



Arlington Public Schools

Review of Budget and Operations
Draft Final Report

January 31, 2025



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Executive Summary

Baker Tilly (“BT”) was engaged by Arlington Public Schools (“APS” or the “district”) to help address and close a multi-million dollar structural budget deficit. Baker Tilly was provided with extensive data to review and analyze as part of our work to offer recommendations to APS on ways to correct this structural deficit. The following summarizes key data points and areas that Baker Tilly examined to help identify and support the savings recommendations:

1. **Enrollment Trends:** Overall, enrollment at APS has been stable with some recent upward trends, even with a fair degree of variability between school sites.
2. **Comparable Data:** State reported data was used to compare APS with peer districts, showing that APS spends the most per pupil and has a proportionally larger administrative expense. The comparison also includes staffing and enrollment changes, special program expenditures, and pupil transportation services.
3. **Organizational Structure:** APS has a higher proportion of administrators compared to larger districts within the peer group.
4. **Financial Data:** Included is a detailed analysis of APS's finances, including revenue, expenditure, and other financing sources. It highlights a significant increase in expenditures and a decrease in ending balances over the years. In addition, further information is included to compare APS increases to the rate of inflation and further analysis to show cost of providing raises versus addition of staff.
5. **Cost Center Analysis:** Since, APS utilizes cost centers to account for the type and location of its staff and expenses, the analysis by cost center shows significant increases in centralized expenses and also for elementary, middle, and high school costs. The analysis also shows a detail related to budgeted staff by cost center.
6. **School-Based and Per Student Expenditures Analysis:** The report compares total students by school site with budgeted full time employees (FTEs) and expenditures over the last several years. The analysis highlights schools where changes in students versus those of expenditures and staff do not correlate.
7. **Budget Contingency Analysis:** APS has consistently leveraged contingencies to add positions at school sites. The report provides further detail on how the use of contingencies has increased and at which schools.
8. **Vacancy Analysis:** The report examines vacancies for licensed and non-licensed staff, showing consistent vacancy levels over the years. Vacancies for special education teachers are highlighted as a significant challenge.
9. **Class Size Analysis – Elementary Schools:** A detailed analysis of class sizes at APS elementary schools is included, showing possible classroom consolidations to better align with APS class size guidelines.
10. **Class/Section Size Analysis – Middle & High Schools:** Further analysis of middle and high school under-enrolled sections is included with suggestions possible teacher reductions. It also recommends a broader review of Career and Technical Education (CTE) course offerings.
11. **Building Capacity Summary:** The current capacity of APS buildings is described, highlighting schools that are over or under capacity. It suggests that closing school sites may not be necessary but recommends further analysis of attendance boundaries.

12. **Information Technology Hardware:** Includes discussions with APS staff about a possible conversion of technology and the limited amount of cost savings this would likely generate.
13. **Other Post Employment Benefits (OPEB) Commentary/Analysis:** The report compares APS's OPEB funding levels to its peer districts. It recommends modifying or ending insurance benefits for retirees past age 65.
14. **Outstanding Debt Obligations Summary:** The report provides information on APS's capital referendums and current debt obligations.

Based on the analysis of this data and further conversations with APS staff, Baker Tilly developed a set of recommendations that APS may be able to implement to help offset its structural budget deficit. Baker Tilly relied on the aforementioned information and also our industry knowledge from work with other school districts.

Baker Tilly recommends approximately \$57 million in possible cost savings recommendations in a variety of areas that could be realized over the next several years. A summary of the recommendations by major area are as follows:

- **\$13 million in improvements to Current Processes** – including examining underenrolled classrooms/courses, budget contingency controls and reduction in overtime and extra days.
- **\$6 million in Evaluate Programs and Alignment to Strategic Plan** – including ending the exemplary program, ending other special programs and review of CTE offerings.
- **\$19 million in Evaluate Staffing Levels and Reduce “Nice to Have”** items which includes eliminating health insurance for retirees post age 65, reduction in administrative expenditures, eliminate testing coordinators, and a reduction of library aides.
- **\$13 million in Explore Service Delivery Options**, including outsourcing of extended day, busing and custodians.
- **\$6 million in Revenue Enhancements**, which includes draw down of the OPEB trust fund and enhancements in Medicaid reimbursements.

Implementation of these recommendations will help support APS's efforts to achieve structural balance in its budget and also possibly implement other identified areas of need.

Approach

The approach for the project with Arlington Public Schools began with an initiation phase, including a kickoff meeting with APS stakeholders and the Baker Tilly project team. This meeting established key project parameters such as timeline, scope, communication points, and contacts for data and clarification requests. Following the meeting, a detailed project timeline was provided, outlining deliverables and key communication steps. The team also discussed APS's \$55 million budget deficit to understand its origins and relevance. An initial data request followed, including detailed financial, staffing, enrollment, and strategic planning documents necessary for analysis.

After receipt of this data, Baker Tilly conducted a thorough historic and current-state analysis focusing on past spending trends, staffing levels, and enrollment projections. This included comparisons with peer districts including Alexandria City, Fairfax, Falls Church, Loudoun and Prince William to identify key variances. Baker Tilly also conducted interviews with APS staff and reviewed APS's strategic goals to further inform the analysis. The of this work findings are documented in this project report.

Using this analysis, Baker Tilly developed recommendations for addressing the budget deficit, including cost-cutting measures and any potential impact on APS objectives. Recommendations focus on aligning spending cuts with APS's strategic priorities, minimizing impact on key metrics, and phased implementation over a 1- to 3-year timeline.

Financial Sustainability

Baker Tilly’s approach to developing a financial sustainability plan begins with a discussion moving from reactive to proactive. Being proactive entails establishing systems to solve problems before they occur. In its basic sense, once a problem is solved, it goes away. As we often experience in education, what we think is a problem to solve never goes away. So perhaps it is more of a tension to manage. These tensions manifest themselves given that resources such as money, time, energy, and focus are finite and thus provide competition for them. Whether solving problems or managing tensions, establishing systems is imperative. Systems provide guardrails to our decisions and work as bumpers to keep us on course. Schools can afford anything, just not everything, so tradeoffs must be managed.

Baker Tilly encourages schools to use a four-site framework as their guardrails in addition to assisting schools in answering the following questions:

- Where have we been?
- Where are we going?
- Where do we want to go?
- How do we get there?

The four-site frameworks consist of:

- **Hindsight:** reflecting and learning from the past
- **Foresight:** predicting and preparing for the future
- **Insight:** interpreting and responding to information gleaned
- **Oversight:** monitoring and adapting

As schools develop their financial sustainability plan, one question to remember is: are we planning a fund or funding a plan? To achieve the objectives and goals of the school, allocating resources in a targeted and planned method is critical. The financial planning pyramid in the figure below can serve as a roadmap for the school to build a solid financial foundation.

Figure 1. Financial Planning Pyramid



Hindsight Analysis

Data Analyzed

For our work, BT was provided with extensive time series data for several key areas. This included expenditure and revenue information from fiscal year (“FY”) 2018 through FY2024 and year-to-date information for the current FY2025. In addition, BT was provided with budgeted position allocation data for FY2018 through FY2025, in order to examine key attributes and trends associated with APS staff.

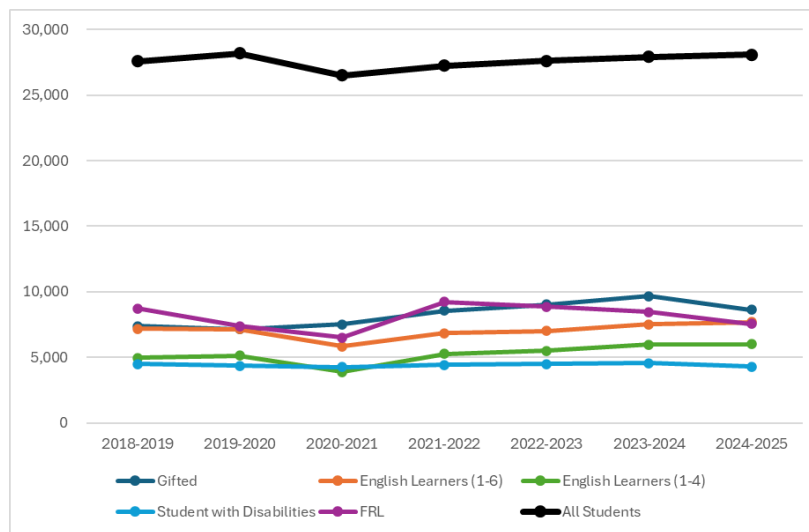
Data analyzed to date includes:

- Enrollment data for the last 7 years, including breakouts for key demographics and by school location
- Various data points from the Virginia Department of Education (VDOE) for comparable districts
- Audit/Annual Comprehensive Financial Report (ACFR) data for the County obtained online back to FY2019
- Detailed Revenue and Expenditure line item detail from APS’s financial system from FY2018 to year-to-date FY2025
- Initial position load back to FY2018 from planning factor calculations
- Budget contingency detail back to FY2018
- Class and course size enrollment information

Enrollment Trends

BT examined recent enrollment trends to understand better what may be driving APS expenditures and staffing needs. The following shows APS enrollment since the 2018-19 school year and also includes additional details for major student demographic groups. Please note that the data shown is from the end of the school year – except the current year, which is as of November 2024.

Figure 2. APS Enrollment 2018-19 to 2024-25



Overall, APS has benefited from stable to slightly increasing enrollment over the last years, seeing a recovery in student declines experienced during the pandemic. APS has experienced some shifts in major student demographic areas, particularly a slight downward trend in the number of students with Individualized Education Plans (IEPs) or students with disabilities. In addition, the number of English language learner students has continued to increase in the last several years, reversing declines that occurred pre-pandemic.

The following table shows enrollment change by school site for the last 7 school years:

Table 1. Enrollment Change by School Site

Location	SY 2018-19	SY 2019-20	SY 2020-21	SY 2021-22	SY 2022-23	SY 2023-24	SY 2024-25	Increase/ (Decrease)	% Change
Abingdon Elementary School	708	751	714	703	731	768	777	69	9.70%
Ashlawn Elementary School	754	753	582	535	552	557	563	-191	-25.30%
Barcroft Elementary School	453	455	431	466	486	516	494	41	9.10%
Barrett Elementary School	582	574	515	550	568	552	503	-79	-13.60%
Innovation Elementary School	-	-	-	431	488	519	493	493	-
Claremont Elementary School	736	732	697	662	625	612	597	-139	-18.90%
Dr. Charles R. Drew Elementary School	710	439	426	447	478	455	431	-279	-39.30%
PK Speech S @ Drew (Abin/ Oak/ Rand/ Barc/ Carl)	-	31	15	16	19	22	11	11	-
Discovery Elementary School	606	599	518	518	528	517	485	-121	-20.00%
PK Speech N @ Discovery (Card/ Jam/ Tuc/ Tay/ Not/ Gle)	-	16	11	13	13	11	9	9	-
Long Branch Elementary School	614	534	437	397	412	442	448	-166	-27.00%
Campbell Elementary School	438	442	416	418	415	417	400	-38	-8.70%
Gunston Middle School	1,046	1,125	1,133	1,066	994	976	1,046	-	0.00%
Patrick Henry Elementary School	653	-	-	-	-	-	-	-653	-100.00%
Montessori Public School of Arlington	-	456	454	491	498	530	530	530	-
Hoffman-Boston Elementary School	564	544	509	597	567	629	608	44	7.80%
Glebe Elementary School	590	558	491	538	543	548	582	-8	-1.40%
Arlington Traditional Elementary School	563	589	607	653	663	662	624	61	10.80%
Jamestown Elementary School	645	618	485	506	479	470	461	-184	-28.50%
Jefferson Middle School	1,140	1,082	974	882	1,020	1,063	1,072	-68	-6.00%
Kenmore Middle School	950	998	1,001	948	964	980	1,013	63	6.60%
Langston High School Continuation Program	122	134	79	71	74	70	85	-37	-30.30%
Arlington Community High School	89	121	85	102	106	99	104	15	16.90%
Alice West Fleet Elementary School	-	670	606	594	607	617	629	629	-
PK Speech C @ Fleet (Hoff/ Key/ Barr/ Long/ ASF/ Ash/Innov)	-	21	13	15	13	9	4	4	-
Carlin Springs Elementary School	650	650	578	539	582	589	537	-113	-17.40%
Cardi-I Elementary School	801	784	671	659	708	718	681	-120	-15.00%
Escuela Key Elementary School	717	710	676	604	605	572	572	-145	-20.20%
Nottingham Elementary School	502	499	419	414	404	376	388	-114	-22.70%
Oakridge Elementary School	754	646	561	628	668	656	651	-103	-13.70%
Arlington Science Focus Elementary School	682	738	634	466	560	590	643	-39	-5.70%
Randolph Elementary School	462	473	446	413	436	410	435	-27	-5.80%

Location	SY 2018-19	SY 2019-20	SY 2020-21	SY 2021-22	SY 2022-23	SY 2023-24	SY 2024-25	Increase/ (Decrease)	% Change
Integration Station	62	53	39	41	48	48	37	-25	-40.30%
Eunice Kennedy Shriver Program	46	45	36	30	36	37	34	-12	-26.10%
H-B Woodlawn Secondary Program	711	717	685	700	716	718	700	-11	-1.50%
Swanson Middle School	1,269	977	968	900	901	937	960	-309	-24.30%
Taylor Elementary School	693	707	598	528	532	535	527	-166	-24.00%
Tuckahoe Elementary School	535	541	464	436	454	457	450	-85	-15.90%
Wakefield High School	2,082	2,009	2,116	2,236	2,323	2,291	2,229	147	7.10%
Washington-Liberty High School	2,260	2,123	2,095	2,174	2,388	2,518	2,683	423	18.70%
Williamsburg Middle School	1,325	969	899	786	782	812	818	-507	-38.30%
Dorothy Hamm Middle School	-	734	809	879	864	917	966	966	-
Yorktown High School	2,064	2,123	2,133	2,165	2,205	2,131	2,224	160	7.80%
Arlington Career Center	-	448	504	516	554	565	582	582	-
Local/Regio-I Jail	-	-	1	-	-	-	-	-	-
Virtual Learning Program - Elementary	-	-	-	193	-	-	-	-	-
Virtual Learning Program - High	-	-	-	181	-	-	-	-	-
Virtual Learning Program - Middle	-	-	-	159	-	-	-	-	-
	27,578	28,188	26,531	27,266	27,609	27,918	28,086	508	1.8%

Even with enrollment increasing for APS as a whole, significant shifts have occurred at the school sites. A handful of schools have seen significant increases, with other more modest increases driving some of the current gains for APS overall. A large number of school sites have also seen significant decreases – indicating a shift in population centers/demographics for APS.

Comparable Data

Virginia Department of Education Data Points

As part of our examining comparable school divisions, BT examined a number of key statistics collected by the VDOE. Specifically, BT pulled data for the identified comparable districts for APS from the Virginia Department of Education Superintendent’s Report. ***It is noted that the VDOE data is only as good as reported and should be used cautiously.***

The comparable districts include:

- Alexandria City Public Schools
- Fairfax County Public Schools
- Falls Church City Public Schools
- Loudon County Public Schools
- Prince William County Public Schools

The following table shows the enrollment trends for APS and the peer districts over the last several years.

Table 2. Enrollment Trends for Peer Districts

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Alexandria	15,802	15,968	16,307	15,845	15,712	16,089	16,439	16,613
Arlington	26,975	27,434	28,151	26,833	27,045	27,582	27,536	27,986
Fairfax	188,585	187,830	188,930	180,076	178,635	180,127	180,970	180,558
Falls Church	2,680	2,621	2,649	2,500	2,493	2,507	2,616	2,677
Loudoun	80,935	82,238	83,933	81,319	81,511	82,082	82,028	81,578
Prince William	90,595	90,876	92,270	89,577	90,135	91,180	90,654	90,629

Examining the peer group in the above table comparing division enrollment from the 2017-18 school year through the 2024-25 school year, the majority of the schools experienced enrollment growth. From a percentage perspective, Alexandria grew the largest percentage (5.1%) with APS growing by 3.7%. Fairfax County experienced a decline of 4.3%.

The following table shows the average per-pupil expenditures for FY2018 – FY2023:

Table 3. Average Per Pupil Expenditures

School Division	2018	2019	2020	2021	2022	2023
Alexandria	\$ 17,818	\$ 18,529	\$ 18,671	\$ 19,743	\$ 21,185	\$ 22,060
Arlington	\$ 20,460	\$ 20,699	\$ 20,576	\$ 21,530	\$ 23,341	\$ 25,014
Fairfax County/City	\$ 15,357	\$ 16,099	\$ 16,508	\$ 17,412	\$ 18,467	\$ 19,661
Falls Church	\$ 19,087	\$ 20,484	\$ 20,059	\$ 21,286	\$ 24,311	\$ 24,598
Loudoun	\$ 14,551	\$ 15,277	\$ 16,106	\$ 17,358	\$ 18,767	\$ 19,791
Prince William	\$ 11,652	\$ 11,913	\$ 12,314	\$ 13,425	\$ 14,410	\$ 15,978

Examining the peer group in the table above comparing per-pupil expenditures from FY2018 through FY2023, APS spends the most per pupil. It is interesting to note the minimal increases in spending at the school division from FY2018 through FY2020. The growth in per pupil expenditures is a relatively new trend starting in FY2021 and continuing to grow through FY2023.

The following table shows the staffing and enrollment changes for FY2018 vs. FY2023:

Table 4. Staffing and Enrollment Changes

School Division	FY2018 Enrollment	FY2018 Support Positions	FY2018 Instruct. Positions	FY 2023 Enrollment	FY2023 Support Positions	FY2023 Instruct. Positions	Enrollment Change	Support Position Change	Instruct. Position Change
Alexandria	15,802	768	1,708	16,415	799	1702	613	31	-6
Arlington	26,975	1,381	3,259	27,534	1,813	3,063	559	432	-196
Fairfax	188,585	7,921	19,278	180,947	8,359	19,805	-7,638	438	527
Falls Church	2,680	134	260	2,616	149	302	-64	15	43
Loudoun	80,935	3,545	7,939	81,693	4,254	9,089	758	709	1,150
Prince William	90,595	3,651	7,075	90,631	3,710	8,257	36	59	1,182

As shown in table 4 above, APS enrollment increased by 559 students from FY2018 to FY2023. During that period, APS added 432 support staff positions and decreased instruction positions by 196, according to the VDOE superintendent report data. A consideration in comparing peers is the amount of staff added due to ESSER funding.

Table 5. Staffing and Enrollment Percent Changes

School Division	Administration	Instruction	Attendance & Health Services	Pupil Transportation Services	Operations & Maintenance Services
Alexandria	6.74%	75.98%	2.77%	4.11%	10.40%
Arlington	10.18%*	77.54%	1.46%	3.22%	7.59%
Fairfax	1.78%	81.87%	2.13%	5.41%	8.80%
Falls Church	6.50%	76.37%	2.38%	4.47%	10.29%
Loudoun	4.75%	78.67%	2.59%	4.66%	9.33%
Prince William	3.50%	80.78%	2.25%	5.76%	7.72%

The table above shows a breakdown of APS and peer comparison school divisions' expenditures for FY2023. ***Per conversations with APS finance department, a GASB related correction was needed regarding the FY2023 data. The correction lowers the Administration budget percentage to an estimated 8.1%.**

Table 6. Adult Program Expenditures

	2018	2019	2020	2021	2022	2023
Alexandria	\$909,577	\$975,816	\$889,019	\$799,742	\$971,027	\$1,136,594
Arlington	\$11,001,927	\$9,214,465	\$8,928,450	\$8,471,600	\$8,663,896	\$11,274,492
Fairfax	\$11,583,774	\$12,242,718	\$12,674,270	\$11,007,953	\$12,305,848	\$13,228,216
Falls Church	\$0	\$0	\$0	\$0	\$73	\$0
Loudoun	\$514,106	\$703,280	\$700,393	\$629,787	\$1,199,422	\$1,100,023
Prince William	\$1,724,755	\$1,779,167	\$1,775,897	\$1,726,918	\$1,955,903	\$1,508,320

The table above shows the total expenditures for APS and the peer comparison group from FY2018 through FY2023 for Adult Education expenditures. Fairfax County spends the most of the peer group but APS spends considerably more than the others given the size of the school division. APS experienced a decline in Adult Education expenditures in FY2019 – FY2021 but has seen a resurgence in FY2022 and FY2023.

Table 7. Other Educational Programs Expenditures

	2018	2019	2020	2021	2022	2023
Alexandria	\$1,723,829	\$2,310,920	\$2,210,396	\$2,526,503	\$3,485,956	\$3,548,448
Arlington	\$17,676,119	\$17,607,975	\$16,685,498	\$13,753,373	\$15,447,687	\$16,101,460
Fairfax	\$2,022,263	\$2,267,417	\$2,349,741	\$3,511,564	\$2,561,120	\$2,435,737
Falls Church	\$1,854,352	\$2,180,019	\$1,598,910	\$1,059,785	\$1,468,227	\$1,428,809
Loudoun	\$2,981,254	\$2,955,643	\$2,330,673	\$1,325,936	\$2,331,493	\$3,315,779
Prince William	\$2,981,254	\$2,955,643	\$2,330,673	\$1,325,936	\$2,331,493	\$3,315,779

Based on the table above, APS spends significantly more money on special programs than other districts based upon this data point. APS experienced a period from FY2018 – F2021 with expenditures decreasing but have seen an increase in expenditures from FY2022 – FY2023.

Table 8. Pupil Transportation Services Expenditures

	2018	2019	2020	2021	2022	2023
Alexandria	\$10,404,990	\$10,968,655	\$12,098,297	\$9,434,426	\$11,622,567	\$13,766,021
Arlington	\$17,542,512	\$17,915,544	\$18,208,406	\$17,184,670	\$18,970,833	\$20,790,530
Fairfax	\$160,600,703	\$163,642,678	\$161,443,514	\$141,313,244	\$168,555,971	\$178,203,627
Falls Church	\$1,783,156	\$1,430,037	\$1,617,419	\$1,380,942	\$1,752,647	\$2,599,512
Loudoun	\$63,203,911	\$65,756,063	\$62,718,838	\$64,632,243	\$64,358,015	\$73,647,070
Prince William	\$64,946,518	\$65,415,876	\$59,827,425	\$54,775,959	\$68,282,516	\$78,065,606

Table 9. Operations and Maintenance Peer Comparisons

	2018	2019	2020	2021	2022	2023
Alexandria	\$21,517,465	\$23,101,480	\$23,380,251	\$24,435,334	\$30,111,345	\$34,863,565
Arlington	\$40,964,889	\$42,946,767	\$44,044,692	\$44,989,597	\$55,725,276	\$48,961,163
Fairfax	\$235,846,697	\$246,609,740	\$252,186,582	\$251,867,583	\$275,183,511	\$290,006,504
Falls Church	\$4,387,304	\$5,250,910	\$4,246,403	\$4,943,448	\$5,374,353	\$5,980,061
Loudoun	\$92,108,352	\$99,925,111	\$102,374,311	\$110,062,244	\$136,796,134	\$147,422,482
Prince William	\$83,475,729	\$85,443,255	\$84,407,072	\$85,377,452	\$94,474,197	\$104,610,430

Organizational Structure

Baker Tilly analyzed the structure of the upper level administration for APS and its peer districts. The most recent available organizational charts for each district was examined to determine how many direct reports each district superintendent had and then how many reports each of those direct reports in turn

have. The number of FTEs at each level was then compared to the most recent student enrollment for each district.

Table 10. Organizational Structure Analysis

School Division	Administrative Staff FTE*				SY 2024-25 Enrollment	Number of Students per	
	Superintendent	Direct Reports to Supt	Next Level of Reports	Total Upper Level Administrators		Supt and Direct Reports	All Upper Level Administrators
Alexandria	1	8	15	24	16,613	1,845.9	692.2
Arlington	1	7	26	34	27,986	3,498.3	823.1
Fairfax	1	12	54.5	67.5	180,558	13,889.1	2,674.9
Falls Church	1	7	11	19	2,677	334.6	140.9
Loudoun	1	9	27	37	81,578	8,157.8	2,204.8
Prince William	1	7	25	33	90,629	11,328.6	2,746.3
Total/Average	6	50	158.5	214.5	400,041	7,143.6	1,865.0

*Per most recent available organizational chart. Excludes Administrative Assistants (including Exec Admins), Building Principals, and staff co-reporting to Supt and Board. See detailed organization charts for each entity in Appendix A.

In terms of direct reports to the superintendent, APS was tied for the lowest with Falls Church and Prince William each also having 7 direct reports to the superintendent. In terms of the next level of reports – those reporting to the superintendent’s direct reports – APS had the third highest at 26. Overall, APS has 34 “upper level” reports, which includes superintendent, superintendent’s direct reports and the next level of reports.

When comparing this as related to enrollment, APS has a considerably higher proportion of administrators in comparison to the larger districts within the peer group. APS has an upper level administrator for every 823 students – as compared to the average of the peer group of one administrator for every 1,865 students. Alexandria and Falls Church have more administrators on a per student basis – but are half and a tenth the size of APS, respectively. In further comparison, Loudoun and Prince William have approximately 3 times as many students, but with approximately the same number of upper level administrators.

Please note and as detailed in the table footnote, administrative assistants (including executive administrative assistants), building principals and any position co-reporting to the superintendent and school board were excluded from the analysis. Alexandria, Loudon and Prince William had division counsel co-reporting to the superintendent and school board. Loudoun and Prince William also had an Auditor position co-reporting to the superintendent and school board. Falls Church school principals were a co-report to the superintendent and a direct report of the superintendent.

Financial Data

BT approached the analysis of the financial data provided in a top-down approach. This allows us to examine the data in a structured method and drill down as needed into areas that are either of a greater magnitude or outliers in terms of broader norms/trends. The following includes observations and analysis of APS's finances at a high level in terms of revenue and expenditures. Expenditures are examined in greater detail, given the nature of this project and the detail available. Expenditures are examined initially at the fund level – with deeper dives for the School Operating fund by object and then cost center, office/department, location, etc.

Financial Overview

BT utilized the Arlington County Annual Comprehensive Financial Report (ACFR) to examine historical revenue, expenditure, and other financing sources and uses (i.e. transfer from County to APS) patterns through FY2019. This was examined for all funds utilized by APS, including the School Operating Fund, School Activities Fund, and various capital project and debt services funds. In addition, BT examined this for the School Operating Fund alone, which accounts for the bulk of all APS activities.

The following shows revenues, expenditures, other financing sources and uses, and resulting ending balances for APS for all funds for fiscal years 2019 through 2024 (year ending June 30):

Table 11. All Funds Revenues, Expenditures and Other Financing Sources and Uses

All Funds	FY2019	FY2020*	FY2021	FY2022	FY2023	FY2024	Difference – FY2024 vs F20Y18	
							Dollar Amount	% Change
REVENUES:								
Sales Tax	\$28,417,611	\$30,735,856	\$34,044,649	\$40,479,170	\$41,676,832	\$36,409,103	\$7,991,492	28.1%
State/local government	\$47,637,761	\$50,603,001	\$51,764,460	\$53,811,310	\$65,880,692	\$75,569,688	\$27,931,927	58.6%
Federal Government	\$20,605,161	\$19,685,413	\$43,153,373	\$59,876,860	\$29,486,214	\$27,754,675	\$7,149,514	34.7%
Miscellaneous Revenue SAF	\$-	\$-	\$877,139	\$3,151,525	\$4,306,415	\$3,926,270	\$3,926,270	-
Charges for Services	\$24,216,473	\$19,330,098	\$3,814,353	\$15,509,759	\$20,946,358	\$24,234,822	\$18,349	0.1%
Use of Money and Property	\$2,561,957	\$1,576,220	\$132,138	\$196,402	\$2,207,346	\$7,429,041	\$4,867,084	190.0%
Total Revenues	\$123,438,963	\$121,930,588	\$133,786,112	\$173,025,026	\$164,503,857	\$175,323,599	\$51,884,636	42.0%
EXPENDITURES:								
Current								
Community Activities	\$17,737,366	\$16,525,888	\$13,546,993	\$15,505,567	\$17,061,148	\$18,595,091	\$857,725	4.8%
Education	\$548,327,485	\$563,940,012	\$561,206,279	\$676,871,710	\$689,052,661	\$723,337,423	\$175,009,938	31.9%
Capital Projects	\$125,257,196	\$63,997,009	\$61,592,417	\$39,733,304	\$28,966,622	\$47,732,664	\$(77,524,532)	-61.9%
Total Debt Service	\$58,509,468	\$59,180,460	\$54,829,686	\$58,325,805	\$55,669,171	\$64,479,190	\$5,969,722	10.2%
Total Expenditures	\$749,831,515	\$703,643,369	\$691,175,375	\$790,436,386	\$790,749,602	\$854,144,368	\$104,312,853	13.9%
Revenue Over/(Under) Expenditures	\$(626,392,552)	\$(581,712,781)	\$(557,389,263)	\$(617,411,361)	\$(626,245,745)	\$(678,820,769)	-	-
OTHER FINANCING SOURCES:								
Operating Transfers In	\$498,158,376	\$520,148,028	\$493,196,675	\$559,993,831	\$605,246,340	\$615,076,328	\$116,917,952	23.5%
Operating Transfers Out	\$(5,003,864)	\$(1,482,802)	\$(2,732,138)	\$(2,796,402)	\$(4,807,346)	\$(10,029,041)	\$(5,025,177)	100.4%
Interfund Transfer from Capital Project Reserve	\$-	\$-	\$6,369,279	\$-	\$-	\$-	\$-	-
Proceeds of sales of bonds	\$73,940,146	\$-	\$100,074,188	\$-	\$108,735,900	\$34,036,850	\$(39,903,296)	-54.0%
Proceeds from Lease	\$-	\$4,551,233	\$615,840	\$6,225,235	\$6,341,795	\$6,742,432	\$6,742,432	-
Proceeds from line of credit	\$5,139,346	\$-	\$4,331,000	\$-	\$-	\$-	\$(5,139,346)	-100.0%
Misc Revenues-GASB	\$-	\$-	\$-	\$60,736,181	\$-	\$2,384,742	\$2,384,742	-
Total Other Financing Sources/Uses	\$572,234,004	\$523,216,459	\$601,854,844	\$624,158,845	\$715,516,689	\$648,211,311	\$75,977,307	13.3%
Excess of revenues and other sources vs expenditures and other uses	\$(54,158,548)	\$(58,496,322)	\$44,465,581	\$6,747,485	\$89,270,944	\$(30,609,458)	-	-
Ending Balances	\$199,284,459	\$140,788,137	\$188,146,602	\$194,894,087	\$284,165,031	\$253,555,573	\$54,271,114	27.2%

*Ending balance for FY2020 appears to have been restated from \$140,788,137 in the FY2020 ACFR to \$143,681,020 in the FY2021 ACFR

Total revenues for all funds have increased to \$175.3 million in FY2024 from \$123.4 million in FY2019, a 42% increase. Other financing sources/uses – which are dominated by the County transfer to APS to fund operations, increased to \$648.2 million in FY2024 from \$572.2 million, a 13% increase. Over the same time period, expenditures increased by 14% to a level of \$854.1 million in FY2024 from \$749.8 million in FY2019. The ending balance represents the cumulative results of either the surplus or deficit incurred by APS – with ending balances for all funds increasing by 27% to \$253.6 million in FY2024 from \$199.3 million in FY2019.

The following presents the same information as above – but for the School Operating Fund only for fiscal years 2019 through 2024 (year ending June 30):

Table 12. School Operating Fund Revenues, Expenditures and Other Financing Sources and Uses

School Operating Funds	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Difference – FY2024 vs F20Y18:	
							Dollar Amount	% Change
Revenues:								
Sales Tax	\$28,417,611	\$30,735,856	\$34,044,649	\$40,479,170	\$41,676,832	\$36,409,103	\$7,991,492	28.1%
State/local government	\$42,366,817	\$44,418,410	\$44,962,292	\$45,792,638	\$54,026,936	\$65,020,580	\$22,653,763	53.5%
Federal Government	\$973,071	\$3,755,787	\$19,647,920	\$29,239,118	\$5,403,050	\$1,385,302	\$412,231	42.4%
Charges for Services	\$3,965,921	\$3,392,247	\$1,374,586	\$2,921,641	\$3,023,180	\$3,768,225	\$(197,696)	-5.0%
Total revenues	\$75,723,420	\$82,302,300	\$100,029,447	\$118,432,567	\$104,129,998	\$106,583,210	\$30,859,790	40.8%
Expenditures:								
Education	\$515,652,379	\$532,554,387	\$526,309,785	\$639,671,122	\$645,704,321	\$672,231,812	\$156,579,433	30.4%
Total expenditures	\$515,652,379	\$532,554,387	\$526,309,785	\$639,671,122	\$645,704,321	\$672,231,812	\$156,579,433	30.4%
Revenue Over/(Under) Expenditures	\$(439,928,959)	\$(450,252,087)	\$(426,280,338)	\$(521,238,555)	\$(541,574,323)	\$(565,648,602)	-	-
OTHER FINANCING SOURCES:								
Operating Transfers In	\$436,949,407	\$444,245,700	\$424,414,566	\$489,971,415	\$539,219,946	\$534,983,933	\$98,034,526	22.4%
Operating Transfers Out	\$(2,600,000)		\$(2,600,000)	\$(2,600,000)	\$(2,600,000)	\$(2,600,000)	\$-	0.0%
Interfund Transfers	\$(10,997,826)	\$(4,928,272)	\$4,284,279	\$(414,474)	\$(2,949,326)	\$(4,060,632)	\$6,937,194	-63.1%
Proceeds of sales of bonds	\$-	\$-	\$4,331,000	\$-	\$-	\$-	\$-	-
Proceeds from Lease	\$-	\$-	\$615,840	\$6,225,235	\$6,341,795	\$6,742,432	\$6,742,432	-
Proceeds from line of credit	\$5,139,346	\$4,551,233	\$-	\$-	\$-	\$-	\$(5,139,346)	-100.0%
Misc Revenues-GASB	\$-	\$-	\$-	\$60,736,181	\$-	\$2,384,742	\$2,384,742	-
Total Other Financing Sources/Uses	\$428,490,927	\$443,868,661	\$431,045,685	\$553,918,357	\$540,012,415	\$537,450,475	\$108,959,548	25.4%
Excess of revenues and other sources vs expenditures and other uses	\$(11,438,032)	\$(6,383,426)	\$4,765,347	\$32,679,802	\$(1,561,908)	\$(28,198,127)	-	-
Fund Balance	\$ 41,371,260	\$ 34,987,834	\$ 39,753,181	\$ 72,432,983	\$ 70,871,075	\$ 42,672,948	\$ 1,301,688	3.1%

The School Operating Fund accounts for the bulk of APS activities – with this fund representing 79% of total APS all funds expenditures for FY2024. School Operating Fund revenues grew by 41% to \$106.6 million in FY2024 from \$75.7 million in FY2019. Other financing sources/uses – primarily the County transfer to APS to fund operations – increased by 25% to \$537.5 million in FY2024 from \$428.5 million in FY2019. Expenditures also increased considerably over the time period by 30% to \$672.2 million in FY2024 from \$515.7 million in FY2019. Ending balances for the School Operating Fund have shown a slight increase of 3% from FY2024 to FY2019 – but notably have decreased considerably over the last from a peak of \$72 million in FY2022. Some of this relates to the increase in COVID relief money and changes in financial reporting from the Governmental Accounting Standards Board (GASB). However – in examining the excess of revenues and other sources versus expenditures and other uses, APS has incurred an annual deficit in the last two fiscal years to a nearly \$30 million imbalance in FY2024. Also of note is that the imbalance was present as far back as FY2019 – with an over \$11 million annual deficit for that year.

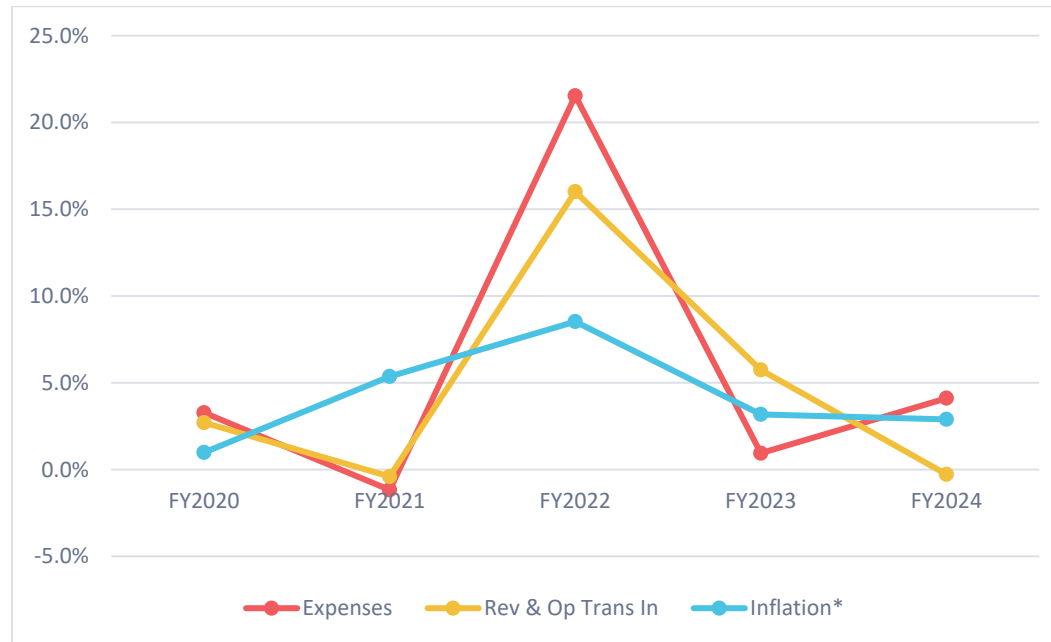
Inflation Comparison

As part of our analysis, BT examined APS’s revenue and expenditures to compare to broader national pressures related to inflation. BT utilized the Consumer Price Index on all items in U.S. city averages, all urban consumers, not seasonally adjusted (CPI-U or just CPI) for July of each respective year, and compared that to the fiscal year that had just ended. For example, the percent year-over-year change for the CPI for July

2020 was compared to revenue, County operating transfer in, and expense for FY2020 (ending on June 30, 2020). For this analysis, BT combined total revenue for each fiscal year and the County transfer in to approximate total revenue for APS.

The following chart shows the year-over-year percent change in expense, revenue, and County transfer in – all for the School Operating Fund only and inflation from FY2020 to FY2024:

Figure 3. Year Over Year Percent Change in Expense, Revenue and County Transfer In and Inflation



As shown by the chart, expense and total revenue tracked closely prior to inflation peaking in FY2022. Expenses and total revenue far exceeded inflation in FY2022, with increases moderating in FY2023 and FY2024. Revenue fell below inflation increases in FY2024 with expenses exceeding inflation for the same time period.

