

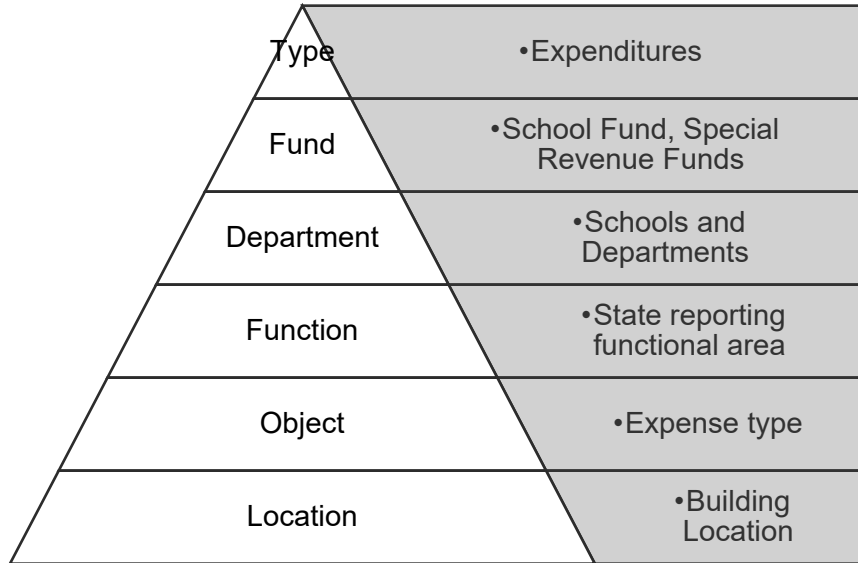
## Contents

Expenditure Budget Code Structure .....	3
Fund Overview .....	4
Department and Location Overview .....	6
Function Overview (State Categories) .....	8
Object Overview .....	10
Expenditure Summaries .....	11
Compensation Assumptions .....	13

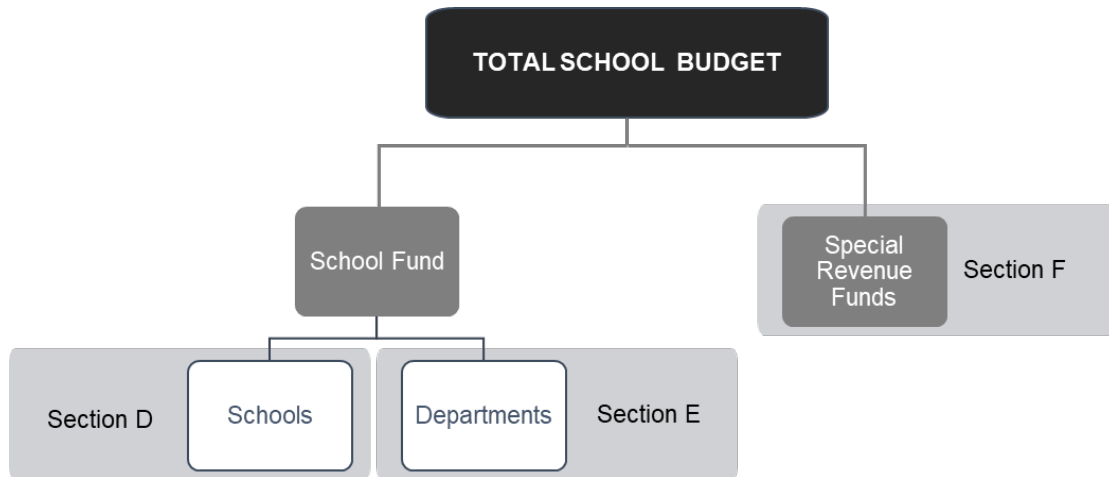


## Expenditure Budget Code Structure

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.

### *Instruction*

The Department of Instruction 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. 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.

### *Strategic Planning*

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.

### *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 organization of School Fund budgets according to their areas of oversight. School-based budgets are assigned various department codes. They include School Operations, Instructional Compensation, Building Services (custodial services), and Technology (Learning Technology Integrators and Technical Service Specialists). School-based budgets are generally distinguishable by their location code.

