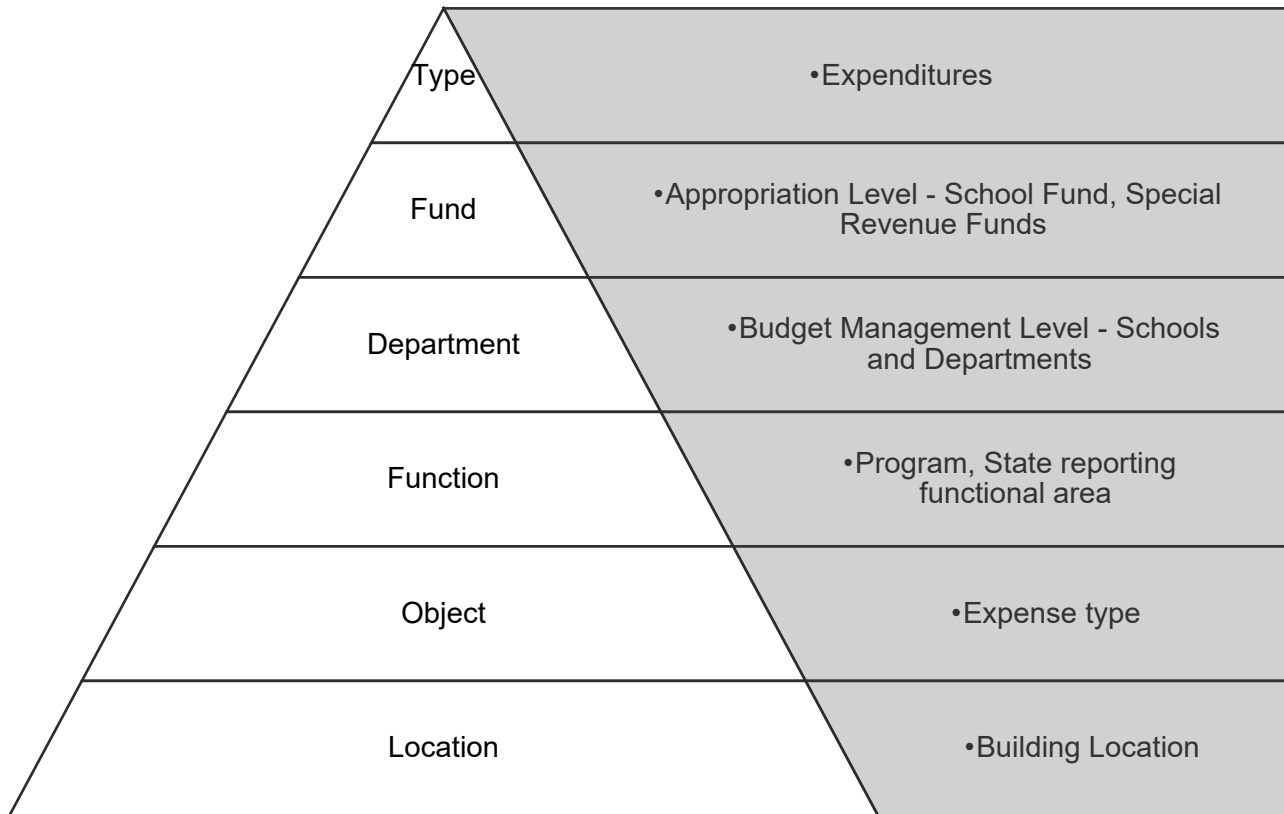


## Contents

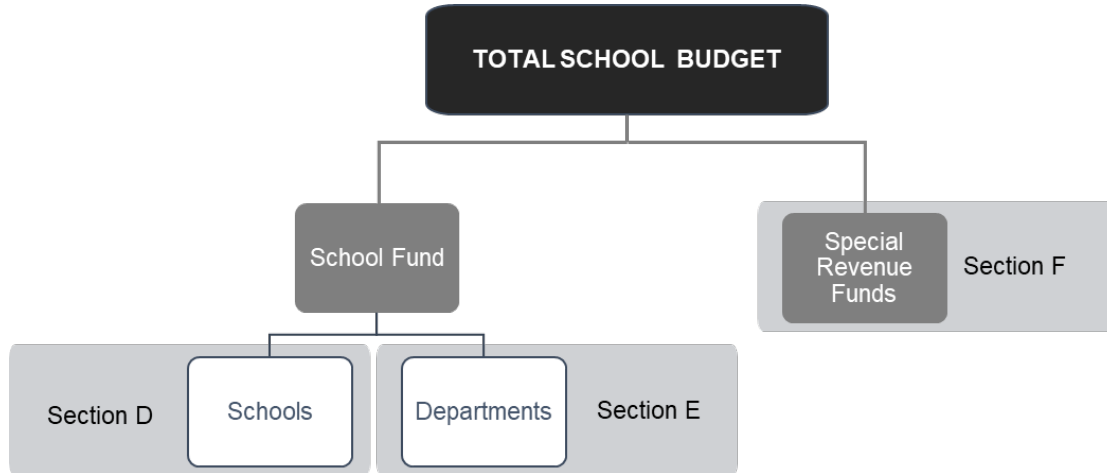
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## Expenditure Budget Code Structure

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*

Division Support and the Office of the School Board provide 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 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, Student Services, and English Learners (EL).

### *Organizational Development & Human Resource Leadership*

The Department of Organizational Development & Human Resource Leadership supports all 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.

### *Communications*

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 financial resources, safe transportation, and high-quality learning environment for all students within a culture of continuous improvement.

### *Technology*

The Department of Technology supports all areas of the School Division by providing technical and instructional technology expertise in support of student achievement and efficient operations in a secure networked environment.

## Department and Location Overview

School-based budgets are distinguishable by their school location codes. The table below provides a list of school-based budgets.

	Location	Department
Agnor Elementary	6116	62116
Baker-Butler Elementary	6117	62117
Broadus Wood Elementary	6101	62201
Brownsville Elementary	6102	62202
Crozet Elementary	6103	62203
Greer Elementary	6104	62204
