

FY 21 to FY 27 Summary of Expenditure Changes

as of 3/5/26

	FY21	FY22	FY23	FY24	FY25	FY26	FY27 Draft	<u>Total Changes</u> FY 21-FY 27
Adopted School Fund Budget								
Adopted Budget	\$193,741,120	\$211,246,077	\$246,458,034	\$259,922,224	\$269,407,627	\$284,194,448	\$311,317,157	
One Time Expenditures		\$4,131,040	\$9,924,579	\$2,197,500	\$708,423			\$4,078,251
Recurring Expenditures	\$193,741,120	\$207,115,037	\$236,533,455	\$257,724,724	\$268,699,204	\$284,194,448	\$307,238,906	
Change from Previous Year	-\$1,737,485	\$13,373,917	\$29,418,418	\$21,191,269	\$10,974,480	\$15,495,244	\$23,044,458	\$111,760,301
Change from Previous Year	-0.9%	6.9%	14.2%	9.0%	4.3%	5.8%	8.1%	
Budgeted Enrollment								
K-12 Enrollment	14,236	14,046	13,648	13,721	13,624	13,802	13,786	
Change from Previous Year	503	-190	-398	73	-97	178	-16	
Change from Previous Year	3.7%	-1.3%	-2.8%	0.5%	-0.7%	1.3%	-0.1%	
Budgeted Per Pupil								
Per Pupil Calculation	\$13,609	\$14,745	\$17,331	\$18,783	\$19,722	\$20,591	\$22,286	
Change from Previous Year	-\$625	\$1,136	\$2,586	\$1,452	\$939	\$868	\$1,695	\$8,052
Increase from Previous Year	-4.4%	8.3%	17.5%	8.4%	5.0%	4.4%	8.2%	
Summary of Expenditure Changes								
Baseline Adjustment								
<i>(updated costs using a zero-based budget approach)</i>	-\$2,460,006	-\$1,326,348	-\$53,224	-\$173,581	\$221,438	-\$206,314	-\$354,623	-\$4,352,658
Compensation	\$0	\$9,671,181	\$17,225,666	\$9,454,592	\$10,566,110	\$6,516,167	\$7,800,820	\$61,234,536
Non-Discretionary								
Health Care Premiums	-\$662,579	\$216,410	\$2,385,167	\$1,378,980	\$1,610,874	\$9,847,073	\$5,003,495	\$19,779,420
Inflation (Operations only)				\$1,872,275	\$1,428,420	\$1,460,805	\$760,212	\$5,521,712
Other Non-Discretionary	\$618,591	\$1,635,989	\$101,931	\$540,207	-\$1,771,439	\$1,749,449	\$2,041,992	\$4,916,720
VRS Rate Changes	\$636,805				-\$1,702,971		-\$3,207,464	-\$4,273,630
CIP-related Items								
New School: MVUES							\$2,186,389	\$2,186,389
New School: ACEL							\$2,080,246	\$2,080,246
Technology Replacement Program <i>(previously budgeted in the CIP)</i>			\$1,800,000					\$1,800,000
Furniture Replacement Program <i>(previously budgeted in the CIP)</i>			\$1,200,000					\$1,200,000
CIP Management <i>(previously budgeted in the CIP)</i>			\$364,018					\$364,018
Enrollment & Demographics								
Special Education Growth	\$422,829	\$412,392	\$739,423	\$1,411,015	\$491,890		\$325,530	\$3,803,079
Special Education Services	\$1,063,994					\$648,954	\$325,531	\$2,038,479
Children's Services Act (CSA)			\$330,292	\$500,000	\$100,000	\$80,000	\$50,000	\$1,060,292
English Learner Growth		\$382,277		\$714,538	\$491,890			\$1,588,705
Regular Growth	\$2,164,180	-\$1,082,090	-\$2,683,515	\$900,051	-\$505,622	\$1,278,074	-\$514,761	-\$443,683
Reductions/Restoration								
Class Size / School Positions	-\$1,082,090	\$1,448,704	\$164,640		-\$1,617,645	-\$3,740,652	-\$401,623	-\$5,228,666
Department Operations	-\$1,026,798	\$235,408	\$526,798		-\$905,500	-\$2,251,592		-\$3,421,684
Department Positions	-\$1,239,782	\$697,412			-\$974,569	-\$1,043,365		-\$2,560,304
School Operations	-\$172,629		\$91,222					-\$81,407
New Proposals								
Working Conditions & Benefits							\$4,046,076	\$4,046,076
Substitute Program			\$2,110,738	\$1,406,007				\$3,516,745
Differentiated Staffing / Intervention				\$1,200,276	\$983,776		\$706,653	\$2,890,705
Class Size Decrease			\$2,604,688					\$2,604,688
Mental Health Services				\$116,181	\$2,557,828			\$2,674,009
Scholars Studios						\$404,243	\$1,395,985	\$1,800,228
Learning Resources / Bellwether						\$500,000	\$800,000	\$1,300,000
Human Resources Redesign			\$839,215					\$839,215
Guaranteed Field Experiences			\$751,592					\$751,592
Elementary Assistant Principals			\$592,836					\$592,836
Security Assistants				\$566,448				\$566,448
Equity Program		\$359,710						\$359,710
Foreign Language in Elementary Schools			\$186,154	\$325,769				\$511,923
School Resource Officers				\$116,415		\$252,402		\$368,817
Student Safety Coaches		\$560,188						\$560,188
Full-time Teaching and EDEP Assistants				\$276,161				\$276,161
Filter Replacement				\$248,433				\$248,433
Short-term Education Program (STEP)		\$162,683						\$162,683
Albemarle Foundation for Education (AFE)				\$151,869				\$151,869
Health Services			\$140,777					\$140,777
Title IX Services				\$114,517				\$114,517
Technology Services				\$61,116				\$61,116
Student Voice Fund				\$10,000				\$10,000
Total Expenditure Change (Recurring)	-\$1,737,485	\$13,373,916	\$29,418,418	\$21,191,269	\$10,974,480	\$15,495,244	\$23,044,458	\$111,760,300