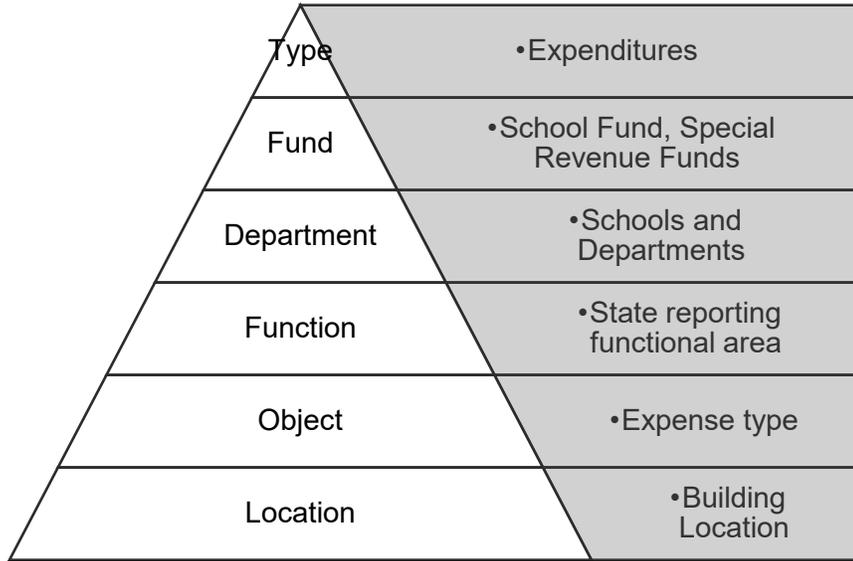


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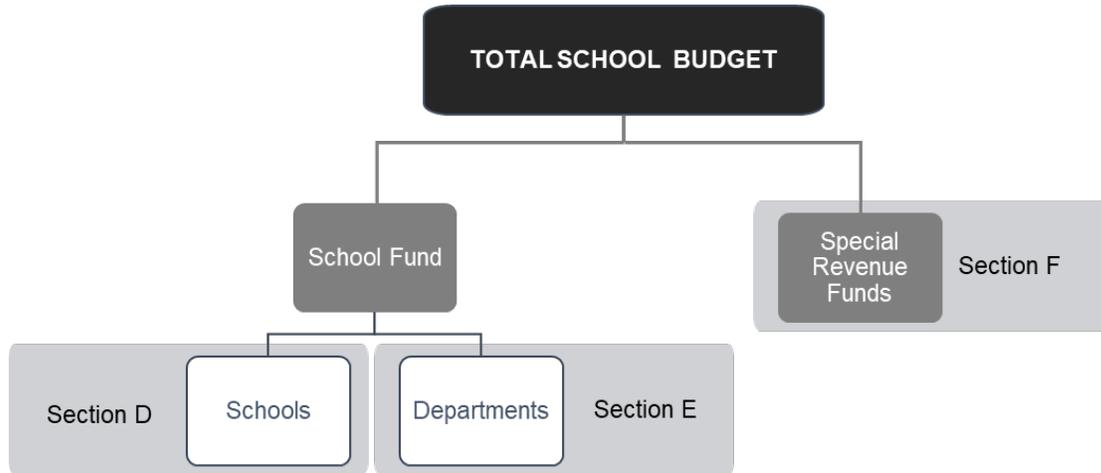
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## Expenditure Budget Code Structure

As shown in the chart, expenditure budget codes are structured in the order below:



Fund 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.

Full-Time Equivalent (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).

Additionally, **Special Revenue Funds** are reported separately. They fund 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.

## **Management of Expenditures**

Schools, departments, and budgets are overseen by the Superintendent's Cabinet, as organized by the following areas.

### *Executive Services*

The Office of the Superintendent and Division Support provides leadership and support to schools to ensure that all students have an equal opportunity to succeed. Division activities are directed such that all programs and activities support both quality and equity within the school system.

### *Student Learning*

The Department of Student Learning supports the Division's staff and schools in the areas of curriculum instruction and assessment in order to prepare all students to succeed as members of a global community and provide each student with a challenging and rigorous course of study. This area also includes Special Education and Student Services and English for Speakers of Other Languages (ESOL).

### *Organizational Development & Human Resource Leadership*

The Department of Organizational Development & Human Resource Leadership supports all of the personnel needs throughout the School Division to help employees with all phases of their Albemarle County careers. This includes, but is not limited to, the recruitment, hiring, compensation, benefits, development, and retention of our employees.

