

**BUCKINGHAM COUNTY PUBLIC SCHOOLS
SCHOOL OPERATING BUDGET
2026-2027 REVENUES**

REGULAR OPERATIONS FUNDS

	FY2026-2027 Adopted	FY2026-2027 Amended	Variance	%
COMPOSITE INDEX 0.3569	1,650	1,650	0.00	0.00%

LOCAL REVENUES

	BUDGET	BUDGET		
RENTS	\$6,000	\$6,000	\$0	0.00%
SPECIAL FEES FROM PUPIL	\$13,000	\$13,000	\$0	0.00%
REBATES & REFUNDS - SCHOOL BUS OPERATIONS	\$230,000	\$230,000	\$0	0.00%
OTHER REBATES & REFUNDS	\$124,500	\$124,500	\$0	0.00%
DONATIONS	\$5,000	\$5,000	\$0	0.00%
INSURANCE ADJUSTMENTS	\$20,000	\$20,000	\$0	0.00%
TOTAL LOCAL FUNDS	\$398,500	\$398,500	\$0	0.00%

**STATE REVENUES
STANDARDS OF QUALITY PROGRAMS**

BASED ON GOV PROPOSED BUDGET 12/17/25

**REQUIRED
LOCAL SHARE**

BASIC AID	\$8,683,161	\$8,683,161	\$0	0.00%	\$4,818,877
SALES TAX 1%	\$2,607,054	\$2,607,054	\$0	0.00%	
STATE SALES TAX 1/8%	\$372,436	\$372,436	\$0	0.00%	
TEXTBOOK	\$169,152	\$169,152	\$0	0.00%	\$93,874
VOCATIONAL EDUCATION	\$210,101	\$210,101	\$0	0.00%	\$116,599
GIFTED EDUCATION	\$71,095	\$71,095	\$0	0.00%	\$39,455
SPECIAL EDUCATION	\$1,057,932	\$1,057,932	\$0	0.00%	\$587,118
SPECIAL EDUCATION - ADD ON	\$132,063	\$132,063	\$0	0.00%	\$73,291
VRS RETIREMENT	\$800,081	\$800,081	\$0	0.00%	\$444,019
SOCIAL SECURITY	\$429,752	\$429,752	\$0	0.00%	\$238,498
GROUP LIFE	\$23,345	\$23,345	\$0	0.00%	\$12,955
ENGLISH LEARNER TEACHER PROGRAM	\$79,696	\$79,696	\$0	0.00%	\$44,229
AT RISK SPLIT FUNDED	\$2,546,974	\$2,546,974	\$0	0.00%	\$1,413,489
REMEDIAL SUMMER	\$98,919	\$98,919	\$0	0.00%	
SUBTOTAL SOQ FUNDS	\$17,281,761	\$17,281,761	\$0	0.00%	\$7,882,404

INCENTIVE PROGRAMS

COMPENSATION SUPPLEMENT	\$215,976	\$215,976	\$0	0.00%	\$119,860
SUPPLEMENTAL PAY IN LIEU OF FOOD & HYGIENE TAX	\$440,872	\$440,872	\$0	0.00%	
VPSA TECHNOLOGY GRANT	\$154,000	\$154,000	\$0	0.00%	\$30,800
SUBTOTAL INCENTIVE FUNDS	\$810,848	\$810,848	\$0	0.00%	\$150,660

CATEGORICAL PROGRAMS

HOMEBOUND	\$9,841	\$9,841	\$0	0.00%
SUBTOTAL CATEGORICAL FUNDS	\$9,841	\$9,841	\$0	0.00%

LOTTERY FUNDED PROGRAMS

FOSTER CARE	\$9,561	\$9,561	\$0	0.00%	
AT RISK SPLIT FUNDED	\$673,020	\$673,020	\$0	0.00%	\$373,505
EARLY READING INTERVENTION	\$80,706	\$80,706	\$0	0.00%	\$44,789
MENTOR TEACHER PROGRAM	\$3,158	\$3,158	\$0	0.00%	
K-3 PRIMARY CLASS SIZE REDUCTION	\$377,460	\$377,460	\$0	0.00%	\$209,478
SOL ALGEBRA READINESS	\$41,074	\$41,074	\$0	0.00%	\$22,795
PROJECT GRADUATION	\$4,037	\$4,037	\$0	0.00%	
ISAP	\$8,027	\$8,027	\$0	0.00%	
SPECIAL EDUCATION REGIONAL TUITION	\$312,408	\$312,408	\$0	0.00%	
CAREER & TECHNICAL EDUCATION	\$41,291	\$41,291	\$0	0.00%	
INFRASTRUCTURE & OPERATIONS PER PUPIL	\$414,753	\$414,753	\$0	0.00%	\$230,174
SUBTOTAL LOTTERY FUNDS	\$1,965,495	\$1,965,495	\$0	0.00%	\$880,741

