

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 into 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 operations are fully funded by fees collected or other external funding sources. These programs include:

- Child Nutrition Program
- Extended Day Enrichment Programs (EDEP)
- Office of Community Education
- Vehicle Services Fund

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 the federal and state governments 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

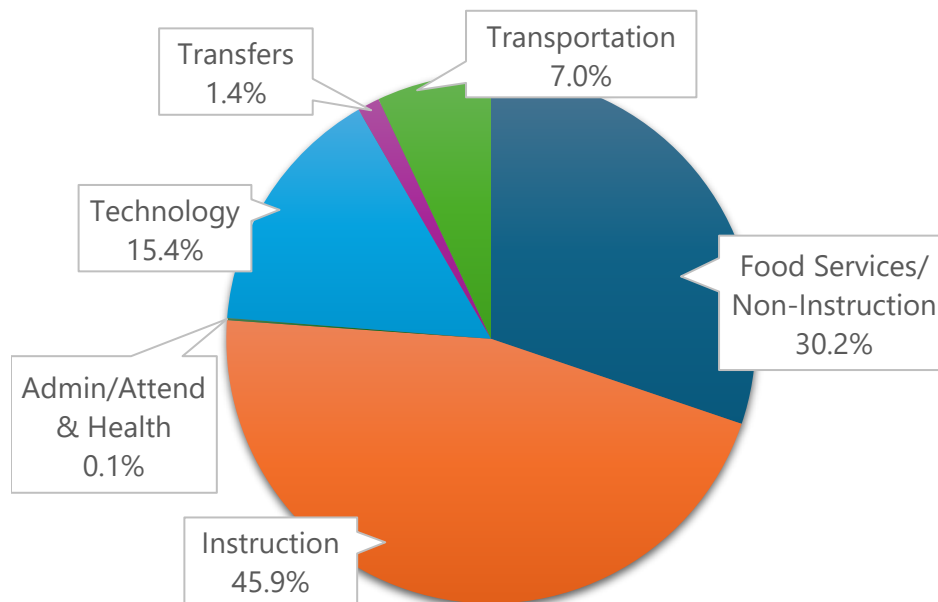
SPECIAL REVENUES FUNDS SUMMARY

Special Revenue Funds Revenues

	2025-26 Adopted	2026-27 Adopted	\$ Change	% Change
Local	\$12,278,936	\$16,861,390	\$4,582,454	37.3%
State	\$3,312,097	\$4,399,045	\$1,086,948	32.8%
Federal	\$13,296,656	\$12,439,786	(\$856,870)	-6.4%
TOTAL	\$28,887,689	\$33,700,221	\$4,812,532	16.7%

Special Revenue Funds Expenditures by State Category

	2025-26 Adopted	2026-27 Adopted	\$ Change	% Change
TOTAL	\$28,887,689	\$33,700,221	\$4,812,532	16.7%



Special Revenue Funds Budget Summary

Special Revenue Fund Group	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Increase %
Fee-Based Services	\$10,085,244	\$11,109,526	\$12,189,661	\$12,571,516	\$13,389,925	\$818,409	6.5%
3000 - CHILD NUTRITION	\$7,036,598	\$7,695,878	\$8,593,402	\$8,062,406	\$8,231,014	\$168,608	2.1%
3300 - EXTENDED DAY ENRICHMENT PROGRAMS (EDEP)	\$1,759,010	\$2,056,164	\$2,024,021	\$2,678,700	\$2,678,700	\$0	0.0%
3305 - DRIVERS SAFETY	\$207,553	\$217,448	\$273,642	\$302,732	\$298,633	(\$4,099)	-1.4%
3306 - COMMUNITY EDUCATION	\$39,432	\$51,748	\$28,642	\$88,378	\$88,378	\$0	0.0%
3910 - VEHICLE SERVICES	\$1,042,651	\$1,088,289	\$1,269,955	\$1,439,300	\$2,093,200	\$653,900	45.4%
Capital Replacement Funds	\$4,601,122	\$5,291,382	\$3,082,830	\$3,075,200	\$6,777,369	\$3,702,169	120.4%
3905 - VEHICLE REPLACEMENT	\$416,050	\$760,531	\$0	\$260,000	\$260,000	\$0	0.0%
3907 - TECHNOLOGY REPLACEMENT	\$3,393,579	\$3,511,494	\$2,899,043	\$2,215,200	\$4,517,369	\$2,302,169	103.9%
3909 - LEARNING RESOURCES REPLACEMENT	\$791,493	\$1,019,357	\$183,788	\$600,000	\$2,000,000	\$1,400,000	233.3%
Federal Programs	\$5,663,562	\$6,460,076	\$6,427,100	\$8,996,967	\$7,962,802	(\$1,034,165)	-11.5%
3101 - TITLE I	\$1,820,202	\$1,884,939	\$1,685,524	\$1,992,185	\$1,925,115	(\$67,070)	-3.4%
3103 - MIGRANT	\$108,052	\$111,671	\$98,829	\$125,124	\$130,043	\$4,919	3.9%
3170 - HEAD START				\$1,812,975	\$1,267,358	(\$545,617)	-30.1%
3173 - MIGRANT CONSORTIUM INCENTIVE GRANT	\$6,104	\$6,831	\$16,009	\$19,500	\$19,500	\$0	0.0%
3203 - TITLE II	\$283,025	\$297,462	\$355,134	\$350,749	\$362,033	\$11,284	3.2%
3205 - PRE-SCHOOL SPECIAL EDUCATION	\$74,288	\$76,686	\$73,901	\$114,002	\$124,302	\$10,300	9.0%
3207 - CARL PERKINS	\$142,851	\$204,324	\$209,877	\$223,522	\$205,192	(\$18,330)	-8.2%
3214 - SPECIAL EDUCATION IDEA	\$2,958,892	\$3,685,925	\$3,667,624	\$4,084,900	\$3,657,774	(\$427,126)	-10.5%
3215 - TITLE III	\$127,275	\$148,738	\$189,686	\$167,789	\$170,000	\$2,211	1.3%
3304 - ALBEMARLE MCKINNEY-VENTO CONNECTION	\$142,872	\$43,500	\$130,515	\$106,221	\$101,485	(\$4,736)	-4.5%
State Programs	\$4,407,301	\$4,140,488	\$4,389,389	\$3,892,006	\$5,208,105	\$1,316,099	33.8%
3105 - MISC SCHOOL GRANTS - CTE TECH	\$20,465	\$24,848	\$23,638	\$40,000	\$1,155,360	\$1,115,360	2788.4%
3120 - BLUE RIDGE JUVENILE DETENTION CENTER (BRJDC)	\$1,049,356	\$888,159	\$976,547	\$1,453,802	\$1,255,983	(\$197,819)	-13.6%
3142 - ALTERNATIVE EDUCATION	\$41,013	\$40,865	\$33,834	\$35,973	\$35,973	\$0	0.0%
3151 - TEACHER MENTORING PROGRAM		\$11,534	\$6,944	\$10,000	\$10,000	\$0	0.0%
3152 - ALGEBRA READINESS	\$0	\$10,645	\$62,184	\$10,000	\$10,000	\$0	0.0%
3212 - SPECIAL EDUCATION JAIL PROGRAM	\$108,209	\$57,107	\$58,625	\$64,254	\$61,082	(\$3,172)	-4.9%
3227 - VIRGINIA PRESCHOOL INITIATIVE	\$1,498,359	\$1,433,575	\$1,674,958	\$1,353,777	\$1,571,332	\$217,555	16.1%
3228 - VPSA TECHNOLOGY	\$700,329	\$699,884	\$674,000	\$674,000	\$674,000	\$0	0.0%
3310 - LEARNING RECOVERY FUND	\$989,571	\$973,870	\$878,659	\$250,200	\$434,375	\$184,175	73.6%
Local & Other Programs	\$213,611	\$361,054	\$227,534	\$352,000	\$362,020	\$10,020	2.8%
3104 - MISCELLANEOUS GRANTS	\$190,910	\$143,129	\$200,134	\$100,000	\$100,000	\$0	0.0%
3116 - ECONOMICALLY DISLOCATED WORKERS	\$141	\$603	\$2,148	\$10,000	\$3,000	(\$7,000)	-70.0%
3221 - ADULT EDUCATION ENGLISH EDUCATION	\$15,195	\$9,251	\$11,233	\$20,000	\$20,000	\$0	0.0%
3501 - ALBEMARLE TRUST	\$500	\$506	\$556	\$10,000	\$10,000	\$0	0.0%
3502 - FOUNDATION FOR EXCELLENCE	\$6,865	\$16,352	\$13,463	\$12,000	\$12,000	\$0	0.0%
3913 - FED REVENUE CONTINGENCY RESERVE		\$191,212	\$0	\$200,000	\$217,020	\$17,020	8.5%
Other	\$3,439,970	\$4,836,170	\$4,370,565				
Total	\$28,410,810	\$32,198,697	\$30,687,079	\$28,887,689	\$33,700,221	\$4,812,532	16.7%