The following table shows the detail behind the above chart for each fiscal year, including a breakout of the Operating Transfer In and Revenues, for each fiscal year:

Table 13. *Percent change in Total Revenue, Expenses and Inflation*

	FY2020	FY2021	FY2022	FY2023	FY2024	Total % Increase
Dollar Amounts:						
Rev & Op Trans In	\$ 526,548,000	\$ 524,444,013	\$ 608,403,982	\$ 643,349,944	\$ 641,567,143	21.8%
Operating Transfers In	\$ 444,245,700	\$ 424,414,566	\$ 489,971,415	\$ 539,219,946	\$ 534,983,933	20.4%
Revenues	\$ 82,302,300	\$ 100,029,447	\$ 118,432,567	\$ 104,129,998	\$ 106,583,210	29.5%
Expenses	\$ 532,554,387	\$ 526,309,785	\$ 639,671,122	\$ 645,704,321	\$ 672,231,812	26.2%
% Change:						
Rev & Op Trans In	2.7%	-0.4%	16.0%	5.7%	-0.3%	-
Operating Transfers In	1.7%	-4.5%	15.4%	10.1%	-0.8%	-
Revenues	8.7%	21.5%	18.4%	-12.1%	2.4%	-
Expenses	3.3%	-1.2%	21.5%	0.9%	4.1%	-
Inflation*	1.0%	5.4%	8.5%	3.2%	2.9%	21.4%

*Information from US Bureau of Labor Statistics - shows July over July increase for each respective year.

This table also shows the total percent increase in inflation as compared to the total percent increase in total revenue, expenses, etc., for APS over the same time period. Expenses outpaced inflation by 26.2% compared to 21.4%. Revenues and Operating Transfers In slightly outpaced inflation at 21.8%% but lagging behind expenditures over the same time period.

Baker Tilly was asked to provide analysis on the cost of increasing salaries over the last few years versus the cost of any FTE added. The following table shows for fiscal year 2023 and 2025 the budgeted salaries and FTEs and an estimate of the cost of salary increases versus additional FTEs for the School Operating Fund.

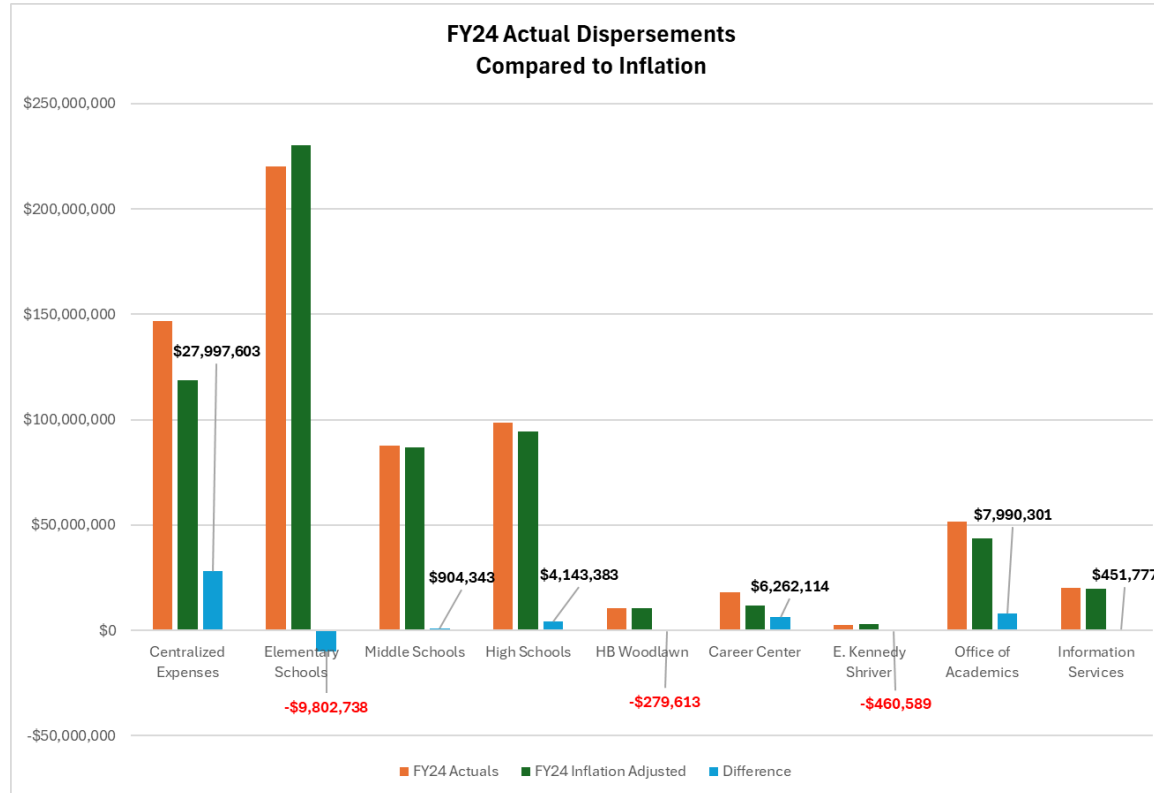
Table 14. School Operating Fund - Estimated Cost of Recent Salary Increases vs New Hires

Estimated Cost of Recent Salary Increases vs New Hires - School Operating Fund Only		
FTE Count:		
1	FY2023	4,846.2
2	FY2025	4,985.3
3	<i>Increase</i>	139.1
Salary Cost:		
4	FY2023	\$358,305,666.97
5	FY2025	\$430,877,567.20
6	<i>Increase</i>	\$72,571,900.23
Salary Cost per FTE:		
7	FY2023	\$73,935.39
8	FY2025	\$86,429.62
9	<i>Increase</i>	\$12,494.23
10	Estimated Cost of new positions (8*3)	\$12,030,000.00
11	Estimated Cost of Salary Increases (10-6)	\$60,550,000.00

As shown in the above, the estimated cost of the additional 139.1 FTEs from fiscal year 2023 to fiscal year 2025 was approximately \$12 million for the near 140 FTEs added in fiscal year 2025 as compared to fiscal year 2023. In total, APS budgeted salaries in the School Operating fund increased by \$72.6 million from fiscal year 2023 to 2025 – including the added FTE. Based on this and the estimated increased costs of the added FTEs of \$12 million, salary increases were approximately \$60.6 million from fiscal year 2023 to fiscal year 2025.

In addition, Baker Tilly also examined the actuals disbursements compared to inflation, as shown below.

Figure 4. Actual Disbursements Compared to Inflation



The chart above compares FY2024 actual expenditures and FY2024 projected expenditures based upon FY2018 spend adjusted for inflation. There were several cost centers that had actual expenditures exceed estimates. The Career Center was 53.3% above inflation, Centralized Expenses were 23.6% above inflation, and Office of Academics were 18.3% above inflation. E. Kennedy Shriver was 15.4% below inflation adjusted and Elementary schools were 4.3% below inflation.

Table 15. Annual Expenditures by VDOE Disbursement Categories

Year	School Division/ Regional Program	End-of-Year ADM	Administration	Instruction	Attendance & Health Services	Pupil Transportation Services	Operations & Maintenance Services
2018	Arlington	25,874	6.68%	80.06%	1.42%	3.55%	8.29%
2019	Arlington	26,465	7.05%	79.66%	1.50%	3.47%	8.32%
2020	Arlington	26,989	6.65%	80.14%	1.53%	3.42%	8.27%
2021	Arlington	25,880	6.72%	80.26%	1.43%	3.20%	8.38%
2022	Arlington	26,109	7.54%	78.15%	1.43%	3.27%	9.60%
2023	Arlington	26,626	10.18%*	77.54%	1.46%	3.22%	7.59%

The above table illustrates the percentage of actual annual expenditures for each area of the VDOE disbursement report categories. APS experienced its largest growth in administration expenditures, growing from a low of 6.65% in FY2020 to 10.18% in FY2023. ****As noted in the description of Table 5, the APS finance department stated some expenditures were reclassified due to GASB. Based upon that information, it is estimated the Administration costs represented 8.1% of the budget in FY2023.***

Table 16. Yearly Changes for Administration Expenses

	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
Admin Costs	13.32%	10.32%	-2.69%	1.92%	21.34%	50.00%*

The above table shows the year over year increase of Administration expenses as reported on the annual VDOE disbursement report. ****Using the data provided by APS finance department, the estimated increase in Administration expenses from FY2022 to FY2023 is 16.15%.***

Expenses by All Funds

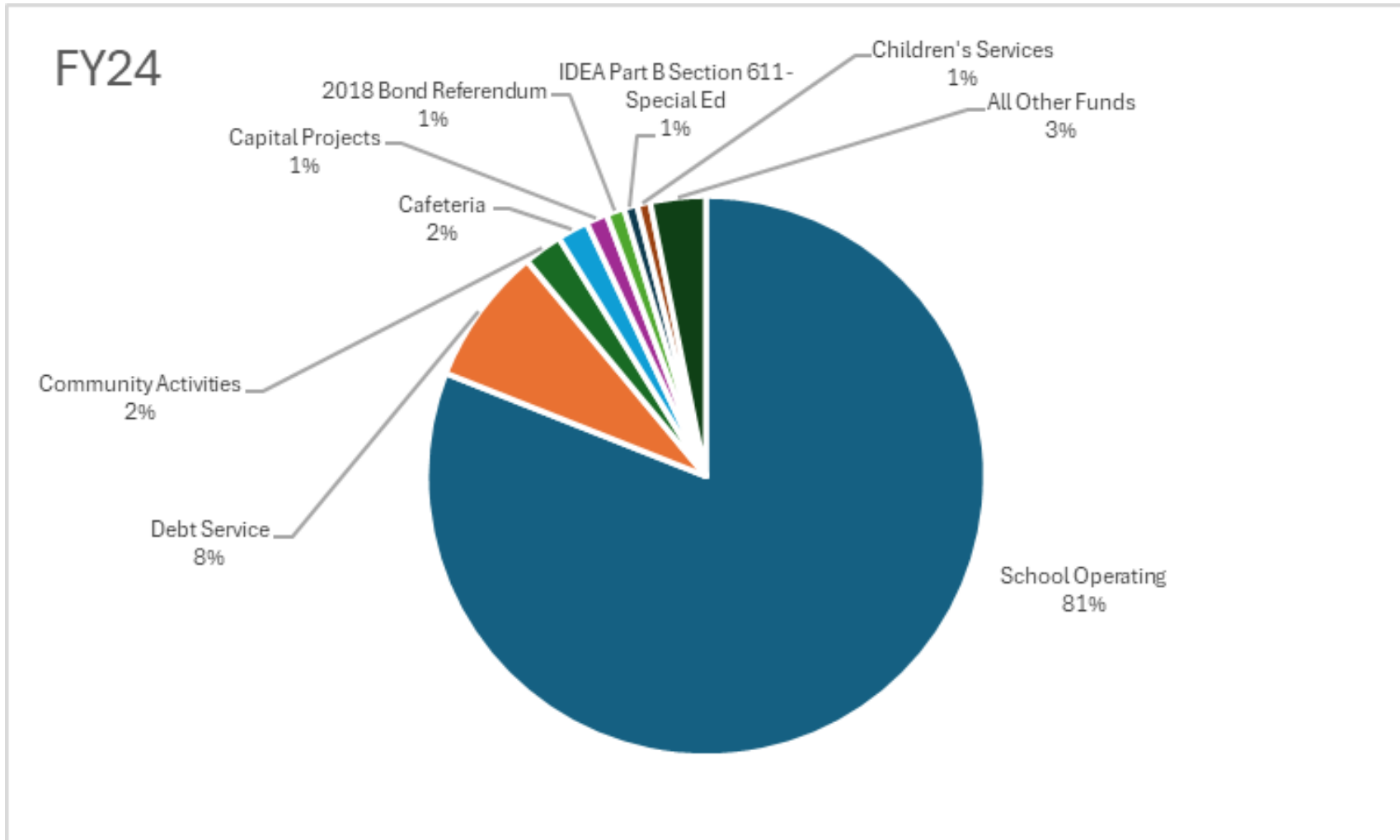
The following presents all APS funds and the historical spending from those funds back to FY2018. The bulk of BT’s work will focus on the School Operating fund, as it accounts for the bulk of APS expenditures and is also funded by revenue sources, where APS has the most discretion to reduce/change and balance the projected budget deficit. (Note: this information is from line item detailed expense information provided by the APS Finance Office directly from the APS financial software system)

Table 17. Historical Expenses by All Funds FY2018 – FY2024

Fund	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Amount Change From FY2018 to FY2024	% Change Since from FY2018 to FY2024
School Operating	\$496,420,507.47	\$513,125,770.98	\$553,900,348.74	\$515,002,196.37	\$557,767,218.97	\$627,093,373.33	\$656,143,670.21	\$159,723,162.74	32.20%
Debt Service	\$50,311,875.64	\$58,361,410.21	\$59,180,460.24	\$54,829,685.76	\$58,325,804.76	\$55,754,698.94	\$64,564,063.60	\$14,252,187.96	28.30%
Community Activities	\$17,519,871.77	\$17,652,815.57	\$16,463,331.15	\$13,532,760.16	\$15,415,841.02	\$16,360,247.82	\$18,095,245.29	\$575,373.52	3.30%
Cafeteria	\$9,663,389.61	\$10,110,637.65	\$9,492,576.90	\$7,210,434.63	\$10,434,000.59	\$10,925,701.82	\$14,552,460.01	\$4,889,070.40	50.60%
Capital Projects	\$12,386,274.61	\$7,438,601.39	\$22,177,745.11	\$7,170,799.11	\$3,917,520.97	\$5,494,324.67	\$9,978,388.00	(\$2,407,886.61)	-19.40%
2018 Bond Referendum		\$1,061,380.69	\$11,378,957.29	\$29,094,452.17	\$13,677,836.21	\$3,551,354.65	\$8,450,013.45	\$8,450,013.45	-
IDEA Part B									
Section 611 - Special Ed	\$5,146,397.66	\$8,993,994.13	\$5,512,260.41	\$4,934,349.95	\$5,063,239.91	\$5,405,381.82	\$6,252,726.23	\$1,106,328.57	21.50%
Children's Services	\$3,483,357.24	\$3,345,887.29	\$4,372,105.94	\$5,389,526.00	\$4,924,637.63	\$4,720,926.30	\$6,190,437.05	\$2,707,079.81	77.70%
All Other Funds	\$64,262,775.44	\$87,766,551.10	\$36,964,282.24	\$30,385,864.46	\$34,312,809.45	\$29,647,201.01	\$25,936,555.20	(\$38,326,220.24)	-59.60%
Grand Total	\$659,194,449.44	\$707,857,049.01	\$719,442,068.02	\$667,550,068.61	\$703,838,909.51	\$758,953,210.36	\$810,163,559.04	\$150,969,109.60	22.90%

The following pie chart shows the relative magnitude of the School Operating fund as compared to all other funds utilized in APS in FY2024:

Figure 5. School Operating Fund Compared to All Other APS Funds



As shown by the chart, the School Operating fund accounts for 81% of total expenditures in FY2024. No other funds account for more than 2% of APS expenditures, outside of the Debt Service fund at 8%.

School Operating Fund Expenses by Object

The following table shows APS expenses from FY2018 through FY2024 by object for the School Operating fund. Object represents the type of expense – including personnel services, benefits, purchase services, etc.

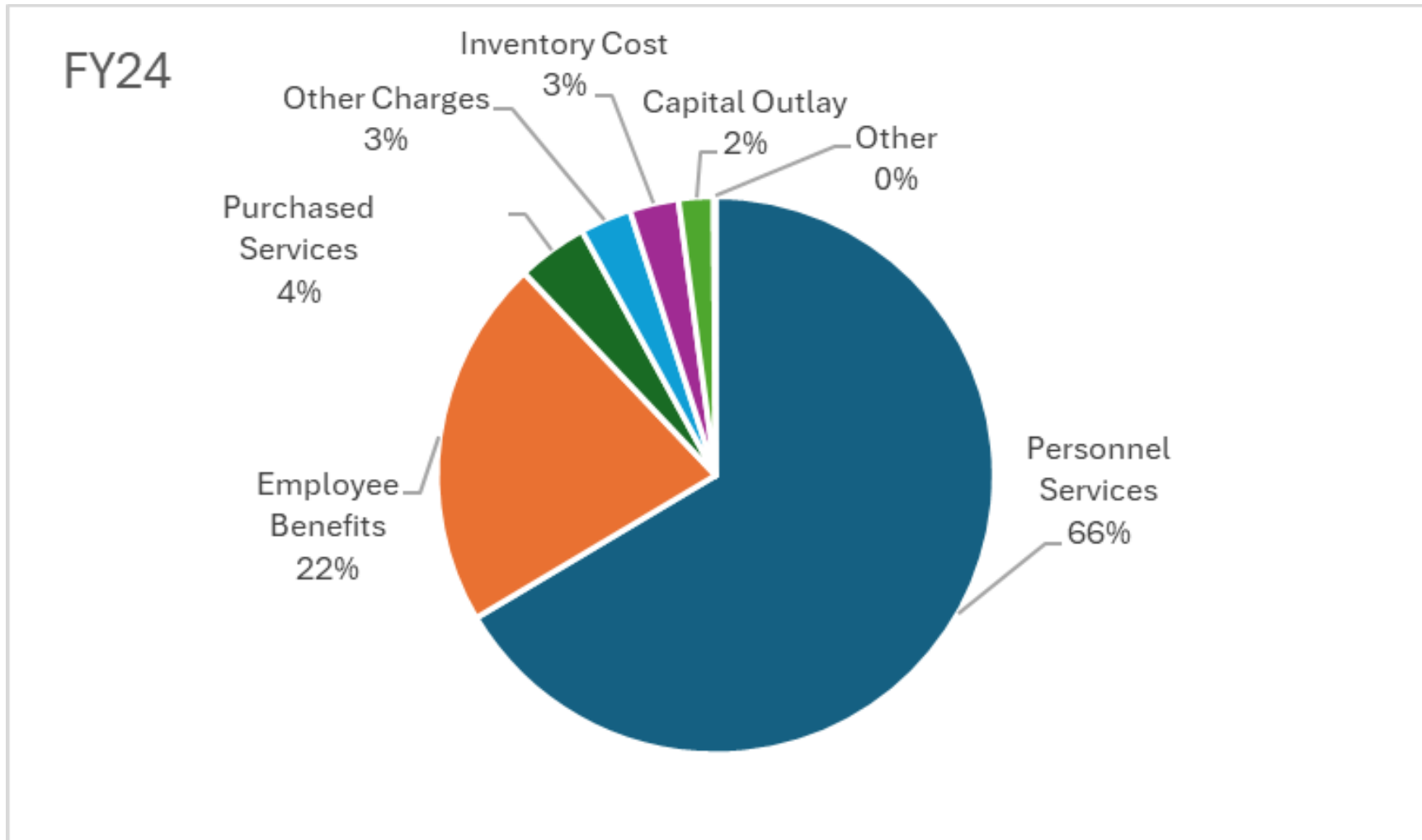
Table 18. Historical Expenses for School Operating Funds FY2018 – FY2024

Object Type	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Amount Change From FY2018 to FY2024	% Change from FY2018 to FY2024
Personnel Services	\$330,419,301.62	\$341,925,887.83	\$355,755,471.34	\$340,399,265.33	\$352,464,913.99	\$406,930,579.49	\$437,002,426.80	\$106,583,125.18	32.3%
Employee Benefits	\$113,912,858.42	\$118,090,939.13	\$143,972,572.91	\$119,848,020.82	\$125,184,863.30	\$145,436,765.09	\$141,224,400.76	\$27,311,542.34	24.0%
Purchased Services	\$18,156,228.45	\$17,285,810.66	\$18,597,480.50	\$17,485,550.69	\$27,373,854.96	\$22,580,572.36	\$26,897,681.35	\$8,741,452.90	48.1%
Other Charges	\$12,109,193.92	\$14,341,674.62	\$14,027,727.86	\$12,647,846.80	\$15,096,399.17	\$17,026,594.49	\$19,628,732.85	\$7,519,538.93	62.1%
Inventory Cost	\$11,883,600.51	\$10,954,146.99	\$10,787,482.43	\$12,350,925.97	\$11,343,609.03	\$19,705,195.54	\$18,720,432.77	\$6,836,832.26	57.5%
Capital Outlay	\$10,430,208.55	\$11,025,837.75	\$11,259,613.70	\$12,771,868.76	\$16,615,572.52	\$13,202,546.26	\$13,392,874.24	\$2,962,665.69	28.4%
Other	-\$490,884.00	-\$498,526.00	-\$500,000.00	-\$501,282.00	\$9,688,006.00	\$2,211,120.10	-\$722,878.56	-\$231,994.56	47.3%
Grand Total	\$496,420,507.47	\$513,125,770.98	\$553,900,348.74	\$515,002,196.37	\$557,767,218.97	\$627,093,373.33	\$656,143,670.21	\$159,723,162.74	32.2%

School Operating fund expenses have increased by a total of nearly \$160 million (32%) since FY2018. Personnel service expense growth tracks closely with overall expense growth, with it being the largest expense area for APS. Growth in employee benefits has been more constrained at 24% from FY2018 to FY2024. While the non-personnel related areas show larger percent increases than personnel – the total increase is comparable to the increase just for employee benefits over the same time period.

To better show the relative magnitude of major expense areas for APS, the following chart shows total School Operating fund expenditures by object for FY2024:

Figure 6. Year Over Year Percent Change in Expense, Revenue and County Transfer In and Inflation

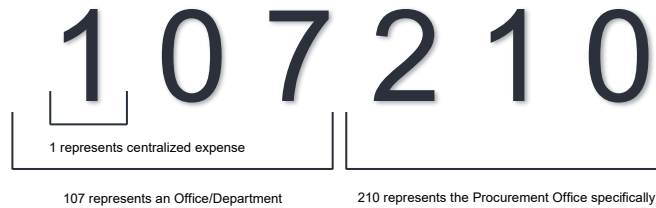


As mentioned previously, personnel services accounts for the bulk of APS School Operating fund expenses at 66% for FY2024. Coupled with the associated employee benefits provided to personnel – these expenses accounted for 88% of expenses in FY2024.

Cost Center Analysis

Cost Centers are utilized by APS to help track the expense of district funds. Cost Centers show the broader location of the expense (i.e. elementary, middle, high school) and also the broader use of the funds, such as basic programming, special education, bilingual, etc. (for schools, this is department oriented at the Syphax/District Office level).

The Cost Center is tracked by a 6-digit field in APS's financial system. The following is an example of how BT utilized the cost center to conduct its analysis:



BT utilized the first digit roll up to conduct an initial analysis at a high level. APS utilizes the first digit of the Cost Center to indicate where expenses are occurring at a more broad basis as follows:

1	Centralized Expenses
2	Elementary Schools
3	Middle Schools
4	High Schools
5	HB Woodlawn
6	Career Center
7	E. Kennedy Shriver Program
8	Office of Academics
9	Information Services

Cost Centers at a High Level

Please note the following includes only the School Operating Fund – which represents the bulk of APS expenditure activity. (Note: this information is from line item detailed expense information provided by the APS Finance Office directly from the APS financial software system)

The following shows the expenditure trend from FY2018 to FY2024 – including a total amount of increase between FY2018 and FY2024 and the percent increase from FY2018 to FY2024:

Table 19. Historical Expenditures FY2018 – FY2024

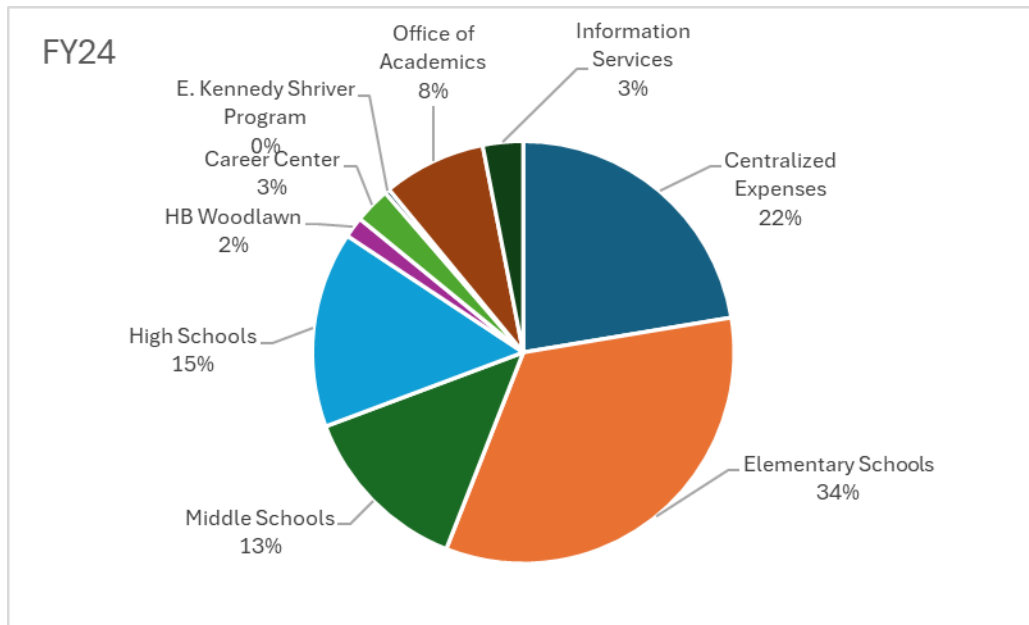
Cost Center Roll up	Cost Center Roll Up Description	F20Y18	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Amount Change From FY2018 to FY2024	% Change from FY2018 to FY2024
1	Centralized Expenses	\$95,241,683.58	\$102,607,982.84	\$126,914,400.10	\$105,755,940.60	\$140,867,329.74	\$148,257,166.16	\$146,744,934.03	\$51,503,250.45	54.10%
2	Elementary Schools	\$184,599,684.24	\$188,348,158.23	\$195,489,797.97	\$185,538,449.31	\$187,869,307.67	\$207,715,854.69	\$220,356,148.66	\$35,756,464.42	19.40%
3	Middle Schools	\$69,540,244.16	\$72,023,004.92	\$76,942,454.98	\$75,238,173.02	\$74,681,639.87	\$81,218,713.78	\$87,607,119.02	\$18,066,874.86	26.00%
4	High Schools	\$75,622,173.19	\$76,903,476.78	\$78,489,205.29	\$78,704,141.44	\$80,364,312.55	\$93,520,763.18	\$98,429,108.90	\$22,806,935.71	30.20%
5	HB Woodlawn	\$8,616,354.76	\$8,713,017.41	\$8,871,489.37	\$8,832,913.86	\$8,988,717.90	\$9,906,023.80	\$10,463,258.25	\$1,846,903.49	21.40%
6	Career Center	\$9,424,382.51	\$11,337,349.72	\$12,885,202.02	\$13,913,022.97	\$14,414,701.04	\$16,763,241.13	\$18,012,434.32	\$8,588,051.81	91.10%
7	E. Kennedy Shriver Program	\$2,394,844.44	\$2,314,851.78	\$2,524,569.48	\$2,380,863.89	\$2,061,342.70	\$2,307,156.83	\$2,525,303.10	\$130,458.66	5.40%
8	Office of Academics	\$35,068,413.03	\$35,048,677.25	\$35,526,563.63	\$28,368,112.88	\$30,781,940.55	\$48,272,073.73	\$51,713,597.99	\$16,645,184.96	47.50%
9	Information Services	\$15,912,727.56	\$15,829,252.05	\$16,256,665.90	\$16,270,578.40	\$17,737,926.95	\$19,132,380.03	\$20,291,765.94	\$4,379,038.38	27.50%
Grand Total		\$496,420,507.47	\$513,125,770.98	\$553,900,348.74	\$515,002,196.37	\$557,767,218.97	\$627,093,373.33	\$656,143,670.21	\$159,723,162.74	32.20%

Centralized Expenses saw the largest dollar amount increase over the time period, increasing to \$146.7 million in FY2024 from \$95.2 million in FY2018, a 54.1% increase. Percentage wise, the Career Center cost center had the largest gain at 91.1%, nearly doubling from FY2018 to FY2024. Collectively, the Elementary, Middle and High School Costs centers increased by \$76.7 million from FY2018 to FY2024, from \$329.7 million to \$406.4 million.

Note that the Centralized Expense category does include a number of staff/expenses that occur at school sites but are accounted for centrally due to the staff serving multiple locations or for other logistical reasons.

The following pie chart shows the proportionate share expenditures by the high-level cost center roll up for FY2024:

Figure 7. Cost Center Roll Up FY2024



Elementary Schools accounted for the largest percent of FY2024 expenditures at 34% representing \$220.4 million. Centralized Expenses totaled \$146.7 million in FY2024, which is 22% of total expenses. High Schools represent \$98.4 million (15%) and Middle Schools represent \$87.6 million (13%). In total, the Elementary, Middle and High School cost centers expended \$406.4 million in fiscal year 2024, representing 62% of total school operating fund expenses.

The following table shows the total budgeted FTEs allocated within the School Operating fund at the beginning of each fiscal year back to FY2018.

Note: budgeted staff/FTEs are any position allocated to a department/school. With turnover and other employee actions – not all budgeted positions are staffed or filled (i.e. a budgeted position may be “vacant”).

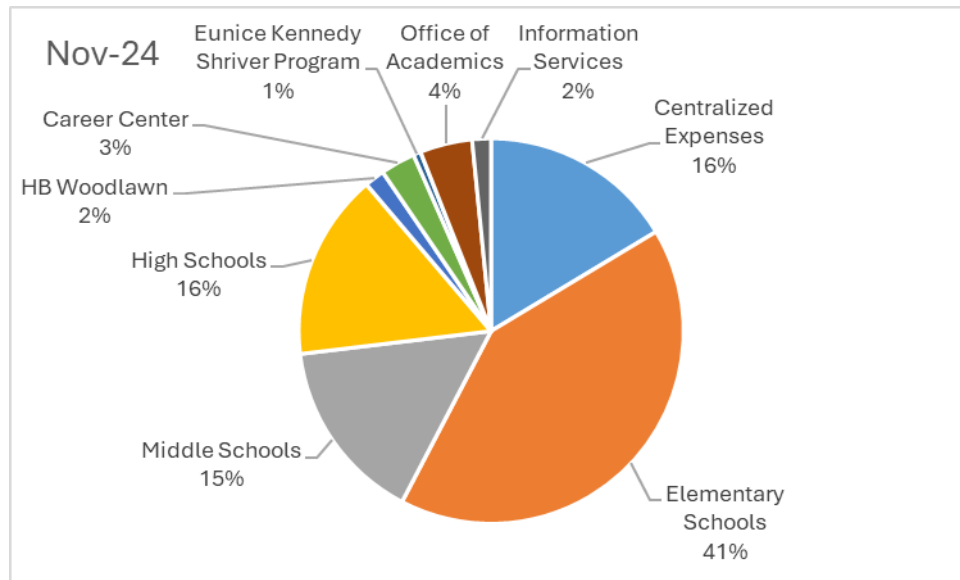
Table 20. Budgeted FTE for the School Operating Fund by Cost Center

Cost Center Roll Up & Description	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2018 vs FY2025	% change
1 Centralized Expense	631.9	668.7	705.3	781.1	816.4	889.4	893.5	855.5	223.6	35.4%
2 Elementary Schools	1,950.2	1,962.7	1,984.6	1,935.8	1,918.5	1,947.8	1,990.2	1,992.2	42.0	2.2%
3 Middle Schools	658.0	674.7	733.0	726.8	697.6	712.0	729.0	774.9	116.9	17.8%
4 High Schools	717.0	698.5	708.8	730.9	725.5	777.6	809.8	786.6	69.6	9.7%
5 HB Woodlawn	79.5	80.9	82.7	84.6	82.4	82.6	84.0	83.4	3.8	4.8%
6 Career Center	82.7	101.2	111.5	125.7	128.4	130.4	134.4	138.4	55.7	67.4%
7 Eunice Kennedy Shriver Program	29.9	29.9	28.9	31.9	25.9	23.9	26.9	27.9	-2.0	-6.7%
8 Office of Academics	192.2	192.6	195.2	189.7	190.3	206.7	219.1	246.6	54.4	28.3%
9 Information Services	76.0	64.0	68.0	72.0	75.0	76.0	80.0	80.0	4.0	5.3%
Grand Total	4,417.3	4,473.1	4,617.9	4,678.4	4,659.8	4,846.2	4,966.7	4,985.3	568.0	12.9%

Positions allocated at the beginning of each fiscal year for the School Operating fund have increased to 4,985.3 FTEs from 4,417.3 in FY2018, an increase of 568 FTE or 12.9%. Positions allocated for the Centralized Expense cost center increased the most at 223.6 FTE for a current FY2025 position total for the School Operating fund alone of 855.5, a 35.4% increase from FY2018. Middle Schools also saw a sizable gain of 116.9 positions since FY2018 to a current allocation of 774.9 FTE – a 17.8% increase.

The following shows the cost center for the School Operating fund positions for November 2024:

Figure 8. School Operating Fund Positions Nov 2024



Again, please note that the Centralized Expense category does include a number of staff/expenses that occur at school sites, but are accounted for centrally due to the staff serving multiple locations or for other logistical reasons.

Cost Center Detail

As a next step in our analysis at the cost center level, BT focused on some of the largest cost centers, including:

- Centralized Expenses
- Elementary Schools
- Middle Schools
- High Schools
- Office of Academics
- Information Services

Detail on the remaining cost centers (HB Woodlawn, Career Center and Eunice Kennedy Shriver Program) can be found in Appendix B.

Centralized Expenses

The Centralized Expenses cost center includes the bulk of District Office/Syphax expenses and also positions that primarily serve schools but are accounted for centrally. These positions serving school sites are accounted for centrally due to the positions serving multiple school sites (i.e. itinerant staff).

The following table shows further expenditure detail for the Centralized Expense cost center for the School Operating fund:

Table 21. School Operating Fund - Centralized Expense Cost Center Expenditures

Office/Department	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Amount Change From FY2018 to FY2024	% Change from FY2018 to FY2024
Facilities & Operations Management	\$35,327,754.77	\$37,168,157.34	\$38,894,473.55	\$37,346,346.57	\$38,653,453.14	\$42,984,355.08	\$44,868,717.09	\$9,540,962.32	27.0%
Student Services	\$25,395,773.39	\$27,568,246.60	\$31,068,919.51	\$32,990,247.24	\$33,340,138.45	\$41,001,732.84	\$42,648,845.25	\$17,253,071.86	67.9%
Human Resources	\$17,343,762.96	\$19,912,591.80	\$39,163,229.31	\$10,683,331.65	\$21,414,424.07	\$28,963,115.00	\$22,217,422.73	\$4,873,659.77	28.1%
Finance and Management Services	\$11,008,669.46	\$10,637,116.51	\$11,077,185.38	\$15,932,136.67	\$35,983,678.16	\$17,973,072.17	\$15,180,991.41	\$4,172,321.95	37.9%
Chief of School Support Office	\$730,334.16	\$1,189,946.21	\$794,551.84	\$2,967,340.43	\$3,793,222.09	\$7,381,506.84	\$10,457,387.54	\$9,727,053.38	1331.9%
Superintendent's Office	\$2,480,434.73	\$3,168,818.86	\$2,947,073.06	\$3,107,773.80	\$4,351,583.21	\$6,054,110.09	\$7,393,259.88	\$4,912,825.15	198.1%
School & Community Relations	\$2,238,878.72	\$2,222,846.79	\$2,185,454.92	\$2,009,294.28	\$2,588,649.76	\$3,068,254.69	\$3,010,748.06	\$771,869.34	34.5%
School Board Office	\$716,075.39	\$740,258.73	\$783,512.53	\$719,469.96	\$741,643.77	\$831,019.45	\$967,562.07	\$251,486.68	35.1%
Major Construction	-	-	-	-	\$537.09	-	-	-	-
Grand Total	\$95,241,683.58	\$102,607,982.84	\$126,914,400.10	\$105,755,940.60	\$140,867,329.74	\$148,257,166.16	\$146,744,934.03	\$51,503,250.45	54.1%

All Offices/Departments within the Centralized Expense cost center have shown increases in expenditure amounts from FY2018 to FY2024. Per BT conversations with APS staff, some increases may be related to re-organizations. The Chief of School Support Office recorded the largest percent increase over the time period – largely driven by increased and shifting of security costs. The Superintendent’s Office also saw a large percent increase over the time period, due in part to the insourcing of legal counsel. Student Services – which includes significant special education programming/supports - had the largest total dollar increase with expenses increasing by \$17.3 million to \$42.6 million in FY2024 compared to \$25.4 million in FY2018. Facilities & Operations Management also had a large total expenditure increase of \$9.5 million increasing expenses to \$44.9 million in FY2024 from \$35.3 million in FY2018.

The following table shows the budgeted FTEs for the Centralized Expense cost center within the School Operating fund:

Table 22. Budgeted School Operating Funded FTE Information for Centralized Expense Cost Center

Office/Department	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2018 vs FY2025	% change
Chief of School Support Office	4.0	8.0	4.0	7.0	16.0	54.0	60.0	55.0	51.0	1275.0%
Facilities & Operations Management	347.3	353.3	376.8	398.8	400.3	359.8	353.8	356.3	9.0	2.6%
Finance and Management Services	21.8	22.8	23.8	23.8	24.0	24.0	24.0	23.0	1.3	5.7%
Human Resources	34.5	37.5	36.5	36.5	46.5	48.5	45.5	44.0	9.5	27.5%
School & Community Relations	14.0	14.0	14.0	14.0	14.0	15.0	14.0	14.0	-	-
School Board Office	4.0	4.0	4.0	4.0	4.0	4.0	4.0	3.0	-1.0	-25.0%
Student Services	200.4	213.2	229.3	279.1	284.6	352.1	356.2	328.7	128.3	64.0%
Superintendent's Office	6.0	16.0	17.0	18.0	27.0	32.0	36.0	31.5	25.5	425.0%
Grand Total	631.9	668.7	705.3	781.1	816.4	889.4	893.5	855.5	223.6	35.4%

Overall, the Centralized Expense cost center increased by 223.6 FTE from FY2018 to FY2025, a 35.4% increase. Student Services (which includes a number of staff providing special education related services) increased the most by 128.3 positions from just over 200.4 FTEs in FY2018 to 328.7 FTE in FY2025. The Chief of School Support Office also increased substantially from 4 FTE in FY2018 to 55 FTE in FY2025 – mostly from the centralization of security personnel. The Superintendent’s Office also increased by a total of 25.5 positions, driven by the addition/re-organization of planning, evaluation, and legal staff, among others.

