



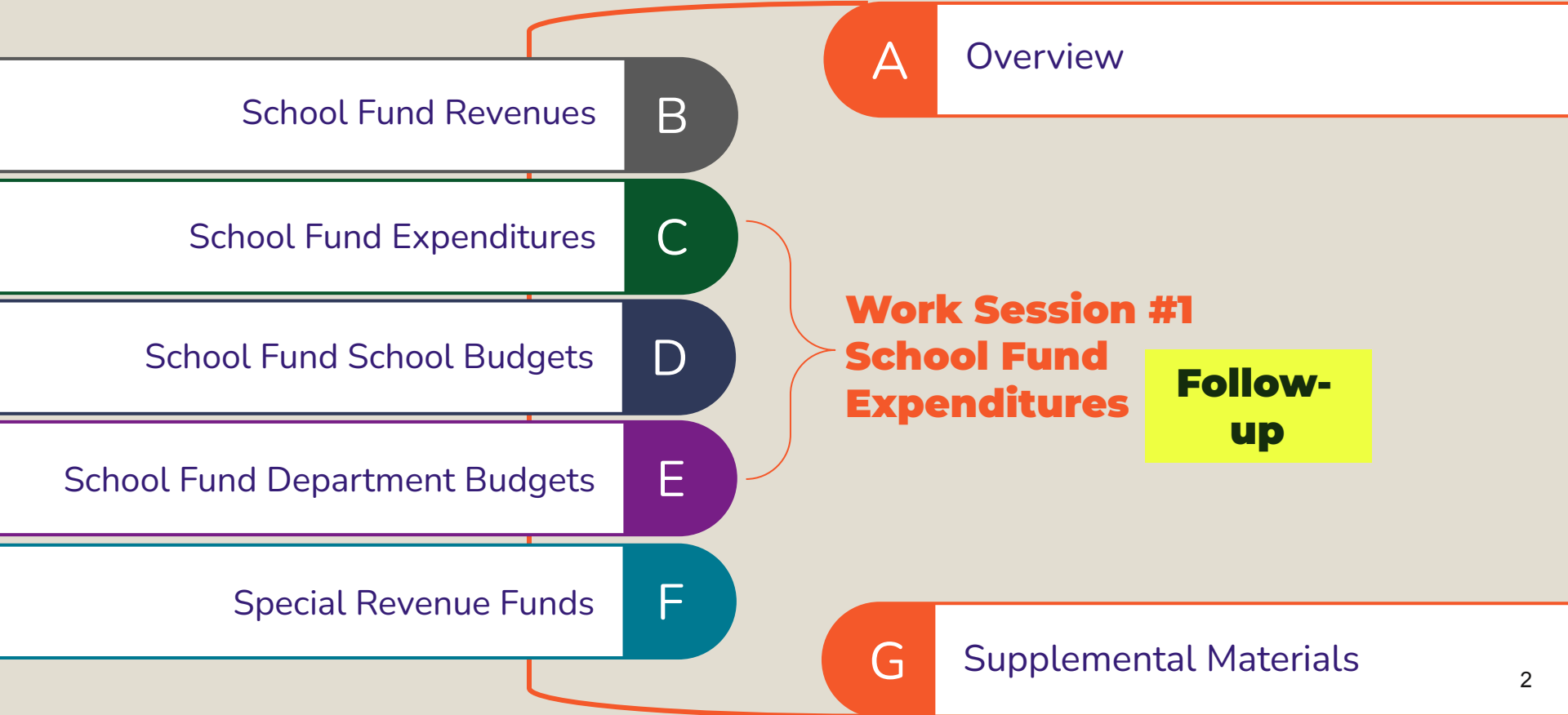
**FOR THEIR
FUTURE**



Albemarle County
Public Schools

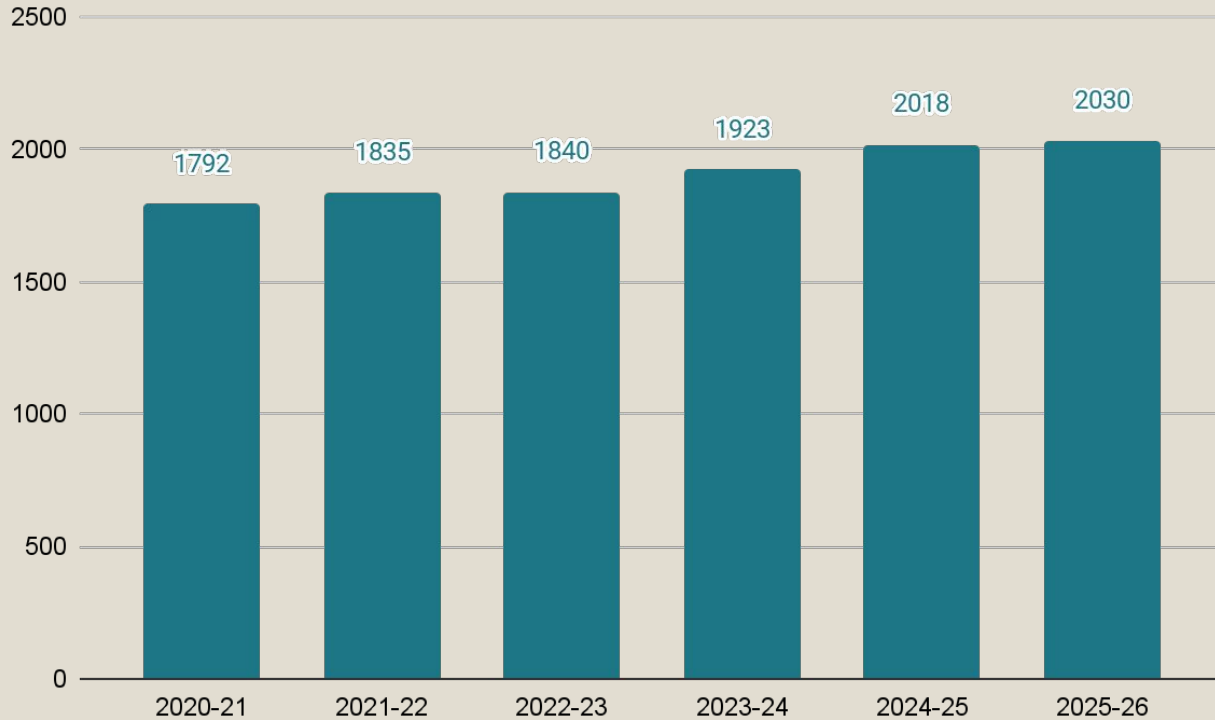
FY 27
Draft Funding Request
Work Session #2
February 26, 2026