	<i>Location Code</i>	<i>Instruction</i>		<i>Operations</i>	<i>Technology</i>
		<i>School Operations Department Code</i>	<i>Instructional - Compensation Department Code</i>	<i>Building Services Department Code</i>	<i>Technology Department Code</i>
Agnor-Hurt Elementary	6116	62116	62100/62111	62433	62115
Baker-Butler Elementary	6117	62117	62100/62111	62433	62115
Broadus Wood Elementary	6101	62201	62100/62111	62433	62115
Brownsville Elementary	6102	62202	62100/62111	62433	62115
Crozet Elementary	6103	62203	62100/62111	62433	62115
Greer Elementary	6104	62204	62100/62111	62433	62115
Hollymead Elementary	6105	62205	62100/62111	62433	62115
Meriwether Lewis Elementary	6106	62206	62100/62111	62433	62115
Mountain View Elementary	6114	62214	62100/62111	62433	62115
Murray Elementary	6115	62215	62100/62111	62433	62115
Red Hill Elementary	6107	62207	62100/62111	62433	62115
Scottsville Elementary	6109	62209	62100/62111	62433	62115
Stone-Robinson Elementary	6110	62210	62100/62111	62433	62115
Stony Point Elementary	6111	62211	62100/62111	62433	62115
Woodbrook Elementary	6112	62212	62100/62111	62433	62115
Burley Middle	6251	62251	62100/62111	62433	62115
Henley Middle	6252	62252	62100/62111	62433	62115
Journey Middle	6253	62253	62100/62111	62433	62115
Lakeside Middle	6255	62255	62100/62111	62433	62115
Walton Middle	6254	62254	62100/62111	62433	62115
Albemarle High	6301	62301	62100/62111	62433	62115
Monticello High	6304	62304	62100/62111	62433	62115
Western Albemarle High	6302	62302	62100/62111	62433	62115
Center I	6308	62308	62100/62111	62433	62115
Community Lab School	6280	62280	62100/62111	62433	62115
CATEC	6305	62102	62100	NA	NA
Center for Learning & Growth	6410	NA	62100	62433	62115
Post High	6309	NA	62100	62433	62115
Other Multi-School Sevices	6499	NA	Various	62433	62115

In department-based budgets, location codes are generally *6501-Central Office Building* (unless otherwise noted in parentheses below). Department-based budgets are generally distinguishable by their department codes as listed in the below table.

<b>DEPT-BASED BUDGETS</b>	<b>Executive Services</b>	<b>Instruc- tion</b>	<b>Org. Dev. &amp; HR Lead.</b>	<b>Comm. Engage.</b>	<b>Strategic Planning</b>	<b>Operations</b>	<b>Tech- nology</b>
<b>Department of Executive Services</b>							
Office of Superintendent	62410						
Office of the School Board	62414						
<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 Department</b>							
Special Education		62112					
<b>Student Services Department</b>							
Student Services		62413					
<b>Organizational Development &amp; Human Resources Leadership</b>							
Human Resources			62420				
Professional Development			62117				
<b>Department of Community Engagement &amp; Communications</b>							
Community Engagement & Communications				62411			
<b>Department of Strategic Planning</b>							
Strategic Planning					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 expenditures transfers in FY 2022/23 are listed below.

### Recurring Transfers to Special Revenue Funds

<i>From:</i>	<i>To:</i>	<i>Amount:</i>
Instruction (62111)	Learning Recovery (63310)	\$39,621
Special Education (62112)	Learning Recovery (63310)	\$85,000
Non-Departmental (69998)	Bright Stars (63227)	\$747,631
Transportation (62432)	Vehicle Replacement (63905)	\$200,000
Federal Programs (62113)	Families in Crisis (63304)	\$11,000
Federal Programs (62113)	English Literacy Civic Ed (63221)	\$16,500
Learning Resources (62114)	Learning Resources (63909)	\$600,000
Technology (62115)	Computer Equipment Replacement (63907)	<u>\$2,811,000</u>
		<b>\$4,510,752</b>

### One-Time Transfers to Special Revenue Funds

<i>From:</i>	<i>To:</i>	<i>Amount:</i>
Technology (62115)	Computer Equipment Replacement (63907)	<u>\$1,500,000</u>
		<b>\$1,500,000</b>

### Recurring Transfers to Local Government

<i>From:</i>	<i>Purpose:</i>	<i>Amount:</i>
Special Education (62112)	Children's Services Act	\$2,400,000
Non-Departmental (69998)	Licensing Costs	\$124,885
Fiscal Services (62431)	P-Card Administration	<u>\$45,786</u>
		<b>\$2,570,671</b>

### One-Time Transfers to Local Government

<i>From:</i>	<i>Purpose:</i>	<i>Amount:</i>
Non-Departmental (69998)	Capital Improvement Program	<u>\$5,024,579</u>
		<b>\$5,024,579</b>

## Object Overview

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

### Salaries

Cost of salaries for regular employees.

