through the Virginia Department of Education. Participating in the Reimbursement Rate Packages allowed Albemarle County Schools to receive financial assistance at a rate more favorable than that supplied by the Average Daily Membership rates. Beginning in FY 2020/21, changes include redefining eligible students with Emotional Disabilities, Autism or Multiple Disabilities that receive 85% or more special education services per week and only for direct services to the child. The Division will not be able to submit any children for the Reimbursement Rate Package for students with Emotional Disabilities as they do not receive 85% or more special services in a week. As a result, the Division is expected to receive approximately 40% less reimbursement revenue for participation in the Reimbursement Rate Package (includes Ivy Creek Students).

Compensation Supplement (\$1,243,855)

Compensation supplement funding covers the state share of the cost (including fringe benefits) for a percentage-based salary increase for funded SOQ instructional and support positions. No compensation supplement will be provided in FY 2020/21.

Infrastructure & Operations Per Pupil Fund (Lottery) (\$736,041)

School divisions are permitted to spend such funds on both recurring (no more than 70% in FY 2021 and no more than 60% in FY 2022) and nonrecurring (at least 30% in FY 2021 and at least 40% in FY 2022) expenses in a manner that best supports the needs of the school divisions. Overall lottery proceeds are anticipated to decline to the economic impacts of COVID-19. The ACPS forecast assumes that the non-recurring portion will be eliminated and the recurring portion will be approximately 67% of the original forecast provided by the VDOE.

Other State Revenues \$373,240

This category includes smaller increases and decreases in other state revenues

Federal Revenues

Medicaid Reimbursement \$600,000

ACPS is projected to receive new revenues of up to \$600,000 for Medicaid Reimbursements. These revenues were previously received and facilitated by the Piedmont Regional Education Program (PREP). Medicaid related expenditures will increase by a corresponding amount, resulting in a cost neutral shift within the School Fund.

Special Education Flow Through \$83,238

This is the projection for the IDEA Flow Through Grant for K-12 based on the activities of the current year.

School Fund Expenditure Changes: Summary

Non-Discretionary / Technical

Baseline Adjustment	(\$2,549,441)
Special Education Restructure & Current Year Growth	\$1,063,994
VRS Rate Changes	\$635,652
Health Insurance Reallocation	(\$136,802)
Health Insurance Rate	(\$660,568)
Other Benefit Changes	\$36,157
Voluntary Early Retirement Incentive Program (VERIP) Decrease	(\$195,436)
Workers Compensation Increase	\$35,000
Security Cost Increase	\$30,000
Transportation: Operations & Fuel	\$62,279
Building Services: Operations, Utilities & Leases	\$152,000
Visitor Management System	\$33,000
School Resource Officers	\$24,227
Contingency Reserve	\$281,074
Lapse Factor & Reclassification	\$212,410

Non-Discretionary / Technical Total **(\$976,454)**

Operational Reductions

Transfer to Learning Resources Fund	(\$500,000)
Department Position Reductions (-15.00 FTEs)	(\$1,239,782)
Department Operational Reductions	(\$526,798)
School Operational Reductions	(\$172,629)

Operational Reductions Total **(\$2,439,209)**

Growth & Demographics

Classroom Teachers (+15.00 FTEs)	\$1,082,090
Special Education Teachers (+5.00 FTEs)	\$422,829
Bus Drivers (+5.47 FTEs)	\$113,259
Baker-Butler Mobile Unit	\$60,000

Growth & Demographics Total **\$1,678,178**

EXPENDITURE CHANGES TOTAL **(\$1,737,485)**

Growth & Demographics (Unfunded)

These unfunded Growth & Demographic items are included to show the FTE reductions that were made in this category in comparison to the needs-based funding request, which maintained service levels.