Budget Document



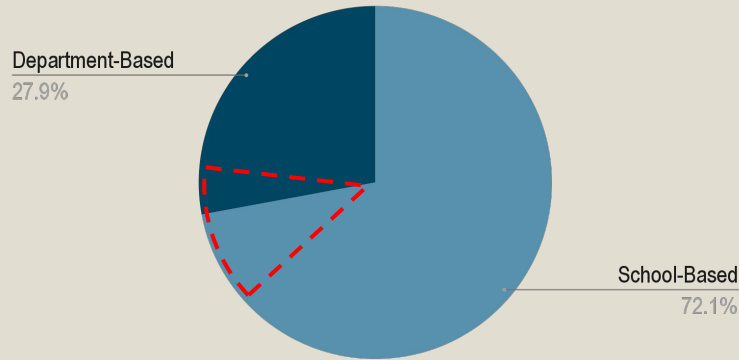
Special Education Students

December 1 Enrollment

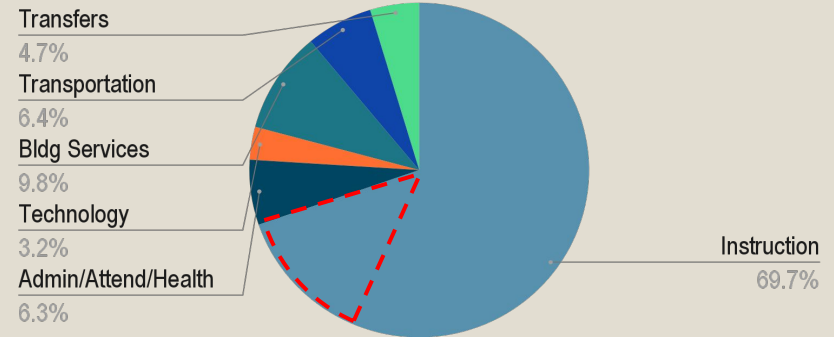


School Fund Expenditures: Special Education

By School vs Department Based **D-10 & E-3**



By State Reporting Category **C-11**



Special Education Function = \$36,724,123, or 11.8% of School Fund budget, an increase of \$2,539,276 or 7.4% over the FY 26 Adopted Budget

School Fund Total Expenditures = \$311,317,157

Total Budget Expenditures: Special Education

All Budgets

- Compensation and Health Care increase
- Decrease in VRS rates

School Fund Budgets

Individual School Locations **Section D**

Multi-school Services **D-76,77**

- Proposal for 3 additional Specialists
- Enrollment growth: 1 C-Base Teacher, 4 C-Base TAs

Specialized Academic Center & Post High **D-74, 75**

Special Education Department **E-10, 11**

- Decrease in 1 department-based FTE
- Increase in Transfer to Children's Services Act (CSA)

