Section F: Special Revenue Funds

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SPECIAL REVENUE FUNDS OVERVIEW

The Special Revenue Funds contain programs that typically require separate accounting and reporting of revenues and expenses. Federal and state governments, local organizations, and fees fund many of these programs. Although the accounting for these programs is maintained separately, the provision of services to students is integrated with the school division's overall operations.

This section is organized by the following areas:

Fee-Based Services

These funds typically provide services on a fee basis to students, parents, community members, or governmental entities. A hallmark of these fee-based services is that the program's operation is fully met by fees collected or other external funding sources. These programs include:

- Child Nutrition
- Extended Day Enrichment Program (EDEP)
- Community Engagement
- Vehicle Services

Capital Replacement Funds

These funds are locally funded and provide a means to account for intergovernmental operations and multi-year replacement holding accounts. They include:

- Technology Equipment Replacement
- Learning Resources
- Vehicle Replacement

Federal, State & Local Programs

These programs are primarily funded by grants from federal and state government and other agencies that have specific program requirements for the expenditure and tracking of resources. Examples of these programs are Title I, Carl Perkins, Migrant Education, and Miscellaneous Grants. These programs are organized by:

- Federal Programs
- State Programs
- Local & Other Programs

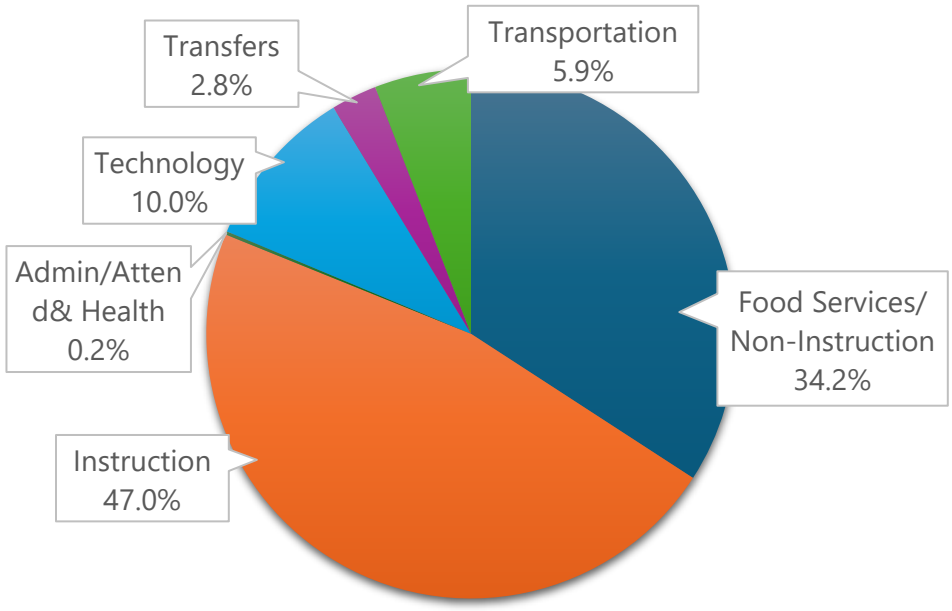
SPECIAL REVENUES FUNDS SUMMARY

Special Revenue Funds Revenues

	2024-25 Adopted	2025-26 Adopted	$ Change	% Change
Local	$12,023,564	$12,278,936	$255,372	2.1%
State	$3,419,914	$3,312,097	($107,817)	(3.2%)
Federal	$10,509,760	$13,296,656	$2,786,896	26.5%
TOTAL	**$25,953,238**	**$28,887,689**	**$2,934,451**	**11.3%**

Special Revenue Funds Expenditures by State Category

	2024-25 Adopted	2025-26 Adopted	$ Change	% Change
TOTAL	**$25,953,238**	**$28,887,689**	**$2,934,451**	**11.3%**



