



2025-2026 HCPS Budget Presentation

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Highland County Public Schools

Teaching for the Future, Honoring the Past



Standards of Quality Programs	FY 2026 State Share	FY 2026 Local Share	Local %
Basic Aid	\$497,048	\$1,988,194	80%
Sales Tax	\$304,740	N/A	-
Textbooks	\$6,342	\$25,366	80%
Vocational Education	\$51,361	\$205,445	80%
Gifted Education	\$2,495	\$9,979	80%
Special Education	\$38,570	\$154,282	80%
VRS Retirement	\$64,192	\$256,766	80%
Social Security	\$29,858	\$119,434	80%
Group Life	\$1,822	\$7,286	80%
English Learner Teacher Payments	\$514	\$2,056	80%
Remedial Summer School	\$2,952	N/A	-
School Meals Expansion	\$2,615	N/A	-
Sup. GF Payment in Lieu of Food and Hygiene Tax	\$45,774	N/A	-
Technology	\$102,000	\$20,400	16.7%
School Lunch	\$1,137	N/A	-
Early Reading Intervention	\$851	\$3,404	80%
Mentor Teacher Program	\$470	N/A	-
Project Graduation	\$3,021	N/A	-
School Breakfast	\$4,532	N/A	-
Special Education regional tuition	\$6,865	N/A	-
Supplemental Basic Aid	\$1,021,932	N/A	-
Total	\$2,188,119	\$2,792,612	56.1%

SOQ Funding from the Commonwealth

Highland County's Local Composite Index (LCI) is 0.800.

Standards of Quality Programs that require a local match, Highland County must match 80% of the funding.

The governor has submitted his amended budget to the Legislature for consideration.

This data is based on the Governor's initial proposal from December.

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Optional Programs within the Budget

Standards of Quality Programs	FY 2025 State Share	FY 2026 Local Share	Local %
At-Risk (SOQ)`	\$42,572	\$170,287	80%
Compensation Supplement	\$39,610	\$158,440	80%
At-Risk (Lottery)	\$15,331	\$61,325	80%
Infrastructure and Operations Per Pupil Allocation	\$200,000	\$58,718	22.7%
Total	\$297,513	\$448,770	60.1%

These SOQ Programs are optional for each division.

If the division accepts the state share and participates in the optional program, the local funding agency agrees to contribute the local share.

HCPS's FY26 budget does not include any optional programs.



Virginia State Budget Requests

Subtotals	Governor State Share	Governor Local Share	Conference State Share	Conference Local Share
SOQ Accounts	\$999,893	\$2,768,808	\$1,016,701	\$2,836,034
Incentive Programs	\$150,389	\$20,400	\$150,389	\$20,400
Categorical Accounts	\$1,137	-	\$1,137	-
Lottery-Funded Programs	\$1,036,700	\$3,404	\$1,058,921	\$3,404
Total	\$2,188,119	\$2,792,612	\$2,227,148	\$2,859,838

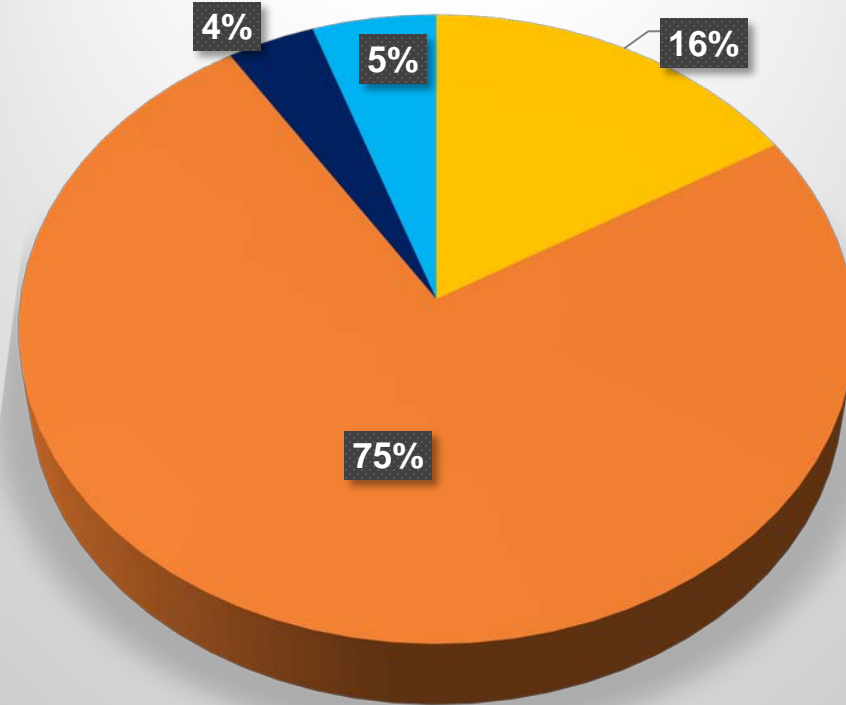
This budget is built with the lowest state share and highest local share.