### Other Wages

Cost of non-salary compensation, such as overtime wages, part-time and substitute wages, and stipends.

### Benefits

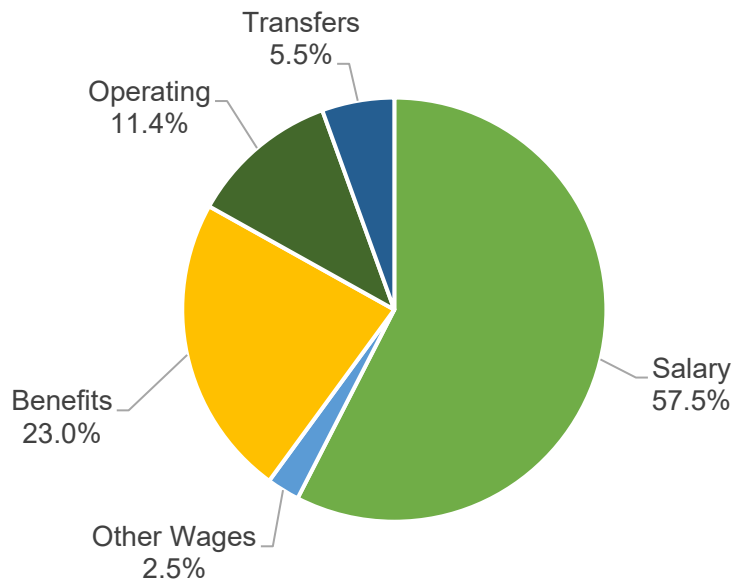
Cost of the School Board contributions for health care premiums, VRS contributions, FICA, and Group Life Insurance.

### 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.

### Transfers

Includes transfers from the School Fund to Special Revenue Funds and Local Government.



