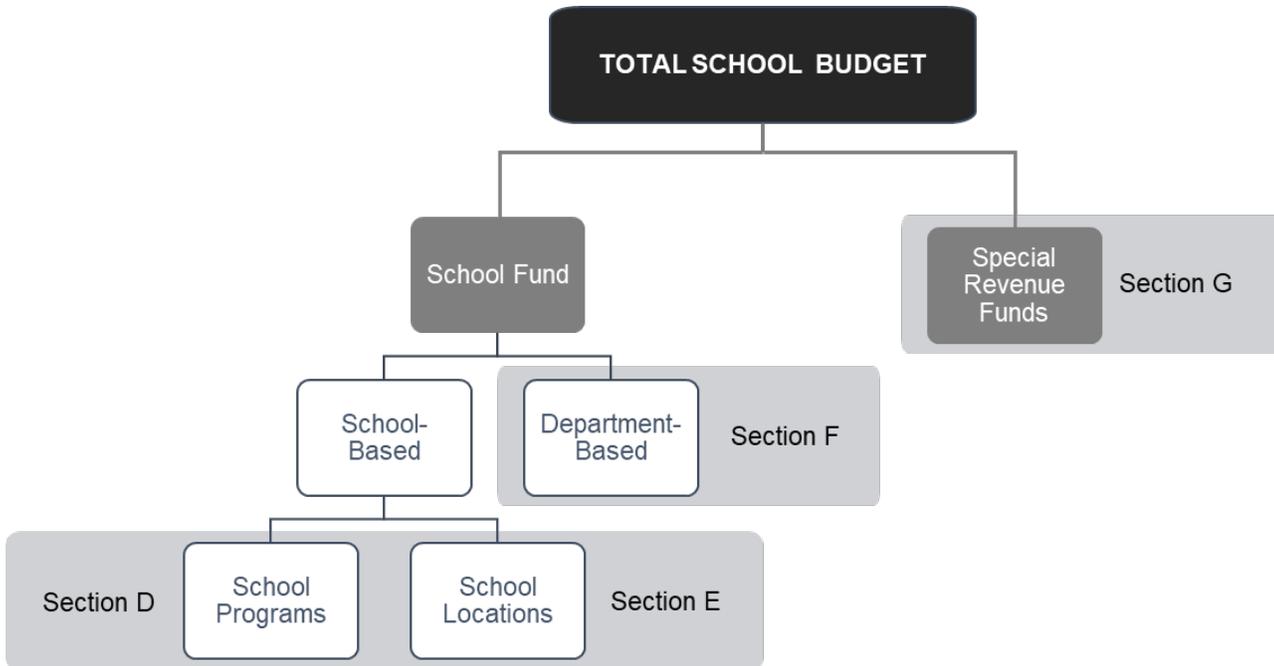


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Expenditures Overview



The total ACPS budget consists of the School Fund and Special Revenue Funds.

Expenditures in the **School Fund** are funded by revenues as detailed in Section B. They primarily comprise the transfer from Albemarle County’s General Fund (funded by general property taxes and other local taxes) and state aid. Within the School Fund, the budget is broken out between School-Based and Department-Based expenditures. School-Based expenditures are tied directly to individual schools, while Department-Based expenditures benefit schools across the Division and serve the school system as a whole.

School-Based budgets are reported on both a program level and by school location. Program categories are guided by state reporting standards. The two sections (School Programs and School Locations) represent two different ways to report on the School-Based budget, and each equals the School-Based budget.

Additionally, **Special Revenue Funds** are reported separately. They are programs whereby the revenue budgeted will be sufficient to cover all expenditures associated with the program. Examples of revenue types include transfers from the School Fund, fees, and grants.

This table outlines each budget by Fund type and expenditure category within the School Division's organizational structure.