**When the final budget is approved,
the final allocation may be higher, and local share may be lower.**

The required local share must be spent on Standards of Quality expenses.



Standards of Quality Expenditures



■ SOQ Expenditures ■ SOQ Salaries
■ Non-SOQ Expenditures ■ Non-SOQ Salaries

Some expenses do not count toward Standards Of Quality (SOQ) Required Local Match.

Expenses that do not qualify include:

- Food Service
- Instruction outside of K-12 (pre-K)
- Travel (staff)
- Dues and Memberships
- Capital Expenses
- New Vehicle or School Bus Purchases
- Building Repair and Replacement



Standards of Quality and Non-Standards of Funding

Categories	SOQ Salaries		SOQ Expenditures		Non-SOQ Salaries		Non-SOQ Expenditures	
Administration (2 + Board)	\$	243,565	\$	33,500	\$	-	\$	-
Technology (3)	\$	197,162	\$	249,500	\$	-	\$	-
Transportation (7)	\$	269,776	\$	108,000	\$	-	\$	-
Operations and Maintenance (2)	\$	138,448	\$	282,000	\$	-	\$	84,000
Instruction (51)	\$	3,641,389	\$	304,200	\$	138,640	\$	3,500
Food Service (4)	\$	-	\$	-	\$	179,060	\$	135,500
Legislative Bonus	\$	47,945	\$	-	\$	3,667	\$	-
Total	\$	4,538,283	\$	977,200	\$	321,367	\$	223,000



Local Funding and Local Share

At minimum, Local Funding must include all **non-SOQ expenses** and **the Required Local Share**