### *Community Engagement*

The Office of Community Engagement works to operationalize ACPS' vision and mission that all children can indeed learn and learn at a high level by modeling and promoting the need for evidence-based programs. The department provides leadership to transform attitudes and practices that inhibit student and staff growth.

### *Strategic Planning and Communications*

The Office of Strategic Planning, Accountability & Research, and Program Evaluation supports the School Division in the areas of short- and long-range strategic planning; School Board policy development, review and revision; evaluation of Division programs; research; and all aspects of local, state and national testing and accountability. The Office of Strategic Communications, in alignment with the Division's Strategic Plan, aims to improve organizational effectiveness by cultivating a valuable, relevant, engaging, and easily accessible communication model.

### *Operations*

The Operations Department encompasses the support services of the School Division including Fiscal Services, Building Services, and Transportation Services. This area provides for the planning and management to efficiently provide the financial resources, safe transportation, and high-quality learning environment for all students within a culture of continuous improvement.

### *Technology*

The Department of Technology provides access to a wide range of technologies and information in support of student achievement and workforce excellence.

## Department and Location Overview

The tables below provide a summary of School Division budgets according to their areas of oversight. The department codes are provided for each budget. For school-based budgets, location codes are unique to each school. In department-based budgets, location codes are *6501-Central Office Building* (unless otherwise noted in parentheses).

<b>SCHOOL-BASED BUDGETS</b>	<b>Location Code</b>	<b>Student Learning</b>		<b>Operations</b>	<b>Technology</b>
		<b>School Operations Department Code</b>	<b>Instructional Comp. Department Code</b>	<b>Building Services Department Code</b>	<b>Technology Department Code</b>
Agnor-Hurt Elementary	6116	62116	62100	62433	62115
Baker-Butler Elementary	6117	62117	62100	62433	62115
Broadus Wood Elementary	6101	62201	62100	62433	62115
Brownsville Elementary	6102	62202	62100	62433	62115
Crozet Elementary	6103	62203	62100	62433	62115
Greer Elementary	6104	62204	62100	62433	62115
Hollymead Elementary	6105	62205	62100	62433	62115
Meriwether Lewis Elementary	6106	62206	62100	62433	62115
Mountain View Elementary	6114	62214	62100	62433	62115
Murray Elementary	6115	62215	62100	62433	62115
Red Hill Elementary	6107	62207	62100	62433	62115
Scottsville Elementary	6109	62209	62100	62433	62115
Stone-Robinson Elementary	6110	62210	62100	62433	62115
Stony Point Elementary	6111	62211	62100	62433	62115
Woodbrook Elementary	6112	62212	62100	62433	62115
Burley Middle	6251	62251	62100	62433	62115
Henley Middle	6252	62252	62100	62433	62115
Jouett Middle	6253	62253	62100	62433	62115
Sutherland Middle	6255	62255	62100	62433	62115
Walton Middle	6254	62254	62100	62433	62115
Albemarle High	6301	62301	62100	62433	62115
Monticello High	6304	62304	62100	62433	62115
Western Albemarle High	6302	62302	62100	62433	62115
Center I	6308	62308	62100	62433	62115
Charter School	6280	62280	62100	62433	62115
CATEC	6305	62101	NA	NA	NA
Center for Learning & Growth	6410	NA	62100	62433	62115
Post High	6309	NA	62100	62433	62115
Other Multi-School Sevices	6499	NA	62100	62433	62115

<b>DEPT-BASED BUDGETS</b>	<b>Executive Services</b>	<b>Student Learning</b>	<b>Org. Dev. &amp; HR Lead.</b>	<b>Comm. Engage.</b>	<b>Strategic Planning</b>	<b>Operations</b>	<b>Tech.</b>
<b>Department of Executive Services</b>							
Office of Sup. & School Bd	62410						
Division Support	62430						
<b>Department of Student Learning</b>							
Instruction		62111					
Vocational Education		62116					
Federal Programs		62113					
Learning Resources (6502)		62114					
<b>English for Speakers of Other Languages</b>							
ESOL		62119					
<b>Special Education &amp; Student Services Department</b>							
Special Ed. & Student Serv.		62112					
<b>Organizational Development &amp; Human Resources Leadership</b>							
Human Resources			62420				
Professional Development			62117				
<b>Department of Community Engagement</b>							
Community Engagement				62411			
<b>Department of Strategic Planning &amp; Communications</b>							
Strategic Planning & Comm.					62118		
<b>Fiscal Services Department</b>							
Fiscal Services						62431	
Non-Departmental						69998	
Lapse Factor (6599)						62557	
<b>Transportation Services Department</b>							
Transportation Services (6504)						62432	
<b>Building Services Department</b>							
Building Services (6505)						62433	
<b>Department of Technology</b>							
Technology (6503)							62115

## Function Overview (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.

### *Instruction*

Instruction includes the activities that provide interaction between principals, teachers, teaching assistants, 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 teaching 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.