- Classroom Teachers (15.30 FTEs)
- Special Education Teachers (7.66 FTEs)
- ESOL Teachers (4.00 FTEs)
- Bus Drivers (10.53 FTEs)
- Custodians (1.25 FTEs)
- Assistant Principals (2.00 FTEs)
- School Bookkeeper & Reclassification (1.00 FTEs)
- Central Office Administration (1.50 FTEs)

School Fund Expenditure Changes: Descriptions

Non-Discretionary / Technical

Baseline Adjustment **(\$2,549,441)**

The baseline budget for FY 2020/21 is developed using the actual compensation and benefits assumptions of the current fiscal year employees. Keeping the total number of FTEs constant, this results in savings due to position changes, employee turnover, employee benefit enrollment, and employee benefit plan changes.

Other changes captured in the baseline adjustment include, but is not limited to, technical corrections and adjustments; increases to school operational budgets due to growth; increased donations and miscellaneous revenues, and increased projected school carryovers. In addition, any one-time costs budgeted in the previously adopted budget are eliminated for the next fiscal year.

Finally, it includes savings to account for a correction in the method used to budget for health insurance contributions of Albemarle County employees who are married to another Albemarle County employee and share health care benefits.

Special Education Restructure and Growth **\$1,063,994**

For the last 20 years, ACPS has worked with the Piedmont Regional Education Program (PREP) to access funding through the Regional Reimbursement Rate Program through the Virginia Department of Education. Through FY 2019/20, ACPS identifies children with Emotional Disabilities, Autism or Multiple Disabilities that receive more than 50% of special education services per week. The program costs are calculated in cooperation with PREP and a long-standing staffing standard structure is used to calculate program and reimbursable costs. Allowable costs are submitted to the Virginia Department of Education and reimbursement is calculated by multiplying allowable reimbursements by the composite index rate for ACPS. Changes for FY 2020/21 include redefining eligible students with Emotional Disabilities, Autism or Multiple Disabilities that receive 85% or more special education services per week and only for direct services to the child.

The financial revenue impacts for these changes include:

- Decrease in Special Education Regional Tuition Reimbursement state funding (\$359,402)
- Increase in Medicaid Reimbursements \$600,000

The financial expenditure impacts for these changes include:

- Moving staffing and operational costs from PREP (previously budgeted in Special Revenue Funds) to the School Fund, offset by a decrease in transfers to PREP \$963,994
- Increase in operational funding related to Medicaid \$400,000
- Decrease in the transfer for the Children's Services Act (CSA) (\$300,000)

The net financial impact of this restructure is a cost of \$823,396. This cost increase represents approximately 10.0 FTE Special Education teachers and also addresses the need for new services during FY 2019/20 to account for unanticipated growth in the number of students with Special Education needs, the severity of caseloads, and the limitations of program locations and where students are served.

Virginia Retirement System (VRS) Rate Changes \$635,652

This represents a net increase due to an increase in the VRS professional rate (16.88% to 17.83%) and a decrease in the VRS non-professional rate (9.40% to 6.52%).

Health Insurance Reallocation (\$136,802)

The Board contribution to health insurance will be tiered by type of health plan to align closer with accepted industry standards and to represent more accurate costs within funds. Previously, all employees were budgeted at one consolidated rate, regardless of plan coverage. There is no impact to employee premiums.

Health Insurance Rate (\$660,568)

The Board contribution to health insurance in Plan Year 2021 (January 1, 2021 to December 31, 2021) will remain unchanged from Plan Year 2020. This results in a budgeted savings in FY 21 when compared to FY 20 because the FY 20 adopted budget rates were higher than actual Plan Year 2020 rates.

Other Benefit Changes \$36,157

This represents minor changes in the Group Life Insurance rate and FICA rate.

Voluntary Early Retirement Incentive Program (VERIP) Decrease (\$195,436)

This represents a decrease due to benefits changes and a decrease in new enrollees/retirees according to Board policy.

Workers Compensation \$35,000

Workers compensation increases as overall payroll increases. Due to salary increases and growth of staff due to enrollment pressures, increases are anticipated.