The following table shows a further level of detail beyond the Office/Department to further subdivisions within those areas, again for budgeted positions:

Table 23. Budgeted School Operating Funded Centralized Expense Cost Center FTE Information by Office

Office/Department	Detailed Cost Center	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2018 vs FY2025	% change
Chief of School Support Office	Chief of School Support	4.0	8.0	4.0	6.0	5.0	6.0	2.0	2.0	-2.0	-50.0%
	Early Childhood and Elementary Education	-	-	-	-	1.0	1.0	1.0	2.0	2.0	-
	Safety and Emergency Management	-	-	-	-	-	-	44.0	49.0	49.0	-
	Secondary Education	-	-	-	-	3.0	3.0	3.0	2.0	2.0	-
	Security and Risk Management	-	-	-	1.0	7.0	44.0	10.0	-	-	-
	Chief of School Support Office Total		4.0	8.0	4.0	7.0	16.0	54.0	60.0	55.0	51.0
Facilities & Operations Management	Facilities & Operations Management	10.8	8.8	6.8	6.8	7.8	7.8	7.8	7.8	-3.0	-27.9%
	Maintenance	69.0	69.0	69.0	69.0	66.0	64.0	60.0	61.0	-8.0	-11.6%
	Operation of Plant - Central	14.0	14.0	14.0	14.0	14.5	14.5	13.5	13.5	-0.5	-3.6%
	Operation of Plant - Other Buildings	6.0	7.0	8.5	8.5	8.5	8.5	8.5	9.0	3.0	50.0%
	Risk Mgmt., Leases & Other	-	-	3.0	2.0	-	-	-	2.0	2.0	-

Office/ Department	Detailed Cost Center	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2018 vs FY2025	% change
Facilities & Operations Management Total	Transportation	247.5	254.5	275.5	298.5	303.5	265.0	264.0	263.0	15.5	6.3%
		347.3	353.3	376.8	398.8	400.3	359.8	353.8	356.3	9.0	2.6%
Finance and Management Services	Finance	16.8	16.8	17.8	17.8	18.0	18.0	18.0	17.0	0.3	1.5%
	Procurement Office	5.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	1.0	20.0%
Finance and Management Services Total		21.8	22.8	23.8	23.8	24.0	24.0	24.0	23.0	1.3	5.7%
Human Resources	Employee Assistance Program	5.5	5.5	5.5	5.5	5.5	5.5	2.5	3.5	-2.0	-36.4%
	Employee Benefits	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	0.0%
	Human Resources	23.0	26.0	25.0	25.0	35.0	37.0	37.0	34.5	11.5	50.0%
	Payroll Services	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	-	0.0%
Human Resources Total		34.5	37.5	36.5	36.5	46.5	48.5	45.5	44.0	9.5	27.5%
School & Community Relations	Family and Community Engagement (FACE)	-	-	-	-	-	2.0	2.0	3.0	3.0	-
	Printing Services	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	0.0%
	School & Community Relations	13.0	13.0	13.0	13.0	13.0	12.0	11.0	10.0	-3.0	-23.1%
School & Community Relations Total		14.0	14.0	14.0	14.0	14.0	15.0	14.0	14.0	-	0.0%
School Board Office	School Board	4.0	4.0	4.0	4.0	4.0	4.0	4.0	3.0	-1.0	-25.0%
	School Board Office Total		4.0	4.0	4.0	4.0	4.0	4.0	3.0	-1.0	-25.0%
Student Services	Counseling - Central	2.0	2.0	2.0	2.0	1.0	1.0	1.0	1.0	-1.0	-50.0%
	Hearing Program	6.0	11.5	11.5	8.0	8.0	11.5	10.0	11.5	5.5	91.7%
	Instructional Support	4.0	3.0	3.0	3.0	3.0	4.0	4.0	4.0	-	0.0%
	Interlude Program	8.5	5.5	8.5	8.0	9.5	16.0	19.0	19.5	11.0	129.4%
	Occupational & Physical Therapy	29.0	33.0	34.0	39.8	39.8	39.8	41.0	41.0	12.0	41.4%
	Preschool Program	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	-	0.0%
	Psychology Services	31.4	34.3	38.6	39.6	39.6	39.6	40.0	40.0	8.6	27.4%
	Special Education Services	19.4	19.4	19.4	64.4	73.1	121.1	121.1	91.6	72.2	372.2%
	Speech Program	40.0	41.5	45.0	45.0	45.0	53.0	53.0	53.0	13.0	32.5%
	Student Services (formerly Pupil Services)	37.2	40.1	44.4	45.4	46.4	46.4	44.9	44.9	7.7	20.7%
	Student Services Management	5.7	4.7	4.7	4.7	-	-	-	-	-5.7	-100.0%
	Substance Abuse	6.0	6.0	6.0	6.0	6.0	6.0	8.0	8.0	2.0	33.3%
	Vision Program	10.0	11.0	11.0	12.0	12.0	12.5	13.0	13.0	3.0	30.0%
	Student Services Total		200.4	213.2	229.3	279.1	284.6	352.1	356.2	328.7	128.3
Superintendent's Office	Chief of Staff	-	-	-	-	2.0	3.0	4.0	4.0	4.0	-
	Chief Operating Officer	-	-	-	-	2.0	2.0	2.0	2.0	2.0	-
	Evaluation	-	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	-
	FACE (Family and Community Engagement)	-	-	-	-	1.0	-	-	-	-	-
	Legal Counsel	-	-	-	-	3.0	3.0	4.0	4.0	4.0	-
	Office of Diversity, Equity, and Inclusion	-	-	-	2.0	4.0	7.0	6.0	7.5	7.5	-
	Office of Labor Relations	-	-	-	-	-	2.0	2.0	2.0	2.0	-

Office/ Department	Detailed Cost Center	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2018 vs FY2025	% change
	Planning	-	5.0	5.0	5.0	5.0	5.0	4.0	2.0	2.0	-
	Planning and Evaluation	-	5.0	5.0	5.0	5.0	4.0	2.0	-	-	-
	School Climate and Culture	-	-	-	-	-	-	4.0	4.0	4.0	-
	Strategic Outreach	-	-	-	-	-	1.0	3.0	1.0	1.0	-
	Superintendent's Office	6.0	3.0	4.0	3.0	2.0	2.0	2.0	2.0	-4.0	-66.7%
Superintendent's Office Total	6.0	16.0	17.0	18.0	27.0	32.0	36.0	31.5	25.5	425.0%	
Grand Total		631.9	668.7	705.3	781.1	816.4	889.4	893.5	855.5	223.6	35.4%

The above table includes a further breakout of the Offices/Departments included in the table titled "Budgeted School Operating Funded FTE Information for Centralized Expense Cost Center". For example, the Chief of School Support Office increased by allocated 51 FTE since FY2018. The above table provides further detail from the detailed cost center to show that 49 of these allocated positions increases were related to the creation of the 'Safet and Emergency Management" area within this office. Further, this detail also helps to show that the bulk of the increase in Student Services is for special ed related positions serving school sites.

Elementary Schools

This section includes time series information on the Offices/Departments within the Elementary Schools cost center.

The following table shows further expenditure detail for the Elementary Schools cost center for the School Operating fund:

Table 24. School Operating Fund - Elementary Schools Cost Center Expenditures

Office/Department	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Amount Change From FY2018 to FY2024	% Change from FY2018 to FY2024
Basic Elementary School Program	\$81,165,396.06	\$81,501,384.91	\$81,912,326.44	\$74,428,843.00	\$73,226,290.23	\$80,086,234.14	\$86,184,428.15	\$5,019,032.09	6.2%
Special Education Services (ES)	\$27,306,415.82	\$28,471,481.67	\$32,901,199.36	\$33,372,182.31	\$33,064,987.91	\$35,819,865.05	\$36,983,152.21	\$9,676,736.39	35.4%
Principal's Office (ES)	\$14,666,748.97	\$14,754,830.10	\$14,943,497.10	\$15,023,879.51	\$15,693,448.80	\$17,614,661.38	\$18,901,366.08	\$4,234,617.11	28.9%
English Learners (ES)	\$12,124,545.05	\$12,865,266.51	\$13,894,866.53	\$15,162,532.85	\$13,759,827.96	\$16,553,714.26	\$17,881,101.35	\$5,756,556.30	47.5%
Kindergarten (ES)	\$14,129,742.36	\$15,349,318.63	\$16,397,610.78	\$15,094,511.34	\$14,995,002.83	\$16,654,603.69	\$17,567,220.88	\$3,437,478.52	24.3%
Operation of Plant (ES)	\$9,048,140.36	\$9,523,108.68	\$9,364,343.51	\$9,084,918.29	\$9,944,849.33	\$11,730,101.07	\$12,163,520.53	\$3,115,380.17	34.4%
Pre - K Program (ES)	\$5,017,289.60	\$4,913,920.05	\$4,757,145.88	\$2,567,266.54	\$5,187,265.57	\$5,855,881.70	\$5,828,195.17	\$810,905.57	16.2%
Montessori Program (ES)	\$5,250,472.01	\$5,012,420.82	\$4,977,123.39	\$4,900,076.30	\$4,950,732.12	\$5,219,550.90	\$5,350,233.85	\$99,761.84	1.9%
Library Services (ES)	\$4,533,149.96	\$4,393,407.30	\$4,550,536.22	\$4,454,259.57	\$4,712,710.85	\$5,031,563.45	\$5,229,674.06	\$696,524.10	15.4%
Counseling (ES)	\$3,224,249.33	\$3,232,870.20	\$3,266,927.61	\$3,454,529.37	\$4,120,291.81	\$4,204,537.90	\$4,518,030.53	\$1,293,781.20	40.1%
Instructional & Innovative Technologies (ES)	\$3,447,748.47	\$3,501,270.63	\$3,419,644.92	\$3,396,377.89	\$3,148,773.06	\$3,596,603.88	\$4,049,292.92	\$601,544.45	17.4%
Advanced Academics and Talent Development (ES)	\$2,694,438.00	\$2,717,764.61	\$2,930,497.70	\$2,914,866.00	\$3,250,295.91	\$3,309,499.73	\$3,298,339.95	\$603,901.95	22.4%
Exemplary Projects (ES)	\$1,762,368.11	\$1,936,800.73	\$2,021,740.64	\$1,650,690.34	\$1,801,944.15	\$2,035,315.52	\$2,372,902.98	\$610,534.87	34.6%
Alternative & Extended Instructions(ES)	\$228,442.97	\$174,157.27	\$111,250.61	\$7,776.55	\$12,919.73	\$2,721.12	\$28,523.77	-\$199,919.20	-87.5%
Career & Technology Education (ES)	\$537.17	\$156.12	\$41,087.28	\$25,739.45	-\$32.59	\$1,000.90	\$166.23	-\$370.94	-69.1%
Grand Total	\$184,599,684.24	\$188,348,158.23	\$195,489,797.97	\$185,538,449.31	\$187,869,307.67	\$207,715,854.69	\$220,356,148.66	\$35,756,464.42	19.4%

Overall, expenditures in the Elementary Schools cost center increased by \$35.8 million, a 19% increase, to \$220.4 million in FY2024 from \$184.6 million in FY2018. Special Education Services had the largest dollar amount increase of \$9.7 million, followed by English Learners at \$5.8 million. Basic Elementary School program – the bulk of expenditures in the cost center – had a relatively smaller overall increase – gaining 6% since FY2018.

The following table shows the budgeted FTEs for the Elementary Schools cost center within the School Operating fund:

Table 25. Budgeted School Operating Funded FTE Information for Elementary Schools Cost Center

Office/Department	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2018 vs FY2025	% change
Advanced Academics and Talent Development (ES)	23.0	23.0	24.0	24.0	25.0	25.0	25.0	25.0	2.0	8.7%
Basic Elementary School Program	760.7	764.4	755.6	722.9	679.8	684.1	722.7	709.6	-51.1	-6.7%
Counseling (ES)	30.6	31.2	30.6	30.8	41.2	38.4	38.8	39.0	8.4	27.5%
English Learners (ES)	149.0	153.7	155.0	153.9	135.7	156.0	160.9	168.8	19.8	13.3%
Exemplary Projects (ES)	15.4	15.4	16.4	12.7	12.8	12.8	12.8	12.8	-2.7	-17.2%
Instructional & Innovative Technologies (ES)	23.0	23.0	24.0	24.0	25.0	25.0	25.0	25.0	2.0	8.7%
Kindergarten (ES)	202.0	206.0	204.0	198.0	186.0	194.0	196.0	184.0	-18.0	-8.9%
Library Services (ES)	48.0	48.0	49.0	51.0	50.5	50.0	50.0	50.0	2.0	4.2%
Montessori Program (ES)	62.0	60.0	59.0	57.0	56.0	55.0	54.0	52.0	-10.0	-16.1%
Operation of Plant (ES)	104.0	105.5	108.0	108.0	114.5	114.0	113.5	113.5	9.5	9.1%
Pre - K Program (ES)	53.0	53.0	53.0	24.0	53.0	53.0	53.0	53.0	-	-
Principal's Office (ES)	133.5	137.0	138.5	139.5	139.5	137.5	140.0	139.5	6.0	4.5%
Special Education Services (ES)	346.0	342.5	367.5	390.0	399.5	403.0	398.5	420.0	74.0	21.4%
Grand Total	1,950.2	1,962.7	1,984.6	1,935.8	1,918.5	1,947.8	1,990.2	1,992.2	41.9	2.2%

Overall, the School Operating fund allocated positions have increased by approximately 42 FTEs from FY2018 to FY2025, a 2.2% increase. Elementary Schools show the largest increase in Special Education Services, English Learners, Operation of Plant, and Counseling. Of note, Basic Elementary School Programming (which includes classroom teachers) decreased by over 50 positions from FY2018 to FY2025 as compared to Middle and High Schools which added positions in this area. In addition, Kindergarten FTE allocation also decreased significantly – by 18 FTEs over the time period.

Middle Schools

This section includes time series information on the Offices/Departments within the Middle Schools cost center.

The following table shows further expenditure detail for the Middle Schools cost center for the School Operating fund:

Table 26. School Operating Fund - Middle Schools Cost Center Expenditures

Office/Department	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Amount Change From FY2018 to FY2024	% Change from FY2018 to FY2024
Basic Middle School Program (MS)	\$39,363,273.52	\$40,607,016.34	\$42,704,542.15	\$41,955,991.54	\$39,880,289.02	\$43,375,680.67	\$46,456,959.75	\$7,093,686.23	18.0%
Special Education (MS)	\$12,420,889.29	\$12,141,151.25	\$13,963,925.41	\$12,529,381.10	\$13,545,820.02	\$14,328,760.82	\$14,094,996.89	\$1,674,107.60	13.5%
Principal's Office (MS)	\$4,614,419.30	\$5,009,699.11	\$5,980,599.39	\$5,893,982.84	\$5,732,388.69	\$6,352,242.21	\$7,251,312.41	\$2,636,893.11	57.1%
English Learners (MS)	\$2,458,922.06	\$3,346,476.31	\$3,347,193.08	\$3,995,041.73	\$4,261,653.56	\$4,929,706.42	\$6,503,968.46	\$4,045,046.40	164.5%
Counseling (MS)	\$3,630,901.87	\$3,786,126.02	\$3,885,056.28	\$3,911,999.82	\$3,913,494.97	\$4,158,282.95	\$4,738,294.46	\$1,107,392.59	30.5%
Operation of Plant (MS)	\$2,718,540.72	\$2,732,379.04	\$2,890,034.01	\$2,826,513.06	\$3,166,226.20	\$3,469,137.68	\$3,615,329.52	\$896,788.80	33.0%
Library Services (MS)	\$1,476,821.35	\$1,582,454.15	\$1,621,594.28	\$1,665,487.20	\$1,329,056.13	\$1,476,036.10	\$1,627,941.97	\$151,120.62	10.2%
Advanced Academics and Talent Development (MS)	\$620,854.39	\$598,598.14	\$599,449.68	\$694,799.46	\$684,957.11	\$788,222.62	\$833,827.94	\$212,973.55	34.3%
Instructional & Innovative Technologies (MS)	\$765,986.41	\$764,530.17	\$887,366.89	\$885,162.73	\$860,761.91	\$843,798.84	\$714,723.72	-\$51,262.69	-6.7%
Equity & Excellence (MS)	\$373,256.62	\$390,936.52	\$268,831.97	\$437,999.89	\$389,655.01	\$426,293.50	\$660,086.79	\$286,830.17	76.8%
Exemplary Projects (MS)	\$497,195.26	\$502,266.10	\$446,581.65	\$418,299.53	\$523,135.54	\$551,963.48	\$633,133.79	\$135,938.53	27.3%
Athletics Program (MS)	\$297,101.94	\$267,264.41	\$294,119.44	\$5,097.23	\$348,267.21	\$401,641.99	\$396,166.01	\$99,064.07	33.3%
Career & Technology Education (MS)	\$57,364.38	\$37,976.15	\$14,704.68	\$14,469.76	\$19,557.52	\$77,512.15	\$65,765.25	\$8,400.87	14.6%
Alternative & Extended Instruction (MS)	\$244,717.05	\$256,131.21	\$38,456.07	\$3,947.13	\$26,376.98	\$39,434.35	\$14,612.06	-\$230,104.99	-94.0%
Grand Total	\$69,540,244.16	\$72,023,004.92	\$76,942,454.98	\$75,238,173.02	\$74,681,639.87	\$81,218,713.78	\$87,607,119.02	\$18,066,874.86	26.0%

Expenses in the Middle Schools cost center increased by \$18.1 million to \$87.6 million in FY2024 from \$69.5 million in FY2018. Middle Schools Basic Programming saw the largest dollar increase since FY2018, adding \$7.1 million in expenditures to a level of \$46.5 million. English Learners also saw a larger increase, near tripling since FY2018 to a current level of \$6.5 million in FY2024. Principal's Office also saw substantial gains, increasing by \$2.6 million to \$7.3 million in FY2024 from \$4.6 million in FY2018.

The following table shows the budgeted FTEs for the Middle Schools cost center within the School Operating fund:

Table 27. Budgeted School Operating Funded FTE Information for Middle Schools Cost Center

Office/Department	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2018 vs FY2025	% change
Advanced Academics and Talent Development (MS)	5.0	5.0	6.0	6.0	6.0	6.0	6.0	6.0	1.0	20.0%
Alternative & Extended Instruction (MS)	2.5	2.5	-	-	-	-	-	-	-2.5	-100.0%
Basic Middle School Program (MS)	348.1	360.1	364.6	370.0	346.2	352.7	354.1	352.3	4.2	1.2%
Counseling (MS)	32.0	33.0	35.6	36.6	36.0	34.0	40.4	41.2	9.2	28.8%
English Learners (MS)	24.9	31.1	36.1	40.9	37.8	47.7	53.4	62.8	37.9	152.2%
Equity & Excellence (MS)	2.5	2.5	3.0	3.0	3.0	3.0	3.0	3.0	0.5	20.0%
Exemplary Projects (MS)	4.8	4.8	4.8	2.4	4.2	4.2	4.2	4.2	-0.6	-12.5%
Instructional & Innovative Technologies (MS)	5.0	5.0	6.0	6.0	6.0	6.0	6.0	6.0	1.0	20.0%
Library Services (MS)	14.0	14.0	16.0	16.0	13.0	13.0	14.0	13.0	-1.0	-7.1%
Operation of Plant (MS)	30.0	30.0	38.5	38.0	38.0	38.0	38.0	38.0	8.0	26.7%
Principal's Office (MS)	48.0	49.0	53.0	54.5	47.5	44.5	49.5	52.5	4.5	9.4%
Special Education (MS)	141.2	137.7	169.4	153.4	159.9	162.9	160.4	195.9	54.7	38.7%
Grand Total	658.0	674.7	733.0	726.8	697.6	712.0	729.0	774.9	116.9	17.8%

The Middle School cost center showed the largest gain overall in positions as compared to the Elementary and High School cost centers. Middle Schools gained nearly 117 FTEs increasing to 774.9 FTEs in FY2025 from 658 FTEs in FY2018. As with Elementary cost center, Middle Schools added significant staff in Special Education Services, English Learners, Operation of Plant, and Counseling. Basic Middle School Program increased by a modest 4.2 FTE over the time period.

High Schools

This section includes time series information on the Offices/Departments within the High Schools cost center.

The following table shows further expenditure detail for the High Schools cost center for the School Operating fund:

Table 28. School Operating Fund - High Schools Cost Center Expenditures

Office/Department	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Amount Change From FY2018 to FY2024	% Change from FY2018 to FY2024
Basic High School Program (HS)	\$39,162,463.27	\$40,020,162.94	\$41,026,773.10	\$40,727,714.23	\$41,777,244.13	\$49,010,112.52	\$50,379,472.18	\$11,217,008.91	28.6%
Special Education Services(HS)	\$12,562,130.01	\$12,606,947.10	\$13,438,513.26	\$13,935,683.97	\$14,001,839.20	\$15,625,335.29	\$16,732,001.36	\$4,169,871.35	33.2%
Operation of Plant (HS)	\$4,726,315.22	\$4,559,930.90	\$4,623,514.52	\$4,674,279.42	\$5,150,955.71	\$6,194,790.91	\$6,663,508.02	\$1,937,192.80	41.0%
Principal's Office (HS)	\$5,158,230.30	\$5,324,712.87	\$5,471,662.37	\$5,308,991.68	\$5,150,120.19	\$5,851,897.19	\$6,504,518.03	\$1,346,287.73	26.1%
English Learners (HS)	\$3,405,511.74	\$3,754,037.89	\$3,475,197.38	\$3,951,173.35	\$3,331,183.64	\$4,671,363.80	\$5,639,779.31	\$2,234,267.57	65.6%
Counseling (HS)	\$4,542,723.52	\$4,445,615.08	\$4,563,137.40	\$4,714,846.96	\$4,923,489.93	\$5,457,366.61	\$5,620,142.70	\$1,077,419.18	23.7%
Athletics Program (HS)	\$2,577,450.94	\$2,715,506.29	\$2,687,964.69	\$2,422,196.12	\$2,813,926.34	\$3,179,266.14	\$3,597,147.82	\$1,019,696.88	39.6%
Library Services (HS)	\$986,506.24	\$973,788.39	\$990,292.74	\$1,003,465.64	\$1,064,875.00	\$1,180,151.18	\$1,150,244.16	\$163,737.92	16.6%
Exemplary Projects (HS)	\$963,353.57	\$884,032.47	\$751,063.34	\$588,489.11	\$641,673.38	\$651,358.17	\$699,147.98	-\$264,205.59	-27.4%
Instructional & Innovative Technologies (HS)	\$642,185.40	\$702,049.46	\$631,583.65	\$472,790.32	\$476,609.57	\$658,357.57	\$465,655.89	-\$176,529.51	-27.5%
Advanced Academics and Talent Development (HS)	\$419,786.00	\$418,844.75	\$431,020.44	\$433,931.92	\$456,968.71	\$429,089.10	\$451,643.64	\$31,857.64	7.6%
Equity & Excellence (HS)	\$341,948.94	\$341,782.01	\$349,086.04	\$355,931.09	\$362,086.97	\$444,243.36	\$436,198.07	\$94,249.13	27.6%
Alternative and Extended Instruction (HS)	\$44,921.25	\$49,666.76	\$29,995.29	\$2,272.41	\$33,072.93	\$44,913.21	\$57,196.18	\$12,274.93	27.3%
Career & Technology Education (HS)	\$88,646.79	\$106,399.87	\$19,401.07	\$112,375.22	\$180,266.85	\$122,518.13	\$32,453.56	-\$56,193.23	-63.4%
Grand Total	\$75,622,173.19	\$76,903,476.78	\$78,489,205.29	\$78,704,141.44	\$80,364,312.55	\$93,520,763.18	\$98,429,108.90	\$22,806,935.71	30.2%

High Schools cost center had the largest percent increase of the three school oriented cost centers, increasing 30.2% since FY2018. Basic High School Program had the largest dollar increase of \$11.2 million from FY2018, to a current level of \$50.4 million in FY2024. Large increases also occurred in expenses for Special Education Services and English Learners, adding \$4.2 million and \$2.2 million, respectively from FY2018 to FY2024.

The following table shows the budgeted FTEs for the High Schools cost center within the School Operating fund:

Table 29. Budgeted School Operating Funded FTE Information for High Schools Cost Center

Office/Department	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2018 vs FY2025	% change
Advanced Academics and Talent Development (HS)	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	-	-
Athletics Program (HS)	6.6	6.6	6.6	6.6	6.6	6.6	6.6	6.6	-	-
Basic High School Program (HS)	323.5	322.6	323.8	326.6	331.4	349.8	344.5	344.8	21.3	6.6%
Counseling (HS)	46.0	46.0	46.2	46.4	47.7	49.1	54.0	53.8	7.8	17.0%
English Learners (HS)	39.8	42.2	38.1	38.7	31.2	42.5	50.1	56.8	17.0	42.7%
Equity & Excellence (HS)	2.5	2.5	2.5	2.5	2.5	3.0	3.0	3.0	0.5	20.0%
Exemplary Projects (HS)	4.0	4.0	4.0	2.0	2.5	2.5	2.5	2.5	-1.5	-37.5%
Instructional & Innovative Technologies (HS)	3.0	3.0	3.0	3.0	3.0	6.0	6.0	6.0	3.0	100.0%
Library Services (HS)	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	-	-
Operation of Plant (HS)	61.5	60.5	60.5	60.5	60.5	63.0	63.5	63.5	2.0	3.3%
Principal's Office (HS)	52.0	50.5	51.5	51.5	49.0	46.5	50.5	50.5	-1.5	-2.9%
Special Education Services(HS)	166.1	148.6	160.6	181.1	179.1	196.6	217.1	187.1	21.0	12.6%
Grand Total	717.0	698.5	708.8	730.9	725.5	777.6	809.8	786.6	69.6	9.7%

The High School cost center also showed increases in its School Operating fund allocated positions – increasing by nearly 70 FTEs to 786.6 FTEs in FY2025. The Basic High School Program increased by the largest amount within the High School cost center by 21.3 FTE to a FY2025 allocation of 344.8 FTEs (and also the largest increase of the 3 large school related cost centers). As with the Elementary and Middle School cost centers, High School Special Education Services, English Learners, and Counseling FTE led areas of growth, but with the Operation of Plant showing a smaller increase comparatively.

Office of Academics

This section includes time series information on the Offices/Departments within the Office of Academics cost center.

The following table shows further expenditure detail for the Office of Academics cost center for the School Operating fund:

Table 30. School Operating Fund - Office of Academics Cost Center Expenditures

Office/Department	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Amount Change From FY2018 to FY2024	% Change from FY2018 to FY2024
Curriculum/Instruction	\$13,612,641.78	\$13,115,321.84	\$13,515,210.57	\$13,103,805.80	\$14,304,067.58	\$23,612,331.25	\$22,165,018.04	\$8,552,376.26	62.8%
Alternative & Extended Instructions	\$10,709,007.70	\$11,306,226.41	\$10,978,565.80	\$6,926,745.25	\$7,199,219.37	\$13,840,520.68	\$13,795,961.53	\$3,086,953.83	28.8%
Office of English Learners	\$4,669,282.78	\$4,626,820.68	\$5,272,514.33	\$4,361,439.06	\$4,410,024.48	\$5,667,068.04	\$8,991,107.00	\$4,321,824.22	92.6%
Career, Technical & Adult Education	\$1,821,587.25	\$1,360,145.42	\$1,353,768.97	\$1,010,237.50	\$1,257,140.89	\$1,810,803.41	\$1,921,962.71	\$100,375.46	5.5%
Assessments	\$1,380,750.32	\$1,422,612.84	\$1,257,137.93	\$550,784.96	\$495,411.46	\$1,658,068.72	\$1,890,399.70	\$509,649.38	36.9%
ALL-IN-VA-Cat	-	-	-	-	-	-	\$1,055,280.90	\$1,055,280.90	-
Library Services	\$601,035.06	\$811,220.93	\$952,389.88	\$673,093.57	\$954,317.26	\$902,795.60	\$830,917.82	\$229,882.76	38.2%
Advanced Academics and Talent Development	\$1,470,580.36	\$1,519,585.76	\$1,525,166.55	\$1,413,538.19	\$1,958,954.01	\$528,159.04	\$582,037.28	-\$888,543.08	-60.4%
Pre-K Program	\$4,008.95	\$63,920.66	\$27,787.47	\$5,694.50	\$2,002.99	\$177,677.21	\$480,913.01	\$476,904.06	11896.0%
Head Start Program	-	-	-	-	-	\$3,031.60	-	-	-
Office of Equity & Excellence	\$799,518.83	\$822,822.71	\$644,022.13	\$322,774.05	\$200,802.51	\$71,618.18	-	-\$799,518.83	-100.0%
Grand Total	\$35,068,413.03	\$35,048,677.25	\$35,526,563.63	\$28,368,112.88	\$30,781,940.55	\$48,272,073.73	\$51,713,597.99	\$16,645,184.96	47.5%

The Office of Academics cost center increased substantially from FY2018 to \$51.7 million in FY2024, a 48% increase. This is primarily driven by Curriculum/Instruction related expenses, which account for a little more than half of the \$16.6 million increase for this cost center. Office of English Learners also increased substantially – by \$4.3 million since FY2018.

The following table shows the budgeted FTEs for the Office of Academics cost center within the School Operating fund:

Table 31. Budgeted School Operating Funded FTE Information - Office of Academics Cost Center

Office/Department	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2018 vs FY2025	% change
Advanced Academics and Talent Development	1.0	1.0	1.0	1.0	2.0	2.0	2.0	2.0	1.0	100.0%
Alternative & Extended Instructions	54.8	55.8	55.8	58.4	57.7	57.9	57.0	58.5	3.7	6.8%
Assessments	-	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	-
Career, Technical & Adult Education	9.3	9.3	9.3	9.3	7.3	10.3	11.3	11.3	2.0	21.5%
Curriculum/Instruction	69.1	62.6	65.2	67.0	70.2	79.7	83.2	84.0	14.9	21.5%
Library Services	5.0	5.0	5.0	5.0	4.0	4.0	3.0	3.0	-2.0	-40.0%
Office of English Learners	50.5	51.4	51.4	41.6	43.1	48.9	57.6	82.9	32.4	64.1%
Office of Equity & Excellence	2.5	4.5	4.5	4.5	3.0	-	-	-	-2.5	-100.0%
Pre-K Program	-	-	-	-	-	1.0	2.0	2.0	2.0	-
Grand Total	192.2	192.6	195.2	189.7	190.3	206.7	219.1	246.6	54.4	28.3%

Budgeted positions increased by 54.4 FTE for the Office Academics cost center since FY2018 to a current allocation of 246.6 FTEs. The Office of English Learners recorded the largest increase, with 32.4 more allocated FTEs in FY2025 than in FY2018. Staff in this area include a range of teachers, specialists, and counselors. The Curriculum/Instruction increased by 14.9 allocated FTE to 84 FTE in FY2025 from 69.1 FTE in FY2018. This area includes a range of positions supporting the schools, such as music teachers, coaches, etc.

Information Services

This section includes time series information on the Offices/Departments within the Information Services cost center. The following table shows further expenditure detail for the Information Services cost center for the School Operating fund:

Table 32. School Operating Fund - Information Services Cost Center Expenditures

Office/Department	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Amount Change From FY2018 to FY2024	% Change from FY2018 to FY2024
Service Support Administration	\$5,328,088.34	\$5,943,692.27	\$5,788,747.09	\$6,199,905.53	\$6,740,501.79	\$7,724,990.69	\$8,116,059.72	\$2,787,971.38	52.3%
Network & Infrastructure Service	\$4,130,059.54	\$3,836,160.93	\$5,014,820.67	\$4,865,221.20	\$5,056,018.23	\$5,112,710.71	\$5,299,488.40	\$1,169,428.86	28.3%
Enterprise Solutions	\$3,895,660.48	\$4,155,887.53	\$3,525,506.82	\$3,505,425.52	\$4,072,970.48	\$4,382,169.40	\$4,966,844.54	\$1,071,184.06	27.5%
Information Services Administration	\$1,294,538.86	\$1,163,900.63	\$1,184,797.70	\$947,890.59	\$1,098,328.60	\$1,027,695.02	\$1,074,437.23	-\$220,101.63	-17.0%
Technology Training Services	\$706,556.90	\$728,534.09	\$742,793.62	\$749,915.56	\$770,107.85	\$884,814.21	\$834,936.05	\$128,379.15	18.2%
Technology Services	-	-	-	\$2,220.00	-	-	-	-	-
Other	\$27,919.40	-	-	-	-	-	-	-\$27,919.40	-100.0%
Assessment	\$110.00	-	-	-	-	-	-	-\$110.00	-100.0%
Instructional & Innovative Technologies	\$529,794.04	\$1,076.60	-	-	-	-	-	-\$529,794.04	-100.0%
Grand Total	\$15,912,727.56	\$15,829,252.05	\$16,256,665.90	\$16,270,578.40	\$17,737,926.95	\$19,132,380.03	\$20,291,765.94	\$4,379,038.38	27.5%

Expenditures in the Information Services cost center increased by \$4.4 million from FY2018 to FY2024 to the current level of \$20.3 million. The largest expense increase was in the Service Support Administration area – increasing expenses by 52% since FY2018. The following table shows the budgeted FTEs for the Information Services cost center within the School Operating fund:

Table 33. School Operating Fund FTE Information for Information Services

Office/Department	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2018 vs FY2025	% change
Accountability Administration	3.0	-	-	-	-	-	-	-	-3.0	-100.0%
Assessment	3.0	-	-	-	-	-	-	-	-3.0	-100.0%
Enterprise Solutions	13.0	15.0	15.0	15.0	15.0	16.0	16.0	16.0	3.0	23.1%
Information Services Administration	8.0	6.0	7.0	7.0	7.0	7.0	7.0	6.0	-2.0	-25.0%
Instructional & Innovative Technologies	5.0	-	-	-	-	-	-	-	-5.0	-100.0%
Network & Infrastructure Service	9.0	9.0	9.0	9.0	9.0	9.0	9.0	13.0	4.0	44.4%
Service Support Administration	24.0	26.0	31.0	35.0	38.0	38.0	42.0	39.0	15.0	62.5%
Technology Training Services	8.0	8.0	6.0	6.0	6.0	6.0	6.0	6.0	-2.0	-25.0%
Other	3.0	-	-	-	-	-	-	-	-3.0	-100.0%
Grand Total	76.0	64.0	68.0	72.0	75.0	76.0	80.0	80.0	4.0	5.3%

Staff increases in the Information Services cost center have been minimal overall since FY2018 – increasing by 4 FTE to the current level of 80 FTE. This cost center includes the bulk of all IT-oriented staff supporting APS and its school sites.

School Based and Per Student Expenditures Analysis

BT further examined the budgeted position allocation and expenditure data on a school site basis, comparing it to school enrollment wherever possible.

The following table shows the number of total students by school site as compared to the budgeted School Operating fund FTEs over the last four years:

Table 34. Total Students by School Site Compared to Budgeted School Operating Fund Staff

Code	Location Name	All Students*				School Op Fund Budgeted FTEs				Students		Budgeted FTEs	
		SY2021-22	SY2022-23	SY2023-24	SY2024-25	FY2022	FY2023	FY2024	FY2025	Difference	% Change	Difference	% Change
1	Abingdon Elementary School	703	731	768	777	101.8	96.9	95.1	101.0	74	10.5%	(0.8)	-0.8%
2	Ashlawn Elementary School	535	552	557	563	82.6	80.7	79.2	82.7	28	5.2%	0.1	0.1%
3	Barcroft Elementary School	466	486	516	494	73.5	77.3	78.0	84.3	28	6.0%	10.8	14.7%
4	Barrett Elementary School	550	568	552	503	102.8	99.4	103.9	97.0	(47)	-8.5%	(5.8)	-5.6%
5	Innovation Elementary School	431	488	519	493	68.6	63.5	69.3	67.4	62	14.4%	(1.2)	-1.7%
7	Claremont Elementary School	662	625	612	597	77.6	77.5	72.1	76.1	(65)	-9.8%	(1.5)	-1.9%
10	Dr. Charles R. Drew Elementary School	447	478	455	431	85.5	92.0	95.4	91.7	(16)	-3.6%	6.2	7.3%
12	Discovery Elementary School	518	528	517	485	66.1	64.7	68.2	72.0	(33)	-6.4%	5.9	8.9%
13	Long Branch Elementary School	397	412	442	448	66.0	65.7	64.7	75.1	51	12.8%	9.1	13.8%
14	Campbell Elementary School	418	415	417	400	69.4	70.7	75.0	72.0	(18)	-4.3%	2.6	3.7%
17	Montessori Public School of Arlington	491	498	530	530	68.0	70.9	73.9	72.7	39	7.9%	4.7	6.9%
18	Hoffman-Boston Elementary School	597	567	629	608	91.6	98.7	104.0	97.3	11	1.8%	5.7	6.2%
19	Glebe Elementary School	538	543	548	582	64.3	63.3	64.8	66.8	44	8.2%	2.5	3.9%
20	Arlington Traditional Elementary School	653	663	662	624	85.0	85.1	85.9	82.0	(29)	-4.4%	(3.0)	-3.5%
21	Jamestown Elementary School	506	479	470	461	71.5	68.8	67.8	60.5	(45)	-8.9%	(11.0)	-15.4%
27	Alice West Fleet Elementary School	594	607	617	629	91.8	91.5	93.7	90.5	35	5.9%	(1.3)	-1.4%
30	Carlin Springs Elementary School	539	582	589	537	88.0	95.2	97.2	101.9	(2)	-0.4%	13.9	15.8%
31	Cardinal Elementary School	659	708	718	681	70.5	75.4	77.3	78.4	22	3.3%	7.9	11.2%
32	Escuela Key Elementary School	604	605	572	572	70.5	74.5	71.2	71.5	(32)	-5.3%	1.0	1.4%
33	Nottingham Elementary School	414	404	376	388	53.7	56.2	53.7	53.5	(26)	-6.3%	(0.2)	-0.4%

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34	Oakridge Elementary School	628	668	656	651	83.0	84.0	90.8	86.6	23	3.7%	3.6	4.3%
35	Arlington Science Focus Elementary School	466	560	590	643	59.6	62.1	71.2	69.5	177	38.0%	9.9	16.6%
36	Randolph Elementary School	413	436	410	435	78.2	82.6	80.2	81.0	22	5.3%	2.8	3.6%
37	Integration Station	41	48	48	37	26.2	26.2	26.2	29.2	(4)	-9.8%	3.0	11.5%
41	Taylor Elementary School	528	532	535	527	64.8	68.8	71.8	75.5	(1)	-0.2%	10.7	16.5%
42	Tuckahoe Elementary School	436	454	457	450	58.2	56.4	59.9	56.3	14	3.2%	(1.9)	-3.3%
15	Gunston Middle School	1,066	994	976	1,046	121.7	123.2	125.9	122.1	(20)	-1.9%	0.4	0.3%
23	Jefferson Middle School	882	1,020	1,063	1,072	125.1	131.4	136.4	143.8	190	21.5%	18.7	14.9%
24	Kenmore Middle School	948	964	980	1,013	139.9	142.5	146.6	162.6	65	6.9%	22.7	16.2%
40	Swanson Middle School	900	901	937	960	109.4	112.9	115.1	120.2	60	6.7%	10.8	9.9%
45	Williamsburg Middle School	786	782	812	818	98.8	93.7	94.0	102.9	32	4.1%	4.1	4.1%
47	Dorothy Hamm Middle School	879	864	917	966	102.7	108.3	111.0	123.3	87	9.9%	20.6	20.1%
25	Langston High School Continuation Program	71	74	70	85	20.8	21.0	19.1	22.6	14	19.7%	1.8	8.6%
26	Arlington Community High School	102	106	99	104	29.6	28.6	29.6	28.6	2	2.0%	(1.0)	-3.4%
43	Wakefield High School	2,236	2,323	2,291	2,229	255.4	287.3	284.7	267.6	(7)	-0.3%	12.2	4.8%
44	Washington-Liberty High School	2,174	2,388	2,518	2,683	247.0	265.1	291.5	291.4	509	23.4%	44.4	18.0%
49	Yorktown High School	2,165	2,205	2,131	2,224	223.1	225.2	233.6	227.6	59	2.7%	4.5	2.0%
38	Eunice Kennedy Shriver Program	30	36	37	34	25.9	23.9	26.9	27.9	4	13.3%	2.0	7.7%
39	H-B Woodlawn Secondary Program	700	716	718	700	82.4	82.6	84.0	83.4	-	0.0%	1.0	1.2%
70	Arlington Career Center	516	554	565	582	128.4	130.4	134.4	138.4	66	12.8%	10.0	7.8%
	Virtual Learning Program - Ele	193	-	-	-	-	-	-	-	(193)	100.0%	-	-
	Virtual Learning Program - High	181	-	-	-	-	-	-	-	(181)	100.0%	-	-
	Virtual Learning Program - Middle	159	-	-	-	-	-	-	-	(159)	100.0%	-	-
Grand Total		27,222	27,564	27,876	28,062	3,628.6	3,723.8	3,822.9	3,854.5	840	3.1%	225.9	6.2%

*Excludes PK speech programs at Drew, Discovery and Fleet.