Non-SOQ Expenses

\$ 549,367

Required Local Share

\$2,859,838

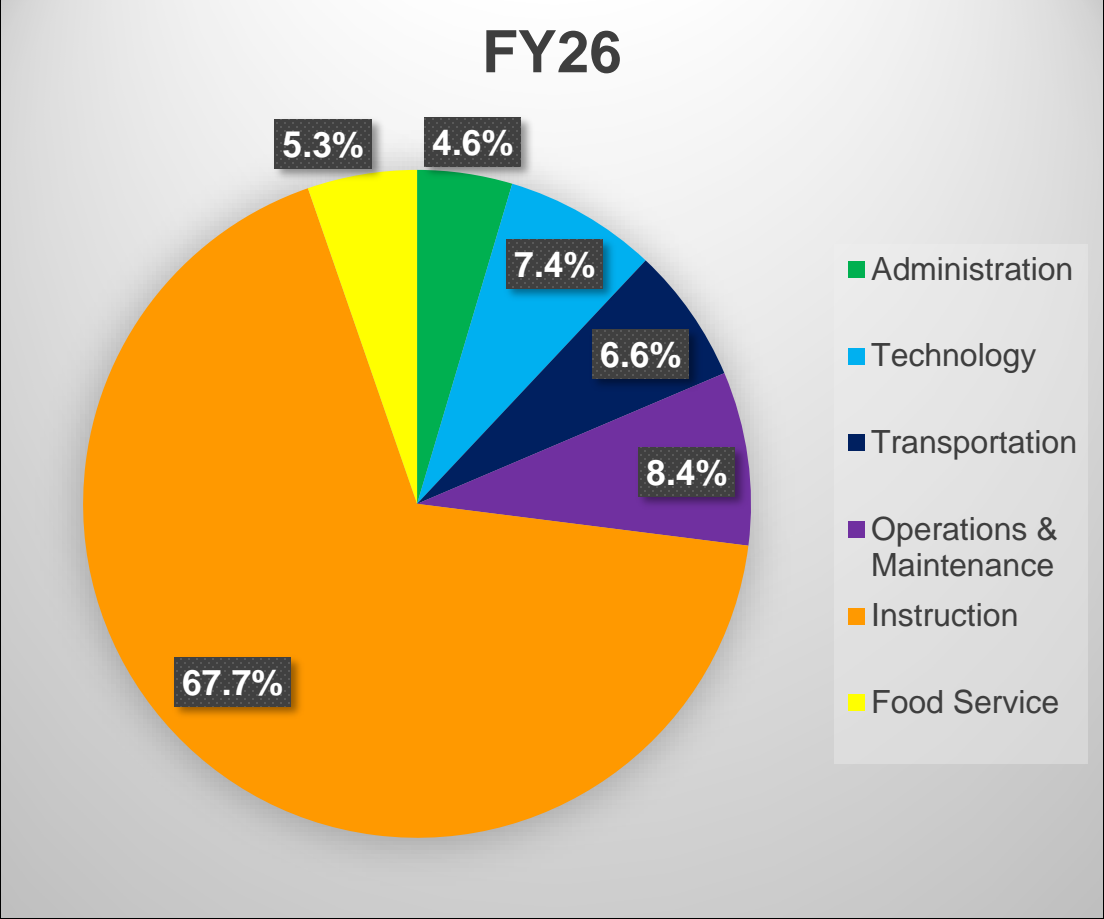
Minimum Local Funding Total

\$3,409,205



Categorical Estimate of Needs – FY26

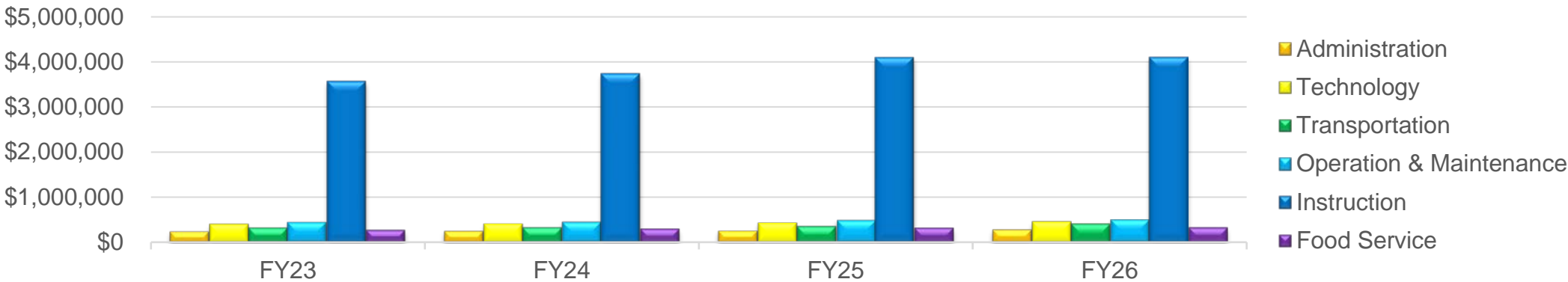
Categories	FY26 Projected	
Administration	\$277,065	4.6%
Technology	\$446,662	7.4%
Transportation	\$377,776	6.2%
Operations & Maintenance	\$504,448	8.3%
Instruction	\$4,087,730	67.5%
Food Service	\$314,560	5.3%
Legislative Bonus	\$51,611	0.9%
TOTAL	\$6,057,567	100%





History of Budgeted Expenditures by Category

Category	FY23		FY24		FY25		FY26	
Administration	\$233,500	4.5%	\$247,423	4.5%	\$250,099	4.2%	\$277,065	4.6%
Technology	\$393,270	7.5%	\$401,957	7.4%	\$423,691	7.1%	\$446,661	7.4%
Transportation	\$316,900	6.1%	\$322,018	5.9%	\$348,492	5.9%	\$399,776	6.2%
Operation & Maintenance	\$454,830	8.7%	\$459,434	8.4%	\$496,872	8.4%	\$511,448	8.3%
Instruction	\$3,568,460	68.1%	\$3,743,083	68.5%	\$4,096,338	69.1%	\$4,103,055	67.5%
Food Service	\$269,780	5.2%	\$292,108	5.3%	\$316,602	5.3%	\$319,560	5.2%
Legislative Bonus							\$51,611	0.9
Budget (Annual Increase)	\$5,263,740	+5.5%	\$5,466,023	+3.8%	\$5,932,094	+8.5%	\$6,057,567	+2.1%