"Other" is non-recurring special revenue fund actuals with no appropriation in 25-26 or 26-27. This group includes one-time federal pandemic relief grants and a variety of other grants, programs, and services.

FEE-BASED SERVICES

Child Nutrition Program

The **Child Nutrition Program** provides high-quality, nutritious meals to students at a cost-effective, caring level 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 2026/27 Changes

Revenues

The FY 2026/27 budget was prepared with increased student breakfast and lunch prices.

	25/26	26/27
Student breakfast	\$2.00	\$2.10
Student lunch primary	\$3.45	\$3.55
Student lunch secondary	\$3.65	\$3.75

Expenditures

Changes in compensation and benefits are due to position turnover, reclassifications, and health care and retirement program elections. In FY 2026/27, positions are budgeted for a 3.75-4.25% salary increase, an increase in health care rates, and a decrease in VRS rates.

Child Nutrition Program (63000)

3000 - CHILD NUTRITION



Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
▲							
Federal Revenue	\$3,843,150	\$4,076,914	\$4,243,126	\$4,356,868	\$4,756,000	\$399,132	9.2%
Local School Revenue	\$2,433,341	\$2,741,123	\$2,529,251	\$3,185,538	\$3,345,014	\$159,476	5.0%
State Revenue	\$503,778	\$113,529	\$398,227	\$120,000	\$130,000	\$10,000	8.3%
Transfers	\$34,675	\$151,606	\$74,269				
Use of Fund Balance			\$0	\$400,000		(\$400,000)	
Total	\$6,814,944	\$7,083,171	\$7,244,873	\$8,062,406	\$8,231,014	\$168,608	2.1%
Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Salary	\$2,678,327	\$3,018,215	\$2,982,847	\$2,911,329	\$3,011,286	\$99,957	3.4%
Other Wages	\$189,111	\$52,841	\$143,856	\$27,000	\$38,500	\$11,500	42.6%
Benefits	\$894,395	\$962,914	\$1,034,678	\$1,229,544	\$1,387,592	\$158,048	12.9%
Operations	\$3,274,766	\$3,661,907	\$4,232,021	\$3,494,533	\$3,593,636	\$99,103	2.8%
Transfers			\$200,000	\$400,000	\$200,000	(\$200,000)	-50.0%
Total	\$7,036,598	\$7,695,878	\$8,593,402	\$8,062,406	\$8,231,014	\$168,608	2.1%
Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
▲							
Food Services/Non-Instruction	\$6,595,683	\$7,188,952	\$7,868,783	\$7,177,406	\$7,501,014	\$323,608	4.5%
Instruction	\$440,915	\$506,926	\$524,618	\$485,000	\$530,000	\$45,000	9.3%
Transfers			\$200,000	\$400,000	\$200,000	(\$200,000)	-50.0%
Total	\$7,036,598	\$7,695,878	\$8,593,402	\$8,062,406	\$8,231,014	\$168,608	2.1%

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.

Revenues (Tuition Fees)

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

FY 2026/27 Changes

Expenditures

Changes in compensation and benefits are due to position turnover, reclassifications, and health care and retirement program elections. In FY 2026/27, positions are budgeted for a 3.75-4.25% salary increase, an increase in health care rates, and a decrease in VRS rates.

The budget is based on offering a centralized program at Agnor Elementary School serving students from Agnor, Greer and Woodbrook elementary schools. ACPS will provide bus transportation from Greer and Woodbrook to Agnor at the end of the school day.