### *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 transfers in FY 2021/22 are listed below:

### Recurring Transfers to Special Revenue Funds

<i>From:</i>	<i>To:</i>	<i>Amount:</i>
Instruction (62111)	Summer School (63310)	\$39,621
Special Education (62112)	Summer School (63310)	\$85,000
Federal Programs (62113)	Families in Crisis (63304)	\$11,000
Federal Programs (62113)	English Literacy Civic Ed (63221)	\$16,500
Learning Resources (62114)	Learning Resources Fund (63909)	\$500,000
Technology (62115)	Computer Equipment Replacement (63907)	<u>\$1,000,000</u>
		<b>\$1,652,121</b>

### One-Time Transfers to Special Revenue Funds

<i>From:</i>	<i>To:</i>	<i>Amount:</i>
Non-Departmental (69998)	Vehicle Replacement (63905)	\$300,000
Non-Departmental (69998)	Summer School (63310)	\$2,462,061
Non-Departmental (69998)	EDEP (63304)	\$58,295
Non-Departmental (69998)	Computer Equipment Replacement (63907)	<u>\$500,000</u>
		<b>\$3,320,356</b>

### Recurring Transfers to Local Government

<i>From:</i>	<i>Purpose:</i>	<i>Amount:</i>
Special Education (62112)	Children's Services Act	\$2,100,000
Human Resources (62420)	Computer Maintenance for HR	\$19,175
Human Resources (62420)	Training for HR	\$22,500
Non-Departmental (69998)	Licensing Costs	\$127,813
Fiscal Services (62431)	P-Card Administration	<u>\$40,776</u>
		<b>\$2,310,264</b>

## Object Overview

In addition to state categories, expenditures are reported by object category, or type of expense. Major object categories include:

### *Staffing*

Cost of all compensation, which includes salaries, overtime wages, part-time and substitute wages, stipends, benefits, and other rewards.

### *Operating*

Includes a wide range of operating costs that are not compensation-related 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, short-term leases, and staff development funds.

### *Capital Outlay*

Includes budgets for lighting, furniture, machinery and equipment (including technology equipment), and software. Rentals and leases that are 12-months or longer are included in Capital Outlay.