The far right columns show the difference in number of students and also number of budgeted staff over the time period shown. Orange shading is used to indicate schools that lost students but added budgeted positions. Blue shading indicates where schools gained students and lost budgeted positions. BT recognizes that some of the changes may be driven by other shifts in demographics for students with more intensive needs. However, further discussions as to what are driving these changes will be necessary and informed by further analysis within this report and additional analysis for future updates.

Budget Contingency Analysis

APS budgets annually for staff/position needs that are not well accounted for in the planning factors or to address new students/needs that present themselves post-initial allocation of positions. Schools can request additional positions above the initial planning factor through a process managed by the District Office. Schools typically request these positions for more students and their corresponding needs. Historically, APS has used three contingency budgets to address these needs – General, Special Education, and Advanced Courses. BT was provided with contingency data for FY2018 through FY2025.

The following table summarizes the three contingency budgets: the initial budget, cost of staff added, whether added staff stayed within or exceeded the initial budget and the number of FTEs.

Table 36. Summary of Contingency Budget

	FY2018	FY2019	FY2020*	FY2021	FY2022**	FY2023	FY2024	FY2025
General Contingency Budget	\$ 3,117,900	\$ 3,117,900	\$ 3,117,900	\$ 3,117,900	\$ 2,000,976	\$ 3,580,258	\$ 3,687,666	\$ 2,804,579
General Adds - Net Dollar Amount	\$ 3,422,850	\$ 2,813,119	\$ 3,309,249	\$ 643,674	\$ 2,336,387	\$ 3,644,113	\$ 4,392,669	\$ 6,099,258
(Over)/Under Budgeted Amount	\$ (304,950)	\$ 304,781	\$ (191,349)	\$ 2,474,226	\$ (335,411)	\$ (63,855)	\$ (705,003)	\$ (3,294,679)
General Adds - Net FTE	40.31	25.45	35.20	3.22	24.48	36.77	42.40	59.25
Special Ed Contingency Budget	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,020,000	\$ 1,020,000	\$ 1,050,600	\$ 1,063,759
Special Ed Adds - Net Dollar Amount	\$ 303,900	\$ 1,052,800	\$ 2,812,011	\$ 997,150	\$ 872,038	\$ 1,179,674	\$ 1,491,863	\$ 2,103,455
(Over)/Under Budgeted Amount	\$ 696,100	\$ (52,800)	\$ (1,812,011)	\$ 2,850	\$ 147,962	\$ (159,674)	\$ (441,263)	\$ (1,039,696)
Special Ed Adds - Net FTE	4.30	13.70	41.60	14.50	13.80	16.80	18.70	24.80
Advanced Contingency Budget	\$ 723,613	\$ 723,613	\$ 723,613	\$ 723,613	\$ 738,085	\$ 738,086	\$ 760,229	\$ 769,752
Advanced Adds - Net Dollar Amount	\$ 837,000	\$ 725,400	\$ 837,000	\$ 745,503	\$ 758,746	\$ 762,408	\$ 731,801	\$ 759,409
(Over)/Under Budgeted Amount	\$ (113,387)	\$ (1,787)	\$ (113,387)	\$ (21,890)	\$ (20,661)	\$ (24,322)	\$ 28,428	\$ 10,343
Advanced Adds - Net FTE	9.00	7.80	9.00	7.79	7.79	7.79	7.00	7.00
Total Contingency Budget	\$ 4,841,513	\$ 4,841,513	\$ 4,841,513	\$ 4,841,513	\$ 3,759,061	\$ 5,338,344	\$ 5,498,495	\$ 4,638,090
Total Adds	\$ 4,563,750	\$ 4,591,319	\$ 6,958,261	\$ 2,386,327	\$ 3,967,171	\$ 5,586,195	\$ 6,616,333	\$ 8,962,122
Total (Over)/Under Budget	\$ 277,763	\$ 250,194	\$ (2,116,748)	\$ 2,455,186	\$ (208,110)	\$ (247,851)	\$ (1,117,838)	\$ (4,324,032)
Total FTE Add	53.61	46.95	85.80	25.51	46.07	61.36	68.10	91.05

*APS also had contingencies for Boundary, After Adopt and Peer Model for FY2020 that are not included here which added 4.3 FTEs at a cost of \$279,900

**Does not include an additional 12 Reading Teachers and Math Coaches provided for Elementary Title I schools with ESSER funds at a cost of \$1.1 million

APS has consistently leveraged the contingencies to add positions at school sites since at least FY2018. The use of the contingency has increased substantially in the last several years, reaching its highest level for the FY2025, adding 91 FTEs at nearly \$9 million. The use of contingency fluctuated to a fair degree over the period analyzed, with a large increase in positions added from contingency, which was also observed in FY2020. The bulk of the contingency adds come from the General contingency in the last several fiscal years, followed by the Special Education contingency. The Advanced Courses contingency is the most consistent in adding one to two FTEs for several APS high schools (as shown in more detail below).

The following shows the number of FTE adds by school for the General contingency over the last eight fiscal years

Table 37. General Contingency FTE Adds by School

	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Carlin Springs	1.00	2.00	3.00	2.00	4.00	3.60	3.00	5.70
Yorktown	2.50	2.50	-	-	-	7.90	4.60	5.40
Barcroft	2.80	6.20	3.00	3.30	3.00	-	2.70	4.35
Jamestown	-2.00	2.00	2.00	-1.00	-1.00	1.00	-1.00	3.80
Abingdon	1.00	-	5.90	1.00	4.00	3.00	3.00	3.30
Arl Science Focus	-	-	-	-	-	-	-	3.20
Gunston	-	-	-	1.17	1.20	2.10	0.20	3.10
Escuela Key	-	-	-	-	-	3.00	2.40	3.10
Barrett	0.20	3.00	2.20	1.00	-	2.00	2.00	2.90
Hoffman-Boston	1.00	3.00	0.00	2.00	4.00	1.00	4.00	2.40
English Learner Office (Office of Academics)	-	-	-	-	-	-	-	2.40
Randolph	1.50	1.00	2.00	4.00	2.00	0.20	1.00	2.20
Discovery	1.00	0.50	0.50	-2.00	-	-	0.20	1.60
Swanson	2.91		2.00	1.51	3.70	1.20	2.00	1.60
Langston	1.00	0.50	1.17	0.34	-	0.50	4.50	1.50
Montessori	-	-	0.55	-	-	-	-	1.30
Claremont	0.50	-	-	-	1.00	-	2.00	1.20
Drew	3.00	-	-2.00	-	2.00	1.00	2.00	1.20
Washington-Liberty	1.10	1.50	0.57	0.50	0.51	1.00	-	1.20
Williamsburg	4.80	-	-0.44	1.00	2.00	0.60	-	1.00
Shriver	-	-	-	-	-	-	1.00	1.00
Arlington Career Ctr	-	-	-	-	-	-	-	1.00
Arlington Traditional	-	-	-	-	-	-	-	0.90
HB Woodlawn	-	-	-	-	-	-	1.00	0.70
Fleet	-	-	2.00	-4.00	-		1.00	0.70
Ashlawn	-	3.00	-2.00	-5.00	-3.00	-	2.20	0.70
Oakridge	3.00	-	2.00	0.00	-1.00	-	-1.00	0.50
Nottingham	1.00	-2.00	-1.00	1.00	1.00	1.00	-0.20	0.45
Campbell	-	-	-		-	-	0.20	0.40
Long Branch	-2.00	-2.00	-2.00	-2.00	-	-	1.40	0.35
Jefferson	1.40	-	0.68	1.00	-1.80	-	-	0.20
Dorothy Hamm	-	-	-	-	-	-	1.00	0.20
Innovation	-	-	-	-	-7.00	1.00	-1.00	0.20
Tuckahoe	-	0.50	2.00	1.00	-	0.20	0.00	0.00
Glebe	2.00	-2.00	-2.00	-	2.00	-	1.00	-0.50
Other Schools	12.60	5.75	15.09	-3.60	7.87	6.47	3.20	0.00
Grand Total	40.31	25.45	35.22	3.22	24.48	36.77	42.40	59.25

As previously stated, the General contingency accounts for the bulk of overall adds since FY2022. The above shows the FTEs added at individual school sites since FY2018. The school site requests shown above are sorted by the total number of positions approved for funding through the General contingency in FY2025. Schools adding positions through contingency has varied to some degree – with some schools, such as Carlin Springs and Hoffman-Boston, adding at least one additional FTE from the General contingency over the last eight fiscal years. In some cases, FTEs are pulled back from schools if enrollment levels do not justify staff allocated from the initial planning factor (or in some cases swapped for hourly or extended pay arrangements).

The following shows the number of FTE adds by school for the Special Education contingency over the last eight fiscal years:

Table 38. Special Education Contingency FTE Adds by School

	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Campbell	-	1.00	-	0.50	-	-	-	3.00
Innovation	-	-	-	-	-	-	1.00	2.10
Abingdon	-	2.50	5.50	0.50		0.50	2.00	2.00
Jamestown	-	-	-	2.00	2.00	-	1.00	2.00
Shriver	-	-	1.00	-	1.00	1.00	1.00	2.00
Oakridge	-	-	0.50	-	-	-	2.00	2.00
Arl Science Focus	-	-		-	-	-	-	2.00
Arlington Traditional	-	-	1.00	-	-	-	-	1.80
Claremont	-	-	-	-	0.50	-	1.00	1.50
Barcroft	-	1.00	1.00	-	2.50	3.00	2.50	1.00
Fleet	-	-	6.00	1.50	1.00	-	-	1.00
Cardinal	-	-	-	-	1.50	-	-	1.00
Long Branch	-	-	-2.00	3.00	-	-	-	1.00
Taylor	-	-	4.00	1.50	1.00	-	1.00	0.50
Ashlawn	-	1.00	3.10	1.00	0.50	-	-	0.50
Drew	-	-	-	-	1.00		2.00	0.50
Gunston	-	-	3.00	-	-	2.00	-	0.30
Randolph	-	-	1.50	-	-	-	1.30	0.30
Tuckahoe	-	-	1.00	2.50	-	-	0.50	0.20
Swanson	-	-2.00	1.00	-	-	1.00	-	0.10
Other Schools	4.30	10.20	15.00	2.00	2.80	9.30	3.40	0.00
Grand Total	4.30	13.70	41.60	14.50	13.80	16.80	18.70	24.80

The Special Education contingency peaked in FY2020 with 41.6 FTE adds. Since then, the Special Education contingency has not been leveraged to that degree, but FTEs added through this contingency have increased consistently since FY2022. Unlike the General contingency, schools granted positions through the Special Education contingency have varied more widely from school to school – with no school being granted an FTE in each of the eight years examined. However, as shown above, some schools have seen more consistent adds from the contingency than others. As with the General contingency – the data above is organized by the number of positions allocated from the Special Education contingency for the most recent fiscal year – FY2025.

The following table shows the number of FTE adds by school for the Advanced Courses contingency over the last eight fiscal years:

Table 39. Advanced Courses Contingency FTE Adds by School

	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Wakefield	2.60	2.20	2.60	2.13	2.13	2.13	2.00	2.00
W-L	2.60	2.20	2.60	2.13	2.13	2.13	2.00	2.00
Yorktown	2.60	2.20	2.60	2.13	2.13	2.13	2.00	2.00
HB Woodlawn	1.20	1.20	1.20	1.40	1.40	1.40	1.00	1.00
Grand Total	9.00	7.80	9.00	7.79	7.79	7.79	7.00	7.00

Unlike the General and Special Education contingencies, the Advanced Courses contingency is very consistent in terms of use by only four APS schools. The level of positions granted to these four schools has decreased slightly to 7 FTEs in FY2025 from a peak of 9 FTEs in FY2020.

The following table shows the General, Special Education and Advanced Contingencies in aggregate by each school site since FY2018 sorted by order of number of positions granted in FY2025:

Table 40. General, Special Education and Advanced Contingencies by School Site

School	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Yorktown	5.10	5.70	4.80	2.13	2.13	11.33	6.60	7.40
Jamestown	-2.00	2.00	2.00	1.00	1.00	1.00	-	5.80
Carlin Springs	1.00	2.00	4.00	3.00	4.00	3.60	3.00	5.70
Barcroft	2.80	7.20	4.00	3.30	5.50	3.00	5.20	5.35
Abingdon	1.00	2.50	11.40	1.50	4.00	3.50	5.00	5.30
Arlington Science Focus	1.00	-1.00	3.00	-3.00	1.00	2.20	2.00	5.20
Campbell	-	1.00	-	0.50	-	-	0.20	3.40
Gunston	-	-	3.00	1.17	1.20	4.10	0.20	3.40
Washington-Liberty	3.70	3.70	3.17	2.63	2.64	3.13	2.00	3.20
Escuela Key	-	-	-	-	-	4.00	3.40	3.10
Shriver	-	-	1.00	-	1.00	1.00	2.00	3.00
Barrett	0.20	4.20	4.20	-	-1.00	2.00	2.00	2.90
Arlington Traditional	-	-	1.00	1.00	-	-	-	2.70
Claremont	0.50	-	-	-	1.50	-	3.00	2.70
Oakridge	3.00	-	2.50	-	-1.00	-	1.00	2.50
Randolph	1.50	1.00	3.50	4.00	2.00	0.20	2.30	2.50
Office of Academics – English Learner Office	-	-	-	-	-	-	-	2.40
Hoffman-Boston	1.00	3.00	-	2.00	4.00	2.00	4.00	2.40
Innovation	-	-	-	-	-7.00	1.00	-	2.30
Wakefield	3.10	8.70	4.30	2.13	6.83	4.13	2.20	2.00
Drew	3.00	-	-2.00	-	3.00	1.00	4.00	1.70
Fleet	-	-	8.00	-2.50	1.00	-	1.00	1.70
HB Woodlawn	1.20	1.20	1.20	-0.60	1.40	1.40	2.00	1.70
Swanson	2.91	-2.00	3.00	1.51	3.70	2.20	2.00	1.70

Discovery	1.00	0.50	0.50	-3.00	-	3.00	1.20	1.60
Langston	1.00	0.50	1.17	0.34	-	0.50	4.50	1.50
Long Branch	-2.00	-2.00	-4.00	1.00	-	-	1.40	1.35
Arlington Montessori	-	-	0.90	1.50	1.00	-	-	1.30
Ashlawn	-	4.00	1.10	-4.00	-2.50	-	2.20	1.20
Arlington Career Ctr	-	0.25	2.00	0.50	0.17	0.50	0.40	1.00
Cardinal	-	-	-	-	0.50	-1.00	-2.00	1.00
Williamsburg	4.80	-	0.56	1.00	2.00	0.60	-	1.00
Taylor	-	-	6.00	1.50	2.50	0.10	1.00	0.50
Nottingham	3.50	-1.00		1.00	1.00	1.00	0.80	0.45
Dorothy Hamm	-	-	3.50	-	-2.00	2.80	1.00	0.20
Jefferson	1.40	-	2.68	1.00	-1.80	-	-	0.20
Tuckahoe		0.50	3.00	3.50	-	0.20	0.50	0.20
Arlington Community HS	2.00	1.00	2.30	-	-	-	-	-
Arl Career Center/Arl Tech	1.20	-	0.37	-	-	-	-	-
DTL	-	0.60	-	-	-	-	-	-
Office of Academics	-	-	-	-	-	-	0.80	-
Glebe	2.00	-2.00	-2.00		2.50	0.50	1.00	-0.50
Arl Tech	-	-	2.40	-	-	-	-	-
Arl Trad, Henry	1.00	-	-	-	-	-	-	-
DOI	4.20	-	-	-	-	-	-	-
Drew Montessori	-	1.00	-	-	-	-	-	-
Office of Human Resources	-	0.40	-	-	-	-	-	-
Office of Info Services	-	1.00	-	-	-	-	-	-
Kenmore	2.50	2.00	1.17	0.10	-0.70	2.00	2.00	
Key	-	1.00	1.00	2.00	4.50	-	-	-
Langston/New Dir.	-	-	-	-	2.00	-	-	-
McKinley	2.00	-1.00	-	-2.80	-	-	-	-
New Directions	-	1.00	1.10	-	-	0.17		
Office of School Support	-	-	-	-	-	-	0.20	-
Office of Student Support	-	-	-	-	-	0.20	-	-
Office of World Language	-	-	-	2.10	-	-	-	-
Grand Total	53.61	46.95	85.82	25.51	46.07	61.36	68.10	91.05

The table indicates a fair amount of variability in terms of schools accessing the General, Special Education, and Advanced contingencies. However, some schools are consistently granted a number of positions on an annual basis from these contingencies – particularly schools such as Yorktown, Carlin Springs, Barcroft, Abingdon, Washington-Liberty, Randolph, Hoffman-Boston, and Wakefield, amongst others.

Vacancy Analysis

Baker Tilly examined the level of vacancies for both licensed and non-licensed staff for the past few years for any additional insights into potential cost savings or other improvements that could result in any efficiencies. APS provided BT with data for all vacancies as of a point in time (corresponding to the start of the school year) separately for both licensed and non-licensed staff.

The following table shows the full-time vacancies for licensed (primarily teachers) for the last three years, all as of the end of August in each respective year:

Table 41. Full Time Vacancies for Licensed Staff

Job Title	SY2022-23	SY2023-24	SY2024-25
SPED Teacher	5	13	18
Elem Teacher	4	3	3
SLP	2	-	3
Deaf & Hard of Hearing Teacher	-	-	2
EL Teacher	1	3	2
Math Teacher	5		2
Science Teacher	3	2	2
Social Worker	-	1	2
Special Education-MIPA	1	1	2
Academic Supp Teacher	-	-	1
Advanced Academic Coach	-	-	1
Chemistry Teacher	-	-	1
Counselor	2	2	1
Engineering Teacher	-	-	1
English Teacher	1	-	1
Intervention Counselor	-	-	1
Math Coach	-	-	1
Math Interventionist Elementary	-	-	1
Music Teacher	1	-	1
PreK SPED Teacher	-	1	1
RTG	-	1	1
Teacher for Visually Impaired	1	1	1
T-I Academic Support	-	-	1
Behavior Specialist	2	1	-
Bus/Comp teacher	1	-	-
DEI Teacher Specialist	1	1	-
DHH Itinerant Teacher	-	1	-
EL Counselor	-	2	-
EL/SPED Teacher	1	-	-
ELEM Teacher K	3	-	-
Exemplary Proj Teacher	-	1	-
Gifted	1	-	-
H/PE Teacher	1	1	-
Library Media Specialist	1	-	-
Montessori	-	1	-
Occupational Therapist	-	1	-
Psychologists	2	-	-

Reading	1	-	-
Social Studies Teacher	1	-	-
Spanish Teacher	-	1	-
SPED Asperger	-	1	-
SPED Coordinator	1	2	-
SPED Interlude	1	-	-
SPED-HH	1	-	-
Substance Abuse Counselor	-	2	-
Therapist - Interlude	2	-	-
Total	46	43	50

Vacancies for full time licensed staff have been fairly consistent over the last 3 years – ranging from 43 to 50 FTE annually. The table is organized by job title with the largest number of vacancies in the most recent year – in this case special education teacher vacancies of 18 in late August 2024. Special education vacancies have been the hardest area to fill for APS – as shown in this report and also shared with Baker Tilly in our conversations with APS staff. This is in large part due to the push at APS for 80% inclusionary model for its students with individualized education plans (IEPs).

The following table shows part time licensed staff over the same time period as the prior table:

Table 42. Part Time Vacancies for Licensed Staff

Job Title	SY2022-23	SY2023-24	SY2024-25
SPED Teacher	0.5	0.5	1.3
Counselor	0.8	1.1	1.2
Occupational Therapist	-	-	0.9
SLP	-	-	0.8
Attendance Specialist	-	-	0.5
EL Teacher	-	-	0.5
Librarian	-	-	0.5
PreK Special Ed. Teacher	-	-	0.5
Japanese Teacher	-	-	0.4
Athletic Trainer	0.2	-	-
Chinese teacher	-	0.8	-
EL Counselor	0.5	-	-
Elem Teacher	0.5	-	-
FACS	0.6	-	-
German	0.6	-	-
H/PE Teacher	-	0.2	-
Library Media Specialist	-	0.5	-
Physical Therapist	-	0.8	-
Psychologists	0.5	-	-
Reading	1	-	-
Reading Specialist	-	1.1	-
Science Teacher	-	0.6	-
Teacher for Visually Impaired	0.5	-	-
Total	5.7	5.6	6.6

Part time licensed position vacancies have also been fairly consistent over the last three years at roughly 6 positions annually. As with full time licensed positions, special education teachers have the highest part time vacancy for the most recent data available.

The following table shows vacancies for all non-licensed staff by pay group as of late August/early September for each respective year:

Table 43. Vacant Positions for Non-Licensed Staff

	School Year 2023-24	School Year 2024-25
A-Scale - Assistants (Paraprofessionals)		
Total	30.5	14.5
American Sign Language Interpreter	3	
ASL Interpreter Assistant		3
Instructional Assistant	2	
Library Media Assistant	2	0.5
Montessori Assistant	1	
POOL: Special Education Assistant	3	
Pre-K Special Education Assistant		2
Preschool Assistant		1
School Resource Assistant-REPOST	0.5	
School Resource Assistant	1	
Special Education Assistant	11	5
Special Education Assistant-DHOH	2	
Special Education Assistant-Life Skills		1
Special Education Assistant-MIPA		2
SPED Assistant	1	
SPED Assistant	3	
SPED Assistant 1:1	1	
D-Scale - Drivers		
Total	13	24
School Bus Driver	13	24
E-Scale - Administrator/Technical Personnel (Analysts, Technicians)		
Total	20	19
Benefits Specialist-Retirement	1	
Benefits Specialist-Retirement (Repost)		1
Benefits Specialist-Wellness	1	
Budget Analyst I-IV		1
Building Operating Engineer		1
Classification and Position Management Coordinator - Repost	1	
Cluster Lead Driver		1
Coordinator, School Health Services	1	
Coordinator, Special Projects	0	
Data Architect	1	
Employment Specialist		1
Financial Analyst I/II/III	1	2
Food Service Specialist I		1

Functional Analyst - Student Information Systems	1	
Information Systems Analyst I/II/III/IV	1	1
Instructional Technology Coordinator (Wakefield)	1	
Instructional Technology Coordinator (Washington-Liberty HS)	1	
Instructional Technology Coordinator (Yorktown)	1	
Leave Administrator	1	1
Network Analyst	1	
Outreach Coordinator, (Parenting Teens Program)		1
Outreach Specialist, (Parenting Teens Program)		1
Payroll Administrator	1	
Payroll Specialist	1	
Payroll Supervisor	1	1
Project Manager	1	1
Risk Manager	1	
Senior Procurement Specialist		1
Title IX Coordinator	1	
TSC Technician I, II, III	1	4
G-Scale - Clerical Personnel		
Total	13	10
Administrative Assistant	1	
Administrative Assistant: 260-days, Grade G-8		1
Administrative Specialist	2	
Administrative Specialist: 260-days, Grade G-10		1
Educational Administrative Assistant	1.5	
Educational Administrative Assistant (Repost)	0.5	
Educational Administrative Assistant: 196-days, Grade G-7		1
Educational Administrative Assistant: 208-days, Grade G-7		4
Educational Administrative Coordinator	2	
Educational Administrative Coordinator I: 260-days, Grade G-10		2
HR Assistant (HR Service Support Center)	5	
Registrar	1	
Transportation Call Center Technician: 260-days, Grade G-8		1
M-Scale - Custodial/Trades Personnel		
Total	10	8
Custodial Assistant Supervisor I, 2nd Shift		1
Custodial Supervisor I	1	
Custodian I/II	4	2
Custodian III	2	
HVAC MECHANIC II	1	
HVAC MECHANIC IV	1	1
Maintenance Supervisor I - Roofing		1
Principal Planner		1
Relief Custodian		1
Safety Specialist		1
Security Supervisor	1	
N-Scale - Safety & Security Personnel		
Total	5	3.5
Evening Bilingual Family Specialist		0.5

Lead School Safety Coordinator 23/24 SY	1	
School Safety Coordinator 23/24 SY	4	
School Security Coordinator (Pool)		3
OX-Scale - Hourly Extended Day Personnel		
Total	11	9
Extended Day Assistant Supervisor	11	9
P-Scale - Leadership/Principal/Cabinet Personnel		
Total	2	1
Assistant Director, Network & Infrastructure Services	1	
Assistant Superintendent, Finance and Management Services	1	
Talent Acquisition Coordinator (Classified)		1
Grand Total - All Non-Licensed	104.5	89

Non-licensed vacancies are down slightly to 89 FTE at the start of the current school year 2024-25 from 104.5 at the start of last school year. D-Scale Drivers (all school bus drivers) is the largest area of vacancies for this year at 24 – nearly double the amount of vacancies from the year prior. Of note, A-Scale Assistants/Paraprofessionals decreased significantly at the start of the current school year, led largely by fewer vacancies for special education assistants. Vacancies for the other pay groups shown have been fairly consistent between the two school years shown.

Class Size Analysis – Elementary Schools

This section provides information on class sizes at all APS elementary schools (except Montessori) in comparison to class sizes determined by APS policy and as part of the planning factor allocation. Baker Tilly was provided with a draft copy of the ‘2024-25 Class Size Report’ memorandum from the Office of School Support. The memo uses enrollment information as of November 1, 2024 to provide detail and analysis by school and grade level regarding the number of students per classroom and other relevant averages and ratios.

Baker Tilly utilized the by grade level and classroom enrollment for APS elementary schools (excluding Montessori, which has a different staffing formula) to complete additional analysis if any schools could possibly consolidate classrooms. The APS recommended and maximum class size levels were included in the memo as taken from the FY2025 APS Board Adopted Budget Book. The following table shows this information:

Table 44. Elementary Schools - Planning Factor Class Size Guidelines

Elementary Schools - Planning Factor Class Size Guidelines	
Kindergarten	At 23 with a recommended maximum class size of 24
1st Grade	At 20 with a recommended maximum class size of 24
2nd Grade	At 22 with a recommended maximum class size of 26
3rd Grade	
4th Grade	At 24 with a recommended maximum class size of 28
5th Grade	

Source: FY2025 Adopted Budget Page 180

Baker Tilly utilized the same color schematics as the aforementioned APS memo in evaluating whether or not classrooms met APS class size, as follows:

Table 45. APS Class Size Guidelines

Elementary Class Size Key
Green: 2 or more below the Recommended Maximum Class Size
Yellow: At or 1 above or below the Recommended Maximum Class Size
Red: 2 or more above the Recommended Maximum Class Size

Note that none of APS’s elementary class rooms are 2 or more above the recommended maximum class size for any school or grade level, i.e. the “Red” category.

The following six tables show a grade-by-grade level analysis using the above as a guideline to determine if any APS elementary schools could possibly consolidate one or more classrooms. Baker Tilly totaled the number of students by school for each grade level to examine the average student to classroom teacher ratio. Baker Tilly then looked to see if reducing a classroom would cause the student teacher ratio to exceed the APS class size guidelines for each grade level. *Baker Tilly only included a recommendation to reduce or consolidate a classroom if it did not cause the class size for any one classroom to exceed APS class size guidelines. For example, if by reducing a classroom at a school caused the student to teacher ratio for kindergarten classrooms to 24.1, Baker Tilly did not recommend reducing a classroom at that school site.* Finally, note that no school had more than one classroom recommended for reduction per grade level.

The following table shows this information and analysis for kindergarten classrooms at APS elementary schools:

Table 46. Analysis for Kindergarten Classrooms at APS Elementary Schools

SCHOOLS	# of Students By Classroom						Total Students	Number of Classrooms	Analysis			
	1	2	3	4	5	6			Current Average Class Size	Number of Possible Classrooms to Consolidate	New Number of Classrooms	New Average Class Size*
Abingdon Elementary School	20	24	21	22	22		109	5	21.8	0	5	21.8
Alice West Fleet Elementary School	21	22	21	22			86	4	21.5	0	4	21.5
Arlington Science Focus Elementary	21	21	22	21	22		107	5	21.4	0	5	21.4
Arlington Traditional Elementary	21	22	24	24			91	4	22.8	0	4	22.8
Ashlawn Elementary School	20	22	22	23			87	4	21.8	0	4	21.8
Barcroft Elementary School	17	17	15	16			65	4	16.3	(1)	3	21.7
Barrett Elementary School	16	15	17	16			64	4	16.0	(1)	3	21.3
Campbell Elementary School	22	24	22				68	3	22.7	0	3	22.7
Cardinal Elementary School	20	21	20	19			80	4	20.0	0	4	20.0
Carlin Springs Elementary School	15	14	15	15	18		77	5	15.4	(1)	4	19.3
Claremont Elementary School	24	24	24	24			96	4	24.0	0	4	24.0
Discovery Elementary School	18	20	20	18			76	4	19.0	0	4	19.0
Dr. Charles R. Drew Elementary School	19	19	19				57	3	19.0	0	3	19.0
Escuela Key Elementary School	24	24	24	24			96	4	24.0	0	4	24.0
Glebe Elementary School	24	23	23	24			94	4	23.5	0	4	23.5
Hoffman-Boston Elementary School	23	22	22	22			89	4	22.3	0	4	22.3
Innovation Elementary School	22	22	22				66	3	22.0	0	3	22.0
Jamestown Elementary School	24	22	23				69	3	23.0	0	3	23.0
Long Branch Elementary School	20	19	19				58	3	19.3	0	3	19.3
Nottingham Elementary School	14	17	13				44	3	14.7	(1)	2	22.0
Oakridge Elementary School	18	16	19	18	18		89	5	17.8	(1)	4	22.3
Randolph Elementary School	21	21	21				63	3	21.0	0	3	21.0
Taylor Elementary School	22	21	22				65	3	21.7	0	3	21.7
Tuckahoe Elementary School	23	22	22				67	3	22.3	0	3	22.3
TOTALS/AVERAGES							1863	91	20.5	(5)	86	21.7

*Blue highlight indicates no change.

Currently, APS has 91 kindergarten classrooms with 1,863 students, averaging 20.5 students per classroom. Note that APS guidelines recommend 23 kindergartners per classroom with a maximum of 24 students. For kindergarten, five classrooms could possibly be consolidated across five elementary

schools. This would increase the average class size across kindergarten classrooms to 21.7 students, an increase of 1.2 students.

The following table shows this information and analysis for first grade classrooms at APS elementary schools:

Table 47. Analysis for First Grade Classrooms at APS Elementary Schools

FIRST GRADE

Schools	# of Students By Classroom						Analysis					
	1	2	3	4	5	6	Total Students	Number of Classrooms	Current Average Class Size	Number of Possible Classrooms to Consolidate	New Number of Classrooms	New Average Class Size*
Abingdon Elementary School	23	23	23	24	22		115	5	23.0	0	5	23.0
Alice West Fleet Elementary School	19	21	21	21			82	4	20.5	0	4	20.5
Arlington Science Focus Elementary	22	22	21	22	22		109	5	21.8	0	5	21.8
Arlington Traditional Elementary	24	24	22	23			93	4	23.3	0	4	23.3
Ashlawn Elementary School	21	18	21	20			80	4	20.0	0	4	20.0
Barcroft Elementary School	14	18	17	19	18		86	5	17.2	(1)	4	21.5
Barrett Elementary School	18	17	18	19			72	4	18.0	(1)	3	24.0
Campbell Elementary School	17	18	19				54	3	18.0	0	3	18.0
Cardinal Elementary School	20	18	19	20	19	20	116	6	19.3	(1)	5	23.2
Carlin Springs Elementary School	18	20	20	19			77	4	19.3	0	4	19.3
Claremont Elementary School	23	24	24	24			95	4	23.8	0	4	23.8
Discovery Elementary School	22	22	22				66	3	22.0	0	3	22.0
Dr. Charles R. Drew Elementary School	19	19	19				57	3	19.0	0	3	19.0
Escuela Key Elementary School	24	24	23	24			95	4	23.8	0	4	23.8
Glebe Elementary School	24	23	24				71	3	23.7	0	3	23.7
Hoffman-Boston Elementary School	16	17	17	17	18		85	5	17.0	(1)	4	21.3
Innovation Elementary School	20	20	23				63	3	21.0	0	3	21.0
Jamestown Elementary School	21	22	21				64	3	21.3	0	3	21.3
Long Branch Elementary School	20	19	18	19			76	4	19.0	0	4	19.0
Nottingham Elementary School	18	17	17				52	3	17.3	0	3	17.3
Oakridge Elementary School	23	20	21	22	23		109	5	21.8	0	5	21.8
Randolph Elementary School	21	20	21				62	3	20.7	0	3	20.7
Taylor Elementary School	19	18	18	17			72	4	18.0	(1)	3	24.0
Tuckahoe Elementary School	24	21	20				65	3	21.7	0	3	21.7
TOTALS/AVERAGES							1916	94	20.4	(5)	89	21.5

*Blue highlight indicates no change.

APS currently has 94 first grade classrooms with 1,916 students, averaging 20.4 students per classroom. Note that APS guidelines recommend 20 first graders per classroom with a maximum of 24 students. Five classrooms could possibly be consolidated in first grade across five elementary schools. This would increase the average class size across first grade classrooms to 21.5 students, an increase of 1.1 students.

The following table shows this information and analysis for second grade classrooms at APS elementary schools:

Table 48. Analysis for Second Grade Classrooms at APS Elementary Schools

SECOND GRADE

Schools	#of Students By Classroom						Total Students	Number of Classrooms	Analysis			
	1	2	3	4	5	6			Current Average Class Size	Number of Possible Classrooms to Consolidate	New Number of Classrooms	New Average Class Size*
Abingdon Elementary School	21	22	24	19	19	20	125	6	20.8	(1)	5	25.0
Alice West Fleet Elementary School	19	20	21	20	21		101	5	20.2	(1)	4	25.3
Arlington Science Focus Elementary	22	23	20	24	20		109	5	21.8	0	5	21.8
Arlington Traditional Elementary	23	24	24	24			95	4	23.8	0	4	23.8
Ashlawn Elementary School	22	23	24	24			93	4	23.3	0	4	23.3
Barcroft Elementary School	21	18	17	17			73	4	18.3	(1)	3	24.3
Barrett Elementary School	19	20	19	19			77	4	19.3	(1)	3	25.7
Campbell Elementary School	18	19	17				54	3	18.0	0	3	18.0
Cardinal Elementary School	22	23	22	23	24	22	136	6	22.7	0	6	22.7
Carlin Springs Elementary School	17	16	16	15	18		82	5	16.4	(1)	4	20.5
Claremont Elementary School	23	24	24	24			95	4	23.8	0	4	23.8
Discovery Elementary School	20	19	18	19			76	4	19.0	(1)	3	25.3
Dr. Charles R. Drew Elementary School	23	22	23				68	3	22.7	0	3	22.7
Escuela Key Elementary School	23	23	22	23			91	4	22.8	0	4	22.8
Glebe Elementary School	25	23	24	25			97	4	24.3	0	4	24.3
Hoffman-Boston Elementary School	19	22	20	20			81	4	20.3	0	4	20.3
Innovation Elementary School	19	20	18	20			77	4	19.3	(1)	3	25.7
Jamestown Elementary School	20	20	21				61	3	20.3	0	3	20.3
Long Branch Elementary School	23	23	23				69	3	23.0	0	3	23.0
Nottingham Elementary School	18	18	19				55	3	18.3	0	3	18.3
Oakridge Elementary School	24	24	24	22			94	4	23.5	0	4	23.5
Randolph Elementary School	18	17	18	18			71	4	17.8	(1)	3	23.7
Taylor Elementary School	23	22	21	22			88	4	22.0	0	4	22.0
Tuckahoe Elementary School	25	23	23				71	3	23.7	0	3	23.7
TOTALS/AVERAGES							2039	97	21.0	(8)	89	22.9

*Blue highlight indicates no change.

APS currently has 97 second grade classrooms with 2,039 students, averaging 21 students per classroom. Note that APS guidelines recommend 22 second graders per classroom with a maximum of 26 students. Eight classrooms could possibly be consolidated in second grade across 8 elementary schools. This would increase the average class size across second grade classrooms to 22.9 students, an increase of 1.9 students.

The following table shows this information and analysis for third grade classrooms at APS elementary schools:

Table 49. Analysis for Third Grade Classrooms at APS Elementary Schools

THIRD GRADE

Schools	Number of Students By Classroom						Total Students	Number of Classrooms	Analysis			
	1	2	3	4	5	6			Current Average Class Size	Number of Possible Classrooms to Consolidate	New Number of Classrooms	New Average Class Size*
Abingdon Elementary School	24	24	24	23	22	24	141	6	23.5	0	6	23.5
Alice West Fleet Elementary School	23	24	22	22			91	4	22.8	0	4	22.8
Arlington Science Focus Elementary	24	22	22	23	25		116	5	23.2	0	5	23.2
Arlington Traditional Elementary	24	23	24	24	22		117	5	23.4	0	5	23.4
Ashlawn Elementary School	21	24	25	25			95	4	23.8	0	4	23.8
Barcroft Elementary School	17	18	17	20			72	4	18.0	(1)	3	24.0
Barrett Elementary School	17	19	19	17			72	4	18.0	(1)	3	24.0
Campbell Elementary School	22	21	20				63	3	21.0	0	3	21.0
Cardinal Elementary School	21	20	22	21	20	21	125	6	20.8	(1)	5	25.0
Carlin Springs Elementary School	17	19	16	19	21		92	5	18.4	(1)	4	23.0
Claremont Elementary School	19	21	21	21			82	4	20.5	0	4	20.5
Discovery Elementary School	23	23	23				69	3	23.0	0	3	23.0
Dr. Charles R. Drew Elementary School	22	20	19				61	3	20.3	0	3	20.3
Escuela Key Elementary School	24	23	24	24			95	4	23.8	0	4	23.8
Glebe Elementary School	23	20	21	23	22		109	5	21.8	0	5	21.8
Hoffman-Boston Elementary School	20	20	18	19	19		96	5	19.2	(1)	4	24.0
Innovation Elementary School	20	19	17	19			75	4	18.8	(1)	3	25.0
Jamestown Elementary School	21	21	20	20			82	4	20.5	0	4	20.5
Long Branch Elementary School	23	22	23				68	3	22.7	0	3	22.7
Nottingham Elementary School	24	23	22				69	3	23.0	0	3	23.0
Oakridge Elementary School	20	17	18	19	18		92	5	18.4	(1)	4	23.0
Randolph Elementary School	17	16	16	15			64	4	16.0	(1)	3	21.3
Taylor Elementary School	23	21	21	20			85	4	21.3	0	4	21.3
Tuckahoe Elementary School	20	19	19	18			76	4	19.0	(1)	3	25.3
TOTALS/AVERAGES							2107	101	20.9	(9)	92	22.9

*Blue highlight indicates no change.

APS currently has 101 third grade classrooms with 2,107 students, averaging 20.9 students per classroom. Note that APS guidelines recommend 22 third graders per classroom with a maximum of 26 students. Nine classrooms could possibly be consolidated in third grade across 9 elementary schools. This would increase the average class size across third grade classrooms to 22.9 students, an increase of 2 students.