Security Cost Increase \$30,000

The Albemarle County Police Department and Sheriff's Office have increased the cost of public safety coverage due to the new Public Safety pay scale. This budget covers the increased cost for police coverage at home athletic events for high schools and costs for deputies to control traffic and protect student pedestrians at key intersections for the Department of Transportation Services.

Transportation: Operations & Fuel \$62,279

The Department of Transportation Services developed a zero-based budget that has shown the need for an additional \$179,428 to the budget, offset by a decrease in fuel costs of \$118,111. The net impact to the School Division is an expenditure increase of \$61,317. The increase is not limited to, but includes:

- School field trip transportation increased costs that were previously passed on to schools
- Contract services, software cost increases, and maintenance contracts

Previously, these costs have been absorbed through turnover and vacancy savings in the department, but as the Department of Transportation continues to improve the recruitment and retention of bus drivers, these savings are projected to decline in FY 2020/21.

Building Services: Operations, Utilities & Leases **\$152,000**

The Department of Building Services requires an increase in operating costs:

- \$20,000 is budgeted for shift differential pay, resulting from a division-level pay policy change
- \$10,000 is budgeted for the department's current incentive compensation program, which was previously not budgeted
- \$10,000 has been added to account for inflationary cost increases for custodial supplies, as well as to purchase supplies for increased square footage with the addition of facilities and mobile units
- \$27,000 for the increased costs of lease agreements division-wide
- \$85,000 utilities costs division-wide

Visitor Management System **\$33,000**

During FY 2018/19 and FY 2019/20, a representative committee of ACPS staff members developed requirements and chose a new visitor management system through a competitive bidding process. ScholarChip will replace TPass, a system that has been in place since the FY 2016/17. The Division is covering year one costs for ScholarChip with one-time funds provided by the School Board. This budget is an increase to the Department of Technology's budget to cover recurring costs for this new system.

School Resource Officers **\$24,227**

The Albemarle County Police Department and Sheriff's Office have increased the cost of public safety coverage due to the new Public Safety pay scale. ACPS budgets a transfer to Albemarle County to pay for services provided by School Resource Officers. The increase reflects the higher cost of services due to the pay scale changes.

Contingency Reserve **\$281,074**

A contingency reserve is budgeted to respond to changes in revenues and expenditures due to the uncertainty of COVID-19 financial impacts. This item aligns directly with the School Board adopted priority to include contingencies and flexibilities to respond to any changes that may occur once the fiscal year has begun.

Lapse Factor & Reclassification **\$212,410**

Lapse factor represents estimated savings anticipated during the operating year to account for vacancies due to staff retirement and turnover. The total amount budgeted is (\$1,699,797) and is (1.50%) of all baseline salaries. For FY 2020/21, (\$87,590) has been added to savings because of the additional incremental cost of salaries and benefits. This methodology is consistent with local government's practice. The lapse factor incremental savings is offset by a reclassification budget of \$300,000.

Operational Reductions

Transfer to Learning Resources Fund (\$500,000)

The Learning Resources fund (formerly Textbook Replacement fund) provides instructional staff with necessary and contemporary learning resources that support implementation of curriculum framework, planning, instruction and assessment systems that promote student learning and close the achievement gap as well as prepare all students to be college and workforce ready when they graduate. The \$500,000 transfer to the fund is suspended in FY 2020/21.

Purchases for learning resources will continue in FY 2020/21 with the use of existing fund balance.

Department Position Reductions (15.00 FTE) (\$1,239,782)

The budget for 15.00 FTE positions is eliminated in FY 2020/21. Affected departments will re-align roles and responsibilities within their departments in order to minimize service impacts to stakeholders. Reductions include:

- Assistant Principal Interns (2.0 FTE)
- Itinerant Substitute (1.0 FTE)
- Instructional Coaches (2.0 FTE)
- Department of Instruction (2.2 FTE)
- Department of ESOL (0.3 FTE)
- Department of Human Resources (1.0 FTE)
- Department of Community Engagement (1.0 FTE)
- Fiscal Services Department (1.0 FTE)
- Building Services Department (2.5 FTE)
- Department of Technology (2.0 FTE)

Departmental Operational Reductions (\$526,798)

Department operational budgets are reduced by approximately 5%. For most departments, all line items are reduced by 5%, with the exception of transfers and contributions to outside agencies. Select departments have budget reductions in specific areas, including: incentive compensation and supplies.

