



Henry County Public Schools

School Operating Budget and Requested FY25 Amendments

for

Fiscal Year 2025

As Prepared for the School Board of Henry County

on July 11, 2024



School Board of Henry County

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VISION

Inspiring leaders to positively impact their world.

MISSION

Henry County Public Schools provides our diverse community of learners with meaningful educational experiences that prepare them for a successful future.

CORE VALUES

We value respect.

We act with integrity.

We strive for excellence.

We promote equity.

We put students first.

CODE of VIRGINIA

§ 22.1-92

Estimate of moneys needed for public schools

It shall be the duty of each division superintendent to prepare, with the approval of the school board, and submit to the governing body or bodies appropriating funds for the school division [...] the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools [...].

§ 22.1-79

Powers and duties

Each school board shall:

1. See that the school laws are properly explained, enforced, and observed;
2. Secure, by visitation or otherwise, as full information as possible about the conduct of the public schools in the school division and take care that they are conducted according to law and with the utmost efficiency;
3. Care for, manage, and control the property of the school division and provide for the erecting, furnishing, equipping, and noninstructional operating of necessary school buildings and appurtenances and the maintenance thereof by purchase, lease, or other contracts;
4. Provide for the consolidation of schools or redistricting of school boundaries or adopt pupil assignment plans whenever such procedure will contribute to the efficiency of the school division;
5. Insofar as not inconsistent with state statutes and regulations of the Board, operate and maintain the public schools in the school division and determine the length of the school term, the studies to be pursued, the methods of teaching, and the government to be employed in the schools;
6. In instances in which no grievance procedure has been adopted prior to January 1, 1991, establish and administer by July 1, 1992, a grievance procedure for all school board employees, except the division superintendent and those employees covered under the provisions of Article 2 (§ 22.1-293 et seq.) and Article 3 (§ 22.1-306 et seq.) of Chapter 15, who have completed such probationary period as may be required by the school board, not to exceed 18 months. The grievance procedure shall afford a timely and fair method of the resolution of disputes arising between the school board and such employees regarding dismissal or other disciplinary actions, excluding suspensions, and shall be consistent with the provisions of the Board's procedures for adjusting grievances. Except in the case of dismissal, suspension, or other disciplinary action, the grievance procedure prescribed by the Board pursuant to § 22.1-308 shall apply to all full-time employees of a school board, except supervisory employees;
7. Perform such other duties as shall be prescribed by the Board or as are imposed by law;
8. Obtain public comment through a public hearing not less than seven days after reasonable notice to the public in a newspaper of general circulation in the school division prior to providing (i) for the consolidation of schools; (ii) the transfer from the public school system of the administration of all instructional services for any public school classroom or all noninstructional services in the school division pursuant to a contract with any private entity or organization; or (iii) in school divisions having 15,000 pupils or more in average daily membership, for redistricting of school boundaries or adopting any pupil assignment plan affecting the assignment of 15 percent or more of the pupils in average daily membership in the affected school. Such public hearing may be held at the same time and place as the meeting of the school board at which the proposed action is taken if the public hearing is held before the action is taken. If a public hearing has been held prior to the effective

date of this provision on a proposed consolidation, redistricting, or pupil assignment plan that is to be implemented after the effective date of this provision, an additional public hearing shall not be required;

9. (Expires July 1, 2028) At least annually, survey the school division to identify critical shortages of (i) teachers and administrative personnel by subject matter, (ii) specialized student support positions as that term is described in subsection O of § 22.1-253.13:2, and (iii) school bus drivers and report such critical shortages to the Superintendent and to the Virginia Retirement System; however, the school board may request the division superintendent to conduct such survey and submit such report to the school board, the Superintendent, and the Virginia Retirement System;

10. Ensure that the public schools within the school division are registered with the Department of State Police to receive from the State Police electronic notice of the registration, reregistration, or verification of registration information of any person required to register with the Sex Offender and Crimes Against Minors Registry pursuant to Chapter 9 (§ 9.1-900 et seq.) of Title 9.1 within that school division pursuant to § 9.1-914;

11. Ensure that at any back to school night event in the local school division to which the parents of enrolled students are invited, any such parent in attendance receives prominent notification of and access, in paper or electronic form, or both, to information about application and eligibility for free or reduced price meals for students and a fillable free or reduced price meals application that may be completed and submitted on site;

12. Ensure that the information sheet on the SNAP benefits program developed and provided by the Department of Social Services pursuant to subsection D of § 63.2-801 is sent home with each student enrolled in a public elementary or secondary school in the local school division at the beginning of each school year or, in the case of any student who enrolls after the beginning of the school year, as soon as practicable after enrollment; and

13. Ensure that a fillable free or reduced price meals application is sent home with each student enrolled in a public elementary or secondary school in the local school division at the beginning of each school year or, in the case of any student who enrolls after the beginning of the school year, as soon as practicable after enrollment.

Code 1950, §§ 22-72, 22-97; 1954, cc. 289, 291; 1956, Ex. Sess., c. 60; 1959, Ex. Sess., c. 79, § 1; 1966, c. 691; 1968, c. 501; 1970, c. 71; 1971, Ex. Sess., c. 161; 1972, c. 511; 1975, cc. 308, 328; 1980, c. 559; 1985, c. 8; 1987, c. 402; 1991, cc. 553, 668; 1994, c. 596; 1996, cc. 485, 790, 798; 1997, c. 382; 2004, c. 563; 2006, cc. 857, 914; 2009, c. 459; 2013, cc. 588, 650; 2020, cc. 379, 437, 829; 2023, cc. 125, 350, 506, 507, 690, 707, 708.

The chapters of the acts of assembly referenced in the historical citation at the end of this section may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.



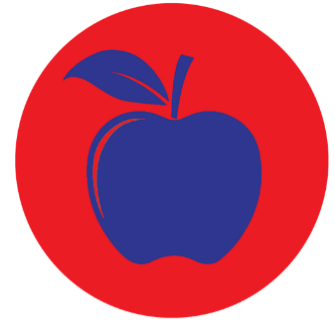
BUDGETARY PRIORITIES

High Quality Instruction

Curriculum: Develop and implement engaging, innovative, and rigorous curriculum that prepares all students for college, career, and citizenship.

Instruction: Identify and implement research-based instructional practices and provide ongoing professional learning opportunities to support these efforts.

Assessment: Create a balanced assessment system that accurately measures student growth and achievement.



High Quality Professionals

Recruitment: Recruit and hire a diverse staff of high quality professionals throughout the division.

Retention: Retain a diverse staff of high quality professionals throughout the division.

Professional Learning: Provide professional learning opportunities for all employees to maximize personal and professional growth.



Safe & Innovative Learning Environment

Safety: Provide a safe and supportive learning environment for all stakeholders.

Environment: Collaborate with the school community to provide innovative learning environments that support today's learners.

Climate: Maintain a positive social and emotional climate for all students and staff.

Technology: Ensure that innovative technologies are accessible to all students and staff.



Family & Community Engagement

Communication: Foster active and positive communication among students, staff, families, and the community to ensure that all stakeholders are engaged and well-informed.

Partnership: Build capacity and create tools to foster partnerships among families, schools, and the community that result in shared responsibilities for student success.



SIGNIFICANT BUDGET ADJUSTMENTS

- Provided a one-step increase to all employees on the teacher scale making adjustments to the teacher scale providing a 5% increase with the step. The new teacher scale now starts at \$50,103.
- As a recommendation from the Evergreen Salary Study conducted in 2022-2023, the teacher scale has been expanded from 28 steps to 30 steps. With an approximate 1% increase between each step. People on step 28 will be placed on step 29 or step 30 based on years of service. Those teachers on step 28 who currently are off step and currently make \$71,801 will receive a \$2,500 stipend.
- Provided a one-step increase to all employees on the classified scales and increased classified scales by 5%.
- As a recommendation from the Evergreen Salary Study conducted in 2022-2023, classified scales have been expanded from 28 steps to 30 steps. People on step 28 will be placed on step 29 or step 30 based on years of service. Those classified employees who are currently on step 28 who are currently off step and making more than step 30 for that classified scale will receive a \$2,500 stipend or the equivalent of a \$2,500 increase.
- As a recommendation from the Evergreen Salary Study conducted in 2022-2023, the Secretary/Bookkeeper, Secretary, and Bus Mechanic Scales will be increased by an average of 7.5%.
- Provided a 5% increase to annual pay for all contracted and full-time bus drivers and drivers' aides.
- Providing a 5% increase for all employees paid on an open range/administrative scale.
- Increases in the Transportation category for fuel, parts, and additional bus drivers.
- Increases in the Technology Category for technology infrastructure and sustainability plan for one-to-one technology program.
- Increased the utilities line item in the Operations & Maintenance category in response to escalating energy costs.
- Increased Facilities "Building Improvement" line to plan for projects that would not be covered by the 1% Sales Tax.
- The General Assembly convened for the 2024 Special Session I on May 13, 2024. The House of Delegates and the Senate adopted an amended FY 2024 budget (HB 6002) and a 2024-2026 biennial budget (HB 6001), and Governor Youngkin signed both bills, which were enacted as Chapter 1 and Chapter 2 respectively. Removing state funded grants such as Governor's School and Alternative Education, which are part of the grant portion of the budget, the total increase of state revenue from the General Assembly Special Session Budget compared to the Governor's Introduced budget in December of 2023 for FY25 is \$7,467,395. The total increase in the Local Share is \$1,837,782 compared to the Governor's Introduced budget in December of 2023 for the FY25 budget.