Special Revenue Funds Budget Summary

Special Revenue Fund Group	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Fee-Based Services	**$10,085,244**	**$11,109,526**	**$10,710,131**	**$12,571,516**	**$1,861,385**	**17.4%**
3000 - CHILD NUTRITION	$7,036,598	$7,695,878	$6,786,396	$8,062,406	$1,276,010	18.8%
3300 - EXTENDED DAY ENRICHMENT PROGRAM (EDEP)	$1,759,010	$2,056,164	$2,161,725	$2,678,700	$516,975	23.9%
3305 - DRIVERS SAFETY	$207,553	$217,448	$302,732	$302,732	$0	0.0%
3306 - COMMUNITY EDUCATION	$39,432	$51,748	$88,378	$88,378	$0	0.0%
3910 - VEHICLE SERVICES	$1,042,651	$1,088,289	$1,370,900	$1,439,300	$68,400	5.0%
Capital Replacement Funds	**$4,601,122**	**$5,291,382**	**$2,959,500**	**$3,075,200**	**$115,700**	**3.9%**
3905 - VEHICLE REPLACEMENT	$416,050	$760,531		$260,000	$260,000	
3907 - TECHNOLOGY REPLACEMENT	$3,393,579	$3,511,494	$2,359,500	$2,215,200	($144,300)	-6.1%
3909 - LEARNING RESOURCES REPLACEMENT	$791,493	$1,019,357	$600,000	$600,000	$0	0.0%
Federal Programs	**$5,663,562**	**$6,460,076**	**$6,533,487**	**$8,996,967**	**$2,463,480**	**37.7%**
3101 - TITLE I	$1,820,202	$1,884,939	$1,703,355	$1,992,185	$288,830	17.0%
3103 - MIGRANT	$108,052	$111,671	$119,846	$125,124	$5,278	4.4%
3170 - HEAD START				$1,812,975	$1,812,975	
3173 - MIGRANT CONSORTIUM INCENTIVE GRANT	$6,104	$6,831	$19,500	$19,500	$0	0.0%
3203 - TITLE II	$283,025	$297,462	$357,744	$350,749	($6,995)	-2.0%
3205 - PRE-SCHOOL SPECIAL EDUCATION	$74,288	$76,686	$101,160	$114,002	$12,842	12.7%
3207 - CARL PERKINS	$142,851	$204,324	$176,000	$223,522	$47,522	27.0%
3214 - SPECIAL EDUCATION IDEA	$2,958,892	$3,685,925	$3,759,671	$4,084,900	$325,229	8.7%
3215 - TITLE III	$127,275	$148,738	$180,211	$167,789	($12,422)	-6.9%
3304 - FAMILIES IN CRISIS GRANT	$142,872	$43,500	$116,000	$106,221	($9,779)	-8.4%
Federal Pandemic Relief Grants	**$3,335,647**	**$2,514,198**	**$185,000**		**($185,000)**	
3166 - ARP	$2,789,051	$1,802,693				
3167 - CRRSA ESSERII UNFINISHED LEARN	$0					
3168 - ARP-HCY	$26,359	$195,121	$185,000		($185,000)	
3169 - ARP SET ASIDE UNFINISHED LEARN	$520,238	$516,383				
State Programs	**$4,407,301**	**$4,151,209**	**$4,014,453**	**$3,892,006**	**($122,447)**	**-3.1%**
3105 - MISC SCHOOL GRANTS - CTE TECH	$20,465	$24,848	$26,000	$40,000	$14,000	53.8%
3120 - BLUE RIDGE JUVENILE DETENTION CENTER (BRJDC)	$1,049,356	$888,159	$1,058,039	$1,453,802	$395,763	37.4%
3142 - ALTERNATIVE EDUCATION	$41,013	$40,865	$25,000	$35,973	$10,973	43.9%
3151 - TEACHER MENTORING PROGRAM		$11,534	$10,000	$10,000	$0	0.0%
3152 - ALGEBRA READINESS	$0	$10,645	$75,476	$10,000	($65,476)	-86.8%
3212 - SPECIAL EDUCATION JAIL PROGRAM	$108,209	$57,107	$57,832	$64,254	$6,422	11.1%
3217 - PROJECT GRADUATION		$10,721	$14,500		($14,500)	
3227 - BRIGHT STARS VPI	$1,498,359	$1,433,575	$1,716,319	$1,353,777	($362,542)	-21.1%
3228 - VPSA TECHNOLOGY	$700,329	$699,884	$700,000	$674,000	($26,000)	-3.7%
3310 - LEARNING RECOVERY FUND	$989,571	$973,870	$331,287	$250,200	($81,087)	-24.5%
Local & Other Programs	**$213,611**	**$1,162,890**	**$1,550,667**	**$352,000**	**($1,198,667)**	**-77.3%**
3104 - MISCELLANEOUS GRANTS	$190,910	$143,129	$100,000	$100,000	$0	0.0%
3116 - ECONOMICALLY DISLOCATED WORKERS	$141	$603	$10,000	$10,000	$0	0.0%
3145 - CFA INSTITUTE - SUMMER RENTAL		$801,836	$250,000		($250,000)	
3221 - ENGLISH LITERACY AND CIVICS EDUCATION	$15,195	$9,251	$20,000	$20,000	$0	0.0%
3501 - ALBEMARLE TRUST	$500	$506	$10,000	$10,000	$0	0.0%
3502 - FOUNDATION FOR EXCELLENCE	$6,865	$16,352	$12,000	$12,000	$0	0.0%
3911 - REVENUE CONTINGENCY			$955,469		($955,469)	
3913 - FED REVENUE CONTINGENCY RESRVE		$191,212	$193,198	$200,000	$6,802	3.5%
Other	**$104,323**	**$1,509,415**				
Total	**$28,410,810**	**$32,198,697**	**$25,953,238**	**$28,887,689**	**$2,934,451**	**11.3%**

FEE-BASED SERVICES

Child Nutrition Program

The **Child Nutrition Program** provides high-quality, nutritious meals to students in a cost-effective and caring manner while promoting wellness and excellent service. The program oversees the National School Breakfast and Lunch Program, USDA Summer Feeding, contract food services, and nutrition education to support student health and well-being. Through its programs, the department ensures that all students have access to balanced meals that fuel learning and growth.

FY 2025/26 Changes

Revenues

The FY 2025/26 budget was prepared with increased student breakfast and lunch prices.

	24/25	25/26
Student breakfast	$1.85	$2.00
Student lunch primary	$3.35	$3.45
Student lunch secondary	$3.55	$3.65

Expenditures

- Compensation and benefit changes are due to position turnover, reclassifications, and changes in health care and retirement elections.
- Positions are budgeted for a 3% salary increase in FY 2025/26 and a 30% increase in health care rates in Plan Year 2026.

Child Nutrition (63000)

3000 - Child Nutrition

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Federal Revenue	$3,828,931	$4,064,855	$3,847,073	$4,356,868	$509,795	13.3%
Local School Revenue	$2,433,341	$2,741,123	$2,823,043	$3,185,538	$362,495	12.8%
Non School Fund	$14,219	$12,058				
State Revenue	$503,778	$113,529	$116,280	$120,000	$3,720	3.2%
Transfers	$34,675	$151,606				
Use of Fund Balance				$400,000	$400,000	
Total	**$6,814,944**	**$7,083,171**	**$6,786,396**	**$8,062,406**	**$1,276,010**	**18.8%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Salary	$2,678,327	$3,018,215	$2,678,743	$2,911,329	$232,586	8.7%
Other Wages	$189,111	$52,841	$30,000	$27,000	($3,000)	-10.0%
Benefits	$894,395	$962,914	$1,174,590	$1,229,544	$54,954	4.7%
Operations	$3,274,766	$3,661,907	$2,903,063	$3,494,533	$591,470	20.4%
Transfers				$400,000	$400,000	
Total	**$7,036,598**	**$7,695,878**	**$6,786,396**	**$8,062,406**	**$1,276,010**	**18.8%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Food Services/Non-Instruction	$6,595,683	$7,188,952	$6,406,396	$7,177,406	$771,010	12.0%
Instruction	$440,915	$506,926	$380,000	$485,000	$105,000	27.6%
Transfers				$400,000	$400,000	
Total	**$7,036,598**	**$7,695,878**	**$6,786,396**	**$8,062,406**	**$1,276,010**	**18.8%**

Extended Day Enrichment Programs (EDEP)

The **Extended Day Enrichment Programs (EDEP)** provide safe, engaging, and enriching extended-day learning experiences for over 700 elementary students. Operated by the Office of Community Engagement in collaboration with each elementary school, EDEP includes After-School Enrichment, Student Holiday, and Inclement Weather programs. Fully funded through tuition and fees, these programs support student exploration and discovery while promoting wellness, happiness, and balance in a nurturing environment.

FY 2025/26 Changes

Revenues

- Changes in tuition are to align operational costs with significantly increased compensation and benefits costs (including the addition of 6 paid non-workdays), educational/recreational supplies, and snack expenses.
- Registration fees ($50 After School Program and $30 Full Day Programs) and Full Day Programs tuition are unchanged; however, After School Program tuition increases are outlined in the table below:

After School Program	Monthly Fee	25% Reduction	50% Reduction
Full-time (4-5 days per week)	$400.00 ($60 or 17.65% incl.)	$300.00	$200.00
Part-time (1-3 days per week)	$290.00 ($34 or 17.9% incl.)	$217.50	$145.00

Full Day Programs	Monthly Fee	25% Reduction	50% Reduction
Student Holiday/Remote Learning	$65.00	$48.75	$32.50

Expenditures

- Compensation and benefit changes are due to position turnover, reclassifications, and changes in health care and retirement elections.
- Positions are budgeted for a 3% salary increase in FY 2025/26 and a 30% increase in health care rates in Plan Year 2026.