School Operational Reductions (\$172,629)

Each school is provided a discretionary operational budget based on projected enrollment and projected Free/Reduced lunch rates. Common expenditures include, but are not limited to: field trips, classroom supplies, library materials, art supplies, small gym equipment, copier rentals, office supplies, and short-term substitute pay. In FY 2020/21, the overall general allocation is reduced by 5%.

Growth and Demographics

Classroom Teachers (15.00 FTEs) \$1,082,090

Projected enrollment is expected to increase by 503 students. Other factors such as changing enrollment within school levels and the changing proportion of students receiving free and reduced lunch contributes to changes in staffing needs.

This budget funds 15.12 of the 30.30 FTEs which are required to maintain the same level of services. By funding only a portion of the full funding request, class sizes may increase by approximately 0.4 to 0.6 students.

Special Education Teachers (5.00 FTEs) \$422,829

The December 1 Child Count is the measure used each year to compare growth in Special Education enrollment and is also used as a basis for staffing and planning. The December 1, 2019 Child Count indicates that students with special needs are increasing in ACPS.

The increase supports both an increase in staffing for growth as well as supporting services that are appropriately serving children in their neighborhood schools (i.e. A-BASE and B-BASE service delivery models), thereby decreasing the need for private day and residential placements.

With an increase in the Special Education population, efforts to minimize out of school placements, and a continued demographic shift to more significantly challenged students with disabilities, the Division will require additional 12.66 FTEs. This staffing will support teachers and teaching assistants to meet Federal and State requirements outlined in the Individuals with Disabilities Education Act (IDEA). The services provided are required as part of staffing parameters outlined in the Virginia regulations, adopted as part of Albemarle County staffing standards, and/or outlined in students' Individual Education Plans.

This budget funds 5.00 of the 12.66 FTEs which are required to maintain the same level of services. By funding only a portion of the full funding request, program ratios may increase without adding additional staffing to existing programs. Additionally, plans for central office support services would see a decrease in direct support to teachers.

Bus Drivers (5.42 FTEs) \$113,259

The Department of Transportation requires an increase in staffing due current route designs and an increased demand for specialized/individualized services that were under-budgeted in FY20. In addition, more drivers are needed due to an unintended consequence of the FY20 proposal to provide VRS benefits to part-time employees, whereby the number of hours certain employees can work is now limited. Finally, TAs have been added to VIA buses to help with student care. These factors combined have required an addition of 10 FTEs in the current operations for the Department of Transportation. An additional 6.0 FTEs are projected to meet the growth needs for services for the next year.

This budget funds 5.42 of the 16.00 FTEs which are required to maintain the same level of services. By funding only a portion of the full funding request, ride-time, routes and ridership policies may need to be altered.

Baker-Butler Mobile Unit \$60,000

A 6-classroom mobile unit is planned for Baker-Butler Elementary school to address capacity issues as enrollment continues to increase. This is the annual lease expense.