Hollymead Elementary	6105	62205
Ivy Elementary	6106	62206
Mountain View Elementary	6114	62214
Murray Elementary	6115	62215
Red Hill Elementary	6107	62207
Scottsville Elementary	6109	62209
Stone-Robinson Elementary	6110	62210
Stony Point Elementary	6111	62211
Woodbrook Elementary	6112	62212
Burley Middle	6251	62251
Henley Middle	6252	62252
Journey Middle	6253	62253
Lakeside Middle	6255	62255
Walton Middle	6254	62254
Albemarle High	6301	62301
Monticello High	6304	62304
Western Albemarle High	6302	62302
Center I	6308	62308
Community Lab School	6280	62280
Center for Learning & Growth	6410	-
Post High	6309	-
Newcomer Learning Community	6411	-
Intensive Support Center	6412	-
Other Multi-School Sevices	6499	-

School-based budgets comprise (1) School Operating budgets and (2) FTE budgets.

- (1) School Operating Budgets are assigned by individual school department codes listed above.
- (2) Personnel managed by school-based leadership are generally assigned to Department:
  - a. *62100-K-12 INSTRUCTION-SALARIES*

Other personnel managed by non-school-based departments include:

- b. *62117-PROFESSIONAL DEVELOPMENT* (Instructional Coaches)
- c. *62433-BUILDING SERVICES* (Custodial Staff)
- d. *62115-TECHNOLOGY* (Learning Technology Integrators and Technical Support Specialists)

Department-based budgets are distinguishable by their department code and a non-school location. Departments and Locations are listed in the below table. Expenditures are managed by the department and cabinet oversight area.