EDEP (63300)

3300 - Extended Day Enrichment Program (EDEP)

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Local School Revenue	$1,759,865	$1,831,616	$2,161,725	$2,678,700	$516,975	23.9%
State Revenue	$0					
Transfers		$335,886				
Total	**$1,759,865**	**$2,167,501**	**$2,161,725**	**$2,678,700**	**$516,975**	**23.9%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Salary	$1,119,725	$1,328,827	$1,376,860	$1,556,775	$179,915	13.1%
Other Wages	$128,814	$95,129	$40,000	$142,478	$102,478	256.2%
Benefits	$353,044	$465,003	$530,910	$681,697	$150,787	28.4%
Operations	$157,427	$167,205	$213,955	$297,750	$83,795	39.2%
Total	**$1,759,010**	**$2,056,164**	**$2,161,725**	**$2,678,700**	**$516,975**	**23.9%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Food Services/Non-Instruction	$1,759,010	$2,056,164	$2,161,725	$2,678,700	$516,975	23.9%
Total	**$1,759,010**	**$2,056,164**	**$2,161,725**	**$2,678,700**	**$516,975**	**23.9%**

Office of Community Engagement

Driver Safety (63305)

This budget includes funds for:

- In-Car Driver Education at Albemarle High, Monticello High, and Western Albemarle High
- Motorcycle rider training course

3305 - Drivers Safety

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Local School Revenue	$164,818	$182,586	$205,859	$205,859	$0	0.0%
State Revenue	$40,660	$75,509	$96,873	$96,873	$0	0.0%
Total	**$205,478**	**$258,094**	**$302,732**	**$302,732**	**$0**	**0.0%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Salary	$31,927	$36,969	$63,773	$81,505	$17,732	27.8%
Other Wages	$96,981	$98,648	$168,350	$109,929	($58,421)	-34.7%
Benefits	$20,429	$21,941	$17,357	$35,482	$18,125	104.4%
Operations	$58,216	$59,890	$53,252	$75,816	$22,564	42.4%
Total	**$207,553**	**$217,448**	**$302,732**	**$302,732**	**$0**	**0.0%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$207,553	$217,448	$302,732	$302,732	$0	0.0%
Total	**$207,553**	**$217,448**	**$302,732**	**$302,732**	**$0**	**0.0%**

FY 2025/26 Changes

- Compensation and benefit changes are due to position turnover, reclassifications, and changes in health care and retirement elections.
- Positions are budgeted for a 3% salary increase in FY 2025/26 and a 30% increase in health care rates in Plan Year 2026.

Community Education (63306)

The Community Education program offers a variety of courses promoting lifelong learning on a fee-for-service basis. This budget includes funds for:

- Non-credit continuing education courses
- DMV and court-certified Driver Improvement Clinic
- Hunter and home firearm safety courses
- Coordination of building use for Albemarle High School
- Coordination with Adult Education program to provide support for ESOL/GED classes
- Publication and distribution of Open Doors Catalog, publicizing classes offered by Community and Driver Education, CATEC, Parks and Recreation, and Adult Education

3306 - Community Education

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Local School Revenue	$18,501	$27,261	$88,378	$88,378	$0	0.0%
Transfers		$4,785				
Total	**$18,501**	**$32,045**	**$88,378**	**$88,378**	**$0**	**0.0%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Salary	$13,235	$15,122	$15,995	$29,184	$13,189	82.5%
Other Wages	$2,299	$8,336	$48		($48)	
Benefits	$5,364	$6,789	$17,994	$26,111	$8,117	45.1%
Operations	$18,535	$21,501	$54,341	$33,083	($21,258)	-39.1%
Total	**$39,432**	**$51,748**	**$88,378**	**$88,378**	**$0**	**0.0%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$39,432	$51,748	$88,378	$88,378	$0	0.0%
Total	**$39,432**	**$51,748**	**$88,378**	**$88,378**	**$0**	**0.0%**

Vehicle Services (63910)

The Transportation Services Department manages the Vehicle Services Fund (formerly Vehicle Maintenance Fund) and reflects the revenues and expenditures for operations outside of transportation provided for ACPS students. The Vehicle Services Fund is used to capture costs that are not associated with general school bus operations. This includes:

- Vehicle maintenance and fuel services for other ACPS and local government departments (e.g., Building Services, Fire, Rescue Police)
- Vehicle maintenance and fuel services for outside agencies (e.g., JAUNT)
- Field trip operations for outside agencies (e.g., ACAC)

Revenue is received from users of these services to compensate for administrative overhead, labor, parts, fuel, and lubricants. Due to the volatility of fuel prices, substantial variation in expenses is possible; however, all fuel used from this account is offset by payments from non-school transportation sources. Residual funds are transferred from this fund to support the School Fund's operational budget.

FY 2025/26 Changes

Revenues

- Changes in charged rates are proposed to align operational costs with significantly increased compensation and benefits costs (including the addition of 6 paid non-workdays) and increasing costs of maintenance.
- The table below outlines the current and proposed rates for services provided to outside agencies.

	FY 2024/25	*FY 2025/26*	*% Change*
Labor (Driver)	$20.94	$24.97	19.2%
Labor (Aide)	$16.60	$19.82	19.4%
Mileage (Bus)	$0.55	$0.70	27.3%
Mileage (Van)	$0.25	$0.32	28.0%

Expenditures

- Operational costs are increasing due to compensation and maintenance costs, which are necessary to provide the current level of services.
- Compensation and benefit changes are due to position turnover, reclassifications, and changes in health care and retirement elections.
- Positions are budgeted for a 3% salary increase in FY 2025/26 and a 30% increase in health care rates in Plan Year 2026.

3910 - Vehicle Services

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Local School Revenue	$1,207,864	$1,211,427	$1,370,900	$1,439,300	$68,400	5.0%
Total	**$1,207,864**	**$1,211,427**	**$1,370,900**	**$1,439,300**	**$68,400**	**5.0%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Salary	$17,791	$18,482	$20,000	$30,000	$10,000	50.0%
Other Wages	$191,976	$255,364	$200,000	$239,850	$39,850	19.9%
Benefits	$14,687	$19,535	$15,000	$18,350	$3,350	22.3%
Operations	$818,197	$794,908	$1,135,900	$1,151,100	$15,200	1.3%
Total	**$1,042,651**	**$1,088,289**	**$1,370,900**	**$1,439,300**	**$68,400**	**5.0%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Transportation	$1,042,651	$1,088,289	$1,370,900	$1,439,300	$68,400	5.0%
Total	**$1,042,651**	**$1,088,289**	**$1,370,900**	**$1,439,300**	**$68,400**	**5.0%**

CAPITAL REPLACEMENT FUNDS

Vehicle Replacement (63905)

The Transportation Services Department manages this fund and reflects the revenues and expenditures for replacing non-bus vehicles in the School Division. This fund includes a recurring revenue transfer of $200,000 from the Department of Transportation (62432).