Budget Overview

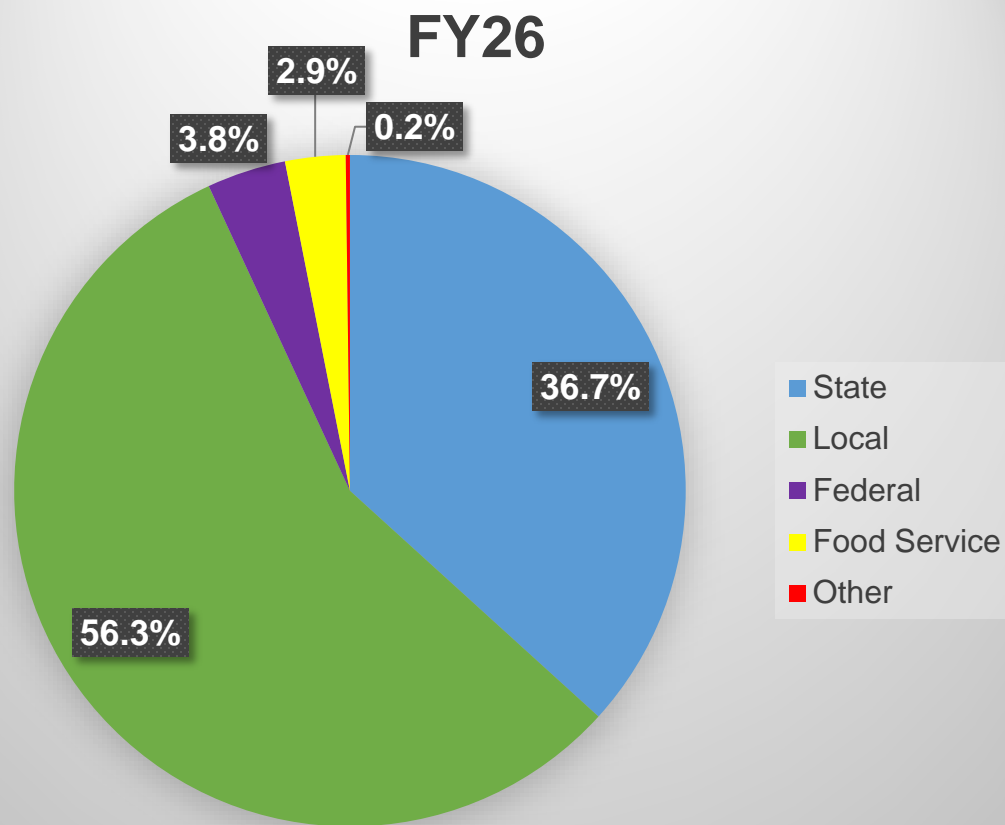
Total Expenditures & Salaries

	2024-2025	2025-2026	Difference
ADMINISTRATION (2 + school board)	\$ 250,099	\$ 277,065	\$ 26,965.19
TECHNOLOGY (3)	\$ 423,691	\$ 446,662	\$ 22,970.87
TRANSPORTATION (7)	\$ 348,493	\$ 377,776	\$ 29,283.36
OPERATION AND MAINTENANCE (2)	\$ 496,872	\$ 504,448	\$ 7,576.71
INSTRUCTION (51)	\$ 4,096,178	\$ 4,087,730	\$ (8,448.57)
CAFETERIA / FOOD SERVICE (4)	\$ 316,603	\$ 314,560	\$ (2,042.76)
LEGISLATIVE BONUS		\$ 51,611	
TOTAL BUDGET	\$ 5,931,936	\$ 6,059,852	\$ 127,916.24



Projected and Requested Revenue Sources – FY26

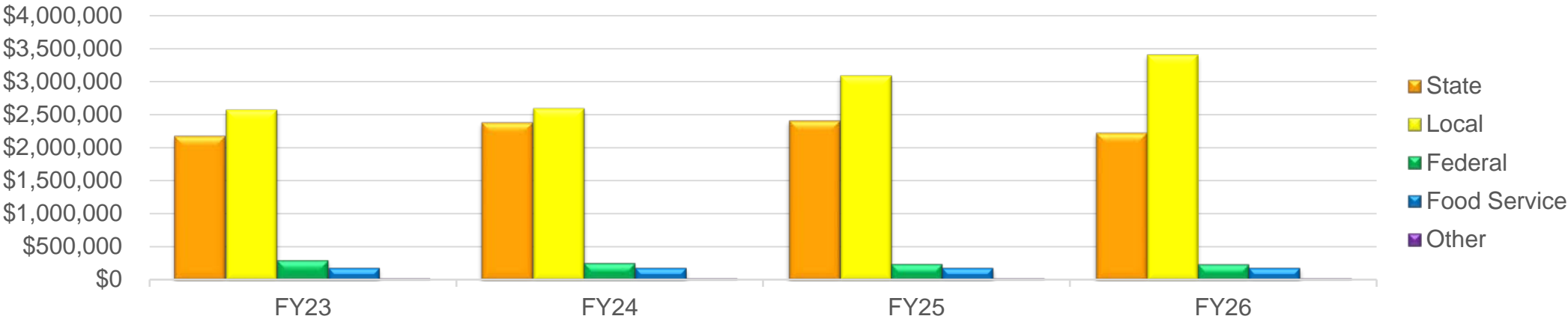
Revenue Source	FY26 Projected	
State	\$2,225,517	36.7%
Local	\$3,413,218	56.3%
Federal	\$231,119	3.8%
Food Service	\$175,000	2.9%
Other	\$15,000	0.2%
TOTAL	\$6,057,567	100%





