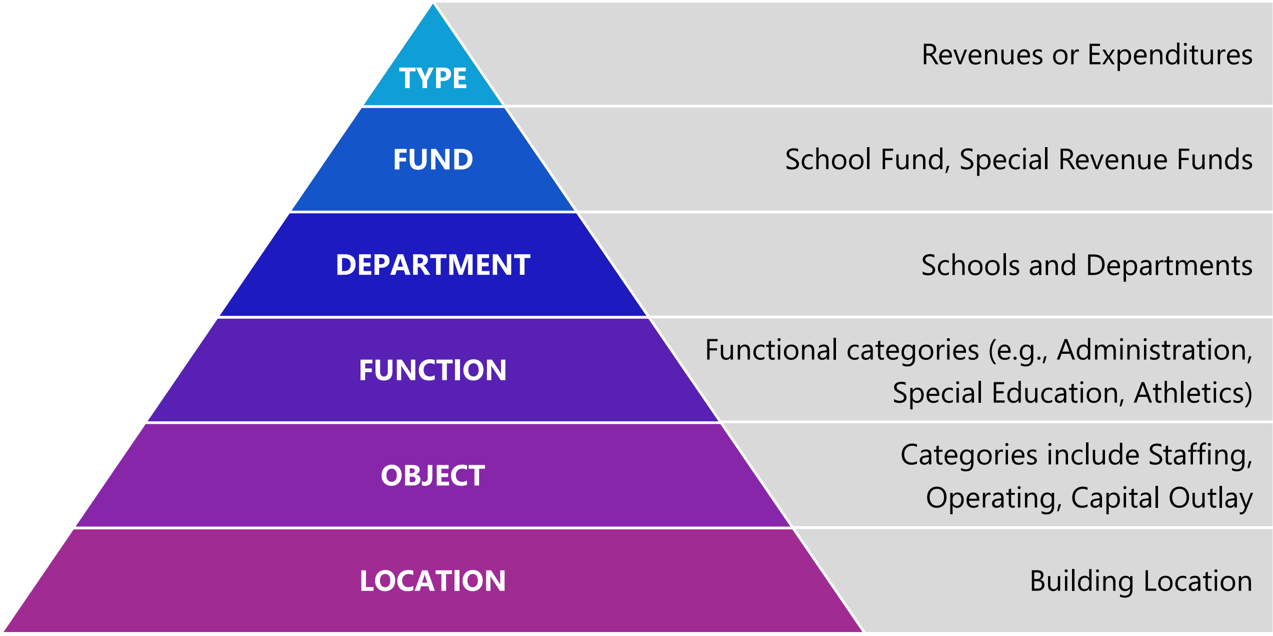
Section C: Expenditure Overview

Contents

EXPENDITURE BUDGET CODE STRUCTURE

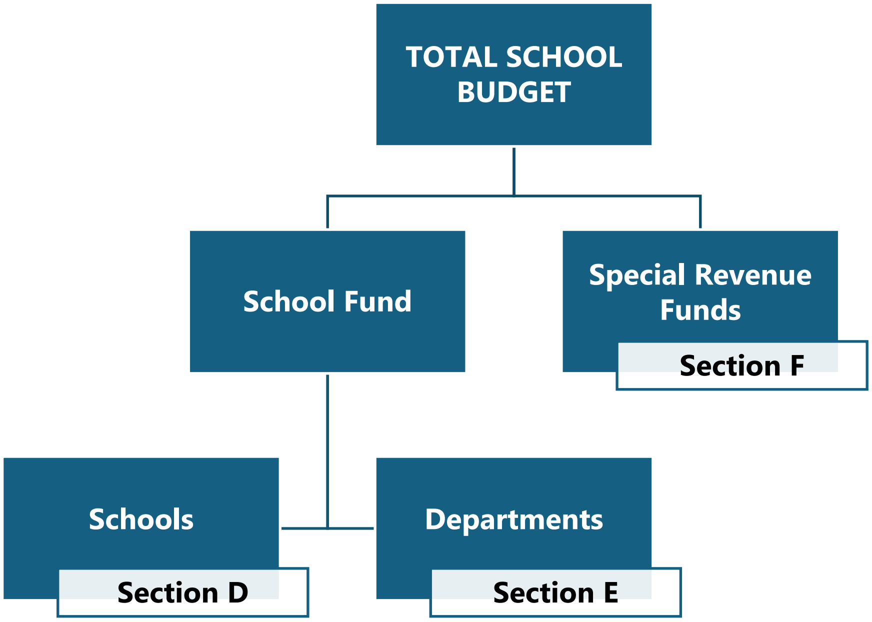
Budget codes follow the structured hierarchy below:



