



# ***FY2026-2027 HCPS Proposed Budget Presentation***

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**Highland County Public Schools**

Teaching for the Future, Honoring the Past



# FY2027 HCPS PROPOSED BUDGET

- **The FY2027 Budget is based on the Governor's proposed budget and recent Senate amendments, as of March 11, 2026.**
- **The General Assembly has not completed a final budget as of this date. Changes in revenues and expenditures may be required when the state budget is completed.**
- **Highland County's Local Composite Index (LCI) for FY2027 is 0.7408, lower than the previous year at 0.80.**
- **State revenues are comprised of Standards of Quality Programs, Incentive Programs, Categorical Programs, and Lottery Funded Programs, with required local match funds.**
- **Federal revenues are budgeted based on federal programs.**
- **Local revenues are contributed by Highland County.**



# FY2027 TOTAL BUDGET - \$6,646,400

		<b>Increase vs FY2026</b>	<b>% Increase</b>
<b>Education Fund</b>	<b>\$ 6,377,300</b>	<b>\$ 701,508</b>	
<b>Cafeteria Fund</b>	<b>\$ 269,100</b>	<b>\$ 2,684</b>	
<b>Total Budget</b>	<b>\$ 6,646,400</b>	<b>\$ 704,192</b>	<b>11.9%</b>



# FY2027 Revenue Budget

## Funding Sources – ADM 195

Total Education Fund and Cafeteria Fund	FY2026	FY2027	Increase / Decrease
<b>State Revenues</b>	\$ 2,233,942	\$ 2,592,944	\$ 359,002
<b>Federal Revenues</b>	\$ 294,177	\$ 303,656	\$ 9,479
<b>Other Local Revenues</b>	\$ 84,289	\$ 80,000	\$ (4,289)
<b>Local - Highland County- Operations</b>	\$ 3,329,800	\$ 3,329,800	\$ -
<b>Local - Highland County - Capital</b>	\$ -	\$ 340,000	\$ 340,000
<b>Totals</b>	\$ 5,942,208	\$ 6,646,400	\$ 704,192



# Optional State Programs

Standards of Quality Programs	FY 2027 State Share	FY 2027 Local Share	Local %
At-Risk (SOQ)	\$65,071	185,976	74%
At-Risk (Lottery)	\$17,195	\$49,143	74%
Compensation Supplement	\$28,072	\$52,030	65%
Infrastructure and Operations Per Pupil Allocation	\$200,000	\$58,718	23%
Total	\$310,338	\$345,867	53%

**HCPS includes the Compensation Supplement and the Infrastructure and Operations Per Pupil Allocation in the FY2027 Budget.**

**HCPS did not include the At-Risk Program in the budget, saving Highland County a minimum \$235,119. There is discussion in the General Assembly to make this program mandatory.**



# State SOQ Revenues

## State SOQ Revenues DO NOT PAY FOR:

- \$ 140,000 Capital Equipment- Bus
- \$ 200,000 Building Improvements/ Repairs
- \$ 269,100 Cafeteria Operations
- \$ 144,110 Pre-K Kindergarten Program
- \$ 46,500 Transportation Vehicle
- \$ 326,361 Deduct Sales Tax Revenue for match
  