		Departments								
		Executive Services	Student Learning	Org. Dev. & Human Resource Leadership	Community Engagement	Strategic Planning & Communications	Operations	Technology		
		<i>Budgets:</i>								
School Operating Fund	Sch-Bsd	School Locations / School Programs		x				x	x	
	Department-Based	Office of the Sup. & School Board	x							
		Division Support	x							
		Instruction		x						
		Student Services		x						
		Vocational Education		x						
		Federal Programs		x						
		ESOL		x						
		Professional Development				x				
		Human Resources				x				
		Media Services				x				
		Community Engagement					x			
		Strategic Planning & Communications						x		
		Fiscal Services							x	
		Transportation Services							x	
		Building Services							x	
		Technology								x
		Special Revenue Funds	Fee Based Services	CFA Institute - Summer Rental						x
Child Nutrition								x		
Community Education							x			
Drivers Safety							x			
Extended Day Enrichment Program							x			
Summer Feeding Program									x	
Federal Entitle. Programs	Carl Perkins			x						
	Families in Crisis			x						
	Pre-School Special Education			x						
Local, State & Federal Grants	Title I / Title II / Title III			x						
	Algebra Readiness Programs			x						
	Alternative Education			x						
	Blue Ridge Juv. Det. Center Program			x						
	Community Public Charter School			x						
	Economically Dislocated Workers			x						
	English Literacy and Civics Education			x						
	Foundation for Excellence			x						
	McIntire Trust								x	
	Migrant			x						
	Migrant Consortium Incentive Grant			x						
	Special Education Jail Program			x						
	Summer School			x						
	Teacher Mentoring Program			x						
	Miscellaneous Grants			x						
	Joint Prgr		Community Based Instruction Program		x					
			Emotional Disabilities (ED) Program		x					
	Internal Service Funds		Computer Equipment Replacement							x
Textbook Replacement								x		
Vehicle Maintenance								x		

State Categories

State reporting requires each division to maintain a financial structure in compliance with state coding structures. These coding structures define primary functions and services that school divisions provide and are used throughout the budget document.

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 from one fund to another or to another related entity.

School Fund Expenditures Summary

Expenditures	Actual 17-18	Adopted 18-19	Adopted 19-20	Increase	% lcr
Instruction					
Staffing	\$120,479,127	\$127,193,001	\$132,491,412	\$5,298,411	4.2%
Operating	\$10,863,681	\$13,029,303	\$12,784,829	(\$244,474)	-1.9%
Capital Outlay	\$391,736	\$416,678	\$440,406	\$23,728	5.7%
SB Reserve	\$0	\$57,862	\$57,862	\$0	0.0%
Total	\$131,734,543	\$140,696,844	\$145,774,509	\$5,077,665	3.6%
Admin, Attend & Health					
Staffing	\$7,122,198	\$7,572,144	\$8,668,179	\$1,096,035	14.5%
Operating	\$650,472	\$923,070	\$865,040	(\$58,030)	-6.3%
Capital Outlay	\$58,416	\$36,362	\$41,992	\$5,630	15.5%
Supps Contingency	\$0	\$235,258	\$0	(\$235,258)	-100.0%
Total	\$7,831,086	\$8,766,834	\$9,575,211	\$808,377	9.2%
Technology					
Staffing	\$3,242,709	\$3,856,143	\$5,146,205	\$1,290,062	33.5%
Operating	\$333,249	\$408,627	\$1,023,741	\$615,114	150.5%
Capital Outlay	\$610,507	\$32,100	\$222,200	\$190,100	592.2%
Total	\$4,186,464	\$4,296,870	\$6,392,146	\$2,095,276	48.8%
Building Services					
Staffing	\$9,295,375	\$10,140,915	\$10,278,882	\$137,967	1.4%
Operating	\$6,511,643	\$6,108,000	\$6,276,889	\$168,889	2.8%
Capital Outlay	\$93,096	\$764,577	\$774,577	\$10,000	1.3%
Total	\$15,900,115	\$17,013,492	\$17,330,348	\$316,856	1.9%
Facilities					
Staffing	\$32,494	\$34,043	\$31,642	(\$2,401)	-7.1%
Operating	\$6	\$0	\$0	\$0	N/A
Capital Outlay	\$551,731	\$498,000	\$498,000	\$0	0.0%
Total	\$584,231	\$532,043	\$529,642	(\$2,401)	-0.5%
Transportation					
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 Outlay	\$257,102	\$74,520	\$0	(\$74,520)	-100.0%
Total	\$10,467,718	\$10,907,718	\$11,554,398	\$646,680	5.9%
Transfers					
Transfers	\$6,873,998	\$4,586,702	\$4,322,351	(\$264,351)	-5.8%
Expenditures Grand Total	\$177,578,156	\$186,800,503	\$195,478,605	\$8,678,102	4.6%

Staffing is the cost of all compensation, which includes salaries, overtime wages, part-time and substitute wages, stipends, and benefits.