TYPE	Revenues or Expenditures
FUND	School Fund, Special Revenue Funds
DEPARTMENT	Schools and Departments
FUNCTION	Functional categories (e.g., Administration, Special Education, Athletics)
OBJECT	Categories include Staffing, Operating, Capital Outlay
LOCATION	Building Location

Fund Overview

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



School Fund

Expenditures in the **School Fund** are funded by revenues as detailed in Section B. School Fund expenditures are 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 (FTE) positions assigned to specific schools are reported in the Schools section. FTE positions 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).

Special Revenue Funds

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 and 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 curriculum, instruction, and assessment. Its goal is 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, English Learners (EL), and Professional Learning.

Human Resources

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

Community Engagement

The Office of Community Engagement has the mission to inform, inspire, and involve our broad spectrum of stakeholders in collaborative partnerships that empower students and encourage lifelong learning. This area includes Community Education, Extended Day Enrichment Programs (EDEP), and Community Partnerships/Volunteerism.

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 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, Safety and Security, and Transportation Services. This area provides for the planning and management to efficiently provide financial resources, safe transportation, and a 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 to promote student achievement and efficient operations in a secure networked environment.

Department and Location Overview

School-Based Budgets

School-based budgets comprise **School Operating** budgets and **FTE** budgets. They are distinguished by their **school location codes**. The following table provides a list of school-based budgets. Detailed FTE counts according to this organization can be found in Section G: Supplemental Materials.

- School Operating Budgets are assigned by both location code and corresponding department code.
- School-managed personnel are generally assigned to a school location and department ***62100***
- Department-managed personnel who are school-based are generally assigned to the specific school location and the managing department/department code

	Location	**Department**
Agnor Elementary	6116	62216
Baker-Butler Elementary	6117	62217
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
ACE Academy Seminole Trail	6308	62308
Community Lab School	6280	62280
Center for Learning & Growth	6410	-
Newcomer Learning Community	6411	-
Intensive Support Center	6412	62312
Other Multi-School Services	6499	-

Department-Based Budgets

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

Departments	**Executive Services**	**Instruction**	**Human Resources**	**Community Engagement**	**Communications**	**Strategic Planning**	**Operations**	**Technology**
Executive Services								
Office of the School Board	62414							
Division Support	62410							
Instruction		62111						
Professional Learning		62117						
English Learners		62119						
Special Education		62112						
Student Services		62413						
Human Resources			62420					
Community Engagement				62411				
Communications					62415			
Strategic Planning						62118		
Fiscal Services							62431	
Non-Departmental							69998	
Lapse Factor							62557	
Transportation							62432	
Building Services							62433	
Safety & Security							62434	
Technology								62115

Locations	**Executive Services**	**Instruction**	**Human Resources**	**Community Engagement**	**Communications**	**Strategic Planning**	**Operations**	**Technology**
Executive Services								
Office of the School Board	6501							
Division Support	6501							
Instruction		6501						
Professional Learning		6501						
English Learners		6508						
Special Education		6501						
Student Services		6501						
Human Resources			6501					
Community Engagement				6501				
Communications					6501			
Strategic Planning						6501		
Fiscal Services							6501	
Non-Departmental							6501	
Lapse Factor							6501	
Transportation							6504	
Building Services							6505	
Safety & Security							6501	
Technology								6509

Key

6501	Central Office Building
6504	Transportation
6505	Building Services
6508	Northside
6509	Seminole Place

Function Overview (State Categories)

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

Instruction

Instruction includes activities that provide interaction between principals, teachers, teaching assistants, 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, assessment, staff development, and school-level administration (principal and school office staff).