- \$1,126,071 Total before the match requirement



# **FY2027 Highland County Contribution**

**\$3,329,800 Level Funding for Operations**

**\$ 340,000 Increase Funding for Capital Expenditures:**

**\$140,000 Replace School Bus**

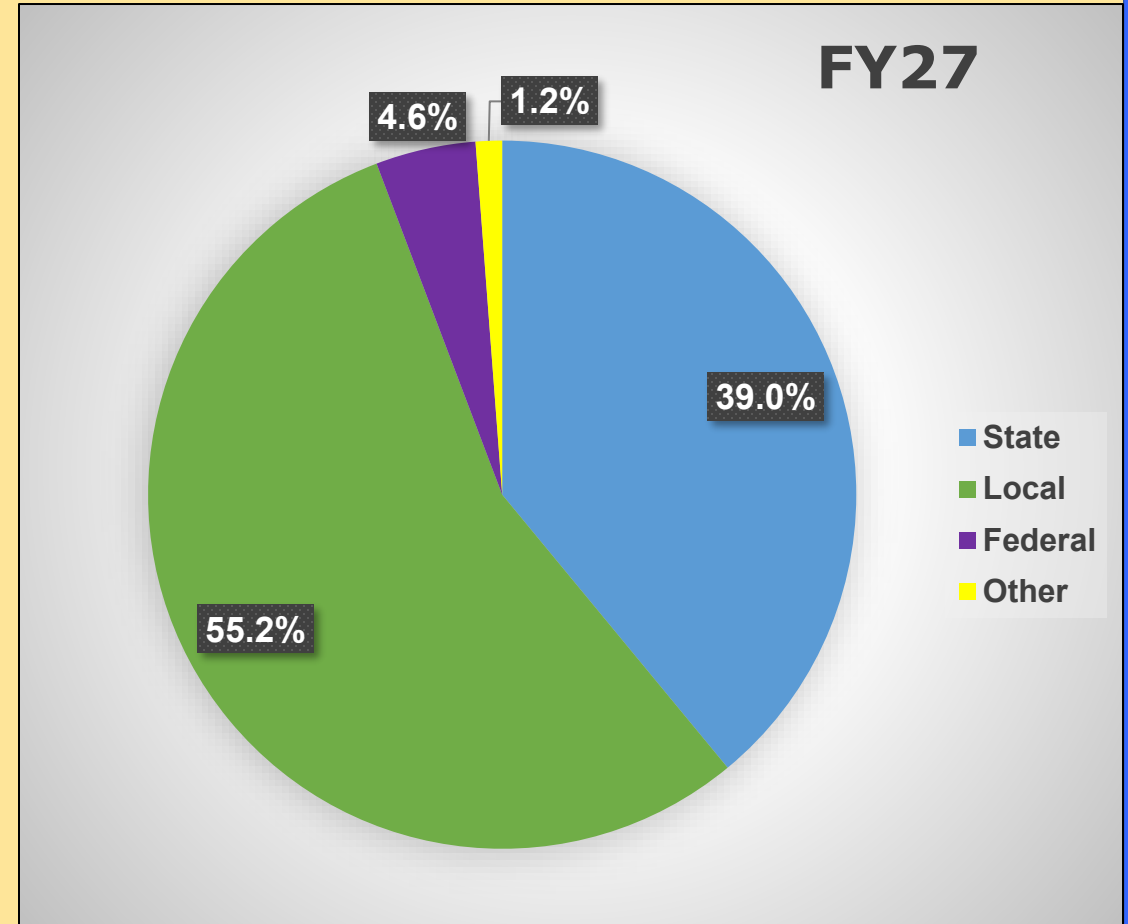
**\$200,000 Mini-split A/C System – First Phase**

**\$3,669,800 Total Request from Highland County**



# Projected and Requested Revenue Sources – FY27

Revenue Source	FY27 Projected	
State	\$2,592,944	39.0%
<b>Local-County</b>	<b>\$3,669,800</b>	<b>55.2%</b>
Federal	\$303,656	4.6%
Other	\$80,000	1.2%
<b>TOTAL</b>	<b>\$6,646,400</b>	<b>100%</b>