Special Revenue Fund Budgets

Preschool Special Education **F-22**

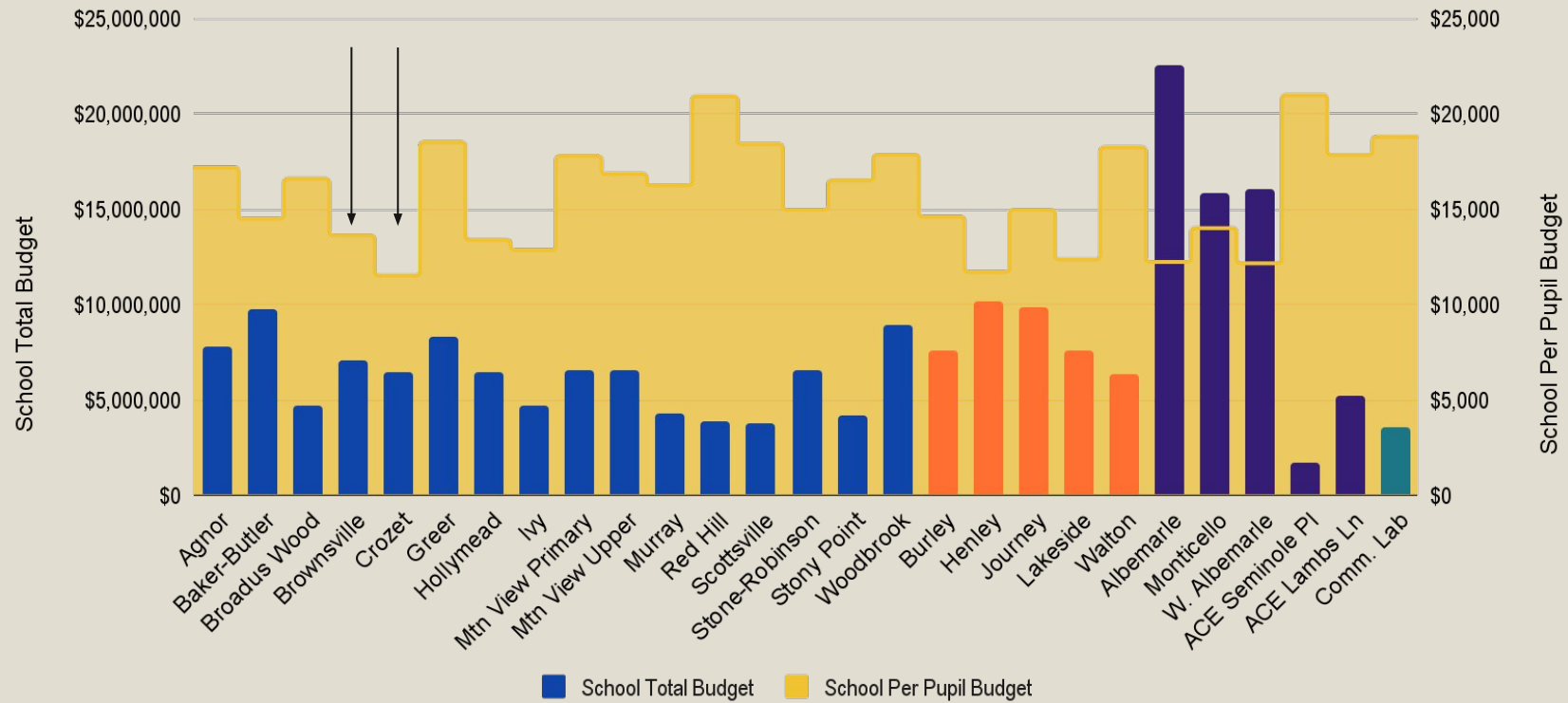
IDEA **F-24**

- Comprehensive Coordinated Early Intervening Services (CCEIS) decrease -5 FTE
- Enrollment growth: 1 FTE A-Base Teacher

Special Education Jail Program **F-32**

School Budgets

Section D, G-34



School Per Pupil Example

G-34

	Brownsville Elementary	Crozet Elementary
School-based Budget comparison	<p>\$7,082,037</p> <p>1.5 Generalist G-24</p> <p>2 A-Base Teacher (IDEA), 8 Assistants</p> <p>1 B-Base Teacher, 2 Assistants</p> <p>1 C-Base Teacher, 5 Assistants</p> <p>2 ECSE Teachers, 4 Assistants</p>	<p>\$6,399,571</p> <p>2 Generalists, 1 Generalist Assistant G-24</p> <p>1 A-Base Teacher (IDEA), 5 Assistants</p> <p>+2.0 FTE regular sections G-23</p> <p>+0.8 FTE specials G-23</p>
K-12 Enrollment	496	556
Early Childhood Special Education Enrollment	24	0
Preschool Enrollment*	0	18
Total Pupils (ECSE + K-12 Enrollment)	520	556
Per Pupil	\$13,619	\$11,510

*ACPS Preschool enrollment is not counted in this per pupil calculation because most ACPS Preschool budgets are not included in the school-based budget as shown in the table.