FY 2025/26 Changes

$200,000 is restored in FY 2025/26. In addition, $60,000 is moved from the Department of Building Services to centralize the vehicle replacement program.

3905 - Vehicle Replacement

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
State Revenue		$464,754				
Transfers	$200,000	$200,000		$260,000	$260,000	
Total	**$200,000**	**$664,754**		**$260,000**	**$260,000**	

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Operations	$416,050	$760,531		$260,000	$260,000	
Total	**$416,050**	**$760,531**		**$260,000**	**$260,000**	

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Transportation	$416,050	$760,531		$260,000	$260,000	
Total	**$416,050**	**$760,531**		**$260,000**	**$260,000**	

Technology Equipment Replacement (63907)

The Technology Equipment Replacement Fund provides students and staff with reliable access to technology devices. It includes technology replacements for teachers and staff, specialty computers and labs, audio/visual systems, classroom technologies, and hardware repair and maintenance on school-based systems

FY 2025/26 Changes

- $255,700 is added to the Transfer for Technology Replacement due to planned device lifecycles along with device audits and enrollment changes
- $400,000 is reduced as a one-time budget reduction

3907 - Technology Replacement

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Local School Revenue	$187,350	$297,910				
Transfers	$4,311,000	$3,553,000	$2,359,500	$2,215,200	($144,300)	-6.1%
Total	**$4,498,350**	**$3,850,910**	**$2,359,500**	**$2,215,200**	**($144,300)**	**-6.1%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Operations	$3,393,579	$3,511,494	$2,359,500	$2,215,200	($144,300)	-6.1%
Total	**$3,393,579**	**$3,511,494**	**$2,359,500**	**$2,215,200**	**($144,300)**	**-6.1%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$4,803					
Technology	$3,388,776	$3,511,494	$2,359,500	$2,215,200	($144,300)	-6.1%
Total	**$3,393,579**	**$3,511,494**	**$2,359,500**	**$2,215,200**	**($144,300)**	**-6.1%**

Learning Resources (63909)

The Learning Resources Fund provides instructional staff with necessary and contemporary learning resources that support the implementation of curriculum framework, planning, instruction, and assessment systems that promote student learning, close the achievement gap, and prepare all students to be college - and workforce - ready when they graduate. It includes:

- Learning resources/textbooks for school needs
- Learning resources/textbook adoptions in core content
- Digital learning resources
- Online database subscriptions
- Textbook replacement cycle

3909 - Learning Resources Replacement

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Transfers	$600,000	$1,100,000	$600,000	$600,000	$0	0.0%
Total	**$600,000**	**$1,100,000**	**$600,000**	**$600,000**	**$0**	**0.0%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Operations	$791,493	$1,019,357	$600,000	$600,000	$0	0.0%
Total	**$791,493**	**$1,019,357**	**$600,000**	**$600,000**	**$0**	**0.0%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$791,493	$1,019,357	$600,000	$600,000	$0	0.0%
Total	**$791,493**	**$1,019,357**	**$600,000**	**$600,000**	**$0**	**0.0%**

FEDERAL, STATE & LOCAL PROGRAMS

Federal Programs

Title I (63101)

The Title I Fund supports reading, language arts, and math instruction for students whose achievement levels do not meet expected standards in the six elementary schools with free-and-reduced lunch program participation percentages above the ACPS average.

3101 - Title I

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Federal Revenue	$1,819,999	$1,882,491	$1,703,355	$1,992,185	$288,830	17.0%
Total	**$1,819,999**	**$1,882,491**	**$1,703,355**	**$1,992,185**	**$288,830**	**17.0%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Salary	$1,286,896	$1,303,956	$1,203,631	$1,158,780	($44,851)	-3.7%
Other Wages	$9,652	$7,405				
Benefits	$488,805	$532,327	$483,182	$495,432	$12,250	2.5%
Operations	$34,849	$41,251	$16,542	$337,973	$321,431	1943.1%
Total	**$1,820,202**	**$1,884,939**	**$1,703,355**	**$1,992,185**	**$288,830**	**17.0%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$1,820,202	$1,884,939	$1,703,355	$1,992,185	$288,830	17.0%
Total	**$1,820,202**	**$1,884,939**	**$1,703,355**	**$1,992,185**	**$288,830**	**17.0%**

Migrant (63103)

The Migrant Fund is used to identify and serve all eligible migrant students residing within the regional district (Albemarle, Augusta, Charlottesville, Chesterfield, Culpeper, Fairfax, Fluvanna, Goochland, Greene, Hanover, Henrico, Hopewell, Louisa, Lunenburg, Madison, Nelson, Nottoway, Orange, Richmond, Rockbridge, Southampton, Stafford, Staunton, and Waynesboro). Each student's individual needs are evaluated, and necessary support services are offered.

3103 - Migrant

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Federal Revenue	$108,624	$114,952	$119,046	$119,046	$0	0.0%
Local School Revenue	$1,550	$550	$800	$6,078	$5,278	659.8%
Total	**$110,174**	**$115,502**	**$119,846**	**$125,124**	**$5,278**	**4.4%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Salary	$69,255	$71,853	$73,173	$76,868	$3,695	5.0%
Other Wages	$151	$255	$2,725		($2,725)	
Benefits	$36,404	$38,030	$41,316	$48,256	$6,940	16.8%
Operations	$2,242	$1,533	$2,632		($2,632)	
Total	**$108,052**	**$111,671**	**$119,846**	**$125,124**	**$5,278**	**4.4%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$108,052	$111,671	$119,846	$125,124	$5,278	4.4%
Total	**$108,052**	**$111,671**	**$119,846**	**$125,124**	**$5,278**	**4.4%**

Head Start (63170)

Head Start programs deliver services to children and families in core areas of early learning, health, and family well-being, to prepare young children to succeed in school and in life beyond school. ACPS has worked with United Way to be a subgrantee in the federal Head Start grant beginning in 2025-26. While the application status is still pending (June 2025), this budget reflects proposed "braided" funding for Head Start and VPI Bright Stars programming by serving Head Start and VPI preschool students in the same classrooms, funded by two sources.