SUMMARY of COMPENSATION ADJUSTMENTS (FY 2011 – FY 2025)

Year	Licensed Teachers	Full-time Classified Staff	Drivers and Aides	Administrators
2010-2011	0 Steps No % Increases	0 Steps No % Increases	No % Increases	No % Increases
2011-2012	1 Step 3% Increase	1 Step 3% Increase	3% Increase	3% Increase
2012-2013	0 Steps 5% Increase	0 Steps 5% Increase	5% Increase	5% Increase
2013-2014	0 Steps 2% Increase in Jan.	0 Steps 2% Increase in Jan.	2% Increase in Jan.	2% Increase
2014-2015	0 Steps Steps 14-17 adjusted	0 Steps No Increases	No % Increases	No % Increases
2015-2016	0 Steps .5% - 4% Increase (Steps 14 – 27) 1.5% Increase	0 Steps 1.5% Increase 5% Increase for SPED Paraprofessionals	1.5% Increase	1.5% Increase
2016-2017	0 Steps 1.5% Increase (1-27) 1% (Step 28)	0 Steps 1.5% Increase 5% Increase for LPN, HOA, and SLP	5% Increase	1.5% Increase
2017-2018	2 steps	0 Steps 2% Increase	2% Increase	1% Increase
2018-2019	2 Steps 1% Increase	0 Steps 2% Increase	2% Increase	2% Increase
2019-2020	1 Step 3.5% Increase (0-28)	2 Steps 2% Increase 1 Step and 10% for HOA, LPN, and RN	5% Increase	2% Increase
2020-2021	0 Steps No Increase	0 Steps No Increase	3.5% Increase	No % Increase
2021-2022	3 Steps Variable Increases (Steps 0 – 10 – 3.5% Steps 11 – 20 – 3.0% Steps 21 – 27 – 2.5%)	3 Steps 3.5% Increase (0-27)	5% Increase	3% Increase
2022-2023	3 Steps for eligible employees; Adjustments to improve equal increases at steps; 5% increase for all steps	3 Steps 7% Increase	10% Increase	7% Increase
2023-2024	1 Step 6% Increase	1 Step 7% Increase	7.5% Increase	7% Increase
2024-2025	1 Step (applying new teacher scale) 5% increase	1 Step (5% Increase)	5% Increase	5% Increase

Direct Aid Payment Budget Calculation Template and Planning Tool

2024 Special Session I General Assembly 2024-2026 Biennial Budget (Chapter 2) May 13, 2024

Projected FY 2025 and Projected FY 2026 State Payments, Based on Amendments Adopted by the 2024 Special Session I General Assembly to the 2024-2026 Biennial Budget (Chapter 2)					
Standards of Quality (SOQ), Incentive, Categorical, and Lottery-Funded Programs in Direct Aid to Public Education					
As of May 13, 2024					
044 - HENRY		Click here to run new enrollment			
NUM	DIVISION	Projected FY 2025 Unadjusted ADM ²	Projected FY 2025 Adjusted ADM ²	Projected FY 2026 Unadjusted ADM ²	Projected FY 2026 Adjusted ADM ²
044	HENRY	6,583.55	6,583.55	6,551.65	6,551.65
2024-2026 Composite Index		FY 2025		FY 2026	
0.2247		FY 2025 State Share	FY 2025 Local Share	FY 2026 State Share	FY 2026 Local Share
Standards of Quality Programs:					
⇒	Basic Aid	33,672,858	9,759,179	33,189,718	9,619,153
	Sales Tax ⁴	8,801,982	N/A ¹	9,159,598	N/A ¹
⇒	Textbooks ⁵	817,391	236,899	813,430	235,751
⇒	Vocational Education	2,046,795	593,209	2,036,877	590,334
⇒	Gifted Education	321,566	93,197	320,008	92,746
⇒	Special Education	3,557,646	1,031,089	3,540,407	1,026,093
⇒	VRS Retirement (Includes RHCC) ⁶	4,190,570	1,214,525	4,175,344	1,210,112
⇒	Social Security	1,949,814	565,102	1,940,367	562,363
⇒	Group Life	117,397	34,024	116,828	33,860
⇒	English Learner Teacher Payments ¹²	801,277	232,229	815,218	236,269
	At-Risk (Split funded - See Lottery section below) ¹⁷	10,289,430	2,982,116	10,792,975	3,128,056
	Remedial Summer School ^{7,9}	283,003	N/A ¹	240,345	N/A ¹
Subtotal - SOQ Accounts ³		66,849,729	16,741,569	67,141,115	16,734,737
Incentive Programs:					
	Compensation Supplement ¹³	1,346,639	390,287	2,721,474	788,747
	Academic Year Governor's School ⁸	775,844	N/A ¹	800,961	N/A ¹
	Allegheny School Consolidation Incentive	0	N/A ¹	0	N/A ¹
	Virginia Preschool Initiative ¹¹	1,754,299	508,437	1,746,571	506,197
	Virginia Preschool Initiative - Additional Programs ¹⁵	0	N/A ¹	0	N/A ¹
	School Meals Expansion	0	N/A ¹	0	N/A ¹
	Supplemental Gr. Payments in Lieu of Food and Hygiene ¹⁶	1,402,163	N/A ¹	1,407,823	N/A ¹
	Math/Reading Instructional Specialists	0	0	0	0
	Early Reading Specialists Initiative	0	0	0	0
	Technology - VPSA ¹⁰	466,000	77,600	466,000	77,600
Subtotal - Incentive Accounts ³		5,744,945	976,324	7,142,829	1,372,544

Categorical Programs:				
Adult Education ⁷	0	N/A ¹	0	N/A ¹
American Indian Treaty Commitment ⁷	0	N/A ¹	0	N/A ¹
School Lunch ⁷	35,343	N/A ¹	35,343	N/A ¹
Special Education - Homebound ⁷	18,024	N/A ¹	18,204	N/A ¹
Special Education - State-Operated Programs ⁷	0	N/A ¹	0	N/A ¹
Special Education - Jails ⁷	7,289	N/A ¹	7,379	N/A ¹
Subtotal - Categorical Accounts ³	60,656	0	60,926	0
Lottery-Funded Programs				
Foster Care ⁷	31,850	N/A ¹	33,079	N/A ¹
At-Risk (Split funded - See SOQ section above) ¹⁷	3,761,089	1,090,051	3,204,322	928,687
Accomack-Norhampton Distribution	0	N/A ¹	0	N/A ¹
⇒ Early Reading Intervention	379,552	110,003	376,252	109,047
Mentor Teacher Program	1,881	N/A ¹	1,881	N/A ¹
<u>K-3 Primary Class Size Reduction</u>	1,674,334	485,261	1,663,362	482,081
School Breakfast ⁷	69,470	N/A ¹	64,365	N/A ¹
⇒ SOL Algebra Readiness	182,260	52,823	182,256	52,822
Project Graduation	14,870	N/A ¹	14,870	N/A ¹
<u>Alternative Education</u> ^{7, 8}	204,256	N/A ¹	214,862	N/A ¹
ISAEP	32,810	N/A ¹	32,810	N/A ¹
Special Education-Regional Tuition ^{7, 8}	450,404	N/A ¹	450,404	N/A ¹
Career and Technical Education ^{7, 8}	0	N/A ¹	0	N/A ¹
Supplemental Basic Aid	0	N/A ¹	-	N/A ¹
Infrastructure and Operations Per Pupil Allocation ¹⁴	2,270,491	658,041	2,075,220	601,447
Subtotal - Lottery-Funded Programs ³	9,073,267	2,396,179	8,313,683	2,174,084
Total State & Local Funds	\$81,728,597	\$20,114,072	\$82,658,553	\$20,281,365

Direct Aid Payment Budget Calculation Template and Planning Tool above represents the main sources of funding for Henry County Public Schools (HCPS) operating budget. The Local Composite Index for our school division (.2247) provides a mathematical representation of a locality's fiscal capacity. This value indicates that the local government is responsible for funding 22.47% of the cost of the minimum educational program for students in Henry County. The inverse of the Local Composite Index for our school division is .77.53, which indicates that the state is responsible for funding 77.53% of the total cost of a minimum educational program in Henry County. The Standards of Quality Funds, displayed as a local share and a state share combined, show a total expected cost of \$83,591,298, according to the Projected State Payments based on General Assembly 2024 Biennial Budget (Chapter 2) ¹ These funds are allocated per pupil counted in our membership (enrollment). To calculate this, the state projects how many students will attend HCPS, and this is known as our Average Daily Membership (ADM). For the 2024-2025 school year, our ADM is projected to be 6,583.55 students.

The Incentive Programs, which total \$6,721,269 when local and state shares are combined, include Compensation Supplement funding, VA Pre-School Initiative, and some funding for Technology services. Funding for the Governor's School is provided as a state grant and not counted in the Incentive Programs.

The Categorical funding is not a shared cost. These funds are generally given as flat grants and are expended from the HCPS Grant category. Categorical funding is appropriated for expenses related to school lunch, delivery of Special Education to students with disabilities who are in jail, and homebound services.

The Lottery-funded Programs work in much the same way as the Incentive Programs. Lottery-funded accounts can be given as flat grants (requiring no local match) or they can be given as a shared cost (with a local match). An example of an account with a local match is the *K-3 Class Size Reduction* account, which provides additional funding when HCPS is able to keep student-to-teacher ratios below certain thresholds in grades K – 3. In other cases, if the local government does not provide the local match, the state will reduce the funding it provides.

¹ These calculations reflect the 2024 Special Session I General Assembly 2024-2026 Biennial Budget (Chapter 2) May 13, 2024 calculations made public by the Virginia Department of Education on May 29, 2024.