Budget Document

Overview

A

School Fund Revenues

B

School Fund Expenditures

C

School Fund School Budgets

D

School Fund Department Budgets

E

Special Revenue Funds

F

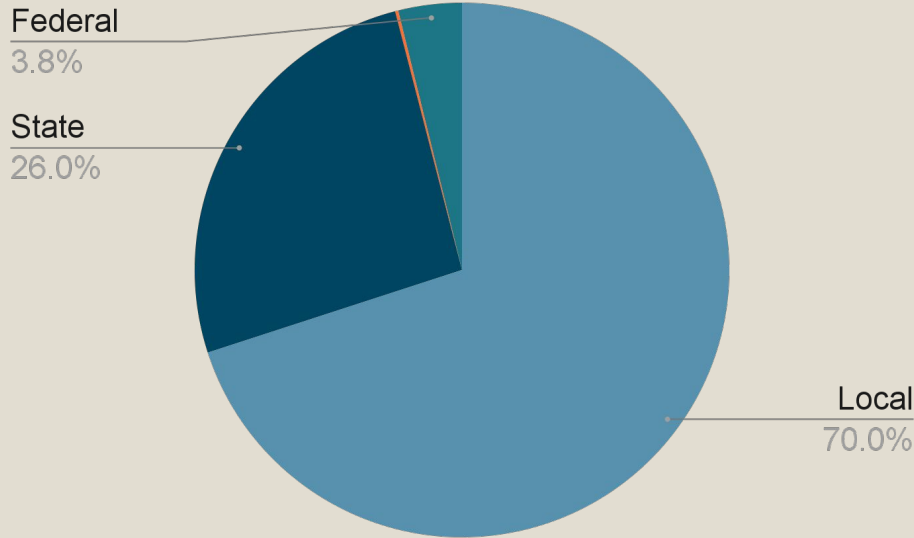
Supplemental Materials

G

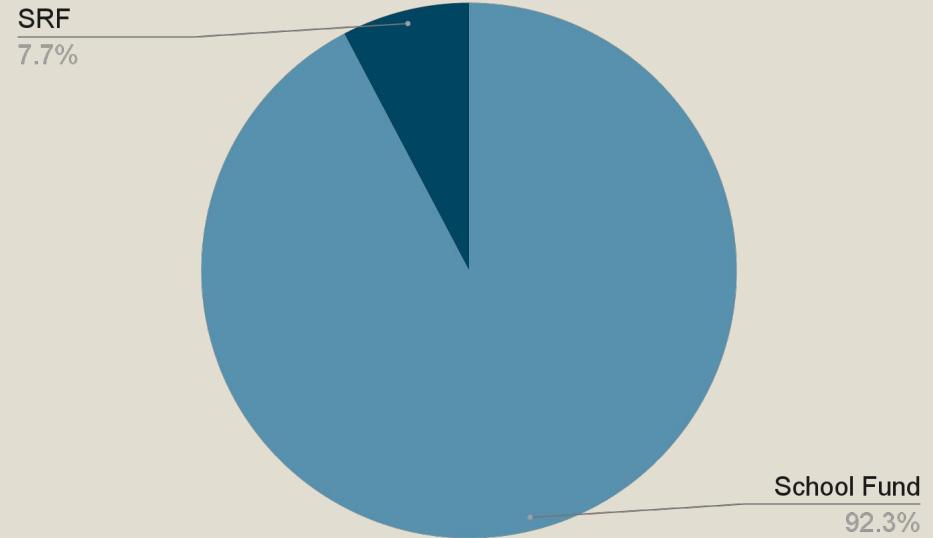
**Work Session #2:
Revenues**

Total Revenue Overview

By Revenue Source **A-26**



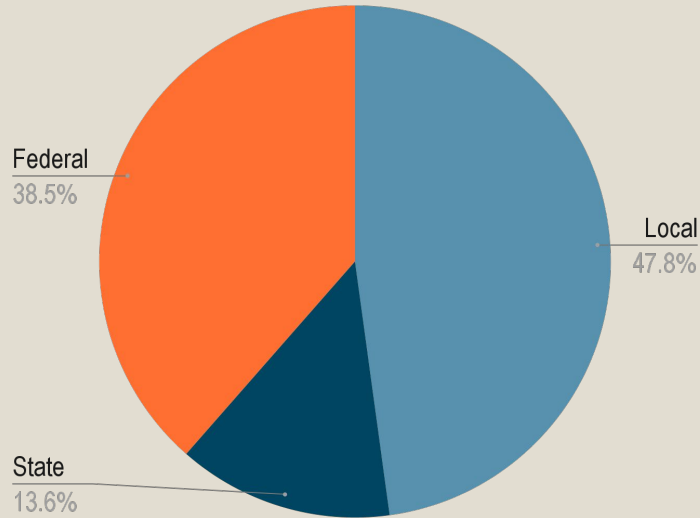
By Fund Type



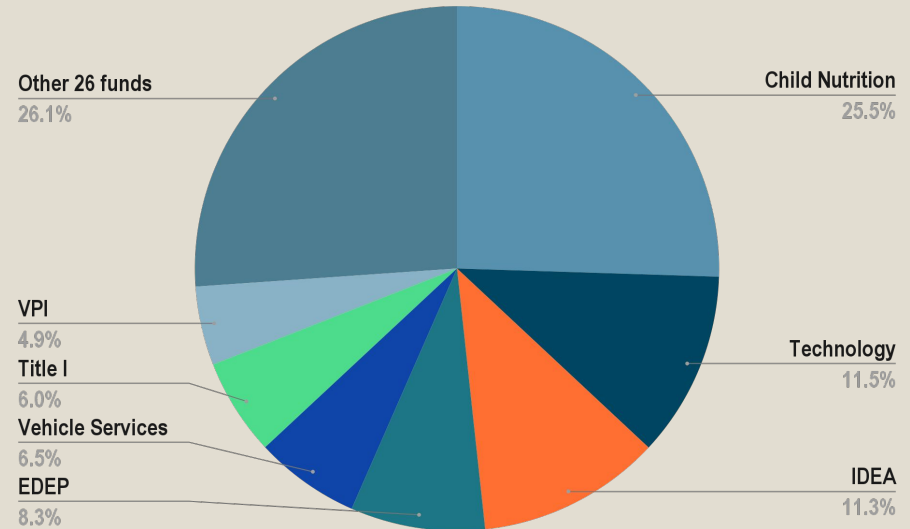
Total Revenues = \$336,871,867

Special Revenue Funds Overview

By Revenue Source **F-4**



By Fund **F-5**



Total Special Revenue Funds Revenues = \$32,280,602

Special Revenue Funds **F-5**

Self Sustaining Funds	Capital Replacement Funds	Federal Grants	State Grants	Local & Other Programs
Child Nutrition	Vehicle	Title I	CTE	Miscellaneous Grants
EDEP	Technology	Migrant	Blue Ridge Detention	Economically Dislocated Workers
Driver Safety	Learning Resources	Head Start	Alternative Education	Adult Education
Community Education		Migrant Consortium	Teacher Mentoring	Albemarle Trust
Vehicle Services		Title II	Algebra Readiness	Foundation for Excellence
		Preschool SPED	SPED Jail	Federal Revenue Contingency
		Carl Perkins	Project Graduation	
		IDEA	VPI Preschool	
		Title III	VPSA Technology	
		McKinney-Vento	Learning Recovery	

IDEA Federal Funds **F-24**

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.

FY 27 Revenues:

\$3.4M Federal Revenues

\$0.2M Fund Balance

\$3.6M Total

FY 27 Expenditures:

36.0 A-BASE (autism) classroom teachers

0.5 FTE Department-based

\$3.6M Total

Child Nutrition **F-6, 7**

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.

Revenues

- \$4.8M Federal
- \$3.3 Local (fees)
- \$0.1M Other

- **\$8.2M Total**

Expenditures

- \$3.0M Salaries
- \$1.4M Benefits
- \$3.6M Operations (food supplies)
- \$0.2M Transfer to school fund for indirect costs

- **\$8.2M Total**

Changes

- Increase in student breakfast and lunch prices

- Increased salaries and benefits costs

Extended Day Enrichment Programs

F-8, 9

The Extended Day Enrichment Programs (EDEP) provide safe, engaging, and enriching extended-day learning experiences for over 700 elementary students. Fully funded through tuition and fees, these programs support student exploration and discovery while promoting wellness, happiness, and balance in a nurturing environment.