The Boys & Girls Club will provide aftercare programming for Scottsville Elementary School students at the James River Boys & Girls Club location. ACPS will provide transportation from Scottsville Elementary School to the club at the end of the school day. Plans with community partners for aftercare programming at Red Hill Elementary School are still being finalized.

EDEP (63300)

3300 - EXTENDED DAY ENRICHMENT PROGRAMS (EDEP)

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Local School Revenue	\$1,759,865	\$1,831,616	\$2,183,715	\$2,678,700	\$2,678,700	\$0	0.0%
State Revenue	\$0						
Transfers		\$335,886	\$65,000				
Total	\$1,759,865	\$2,167,501	\$2,248,715	\$2,678,700	\$2,678,700	\$0	0.0%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Salary	\$1,119,725	\$1,328,827	\$1,370,565	\$1,556,775	\$1,519,950	(\$36,825)	-2.4%
Other Wages	\$128,814	\$95,129	\$73,870	\$142,478	\$79,000	(\$63,478)	-44.6%
Benefits	\$353,044	\$465,003	\$470,321	\$681,697	\$804,620	\$122,923	18.0%
Operations	\$157,427	\$167,205	\$109,265	\$297,750	\$275,130	(\$22,620)	-7.6%
Total	\$1,759,010	\$2,056,164	\$2,024,021	\$2,678,700	\$2,678,700	\$0	0.0%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Food Services/Non-Instruction	\$1,759,010	\$2,056,164	\$2,024,021	\$2,678,700	\$2,678,700	\$0	0.0%
Total	\$1,759,010	\$2,056,164	\$2,024,021	\$2,678,700	\$2,678,700	\$0	0.0%

Office of Community Education

Driver Safety Fund (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 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Local School Revenue	\$164,818	\$182,586	\$196,076	\$205,859	\$201,760	(\$4,099)	-2.0%
State Revenue	\$40,660	\$75,509	\$70,164	\$96,873	\$96,873	\$0	0.0%
Use of Fund Balance			\$0				
Total	\$205,478	\$258,094	\$266,240	\$302,732	\$298,633	(\$4,099)	-1.4%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Salary	\$31,927	\$36,969	\$37,274	\$81,505	\$39,374	(\$42,131)	-51.7%
Other Wages	\$96,981	\$98,648	\$111,018	\$109,929	\$90,436	(\$19,493)	-17.7%
Benefits	\$20,429	\$21,941	\$24,258	\$35,482	\$25,185	(\$10,297)	-29.0%
Operations	\$58,216	\$59,890	\$101,093	\$75,816	\$143,638	\$67,822	89.5%
Total	\$207,553	\$217,448	\$273,642	\$302,732	\$298,633	(\$4,099)	-1.4%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$207,553	\$217,448	\$273,642	\$302,732	\$298,633	(\$4,099)	-1.4%
Total	\$207,553	\$217,448	\$273,642	\$302,732	\$298,633	(\$4,099)	-1.4%

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 regional Adult Education programs to provide support for ESOL/GED classes
- Publication and distribution of the Open Doors Catalog, publicizing classes offered by Community and Driver Education, the Virginia Rider Training Program, Parks and Recreation, and Adult Education

3306 - COMMUNITY EDUCATION

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Local School Revenue	\$18,501	\$27,261	\$28,642	\$88,378	\$88,378	\$0	0.0%
Transfers		\$4,785					
Total	\$18,501	\$32,045	\$28,642	\$88,378	\$88,378	\$0	0.0%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Salary	\$13,235	\$15,122	\$1,278	\$29,184	\$16,874	(\$12,310)	-42.2%
Other Wages	\$2,299	\$8,336	\$368				
Benefits	\$5,364	\$6,789	\$5,574	\$26,111	\$7,856	(\$18,255)	-69.9%
Operations	\$18,535	\$21,501	\$21,422	\$33,083	\$63,648	\$30,565	92.4%
Total	\$39,432	\$51,748	\$28,642	\$88,378	\$88,378	\$0	0.0%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$39,432	\$51,748	\$28,642	\$88,378	\$88,378	\$0	0.0%
Total	\$39,432	\$51,748	\$28,642	\$88,378	\$88,378	\$0	0.0%

Vehicle Services Fund (63910)

The Transportation Department manages the Vehicle Services Fund, which reflects the revenues and expenditures for operations outside of ACPS home-to-school services. 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 generated from these service users to cover 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 2026/27 Changes

Revenues

- Changes in charged rates are proposed to align operational costs with significantly increased compensation and benefits costs, increased maintenance costs, and increased fuel costs.
- The table below outlines the proposed rates for services provided.

	25-26 RATE	25-26 MILEAGE	26-27 RATE	% INCREASE	26-27 MILEAGE	% INCREASE
VAN FOR ALBEMARLE COUNTY TRIPS	\$ 34.54	\$ 0.36	\$ 35.23	2.0%	\$ 0.37	2.8%
BUS FOR ALBEMARLE COUNTY TRIPS	\$ 34.54	\$ 0.80	\$ 36.01	4.2%	\$ 0.83	3.7%
VAN FOR OUTSIDE AGENCY TRIPS	\$ 46.53	\$ 0.64	\$ 48.51	4.3%	\$ 1.65	157.8%
BUS FOR OUTSIDE AGENCY TRIPS	\$ 46.53	\$ 1.63	\$ 48.51	4.3%	\$ 4.15	154.6%
MAINTENANCE LABOR COUNTY VEHICLES	\$ 52.40		\$ 52.40	0.0%		
MAINTENANCE LABOR OUTSIDE VEHICLES	\$ 76.82		\$ 80.66	5.0%		

Expenditures

Operational increases are budgeted to account for increasing labor and mileage costs as well as the implementation of field trip codes added directly to employee timecards. This will more accurately capture all labor hours associated with trips.

