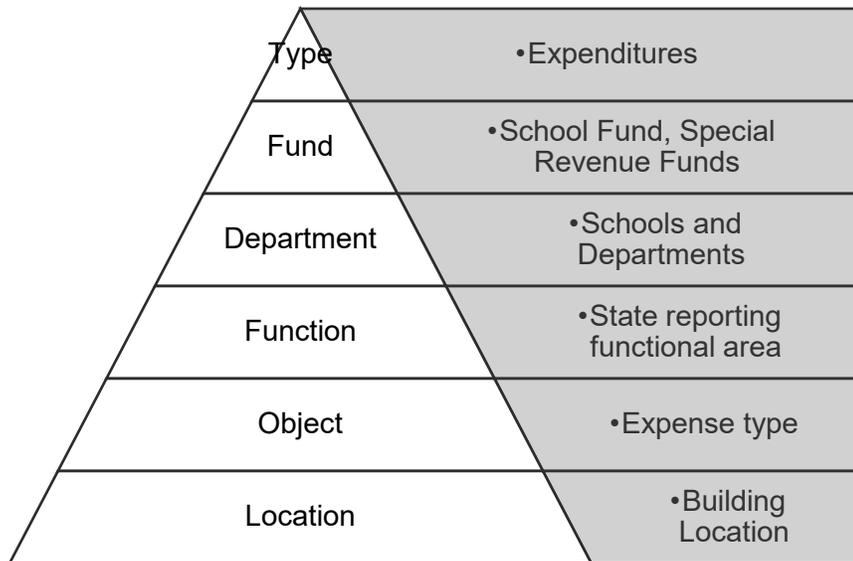

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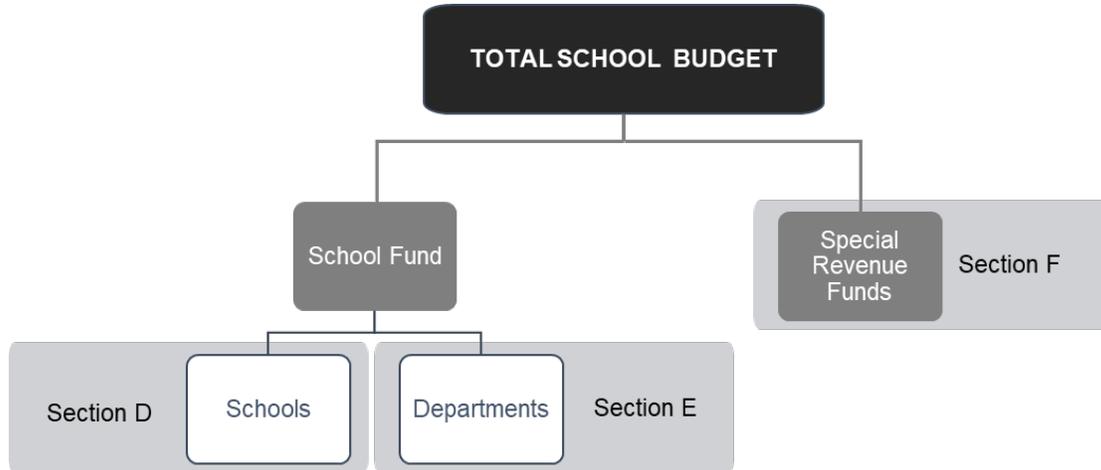
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Expenditure Budget Code Structure

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) which are positions 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's 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.

SCHOOL-BASED BUDGETS		Instruction		Operations	Technology
	<i>Location Code</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.

DEPT-BASED BUDGETS	Executive Services	Instruction	Org. Dev. & HR Lead.	Comm. Engage.	Strategic Planning	Operations	Tech-nology
Department of Executive Services							
Office of Superintendent	62410						
Office of the School Board	62414						
Department of Student Learning							
Instruction		62111					
Vocational Education		62116					
Federal Programs		62113					
Learning Resources (6502)		62114					
English for Speakers of Other Languages							
ESOL		62119					
Special Education Department							
Special Education		62112					
Student Services Department							
Student Services		62413					
Organizational Development & Human Resources Leadership							
Human Resources			62420				
Professional Development			62117				
Department of Community Engagement & Communications							
Community Engagement & Communications				62411			
Department of Strategic Planning							
Strategic Planning					62118		
Fiscal Services Department							
Fiscal Services						62431	
Non-Departmental						69998	
Lapse Factor (6599)						62557	
Transportation Services Department							
Transportation Services (6504)						62432	
Building Services Department							
Building Services (6505)						62433	
Department of Technology							
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 2023/24 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
Non-Departmental (69998)	Pre-School Special Education (63205)	\$24,000
Non-Departmental (69998)	Special Education IDEA (63214)	\$330,000
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>\$3,279,000</u>
		\$5,332,752

