



# Budget Work Session #1

March 19, 2024



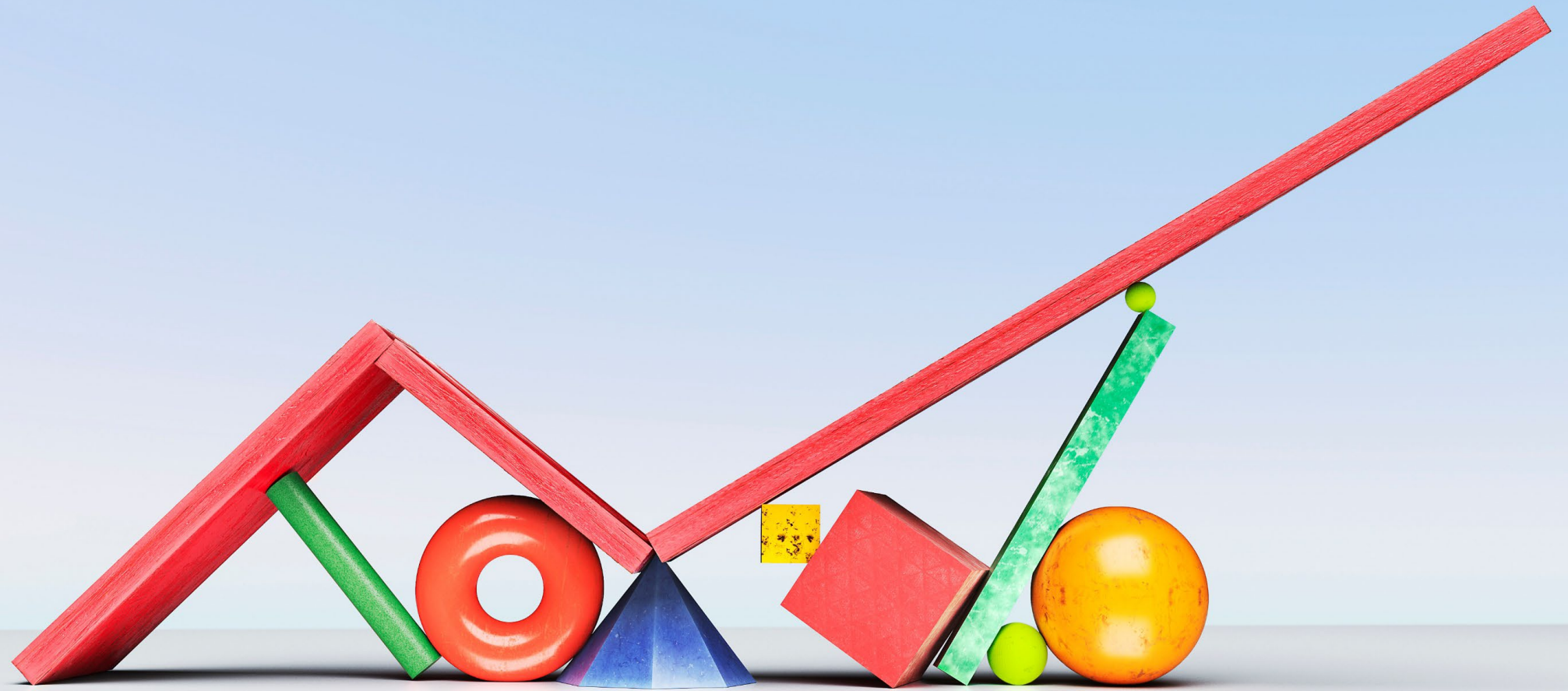
# Agenda

- Enrollment Projections & Spring Update
- Priority # 1 Requests
- State & County Revenue Update
- Projected Reserves & History of Reserves
- Superintendent's Revised Proposed Budget Update