The combination of the local share of these programs required by the Standards of Quality represents what is known as Local Required Share. For fiscal year 2025, the local share needed to match the state funds is \$20,281,365.



SUMMARY of STATE FUNDING

State Funding Comparison for Fiscal Years 2024 and 2025

Funding Program	FY 2024	FY 2025	Variance
Standards of Quality	51,489,708	66,849,729	15,360,021
Incentive Programs	16,024,997	5,744,945	(10,280,052)
(Less State Grants)	(4,836,430)	(775,844)	4,060,586
Categorical Programs	72,574	60,656	(11,918)
(Less State Grants)	(43,321)	(42,632)	689
Lottery-Funded Programs	8,676,808	9,073,267	396,459
(Less State Grants)	(934,835)	(771,810)	163,025
Total	70,449,501	80,138,311	9,688,810

SUMMARY of LOCAL FUNDING

Comparison of Local Share of Cost for Fiscal Years 2024 and 2025

Funding Program	FY 2024	FY 2025	Variance
Standards of Quality	11,509,917	16,741,569	5,231,652
Incentive Programs	2,660,430	976,324	(1,684,106)
Categorical Programs	0	0	0
Lottery-Funded Programs	2,126,936	2,396,179	269,243
Local Leeway Funding	3,053,903	2,497,356	(556,547)
Total	19,351,186	22,611,428	3,260,242

*FY24 Numbers are based off FY24 Budget passed November, 2023 (**Direct Aid Payment Budget Calculation Template and Planning Tool as of September 14, 2023, Chapter 1, 2023 Special Session I General Assembly, published by the VDOE Oct. 12, 2023**).

SUMMARY of TOTAL REVENUE

Comparison of Fiscal Years 2024 and 2025 Revenue Sources

Funding Program	FY 2024	FY 2025	Variance
State Accounts	70,449,501	80,138,311	9,688,810
Local Funding	19,351,186	22,611,428	3,260,242
Grants	11,000,000	11,153,000	153,000
Other Revenue	1,712,366	1,712,366	0
Total	102,513,053	115,615,105	13,102,052

HISTORICAL RECORD of STATE and LOCAL FUNDING

Local Required Effort and Local Leeway Funding between Fiscal Years 2016 and 2025

	Local Required Share	Local Leeway Funding	Total Local Effort	Local Leeway as % of Total Local Eff.
Fiscal Year				
FY 2016	12,100,383	4,852,512	16,952,895	28.62%
FY 2017	12,090,011	5,513,302	17,603,313	31.32%
FY 2018	12,409,839	5,615,593	18,025,432	31.15%
FY 2019	12,209,400	6,316,032	18,525,432	34.09%
FY 2020	12,241,898	6,683,534	18,925,432	35.32%
FY 2021	13,225,351	5,700,081	18,925,432	30.12%
FY 2022	14,312,173	5,061,604	19,373,777	26.13%
FY 2023	15,706,731	3,005,888	18,712,619	16.06%
FY 2024	16,297,283	3,053,903	19,351,186	15.78%
FY 2025	20,114,072	2,497,356	22,611,428	11.01%

Local Funding FY21	\$18,925,432.00	\$0.00	\$13,225,351.00	\$5,700,081.00	30.12%	-\$983,453.00
Local Funding for FY22	\$19,373,777.00	\$448,345.00	\$14,312,173.00	\$5,061,604.00	26.13%	-\$638,477.00
Local Funding for FY23	\$18,712,619.00	-\$661,158.00	\$15,706,731.00	\$3,005,888.00	16.06%	-\$2,055,716.00
Local funding for FY24	\$19,351,186.00	\$638,567.00	\$16,297,283.00	\$3,053,903.00	15.78%	\$48,015.00
Local funding for FY25	\$22,611,428.00	\$3,260,242.00	\$20,114,072	\$2,497,356.00	11.04%	-\$556,547.00

STATE AND LOCAL PER PUPIL FUNDING

Funding Levels and Per Pupil Allotments by Source between Fiscal Years 2016 and 2025

Fiscal Year	ADM ^a	State Funding	Local Required Share	Local Leeway Funding	Total ^b
FY 2016	7,077	45,855,156	12,100,383	4,852,512	62,808,051
FY 16 Per Pupil		6,479	1,710	686	8,875
FY 2017	7,009	48,791,695	12,090,011	5,513,302	66,395,008
FY 17 Per Pupil		6,961	1,725	787	9,473
FY 2018	7,148	50,512,924	12,409,839	5,615,593	68,538,356
FY 18 Per Pupil		7,067	1,736	786	9,588
FY 2019	7,032	50,014,871	12,209,400	6,316,032	68,540,303
FY 19 Per Pupil		7,112	1,736	898	9,747
FY 2020	7,025	54,528,668	12,241,898	6,683,534	73,454,100
FY 20 Per Pupil		7,762	1,743	951	10,456
FY 2021	6,938	56,588,535	13,225,351	5,700,081	75,513,967
FY 21 Per Pupil		8,156	1,906	822	10,884
FY 2022	6,714	59,524,689	14,312,173	5,061,604	78,898,466
FY 22 Per Pupil		8,866	2,132	754	11,751
FY 2023	6,657	70,292,812	15,706,731	3,005,888	89,005,431
FY 23 Per Pupil		10,559	2,359	452	13,370
FY 2024		70,449,501	15,880,845	3,053,903	89,384,249
FY 24 Per Pupil	6,562	10,736	2,420	465	13,621
FY 2025		80,138,311	20,114,072	2,497,356	102,749,739
FY 25 Per Pupil	6,584	12,172	3,055	379	15,606

^a ADM = Average Daily Membership (does not reflect Preschool enrollment)

^b State Per Pupil amount includes State Sales Tx

REVENUE from STATE and LOCAL ACCOUNTS

State and Local Payments for FY 2024 and Projected State and Local Payments for FY 2025

Standards of Quality Programs	FY 2024		FY 2025	
	State Share	Local Share	State Share	Local Share
Basic Aid	28,060,211	7,817,824	33,672,858	9,759,179
Sales Tax	9,730,005	N/A	8,801,982	N/A
Textbooks	679,356	189,275	817,391	236,899
Vocational Education	882,681	245,923	2,046,795	593,209
Gifted Education	282,253	78,638	321,566	93,197
Special Education	3,530,724	983,691	3,557,646	1,031,089
Prevention, Intervention, and Remediation	1,370,208	381,752	NA	NA
VRS Retirement (Includes RHCC)	4,105,493	1,143,827	4,190,570	1,214,525
Social Security	1,760,230	490,416	1,949,814	565,102
Group Life	123,165	34,315	117,397	34,024
English as a Second Language	517,771	144,256	801,277	232,229
At-Risk	NA	NA	10,289,430	2,982,116
Remedial Summer School	447,611	N/A	283,003	N/A
Subtotal – Standards of Quality Accounts	51,489,708	11,509,917	66,849,729	16,741,569

Incentive Programs	FY 2024		FY 2025	
	State Share	Local Share	State Share	Local Share
Compensation Supplement	4,542,930	1,265,701	1,346,639	390,287
<i>Academic Year Governor's School*</i>	<i>661,229</i>	<i>N/A</i>	<i>775,844</i>	<i>N/A</i>
At-Risk (Split funded – See Lottery section below)	1,863,366	519,150	N/A	N/A
Virginia Preschool Initiative	1,634,393	455,356	1,754,299	508,437
Supplemental in lieu of Food/Hygiene Tax	1,452,114	N/A	1,402,163	N/A
<i>ALL In Per Pupil Funding*</i>	<i>4,175,201</i>	<i>N/A</i>	Not Funded in FY25	
Rebenchmarking Hold Harmless	1,229,764	342,623	Not Funded in FY25	
Technology - VPSA	466,000	77,600	466,000	77,600
Subtotal – Incentive Accounts	16,024,997	2,660,430	5,744,945	976,324

* State-funded grants are removed from totals on page 13 for the Summary of State Funds

Categorical Programs	FY 2024		FY 2025	
	State Share	Local Share	State Share	Local Share
Adult Education	0	N/A		N/A
American Indian Treaty Commitment	0	N/A		N/A
<i>School Lunch*</i>	<i>36,141</i>	<i>N/A</i>	<i>35,343</i>	<i>N/A</i>
Special Education – Homebound	29,253	N/A	18,024	N/A
Special Education – State-Operated Programs	0	N/A	0	N/A
<i>Special Education – Jails*</i>	<i>7,180</i>	<i>N/A</i>	<i>7,289</i>	<i>N/A</i>
Subtotal – Categorical Accounts	72,574	0	60,656	0

* State-funded grants are removed from totals on page 12

Lottery-Funded Programs	FY 2024		FY 2025	
	State Share	Local Share	State Share	Local Share
Foster Care	35,596	N/A	31,850	N/A
At-Risk (Split funded – See Incentive section above)	3,365,295	937,601	3,761,089	1,090,051
Early Reading Intervention	415,002	115,623	379,552	110,003
Mentor Teacher Program	3,430	N/A	1,881	N/A
K-3 Class Size Reduction	1,610,921	448,817	1,674,334	485,261
<i>School Breakfast*</i>	<i>47,134</i>	<i>N/A</i>	<i>69,470</i>	<i>N/A</i>
SOL Algebra Readiness	181,246	50,497	182,260	52,823
<i>Project Graduation*</i>	<i>10,964</i>	<i>N/A</i>	<i>14,870</i>	<i>N/A</i>
<i>Alternative Education*</i>	<i>234,124</i>	<i>N/A</i>	<i>204,256</i>	<i>N/A</i>
<i>ISAEP*</i>	<i>32,810</i>	<i>N/A</i>	<i>32,810</i>	<i>N/A</i>
<i>Special Education – Regional Tuition*</i>	<i>609,803</i>	<i>N/A</i>	<i>450,404</i>	<i>N/A</i>
Career and Technical Education	68,816	N/A	0	N/A
Supplemental Basic Aid	0	N/A	0	N/A
Infrastructure and Operations Per Pupil Allocation	2,061,667	574,398	2,270,491	658,041
Subtotal – Lottery-Funded Programs	8,676,808	2,126,936	9,073,267	2,396,179