3910 - VEHICLE SERVICES

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Local School Revenue	\$1,207,864	\$1,211,427	\$1,197,853	\$1,439,300	\$2,093,200	\$653,900	45.4%
Use of Fund Balance	\$0						
Total	\$1,207,864	\$1,211,427	\$1,197,853	\$1,439,300	\$2,093,200	\$653,900	45.4%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Salary	\$17,791	\$18,482	\$26,776	\$30,000	\$27,000	(\$3,000)	-10.0%
Other Wages	\$191,976	\$255,364	\$298,342	\$239,850	\$820,000	\$580,150	241.9%
Benefits	\$14,687	\$19,535	\$22,774	\$18,350	\$65,200	\$46,850	255.3%
Operations	\$818,197	\$794,908	\$922,062	\$1,151,100	\$1,181,000	\$29,900	2.6%
Total	\$1,042,651	\$1,088,289	\$1,269,955	\$1,439,300	\$2,093,200	\$653,900	45.4%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Transportation	\$1,042,651	\$1,088,289	\$1,269,955	\$1,439,300	\$2,093,200	\$653,900	45.4%
Total	\$1,042,651	\$1,088,289	\$1,269,955	\$1,439,300	\$2,093,200	\$653,900	45.4%

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 \$260,000 from Non-Department (62998).

3905 - VEHICLE REPLACEMENT

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Local School Revenue			\$94,195				
State Revenue		\$464,754					
Transfers	\$200,000	\$200,000		\$260,000	\$260,000	\$0	0.0%
Use of Fund Balance			\$0				
Total	\$200,000	\$664,754	\$94,195	\$260,000	\$260,000	\$0	0.0%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Operations	\$416,050	\$760,531	\$0	\$260,000	\$260,000	\$0	0.0%
Total	\$416,050	\$760,531	\$0	\$260,000	\$260,000	\$0	0.0%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Transportation	\$416,050	\$760,531	\$0	\$260,000	\$260,000	\$0	0.0%
Total	\$416,050	\$760,531	\$0	\$260,000	\$260,000	\$0	0.0%

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 2026/27 Changes

\$2,302,169 is added to the Transfer for Technology Equipment. This change is broken down as follows:

- \$1,482,550 increase was included in the Funding Request to maintain service levels for equipment replacement due to planned device lifecycles, along with device audits and enrollment changes
- (\$1,430,381) is reduced to balance the School Fund budget on reduced local government revenues
- \$2,250,000 is added from revenues from the one-time use of fund balance
 - \$1,430,381 for planned equipment replacement
 - \$819,618 for the replacement of display equipment

3907 - TECHNOLOGY REPLACEMENT

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Local School Revenue	\$187,350	\$297,910	\$257,037				
Transfers	\$4,311,000	\$3,553,000	\$2,359,500	\$2,215,200	\$4,517,369	\$2,302,169	103.9%
Use of Fund Balance			\$0				
Total	\$4,498,350	\$3,850,910	\$2,616,537	\$2,215,200	\$4,517,369	\$2,302,169	103.9%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Operations	\$3,393,579	\$3,511,494	\$2,899,043	\$2,215,200	\$4,517,369	\$2,302,169	103.9%
Total	\$3,393,579	\$3,511,494	\$2,899,043	\$2,215,200	\$4,517,369	\$2,302,169	103.9%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Technology	\$3,388,776	\$3,511,494	\$2,759,147	\$2,215,200	\$4,517,369	\$2,302,169	103.9%
Instruction	\$4,803		\$139,896				
Total	\$3,393,579	\$3,511,494	\$2,899,043	\$2,215,200	\$4,517,369	\$2,302,169	103.9%

Learning Resources (63909)

The Learning Resources Fund provides instructional staff with necessary and contemporary learning resources that support the implementation of the curriculum framework, planning, instruction, and assessment systems. Every 7 years, the VDOE creates standards updates and resource adoption lists. In alignment with Bellwether Report Recommendations, ACPS has adopted core learning resources. The cost of a core resource averages about \$35 per student per year or \$500,000 per content per year. Additionally, World Language core resources need to be purchased. This puts the total price to purchase resources for the 4-5 core contents at \$2 -\$2.5 million.

FY 2026/27 Changes

This fund is increased to \$1.4 million, \$500,000 for databases and online resources, and \$900,000 for the Office of Instruction and Schools to keep resources current. In addition, \$600,000 is added from the one-time use of fund balance.

3909 - LEARNING RESOURCES REPLACEMENT



Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Local School Revenue			\$2,945				
Transfers	\$600,000	\$1,100,000	\$600,000	\$600,000	\$2,000,000	\$1,400,000	233.3%
Use of Fund Balance			\$0				
Total	\$600,000	\$1,100,000	\$602,945	\$600,000	\$2,000,000	\$1,400,000	233.3%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Operations	\$791,493	\$1,019,357	\$183,788	\$600,000	\$2,000,000	\$1,400,000	233.3%
Total	\$791,493	\$1,019,357	\$183,788	\$600,000	\$2,000,000	\$1,400,000	233.3%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$791,493	\$1,019,357	\$183,788	\$600,000	\$2,000,000	\$1,400,000	233.3%
Total	\$791,493	\$1,019,357	\$183,788	\$600,000	\$2,000,000	\$1,400,000	233.3%

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 seven 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 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Federal Revenue	\$1,819,999	\$1,882,491	\$1,685,524	\$1,992,185	\$1,925,115	(\$67,070)	-3.4%
Total	\$1,819,999	\$1,882,491	\$1,685,524	\$1,992,185	\$1,925,115	(\$67,070)	-3.4%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Salary	\$1,286,896	\$1,303,956	\$1,145,817	\$1,158,780	\$1,307,654	\$148,874	12.8%
Other Wages	\$9,652	\$7,405	\$46,438				
Benefits	\$488,805	\$532,327	\$443,145	\$495,432	\$617,461	\$122,029	24.6%
Operations	\$34,849	\$41,251	\$50,124	\$337,973		(\$337,973)	
Total	\$1,820,202	\$1,884,939	\$1,685,524	\$1,992,185	\$1,925,115	(\$67,070)	-3.4%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$1,820,202	\$1,884,939	\$1,685,524	\$1,992,185	\$1,925,115	(\$67,070)	-3.4%
Total	\$1,820,202	\$1,884,939	\$1,685,524	\$1,992,185	\$1,925,115	(\$67,070)	-3.4%

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 the Migrant Education Program provides academic support through supplemental individualized and small group instruction, connection to tutoring resources, family engagement, social emotional learning opportunities, graduation coaching, and school readiness and engagement assistance.