# Enrollment Projections

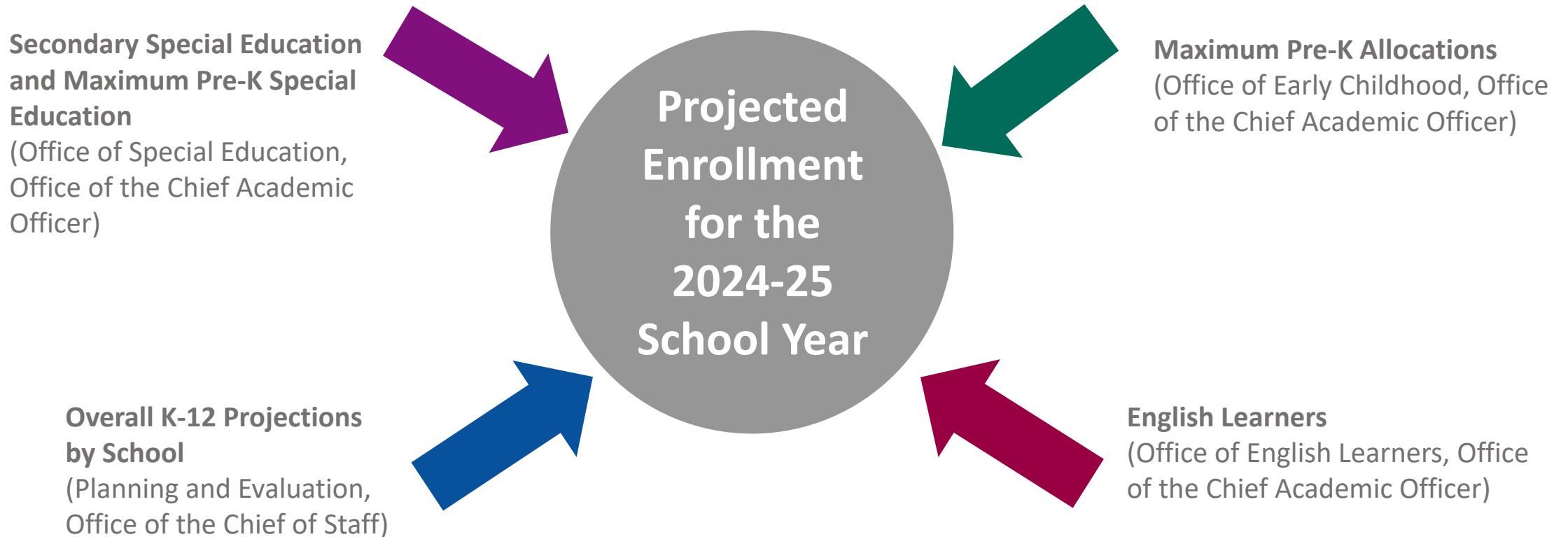




# Sources of FY 2025 Projected Enrollment for Staffing

## Four sources of enrollment information for next school year (2024-25):

- Special Education, English Learners, and Pre-K allocations from the Office of the Chief Academic Officer
- K-12 enrollment by school produced by Planning & Evaluation





