

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)
 Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes	
INSTRUCTIONAL							
Floyd Elementary - Regular Classroom							
20-10-61100-1120	Comp Teachers	\$1,340,370.00	\$1,359,461.00	(\$19,091.00)	\$1,265,976.08	\$1,262,479.05	26.00 FTEs in 2025 & 26.00 FTEs in 2026
20-10-61100-1151	Comp Instructional Aides	\$24,134.00	\$23,389.00	\$745.00	\$22,926.67	\$22,868.14	1.0 FTEs in 2025 & 1.0 FTEs in 2026
20-10-61100-1520	Comp Substitutes	\$33,000.00	\$33,000.00	\$0.00	\$22,850.00	\$37,012.58	
20-10-61100-1620	Comp Supplements	\$6,500.00	\$6,500.00	\$0.00	\$6,500.00	\$7,598.75	Remedial Tutors
20-10-61100-2100	Fringe Benefit FICA	\$107,406.31	\$103,225.28	\$4,181.03	\$100,846.34	\$94,864.67	Rate 7.65% each year
20-10-61100-2210	Fringe Benefit Retirement	\$66,223.86	\$64,223.52	\$2,000.34	\$84,051.88	\$83,942.60	14.21% in 2025 & 14.21% in 2026
20-10-61100-2220	Retirement for Hybrid Plan Employees	\$159,118.51	\$151,932.32	\$7,186.19	\$130,163.76	\$129,993.32	17.71% in 2025 & 17.71% in 2026
20-10-61100-2300	Fringe Benefit Hosp/Med Plan	\$157,680.00	\$149,796.00	\$7,884.00	\$130,152.00	\$133,781.88	\$7,884 in 2025 & \$7,884 in 2026
20-10-61100-2400	Fringe Benefit Group Life	\$16,101.15	\$15,456.23	\$644.92	\$17,271.30	\$17,248.66	1.18% in 2025 & 1.18% in 2026
20-10-61100-2510	Virginia Local Disability Program	\$2,138.35	\$2,041.78	\$96.57	\$1,863.96	\$1,861.48	.238% in 2025 & .238% in 2026
20-10-61100-2600	Fringe Benefit Unemployment	\$238.50	\$230.50	\$8.00	\$299.65	\$286.56	.10% on first \$8k in 2025 & .10% in 2026
20-10-61100-2700	Fringe Benefit Workers Compensation	\$2,152.34	\$2,068.55	\$83.78	\$1,860.85	\$13,618.53	.1533% in 2025; .1533% in 2026
20-10-61100-2750	Fringe Benefit Retiree Health	\$16,510.50	\$13,491.46	\$3,019.04	\$15,595.72	\$15,575.32	1.21% in 2025 & 1.21% in 2026
20-10-61100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$2,685.00	Anticipated Leave Payouts
20-10-61100-5400	Lease / Rentals	\$0.00	\$0.00	\$0.00	\$6,810.96	\$6,243.38	Copiers
20-10-61100-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$74.61	Rate \$0.35/mile, Lodging, Conferences
20-10-61100-6020	Textbooks	\$37,000.00	\$26,268.63	\$10,731.37	\$26,268.63	\$13,270.31	Consumable, Hardback, Instr. Material
20-10-61100-6030	Materials & Supplies	\$17,000.00	\$17,000.00	\$0.00	\$17,000.00	\$16,368.68	412 in 2026
Check Elementary - Regular Classroom							
21-10-61100-1120	Comp Teachers	\$970,866.00	\$1,023,857.00	(\$52,991.00)	\$978,050.08	\$915,046.77	20.00 FTEs in 2025 & 19.00 FTEs in 2026
21-10-61100-1151	Comp Instructional Aides	\$32,514.00	\$18,752.87	\$13,761.13	\$40,542.75	\$37,533.32	0.86 FTEs in 2025 & 1.00 FTEs in 2026
21-10-61100-1520	Comp Substitutes	\$22,000.00	\$22,000.00	\$0.00	\$15,800.00	\$13,932.49	
21-10-61100-1620	Comp Supplements	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$4,771.25	Remedial Tutors
21-10-61100-2100	Fringe Benefit FICA	\$78,594.57	\$76,011.16	\$2,583.41	\$79,284.05	\$69,976.75	Rate 7.65% each year
21-10-61100-2210	Fringe Benefit Retirement	\$52,754.77	\$51,208.01	\$1,546.76	\$67,268.89	\$58,382.26	14.21% in 2025 & 14.21% in 2026
21-10-61100-2220	Retirement for Hybrid Plan Employees	\$111,950.05	\$104,575.96	\$7,374.09	\$98,561.59	\$95,232.55	17.71% in 2025 & 17.71% in 2026
21-10-61100-2300	Fringe Benefit Hosp/Med Plan	\$102,492.00	\$102,492.00	\$0.00	\$107,184.00	\$95,723.75	\$7,884 in 2025 & \$7,884 in 2026
21-10-61100-2400	Fringe Benefit Group Life	\$11,839.88	\$11,220.11	\$619.77	\$13,370.21	\$12,404.83	1.18% in 2025 & 1.18% in 2026
21-10-61100-2510	Virginia Local Disability Program	\$1,504.47	\$1,405.37	\$99.10	\$1,411.41	\$1,367.29	.238% in 2025 & .238% in 2026
21-10-61100-2600	Fringe Benefit Unemployment	\$170.00	\$170.00	\$0.00	\$241.80	\$248.16	.10% on first \$8k in 2025 & .10% in 2026
21-10-61100-2700	Fringe Benefit Workers Compensation	\$1,574.97	\$1,523.20	\$51.77	\$1,462.88	\$8,940.16	.1533% in 2025; .1533% in 2026
21-10-61100-2750	Fringe Benefit Retiree Health	\$12,140.90	\$9,793.83	\$2,347.07	\$12,073.10	\$11,201.25	1.21% in 2025 & 1.21% in 2026
21-10-61100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Anticipated Leave Payouts
21-10-61100-5400	Lease / Rentals	\$0.00	\$0.00	\$0.00	\$3,981.48	\$4,035.68	Copiers
21-10-61100-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$21.00	Rate \$0.35/mile, Lodging, Conferences
21-10-61100-6020	Textbooks	\$19,000.00	\$18,352.04	\$647.96	\$18,352.04	\$7,986.17	Consumable, Hardback, Instr. Material
21-10-61100-6030	Materials & Supplies	\$9,100.00	\$9,050.00	\$50.00	\$9,050.00	\$8,880.16	258 in 2026

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		Proposed Budget	Adopted Budget		Amended Budget	Actual Cash		
	F/Ctr/Prg/Func/Obj	2025-2026	2024-2025	Difference	2023-2024	2023-2024	Notes	
42	Willis Elementary - Regular Classroom							
43	22-10-61100-1120	Comp Teachers	\$559,676.00	\$554,497.20	\$5,178.80	\$521,433.57	\$533,114.80	9.80 FTEs in 2025 & 9.80 FTEs in2026
44	22-10-61100-1151	Comp Instructional Aides	\$42,177.00	\$40,185.00	\$1,992.00	\$39,329.49	\$37,732.54	2.0 FTEs in 2025 & 2.0 FTEs in 2026
45	22-10-61100-1520	Comp Substitutes	\$10,200.00	\$10,200.00	\$0.00	\$10,200.00	\$16,373.99	
46	22-10-61100-1620	Comp Supplements	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$4,027.50	Remedial Tutors
47	22-10-61100-2100	Fringe Benefit FICA	\$47,051.55	\$46,502.99	\$548.57	\$43,908.17	\$42,655.89	Rate 7.65% each year
48	22-10-61100-2210	Fringe Benefit Retirement	\$41,612.34	\$40,391.90	\$1,220.44	\$46,175.89	\$46,115.48	14.21% in 2025 & 14.21% in 2026
49	22-10-61100-2220	Retirement for Hybrid Plan Employees	\$54,726.49	\$54,977.58	(\$251.09)	\$47,022.93	\$48,019.64	17.71% in 2025 & 17.71% in 2026
50	22-10-61100-2300	Fringe Benefit Hosp/Med Plan	\$69,379.20	\$53,611.20	\$15,768.00	\$52,060.80	\$50,419.15	\$7,884 in 2025 & \$7,884 in 2026
51	22-10-61100-2400	Fringe Benefit Group Life	\$7,101.87	\$7,017.25	\$84.62	\$7,514.23	\$7,589.70	1.18% in 2025 & 1.18% in 2026
52	22-10-61100-2510	Virginia Local Disability Program	\$735.45	\$738.83	(\$3.37)	\$673.37	\$687.72	.238% in 2025 & .238% in 2026
53	22-10-61100-2600	Fringe Benefit Unemployment	\$115.00	\$115.00	\$0.00	\$149.50	\$157.56	.10% on first \$8k in 2025 & .10% in 2026
54	22-10-61100-2700	Fringe Benefit Workers Compensation	\$942.88	\$931.88	\$10.99	\$810.22	\$4,966.76	.1533% in 2025; .1533% in 2026
55	22-10-61100-2750	Fringe Benefit Retiree Health	\$7,282.42	\$6,125.23	\$1,157.19	\$6,785.23	\$6,853.34	1.21% in 2025 & 1.21% in 2026
56	22-10-61100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Anticipated Leave Payouts
57	22-10-61100-5400	Lease / Rentals	\$0.00	\$0.00	\$0.00	\$3,405.48	\$3,121.69	Copiers
58	22-10-61100-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$485.42	Rate \$0.35/mile, Lodging, Conferences
59	22-10-61100-6020	Textbooks	\$9,000.00	\$11,797.74	(\$2,797.74)	\$11,797.74	\$5,486.02	Consumable, Hardback, Instr. Material
60	22-10-61100-6030	Materials & Supplies	\$7,300.00	\$7,300.00	\$0.00	\$7,300.00	\$6,686.74	145 in 2026
61								
62	Indian Valley Elementary - Regular Classroom							
63	23-10-61100-1120	Comp Teachers	\$509,200.00	\$499,882.80	\$9,317.20	\$497,489.31	\$495,163.68	9.20 FTEs in 2025 & 9.20 FTEs in 2026
64	23-10-61100-1151	Comp Instructional Aides	\$44,394.00	\$43,091.50	\$1,302.50	\$42,176.96	\$42,178.04	2.0 FTEs in 2025 & 2.0 FTEs in 2026
65	23-10-61100-1520	Comp Substitutes	\$7,350.00	\$7,350.00	\$0.00	\$7,350.00	\$8,989.98	
66	23-10-61100-1620	Comp Supplements	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$2,322.50	Remedial Tutors
67	23-10-61100-2100	Fringe Benefit FICA	\$42,988.72	\$42,176.31	\$812.41	\$41,923.24	\$40,125.87	Rate 7.65% each year
68	23-10-61100-2210	Fringe Benefit Retirement	\$47,755.21	\$53,351.26	(\$5,596.05)	\$70,120.24	\$70,028.92	14.21% in 2025 & 14.21% in 2026
69	23-10-61100-2220	Retirement for Hybrid Plan Employees	\$38,523.93	\$29,668.78	\$8,855.14	\$19,572.30	\$19,546.78	17.71% in 2025 & 17.71% in 2026
70	23-10-61100-2300	Fringe Benefit Hosp/Med Plan	\$48,880.80	\$52,822.80	(\$3,942.00)	\$51,295.20	\$51,066.36	\$7,884 in 2025 & \$7,884 in 2026
71	23-10-61100-2400	Fringe Benefit Group Life	\$6,532.41	\$6,407.10	\$125.31	\$7,231.53	\$7,222.20	1.18% in 2025 & 1.18% in 2026
72	23-10-61100-2510	Virginia Local Disability Program	\$517.71	\$398.71	\$119.00	\$280.28	\$279.90	.238% in 2025 & .238% in 2026
73	23-10-61100-2600	Fringe Benefit Unemployment	\$120.35	\$120.35	\$0.00	\$156.46	\$106.35	.10% on first \$8k in 2025 & .10% in 2026
74	23-10-61100-2700	Fringe Benefit Workers Compensation	\$861.46	\$845.18	\$16.28	\$773.51	\$4,133.62	.1533% in 2025; .1533% in 2026
75	23-10-61100-2750	Fringe Benefit Retiree Health	\$6,698.49	\$5,592.64	\$1,105.85	\$6,529.96	\$6,521.28	1.21% in 2025 & 1.21% in 2026
76	23-10-61100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Anticipated Leave Payouts
77	23-10-61100-5400	Lease / Rentals	\$0.00	\$0.00	\$0.00	\$3,405.48	\$3,121.69	Copiers
78	23-10-61100-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$71.23	Rate \$0.35/mile, Lodging, Conferences
79	23-10-61100-6020	Textbooks	\$8,539.00	\$8,520.59	\$18.41	\$8,520.59	\$4,594.99	Consumable, Hardback, Instr. Material
80	23-10-61100-6030	Materials & Supplies	\$5,100.00	\$5,025.00	\$75.00	\$5,025.00	\$5,025.77	109 in 2026
81								

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F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
82	Floyd County High School - Regular Classroom							
83	30-10-61100-1120	Comp Teachers	\$1,776,626.65	\$1,789,912.56	(\$13,285.91)	\$1,812,455.65	\$1,760,919.90	33.00 FTEs in 2025 & 32.00 FTEs in 2026
84	30-10-61100-1151	Comp Instructional Aides	\$25,854.00	\$25,095.00	\$759.00	\$24,561.17	\$24,556.76	1.0 FTEs in 2025 & 1.0 FTEs in 2026
85	30-10-61100-1520	Comp Substitutes	\$38,000.00	\$38,000.00	\$0.00	\$33,400.00	\$52,932.52	
86	30-10-61100-1620	Comp Supplement	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$17,350.00	Driver Training, Remedial Tutors
87	30-10-61100-2100	Fringe Benefit FICA	\$141,561.77	\$142,520.08	(\$958.31)	\$143,851.89	\$134,279.86	Rate 7.65% each year
88	30-10-61100-2210	Fringe Benefit Retirement	\$153,006.98	\$166,033.70	(\$13,026.72)	\$196,528.01	\$183,846.68	14.21% in 2025 & 14.21% in 2026
89	30-10-61100-2220	Retirement for Hybrid Plan Employees	\$128,525.90	\$114,509.14	\$14,016.76	\$108,784.19	\$109,230.52	17.71% in 2025 & 17.71% in 2026
90	30-10-61100-2300	Fringe Benefit Hosp/Med Plan	\$204,984.00	\$197,100.00	\$7,884.00	\$168,432.00	\$259,586.12	\$7,884 in 2025 & \$7,884 in 2026
91	30-10-61100-2400	Fringe Benefit Group Life	\$21,269.27	\$21,417.09	(\$147.82)	\$24,616.03	\$23,735.48	1.18% in 2025 & 1.18% in 2026
92	30-10-61100-2510	Virginia Local Disability Program	\$1,727.23	\$1,538.86	\$188.37	\$1,557.80	\$1,583.10	.238% in 2025 & .238% in 2026
93	30-10-61100-2600	Fringe Benefit Unemployment	\$320.00	\$328.00	(\$8.00)	\$430.82	\$368.27	.10% on first \$8k in 2025 & .10% in 2026
94	30-10-61100-2700	Fringe Benefit Workers Compensation	\$2,836.79	\$2,855.99	(\$19.20)	\$2,654.72	\$26,278.94	.1533% in 2025; .1533% in 2026
95	30-10-61100-2750	Fringe Benefit Retiree Health	\$21,810.02	\$18,694.58	\$3,115.44	\$22,227.90	\$21,432.80	1.21% in 2025 & 1.21% in 2026
96	30-10-61100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Anticipated Leave Payouts
97	30-10-61100-3000	Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
98	30-10-61100-5400	Lease / Rentals	\$0.00	\$0.00	\$0.00	\$10,627.95	\$12,486.76	Copiers
99	30-10-61100-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$108.50	Rate \$0.35/mile, Lodging, Conferences
100	30-10-61100-6020	Textbooks	\$76,000.00	\$189,783.61	(\$113,783.61)	\$75,982.00	\$9,349.90	Consumable, Hardback, Instr. Material; \$100,233.61 carried into FY25
101	31-10-61100-5800	Materials & Supplies Music	\$9,600.00	\$9,600.00	\$0.00	\$9,600.00	\$9,373.53	
102	31-10-61100-6030	Materials & Supplies Classroom - FCHS	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$18,229.51	647 in 2026
103		Subtotal	\$7,674,959.97	\$7,761,529.22	(\$86,569.25)	\$7,529,198.86	\$7,446,099.61	