## Expenditure Summaries

### School Fund

Expenditures	18-19 Actuals	19-20 Actuals	20-21 Actuals	21-22 Adopted	22-23 Adopted	Increase	Increase %
<b>Instruction</b>	<b>\$137,528,985</b>	<b>\$141,142,762</b>	<b>\$139,883,417</b>	<b>\$155,015,033</b>	<b>\$174,867,272</b>	<b>\$19,852,239</b>	<b>12.8%</b>
Staffing	\$126,455,776	\$130,411,187	\$131,903,587	\$143,932,148	\$162,193,897	\$18,261,749	12.7%
Operating	\$10,676,594	\$10,389,896	\$7,433,467	\$10,193,809	\$11,465,023	\$1,271,214	12.5%
Capital Outlay	\$396,615	\$341,680	\$546,364	\$559,107	\$757,258	\$198,151	35.4%
Contingency				\$75,000	\$246,125	\$171,125	228.2%
SB Reserve				\$254,969	\$204,969	(\$50,000)	-19.6%
<b>Admin/Attend&amp;Health</b>	<b>\$8,209,531</b>	<b>\$9,330,765</b>	<b>\$9,932,946</b>	<b>\$10,773,095</b>	<b>\$13,126,537</b>	<b>\$2,353,442</b>	<b>21.8%</b>
Staffing	\$7,472,076	\$8,590,878	\$9,302,998	\$9,767,867	\$11,808,038	\$2,040,171	20.9%
Operating	\$696,790	\$684,787	\$602,262	\$840,595	\$1,199,866	\$359,271	42.7%
Capital Outlay	\$40,664	\$55,100	\$27,686	\$164,633	\$118,633	(\$46,000)	-27.9%
<b>Technology</b>	<b>\$5,355,682</b>	<b>\$6,221,057</b>	<b>\$6,082,844</b>	<b>\$6,433,647</b>	<b>\$7,309,525</b>	<b>\$875,878</b>	<b>13.6%</b>
Staffing	\$4,513,757	\$5,016,697	\$4,979,712	\$5,245,344	\$5,976,122	\$730,778	13.9%
Operating	\$723,591	\$853,244	\$1,013,957	\$1,073,003	\$1,218,103	\$145,100	13.5%
Capital Outlay	\$118,334	\$351,116	\$89,175	\$115,300	\$115,300	\$0	0.0%
<b>Building Services</b>	<b>\$16,656,862</b>	<b>\$17,063,698</b>	<b>\$17,497,073</b>	<b>\$19,016,035</b>	<b>\$21,005,856</b>	<b>\$1,989,821</b>	<b>10.5%</b>
Staffing	\$9,433,569	\$9,827,590	\$9,751,596	\$11,213,675	\$12,766,290	\$1,552,615	13.8%
Operating	\$6,442,707	\$6,309,917	\$6,072,225	\$5,756,693	\$6,423,896	\$667,203	11.6%
Capital Outlay	\$780,586	\$926,191	\$1,673,252	\$2,045,667	\$1,815,670	(\$229,997)	-11.2%
<b>Facilities</b>	<b>\$992,167</b>	<b>\$479,888</b>	<b>\$436,620</b>	<b>\$435,000</b>	<b>\$1,985,318</b>	<b>\$1,550,318</b>	<b>356.4%</b>
Staffing	\$31,030	\$27,543	\$34,848		\$331,258	\$331,258	
Operating	\$1,900				\$19,060	\$19,060	
Capital Outlay	\$959,238	\$452,344	\$401,772	\$435,000	\$1,635,000	\$1,200,000	275.9%
<b>Transportation</b>	<b>\$11,612,222</b>	<b>\$11,321,786</b>	<b>\$10,847,070</b>	<b>\$12,255,116</b>	<b>\$14,557,524</b>	<b>\$2,302,408</b>	<b>18.8%</b>
Staffing	\$9,544,610	\$9,891,593	\$9,132,062	\$10,403,119	\$11,730,189	\$1,327,070	12.8%
Operating	\$1,617,479	\$1,380,632	\$1,417,533	\$1,841,997	\$2,814,335	\$972,338	52.8%
Capital Outlay	\$450,133	\$49,560	\$297,475	\$10,000	\$13,000	\$3,000	30.0%
<b>Transfers</b>	<b>\$5,122,672</b>	<b>\$4,659,361</b>	<b>\$7,667,475</b>	<b>\$7,318,151</b>	<b>\$13,606,002</b>	<b>\$6,287,851</b>	<b>85.9%</b>
Transfers	\$5,122,672	\$4,659,361	\$7,667,475	\$7,318,151	\$13,606,002	\$6,287,851	85.9%
<b>Expenditures Grand Total</b>	<b>\$185,478,122</b>	<b>\$190,219,317</b>	<b>\$192,347,445</b>	<b>\$211,246,077</b>	<b>\$246,458,034</b>	<b>\$35,211,957</b>	<b>16.7%</b>