School Fund Expenditure Summary: Schools

	Actual 18-19	Adopted 19-20	19-20 FTE	Adopted 20-21	20-21 FTE	Change from Adopt.	
						Increase	% lcr
Elementary Schools							
Agnor-Hurt	\$4,632,132	\$4,731,363	63.7	\$4,972,670	67.5	\$241,307	5.1%
Baker-Butler	\$5,723,175	\$5,963,302	90.0	\$6,238,681	94.3	\$275,379	4.6%
Broadus Wood	\$2,603,742	\$3,028,287	45.6	\$2,989,969	45.5	-\$38,318	-1.3%
Brownsville	\$6,198,751	\$6,706,942	95.6	\$6,929,696	99.0	\$222,754	3.3%
Crozet	\$3,359,989	\$3,510,412	48.8	\$3,367,227	46.5	-\$143,185	-4.1%
Greer	\$5,455,343	\$5,577,033	79.9	\$5,171,257	75.2	-\$405,776	-7.3%
Hollymead	\$4,159,159	\$4,123,852	56.5	\$4,196,435	57.2	\$72,583	1.8%
Meriwether Lewis	\$3,560,842	\$3,664,276	46.8	\$3,856,164	52.8	\$191,888	5.2%
Mountain View	\$6,502,684	\$6,821,420	97.8	\$7,263,561	103.3	\$442,141	6.5%
Murray	\$2,677,737	\$2,575,689	37.0	\$2,841,131	41.4	\$265,442	10.3%
Red Hill	\$2,286,763	\$2,376,716	33.8	\$2,351,752	36.0	-\$24,964	-1.1%
Scottsville	\$2,400,328	\$2,345,226	31.3	\$2,201,934	30.9	-\$143,292	-6.1%
Stone-Robinson	\$4,116,766	\$4,309,326	60.9	\$4,786,551	69.4	\$477,225	11.1%
Stony Point	\$2,454,715	\$2,456,683	35.2	\$2,640,621	37.9	\$183,938	7.5%
Woodbrook	\$4,984,835	\$5,256,995	76.5	\$5,397,509	79.9	\$140,514	2.7%
Middle Schools							
Burley	\$5,198,658	\$5,383,226	69.7	\$6,000,958	76.1	\$617,732	11.5%
Henley	\$6,565,912	\$7,443,946	97.7	\$7,416,054	97.2	-\$27,892	-0.4%
Jouett	\$5,343,355	\$6,164,018	78.7	\$6,419,746	87.7	\$255,728	4.1%
Sutherland	\$5,113,936	\$5,439,335	70.2	\$5,242,147	69.3	-\$197,188	-3.6%
Walton	\$3,959,640	\$4,297,177	55.0	\$4,306,357	58.2	\$9,180	0.2%
High Schools							
Albemarle	\$17,925,825	\$18,018,039	227.9	\$17,635,428	228.7	-\$382,611	-2.1%
Monticello	\$11,008,314	\$11,616,256	141.0	\$11,503,460	141.0	-\$112,796	-1.0%
Western Albemarle	\$10,704,945	\$11,374,641	133.7	\$10,882,783	132.4	-\$491,858	-4.3%
Center I	\$0	\$0	0.0	\$719,051	9.1	\$719,051	N/A
Murray High/CPCS	\$2,407,109	\$2,338,275	29.1	\$2,318,434	28.7	-\$19,841	-0.8%
CATEC	\$1,789,085	\$1,789,085	0.0	\$1,787,629	0.0	-\$1,456	-0.1%
Multi-School Services	\$5,628,900	\$7,315,935	77.3	\$7,202,440	79.7	-\$113,495	-1.6%
Total	\$136,762,640	\$144,627,455	1,879.4	\$146,639,645	1,944.4	\$2,012,190	1.4%