Operating includes a wide range of operating costs in support of School Division programs and services. Major expenditures in this category include educational supplies, fuel, utilities, contracted services, Ivy Creek School tuition, transfer to the Piedmont Regional Education Program (PREP), and staff development funds.

Capital Outlay includes budgets for lighting, furniture, machinery and equipment (including technology equipment), and software.

Transfers includes the transfer to the Children's Services Act (CSA) fund, transfer to Local Government for School Resource Officers, and transfers to Special Revenue Funds.

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 (e.g., bus drivers and maintenance workers).

	Actual 17-18	Adopted 18-19	18-19 FTE	Adopted 19-20	19-20 FTE	% of Total	Adopted v. Adopted	
							Increase	% lcr
School-Based								
Instruction	\$120,384,734	\$129,556,413	1,645.74	\$134,478,463	1,690.97	93.0%	\$4,922,050	3.8%
Admin, Attend & Health	\$1,924,946	\$2,264,477	35.33	\$2,257,829	39.39	1.6%	(\$6,648)	-0.3%
Technology	\$1,675,523	\$2,160,230	27.04	\$2,234,162	27.29	1.5%	\$73,932	3.4%
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
School-Based Total	\$129,170,440	\$139,447,269	1,827.75	\$144,627,455	1,879.41	100.0%	\$5,180,186	3.7%
Department-Based								
Instruction	\$11,349,809	\$11,140,431	42.98	\$11,296,046	40.60	22.2%	\$155,615	1.4%
Admin, Attend & Health	\$5,906,139	\$6,502,357	49.48	\$7,317,382	56.72	14.4%	\$815,025	12.5%
Technology	\$2,510,942	\$2,136,640	16.00	\$4,157,984	27.70	8.2%	\$2,021,344	94.6%
Building Services	\$10,717,330	\$11,547,343	63.30	\$11,673,347	62.68	23.0%	\$126,004	1.1%
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	22.7%	\$646,680	5.9%
Transfers	\$6,873,998	\$4,586,702	0.00	\$4,322,351	0.00	8.5%	(\$264,351)	-5.8%
Department-Based Total	\$48,407,717	\$47,353,234	414.67	\$50,851,150	391.83	100.0%	\$3,497,916	7.4%
Grand Total	\$177,578,156	\$186,800,503	2,242.42	\$195,478,605	2,271.24	100.0%	\$8,678,102	4.65%

During FY 2018/19, a reorganization of departments and staff was conducted, which has resulted in changes between categories. Staff and associated costs have been moved between categories, which has resulted in changes between School and Department budget summaries. These changes were made in order to appropriately classify positions and expenses in the financial system. The FY 2019/20 budget more accurately reflects the actual operations of the organization.

Compensation Assumptions

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

Salaries

Salary increases 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"> 2.0% market increase 	<ul style="list-style-type: none"> Average increase of 2.0%
2018-19	<ul style="list-style-type: none"> 2.0% market increase + merit 1.0% pay scale adjustment for new hires and current employees at either the bottom or top of the scale in their pay grade 	<ul style="list-style-type: none"> Average increase of 2.0% 2.0% increase to change teacher pay adjustment methodology
2019-20	<ul style="list-style-type: none"> 2.3% market increase + merit Increased compensation for bus driver reclassification 1.0% pay scale adjustment for new hires and current employees at either the bottom or top of the scale in their pay grade 	<ul style="list-style-type: none"> Average increase of 3.0% Continues pay scale adjustment

Adopted Market

Compensation targets are guided by the data gathered from the school divisions in our Joint Board Adopted Market, as well as projections from WorldatWork. For classified employees, the target compensation level is the market median. For teachers, the target compensation level is the 75% percentile of the market.

Market Group	
Augusta County Schools	Loudoun County Schools
City of Charlottesville Schools	Louisa County Schools
City of Chesapeake Schools	Madison County Schools
City of Danville Schools	Montgomery County Schools
City of Harrisonburg Schools	Nelson County Schools
City of Lynchburg Schools	Orange County Schools
City of Roanoke Schools	Prince William County Schools
City of Staunton Schools	Roanoke County Schools
City of Virginia Beach Schools	Rockingham County Schools
Buckingham County Schools	Spotsylvania County Schools
Chesterfield County Schools	Williamsburg/James City County Schools
Fauquier County Schools	Albemarle County Service Authority*
Fluvanna County Schools	Martha Jefferson Hospital*
Greene County Schools	UVA Health Systems*
Hanover County Schools	*if applicable

Detailed pay schedules are included in Section H.

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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