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

### School-based

22 Adopted v. 23 Adopted

Instruction	18-19 Actuals	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Adopted	22-23 FTE	Increase	% Increase
Regular Education	\$81,521,512	\$83,513,783	\$83,552,358	\$90,624,342	1,060.14	\$101,221,762	1,118.81	\$10,597,420	11.7%
Special Education	\$18,270,061	\$19,384,245	\$20,815,116	\$23,757,366	361.73	\$24,703,501	321.87	\$946,135	4.0%
School Counseling	\$5,253,919	\$5,545,719	\$5,764,446	\$6,477,755	81.66	\$6,515,754	71.51	\$37,999	0.6%
Elem. Art, Music, and PE	\$4,481,125	\$4,580,872	\$4,652,861	\$4,783,870	58.24	\$5,567,818	61.27	\$783,948	16.4%
Vocational Education	\$3,053,882	\$3,045,634	\$3,105,680	\$3,327,172	17.34	\$3,763,613	17.51	\$436,441	13.1%
Library/Media	\$2,287,756	\$2,238,210	\$2,407,215	\$2,503,016	30.10	\$2,882,153	33.11	\$379,137	15.1%
ESOL	\$2,772,892	\$2,809,760	\$3,154,668	\$3,459,048	41.61	\$4,062,541	44.79	\$603,493	17.4%
Athletics	\$2,364,291	\$2,216,340	\$1,914,125	\$2,132,685	6.00	\$2,440,273	9.00	\$307,588	14.4%
Talent Development	\$1,586,512	\$1,741,402	\$1,781,118	\$1,824,765	21.10	\$2,031,086	21.20	\$206,321	11.3%
Instructional Coaching	\$1,691,802	\$1,540,905	\$1,512,971	\$1,724,656	20.00	\$2,109,487	22.01	\$384,831	22.3%
Preschool	\$1,714,832	\$1,698,605	\$1,470,074	\$2,211,663	41.00	\$2,133,588	36.66	(\$78,075)	-3.5%
Intervention Prevention	\$763,212	\$1,082,914	\$566,333	\$996,173	3.67	\$974,486	2.90	(\$21,687)	-2.2%
Response to Intervention	\$836,854	\$835,741	\$888,264	\$834,089	9.71	\$560,316	5.87	(\$273,773)	-32.8%
Alternative Education	\$486,324	\$449,593	\$239,682	\$416,289	4.64	\$227,779	2.20	(\$188,510)	-45.3%
<b>Instruction Total</b>	<b>\$127,084,973</b>	<b>\$130,683,724</b>	<b>\$131,824,911</b>	<b>\$145,072,889</b>	<b>1,756.94</b>	<b>\$159,194,157</b>	<b>1,768.72</b>	<b>\$14,121,268</b>	<b>9.7%</b>
<b>Admin, Attend &amp; Health</b>	<b>18-19 Actuals</b>	<b>19-20 Actuals</b>	<b>20-21 Actuals</b>	<b>21-22 Adopted</b>	<b>21-22 FTE</b>	<b>22-23 Adopted</b>	<b>22-23 FTE</b>	<b>Increase</b>	<b>% Increase</b>
Regular Education	\$78,531	\$81,857	\$92,575						
Health	\$2,053,584	\$2,167,641	\$2,374,484	\$2,933,647	45.20	\$3,422,832	48.20	\$489,185	16.7%
<b>Admin, Attend &amp; Health</b>	<b>\$2,132,115</b>	<b>\$2,249,498</b>	<b>\$2,467,059</b>	<b>\$2,933,647</b>	<b>45.20</b>	<b>\$3,422,832</b>	<b>48.20</b>	<b>\$489,185</b>	<b>16.7%</b>
<b>Technology</b>	<b>18-19 Actuals</b>	<b>19-20 Actuals</b>	<b>20-21 Actuals</b>	<b>21-22 Adopted</b>	<b>21-22 FTE</b>	<b>22-23 Adopted</b>	<b>22-23 FTE</b>	<b>Increase</b>	<b>% Increase</b>
Technology	\$2,119,439	\$2,216,524	\$2,039,534	\$2,320,089	28.00	\$2,521,079	28.00	\$200,990	8.7%
<b>Technology</b>	<b>\$2,119,439</b>	<b>\$2,216,524</b>	<b>\$2,039,534</b>	<b>\$2,320,089</b>	<b>28.00</b>	<b>\$2,521,079</b>	<b>28.00</b>	<b>\$200,990</b>	<b>8.7%</b>
<b>Building Services</b>	<b>18-19 Actuals</b>	<b>19-20 Actuals</b>	<b>20-21 Actuals</b>	<b>21-22 Adopted</b>	<b>21-22 FTE</b>	<b>22-23 Adopted</b>	<b>22-23 FTE</b>	<b>Increase</b>	<b>% Increase</b>
Building Services Maintenance	\$5,426,114	\$5,503,754	\$5,277,497	\$6,650,975	130.44	\$7,712,115	137.29	\$1,061,140	16.0%
<b>Building Services</b>	<b>\$5,426,114</b>	<b>\$5,503,754</b>	<b>\$5,277,497</b>	<b>\$6,650,975</b>	<b>130.44</b>	<b>\$7,712,115</b>	<b>137.29</b>	<b>\$1,061,140</b>	<b>16.0%</b>
<b>School Programs Total</b>	<b>\$136,762,640</b>	<b>\$140,653,501</b>	<b>\$141,609,000</b>	<b>\$156,977,600</b>	<b>1,960.58</b>	<b>\$172,850,183</b>	<b>1,982.21</b>	<b>\$15,872,583</b>	<b>10.1%</b>