* State-funded grants are removed from totals on page 13

BALANCE of REVENUE and EXPENDITURES

Comparison of Fiscal Years 2024 and 2025 Revenue Sources

Funding Program	FY 2024	FY 2025	Variance
State Accounts	70,449,501	80,138,311	9,688,810
Local Funding	19,351,186	22,611,428	3,260,242
Grants	11,000,000	11,153,000	153,000
Other Revenue	1,712,366	1,712,366	0
Total	102,513,053	115,615,105	13,102,052

EXPENDITURE CATEGORIES

Comparison of Projected Expenditures by Category for FY 2024 and FY 2025

Funding Program	FY 2024	FY 2025	Variance
Instruction	63,599,269	73,143,433	9,544,164
Admin/Attendance/Health	4,550,057	5,038,493	488,436
Pupil Transportation	7,954,338	9,106,918	1,152,580
Operations/Maintenance	8,208,697	10,051,064	1,842,367
Facilities	800,000	0	(800,000)
Debt Service/Transfers	3,333,048	3,467,747	134,699
State and Federal Grants	11,000,000	11,000,000	0
Technology	3,017,644	3,757,450	739,806
Contingency Reserves	50,000	50,000	0
Total	102,513,053	115,615,105	13,102,052



EXPENDITURE DETAILS BY BUDGET CATEGORY

INSTRUCTION	FY 2024	FY 2025	Variance	Notes
Administrative Salaries*	1,071,736	991,493	-80,243	5% Increase for administrators in FY25
Teacher	28,833,520	32,957,367	4,123,847	One-step increase for eligible teachers 5% increase on scale (Compensation Funding), At-Risk funding, additional EL positions
Librarian	831,825	876,946	45,121	13 positions
School Counselor	1,575,718	1,619,628	43,910	10 Elementary school positions: 6 Middle school positions: 10 High school positions: 1 Intern
Principal	1,161,727	1,209,067	47,340	13 principals
Assistant Principal	941,050	1,176,128	235,078	4 Elementary; 4 Middle; 6 High (absorbing 2 positions from ESSER)
Teachers – Dropout Prevention	352,426	382,196	29,770	6 teachers at the Center for Community Learning
Social Worker	282,144	387,782	105,638	4 positions
Teacher Aides	3,694,430	4,719,589	1,025,159	163 positions (loss of \$157,000 in the Regional Grant from the VDOE in FY24, added positions based on student need, cost of salary increases, cost to absorb grant funded positions with salary increases)
Clerical	1,427,794	1,460,399	32,605	42 positions
Part-time Teachers	429,000	429,000	0	Adult education, driver education, GED testing, speech screenings, etc.
Part-time Resource Officers		386,103	386,103	
Part-time Homebound Teachers	100,000	100,000	0	Regular education homebound instruction
Substitute Teachers	632,750	982,750	350,000	Rate schedules in “Compensation”
Substitute Teacher Aides	48,000	73,000	25,000	Rate schedules in “Compensation”
Supplements – Teachers	759,784	1,019,629	259,845	Professional Development costs, National Board, coaching and advisor stipends, etc.
Subtotal	42,141,904	48,771,077	6,629,173	

* Includes Assistant Superintendent of Teaching and Learning; Directors of K-12 Instruction, Communication, Career Academy, Community Learning, and Special Education; Curriculum Coordinators; and Supervisor of Regional Alternative Program. Some salaries are partially funded by grants.

INSTRUCTION – Fringe Benefits	FY 2024	FY 2025	Variance	Notes
Employer FICA Taxes	2,747,743	2,754,286	6,543	6.20%
Employer MEDI Taxes	640,297	644,046	3,749	1.45%

Retirement VRS-1 and VRS-1 Hybrid	6,733,173	7,041,383	308,210	17.00%
Health Care Credit VRS-1	494,799	495,193	394	1.21%
Hospital/Medical Plans	6,274,390	6,302,247	27,857	\$723.17/month x 12 = \$8,678.04
Group Life Ins. VRS-1	553,350	553,903	553	1.34%
Group Life Ins. VRS-2	0	0	0	1.34%
Disability Insurance	93,776	91,408	-2,368	\$10.50/month per employee
Disability Insurance – Hybrid	0	0	0	
Unemployment Insurance	75,000	75,000	0	
Worker's Compensation	140,000	140,000	0	.0.26%
Other Benefits	226,483	226,483	0	Vacation/sick leave balance for retirees; certificate renewal; drug testing; records checks; etc.
Subtotal	17,979,011	18,323,949	344,938	

INSTRUCTION	FY 2024	FY 2025	Variance	Notes
Purchased Services	420,000	2,229,002	1,809,002	At Risk Funding for Professional Development for Staff development; software licensing; special programs; college guides; printing costs; shared cost of Student Information System (PowerSchool)
Purchased Services – HR	40,000	40,000	0	Records/contract management
Purchased Services – F&C	15,000	15,000	0	Advertisement; publication; and threat monitoring software
Tuition Paid In-State	1,260,000	1,317,000	57,000	Governor's School; PHCC dual enrollment; tuition for various specialized instruction programs
Postal Services	16,250	16,250	0	
Travel Expenses	61,900	121,900	60,000	Professional workshops and conferences
Travel Expenses - F&C	0	0	0	
Dues and Association Memberships	7,000	7,000	0	
Books and Subscriptions	92,000	92,000	0	
Education & Recreation Supplies	659,099	1,173,671	514,572	All school categories increased 25%, Allocated to schools based on student population
Other Operating Supplies	556,971	341,738	-215,233	School Resource Officers

Capital Outlay Replacement	260,134	604,846	344,712	All school categories increased by 25%. Allocated to schools for general replacement of equipment and uniforms for fine arts and athletics
Capital Outlay Addition	90,000	90,000	0	Equipment for Special Education, Gifted and Talented, and Itinerant instructional needs
Subtotal	3,478,354	6,048,407	2,570,053	
INSTRUCTION – TOTALS	63,599,269	73,143,433	9,544,164	



ADMIN, ATTENDANCE & HEALTH	FY 2024	FY 2025	Variance	Notes
Board Members	36,000	36,000	0	\$5,000 per Board Member with an additional \$1,000 for the Chairperson
Executive Leadership*	646,157	515,683	-130,474	Reduction in positions
Nurse	756,622	959,553	202,931	17 positions (additional HOA)
Psychologist	278,680	609,874	331,194	FY24 budgeted was cut due to Gov. Skinny Budget, keeps 1 Pyschologist vacancy there and an intern; two behavioral specialists
Other Professional	384,864	401,259	16,395	4 positions (2 Human Resources; 2 Health Therapy)
Clerical	677,341	697,270	19,929	12 positions
Subtotal	2,779,664	3,219,639	439,975	

* Includes Division Superintendent; Assistant Superintendent of Operations and Administrative Services; Director of Finance; and Director of Student Support Services. This line also shows a reduction due to positions budgeted for but not filled in FY24.

ADMIN, ATTENDANCE & HEALTH	FY 2024	FY 2025	Variance	Notes
Employer FICA Taxes	174,542	176,268	1,726	6.20%
Employer MEDI Taxes	41,886	41,225	-661	1.45%
Retirement VRS-1 and VRS-1 Hybrid	464,179	477,198	13,019	17.00%
Health Care Credit VRS-1	32,847	33,964	1,117	1.21%

Hospital/Medical Plans	425,216	407,860	-17,356	\$723.17.month x 12 = \$8,678.04
Group Life Ins. VRS-1	36,376	37,614	1,238	1.34%
Disability Insurance	6,040	5,418	-622	\$10.50/month per employee
Disability Insurance – Hybrid	0	0	0	
Worker's Compensation	7,000	7,000	0	0.26%
Other Benefits	0	0	0	Vacation/sick leave balance for retirees; certificate renewal; drug testing; records checks; etc.
Subtotal	1,188,086	1,186,547	-1,539	

ADMIN, ATTENDANCE & HEALTH	FY 2024	FY 2025	Variance	Notes
Purchased Services	65,000	115,000	50,000	Contracted positions for Special Needs Related Services
Professional Service – Audit	25,800	25,800	0	Annual audit for schools and clubs
Professional Service – Legal	115,000	115,000	0	School Board attorney; counsel for specialized matters (Special Education)
Professional Service – Other	33,000	33,000	0	Insurance consulting, printing, etc.
Professional Service – Psych	65,000	65,000	0	
Advertising	11,000	11,000	0	Public information, vacancies, etc.
Postal Services	10,250	10,250	0	
Telecommunications	22,500	22,500	0	
Other Personnel Related Ins.	26,500	26,500	0	Public officials' bond; annuities; umbrella policies
Travel Expenses	43,689	43,689	0	
Travel Expenses – Finance	7,250	7,250	0	
Dues and Association Memberships	16,403	16,403	0	
Dues and Assoc. – Supt.	6,057	6,057	0	
Dues and Assoc. – Finance	2,683	2,683	0	
Office Supplies	45,437	45,437	0	Paper, printing, binding, etc.
Medical & Laboratory Supplies	46,438	46,438	0	Nursing supplies
Other Materials and Supplies	25,000	25,000	0	Psychological evaluation materials
Capital Outlay Replacement	9,000	9,000	0	
Capital Outlay Addition	6,300	6,300	0	
Subtotal	582,307	632,307	50,000	
A/A/H – TOTALS	4,550,057	5,038,493	488,436	