Recurring Transfers to Local Government

<i>From:</i>	<i>Purpose:</i>	<i>Amount:</i>
Special Education (62112)	Children’s Services Act	\$2,900,000
Non-Departmental (69998)	Licensing Costs	\$338,142
Fiscal Services (62431)	P-Card Administration	<u>\$45,786</u>
		\$3,283,928

Total Transfers

<i>From:</i>	<i>Amount:</i>
School Fund Expenditures	\$8,616,680

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

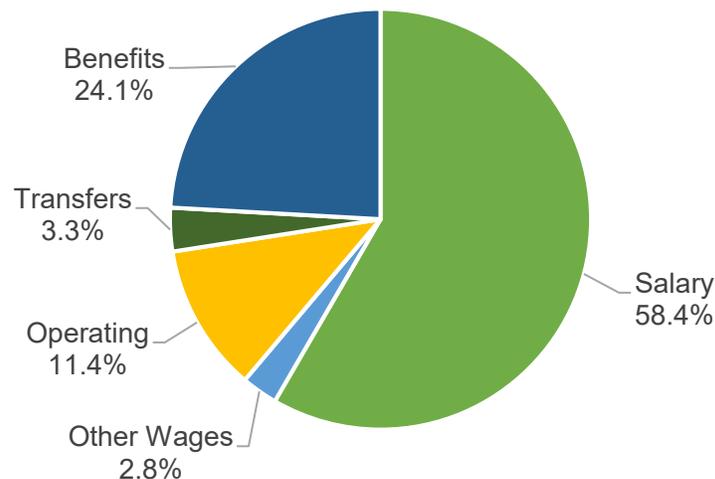
Cost of the School Board contributions for health care premiums, VRS contributions, FICA, and Group Life Insurance.

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, 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, by state reporting category

Expenditures	19-20 Actuals	20-21 Actuals	21-22 Actuals	22-23 Adopted	23-24 Request	Increase	Increase %
Instruction	\$141,142,762	\$139,883,417	\$153,642,338	\$174,867,272	\$184,160,819	\$9,293,547	5.3%
Staffing	\$130,411,187	\$131,903,587	\$143,915,741	\$162,193,897	\$171,598,626	\$9,404,729	5.8%
Operating	\$10,731,576	\$7,979,831	\$9,726,597	\$12,673,375	\$12,562,193	(\$111,182)	-0.9%
Admin/Attend&Health	\$9,330,765	\$9,932,946	\$12,792,457	\$13,126,537	\$14,848,983	\$1,722,446	13.1%
Staffing	\$8,590,878	\$9,302,998	\$11,617,641	\$11,808,038	\$13,499,276	\$1,691,238	14.3%
Operating	\$739,887	\$629,948	\$1,174,816	\$1,318,499	\$1,349,707	\$31,208	2.4%
Technology	\$6,221,057	\$6,082,844	\$6,484,893	\$7,309,525	\$8,112,238	\$802,713	11.0%
Staffing	\$5,016,697	\$4,979,712	\$5,351,595	\$5,976,122	\$6,739,348	\$763,226	12.8%
Operating	\$1,204,360	\$1,103,133	\$1,133,298	\$1,333,403	\$1,372,890	\$39,487	3.0%
Building Services	\$17,063,698	\$17,497,073	\$21,553,545	\$21,005,856	\$22,551,347	\$1,545,491	7.4%
Staffing	\$9,827,590	\$9,751,596	\$11,822,442	\$12,766,290	\$13,703,116	\$936,826	7.3%
Operating	\$7,236,108	\$7,745,476	\$9,731,103	\$8,239,566	\$8,848,231	\$608,665	7.4%
Facilities	\$479,888	\$436,620	\$201,821	\$1,985,318	\$2,251,471	\$266,153	13.4%
Staffing	\$27,543	\$34,848		\$331,258	\$522,371	\$191,113	57.7%
Operating	\$452,344	\$401,772	\$201,821	\$1,654,060	\$1,729,100	\$75,040	4.5%
Transportation	\$11,321,786	\$10,847,070	\$12,898,674	\$14,557,524	\$16,805,304	\$2,247,780	15.4%
Staffing	\$9,891,593	\$9,132,062	\$10,268,777	\$11,730,189	\$13,361,211	\$1,631,022	13.9%
Operating	\$1,430,193	\$1,715,008	\$2,629,897	\$2,827,335	\$3,444,093	\$616,758	21.8%
Transfers	\$4,659,361	\$7,667,475	\$13,666,259	\$13,606,002	\$8,616,680	(\$4,989,322)	-36.7%
Transfers	\$4,659,361	\$7,667,475	\$13,666,259	\$13,606,002	\$8,616,680	(\$4,989,322)	-36.7%
Expenditures Grand Total	\$190,219,317	\$192,347,445	\$221,239,986	\$246,458,034	\$257,346,842	\$10,888,808	4.4%