# Components of Enrollment Projections



Births 5 Years Prior & Forecasted Births



School-by-School Trends on Student Progression from One Grade to Another Grade

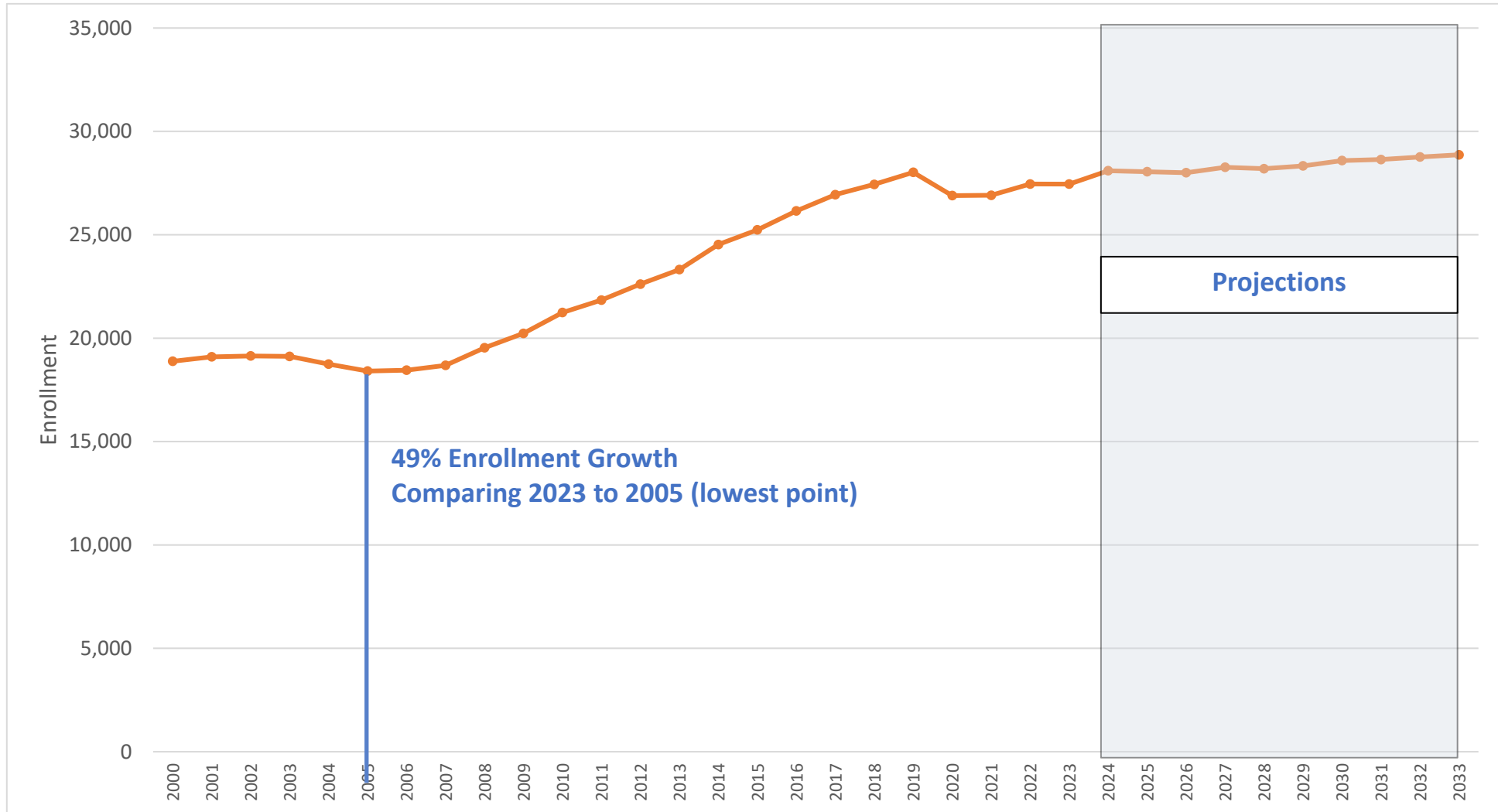


Estimate of Students from Future Residential Projects

(1) Official September 30<sup>th</sup> Enrollment is the “base” for projections | (2) Kindergarten projections rely on birth trends | (3) Gr 1 to 12 projections rely on school-by-school grade progression trends | (4) Gr K to 12 includes students estimated to come from future housing



# Total PreK-12 Enrollment from Fall 2000 to Fall 2033



*Note: PreK enrollment for 2024 to 2033 is not a projection. PreK represents the maximum number of budgeted PreK seats and is 1,235 students in the fall projections for 2024-25. PreK was updated to 1,226 in the spring update to projections for 2024-25. It is included for 2024-25 for budget and capacity planning.*



# Comparison of Actual Sept. 30, 2023, Enrollment to Projected Fall 2024 Enrollment

School Level	Actual Sept. 30, 2023	Fall Projections SY 2024-25	Change ('23 to '24)	
			Change ('23 to '24)	% Change
Elementary	12,485	12,547	62	0.5%
Middle	5,875	6,018	143	2.4%
High	8,173	8,299	126	1.5%
<i>Sub Total (K-12)</i>	<i>26,533</i>	<i>26,864</i>	<i>331</i>	<i>1.2%</i>
PreK *	919	1,235	316	34.4%
<i>Total (PreK-12)</i>	<i>27,452</i>	<i>28,099</i>	<i>647</i>	<i>2.4%</i>

\*Pre-K enrollment for 2024 is not part of the enrollment projections process described in this document. It represents budgeted Pre-K classrooms (using the maximum number of seats) for the 2024-25 school year from the Office of the Chief Academic Officer for budget and staffing purposes, as of Nov. 2023.