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104	Floyd Elementary - Guidance Services							
105	20-10-61210-1120	Comp Counselors	\$49,008.00	\$48,226.00	\$782.00	\$46,802.83	\$46,851.68	1.00 FTEs in 2025 & 2026
106	20-10-61210-1520	Comp Substitutes	\$0.00	\$0.00	\$0.00	\$750.00	\$0.00	
107	20-10-61210-2100	Fringe Benefit FICA	\$3,749.11	\$3,689.29	\$59.82	\$3,637.79	\$3,405.84	Rate 7.65% each year
108	20-10-61210-2210	Fringe Benefit Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	14.21% in 2025 & 14.21% in 2026
109	20-10-61210-2220	Retirement for Hybrid Plan Employees	\$8,679.32	\$8,540.82	\$138.49	\$7,778.63	\$7,768.52	17.71% in 2025 & 17.71% in 2026
110	20-10-61210-2300	Fringe Benefit Hosp/Med Plan	\$7,884.00	\$7,884.00	\$0.00	\$7,656.00	\$7,656.00	\$7,884 in 2025 & \$7,884 in 2026
111	20-10-61210-2400	Fringe Benefit Group Life	\$578.29	\$569.07	\$9.23	\$627.16	\$626.34	1.18% in 2025 & 1.18% in 2026
112	20-10-61210-2510	Virginia Local Disability Program	\$116.64	\$114.78	\$1.86	\$111.39	\$111.22	.238% in 2025 & .238% in 2026
113	20-10-61210-2600	Fringe Benefit Unemployment	\$8.00	\$8.00	\$0.00	\$11.38	\$18.40	.10% on first \$8k in 2025 & .10% in 2026
114	20-10-61210-2700	Fringe Benefit Workers Compensation	\$75.13	\$73.93	\$1.20	\$67.12	\$0.00	.1533% in 2025; .1533% in 2026
115	20-10-61210-2750	Fringe Benefit Retiree Health	\$593.00	\$496.73	\$96.27	\$566.31	\$565.62	1.21% in 2025 & 1.21% in 2026
116	20-10-61210-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
117	20-10-61210-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
118	20-10-61210-6000	Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
119								
120	Check Elementary - Guidance Services							
121	21-10-61210-1120	Comp Counselors	\$63,082.00	\$61,232.00	\$1,850.00	\$59,930.56	\$57,765.84	1.00 FTEs in 2025 & 2026
122	21-10-61210-1520	Comp Substitutes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
123	21-10-61210-2100	Fringe Benefit FICA	\$4,825.77	\$4,684.25	\$141.53	\$4,584.69	\$3,745.80	Rate 7.65% each year
124	21-10-61210-2210	Fringe Benefit Retirement	\$8,963.95	\$8,701.07	\$262.89	\$9,960.46	\$9,947.48	14.21% in 2025 & 14.21% in 2026
125	21-10-61210-2220	Retirement for Hybrid Plan Employees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	17.71% in 2025 & 17.71% in 2026
126	21-10-61210-2300	Fringe Benefit Hosp/Med Plan	\$7,884.00	\$7,884.00	\$0.00	\$7,656.00	\$7,656.00	\$7,884 in 2025 & \$7,884 in 2026
127	21-10-61210-2400	Fringe Benefit Group Life	\$744.37	\$722.54	\$21.83	\$803.07	\$802.04	1.18% in 2025 & 1.18% in 2026
128	21-10-61210-2510	Virginia Local Disability Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.238% in 2025 & .238% in 2026
129	21-10-61210-2600	Fringe Benefit Unemployment	\$8.00	\$8.00	\$0.00	\$10.40	\$8.00	.10% on first \$8k in 2025 & .10% in 2026
130	21-10-61210-2700	Fringe Benefit Workers Compensation	\$96.70	\$93.87	\$2.84	\$84.57	\$0.00	.1533% in 2025; .1533% in 2026
131	21-10-61210-2750	Fringe Benefit Retiree Health	\$763.29	\$630.69	\$132.60	\$725.16	\$724.18	1.21% in 2025 & 1.21% in 2026
132	21-10-61210-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
133	21-10-61210-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
134	21-10-61210-6000	Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
135								
136	Willis Elementary - Guidance Services							
137	22-10-61210-1120	Comp Counselors	\$50,479.00	\$49,008.00	\$1,471.00	\$47,967.15	\$47,968.36	.60 FTEs in 2025 & 2026
138	22-10-61210-1520	Comp Substitutes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
139	22-10-61210-2100	Fringe Benefit FICA	\$3,861.64	\$3,749.11	\$112.53	\$3,669.49	\$3,490.67	Rate 7.65% each year
140	22-10-61210-2210	Fringe Benefit Retirement	\$7,173.07	\$6,964.04	\$209.03	\$7,972.14	\$7,961.84	14.21% in 2025 & 14.21% in 2026
141	22-10-61210-2220	Retirement for Hybrid Plan Employees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	17.71% in 2025 & 17.71% in 2026
142	22-10-61210-2300	Fringe Benefit Hosp/Med Plan	\$4,730.40	\$4,730.40	\$0.00	\$4,593.60	\$4,593.60	\$7,884 in 2025 & \$7,884 in 2026
143	22-10-61210-2400	Fringe Benefit Group Life	\$595.65	\$578.29	\$17.36	\$642.76	\$641.92	1.18% in 2025 & 1.18% in 2026
144	22-10-61210-2510	Virginia Local Disability Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.238% in 2025 & .238% in 2026
145	22-10-61210-2600	Fringe Benefit Unemployment	\$8.00	\$8.00	\$0.00	\$10.40	\$4.80	.10% on first \$8k in 2025 & .10% in 2026
146	22-10-61210-2700	Fringe Benefit Workers Compensation	\$77.38	\$75.13	\$2.26	\$67.69	\$0.00	.1533% in 2025; .1533% in 2026
147	22-10-61210-2750	Fringe Benefit Retiree Health	\$610.80	\$504.78	\$106.01	\$580.40	\$579.64	1.21% in 2025 & 1.21% in 2026
148	22-10-61210-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
149	22-10-61210-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
150	22-10-61210-6000	Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)
 Adopted by Floyd County School Board on:
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F/Ctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
151	Indian Valley Elementary - Guidance Services							
152	23-10-61210-1120	Comp Counselors	\$33,652.00	\$32,671.00	\$981.00	\$31,977.76	\$31,978.68	.40 FTEs in 2025 & 2026
154	23-10-61210-1520	Comp Substitutes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
155	23-10-61210-2100	Fringe Benefit FICA	\$2,574.38	\$2,499.33	\$75.05	\$2,446.30	\$2,327.15	Rate 7.65% each year
156	23-10-61210-2210	Fringe Benefit Retirement	\$4,781.95	\$4,642.55	\$139.40	\$5,314.70	\$5,307.84	14.21% in 2025 & 14.21% in 2026
157	23-10-61210-2220	Retirement for Hybrid Plan Employees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	17.71% in 2025 & 17.71% in 2026
158	23-10-61210-2300	Fringe Benefit Hosp/Med Plan	\$3,153.60	\$3,153.60	\$0.00	\$3,062.40	\$3,062.40	\$7,884 in 2025 & \$7,884 in 2026
159	23-10-61210-2400	Fringe Benefit Group Life	\$397.09	\$385.52	\$11.58	\$428.50	\$427.94	1.18% in 2025 & 1.18% in 2026
160	23-10-61210-2510	Virginia Local Disability Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.238% in 2025 & .238% in 2026
161	23-10-61210-2600	Fringe Benefit Unemployment	\$8.00	\$8.00	\$0.00	\$10.40	\$3.20	.10% on first \$8k in 2025 & .10% in 2026
162	23-10-61210-2700	Fringe Benefit Workers Compensation	\$51.59	\$50.08	\$1.50	\$45.13	\$0.00	.1533% in 2025; .1533% in 2026
163	23-10-61210-2750	Fringe Benefit Retiree Health	\$407.19	\$336.51	\$70.68	\$386.93	\$386.42	1.21% in 2025 & 1.21% in 2026
164	23-10-61210-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
165	23-10-61210-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
166	23-10-61210-6000	Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
167								
168	Floyd County High School - Guidance Services							
169	30-10-61210-1120	Comp Counselors	\$144,239.53	\$140,016.33	\$4,223.20	\$136,213.19	\$136,214.95	2.00 FTEs in 2025 & 2026
170	30-10-61210-1150	Comp Clerical	\$59,282.00	\$57,519.00	\$1,763.00	\$56,284.22	\$56,697.55	2.00 FTEs in 2025 & 2026
171	30-10-61210-1520	Comp Substitutes	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	
172	30-10-61210-2100	Fringe Benefit FICA	\$15,569.40	\$15,111.45	\$457.94	\$14,764.30	\$13,861.45	Rate 7.65% each year
173	30-10-61210-2210	Fringe Benefit Retirement	\$20,524.94	\$19,919.66	\$605.29	\$22,678.73	\$22,668.73	14.21% in 2025 & 14.21% in 2026
174	30-10-61210-2220	Retirement for Hybrid Plan Employees	\$10,463.32	\$10,157.53	\$305.78	\$9,314.33	\$9,307.50	17.71% in 2025 & 17.71% in 2026
175	30-10-61210-2300	Fringe Benefit Hosp/Med Plan	\$23,652.00	\$31,536.00	(\$7,884.00)	\$30,624.00	\$30,260.00	\$7,884 in 2025 & \$7,884 in 2026
176	30-10-61210-2400	Fringe Benefit Group Life	\$2,401.55	\$2,330.92	\$70.64	\$2,579.47	\$2,578.07	1.18% in 2025 & 1.18% in 2026
177	30-10-61210-2510	Virginia Local Disability Program	\$140.61	\$136.50	\$4.11	\$133.38	\$133.33	.238% in 2025 & .238% in 2026
178	30-10-61210-2600	Fringe Benefit Unemployment	\$32.00	\$32.00	\$0.00	\$42.25	\$31.96	.10% on first \$8k in 2025 & .10% in 2026
179	30-10-61210-2700	Fringe Benefit Workers Compensation	\$312.00	\$302.82	\$9.18	\$272.92	\$0.00	.1533% in 2025; .1533% in 2026
180	30-10-61210-2750	Fringe Benefit Retiree Health	\$2,462.61	\$2,034.61	\$428.00	\$2,329.22	\$2,328.07	1.21% in 2025 & 1.21% in 2026
181	30-10-61210-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
182	30-10-61210-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
183	30-10-61210-6000	Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
184		Subtotal	\$548,701.28	\$542,020.20	\$6,681.08	\$536,675.27	\$530,469.03	
185								
186	Elementary - Homebound Instruction							
187	20-10-61230-1120	Comp Instructor	\$5,000.00	\$5,000.00	\$0.00	\$1,500.00	\$7,805.00	
188	20-10-61230-2100	Fringe Benefit FICA	\$382.50	\$382.50	\$0.00	\$114.75	\$597.07	Rate 7.65% each year
189	20-10-61230-2600	Fringe Benefit Unemployment	\$5.00	\$5.00	\$0.00	\$1.95	\$5.77	.10% on first \$8k in 2025 & .10% in 2026
190	20-10-61230-2700	Fringe Benefit Workers Compensation	\$7.67	\$7.67	\$0.00	\$2.15	\$0.00	.1533% in 2025; .1533% in 2026
191						\$0.00	\$0.00	
192	30-10-61230-1120	Comp Instructor	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$6,810.00	
193	30-10-61230-2100	Fringe Benefit FICA	\$382.50	\$382.50	\$0.00	\$382.50	\$520.99	Rate 7.65% each year
194	30-10-61230-2600	Fringe Benefit Unemployment	\$5.00	\$5.00	\$0.00	\$6.50	\$0.29	.10% on first \$8k in 2025 & .10% in 2026
195	30-10-61230-2700	Fringe Benefit Workers Compensation	\$7.67	\$7.67	\$0.00	\$7.15	\$0.00	.1533% in 2025; .1533% in 2026
196		Subtotal	\$10,790.33	\$10,790.33	\$0.00	\$7,015.00	\$15,739.12	

Floyd County Public Schools - 2025-2026 Budget Estimate
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F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
197	Elementary - Improvement of Instruction							
199	20-10-61310-1110	Comp Supervisors	\$34,986.00	\$33,960.41	\$1,025.59	\$33,128.61	\$33,128.92	.35 FTEs in 2025 & 2026
200	20-10-61310-1150	Comp Clerical	\$25,007.40	\$24,273.60	\$733.80	\$23,680.06	\$23,680.50	.60 FTEs in 2025 & 2026
201	20-10-61310-2100	Fringe Benefit FICA	\$4,589.50	\$4,454.90	\$134.59	\$4,345.86	\$3,898.51	Rate 7.65% each year
202	20-10-61310-2210	Fringe Benefit Retirement	\$8,525.06	\$8,275.05	\$250.01	\$9,441.60	\$9,441.77	14.21% in 2025 & 14.21% in 2026
203	20-10-61310-2220	Retirement for Hybrid Plan Employees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	17.71% in 2025 & 17.71% in 2026
204	20-10-61310-2300	Fringe Benefit Hosp/Med Plan	\$7,489.80	\$7,489.80	\$0.00	\$7,273.20	\$7,225.76	\$7,884 in 2025 & \$7,884 in 2026
205	20-10-61310-2400	Fringe Benefit Group Life	\$707.92	\$687.16	\$20.76	\$761.24	\$761.28	1.18% in 2025 & 1.18% in 2026
206	20-10-61310-2510	Virginia Local Disability Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.238% in 2025 & .238% in 2026
207	20-10-61310-2600	Fringe Benefit Unemployment	\$16.00	\$16.00	\$0.00	\$20.80	\$7.61	.10% on first \$8k in 2025 & .10% in 2026
208	20-10-61310-2700	Fringe Benefit Workers Compensation	\$91.97	\$89.27	\$2.70	\$80.43	\$0.00	.1533% in 2025; .1533% in 2026
209	20-10-61310-2750	Fringe Benefit Retiree Health	\$725.92	\$599.81	\$126.11	\$687.38	\$687.42	1.21% in 2025 & 1.21% in 2026
210	20-10-61310-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Anticipated Leave Payout Benefits
211	20-10-61310-3000	Purchased Services	\$0.00	\$0.00	\$0.00	\$26,000.00	\$9,076.20	School Programs
212	20-10-61310-5500	Travel	\$10,000.00	\$0.00	\$10,000.00	\$1,000.00	\$404.29	Rate \$0.35/mile, Lodging, Conferences
213	20-10-61310-6000	Materials & Supplies	\$20,000.00	\$33,500.00	(\$13,500.00)	\$10,000.00	\$11,662.06	\$10,000 is Positive Behavioral Intervention & \$10,000 is Elementary School Supplies
214	Secondary - Improvement of Instruction							
215	30-10-61310-1110	Comp Supervisors	\$29,988.00	\$29,108.92	\$879.08	\$28,395.95	\$28,395.57	.30 FTEs in 2025 & 2026
216	30-10-61310-1150	Comp Clerical	\$16,671.60	\$16,182.40	\$489.20	\$15,786.70	\$15,786.48	.40 FTEs in 2025 & 2026
217	30-10-61310-2100	Fringe Benefit FICA	\$3,569.46	\$3,464.79	\$104.67	\$3,379.97	\$3,075.14	Rate 7.65% each year
218	30-10-61310-2210	Fringe Benefit Retirement	\$6,630.33	\$6,435.90	\$194.43	\$7,343.16	\$7,343.05	14.21% in 2025 & 14.21% in 2026
219	30-10-61310-2220	Retirement for Hybrid Plan Employees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	17.71% in 2025 & 17.71% in 2026
220	30-10-61310-2300	Fringe Benefit Hosp/Med Plan	\$5,518.80	\$5,518.80	\$0.00	\$5,359.20	\$5,324.10	\$7,884 in 2025 & \$7,884 in 2026
221	30-10-61310-2400	Fringe Benefit Group Life	\$550.58	\$534.44	\$16.15	\$592.05	\$591.96	1.18% in 2025 & 1.18% in 2026
222	30-10-61310-2510	Virginia Local Disability Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.238% in 2025 & .238% in 2026
223	30-10-61310-2600	Fringe Benefit Unemployment	\$16.00	\$16.00	\$0.00	\$20.80	\$5.59	.10% on first \$8k in 2025 & .10% in 2026
224	30-10-61310-2700	Fringe Benefit Workers Compensation	\$71.53	\$69.43	\$2.10	\$62.56	\$0.00	.1533% in 2025; .1533% in 2026
225	30-10-61310-2750	Fringe Benefit Retiree Health	\$564.58	\$466.50	\$98.08	\$534.61	\$534.66	1.21% in 2025 & 1.21% in 2026
226	30-10-61310-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Anticipated Leave Payout Benefits
227	30-10-61310-3000	Purchased Services	\$15,000.00	\$15,000.00	\$0.00	\$22,000.00	\$39,920.54	Virtual Virginia Tuition
228	30-10-61310-5500	Travel	\$5,000.00	\$0.00	\$5,000.00	\$3,400.00	\$44.59	Rate \$0.35/mile, Lodging, Conferences
229	30-10-61310-6000	Materials & Supplies	\$1,000.00	\$1,000.00	\$0.00	\$22,500.00	\$24,111.42	Supplies, Staff Development Materials
230	25-10-61310-1620	All In Per Pupil Funding Supplements	\$0.00	\$0.00	\$0.00	\$0.00	\$67,062.50	
231	25-10-61310-2100	All In Per Pupil Funding FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$5,130.19	
232	25-10-61310-2600	All In Per Pupil Funding Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$53.47	
233	25-10-61310-2700	All In Per Pupil Funding Workers Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
234							One-Time Funding For High-Intensity Tutoring, VA Literacy Act Implementation & Chronic Absenteeism; FY25 funds carried over from FY24	
235	25-10-61310-6001	All In Per Pupil Funding Expenditures	\$0.00	\$503,104.26	(\$503,104.26)	\$678,778.00	\$103,827.04	
236	Subtotal		\$196,720.45	\$694,247.44	(\$497,526.99)	\$904,572.17	\$401,180.62	
237								

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F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
238	Floyd Elementary - Media Services							
239	20-10-61320-1122	Comp Librarian	\$50,069.22	\$60,075.37	(\$10,006.15)	\$58,208.45	\$58,208.68	1.0 FTEs in 2025 & 2026
240	20-10-61320-1520	Comp Substitutes	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,377.49	
241	20-10-61320-2100	Fringe Benefit FICA	\$3,830.30	\$4,595.77	(\$765.47)	\$4,529.45	\$4,564.53	Rate 7.65% each year
242	20-10-61320-2210	Fringe Benefit Retirement	\$0.00	\$8,536.71	(\$8,536.71)	\$9,674.24	\$9,661.56	14.21% in 2025 & 14.21% in 2026
243	20-10-61320-2220	Retirement for Hybrid Plan Employees	\$8,867.26	\$0.00	\$8,867.26	\$0.00	\$0.00	17.71% in 2025 & 17.71% in 2026
244	20-10-61320-2300	Fringe Benefit Hosp/Med Plan	\$7,884.00	\$0.00	\$7,884.00	\$0.00	\$0.00	\$7,884 in 2025 & \$7,884 in 2026
245	20-10-61320-2400	Fringe Benefit Group Life	\$590.82	\$708.89	(\$118.07)	\$779.99	\$778.94	1.18% in 2025 & 1.18% in 2026
246	20-10-61320-2510	Virginia Local Disability Program	\$119.16	\$0.00	\$119.16	\$0.00	\$0.00	.238% in 2025 & .238% in 2026
247	20-10-61320-2600	Fringe Benefit Unemployment	\$8.00	\$8.00	\$0.00	\$11.70	\$9.28	.10% on first \$8k in 2025 & .10% in 2026
248	20-10-61320-2700	Fringe Benefit Workers Compensation	\$76.76	\$92.10	(\$15.34)	\$83.57	\$0.00	.1533% in 2025; .1533% in 2026
249	20-10-61320-2750	Fringe Benefit Retiree Health	\$605.84	\$618.78	(\$12.94)	\$704.32	\$703.40	1.21% in 2025 & 1.21% in 2026
250	20-10-61320-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
251	20-10-61320-6000	Materials & Supplies	\$8,300.00	\$8,225.00	\$75.00	\$8,225.00	\$7,680.45	
252								
253	Check Elementary - Media Services							
254	21-10-61320-1122	Comp Librarian	\$56,814.86	\$55,149.22	\$1,665.64	\$53,976.36	\$53,977.32	1.0 FTEs in 2025 & 2026
255	21-10-61320-1520	Comp Substitutes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
256	21-10-61320-2100	Fringe Benefit FICA	\$4,346.34	\$4,218.92	\$127.42	\$4,129.19	\$3,821.40	Rate 7.65% each year
257	21-10-61320-2210	Fringe Benefit Retirement	\$8,073.39	\$7,836.70	\$236.69	\$8,970.87	\$8,959.18	14.21% in 2025 & 14.21% in 2026
258	21-10-61320-2220	Retirement for Hybrid Plan Employees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	17.71% in 2025 & 17.71% in 2026
259	21-10-61320-2300	Fringe Benefit Hosp/Med Plan	\$0.00	\$0.00	\$0.00	\$7,656.00	\$3,267.00	\$7,884 in 2025 & \$7,884 in 2026
260	21-10-61320-2400	Fringe Benefit Group Life	\$670.42	\$650.76	\$19.65	\$723.28	\$722.38	1.18% in 2025 & 1.18% in 2026
261	21-10-61320-2510	Virginia Local Disability Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.238% in 2025 & .238% in 2026
262	21-10-61320-2600	Fringe Benefit Unemployment	\$8.00	\$8.00	\$0.00	\$10.40	\$8.00	.10% on first \$8k in 2025 & .10% in 2026
263	21-10-61320-2700	Fringe Benefit Workers Compensation	\$87.10	\$84.54	\$2.55	\$76.17	\$0.00	.1533% in 2025; .1533% in 2026
264	21-10-61320-2750	Fringe Benefit Retiree Health	\$687.46	\$568.04	\$119.42	\$653.11	\$652.24	1.21% in 2025 & 1.21% in 2026
265	21-10-61320-2800	Fringe Benefit Oher	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
266	21-10-61320-6000	Materials & Supplies	\$4,400.00	\$4,336.88	\$63.12	\$4,336.88	\$4,194.71	
267								
268	Willis Elementary - Media Services							
269	22-10-61320-1122	Comp Librarian	\$37,595.58	\$36,492.19	\$1,103.38	\$35,484.01	\$35,484.32	0.6 FTEs in 2025 & 0.6 FTEs in 2026
270	22-10-61320-1520	Comp Substitutes	\$0.00	\$0.00	\$0.00	\$0.00	\$555.01	
271	22-10-61320-2100	Fringe Benefit FICA	\$2,876.06	\$2,791.65	\$84.41	\$2,714.53	\$2,075.26	Rate 7.65% each year
272	22-10-61320-2210	Fringe Benefit Retirement	\$5,342.33	\$5,185.54	\$156.79	\$5,897.44	\$5,889.70	14.21% in 2025 & 14.21% in 2026
273	22-10-61320-2220	Retirement for Hybrid Plan Employees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	17.71% in 2025 & 17.71% in 2026
274	22-10-61320-2300	Fringe Benefit Hosp/Med Plan	\$4,730.40	\$4,730.40	\$0.00	\$4,593.60	\$4,593.60	\$7,884 in 2025 & \$7,884 in 2026
275	22-10-61320-2400	Fringe Benefit Group Life	\$443.63	\$430.61	\$13.02	\$475.49	\$474.88	1.18% in 2025 & 1.18% in 2026
276	22-10-61320-2510	Virginia Local Disability Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.238% in 2025 & .238% in 2026
277	22-10-61320-2600	Fringe Benefit Unemployment	\$8.00	\$8.00	\$0.00	\$10.40	\$5.41	.10% on first \$8k in 2025 & .10% in 2026
278	22-10-61320-2700	Fringe Benefit Workers Compensation	\$57.63	\$55.94	\$1.69	\$50.07	\$0.00	.1533% in 2025; .1533% in 2026
279	22-10-61320-2750	Fringe Benefit Retiree Health	\$454.91	\$375.87	\$79.04	\$429.36	\$428.80	1.21% in 2025 & 1.21% in 2026
280	22-10-61320-2800	Fringe Benefit Oher	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
281	22-10-61320-6000	Materials & Supplies	\$3,800.00	\$3,706.35	\$93.65	\$3,706.35	\$3,006.17	
282								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)
 Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
283	Indian Valley Elementary - Media Services							
284	23-10-61320-1122	Comp Librarian	\$25,063.88	\$24,328.29	\$735.59	\$23,656.18	\$23,656.32	0.4 FTEs in 2025 & 0.4 FTEs in 2026
285	23-10-61320-1520	Comp Substitutes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
286	23-10-61320-2100	Fringe Benefit FICA	\$1,917.39	\$1,861.11	\$56.27	\$1,809.70	\$1,355.16	Rate 7.65% each year
287	23-10-61320-2210	Fringe Benefit Retirement	\$3,561.58	\$3,457.05	\$104.53	\$3,931.66	\$3,926.56	14.21% in 2025 & 14.21% in 2026
288	23-10-61320-2220	Retirement for Hybrid Plan Employees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	17.71% in 2025 & 17.71% in 2026
289	23-10-61320-2300	Fringe Benefit Hosp/Med Plan	\$3,153.60	\$3,153.60	\$0.00	\$3,062.40	\$3,062.40	\$7,884 in 2025 & \$7,884 in 2026
290	23-10-61320-2400	Fringe Benefit Group Life	\$295.75	\$287.07	\$8.68	\$316.99	\$316.58	1.18% in 2025 & 1.18% in 2026
291	23-10-61320-2510	Virginia Local Disability Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.238% in 2025 & .238% in 2026
292	23-10-61320-2600	Fringe Benefit Unemployment	\$8.00	\$8.00	\$0.00	\$10.40	\$3.19	.10% on first \$8k in 2025 & .10% in 2026
293	23-10-61320-2700	Fringe Benefit Workers Compensation	\$38.42	\$37.30	\$1.13	\$33.38	\$0.00	.1533% in 2025; .1533% in 2026
294	23-10-61320-2750	Fringe Benefit Retiree Health	\$303.27	\$250.58	\$52.69	\$286.24	\$285.86	1.21% in 2025 & 1.21% in 2026
295	23-10-61320-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
296	23-10-61320-6000	Materials & Supplies	\$2,400.00	\$2,368.37	\$31.63	\$2,368.37	\$2,278.35	
297								
298	Floyd County High School - Media Services							
299	30-10-61320-1122	Comp Librarian	\$55,618.00	\$51,108.00	\$4,510.00	\$51,304.27	\$30,586.90	1.00 FTE in 2025 & 1.0 FTE in 2026
300	30-10-61320-1140	Comp Technical Aide	\$29,662.00	\$28,790.00	\$872.00	\$28,179.16	\$28,160.31	1.00 FTE in 2025 & 2026
301	30-10-61320-1520	Comp Substitute	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	
302	30-10-61320-2100	Fringe Benefit FICA	\$6,523.92	\$6,112.20	\$411.72	\$6,118.73	\$4,313.91	Rate 7.65% each year
303	30-10-61320-2210	Fringe Benefit Retirement	\$4,214.97	\$4,091.06	\$123.91	\$4,683.38	\$4,677.26	14.21% in 2025 & 14.21% in 2026
304	30-10-61320-2220	Retirement for Hybrid Plan Employees	\$9,849.95	\$9,051.23	\$798.72	\$8,526.77	\$0.00	17.71% in 2025 & 17.71% in 2026
305	30-10-61320-2300	Fringe Benefit Hosp/Med Plan	\$15,768.00	\$15,768.00	\$0.00	\$15,312.00	\$7,656.00	\$7,884 in 2025 & \$7,884 in 2026
306	30-10-61320-2400	Fringe Benefit Group Life	\$1,006.30	\$942.80	\$63.51	\$1,065.08	\$377.10	1.18% in 2025 & 1.18% in 2026
307	30-10-61320-2510	Virginia Local Disability Program	\$132.37	\$121.64	\$10.73	\$122.10	\$0.00	.238% in 2025 & .238% in 2026
308	30-10-61320-2600	Fringe Benefit Unemployment	\$16.00	\$16.00	\$0.00	\$21.45	\$26.40	.10% on first \$8k in 2025 & .10% in 2026
309	30-10-61320-2700	Fringe Benefit Workers Compensation	\$130.73	\$122.48	\$8.25	\$112.88	\$0.00	.1533% in 2025; .1533% in 2026
310	30-10-61320-2750	Fringe Benefit Retiree Health	\$1,031.89	\$822.95	\$208.94	\$961.75	\$340.52	1.21% in 2025 & 1.21% in 2026
311	30-10-61320-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
312	30-10-61320-6000	Materials & Supplies - FCHS	\$13,500.00	\$13,500.00	\$0.00	\$13,500.00	\$13,405.47	
313		Subtotal	\$384,943.48	\$375,687.95	\$9,255.53	\$382,993.13	\$335,528.00	