School-based and Department-based Summary, by state reporting category

School-based

23 Adopted v. 24 Request

State Category	19-20 Actuals	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Request	23-24 FTE	Increase	% Increase
Instruction	\$130,683,724	\$131,824,911	\$144,002,807	\$159,194,157	1,768.72	\$171,917,071	1,869.38	\$12,722,914	8.0%
Admin/Attend&Health	\$2,249,498	\$2,467,059	\$5,028,728	\$3,422,832	48.20	\$4,435,619	63.20	\$1,012,787	29.6%
Technology	\$2,216,524	\$2,039,534	\$2,005,846	\$2,521,079	28.00	\$2,688,695	29.03	\$167,616	6.6%
Building Services	\$5,503,754	\$5,277,497	\$6,391,857	\$7,712,115	137.29	\$8,076,418	138.63	\$364,303	4.7%
Total	\$140,653,501	\$141,609,000	\$157,429,239	\$172,850,183	1,982.21	\$187,117,803	2,100.24	\$14,267,620	8.3%

Department-based

State Category	19-20 Actuals	20-21 Actuals	21-22 Actuals	22-23 Adopted	22-23 FTE	23-24 Request	23-24 FTE	Increase	% Increase
Instruction	\$10,459,038	\$8,058,506	\$9,612,976	\$15,673,115	49.80	\$12,243,748	53.40	(\$3,429,367)	-21.9%
Admin, Attend & Health	\$7,081,267	\$7,465,887	\$7,681,109	\$9,703,705	65.00	\$10,413,364	65.50	\$709,659	7.3%
Technology	\$4,004,533	\$4,043,311	\$4,479,046	\$4,788,446	28.00	\$5,423,543	29.00	\$635,097	13.3%
Building Services	\$11,559,944	\$12,219,576	\$15,161,687	\$13,293,741	56.38	\$14,474,929	58.38	\$1,181,188	8.9%
Facilities	\$479,888	\$436,620	\$201,821	\$1,985,318	4.00	\$2,251,471	5.00	\$266,153	13.4%
Transportation	\$11,321,786	\$10,847,070	\$12,898,674	\$14,557,524	213.63	\$16,805,304	213.13	\$2,247,780	15.4%
Transfers	\$4,659,361	\$7,667,475	\$13,666,259	\$13,606,002	0.00	\$8,616,680	0.00	(\$4,989,322)	-36.7%
Total	\$49,565,816	\$50,738,445	\$63,701,573	\$73,607,851	416.81	\$70,229,039	424.41	(\$3,378,812)	-4.6%

Budgeted Compensation Assumptions

Adopted Market

Compensation targets are guided by the data gathered from the school divisions in the School Board's Adopted Market (approved during 2022-23), as well as projections from other sources.

For teachers and classified employees, the adopted strategic target compensation level is 10% above the market average (60th percentile).

Strategic Competitive Market

Alexandria City
Arlington County
Fauquier County
Hanover County
Prince William County
Williamsburg-James City County
York County
Augusta County
Chesterfield County
Montgomery County
Spotsylvania County
Charlottesville City
Henrico County
Rockingham County
Virginia Beach City

Additional Relevant Nearby Organizations

Albemarle County Government
Charlottesville City Government
University of Virginia

The information presented in this budget is based on the following assumptions in FY 2023/24.