Administration, Attendance & Health

This area includes activities related to establishing and implementing policies for administration, attendance, and health. It also includes services typically delivered at schools to students, such as 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. It also includes custodial, maintenance, and management services to support our division's grounds and physical plant.

Facilities

This includes activities related to 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.

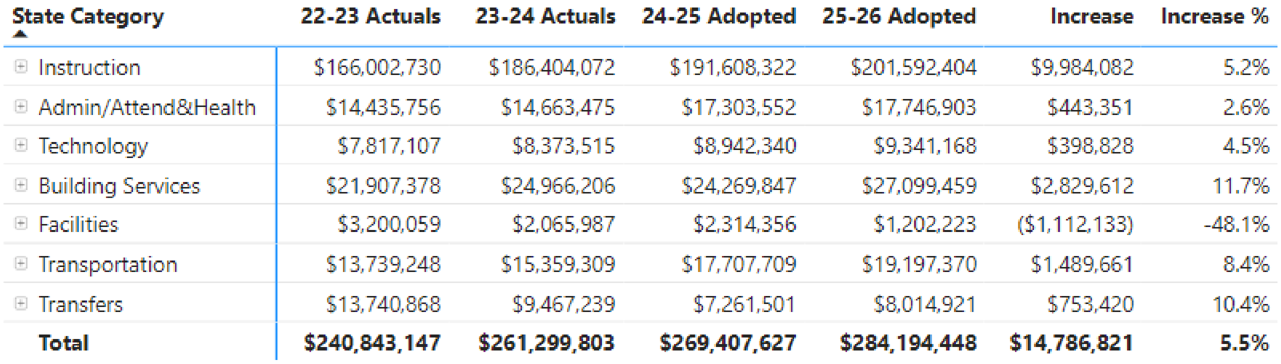
Transportation

This includes activities related to transporting students to and from school, as required by state and federal law. It includes trips between home and school and trips to and from school activities. It also includes bus operations, maintenance, and management services in support of transporting students.

Transfers

Several 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 another related entity.

School Fund (By state reporting category)



State Category	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
⊞ Instruction	$166,002,730	$186,404,072	$191,608,322	$201,592,404	$9,984,082	5.2%
⊞ Admin/Attend&Health	$14,435,756	$14,663,475	$17,303,552	$17,746,903	$443,351	2.6%
⊞ Technology	$7,817,107	$8,373,515	$8,942,340	$9,341,168	$398,828	4.5%
⊞ Building Services	$21,907,378	$24,966,206	$24,269,847	$27,099,459	$2,829,612	11.7%
⊞ Facilities	$3,200,059	$2,065,987	$2,314,356	$1,202,223	($1,112,133)	-48.1%
⊞ Transportation	$13,739,248	$15,359,309	$17,707,709	$19,197,370	$1,489,661	8.4%
⊞ Transfers	$13,740,868	$9,467,239	$7,261,501	$8,014,921	$753,420	10.4%
Total	**$240,843,147**	**$261,299,803**	**$269,407,627**	**$284,194,448**	**$14,786,821**	**5.5%**

School-Based Summary (By state reporting category)