The following table shows this information and analysis for fourth grade classrooms at APS elementary schools:

Table 50. Analysis for Fourth Grade Classrooms at APS Elementary Schools

FOURTH GRADE

Schools	Number of Students By Classroom						Total Students	Number of Classrooms	Analysis			
	1	2	3	4	5	6			Current Average Class Size	Number of Possible Classrooms to Consolidate	New Number of Classrooms	New Average Class Size*
Abingdon Elementary School	25	26	25	25	25		126	5	25.2	0	5	25.2
Alice West Fleet Elem School	24	26	24	22			96	4	24.0	0	4	24.0
Arlington Science Focus Elementary	23	22	23	23	20		111	5	22.2	(1)	4	27.8
Arlington Traditional Elementary	24	23	24	22			93	4	23.3	0	4	23.3
Ashlawn Elementary School	26	26	25				77	3	25.7	0	3	25.7
Barcroft Elementary School	22	21	21	20			84	4	21.0	(1)	3	28.0
Barrett Elementary School	22	22	23	22			89	4	22.3	0	4	22.3
Campbell Elementary School	18	20	19				57	3	19.0	0	3	19.0
Cardinal Elementary School	23	23	23	20	21		110	5	22.0	(1)	4	27.5
Carlin Springs Elementary School	18	20	22	19			79	4	19.8	(1)	3	26.3
Claremont Elementary School	24	25	25	25			99	4	24.8	0	4	24.8
Discovery Elementary School	19	19	20	19			77	4	19.3	(1)	3	25.7
Dr. Charles R. Drew Elementary School	16	18	18				52	3	17.3	(1)	2	26.0
Escuela Key Elementary School	21	22	22	21			86	4	21.5	0	4	21.5
Glebe Elementary School	24	27	26	26			103	4	25.8	0	4	25.8
Hoffman-Boston Elementary School	25	23	23	22			93	4	23.3	0	4	23.3
Innovation Elementary School	25	23	25				73	3	24.3	0	3	24.3
Jamestown Elementary School	23	24	22				69	3	23.0	0	3	23.0
Long Branch Elementary School	21	17	23	18			79	4	19.8	(1)	3	26.3
Nottingham Elementary School	22	23	22				67	3	22.3	0	3	22.3
Oakridge Elementary School	23	23	24	24	23		117	5	23.4	0	5	23.4
Randolph Elementary School	19	21	20				60	3	20.0	0	3	20.0
Taylor Elementary School	26	26	26	26			104	4	26.0	0	4	26.0
Tuckahoe Elementary School	24	23	24				71	3	23.7	0	3	23.7
TOTALS/AVERAGES							2072	92	22.5	(7)	85	24.4

*Blue highlight indicates no change.

APS currently has 92 fourth grade classrooms with 2,072 students, averaging 22.5 students per classroom. Note that APS guidelines recommend 24 fourth graders per classroom with a maximum of 28 students. Seven classrooms could possibly be consolidated in fourth grade across 7 elementary schools. This would increase the average class size across fourth grade classrooms to 24.4 students, an increase of 1.9 students.

The following table shows this information and analysis for fifth grade classrooms at APS elementary schools:

Table 51. Analysis for Fifth Grade Classrooms at APS Elementary Schools

FIFTH GRADE												
Schools	Number of Students By Classroom						Analysis					
	1	2	3	4	5	6	Total Students	Number of Classrooms	Current Average Class Size	Number of Possible Classrooms to Consolidate	New Number of Classrooms	New Average Class Size*
Abingdon Elementary School	27	27	25	26	26		131	5	26.2	0	5	26.2
Alice West Fleet Elementary School	27	27	27	26			107	4	26.8	0	4	26.8
Arlington Science Focus Elementary	21	21	22	21			85	4	21.3	0	4	21.3
Arlington Traditional Elementary	23	22	22	24			91	4	22.8	0	4	22.8
Ashlawn Elementary School	25	24	23	23			95	4	23.8	0	4	23.8
Barcroft Elementary School	21	25	23				69	3	23.0	0	3	23.0
Barrett Elementary School	17	18	21	18			74	4	18.5	(1)	3	24.7
Campbell Elementary School	17	19	17				53	3	17.7	(1)	2	26.5
Cardinal Elementary School	23	22	24	22	24		115	5	23.0	0	5	23.0
Carlin Springs Elementary School	20	22	22	21			85	4	21.3	0	4	21.3
Claremont Elementary School	23	20	22	22			87	4	21.8	0	4	21.8
Discovery Elementary School	24	23	22				69	3	23.0	0	3	23.0
Dr. Charles R. Drew Elementary School	16	18	18				52	3	17.3	(1)	2	26.0
Escuela Key Elementary School	19	19	20	20			78	4	19.5	(1)	3	26.0
Glebe Elementary School	25	21	22	21			89	4	22.3	0	4	22.3
Hoffman-Boston Elementary School	24	25	25	24			98	4	24.5	0	4	24.5
Innovation Elementary School	25	25	26				76	3	25.3	0	3	25.3
Jamestown Elementary School	21	21	20	22			84	4	21.0	(1)	3	28.0
Long Branch Elementary School	18	15	17				50	3	16.7	(1)	2	25.0
Nottingham Elementary School	27	27	26				80	3	26.7	0	3	26.7
Oakridge Elem School	26	26	24	26			102	4	25.5	0	4	25.5
Randolph Elem School	21	23	23				67	3	22.3	0	3	22.3
Taylor Elementary School	20	21	22	21			84	4	21.0	(1)	3	28.0
Tuckahoe Elem School	26	24	25				75	3	25.0	0	3	25.0
TOTALS/AVERAGES							1996	89	22.4	(7)	82	24.3

*Blue highlight indicates no change.

APS currently has 89 fifth grade classrooms with 1,996 students, averaging 22.4 students per classroom. Note that APS guidelines recommend 24 fifth graders per classroom with a maximum of 28 students. Seven classrooms could possibly be consolidated in fifth grade across 7 elementary schools. This would

increase the average class size across fifth grade classrooms to 24.3 students, an increase of 1.9 students.

Finally, this table shows the number of potential classrooms for consolidation or reduction by building and grade level across 24 APS elementary schools:

Table 52. Potential Classrooms for Consolidation or Reduction

Schools	Number of Possible Classroom Teachers to Reduce by Grade Level						Total by School
	Kindergarten	1st Grade	2nd Grade	3rd Grade	4th Grade	5th Grade	
Abingdon Elementary School	0	0	(1)	0	0	0	(1)
Alice West Fleet Elementary School	0	0	(1)	0	0	0	(1)
Arlington Science Focus Elementary	0	0	0	0	(1)	0	(1)
Arlington Traditional Elementary	0	0	0	0	0	0	0
Ashlawn Elementary School	0	0	0	0	0	0	0
Barcroft Elementary School	(1)	(1)	(1)	(1)	(1)	0	(5)
Barrett Elementary School	(1)	(1)	(1)	(1)	0	(1)	(5)
Campbell Elementary School	0	0	0	0	0	(1)	(1)
Cardinal Elementary School	0	(1)	0	(1)	(1)	0	(3)
Carlin Springs Elementary School	(1)	0	(1)	(1)	(1)	0	(4)
Claremont Elementary School	0	0	0	0	0	0	0
Discovery Elementary School	0	0	(1)	0	(1)	0	(2)
Dr. Charles R. Drew Elementary School	0	0	0	0	(1)	(1)	(2)
Escuela Key Elementary School	0	0	0	0	0	(1)	(1)
Glebe Elementary School	0	0	0	0	0	0	0
Hoffman-Boston Elementary School	0	(1)	0	(1)	0	0	(2)
Innovation Elementary School	0	0	(1)	(1)	0	0	(2)
Jamestown Elementary School	0	0	0	0	0	(1)	(1)
Long Branch Elementary School	0	0	0	0	(1)	(1)	(2)
Nottingham Elementary School	(1)	0	0	0	0	0	(1)
Oakridge Elementary School	(1)	0	0	(1)	0	0	(2)
Randolph Elementary School	0	0	(1)	(1)	0	0	(2)
Taylor Elementary School	0	(1)	0	0	0	(1)	(2)
Tuckahoe Elementary School	0	0	0	(1)	0	0	(1)
Total by Grade Level	(5)	(5)	(8)	(9)	(7)	(7)	(41)

Based on the by school and grade level analysis, 41 classrooms could be consolidated APS's 24 elementary schools. A handful of schools are impacted at almost every grade level – in particular Barcroft and Barrett elementaries.

Note: from the staffed position information Baker Tilly reviewed, all staffed positions classified as classroom teachers (approximately 480 FTEs) in the elementary school cost centers are funded through the School Operating Fund as of November 2024. More broadly, of the 1,306.4 staffed positions in the elementary cost center labeled as a teacher – only 3.5 of those FTEs were funded from a source other than the School Operating Fund for the current fiscal year.

Class/Section Size Analysis – Middle & High Schools

This section provides information on class/section sizes at all APS middle and high schools. APS provided Baker Tilly with detailed section information including number of students enrolled and maximum class size for the given class/subject.

As mentioned previously, Baker Tilly was provided with a draft copy of the ‘2024-25 Class Size Report’ memorandum from the Office of School Support. The memo uses enrollment information as of November 1, 2024 to provide detail and analysis by school and grade level regarding the number of students per classroom and other relevant averages and ratios. The analysis for middle and high schools from this memo is included in Appendix C, and generally aligns with the following Baker Tilly produced analysis.

The following table shows by school and subject/department the number of sections that are 50% or less of maximum capacity for the particular section being offered and the possible number of teachers that could be reduced if underenrolled sections are consolidated. Based on conversations with APS, Baker Tilly assumed a teaching load of 5 sections per teacher. Also, please note that the maximum class sizes take into account the offering and population served – as determined by building level staff.

Table 53. Middle and High School Sections at 50% or Less of Maximum Capacity

School	Subject Area	Under Enrolled Sections	Possible # of Teachers to Reduce	School	Subject Area	Under Enrolled Sections	Possible # of Teachers to Reduce
Arlington Career Center	CTE Business	7	-	Langston High School Cont	English Languages Arts	4	-
	CTE--All other areas	22	-		Fine and Visual Arts	6	1
	English Languages Arts	16	3		Health-PE	8	1
	Fine and Visual Arts	4	-		Math	4	-
	Health-PE	4	-		Science	5	1
	Math	14	2		Social Studies	5	1
	Science	10	2		World Language	1	-
	Social Studies	9	1		Other	3	-
	World Language	16	3		Langston High School Continuation Total	36	4
	EL Development	6	-		Swanson Middle School	English Languages Arts	18
Arlington Career Center Total	108	11	Fine and Visual Arts	1	-		
Arlington Community High School	CTE--All other areas	1	-	Math	4	-	
	English Languages Arts	26	5	Science	7	1	

	Fine and Visual Arts	2	-
	Health-PE	3	-
	Math	10	2
	Science	3	-
	Social Studies	8	1
	EL Development	4	-
	Other	2	-
Arlington Community High School Total		59	8
Dorothy Hamm Middle School	English Languages Arts	6	1
	Fine and Visual Arts	2	-
	Math	1	-
	World Language	3	-
	EL Development	4	-
Dorothy Hamm Middle School Total		16	1
Gunston Middle School	CTE Business	1	-
	English Languages Arts	9	1
	Fine and Visual Arts	3	-
	Health-PE	10	2
	Math	1	-
	Science	3	-
	Social Studies	4	-
	World Language	5	1
	EL Development	4	-
Gunston Middle School Total		40	4
H-B Woodlawn Secondary Program	CTE Business	2	-
	English Languages Arts	30	6
	Fine and Visual Arts	10	2
	Health-PE	2	-
	Math	8	1
	Science	3	-
	Social Studies	3	-

	Social Studies	4	-
	World Language	2	-
	EL Development	13	-
Swanson Middle School Total		49	4
Wakefield High School	CTE Business	2	-
	English Languages Arts	7	1
	Fine and Visual Arts	6	1
	Health-PE	6	1
	Math	3	-
	Science	5	1
	Social Studies	1	-
	World Language	9	1
	EL Development	1	-
	Other	6	-
Wakefield High School Total		46	5
Washington-Liberty High School	CTE–All other areas	2	-
	English Languages Arts	9	1
	Fine and Visual Arts	14	2
	Math	10	2
	Science	3	-
	Social Studies	4	-
	World Language	14	2
	EL Development	12	-
	Other	8	-
Washington-Liberty High School Total		76	7
Williamsburg Middle School	CTE–All other areas	3	-
	English Languages Arts	4	-
	Fine and Visual Arts	1	-
	World Language	5	1
	EL Development	1	-
Williamsburg Middle School Total		14	1

	World Language	18	3
	EL Development	17	-
	Other	11	-
H-B Woodlawn Secondary Program Total		104	12
Jefferson Middle School	CTE Business	2	-
	CTE--All other areas	1	-
	English Languages Arts	4	-
	Fine and Visual Arts	5	1
	Health-PE	1	-
	Math	3	-
	Science	1	-
	World Language	5	1
	EL Development	11	-
Jefferson Middle School Total		33	2
Kenmore Middle School	CTE Business	2	-
	CTE--All other areas	1	-
	English Languages Arts	8	1
	Fine and Visual Arts	1	-
	Math	2	-
	Science	2	-
	Social Studies	2	-
	World Language	6	1
	EL Development	10	-
Kenmore Middle School Total		34	2

Yorktown High School	CTE Business	3	-
	CTE--All other areas	1	-
	English Languages Arts	15	3
	Fine and Visual Arts	10	2
	Math	5	1
	Science	4	-
	Social Studies	3	-
	World Language	17	3
	EL Development	2	-
	Other	8	-
Yorktown High School Total		68	9
Grand Total		683	70

*Excludes Special Education self-contained sections and other classrooms with specific requirements as identified by APS staff.

Overall, 683 sections were identified as being underenrolled across all middle and high schools (of approximately 5,500 sections currently offered). As noted, special education self-contained sections and other types of sections with specific requirements were not included. World languages were included as part of this analysis, as BT observed that some language types were severely underenrolled across all levels/sections. Based on examining underenrolled sections by building and subject/department, Baker Tilly estimates that approximately 70 teachers could possibly be reduced. Again, this assumes reducing teachers by building and subject area where 5 or more sections are underenrolled.

Recommendations for possible consolidation also excluded CTE courses – as the diversity of offerings and expertise of teachers may limit the ability to consolidate sections. EL Development sections were also excluded. The Other category includes a number of other course types that are not included within the typical subject/departments, including RISE, independent study, and volunteer service.

Baker Tilly also compared this analysis to the draft ‘2024-25 Class Size Report’ memo provided by APS. From a high level, the under enrolled sections from the above table correspond to areas that are identified as possibly being under enrolled within this memo. BT has included the relevant tables from this memo in Appendix C of this report.

While possible reductions in CTE offerings were not included above, Baker Tilly would recommend a broader district wide review of CTE subject areas. Please note this includes any student enrolled in a course/section – including a student who may be taking a class at Arlington Career Center, but enrolled full time for all other courses at another APS building. As with the preceding analysis, please note that the maximum class sizes take into account the offering and population served – as determined by building level staff.

The following table shows all CTE classes with enrollment of 50% or less of maximum capacity by school and course title:

Table 54. CTE Courses by Title Enrolled at 50% or Less of Maximum Capacity

Organization	Course Title	Number of Courses	Courses with 25% or less
Arlington Career Center	Advanced Drawing & Design	1	-
	Auto Collision Repair I	1	-
	Auto Tech I	1	-
	Auto Tech I, DE	1	1
	Auto Tech III, DE	1	1
	Barbering II	1	-
	Barbering III	1	1
	Biotech in Health & Medical Sc	1	-
	Carpentry II	1	-
	Carpentry III	1	1
	Comp Integ Manufacturing Eng	1	-
	Computer Programming Int., DE	1	-
	Computer Programming, DE	1	-
	Criminal Justice I	1	-
	Cybersec I: Fundamentals, DE	1	-
	Cybersec I: Network Systems DE	1	-
	Cybersec II: Sftwr Netwk Op DE	1	-

Organization	Course Title	Number of Courses	Courses with 25% or less
	Cybersec II: Software Ops, DE	1	-
	DB Design & Mgt, DE	1	-
	Digital Animation	1	-
	Early Childhood Ed II, DE	1	-
	Emergency Medical Tech I	2	1
	Engineering I/Intro Engr Dsgn	2	-
	Forensic Tech w/Biotech App	1	-
	Leadership Capstone	3	3
	Medical Terminology, DE	1	1
	Physical/Occ. Therapy II	1	-
	Television Production I, DE	1	-
	TV & Multimedia Prod II, DE	1	1
	TV & Multimedia Production III	1	1
	Web Page Design & Multimedia	1	1
Arlington Community High School	Electricity II	1	-
Gunston Middle School	Digital Input Technologies	1	-
H-B Woodlawn Secondary Program	Computer Programming	1	-
	Digital Input Tech.	1	-
Jefferson Middle School	Business & IT	1	-
	Computer Programming	1	-
	Technological Systems	1	-
Kenmore Middle School	Computer Programming	1	-
	Multimedia Technology I	1	-
	Technological Systems	1	-
Wakefield High School	Computer Programming Adv	2	-
Washington-Liberty High School	IB Computer Sci (SL) Pt 1	1	1
	IB Computer Sci (SL) Pt 2	1	1
	IB Design Tech SL Pt 2	1	-
	IB Sports/Ex & Health Sci/SL/II	1	-
Williamsburg Middle School	Inventions and Innovations	1	-
	Teen Living	2	-
Yorktown High School	Computer Programming	1	-

Organization	Course Title	Number of Courses	Courses with 25% or less
	Computer Programming Adv	1	-
	Eng Capstone: Design & Dev	1	-
	Intro to Business & Marketing	1	-
Grand Total		58	14

Overall, 58 courses have 50% or less of maximum capacity currently enrolled (out of approximately 327 section offerings of CTE across APS). In addition, 14 of these 58 classes are 25% or less enrolled of the maximum capacity. The bulk of the underenrolled course are at Arlington Career Center – which serves as the CTE center for APS in offering 130 sections of CTE programming currently. Broadly, sections in auto tech, computer programming and cybersecurity are underenrolled across a number of offerings.

Also of note, Baker Tilly observed that the section level detail data for Middle and High Schools has inconsistencies in course/section numbering and titles across buildings. This makes analyzing data and making recommendations for improvement in scheduling and offerings district wide, difficult at best. Baker Tilly would strongly recommend developing and enforcing better use of consistent numbering and categorization of subjects, courses and sections district wide.

Building Capacity Summary

Baker Tilly was also asked to examine the current building capacity of schools across APS. The following summary is from information provided by APS staff, with some additional commentary of a broader nature.

The following table shows the current capacity of APS buildings by school and type:

Table 55. Current Capacity of APS Buildings by School and Type

School	Relocatable Classrooms 2024-25	SY2025-26 Fall 2024 Enrollment Projections			
		Capacity	Projection PreK-12	Permanent Seats +/-	% Utilized
Abingdon	4	725	750	-25	103%
Alice West Fleet	0	752	640	112	85%
Arlington Science Focus	6	553	666	-113	120%
Arlington Traditional	0	684	628	56	92%
Ashlawn	4	684	578	106	85%
Barcroft	8	460	522	-62	113%
Barrett	4	576	507	69	88%
Campbell	3	436	415	21	95%
Cardinal	0	747	685	62	92%
Carlin Springs	4	585	578	7	99%
Claremont (Immersion)	7	599	613	-14	102%
Discovery	0	630	511	119	81%
Dr. Charles R. Drew	0	674	447	227	66%
Escuela Key (Immersion)	8	465	575	-110	124%
Glebe	4	510	594	-84	116%
Hoffman-Boston	0	566	598	-32	106%
Innovation	4	653	576	77	88%
Jamestown	0	597	471	126	79%
Long Branch	4	533	458	75	86%
Montessori Public School of Ari.	0	488	527	-39	108%

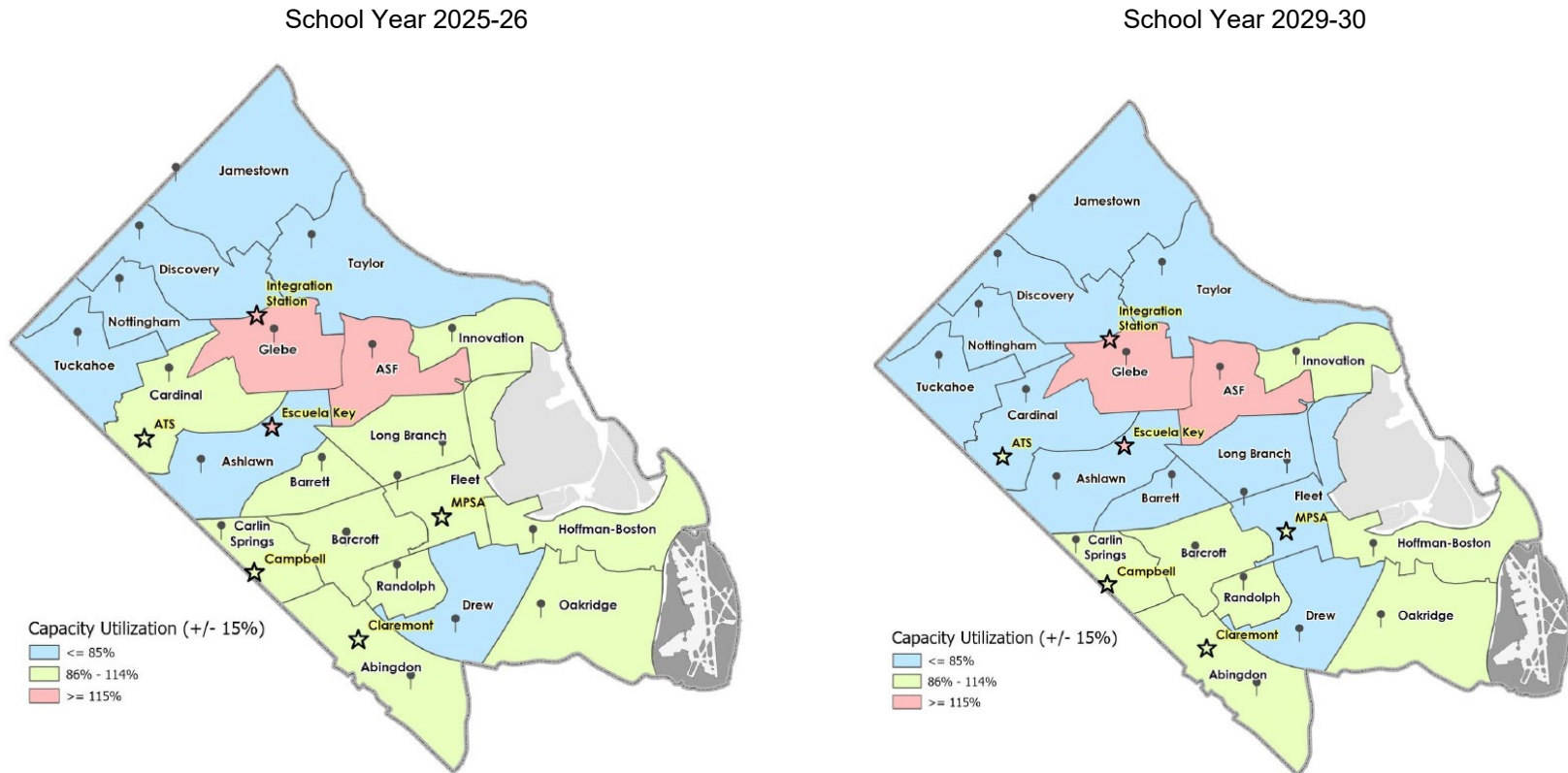
Nottingham	5	513	368	145	72%
Oakridge	8	674	653	21	97%
Randolph	2	484	447	37	92%
Taylor	6	659	531	128	81%
Tuckahoe	4	545	451	94	83%
Integration Station	0	54	62	-8	115%
ELEMENTARY TOTAL	85	14,846	13,851	995	93%
Dorothy Hamm	0	1,000	1,011	-11	101%
Gunston	6	992	1,067	-75	108%
Jefferson	0	1,086	1,076	10	99%
Kenmore	2	1,045	1,033	12	99%
Swanson	6	948	987	-39	104%
Williamsburg	2	997	845	152	85%
The Heights Building	0	265	249	16	94%
MIDDLE TOTAL	16	6,333	6,268	65	99%
Arlington Career Center (Full-Time)	16	950	606	344	64%
Arlington Community High School	0	330	89	241	27%
Langston High School Continuation & New Directions Program	0	150	82	68	55%
Wakefield	6	2,203	2,249	-46	102%
Washington-Liberty	0	2,808	2,671	137	95%
Yorktown	0	2,189	2,258	-69	103%
The Heights Building	0	510	499	11	98%
HIGH TOTAL	22	9,140	8,454	686	92%

Source: Fall 2024 Projections presentation provided by APS staff, dated December 10, 2024.

APS schools are in general well utilized, with only a handful of elementary schools falling below 80%. However, a number of APS schools are over capacity, including a third of elementary schools, three middle schools and two high schools. Of note, Baker Tilly discussed and received information related to APS efforts to analyze/determine program capacity for its school buildings. In addition, APS staff mentioned other efforts underway to examine attendance boundaries as a way to possibly mitigate overcapacity issues at some schools.

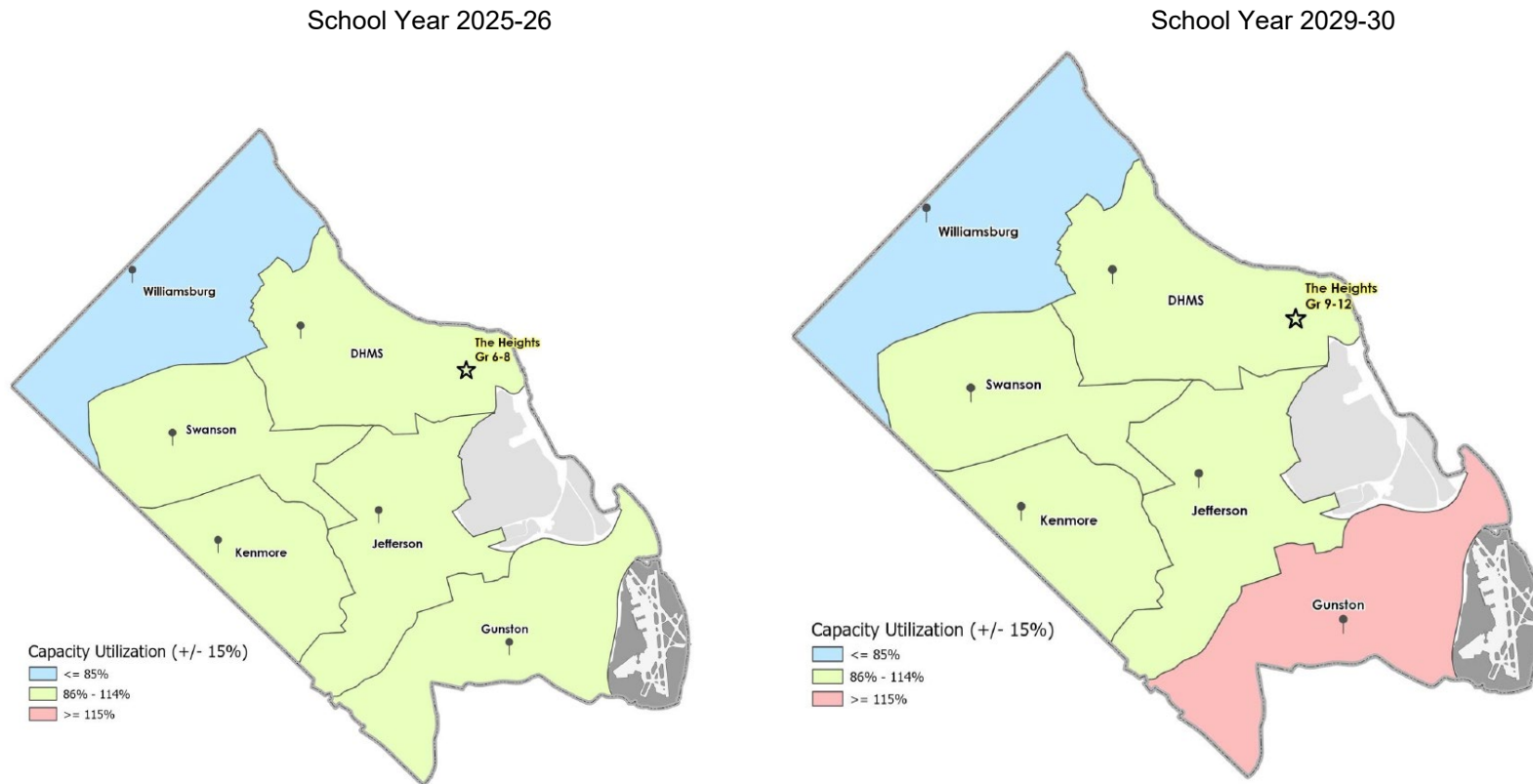
The following maps show the projected shifts in demographics for the next five years by elementary, middle and high schools:

Figure 9. Elementary Capacity Utilization from Fall 2024 Projections



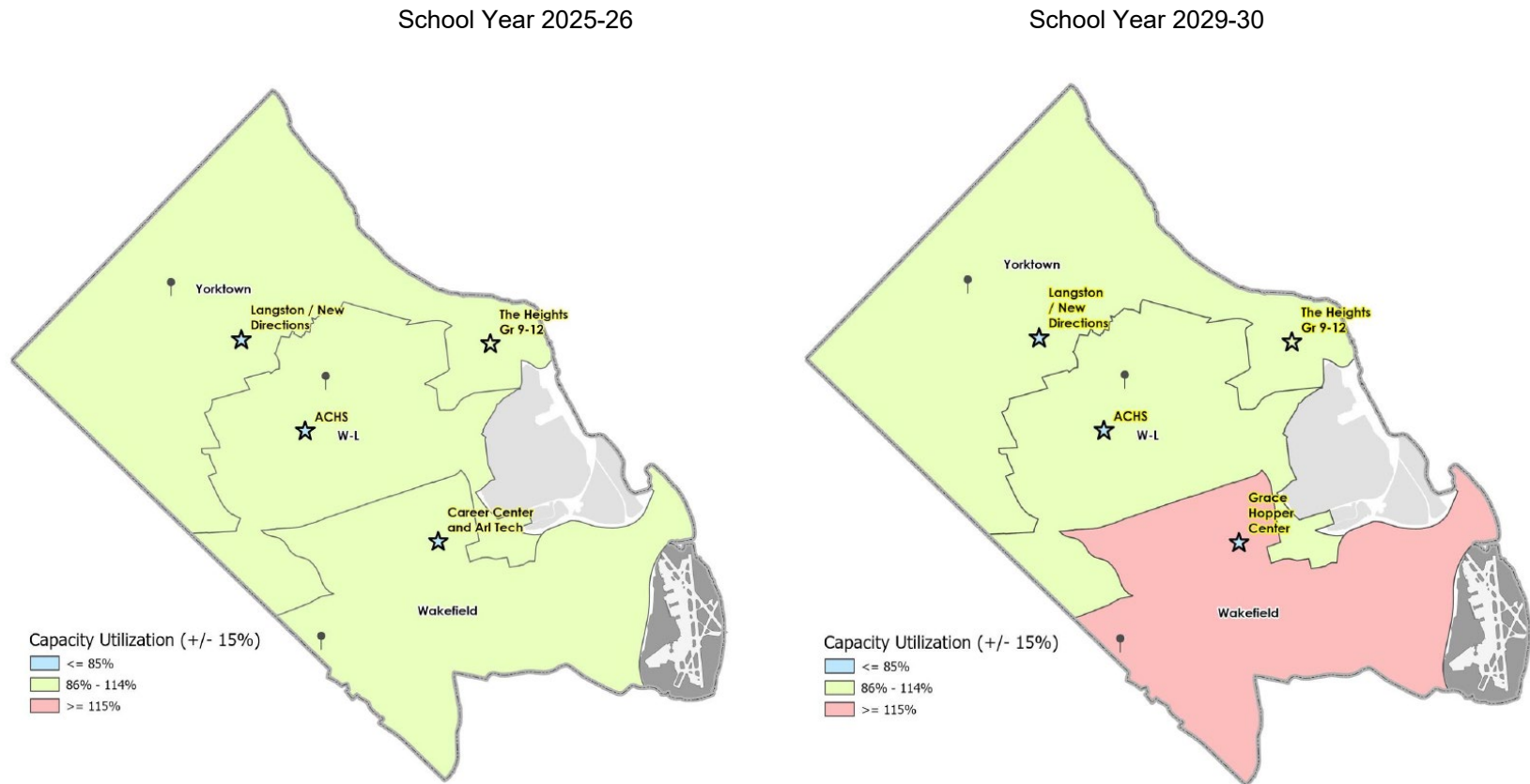
Source: Fall 2024 Projections presentation provided by APS staff, dated December 10, 2024.

Figure 10. Middle School Capacity Utilization from Fall 2024 Projections



Source: Fall 2024 Projections presentation provided by APS staff, dated December 10, 2024.

Figure 11. High School Capacity Utilization from Fall 2024 Projections



Source: Fall 2024 Projections presentation provided by APS staff, dated December 10, 2024.

Based on this shifting of demographics, the built-out nature of APS and utilization information, Baker Tilly would not necessarily recommend the closing of any school sites. In addition, the additional analysis being conducted by APS staff regarding design capacity and attendance boundaries should be completed and assessed as part of any conversation of consolidating schools sites. Generally, closing of school sites do not realize as much of a significant cost savings as would be expected and needs to be carefully weighed and examined with the considerable disruption that would be caused to students and the community.

Information Technology Hardware

Baker Tilly was asked by APS to comment on the current technology utilized by the district. APS utilize Apples products, including iPads for students and Macs for staff. APS staff have researched this and provided Baker Tilly with its analysis and also commentary from another outside consultant (Daly Computing). The following is based on our review of this information and further conversations with APS staff. Baker Tilly also confirmed this assessment from additional research and discussion with internal Baker Tilly staff well versed in technology related matters.

APS has utilized Apple devices for the past eight years, considered the most powerful devices for the cost. Other advantages noted by staff are being able to update on the fly and offline work, unlike Chromebooks at the time of initial implementation (especially key during pandemic).

The following is a summary of key points in comparing current costs of Apple related devices versus a potential switch to Google/Chromebooks:

- **Device Cost Comparison:**
 - iPad: \$387 for device, case and keyboard (does NOT include any buyback offset)
 - Chromebook: range of \$277 to \$327 for Lenovo Chromebooks depending on version (plus additional setup/conversion costs – roughly \$500,000 per conversations with APS staff – including infrastructure, management system/service, security licenses, and storage costs).
- **Lifecycle and Resale Value:**
 - iPads can be sold back, generating approximately \$125 per device after 3-4 years, resulting in about \$750,000 annually in sell-back revenue.
 - Chromebooks have minimal/if any resale value.
- **Security Costs:**
 - Mac OS security costs \$100,000 annually (again per APS staff).
 - Estimated security costs for Chromebooks would be three times higher (also per APS staff).

In addition, data storage costs may increase considerably if APS switches to Chromebooks. APS staff estimates that data storage costs would triple from current level of \$60,000 annually if APS switched to Chromebooks. Also of note, is that Google just recently started charging for data storage, which was previously provided at no cost. Also, the outside consultant mentioned that instructional apps utilized by APS currently may not work or work differently in a switch to Chromebooks. The consultant estimated as many as half of the apps examined may be impacted.

At a December 2024 meeting, building principal chairs were unanimously in favor of staying with Apple as opposed to switching to Chromebooks. APS staff also relayed that two nearby districts utilize Chromebooks - Alexandria and Loudoun. Finally, concerns were also mentioned on the durability of the Chromebook, which Baker Tilly has heard expressed by other districts outside of APS as well.

Other Post Employment Benefits Commentary/Analysis

Employees of school districts may be compensated in a variety of forms in exchange for their services. In addition to a salary, many employees earn benefits that will not be received until after their employment with the government ends. In the public sector, the most common type of post-employment benefit is a pension. Additionally, there are, as the name suggests, other post-employment benefits (OPEB) other than pension. OPEB benefits may include health, dental, and vision benefits provided to eligible retirees and beneficiaries. OPEB benefits may also include some types of life insurance, legal services, and other benefits.

An actuarial valuation can be thought of as a financial check-up for a pension or retiree medical plan. It measures current costs and contribution requirements to determine how much employers and employees should contribute to maintain appropriate benefit funding progress based on various economic and demographic assumptions. It also measures plan assets and liabilities to determine current funding progress. This includes comparing recent plan experience with assumptions made in the previous valuation.

The funding progress can be described as a funded ratio (assets divided by liabilities) or as the funded status, which is the amount of over-funding or under-funding (assets minus liabilities). If assets are greater than liabilities, the funded ratio is over 100% and the funded status is the amount of over-funding and is called the “surplus.”

If assets are less than liabilities, the funded ratio is under 100% and the funded status is the amount of under-funding and is called the “unfunded liability” or, more formally, the “unfunded actuarial accrued liability” (UAAL).

A comparison of the Arlington Public School system’s OPEB funding progress with that of its peers is represented in the table below.

Table 56. Comparison of Arlington County Public Schools OPEB Liability with Peers

	Arlington County	Loudoun County	Prince William County	Fairfax County	Alexandria	Falls Church
(a) Total OPEB Liability	\$126,322,095	\$111,978,419	\$40,770,000	\$247,700,000	\$33,234,691	\$3,343,577
(b) Market Value of Assets (MVA)	\$94,719,916	\$94,061,272	\$52,456,000	\$213,448,000	\$28,506,653	\$7,645,500
(a) - (b) Net OPEB Liability	\$31,602,179	\$17,917,147	(\$11,686,000)	\$34,252,000	\$4,728,038	(\$4,301,923)
MVA as a percentage of total OPEB liability (b) / (a)	75.0%	84.0%	128.7%	86.2%	85.8%	228.7%

Source: Annual Comprehensive Financial Reports

The Prince William County School system and the City of Falls Church School system have an OPEB funding surplus of 128.7% and 228.8% respectively. The Fairfax County School system and the City of Alexandria School system are both 86% funded and the Loudoun County School system is 84% funded. The Arlington County School system has the lowest funded status of its OPEB liability (75%) when compared to its peers.

OPEB assets are typically held in some form of trust that can only be used to pay member benefits and the costs of administering the plan. OPEB retirement systems receive income from returns on invested assets and contributions from employers. An OPEB trust allows the agency to build its OPEB reserve while maintaining oversight of investment management and control over the risk tolerance of the portfolio. Money placed into the trust is irrevocable, meaning it cannot be withdrawn and used for another expenditure of the City. The benefits of a trust include:

1. Assets in the trust will offset unfunded liabilities.
2. The agency will control the risk tolerance of the portfolio.
3. Assets held in trust will allow for greater investment flexibility and risk diversification compared to the agency's investment portfolio.
4. Assets can be used to stabilize rates – to offset unexpected contribution rate increases or be used as a rainy-day fund when revenues are impaired based on economic or other conditions.
5. A higher rate of return on investments may, under certain circumstances, be achieved than can be earned on a pooled investment portfolio
6. Agency will have the flexibility to access trust assets any time, as long as it's used to pay employer OPEB obligations.

Once the agency transfers funds into such a trust, they can only be utilized for payment of employee OPEB costs.

A comparison of amounts held in an OPEB trust for each school system compared with its parent organization (City or County) appears in the table below.