Revenues

- \$2.7M Local (fees)

- \$2.7M Total

Expenditures

- \$1.5M Salaries
- \$0.8M Benefits
- \$0.3M Operations

- \$2.7M Total

Changes

- No change in tuition rates
- Agnor, Greer, and Woodbrook to be combined to urban ring site
- Increased salaries and benefits costs

Vehicle Replacement **F-14**

The Transportation Services Department manages this fund and reflects funds for replacing non-bus vehicles in the School Division.

Revenues

- \$260,000 transfer from School Fund (Non-Department)
- **\$260,000 Total**

Expenditures

- \$260,000 vehicle purchases
- **\$260,000 Total**

Changes

- No change in FY 27 Draft Funding Request
- Recommendations for one-time funding to be included in Work Session #3

Technology Replacement **F-15**

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.

Revenues

- \$3.7M transfer from School Fund (Non-Department)
- **\$3.7M Total**

Expenditures

- \$3.7M technology equipment purchases
- **\$3.7M Total**

Changes

- \$400,000 restored from FY 26 budget reductions
- \$1.1M additional increase for replacement cycle and price increases
- Recommendations for one-time funding to be included in Work Session #3

Technology Replacement

F-15

FY 27 Planned Replacement Cycle costs:

These numbers are variable each year based on inflationary factors and enrollment and staffing changes.

FY 26 Adopted Budget:

\$2,215,200 (after \$400,000 deferral)

FY 25 Adopted Budget:

\$2,359,500 (after \$705,500 deferral)

Device Type	Qty	Per Unit Cost	Projected Cost
Specialty Labs & Laptops	270	\$2,200	\$592,000
Student Laptops	3,800	\$550	\$2,090,000
Teacher Replacements	475	\$710	\$337,250
New Teacher Laptops	200	\$710	\$142,000
Custodial Staff	25	\$710	\$17,750
K-2 iPads	1,125	\$350	\$393,750
Document Cameras	50	\$130	\$65,000
VOIP Desk Phones	200	\$300	\$60,000
			\$3,697,750

Discussion

- ✓ Special Revenue Funds Overview
- ✓ IDEA
- ✓ Child Nutrition
- ✓ EDEP
- ✓ Capital Replacement Funds



Learning Resources **F-16**

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.

Revenues

- \$1.4M transfer from School Fund (Non-Department)
- **\$1.4M Total**

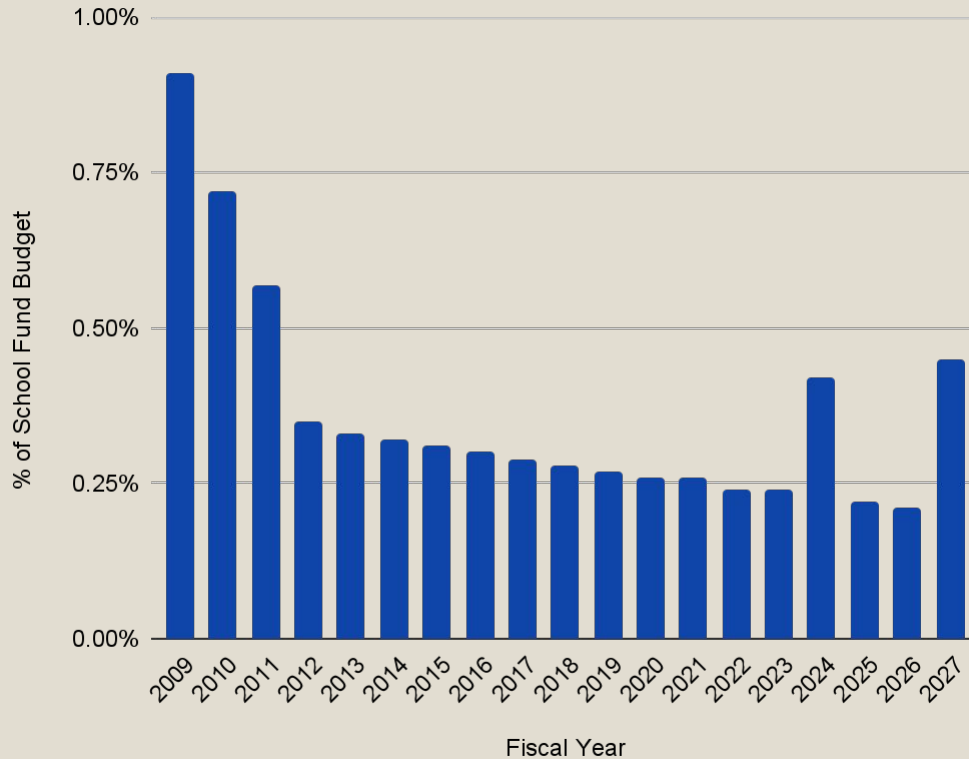
Expenditures

- \$1.4M learning resources purchases
- **\$1.4M Total**

Changes

- \$800,000 increase as part of FY 27 Bellwether Implementation (Textbook Purchases) Proposal

Learning Resources **F-16**



- FY 27 State Standards of Quality for Textbooks: **\$2.1M**
- FY 27 Draft Request Transfer to Learning Resources: **\$1.4M**

Planned use of FY 27 Funds:

FY 26 Bellwether Implementation Proposal - Year 2

Complete Secondary Math Textbook Adoption
\$650,000

6-8 English Language Arts Textbook Adoption:
\$750,000

Algebra Bridge Program for 7th graders:
\$60,000

Title I Federal Funds

F-17

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

SCHOOLS (15.1 FTE)

Agnor Elementary
Greer Elementary
Mountain View Primary
Mountain View Upper Elementary
Red Hill Elementary
Scottsville Elementary
Woodbrook Elementary

DIVISION SERVICES (2.9 FTE)

0.8 Curriculum Coordinator
0.5 Budget & Grant Analyst
0.6 Federal Programs Coordinator
1.0 Federal Programs Support Leader

FY 27 Budget

\$1.9M

VPI and Head Start **F-19, 33**

Head Start and Virginia Preschool Initiative (VPI) programs deliver services to three and four-year olds and their families in core areas of early learning, health, and family well-being. These budgets reflect “braided” funding for Head Start and VPI programming by serving Head Start and VPI preschool students in the same classrooms, funded by two sources.