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)
 Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/CContr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
314	Floyd Elementary - Office of the Principal							
315	20-10-61410-1126	Comp Principal	\$85,767.00	\$83,251.19	\$2,515.82	\$81,213.09	\$81,213.48	1.0 FTEs in 2025 & 2026
316	20-10-61410-1127	Comp Assistant Principal	\$69,313.00	\$67,279.65	\$2,033.35	\$64,932.90	\$65,297.59	1.00 FTE in 2025 & 2026
317	20-10-61410-1150	Comp Clerical	\$50,367.00	\$55,842.00	(\$5,475.00)	\$54,561.32	\$54,544.29	2.0 FTEs in 2025 & 2026
318	20-10-61410-1520	Comp Substitute	\$0.00	\$0.00	\$0.00	\$600.00	\$2,532.00	
319	20-10-61410-2100	Fringe Benefit FICA	\$15,716.70	\$15,787.52	(\$70.83)	\$15,400.01	\$15,142.69	Rate 7.65% each year
320	20-10-61410-2210	Fringe Benefit Retirement	\$22,036.87	\$21,390.43	\$646.44	\$13,497.62	\$13,497.66	14.21% in 2025 & 14.21% in 2026
321	20-10-61410-2220	Retirement for Hybrid Plan Employees	\$8,920.00	\$9,889.62	(\$969.62)	\$19,859.94	\$19,856.76	17.71% in 2025 & 17.71% in 2026
322	20-10-61410-2300	Fringe Benefit Hosp/Med Plan	\$23,652.00	\$23,652.00	\$0.00	\$22,968.00	\$24,229.00	\$7,884 in 2025 & \$7,884 in 2026
323	20-10-61410-2400	Fringe Benefit Group Life	\$2,424.27	\$2,435.20	(\$10.92)	\$2,689.48	\$2,689.27	1.18% in 2025 & 1.18% in 2026
324	20-10-61410-2510	Virginia Local Disability Program	\$119.87	\$132.90	(\$13.03)	\$284.40	\$284.40	.238% in 2025 & .238% in 2026
325	20-10-61410-2600	Fringe Benefit Unemployment	\$32.00	\$32.00	\$0.00	\$42.38	\$34.91	.10% on first \$8k in 2025 & .10% in 2026
326	20-10-61410-2700	Fringe Benefit Workers Compensation	\$314.95	\$316.37	(\$1.42)	\$284.86	\$0.00	.1533% in 2025; .1533% in 2026
327	20-10-61410-2750	Fringe Benefit Retiree Health	\$2,485.91	\$2,125.64	\$360.27	\$2,428.56	\$2,428.28	1.21% in 2025 & 1.21% in 2026
328	20-10-61410-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
329	20-10-61410-3000	Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
330	20-10-61410-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
331	20-10-61410-6000	Materials & Supplies	\$4,100.00	\$4,100.00	\$0.00	\$4,100.00	\$3,951.85	
332	Check Elementary - Office of the Principal							
333	21-10-61410-1126	Comp Principal	\$97,028.00	\$94,183.58	\$2,844.43	\$86,552.96	\$86,553.00	1.0 FTEs in 2025 & 2026
334	21-10-61410-1150	Comp Clerical	\$71,637.57	\$69,499.50	\$2,138.07	\$67,919.83	\$67,921.30	1.93 FTEs in 2025 & 2026
335	21-10-61410-1520	Comp Substitute	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00	
336	21-10-61410-2100	Fringe Benefit FICA	\$12,902.92	\$12,521.76	\$381.16	\$11,840.12	\$10,894.91	Rate 7.65% each year
337	21-10-61410-2210	Fringe Benefit Retirement	\$13,787.68	\$13,383.49	\$404.19	\$14,385.10	\$14,385.12	14.21% in 2025 & 14.21% in 2026
338	21-10-61410-2220	Retirement for Hybrid Plan Employees	\$7,825.87	\$7,589.80	\$236.07	\$6,954.19	\$6,954.24	17.71% in 2025 & 17.71% in 2026
339	21-10-61410-2300	Fringe Benefit Hosp/Med Plan	\$15,768.00	\$15,768.00	\$0.00	\$15,312.00	\$15,238.88	\$7,884 in 2025 & \$7,884 in 2026
340	21-10-61410-2400	Fringe Benefit Group Life	\$1,666.36	\$1,617.07	\$49.29	\$1,720.50	\$1,720.50	1.18% in 2025 & 1.18% in 2026
341	21-10-61410-2510	Virginia Local Disability Program	\$105.17	\$102.00	\$3.17	\$99.58	\$99.60	.238% in 2025 & .238% in 2026
342	21-10-61410-2600	Fringe Benefit Unemployment	\$24.00	\$24.00	\$0.00	\$31.59	\$26.86	.10% on first \$8k in 2025 & .10% in 2026
343	21-10-61410-2700	Fringe Benefit Workers Compensation	\$258.56	\$250.93	\$7.64	\$219.02	\$0.00	.1533% in 2025; .1533% in 2026
344	21-10-61410-2750	Fringe Benefit Retiree Health	\$1,708.73	\$1,411.51	\$297.22	\$1,553.58	\$1,553.58	1.21% in 2025 & 1.21% in 2026
345	21-10-61410-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
346	21-10-61410-3000	Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
347	21-10-61410-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
348	21-10-61410-6000	Materials & Supplies	\$2,300.00	\$2,234.88	\$65.12	\$2,234.88	\$2,247.89	
349								
350								
351								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)

Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/CCtr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes
352 Willis Elementary - Office of the Principal						
353 22-10-61410-1126 Comp Principal	\$79,902.00	\$77,557.86	\$2,344.14	\$75,659.10	\$75,659.52	1.0 FTEs in 2025 & 2026
354 22-10-61410-1150 Comp Clerical	\$40,340.00	\$39,134.14	\$1,205.86	\$38,232.79	\$38,252.32	1.57 FTEs in 2025 & 2026
355 22-10-61410-1520 Comp Substitute	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00	
356 22-10-61410-2100 Fringe Benefit FICA	\$9,198.51	\$8,926.94	\$271.57	\$8,735.68	\$8,582.16	Rate 7.65% each year
357 22-10-61410-2210 Fringe Benefit Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	14.21% in 2025 & 14.21% in 2026
358 22-10-61410-2220 Retirement for Hybrid Plan Employees	\$19,293.63	\$18,723.52	\$570.11	\$17,144.59	\$17,144.70	17.71% in 2025 & 17.71% in 2026
359 22-10-61410-2300 Fringe Benefit Hosp/Med Plan	\$7,884.00	\$7,884.00	\$0.00	\$7,656.00	\$7,606.00	\$7,884 in 2025 & \$7,884 in 2026
360 22-10-61410-2400 Fringe Benefit Group Life	\$1,285.52	\$1,247.53	\$37.99	\$1,382.30	\$1,382.28	1.18% in 2025 & 1.18% in 2026
361 22-10-61410-2510 Virginia Local Disability Program	\$259.28	\$251.62	\$7.66	\$245.51	\$245.52	.238% in 2025 & .238% in 2026
362 22-10-61410-2600 Fringe Benefit Unemployment	\$24.00	\$24.00	\$0.00	\$31.59	\$25.37	.10% on first \$8k in 2025 & .10% in 2026
363 22-10-61410-2700 Fringe Benefit Workers Compensation	\$184.33	\$178.89	\$5.44	\$161.63	\$0.00	.1533% in 2025; .1533% in 2026
364 22-10-61410-2750 Fringe Benefit Retiree Health	\$1,318.20	\$1,088.95	\$229.25	\$1,248.19	\$1,248.18	1.21% in 2025 & 1.21% in 2026
365 22-10-61410-2800 Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
366 22-10-61410-3000 Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
367 22-10-61410-5500 Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
368 22-10-61410-6000 Materials & Supplies	\$1,800.00	\$1,767.30	\$32.70	\$1,767.30	\$1,466.25	
370 Indian Valley Elementary - Office of the Principal						
371 23-10-61410-1126 Comp Principal	\$82,321.00	\$79,908.56	\$2,412.45	\$77,950.79	\$77,950.98	1.0 FTEs in 2025 & 2026
372 23-10-61410-1150 Comp Clerical	\$78,207.76	\$75,927.15	\$2,280.61	\$74,103.18	\$73,932.73	1.57 FTEs in 2025 & 2026
373 23-10-61410-1520 Comp Substitute	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00	
374 23-10-61410-2100 Fringe Benefit FICA	\$12,280.45	\$11,921.43	\$359.02	\$11,655.08	\$11,536.97	Rate 7.65% each year
375 23-10-61410-2210 Fringe Benefit Retirement	\$21,297.95	\$20,675.49	\$622.46	\$23,589.98	\$23,589.90	14.21% in 2025 & 14.21% in 2026
376 23-10-61410-2220 Retirement for Hybrid Plan Employees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	17.71% in 2025 & 17.71% in 2026
377 23-10-61410-2300 Fringe Benefit Hosp/Med Plan	\$7,884.00	\$7,884.00	\$0.00	\$7,656.00	\$7,606.00	\$7,884 in 2025 & \$7,884 in 2026
378 23-10-61410-2400 Fringe Benefit Group Life	\$1,768.58	\$1,716.89	\$51.69	\$1,901.96	\$1,901.94	1.18% in 2025 & 1.18% in 2026
379 23-10-61410-2510 Virginia Local Disability Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.238% in 2025 & .238% in 2026
380 23-10-61410-2600 Fringe Benefit Unemployment	\$24.00	\$24.00	\$0.00	\$31.59	\$26.73	.10% on first \$8k in 2025 & .10% in 2026
381 23-10-61410-2700 Fringe Benefit Workers Compensation	\$246.09	\$238.90	\$7.19	\$215.67	\$0.00	.1533% in 2025; .1533% in 2026
382 23-10-61410-2750 Fringe Benefit Retiree Health	\$1,813.55	\$1,498.65	\$314.90	\$1,717.44	\$1,717.44	1.21% in 2025 & 1.21% in 2026
383 23-10-61410-2800 Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
384 23-10-61410-3000 Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
385 23-10-61410-5500 Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
386 23-10-61410-6000 Materials & Supplies	\$1,300.00	\$1,220.47	\$79.53	\$1,220.47	\$1,219.40	
387						

Floyd County Public Schools - 2025-2026 Budget Estimate
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 Adopted by Floyd County School Board on:
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F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes			
388	Floyd County High School - Office of the Principal								
389	30-10-61410-1126	Comp Principal	\$120,727.00	\$117,210.00	\$3,517.00	\$114,344.12	\$114,345.54		
390	30-10-61410-1127	Comp Assistant Principal	\$90,121.00	\$87,480.14	\$2,640.87	\$85,336.92	\$85,337.52		1.00 FTEs in 2025 & 2026
391	30-10-61410-1150	Comp Clerical	\$98,462.00	\$117,654.00	(\$19,192.00)	\$114,996.25	\$98,873.65		3.00 FTEs in 2025 & 2026
392	30-10-61410-1520	Comp Substitutes	\$0.00	\$0.00	\$0.00	\$1,000.00	\$12,939.00		
393	30-10-61410-2100	Fringe Benefit FICA	\$23,662.22	\$24,659.33	(\$997.11)	\$24,149.31	\$23,412.36		Rate 7.65% each year
394	30-10-61410-2210	Fringe Benefit Retirement	\$38,992.95	\$45,805.10	(\$6,812.15)	\$52,299.37	\$52,286.74		14.21% in 2025 & 14.21% in 2026
395	30-10-61410-2220	Retirement for Hybrid Plan Employees	\$6,181.68	\$0.00	\$6,181.68	\$0.00	\$0.00		17.71% in 2025 & 17.71% in 2026
396	30-10-61410-2300	Fringe Benefit Hosp/Med Plan	\$23,652.00	\$15,768.00	\$7,884.00	\$15,312.00	\$15,212.00		\$7,884 in 2025 & \$7,884 in 2026
397	30-10-61410-2400	Fringe Benefit Group Life	\$3,649.86	\$3,803.66	(\$153.80)	\$4,216.68	\$4,215.72		1.18% in 2025 & 1.18% in 2026
398	30-10-61410-2510	Virginia Local Disability Program	\$83.07	\$0.00	\$83.07	\$0.00	\$0.00		.238% in 2025 & .238% in 2026
399	30-10-61410-2600	Fringe Benefit Unemployment	\$40.00	\$40.00	\$0.00	\$53.30	\$51.28		.10% on first \$8k in 2025 & .10% in 2026
400	30-10-61410-2700	Fringe Benefit Workers Compensation	\$474.17	\$494.15	(\$19.98)	\$446.68	\$0.00		.1533% in 2025; .1533% in 2026
401	30-10-61410-2750	Fringe Benefit Retiree Health	\$3,742.65	\$3,320.14	\$422.51	\$3,807.60	\$3,806.72		1.21% in 2025 & 1.21% in 2026
402	30-10-61410-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
403	30-10-61410-3000	Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
404	30-10-61410-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
405	30-10-61410-6000	Materials & Supplies	\$6,300.00	\$6,300.00	\$0.00	\$6,300.00	\$7,034.43		
406		Subtotal	<u>\$1,294,983.87</u>	<u>\$1,285,155.81</u>	<u>\$9,828.06</u>	<u>\$1,267,154.96</u>	<u>\$1,261,907.41</u>		
407	Secondary - Alternative Education / ISAEP								
408	30-13-61100-1120	Comp Teacher	\$50,362.00	\$48,890.00	\$1,472.00	\$47,851.63	\$47,605.03		1.0 FTEs in 2025 & 2026
409	30-13-61100-1151	Comp Instructional Aides	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
410	30-13-61100-1520	Comp Substitute	\$0.00	\$0.00	\$0.00	\$500.00	\$502.49		
411	30-13-61100-2100	Fringe Benefit FICA	\$3,852.69	\$3,740.09	\$112.61	\$3,698.90	\$3,325.66		Rate 7.65% each year
412	30-13-61100-2210	Fringe Benefit Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		14.21% in 2025 & 14.21% in 2026
413	30-13-61100-2220	Retirement for Hybrid Plan Employees	\$8,919.11	\$8,658.42	\$260.69	\$7,952.94	\$7,942.56		17.71% in 2025 & 17.71% in 2026
414	30-13-61100-2300	Fringe Benefit Hosp/Med Plan	\$7,884.00	\$7,884.00	\$0.00	\$7,656.00	\$7,656.00		\$7,884 in 2025 & \$7,884 in 2026
415	30-13-61100-2400	Fringe Benefit Group Life	\$594.27	\$576.90	\$17.37	\$641.21	\$640.36		1.18% in 2025 & 1.18% in 2026
416	30-13-61100-2510	Virginia Local Disability Program	\$119.86	\$116.36	\$3.50	\$113.89	\$113.72		.238% in 2025 & .238% in 2026
417	30-13-61100-2600	Fringe Benefit Unemployment	\$8.00	\$8.00	\$0.00	\$11.05	\$8.52		.10% on first \$8k in 2025 & .10% in 2026
418	30-13-61100-2700	Fringe Benefit Workers Compensation	\$77.20	\$74.95	\$2.26	\$68.24	\$0.00		.1533% in 2025; .1533% in 2026
419	30-13-61100-2750	Fringe Benefit Retiree Health	\$609.38	\$503.57	\$105.81	\$579.00	\$578.24		1.21% in 2025 & 1.21% in 2026
420	30-13-61100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
421	30-13-61100-3000	Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
422	30-13-61100-5400	Lease/Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
423	30-13-61100-6030	Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
424		Subtotal	<u>\$72,426.52</u>	<u>\$70,452.28</u>	<u>\$1,974.24</u>	<u>\$69,072.86</u>	<u>\$68,372.58</u>		