3103 - MIGRANT

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Federal Revenue	\$108,624	\$114,952	\$94,239	\$119,046	\$125,000	\$5,954	5.0%
Local School Revenue	\$1,550	\$550	\$800	\$6,078	\$5,043	(\$1,035)	-17.0%
Use of Fund Balance			\$0				
Total	\$110,174	\$115,502	\$95,039	\$125,124	\$130,043	\$4,919	3.9%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Salary	\$69,255	\$71,853	\$60,327	\$76,868	\$88,861	\$11,993	15.6%
Other Wages	\$151	\$255	\$0				
Benefits	\$36,404	\$38,030	\$33,934	\$48,256	\$41,182	(\$7,074)	-14.7%
Operations	\$2,242	\$1,533	\$4,568				
Total	\$108,052	\$111,671	\$98,829	\$125,124	\$130,043	\$4,919	3.9%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$108,052	\$111,671	\$98,829	\$125,124	\$130,043	\$4,919	3.9%
Total	\$108,052	\$111,671	\$98,829	\$125,124	\$130,043	\$4,919	3.9%

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 as a subgrantee on the federal Head Start grant beginning in 2025-26. This budget reflects "braided" funding for Head Start and Virginia Preschool Initiative (Bright Stars VPI) 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 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Federal Revenue				\$1,812,975	\$1,267,358	(\$545,617)	-30.1%
Total				\$1,812,975	\$1,267,358	(\$545,617)	-30.1%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Salary				\$1,020,212	\$850,391	(\$169,821)	-16.6%
Benefits				\$542,303	\$416,967	(\$125,336)	-23.1%
Operations				\$75,460		(\$75,460)	
Transfers				\$175,000		(\$175,000)	
Total				\$1,812,975	\$1,267,358	(\$545,617)	-30.1%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction				\$1,637,975	\$1,267,358	(\$370,617)	-22.6%
Transfers				\$175,000		(\$175,000)	
Total				\$1,812,975	\$1,267,358	(\$545,617)	-30.1%

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 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Federal Revenue	\$6,104	\$6,831	\$16,009	\$19,500	\$19,500	\$0	0.0%
Use of Fund Balance			\$0				
Total	\$6,104	\$6,831	\$16,009	\$19,500	\$19,500	\$0	0.0%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Other Wages	\$5,670	\$6,354	\$12,051	\$18,114	\$18,114	\$0	0.0%
Benefits	\$434	\$477	\$922	\$1,386	\$1,386	\$0	0.0%
Operations			\$3,037				
Total	\$6,104	\$6,831	\$16,009	\$19,500	\$19,500	\$0	0.0%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$6,104	\$6,831	\$16,009	\$19,500	\$19,500	\$0	0.0%
Total	\$6,104	\$6,831	\$16,009	\$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 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Federal Revenue	\$283,025	\$297,466	\$355,140	\$350,749	\$362,033	\$11,284	3.2%
Use of Fund Balance			\$0				
Total	\$283,025	\$297,466	\$355,140	\$350,749	\$362,033	\$11,284	3.2%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Salary	\$183,099	\$188,475	\$226,243	\$233,031	\$241,753	\$8,722	3.7%
Benefits	\$80,855	\$76,957	\$101,649	\$117,718	\$120,280	\$2,562	2.2%
Operations	\$19,072	\$32,030	\$27,241				
Total	\$283,025	\$297,462	\$355,134	\$350,749	\$362,033	\$11,284	3.2%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$283,025	\$297,462	\$355,134	\$350,749	\$362,033	\$11,284	3.2%
Total	\$283,025	\$297,462	\$355,134	\$350,749	\$362,033	\$11,284	3.2%

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 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Federal Revenue	\$74,288	\$75,959	\$73,901	\$73,901	\$73,613	(\$288)	-0.4%
Transfers		\$106	\$0	\$40,101	\$50,689	\$10,588	26.4%
Total	\$74,288	\$76,065	\$73,901	\$114,002	\$124,302	\$10,300	9.0%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Salary	\$48,871	\$38,755	\$43,813	\$64,612	\$65,405	\$793	1.2%
Other Wages	\$0						
Benefits	\$25,418	\$37,931	\$30,088	\$49,390	\$58,897	\$9,507	19.2%
Total	\$74,288	\$76,686	\$73,901	\$114,002	\$124,302	\$10,300	9.0%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$74,288	\$76,686	\$73,901	\$114,002	\$124,302	\$10,300	9.0%
Total	\$74,288	\$76,686	\$73,901	\$114,002	\$124,302	\$10,300	9.0%

Carl Perkins (63207)

The Carl Perkins grant supports relevant, challenging career and technical education (CTE) courses in which students acquire knowledge and learn the technical applications of current and emerging careers while preparing for post-secondary 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 industry. 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 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Federal Revenue	\$146,372	\$198,450	\$205,589	\$223,522	\$205,192	(\$18,330)	-8.2%
Use of Fund Balance			\$0				
Total	\$146,372	\$198,450	\$205,589	\$223,522	\$205,192	(\$18,330)	-8.2%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Salary			\$48,770	\$74,287	\$77,069	\$2,782	3.7%
Other Wages	\$7,742	\$7,922	\$2,783	\$4,000		(\$4,000)	
Benefits	\$584	\$590	\$19,888	\$32,235	\$32,123	(\$112)	-0.3%
Operations	\$134,526	\$195,812	\$138,437	\$113,000	\$96,000	(\$17,000)	-15.0%
Total	\$142,851	\$204,324	\$209,877	\$223,522	\$205,192	(\$18,330)	-8.2%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$142,851	\$204,324	\$209,877	\$223,522	\$205,192	(\$18,330)	-8.2%
Total	\$142,851	\$204,324	\$209,877	\$223,522	\$205,192	(\$18,330)	-8.2%

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 aged 3 to 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 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Federal Revenue	\$2,956,550	\$3,685,925	\$3,667,645	\$4,084,900	\$3,440,754	(\$644,146)	-15.8%
Transfers		\$2,343					
Use of Fund Balance					\$217,020	\$217,020	
Total	\$2,956,550	\$3,688,268	\$3,667,645	\$4,084,900	\$3,657,774	(\$427,126)	-10.5%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Salary	\$2,002,828	\$2,631,082	\$2,620,565	\$2,837,491	\$2,558,882	(\$278,609)	-9.8%
Other Wages	\$4,242						
Benefits	\$930,872	\$1,034,974	\$1,029,909	\$1,226,409	\$1,098,892	(\$127,517)	-10.4%
Operations	\$20,950	\$19,869	\$17,150	\$21,000		(\$21,000)	
Total	\$2,958,892	\$3,685,925	\$3,667,624	\$4,084,900	\$3,657,774	(\$427,126)	-10.5%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$2,958,892	\$3,685,925	\$3,667,624	\$4,084,900	\$3,657,774	(\$427,126)	-10.5%
Total	\$2,958,892	\$3,685,925	\$3,667,624	\$4,084,900	\$3,657,774	(\$427,126)	-10.5%

Title III (63215)

The Title III Fund supports the development of the rich cultural, economic, and intellectual resources that 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. This funding supports the EL Office, which allows us to register students who speak languages other than English or are first attending US schools, in a safe and inclusive environment. This funding also provided for high school English summer school in July 2025, a collaboration with Charlottesville City Schools to provide initial English credit to students who are under credited due to documented school attendance abroad.