PUPIL TRANSPORTATION SERVICES	FY 2024	FY 2025	Variance	Notes
Supervisor	162,341	170,458	8,117	2 positions
Bus Aides	431,540	610,907	179,367	24 positions (7 additional added)
Secretaries	177,424	201,860	24,436	4 positions
Garage Employees	406,881	397,494	-9,387	7 positions
Bus Drivers	2,497,548	2,764,849	267,301	117 positions
Substitutes – Bus Aides	46,000	46,000	0	Rate schedules in “Compensation”
Substitutes – Bus Drivers	180,600	180,600	0	Rate schedules in “Compensation”
Supplements	203,000	303,000	100,000	Extra trips; Signing Bonus New drivers FY25
Subtotal	4,105,334	4,675,168	569,834	

PUPIL TRANSPORTATION	FY 2024	FY 2025	Variance	Notes
Employer FICA Taxes	255,550	270,335	14,785	6.20%
Employer MEDI Taxes	59,767	63,224	3,457	1.45%
Retirement VRS-1 and VRS-1 Hybrid	56,217	63,241	7,024	17.00%
Retirement VRS-2 and VRS-2 Hybrid	272,856	356,948	84,092	8.95%
Health Care Credit VRS-1	47,357	55,949	8,592	1.21%
Hospital/Medical Plans	390,952	439,047	48,095	\$723.17.month x 12 = \$8,678.04
Group Life Ins. VRS-1	44,023	53,443	9,420	1.34%
Group Life Ins. VRS-2	5,452	4,985	-467	1.34%
Disability Insurance	18,900	18,648	-252	\$10.50/month per employee
Worker’s Compensation	90,000	90,000	0	
Other Benefits	9,000	9,000	0	
Subtotal	1,250,074	1,424,820	174,746	

PUPIL TRANSPORTATION SERVICES	FY 2024	FY 2025	Variance	Notes
Purchased Services	25,000	25,000	0	Routing software and support
Maintenance Contract Copiers	1,000	1,000	0	

Transportation Service – Parents	30,000	100,000	70,000	Related to Special Education
Motor Vehicle Insurance	70,000	70,000	0	VACORP Insurance
Travel Expenses	1,500	1,500	0	
Vehicle & Power EQ Fuels	1,283,622	1,496,622	213,000	Gasoline and diesel fuels, oil, lubricants, etc.
Vehicle & Power EQ Supplies	595,000	720,000	125,000	Parts, tires, supplies
Other Operating Supplies	50,000	50,000	0	
Buses Regular Replacement	512,808	512,808	0	
Buses Spec. Ed. Replacement	0	0	0	
Machinery & Equipt. Replacement	15,000	15,000	0	Tools and shop equipment
Machinery & Equipt. Addition	15,000	15,000	0	Computerized diagnostics and radios
Subtotal	2,598,930	3,006,930	408,000	
TRANSPORTATION – TOTALS	7,954,338	9,106,918	1,152,580	



OPERATIONS & MAINTENANCE	FY 2024	FY 2025	Variance	Notes
Salaries and Wages Regular	90,600	90,600	0	Security at events
Supervisor	257,479	269,385	11,906	3 positions (1 Director and 2 Coordinator positions)
Trades, Grounds, and Office Staff	874,867	1,065,468	190,601	22 positions
Subtotal	1,222,946	1,425,453	202,507	

OPERATIONS & MAINTENANCE	FY 2024	FY 2025	Variance	Notes
Employer FICA Taxes	74,343	79,671	5,328	6.20%
Employer MEDI Taxes	17,387	18,632	1,245	1.45%
Retirement VRS-1 and VRS-1 Hybrid	22,073	23,794	1,721	17.00%

Retirement VRS-2 and VRS-2 Hybrid	79,538	95,267	15,729	8.95%
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Health Care Credit VRS-1	12,863	15,425	2,562	1.21%
Hospital/Medical Plans	286,696	286,696	0	\$723.17.month x 12 = \$8,678.04
Group Life Ins. VRS-1	1,780	1,876	96	1.34%
Group Life Ins. VRS-2	12,393	14,264	1,871	1.34%
Disability Insurance	2,964	2,772	-192	\$10.50/month per employee
Disability Insurance – Hybrid	0	0	0	
Worker’s Compensation	50,000	50,000	0	
Other Benefits	10,000	10,000	0	
Subtotal	570,037	598,397	28,360	

OPERATIONS & MAINTENANCE	FY 2024	FY 2025	Variance	Notes
Purchased Services	3,133,714	4,183,714	1,050,000	Increase in all school accounts to support learning environments for instruction. Allocated per school for routine maintenance, cleaning, and service activities (repairs, pest control, custodial services, inspections, maintenance of equipment, etc.)
Maintenance Contract Copiers	140,000	140,000	0	
Utilities	2,380,000	2,930,000	550,000	
Telecommunication	63,500	75,000	11,500	Telephones, cell phones, MIFis, fax machines
Insurance	150,000	150,000	0	VACORP Insurance
Travel Expenses	3,000	3,000	0	
Agricultural Supplies	16,000	16,000	0	Allocated by school acreage
Repair & Maintenance Supplies	450,000	450,000	0	Light bulbs, paint and painting supplies; mechanical, electrical, and plumbing materials and supplies
Other Operating Supplies	30,000	30,000	0	Work order system and Office Supplies
Capital Outlay Replacement	45,000	45,000	0	Classroom furniture and equipment
Capital Outlay Addition	4,500	4,500	0	
Subtotal	6,415,714	8,027,214	1,611,500	
OPS. & MAINT. – TOTALS	8,208,697	10,051,064	1,842,367	



FACILITIES	FY 2024	FY 2025	Variance	Notes
Engineering/Architecture	50,000	0	(50,000)	
Building Improvements – Addition	750,000	0	(750,000)	
FACILITIES – TOTAL	800,000	0	(800,000)	



DEBT SERVICE/TRANSFERS	FY 2024	FY 2025	Variance	Notes
Miscellaneous Charges	20,000	20,000	0	
Redemption Principal Literacy	0	0	0	
Redemption Principal VPSA	1,687,195	1,758,430	71,235	
Interest Literary Loans	0	0	0	
Interest VPSA Bond	808,571	738,061	-70,510	
Redemption Principal on Bonds	122,449	120,531	-1,918	
Interest on Bonds	15,477	13,334	-2,143	
Transfer Textbook Fund	679,356	817,391	138,035	
DEBT/TRANSFERS – TOTAL	3,333,048	3,467,747	134,699	



SPECIAL GRANTS	FY 2024	FY 2025	Variance	Notes
Grants	11,000,000	11,000,000	0	
SPECIAL GRANTS – TOTAL	11,000,000	11,000,000	0	



TECHNOLOGY	FY 2024	FY 2025	Variance	Notes
Supervisor	146,917	154,685	7,768	2 positions
Zone Coordinators	500,396	523,477	23,081	
Trades	582,029	613,828	31,799	
Subtotal	1,229,342	1,291,990	62,648	

TECHNOLOGY	FY 2024	FY 2025	Variance	Notes
Employer FICA Taxes	76,220	80,205	3,985	6.20%
Employer MEDI Taxes	17,825	18,758	933	1.45%
Retirement VRS-1 and VRS-1 Hybrid	204,317	219,918	15,601	17.00%
Health Care Credit VRS-1	14,876	15,653	777	1.21%
Hospital/Medical Plans	173,560	173,560	0	\$723.17.month x 12 = \$8,678.04
Group Life Ins. VRS-1	16,473	17,335	862	1.34%
Disability Insurance	2,520	2,520	0	
Disability Insurance – Hybrid	0	0	0	
Worker's Compensation	9,000	9,000	0	
Other Benefits	0	0	0	
Subtotal	514,791	536,949	22,158	

TECHNOLOGY	FY 2024	FY 2025	Variance	Notes
Purchased Services	320,000	320,000	0	
Lease/Rent Equipment	206,511	456,511	250,000	This line was cut at the time of the Skinny budget, needed for purchasing and leasing of equipment to continue the sustainability plan for 1 on 1 technology initiative.
Travel Expenses	5,000	5,000	0	
Education & Recreation Supply	6,000	6,000	0	
M & S Technology Software	20,000	20,000	0	

ADP Equipment Replacement	125,000	125,000	0	
Tech. Infrastructure Replacement	125,000	530,000	405,000	Servers, cabling and installation, and licensing
ADP Equipment Addition	466,000	466,000	0	
Subtotal	1,273,511	1,928,511	655,000	
TECHNOLOGY – TOTALS	3,017,644	3,757,450	739,806	



CONTINGENCY RESERVES	FY 2023	FY 2024	Variance	Notes
Contingency Reserves	50,000	50,000	--	
CONTINGENCY - TOTAL	50,000	50,000	--	