3170 - HEAD START

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Federal Revenue				$1,812,975	$1,812,975	
Total				**$1,812,975**	**$1,812,975**	

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Salary				$1,020,212	$1,020,212	
Benefits				$542,303	$542,303	
Operations				$75,460	$75,460	
Transfers				$175,000	$175,000	
Total				**$1,812,975**	**$1,812,975**	

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction				$1,637,975	$1,637,975	
Transfers				$175,000	$175,000	
Total				**$1,812,975**	**$1,812,975**	

Migrant Consortium Incentive Grant (63173)

The Migrant Consortium Incentive Grant provides teachers with tools to promptly assess and provide supplemental research-based lessons to Migrant students to improve their foundational literacy skills. Educators use the website (MiraCORE) to quickly identify individual student literacy needs and access instructional lessons designed to improve specific literacy skills.

3173 - Migrant Consortium Incentive Grant

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Federal Revenue	$6,104	$6,831	$19,500	$19,500	$0	0.0%
Total	**$6,104**	**$6,831**	**$19,500**	**$19,500**	**$0**	**0.0%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Other Wages	$5,670	$6,354	$18,114	$18,114	$0	0.0%
Benefits	$434	$477	$1,386	$1,386	$0	0.0%
Total	**$6,104**	**$6,831**	**$19,500**	**$19,500**	**$0**	**0.0%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$6,104	$6,831	$19,500	$19,500	$0	0.0%
Total	**$6,104**	**$6,831**	**$19,500**	**$19,500**	**$0**	**0.0%**

Title II (63203)

The Title II Fund helps prepare, train, and recruit high-quality teachers, principals, and paraprofessionals through professional development in best practices in curriculum, assessment, and instruction.

The budget includes funding for instructional coaches, private school professional development funds, and course reimbursement for teachers working toward full certification.

3203 - Title II

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Federal Revenue	$283,025	$297,466	$357,744	$350,749	($6,995)	-2.0%
Total	**$283,025**	**$297,466**	**$357,744**	**$350,749**	**($6,995)**	**-2.0%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Salary	$183,099	$188,475	$193,806	$233,031	$39,225	20.2%
Benefits	$80,855	$76,957	$78,801	$117,718	$38,917	49.4%
Operations	$19,072	$32,030	$85,137		($85,137)	
Total	**$283,025**	**$297,462**	**$357,744**	**$350,749**	**($6,995)**	**-2.0%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$283,025	$297,462	$357,744	$350,749	($6,995)	-2.0%
Total	**$283,025**	**$297,462**	**$357,744**	**$350,749**	**($6,995)**	**-2.0%**

Preschool Special Education (63205)

The Preschool Special Education Grant is a 15-month federal grant that runs from July through September and supports educational programming for preschool special education students between the ages of two and five. Special education services provided through this grant include funding for two teaching assistants to serve preschool students during the regular school year. Revenues are supplemented by a transfer from the School Fund.

3205 - Pre-School Special Education

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Federal Revenue	$74,288	$75,959	$77,160	$73,901	($3,259)	-4.2%
Transfers		$106	$24,000	$40,101	$16,101	67.1%
Total	**$74,288**	**$76,065**	**$101,160**	**$114,002**	**$12,842**	**12.7%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Salary	$48,871	$38,755	$57,233	$64,612	$7,379	12.9%
Other Wages	$0					
Benefits	$25,418	$37,931	$43,927	$49,390	$5,463	12.4%
Total	**$74,288**	**$76,686**	**$101,160**	**$114,002**	**$12,842**	**12.7%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$74,288	$76,686	$101,160	$114,002	$12,842	12.7%
Total	**$74,288**	**$76,686**	**$101,160**	**$114,002**	**$12,842**	**12.7%**

Carl Perkins (63207)

The Carl Perkins grant supports relevant, challenging career and technical education (CTE) courses where students acquire knowledge and learn relevant technical applications of current and emerging careers while preparing for postsecondary studies and employment. The CTE curricula are focused on six program-specific areas: business and information technology, family and consumer sciences, health and medical sciences, marketing, technology education and engineering, and trade and industrial. Standard CTE course offerings are available in all middle and high schools. Advanced coursework and programs are also available through the three high school academies and dual enrollment coursework.

3207 - Carl Perkins

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Federal Revenue	$146,372	$198,450	$176,000	$223,522	$47,522	27.0%
Total	**$146,372**	**$198,450**	**$176,000**	**$223,522**	**$47,522**	**27.0%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Salary				$74,287	$74,287	
Other Wages	$7,742	$7,922	$3,990	$4,000	$10	0.3%
Benefits	$584	$590		$32,235	$32,235	
Operations	$134,526	$195,812	$172,010	$113,000	($59,010)	-34.3%
Total	**$142,851**	**$204,324**	**$176,000**	**$223,522**	**$47,522**	**27.0%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$142,851	$204,324	$176,000	$223,522	$47,522	27.0%
Total	**$142,851**	**$204,324**	**$176,000**	**$223,522**	**$47,522**	**27.0%**

Special Education IDEA (63214)

The Individuals with Disabilities Education Act (IDEA) provides federal funding to public school systems to support the education of children with disabilities. To receive this funding, the Federal Government requires school divisions to provide a free and appropriate public education (FAPE) to children with disabilities between the ages of 3 and 21. The IDEA funding is provided in two parts: the Section 611 grant to support K-12 programs for students with disabilities between the ages of 5-21, and the Section 619 grant, which supports preschool education for children with disabilities between the ages 3-5.

3214 - Special Education IDEA

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Federal Revenue	$2,956,550	$3,685,925	$3,759,671	$4,084,900	$325,229	8.7%
Transfers		$2,343				
Total	**$2,956,550**	**$3,688,268**	**$3,759,671**	**$4,084,900**	**$325,229**	**8.7%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Salary	$2,002,828	$2,631,082	$2,674,471	$2,837,491	$163,020	6.1%
Other Wages	$4,242					
Benefits	$930,872	$1,034,974	$1,085,200	$1,226,409	$141,209	13.0%
Operations	$20,950	$19,869		$21,000	$21,000	
Total	**$2,958,892**	**$3,685,925**	**$3,759,671**	**$4,084,900**	**$325,229**	**8.7%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$2,958,892	$3,685,925	$3,759,671	$4,084,900	$325,229	8.7%
Total	**$2,958,892**	**$3,685,925**	**$3,759,671**	**$4,084,900**	**$325,229**	**8.7%**

Title III (63215)

The Title III Fund supports the development of the rich cultural, economic, and intellectual resources emergent bilingual students bring to the community. The program fulfills this mission by providing a rigorous curriculum, engaging pedagogy, and family partnerships to facilitate students' academic, civic, and economic success.