# Spring Update to Projection for School Year 2024-25

## The Spring Update to Projections:

- Occurs every year
- Updates the fall projection for the upcoming school year (2024-25) based on:
  - Assumptions about transfers from the Enrollment Management Plan (formerly the Superintendent's Annual Update)
  - Enrollment changes from September 2023 to January 2024
  - Updates to Pre-K from the Office of Early Childhood

## Five elementary schools had notable Sept. '23 to Jan. '24 enrollment changes:

- Abingdon grew by +21 (K-5) students or +3.0%
- Barcroft grew by +19 students or +4.3%
- Carlin Springs grew by +15 students or +3.2%
- Hoffman-Boston grew by +17 students or +3.1%
- Long Branch grew by +17 students or +4.2%





# Comparison of Actual Sept. 30, 2023, Enrollment to Spring Update to Projections for 2024-25

School Level	Actual Sept. 30, 2023	Spring Update to Projections SY 2024-25	Change ('23 to '24)	% Change	
Elementary	12,485	12,632	147	1.2%	was 0.5%
Middle	5,875	6,018	143	2.4%	
High	8,173	8,299	126	1.5%	
<i>Sub Total (K-12)</i>	<i>26,533</i>	<i>26,949</i>	<i>416</i>	<i>1.6%</i>	<i>was 1.2%</i>
PreK *	919	1,212	293	31.9%	was 34.4%
<i>Total (PreK-12)</i>	<i>27,452</i>	<i>28,161</i>	<i>709</i>	<i>2.6%</i>	<i>was 2.4%</i>

\*Pre-K enrollment for 2024 is not part of the enrollment projections process described in this document. It represents budgeted Pre-K classrooms (using the maximum number of seats) for the 2024-25 school year from the Office of the Chief Academic Officer for budget and staffing purposes, as of Feb. 2024.



# Projections Accuracy

	Accuracy - Actual Sept. 30 Enrollment / Projected Enroll. Prior Fall						
	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021 *	Fall 2022	Fall 2023
Elementary (K-5)	101%	99%	99%	91%	87%	101%	98%
Middle School (6-8)	99%	99%	99%	94%	88%	101%	100%
High School (9-12)	97%	98%	100%	97%	94%	100%	98%
Secondary (not projected) **	120%	101%	98%	80%	392%	112%	88%
K-12 Total	100%	99%	99%	93%	92%	101%	99%
PreK (not projected) ***	88%	80%	83%	67%	73%	80%	75%

\* Includes actual virtual learning student counts that were not projected the prior Fall.

\*\* Includes Shriver Program, Arlington Community High School, Langston, and New Directions. Actual Virtual Learning enrollment is included only in Fall 2021.

\*\*\* Compares the Spring Update to Projections (usually March) to actual Sept. 30 enrollment.