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)
 Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
427	Floyd Elementary Title I							
428	20-15-61100-1120	Comp Teacher	\$129,002.00	\$123,909.00	\$5,093.00	\$192,981.23	\$186,522.56	2.19 FTEs in 2025 & 2.19 FTEs in 2026
429	20-15-61100-1151	Comp Instructional Aides	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00 FTE in 2024 & 0.00 FTE in 2025
430	20-15-61100-1520	Comp Substitutes	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	
431	20-15-61100-1620	Comp Supplements	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	Interpreter
432	20-15-61100-2100	Fringe Benefit FICA	\$9,868.65	\$9,479.04	\$389.61	\$14,877.81	\$13,022.27	Rate 7.65% each year
433	20-15-61100-2210	Fringe Benefit Retirement	\$18,331.18	\$17,607.47	\$723.72	\$32,073.48	\$32,031.68	14.21% in 2025 & 14.21% in 2026
434	20-15-61100-2220	Retirement for Hybrid Plan Employees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	17.71% in 2025 & 17.71% in 2026
435	20-15-61100-2300	Fringe Benefit Hosp/Med Plan	\$7,884.00	\$7,884.00	\$0.00	\$7,656.00	\$7,656.00	\$7,884 in 2025 & \$7,884 in 2026
436	20-15-61100-2400	Fringe Benefit Group Life	\$1,522.22	\$1,462.13	\$60.10	\$2,585.95	\$2,582.56	1.18% in 2025 & 1.18% in 2026
437	20-15-61100-2510	Virginia Local Disability Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.238% in 2025 & .238% in 2026
438	20-15-61100-2600	Fringe Benefit Unemployment	\$24.00	\$24.00	\$0.00	\$43.55	\$25.50	.10% on first \$8k in 2025 & .10% in 2026
439	20-15-61100-2700	Fringe Benefit Workers Compensation	\$197.76	\$189.95	\$7.81	\$274.48	\$0.00	.1533% in 2025; .1533% in 2026
440	20-15-61100-2750	Fringe Benefit Retiree Health	\$1,560.92	\$1,276.26	\$284.66	\$2,335.07	\$2,332.02	1.21% in 2025 & 1.21% in 2026
441	20-15-61100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
442	20-15-61100-3000	Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$5,303.40	School Programs
443	20-15-61100-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$158.55	Rate \$0.35/mile, Lodging, Conferences
444	20-15-61100-6000	Materials & Supplies - Parent Involvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Service Fair & Other Parent Events
445	20-15-61100-6030	Materials & Supplies	\$5,000.00	\$2,771.19	\$2,228.81	\$0.00	\$0.00	Books, Classroom Instructional Material
446								
447	Check Elementary Title I							
448	21-15-61100-1120	Comp Teacher	\$135,311.00	\$80,435.00	\$54,876.00	\$78,234.40	\$78,235.64	1.19 FTEs in 2025 & 2.19 FTEs in 2026
449	21-15-61100-1151	Comp Instructional Aides	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
450	21-15-61100-1520	Comp Substitutes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
451	21-15-61100-1620	Comp Supplements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Interpreter
452	21-15-61100-2100	Fringe Benefit FICA	\$10,351.29	\$6,153.28	\$4,198.01	\$5,984.93	\$5,635.56	Rate 7.65% each year
453	21-15-61100-2210	Fringe Benefit Retirement	\$11,772.84	\$11,429.81	\$343.03	\$13,002.56	\$12,985.64	14.21% in 2025 & 14.21% in 2026
454	21-15-61100-2220	Retirement for Hybrid Plan Employees	\$9,291.02	\$0.00	\$9,291.02	\$0.00	\$0.00	17.71% in 2025 & 17.71% in 2026
455	21-15-61100-2300	Fringe Benefit Hosp/Med Plan	\$15,768.00	\$7,884.00	\$7,884.00	\$7,656.00	\$7,656.00	\$7,884 in 2025 & \$7,884 in 2026
456	21-15-61100-2400	Fringe Benefit Group Life	\$1,596.67	\$949.13	\$647.54	\$1,048.34	\$1,046.92	1.18% in 2025 & 1.18% in 2026
457	21-15-61100-2510	Virginia Local Disability Program	\$124.86	\$0.00	\$124.86	\$0.00	\$0.00	.238% in 2025 & .238% in 2026
458	21-15-61100-2600	Fringe Benefit Unemployment	\$24.00	\$16.00	\$8.00	\$20.80	\$9.31	.10% on first \$8k in 2025 & .10% in 2026
459	21-15-61100-2700	Fringe Benefit Workers Compensation	\$207.43	\$123.31	\$84.12	\$110.40	\$0.00	.1533% in 2025; .1533% in 2026
460	21-15-61100-2750	Fringe Benefit Retiree Health	\$1,637.26	\$828.48	\$808.78	\$946.64	\$945.36	1.21% in 2025 & 1.21% in 2026
461	21-15-61100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
462	21-15-61100-3000	Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	School Programs
463	21-15-61100-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Rate \$0.35/mile, Lodging, Conferences
464	21-15-61100-6000	Materials & Supplies - Parent Involvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Service Fair & Other Parent Events
465	21-15-61100-6030	Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Books, Classroom Instructional Material
466								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)
 Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes
467 Willis Elementary Title I						
468 22-15-61100-1120 Comp Teacher	\$71,361.00	\$67,959.00	\$3,402.00	\$66,339.89	\$66,340.96	1.19 FTEs in 2025 & 2026
469 22-15-61100-1151 Comp Instructional Aides	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
470 22-15-61100-1520 Comp Substitutes	\$0.00	\$0.00	\$0.00	\$0.00	\$260.00	
471 22-15-61100-1620 Comp Supplements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Interpreter
472 22-15-61100-2100 Fringe Benefit FICA	\$5,459.12	\$5,198.86	\$260.25	\$5,075.00	\$4,345.92	Rate 7.65% each year
473 22-15-61100-2210 Fringe Benefit Retirement	\$10,140.40	\$9,656.97	\$483.42	\$11,025.69	\$11,011.34	14.21% in 2025 & 14.21% in 2026
474 22-15-61100-2220 Retirement for Hybrid Plan Employees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	17.71% in 2025 & 17.71% in 2026
475 22-15-61100-2300 Fringe Benefit Hosp/Med Plan	\$7,884.00	\$7,884.00	\$0.00	\$7,656.00	\$7,656.00	\$7,884 in 2025 & \$7,884 in 2026
476 22-15-61100-2400 Fringe Benefit Group Life	\$842.06	\$801.92	\$40.14	\$888.95	\$887.76	1.18% in 2025 & 1.18% in 2026
477 22-15-61100-2510 Virginia Local Disability Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.238% in 2025 & .238% in 2026
478 22-15-61100-2600 Fringe Benefit Unemployment	\$16.00	\$16.00	\$0.00	\$20.80	\$9.76	.10% on first \$8k in 2025 & .10% in 2026
479 22-15-61100-2700 Fringe Benefit Workers Compensation	\$109.40	\$104.18	\$5.22	\$93.62	\$0.00	.1533% in 2025; .1533% in 2026
480 22-15-61100-2750 Fringe Benefit Retiree Health	\$863.47	\$699.98	\$163.49	\$802.71	\$801.68	1.21% in 2025 & 1.21% in 2026
481 22-15-61100-2800 Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
482 22-15-61100-3000 Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	School Programs
483 22-15-61100-5500 Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Rate \$0.35/mile, Lodging, Conferences
484 22-15-61100-6000 Materials & Supplies - Parent Involvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Service Fair & Other Parent Events
485 22-15-61100-6030 Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Books, Classroom Instructional Material
486						
487 Indian Valley Elementary Title I						
488 23-15-61100-1120 Comp Teacher	\$77,155.00	\$74,895.00	\$2,260.00	\$73,128.21	\$73,129.32	1.19 FTEs in 2025 & 2026
489 23-15-61100-1151 Comp Instructional Aides	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
490 23-15-61100-1520 Comp Substitutes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
491 23-15-61100-1620 Comp Supplements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Interpreter
492 23-15-61100-2100 Fringe Benefit FICA	\$5,902.36	\$5,729.47	\$172.89	\$5,594.31	\$5,613.09	Rate 7.65% each year
493 23-15-61100-2210 Fringe Benefit Retirement	\$10,963.73	\$10,642.58	\$321.15	\$12,153.91	\$12,138.12	14.21% in 2025 & 14.21% in 2026
494 23-15-61100-2220 Retirement for Hybrid Plan Employees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	17.71% in 2025 & 17.71% in 2026
495 23-15-61100-2300 Fringe Benefit Hosp/Med Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,884 in 2025 & \$7,884 in 2026
496 23-15-61100-2400 Fringe Benefit Group Life	\$910.43	\$883.76	\$26.67	\$979.92	\$978.64	1.18% in 2025 & 1.18% in 2026
497 23-15-61100-2510 Virginia Local Disability Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.238% in 2025 & .238% in 2026
498 23-15-61100-2600 Fringe Benefit Unemployment	\$16.00	\$16.00	\$0.00	\$20.80	\$9.50	.10% on first \$8k in 2025 & .10% in 2026
499 23-15-61100-2700 Fringe Benefit Workers Compensation	\$118.28	\$114.81	\$3.46	\$103.20	\$0.00	.1533% in 2025; .1533% in 2026
500 23-15-61100-2750 Fringe Benefit Retiree Health	\$933.58	\$771.42	\$162.16	\$884.85	\$883.64	1.21% in 2025 & 1.21% in 2026
501 23-15-61100-2800 Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
502 23-15-61100-3000 Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	School Programs
503 23-15-61100-5500 Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Rate \$0.35/mile, Lodging, Conferences
504 23-15-61100-6000 Materials & Supplies - Parent Involvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Service Fair & Other Parent Events
505 23-15-61100-6030 Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Books, Classroom Instructional Material
506 Subtotal	\$552,149.93	\$457,796.00	\$94,353.92	\$546,099.51	\$540,214.70	
507						
508 Elementary - Title IV						
509 20-16-61100-1620 Comp Supplements-Title IV	\$0.00	\$0.00	\$0.00	\$0.00	\$4,500.00	
510 20-16-61100-2100 Fringe Benefit FICA-Title IV	\$0.00	\$0.00	\$0.00	\$0.00	\$344.25	
511 20-16-61100-2600 Fringe Benefit Unemployment-Title IV	\$0.00	\$0.00	\$0.00	\$0.00	\$4.50	
512 20-16-61100-3000 Purchased Services-Title IV	\$20,000.00	\$20,000.00	\$0.00	\$20,000.00	\$24,675.00	Music education program for early childhood learners; Teacher training
513 20-16-61100-5500 Travel-Title IV	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
514 20-16-61100-6030 Materials & Supplies-Title IV	\$17,000.00	\$17,000.00	\$0.00	\$12,904.00	\$1,282.13	STEAM materials
515 Subtotal	\$37,000.00	\$37,000.00	\$0.00	\$32,904.00	\$30,805.88	
516						

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)
 Adopted by Floyd County School Board on:
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F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
517	Elementary - Title IIa (Teacher Quality)							
518	20-19-61100-1120	Comp Teachers	\$68,151.00	\$66,155.00	\$1,996.00	\$65,448.16	\$65,449.00	1.25 FTEs in 2025 & 2026
519	20-19-61100-1520	Comp Substitutes	\$0.00	\$0.00	\$0.00	\$500.00	\$655.01	
520	20-19-61100-1620	Comp Supplements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
521	20-19-61100-2100	Fringe Benefit FICA	\$5,213.55	\$5,060.86	\$152.69	\$5,045.03	\$4,937.74	Rate 7.65% each year
522	20-19-61100-2210	Fringe Benefit Retirement	\$2,526.68	\$2,453.07	\$73.61	\$2,924.54	\$2,920.56	14.21% in 2025 & 14.21% in 2026
523	20-19-61100-2220	Retirement for Hybrid Plan Employees	\$8,920.53	\$8,658.77	\$261.75	\$7,952.94	\$7,942.62	17.71% in 2025 & 17.71% in 2026
524	20-19-61100-2300	Fringe Benefit Hosp/Med Plan	\$7,884.00	\$7,884.00	\$0.00	\$7,656.00	\$7,656.00	\$7,884 in 2025 & \$7,884 in 2026
525	20-19-61100-2400	Fringe Benefit Group Life	\$804.18	\$780.63	\$23.55	\$877.01	\$875.98	1.18% in 2025 & 1.18% in 2026
526	20-19-61100-2510	Virginia Local Disability Program	\$119.88	\$116.36	\$3.52	\$113.89	\$113.72	.238% in 2025 & .238% in 2026
527	20-19-61100-2600	Fringe Benefit Unemployment	\$16.00	\$16.00	\$0.00	\$21.45	\$10.44	.10% on first \$8k in 2025 & .10% in 2026
528	20-19-61100-2700	Fringe Benefit Workers Compensation	\$104.48	\$101.42	\$3.06	\$93.07	\$0.00	.1533% in 2025; .1533% in 2026
529	20-19-61100-2750	Fringe Benefit Retiree Health	\$824.63	\$681.40	\$143.23	\$791.92	\$790.98	1.21% in 2025 & 1.21% in 2026
530	20-19-61100-3000	Purchased Services - Title IIa	\$0.00	\$0.00	\$0.00	\$0.00	\$885.00	Staff Development
531	20-19-61100-3001	Tuition Assistance Reimbursement	\$7,000.00	\$7,000.00	\$0.00	\$0.00	\$0.00	Tuition Assistance Reimbursement
532	20-19-61100-5500	Travel - Title IIa	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Rate \$0.35/mile, Lodging, Conferences
533	20-19-61100-6030	Materials & Supplies - Title IIa	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
534								
535	Secondary - Title IIa (Teacher Quality)							
536	30-19-61100-1120	Comp Teachers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
537	30-19-61100-1520	Comp Substitutes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
538	30-19-61100-1620	Comp Supplements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
539	30-19-61100-2100	Fringe Benefit FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Rate 7.65% each year
540	30-19-61100-2210	Fringe Benefit Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	14.21% in 2025 & 14.21% in 2026
541	30-19-61100-2220	Retirement for Hybrid Plan Employees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	17.71% in 2025 & 17.71% in 2026
542	30-19-61100-2300	Fringe Benefit Hosp/Med Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,884 in 2025 & \$7,884 in 2026
543	30-19-61100-2400	Fringe Benefit Group Life	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1.18% in 2025 & 1.18% in 2026
544	30-19-61100-2510	Virginia Local Disability Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.238% in 2025 & .238% in 2026
545	30-19-61100-2600	Fringe Benefit Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.10% on first \$8k in 2025 & .10% in 2026
546	30-19-61100-2700	Fringe Benefit Workers Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.1533% in 2025; .1533% in 2026
547	30-19-61100-2750	Fringe Benefit Retiree Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1.21% in 2025 & 1.21% in 2026
548	30-19-61100-3000	Purchased Services - Title IIa	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Staff Development
549	30-19-61100-5500	Travel - Title IIa	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Rate \$0.35/mile, Lodging, Conferences
550	30-19-61100-6030	Materials & Supplies - Title IIa	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
551		Subtotal	\$101,564.92	\$98,907.51	\$2,657.42	\$91,424.02	\$92,237.05	
552								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)
 Adopted by Floyd County School Board on:
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F/CContr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
553	Floyd Elementary - Special Education							
554	20-20-61100-1120	Comp Teachers	\$425,523.59	\$415,675.39	\$9,848.20	\$458,756.17	\$456,592.76	8.33 FTEs in 2025 & 7.33 FTEs in 2026
555	20-20-61100-1151	Comp Instructional Aides	\$253,807.00	\$290,686.00	(\$36,879.00)	\$290,284.53	\$241,123.40	14.00 FTEs in 2025 & 12.00 FTEs in 2026
556	20-20-61100-1520	Comp Substitutes	\$8,200.00	\$8,200.00	\$0.00	\$8,200.00	\$32,028.35	
557	20-20-61100-1620	Comp Supplements	\$0.00	\$0.00	\$0.00	\$0.00	\$10,290.00	Speech, Remediation
558	20-20-61100-2100	Fringe Benefit FICA	\$52,596.09	\$54,663.95	(\$2,067.86)	\$57,928.91	\$52,681.71	Rate 7.65% each year
559	20-20-61100-2210	Fringe Benefit Retirement	\$47,566.70	\$54,230.48	(\$6,663.78)	\$65,950.31	\$63,398.96	14.21% in 2025 & 14.21% in 2026
560	20-20-61100-2220	Retirement for Hybrid Plan Employees	\$60,316.60	\$56,819.48	\$3,497.12	\$58,540.26	\$56,485.35	17.71% in 2025 & 17.71% in 2026
561	20-20-61100-2300	Fringe Benefit Hosp/Med Plan	\$124,772.18	\$85,352.18	\$39,420.00	\$98,195.86	\$87,647.38	\$7,884 in 2025 & \$7,884 in 2026
562	20-20-61100-2400	Fringe Benefit Group Life	\$8,016.10	\$8,335.06	(\$318.96)	\$10,037.15	\$9,665.90	1.18% in 2025 & 1.18% in 2026
563	20-20-61100-2510	Virginia Local Disability Program	\$875.79	\$826.88	\$48.91	\$838.30	\$808.94	.238% in 2025 & .238% in 2026
564	20-20-61100-2600	Fringe Benefit Unemployment	\$176.00	\$192.00	(\$16.00)	\$260.00	\$234.84	.10% on first \$8k in 2025 & .10% in 2026
565	20-20-61100-2700	Fringe Benefit Workers Compensation	\$1,053.98	\$1,095.42	(\$41.44)	\$1,068.83	\$0.00	.1533% in 2025; .1533% in 2026
566	20-20-61100-2750	Fringe Benefit Retiree Health	\$8,189.19	\$7,279.25	\$909.94	\$9,063.39	\$8,728.01	1.21% in 2025 & 1.21% in 2026
567	20-20-61100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
568	20-20-61100-3000	Purchased Services	\$79,130.00	\$79,130.00	\$0.00	\$79,130.00	\$96,992.43	OT/PT, Medicaid Billing & Autism Consulting
569	20-20-61100-5500	Travel	\$200.00	\$200.00	\$0.00	\$200.00	\$193.20	Rate \$0.35/mile, Lodging, Conferences
570	20-20-61100-6000	Materials & Supplies	\$3,000.00	\$2,977.28	\$22.72	\$2,977.28	\$2,895.61	Speech Testing & Assistive Tech. Mat.
571	20-20-61220-1110	Comp Director	\$52,732.80	\$51,698.81	\$1,033.99	\$66,389.12	\$70,687.40	0.60 FTEs in 2025 & 2026
572	20-20-61220-1150	Comp Clerical	\$26,543.00	\$25,769.00	\$774.00	\$25,154.05	\$25,136.52	0.60 FTEs in 2025 & 2026
573	20-20-61220-2100	Fringe Benefit FICA	\$6,064.60	\$5,926.29	\$138.31	\$7,003.05	\$6,830.98	Rate 7.65% each year
574	20-20-61220-2210	Fringe Benefit Retirement	\$7,493.33	\$7,346.40	\$146.93	\$11,033.87	\$11,033.94	14.21% in 2025 & 14.21% in 2026
575	20-20-61220-2220	Retirement for Hybrid Plan Employees	\$4,700.77	\$4,563.69	\$137.08	\$4,180.60	\$4,177.74	17.71% in 2025 & 17.71% in 2026
576	20-20-61220-2300	Fringe Benefit Hosp/Med Plan	\$9,460.80	\$9,460.80	\$0.00	\$9,187.20	\$8,744.34	\$7,884 in 2025 & \$7,884 in 2026
577	20-20-61220-2400	Fringe Benefit Group Life	\$935.45	\$914.12	\$21.33	\$1,226.68	\$1,226.46	1.18% in 2025 & 1.18% in 2026
578	20-20-61220-2510	Virginia Local Disability Program	\$63.17	\$61.33	\$1.84	\$59.87	\$59.82	.238% in 2025 & .238% in 2026
579	20-20-61220-2600	Fringe Benefit Unemployment	\$16.00	\$16.00	\$0.00	\$20.80	\$9.60	.10% on first \$8k in 2025 & .10% in 2026
580	20-20-61220-2700	Fringe Benefit Workers Compensation	\$121.53	\$118.76	\$2.77	\$129.61	\$0.00	.1533% in 2025; .1533% in 2026
581	20-20-61220-2750	Fringe Benefit Retiree Health	\$959.24	\$797.92	\$161.32	\$1,107.67	\$1,107.48	1.21% in 2025 & 1.21% in 2026
582	20-20-61220-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
583	20-20-61230-1120	Comp Instructor Homebased	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$262.50	
584	20-20-61230-2100	Fringe Benefit FICA	\$191.25	\$191.25	\$0.00	\$191.25	\$20.09	Rate 7.65% each year
585	20-20-61230-2600	Fringe Benefit Unemployment	\$2.50	\$2.50	\$0.00	\$3.25	\$0.00	.10% on first \$8k in 2025 & .10% in 2026
586	20-20-61230-2700	Fringe Benefit Workers Compensation	\$3.83	\$3.83	\$0.00	\$3.58	\$0.00	
587								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)

Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
588	Check Elementary - Special Education							
589	21-20-61100-1120	Comp Teachers	\$153,227.00	\$154,012.00	(\$785.00)	\$150,739.53	\$150,013.36	2.76 FTEs in 2025 & 2026
590	21-20-61100-1151	Comp Instructional Aides	\$182,806.00	\$178,136.00	\$4,670.00	\$189,352.48	\$167,136.87	9.00 FTEs in 2025 & 9.0 FTEs in 2026
591	21-20-61100-1520	Comp Substitutes	\$5,600.00	\$5,600.00	\$0.00	\$5,600.00	\$4,871.05	
592	21-20-61100-1620	Comp Supplements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Speech, Remediation
593	21-20-61100-2100	Fringe Benefit FICA	\$26,134.92	\$25,837.72	\$297.20	\$26,445.44	\$21,496.34	Rate 7.65% each year
594	21-20-61100-2210	Fringe Benefit Retirement	\$4,662.59	\$4,525.89	\$136.70	\$9,027.12	\$9,015.34	14.21% in 2025 & 14.21% in 2026
595	21-20-61100-2220	Retirement for Hybrid Plan Employees	\$44,839.59	\$44,580.14	\$259.45	\$39,594.43	\$36,457.65	17.71% in 2025 & 17.71% in 2026
596	21-20-61100-2300	Fringe Benefit Hosp/Med Plan	\$32,797.44	\$48,565.44	(\$15,768.00)	\$47,160.96	\$38,349.96	\$7,884 in 2025 & \$7,884 in 2026
597	21-20-61100-2400	Fringe Benefit Group Life	\$3,374.80	\$3,346.16	\$28.64	\$3,920.15	\$3,673.60	1.18% in 2025 & 1.18% in 2026
598	21-20-61100-2510	Virginia Local Disability Program	\$602.59	\$599.10	\$3.49	\$567.00	\$523.39	.238% in 2025 & .238% in 2026
599	21-20-61100-2600	Fringe Benefit Unemployment	\$109.60	\$109.60	\$0.00	\$142.48	\$124.21	.10% on first \$8k in 2025 & .10% in 2026
600	21-20-61100-2700	Fringe Benefit Workers Compensation	\$523.72	\$517.77	\$5.96	\$487.94	\$0.00	.1533% in 2025; .1533% in 2026
601	21-20-61100-2750	Fringe Benefit Retiree Health	\$3,460.60	\$2,920.80	\$539.80	\$3,539.84	\$3,317.15	1.21% in 2025 & 1.21% in 2026
602	21-20-61100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
603	21-20-61100-3000	Purchased Services	\$50,040.00	\$50,040.00	\$0.00	\$50,040.00	\$50,403.75	OT/PT, Medicaid Billing & Autism Consulting
604	21-20-61100-5500	Travel	\$200.00	\$200.00	\$0.00	\$200.00	\$198.87	Rate \$0.35/mile, Lodging, Conferences
605	21-20-61100-6000	Materials & Supplies	\$2,100.00	\$2,033.26	\$66.74	\$2,033.26	\$1,931.33	Speech Testing & Assistive Tech. Mat.
606								
607	Willis Elementary - Special Education							
608	22-20-61100-1120	Comp Teachers	\$29,751.20	\$81,593.20	(\$51,842.00)	\$84,049.79	\$84,331.68	1.50 FTEs in 2025 & 0.50 FTEs in 2026
609	22-20-61100-1151	Comp Instructional Aides	\$46,081.00	\$44,669.00	\$1,412.00	\$43,776.00	\$43,778.00	2.0 FTEs in 2025 & 2.00 FTEs in 2026
610	22-20-61100-1520	Comp Substitutes	\$3,600.00	\$3,600.00	\$0.00	\$3,600.00	\$1,692.98	
611	22-20-61100-1620	Comp Supplements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Speech, Remediation
612	22-20-61100-2100	Fringe Benefit FICA	\$6,076.56	\$9,934.46	(\$3,857.90)	\$10,054.07	\$9,204.62	Rate 7.65% each year
613	22-20-61100-2210	Fringe Benefit Retirement	\$4,632.60	\$4,493.49	\$139.12	\$14,419.28	\$14,447.04	14.21% in 2025 & 14.21% in 2026
614	22-20-61100-2220	Retirement for Hybrid Plan Employees	\$7,656.25	\$16,760.78	(\$9,104.53)	\$6,825.36	\$6,816.62	17.71% in 2025 & 17.71% in 2026
615	22-20-61100-2300	Fringe Benefit Hosp/Med Plan	\$19,678.46	\$27,562.46	(\$7,884.00)	\$26,765.38	\$26,796.00	\$7,884 in 2025 & \$7,884 in 2026
616	22-20-61100-2400	Fringe Benefit Group Life	\$894.82	\$1,489.89	(\$595.07)	\$1,712.87	\$1,714.46	1.18% in 2025 & 1.18% in 2026
617	22-20-61100-2510	Virginia Local Disability Program	\$102.89	\$225.24	(\$122.35)	\$97.74	\$97.64	.238% in 2025 & .238% in 2026
618	22-20-61100-2600	Fringe Benefit Unemployment	\$34.99	\$42.77	(\$7.78)	\$55.04	\$33.51	.10% on first \$8k in 2025 & .10% in 2026
619	22-20-61100-2700	Fringe Benefit Workers Compensation	\$121.77	\$199.08	(\$77.31)	\$185.53	\$0.00	.1533% in 2025; .1533% in 2026
620	22-20-61100-2750	Fringe Benefit Retiree Health	\$917.57	\$1,300.50	(\$382.93)	\$1,546.69	\$1,548.18	1.21% in 2025 & 1.21% in 2026
621	22-20-61100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
622	22-20-61100-3000	Purchased Services	\$34,740.00	\$34,740.00	\$0.00	\$34,740.00	\$35,443.75	OT/PT, Medicaid Billing & Autism Consulting
623	22-20-61100-5500	Travel	\$200.00	\$200.00	\$0.00	\$200.00	\$346.12	Rate \$0.35/mile, Lodging, Conferences
624	22-20-61100-6000	Materials & Supplies	\$1,400.00	\$1,307.10	\$92.90	\$1,307.10	\$199.28	Speech Testing & Assistive Tech. Mat.
625								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)
 Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
626	Indian Valley Elementary - Special Education							
627	23-20-61100-1120	Comp Teachers	\$19,149.00	\$18,588.00	\$561.00	\$18,262.32	\$18,193.00	.32 FTEs in 2025 & .32 FTEs in 2026
628	23-20-61100-1151	Comp Instructional Aides	\$98,465.00	\$71,988.50	\$26,476.50	\$70,492.53	\$70,494.32	3.00 FTEs in 2025 & 4.00 FTEs in 2026
629	23-20-61100-1520	Comp Substitutes	\$2,600.00	\$2,600.00	\$0.00	\$2,600.00	\$252.00	
630	23-20-61100-1620	Comp Supplements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Speech, Remediation
631	23-20-61100-2100	Fringe Benefit FICA	\$9,196.37	\$7,128.00	\$2,068.37	\$6,988.65	\$6,318.83	Rate 7.65% each year
632	23-20-61100-2210	Fringe Benefit Retirement	\$2,599.29	\$6,705.91	(\$4,106.62)	\$7,693.92	\$7,672.34	14.21% in 2025 & 14.21% in 2026
633	23-20-61100-2220	Retirement for Hybrid Plan Employees	\$17,589.93	\$7,683.48	\$9,906.44	\$7,057.14	\$7,048.12	17.71% in 2025 & 17.71% in 2026
634	23-20-61100-2300	Fringe Benefit Hosp/Med Plan	\$26,182.76	\$14,356.76	\$11,826.00	\$13,941.58	\$14,229.41	\$7,884 in 2025 & \$7,884 in 2026
635	23-20-61100-2400	Fringe Benefit Group Life	\$1,387.85	\$1,068.80	\$319.04	\$1,189.31	\$1,186.80	1.18% in 2025 & 1.18% in 2026
636	23-20-61100-2510	Virginia Local Disability Program	\$236.39	\$103.26	\$133.13	\$101.06	\$101.00	.238% in 2025 & .238% in 2026
637	23-20-61100-2600	Fringe Benefit Unemployment	\$55.77	\$47.62	\$8.15	\$61.86	\$29.22	.10% on first \$8k in 2025 & .10% in 2026
638	23-20-61100-2700	Fringe Benefit Workers Compensation	\$184.29	\$142.84	\$41.45	\$128.97	\$0.00	.1533% in 2025; .1533% in 2026
639	23-20-61100-2750	Fringe Benefit Retiree Health	\$1,423.13	\$932.94	\$490.19	\$1,073.93	\$1,071.72	1.21% in 2025 & 1.21% in 2026
640	23-20-61100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
641	23-20-61100-3000	Purchased Services	\$25,090.00	\$25,090.00	\$0.00	\$25,090.00	\$8,073.75	OT/PT, Medicaid Billing & Autism Consulting
642	23-20-61100-5500	Travel	\$200.00	\$200.00	\$0.00	\$200.00	\$579.00	Rate \$0.35/mile, Lodging, Conferences
643	23-20-61100-6000	Materials & Supplies	\$1,000.00	\$944.45	\$55.55	\$944.45	\$199.00	Speech Testing & Assistive Tech. Mat.
644								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)

Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
645	Floyd County High School - Special Education							
646	30-20-61100-1120	Comp Teachers	\$320,240.00	\$313,518.00	\$6,722.00	\$253,297.46	\$253,374.07	4.67 FTEs in 2025 & 5.67 FTES in 2026
647	30-20-61100-1151	Comp Instructional Aides	\$226,970.00	\$220,097.00	\$6,873.00	\$215,622.13	\$208,841.43	10.00 FTEs in 2025 & 10.00 FTEs in 2026
648	30-20-61100-1520	Comp Substitutes	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$4,445.06	
649	30-20-61100-2100	Fringe Benefit FICA	\$42,244.07	\$41,204.05	\$1,040.02	\$36,254.85	\$32,409.49	Rate 7.65% each year
650	30-20-61100-2210	Fringe Benefit Retirement	\$49,201.27	\$47,734.80	\$1,466.47	\$54,516.19	\$54,480.40	14.21% in 2025 & 14.21% in 2026
651	30-20-61100-2220	Retirement for Hybrid Plan Employees	\$35,591.08	\$35,011.08	\$580.00	\$23,418.24	\$21,868.04	17.71% in 2025 & 17.71% in 2026
652	30-20-61100-2300	Fringe Benefit Hosp/Med Plan	\$68,330.63	\$91,982.63	(\$23,652.00)	\$81,666.55	\$72,757.52	\$7,884 in 2025 & \$7,884 in 2026
653	30-20-61100-2400	Fringe Benefit Group Life	\$6,457.08	\$6,296.66	\$160.42	\$6,283.52	\$6,206.03	1.18% in 2025 & 1.18% in 2026
654	30-20-61100-2510	Virginia Local Disability Program	\$478.30	\$470.50	\$7.79	\$335.35	\$322.06	.238% in 2025 & .238% in 2026
655	30-20-61100-2600	Fringe Benefit Unemployment	\$141.00	\$141.00	\$0.00	\$172.90	\$136.48	.10% on first \$8k in 2025 & .10% in 2026
656	30-20-61100-2700	Fringe Benefit Workers Compensation	\$846.54	\$825.70	\$20.84	\$668.88	\$0.00	.1533% in 2025; .1533% in 2026
657	30-20-61100-2750	Fringe Benefit Retiree Health	\$6,621.24	\$5,496.23	\$1,125.01	\$5,673.93	\$5,603.95	1.21% in 2025 & 1.21% in 2026
658	30-20-61100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$2,700.00	
659	30-20-61100-3000	Purchased Services	\$500.00	\$500.00	\$0.00	\$500.00	\$4,341.73	Consulting
660	30-20-61100-5500	Travel	\$750.00	\$750.00	\$0.00	\$750.00	\$448.54	Rate \$0.35/mile, Lodging, Conferences
661	30-20-61100-6000	Materials & Supplies	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	\$748.70	Assistive Technology Materials
662	30-20-61220-1110	Comp Director	\$35,155.20	\$34,465.87	\$689.33	\$44,259.41	\$44,259.96	0.40 FTEs in 2025 & 2026
663	30-20-61220-1150	Comp Clerical	\$17,694.00	\$17,178.00	\$516.00	\$16,742.77	\$16,758.00	0.40 FTEs in 2025 & 2026
664	30-20-61220-2100	Fringe Benefit FICA	\$4,042.96	\$3,950.76	\$92.21	\$4,666.67	\$4,336.34	Rate 7.65% each year
665	30-20-61220-2210	Fringe Benefit Retirement	\$4,995.55	\$4,897.60	\$97.95	\$7,355.91	\$7,356.00	14.21% in 2025 & 14.21% in 2026
666	30-20-61220-2220	Retirement for Hybrid Plan Employees	\$3,133.61	\$3,042.22	\$91.38	\$2,782.65	\$2,785.14	17.71% in 2025 & 17.71% in 2026
667	30-20-61220-2300	Fringe Benefit Hosp/Med Plan	\$6,307.20	\$6,307.20	\$0.00	\$6,124.80	\$5,829.66	\$7,884 in 2025 & \$7,884 in 2026
668	30-20-61220-2400	Fringe Benefit Group Life	\$623.62	\$609.40	\$14.22	\$817.43	\$817.68	1.18% in 2025 & 1.18% in 2026
669	30-20-61220-2510	Virginia Local Disability Program	\$42.11	\$40.88	\$1.23	\$39.85	\$39.90	.238% in 2025 & .238% in 2026
670	30-20-61220-2600	Fringe Benefit Unemployment	\$16.00	\$16.00	\$0.00	\$20.80	\$6.40	.10% on first \$8k in 2025 & .10% in 2026
671	30-20-61220-2700	Fringe Benefit Workers Compensation	\$81.02	\$79.17	\$1.85	\$86.37	\$0.00	.1533% in 2025; .1533% in 2026
672	30-20-61220-2750	Fringe Benefit Retiree Health	\$639.48	\$531.93	\$107.54	\$738.13	\$738.30	1.21% in 2025 & 1.21% in 2026
673	30-20-61220-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
674	30-20-61230-1120	Comp Instructor Homebased	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$17,723.71	
675	30-20-61230-2100	Fringe Benefit FICA	\$229.50	\$229.50	\$0.00	\$229.50	\$1,355.87	Rate 7.65% each year
676	30-20-61230-2600	Fringe Benefit Unemployment	\$3.00	\$3.00	\$0.00	\$3.90	\$11.43	.10% on first \$8k in 2025 & .10% in 2026
677	30-20-61230-2700	Fringe Benefit Workers Compensation	\$4.60	\$4.60	\$0.00	\$4.29	\$0.00	.1533% in 2025; .1533% in 2026
678		Subtotal	\$2,902,277.29	\$2,931,140.28	(\$28,862.99)	\$2,960,665.27	\$2,869,176.86	
679								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)

Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
680	Floyd Elementary - IDEA							
681	20-23-61100-1120	Comp Teachers	\$82,813.61	\$90,434.81	(\$7,621.20)	\$88,509.74	\$87,576.66	1.53 FTEs in 2025 & 1.53 FTEs in 2026
682	20-23-61100-1151	Comp Aides	\$0.00	\$22,472.00	(\$22,472.00)	\$17,701.92	\$16,785.03	1.00 FTEs in 2025 & 0.00 FTEs in 2026
683	20-23-61100-1520	Comp Substitutes	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,819.01	
684	20-23-61100-1620	Comp Supplements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
685	20-23-61100-2100	Fringe Benefit FICA	\$6,411.74	\$8,713.87	(\$2,302.13)	\$8,201.69	\$7,897.63	Rate 7.65% each year
686	20-23-61100-2210	Fringe Benefit Retirement	\$11,526.58	\$12,616.63	(\$1,090.05)	\$17,384.83	\$15,881.51	14.21% in 2025 & 14.21% in 2026
687	20-23-61100-2220	Retirement for Hybrid Plan Employees	\$300.65	\$4,271.62	(\$3,970.97)	\$267.55	\$1,741.92	17.71% in 2025 & 17.71% in 2026
688	20-23-61100-2300	Fringe Benefit Hosp/Med Plan	\$8,120.52	\$8,120.52	\$0.00	\$7,885.68	\$7,951.68	\$7,884 in 2025 & \$7,884 in 2026
689	20-23-61100-2400	Fringe Benefit Group Life	\$977.20	\$1,332.30	(\$355.10)	\$1,423.24	\$1,420.94	1.18% in 2025 & 1.18% in 2026
690	20-23-61100-2510	Virginia Local Disability Program	\$4.04	\$57.41	(\$53.36)	\$3.83	\$24.98	.238% in 2025 & .238% in 2026
691	20-23-61100-2600	Fringe Benefit Unemployment	\$18.70	\$26.65	(\$7.95)	\$34.59	\$31.15	.10% on first \$8k in 2025 & .10% in 2026
692	20-23-61100-2700	Fringe Benefit Workers Compensation	\$128.49	\$174.62	(\$46.13)	\$151.32	\$0.00	.1533% in 2025; .1533% in 2026
693	20-23-61100-2750	Fringe Benefit Retiree Health	\$1,002.04	\$1,162.94	(\$160.90)	\$1,285.16	\$1,283.04	1.21% in 2025 & 1.21% in 2026
694	20-23-61100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
695	20-23-61100-3000	Purchased Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
696	20-23-61100-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
697	20-23-61100-6000	Material & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
698								
699	Check Elementary - IDEA							
700	21-23-61100-1120	Comp Teachers	\$61,049.00	\$59,258.00	\$1,791.00	\$57,998.13	\$57,998.96	1.0 FTEs in 2025 & 2026
701	21-23-61100-1151	Comp Aides	\$18,912.00	\$18,357.00	\$555.00	\$17,967.41	\$17,967.68	1.0 FTEs in 2025 & 2026
702	21-23-61100-1520	Comp Substitutes	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$419.99	
703	21-23-61100-1620	Comp Supplements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
704	21-23-61100-2100	Fringe Benefit FICA	\$6,193.52	\$6,014.05	\$179.47	\$5,887.86	\$5,785.45	Rate 7.65% each year
705	21-23-61100-2210	Fringe Benefit Retirement	\$8,675.06	\$8,420.56	\$254.50	\$9,639.29	\$9,626.74	14.21% in 2025 & 14.21% in 2026
706	21-23-61100-2220	Retirement for Hybrid Plan Employees	\$3,349.32	\$3,251.02	\$98.29	\$2,986.18	\$2,982.36	17.71% in 2025 & 17.71% in 2026
707	21-23-61100-2300	Fringe Benefit Hosp/Med Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,884 in 2025 & \$7,884 in 2026
708	21-23-61100-2400	Fringe Benefit Group Life	\$943.54	\$915.86	\$27.68	\$1,017.94	\$1,016.62	1.18% in 2025 & 1.18% in 2026
709	21-23-61100-2510	Virginia Local Disability Program	\$45.01	\$43.69	\$1.32	\$42.76	\$42.68	.238% in 2025 & .238% in 2026
710	21-23-61100-2600	Fringe Benefit Unemployment	\$17.00	\$17.00	\$0.00	\$22.10	\$16.33	.10% on first \$8k in 2025 & .10% in 2026
711	21-23-61100-2700	Fringe Benefit Workers Compensation	\$124.11	\$120.52	\$3.60	\$108.63	\$0.00	.1533% in 2025; .1533% in 2026
712	21-23-61100-2750	Fringe Benefit Retiree Health	\$967.53	\$799.43	\$168.09	\$919.18	\$917.92	1.21% in 2025 & 1.21% in 2026
713	21-23-61100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
714	21-23-61100-3000	Purchased Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
715	21-23-61100-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
716	21-23-61100-6000	Material & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
717								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)

Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes
718 Willis Elementary - IDEA						
719 22-23-61100-1120 Comp Teachers	\$45,681.00	\$0.00	\$45,681.00	\$0.00	\$0.00	0.0 FTEs in 2025 & 1.0 FTEs in 2026
720 22-23-61100-1151 Comp Aides	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
721 22-23-61100-1520 Comp Substitutes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
722 22-23-61100-1620 Comp Supplements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
723 22-23-61100-2100 Fringe Benefit FICA	\$3,494.60	\$0.00	\$3,494.60	\$0.00	\$0.00	Rate 7.65% each year
724 22-23-61100-2210 Fringe Benefit Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	14.21% in 2025 & 14.21% in 2026
725 22-23-61100-2220 Retirement for Hybrid Plan Employees	\$8,090.11	\$0.00	\$8,090.11	\$0.00	\$0.00	17.71% in 2025 & 17.71% in 2026
726 22-23-61100-2300 Fringe Benefit Hosp/Med Plan	\$7,884.00	\$0.00	\$7,884.00	\$0.00	\$0.00	\$7,884 in 2025 & \$7,884 in 2026
727 22-23-61100-2400 Fringe Benefit Group Life	\$539.04	\$0.00	\$539.04	\$0.00	\$0.00	1.18% in 2025 & 1.18% in 2026
728 22-23-61100-2510 Virginia Local Disability Program	\$108.72	\$0.00	\$108.72	\$0.00	\$0.00	.238% in 2025 & .238% in 2026
729 22-23-61100-2600 Fringe Benefit Unemployment	\$8.00	\$0.00	\$8.00	\$0.00	\$0.00	.10% on first \$8k in 2025 & .10% in 2026
730 22-23-61100-2700 Fringe Benefit Workers Compensation	\$70.03	\$0.00	\$70.03	\$0.00	\$0.00	.1533% in 2025; .1533% in 2026
731 22-23-61100-2750 Fringe Benefit Retiree Health	\$552.74	\$0.00	\$552.74	\$0.00	\$0.00	1.21% in 2025 & 1.21% in 2026
732 22-23-61100-2800 Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
733 22-23-61100-3000 Purchased Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
734 22-23-61100-5500 Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
735 22-23-61100-6000 Material & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
736 Indian Valley Elementary - IDEA						
737 23-23-61100-1120 Comp Teachers	\$56,950.00	\$55,279.00	\$1,671.00	\$54,103.89	\$54,104.68	1.0 FTEs in 2025 & 2026
738 23-23-61100-1151 Comp Aides	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
739 23-23-61100-1520 Comp Substitutes	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$564.99	
740 23-23-61100-1620 Comp Supplements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
741 23-23-61100-2100 Fringe Benefit FICA	\$4,433.18	\$4,305.34	\$127.83	\$4,215.45	\$4,014.69	Rate 7.65% each year
742 23-23-61100-2210 Fringe Benefit Retirement	\$8,092.60	\$7,855.15	\$237.45	\$8,992.07	\$8,980.32	14.21% in 2025 & 14.21% in 2026
743 23-23-61100-2220 Retirement for Hybrid Plan Employees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	17.71% in 2025 & 17.71% in 2026
744 23-23-61100-2300 Fringe Benefit Hosp/Med Plan	\$7,884.00	\$7,884.00	\$0.00	\$7,656.00	\$7,656.00	\$7,884 in 2025 & \$7,884 in 2026
745 23-23-61100-2400 Fringe Benefit Group Life	\$672.01	\$652.29	\$19.72	\$724.99	\$724.08	1.18% in 2025 & 1.18% in 2026
746 23-23-61100-2510 Virginia Local Disability Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.238% in 2025 & .238% in 2026
747 23-23-61100-2600 Fringe Benefit Unemployment	\$9.00	\$9.00	\$0.00	\$11.70	\$8.64	.10% on first \$8k in 2025 & .10% in 2026
748 23-23-61100-2700 Fringe Benefit Workers Compensation	\$88.84	\$86.28	\$2.56	\$77.78	\$0.00	.1533% in 2025; .1533% in 2026
749 23-23-61100-2750 Fringe Benefit Retiree Health	\$689.10	\$569.37	\$119.72	\$654.66	\$653.80	1.21% in 2025 & 1.21% in 2026
750 23-23-61100-2800 Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
751 23-23-61100-3000 Purchased Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
752 23-23-61100-5500 Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
753 23-23-61100-6000 Material & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
754 23-23-61100-6000 Material & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)
 Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/CContr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
755	Floyd County High School - IDEA							
756								
757	30-23-61100-1120	Comp Teacher	\$162,697.00	\$161,416.00	\$1,281.00	\$223,781.96	\$223,838.18	3.0 FTEs in 2025 & 3.0 FTEs in 2026
758	30-23-61100-1151	Comp Instructional Aide	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
759	30-23-61100-1520	Comp Substitutes	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$1,264.99	
760	30-23-61100-1620	Comp Supplements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
761	30-23-61100-2100	Fringe Benefit FICA	\$12,637.57	\$12,539.57	\$98.00	\$17,310.57	\$16,421.79	Rate 7.65% each year
762	30-23-61100-2210	Fringe Benefit Retirement	\$0.00	\$8,136.36	(\$8,136.36)	\$20,249.57	\$20,237.93	14.21% in 2025 & 14.21% in 2026
763	30-23-61100-2220	Retirement for Hybrid Plan Employees	\$28,813.64	\$18,446.38	\$10,367.26	\$16,942.99	\$15,493.93	17.71% in 2025 & 17.71% in 2026
764	30-23-61100-2300	Fringe Benefit Hosp/Med Plan	\$23,652.00	\$23,652.00	\$0.00	\$30,624.00	\$30,599.00	\$7,884 in 2025 & \$7,884 in 2026
765	30-23-61100-2400	Fringe Benefit Group Life	\$1,919.82	\$1,904.71	\$15.12	\$2,998.68	\$2,995.98	1.18% in 2025 & 1.18% in 2026
766	30-23-61100-2510	Virginia Local Disability Program	\$387.22	\$247.90	\$139.32	\$242.63	\$242.32	.238% in 2025 & .238% in 2026
767	30-23-61100-2600	Fringe Benefit Unemployment	\$26.50	\$26.50	\$0.00	\$44.85	\$32.90	.10% on first \$8k in 2025 & .10% in 2026
768	30-23-61100-2700	Fringe Benefit Workers Compensation	\$253.25	\$251.28	\$1.96	\$319.60	\$0.00	.1533% in 2025; .1533% in 2026
769	30-23-61100-2750	Fringe Benefit Retiree Health	\$1,968.63	\$1,662.58	\$306.05	\$2,707.76	\$2,705.29	1.21% in 2025 & 1.21% in 2026
770	30-23-61100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
771	30-23-61100-6000	Material & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
772		Subtotal	\$594,682.23	\$557,004.22	\$37,678.01	\$636,598.19	\$629,727.79	
773								
774	Parent Resource Center							
775	20-24-61100-1151	Comp Resource Aide	\$0.00	\$0.00	\$0.00	\$700.00	\$0.00	As Needed Position in 2025 and 2026
776	20-24-61100-2100	Fringe Benefit FICA	\$0.00	\$0.00	\$0.00	\$53.55	\$0.00	Rate 7.65% each year
777	20-24-61100-2600	Fringe Benefit Unemployment	\$0.00	\$0.00	\$0.00	\$0.91	\$0.00	.10% on first \$8k in 2025 & .10% in 2026
778	20-24-61100-2700	Fringe Benefit Workers Compensation	\$0.00	\$0.00	\$0.00	\$1.00	\$0.00	.1533% in 2025; .1533% in 2026
779	20-24-61100-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Rate \$0.35/mile, Lodging, Conferences
780	20-24-61100-6000	Materials & Supplies	\$0.00	\$0.00	\$0.00	\$499.80	\$0.00	Communication Folders & Brochures
781		Subtotal	\$0.00	\$0.00	\$0.00	\$1,255.26	\$0.00	
782								
783	Elementary - English as Second Language							
784	20-25-61100-1120	Comp Teacher	\$67,503.00	\$65,524.00	\$1,979.00	\$63,758.93	\$63,759.96	1.00 FTE in 2025 & 2026
785	20-25-61100-1151	Comp Instructional Aide	\$19,807.00	\$18,632.00	\$1,175.00	\$18,236.96	\$18,194.82	1.00 FTE in 2025 & 2026
786	20-25-61100-1520	Comp Substitute	\$200.00	\$200.00	\$0.00	\$200.00	\$0.00	
787	20-25-61100-1620	Comp Supplements	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$975.00	Interpreters and Translators
788	20-25-61100-2100	Fringe Benefit FICA	\$6,847.52	\$6,606.23	\$241.28	\$6,440.99	\$6,154.00	Rate 7.65% each year
789	20-25-61100-2210	Fringe Benefit Retirement	\$9,592.18	\$9,310.96	\$281.22	\$10,596.73	\$10,582.94	14.21% in 2025 & 14.21% in 2026
790	20-25-61100-2220	Retirement for Hybrid Plan Employees	\$3,507.82	\$3,299.73	\$208.09	\$3,030.98	\$3,027.08	17.71% in 2025 & 17.71% in 2026
791	20-25-61100-2300	Fringe Benefit Hosp/Med Plan	\$15,768.00	\$7,884.00	\$7,884.00	\$7,656.00	\$7,656.00	\$7,884 in 2025 & \$7,884 in 2026
792	20-25-61100-2400	Fringe Benefit Group Life	\$1,030.26	\$993.04	\$37.22	\$1,098.74	\$1,097.32	1.18% in 2025 & 1.18% in 2026
793	20-25-61100-2510	Virginia Local Disability Program	\$47.14	\$44.34	\$2.80	\$43.40	\$43.34	.238% in 2025 & .238% in 2026
794	20-25-61100-2600	Fringe Benefit Unemployment	\$18.20	\$18.20	\$0.00	\$23.66	\$16.99	.10% on first \$8k in 2025 & .10% in 2026
795	20-25-61100-2700	Fringe Benefit Workers Compensation	\$137.22	\$132.38	\$4.84	\$118.86	\$0.00	.1533% in 2025; .1533% in 2026
796	20-25-61100-2750	Fringe Benefit Retiree Health	\$1,056.45	\$866.81	\$189.64	\$992.15	\$990.86	1.21% in 2025 & 1.21% in 2026
797	20-25-61100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
798	20-25-61100-3000	Purchased Services	\$8,500.00	\$7,000.00	\$1,500.00	\$4,000.00	\$0.00	ELlevation & access software
799	20-25-61100-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Rate \$0.35/mile, Lodging, Conferences
800	20-25-61100-6000	Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
801	20-25-61100-6030	Instructional Materials	\$2,000.00	\$2,000.00	\$0.00	\$2,300.00	\$290.70	
802		Subtotal	\$138,014.78	\$124,511.70	\$13,503.09	\$120,497.41	\$112,789.01	
803								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)

Adopted by Floyd County School Board on:
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F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
804	Secondary - Vocational Education							
805	30-30-61100-1120	Comp Teachers	\$780,001.01	\$761,772.12	\$18,228.90	\$744,085.95	\$733,515.08	13.00 FTEs in 2025 & 13.00 FTEs in 2026
806	30-30-61100-1520	Comp Substitutes	\$9,000.00	\$9,000.00	\$0.00	\$9,000.00	\$18,752.49	
807	30-30-61100-1620	Supplements	\$5,000.00	\$5,000.00	\$0.00	\$11,000.00	\$6,275.00	
808	30-30-61100-2100	Fringe Benefit FICA	\$60,741.08	\$59,346.57	\$1,394.51	\$58,452.58	\$52,604.88	Rate 7.65% each year
809	30-30-61100-2210	Fringe Benefit Retirement	\$73,934.11	\$64,802.91	\$9,131.20	\$73,960.72	\$73,884.46	14.21% in 2025 & 14.21% in 2026
810	30-30-61100-2220	Retirement for Hybrid Plan Employees	\$45,993.70	\$54,145.63	(\$8,151.93)	\$49,706.37	\$49,258.13	17.71% in 2025 & 17.71% in 2026
811	30-30-61100-2300	Fringe Benefit Hosp/Med Plan	\$102,492.00	\$86,724.00	\$15,768.00	\$76,560.00	\$84,022.00	\$7,884 in 2025 & \$7,884 in 2026
812	30-30-61100-2400	Fringe Benefit Group Life	\$9,204.01	\$8,988.91	\$215.10	\$9,970.75	\$9,928.33	1.18% in 2025 & 1.18% in 2026
813	30-30-61100-2510	Virginia Local Disability Program	\$618.10	\$727.65	(\$109.55)	\$711.80	\$705.42	.238% in 2025 & .238% in 2026
814	30-30-61100-2600	Fringe Benefit Unemployment	\$118.00	\$118.00	\$0.00	\$161.20	\$130.10	.10% on first \$8k in 2025 & .10% in 2026
815	30-30-61100-2700	Fringe Benefit Workers Compensation	\$1,217.20	\$1,189.26	\$27.94	\$1,079.38	\$0.00	.1533% in 2025; .1533% in 2026
816	30-30-61100-2750	Fringe Benefit Retiree Health	\$9,438.01	\$7,846.25	\$1,591.76	\$9,003.44	\$8,965.24	1.21% in 2025 & 1.21% in 2026
817	30-30-61100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
818	30-30-61100-3000	Purchased Service / Maintenance	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	
819	30-30-61100-5400	Lease / Rentals	\$3,405.48	\$3,405.48	\$0.00	\$3,405.48	\$1,952.54	
820	30-30-61100-5500	Travel	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	Rate \$0.35/mile, Lodging, Conferences
821	30-30-61100-6020	Textbooks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
822	30-30-61100-6030	Materials & Supplies Classroom	\$50,000.00	\$40,000.00	\$10,000.00	\$36,822.26	\$37,604.58	
823	30-30-61100-8100	Capital Outlay	\$7,847.31	\$7,847.31	\$0.00	\$7,847.31	\$7,856.23	
824	30-30-61410-1127	Comp Director	\$100,297.00	\$97,356.17	\$2,940.83	\$94,971.31	\$94,971.54	1.00 FTE in 2025 & 2026
825	30-30-61410-1150	Comp Clerical	\$44,662.00	\$43,361.00	\$1,301.00	\$42,300.82	\$42,298.02	1.00 FTE in 2025 & 2026
826	30-30-61410-2100	Fringe Benefit FICA	\$11,089.36	\$10,764.86	\$324.50	\$10,501.32	\$9,991.40	Rate 7.65% each year
827	30-30-61410-2210	Fringe Benefit Retirement	\$14,252.20	\$13,834.31	\$417.89	\$15,784.23	\$15,784.26	14.21% in 2025 & 14.21% in 2026
828	30-30-61410-2220	Retirement for Hybrid Plan Employees	\$7,909.64	\$7,679.23	\$230.41	\$7,030.40	\$7,029.96	17.71% in 2025 & 17.71% in 2026
829	30-30-61410-2300	Fringe Benefit Hosp/Med Plan	\$7,884.00	\$7,884.00	\$0.00	\$7,656.00	\$12,406.00	\$7,884 in 2025 & \$7,884 in 2026
830	30-30-61410-2400	Fringe Benefit Group Life	\$1,710.52	\$1,660.46	\$50.05	\$1,839.45	\$1,839.36	1.18% in 2025 & 1.18% in 2026
831	30-30-61410-2510	Virginia Local Disability Program	\$106.30	\$103.20	\$3.10	\$100.68	\$100.68	.238% in 2025 & .238% in 2026
832	30-30-61410-2600	Fringe Benefit Unemployment	\$16.00	\$16.00	\$0.00	\$20.80	\$16.00	.10% on first \$8k in 2025 & .10% in 2026
833	30-30-61410-2700	Fringe Benefit Workers Compensation	\$222.22	\$215.72	\$6.50	\$194.36	\$0.00	.1533% in 2025; .1533% in 2026
834	30-30-61410-2750	Fringe Benefit Retiree Health	\$1,754.00	\$1,449.39	\$304.62	\$1,660.99	\$1,660.92	1.21% in 2025 & 1.21% in 2026
835	30-30-61410-2800	Fringe Benefit - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
836	30-30-61410-3000	Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
837	30-30-61410-6000	Materials & Supplies	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$1,499.82	Office Supplies
838		Subtotal	\$1,350,413.26	\$1,296,738.42	\$53,674.82	\$1,276,827.59	\$1,273,052.44	
839								
840	Carl T. Perkins Grant							
841	30-35-61100-3000	Purchased Service / Maintenance	\$3,289.00	\$3,289.00	\$0.00	\$3,289.00	\$15,432.86	
842	30-35-61100-5400	Lease / Rentals	\$1,651.94	\$1,651.94	\$0.00	\$1,651.94	\$0.00	
	30-35-61100-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
843	30-35-61100-6030	Materials & Supplies Classroom	\$36,433.06	\$36,433.06	\$0.00	\$36,433.55	\$25,697.16	
844	30-35-61100-8100	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
845		Subtotal	\$41,374.00	\$41,374.00	\$0.00	\$41,374.49	\$41,130.02	
846								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)
 Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes
847 Elementary - Gifted Education						
848 20-40-61100-1120 Comp Teachers	\$51,391.00	\$65,220.00	(\$13,829.00)	\$63,258.35	\$63,258.68	1.0 FTEs in 2025 & 2026
849 20-40-61100-1620 Supplements	\$7,500.00	\$7,500.00	\$0.00	\$7,500.00	\$9,000.00	School Coordinators
850 20-40-61100-2100 Fringe Benefit FICA	\$4,505.16	\$5,563.08	(\$1,057.92)	\$5,413.01	\$5,349.89	Rate 7.65% each year
851 20-40-61100-2210 Fringe Benefit Retirement	\$7,302.66	\$9,267.76	(\$1,965.10)	\$10,513.54	\$10,499.76	14.21% in 2025 & 14.21% in 2026
852 20-40-61100-2220 Retirement for Hybrid Plan Employees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	17.71% in 2025 & 17.71% in 2026
853 20-40-61100-2300 Fringe Benefit Hosp/Med Plan	\$0.00	\$7,884.00	(\$7,884.00)	\$7,656.00	\$7,656.00	\$7,884 in 2025 & \$7,884 in 2026
854 20-40-61100-2400 Fringe Benefit Group Life	\$606.41	\$769.60	(\$163.18)	\$847.66	\$846.52	1.18% in 2025 & 1.18% in 2026
855 20-40-61100-2510 Virginia Local Disability Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.238% in 2025 & .238% in 2026
856 20-40-61100-2600 Fringe Benefit Unemployment	\$15.50	\$15.50	\$0.00	\$20.15	\$8.05	.10% on first \$8k in 2025 & .10% in 2026
857 20-40-61100-2700 Fringe Benefit Workers Compensation	\$90.28	\$111.48	(\$21.20)	\$99.99	\$0.00	.1533% in 2025; .1533% in 2026
858 20-40-61100-2750 Fringe Benefit Retiree Health	\$621.83	\$671.77	(\$49.93)	\$765.43	\$764.46	1.21% in 2025 & 1.21% in 2026
859 20-40-61100-2800 Fringe Benefit - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
860 20-40-61100-3000 Purchased Services	\$400.00	\$400.00	\$0.00	\$8,500.00	\$2,786.33	Summer Camps for Gifted
861 20-40-61100-5500 Travel	\$400.00	\$400.00	\$0.00	\$400.00	\$0.00	Rate \$0.35/mile, Lodging, Conferences
862 20-40-61100-6000 Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
863 20-40-61100-6030 Instructional Materials	\$2,000.00	\$1,500.00	\$500.00	\$4,864.57	\$161.68	Books, Classroom Instructional Material
864						
865 Secondary - Gifted Education						
866 30-40-61100-1620 Supplements	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	School Coordinators
867 30-40-61100-2100 Fringe Benefit FICA	\$229.50	\$229.50	\$0.00	\$229.50	\$229.50	Rate 7.65% each year
868 30-40-61100-2600 Fringe Benefit Unemployment	\$3.00	\$3.00	\$0.00	\$3.90	\$0.00	.10% on first \$8k in 2025 & .10% in 2026
869 30-40-61100-2700 Fringe Benefit Workers Compensation	\$4.60	\$4.60	\$0.00	\$4.29	\$0.00	.1533% in 2025; .1533% in 2026
870 30-40-61100-3810 Tuition Paid Programs	\$77,650.00	\$77,650.00	\$0.00	\$32,400.00	\$65,050.00	8 @ \$4,050; 7 @ \$5,000; & Summer Res.
871 30-40-61100-6030 Materials & Supplies	\$500.00	\$500.00	\$0.00	\$1,875.00	\$59.18	Books, Classroom Instructional Material
872 Subtotal	\$156,219.95	\$180,690.28	(\$24,470.34)	\$147,351.39	\$168,670.05	
873						
874 Elementary - Co-Curricular						
875 20-50-61100-1620 Comp Supplements	\$17,150.00	\$17,150.00	\$0.00	\$14,072.00	\$11,283.00	Academic Supplements
876 20-50-61100-2100 Fringe Benefit FICA	\$1,311.98	\$1,311.98	\$0.00	\$1,076.51	\$863.14	Rate 7.65% each year
877 20-50-61100-2600 Fringe Benefit Unemployment	\$17.15	\$17.15	\$0.00	\$18.29	\$0.05	.10% on first \$8k in 2025 & .10% in 2026
878 20-50-61100-2700 Fringe Benefit Workers Compensation	\$26.29	\$26.29	\$0.00	\$20.12	\$0.00	.1533% in 2025; .1533% in 2026
879						
880 Secondary - Co-Curricular						
881 30-50-61100-1620 Comp Supplements	\$209,175.00	\$209,175.00	\$0.00	\$207,620.00	\$205,425.39	Athletic & Academic Coaching Supplements & Athletic Trainer Reimburse to FCHS
882 30-50-61100-2100 Fringe Benefit FICA	\$16,001.89	\$16,001.89	\$0.00	\$15,882.93	\$12,075.90	Rate 7.65% each year
883 30-50-61100-2600 Fringe Benefit Unemployment	\$209.18	\$209.18	\$0.00	\$269.91	\$94.35	.10% on first \$8k in 2025 & .10% in 2026
884 30-50-61100-2700 Fringe Benefit Workers Compensation	\$320.67	\$320.67	\$0.00	\$296.90	\$0.00	.1533% in 2025; .1533% in 2026
885 30-50-61100-3000 Comp Purchased Services	\$9,000.00	\$9,000.00	\$0.00	\$11,522.46	\$7,871.00	Contracted Services
886 Subtotal	\$253,212.14	\$253,212.14	\$0.00	\$250,779.12	\$237,612.83	
887						