The budget includes funding for:

- Parent engagement program
- Data analysis on English-Language (EL) Learner student achievement
- Professional development for teachers
- EL family liaisons
- Tutors for EL students

3215 - Title III

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Federal Revenue	$127,266	$148,738	$180,211	$167,789	($12,422)	-6.9%
Transfers		$9				
Total	**$127,266**	**$148,747**	**$180,211**	**$167,789**	**($12,422)**	**-6.9%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Salary	$64,734	$94,925	$117,981	$110,923	($7,058)	-6.0%
Other Wages	$6,633	$12,032	$1,000		($1,000)	
Benefits	$28,805	$40,568	$59,180	$56,866	($2,314)	-3.9%
Operations	$27,103	$1,213	$2,050		($2,050)	
Total	**$127,275**	**$148,738**	**$180,211**	**$167,789**	**($12,422)**	**-6.9%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$127,275	$148,738	$180,211	$167,789	($12,422)	-6.9%
Total	**$127,275**	**$148,738**	**$180,211**	**$167,789**	**($12,422)**	**-6.9%**

Families in Crisis (63304)

The Families in Crisis grant provides an effective structure to meet the needs of homeless students, ensuring they receive equitable access to Division services to succeed in school.

This grant is funded under the McKinney-Vento Education for Homeless Children and Youth (EHCY) Program under Public Law 114-95. Eligible students are identified and served through a systematic program of training and awareness of the rights and needs of homeless students. Transportation is quickly arranged to home schools when needed.

3304 - Families in Crisis Grant

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Federal Revenue	$116,020	$31,009	$85,000	$95,221	$10,221	12.0%
Local School Revenue	$12,579	$12,579	$20,000		($20,000)	
Transfers	$11,000	$11,000	$11,000	$11,000	$0	0.0%
Total	**$139,599**	**$54,588**	**$116,000**	**$106,221**	**($9,779)**	**-8.4%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Salary	$68,410	$8,581	$69,672	$77,458	$7,786	11.2%
Other Wages	$18,120	$16,794	($6,884)		$6,884	
Benefits	$30,425	$4,571	$45,643	$28,763	($16,880)	-37.0%
Operations	$25,918	$13,555	$7,569		($7,569)	
Total	**$142,872**	**$43,500**	**$116,000**	**$106,221**	**($9,779)**	**-8.4%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$142,872	$43,500	$116,000	$106,221	($9,779)	-8.4%
Total	**$142,872**	**$43,500**	**$116,000**	**$106,221**	**($9,779)**	**-8.4%**

State Programs

Miscellaneous School Grants – CTE/Tech (63105)

The Career and Technical Education (CTE) grant is used to purchase state-approved equipment to improve or modernize middle and high school CTE programs based on labor market needs and student interests. This includes CTE equipment in high-demand, high-skill, and fast-growth industry sectors based on data from the Bureau of Labor Statistics and the Virginia Employment Commission. This grant is also used to purchase examinations and other testing materials for the Workplace Readiness Skills for the Commonwealth Examination among other industry certification exams and licensure tests.

3105 - MISC SCHOOL GRANTS - CTE Tech

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
State Revenue	$20,465	$24,848	$26,000	$40,000	$14,000	53.8%
Total	**$20,465**	**$24,848**	**$26,000**	**$40,000**	**$14,000**	**53.8%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Operations	$20,465	$24,848	$26,000	$40,000	$14,000	53.8%
Total	**$20,465**	**$24,848**	**$26,000**	**$40,000**	**$14,000**	**53.8%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$20,465	$24,848	$26,000	$40,000	$14,000	53.8%
Total	**$20,465**	**$24,848**	**$26,000**	**$40,000**	**$14,000**	**53.8%**

Blue Ridge Juvenile Detention Center (BRJDC) Program (63120)

The Blue Ridge Juvenile Detention Program is responsible for the provision of regular education services and special education services to all eligible inmates. The allocation is reimbursed by the Virginia Department of Education.

3120 - Blue Ridge Juvenile Detention Center (BRJD...

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
State Revenue	$980,291	$1,005,409	$1,058,039	$1,453,802	$395,763	37.4%
Total	**$980,291**	**$1,005,409**	**$1,058,039**	**$1,453,802**	**$395,763**	**37.4%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Salary	$706,508	$551,200	$688,167	$754,324	$66,157	9.6%
Other Wages	$0		$228		($228)	
Benefits	$267,846	$220,553	$277,502	$604,803	$327,301	117.9%
Operations	$75,003	$88,931	$64,667	$67,200	$2,533	3.9%
Transfers		$27,475	$27,475	$27,475	$0	0.0%
Total	**$1,049,356**	**$888,159**	**$1,058,039**	**$1,453,802**	**$395,763**	**37.4%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$1,049,356	$860,684	$1,030,564	$1,426,327	$395,763	38.4%
Transfers		$27,475	$27,475	$27,475	$0	0.0%
Total	**$1,049,356**	**$888,159**	**$1,058,039**	**$1,453,802**	**$395,763**	**37.4%**

Alternative Education (63142)

The Alternative Education Fund (ISAEP or Individual Student Alternative Education Plan) supplements existing General Equivalency Diploma (GED) services by developing specialized occupational training and employment necessary for students 16 or older to become productive and contributing citizens. The program is located at CATEC.

3142 - Alternative Education

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
State Revenue	$41,013	$40,865	$25,000	$35,973	$10,973	43.9%
Total	**$41,013**	**$40,865**	**$25,000**	**$35,973**	**$10,973**	**43.9%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Salary	$38,098	$29,794	$17,656	$24,541	$6,885	39.0%
Benefits	$2,915	$11,071	$7,344	$11,432	$4,088	55.7%
Total	**$41,013**	**$40,865**	**$25,000**	**$35,973**	**$10,973**	**43.9%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$41,013	$40,865	$25,000	$35,973	$10,973	43.9%
Total	**$41,013**	**$40,865**	**$25,000**	**$35,973**	**$10,973**	**43.9%**

Teacher Mentoring Program (63151)

The Teacher Mentoring Program supports novice teachers by appointing mentors/coaches and providing professional development. Funds are allocated to provide grants to school divisions providing mentors for new teachers with no years of teaching experience.

3151 - Teacher Mentoring Program

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
State Revenue	$6,430	$5,104	$10,000	$10,000	$0	0.0%
Total	**$6,430**	**$5,104**	**$10,000**	**$10,000**	**$0**	**0.0%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Operations		$11,534	$10,000	$10,000	$0	0.0%
Total		**$11,534**	**$10,000**	**$10,000**	**$0**	**0.0%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction		$11,534	$10,000	$10,000	$0	0.0%
Total		**$11,534**	**$10,000**	**$10,000**	**$0**	**0.0%**

Algebra Readiness Program (63152)

The Algebra Readiness Fund is responsible for math tutoring in middle schools. Funding is based on the estimated number of 7th and 8th grade students who are at risk of failing the Algebra I end-of-course test. This number is approximated based on the free lunch eligibility percentage for the School Division. These revenues and expenditures are moved to the School Fund in 25/26.