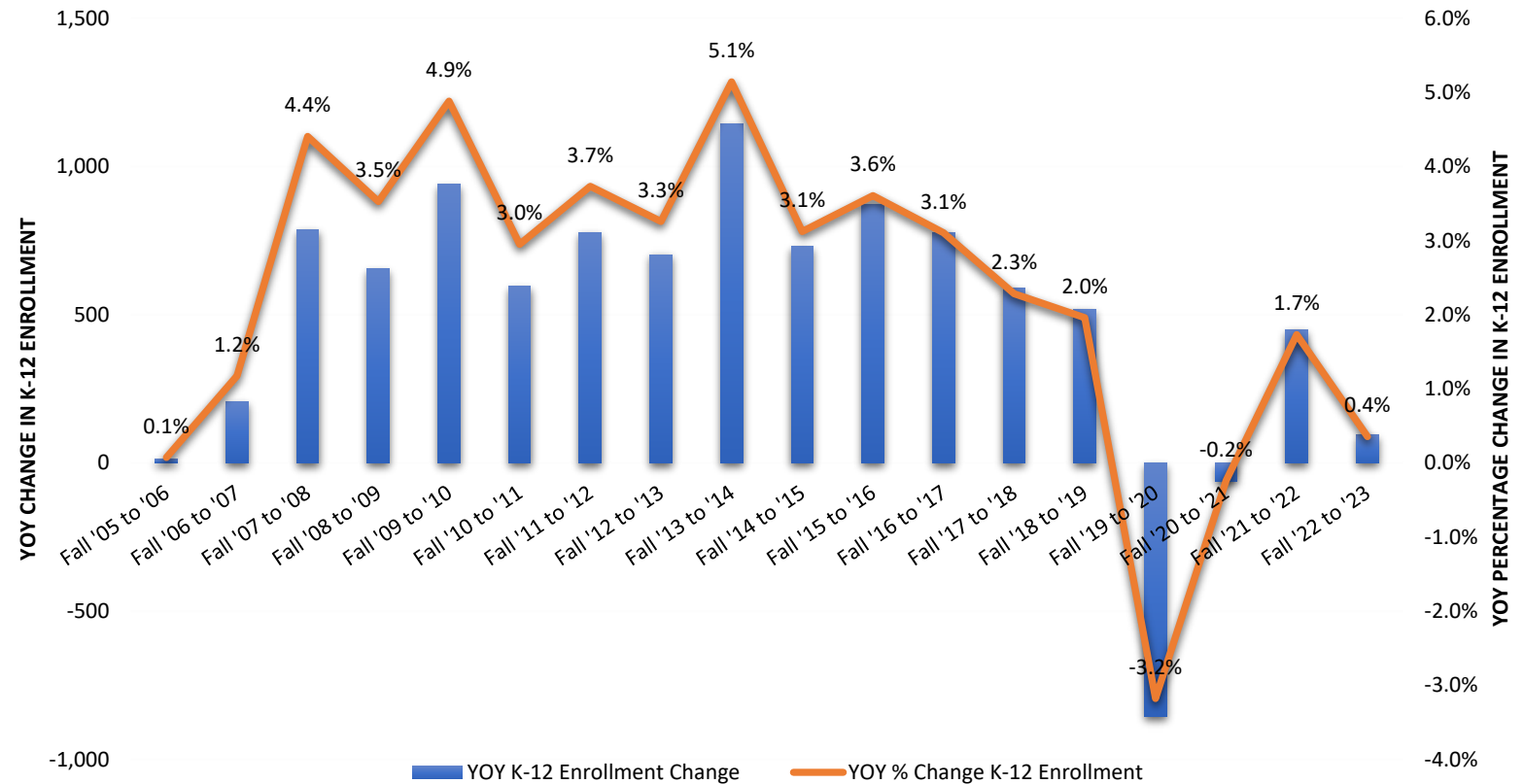
**Below 100%** indicates over-projection  
**Above 100%** indicates under-projection

**Note: School-by-school projections accuracy is included in the Fall 2023 10-Year Enrollment Projections Report in Attachment E.**



# Fall 2023, K-12 Projections in Context

- The long-term impacts from the COVID-19 pandemic are still uncertain
- Enrollment trends are not yet telling a consistent “narrative”; enrollment trends have been mixed with *declines* ('19 to '20 and '20 to '21), *growth* ('21 to '22), and *flattening* ('22 to '23)
- Additional Sept. 30 enrollment data is needed to provide more direction on post-pandemic trends
- The accuracy of the projections might be impacted by this uncertainty



### Interpreting annual growth rates from the Community Facilities Study:

- 2%+ indicates a high growth rate
- 1-2% indicates a medium growth
- 0-1% indicates a low growth rate



# Spring Update





# Priority #1: Student Well-Being and Academic Progress



Adjust **staffing** at schools based on enrollment changes  
**Spring Update**

Adjustment	Amount	FTE
Elementary Changes	\$0.64	5.80
Secondary Changes	(\$0.74)	(6.50)
Spring Update Placeholder	(\$0.80)	0.00
Special Education	\$0.67	7.50
English Learners	\$1.61	15.70
Other Adjustments		
Assistant Principal at Swanson	\$0.17	1.00
Adjust art, music and PE planning factor	(\$0.07)	(0.60)
<b>Additional Cost of Enrollment</b>	<b>\$1.48</b>	<b>22.90</b>
<b>Cost in Proposed Budget</b>	<b>\$2.73</b>	<b>20.75</b>
<b>Total Cost of Enrollment</b>	<b>\$4.21</b>	<b>43.65</b>



# Priority #1: Student Well-Being and Academic Progress

## FY 2025 Funding HIGHLIGHTS



Adjust **staffing** at schools  
based on enrollment changes  
**\$4.2M**  
(+43.65 Full-Time Employees (FTE))