Table 57. Comparison of Arlington County Public Schools OPEB Trust Fund with Peers

	Arlington County	Loudoun County	Prince William County	Fairfax County	Alexandria	Falls Church
Net Position Held in Trust for Plan Benefits (Schools)	\$94,719,916	\$255,450,883	\$52,459,000	\$213,448,000	\$28,506,653	\$7,654,500
Net Position Held in Trust for Plan Benefits (City/County)	\$227,996,163	\$103,990,553	\$67,450,000	\$403,797,579	\$114,227,510	\$10,582,218

Source: Annual Comprehensive Financial Reports

In addition, Baker Tilly examined what types of insurance, if any, are offered to retirees past age 65 (Medicare eligibility), as summarized below:

Division	Post 65 Retiree Medical Insurance Details	Sources																																													
Arlington	<p>APS retirees that are 65 and older are eligible for medical and dental options through Medicare supplement plans, which allow for medical and prescription drug coverage. These options include United Health Care Senior Supplement plus Part D, Kaiser Permanente Medicare Plus, and Kaiser Permanente Medicare Advantage. To be eligible for Retiree Medical and Dental coverage, retirees must be enrolled in APS Medical and Dental benefits as an active employee immediately prior to retirement. Employees hired after January 1, 2009 who retire with less than 10 years of APS service are not be eligible for coverage under the APS Retiree Medical and Dental plans.</p> <p>Retiree 65+ (and Medicare eligible): Kaiser Permanente Medicare Advantage Spouse and/or Dependent Children: Kaiser Permanente HMO</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th></th> <th>2023 Monthly Retiree Rate</th> <th>2023 Monthly Dependent Rate</th> <th>2023 TOTAL Monthly Retiree and Dependent Rate</th> <th>2023 Monthly APS Contribution</th> <th>2023 Total Monthly Rate**</th> </tr> </thead> <tbody> <tr> <td colspan="6">Retiree 65+</td> </tr> <tr> <td colspan="6">Retiree enrolled with Kaiser Medicare Advantage</td> </tr> <tr> <td>20+ Years</td> <td>\$61.66</td> <td>n/a</td> <td>\$61.66</td> <td>\$218.63</td> <td>\$280.29</td> </tr> <tr> <td>15 - 19 Years</td> <td>\$140.15</td> <td>n/a</td> <td>\$140.15</td> <td>\$140.15</td> <td>\$280.29</td> </tr> <tr> <td>10 - 14 Years</td> <td>\$196.20</td> <td>n/a</td> <td>\$196.20</td> <td>\$84.09</td> <td>\$280.29</td> </tr> <tr> <td>5 - 9 Years</td> <td>\$252.60</td> <td>n/a</td> <td>\$252.60</td> <td>\$28.03</td> <td>\$280.29</td> </tr> </tbody> </table>		2023 Monthly Retiree Rate	2023 Monthly Dependent Rate	2023 TOTAL Monthly Retiree and Dependent Rate	2023 Monthly APS Contribution	2023 Total Monthly Rate**	Retiree 65+						Retiree enrolled with Kaiser Medicare Advantage						20+ Years	\$61.66	n/a	\$61.66	\$218.63	\$280.29	15 - 19 Years	\$140.15	n/a	\$140.15	\$140.15	\$280.29	10 - 14 Years	\$196.20	n/a	\$196.20	\$84.09	\$280.29	5 - 9 Years	\$252.60	n/a	\$252.60	\$28.03	\$280.29	<p>https://www.apsva.us/wp-content/uploads/2019/02/2019-Arlington-Interactive-Benefits-Guide_FINAL_rev-01-15-19.pdf</p> <p>https://www.apsva.us/wp-content/uploads/sites/57/2024/10/2025-Arlington-Public-School-MAPD-Plan-Guide.pdf</p> <p>https://www.apsva.us/wp-content/uploads/2022/11/2023-Retiree-Rates-final.pdf</p>			
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Alexandria	<p>Retirees are eligible for Medicare when they turn age 65. In order for them to continue their health insurance coverage with ACPS, they must enroll in both Part A and Part B. The following plans are available to Medicare eligible retirees.</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>Healthcare Plan for Retirees Eligible for Medicare</th> <th>United Healthcare Medicare Advantage</th> <th>Kaiser Medicare Plus</th> </tr> </thead> <tbody> <tr> <td></td> <td>In-Network and Out of Network</td> <td>In-Network</td> </tr> <tr> <td>Annual Deductible</td> <td>None</td> <td>None</td> </tr> <tr> <td>Coinsurance (plan pays)</td> <td>100%</td> <td>100%</td> </tr> <tr> <td>Out-of-Pocket Maximum</td> <td>Individual \$2,000</td> <td>Individual \$3,400</td> </tr> <tr> <td>Doctor's visits</td> <td>\$10 Primary Care & \$20 Specialist</td> <td>\$15 co-pay</td> </tr> <tr> <td>Preventive Care</td> <td>No charge</td> <td>No charge</td> </tr> <tr> <td>Urgent Care</td> <td>\$35 copay</td> <td>\$15 copay</td> </tr> <tr> <td>Inpatient Hospital</td> <td>\$200 copay</td> <td>\$100 copay</td> </tr> <tr> <td>X-rays & Lab (preventive)</td> <td>No charge</td> <td>No charge</td> </tr> <tr> <td>Emergency Room</td> <td>\$50 copay; waived if admitted</td> <td>\$50 copay; waived if admitted</td> </tr> <tr> <td>Ambulance Service</td> <td>\$50 co-pay</td> <td>No charge</td> </tr> <tr> <td>Dental Services</td> <td>Not covered</td> <td>\$30 copay for office visit, 1 exam every 6 months</td> </tr> <tr> <td>Vision Services</td> <td></td> <td>\$15 co-pay</td> </tr> <tr> <td>- Office visit</td> <td>Routine exam \$20 copay</td> <td>75% of the cost glasses 85% of cost of contacts</td> </tr> </tbody> </table>	Healthcare Plan for Retirees Eligible for Medicare	United Healthcare Medicare Advantage	Kaiser Medicare Plus		In-Network and Out of Network	In-Network	Annual Deductible	None	None	Coinsurance (plan pays)	100%	100%	Out-of-Pocket Maximum	Individual \$2,000	Individual \$3,400	Doctor's visits	\$10 Primary Care & \$20 Specialist	\$15 co-pay	Preventive Care	No charge	No charge	Urgent Care	\$35 copay	\$15 copay	Inpatient Hospital	\$200 copay	\$100 copay	X-rays & Lab (preventive)	No charge	No charge	Emergency Room	\$50 copay; waived if admitted	\$50 copay; waived if admitted	Ambulance Service	\$50 co-pay	No charge	Dental Services	Not covered	\$30 copay for office visit, 1 exam every 6 months	Vision Services		\$15 co-pay	- Office visit	Routine exam \$20 copay	75% of the cost glasses 85% of cost of contacts	<p>https://resources.finalsite.net/images/v1683463709/acpsk12vaus/qzwwflqc6mk5am0zgr3s/RetireeBenefitsSummary2023.pdf</p>
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Falls Church

To be eligible for retiree health benefits, employees must earn fifteen (15) years of Credited Service or more as a public school employee in a position eligible for health insurance coverage, pursuant to the terms of the Basic Pension Plan or fifteen (15) years of service credit, and must have been enrolled in a health insurance plan offered by the Falls Church City Public Schools for at least five (5) consecutive years immediately prior to their retirement date. Former employees and Dependents who meet the eligibility requirements above and are (or become) eligible for Medicare benefits may only participate in a Medicare Advantage or Medicare supplemental plan offered by Falls Church. See City/Retiree cost share below.

	City	Retiree	Total	City	Retiree	Total
Key Advantage PPO \$250 Deductible	<u>With Preventive Dental</u>			<u>With Comprehensive Dental</u>		
Retiree	\$353.00	\$353.00	\$706.00	\$361.50	\$361.50	\$723.00
Retiree Plus One	653.00	653.00	1,306.00	669.00	669.00	1,338.00
Family	953.00	953.00	1,906.00	976.00	976.00	1,952.00
Key Advantage PPO \$500 Deductible	<u>With Preventive Dental</u>			<u>With Comprehensive Dental</u>		
Retiree	\$316.00	\$316.00	\$632.00	\$324.50	\$324.50	\$649.00
Retiree Plus One	584.50	584.00	1,169.00	600.50	600.50	1,201.00
Family	853.00	853.00	1,706.00	876.00	876.00	1,752.00
Key Advantage PPO High Deductible	<u>With Preventive Dental</u>			<u>With Comprehensive Dental</u>		
Retiree	\$255.00	\$255.00	\$510.00	\$263.50	\$263.50	\$527.00
Retiree Plus One	472.00	472.00	944.00	487.50	487.50	975.00
Family	688.50	688.50	1,377.00	711.50	711.50	1,423.00
Kaiser Permanente HMO				<u>With Comprehensive Dental</u>		
Retiree	Not offered with Preventive Dental			\$386.50	\$386.50	\$773.00
Retiree Plus One				711.00	711.00	1,422.00
Family				1,036.50	1,036.50	2,073.00
Advantage 65 Medicare Advantage				<u>With Dental/Vision</u>		
Retiree				\$100.50	\$100.50	\$201.00
Retiree Plus One				201.00	201.00	402.00

https://fallschurch-va.granicus.com/MetaView.er.php?view_id=2&clip_id=2079&meta_id=116342

https://www.fallschurchva.gov/DocumentCenter/View/15445/6c_City-of-Falls-Church-OPEB-6_30_2021-w_signatures93461475

Fairfax

An FCPS retiree is eligible for Medicare can enroll either in the Aetna Medicare Advantage or the Kaiser Permanente Medicare Advantage plan (provided they reside in the Kaiser Permanente Medicare service area). All FCPS retiree medical plans require retirees, spouses, and their dependents to enroll in Medicare Parts A and B when they become eligible for Medicare. Medicare is generally the primary coverage for a retiree and/or spouse age 65 or older who has medical benefits through FCPS. Medicare enrollees generally receive the same level of coverage, but Medicare pays first. The FCPS retiree medical plan becomes their secondary coverage. Medicare retiree plan cost subsidies appear below.

If you retired from FCERS on or after July 1, 2004, or if you enrolled in an FCPS medical plan on or after July 1, 2004, FCPS provides a subsidy based on your years of service according to the following schedule:

Years of Service	Under Age 65	Age 65 and Over (Medicare)
5-9	\$25	\$15
10-14	\$50	\$25
15-19	\$125	\$100
20-24	\$150	\$150
25 or more	\$175	\$175

<https://www.fcps.edu/about-fcps/employees/retirees/medicare-eligibility>

<https://www.fcps.edu/about-fcps/retirees/medical-plan-subsidies>

Retirees / spouses / dependents who are eligible for Medicare Parts “A” & “B” must enroll for Medicare coverage and provide proof of enrollment 45 days prior to the Medicare coverage effective date in order to retain supplemental coverage under the County’s plan. Post 65 retiree health rate supplemental coverage plans appears below:

POST-65 MEDICARE ELIGIBLE RETIREE GROUP HEALTH PLAN RATES January 1, 2025 – December 31, 2025 Medicare Eligible Disability Retirees						
	Medicare Surround Plan (MSP) - medical, prescription drugs, vision			DENTAL PLAN ONLY		
	Retiree (monthly)	County (monthly)	Total (monthly)	Retiree (monthly)	County (monthly)	Total (monthly)
Retirees with 26+ yrs						
1 Medicare	\$98.23	\$517.20	\$615.42	\$5.48	\$49.49	\$54.97
2 Medicare	\$196.44	\$1,034.42	\$1,230.86	\$10.97	\$98.98	\$109.95
3 Medicare	\$294.67	\$1,551.62	\$1,846.29	\$16.46	\$148.45	\$164.91
Retirees: 20 – 24 yrs						
1 Medicare	\$140.32	\$475.10	\$615.42	\$8.24	\$46.73	\$54.97
2 Medicare	\$280.66	\$950.21	\$1,230.86	\$16.49	\$93.45	\$109.94
3 Medicare	\$420.98	\$1,425.31	\$1,846.29	\$24.73	\$140.18	\$164.91
Retirees with 15 – 19 yrs						
1 Medicare	\$433.87	\$181.56	\$615.42	\$35.73	\$19.24	\$54.97
2 Medicare	\$867.77	\$363.10	\$1,230.86	\$71.46	\$38.48	\$109.94
3 Medicare	\$1,301.63	\$544.65	\$1,846.29	\$107.20	\$57.72	\$164.92
Retirees with 10 – 14 yrs						
1 Medicare	\$533.65	\$81.77	\$615.42	\$46.72	\$8.25	\$54.97
2 Medicare	\$1,067.32	\$163.54	\$1,230.86	\$93.45	\$16.49	\$109.94
3 Medicare	\$1,600.98	\$245.31	\$1,846.29	\$140.17	\$24.74	\$164.91

<https://www.loudoun.gov/DocumentCenter/View/141692/Retiree-Health-Plan-Eligibility-2021?bidId=>

<https://www.loudoun.gov/DocumentCenter/View/141693/Retiree-Rates-2025?bidId=>

Medical coverage ends at age 65. Retirees may remain on the PWC retiree Delta Dental and VSP Vision insurance for life.

<https://www.pwcva.gov/department/human-resources/retiree-faqs>

<https://www.pwcva.gov/department/human-resources/retiree-benefits>

Loudoun

Prince William

As shown above, APS, Alexandria, Falls Church, Fairfax County and Loudoun County each offer some form of post-65 Medicare supplemental coverage with varying levels of required contributions from retirees. Prince William County offers no supplemental Medicare coverage for their post-65 retirees.

Outstanding Debt Obligations Summary

As a component unit of Arlington County, APS is reliant upon the county to issue its debt for the funding of larger, long-term capital needs. The following analysis shows the amount of authorization that APS has received to fund capital improvements with long-term debt and also the annual cost of repaying any debt issued.

The following provides high level information regarding the referendum and current debt obligations of APS:

Table 58. Public Schools Project Summary

Referenda Year	Referenda Authorization	Amount Previously Issued	Amount Remaining Unissued
2016	\$138,830,000	\$138,830,000	\$0
2018	\$103,000,000	\$103,000,000	\$0
2020	\$52,650,000	\$52,650,000	\$0
2021	\$23,010,000	\$23,010,000	\$0
2022	\$165,010,000	\$81,900,000	\$83,110,000*

*Remaining after the issuance of the General Obligation Public Improvement Bonds, Series 2024. Estimated, per the Official Statement of the General Obligation Public Improvement Bonds, Series 2024

The following table shows the annual debt service payments from all outstanding debt related to the school authorization portion of bonds issued by the County.

Table 59. General Obligation Bonds Maturities - School Related

ARLINGTON COUNTY, VIRGINIA
SCHEDULE OF EXISTING ANNUAL DEBT SERVICE/LEASE RENTAL PAYMENTS
(Relating to School Authorization and Bonds Sold)

Budget Year	Qualified School Construction Bonds, Series 2010	General Obligation Public Improvement Refunding Bonds, Series 2013	General Obligation Public Improvement Refunding Bonds, Series 2014	General Obligation Public Improvement Bonds, Series 2015	General Obligation Public Improvement Bonds, Series 2016	General Obligation Public Improvement Refunding Bonds, Series 2016	General Obligation Public Improvement Bonds, Series 2017	General Obligation Public Improvement Bonds, Series 2018	General Obligation Public Improvement Bonds, Series 2019	General Obligation Public Improvement Refunding Bonds, Series 2019	General Obligation Public Improvement Bonds, Series 2020	General Obligation Public Improvement Refunding Bonds, Series 2020B	General Obligation Public Improvement Bonds, Series 2021	General Obligation Public Improvement Bonds, Series 2023	Total Estimated Debt Service Payments
2024	\$221,240	\$955,622	\$5,212,125	\$1,605,000	\$1,874,125	\$3,892,044	\$4,643,600	\$5,579,125	\$4,301,525	\$1,535,375	\$2,919,725	\$13,943,875	\$2,740,500	\$9,030,283	\$58,454,164
2025	215,930	919,892		1,575,000	1,833,375	5,038,669	4,549,600	5,679,125	4,222,150	1,522,875	2,866,850	14,961,250	2,693,250	2,788,600	48,866,566
2026	210,620	678,777		1,545,000	1,792,625	8,239,794	4,455,600	5,774,125	4,142,775	1,499,875	2,813,975	13,805,875	2,648,000	2,771,350	50,376,391
2027	205,310			1,522,500	1,746,875	7,728,294	4,361,600	5,764,125	4,063,400	1,481,625	2,761,100	9,401,250	2,598,750	2,754,100	44,388,929
2028					1,706,250	9,099,919	4,267,600	6,271,625	3,994,025	1,463,000	2,708,225	5,369,125	2,551,500	6,736,850	44,158,119
2029					1,665,625	8,861,356	4,173,600	6,143,625	3,904,650	1,439,000	2,655,350	5,207,750	2,504,250	8,619,600	45,174,806
2030						7,424,419	4,079,600	6,015,625	3,825,275	1,424,750	2,602,475	6,632,750	2,457,000	8,452,350	42,914,244
2031						5,289,106	3,985,600	5,887,625	3,745,900		2,554,600	8,279,500	2,409,750	8,285,100	40,437,181
2032						2,792,881	3,948,000	5,759,625	3,682,400		2,501,600	7,921,500	2,362,500	8,117,850	37,086,356
2033							3,910,400	5,631,625	3,618,900		2,459,200	5,697,750	2,315,250	7,950,600	31,583,725
2034							3,872,800	383,625	3,550,400		2,416,800	3,615,000	2,268,000	7,783,350	23,889,975
2035							3,835,200	5,498,625	3,487,000		2,374,400	2,220,750	2,220,750	6,071,100	30,498,075
2036							3,797,600	5,370,750	3,423,600		2,332,000	2,173,500	2,173,500	5,968,200	23,065,650
2037								5,242,875	3,360,200		2,289,600	2,126,250	2,126,250	5,865,300	18,884,225
2038									3,296,800		2,247,200	2,079,000	2,079,000	5,762,400	13,385,400
2039									3,233,400		2,204,800	2,031,750	2,031,750	5,659,500	13,129,450
2040											2,162,400	1,984,500	1,984,500	5,556,600	9,703,500
2041												1,937,250	1,937,250	5,453,700	7,390,950
2042														5,350,800	5,350,800
2043														5,247,900	5,247,900
Total	\$853,100	\$2,554,291	\$5,212,125	\$6,247,500	\$10,618,875	\$58,366,481	\$53,880,800	\$75,002,125	\$59,842,400	\$10,366,500	\$42,870,300	\$101,846,625	\$42,099,750	\$124,225,533	\$593,986,405

Note: Estimated repayment schedules based upon annual principal payments and interest rates relating to the School District as outlined on pages 258-261 of the Annual Comprehensive Financial Report Fiscal Year Ended June 30, 2023. Does not include the debt service obligations of the school district relating to the General Obligation Public Improvement Bonds, Series 2024. The actual annual debt obligations of the school district may vary materially from the schedule above. Bond transcripts should be considered for further analysis.

Oversight Analysis

Overview of Fiscal Sustainability Planning

A fiscal sustainability plan is a plan that includes a variety of budget strategies that will address any fiscal gap identified in a long-range forecast that accomplishes two objectives:

- It ensures that fund balance/reserves stay above the minimum reserve goal established by the governing body throughout the period covered in the long-range forecast and
- Eliminates the annual fiscal gap not later than the last year of the long-range forecast.

A fiscal sustainability plan is focused on maintaining services to the fullest extent possible to address a budgetary shortfall projected in future years.

Types of Budget Strategies

Budget strategies are used to address any fiscal gap present in the long-range forecast. They are developed along a continuum that includes four categories:

- **Expenditure control/cost shifts** – strategies that focus on reducing the cost-of-service delivery through such means as process improvements, organizational restructuring, renegotiating existing contracts for services/supplies, updating cost allocation plans within an organization, or otherwise shifting costs borne by the Operating Fund to other funding sources that currently exist;
- **Service delivery changes** – strategies that focus on changing how services are delivered that reduce costs while maintaining service levels. Examples might include contracting for services, shared service delivery with outside vendors;
- **Revenue enhancement opportunities** – strategies that seek to increase the financial resources available to provide services;
- **Service level reductions** – identifying services or programs that can be reduced or eliminated, typically based on a prioritization strategy aligned to the strategic plan of the school.

Strategies deemed worthy of consideration can be placed into various scenarios along a continuum ranging from revenue-centric enhancements to expenditure-centric reductions, as indicated in the figure below. It is important to note that, unfortunately, schools are limited in their additional revenue-generating options.

Figure 12. Revenue Enhancements and Expenditure Reductions



Create a Budget Sustainability Plan: Short-term and Long-term

Through conversations with APS leaders, Baker Tilly has learned that one of APS's goals is to implement the staffing planning factors that were recently updated to meet students' needs better. The initial review of this budget project was focused on identifying approaches to close the budget gap in the short term. The additional investment required to implement the updated planning factors will require APS to create greater space in the budget, either through revenue enhancements or reprioritizing current spending practices.

Recommendations for Addressing Budget Gap

The following is a summary of possible savings reductions by category that Baker Tilly identified through its analysis, discussions with APS staff, and broader industry experience:

Table 60. Summary of Possible Savings Reductions

Category	Cost Avoidance	Potential Savings for:			Total Potential Savings
		FY2026	In 2 years	In 3 years plus	
Current Processes	\$5,000,000	\$8,170,000	\$0	\$0	\$13,170,000
Evaluate Programs and Alignment to Strategic Plan	\$0	\$5,620,000	\$0	\$0	\$5,620,000
Evaluate Staffing Levels and Reduce "Nice to Have"	\$0	\$11,300,000	\$0	\$8,100,000	\$19,400,000
Explore Service Delivery Options	\$0	\$3,000,000	\$5,000,000	\$5,000,000	\$13,000,000
Revenue Enhancements	\$0	\$6,300,000	\$0	\$0	\$6,300,000
TOTAL	\$5,000,000	\$34,390,000	\$5,000,000	\$13,100,000	\$57,490,000

In total, Baker Tilly has identified approximately \$57.5 million in potential savings that could be implemented over the next three years for APS to address the structural imbalance in its budget. The bulk of these recommendations can be implemented for the upcoming fiscal year, while some may need more time to fully implement and realize any savings. The recommendations are outlined further below.

Review of Current Processes

The following savings recommendations are based on areas where Baker Tilly believes APS could realize cost savings by better adherence to current processes to realize significant savings.

Table 61. Current Processes

Current Processes \$13,170,000					
Risk Indication Summary					
Potential Savings Recommendation	Dollar Impact	Amount of Savings	Implementation Challenges	Strategic Impact	Time Frame
1 Under Enrolled Classrooms - Elementary	\$4,407,500	Significant: \$2.5M+ Substantial: \$0.5M to \$2.5M	Some - Not Insurmountable	Residual	FY2026
2 Under Enrolled Sections - MS/HS	\$3,762,500				
3 Budget contingency	\$4,000,000	Significant: \$2.5M+	Some - Not Insurmountable	Residual	Cost Avoidance
4 Reduce Over Time	\$500,000	Some <\$0.5M	Some - Not Insurmountable	Minor/None	
5 Reduce Extra Days	\$500,000	Some <\$0.5M	Some - Not Insurmountable	Residual	

Elementary Classroom Teacher Reduction

Baker Tilly recommends that APS consolidating classrooms across its elementary schools to be in better alignment with its class size guidelines. Elementary class size analysis shows a number of under enrolled classrooms across all grade levels throughout the district at nearly all APS schools. APS acknowledged that staffing levels are not adjusted for post start of school based on number of students actually attending specific schools versus the amounts projected as used for staff allocation for the upcoming school year.

The analysis conducted shows the potential to reduce 41 classrooms across kindergarten through fifth grade. The potential savings from this reduction would be approximately \$4.4 million. Even with reduction of these positions, the number of students per classroom would still remain under maximum recommended district guidelines. As shown in the analysis, the recommended reduction would have a slight impact on average APS elementary class size, increasing it to 22.9 students per classroom from 21.3 students (based on school year 2024-25 data).

The strategic impact of this recommendation should be minimal, given prevailing research related to class size. Additionally, fewer classrooms may free up special education teachers and help to further implement the inclusionary model being adopted by APS and also cover the special education teacher vacancy rate.

Baker Tilly recommends that APS conduct this analysis on an annual basis post official enrollment count for the district. This analysis/process should be well structured and communicated to all principals, teaching staff, etc.

See additional analysis on this area on Page 59.

Middle School and High School Section Reduction

Baker Tilly recommends that APS consider reducing as many of the underenrolled sections (and corresponding teachers) identified in the analysis presented in this report as possible. Approximately 400 sections were identified in core and world language offerings as being 50% or less enrolled of maximum capacity. Assuming a teacher teaches 5 sections, Baker Tilly identified which subjects had 5 or more sections underenrolled to determine how many teachers could be reduced. Based on this analysis, 70 teaching positions were identified by school and subject area for possible reduction.

However, given the challenges with middle and high school scheduling, Baker Tilly includes only half of these 70 identified positions as possible savings. A reduction of 35 positions would amount to almost \$3.8 million in savings. As with elementary teacher allocations, APS acknowledged that staffing levels are not adjusted for post start of school based on number of students actually attending specific schools versus the amounts projected as used for staff allocation for the upcoming school year.

Baker Tilly also recommends that APS conduct this analysis on an annual basis post official enrollment count for the district's middle and high schools. This analysis/process should be well structured and communicated to all principals, teaching staff, etc.

See additional analysis on this area on Page 68.

Budget contingency

Baker Tilly strongly recommends that APS take steps to contain costs related to extra positions provided outside of the initial positions allocated through the planning factors. While some needs may arise after initial allocation and throughout the school year for a variety of reasons, APS has added a significant number of positions over the last several years via its contingencies. Set amounts are budgeted for several contingencies to account for any needed adds, but APS has exceeded the contingency budget over the period analyzed, including a \$4.3 million overage for the most recent fiscal year. This recommendation is a cost or expense avoidance as opposed to being an actual recommended cut to the budget for contingencies itself. In terms of helping to manage the structural imbalance, Baker Tilly views identifying and correcting these areas to be of significant importance as well.

In addition, Baker Tilly recommends the creation of a more centralized process/committee to evaluate requests for additional staff. Currently, requests for additional staff seem to be received/approved by a variety of upper level staff. A more standardized approach will allow for a more measured approach in granting extra staff, better monitoring of which schools are receiving what and ultimately more equity in allocation of staff across the division.

This recommendation is based not only on the budget contingency analysis, but also examination of class sizes and enrollment shifts within the division (among other factors and discussions with staff). In general, APS needs to be more flexible with movement of it staff to account for these shifts in demographics as opposed to just adding more staff.

See additional analysis on this area on Page 48.

Over Time

Baker Tilly recommends that APS take measures to continue cost containment related to overtime. While hard to eliminate altogether, Baker Tilly advises APS to take measures to evaluate use of overtime on a regular basis and track any areas of overspend and what may be driving any overages to better understand the cause and hopefully correct. As with budgeted contingencies, this recommendation is a cost or expense avoidance as opposed to being an actual recommended cut to the budget itself. Again, in terms of helping to manage the structural imbalance, Baker Tilly views identifying and correcting these areas to be of significant importance as well.

The following shows the annual overtime budget versus actual overtime spend over the last several fiscal years:

Table 62. School Operating Fund Overtime Budget vs Actuals

Fiscal Year	Budget	Actuals	Overage
FY2018	\$1,406,149.00	\$2,332,300.98	(\$926,151.98)
FY2019	\$1,606,799.00	\$2,262,882.58	(\$656,083.58)
FY2020	\$1,619,804.00	\$1,988,081.18	(\$368,277.18)
FY2021	\$1,238,440.00	\$689,423.35	\$549,016.65
FY2022	\$1,466,876.06	\$2,037,313.86	(\$570,437.80)
FY2023	\$1,748,746.06	\$2,147,061.29	(\$398,315.23)
FY2024	\$1,826,954.06	\$2,668,029.93	(\$841,075.87)
FY2025 - Oct 2024	\$1,637,254.06	\$439,704.48	\$1,197,549.58

Budget overruns have been persistent for APS throughout the last several years, outside of fiscal year 2021. Current trend for fiscal year 2025 looks to be more on track with approximately one-quarter of the budget spent through the end of October 2024 (approximately one third of the fiscal year). The following table shows major areas where overtime is spent, by cost center:

Table 63. School Operating Fund Overtime Budget by Cost Center

Cost Center	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025 YTD
Transportation	\$1,166,370.28	\$1,207,351.62	\$795,263.62	\$187,011.27	\$810,178.48	\$887,674.29	\$1,150,005.33	\$135,451.19
Maintenance	\$417,980.23	\$308,067.85	\$319,699.21	\$102,786.59	\$247,767.53	\$376,324.18	\$363,621.19	\$97,283.30
Operation of Plant – Central	\$268,024.64	\$285,077.86	\$424,974.15	\$199,743.63	\$595,871.10	\$261,899.67	\$359,039.83	\$46,768.76
Operation of Plant (HS)	\$48,815.37	\$43,443.15	\$31,979.47	\$23,789.57	\$49,026.00	\$129,696.03	\$154,895.13	\$20,597.63
Total Other	\$431,110.46	\$418,942.10	\$416,164.73	\$176,092.29	\$334,470.75	\$491,467.12	\$640,468.45	\$139,603.60
TOTAL	\$2,332,300.98	\$2,262,882.58	\$1,988,081.18	\$689,423.35	\$2,037,313.86	\$2,147,061.29	\$2,668,029.93	\$439,704.48

The bulk of overtime expense occurs in Transportation, followed by maintenance and operation of plant. Overtime is more variable in other cost centers – as included in “Total Other” – but widely used, with almost half of all of APS cost centers having overtime expenditures in the time period shown.

Extra Days

Baker Tilly recommends that APS reduce \$0.5 million of expense in Extra days (“E days”) district wide. Extra days are used by APS for staff on less than a 12 month schedule to provide extra support for more administrative functions, generally licensed staff. Similar to overtime, this recommendation is a cost or expense avoidance as opposed to being an actual recommended cut to the budget itself. In terms of helping to manage the structural imbalance, Baker Tilly views identifying and correcting these areas to be of significant importance as well.

Extra days were not tracked in a separate expense code until FY2024 – the expense was included in the regular salary code. As such, historical spend and budget for extra days is limited – as shown in the following table.

Table 64. Extra Days Historical Budget Spend

	Budget	Actuals	Overage
FY2024	\$1,139,389.95	\$1,164,497.83	(\$25,107.88)
FY2025 - Oct 2024	\$695,067.95	\$817,081.53	(\$122,013.58)

Extra days were over expensed by the budgeted amount in fiscal year 2024. The budget was reduced for extra days in fiscal year 2025 – but the lower amount has already been exceeded substantially through end of October 2024.

The following area major cost centers utilizing extra days:

Table 65. Major Cost Centers Utilizing Extra Days

Cost Center	FY2024	FY2025 thru Oct 2024
Student Services	\$ 404,303.07	\$ 238,418.32
Special Education Services (ES)	\$ 28,723.55	\$ 133,775.20
Counseling (HS)	\$ 95,717.98	\$ 122,131.49
Curriculum/Instruction	\$ 201,007.06	\$ 102,185.80
Other Total	\$ 434,746.17	\$ 220,570.72
Grand Total	\$ 1,164,497.83	\$ 817,081.53

The Student Services cost center is the primary user of extra days – with Special Education Services (Elementary) and Counseling (High School) also showing larger extra day expense in first third of fiscal year 2025. Note that a recommendation is being considered by APS for cost containment of extra days in certain areas for fiscal year 2026.

Evaluate Programs on Effectiveness and Alignment to Strategic Plan

The following savings recommendations focus more on programs that are not as aligned to the strategic plan goals/objectives as other areas of need. This is not a commentary on the effectiveness or need for the program, but as to the relative priority of these programs versus other needs in accomplishing APS goals.

Table 66. Evaluate Programs and Alignment to Strategic Plan Analysis

Evaluate Programs and Alignment to Strategic Plan					
Potential Savings		\$5,620,000			
Risk Indication Summary					
Potential Savings Recommendation	Dollar Impact	Amount of Savings	Implementation Challenges	Strategic Impact	Time Frame
1 End exemplary programming	\$3,620,000	Significant: \$2.5M+	Some - Not Insurmountable	Minor/None	FY2026
2 Special programs	\$2,000,000	Substantial: \$0.5M to \$2.5M	Considerable	Minor/None	FY2026
3 Review CTE offerings	TBD	Substantial: \$0.5M to \$2.5M	Some - Not Insurmountable	Residual	In 3 years

Exemplary Programs

Baker Tilly strongly recommends APS ending the exemplary program. While providing additional enrichment/learning opportunities is certainly a good thing, the cost of the exemplary program is considerable. Given the focus of the strategic plan and pressures in other areas for additional teachers, resources used for the exemplary program are needed for other key areas.

APS budgeted approximately \$3.6 million for exemplary programming in FY2025, mostly related to 19.5 FTE of teaching staff. The exemplary program has averaged annual expenses of \$3.4 million over the last eight fiscal years.

Baker Tilly would recommend ending the exemplary program as soon as possible, preferably for the upcoming school year of 2025-26. Depending on credentials and need, teachers in the exemplary program should be given preference in filling needs for APS that may have been created through attrition and other staff movement. While push back may occur from schools and the broader community, APS will need to articulate the higher priority needs for teachers and related to accomplish strategic goals.

Special Programs

Baker Tilly would recommend exploring savings opportunities in special programs. A broad review of the programs to an understanding of funding sources, effectiveness of program, and alignment to APS's strategic plan is recommended. Exploring how services of the Integration Station are currently delivered and implementing a new model could result in savings of \$1 million. Other programs such as elementary aquatic program, outdoor learning lab, middle school check-in, and Thomas Jefferson, etc. should all be explored. Reviewing the programming for adult education would also be recommended. As noted in the hindsight area of the report, APS spends a significant amount more towards special programming than peer school divisions.

Review CTE Offerings

In addition to the aforementioned potential reduction in sections for middle and high school, Baker Tilly recommends a broader review of CTE course offerings. BT analysis shows that a number of CTE sections are underenrolled significantly – with a number of sections in similar subject/topic areas. The review should focus not only on the enrollment of courses, but also as to what areas may best align with future opportunities for students in their career pursuits (and also where the best opportunities may exist). In addition, BT would highly recommend further consolidation of CTE courses at the Arlington Career Center as much as possible.

The Arlington Career Center experienced an increase in annual expenditures of \$8.5 million from FY2018 through FY2024, representing a 91% increase. As Baker Tilly reviewed the back-up data for adult education several expenditures had a reference to the career center. See additional analysis on this area within discussion on middle and high school sections beginning on Page 68.

Evaluate Staffing Levels and Reduce “Nice to Have” Positions

Baker Tilly also examined staffing trends and other related information from multiple data sources and discussions with APS staff. The following includes recommendations in a number of areas that are more of a “nice to have” nature:

Table 67. Evaluate Staffing Levels and Reduce "Nice to Have"

Evaluate Staffing Levels and Reduce "Nice to Have"						
Potential Savings		\$19,400,000				
Risk Indication Summary						
Potential Savings	Recommendation	Dollar Impact	Amount of Savings	Implementation Challenges	Strategic Impact	Time Frame
1	Eliminate Post 65 insurance	\$5,600,000	Significant: \$2.5M+	Some - Not Insurmountable	Minor/None	In 3 years
2	Implement Current APS Recommendations	\$4,900,000	Significant: \$2.5M+	Some - Not Insurmountable	Residual	FY2026
3	Eliminate testing coordinators	\$3,000,000	Significant: \$2.5M+	Some - Not Insurmountable	Residual	FY2026
4	Reduce Library Aides	\$2,600,000	Significant: \$2.5M+	Some - Not Insurmountable	Residual	FY2026
5	Reduce Administration Expenditures	\$2,500,000	Significant: \$2.5M+	Some - Not Insurmountable	Residual	In 3 years
6	Change ITC contracts	\$800,000	Substantial: \$0.5M to \$2.5M	Some - Not Insurmountable	Minor/None	FY2026

Eliminate Post 65 Insurance

Baker Tilly has analyzed and discussed the OPEB issue and agrees with the initial assessment of APS staff to strongly consider significantly modifying and/or ending insurance benefits to retirees once they reach age 65. For health insurance, OPEB is generally used a bridge to federal Medicare benefits once someone becomes eligible at the age of 65. However, even though other peer school divisions offer some insurance past 65 to its retirees, the magnitude of the expense cannot be ignored when considering other reductions that will have much more direct impacts on students.

In addition, consider the Government Finance Officers Association (GFOA) best practice titled ‘Ensuring Other Postemployment Benefits (OPEB) Sustainability’ (which can be found here - <https://www.gfoa.org/materials/ensuring-other-postemployment-benefits-opeb-sustainability>). The GFOA best practice states ensuring better coordination with Medicare benefits of any OPEB offerings, including only offering an OPEB benefit only to retirees who may not be eligible for Medicare.

See additional analysis on this area beginning on Page 80.

Implement APS Centralized Service Reduction Plan

Baker Tilly is supportive of the proposal from APS administration of reducing central office expenditures by approximately \$4.9 million. As noted in the hindsight review of the data, centralized expenses have grown over the past several years. Working to reduce non-student facing positions will not only aid in budget reductions and will aid in increasing school division morale in shrinking centralized service footprint.

Eliminate Testing Coordinators

Baker Tilly recommends eliminating the positions of testing coordinators. Testing coordinators, while valuable, manage the logistics of standardized testing, which can be streamlined or redistributed among existing staff. By eliminating these positions, APS can save on salaries and benefits, which can then be redirected to essential areas such as classroom instruction and support services.

Reduce Gen Ed/Library Aids

Baker Tilly is supportive of the proposal from APS administration of reducing central office expenditures by approximately \$2.5 million. While the general education and library aids are valued positions, APS must review “nice to have” positions. Given the growth of the number employees over the past several years, positions must be evaluated to reduce costs.

Reduce Administration Expenditures

As noted in the data review, APS has experienced growth in administrative costs over the past several years and spends the most from a percentage perspective on administration costs compared to peers based upon the VDOE available data. Baker Tilly recommends establishing a percentage of budget to allocate towards administrative costs and work over the coming years to decrease expenditures to achieve that goal. It is important to note, that administrative costs are not just contained at central office. There are administrative expenses across the school division. As an example, if APS would establish a goal of 7% of expenditures toward administration costs, that would equate to needing to reduce administrative costs by approximately \$5 million based upon FY2023 expenditures. Reviewing the Virginia standards of quality factors and determining the positions that are not supported and identified as “nice to have” could be a good starting point. One such area would be assistant principals. In reviewing the information, very few elementary schools meet the enrollment requirement to trigger an assistant principal. Rather than eliminating the majority of elementary assistant principals other approaches could include sharing between buildings, allocating them based upon need and not enrollment, etc. In conversations with APS, there is consideration of reimagining remediation from a summer school model to a school year model. This move would open the pathway to reducing assistant principal contracts to 11 months, saving an estimated \$1.7 million.

APS made budget staffing reductions from FY23 to FY24 as noted in several of the staffing tables. Even with those reductions, Centralized Services cost center increased by 223.6 FTE from FY2018 to FY2025, a 35.4% increase in positions and a budget increase of \$51.5 million, a 54% increase. The Office of Academics budgeted positions increased by 54.4 FTE from FY2018 to FY2024, to a current allocation of 246.6 FTEs, a \$51.7 million budget increase (48%) over that time period. Baker Tilly recommends exploring these areas for potential reductions of ‘nice to have’ positions, especially in the area of non-student facing positions.

Change ITC Contracts

Baker Tilly is supportive of the proposal from APS administration of reducing ITC contracts from 12 months to 10 months generating an estimated savings of \$800,000. Integrated Technology Coaches provide value to the school division but are a “nice to have” position. Maintaining the support they provide staff during the school year and eliminating the summer is an approach to consider.

