

# EXPENDITURES

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## Expenditures Overview

State reporting requires each division to maintain a financial structure in compliance with state coding structures. These coding structures define primary functions/services that school divisions provide:

### *Instruction*

Instruction includes the activities that provide interaction between principals, teachers, aides, or classroom assistants and students/families. Instruction may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. Instruction may also be provided through another approved medium including television, internet, radio, telephone, or correspondence. The activities of aides or classroom assistants of any type (clerks, graders, etc.) that assist in the instructional process are included in this category. This functional category includes teaching, school counseling, library/media, school social work, assessment, staff development, and school level administration (principal and school office staff).

### *Administration, Attendance & Health*

The area includes activities concerned with establishing and implementing policy for administration, attendance, and health. This area includes a number of services typically delivered at schools to students including school nursing, psychology, speech services, hearing services, and other mental/medical services. It also includes typical administrative services such as School Board, fiscal, human resources, media, planning, and community contact services.

### *Technology*

This function captures all technology-related expenditures. Any services involving the use of technology for instructional, public information, administration, or any other use are part of this function.

### *Building Services*

This includes activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. This includes custodial, maintenance, and management services in support of the grounds and physical plant of our division.

### *Building Services – Facilities*

This includes activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment, and improving sites.

### *Transportation*

This includes activities concerned with transporting students to and from school, as required by state and federal law. This includes trips between home and school, and trips to and from school activities. This includes bus operations, maintenance, and management services in support of transporting students.

### *Transfers*

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include transfers of monies from one fund to another or to another related entity.

# EXPENDITURES

## Expenditures Summary

Expenditures	Actual 17-18	Adopted 18-19	Proposed 19-20	Increase	% lcr
<b>Instruction</b>					
Staffing	\$120,479,127	\$127,193,001	\$133,044,156	\$5,851,155	4.6%
Operating	\$10,863,681	\$13,029,303	\$12,784,829	(\$244,474)	-1.9%
Capital	\$391,736	\$416,678	\$440,406	\$23,728	5.7%
SB Reserve	\$0	\$57,862	\$57,862	\$0	0.0%
<b>Total</b>	<b>\$131,734,543</b>	<b>\$140,696,844</b>	<b>\$146,327,253</b>	<b>\$5,630,409</b>	<b>4.0%</b>
<b>Admin, Attend &amp; Health</b>					
Staffing	\$7,122,198	\$7,572,144	\$8,499,870	\$927,726	12.3%
Operating	\$650,472	\$923,070	\$865,040	(\$58,030)	-6.3%
Capital	\$58,416	\$36,362	\$41,992	\$5,630	15.5%
Sups Contingency	\$0	\$235,258	\$0	(\$235,258)	-100.0%
<b>Total</b>	<b>\$7,831,086</b>	<b>\$8,766,834</b>	<b>\$9,406,902</b>	<b>\$640,068</b>	<b>7.3%</b>
<b>Technology</b>					
Staffing	\$3,242,709	\$3,856,143	\$5,138,689	\$1,282,546	33.3%
Operating	\$333,249	\$408,627	\$1,023,741	\$615,114	150.5%
Capital	\$610,507	\$32,100	\$222,200	\$190,100	592.2%
<b>Total</b>	<b>\$4,186,464</b>	<b>\$4,296,870</b>	<b>\$6,384,630</b>	<b>\$2,087,760</b>	<b>48.6%</b>
<b>Building Services</b>					
Staffing	\$9,295,375	\$10,140,915	\$10,278,882	\$137,967	1.4%
Operating	\$6,511,643	\$6,108,000	\$6,218,401	\$110,401	1.8%
Capital	\$93,096	\$764,577	\$774,577	\$10,000	1.3%
<b>Total</b>	<b>\$15,900,115</b>	<b>\$17,013,492</b>	<b>\$17,271,860</b>	<b>\$258,368</b>	<b>1.5%</b>
<b>Facilities</b>					
Staffing	\$32,494	\$34,043	\$31,642	(\$2,401)	-7.1%
Operating	\$6	\$0	\$0	\$0	N/A
Capital	\$551,731	\$498,000	\$498,000	\$0	0.0%
<b>Total</b>	<b>\$584,231</b>	<b>\$532,043</b>	<b>\$529,642</b>	<b>(\$2,401)</b>	<b>-0.5%</b>
<b>Transportation</b>					
Staffing	\$8,713,027	\$9,674,839	\$10,159,373	\$484,534	5.0%
Operating	\$1,497,589	\$1,158,359	\$1,395,025	\$236,666	20.4%
Capital	\$257,102	\$74,520	\$0	(\$74,520)	-100.0%
<b>Total</b>	<b>\$10,467,718</b>	<b>\$10,907,718</b>	<b>\$11,554,398</b>	<b>\$646,680</b>	<b>5.9%</b>
<b>Transfers</b>					
Transfers	\$6,873,998	\$4,586,702	\$4,282,757	(\$303,945)	-6.6%
<b>Expenditures Grand Total</b>	<b>\$177,578,156</b>	<b>\$186,800,503</b>	<b>\$195,757,442</b>	<b>\$8,956,939</b>	<b>4.8%</b>

During FY 2018/19, a reorganization of departments and staff was conducted, which has resulted in changes between the categories shown above. Staff and associated costs have been reallocated from Instruction and Administration, Attendance, & Health to Technology. These changes were made in order to appropriately classify positions and expenses in the financial system. This more accurately reflects the actual operations of the organization.