Sustain student  
**social-emotional supports**  
**\$0.6M**  
(0.00 FTE)



Maintain supports for  
**special populations**  
**\$3.7M**  
(+20.80 FTE)

Continue existing  
**instructional resources  
and supports**  
**\$2.8M**  
(+3.00 FTE)



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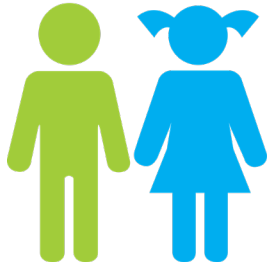
**Total Investment: \$11.3 million**



# Priority #1: Student Well-Being and Academic Progress



## Maintain supports for **special populations**



**\$0.6M**

Preserve Virginia Preschool Initiative (VPI) program (+10.00 FTE)



Maintain classroom teachers at Langston, a PE teacher at Shriver and a system-wide Chinese teacher (3.30 FTE)



**\$0.7M** Maintain K-5 math interventionists, previously funded through a grant (+6.00 FTE)



**\$0.2M** Maintain reading specialists for one year at Drew, Jamestown and Oakridge (1.50 FTE)



**\$0.3M**

Retain ASL translation software and contracted services



Continue funding for ongoing planning efforts:

- Consultant for English Learner Office 5-Year Strategic Plan (Year 4 of 5): **\$0.09M**
- Consultant to review inclusive practices: **\$0.15M** (Year 3)
- Planning factor study in progress: **\$0.08M**



# Priority #1: Student Well-Being and Academic Progress



## Maintain supports for **special populations**



**\$0.08M** Continue summer school crossing guards, virtual courses and additional supports



**\$0.12M** Sustain stipends and transportation to support the increase in participation in student activities)



**\$0.2M** Continue instructional resources and software for special populations (e.g., EL dictionaries, JASON learning software, etc.)

Continue funding for current **Special Education supports**



**\$0.3M** Transportation services through EverDriven



**\$0.1M** Assistive technology



**\$0.2M** Contracting services for nursing, behavioral supports, and coverage for occupational therapists, physical therapists, speech language pathologists, vision and hearing services)



**\$0.3M** Compensatory services, transportation for the 45-day students, and anticipated costs for incoming students





# Priority #1: Student Well-Being and Academic Progress



## Sustain student social-emotional supports

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**\$0.2M** Psychologist and social worker to maintain current staffing (+2.00 FTE)



**Communities In Schools**  
Virginia

**\$0.2M** Continue current Communities in Schools contract



**\$0.3M** Continue current Telehealth services through Hazel Health



**Lightspeed Alert**<sup>TM</sup>

**\$0.1M** Invest in LightSpeed<sup>TM</sup> Alert application



# Priority #1: Student Well-Being and Academic Progress



Continue existing instructional resources and supports

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- **\$0.5M** Maintain assistant principals at middle schools nearing 1,000 enrollment (Kenmore, Gunston, and Hamm (+3.00 FTE))
- Maintain assistant principal for Washington-Liberty Annex



**\$0.8M** Continue to fund Thomas Jefferson High School of Science and Technology tuition



**\$0.01M** Maintain Outdoor Lab equipment and meals



**\$1.2M** Maintain instructional resources and software including Educational Technology applications and subscriptions



**\$0.3M** Continue virtual courses and virtual tutoring



# State Revenue Update

The Virginia General Assembly adjourned on Saturday, March 9. We currently do not have APS specific funding information; the following are the major components of the FY 2025-26 General Assembly Adopted Biennial Budget:

1. 3% increase for all SOQ funded positions = \$1.1 million
2. Restored Grocery Tax Hold Harmless = \$4.7 million
3. Restore VPI Funding = \$0.6 million
4. Expanded Sales Tax Allocation \$0.9 million
5. Enhanced At-Risk Funding = \$0.6 million
6. EL staffing standard revision = \$0.5 million

***Potential effect on the Operating Fund = +\$7.0 million.***

[Distribution Summary HB 30 HB 29.pdf \(virginia.gov\)](#)