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 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Federal Revenue	\$127,266	\$148,738	\$189,487	\$167,789	\$170,000	\$2,211	1.3%
Transfers		\$9					
Total	\$127,266	\$148,747	\$189,487	\$167,789	\$170,000	\$2,211	1.3%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Salary	\$64,734	\$94,925	\$122,661	\$110,923		(\$110,923)	
Other Wages	\$6,633	\$12,032	\$9,365		\$158,000	\$158,000	
Benefits	\$28,805	\$40,568	\$49,746	\$56,866	\$12,000	(\$44,866)	-78.9%
Operations	\$27,103	\$1,213	\$7,914				
Total	\$127,275	\$148,738	\$189,686	\$167,789	\$170,000	\$2,211	1.3%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$127,275	\$148,738	\$189,686	\$167,789	\$170,000	\$2,211	1.3%
Total	\$127,275	\$148,738	\$189,686	\$167,789	\$170,000	\$2,211	1.3%

Albemarle McKinney-Vento Connection (63304)

The Albemarle McKinney-Vento Connection Homeless grant provides an effective framework to meet the needs of homeless students, ensuring they have equitable access to district services to succeed in school. This grant is funded under the McKinney-Vento Education for Children and Youth Experiencing Homelessness (CYEH) 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. School transportation support is prioritized when students are displaced. School enrollment is expedited to ensure attendance and minimize educational gaps caused by high mobility.

3304 - ALBEMARLE MCKINNEY-VENTO CONNECTION

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Federal Revenue	\$116,020	\$31,009	\$91,453	\$95,221	\$95,221	\$0	0.0%
Local School Revenue	\$12,579	\$12,579	\$20,000		\$6,264	\$6,264	
Transfers	\$11,000	\$11,000	\$11,000	\$11,000		(\$11,000)	
Use of Fund Balance			\$0				
Total	\$139,599	\$54,588	\$122,453	\$106,221	\$101,485	(\$4,736)	-4.5%
Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Salary	\$68,410	\$8,581	\$67,474	\$77,458	\$67,956	(\$9,502)	-12.3%
Other Wages	\$18,120	\$16,794	\$15,623				
Benefits	\$30,425	\$4,571	\$29,975	\$28,763	\$33,529	\$4,766	16.6%
Operations	\$25,918	\$13,555	\$17,442				
Total	\$142,872	\$43,500	\$130,515	\$106,221	\$101,485	(\$4,736)	-4.5%
Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$142,872	\$43,500	\$130,515	\$106,221	\$101,485	(\$4,736)	-4.5%
Total	\$142,872	\$43,500	\$130,515	\$106,221	\$101,485	(\$4,736)	-4.5%

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. In FY 27, this fund includes the Great Opportunities in Technology and Engineering Careers (GO TEC) grant award for middle schools throughout Region 9.

3105 - MISC SCHOOL GRANTS - CTE TECH

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
State Revenue	\$20,465	\$24,848	\$43,638	\$40,000	\$1,155,360	\$1,115,360	2788.4%
Use of Fund Balance			\$0				
Total	\$20,465	\$24,848	\$43,638	\$40,000	\$1,155,360	\$1,115,360	2788.4%

Operations	\$20,465	\$24,848	\$23,638	\$40,000	\$1,155,360	\$1,115,360	2788.4%
Total	\$20,465	\$24,848	\$23,638	\$40,000	\$1,155,360	\$1,115,360	2788.4%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$20,465	\$24,848	\$23,638	\$40,000	\$1,155,360	\$1,115,360	2788.4%
Total	\$20,465	\$24,848	\$23,638	\$40,000	\$1,155,360	\$1,115,360	2788.4%

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 (BRJDC) ▾

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
State Revenue	\$980,291	\$1,005,409	\$979,955	\$1,453,802	\$1,255,983	(\$197,819)	-13.6%
Use of Fund Balance			\$0				
Total	\$980,291	\$1,005,409	\$979,955	\$1,453,802	\$1,255,983	(\$197,819)	-13.6%

Salary	\$706,508	\$551,200	\$640,446	\$754,324	\$765,065	\$10,741	1.4%
Other Wages	\$0		\$7,886				
Benefits	\$267,846	\$220,553	\$238,203	\$604,803	\$296,635	(\$308,168)	-51.0%
Operations	\$75,003	\$88,931	\$62,535	\$67,200	\$164,283	\$97,083	144.5%
Transfers		\$27,475	\$27,475	\$27,475	\$30,000	\$2,525	9.2%
Total	\$1,049,356	\$888,159	\$976,547	\$1,453,802	\$1,255,983	(\$197,819)	-13.6%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Transfers		\$27,475	\$27,475	\$27,475	\$30,000	\$2,525	9.2%
Instruction	\$1,049,356	\$860,684	\$949,072	\$1,426,327	\$1,225,983	(\$200,344)	-14.0%
Total	\$1,049,356	\$888,159	\$976,547	\$1,453,802	\$1,255,983	(\$197,819)	-13.6%

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 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
State Revenue	\$41,013	\$40,865	\$40,135	\$35,973	\$35,973	\$0	0.0%
Total	\$41,013	\$40,865	\$40,135	\$35,973	\$35,973	\$0	0.0%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Salary	\$38,098	\$29,794	\$23,827	\$24,541	\$24,488	(\$53)	-0.2%
Benefits	\$2,915	\$11,071	\$10,008	\$11,432	\$11,485	\$53	0.5%
Total	\$41,013	\$40,865	\$33,834	\$35,973	\$35,973	\$0	0.0%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$41,013	\$40,865	\$33,834	\$35,973	\$35,973	\$0	0.0%
Total	\$41,013	\$40,865	\$33,834	\$35,973	\$35,973	\$0	0.0%