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)
 Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
888	Elementary - Summer School							
						\$25/hr Degreed; \$40/hr Degreed & Licensed in		
889	90-62-61100-1120	Comp Teacher	\$35,000.00	\$25,000.00	\$10,000.00	\$30,000.00	\$12,087.50	2025 & 2026
890	90-62-61100-1151	Comp Instructional Aides	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20/hr in 2025 & 2026
891	90-62-61100-2100	Fringe Benefit FICA	\$2,677.50	\$1,912.50	\$765.00	\$2,295.00	\$924.68	Rate 7.65%
892	90-62-61100-2600	Fringe Benefit Unemployment	\$35.00	\$25.00	\$10.00	\$39.00	\$0.00	.10% on first \$8k in 2025 & .10% in 2026
893	90-62-61100-2700	Fringe Benefit Workers Compensation	\$53.66	\$38.33	\$15.33	\$42.90	\$0.00	.1533% in 2025; .1533% in 2026
894	90-62-61100-6030	Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
895	Secondary - Summer School							
								\$25/hr Degreed; \$40/hr Degreed & Licensed in
897	90-63-61100-1120	Comp Teacher	\$20,000.00	\$12,000.00	\$8,000.00	\$15,000.00	\$17,840.00	2025 & 2026
898	90-63-61100-1151	Comp Instructional Aides	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20/hr in 2025 & 2026
899	90-63-61100-2100	Fringe Benefit FICA	\$1,530.00	\$918.00	\$612.00	\$1,147.50	\$1,364.76	Rate 7.65%
900	90-63-61100-2600	Fringe Benefit Unemployment	\$20.00	\$12.00	\$8.00	\$19.50	\$0.00	.10% on first \$8k in 2025 & .10% in 2026
901	90-63-61100-2700	Fringe Benefit Workers Compensation	\$30.66	\$18.40	\$12.26	\$21.45	\$0.00	.1533% in 2025; .1533% in 2026
902		Subtotal	\$59,346.82	\$39,924.22	\$19,422.59	\$48,565.35	\$32,216.94	
903	Adult Services							
								Contract with New River Community College to
905	90-70-61100-3000	Purchased Services	\$5,490.00	\$5,490.00	\$0.00	\$5,490.00	\$5,490.00	provide Adult GED services
906	90-70-61100-6000	Material & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
907		Subtotal	\$5,490.00	\$5,490.00	\$0.00	\$5,490.00	\$5,490.00	
908	At-Risk 4-yr Old (VPI)							
909	90-81-61100-1110	Comp Director	\$34,986.00	\$33,960.41	\$1,025.59	\$33,128.61	\$33,129.00	0.35 FTEs in 2025 & 2026
910	90-81-61100-1120	Comp Teachers	\$192,294.60	\$212,348.60	(\$20,054.00)	\$206,842.72	\$206,228.28	3.50 FTEs in 2025 & 3.50 FTEs in 2026
911	90-81-61100-1151	Comp Instructional Aide	\$45,000.00	\$43,644.00	\$1,356.00	\$42,751.52	\$42,752.36	2.0 FTEs in 2025 & 2026
912	90-81-61100-1520	Comp Substitute	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$5,322.47	
913	90-81-61100-2100	Fringe Benefit FICA	\$20,982.47	\$22,334.41	(\$1,351.94)	\$21,781.30	\$20,222.57	Rate 7.65% each year
914	90-81-61100-2210	Fringe Benefit Retirement	\$25,557.40	\$34,661.52	(\$9,104.12)	\$39,507.48	\$39,463.21	14.21% in 2025 & 14.21% in 2026
915	90-81-61100-2220	Retirement for Hybrid Plan Employees	\$16,368.57	\$8,151.84	\$8,216.73	\$7,481.06	\$7,477.10	17.71% in 2025 & 17.71% in 2026
916	90-81-61100-2300	Fringe Benefit Hosp/Med Plan	\$46,121.40	\$38,237.40	\$7,884.00	\$44,787.60	\$42,262.14	\$7,884 in 2025 & \$7,884 in 2026
917	90-81-61100-2400	Fringe Benefit Group Life	\$3,212.91	\$3,421.45	(\$208.53)	\$3,788.49	\$3,784.60	1.18% in 2025 & 1.18% in 2026
918	90-81-61100-2510	Virginia Local Disability Program	\$219.97	\$109.55	\$110.42	\$107.13	\$107.02	.238% in 2025 & .238% in 2026
919	90-81-61100-2600	Fringe Benefit Unemployment	\$63.59	\$63.43	\$0.16	\$82.30	\$62.52	.10% on first \$8k in 2025 & .10% in 2026
920	90-81-61100-2700	Fringe Benefit Workers Compensation	\$420.47	\$447.56	(\$27.09)	\$402.04	\$0.00	.1533% in 2025; .1533% in 2026
921	90-81-61100-2750	Fringe Benefit Retiree Health	\$3,294.60	\$2,986.52	\$308.08	\$3,420.95	\$3,417.32	1.21% in 2025 & 1.21% in 2026
922	90-81-61100-2800	Fringe Benefit - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Anticipated Leave Payout Benefits
923	90-81-61100-3000	Purchase Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
924	90-81-61100-6030	Materials & Supplies	\$2,000.00	\$2,000.00	\$0.00	\$9,000.00	\$1,341.15	
925		Subtotal	\$392,521.98	\$404,366.67	(\$11,844.70)	\$415,081.18	\$405,569.74	
926		INSTRUCTIONAL TOTAL	\$16,767,793.19	\$17,168,038.67	(\$400,245.48)	\$17,271,595.02	\$16,497,989.68	
927								
928								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)
 Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
ADMINISTRATION, ATTENDANCE & HEALTH								
929								
930	Board Services							
931	90-00-62110-1111	Comp Board Members	\$10,800.00	\$10,800.00	\$0.00	\$10,800.00	\$10,800.00	5 Members in 2025 and 2026
932	90-00-62110-1150	Comp Clerk / Deputy Clerks	\$15,761.75	\$15,639.70	\$122.05	\$15,261.10	\$14,959.98	Supplements
933	90-00-62110-2100	Fringe Benefit FICA	\$2,031.97	\$2,022.64	\$9.34	\$1,993.67	\$1,872.78	Rate 7.65% each year
934	90-00-62110-2210	Fringe Benefit Retirement	\$1,553.58	\$1,899.72	(\$346.14)	\$2,168.04	\$2,118.06	14.21% in 2025 & 14.21% in 2026
935	90-00-62110-2220	Retirement for Hybrid Plan Employees	\$855.17	\$402.16	\$453.01	\$368.36	\$368.34	17.71% in 2025 & 17.71% in 2026
936	90-00-62110-2300	Fringe Benefit Hosp/Med Plan	\$1,182.60	\$1,576.80	(\$394.20)	\$1,531.20	\$1,521.18	\$7,884 in 2025 & \$7,884 in 2026
937	90-00-62110-2400	Fringe Benefit Group Life	\$185.99	\$184.55	\$1.44	\$204.50	\$200.46	1.18% in 2025 & 1.18% in 2026
938	90-00-62110-2510	Virginia Local Disability Program	\$11.49	\$5.40	\$6.09	\$5.27	\$5.22	.238% in 2025 & .238% in 2026
939	90-00-62110-2600	Fringe Benefit Unemployment	\$23.63	\$23.83	(\$0.20)	\$30.82	\$14.20	.10% on first \$8k in 2025 & .10% in 2026
940	90-00-62110-2700	Fringe Benefit Workers Compensation	\$40.72	\$40.53	\$0.19	\$37.05	\$0.00	.1533% in 2025; .1533% in 2026
941	90-00-62110-2750	Fringe Benefit Retiree Health	\$190.72	\$161.09	\$29.63	\$184.66	\$181.08	1.21% in 2025 & 1.21% in 2026
942	90-00-62110-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
943	90-00-62110-3000	Purchased Services	\$500.00	\$500.00	\$0.00	\$500.00	\$35.90	
944	90-00-62110-5500	Travel	\$7,500.00	\$7,500.00	\$0.00	\$7,500.00	\$5,926.46	VSBA, Lodging, Conferences
945	90-00-62110-6000	Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
946		Subtotal	\$40,637.62	\$40,756.42	(\$118.80)	\$40,584.67	\$38,003.66	
947								
948	Executive Administration Services							
949	90-00-62120-1112	Comp Superintendent	\$137,269.00	\$133,270.00	\$3,999.00	\$131,300.00	\$129,999.96	
950	90-00-62120-1150	Comp Clerical	\$353,014.25	\$349,066.35	\$3,947.90	\$340,622.50	\$337,913.69	6.00 FTEs in 2025 & 2026
951	90-00-62120-1520	Comp Substitute	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	
952	90-00-62120-2100	Fringe Benefit FICA	\$37,506.67	\$36,898.73	\$607.94	\$36,178.57	\$33,297.52	Rate 7.65% each year
953	90-00-62120-2210	Fringe Benefit Retirement	\$33,488.00	\$39,950.43	(\$6,462.44)	\$45,802.89	\$45,136.98	14.21% in 2025 & 14.21% in 2026
954	90-00-62120-2220	Retirement for Hybrid Plan Employees	\$45,092.89	\$35,631.32	\$9,461.57	\$32,630.63	\$32,630.76	17.71% in 2025 & 17.71% in 2026
955	90-00-62120-2300	Fringe Benefit Hosp/Med Plan	\$38,237.40	\$45,727.20	(\$7,489.80)	\$44,404.80	\$44,114.82	\$7,884 in 2025 & \$7,884 in 2026
956	90-00-62120-2400	Fringe Benefit Group Life	\$5,785.34	\$5,691.57	\$93.77	\$6,323.76	\$6,270.24	1.18% in 2025 & 1.18% in 2026
957	90-00-62120-2510	Virginia Local Disability Program	\$605.99	\$478.84	\$127.15	\$467.27	\$467.22	.238% in 2025 & .238% in 2026
958	90-00-62120-2600	Fringe Benefit Unemployment	\$56.00	\$56.00	\$0.00	\$74.10	\$54.40	.10% on first \$8k in 2025 & .10% in 2026
959	90-00-62120-2700	Fringe Benefit Workers Compensation	\$751.60	\$739.42	\$12.18	\$669.60	\$0.00	.1533% in 2025; .1533% in 2026
960	90-00-62120-2750	Fringe Benefit Retiree Health	\$5,932.43	\$4,968.06	\$964.36	\$5,710.26	\$5,661.78	1.21% in 2025 & 1.21% in 2026
961	90-00-62120-2800	Fringe Benefit - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Anticipated Leave Payouts
962	90-00-62120-3000	Purchased Services	\$47,000.00	\$47,000.00	\$0.00	\$45,000.00	\$55,614.62	Services - Audit, Legal, Actuarial, Back- ground
963	90-00-62120-5400	Lease / Rentals	\$0.00	\$0.00	\$0.00	\$3,900.22	\$4,462.02	Checks Volunteers & New Hires
964	90-00-62120-5500	Travel	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$1,502.55	Copy, Fax, and Postage Machines
965	90-00-62120-6000	Materials & Supplies	\$11,000.00	\$10,500.00	\$500.00	\$10,500.00	\$10,666.74	Rate \$0.35/mile, Lodging, Conferences
966	90-00-62120-8100	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Office supplies, Checks, Paper
967		Subtotal	\$718,739.57	\$712,977.93	\$5,761.63	\$707,584.61	\$707,793.30	
968								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)

Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/CContr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes
969 Attendance Services						
970 90-00-62210-1130 Comp Director	\$17,030.00	\$17,030.00	\$0.00	\$16,613.49	\$16,613.52	.20 FTE (Part Time Position)
971 90-00-62210-2100 Fringe Benefit FICA	\$1,302.80	\$1,302.80	\$0.00	\$1,270.93	\$1,270.98	Rate 7.65% each year
972 90-00-62210-2600 Fringe Benefit Unemployment	\$17.03	\$17.03	\$0.00	\$21.60	\$8.20	.10% on first \$8k in 2025 & .10% in 2026
973 90-00-62210-2700 Fringe Benefit Workers Compensation	\$26.11	\$26.11	\$0.00	\$23.52	\$0.00	.1533% in 2025; .1533% in 2026
974 90-00-62210-5500 Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Rate \$0.35/mile, Lodging, Conferences
975 90-00-62210-6000 Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
976 Subtotal	\$18,375.93	\$18,375.93	\$0.00	\$17,929.54	\$17,892.70	
977 Health Services						
978 90-00-62220-1131 Comp Nurse	\$204,722.48	\$189,857.03	\$14,865.45	\$185,922.73	\$190,702.65	4.50 FTEs in 2025 & 4.55 FTEs in 2026
979 90-00-62220-1520 Comp Substitutes	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$9,649.50	
980 90-00-62220-2100 Fringe Benefit FICA	\$15,890.77	\$14,753.56	\$1,137.21	\$14,452.59	\$13,236.53	Rate 7.65% each year
981 90-00-62220-2210 Fringe Benefit Retirement	\$7,920.51	\$7,689.74	\$230.77	\$8,802.94	\$8,791.24	14.21% in 2025 & 14.21% in 2026
982 90-00-62220-2220 Retirement for Hybrid Plan Employees	\$20,993.61	\$20,362.78	\$630.83	\$18,716.74	\$18,692.44	17.71% in 2025 & 17.71% in 2026
983 90-00-62220-2300 Fringe Benefit Hosp/Med Plan	\$31,536.00	\$23,652.00	\$7,884.00	\$22,968.00	\$22,968.00	\$7,884 in 2025 & \$7,884 in 2026
984 90-00-62220-2400 Fringe Benefit Group Life	\$2,056.50	\$1,995.31	\$61.19	\$2,218.79	\$2,215.90	1.18% in 2025 & 1.18% in 2026
985 90-00-62220-2510 Virginia Local Disability Program	\$282.13	\$273.65	\$8.48	\$268.03	\$267.68	.238% in 2025 & .238% in 2026
986 90-00-62220-2600 Fringe Benefit Unemployment	\$43.00	\$43.00	\$0.00	\$55.90	\$50.83	.10% on first \$8k in 2025 & .10% in 2026
987 90-00-62220-2700 Fringe Benefit Workers Compensation	\$318.44	\$295.65	\$22.79	\$266.66	\$0.00	.1533% in 2025; .1533% in 2026
988 90-00-62220-2750 Fringe Benefit Retiree Health	\$2,108.79	\$1,741.67	\$367.12	\$2,003.54	\$2,000.86	1.21% in 2025 & 1.21% in 2026
989 90-00-62220-2800 Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
990 90-00-62220-3000 Purchased Services	\$1,200.00	\$1,200.00	\$0.00	\$1,200.00	\$792.00	Calibration of Audiology Equipment
991 90-00-62220-5500 Travel	\$300.00	\$300.00	\$0.00	\$1,000.00	\$163.39	Rate \$0.35/mile, Lodging, Conferences
992 90-00-62220-6000 Materials & Supplies	\$5,000.00	\$5,000.00	\$0.00	\$5,143.97	\$46,862.07	First Aide Supplies
993 Subtotal	\$295,372.23	\$270,164.40	\$25,207.84	\$312,311.89	\$316,393.09	
994 Psychological Services						
995 90-00-62230-1130 Comp Psychologist	\$127,529.00	\$123,798.00	\$3,731.00	\$121,163.25	\$118,325.94	2.0 FTE in 2025 & 2026
996 90-00-62230-2100 Fringe Benefit FICA	\$9,755.97	\$9,470.55	\$285.42	\$9,268.99	\$9,063.18	Rate 7.65% each year
997 90-00-62230-2210 Fringe Benefit Retirement	\$9,178.81	\$8,909.95	\$268.85	\$10,199.27	\$10,186.06	14.21% in 2025 & 14.21% in 2026
998 90-00-62230-2220 Retirement for Hybrid Plan Employees	\$11,145.79	\$10,820.10	\$325.69	\$9,938.06	\$9,925.20	17.71% in 2025 & 17.71% in 2026
999 90-00-62230-2300 Fringe Benefit Hosp/Med Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,884 in 2025 & \$7,884 in 2026
1000 90-00-62230-2400 Fringe Benefit Group Life	\$1,504.84	\$1,460.82	\$44.03	\$1,623.59	\$1,621.52	1.18% in 2025 & 1.18% in 2026
1001 90-00-62230-2510 Virginia Local Disability Program	\$149.79	\$145.41	\$4.38	\$142.31	\$142.14	.238% in 2025 & .238% in 2026
1002 90-00-62230-2600 Fringe Benefit Unemployment	\$16.00	\$16.00	\$0.00	\$20.80	\$16.00	.10% on first \$8k in 2025 & .10% in 2026
1003 90-00-62230-2700 Fringe Benefit Workers Compensation	\$195.50	\$189.78	\$5.72	\$170.98	\$0.00	.1533% in 2025; .1533% in 2026
1004 90-00-62230-2750 Fringe Benefit Retiree Health	\$1,543.10	\$1,275.12	\$267.98	\$1,466.08	\$1,464.20	1.21% in 2025 & 1.21% in 2026
1005 90-00-62230-2800 Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1006 90-00-62230-3000 Purchased Services	\$1,200.00	\$1,200.00	\$0.00	\$1,200.00	\$980.00	License Renewals
1007 90-00-62230-5500 Travel	\$300.00	\$300.00	\$0.00	\$1,100.00	\$181.58	Rate \$0.35/mile, Lodging, Conferences
1008 90-00-62230-6000 Materials & Supplies	\$5,500.00	\$5,500.00	\$0.00	\$5,500.00	\$3,555.79	Tests, Books, Supplies
1009 Subtotal	\$168,018.79	\$163,085.73	\$4,933.07	\$161,793.34	\$155,461.61	
1010 ADMINISTRATION, ATTENDANCE & HEALTH TOTAL	\$1,241,144.15	\$1,205,360.41	\$35,783.74	\$1,240,204.04	\$1,235,544.36	