Departments	Executive Services	Instruction	Org. Dev. & HR	Comm. Engage.	Communi cations	Strategic Planning	Operations	Tech- nology
<b>Executive Services</b>								
Office of the School Board	62414							
Division Support	62410							
<b>Department of Student Learning</b>								
Instruction		62111						
Vocational Education		62116						
Federal Programs		62113						
<b>English Learners Office</b>		62119						
<b>Special Education Department</b>		62112						
<b>Student Services Department</b>		62413						
<b>Organizational Development &amp; Human Resources Leadership</b>								
Human Resources			62420					
Professional Development			62117					
<b>Department of Community Engagement</b>				62411				
<b>Department of Communications</b>					62415			
<b>Department of Strategic Planning</b>						62118		
<b>Fiscal Services Department</b>								
Fiscal Services							62431	
Non-Departmental							69998	
Lapse Factor							62557	
<b>Transportation Services Department</b>							62432	
<b>Building Services Department</b>							62433	
<b>Department of Safety &amp; Security</b>							62434	
<b>Department of Technology</b>								62115
Department-based Locations	Executive Services	Instruction	Org. Dev. & HR	Comm. Engage.	Communi cations	Strategic Planning	Operations	Tech- nology
<b>Executive Services</b>								
Office of the School Board	6501							
Division Support	6501							
<b>Department of Student Learning</b>								
Instruction		6501						
Vocational Education		6501						
Federal Programs		6501						
<b>English Learners Office</b>		6508						
<b>Special Education Department</b>		6501						
<b>Student Services Department</b>		6501						
<b>Organizational Development &amp; Human Resources Leadership</b>								
Human Resources			6501					
Professional Development			6501					
<b>Department of Community Engagement</b>				6501				
<b>Department of Communications</b>					6501			
<b>Department of Strategic Planning</b>						6501		
<b>Fiscal Services Department</b>								
Fiscal Services							6501	
Non-Departmental							6501	
Lapse Factor							6501	
<b>Transportation Services Department</b>							6504	
<b>Building Services Department</b>							6505	
<b>Department of Safety &amp; Security</b>							6501	
<b>Department of Technology</b>								6509

## **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 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**

This area includes activities relating to the establishment and implementation of policy for administration, attendance, and health. This area includes services typically delivered at schools to students including school nursing, psychology, speech services, hearing services, and other mental health/medical services. It also includes typical administrative services such as School Board, fiscal, human resources, 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 relating to the acquisition of 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 relating to the transportation of 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, by state reporting category

Expenditures	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Adopted	24-25 Adopted	Increase	% Increase
<b>Instruction</b>	<b>\$139,883,417</b>	<b>\$153,642,320</b>	<b>\$166,002,730</b>	<b>\$185,011,101</b>	<b>\$191,608,322</b>	<b>\$6,597,221</b>	<b>3.6%</b>
Staffing	\$131,903,587	\$143,915,723	\$154,782,748	\$172,665,032	\$178,191,533	\$5,526,501	3.2%
Operating	\$7,979,831	\$9,726,597	\$11,219,983	\$12,346,069	\$13,416,789	\$1,070,720	8.7%
<b>Admin/Attend&amp;Health</b>	<b>\$9,932,946</b>	<b>\$12,792,457</b>	<b>\$14,435,756</b>	<b>\$14,389,964</b>	<b>\$17,303,552</b>	<b>\$2,913,588</b>	<b>20.2%</b>
Staffing	\$9,302,998	\$11,617,641	\$13,092,275	\$12,840,257	\$15,940,437	\$3,100,180	24.1%
Operating	\$629,948	\$1,174,816	\$1,343,482	\$1,549,707	\$1,363,115	(\$186,592)	-12.0%
<b>Technology</b>	<b>\$6,082,844</b>	<b>\$6,484,911</b>	<b>\$7,817,107</b>	<b>\$8,162,231</b>	<b>\$8,942,340</b>	<b>\$780,109</b>	<b>9.6%</b>
Staffing	\$4,979,712	\$5,351,613	\$6,470,482	\$6,739,341	\$7,240,815	\$501,474	7.4%
Operating	\$1,103,133	\$1,133,298	\$1,346,625	\$1,422,890	\$1,701,525	\$278,635	19.6%
<b>Building Services</b>	<b>\$17,497,073</b>	<b>\$21,553,545</b>	<b>\$21,907,378</b>	<b>\$23,521,040</b>	<b>\$24,269,847</b>	<b>\$748,807</b>	<b>3.2%</b>
Staffing	\$9,751,596	\$11,822,442	\$13,127,352	\$13,572,809	\$14,506,923	\$934,114	6.9%
Operating	\$7,745,476	\$9,731,103	\$8,780,026	\$9,948,231	\$9,762,924	(\$185,307)	-1.9%
<b>Facilities</b>	<b>\$436,620</b>	<b>\$201,821</b>	<b>\$3,200,059</b>	<b>\$2,251,472</b>	<b>\$2,314,356</b>	<b>\$62,884</b>	<b>2.8%</b>
Staffing	\$34,848		\$305,347	\$522,372	\$491,907	(\$30,465)	-5.8%
Operating	\$401,772	\$201,821	\$2,894,713	\$1,729,100	\$1,822,449	\$93,349	5.4%
<b>Transportation</b>	<b>\$10,847,070</b>	<b>\$12,898,674</b>	<b>\$13,739,248</b>	<b>\$16,805,305</b>	<b>\$17,707,709</b>	<b>\$902,404</b>	<b>5.4%</b>
Staffing	\$9,132,062	\$10,268,777	\$10,722,514	\$13,361,212	\$14,366,794	\$1,005,582	7.5%
Operating	\$1,715,008	\$2,629,897	\$3,016,734	\$3,444,093	\$3,340,915	(\$103,178)	-3.0%
<b>Transfers</b>	<b>\$7,667,475</b>	<b>\$13,666,259</b>	<b>\$20,756,664</b>	<b>\$9,781,111</b>	<b>\$7,261,501</b>	<b>(\$2,519,610)</b>	<b>-25.8%</b>
Transfers	\$7,667,475	\$13,666,259	\$20,756,664	\$9,781,111	\$7,261,501	(\$2,519,610)	-25.8%
<b>Expenditures Grand Total</b>	<b>\$192,347,445</b>	<b>\$221,239,986</b>	<b>\$247,858,943</b>	<b>\$259,922,224</b>	<b>\$269,407,627</b>	<b>\$9,485,403</b>	<b>3.6%</b>