3152 - Algebra Readiness

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
State Revenue	$68,549	$67,052	$75,476		($75,476)	
Use of Fund Balance				$10,000	$10,000	
Total	**$68,549**	**$67,052**	**$75,476**	**$10,000**	**($65,476)**	**-86.8%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Other Wages	$0	$9,912	$69,732		($69,732)	
Benefits	$0	$733	$5,744		($5,744)	
Transfers				$10,000	$10,000	
Total	**$0**	**$10,645**	**$75,476**	**$10,000**	**($65,476)**	**-86.8%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$0	$10,645	$75,476		($75,476)	
Transfers				$10,000	$10,000	
Total	**$0**	**$10,645**	**$75,476**	**$10,000**	**($65,476)**	**-86.8%**

Special Education Jail Program (63212)

The Special Education Jail Program provides special education and related services to all eligible students ages 18 to 21 incarcerated at the Charlottesville-Albemarle Regional Jail, per the Individuals with Disabilities Education Act (IDEA).

3212 - Special Education Jail Program

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
State Revenue	$67,359	$72,534	$57,832	$64,254	$6,422	11.1%
Transfers		$23,786				
Total	**$67,359**	**$96,320**	**$57,832**	**$64,254**	**$6,422**	**11.1%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Salary	$79,738	$42,067	$42,434	$48,060	$5,626	13.3%
Other Wages	$1,000					
Benefits	$27,470	$15,041	$15,398	$16,194	$796	5.2%
Total	**$108,209**	**$57,107**	**$57,832**	**$64,254**	**$6,422**	**11.1%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$108,209	$57,107	$57,832	$64,254	$6,422	11.1%
Total	**$108,209**	**$57,107**	**$57,832**	**$64,254**	**$6,422**	**11.1%**

Project Graduation (63217)

The purpose of Project Graduation is to provide funding for school divisions to assist 11th and 12th-grade students to pass end-of-course Standards of Learning assessments in English/Reading, English/Writing, and Algebra I to graduate with at least a standard diploma. Program distributions are based on the number of failures on SOL end-of-course assessments in a division compared to the total statewide failures. Amounts are adjusted based on the composite index. This revenue and expenditure is moved to the School Fund in 25/26.

3217 - Project Graduation

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
State Revenue	$10,021	$10,021	$14,500		($14,500)	
Total	**$10,021**	**$10,021**	**$14,500**		**($14,500)**	

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Other Wages		$8,941	$6,464		($6,464)	
Benefits		$701				
Operations		$1,079	$8,036		($8,036)	
Total		**$10,721**	**$14,500**		**($14,500)**	

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction		$10,721	$14,500		($14,500)	
Total		**$10,721**	**$14,500**		**($14,500)**	

Bright Stars (63227)

The Virginia Preschool Initiative (VPI) funds programs for unserved, at-risk four-year-old children, including quality preschool education, health services, social services, parental involvement, and pupil transportation. Programs must provide full-day or half-day and, at least, school-year services.

3227 - Bright Stars VPI

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
State Revenue	$879,619	$752,311	$1,093,248	$742,616	($350,632)	-32.1%
Transfers	$747,631	$493,839	$623,071	$611,161	($11,910)	-1.9%
Total	**$1,627,250**	**$1,246,150**	**$1,716,319**	**$1,353,777**	**($362,542)**	**-21.1%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Salary	$951,005	$977,998	$1,118,216	$823,154	($295,062)	-26.4%
Other Wages	$6,599	$8,165	$4,875	$10,400	$5,525	113.3%
Benefits	$412,406	$411,786	$495,713	$404,246	($91,467)	-18.5%
Operations	$128,348	$35,625	$97,515	$115,977	$18,462	18.9%
Total	**$1,498,359**	**$1,433,575**	**$1,716,319**	**$1,353,777**	**($362,542)**	**-21.1%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Admin/Attend&Health	$42,539	$4,034				
Instruction	$1,455,819	$1,429,542	$1,716,319	$1,353,777	($362,542)	-21.1%
Total	**$1,498,359**	**$1,433,575**	**$1,716,319**	**$1,353,777**	**($362,542)**	**-21.1%**

VPSA Technology (63228)

The Virginia Public School Authority (VPSA) Technology program provides grant funding for school divisions to purchase additional technology to support the SOL Technology Initiative. Budgeted expenditures are for student device replacements as part of the established device replacement cycle managed by the Department of Technology.

3228 - VPSA Technology

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
State Revenue	$0	$1,348,000	$700,000	$674,000	($26,000)	-3.7%
Transfers		$52,213				
Total	**$0**	**$1,400,213**	**$700,000**	**$674,000**	**($26,000)**	**-3.7%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Operations	$700,329	$699,884	$700,000	$674,000	($26,000)	-3.7%
Total	**$700,329**	**$699,884**	**$700,000**	**$674,000**	**($26,000)**	**-3.7%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Technology	$700,329	$699,884	$700,000	$674,000	($26,000)	-3.7%
Total	**$700,329**	**$699,884**	**$700,000**	**$674,000**	**($26,000)**	**-3.7%**

Learning Recovery (63310)

ACPS summer school offers summer programs to students in grades K-8 who fail to meet academic standards in the areas of language arts or mathematics, as well as to high school students in grades 9-12 (with payment of fees) who either want to replace a grade earned during the regular school session or earn required credits for graduation. Partial funding for academic remediation programs comes through State reimbursement per eligible student and designated School Division funds for summer programs. These combined State and Division funds provide teacher salaries, materials, and transportation to summer program sites.

3310 - Learning Recovery Fund

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Local School Revenue	$58,750	$0	$60,000	$50,621	($9,379)	-15.6%
State Revenue	$92,207	$126,178	$146,666	$74,579	($72,087)	-49.2%
Transfers	$124,621	$138,668	$124,621	$125,000	$379	0.3%
Total	**$275,578**	**$264,846**	**$331,287**	**$250,200**	**($81,087)**	**-24.5%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Salary	$236,331	$101,675	$85,000	$85,000	$0	0.0%
Other Wages	$482,506	$780,406	$246,287	$120,000	($126,287)	-51.3%
Benefits	$121,465	$57,787		$9,200	$9,200	
Operations	$149,269	$34,003		$36,000	$36,000	
Total	**$989,571**	**$973,870**	**$331,287**	**$250,200**	**($81,087)**	**-24.5%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$989,571	$973,870	$331,287	$250,200	($81,087)	-24.5%
Total	**$989,571**	**$973,870**	**$331,287**	**$250,200**	**($81,087)**	**-24.5%**

Local & Other Programs

Miscellaneous Grants (63104)

The Miscellaneous Grants Fund provides a means to receive, process, account, and report upon various grants the Division receives. Grants received may be for multiple areas, including the arts, field trips, classroom-specific projects, school-wide projects, etc. The primary criteria for inclusion in this fund is non-recurring.