### Department-based

State Category	18-19 Actuals	19-20 Actuals	20-21 Actuals	21-22 Adopted	21-22 FTE	22-23 Adopted	22-23 FTE	Increase	% Increase
Instruction	\$10,444,012	\$10,459,038	\$8,058,506	\$9,942,144	48.30	\$15,673,115	49.80	\$5,730,971	57.6%
Admin, Attend & Health	\$6,077,416	\$7,081,267	\$7,465,887	\$7,839,448	56.54	\$9,703,705	65.00	\$1,864,257	23.8%
Technology	\$3,236,244	\$4,004,533	\$4,043,311	\$4,113,558	26.00	\$4,788,446	28.00	\$674,888	16.4%
Building Services	\$11,230,748	\$11,559,944	\$12,219,576	\$12,365,060	55.38	\$13,293,741	56.38	\$928,681	7.5%
Facilities	\$992,167	\$479,888	\$436,620	\$435,000	0.00	\$1,985,318	4.00	\$1,550,318	356.4%
Transportation	\$11,612,222	\$11,321,786	\$10,847,070	\$12,255,116	213.63	\$14,557,524	213.63	\$2,302,408	18.8%
Transfers	\$5,122,672	\$4,659,361	\$7,667,475	\$7,318,151	0.00	\$13,606,002	0.00	\$6,287,851	85.9%
<b>Total</b>	<b>\$48,715,482</b>	<b>\$49,565,816</b>	<b>\$50,738,445</b>	<b>\$54,268,477</b>	<b>399.85</b>	<b>\$73,607,851</b>	<b>416.81</b>	<b>\$19,339,374</b>	<b>35.6%</b>

## Compensation Assumptions

The information presented in this budget is based on the following assumptions in FY 2022/23.

### Salaries

Through FY 2021/22, salary increases are based upon guidance from the Joint Boards. Beginning in FY 2022/23, salary increases are based upon guidance from the ACPS School Board.

	Classified Employees	Teachers <sup>1</sup>
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%</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>4.0% market increase</li> <li>Minimum pay rate adjustment (Phase 1)</li> </ul>	<ul style="list-style-type: none"> <li>Increase of 5.2%</li> </ul>
2022-23	<ul style="list-style-type: none"> <li>10.2% market increase               <ul style="list-style-type: none"> <li>4.0% increase mid-year FY 2021/22</li> <li>6.0% increase FY 2022/23</li> </ul> </li> </ul>	

The table below shows historical and budgeted *salary* expenditures in the School Fund by functional category, which is inclusive of the salary increases described above. Other changes are attributed to changes in full-time equivalent (FTE) positions and position turnover.

Expenditures	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Adopted	FY 22-23 Adopted	Increase	% Increase
Instruction	\$86,920,050	\$90,759,743	\$89,732,640	\$98,776,271	\$113,267,134	\$14,490,863	14.7%
Admin/Attend&Health	\$4,909,164	\$5,467,766	\$5,566,267	\$6,352,122	\$7,668,898	\$1,316,776	20.7%
Technology	\$3,184,727	\$3,616,075	\$3,445,064	\$3,719,277	\$4,225,157	\$505,880	13.6%
Building Services	\$6,461,241	\$6,768,546	\$6,554,711	\$7,758,008	\$8,779,643	\$1,021,635	13.2%
Facilities					\$240,417	\$240,417	
Transportation	\$5,015,584	\$5,645,131	\$5,500,267	\$6,860,808	\$7,634,379	\$773,571	11.3%
<b>Total</b>	<b>\$106,490,766</b>	<b>\$112,257,261</b>	<b>\$110,798,949</b>	<b>\$123,466,486</b>	<b>\$141,815,628</b>	<b>\$18,349,142</b>	<b>14.9%</b>

<sup>1</sup> After the teacher pay scale was straightened in FY 2018/19, all teachers now receive the same increase with the exception of those who are at the top of the scale.