	Fund Revenues	Fund Expenses	School Fund Operations
VPI	State Revenue: \$850K Local Match: \$720K	\$1.6M	Transfer to VPI \$720K E-27 Increase of \$108K
Head Start	Federal Revenue: \$1.3M	\$1.3M	None
Total	\$2.9M	\$2.9M	\$720K Expenditure

VPI and Head Start

F-19, 33

	VPI/Head Start	Other Preschool (ECSE G-24)	Total Preschool Classrooms (Maximum capacity)
Agnor	2 VPI/Head Start 1 VPI/Title I	1 ECSE	4 (54 students)
Baker-Butler	2 VPI/Head Start	1 ECSE	3 (44 students)
Broadus Wood		2 ECSE	2 (18 students)
Brownsville		2 ECSE	2 (24 students)
Crozet	1 VPI		1 (18 students)
Greer	3 VPI/Head Start/ECSE		3 (48 students)
Hollymead		1 ECSE	1 (18 students)
Mountain View	3 VPI/Head Start	2 ECSE	5 (72 students)
Red Hill		1 Title I	1 (18 students)
Stone-Robinson	1 VPI	2 ECSE/Preschool Grant F-22	3 (36 students)
Stony Point		1 ECSE	1 (12 students)
Woodbrook	2 VPI/Head Start		2 (32 students)
Total	15 Classrooms	13 Classrooms	28 Classrooms (388 students)

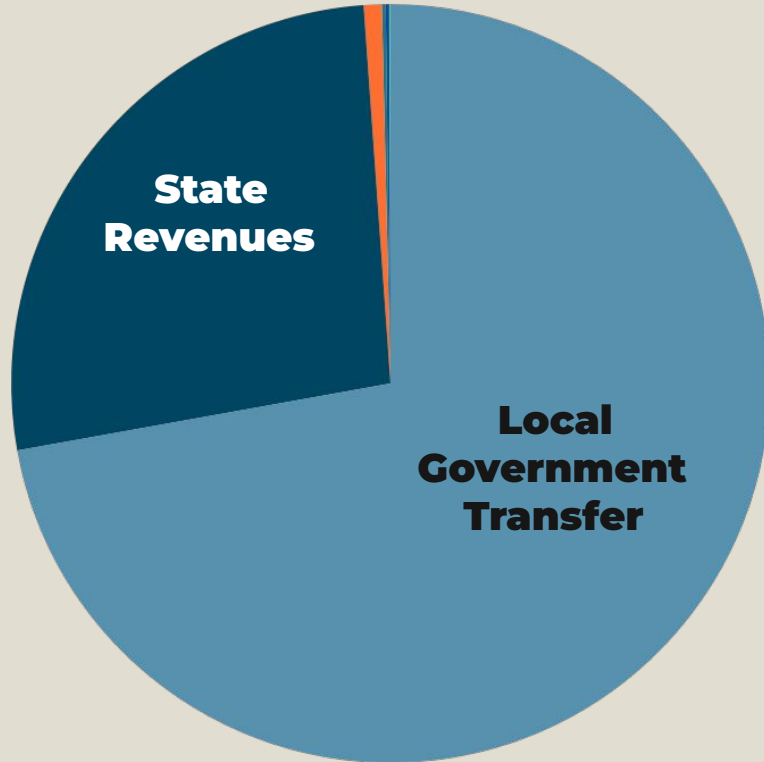
Discussion

- ✓ Learning Resources
- ✓ Title I
- ✓ VPI and Head Start



School Fund Revenues

B-5



Local Government Transfer	\$224,683,112	72.2%
State	\$83,107,547	26.7%
Other Local	\$2,396,478	0.8%
Federal	\$500,000	0.2%
Transfers	\$457,020	0.1%
Use of Fund Balance	\$173,000	0.1%
School Fund Total	\$311,317,157	100.0%

Overview of State Revenues

B-9 to 20

The Standards of Quality (SOQ) prescribe the minimum services that all public schools in Virginia must meet. Standards are set by the Virginia Board of Education, subject to revision by the General Assembly. Most SOQ funding is equalized based on local ability to pay as determined by the Local Composite Index (LCI).



Standards of Quality	\$70,991,885	85.4%
Incentive	\$7,779,055	9.4%
Lottery	\$4,238,104	5.1%
Other	\$62,500	0.1%
Categorical	\$36,003	0.0%
State Revenues Total	\$83,107,547	100.0%

Local Composite Index **G-35 to 37**

The Composite Index determines a school division's ability to pay education costs fundamental to the Commonwealth's Standards of Quality (SOQ) with local funds. The Composite Index is calculated using three indicators of a locality's ability to pay:

- True value of real property (weighted 50 percent)
- Adjusted gross income (weighted 40 percent)
- Taxable retail sales (weighted 10 percent)

Each locality's index is adjusted to maintain an overall statewide local share of 45 percent and an overall state share of 55 percent.