3104 - Miscellaneous Grants

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Local School Revenue	$53,000	$172,516	$100,000	$100,000	$0	0.0%
Non School Fund	$5,000					
State Revenue		$90,425				
Total	**$58,000**	**$262,941**	**$100,000**	**$100,000**	**$0**	**0.0%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Salary	$79,260	$0				
Other Wages	$14,500	$11,615				
Benefits	$37,666	$2,316				
Operations	$59,484	$129,198	$100,000	$100,000	$0	0.0%
Total	**$190,910**	**$143,129**	**$100,000**	**$100,000**	**$0**	**0.0%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Admin/Attend&Health	$165,207	$6,519		$45,000	$45,000	
Building Services		$83,925				
Instruction	$25,702	$52,685	$100,000	$55,000	($45,000)	-45.0%
Total	**$190,910**	**$143,129**	**$100,000**	**$100,000**	**$0**	**0.0%**

Economically Dislocated Workers (63116)

The Economically Dislocated Workers Fund is used to collaborate with institutions, agencies, and businesses, when requested, to provide tutoring and classes tailored to the individualized needs of particular students.

ACPS charges tuition fees to provide English for Speakers of Other Languages (ESOL) classes at outside agencies and institutions. These courses allow the Division to expand offerings to interested adults and, in turn, support parental involvement with their children's education.

3116 - Economically Dislocated Workers

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Local School Revenue			$10,000	$10,000	$0	0.0%
Total			**$10,000**	**$10,000**	**$0**	**0.0%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Other Wages		$45	$3,416	$3,400	($16)	-0.5%
Benefits		$3	$261	$260	($1)	-0.4%
Operations	$141	$555	$6,323	$6,340	$17	0.3%
Total	**$141**	**$603**	**$10,000**	**$10,000**	**$0**	**0.0%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$141	$603	$10,000	$10,000	$0	0.0%
Total	**$141**	**$603**	**$10,000**	**$10,000**	**$0**	**0.0%**

English Literacy and Civics Education (63221)

The Integrated English Literacy and Civics Education (IELCE) grant incorporates civics education into adult English Learner (EL) classes and many participants are parents of ACPS students. Parents participating in their own educational pursuits positively affect their children's learning. The program incorporates instruction and activities, such as workforce preparation and digital literacy, to enhance the development of skills needed to enter the workforce and transition to postsecondary education.

3221 - English Literacy and Civics Education

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Local School Revenue	$5,601	$4,283	$3,500	$3,500	$0	0.0%
Transfers	$16,500	$16,500	$16,500	$16,500	$0	0.0%
Total	**$22,101**	**$20,783**	**$20,000**	**$20,000**	**$0**	**0.0%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Other Wages	$13,926	$8,541	$17,881	$17,881	$0	0.0%
Benefits	$1,065	$653	$1,243	$1,243	$0	0.0%
Operations	$203	$57	$876	$876	$0	0.0%
Total	**$15,195**	**$9,251**	**$20,000**	**$20,000**	**$0**	**0.0%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$15,195	$9,251	$20,000	$20,000	$0	0.0%
Total	**$15,195**	**$9,251**	**$20,000**	**$20,000**	**$0**	**0.0%**

Albemarle Trust (63501)

The Albemarle County Award recognizes and awards $500 to high school graduates at each high school based on their outstanding character and scholarship. An allotment per school is awarded based on the school's graduating class size.

3501 - Albemarle Trust

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Local School Revenue	$18,686	$38,536	$10,000	$10,000	$0	0.0%
Total	**$18,686**	**$38,536**	**$10,000**	**$10,000**	**$0**	**0.0%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Operations	$500	$506	$10,000	$10,000	$0	0.0%
Total	**$500**	**$506**	**$10,000**	**$10,000**	**$0**	**0.0%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Food Services/Non-Instruction	$500	$506	$10,000	$10,000	$0	0.0%
Total	**$500**	**$506**	**$10,000**	**$10,000**	**$0**	**0.0%**

Foundation for Excellence (63502)

The Foundation for Excellence Fund awards teachers of all grade levels and subject areas with funds to support individual projects through an annual grant process. Teachers at all schools can submit grant proposals to the Edgar and Eleanor Shannon Foundation for Excellence in Public Education. Individualized plans for grants are submitted by teachers for innovative work in the classroom.

3502 - Foundation for Excellence

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Local School Revenue	($5,834)	$36,974	$12,000	$12,000	$0	0.0%
Total	**($5,834)**	**$36,974**	**$12,000**	**$12,000**	**$0**	**0.0%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Operations	$6,865	$16,352	$12,000	$12,000	$0	0.0%
Total	**$6,865**	**$16,352**	**$12,000**	**$12,000**	**$0**	**0.0%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Instruction	$6,865	$16,352	$12,000	$12,000	$0	0.0%
Total	**$6,865**	**$16,352**	**$12,000**	**$12,000**	**$0**	**0.0%**

Revenue Contingency (63911)

The Revenue Contingency Fund was established as a contingency reserve for fiscal years with revenue downturns. In FY 2024/25, a one-time use of this fund was budgeted to help offset the decrease in School Fund state revenues due to the change in the Local Composite Index (LCI).

3911 - REVENUE CONTINGENCY

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Use of Fund Balance			$955,469		($955,469)	
Total			**$955,469**		**($955,469)**	

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Transfers			$955,469		($955,469)	
Total			**$955,469**		**($955,469)**	

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Transfers			$955,469		($955,469)	
Total			**$955,469**		**($955,469)**	

Federal Revenue Contingency Reserve (63913)

The Federal Revenue Contingency Reserve was established to address changes in federal revenues. These local funds would offset service level decreases impacted by projected federal revenues. While the salaries and benefits costs of FTEs have risen significantly, grant revenues in Title I and Title II have remained relatively flat. Two additional FTEs will maintain service levels in these programs.

3913 - FED REVENUE CONTINGENCY RESRVE

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Use of Fund Balance			$193,198	$200,000	$6,802	3.5%
Total			**$193,198**	**$200,000**	**$6,802**	**3.5%**

Expense	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Transfers		$191,212	$193,198	$200,000	$6,802	3.5%
Total		**$191,212**	**$193,198**	**$200,000**	**$6,802**	**3.5%**

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Adopted	25-26 Adopted	Increase	Increase %
Transfers		$191,212	$193,198	$200,000	$6,802	3.5%
Total		**$191,212**	**$193,198**	**$200,000**	**$6,802**	**3.5%**