State Category	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
⊟ **Instruction**	**$154,292,296**	**$170,499,319**	**$177,008,022**	**$188,342,007**	**$11,333,985**	**6.4%**
Regular Education	$104,267,962	$113,372,228	$115,912,847	$122,579,795	$6,666,948	5.8%
Special Education	$22,751,600	$23,191,646	$27,665,185	$30,811,381	$3,146,196	11.4%
School Counseling	$7,105,030	$6,914,961	$6,009,910	$6,517,927	$508,017	8.5%
Vocational Education	$4,049,473	$5,355,622	$2,897,503	$3,109,644	$212,141	7.3%
Library/Media	$2,633,496	$3,064,660	$2,817,910	$2,988,700	$170,790	6.1%
EL	$3,820,624	$4,143,341	$5,846,011	$6,621,577	$775,566	13.3%
Athletics	$2,554,125	$2,754,925	$2,407,303	$2,565,630	$158,327	6.6%
Talent Development	$1,948,757	$2,036,663	$2,035,628	$2,192,543	$156,915	7.7%
Instructional Coaching	$1,888,780	$2,225,944	$2,045,442	$1,268,902	($776,540)	-38.0%
Preschool	$2,007,843	$2,403,587	$2,565,055	$2,702,213	$137,158	5.3%
Intervention	$992,221	$4,731,905	$6,386,132	$6,489,724	$103,592	1.6%
Alternative Education	$272,386	$303,837	$419,096	$493,971	$74,875	17.9%
⊞ **Admin/Attend&Health**	**$3,590,799**	**$3,376,302**	**$6,421,970**	**$6,894,317**	**$472,347**	**7.4%**
⊞ **Technology**	**$2,183,198**	**$2,864,445**	**$3,093,314**	**$3,114,959**	**$21,645**	**0.7%**
⊞ **Building Services**	**$7,792,975**	**$9,384,490**	**$8,719,695**	**$10,241,627**	**$1,521,932**	**17.5%**
⊞ **Transportation**	**$4,605**	**$9,496**	**$250**	**$4,449**	**$4,199**	**1679.6%**
Total	**$167,863,873**	**$186,134,052**	**$195,243,251**	**$208,597,359**	**$13,354,108**	**6.8%**

Department-Based Summary (By state reporting category)

State Category	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
⊞ Instruction	$11,710,434	$15,904,754	$14,600,300	$13,250,397	($1,349,903)	-9.2%
⊞ Admin/Attend&Healt	$10,844,957	$11,287,172	$10,881,582	$10,852,586	($28,996)	-0.3%
⊞ Technology	$5,633,909	$5,509,070	$5,849,026	$6,226,209	$377,183	6.4%
⊞ Building Services	$14,114,403	$15,581,717	$15,550,152	$16,857,832	$1,307,680	8.4%
⊞ Facilities	$3,200,059	$2,065,987	$2,314,356	$1,202,223	($1,112,133)	-48.1%
⊞ Transportation	$13,734,643	$15,349,813	$17,707,459	$19,192,921	$1,485,462	8.4%
⊞ Transfers	$13,740,868	$9,467,239	$7,261,501	$8,014,921	$753,420	10.4%
Total	**$72,979,274**	**$75,165,752**	**$74,164,376**	**$75,597,089**	**$1,432,713**	**1.9%**

Summary of Transfers

Recurring Transfers to Special Revenue Funds

From:	*To:*	*Amount:*
Non-Departmental (69998)	Learning Recovery (63310)	$125,000
	Learning Resources (63909)	$600,000
	Bright Stars (63227)	$611,161
	Pre-School Special Education (63205)	$40,101
	Vehicle Replacement (63905)	$260,000
	Families in Crisis (63304)	$11,000
	English Literacy Civic Ed (63221)	$16,500
	Computer Equipment Replacement (63907)	$2,215,200
		$3,878,962

Recurring Transfers to Local Government

From:	*Purpose:*	*Amount:*
Special Education (62112)	Children’s Services Act	$3,080,000
Non-Departmental (69998)	School Resource Officer	$378,603
	Licensing Costs	$623,074
	P-Card Administration	$54,282
		$4,135,959

Total Transfers

From:		*Amount:*
School Fund Expenditures		$8,014,921
		$8,014,921

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 FICA, health care (medical and dental premiums, HSAs), Virginia Retirement System (defined benefit, hybrid defined contribution and disability) or Part-Time Pension, Group Life insurance premiums.