Teacher Mentoring Program (63151)

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

3151 - TEACHER MENTORING PROGRAM

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
State Revenue	\$6,430	\$5,104	\$6,944	\$10,000	\$10,000	\$0	0.0%
Total	\$6,430	\$5,104	\$6,944	\$10,000	\$10,000	\$0	0.0%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Other Wages			\$2,295		\$3,000	\$3,000	
Benefits			\$173		\$300	\$300	
Operations		\$11,534	\$4,476	\$10,000	\$6,700	(\$3,300)	-33.0%
Total		\$11,534	\$6,944	\$10,000	\$10,000	\$0	0.0%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction		\$11,534	\$6,944	\$10,000	\$10,000	\$0	0.0%
Total		\$11,534	\$6,944	\$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 an estimated number of 7th- and 8th-grade students at risk of failing the Algebra I end-of-course test. These revenues and expenditures are moved to the School Fund in 25/26 and the fund balance will be transferred to the School Fund.

3152 - ALGEBRA READINESS



Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
State Revenue	\$68,549	\$67,052	\$78,181				
Use of Fund Balance			\$0	\$10,000	\$10,000	\$0	0.0%
Total	\$68,549	\$67,052	\$78,181	\$10,000	\$10,000	\$0	0.0%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Other Wages	\$0	\$9,912	\$56,988				
Benefits	\$0	\$733	\$5,197				
Transfers				\$10,000	\$10,000	\$0	0.0%
Total	\$0	\$10,645	\$62,184	\$10,000	\$10,000	\$0	0.0%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$0	\$10,645	\$62,184				
Transfers				\$10,000	\$10,000	\$0	0.0%
Total	\$0	\$10,645	\$62,184	\$10,000	\$10,000	\$0	0.0%

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 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
State Revenue	\$67,359	\$72,534	\$58,625	\$64,254	\$61,082	(\$3,172)	-4.9%
Transfers		\$23,786					
Total	\$67,359	\$96,320	\$58,625	\$64,254	\$61,082	(\$3,172)	-4.9%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Salary	\$79,738	\$42,067	\$43,117	\$48,060	\$45,056	(\$3,004)	-6.3%
Other Wages	\$1,000						
Benefits	\$27,470	\$15,041	\$14,682	\$16,194	\$16,026	(\$168)	-1.0%
Operations			\$827				
Total	\$108,209	\$57,107	\$58,625	\$64,254	\$61,082	(\$3,172)	-4.9%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$108,209	\$57,107	\$58,625	\$64,254	\$61,082	(\$3,172)	-4.9%
Total	\$108,209	\$57,107	\$58,625	\$64,254	\$61,082	(\$3,172)	-4.9%

Virginia Preschool Initiative (63227)

The Virginia Preschool Initiative (Bright Stars) 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 services, and at least school-year services.

3227 - VIRGINIA PRESCHOOL INITIATIVE

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
State Revenue	\$879,619	\$752,311	\$1,051,624	\$742,616	\$852,399	\$109,783	14.8%
Transfers	\$747,631	\$493,839	\$582,071	\$611,161	\$718,933	\$107,772	17.6%
Use of Fund Balance			\$0				
Total	\$1,627,250	\$1,246,150	\$1,633,695	\$1,353,777	\$1,571,332	\$217,555	16.1%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Salary	\$951,005	\$977,998	\$1,100,872	\$823,154	\$968,491	\$145,337	17.7%
Other Wages	\$6,599	\$8,165	\$6,747	\$10,400		(\$10,400)	
Benefits	\$412,406	\$411,786	\$489,343	\$404,246	\$452,841	\$48,595	12.0%
Operations	\$128,348	\$35,625	\$77,996	\$115,977	\$150,000	\$34,023	29.3%
Total	\$1,498,359	\$1,433,575	\$1,674,958	\$1,353,777	\$1,571,332	\$217,555	16.1%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Admin/Attend&Health	\$42,539	\$4,034					
Instruction	\$1,455,819	\$1,429,542	\$1,674,958	\$1,353,777	\$1,571,332	\$217,555	16.1%
Total	\$1,498,359	\$1,433,575	\$1,674,958	\$1,353,777	\$1,571,332	\$217,555	16.1%

VP SA Technology (63228)

The Virginia Public School Authority (VP SA) 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 Department of Technology's established device replacement cycle.

3228 - VP SA TECHNOLOGY

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
State Revenue	\$0	\$1,348,000	\$674,000	\$674,000	\$674,000	\$0	0.0%
Transfers		\$52,213					
Total	\$0	\$1,400,213	\$674,000	\$674,000	\$674,000	\$0	0.0%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Operations	\$700,329	\$699,884	\$674,000	\$674,000	\$674,000	\$0	0.0%
Total	\$700,329	\$699,884	\$674,000	\$674,000	\$674,000	\$0	0.0%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Technology	\$700,329	\$699,884	\$674,000	\$674,000	\$674,000	\$0	0.0%
Total	\$700,329	\$699,884	\$674,000	\$674,000	\$674,000	\$0	0.0%

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 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Local School Revenue	\$58,750	\$0	\$78,300	\$50,621	\$182,000	\$131,379	259.5%
State Revenue	\$92,207	\$126,178	\$74,579	\$74,579	\$127,375	\$52,796	70.8%
Transfers	\$124,621	\$138,668	\$124,621	\$125,000	\$125,000	\$0	0.0%
Use of Fund Balance			\$0				
Total	\$275,578	\$264,846	\$277,500	\$250,200	\$434,375	\$184,175	73.6%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Salary	\$236,331	\$101,675	\$11,115	\$85,000		(\$85,000)	
Other Wages	\$482,506	\$780,406	\$584,871	\$120,000	\$369,134	\$249,134	207.6%
Benefits	\$121,465	\$57,787	\$54,502	\$9,200	\$28,241	\$19,041	207.0%
Operations	\$149,269	\$34,003	\$228,171	\$36,000	\$37,000	\$1,000	2.8%
Total	\$989,571	\$973,870	\$878,659	\$250,200	\$434,375	\$184,175	73.6%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$989,571	\$973,870	\$878,659	\$250,200	\$434,375	\$184,175	73.6%
Total	\$989,571	\$973,870	\$878,659	\$250,200	\$434,375	\$184,175	73.6%