EARLY CHILDHOOD CARE & EDUCATION PROGRAMS

VIRGINIA PRESCHOOL INITIATIVE	\$379,243	\$379,243	\$0	0.00%	\$210,468
SUBTOTAL EARLY CHILDHOOD CARE & EDUCATION PROGRAMS	\$379,243	\$379,243	\$0	0.00%	\$210,468

TOTAL STATE REVENUES **\$20,447,188** **\$20,447,188** **\$0** **0.00%**
FY26-27 Minimum Local Share Requirement *\$9,124,273*

OTHER STATE REVENUES

VIRGINIA TIERED SYSTEMS OF SUPPORT GRANT	\$30,000	\$30,000	\$0	0.00%
SPECIAL EDUCATION REGIONAL TUITION GRANT	\$1,478	\$1,478	\$0	0.00%
VOCATIONAL EQUIPMENT	\$5,086	\$5,086	\$0	0.00%
CTE EQUIPMENT HIGH DEMAND	\$3,918	\$3,918	\$0	0.00%
WORKPLACE READINESS	\$642	\$642	\$0	0.00%
INDUSTRY CERTIFICATION	\$2,769	\$2,769	\$0	0.00%

	FY2026-2027 Adopted	FY2026-2027 Amended	Variance	%
INDUSTRY CERTIFICATION STEM-H	\$1,040	\$1,040	\$0	0.00%
ALTERNATIVE EDUCATION REGIONAL	\$41,014	\$41,014	\$0	0.00%
DCJS - SECURITY OFFICER GRANT	\$24,457	\$24,457	\$0	0.00%
SAFE & STABLE FAMILIES GRANT	\$1,600	\$1,600	\$0	0.00%
MEDICAID	\$30,000	\$30,000	\$0	0.00%
TOTAL OTHER STATE REVENUES	\$142,004	\$142,004	\$0	0.00%

FEDERAL FUNDS

JROTC	\$64,450	\$64,450	\$0	0.00%
TITLE I PART A - IMPROVING BASIC PROGRAMS	\$1,000,014	\$1,000,014	\$0	0.00%
TITLE II PART A - SUPPORTING EFFECTIVE INST.	\$155,593	\$155,593	\$0	0.00%
TITLE III PART A - LIMITED ENGLISH PROF.	\$4,564	\$4,564	\$0	0.00%
TITLE IV PART A - STUDENT SUPPORT & ACADEMICS	\$65,875	\$65,875	\$0	0.00%
TITLE IV PART B - 21st CENTURY COMMUNITY LRNG CTRS.	\$492,524	\$492,524	\$0	0.00%
TITLE V PART B - RURAL & LOW INCOME	\$71,785	\$71,785	\$0	0.00%
IDEA PART B - SPECIAL ED 611	\$602,267	\$602,267	\$0	0.00%
IDEA PART B - SPECIAL ED 611 CEIS/CCEIS	\$20,388	\$20,388	\$0	0.00%
IDEA PART B - SPECIAL ED PRESCHOOL 619	\$12,856	\$12,856	\$0	0.00%
GEAR UP - GAINING EARLY AWARENESS & READINESS FOR UNDERGRADS	\$30,000	\$30,000	\$0	0.00%
COMPREHENSIVE LITERACY STATE DEVELOPMENT	\$165,622	\$165,622	\$0	0.00%
PERKINS CTE	\$56,340	\$56,340	\$0	0.00%
TOTAL FEDERAL FUNDS	\$2,742,278	\$2,742,278	\$0	0.00%

LOCAL COUNTY APPROPRIATIONS - NON RECURRING

YEAR END REAPPROPRIATION - STATE TEXTBOOK FUND	\$100,000	\$100,000	\$0	0.00%
LOCAL TRANSPORTATION - BUSES AIR CONDITIONING	\$0	\$72,000	\$72,000	100.00%
TOTAL LOCAL COUNTY APPROPRIATIONS - NON RECURRING	\$100,000	\$172,000	\$72,000	72.00%

LOCAL COUNTY APPROPRIATIONS - RECURRING

LOCAL INSTRUCTION	\$6,375,944	\$6,375,944	\$0	0.00%
LOCAL ADMINISTRATION	\$488,006	\$488,006	\$0	0.00%
LOCAL TRANSPORTATION	\$911,679	\$911,679	\$0	0.00%
LOCAL TRANSPORTATION - BUSES	\$270,000	\$270,000	\$0	0.00%
LOCAL MAINTENANCE	\$708,271	\$708,271	\$0	0.00%
LOCAL DEBT SERVICE	\$164,210	\$164,210	\$0	0.00%
LOCAL TECHNOLOGY	\$358,905	\$358,905	\$0	0.00%
TOTAL LOCAL COUNTY APPROPRIATIONS - RECURRING	\$9,277,015	\$9,277,015	\$0	0.00%