Explore Service Delivery Options

Baker Tilly also supports and makes the following recommendations based on conversations with APS staff on several areas being considered by APS:

Table 68. Explore Service Delivery Options

Explore Service Delivery Options					
Potential Savings		\$13,000,000			
Risk Indication Summary					
<u>Potential Savings Recommendation</u>	<u>Dollar Impact</u>	<u>Amount of Savings</u>	<u>Implementation Challenges</u>	<u>Strategic Impact</u>	<u>Time Frame</u>
1 Extended Day outsource	\$3,000,000	Significant: \$2.5M+	Little to No Opposition	Minor/None	FY2026
2 Busing	\$5,000,000	Significant: \$2.5M+	Considerable	Significant	In 3 years
3 Custodians	\$5,000,000	Significant: \$2.5M+	Some - Not Insurmountable	Minor/None	In 2 years

Extended Day Outsource

Baker Tilly is supportive of the APS recommendation to secure a private vendor for extended day services. The program under consideration will provide more opportunities for APS families and reduce costs to APS. This proposed change will result in an estimated savings of \$2 million in extended care expenditures for APS and \$1 million in additional facility rental; for a total budget savings of \$3 million.

Transportation Outsource

Outsourcing transportation services is common in the United States, with about 30 percent of school districts outsourcing bus services. It is crucial to consider the multifaceted implications of outsourcing transportation services. Outsourcing has the potential to offer cost savings and operational efficiencies, allowing APS to reallocate resources toward its core educational mission. By partnering with a specialized transportation vendor, APS can benefit from the vendor's expertise in route planning, vehicle maintenance, and driver training. However, it's also important to weigh the potential drawbacks, such as the loss of direct control over transportation operations and the impact on current staff. A thorough analysis of both the financial and operational aspects will help the school board make an informed decision that aligns with APS's long-term goals and priorities.

Outsourcing transportation services has several pros. Outsourcing allows the school division to focus on the core functions of improving education opportunities and outcomes for students. Additional favorable attributes are cost savings, access to expertise, and reduced administrative burdens. There are also potential drawbacks that a school division must consider. Outsourcing means APS has less control and can lead to issues if the wrong vendor partner is selected. Other concerns entail meeting the school division's and community's quality of service expectations, the potential for higher costs over time, and the negative impact on staff morale.

Industry experts have identified a potential savings of 20% in annual expenditures. Based upon savings of salaries and benefits, training, maintenance, and capital investments. Applying that percentage of savings to APS, an estimated savings of \$5 million annually would appear to be realistic.

One alternative to outsourcing and achieve some savings would be reduce bus driver contracts. With the considering of reimaging student remediation and elimination of summer school, the need for longer bus contracts is not warranted. The move to reduce contract length is projected to save approximately \$600,000.

Custodial Services Outsource

Outsourcing custodial services is common in school districts across the United States. It is imperative that a school understand the implications of outsourcing custodial services. Districts may elect to implement an outsourced cleaning program in various structures ranging from having a vendor partner provide the cleaning labor and the school maintaining oversight and providing equipment to the vendor partner providing all labor and equipment.

As with other outsourcing options, there are pros and cons. Outsourcing allows the school division to focus on the core functions of improving education opportunities and outcomes for students. Additional favorable attributes are cost savings, access to expertise, and reduced administrative burdens. There are also potential drawbacks that a school division must consider. Outsourcing means APS has less control and can lead to issues if the wrong vendor partner is selected. Other concerns entail meeting the school division's and community's quality of service expectations, the potential for higher costs over time, and the negative impact on staff morale. It is also important to assess the school's current job duties of their custodial staff and determine if the vendor partner can provide all of those services, if not, contingency plans will need to be

made, which could reduce anticipated cost savings. A couple such scenarios could include if current custodial staff is responsible for any outdoors grounds maintenance, athletic complexes, and set-up/tear-down for school activities.

Outsourcing of services could also be explored as a phased-in approach as a test to determine if that is the correct path forward for APS in achieving its' core mission. Should the district be satisfied with the pilot program(s), a more robust implementation plan could be explored and developed.

Revenue Enhancements

Revenue enhancements, outside of asking Arlington County for additional funds, are more limited for APS (as is the case for most school districts). Note that Federal Impact Aid is not included here, based on the smaller amount and also that this revenue stream, from Baker Tilly's viewpoint, can be unpredictable in terms of amount and timing. However, Baker Tilly does recommend the following revenue enhancements:

Table 69. Revenue Enhancements

Potential Savings		Revenue Enhancements				
		\$6,300,000				
Risk Indication Summary						
Potential Savings Recommendation	Dollar Impact	Amount of Savings	Implementation Challenges	Strategic Impact	Time Frame	
1 Draw Down OPEB Trust Fund Balance	\$5,300,000	Significant: \$2.5M+	Some - Not Insurmountable	Minor/None	FY2026	
2 Medicaid	\$1,000,000	Substantial: \$0.5M to \$2.5M	Some - Not Insurmountable	Minor/None	FY2026	

Draw Down OPEB Trust Fund Balance

As previously noted, BT has analyzed and discussed the OPEB Trust Fund and agrees with the initial assessments to modify the current approach to OPEB and the OPEB Trust Fund. Drawing down the OPEB Trust Fund to cover current obligations for former APS staff entitled to the OPEB benefits is an interim solution that BT recommends. Long-term, Baker Tilly would recommend conducting a more in-depth study of its OPEB benefits, including any actuarial reports, to examine what impact any changes to the offering of OPEB benefits would have on the annual required contribution, funding level, etc. This particularly relates to the possibly significant change of significantly modifying the offering of health insurance to post 65 Medicare eligible retirees. Without further study and information on what impact this change in particular may have, drawing down the OPEB trust fund for more than the next few years may not be sustainable. APS needs to better understand what is driving its OPEB liability and identify what changes need to be made before drawing down the funds that have been set aside to deal with a possibly significant future cost.

GFOA also offers guidance on funding practices for OPEB in its best practice titled “Sustainable Funding Practices for Defined Benefit Pensions and Other Postemployment Benefits” (<https://www.gfoa.org/materials/sustainable-funding-practices-for-defined-benefit-pensions>). The GFOA best practice offers recommendations on funding requirements, annual contributions, and frequency of updating OPEB liabilities with an actuary.

See additional analysis on this area beginning on Page 81.

Medicaid Reimbursement

Over the past several years APS has received between \$1 million - \$1.3 million in Medicaid reimbursement. As of July 2022, the School-Based Services program expanded to cover health-related direct services to a broader range of students. The services program can include those stated on a student's IEP and those unrelated to an IEP. In conversation with APS staff, it is believed the school division can increase its' Medicaid reimbursement revenue by \$1 million annually. The Medicaid revenue will continue to fluctuate as students' individual needs change from year to year. It is also important to note that APS will need to annually review their federal grants and discuss how to structure them best to maximize Medicaid reimbursement opportunities, as reimbursement is only available for expenditures from state and local funding.

Appendix A – Organization Charts from Peer School Divisions

Figure 13. Alexandria City Public Schools Organization Chart 2024

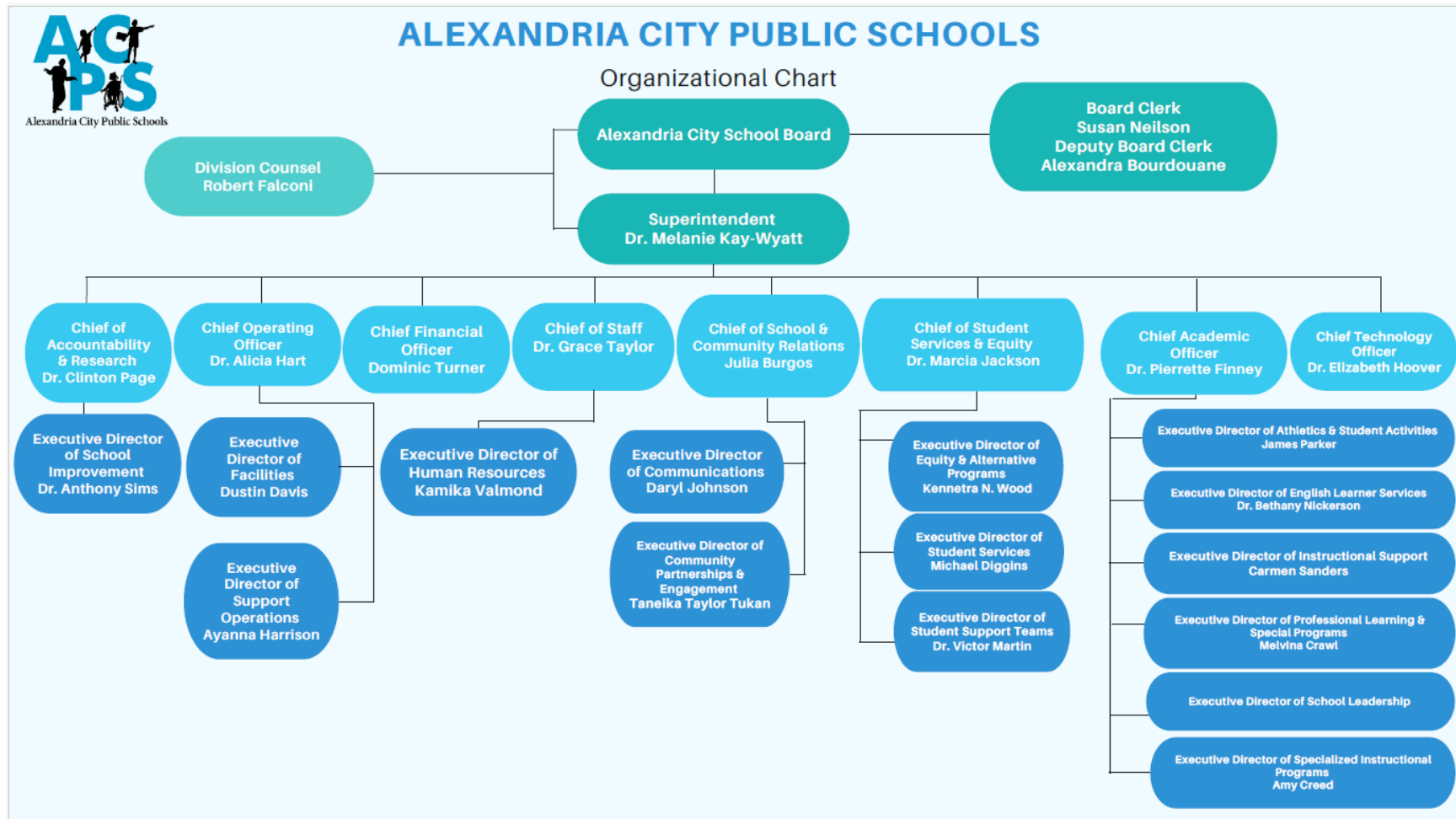


Figure 14. Arlington Public Schools Organization Chart 2024 Superintendent's Office

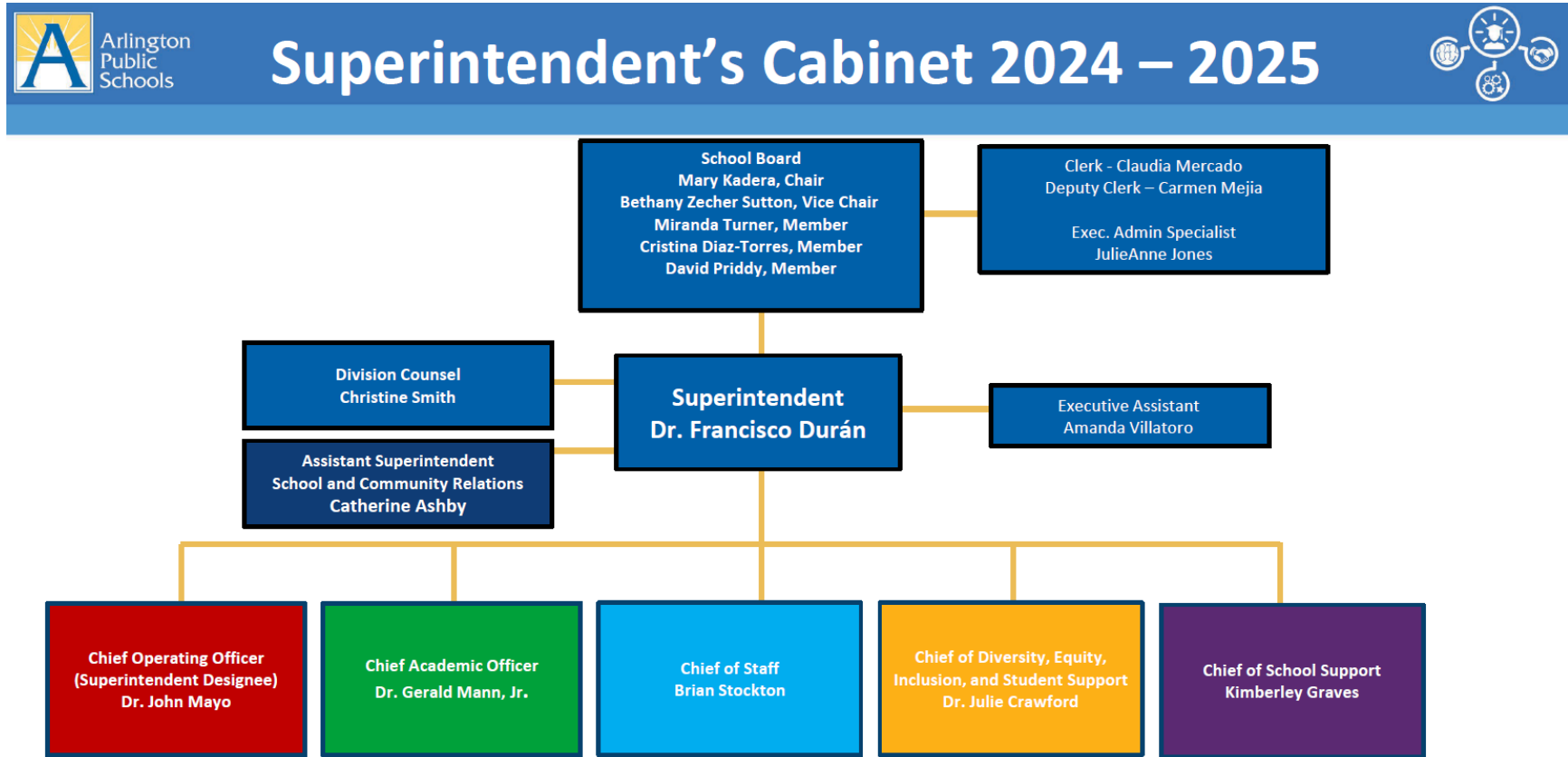


Figure 15. Arlington Public Schools Organization Chart 2024 Chief of Staff Office

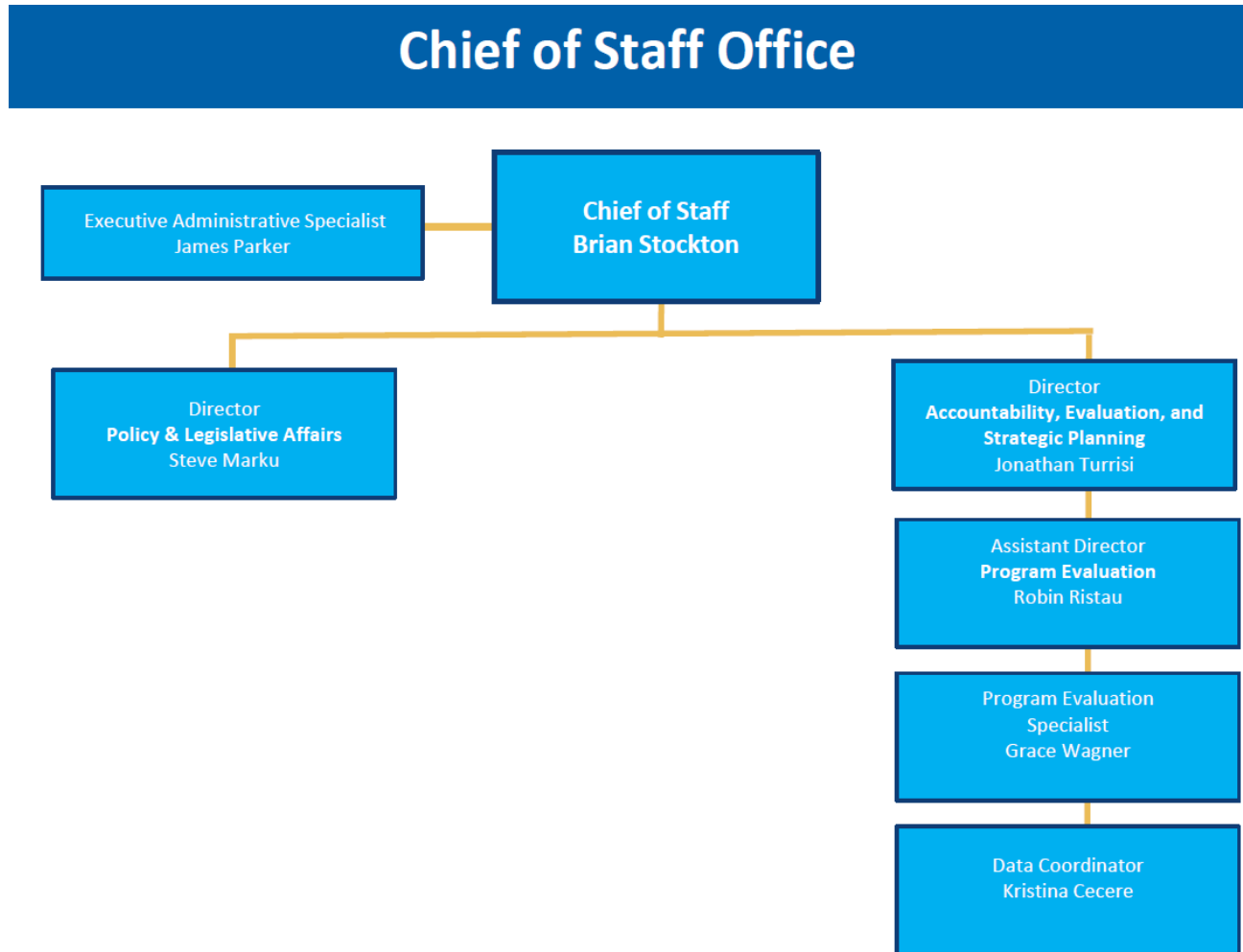


Figure 16. Arlington Public Schools Organization Chart 2024 Chief Operating Office

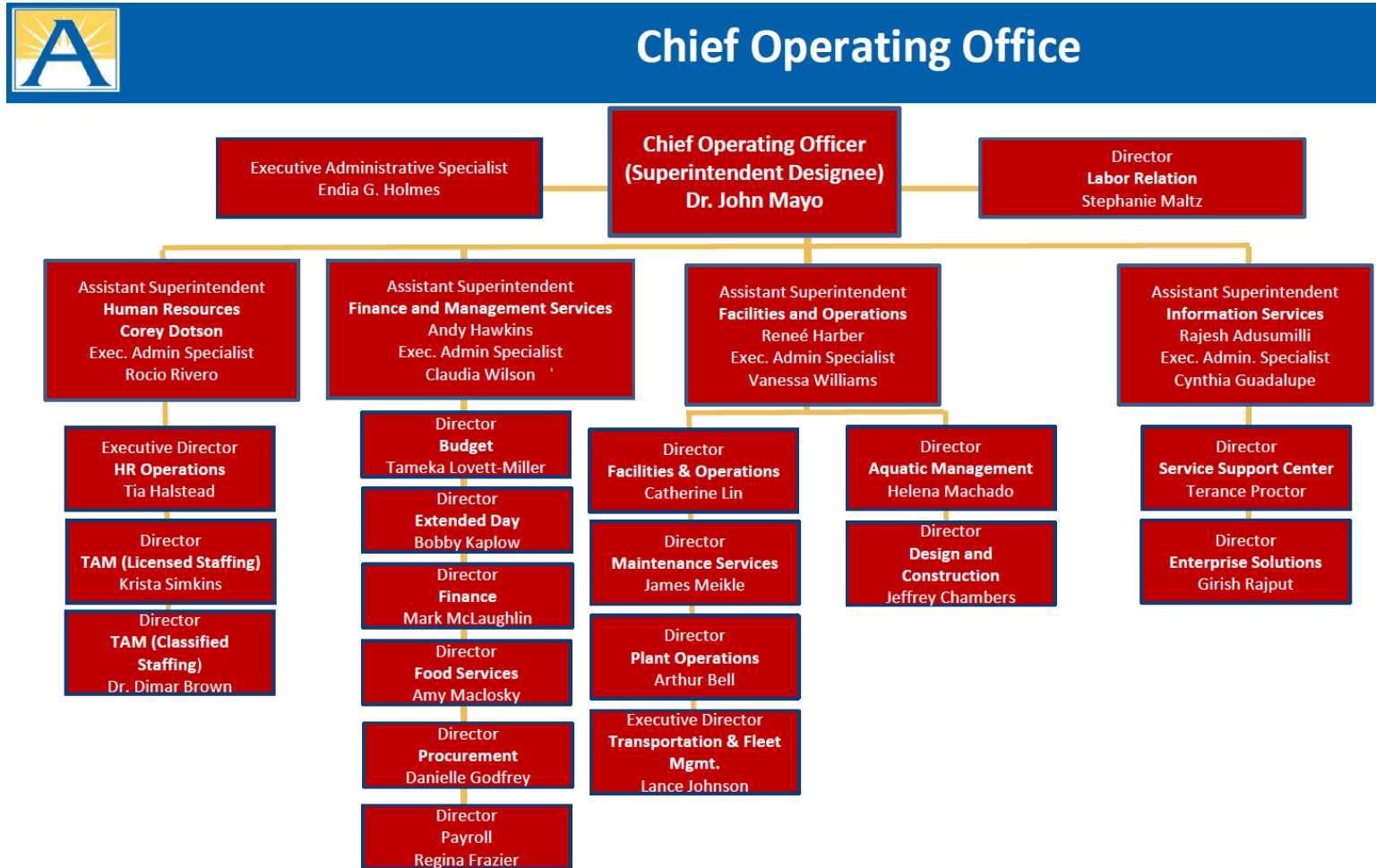


Figure 17. Arlington Public Schools Organization Chart 2024 Chief of School Support Office

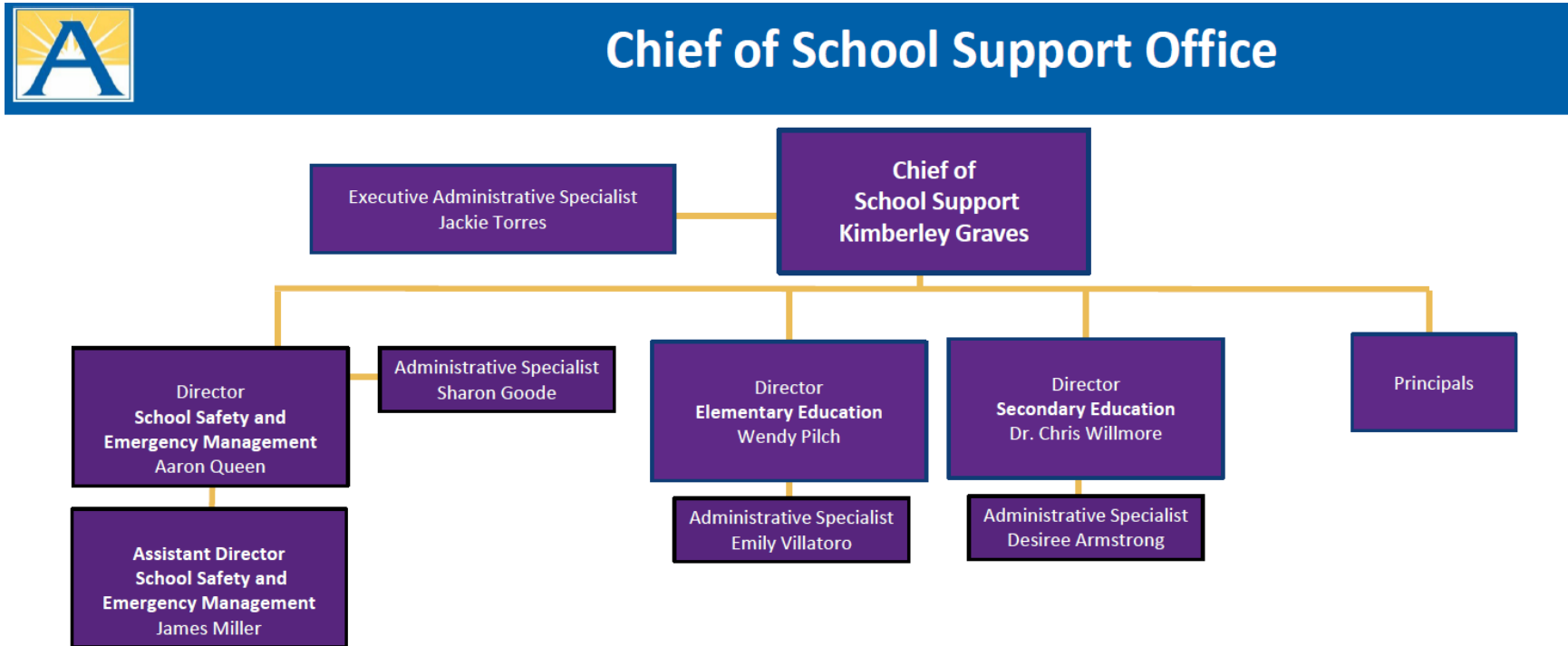


Figure 18. Arlington Public Schools Organization Chart 2024 Chief Academic Office

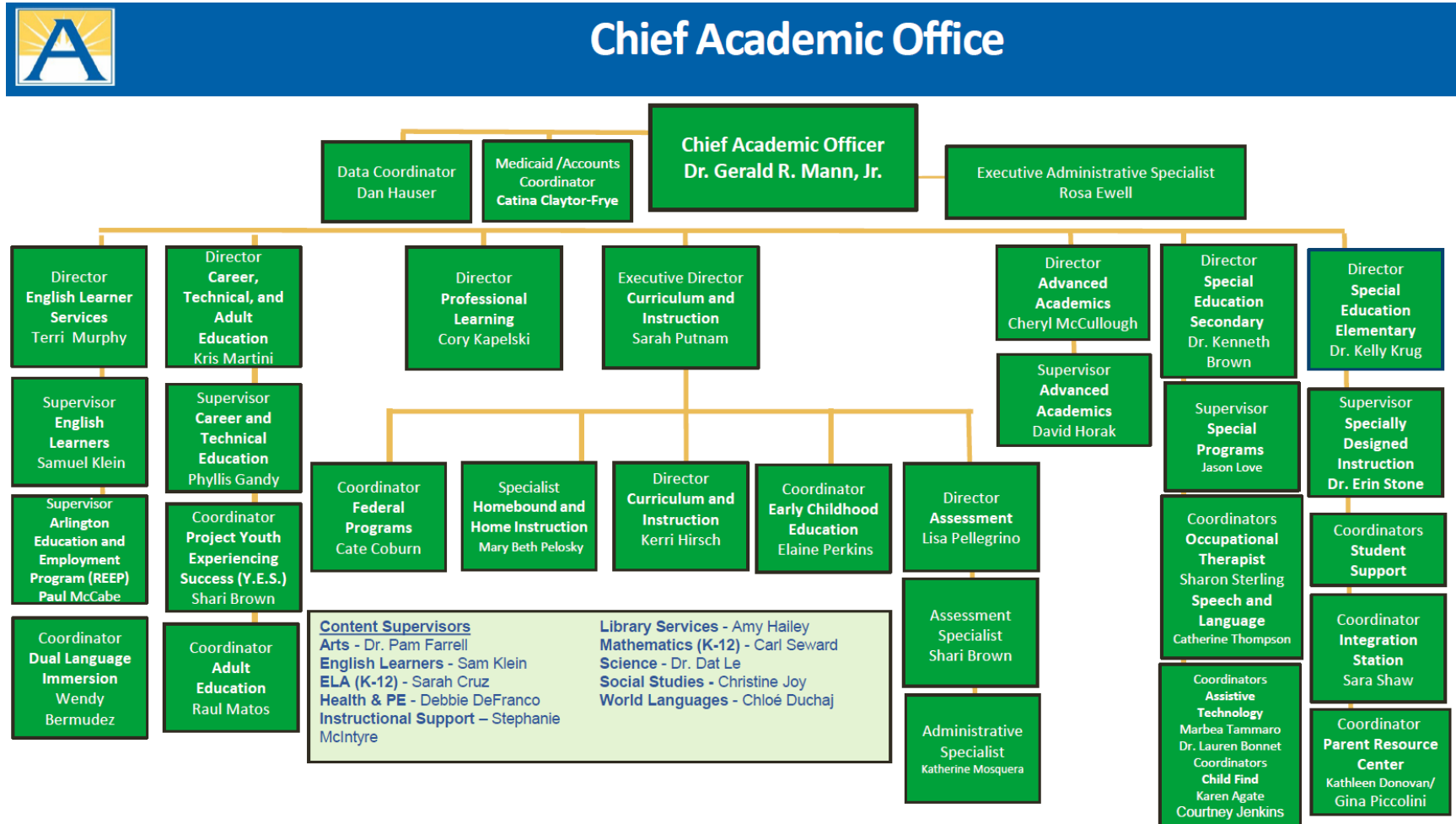


Figure 19. Arlington Public Schools Organization Chart 2024 Division Counsel Office

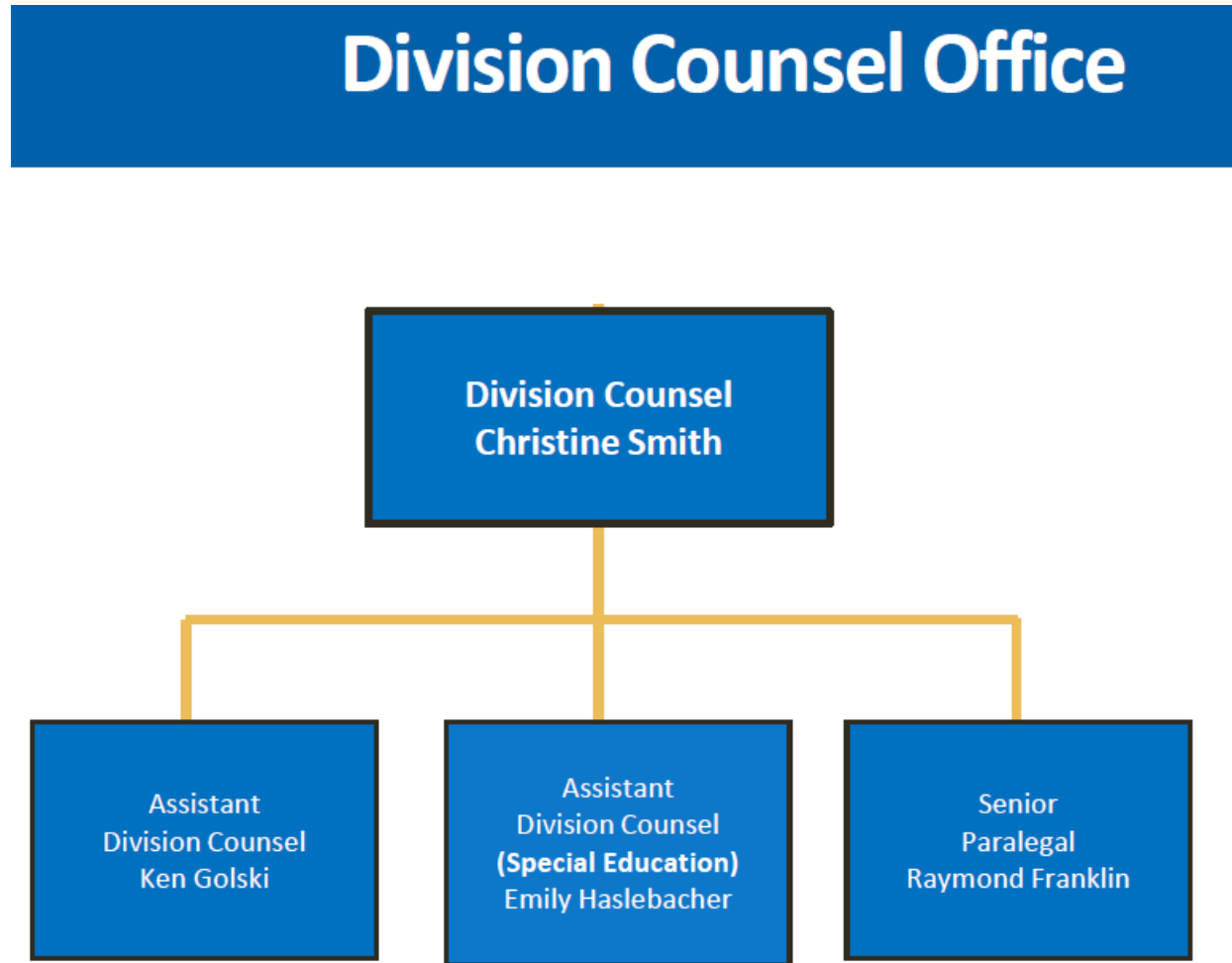


Figure 20. Arlington Public Schools Organization Chart 2024 Chief DEI and Student Support Office

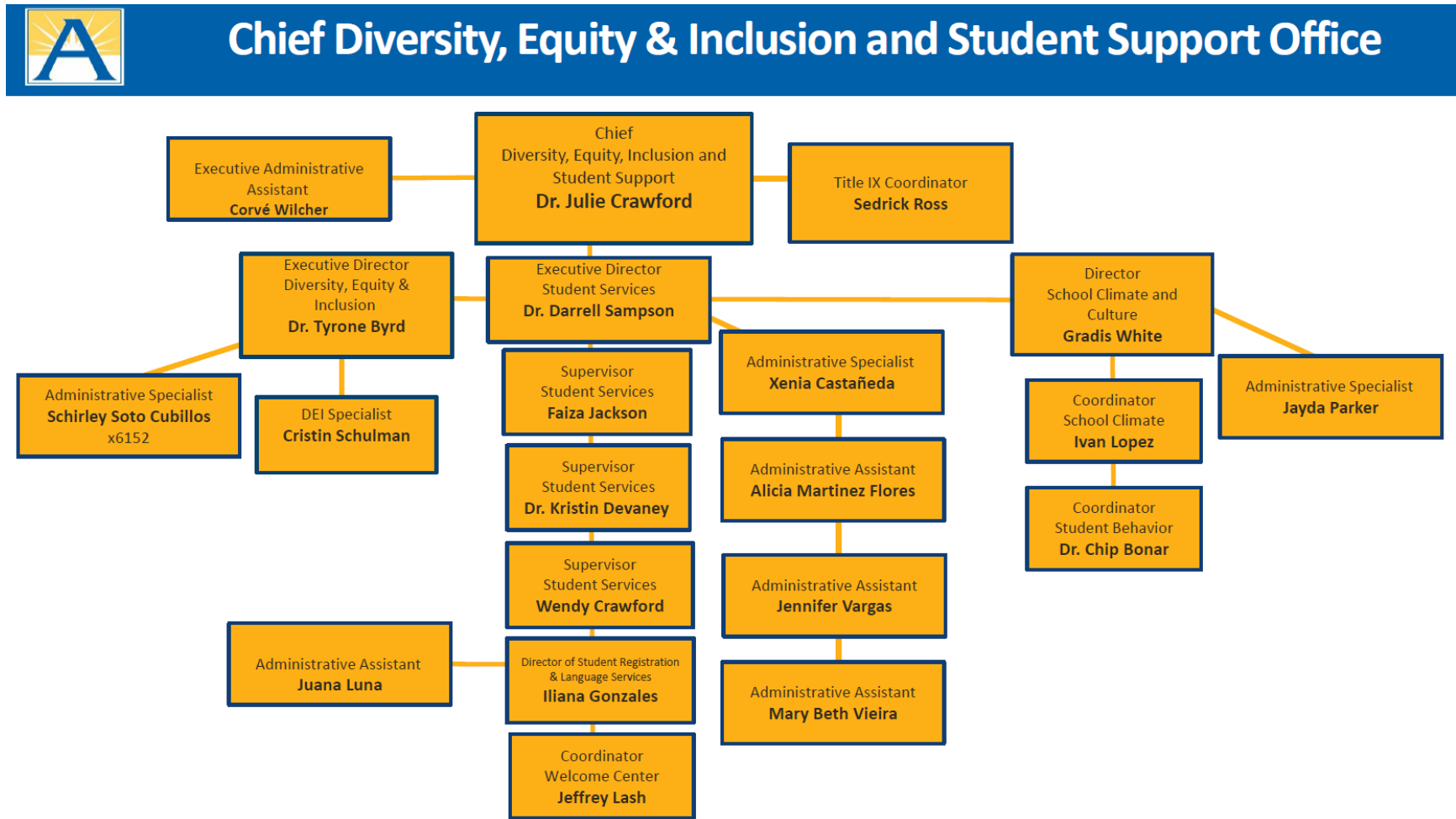


Figure 21. Arlington Public Schools Organization Chart 2024 School and Community Relations

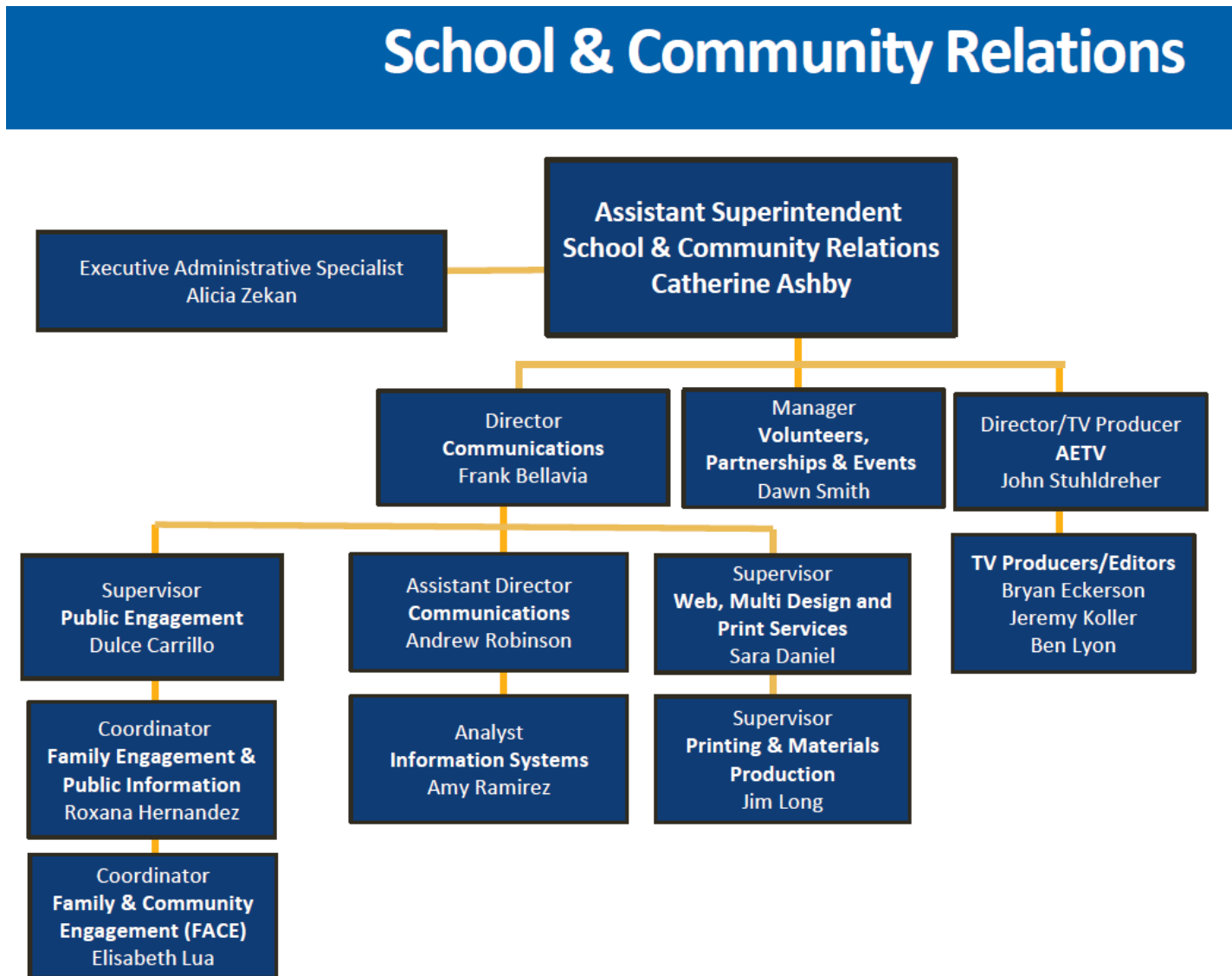


Figure 22. Fairfax County Schools Organization Chart from the Approved Budget Book 2025