# EXPENDITURES

The tables below break out School Fund expenditures between Schools and Departments. Department budgets comprise resources that benefit schools across the division and serve the school system as a whole.

Full-Time Equivalents (FTEs) who are assigned to specific schools are reported in the Schools section. FTEs who are not assigned to a specific school are reported separately in the Departments section. These are staff who serve multiple schools, for example bus drivers and maintenance workers.

	Actual	Adopted	18-19	Proposed	19-20	% of	Proposed v. Adopted	
	17-18	18-19	FTE	19-20	FTE	Total	Increase	% lcr
<b>School-Based</b>								
Instruction	\$120,384,734	\$129,556,413	1,645.74	\$134,376,769	1,696.73	93.1%	4,820,356	3.7%
Admin, Attend & Health	\$1,924,946	\$2,264,477	35.33	\$2,068,342	33.32	1.4%	(\$196,135)	-8.7%
Technology	\$1,675,523	\$2,160,230	27.04	\$2,226,646	27.29	1.5%	\$66,416	3.1%
Building Services	\$5,182,785	\$5,466,149	119.64	\$5,657,001	121.76	3.9%	\$190,852	3.5%
Facilities	\$0	\$0	0.00	\$0	0.00	0.0%	\$0	N/A
Transportation	\$2,452	\$0	0.00	\$0	0.00	0.0%	\$0	N/A
Transfers	\$0	\$0	0.00	\$0	0.00	0.0%	\$0	N/A
<b>School-Based Total</b>	<b>\$129,170,440</b>	<b>\$139,447,269</b>	<b>1,827.75</b>	<b>\$144,328,758</b>	<b>1,879.10</b>	<b>100.0%</b>	<b>\$4,881,489</b>	<b>3.5%</b>

<b>Department-Based</b>								
Instruction	\$11,349,809	\$11,140,431	42.98	\$11,950,484	36.10	23.2%	810,053	7.3%
Admin, Attend & Health	\$5,906,139	\$6,502,357	49.48	\$7,338,560	57.72	14.3%	\$836,203	12.9%
Technology	\$2,510,942	\$2,136,640	16.00	\$4,157,984	27.70	8.1%	\$2,021,344	94.6%
Building Services	\$10,717,330	\$11,547,343	63.30	\$11,614,859	62.68	22.6%	\$67,516	0.6%
Facilities	\$584,231	\$532,043	0.00	\$529,642	0.00	1.0%	(\$2,401)	-0.5%
Transportation	\$10,465,267	\$10,907,718	242.91	\$11,554,398	204.13	22.5%	\$646,680	5.9%
Transfers	\$6,873,998	\$4,586,702	0.00	\$4,282,757	0.00	8.3%	(\$303,945)	-6.6%
<b>Department-Based Total</b>	<b>\$48,407,717</b>	<b>\$47,353,234</b>	<b>414.67</b>	<b>\$51,428,684</b>	<b>388.33</b>	<b>100.0%</b>	<b>\$4,075,450</b>	<b>8.6%</b>

<b>Grand Total</b>	<b>\$177,578,156</b>	<b>\$186,800,503</b>	<b>2,242.42</b>	<b>\$195,757,442</b>	<b>2,267.43</b>	<b>100.0%</b>	<b>\$8,956,939</b>	<b>4.79%</b>
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*During FY 2018/19, a reorganization of departments and staff was conducted, which has resulted in changes between School and Department budget summaries shown above. Staff and associated costs have been reallocated from Instruction and Administration, Attendance, & Health to Technology. These changes were made in order to appropriately classify positions and expenses in the financial system. This more accurately reflects the actual operations of the organization.*

# EXPENDITURES

## Assumptions

The information presented in this funding request is based on the following assumptions in FY 2019-20.

## Salaries

Salaries are based upon guidance from the Joint Boards; teachers scale is based upon market and School Board direction.

	Classified Employees	Teachers
2017-18	<ul style="list-style-type: none"> <li>2.0% market increase</li> </ul>	<ul style="list-style-type: none"> <li>Average increase of 2.0%</li> </ul>
2018-19	<ul style="list-style-type: none"> <li>2.0% market increase + merit</li> <li>1.0% pay scale adjustment for new hires and current employees at either the bottom or top of the scale in their pay grade</li> </ul>	<ul style="list-style-type: none"> <li>Average increase of 2.0%</li> <li>2.0% increase to change teacher pay adjustment methodology</li> </ul>
2019-20	<ul style="list-style-type: none"> <li>2.3% market increase + merit</li> <li>Increased compensation for bus drivers</li> </ul>	<ul style="list-style-type: none"> <li>Average increase of 2.3%</li> <li>Continues pay scale adjustment</li> </ul>

## Benefits

The Virginia Retirement System (VRS), an independent state agency, administers ACPS' retirement benefits and sets the annual rates. Health and dental insurance is administered by Albemarle County. Rates are determined based on local historical information, industry data, and projected expenses for the health care fund.

**2017-18    2018-19    2019-20**

The following benefit rates apply to employee salaries:

Social Security (FICA) <i>For all employees</i>	7.65%	7.65%	7.65%
Virginia Retirement System (VRS) <i>Eligible Salaries</i>	17.55%	16.88%	16.88%
VRS Non-Professional Rate <i>Eligible Salaries</i>	9.40%	9.40%	9.40%
VRS Group Life Insurance <i>Eligible Salaries</i>	1.31%	1.31%	1.31%

The following benefits reflect the average contribution for a participating employee:

Health Insurance	\$9,962	\$8,280	\$8,615
Dental Insurance	\$282	\$296	\$311



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