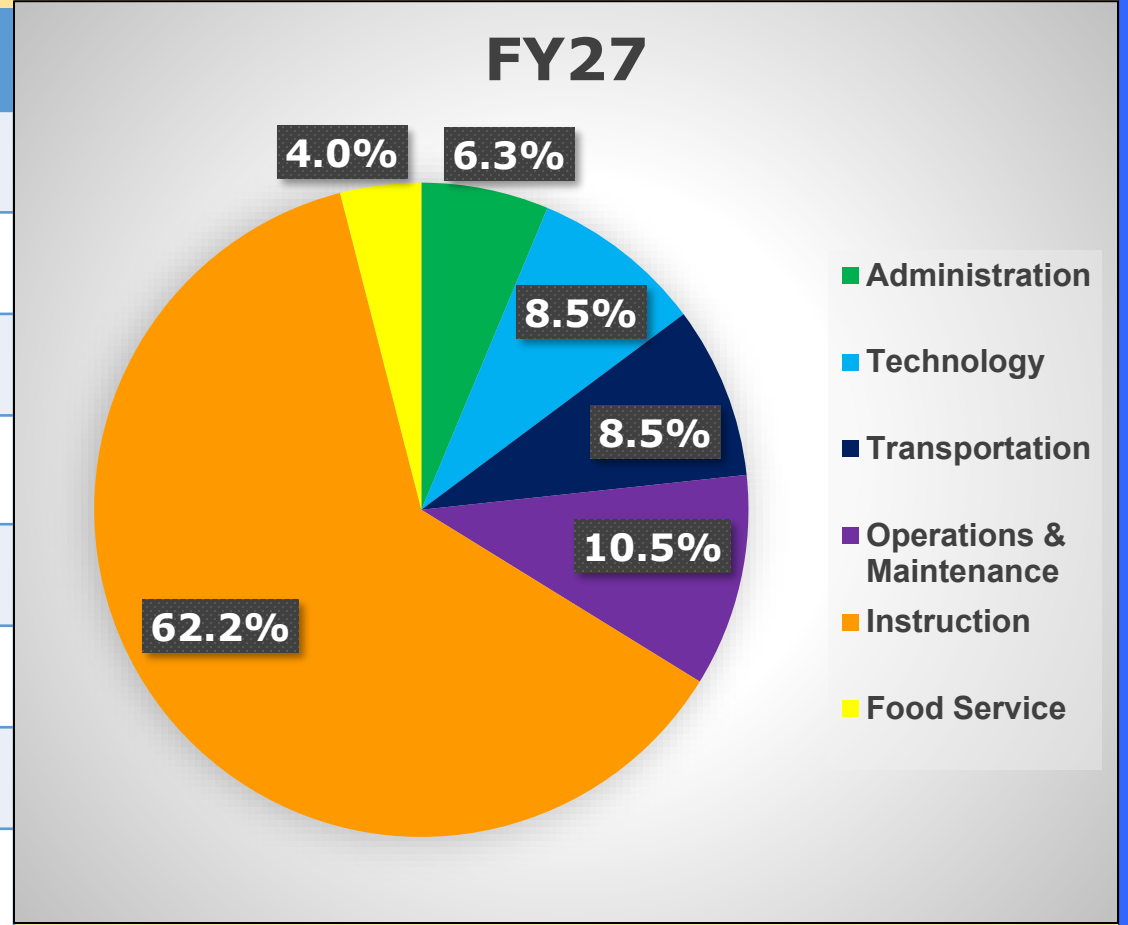
# FY2027 TOTAL EXPENDITURES - \$6,646,400

	FY2026	FY2027	Difference
<b>Total Expenditures &amp; Salaries &amp; Benefits</b>			
<b>ADMINISTRATION (2 + school board)</b>	\$ 347,473	\$ 420,415	\$ 72,942
<b>TECHNOLOGY (3)</b>	\$ 454,981	\$ 561,688	\$ 106,707
<b>TRANSPORTATION (7)</b>	\$ 380,438	\$ 562,735	\$ 182,297
<b>OPERATION AND MAINTENANCE (2)</b>	\$ 494,259	\$ 697,728	\$ 203,469
<b>INSTRUCTION (51)</b>	\$ 3,998,641	\$ 4,134,734	\$ 136,093
<b>CAFETERIA / FOOD SERVICE (4)</b>	\$ 266,416	\$ 269,100	\$ 2,684
<b>TOTAL BUDGET</b>	\$ 5,942,208	\$ 6,646,400	\$ 704,192



# FY2027 Categorical Total Expenditures - \$6,646,400

Categories	FY27 Projected	
Administration	\$420,415	6.3%
Technology	\$561,688	8.5%
Transportation	\$562,735	8.5%
Operations & Maintenance	\$697,728	10.5%
Instruction	\$4,134,734	62.2%
Food Service	\$269,100	4.0%
<b>TOTAL</b>	<b>\$6,646,400</b>	<b>100%</b>





# FY2027 Expenditures - \$6,646,400

## Major Expenditure Increases

<b>OPERATIONS:</b>	<b>Net Increase</b>
<b>Technology Camera Contract</b>	<b>\$ 80,000</b>
<b>Technology Equipment- State Match</b>	<b>\$ 20,400</b>
<b>High School Regional Programs-Vo-Tech/ Governor's School/ Virtual Virginia/ Textbooks</b>	<b>\$ 15,700</b>
<b>Elementary Textbooks</b>	<b>\$ 7,500</b>
<b>Salaries &amp; Benefits - 3% Pay Increase</b>	<b>\$ 202,636</b>
<b>Net Supplies/Utilities/Services</b>	<b>\$ 8,772</b>
<b>Cafeteria Operations</b>	<b>\$ 2,684</b>
<b>Total Operations</b>	<b>\$ 337,692</b>
<b>CAPITAL:</b>	
<b>School Bus Replacement</b>	<b>\$ 140,000</b>
<b>Mini-split A/C System - First Phase</b>	<b>\$ 200,000</b>
<b>Transportation Vehicle</b>	<b>\$ 46,500</b>
<b>CTE/Vocational Equipment Decrease</b>	<b>\$ (20,000)</b>
<b>Total Capital</b>	<b>\$ 366,500</b>
<b>TOTAL INCREASE</b>	<b>\$ 704,192</b>



# Questions