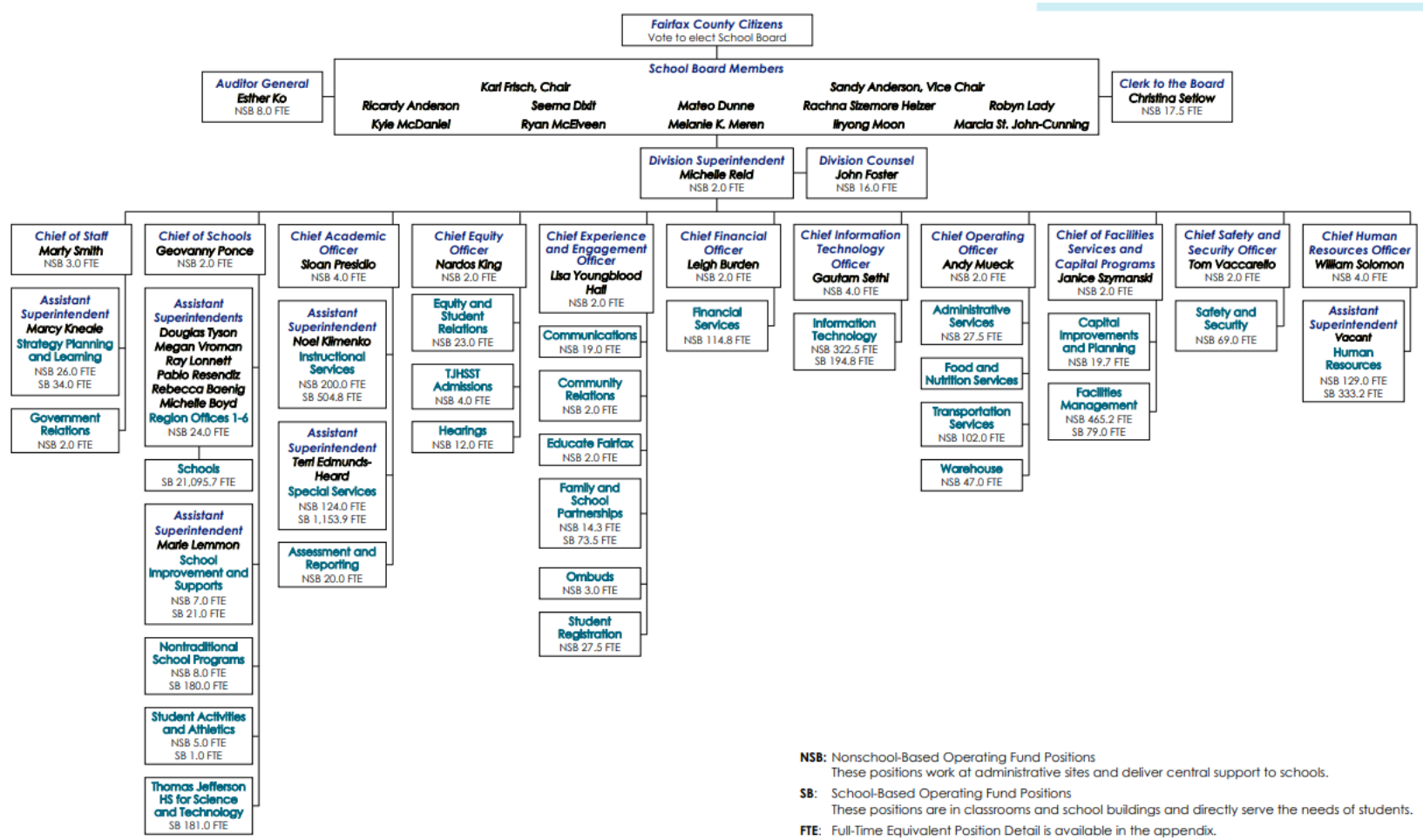


Figure 23. Falls Church Organization Chart from Superintendent's FY2025 Proposed Budget

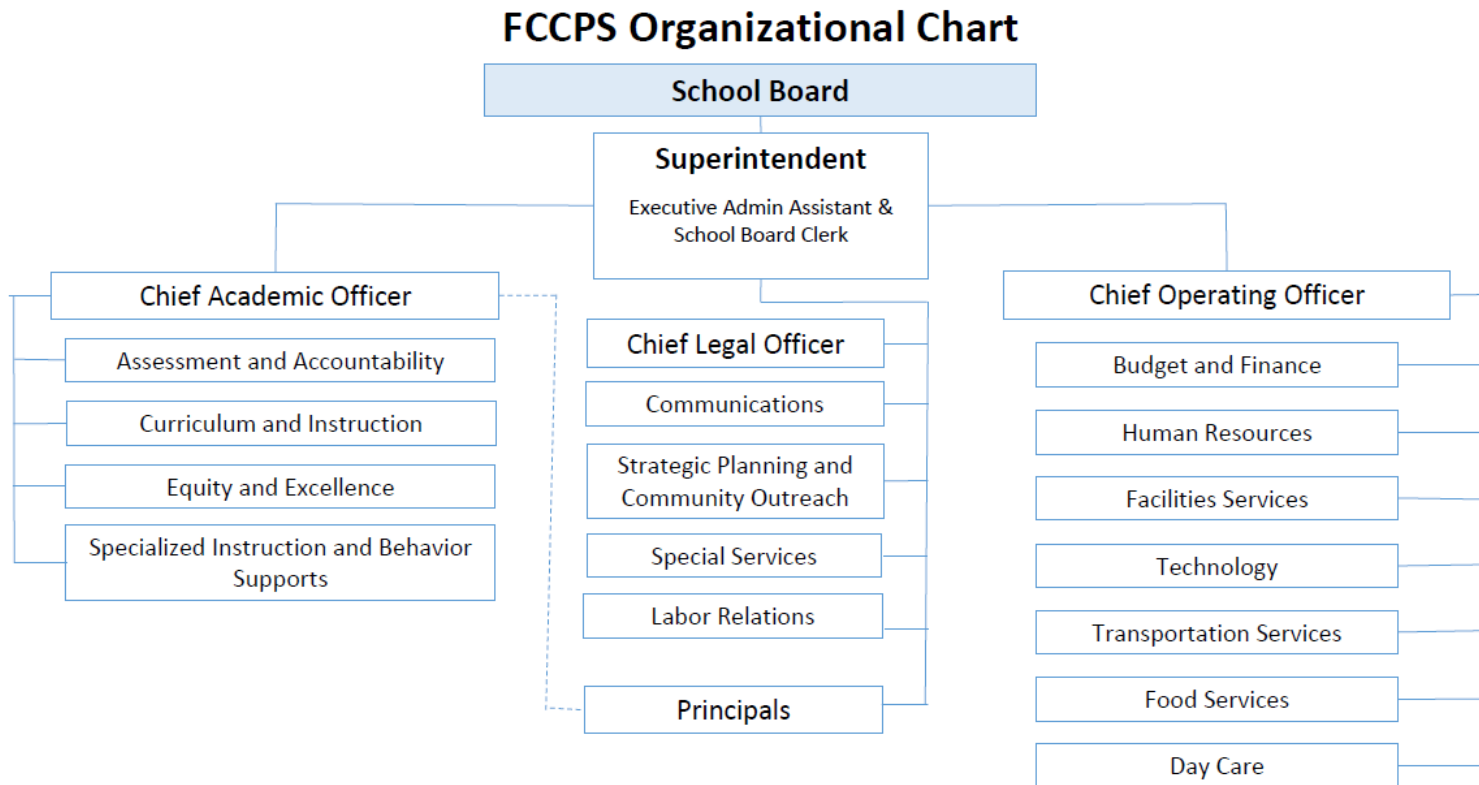


Figure 24. Falls Church Organization Chart Superintendent Office from Superintendent's FY2025 Proposed Budget

Superintendent's Office

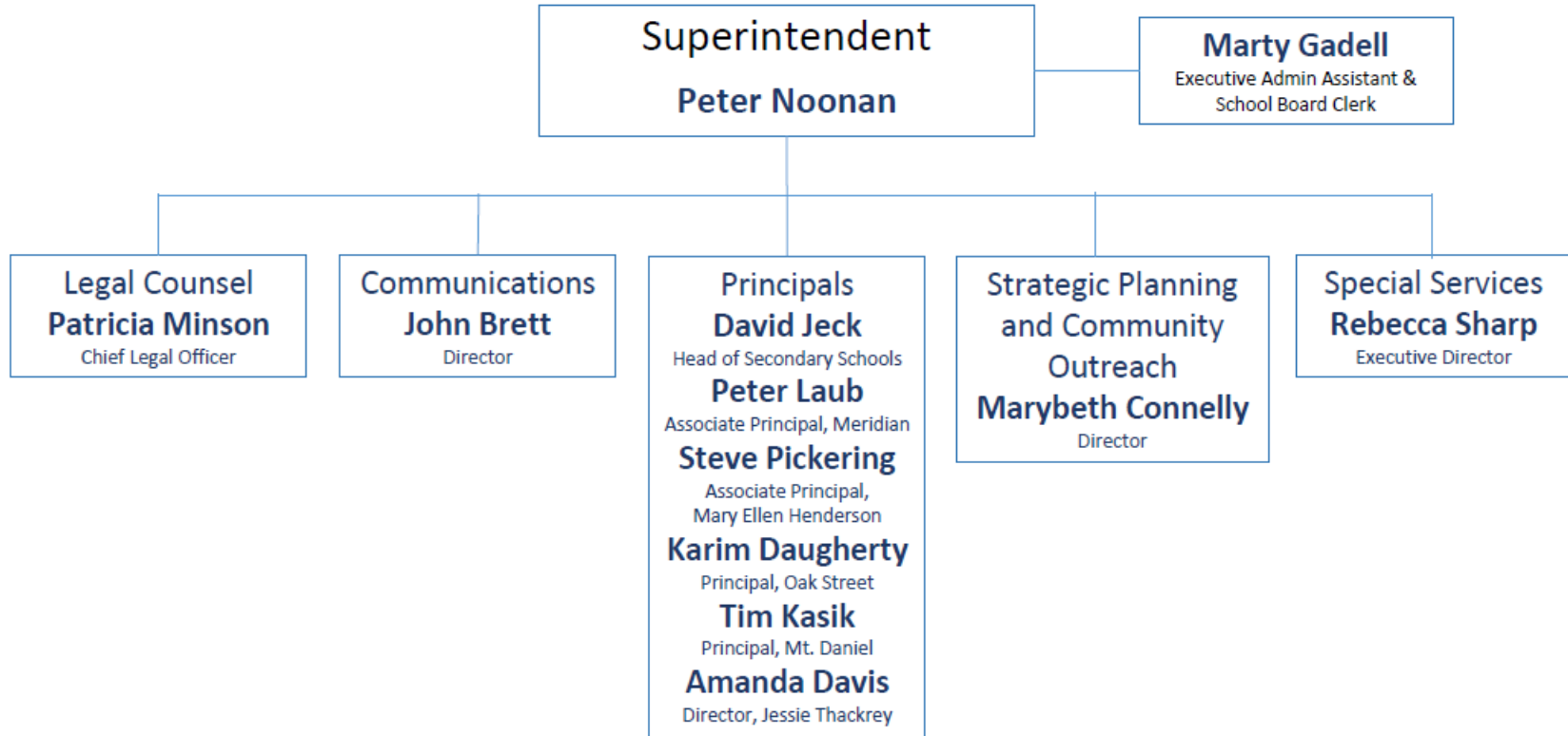


Figure 25. Falls Church Organization Chart Chief Academic Office from Superintendent's FY2025 Proposed Budget

Chief Academic Officer

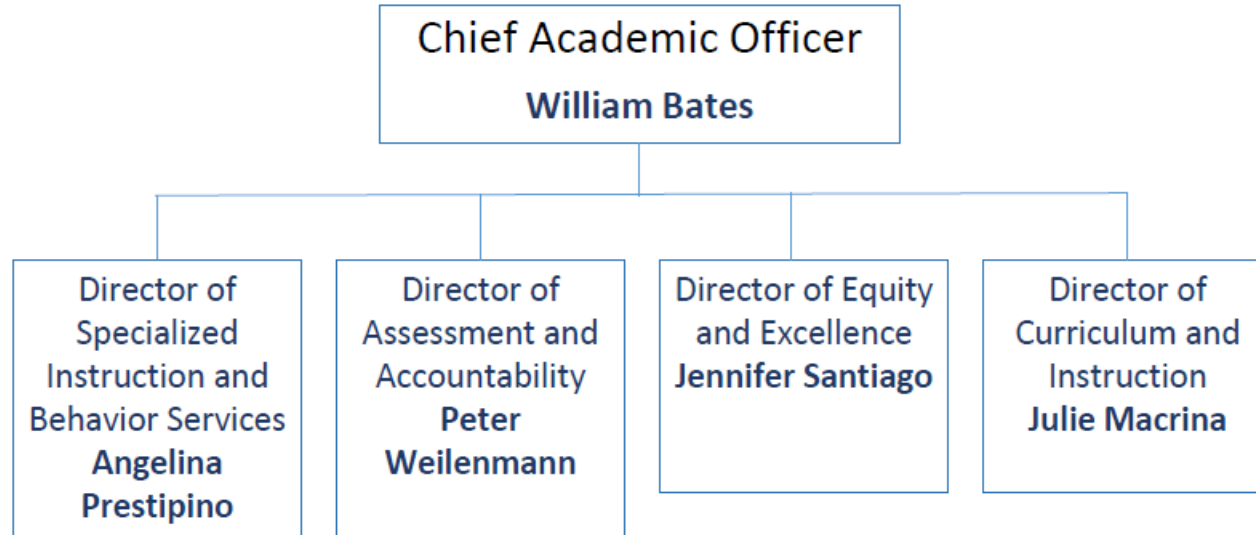


Figure 26. Falls Church Organization Chart Chief Operating Office from Superintendent's FY2025 Proposed Budget

Chief Operating Officer



Figure 27. Loudon Organization Chart from 2025 Approved Budget Book

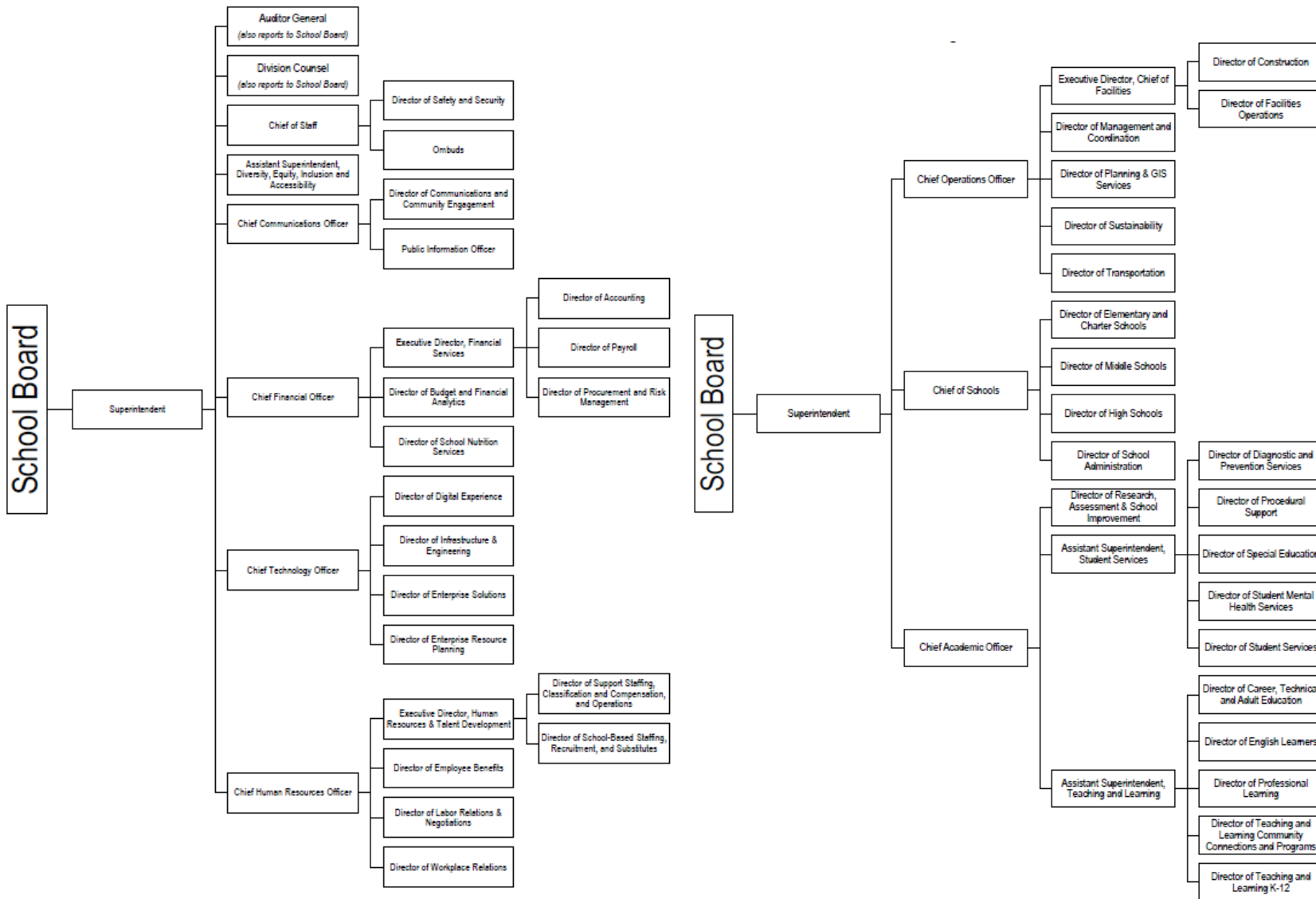
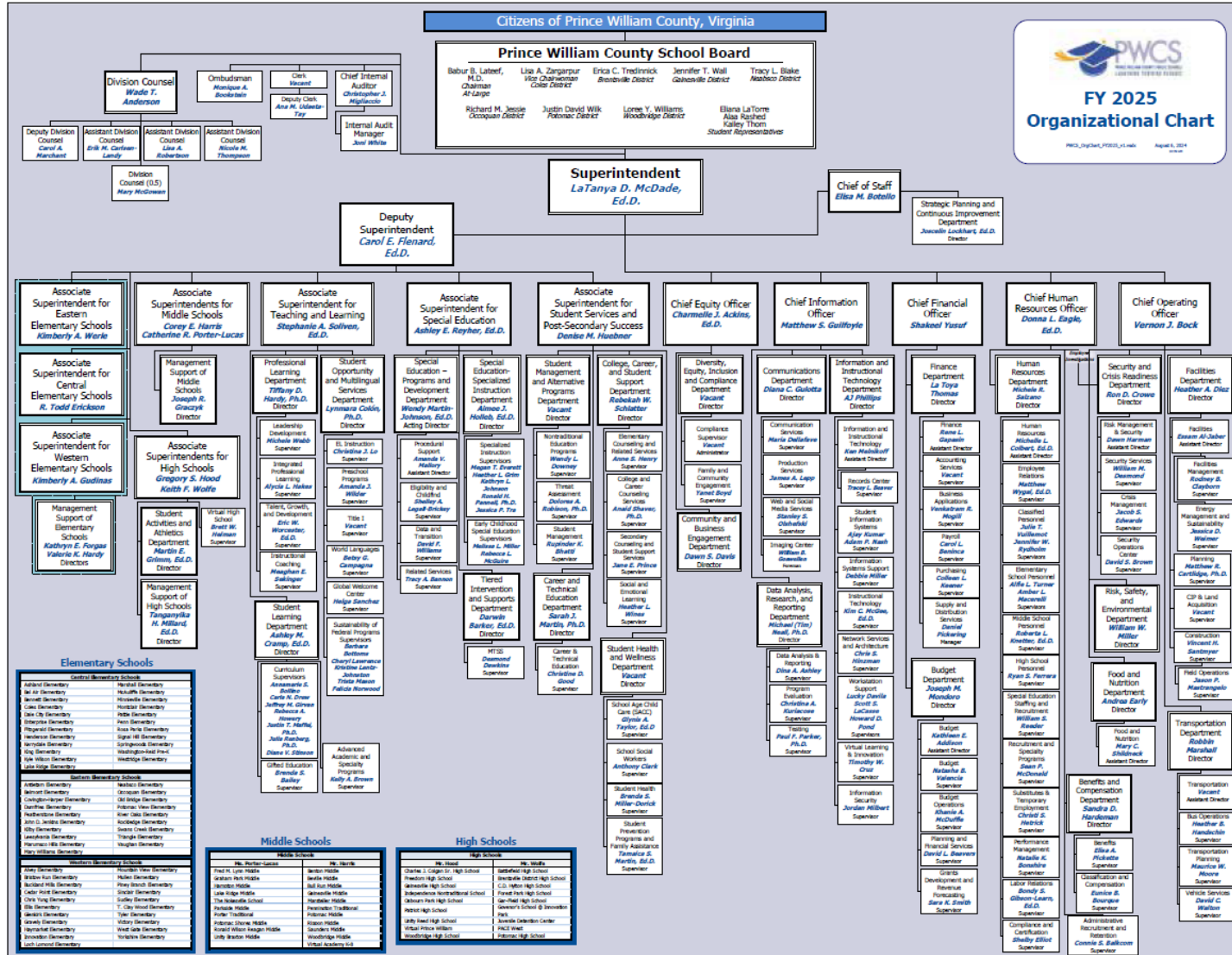


Figure 28. Prince William County Schools Organization Chart from 2025 Approved Budget Book



Appendix B – Further Cost Center Detail

The following includes information by Cost Center for the School Operating Fund for the smaller cost center roll-ups of APS for expenditures and budgeted FTE, respectively.

Table 70. HB Woodlawn Expenditures for the School Operating Fund by Cost Center

Office/Department	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Amount Change From FY2018 to FY2024	% Change from FY2018 to FY2024
HBW Instruction (HBW)	\$5,000,237.10	\$5,006,307.32	\$4,939,928.59	\$4,997,936.14	\$5,099,256.19	\$5,539,385.38	\$5,751,210.43	\$750,973.33	15.0%
Special Education Services (HBW)	\$1,069,621.25	\$1,227,470.29	\$1,307,053.26	\$1,262,684.33	\$1,197,890.64	\$1,365,928.89	\$1,463,992.29	\$394,371.04	36.9%
Principal's Office (HBW)	\$811,416.42	\$828,769.02	\$847,620.33	\$817,721.45	\$829,111.74	\$943,240.94	\$1,000,239.54	\$188,823.12	23.3%
Operation of Plant (HBW)	\$656,148.37	\$657,123.61	\$780,173.40	\$751,300.41	\$828,827.24	\$906,671.91	\$986,250.18	\$330,101.81	50.3%
English Learners (HBW)	\$460,913.22	\$445,859.39	\$449,730.47	\$450,122.63	\$454,259.15	\$605,699.39	\$692,263.65	\$231,350.43	50.2%
Library Services (HBW)	\$210,487.42	\$205,233.30	\$210,047.70	\$214,251.89	\$217,483.72	\$233,092.21	\$240,096.69	\$29,609.27	14.1%
Advanced Academics and Talent Development (HBW)	\$135,819.61	\$135,509.64	\$138,450.76	\$139,777.93	\$142,948.16	\$153,079.12	\$162,012.79	\$26,193.18	19.3%
Counseling (HBW)	\$71,801.29	\$72,117.62	\$75,879.49	\$77,101.48	\$80,909.63	\$91,942.60	\$95,659.25	\$23,857.96	33.2%
Equity & Excellence (HBW)	\$16,824.56	\$17,586.76	\$18,535.10	\$18,957.21	\$19,797.68	\$23,174.91	\$61,197.31	\$44,372.75	263.7%
Athletics Program (HBW)	\$9,380.97	\$7,572.59	\$4,890.08	-	\$7,481.89	-	\$5,196.21	-\$4,184.76	-44.6%
Instructional & Innovative Technologies (HBW)	\$173,704.55	\$109,467.87	\$99,180.19	\$103,060.39	\$110,454.54	\$43,808.45	\$5,072.24	-\$168,632.31	-97.1%
Career & Technology Education (HBW)	-	-	-	-	\$297.32	-	\$67.67	\$67.67	-
Grand Total	\$8,616,354.76	\$8,713,017.41	\$8,871,489.37	\$8,832,913.86	\$8,988,717.90	\$9,906,023.80	\$10,463,258.25	\$1,846,903.49	21.4%

Table 71. HB Woodlawn Budgeted FTEs for the School Operating Fund by Cost Center

Office/Department	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2018 vs FY2025	% change
Advanced Academics and Talent Development (HBW)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-
Counseling (HBW)	4.0	4.0	4.2	4.2	4.2	4.0	4.0	4.0	-	-
English Learners (HBW)	4.9	4.9	4.7	5.3	4.9	5.5	6.9	7.3	2.4	49.0%
Equity & Excellence (HBW)	0.2	0.2	0.2	0.2	0.2	0.5	0.5	0.5	0.3	15-
HBW Instruction (HBW)	40.1	39.7	39.5	39.3	38.5	4-	39.5	39.5	-0.6	-1.5%
Instructional & Innovative Technologies (HBW)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-
Library Services (HBW)	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	-	-
Operation of Plant (HBW)	7.5	7.5	9.5	9.5	9.5	9.5	9.5	9.5	2.0	26.7%
Principal's Office (HBW)	6.4	6.2	6.2	6.2	6.2	6.2	6.2	6.2	-0.3	-3.9%
Special Education Services (HBW)	12.4	14.4	14.4	15.9	14.9	12.9	13.4	12.4	-	-
Grand Total	79.5	80.9	82.7	84.6	82.4	82.6	84.0	83.4	3.8	4.8%

Table 72. Career Center Expenditures for the School Operating Fund by Cost Center

Office/Department	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Amount Change From FY2018 to FY2024	% Change from FY2018 to FY2024
Career Center Basic Program(CC)	\$5,382,581.89	\$6,137,916.24	\$6,946,117.26	\$7,946,667.43	\$8,395,442.14	\$10,433,159.82	\$10,656,643.53	\$5,274,061.64	98.0%
Special Education Services (CC)	\$2,303,180.18	\$3,050,982.60	\$3,763,867.08	\$3,316,798.41	\$3,363,705.92	\$3,647,183.38	\$3,931,661.52	\$1,628,481.34	70.7%
Principal's Office (CC)	\$646,889.60	\$1,077,440.91	\$1,344,939.94	\$1,352,790.26	\$1,391,426.17	\$1,549,951.25	\$1,627,579.54	\$980,689.94	151.6%
English Learners (CC)	\$911,164.65	\$847,232.44	\$603,904.42	\$895,179.70	\$855,463.90	\$821,702.18	\$1,246,075.22	\$334,910.57	36.8%
Instructional & Innovative Technologies (CC)	\$141,287.86	\$149,066.18	\$203,188.84	\$148,511.81	\$155,446.81	\$165,283.86	\$171,533.54	\$30,245.68	21.4%
Counseling (CC)	-	-	-	-	-	-	\$134,131.57	\$134,131.57	-
Gifted Program (CC)	-	-	-	\$123,257.77	\$120,258.88	\$14,305.03	\$125,690.80	\$125,690.80	-
Library Services (CC)	\$3,645.43	\$5,654.79	\$3,484.52	\$96,883.86	\$99,354.80	\$108,656.77	\$115,661.77	\$112,016.34	3,072.8%
Career & Technology Education (CC)	\$35,632.90	\$69,056.56	\$19,699.96	\$29,019.53	\$33,602.42	\$22,998.84	\$3,456.83	-\$32,176.07	-90.3%
Operation of Plant (CC)	-	-	-	\$3,914.20	-	-	-	-	-
Grand Total	\$9,424,382.51	\$11,337,349.72	\$12,885,202.02	\$13,913,022.97	\$14,414,701.04	\$16,763,241.13	\$18,012,434.32	\$8,588,051.81	91.1%

Table 73. Career Center Budgeted FTE for the School Operating Fund

Office/Department	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2018 vs FY2025	% change
Career Center Basic Program(CC)	46.7	55.5	64.3	69.6	71.8	74.3	74.8	74.8	28.1	60.2%
Counseling (CC)	-	-	-	-	-	-	2.0	2.0	2.0	-
English Learners (CC)	6.0	6.0	6.0	8.6	8.6	8.1	8.6	8.6	2.6	43.3%
Gifted Program (CC)	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0	-
Instructional & Innovative Technologies (CC)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-
Library Services (CC)	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0	-
Principal's Office (CC)	4.0	9.3	11.3	12.5	12.5	12.5	12.5	12.5	8.5	212.5%
Special Education Services (CC)	25.0	29.5	29.0	32.0	32.5	32.5	33.5	37.5	12.5	5-
Grand Total	82.7	101.2	111.5	125.7	128.4	130.4	134.4	138.4	55.7	67.4%

Table 74. Eunice Kennedy Shriver Program Expenditures for the School Operating Fund by Cost Center

Office/Department	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	Amount Change From FY2018 to FY2024	% Change from FY2018 to FY2024
Eunice Kennedy Shriver Basic Program	\$1,546,086.77	\$1,457,156.66	\$1,727,684.31	\$1,672,462.03	\$1,251,165.71	\$1,338,074.94	\$1,507,866.94	-\$38,219.83	-2.5%
Principal's Office (SP)	\$693,192.40	\$689,293.15	\$695,059.38	\$628,692.54	\$746,554.82	\$848,782.29	\$902,801.30	\$209,608.90	30.2%
English Learners (SP)	\$53,315.68	\$62,264.80	\$62,848.70	\$60,561.66	\$57,081.18	\$66,641.93	\$70,517.44	\$17,201.76	32.3%
Counseling (SP)	-	-	\$6,238.90	\$16,709.78	-	-	\$37,261.81	\$37,261.81	-
Operation of Plant (SP)	\$50,371.27	\$52,132.77	\$31,521.39	\$2,151.36	-	\$3,342.16	\$3,201.68	-\$47,169.59	-93.6%
Career & Technology Education (SP)	\$2,096.26	\$1,260.22	\$1,099.25	\$286.52	\$2,028.41	\$1,671.13	\$2,523.33	\$427.07	20.4%
Library Services (SP)	\$49,745.44	\$52,744.18	\$117.55	-	\$1,106.37	\$48,233.86	\$1,130.60	-\$48,614.84	-97.7%
Instructional & Innovative Technologies (SP)	\$36.62	-	-	-	\$21.54	-	-	-\$36.62	-10-
Athletics Program (SP)	-	-	-	-	\$3,384.67	\$410.52	-	-	-
Grand Total	\$2,394,844.44	\$2,314,851.78	\$2,524,569.48	\$2,380,863.89	\$2,061,342.70	\$2,307,156.83	\$2,525,303.10	\$130,458.66	5.4%

Table 75. Eunice Kennedy Shriver Program Budgeted FTE for the School Operating Fund

Office/Department	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2018 vs FY2025	% change
Counseling (SP)	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0	-
English Learners (SP)	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.0	-
Eunice Kennedy Shriver Basic Program	19.5	19.5	19.5	22.5	16.5	14.5	17.5	18.5	-1.0	-5.1%
Library Services (SP)	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.0	-
Operation of Plant (SP)	1.0	1.0	-	-	-	-	-	-	-1.0	-10-
Principal's Office (SP)	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	0.0	-
Grand Total	29.9	29.9	28.9	31.9	25.9	23.9	26.9	27.9	-2.0	-6.7%

Appendix C – Additional Middle and High School Section Enrollment Detail

Table 76. Class Size Traffic Light Reports Mathematics – Middle School and High School

Class Size Traffic Light Report 2024-2025
Middle School Mathematics

Schools	Math 6 (13110)																Math 7 (13111)												Algebra I (23130)			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4
Dorothy Hamm Middle School	19	20	17	17	18	21	25	18	18	20	25						24	15	18	25	26	22	15						23	16	16	
Gunston Middle School	23	24	23	19	21	19	26	20	25	23	21	13	10	22	26	14	25	20	25	14	24	25	25	22	10	2			26	25		
H-B Woodlawn Secondary Program	17	17	21														18	18											20	23		
Jefferson Middle School	21	25	20	22	23	22	17	23	22	25	18	22	22				20	17	12	18	25	20	16	24	21	21	16	10	21	24		
Kenmore Middle School	19	14	24	14	25	22	15	12	23	15	24	18	23	9	10		21	24	24	25	16	23	9	12	18	23	10	16	25	28		
Swanson Middle School	20	26	20	21	22	25	26	21	23	21	26						19	9	23	21	11	23						23	21	22	19	
Williamsburg Middle School	24	27	28	23	28	27	27	28									18	21	20	18								21	20	26	22	

Class Size Traffic Light Report 2024-2025
High School Mathematics

Schools	Algebra I (23130)																		Geometry (23143)												Algebra II (23135)																										
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	1	2	3	4	5	6	7	8	9	10	11	12											
Arlington Career Center	12	19	20	11	10	3													20	24																6	19	23	23	19	9																
H-B Woodlawn Secondary Program	4	25	13																22	13	15	17	15																																		
Langston High School Continuation	6																		1	7	9																																				
Wakefield High School	20	30	30	27	29	28	28	31	28	27	16	9	24	30	25	27	23	25	23	29	26	27	11	24	23	28																															
Washington-Liberty High School	24	26	29	14	28	30	24	23	25	25	25	24	9	11	19	25	20	25	23	22	21	21	20	20	28	25	24	25	21	30	29	27	32	31	29	25	24	25	26	1	29	27	30	28	30												
Yorktown High School	13	20	25	8	26	25	19	19	24	9	26	23							25	20	13	21	28	26	27	28	26	12	10	20	29	29																									

Table 77. Class Size Traffic Light Reports Science – Middle School and High School

Class Size Traffic Light Report 2024-2025
Middle School Science

Schools	Science 6 (14105)										Life Science (14115)									Physical Science (14125)								
	1	2	3	4	5	6	7	8	9	10	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
Dorothy Hamm Middle School	20	18	16	15	18	22	20				23	16	22	22	24	21	22	24		15	19	20	18	16	19	19		
Gunston Middle School	21	22	15	20	24	24	20				11	11	16	19	11	23	18	5		14	16	19	6	14	12	19	19	7
H-B Woodlawn Secondary Program	19	20	20	19							19	21	20	21						23	21	22	16					
Jefferson Middle School	25	24	26	24	23	22	20	18	13		22	24	16	23	25	25	22	16	22	20	25	19	24	20	19	20	22	
Kenmore Middle School	24	18	17	9	19	17	12	21	23	24	21	22	22	23	21	24	16	17		19	14	18	16	18	19	15	24	22
Swanson Middle School	23	16	13	22	20	22	17	13			22	15	25	22	12	20	21	13		13	12	16	17	20	14	14	9	1
Williamsburg Middle School	27	30	28	27	23						16	24	20	24	20	22	19	20		27	24	25	25	29				

Class Size Traffic Light Report 2024-2025
High School Science

Schools	Biology (24310)																	Chemistry (24410)															Physics (24510)											
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	1	2	3	4	5	6	7	8	9	10	11	
Arlington Career Center	11	23	26	27	10												21	17	20	9													8	20										
H-B Woodlawn Secondary Program	23	15	24	17	22	15											17	17	21	19													22	24	21	14	9							
Langston High School Continuation	6	4																																										
Wakefield High School	28	31	28	26	29	29	26	23	26	9	13						30	31	30	29	30	29										29	29	29	28									
Washington-Liberty High School	26	25	26	27	26	26	23	24	27	26	26	22	18	10	12	12	26	30	26	26	27	28	25	22	28	26	19	25		1	25	23	27	28	21	25	26	27	27					
Yorktown High School	27	27	27	25	25	23	25	23	22	10	24	23	25	11	27	24	27	24	25	18	26	26	26	24	26	25	21	19	20	24	26	25	27	21	21	27	24	29	21	23	29	21	25	

Table 78. Class Size Traffic Light Reports Language Arts – Middle School and High School

Class Size Traffic Light Report 2024-2025
Middle School English Language Arts

Schools	English 6 (11109)														English 7(11110)															English 8 (11120)																					
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	1	2	3	4	5	6	7	8	9	10	11	12	13									
Dorothy Hamm Middle School	15	19	15	22	13	11	17	14	6	7	14				22	16	16	21	16	16	16	10	7						12	18	16	17	12	15	11	3															
Gunston Middle School	23	25	14	12	11	21	15	7	17	15	17	17	13		10	6	23	11	25	21	25	25	9						12	16	16	12	4	8	29	2	16	16	16	8	6										
H-B Woodlawn Secondary Program	19	19	19	18											19	20	21	20											16	21	22	20																			
Jefferson Middle School	15	15	12	25	16	19	17	14	22	23	6	10	14	11	14	23	18	16	23	22	22	18	16	18	19	6	5	17	14	16	19	16	16	18	15	17	23	7	14	4	6										
Kemmore Middle School	14	21	22	12	18	21	16	19	19	19	21	15			18	10	18	10	17	11	21	21	22	20	15			17	9	11	18	14	24	23	19	19	16	20													
Swanson Middle School	12	17	14	25	16	18	16	17	9	11					13	12	25	18	12	25	24	13	17	11			23	19	13	10	21	9	8	12	1	7															
Williamsburg Middle School	28	23	22	26	30	25									23	24	21	21	27	21								24	27	24	29																				

Class Size Traffic Light Report 2024-2025
High School English Language Arts

Schools	English 9 (21130)																	English 10 (21140)																English 11 (21150)															English 12 (21160)																																					
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	1	2	3	4	5	6	7	8	9	10																												
Arlington Career Center	10	10	23	18	14	2											5	14	15	18	2														10	20	14																								25	12	19																							
Arlington Community High School	1	1	1														1	1	5	4																																									1	5	2	3																						
H-B Woodlawn Secondary Program	17	17	24	21	19												11	3	3	3														3	4	1	3	9	10																					11	18	20	24	17	2																					
Langston High School Continuation																	1	9															14	10																								3	16	15																										
Wakefield High School	24	25	23	25	21	24	26	4	25	14	15				24	30	24	26	25	25	21	26	26	22	14	5	3	11	25	27	26	26	23	23	14	14	23	24																28	27	28	28	10	28	29	12	28	30																							
Washington-Liberty High School	21	24	28	27	26	12	11	12	6	14	18	7	24	28	25	22	17	30	1	28	24	21	25	23	6	17	20	12	24	17	15	16	10	18	15	24	24	18	25	18	21	25	15	22	20	9	8	14	28	27	30	28	31	15	9	15																														
Yorktown High School	21	23	23	20	11	7	25	27	5	23	27	22	28		22	24	25	21	6	19	25	28	28										29	7	29	7	29	29	29	28	28																		25	10	28	28	28	23																						