Local & Other Programs

Miscellaneous Grants (63104)

The Miscellaneous Grants Fund provides a means to receive, process, account for, and report on, 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 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Local School Revenue	\$53,000	\$172,516	\$135,834	\$100,000	\$100,000	\$0	0.0%
Non School Fund	\$5,000						
State Revenue		\$90,425	\$0				
Use of Fund Balance			\$0				
Total	\$58,000	\$262,941	\$135,834	\$100,000	\$100,000	\$0	0.0%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Salary	\$79,260	\$0					
Other Wages	\$14,500	\$11,615	\$56				
Benefits	\$37,666	\$2,316	\$4				
Operations	\$59,484	\$129,198	\$195,074	\$100,000	\$100,000	\$0	0.0%
Total	\$190,910	\$143,129	\$195,134	\$100,000	\$100,000	\$0	0.0%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$25,702	\$52,685	\$82,408	\$55,000	\$55,000	\$0	0.0%
Building Services		\$83,925					
Admin/Attend&Health	\$165,207	\$6,519	\$117,727	\$45,000	\$45,000	\$0	0.0%
Total	\$190,910	\$143,129	\$200,134	\$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, upon request, to provide tutoring and classes tailored to the individualized needs of specific students.

ACPS charges tuition fees for English for Speakers of Other Languages (ESOL) classes offered 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 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Local School Revenue				\$0	\$10,000	\$3,000	(\$7,000) -70.0%
Use of Fund Balance				\$0			
Total				\$0	\$10,000	\$3,000	(\$7,000) -70.0%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Other Wages		\$45	\$0	\$3,400		(\$3,400)	
Benefits		\$3	\$0	\$260		(\$260)	
Operations	\$141	\$555	\$2,148	\$6,340	\$3,000	(\$3,340)	-52.7%
Total	\$141	\$603	\$2,148	\$10,000	\$3,000	(\$7,000)	-70.0%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$141	\$603	\$2,148	\$10,000	\$3,000	(\$7,000)	-70.0%
Total	\$141	\$603	\$2,148	\$10,000	\$3,000	(\$7,000)	-70.0%

Adult Education English Education (63221)

English classes are provided to adult English Learners, including ACPS parents, ACPS employees, and community members. English language development enriches parents' communication and engagement in their children's learning. Advancement in English proficiency supports positive community involvement and workplace success.

3221 - ADULT EDUCATION ENGLISH EDUCATION

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Local School Revenue	\$5,601	\$4,283	\$3,613	\$3,500	\$3,500	\$0	0.0%
Transfers	\$16,500	\$16,500	\$16,500	\$16,500	\$16,500	\$0	0.0%
Use of Fund Balance			\$0				
Total	\$22,101	\$20,783	\$20,113	\$20,000	\$20,000	\$0	0.0%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Other Wages	\$13,926	\$8,541	\$10,274	\$17,881	\$18,600	\$719	4.0%
Benefits	\$1,065	\$653	\$866	\$1,243	\$900	(\$343)	-27.6%
Operations	\$203	\$57	\$92	\$876	\$500	(\$376)	-42.9%
Total	\$15,195	\$9,251	\$11,233	\$20,000	\$20,000	\$0	0.0%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$15,195	\$9,251	\$11,233	\$20,000	\$20,000	\$0	0.0%
Total	\$15,195	\$9,251	\$11,233	\$20,000	\$20,000	\$0	0.0%

Albemarle Trust (63501)

This trust was established in 1941 by a local citizen for the ACPS School Board. In 2025, the trust was terminated, and ACPS received the full payout of approximately \$210,000. Beginning in FY 27, the balance is planned to be used to support programs administered by the Albemarle Foundation for Education to provide scholarships to high school graduates and other initiatives aligned with the division's academic priorities. Funds are restricted to educational purposes and subject to reporting requirements.

3501 - ALBEMARLE TRUST

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Local School Revenue	\$18,686	\$38,536	\$37,276	\$10,000		(\$10,000)	
Use of Fund Balance			\$0		\$10,000	\$10,000	
Total	\$18,686	\$38,536	\$37,276	\$10,000	\$10,000	\$0	0.0%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Operations	\$500	\$506	\$556	\$10,000	\$10,000	\$0	0.0%
Total	\$500	\$506	\$556	\$10,000	\$10,000	\$0	0.0%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$500	\$506	\$556	\$10,000	\$10,000	\$0	0.0%
Total	\$500	\$506	\$556	\$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. Teachers submit individualized grant plans for innovative classroom work.

3502 - FOUNDATION FOR EXCELLENCE

Revenue Types	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Local School Revenue	(\$5,834)	\$36,974	\$14,763	\$12,000	\$12,000	\$0	0.0%
Use of Fund Balance			\$0				
Total	(\$5,834)	\$36,974	\$14,763	\$12,000	\$12,000	\$0	0.0%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Operations	\$6,865	\$16,352	\$13,463	\$12,000	\$12,000	\$0	0.0%
Total	\$6,865	\$16,352	\$13,463	\$12,000	\$12,000	\$0	0.0%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$6,865	\$16,352	\$13,463	\$12,000	\$12,000	\$0	0.0%
Total	\$6,865	\$16,352	\$13,463	\$12,000	\$12,000	\$0	0.0%

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 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %	
Use of Fund Balance				\$0	\$200,000	\$217,020	\$17,020	8.5%
Total				\$0	\$200,000	\$217,020	\$17,020	8.5%

Expense	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Operations	\$0						
Transfers		\$191,212	\$0	\$200,000	\$217,020	\$17,020	8.5%
Total		\$191,212	\$0	\$200,000	\$217,020	\$17,020	8.5%

Expenditure Categories	22-23 Actuals	23-24 Actuals	24-25 Actuals	25-26 Adopted	26-27 Adopted	Increase	Inc %
Instruction	\$0						
Transfers		\$191,212	\$0	\$200,000	\$217,020	\$17,020	8.5%
Total		\$191,212	\$0	\$200,000	\$217,020	\$17,020	8.5%