## Expenditure Summaries

### School Fund

Expenditures	Actual 19-20	Adopted 20-21	SB Req. 21-22	Increase	% lcr
<b>Instruction</b>					
Staffing	\$130,411,187	\$135,087,966	\$144,132,730	\$9,044,764	6.7%
Operating	\$10,389,896	\$10,160,759	\$10,193,809	\$33,050	0.3%
Capital Outlay	\$341,680	\$559,107	\$559,107	\$0	0.0%
Contingency	\$0	\$186,226	\$354,780	\$168,554	90.5%
SB Reserve	\$0	\$54,969	\$254,969	\$200,000	363.8%
<b>Total</b>	<b>\$141,142,762</b>	<b>\$146,049,027</b>	<b>\$155,495,395</b>	<b>\$9,446,368</b>	<b>6.5%</b>
<b>Admin, Attend &amp; Health</b>					
Staffing	\$8,590,878	\$8,591,187	\$9,539,038	\$947,851	11.0%
Operating	\$684,787	\$828,726	\$837,826	\$9,100	1.1%
Capital Outlay	\$55,100	\$54,633	\$164,633	\$110,000	201.3%
<b>Total</b>	<b>\$9,330,765</b>	<b>\$9,474,546</b>	<b>\$10,541,497</b>	<b>\$1,066,951</b>	<b>11.3%</b>
<b>Technology</b>					
Staffing	\$5,016,697	\$4,918,850	\$5,165,832	\$246,982	5.0%
Operating	\$853,244	\$1,022,064	\$1,073,003	\$50,939	5.0%
Capital Outlay	\$351,116	\$175,655	\$115,300	(\$60,355)	-34.4%
<b>Total</b>	<b>\$6,221,057</b>	<b>\$6,116,569</b>	<b>\$6,354,135</b>	<b>\$237,566</b>	<b>3.9%</b>
<b>Building Services</b>					
Staffing	\$9,827,590	\$9,775,641	\$10,212,134	\$436,493	4.5%
Operating	\$6,309,917	\$5,402,147	\$5,805,693	\$403,546	7.5%
Capital Outlay	\$926,191	\$1,797,080	\$2,065,667	\$268,587	14.9%
<b>Total</b>	<b>\$17,063,698</b>	<b>\$16,974,868</b>	<b>\$18,083,494</b>	<b>\$1,108,626</b>	<b>6.5%</b>
<b>Facilities</b>					
Staffing	\$27,543	\$31,642	\$31,642	\$0	0.0%
Operating	\$0	\$0	\$0	\$0	N/A
Capital Outlay	\$452,344	\$445,500	\$435,000	(\$10,500)	-2.4%
<b>Total</b>	<b>\$479,888</b>	<b>\$477,142</b>	<b>\$466,642</b>	<b>(\$10,500)</b>	<b>-2.2%</b>
<b>Transportation</b>					
Staffing	\$9,891,593	\$9,234,000	\$9,805,727	\$571,727	6.2%
Operating	\$1,380,632	\$1,857,504	\$1,841,997	(\$15,507)	-0.8%
Capital Outlay	\$49,560	\$10,000	\$10,000	\$0	0.0%
<b>Total</b>	<b>\$11,321,786</b>	<b>\$11,101,504</b>	<b>\$11,657,724</b>	<b>\$556,220</b>	<b>5.0%</b>
<b>Transfers</b>					
Transfers	\$4,659,361	\$3,547,464	\$7,282,741	\$3,735,277	105.3%
<b>Expenditures Grand Total</b>	<b>\$190,219,317</b>	<b>\$193,741,120</b>	<b>\$209,881,628</b>	<b>\$16,140,508</b>	<b>8.3%</b>

The tables below break out School Fund expenditures between Schools and Departments.

	Actual 19-20	Adopted 20-21	20-21 FTE	SB Req. 21-22	21-22 FTE	% of Total	SB Req v. Adopted	
							Increase	% lcr
<b>School-Based</b>								
Instruction	\$130,683,724	\$136,801,719	1,758.61	\$143,712,753	1,752.94	92.9%	\$6,911,034	5.1%
Admin, Attend & Health	\$2,249,498	\$2,326,923	36.60	\$2,896,798	45.20	1.9%	\$569,875	24.5%
Technology	\$2,216,524	\$2,242,357	28.00	\$2,298,753	28.00	1.5%	\$56,396	2.5%
Building Services	\$5,503,754	\$5,363,976	121.22	\$5,851,038	130.44	3.8%	\$487,062	9.1%
Facilities	\$0	\$0	0.00	\$0	0.00	0.0%	\$0	N/A
Transportation	\$0	\$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>\$140,653,501</b>	<b>\$146,734,975</b>	<b>1,944.43</b>	<b>\$154,759,342</b>	<b>1,956.58</b>	<b>100.0%</b>	<b>\$8,024,367</b>	<b>5.5%</b>
<b>Department-Based</b>								
Instruction	\$10,459,038	\$9,247,308	41.30	\$11,782,642	48.30	21.4%	2,535,334	27.4%
Admin, Attend & Health	\$7,081,267	\$7,147,623	54.54	\$7,644,699	56.54	13.9%	\$497,076	7.0%
Technology	\$4,004,533	\$3,874,212	25.00	\$4,055,382	26.00	7.4%	\$181,170	4.7%
Building Services	\$11,559,944	\$11,610,892	60.72	\$12,232,456	54.38	22.2%	\$621,564	5.4%
Facilities	\$479,888	\$477,142	0.00	\$466,642	0.00	0.8%	(\$10,500)	-2.2%
Transportation	\$11,321,786	\$11,101,504	209.60	\$11,657,724	213.63	21.1%	\$556,220	5.0%
Transfers	\$4,659,361	\$3,547,464	0.00	\$7,282,741	0.00	13.2%	\$3,735,277	105.3%
<b>Department-Based Total</b>	<b>\$49,565,816</b>	<b>\$47,006,145</b>	<b>391.16</b>	<b>\$55,122,286</b>	<b>398.85</b>	<b>100.0%</b>	<b>\$8,116,141</b>	<b>17.3%</b>
<b>Grand Total</b>	<b>\$190,219,317</b>	<b>\$193,741,120</b>	<b>2,335.59</b>	<b>\$209,881,628</b>	<b>2,355.43</b>	<b>100.0%</b>	<b>\$16,140,508</b>	<b>8.3%</b>

## Compensation Assumptions

The information presented in this budget is based on the following assumptions in FY 2021/22.