History of Revenues by Source

Category	FY23		FY24		FY25		FY26	
State	\$2,178,390	41.6%	\$2,383,281	43.9%	\$2,410,832	40.6%	\$2,225,517	36.7%
Local	\$2,581,330	49.3%	\$2,602,944	48.0%	\$3,095,404	52.2%	\$3,413,218	56.3%
Federal	\$287,020	5.5%	\$246,823	4.6%	\$233,670	3.9%	\$231,119	3.8%
Food Service	\$175,000	3.3%	\$175,000	3.2%	\$177,000	3.0%	\$175,000	2.9%
Other	\$15,000	0.3%	\$15,000	0.3%	\$15,000	0.3%	\$15,000	0.2%
Budget	\$5,263,740		\$5,466,023		\$5,932,094		\$6,057,567	
LCI / State Enrollment	0.7745	187.75	0.7745	195.17	0.800	195.00	0.800	198.00



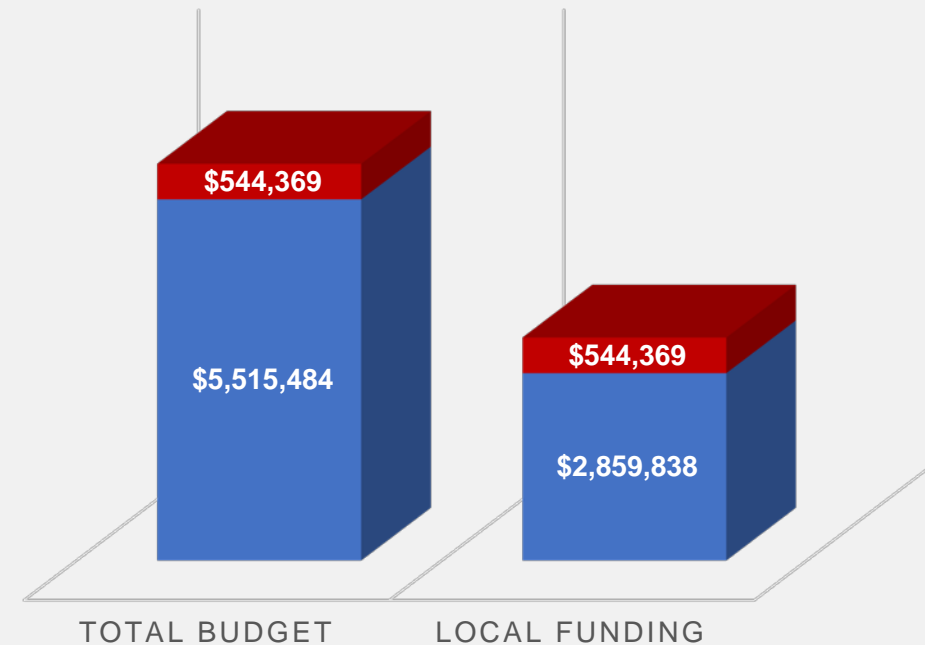


Request for Local Revenue

Expense	Amount	Increase
SOQ Budget	\$5,515,484	2.1%
Non-SOQ Budget	+ \$544,369	2.1%
Total Budget	= \$6,059,853	2.1%
VA SOQ Funding	- \$2,225,519	-7.7%
Other Revenues	-\$421,119	-1.1%
Local Funding Requested	\$3,413,218	10.2%
Local – Non-SOQ	\$2,868,849	-
Required SOQ Local Match	\$2,859,838	5.3%

LOCAL REVENUE AND TOTAL BUDGET

■ SOQ ■ NonSOQ



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Questions