PROPOSED TEACHER SCALE for 2024 - 2025

Step	Years of Service	2023-2024 Scale	2024-2025 Proposed Scale	Employees at Step	
0	0	48,269	50,103	25	
1	1	48,968	50,705	15	\$2,100 stipend for Master's Degree
2	2	49,545	51,412	18	\$2,600 stipend for Ed.S.
3	3	49,953	52,029	26	\$3,100 stipend for Doctorate
4	4	50,501	52,603	25	
5	5	51,047	53,234	20	
6	6	51,596	53,873	16	
7	7	52,003	54,519	22	
8	8	52,411	55,067	17	
9	9	52,817	55,621	18	
10	10	53,547	56,179	16	The "Teacher Scale" applies to...
11	11	53,900	56,798	11	
12	12	54,434	57,369	19	Full-time, fully licensed:
13	13	54,969	58,057	9	Teachers
14	14	55,679	58,754	15	School Counselors
15	15	56,755	59,343	15	Media Specialists
16	16	57,662	60,055	17	Reading Specialists
17	17	58,251	60,776	12	Instructional Coaches
18	18	59,319	61,505	14	Instruction Technology Resource Teachers
19	19	59,852	62,304	14	
20	20	60,549	62,990	6	
21	21	61,548	63,746	16	
22	22	62,099	64,637	14	
23	23	62,940	65,285	17	
24	24	63,794	66,133	22	
25	25	64,714	66,992	17	
26	26	65,594	67,993	11	
27	27	66,227	68,875	18	
28	28	67,104	69,635	75	
29	29		70,470		
30	30 (+)		71,316		
				540	

PROPOSED CLASSIFIED SCALES for 2024 – 2025

Days Worked	260	260	260	260	260	260	260
Hrs. Worked	7.5	8	7.5	7.5	8	8	8
Position	Adm. & Bookkeeper	Bus Mech. II	Comp. Tech. I	Executive/ Technician	Maint. I	Maint. II	Maint. III
Step	142	151	117A	150	114	115B	116B
0	36,320	51,846	49,542	49,042	34,192	40,974	46,037
1	36,320	51,846	49,542	49,042	34,192	40,974	46,037
2	36,681	52,358	50,029	49,511	34,528	41,374	46,491
3	36,784	52,505	50,174	49,651	34,629	41,493	46,622
4	37,099	52,953	50,600	50,073	34,923	41,846	47,019
5	37,413	53,402	51,027	50,496	35,217	42,197	47,417
6	37,724	53,850	51,455	50,917	35,514	42,552	47,814
7	37,830	53,998	51,601	51,060	35,612	42,672	47,948
8	37,936	54,148	51,743	51,203	35,712	42,791	48,082
9	38,041	54,296	51,885	51,343	35,807	42,908	48,213
10	38,249	54,594	52,167	51,625	36,002	43,145	48,477
11	38,455	54,891	52,452	51,905	36,199	43,379	48,741
12	38,562	55,040	52,597	52,047	36,300	43,497	48,872
13	38,663	55,191	52,738	52,188	36,397	43,615	49,002
14	38,770	55,340	52,882	52,330	36,496	43,730	49,138
15	38,980	55,639	53,169	52,612	36,694	43,970	49,406
16	39,771	56,772	54,248	53,682	37,440	44,862	50,409
17	39,973	57,059	54,524	53,956	37,630	45,091	50,665
18	40,755	58,177	55,588	55,010	38,365	45,971	51,656
19	41,490	59,220	56,589	55,997	39,055	46,799	52,584
20	41,902	59,817	57,157	56,561	39,451	47,268	53,114
21	42,813	61,113	58,397	57,790	40,303	48,296	54,264
22	43,055	61,456	58,722	58,113	40,530	48,566	54,571
23	43,577	62,202	59,437	58,820	41,021	49,156	55,232
24	44,101	62,949	60,151	59,523	41,514	49,746	55,897
25	44,728	63,842	61,005	60,369	42,104	50,450	56,688
26	46,467	66,326	63,381	62,720	43,745	52,416	58,895
27	46,668	66,618	63,659	62,994	43,932	52,644	59,153
28	47,835	68,283	64,944	64,266	44,821	53,708	60,347
29	50,226	71,697	68,191	67,479	47,062	56,393	63,364
30	50,729	72,414	68,873	68,154	47,533	56,957	63,998

PROPOSED CLASSIFIED SCALES for 2024 – 2025 (CONTINUED)

Days Worked	200	200	200
Hrs. Worked	7.5	7.5	7.5
Position	Secretary	School Nurse RN	Speech Therapist
Step	132	137	18A
0	25,299	57,934	70,649
1	25,299	57,934	70,649
2	25,548	58,506	71,283
3	25,622	58,672	71,468
4	25,841	59,171	72,023
5	26,060	59,673	72,577
6	26,277	60,170	73,135
7	26,353	60,339	73,317
8	26,425	60,507	73,505
9	26,496	60,672	73,689
10	26,640	61,004	74,058
11	26,786	61,341	74,428
12	26,859	61,504	74,613
13	26,931	61,673	74,800
14	27,005	61,840	74,982
15	27,150	62,174	75,355
16	27,703	63,436	76,757
17	27,844	63,761	77,113
18	28,390	65,007	78,499
19	28,899	66,172	79,796
20	29,186	66,839	80,532
21	29,822	68,290	82,145
22	29,990	68,674	82,570
23	30,352	69,507	83,495
24	30,717	70,341	84,420
25	31,156	71,339	85,527
26	32,367	74,117	88,612
27	32,508	74,441	88,972
28	33,321	75,943	90,133
29	34,987	79,740	94,640
30	35,337	80,538	95,586

PROPOSED CLASSIFIED SCALES for 2024 – 2025 (CONTINUED)

Days Worked	183	183	183	183	183
Hrs. Worked	7.5	7.5	7.5	7.5	7.5
Position	Para. Prof. 1	Para. Prof. 2/ HOA	School Nurse / LPN	Hearing Imp. Assistant	OT/PT Asst.
Step	125B	125A	133B	125D	125C
0	20,794	25,560	33,309	39,326	54,069
1	20,794	25,560	33,309	39,326	54,069
2	20,998	25,813	33,640	39,711	54,604
3	21,057	25,886	33,734	39,824	54,759
4	21,237	26,104	34,023	40,166	55,225
5	21,416	26,327	34,312	40,503	55,692
6	21,593	26,547	34,598	40,843	56,158
7	21,655	26,623	34,696	40,955	56,314
8	21,715	26,694	34,789	41,069	56,470
9	21,776	26,770	34,885	41,182	56,625
10	21,895	26,915	35,079	41,409	56,935
11	22,013	27,061	35,268	41,634	57,245
12	22,072	27,135	35,363	41,747	57,400
13	22,134	27,209	35,462	41,862	57,559
14	22,193	27,282	35,554	41,976	57,715
15	22,315	27,429	35,749	42,198	58,025
16	22,768	27,988	36,473	43,058	59,206
17	22,885	28,130	36,662	43,277	59,507
18	23,328	28,680	37,377	44,123	60,670
19	23,750	29,195	38,049	44,913	61,757
20	23,990	29,490	38,432	45,368	62,381
21	24,057	30,127	39,269	46,352	63,735
22	24,646	30,297	39,487	46,613	64,091
23	24,946	30,667	39,965	47,180	64,870
24	25,245	31,032	40,445	47,744	65,649
25	25,604	31,475	41,021	48,423	66,582
26	26,599	32,699	42,618	50,307	69,174
27	26,718	32,842	42,804	50,526	69,473
28	27,258	33,509	43,668	51,668	70,879
29	28,621	35,184	45,851	54,251	74,423
30	28,907	35,536	46,310	54,794	75,167

SUBSTITUTE and HOURLY PAY RATES

Instructional Substitutes

Substitute Teacher (Retired, Licensed)	\$160.00/day
Substitute Teacher (Retired, Licensed) as Long Term (> 10 days)	\$180.00/day
Substitute Teacher, Long-term with intent to hire as Teacher once licensed	\$250.52/day
Substitute Teacher (Bachelor's or Master's Degree)	\$120.00/day
Substitute Teacher (Bachelor's or Master's Degree) as Long Term (> 10 days)	\$140.00/day
Substitute Teacher (Associate's Degree, Para Pro Test, Two Years College, H.S. Diploma)	\$100.00/day
Substitute Teacher Aide (Special Education Only) and Substitute Support Staff	\$100.00/day
Substitute Support Staff	\$100.00/day

Health Office Substitutes

Health Office Substitute (Bachelor's or Master's Degree)	\$135.00/day
Health Office Substitute (Associate's Degree, Para Pro Test, Two Years College, H.S. Diploma)	\$100.00/day

Transportation (Note: Substitute rates increase \$5.00 on 11th day of extended leave)

Substitute Driver, Regular Run	\$95.00/day
Substitute Driver, Special Education	\$95.00/day
Substitute Bus Aide, Special Education	\$80.00/day
Car Driver	\$90.00/day
Car Aide	\$80.00/day
Special Runs	\$16.00/hour
Activity Runs (Community Stops, Evening Hours)	\$20.00/hour
Driver's Education Trainer	\$30.00/hour
Driver's Education Coordinator	\$35.00/hour
Bus Driver Trainer	\$30.00/hour

Cafeteria Substitutes

Substitute Cafeteria Worker	\$13.50/hour
Substitute Cafeteria Worker with SNA Certification	\$14.00/hour
Retired Cafeteria Substitutes	\$14.30/hour
Retired Cafeteria Substitutes with SNA Certification	\$14.80/hour
Substitute Assistant Cafeteria Manager	\$16.25/hour
Substitute Cafeteria Manager	\$17.75/hour

Other

Part-time Reading Intervention Tutors	\$15.00/hour
Adult Basic Education Teacher/General Adult Education Teacher	\$30.00/hour
Homebound Teacher	\$30.00/hour
Career and Technical Teacher	\$30.00/hour
G.E.D. Test Administrator	\$30.00/hour
Regional Alternative Teacher	\$30.00/hour
Part-time ELL Tutor	\$25.00/hour
After School (Tutors, SOL Review, Project Graduation, Off-grade Testing Scorers, etc.)	Teacher: \$30.00/hour Aide: \$25.00/hour

CAPITAL IMPROVEMENT PLAN

Forward

This Capital Improvement Plan (CIP) provides a recommended framework for undertaking major capital improvements over the next several years. The following goals continue to guide planning and prioritization of the CIP.