School Fund Expenditure Summary: Departments

	Actual 18-19	Adopted 19-20	19-20 FTE	Adopted 20-21	20-21 FTE	Change from Adopt.	
						Increase	% lcr
Executive Services							
Office of the Superintendent and School Board	\$848,748	\$958,174	11.50	\$961,635	11.50	\$3,461	0.4%
Division Support	\$919,956	\$769,007	5.00	\$728,237	4.00	-\$40,770	-5.3%
Student Learning							
Instruction	\$2,502,486	\$3,311,040	15.80	\$3,105,301	15.20	-\$205,739	-6.2%
Summer School	\$39,621	\$39,621	0.00	\$0	0.00	-\$39,621	-100.0%
Vocational Education	\$30,478	\$30,478	0.00	\$28,757	0.00	-\$1,721	-5.6%
Federal Programs	\$834,588	\$717,394	0.40	\$200,968	0.40	-\$516,426	-72.0%
Learning Resources	\$629,651	\$633,902	1.00	\$120,860	1.00	-\$513,042	-80.9%
Special Education and Student Services							
	\$7,203,893	\$8,717,491	17.68	\$6,692,104	17.00	-\$2,025,387	-23.2%
English for Speakers of Other Languages (ESOL)							
	\$95,921	\$378,916	2.90	\$296,907	2.70	-\$82,009	-21.6%
Organizational Development & HR Leadership							
Human Resources	\$2,293,576	\$2,606,064	22.54	\$2,531,126	21.54	-\$74,938	-2.9%
Professional Development	\$1,133,206	\$1,691,061	2.00	\$1,588,852	2.00	-\$102,209	-6.0%
Community Engagement							
	\$569,768	\$526,029	3.00	\$709,185	5.00	\$183,156	34.8%
Strategic Planning & Communications							
	\$1,294,393	\$1,306,584	8.50	\$1,292,392	8.50	-\$14,192	-1.1%
Fiscal Services							
Fiscal Services	\$2,001,915	\$2,329,695	7.00	\$2,359,400	7.00	\$29,705	1.3%
Lapse Factor	\$0	-\$1,612,207	0.00	-\$1,399,797	0.00	\$212,410	-13.2%
Additional Compensation							
Increase	\$0	\$0	0.00	\$0	0.00	\$0	N/A
Non-Departmental	\$391,150	\$0	0.00	\$281,074	0.00	\$281,074	N/A
Transportation Services							
	\$11,155,933	\$11,335,425	204.13	\$10,896,752	209.60	-\$438,673	-3.9%
Building Services							
	\$11,431,134	\$11,331,342	62.68	\$11,155,358	60.72	-\$175,984	-1.6%
Technology							
	\$5,339,065	\$5,781,134	27.70	\$5,552,364	25.00	-\$228,770	-4.0%
Total	\$48,715,482	\$50,851,150	391.83	\$47,101,475	391.16	-\$3,749,675	-7.4%