## 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.

	2018/19	2019/20	2020/21	2021/22	2022/23
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>	16.88%	16.88%	17.83%	17.83%	17.83%
VRS Non-Professional Rate <i>Eligible Salaries</i>	9.40%	9.40%	6.52%	6.52%	6.52%
VRS Group Life Insurance <i>Eligible Salaries</i>	1.31%	1.31%	1.34%	1.34%	1.34%

The table below shows historical and budgeted FICA, Virginia Retirement System (VRS), and Group Life Insurance expenditures in the School Fund, which reflect the rates described above. Other changes are attributed to changes in salaries, number of full-time equivalent (FTE) positions, and position turnover.

Expense	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Adopted	FY 22-23 Adopted	Increase	% Increase
<input type="checkbox"/> <b>Benefits</b>	<b>\$25,060,960</b>	<b>\$26,267,826</b>	<b>\$27,082,005</b>	<b>\$31,508,173</b>	<b>\$34,665,591</b>	<b>\$3,157,418</b>	<b>10.0%</b>
210000-FICA	\$8,370,718	\$8,769,799	\$8,785,082	\$9,901,303	\$10,818,265	\$916,962	9.3%
221000-VIRGINIA RETIREMENT SYS.	\$15,388,021	\$16,099,814	\$16,880,079	\$20,005,140	\$22,048,411	\$2,043,271	10.2%
241000-VRS GROUP LIFE INSURANCE	\$1,302,221	\$1,398,212	\$1,416,845	\$1,601,730	\$1,798,915	\$197,185	12.3%
<b>Total</b>	<b>\$25,060,960</b>	<b>\$26,267,826</b>	<b>\$27,082,005</b>	<b>\$31,508,173</b>	<b>\$34,665,591</b>	<b>\$3,157,418</b>	<b>10.0%</b>

**Health Care**

	2018/19	2019/20	2020/21	2021/22 <sup>1</sup>	2022/23 <sup>2</sup>
Insured Only			\$4,925	\$4,991	\$5,554/\$5,784
Insured and Spouse			\$10,835	\$10,986	\$12,525/\$12,793
Insured and One Dependent			\$7,388	\$7,492	\$8,458/\$8,689
Insured and Children			\$10,589	\$10,723	\$12,525/\$12,793
Family			\$14,775	\$14,972	\$17,135/\$17,415
Consolidated Rate	\$8,280	\$8,615	\$8,280	\$8,392	\$9,162
Dental Insurance	\$296	\$311	\$311	\$240	\$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.

<sup>1</sup>In FY 2021/22 the employer premium rate increase was approximately 10%. The budgeted rates are adjusted for a one-month employer holiday during FY 2021/22, representing an approximate 1% increase over budgeted FY 2020/21 rates.

<sup>2</sup>In Plan Year 2022 (January to December, 2022), the employer premium rate increase was approximately 8%. Plan Year 2023 (January to December 2023) is planned for a 6% increase. The fiscal year budgeted rates (July 2022 to June 2023) reflect an approximate 16% increase, since there was a holiday planned in FY 2021/22 and no holiday planned in FY 2022/23. Multiple rates reflect differences between plan types and technical adjustments.

The table below shows historical and budgeted health and dental insurance costs in the School Fund, which reflect the rates described above. Other changes are attributed to the number of full-time equivalent (FTE) positions and position turnover.

Expense	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Adopted	FY 22-23 Adopted	Increase	% Increase
<input type="checkbox"/> <b>Benefits</b>	<b>\$16,573,222</b>	<b>\$16,334,711</b>	<b>\$16,728,261</b>	<b>\$17,300,396</b>	<b>\$19,392,540</b>	<b>\$2,092,144</b>	<b>12.1%</b>
231000-HEALTH INSURANCE	\$15,733,481	\$15,453,705	\$15,786,777	\$16,811,515	\$18,905,846	\$2,094,331	12.5%
232000-DENTAL INSURANCE	\$452,481	\$468,539	\$461,237	\$488,881	\$486,694	(\$2,187)	-0.4%
233000-HSA CONTRIBUTIONS	\$387,260	\$412,468	\$480,247				
<b>Total</b>	<b>\$16,573,222</b>	<b>\$16,334,711</b>	<b>\$16,728,261</b>	<b>\$17,300,396</b>	<b>\$19,392,540</b>	<b>\$2,092,144</b>	<b>12.1%</b>