Standards of Quality for Teachers

<i>Example: Teachers</i>	Standards of Quality FTE	“Prevailing Salary” Used for State Revenues	ACPS Budgeted FTE	ACPS Budgeted Average Salary
Elementary Teachers	471	\$64,762	600	\$72,196
Secondary Teachers	521	\$68,417	644	
Centers, Lab School, Multi-school			111	
Total Budget	992	\$66,148,159	1,355	\$97,825,580
Adjusted for LCI (1-.6429)		\$23,621,508		25% of ACPS Teacher Salaries are funded by the state

History of State Revenues



Discussion

- ✓ School Fund: State Revenues



Local Transfer Overview

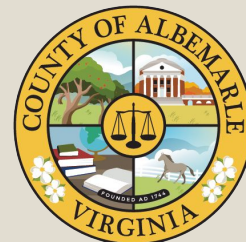
Goal: Education & Learning

(Five-Year Financial Plan, County of Albemarle FY 27 Recommended Budget)

- Provide funding to School operations based on the allocation of local tax revenue based on

Share of Net Revenue for Split less Dedications

- Capital Debt — 10%
- Public Schools — 54%
- County Government — 36%



FY 26 ADOPTED BUDGET COUNTY OF ALBEMARLE, VIRGINIA

	FY 26 Adopted	FY 27 Recommended	FY 26 Adopted	FY 27 Recommended	% Change	% Change
Revised Revenue						
General Revenue Fund	28,027,000	32,165,518	\$1,783,218	\$6,138,518	6.4%	21.9%
Other Local Taxes	21,000,000	19,625,518	\$1,075,118	\$1,375,518	5.1%	6.3%
Non-Categorical State Aid	10,000,000	10,000,000	\$0	\$0	0%	0%
Total Revenue	59,027,000	61,791,036	2,858,336	7,514,036	4.8%	12.7%
Non-Categorical Expenditures						
General Services	12,700,000	10,275,000	\$1,075,000	\$1,425,000	8.5%	13.3%
Public Safety	2,110,000	2,140,000	\$30,000	\$30,000	1.4%	0.0%
Public Schools	33,000,000	37,600,000	4,600,000	4,600,000	13.9%	13.9%
Capital Expenditures	3,217,000	3,776,036	559,036	559,036	17.4%	17.4%
Other	1,000,000	1,000,000	\$0	\$0	0%	0%
Total Expenditures	52,027,000	54,791,036	2,858,336	2,858,336	5.4%	5.4%
Net Revenue	7,000,000	7,000,000	\$0	\$0	0%	0%
Net Revenue for Split less Dedications						
State	-	8,513,518	8,513,518	8,513,518	-	-
County Government	-	1,282,518	1,282,518	1,282,518	-	-
Total	0	9,796,036	9,796,036	9,796,036	0%	0%
Share of Net Revenue for Split less Dedications						
State	42,346,518	42,346,518	0	0	0%	0%
County Government	20,000,000	20,000,000	0	0	0%	0%
Public Schools	17,660,518	19,444,518	1,784,000	1,784,000	10.1%	10.1%
County Government	988,980	988,980	0	0	0%	0%
Total	81,000,000	82,780,000	1,784,000	1,784,000	2.2%	2.2%
Recommended Transfers with Dedications						
County Government	40,000,000	40,000,000	0	0	0%	0%
Public Schools	17,660,518	19,444,518	1,784,000	1,784,000	10.1%	10.1%
County Government	23,339,482	23,339,482	0	0	0%	0%
Total	81,000,000	82,780,000	1,784,000	1,784,000	2.2%	2.2%

Note: Shared Revenue amounts are available in the General Fund Revenue Chapter of this document. Committed Expenditures amounts are available in the Non-Departmental chapter of this document.

Shared Revenue:

- A \$5.7 M or 12.4% increase in General Property Taxes, primarily due to the 4 cent tax rate increase, an increased tax base due to real estate assessments and new construction, and changes in personal property which are primarily vehicles.
- A \$1.5 M or 4.3% increase in Other Local Taxes, primarily due to moderate growth of consumer driven taxes and overnight growth in business driven taxes based on year-to-date actuals and trends.
- A \$2.0 M or 0.2% increase in Non-Categorical State Aid, reflecting historical trends.

Information on changes in Committed Expenditures and recommended dedicated tax revenues is explained elsewhere in this chapter.

p. 54
FY 27 County Executive's
Recommended Budget

FY 26 ADOPTED BUDGET

Five year plan expenditures were driven primarily by Service as a result of moving forward on all the above.



Goal: Workforce & Customer Service

- Market salary and benefit cost increases
- Implementing Albemarle Employee Care Clinic, with 10 new positions each year to maintain staffing ratio
- Implementing Core Systems Modernization
- Five-Year Technology Plan
- Re-engineering operations and related performance

Goal: Safety & Well-Being

- Continued funding for the Human Services Alternative to Incarceration
- Charlottesville Regional Jail renovation, and Berkeley and Staffing for Adequate Fire and Emergency Response (SAFE) stations.

Goal: Education & Learning

- Provide funding to School operations based on the allocation of local tax revenue formula
- Fund Public Schools projects in the Capital Improvement Plan (CIP), including High School Center II, two elementary schools, and school renovations.

Shared Tax Revenues: FY 27

- A \$28.2 M or 8.7% increase in General Property Taxes, primarily due to real estate reassessments and increases in personal property, which are primarily vehicles
- A \$3.3 M or 3.9% increase in Other Local Taxes, primarily due to moderate growth of consumer-driven taxes and business-driven taxes based on year-to-date actuals and trends
- A \$0.05 M or 0.3% increase in Non-Categorical State Aid, reflecting historical trends
- Total shared revenue increase is \$31.6M or 7.4%

*p. 210
FY 27 County Executive's
Recommended Budget*

Proposed Change in Local Transfer

- In FY 27, total shared revenue increase is \$31.6M or 7.4%
- The transfer to ACPS is proposed to be an increase of \$9M or 4.3% over the FY 26 Adopted Budget (28% of shared revenues)
- The transfer amount was determined based on ACPS School Fund operations based on the FY 16 - 26 average of total ongoing revenue growth of 5.8% (including both state and local revenues), plus \$4.3M for the operating impacts of two new schools
- \$6.4 million, is recommended as a transfer to the Capital Fund, where it will be budgeted as a placeholder in the “Other” category in year 5 (FY 31) of the FY 27-31 Recommended CIP for a future use determined by the Board of Supervisors
 - This transfer is recommended to occur in FY 27 and FY 28