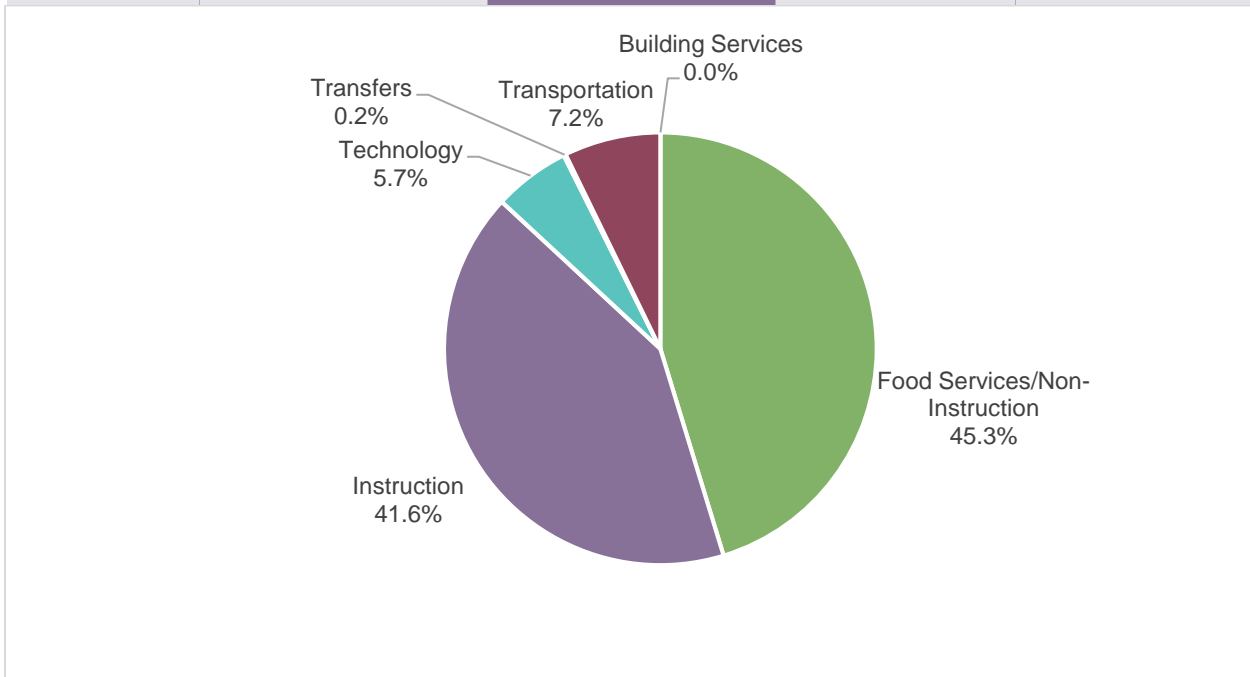
Special Revenues Funds Summary

Special Revenue Funds Revenues

	2019-20 Adopted	2020-21 Projected	\$ Change	% Change
Local	\$12,584,579	\$8,519,199	(\$4,065,380)	-32.3%
State	\$1,619,731	\$1,564,295	(\$55,436)	-3.4%
Federal	\$6,173,625	\$7,376,573	\$1,202,948	19.5%
TOTAL	\$20,377,935	\$17,460,067	(\$2,917,868)	-14.3%

Special Revenue Funds Expenditures

	2019-20 Adopted	2020-21 Request	\$ Change	% Change
TOTAL	\$20,377,935	\$17,460,067	(\$2,917,868)	-14.3%



Special Revenue Funds Budget Summary

Special Revenue Fund Summary	Actual 18-19	Adopted 19-20	19-20 FTE	Adopted 20-21	20-21 FTE	Change from Adopt.	
						Increase	% lcr
Departments (Fee-Based Services)							
Child Nutrition	\$5,388,978	\$6,014,559	82.11	\$5,996,673	82.22	-\$17,886	-0.3%
Summer Feeding Program	\$192,245	\$300,000	0.00	\$350,000	0.00	\$50,000	16.7%
Community Education	\$39,880	\$67,300	0.30	\$67,300	0.30	\$0	0.0%
Drivers Safety	\$167,747	\$236,455	0.70	\$236,455	0.70	\$0	0.0%
Extended Day Enrichment Program (EDEP)	\$1,925,021	\$2,005,255	45.36	\$1,857,562	43.36	-\$147,693	-7.4%
CFA Institute - Summer Rental	\$253,041	\$503,738	0.00	\$0	0.00	-\$503,738	-100.0%
Vehicle Maintenance	\$864,679	\$1,179,778	0.00	\$1,260,000	0.00	\$80,222	6.8%
Federal Entitlement Programs							
Carl Perkins	\$181,963	\$155,000	0.37	\$176,000	0.00	\$21,000	13.5%
Families in Crisis Grant	\$89,491	\$116,000	0.90	\$116,000	0.90	\$0	0.0%
Pre-School Special Education	\$86,598	\$64,019	2.00	\$68,400	2.00	\$4,381	6.8%
Title I	\$1,424,893	\$2,025,000	19.60	\$1,850,000	19.60	-\$175,000	-8.6%
Migrant	\$131,013	\$225,600	1.20	\$225,600	1.30	\$0	0.0%
Migrant Consortium Incentive Grant	\$18,062	\$19,500	0.00	\$19,500	0.00	\$0	0.0%
Title II	\$328,097	\$337,148	4.00	\$344,622	4.00	\$7,474	2.2%
Title III	\$107,592	\$175,000	1.10	\$185,000	2.10	\$10,000	5.7%
Local, State, and Federal Grants							
Algebra Readiness	\$51,241	\$59,000	0.00	\$67,496	0.00	\$8,496	14.4%
Alternative Education	\$42,783	\$24,500	0.00	\$42,159	0.00	\$17,659	72.1%
Blue Ridge Juvenile Detention Center (BRJDC)	\$867,686	\$894,647	8.00	\$868,000	8.00	-\$26,647	-3.0%
Murray Community School	\$31,702	\$52,500	0.00	\$52,500	0.00	\$0	0.0%
Economically Dislocated Workers	\$5,211	\$55,000	0.00	\$55,000	0.00	\$0	0.0%
English Literacy and Civics Education	\$89,042	\$92,000	0.00	\$95,000	0.00	\$3,000	3.3%
Foundation for Excellence	\$16,767	\$12,000	0.00	\$12,000	0.00	\$0	0.0%
McIntire Trust	-\$43,342	\$10,000	0.00	\$10,000	0.00	\$0	0.0%
Project Graduation	\$5,254	\$0	0.00	\$18,220	0.00	\$18,220	N/A
Special Education Jail Program	\$94,393	\$145,419	1.00	\$100,613	1.00	-\$44,806	-30.8%
Summer School	\$433,416	\$456,188	0.00	\$456,188	0.00	\$0	0.0%
Teacher Mentoring Program	\$9,080	\$10,000	0.00	\$11,586	0.00	\$1,586	15.9%
Miscellaneous Grants	\$127,744	\$170,000	0.00	\$150,000	0.00	-\$20,000	-11.8%
CARES Act	\$0	\$0	0.00	\$1,268,193	0.00	\$1,268,193	N/A
Internal Service Funds							
Computer Equipment Replacement	\$1,881,117	\$1,000,000	0.00	\$1,000,000	0.00	\$0	0.0%
Learning Resources	\$487,247	\$500,000	0.00	\$500,000	0.00	\$0	0.0%
Jointly Operated Programs							
Community Based Instruction Program (CPIB)	\$1,011,722	\$2,093,036	35.50	\$0	0.00	-\$2,093,036	-100.0%
Emotional Disabilities (ED) Program	\$717,477	\$1,379,293	22.30	\$0	0.00	-\$1,379,293	-100.0%
Total Special Revenue Funds	\$17,027,840	\$20,377,935	224.44	\$17,460,067	165.48	-\$2,917,868	-14.3%