TOTAL REGULAR OPERATIONS REVENUES	\$33,106,985	\$33,178,985	\$72,000	0.22%
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CAFETERIA FUND

LOCAL REVENUES

SCHOOL FOOD SERVICE	\$150,000	\$150,000	\$0	0.00%
BEGINNING YEAR BALANCE	\$300,000	\$300,000	\$0	0.00%
TOTAL LOCAL FUNDS	\$450,000	\$450,000	\$0	0.00%

STATE REVENUES

CATEGORICAL PROGRAMS

SCHOOL LUNCH	\$10,143	\$10,143	\$0	0.00%
SUBTOTAL CATEGORICAL FUNDS	\$10,143	\$10,143	\$0	0.00%

LOTTERY FUNDED PROGRAMS

SCHOOL BREAKFAST	\$29,420	\$29,420	\$0	0.00%
SUBTOTAL LOTTERY FUNDS	\$29,420	\$29,420	\$0	0.00%

TOTAL STATE REVENUES	\$39,563	\$39,563	\$0	0.00%
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FEDERAL FUNDS

NATIONAL SCHOOL BREAKFAST	\$500,000	\$500,000	\$0	0.00%
NATIONAL SCHOOL LUNCH	\$925,000	\$925,000	\$0	0.00%
CHILD & ADULT CARE FOOD PROGRAM	\$11,000	\$11,000	\$0	0.00%
USDA SUMMER FEEDING	\$15,000	\$15,000	\$0	0.00%
TOTAL FEDERAL FUNDS	\$1,451,000	\$1,451,000	\$0	0.00%

	FY2026-2027 Adopted	FY2026-2027 Amended	Variance	%
TOTAL CAFETERIA FUND REVENUES	\$1,940,563	\$1,940,563	\$0	0.00%
GRAND TOTAL REVENUES	\$35,047,548	\$35,119,548	\$72,000	0.21%



**BUCKINGHAM COUNTY PUBLIC SCHOOLS
SCHOOL OPERATING BUDGET
2026-2027 EXPENDITURE SUMMARY**

REGULAR OPERATIONS FUNDS

	FY2026-2027 Adopted	FY2026-2027 Amended	Variance	%
COMPOSITE INDEX 0.3379	1,650	1,650	0.00	0.00%
INSTRUCTION	\$23,199,902	\$23,199,902	\$0	0.00%
ADMINISTRATION, ATTENDANCE & HEALTH	\$1,903,979	\$1,903,979	\$0	0.00%
PUPIL TRANSPORTATION	\$3,351,229	\$3,423,229	\$72,000	2.15%
OPERATION & MAINTENANCE	\$3,382,912	\$3,382,912	\$0	0.00%
DEBT SERVICE	\$164,210	\$164,210	\$0	0.00%
TECHNOLOGY	\$1,104,753	\$1,104,753	\$0	0.00%
TOTAL REGULAR OPERATIONS EXPENDITURE BUDGET	\$33,106,985	\$33,178,985	\$72,000	0.22%

CAFETERIA FUND

SCHOOL FOOD	\$1,940,563	\$1,940,563	\$0	0.00%
TOTAL CAFETERIA FUND EXPENDITURE BUDGET	1,940,563	\$1,940,563	\$0	0.00%

GRANT TOTAL EXPENDITURES	\$35,047,548	\$35,119,548	\$72,000	0.21%
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BUCKINGHAM COUNTY PUBLIC SCHOOLS
SCHOOL OPERATING BUDGET
2026-2027 CATEGORIAL EXPENDITURE DETAIL