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 ¹
2015-16	<ul style="list-style-type: none"> 2.3% market increase + merit (half year) 	<ul style="list-style-type: none"> Average increase of 2.0% (half year)
2016-17	<ul style="list-style-type: none"> 2.0% market increase Address compression 	<ul style="list-style-type: none"> Average increase of 2.0%
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 	<ul style="list-style-type: none"> Average increase of 2.0% and 2.0% increase to change teacher pay adjustment methodology Total average increase is 4.0%
2019-20	<ul style="list-style-type: none"> 2.3% market increase + merit Increased compensation for bus driver reclassification 	<ul style="list-style-type: none"> Increase of 3.0%
2020-21	<ul style="list-style-type: none"> No salary increase 	<ul style="list-style-type: none"> No salary increase
2021-22	<ul style="list-style-type: none"> 4.0% market increase Minimum pay rate adjustment (Phase 1) 	<ul style="list-style-type: none"> Increase of 5.2%
2022-23	<ul style="list-style-type: none"> 10.2% market increase <ul style="list-style-type: none"> 4.0% increase mid-year FY 2021/22 6.0% increase FY 2022/23 	
2023-24	<ul style="list-style-type: none"> 5% market increase 	<ul style="list-style-type: none"> Average increase of 5.7% (5% increase and implementation of 1.3% differential between steps)

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 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Adopted	FY 23-24 Request	Increase	% Increase
Instruction	\$90,759,743	\$89,732,640	\$98,268,506.95	\$113,267,134	\$117,306,212	\$4,039,078	3.6%
Admin/Attend&Health	\$5,467,766	\$5,566,267	\$6,462,165.66	\$7,768,116	\$8,900,988	\$1,132,872	14.6%
Technology	\$3,616,075	\$3,445,064	\$3,784,557.35	\$4,225,157	\$4,912,575	\$687,418	16.3%
Building Services	\$6,768,546	\$6,554,711	\$7,866,111.54	\$8,779,643	\$9,675,938	\$896,295	10.2%
Facilities				\$240,417	\$384,399	\$143,982	59.9%
Transportation	\$5,645,131	\$5,500,267	\$6,628,727.86	\$7,634,379	\$9,025,115	\$1,390,736	18.2%
Total	\$112,257,261	\$110,798,949	\$123,010,069.36	\$141,914,846	\$150,205,227	\$8,290,381	5.8%

¹ 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.

	2019/20	2020/21	2021/22	2022/23	2023/24
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%	17.83%	17.83%	17.83%	17.83%
VRS Non-Professional Rate <i>Eligible Salaries</i>	9.40%	6.52%	6.52%	6.52%	6.52%
VRS Group Life Insurance <i>Eligible Salaries</i>	1.31%	1.34%	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 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Adopted	FY 23-24 Request	Increase	% Increase
Benefits	\$26,267,826	\$27,082,005	\$30,006,883.61	\$34,665,591	\$37,423,903	\$2,758,312	8.0%
210000-FICA	\$8,769,799	\$8,785,082	\$10,037,218.1	\$10,818,265	\$12,141,077	\$1,322,812	12.2%
221000-VIRGINIA RETIREMENT SYS.	\$16,099,814	\$16,880,079	\$18,419,065.3	\$22,048,411	\$23,337,692	\$1,289,281	5.8%
241000-VRS GROUP LIFE INSURANCE	\$1,398,212	\$1,416,845	\$1,550,600.21	\$1,798,915	\$1,945,134	\$146,219	8.1%
Total	\$26,267,826	\$27,082,005	\$30,006,883.61	\$34,665,591	\$37,423,903	\$2,758,312	8.0%

Health Care

	2019/20	2020/21	2021/22	2022/23	2023/24
Insured Only		\$4,925	\$4,991	\$5,554/\$5,784	\$6,620/\$7,066
Insured and Spouse		\$10,835	\$10,986	\$12,525/\$12,793	\$12,979/\$12,480
Insured and One Dependent		\$7,388	\$7,492	\$8,458/\$8,689	\$9,688/\$9,513
Insured and Children		\$10,589	\$10,723	\$12,525/\$12,793	\$10,607/\$10,432
Family		\$14,775	\$14,972	\$17,135/\$17,415	\$19,326/\$17,660
Consolidated Rate	\$8,615	\$8,280	\$8,392	\$9,162	\$9,857
Dental Insurance	\$311	\$311	\$240	\$240	\$240

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 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Adopted	FY 23-24 Request	Increase	% Increase
<input type="checkbox"/> Benefits	\$16,334,711	\$16,728,261	\$16,194,797.14	\$19,392,540	\$21,803,444	\$2,410,904	12.4%
231000-HEALTH INSURANCE	\$15,453,705	\$15,786,777	\$15,377,544.69	\$18,905,846	\$21,296,200	\$2,390,354	12.6%
232000-DENTAL INSURANCE	\$468,539	\$461,237	\$442,929.75	\$486,694	\$507,244	\$20,550	4.2%
233000-HSA CONTRIBUTIONS	\$412,468	\$480,247	\$374,322.7		\$0	\$0	
Total	\$16,334,711	\$16,728,261	\$16,194,797.14	\$19,392,540	\$21,803,444	\$2,410,904	12.4%