Other Wages

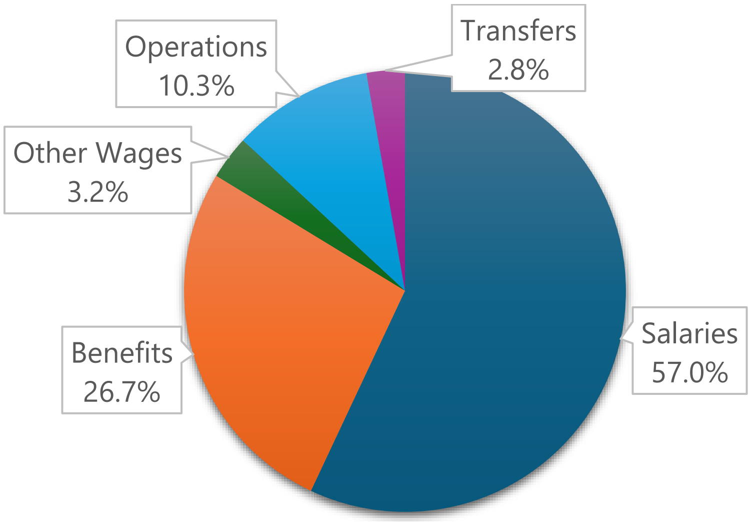
Cost of non-salary compensation, such as overtime wages, part-time and substitute wages, and stipends.

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) and projections from other sources.

The adopted strategic target compensation level for teachers and classified employees 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

Salaries

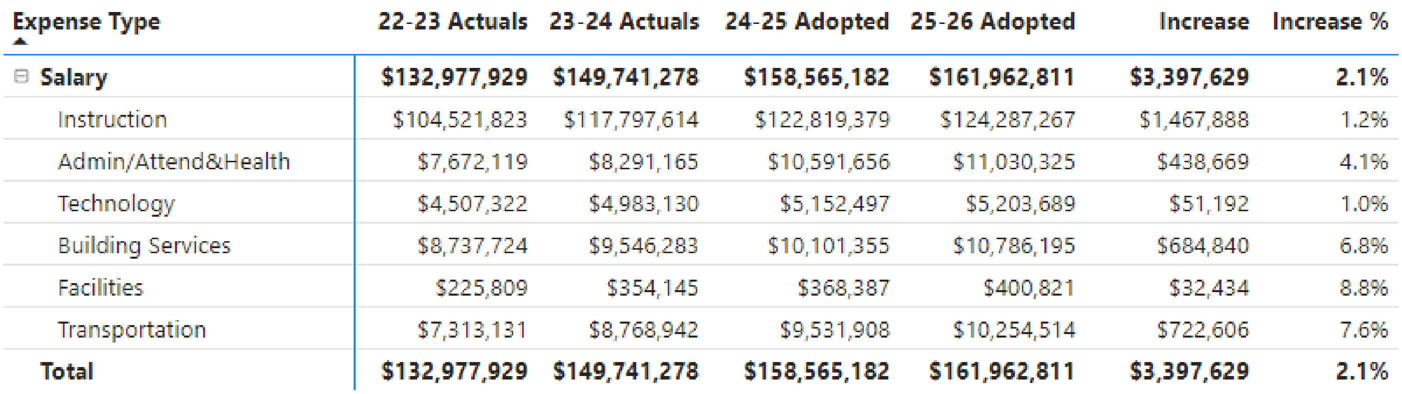
Through FY 2021/22, salary increases are based upon guidance from the Joint Boards (Board of Supervisors and School Board). Beginning in FY 2022/23, salary increases are based upon guidance from the ACPS School Board.