OBJECT CODE	OBJECTS	FY2026-2027 Adopted	FY2026-2027 Amended	Variance	%
1000	PERSONAL SERVICES	\$15,406,681.00	\$15,406,681.00	\$0.00	0.0%
2000	EMPLOYEE BENEFITS	\$6,244,260.00	\$6,244,260.00	\$0.00	0.0%
3000	PURCHASED SERVICES	\$706,400.00	\$706,400.00	\$0.00	0.0%
4000	INTERNAL SERVICES	\$2,277.00	\$2,277.00	\$0.00	0.0%
5000	OTHER CHARGES	\$53,654.00	\$53,654.00	\$0.00	0.0%
6000	MATERIALS & SUPPLIES	\$703,179.00	\$703,179.00	\$0.00	0.0%
7000	PAYMENTS TO JOINT OPERATIONS	\$61,116.00	\$61,116.00	\$0.00	0.0%
8000	CAPITAL OUTLAY	\$22,335.00	\$22,335.00	\$0.00	0.0%
	TOTAL	\$23,199,902.00	\$23,199,902.00	\$0.00	0.0%
ADMINISTRATION, ATTENDANCE & HEALTH					
1000	PERSONAL SERVICES	\$936,177.00	\$936,177.00	\$0.00	0.0%
2000	EMPLOYEE BENEFITS	\$355,020.00	\$355,020.00	\$0.00	0.0%
3000	PURCHASED SERVICES	\$492,646.00	\$492,646.00	\$0.00	0.0%
5000	OTHER CHARGES	\$49,473.00	\$49,473.00	\$0.00	0.0%
6000	MATERIALS & SUPPLIES	\$70,663.00	\$70,663.00	\$0.00	0.0%
	TOTAL	\$1,903,979.00	\$1,903,979.00	\$0.00	0.0%
PUPIL TRANSPORTATION					
1000	PERSONAL SERVICES	\$1,681,038.00	\$1,681,038.00	\$0.00	0.0%
2000	EMPLOYEE BENEFITS	\$517,773.00	\$517,773.00	\$0.00	0.0%
3000	PURCHASED SERVICES	\$143,930.00	\$215,930.00	\$72,000.00	50.0%
4000	INTERNAL SERVICES	\$650.00	\$650.00	\$0.00	0.0%
5000	OTHER CHARGES	\$50,740.00	\$50,740.00	\$0.00	0.0%
6000	MATERIALS & SUPPLIES	\$577,861.00	\$577,861.00	\$0.00	0.0%
8000	CAPITAL OUTLAY	\$379,237.00	\$379,237.00	\$0.00	0.0%
	TOTAL	\$3,351,229.00	\$3,423,229.00	\$72,000.00	2.1%
OPERATION & MAINTENANCE					
1000	PERSONAL SERVICES	\$578,623.00	\$578,623.00	\$0.00	0.0%
2000	EMPLOYEE BENEFITS	\$221,536.00	\$221,536.00	\$0.00	0.0%
3000	PURCHASED SERVICES	\$1,541,345.00	\$1,541,345.00	\$0.00	0.0%
5000	OTHER CHARGES	\$864,823.00	\$864,823.00	\$0.00	0.0%
6000	MATERIALS & SUPPLIES	\$152,590.00	\$152,590.00	\$0.00	0.0%
8000	CAPITAL OUTLAY	\$23,995.00	\$23,995.00	\$0.00	0.0%
	TOTAL	\$3,382,912.00	\$3,382,912.00	\$0.00	0.0%
SCHOOL FOOD					
1000	PERSONAL SERVICES	\$486,133.00	\$486,133.00	\$0.00	0.0%
2000	EMPLOYEE BENEFITS	\$134,657.00	\$134,657.00	\$0.00	0.0%
3000	PURCHASED SERVICES	\$37,034.00	\$37,034.00	\$0.00	0.0%
5000	OTHER CHARGES	\$1,438.00	\$1,438.00	\$0.00	0.0%
6000	MATERIALS & SUPPLIES	\$1,281,301.00	\$1,281,301.00	\$0.00	0.0%
	TOTAL	\$1,940,563.00	\$1,940,563.00	\$0.00	0.0%
DEBT SERVICE					
9100	PRINCIPAL	\$155,380.00	\$155,380.00	\$0.00	0.0%
9200	INTEREST	\$8,830.00	\$8,830.00	\$0.00	0.0%
	TOTAL	\$164,210.00	\$164,210.00	\$0.00	0.0%
TECHNOLOGY					
1000	PERSONAL SERVICES	\$358,360.00	\$358,360.00	\$0.00	0.0%

2000	EMPLOYEE BENEFITS	\$184,658.00	\$184,658.00	\$0.00	0.0%
3000	PURCHASED SERVICES	\$165,965.00	\$165,965.00	\$0.00	0.0%
5000	OTHER CHARGES	\$61,487.00	\$61,487.00	\$0.00	0.0%
6000	MATERIALS & SUPPLIES	\$142,650.00	\$142,650.00	\$0.00	0.0%
8000	CAPITAL OUTLAY	\$191,633.00	\$191,633.00	\$0.00	0.0%
TOTAL		\$1,104,753.00	\$1,104,753.00	\$0.00	0.0%
TOTAL SCHOOL OPERATING BUDGET		\$35,047,548.00	\$35,119,548.00	\$72,000.00	0.2%