Compensation Assumptions

Salary

There is no salary increase budgeted for FY 2020/21.

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.

	2017/18	2018/19	2019/20	2020/21
The following benefit rates apply to employee salaries:				
Social Security (FICA) <i>For all employees</i>	7.65%	7.65%	7.65%	7.65%
Virginia Retirement System (VRS) <i>Eligible Salaries</i>	17.55%	16.88%	16.88%	17.83%
VRS Non-Professional Rate <i>Eligible Salaries</i>	9.40%	9.40%	9.40%	6.52%
VRS Group Life Insurance <i>Eligible Salaries</i>	1.31%	1.31%	1.31%	1.34%

During FY 2019/20, the School Board-funded portion of health insurance rates was changed to better reflect the actual costs of employees based on their type of coverage. Previously, employees on the County's health insurance plan were budgeted at one consolidated rate. Beginning in FY 2020/21, employees are budgeted in the following tiers.

	2017/18	2018/19	2019/20	2020/21
Insured Only				\$4,925
Insured and Spouse				\$10,835
Insured and One Dependent				\$7,388
Insured and Children				\$10,589
Family				\$14,775
Consolidated Rate*	\$9,962	\$8,280	\$8,615	\$8,280
Dental Insurance	\$282	\$296	\$311	\$296

*The consolidated rate applies to Retirees, and Part-time employees 0.50 to 0.69 FTE. Part-time employees 0.70 to 0.99 FTE receive health care benefits at the Full-time employee rate.

The health care Plan Year runs from January to December, and fiscal year budgets are adjusted accordingly. Plan Year 2020 (part of FY 2019/20) was budgeted for a 5.4% rate increase, but realized no actual increase. Plan Year 2021 is budgeted for no increase over current rates.