### Salaries

Salary increases are based upon guidance from the Joint Boards; the teacher scale is based upon market and School Board direction.

	Classified Employees	Teachers
2015-16	<ul style="list-style-type: none"> <li>2.3% market increase + merit (half year)</li> </ul>	<ul style="list-style-type: none"> <li>Average increase of 2.0% (half year)</li> </ul>
2016-17	<ul style="list-style-type: none"> <li>2.0% market increase</li> <li>Address compression</li> </ul>	<ul style="list-style-type: none"> <li>Average increase of 2.0%</li> </ul>
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> </ul>	<ul style="list-style-type: none"> <li>Average increase of 2.0% and 2.0% increase to change teacher pay adjustment methodology</li> <li>Total average increase is 4.0%</li> </ul>
2019-20	<ul style="list-style-type: none"> <li>2.3% market increase + merit</li> <li>Increased compensation for bus driver reclassification</li> </ul>	<ul style="list-style-type: none"> <li>Increase of 3.0%<sup>1</sup></li> </ul>
2020-21	<ul style="list-style-type: none"> <li>No salary increase</li> </ul>	<ul style="list-style-type: none"> <li>No salary increase</li> </ul>
2021-22	<ul style="list-style-type: none"> <li>2.0% market increase</li> <li>Minimum pay rate adjustment (Phase 1)</li> </ul>	<ul style="list-style-type: none"> <li>Increase of 5.0%<sup>2</sup></li> </ul>

<sup>1</sup> After the teacher pay scale was straightened, all teachers now receive the same increase with the exception of those who are at the top of the scale.

<sup>2</sup> After the teacher pay scale was straightened, all teachers now receive the same increase with the exception of those who are at the top of the scale.

### 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<sup>th</sup> 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	<i>*if applicable</i>

## Benefits

The Virginia Retirement System (VRS), an independent state agency, administers ACPS' retirement benefits and sets the annual rates. Health and dental insurance are 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	2020/21	2021/22
The following benefit rates apply to employee salaries:					
Social Security (FICA) <i>For all employees</i>	7.65%	7.65%	7.65%	7.65%	7.65%
Virginia Retirement System (VRS) <i>Eligible Salaries</i>	17.55%	16.88%	16.88%	17.83%	17.83%
VRS Non-Professional Rate <i>Eligible Salaries</i>	9.40%	9.40%	9.40%	6.52%	6.52%
VRS Group Life Insurance <i>Eligible Salaries</i>	1.31%	1.31%	1.31%	1.34%	1.34%

**Health Care**

During FY 2019/20, the School Board funded portion of health insurance rates was changed to better reflect the actual costs of employees based on their type of coverage. Previously, employees on the County’s health insurance plan were budgeted at one consolidated rate. Beginning in FY 2020/21, employees are budgeted in the following tiers.

	2017/18	2018/19	2019/20	2020/21	2021/22*
Insured Only				\$4,925	\$4,991
Insured and Spouse				\$10,835	\$10,986
Insured and One Dependent				\$7,388	\$7,492
Insured and Children				\$10,589	\$10,723
Family				\$14,775	\$14,972
Consolidated Rate	\$9,962	\$8,280	\$8,615	\$8,280	\$8,392
Dental Insurance	\$282	\$296	\$311	\$311	\$240

*Beginning in FY 2021/22, 70% of the consolidated rate applies to part-time employees 0.50 to 0.69 FTE. Part-time employees 0.70 to 0.99 FTE receive health care benefits at 100% of the full-time employee tiered rate.*

\*There is a planned premium rate increase in FY 22 of approximately 10%. It is a guiding principle of the management plan for the health care fund to match premiums to projected expenditures. Based on the past performance and high reserve, there is a one-month employer holiday planned in FY 22. This one-month holiday in employer contributions equates to \$1.4 million in savings to the School Division and will mostly offset the increase in the other months. The impact of both the rate increase and holiday savings equates to an increase of approximately 1% in the FY 22 annual contribution when compared to FY 21.