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

*School-based*

State Category	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Adopted	23-24 FTE	24-25 Adopted	24-25 FTE	Increase	% Increase
Instruction	\$131,809,589	\$143,912,911	\$154,292,296	\$172,750,555	1,878.39	\$177,008,022	1,891.42	\$4,257,467	2.5%
Admin/Attend&Health	\$2,374,484	\$3,062,347	\$3,590,799	\$3,737,102	54.20	\$6,421,970	70.20	\$2,684,868	71.8%
Technology	\$2,039,534	\$1,999,271	\$2,183,198	\$2,688,690	29.03	\$3,093,314	30.00	\$404,624	15.0%
Building Services	\$6,219,594	\$7,558,626	\$7,792,975	\$8,076,417	138.63	\$8,719,695	139.14	\$643,278	8.0%
Transportation			\$4,605			\$250		\$250	
<b>Total</b>	<b>\$142,443,200</b>	<b>\$156,533,154</b>	<b>\$167,863,873</b>	<b>\$187,252,764</b>	<b>2,100.25</b>	<b>\$195,243,251</b>	<b>2,130.76</b>	<b>\$7,990,487</b>	<b>4.3%</b>

School-based expenditures categories in the *Instruction* category is further broken out as follows:

State Category	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Adopted	24-25 Adopted	24-25 FTE
<input type="checkbox"/> <b>Instruction</b>	<b>\$131,809,589</b>	<b>\$143,912,911</b>	<b>\$154,292,296</b>	<b>\$172,750,555</b>	<b>\$177,008,022</b>	<b>1,891.42</b>
Regular Education	\$88,189,977	\$95,372,387	\$104,252,334	\$119,537,252	\$115,912,847	1,146.64
Special Education	\$20,815,116	\$22,814,955	\$22,751,600	\$26,160,825	\$27,665,185	406.64
School Counseling	\$5,764,446	\$6,448,999	\$7,105,030	\$5,973,435	\$6,009,910	60.73
Vocational Education	\$3,105,680	\$3,569,577	\$4,049,473	\$2,394,322	\$2,897,503	28.15
Library/Media	\$2,407,215	\$2,502,923	\$2,633,496	\$2,819,549	\$2,817,910	31.98
ESOL	\$3,154,668	\$3,443,519	\$3,820,624	\$4,665,267	\$5,846,011	59.38
Athletics	\$1,914,044	\$2,281,267	\$2,554,125	\$2,461,948	\$2,407,303	10.00
Talent Development	\$1,781,118	\$1,838,355	\$1,948,757	\$2,001,899	\$2,035,628	20.90
Instructional Coaching	\$1,512,971	\$1,847,955	\$1,904,408	\$2,129,350	\$2,045,442	22.00
Preschool	\$1,470,074	\$1,974,668	\$2,007,843	\$2,625,927	\$2,565,055	38.00
Intervention	\$1,454,598	\$1,546,988	\$992,221	\$1,573,268	\$6,386,132	62.66
Alternative Education	\$239,682	\$271,318	\$272,386	\$407,513	\$419,096	4.34
<b>Total</b>	<b>\$131,809,589</b>	<b>\$143,912,911</b>	<b>\$154,292,296</b>	<b>\$172,750,555</b>	<b>\$177,008,022</b>	<b>1,891.42</b>