<table>
<tr><th></th><th>Classified Employees</th><th>Teachers[1]</th></tr>
<tr><td>2016-17</td><td>• 2.0% market increase
• Address compression</td><td>Average increase of 2.0%</td></tr>
<tr><td>2017-18</td><td>2.0% market increase</td><td>Average increase of 2.0%</td></tr>
<tr><td>2018-19</td><td>2.0% market increase + merit</td><td>• Average increase of 2.0% and 2.0% increase to change teacher pay adjustment methodology
• Total average increase is 4.0%</td></tr>
<tr><td>2019-20</td><td>• 2.3% market increase + merit
• Increased compensation for bus driver reclassification</td><td>Increase of 3.0%</td></tr>
<tr><td>2020-21</td><td>No salary increase</td><td>No salary increase</td></tr>
<tr><td>2021-22</td><td>• 4.0% market increase
• Minimum pay rate adjustment (Phase 1)</td><td>Increase of 5.2%</td></tr>
<tr><td>2022-23</td><td colspan="2">10.2% market increase
• 4.0% increase mid-year FY 2021/22
• 6.0% increase FY 2022/23</td></tr>
<tr><td>2023-24</td><td>5% market increase</td><td>Average increase of 5.7% (5% increase and implementation of 1.3% differential between steps)</td></tr>
<tr><td>2024-25</td><td colspan="2">5% market increase
• 2.0% increase mid-year FY 2023/24
• 3.0% increase FY 2024/25</td></tr>
<tr><td>2025-26</td><td colspan="2">3% market increase</td></tr>
</table>

---

[1] After the teacher pay scale was straightened in FY 2018/19, all teachers now receive the same increase except for those who are at the top of the scale.

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.



Expense Type	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
⊟ **Salary**	**$132,977,929**	**$149,741,278**	**$158,565,182**	**$161,962,811**	**$3,397,629**	**2.1%**
Instruction	$104,521,823	$117,797,614	$122,819,379	$124,287,267	$1,467,888	1.2%
Admin/Attend&Health	$7,672,119	$8,291,165	$10,591,656	$11,030,325	$438,669	4.1%
Technology	$4,507,322	$4,983,130	$5,152,497	$5,203,689	$51,192	1.0%
Building Services	$8,737,724	$9,546,283	$10,101,355	$10,786,195	$684,840	6.8%
Facilities	$225,809	$354,145	$368,387	$400,821	$32,434	8.8%
Transportation	$7,313,131	$8,768,942	$9,531,908	$10,254,514	$722,606	7.6%
Total	**$132,977,929**	**$149,741,278**	**$158,565,182**	**$161,962,811**	**$3,397,629**	**2.1%**