# County Revenue Update

	<u>Ongoing</u>	<u>One-Time</u>	<u>Total</u>
Original School Tax Revenue Projection	\$613,563,831	\$ 1,061,986	\$ 614,625,817
Late Tax Revenue Adjustments	\$ 1,149,619	\$ 1,170,000	\$ 2,319,619
	\$614,713,450	\$ 2,231,986	\$ 616,945,436
Revenue from Tax Rate Proposed	\$ 6,408,277	\$ 3,173,554	\$ 9,581,831
	\$621,121,727	\$ 5,405,540	\$ 626,527,267
		<b>Total Tax Transfer</b>	<b>\$ 626,527,267</b>

Based on County Manager's proposed tax increase of 1.5 cents



# FY 2025 Projected Reserves

## RESERVES AVAILABLE

RESERVE	CURRENT BALANCE	USED IN FY 2025 PROPOSED BUDGET	NEW BALANCE
Capital	\$19.0		\$19.0
VRS	\$1.0		\$1.0
Debt Service	\$3.4	(\$1.2)	\$2.2
Future Budget Years	\$18.1	(\$18.1)	\$0.0
Compensation	\$1.6	(\$1.6)	\$0.0
Separation Pay	\$2.0		\$2.0
Health Care	\$1.0		\$1.0
<b>TOTAL</b>	<b>\$46.1</b>	<b>(\$20.9)</b>	<b>\$25.3</b>



# Use of One-Time Funding FY 2017 - 2025

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>External One-time Funds</b>									
County Transfer - One-time		\$4,583,507	\$2,923,240	\$9,902,338		\$2,817,940	\$20,484,857	\$13,998,982	\$2,231,986
ARPA Funds - One-time						\$18,855,118			
<b>Subtotal External One-time Funds</b>		<b>\$4,583,507</b>	<b>\$2,923,240</b>	<b>\$9,902,338</b>		<b>\$21,673,058</b>	<b>\$20,484,857</b>	<b>\$13,998,982</b>	<b>\$2,231,986</b>
<b>Reserves Except Compensation</b>									
Capital Reserve						\$5,326,779			
VRS Reserve	\$1,000,000	\$2,125,000			\$1,100,000	\$365,000			
Debt Service Reserve	\$650,000	\$1,300,000	\$4,666,379	\$303,088	\$270,000	\$414,474	\$744,510	\$2,512,330	\$1,205,385
Future Budget Years Reserve	\$7,739,537	\$4,842,655	\$11,203,194	\$4,896,170	\$11,165,389	\$11,974,566	\$3,613,121	\$18,010,421	\$18,054,667
<b>Subtotal Reserves Except Compensation</b>	<b>\$9,389,537</b>	<b>\$8,267,655</b>	<b>\$15,869,573</b>	<b>\$5,199,258</b>	<b>\$12,535,389</b>	<b>\$18,080,819</b>	<b>\$4,357,631</b>	<b>\$20,522,751</b>	<b>\$19,260,052</b>
Compensation Reserve	\$3,800,000	\$5,550,000	\$5,950,000	\$6,450,000	\$3,938,698	\$3,579,114	\$16,727,000	\$21,123,000	\$1,600,000
<b>Total One-time Funding in Budget</b>	<b>\$13,189,537</b>	<b>\$18,401,162</b>	<b>\$24,742,813</b>	<b>\$21,551,596</b>	<b>\$16,474,087</b>	<b>\$43,332,991</b>	<b>\$41,569,488</b>	<b>\$55,644,733</b>	<b>\$23,092,038</b>
Total Budget	\$581,941,859	\$613,554,404	\$640,131,423	\$669,554,705	\$670,274,629	\$701,591,676	\$749,727,021	\$803,260,729	\$825,979,458
% of Total Budget	2.3%	3.0%	3.9%	3.2%	2.5%	6.2%	5.5%	6.9%	2.8%



# Revised Superintendent's Proposed Budget

## REVENUE

Superintendent's Proposed	\$795,257,705
County Revenue	\$2,319,619
Superintendent's Revised Revenue	<b>\$797,577,324</b>

## EXPENDITURES

FTE

Superintendent's Proposed	\$824,744,546	5,244.55
Spring Update	\$1,482,436	22.90
Additional reductions from Planning and Evaluation	<b>(\$247,525)</b>	<b>(2.00)</b>
Superintendent's Revised Expenditures	\$825,979,457	5,265.45
<b>Revised Gap</b>	<b>(\$28,402,133)</b>	



# Questions/Concerns/Comments?