*Department-based*

State Category	20-21 Actuals	21-22 Actuals	22-23 Actuals	23-24 Adopted	23-24 FTE	24-25 Adopted	24-25 FTE	Increase	% Increase
Instruction	\$8,073,829	\$9,729,408	\$11,710,434	\$12,260,546	55.90	\$14,600,300	55.40	\$2,339,754	19.1%
Admin, Attend & Health	\$7,558,462	\$9,730,110	\$10,844,957	\$10,652,862	66.00	\$10,881,582	66.50	\$228,720	2.1%
Technology	\$4,043,311	\$4,485,640	\$5,633,909	\$5,473,541	29.00	\$5,849,026	28.00	\$375,485	6.9%
Building Services	\$11,277,479	\$13,994,919	\$14,114,403	\$15,444,623	57.38	\$15,550,152	59.38	\$105,529	0.7%
Facilities	\$436,620	\$201,821	\$3,200,059	\$2,251,472	5.00	\$2,314,356	5.00	\$62,884	2.8%
Transportation	\$10,847,070	\$12,898,674	\$13,734,643	\$16,805,305	213.13	\$17,707,459	211.13	\$902,154	5.4%
Transfers	\$7,667,475	\$13,666,259	\$20,756,664	\$9,781,111		\$7,261,501		(\$2,519,610)	-25.8%
<b>Total</b>	<b>\$49,904,245</b>	<b>\$64,706,832</b>	<b>\$79,995,070</b>	<b>\$72,669,460</b>	<b>426.41</b>	<b>\$74,164,376</b>	<b>425.41</b>	<b>\$1,494,916</b>	<b>2.1%</b>

Summary of Transfers

**Recurring Transfers to Special Revenue Funds**

<i>From:</i>	<i>To:</i>	<i>Amount:</i>
Instruction (62111)	Learning Recovery (63310)	\$39,621
Instruction (62111)	Learning Resources (63909)	\$600,000
Special Education (62112)	Learning Recovery (63310)	\$85,000
Non-Departmental (69998)	Bright Stars (63227)	\$623,071
Non-Departmental (69998)	Pre-School Special Education (63205)	\$24,000
Transportation (62432)	Vehicle Replacement (63905)	\$0 <sup>1</sup>
Federal Programs (62113)	Families in Crisis (63304)	\$11,000
Federal Programs (62113)	English Literacy Civic Ed (63221)	\$16,500
Technology (62115)	Computer Equipment Replacement (63907)	<u>\$2,359,500</u>
		<b>\$3,758,692</b>

**Recurring Transfers to Local Government**

<i>From:</i>	<i>Purpose:</i>	<i>Amount:</i>
Special Education (62112)	Children’s Services Act	\$3,000,000
Student Services (62413)	School Resource Officer	\$119,097
Non-Departmental (69998)	Licensing Costs	\$337,926
Fiscal Services (62431)	P-Card Administration	<u>\$45,786</u>
		<b>\$3,502,809</b>

**Total Transfers**

<i>From:</i>	<i>Amount:</i>
School Fund Expenditures	<b>\$7,261,501</b>

<sup>1</sup> Eliminated in FY 2024/25 as a one-time budget reduction.