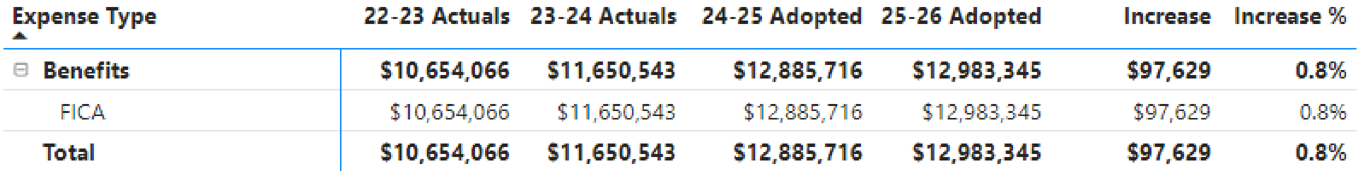
Benefits

Retirement

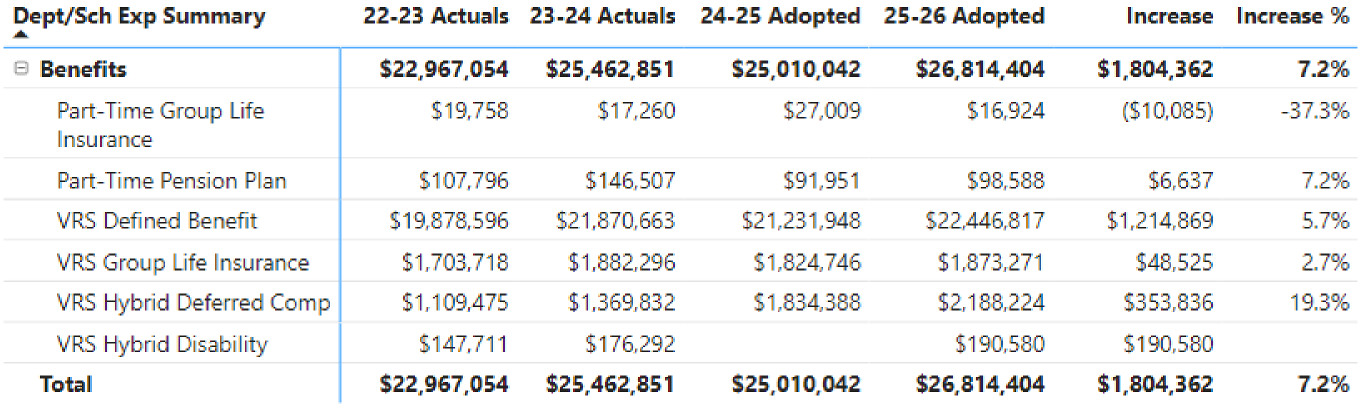
The Virginia Retirement System (VRS), an independent state agency, administers ACPS' retirement benefits and sets the annual rates. Albemarle County administers health and dental insurance. Health rates are determined based on local historical information, industry data, and projected expenses for the health care fund.

	2021/22	2022/23	2023/24	2024/25	2025/26
Social Security (FICA) *For all employees*	7.65%	7.65%	7.65%	7.65%	7.65%
VRS Retirement (Professional) *Eligible Salaries Plan 1/2*	17.83%	17.83%	17.83%	15.42%	15.42%
Eligible Salaries Hybrid Plan Avg.				17.83%	17.61%
VRS Retirement (Non-Professional) *Eligible Salaries Plan 1/2*	6.52%	6.52%	6.52%	5.05%	5.05%
Eligible Salaries Hybrid Plan Avg.				6.84%	7.24%
VRS Group Life Insurance *Eligible Salaries*	1.34%	1.34%	1.34%	1.18%	1.18%

The tables below show historical and budgeted FICA, Virginia Retirement System (VRS), Group Life Insurance, and other budgeted expenditures in the School Fund, which reflect the rates described above.



Expense Type	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
⊟ **Benefits**	**$10,654,066**	**$11,650,543**	**$12,885,716**	**$12,983,345**	**$97,629**	**0.8%**
FICA	$10,654,066	$11,650,543	$12,885,716	$12,983,345	$97,629	0.8%
Total	**$10,654,066**	**$11,650,543**	**$12,885,716**	**$12,983,345**	**$97,629**	**0.8%**



Dept/Sch Exp Summary	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
⊟ **Benefits**	**$22,967,054**	**$25,462,851**	**$25,010,042**	**$26,814,404**	**$1,804,362**	**7.2%**
Part-Time Group Life Insurance	$19,758	$17,260	$27,009	$16,924	($10,085)	-37.3%
Part-Time Pension Plan	$107,796	$146,507	$91,951	$98,588	$6,637	7.2%
VRS Defined Benefit	$19,878,596	$21,870,663	$21,231,948	$22,446,817	$1,214,869	5.7%
VRS Group Life Insurance	$1,703,718	$1,882,296	$1,824,746	$1,873,271	$48,525	2.7%
VRS Hybrid Deferred Comp	$1,109,475	$1,369,832	$1,834,388	$2,188,224	$353,836	19.3%
VRS Hybrid Disability	$147,711	$176,292		$190,580	$190,580	
Total	**$22,967,054**	**$25,462,851**	**$25,010,042**	**$26,814,404**	**$1,804,362**	**7.2%**