1. Provide a safe, healthy, and inviting learning environment for students, staff, parents, and community.
2. Protect infrastructure and ensure the proper operation of all critical building systems.
3. Ensure that facilities are energy efficient.
4. Ensure that facilities are equipped for current instructional and administrative technologies.

Identifying facilities needs are based on input from principals and administrators, facilities staff, and a range of consultants in the field. In 2021, Cornett & Cundiff, Inc. performed a survey of the roofs in the school division. In 2022-2023, Crabtree, Rohrbaugh & Associates completed a full facilities assessment to identify structural, mechanical, electrical, and plumbing needs for all school sites and assist with capital planning.

From the list of needs, seventeen major projects costing over \$100,000 are included in the current CIP. As a caution, estimates should be considered place holders. The best estimates are obtained after preparation of working drawings (bid) documents and true cost is determined through the competitive bid process.

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Timelines

The following timelines are hypothetical and predicated on the assumption that the division will increase its Facilities Category over each of the next several fiscal years. The following tables provide a description of projects, costs, and recommended timelines for each project. In some cases, projects are bundled for similar types of work or because of advantages related to logistics.

Henry County Public Schools Capital Improvement Plan

Priorities	Project	Description/Rationale	Cost	Year
Current Project	BHS Phase 7 HVAC, lighting, and ceiling replacement	Over many years, we have been working toward replacement of the 1978 HVAC system at BHS to include replacement of the ceiling and lighting. This would be the final phase of the building to get all of this equipment updated.	\$4,542,000 1% sales tax	2024
Current Project	LPMS select HVAC replacement	The normal life expectancy of rooftop A/C units is 18 years. Many of the existing units are pushing 30 years old and due for replacement. The outdoor air intake code requirements have changed, so this will improve the indoor air quality of our facility.	\$3,195,238 Facilities Budget and CSLFRF Grant	2024
Current Project	RAE and STE HVAC Replacement & Axton Elementary Chiller Replacement	The HVAC equipment in both of these schools has exceeded it's life expectancy and in need of replacement. This update would also improve the learning environment with updates to the indoor air quality.	\$4,303,000 ESSER III and 1% sales tax	2024
Current Project	Elevator Installation CCE, DME, GWCE	We currently have (3) elementary schools that are multi-level. Installing elevators would give students and staff access to each level while bringing the building to ADA compliance.	Estimated \$3,200,000 1% sales tax	2024 & 2025
Current Project	Field Houses BHS and MVHS	Constructing athletic field houses at both high schools will improve the facility use while improving safety measures for students using the fields.	Estimated \$4,000,000 1% sales tax	2024
Current Project	All Elementary Schools	Adding new inclusive playground equipment to meet the needs of all students at every elementary school with improvements to the playground surface for better access.	Estimated \$1,200,000 ESSER III FY24 Budget	2024
		Total estimated cost for projects in process	\$20,440,238	

1.	Roof replacement LPMS	The roof at Laurel Park Middle is currently out of warranty and in need to replacement	\$3,300,000	2025
2.	HVA Replacement FCMS	The HVAC equipment at Fieldale-Collinsville Middle School has exceeded it's life expectancy and in need of replacement. This update would also improve the learning environment with updates to the indoor air quality.	\$5,900,000	2025
3.	HVAC Replacement SE	The HVAC equipment at Sanville Elementary has exceeded it's life expectancy and in need of replacement. This update would also improve the learning environment with updates to the indoor air quality.	\$2,250,000	2025
4.	Switchgear replacements FCMS and LPMS	The main electrical switchgear is existing from when the school was built and in need of replacement at Fieldale-Collinsville Middle and Laurel Park Middle	\$3,250,000	2025
5.	Pavement Replacement STE and CA	The pavement in the parking lots of Stanleytown Elementary and Career Academy is in need of replacement	\$1,500,000	2025
		Total estimated cost for FY 2025	\$16,200,000	
1.	Roof coating/replacement AE	The roof at Axton Elementary has exceeded its warranty and in need of a new coating on part of the roof and replacement on the other areas.	\$750,000	2026
2.	Pavement Replacement FCMS and LPMS	The pavement in the parking lots of Fieldale-Collinsville Middle and Laurel Park Middle is in need of replacement	\$2,750,000	2026

3.	Switchgear replacements BHS and MVHS	The main electrical switchgear is existing from when the school was built and in need of replacement at Bassett High and Magna Vista High	\$3,250,000	2026
4.	Boiler Replacement MVHS, LPMS, CCE, and AE	The boilers at the listed facilities are 30 plus years old with several converted from coal to number 2 fuel oil. The boilers are in need of replacement. This will increase the efficiency of our heating system and improve our energy cost.	\$2,200,000	2026
5.	Additions to Career Academy	Additions to the Career Academy will be based on the instructional needs of students and future programs.	TBD	TBD
6.	Athletic Facilities Improvements	As determined by student need.	TBD	TBD
		Total estimated cost for FY2026	\$8,950,000	

School Nutrition Programs Budget

Budget Overview for FY 2025

Revenues

- Student Lunch and Breakfast Revenue –These categories remain at \$0 due to continuation of CEP.
- Adult Meals – Meal prices increased to \$4.65 for lunch and \$3.00 for breakfast in FY 2024, there will be a required increase for both breakfast and lunch prices for FY 2025 once the Federal Reimbursement Rates and USDA Foods meal rate equivalent is published in July 2024.
- Other Food Sales – Sales in this category recovered to \$196,883 for FY 2023 as students returned to lunch in the cafeterias.
- Other Sources – Rebates have increased, and catering has decreased due to Covid-19; Revenue for FY 2023 was \$151,945. We hope that requests for catered events will continue to rebound.
- Federal/State Reimbursement –increase in budgeted Federal Reimbursement as participation is expected to continue to build to pre-pandemic levels and remain there. Revenue for FY 2022 exceeded expectations at \$5,587,820, due to the waiver providing the higher SFSP (Summer Food Service Program) reimbursement rates during the school year. This rate did not continue into FY 23, just an “adjustment” of \$0.20 per meal at lunch for higher costs due to Covid-19. Rates are “normal” for FY 24, adjusted for inflation, however, the district dropped four days from the instructional calendar, which equates to over \$130,000 in lost revenue to the school nutrition budget for the 23-24 SY. The district dropped another four days for SY 24-25 which will equate to a loss of close to \$140,000 for FY 24-25. If USDA decides to drop the additional \$0.20 per meal adjustment this year, nutrition may not be able to balance the budget without using money from the fund.
- USDA Funding of the SFSP/CACFP Program – These programs are both under VDOE oversight as of FY 2019 but will continue to be tracked separately from the National School Lunch and Breakfast Programs. Revenue for FY 2023 came in higher than projected at \$428,522 due to the addition of Summer Food Service Program Non-Congregate Meals in time for June 2023 services. The SFSP Rural Non-Congregate meals will continue to bring more revenue (and cost) to the program.
- Fund Balance Transfer – The State recommends retention of three months operating expense in the fund balance. That amount, based on estimated FY 2024 expenses, is now \$1,691,250. The fund balance was achieved during FY 23 due to the higher SFSP reimbursement rate. Reimbursement rates were readjusted to the normal NSLP and NSB rates for FY 24.
- Overall projected revenues for FY 2025 are in line with expected inflationary increases in reimbursement rates if USDA continues to provide the \$0.20 per meal adjustment, and current participation levels in the Community Eligibility Program.

Expenses

- Personal Services – We have budgeted to include a pay scale increase equivalent to one-step for all school nutrition employees and to move the starting hire rate to \$13.69 for new employees with no experience. The average percentage of increase at the *hourly* rate (6%) is in-line or above planned increases for other HCPS classified employees due to our plan to *decrease* the annual ten-month contract by six (6) days due to the four days each year that the district has dropped from the instructional calendars in the 23-24 and 24-25 school years. Two of the eight days will be retained as training days, but the department cannot afford to pay for more training days with less **revenue days** to support them. An increase in the substitute rate to \$13.50 per hour and to \$14.30 for retired subs is also included. These increases are driven by the state mandate to increase minimum wage to \$13.50 on January 1, 2025.
- Retirement – VRS-1 based on 15.58%, additional 5% paid by employees. VRS-1 hybrid is based on experience from the 2023 FY plus a 12% increase. VRS-2 based on 6.28%, with an additional 5% paid by employees. VRS-2 hybrid also based on 2023 FY experience plus a 20% increase.
- RHCC based on 1.21% of VRS-1 and VRS-2 personnel salaries.
- Hospital/Medical Insurance – Coverage for 40 employees at \$7,785 each. FY 2023 actual was \$318,372 with the cost of alternate insurances. (Coverage was for 41 employees in FY23, we are eliminating a management position at Meadow View by attrition.)
- Food – Budgeting 41.5% of total revenues.
- Other Operating Costs – Technical Services Contract, Contract Maintenance, and Outside Maintenance Services are in this category. This category also covers paper and janitorial operating supplies and small wares. The budgeted amount is in line with the previous two years expenditures, plus allows for the expanded services of the Summer Food Service Program with non-congregate meals.
- Equipment – Capital Improvement Plan – we continue to focus on replacing the most obsolete equipment and purchasing equipment to assist with the efficient running of the department. (See separate CIP document).