## 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.

### Benefits

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

### Other Wages

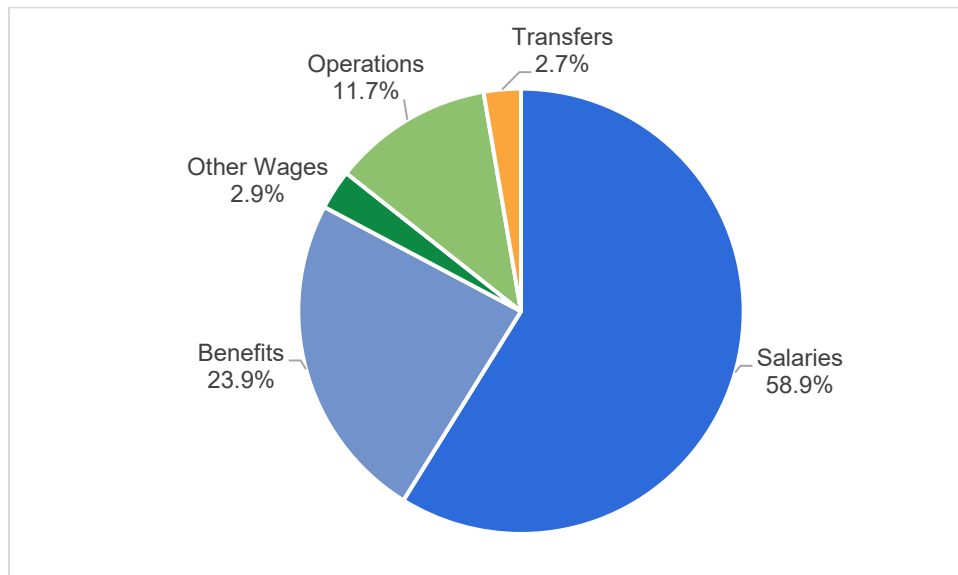
Cost of non-salary compensation, such as overtime wages, part-time and substitute wages, and stipends.

### Operations

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.



## 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 (60<sup>th</sup> 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

## 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>2</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>	
2023-24	<ul style="list-style-type: none"> <li>5% market increase</li> </ul>	<ul style="list-style-type: none"> <li>Average increase of 5.7% (5% increase and implementation of 1.3% differential between steps)</li> </ul>
2024-25	<ul style="list-style-type: none"> <li>5% market increase                             <ul style="list-style-type: none"> <li>2.0% increase mid-year FY 2023/24</li> <li>3.0% increase FY 2024/25</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 the number of full-time equivalent (FTE) positions and position turnover.

Expenditures	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Adopted	FY 24-25 Adopted	Increase	% Increase
Instruction	\$89,732,640	\$98,268,490	\$104,521,823	\$118,094,986	\$122,819,379	\$4,724,393	4.0%
Admin/Attend&Health	\$5,566,267	\$6,462,166	\$7,672,119	\$8,412,586	\$10,591,656	\$2,179,070	25.9%
Technology	\$3,445,064	\$3,784,574	\$4,507,322	\$4,912,571	\$5,152,497	\$239,926	4.9%
Building Services	\$6,554,711	\$7,866,112	\$8,737,724	\$9,581,151	\$10,101,355	\$520,204	5.4%
Facilities			\$225,809	\$384,399	\$368,387	(\$16,012)	-4.2%
Transportation	\$5,500,267	\$6,628,728	\$7,313,131	\$9,025,115	\$9,531,908	\$506,793	5.6%
<b>Total</b>	<b>\$110,798,949</b>	<b>\$123,010,069</b>	<b>\$132,977,929</b>	<b>\$150,410,808</b>	<b>\$158,565,182</b>	<b>\$8,154,374</b>	<b>5.4%</b>

<sup>2</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. Health rates are determined based on local historical information, industry data, and projected expenses for the health care fund.