Health Care

Healthcare plan years are based on calendar years. The historical employer contribution rates for full-time employees listed below are fiscal year budgeted rates, which were a blend of plan year rates within those fiscal years. Beginning in FY 26, the blend proportion varies by employee work calendars, so the basis plan year rates are presented. Detailed health care plan information can be found in *Section G.*

Medical Select Plan

	FY 22/23	**FY 23/24**	**FY 24/25**	**PY 2025**	**PY 2026 Projected**	**% Change**
Insured Only	$5,784	$6,620	$7,794	$9,006	$11,168	24%
Insured and Spouse	$12,793	$12,979	$15,268	$17,729	$21,983	24%
Insured and One Dependent	$8,689	$9,688	$11,387	$13,160	$16,318	24%
Insured and Children	$12,793	$10,607	$12,454	$14,496	$17,974	24%
Family	$17,415	$19,326	$22,693	$26,296	$32,607	24%

Medical Choice Plan (Rate includes employer HSA contribution)

	FY 22/23	**FY 23/24**	**FY 24/25**	**PY 2025**	**PY 2026 Projected**	**% Change**
Insured Only	$5,554	$7,066	$8,278	$9,312	$11,241	21%
Insured and Spouse	$12,525	$12,480	$15,580	$17,642	$21,341	21%
Insured and One Dependent	$8,458	$9,513	$12,120	$13,603	$16,332	20%
Insured and Children	$12,525	$10,432	$13,177	$14,892	$17,930	20%
Family	$17,135	$17,660	$21,688	$24,679	$30,066	22%

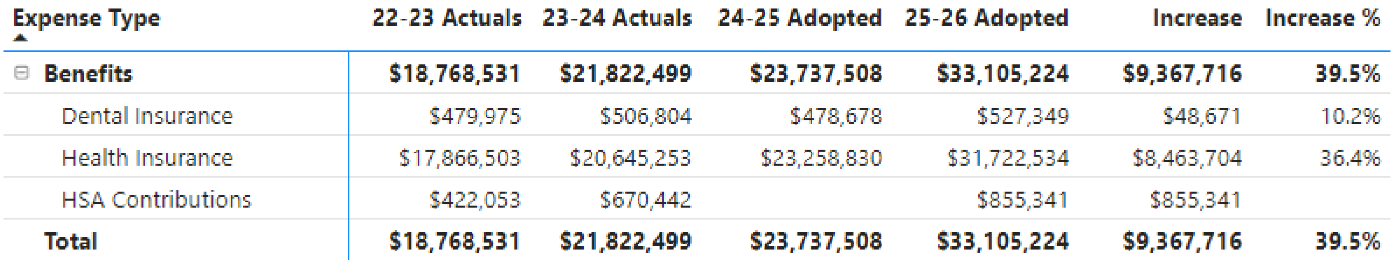
Average Medical Rate

	FY 22/23	**FY 23/24**	**FY 24/25**	**FY 25/26**		**% Change**
Classified Vacancy	$9,162	$9,857	$11,763	$12,212		3.8%
Average Teacher	-	$8,471	$8,885	$13,306		49.8%

Dental Plan

	FY 22/23	**FY 23/24**	**FY 24/25**	**FY 25/26**		**% Change**
All Levels	$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 Type	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
⊟ **Benefits**	**$18,768,531**	**$21,822,499**	**$23,737,508**	**$33,105,224**	**$9,367,716**	**39.5%**
Dental Insurance	$479,975	$506,804	$478,678	$527,349	$48,671	10.2%
Health Insurance	$17,866,503	$20,645,253	$23,258,830	$31,722,534	$8,463,704	36.4%
HSA Contributions	$422,053	$670,442		$855,341	$855,341	
Total	**$18,768,531**	**$21,822,499**	**$23,737,508**	**$33,105,224**	**$9,367,716**	**39.5%**