*p. 211
FY 27 County Executive's
Recommended Budget*

Proposed Formula Change

p. 210
FY 27 County Executive's
Recommended Budget

	FY 26 Adopted	FY 27 Recomm	\$ Change	% Change	
Shared Revenue					
General Property Taxes	323,769,578	351,993,279	28,223,701	8.7%	
Other Local Taxes	84,511,718	87,839,576	3,327,858	3.9%	
Non-Categorical State Aid	19,045,514	19,094,874	49,360	0.3%	
	427,326,810	458,927,728	31,600,918	7.4%	
Less Committed Expenditures					
Revenue Sharing	20,175,533	21,880,462	1,704,929	8.5%	
Tax Relief	2,344,986	2,820,500	475,514	20.3%	
EDA Performance Agreements (Tax-related)	276,663	205,022	(71,641)	-25.9%	
Transfer to Water Resources Fund (0.7 cents)	2,168,606	2,333,002	164,396	7.6%	
Transfer to Housing Fund (0.4 cents)	1,239,203	1,333,144	93,941	7.6%	
Public Safety (3.2 cents)	9,913,628	10,665,153	751,525	7.6%	
	36,118,619	39,237,283	3,118,664	8.6%	
Net Revenue	391,208,191	419,690,445			
Share of Net Revenue by Formula					
	Share				
Capital/Debt	10%	43,340,973	46,189,198	2,848,225	6.6%
Public Schools	54%	209,302,695	224,683,112	15,380,417	7.3%
County Government	36%	138,564,523	148,818,135	10,253,612	7.4%
		391,208,191	419,690,445	28,482,254	7.3%
Recommended Share of Net Revenue					
Capital/Debt		43,340,973	46,189,198	2,848,225	6.6%
FY 27 Additional Transfer to Capital		-	6,400,000	6,400,000	
Public Schools		209,302,695	218,283,112	8,980,417	4.3%
County Government		138,564,523	148,818,135	10,253,612	7.4%
		391,208,191	419,690,445	28,482,254	7.3%

Why is the County recommending this?

- (1) State revenue for ACPS is projected to increase \$11.8 million or 16.5%, which is the largest increase in the past 10 years
- (2) ACPS request for increased funding for the Capital Improvement Program
- (3) Prepare for a potential unfavorable Local Composite Index in the future, which could significantly decrease state revenues

*p. 209
FY 27 County Executive's
Recommended Budget*

DRAFT FUNDING REQUEST DEFICIT

Anticipated
Revenues

Projected
Expenditures

↓ \$6.4M

\$304.9M

\$311.3M



\$6.4M use in the Draft Funding Request

One-time Transfer to School Capital Program

- Significant school facility needs were presented through the recent CIP request process
- Positions the division to advance priority construction and renovation needs
- Builds financial capacity in future years to meet obligations

Recurring Operations

- Baseline Budget
- Proposed Increases
- New Proposals

FY 27 Investment: **\$4,078,251** A-33

FY 27 Investment: **\$2,321,749**

County Executive's Recommended CIP

		FY 27	FY 28	FY 29	FY 30	FY 31	Total
Ongoing Programs	Project Management Services	\$687,000	\$716,000	\$741,000	\$768,000	\$802,000	\$3.7M
	School Bus Replacement	\$5.0M	\$5.9M	\$6.2M	\$6.5M	\$6.8M	\$30.4M
	School Maintenance/Replacement Program	\$13.2M	\$15.4M	\$16.4M	\$16.2M	\$17.2M	\$78.4M
	School Network Infrastructure	\$1.7M	\$825,000	\$3.8M	\$1.2M	\$125,000	\$7.6M
ACPS Projects	Northern Elementary School	\$4.4M	\$64.3M				\$68.7M
	School Renovations	\$0 <i>\$4M moved to NFP ES</i>	\$0 <i>\$4M moved to NFP ES</i>	\$0 <i>\$4M moved to Placeholder</i>	\$0 <i>\$4M moved to Placeholder</i>		\$0.0M
	School Placeholder					\$8.0M	\$8.0M
BOS	CIP Priorities Placeholder*					\$12.8M <i>\$6.4M from Local Transfer Formula in FY 27 & FY 28</i>	\$12.8M

*CIP Priorities Placeholder: This placeholder is to provide flexibility in the out years of this CIP to address high-priority projects approved by the Board of Supervisors. The use of this placeholder would be refined in a future CIP process.

Discussion

✓ Local Transfer

✓ CIP



Alternatives & Next Steps

Work Session #3:

- ✓ Analysis of Per Pupil Expenditures over time
- ✓ State budget update: House and Senate proposals
- ✓ FY 26 2nd Quarter Financial Report and Fund Balance Projection
- ✓ Preparation for Funding Request approval
- ✓ *What other information do you need?*



BUDGET CALENDAR NEXT STEPS

A-25

Feb 19 SB Budget Work Session #1

Feb 25 County Executive Presents Recommended Budget to BOS

Feb 26 SB Public Hearing on Budget & Work Session #2

 **Mar 4** BOS Public Hearing on County Exec's Recommended Budget

 **Mar 5** SB Work Session #3

Mar 12 SB Approves Funding Request

Mar 16 SB Presents Request to BOS

Mar 18 BOS Proposes Budget & Maximum Tax Rate

Apr 22 BOS Approves FY 27 Budget & Sets Tax Rate

Apr 23 SB Adopts FY 27 Budget

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