CAFETERIA OPERATING EXPENSES				
Description	2023-2024 Original	2024-2025 Proposed	Change	Comments
Personal Services	2,590,000	2,750,615	160,615	1-step increase, and 6-day decrease in contracts for 10-month employees. Also in plan: increase sub rate to \$13.50; special rate for subs retired from SN to \$14.30. This increase covers the Minimum Wage Increase to \$13.50 in January 2025.
Employer FICA Tax	160,580	170,538	9,958	Rate of 6.2%
Employer Medicare Tax	37,555	39,884	2,329	Rate of 1.45%
Retirement -VRS 1	76,451	75,681	(770)	VRS1 FY 2023 amount \$74,197 + 2% increase
Retirement -VRS 1 hybrid	53,532	68,936	15,404	VRS1 Hybrid FY 2023 amt \$61,550 + 12% increase
Retirement -VRS 2	4,511	3,248	(1,263)	VRS2 FY 2023 amount - \$3,185 + 2% increase
Retirement -VRS 2 hybrid	16,170	23,576	7,406	VRS2 Hybrid FY 2023 amt \$19,647 + 20% increase
Retiree Healthcare Credit (RHCC) VRS-1	10,364	11,070	706	1.21% of VRS-1 personnel salary (FY 2023 actual - \$9,883)
Retiree Healthcare Credit (RHCC) VRS-2	3,597	3,293	(304)	1.21% of VRS-2 personnel salary (FY 2022 actual - \$2,393)
Hospital/Medical Plans	313,281	311,400	(1,881)	40 employees covered @ \$7,785 each. (FY 2023 actual=\$318,372 w/ Alt.Ins.(41 emp.))
Group Life Insurance-VRS 1	11,220	11,985	765	1.34% of VRS-1 personnel salary
Group Life Insurance-VRS 2	3,894	3,565	(329)	1.34% of VRS-2 personnel salary
Long-Term Disability Insurance Plans	1,700	1,819	119	History: FY 2023 - Regular LTD - \$1,733
Disability Insurance Plans-Hybrid	1,900	2,850	950	FY 2023 Hybrid Disability Ins - \$2,189
Unemployment Compensation	1,200	1,200	0	Cafeteria pays pro-rated amount based on claims. FY 2023 actual-\$0
Worker's Comp-Common Carrier	28,000	27,500	(500)	Cafeteria pays an amount based on current MOD factor. (FY 2023 actual - \$26,337)
Professional Services-Audit	6,950	7,417	467	Completed by county designated firm. (FY 2023 actual - \$6,793)
Contracted Refuse Collection	79,500	84,000	4,500	Estimate based on county charge for service. (FY 2023 actual - \$78,401)
Contract Exterminator Service	5,100	5,200	100	Monthly, plus "out of zone" expenses as necessary. (FY 2023 actual - \$4,498)
Contracted Water/Sewer Services	12,500	11,500	(1,000)	Contracted services to pump grease traps twice annually, plus enzymatic drain treatment and annual pumping at eight locations. (FY 2023-\$10,905)

Telecommunications	5,400	5,300	(100)	Monthly phone bills for MS and Central Office. (FY 2023 - \$5,196)
Travel Expenses	25,000	23,000	(2,000)	Mileage reimbursement for oversight of multiple locations, SFSP & CACFP meal delivery, attendance for CEU's at conferences, training expenses.(FY23 Actual expenses 25,670)
Food Supplies	2,847,434	2,989,500	142,066	Budgeting 41.5% of expected revenue.
Repair and Maintenance-Supplies	19,000	15,000	(4,000)	Replacement parts for existing equipment. Replacement of small equipment.
Other Operating Costs	295,410	390,750	95,340	Paper and cleaning supplies, small wares, Outside Equipment Repairs, Tech. contract, Maint. Contract, etc. (FY 2023 actual - \$325,633)
Equipment Purchased	210,000	166,014	(43,986)	Capital Improvement Plan. See separate document.
Cafeteria Operating Expenses Total	6,820,249	7,204,841	384,592	increase of 5.64% over FY 2023-2024 budget.

CAFETERIA OPERATING REVENUES				
Description	2023-2024	2024-2025 Proposed	Change	Comments
Student Lunch	0	0	0	This category remains \$0 due to CEP continuing district-wide. This revenue moved to Federal / State Reimbursement.
Student Breakfast	0	0	0	CEP breakfast programs (universal-free).
Adult Lunch	52,000	47,000	(5,000)	Adult meal price increase to \$_____ per lunch. Expect adult participation to remain static. FY 2023 - \$39,357. (FY '24 estimate - \$35,000) Meal Pricing announced after Federal Reimbursement Rates in July 2024.
Adult Breakfast	2,400	1,800	(600)	Adult meal price will increase to \$_____ for a full breakfast meal. Expect adult participation to remain static. FY2023 - \$3,367. (FY '24 estimate - \$1,060) Meal Pricing announced after Federal Reimbursement Rates in July 2024.
Other Food Sales	220,000	215,000	(5,000)	A la Carte items: daily entree, fruit snacks, baked chips, fruit juice, ice creams, sherbets, cookies, etc. FY2023 - \$196,883. (FY 24 estimate- \$192,220) Students are consuming

				the reimbursable meal items at participation levels equal to pre-Covid.
Other Sources	215,966	265,000	49,034	Rebates, 3rd party grants, catering, contract feeding, head start, etc. FY 2023 - \$151,945. (FY '24 estimate - \$200,765)
Interest Income Allocated	1,200	25,400	24,200	Receiving some interest income on MMA savings account since move to Carter Bank. FY 2023 - \$2,005. FY '24 estimated - \$24,305.
Federal/State Reimbursement	5,983,683	5,742,711	(240,972)	Combined Federal and State reimbursement. FY2023 - \$5,183,914. (FY '24 estimated - \$5,409,946) Federal Reimb. rate reduced from SFSP rate back to "normal". (We are also losing approximately \$130,636 in revenue FY '24 due to four less instructional days) We will lose another 4 revenue days FY '25.
SFSP / CACFP Funding	350,000	910,930	560,930)	Tracking of USDA programs for Summer Food Service and CACFP (At-Risk Supper/Snack Program). These programs are separate and additional to the National School Lunch and Breakfast Programs. FY2023 - \$428,522. (FY '24 estimate - \$706,500 due to SFSP Non-Congregate meals)
Fund Balance Transfer	(5,000)	(3,000)	2,000	Fund balance needs to re-build toward the Department of Education Guidelines. (three months of operating expenses recommended)
Cafeteria Operating Revenue Total	6,820,249	7,204,841	384,592	FY 2023 - \$6,503,107 (FY '24 estimate - \$6,514,531)

SCHOOL NUTRITION PROPOSED PAY SCALES for FY 2025

DAYS WORKED	174	178	178	184		260	260
HOURS WORKED	4 HRS	5 HRS	6 HRS	7 HRS		7.5	7.5
POSITION	01A	02A	2	3	STEPS	142 ADMIN. ASST.& BOOKKEEPER	150 EXEC TECH
STEPS	SCALE	SCALE	SCALE	SCALE		SCALE	SCALE
1	9,536	12,185	15,353	23,101	0	36,320	49,042
2	9,769	12,482	15,726	23,654	1	36,320	49,042
3	10,007	12,788	16,112	24,234	2	36,681	49,511
4	10,255	13,104	16,511	24,859	3	36,784	49,651
5	10,524	13,449	16,945	25,455	4	37,099	50,073
6	10,794	13,792	17,379	26,123	5	37,413	50,496
7	11,057	14,128	17,801	26,778	6	37,724	50,917
8	11,334	14,482	18,248	27,430	7	37,830	51,060
9	11,611	14,836	18,694	28,099	8	37,936	51,203
10	11,918	15,229	19,188	28,812	9	38,041	51,343
11	12,203	15,593	19,646	29,552	10	38,249	51,625
12	12,577	16,070	20,117	30,279	11	38,455	51,905
13	12,879	16,456	20,600	31,049	12	38,562	52,047
14	13,188	16,851	21,094	31,819	13	38,663	52,188
15	13,505	17,255	21,600	32,371	14	38,770	52,330
16	13,829	17,669	22,118	33,083	15	38,980	52,612
17	14,161	18,093	22,649	33,809	16	39,771	53,682
18	14,501	18,527	23,193	34,620	17	39,973	53,956
19	14,849	18,972	23,750	35,451	18	40,755	55,010
20	15,205	19,427	24,320	36,302	19	41,490	55,997
21	15,570	19,893	24,904	37,173	20	41,902	56,561
22	15,944	20,370	25,502	38,065	21	42,813	57,790
23	16,327	20,859	26,114	38,979	22	43,055	58,113
24	16,735	21,380	26,767	39,953	23	43,577	58,820
25	17,153	21,915	27,436	40,952	24	44,101	59,523
26	17,582	22,463	28,122	41,976	25	44,728	60,369
27	18,022	23,025	28,825	43,025	26	46,467	62,720
28	18,473	23,601	29,546	44,101	27	46,668	62,994
29	18,935	24,191	30,285	45,204	28	47,835	64,266
30	19,408	24,796	31,042	46,334	29	50,226	67,479
					30	50,729	68,154

TEXTBOOK BUDGET

Estimated Costs for 2024-2025

Revenues:

Projected Balance – July 1, 2024	2,275,007.33
State Funding (2024 – 2025)	817,391.00
Total Revenues:	3,092,398.33

Expenditures:

Social Studies Textbook Adoption	500,000.00
Consumable/Replacement	300,000.00
Textbook Replacement Needs (Estimated)	70,000.00

Total Expenditures	870,000.00
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Projected Balance – July 1, 2025	2,222,398.33
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