	2020/21	2021/22	2022/23	2023/24	2024/25
<b>Social Security (FICA)</b> <i>For all employees</i>	7.65%	7.65%	7.65%	7.65%	7.65%
<b>VRS Retirement (Professional)</b> <i>Eligible Salaries Plan 1/2</i> <i>Eligible Salaries Hybrid Plan</i>	17.83%	17.83%	17.83%	17.83%	15.42%
					17.83%
<b>VRS Retirement (Non-Professional)</b> <i>Eligible Salaries Plan 1/2</i> <i>Eligible Salaries Hybrid Plan</i>	6.52%	6.52%	6.52%	6.52%	5.05%
					6.84%
<b>VRS Group Life Insurance</b> <i>Eligible Salaries</i>	1.34%	1.34%	1.34%	1.34%	1.18%

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 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Adopted	FY 24-25 Adopted	Increase	% Increase
☐ <b>Benefits</b>	<b>\$27,821,182</b>	<b>\$30,890,324</b>	<b>\$33,382,895</b>	<b>\$37,464,712</b>	<b>\$37,831,997</b>	<b>\$367,285</b>	<b>1.0%</b>
FICA	\$8,785,082	\$10,037,218	\$10,691,106	\$12,152,774	\$12,940,915	\$788,141	6.5%
VIRGINIA RETIREMENT (VRS)	\$17,619,256	\$19,302,505	\$20,988,070	\$23,364,949	\$23,066,336	(\$298,613)	-1.3%
VRS GROUP LIFE INSURANCE	\$1,416,845	\$1,550,600	\$1,703,718	\$1,946,989	\$1,824,746	(\$122,243)	-6.3%
<b>Total</b>	<b>\$27,821,182</b>	<b>\$30,890,324</b>	<b>\$33,382,895</b>	<b>\$37,464,712</b>	<b>\$37,831,997</b>	<b>\$367,285</b>	<b>1.0%</b>

### Health Care

The employer rates listed below are fiscal year budgeted rates, which are a blend of plan year rates that fall within the fiscal year. Health care plan years are based on calendar years.

#### Select Plan

	2020/21	2021/22	2022/23	2023/24	2024/25	% Change
Insured Only	\$4,925	\$4,991	\$5,784	\$6,620	\$7,794	18%
Insured and Spouse	\$10,835	\$10,986	\$12,793	\$12,979	\$15,268	18%
Insured and One Depend.	\$7,388	\$7,492	\$8,689	\$9,688	\$11,387	18%
Insured and Children	\$10,589	\$10,723	\$12,793	\$10,607	\$12,454	17%
Family	\$14,775	\$14,972	\$17,415	\$19,326	\$22,693	17%

#### Choice Plan (rate includes employer HSA contribution)

	2020/21	2021/22	2022/23	2023/24	2024/25	% Change
Insured Only	\$4,925	\$4,991	\$5,554	\$7,066	\$8,278	17%
Insured and Spouse	\$10,835	\$10,986	\$12,525	\$12,480	\$15,580	25%
Insured and One Depend.	\$7,388	\$7,492	\$8,458	\$9,513	\$12,120	27%
Insured and Children	\$10,589	\$10,723	\$12,525	\$10,432	\$13,177	26%
Family	\$14,775	\$14,972	\$17,135	\$17,660	\$21,688	23%

#### Consolidated Medical Rate and Dental Rate

	2020/21	2021/22	2022/23	2023/24	2024/25	% Change
Consolidated Rate	\$8,280	\$8,392	\$9,162	\$9,857	\$11,763	19%
Dental Insurance	\$311	\$240	\$240	\$240	\$240	0%

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 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Adopted	FY 24-25 Adopted	Increase	% Increase
<b>Benefits</b>	<b>\$16,728,261</b>	<b>\$16,194,797</b>	<b>\$18,768,531</b>	<b>\$21,834,126</b>	<b>\$23,737,508</b>	<b>\$1,903,382</b>	<b>8.7%</b>
DENTAL INSURANCE	\$461,237	\$442,930	\$479,975	\$508,104	\$478,678	(\$29,426)	-5.8%
HEALTH INSURANCE	\$15,786,777	\$15,377,545	\$17,866,503	\$21,326,022	\$23,258,830	\$1,932,808	9.1%
HSA CONTRIBUTIONS	\$480,247	\$374,323	\$422,053				
<b>Total</b>	<b>\$16,728,261</b>	<b>\$16,194,797</b>	<b>\$18,768,531</b>	<b>\$21,834,126</b>	<b>\$23,737,508</b>	<b>\$1,903,382</b>	<b>8.7%</b>