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)
 Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
TRANSPORTATION								
Management & Direction								
1014								
1015								
1016	90-00-63100-1110	Comp Supervisor	\$51,024.00	\$49,527.00	\$1,497.00	\$48,315.37	\$51,694.91	1.00 FTE in 2025 and 2026
1017	90-00-63100-1150	Comp Clerical	\$46,236.00	\$44,878.00	\$1,358.00	\$43,781.48	\$43,781.46	1.0 FTEs in 2025 & 1.0 FTEs in 2026
1018	90-00-63100-1520	Comp Substitutes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1019	90-00-63100-2100	Fringe Benefit FICA	\$7,440.39	\$7,221.98	\$218.41	\$7,045.41	\$7,060.53	Rate 7.65% each year
1020	90-00-63100-2210	Fringe Benefit Retirement	\$7,250.51	\$7,037.79	\$212.72	\$8,030.01	\$8,030.04	14.21% in 2025 & 14.21% in 2026
1021	90-00-63100-2220	Retirement for Hybrid Plan Employees	\$8,188.40	\$7,947.89	\$240.50	\$7,276.48	\$7,276.44	17.71% in 2025 & 17.71% in 2026
1022	90-00-63100-2300	Fringe Benefit Hosp/Med Plan	\$15,768.00	\$15,768.00	\$0.00	\$15,312.00	\$15,212.00	\$7,884 in 2025 & \$7,884 in 2026
1023	90-00-63100-2400	Fringe Benefit Group Life	\$1,147.67	\$1,113.98	\$33.69	\$1,234.10	\$1,234.14	1.18% in 2025 & 1.18% in 2026
1024	90-00-63100-2510	Virginia Local Disability Program	\$110.04	\$106.81	\$3.23	\$104.20	\$104.22	.238% in 2025 & .238% in 2026
1025	90-00-63100-2600	Fringe Benefit Unemployment	\$16.00	\$16.00	\$0.00	\$20.80	\$16.00	.10% on first \$8k in 2025 & .10% in 2026
1026	90-00-63100-2700	Fringe Benefit Workers Compensation	\$149.10	\$144.72	\$4.38	\$130.39	\$0.00	.1533% in 2025; .1533% in 2026
1027	90-00-63100-2750	Fringe Benefit Retiree Health	\$1,176.85	\$972.37	\$204.47	\$1,114.37	\$1,114.38	1.21% in 2025 & 1.21% in 2026
1028	90-00-63100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Anticipated Leave Payout Benefits
1029	90-00-63100-5400	Leases / Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1030	90-00-63100-5500	Travel	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	Rate \$0.35/mile, Lodging, Conferences
1031	90-00-63100-6000	Materials & Supplies	\$500.00	\$500.00	\$0.00	\$500.00	\$326.34	
1032		Subtotal	\$139,506.95	\$135,734.55	\$3,772.41	\$133,364.62	\$136,400.46	
1033								
1034	Vehicle Operation Services							
1035	90-00-63200-1170	Comp Bus Drivers	\$702,759.00	\$701,548.00	\$1,211.00	\$739,071.47	\$677,301.13	43.97 FTEs in 2025 & 42.97 FTEs in 2026
1036	90-00-63200-1520	Comp Substitutes	\$17,000.00	\$17,000.00	\$0.00	\$27,500.00	\$15,716.00	
1037	90-00-63200-1620	Comp Supplements	\$68,017.00	\$66,938.00	\$1,079.00	\$77,117.38	\$61,861.50	Activity Buses, Other Trips
1038	90-00-63200-2100	Fringe Benefit FICA	\$60,264.86	\$60,089.68	\$175.18	\$64,542.20	\$52,314.26	Rate 7.65% each year
1039	90-00-63200-2210	Fringe Benefit Retirement	\$31,613.66	\$34,120.40	(\$2,506.74)	\$40,305.19	\$36,717.42	10.51% in 2025 & 10.51% in 2026
1040	90-00-63200-2220	Retirement for Hybrid Plan Employees	\$48,098.01	\$44,145.65	\$3,952.36	\$46,689.68	\$43,887.38	14.01% in 2025 & 14.01% in 2026
1041	90-00-63200-2300	Fringe Benefit Hosp/Med Plan	\$149,796.00	\$149,796.00	\$0.00	\$160,776.00	\$138,140.09	\$7,884 in 2025 & \$7,884 in 2026
1042	90-00-63200-2400	Fringe Benefit Group Life	\$7,600.47	\$7,549.03	\$51.45	\$9,071.84	\$8,189.96	1.18% in 2025 & 1.18% in 2026
1043	90-00-63200-2510	Virginia Local Disability Program	\$1,812.69	\$1,663.73	\$148.95	\$1,918.46	\$1,803.30	.528% in 2025 and .528% in 2026
1044	90-00-63200-2600	Fringe Benefit Unemployment	\$453.92	\$463.34	(\$9.42)	\$661.15	\$359.82	.10% on first \$8k in 2025 & .10% in 2026
1045	90-00-63200-2700	Fringe Benefit Workers Compensation	\$12,969.16	\$12,931.46	\$37.70	\$12,816.06	\$0.00	1.6463% in 2025; 1.6463% in 2026
1046	90-00-63200-2750	Fringe Benefit Retiree Health	\$6,763.13	\$6,717.35	\$45.78	\$7,108.53	\$6,417.49	1.05% in 2025 & 1.05% in 2026
1047	90-00-63200-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1048	90-00-63200-3000	Purchased Services	\$15,000.00	\$17,000.00	(\$2,000.00)	\$11,500.00	\$13,668.94	Physicals, Uniforms, Drug Testing
1049	90-00-63200-3420	Purchased Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1050	90-00-63200-5300	Insurance	\$36,993.00	\$36,993.00	\$0.00	\$36,024.00	\$0.00	Auto insurance
1051	90-00-63200-5400	Leases / Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1052	90-00-63200-6008	Materials & Supplies-Fuel	\$320,000.00	\$320,000.00	\$0.00	\$320,000.00	\$278,057.12	
1053	90-00-63200-6009	Materials & Supplies-Tires	\$40,000.00	\$40,000.00	\$0.00	\$25,000.00	\$33,521.84	
1054	90-00-63200-8100	Capital Outlay Replacement	\$0.00	\$0.00	\$0.00	\$447,372.00	\$555,996.00	
1055	90-00-63200-8200	Capital Outlay Additions-Buses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1056		Subtotal	\$1,519,140.90	\$1,516,955.64	\$2,185.27	\$2,027,473.95	\$1,923,952.25	
1057								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)

Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
1058	Vehicle Maintenance Services							
1059	90-00-63400-1160	Comp Mechanics	\$196,653.00	\$191,773.00	\$4,880.00	\$187,818.56	\$183,220.90	3.00 FTE + Overtime in 2025 & 2026
1060	90-00-63400-2100	Fringe Benefit FICA	\$15,043.95	\$14,670.63	\$373.32	\$14,368.12	\$13,695.28	Rate 7.65% each year
1061	90-00-63400-2210	Fringe Benefit Retirement	\$17,515.23	\$17,002.34	\$512.89	\$20,279.68	\$20,279.64	10.51% in 2025 & 10.51% in 2026
1062	90-00-63400-2220	Retirement for Hybrid Plan Employees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	14.01% in 2025 & 14.01% in 2026
1063	90-00-63400-2300	Fringe Benefit Hosp/Med Plan	\$23,652.00	\$23,652.00	\$0.00	\$22,968.00	\$22,818.00	\$7,884 in 2025 & \$7,884 in 2026
1064	90-00-63400-2400	Fringe Benefit Group Life	\$1,966.51	\$1,908.92	\$57.58	\$2,114.77	\$2,114.76	1.18% in 2025 & 1.18% in 2026
1065	90-00-63400-2510	Virginia Local Disability Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.528% in 2025 and .528% in 2026
1066	90-00-63400-2600	Fringe Benefit Unemployment	\$32.00	\$32.00	\$0.00	\$41.60	\$23.59	.10% on first \$8k in 2025 & .10% in 2026
1067	90-00-63400-2700	Fringe Benefit Workers Compensation	\$2,660.72	\$2,594.69	\$66.03	\$2,351.11	\$0.00	1.6463% in 2025; 1.6463% in 2026
1068	90-00-63400-2750	Fringe Benefit Retiree Health	\$1,749.86	\$1,698.68	\$51.18	\$1,657.09	\$1,657.08	1.05% in 2025 & 1.05% in 2026
1069	90-00-63400-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1070	90-00-63400-3000	Purchased Services	\$100,000.00	\$50,000.00	\$50,000.00	\$20,000.00	\$62,475.35	Purchased Repairs on Vehicles
1071	90-00-63400-6000	Materials & Supplies	\$100,000.00	\$100,000.00	\$0.00	\$80,000.00	\$123,128.37	Bus Repair Parts
1072	School Buses- Lease Purchases							
1073	90-00-63600-5400	School Bus - Lease Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1074	Other Vehicle and Equipment Purchases							
1075	90-00-63700-8100	Capital Outlay Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$32,195.00	
1076		Subtotal	\$459,273.26	\$403,332.26	\$55,941.00	\$351,598.94	\$429,412.97	
1077		TRANSPORTATION TOTAL	\$2,117,921.12	\$2,056,022.45	\$61,898.67	\$2,512,437.51	\$2,521,960.68	
1079								
1080								
1081								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)
 Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
OPERATION & MAINTENANCE								
Management & Direction								
1082								
1083								
1084	90-00-64100-1110	Comp Supervisor	\$70,798.00	\$68,720.00	\$2,078.00	\$67,040.77	\$68,225.23	1.00 FTE in 2025 and 2026
1085	90-00-64100-1150	Comp Clerical	\$15,697.50	\$15,237.00	\$460.50	\$14,864.68	\$14,865.48	.50 FTEs in 2025 & .50 FTEs in 2026
1086	90-00-64100-2100	Fringe Benefit FICA	\$6,616.91	\$6,422.71	\$194.20	\$6,265.77	\$6,482.43	Rate 7.65% each year
1087	90-00-64100-2210	Fringe Benefit Retirement	\$10,060.40	\$9,765.11	\$295.28	\$11,142.18	\$11,142.18	14.21% in 2025 & 14.21% in 2026
1088	90-00-64100-2220	Retirement for Hybrid Plan Employees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	17.71% in 2025 & 17.71% in 2026
1089	90-00-64100-2300	Fringe Benefit Hosp/Med Plan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,884 in 2025 & \$7,884 in 2026
1090	90-00-64100-2400	Fringe Benefit Group Life	\$835.42	\$810.90	\$24.52	\$898.35	\$898.32	1.18% in 2025 & 1.18% in 2026
1091	90-00-64100-2510	Virginia Local Disability Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.238% in 2025 & .238% in 2026
1092	90-00-64100-2600	Fringe Benefit Unemployment	\$16.00	\$16.00	\$0.00	\$20.80	\$16.78	.10% on first \$8k in 2025 & .10% in 2026
1093	90-00-64100-2700	Fringe Benefit Workers Compensation	\$132.60	\$128.71	\$3.89	\$115.97	\$0.00	.1533% in 2025; .1533% in 2026
1094	90-00-64100-2750	Fringe Benefit Retiree Health	\$856.66	\$707.82	\$148.84	\$811.19	\$811.20	1.21% in 2025 & 1.21% in 2026
1095	90-00-64100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Anticipated Leave Payout Benefits
1096	90-00-64100-3000	Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1097	90-00-64100-5500	Travel	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	Rate \$0.35/mile, Lodging, Conferences
1098		Subtotal	\$105,513.47	\$102,308.24	\$3,205.23	\$101,659.69	\$102,441.62	
1099								
1100	Building Services							
1101	90-00-64200-1160	Comp Maintenance Workers	\$217,378.00	\$263,249.50	(\$45,871.50)	\$257,631.12	\$226,101.71	4.25 FTEs in 2025 & 3.25 FTEs in 2026
1102	90-00-64200-1190	Comp Custodians	\$735,691.50	\$716,042.00	\$19,649.50	\$723,742.24	\$702,627.40	18.0 FTEs in 2025 & 17.25 FTEs in 2026
1103	90-00-64200-1520	Comp Substitutes	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$20,889.00	
1104	90-00-64200-2100	Fringe Benefit FICA	\$73,292.32	\$75,298.30	(\$2,005.98)	\$75,457.56	\$69,169.23	Rate 7.65% each year
1105	90-00-64200-2210	Fringe Benefit Retirement	\$26,331.33	\$30,947.54	(\$4,616.20)	\$41,805.31	\$40,981.12	10.51% in 2025 & 10.51% in 2026
1106	90-00-64200-2220	Retirement for Hybrid Plan Employees	\$90,229.09	\$87,749.32	\$2,479.77	\$76,783.92	\$74,423.40	14.01% in 2025 & 14.01% in 2026
1107	90-00-64200-2300	Fringe Benefit Hosp/Med Plan	\$120,231.00	\$120,231.00	\$0.00	\$116,754.00	\$108,927.90	\$7,884 in 2025 & \$7,884 in 2026
1108	90-00-64200-2400	Fringe Benefit Group Life	\$10,453.15	\$10,865.34	(\$412.19)	\$12,366.50	\$12,033.90	1.18% in 2025 & 1.18% in 2026
1109	90-00-64200-2510	Virginia Local Disability Program	\$3,400.50	\$3,307.04	\$93.46	\$3,155.01	\$3,057.71	.528% in 2025 and .528% in 2026
1110	90-00-64200-2600	Fringe Benefit Unemployment	\$239.50	\$239.50	\$0.00	\$321.75	\$214.86	.10% on first \$8k in 2025 & .10% in 2026
1111	90-00-64200-2700	Fringe Benefit Workers Compensation	\$12,962.68	\$13,317.46	(\$354.78)	\$12,335.65	\$0.00	1.353% in 2025; 1.353% in 2026
1112	90-00-64200-2750	Fringe Benefit Retiree Health	\$9,301.53	\$9,668.31	(\$366.78)	\$9,690.17	\$9,429.77	1.05% in 2025 & 1.05% in 2026
1113	90-00-64200-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$2,446.20	
1114	90-00-64200-3000	Purchased Services	\$200,000.00	\$188,000.00	\$12,000.00	\$197,000.00	\$189,969.28	Uniform Cleaning, Alarm Monitoring, Water Testing, Contracted Maintenance
1115	90-00-64200-5100	Utilities	\$840,000.00	\$835,000.00	\$5,000.00	\$835,604.34	\$837,788.45	Electricity, Water, Propane
1116	90-00-64200-5200	Communications	\$28,000.00	\$28,000.00	\$0.00	\$26,400.00	\$26,151.77	Telephone
1117	90-00-64200-5300	Insurance	\$84,840.00	\$84,840.00	\$0.00	\$69,719.00	\$121,833.00	Property insurance
1118	90-00-64200-5400	Leases/Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1119	90-00-64200-5500	Travel	\$500.00	\$500.00	\$0.00	\$500.00	\$401.47	Rate \$0.35/mile, Lodging, Conferences
1120	90-00-64200-6000	Materials & Supplies	\$270,000.00	\$238,000.00	\$32,000.00	\$232,254.58	\$302,903.25	Custodial and Maintenance Supplies
1121	90-00-64200-8100	Capital Outlay	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$30,604.00	Special Projects, Emergencies
1122		Subtotal	\$2,747,850.60	\$2,710,255.31	\$37,595.28	\$2,696,521.15	\$2,779,953.42	
1123								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)

Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
1124	Ground Services							
1125	90-00-64300-1180	Comp Workers	\$56,344.40	\$54,690.75	\$1,653.65	\$53,354.16	\$40,066.91	.75 FTE in 2025 & 2026 and PT worker
1126	90-00-64300-2100	Fringe Benefit FICA	\$4,310.35	\$4,183.84	\$126.50	\$4,081.59	\$2,983.73	Rate 7.65% each year
1127	90-00-64300-2210	Fringe Benefit Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	10.51% in 2025 & 10.51% in 2026
1128	90-00-64300-2220	Retirement for Hybrid Plan Employees	\$4,920.45	\$4,776.08	\$144.37	\$4,273.56	\$4,270.31	14.01% in 2025 & 14.01% in 2026
1129	90-00-64300-2300	Fringe Benefit Hosp/Med Plan	\$5,913.00	\$5,913.00	\$0.00	\$5,742.00	\$5,732.10	\$7,884 in 2025 & \$7,884 in 2026
1130	90-00-64300-2400	Fringe Benefit Group Life	\$414.43	\$402.27	\$12.16	\$445.65	\$445.68	1.18% in 2025 & 1.18% in 2026
1131	90-00-64300-2510	Virginia Local Disability Program	\$185.44	\$180.00	\$5.44	\$175.60	\$175.56	.528% in 2025 and .528% in 2026
1132	90-00-64300-2600	Fringe Benefit Unemployment	\$16.00	\$16.00	\$0.00	\$20.80	\$5.97	.10% on first \$8k in 2025 & .10% in 2026
1133	90-00-64300-2700	Fringe Benefit Workers Compensation	\$762.34	\$739.97	\$22.37	\$666.82	\$0.00	1.353% in 2025; 1.353% in 2026
1134	90-00-64300-2750	Fringe Benefit Retiree Health	\$368.77	\$357.95	\$10.82	\$349.20	\$349.20	1.05% in 2025 & .105% in 2026
1135	90-00-64300-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1136	90-00-64300-3000	Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Purchased Repairs
1137	90-00-64300-6000	Materials & Supplies	\$4,000.00	\$7,000.00	(\$3,000.00)	\$7,000.00	\$4,443.60	Fertilizer, Mulch, Ice Melt
1138	90-00-64300-8100	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Lawnmowers and Grounds Equipment
1139		Subtotal	<u>\$77,235.18</u>	<u>\$78,259.85</u>	<u>(\$1,024.68)</u>	<u>\$76,109.38</u>	<u>\$58,473.06</u>	
1140	Equipment Services							
1141	90-00-64400-3000	Purchased Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Equip Repairs & Maintenance
1142	90-00-64400-6000	Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Materials & Supplies
1143	90-00-64400-8100	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Pumps, Compressors, Boiler Repairs
1144		Subtotal	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
1145	Vehicle Services							
1146	90-00-64500-8100	Capital Outlay-Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Vehicle Replacements
1147	Security Services							
1148	90-00-64600-3000	Comp Resource Officers	\$145,434.00	\$145,434.00	\$0.00	\$145,434.00	\$148,844.00	Contracted with Sheriff's Office
1149		Subtotal	<u>\$145,434.00</u>	<u>\$145,434.00</u>	<u>\$0.00</u>	<u>\$145,434.00</u>	<u>\$148,844.00</u>	
1150		OPERATION & MAINTENANCE TOTAL	\$3,076,033.25	\$3,036,257.41	\$39,775.84	\$3,019,724.23	\$3,089,712.10	
1151								
1152								
1153								
1154								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)

Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Ctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS								
1155	School Food Services - Check Elementary							
1157	91-00-65100-1180	Comp Cafeteria Worker	\$73,578.53	\$76,080.99	(\$2,502.46)	\$74,506.48	\$75,730.89	3.42 FTEs in 2025 & 2026
1158	91-00-65100-1520	Comp Substitute	\$1,200.00	\$1,200.00	\$0.00	\$1,200.00	\$1,230.00	
1159	91-00-65100-2100	Fringe Benefit FICA	\$5,720.56	\$5,912.00	(\$191.44)	\$5,791.55	\$5,238.86	Rate 7.65% each year
1160	91-00-65100-2210	Fringe Benefit Retirement	\$0.00	\$3,946.97	(\$3,946.97)	\$4,518.26	\$4,512.38	10.51% in 2025 & 10.51% in 2026
1161	91-00-65100-2220	Retirement for Hybrid Plan Employees	\$9,941.11	\$5,442.32	\$4,498.78	\$4,891.07	\$4,884.74	14.01% in 2025 & 14.01% in 2026
1162	91-00-65100-2300	Fringe Benefit Hosp/Med Plan	\$7,884.00	\$7,884.00	\$0.00	\$7,656.00	\$7,656.00	\$7,884 in 2025 & \$7,884 in 2026
1163	91-00-65100-2400	Fringe Benefit Group Life	\$753.24	\$786.14	(\$32.90)	\$874.33	\$873.18	1.18% in 2025 & 1.18% in 2026
1164	91-00-65100-2510	Virginia Local Disability Program	\$258.82	\$205.11	\$53.72	\$200.97	\$200.74	.238% group 4 & .528% group 5 in 2026
1165	91-00-65100-2600	Fringe Benefit Unemployment	\$33.20	\$33.20	\$0.00	\$43.16	\$42.70	.10% on first \$8k in 2025 & .10% in 2026
1166	91-00-65100-2700	Fringe Benefit Workers Compensation	\$1,011.75	\$1,045.61	(\$33.86)	\$943.27	\$0.00	1.353% in 2025; 1.353% in 2026
1167	91-00-65100-2750	Fringe Benefit Retiree Health	\$713.41	\$693.98	\$19.44	\$728.61	\$727.70	1.21% in 2025 & 1.21% in 2026
1168	91-00-65100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1169	91-00-65100-3000	Purchased Services	\$22,000.00	\$21,800.00	\$200.00	\$21,814.99	\$21,814.99	
1170	91-00-65100-6000	Materials and Supplies	\$12,000.00	\$11,200.00	\$800.00	\$10,432.54	\$11,278.64	Non Food Supplies
1171	91-00-65100-6002	Food Supplies	\$73,000.00	\$78,200.00	(\$5,200.00)	\$70,961.40	\$81,084.19	Food for human consumption
1172	91-00-65100-6040	Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1173	91-00-65100-8100	Capital Outlay	\$0.00	\$0.00	\$0.00	\$3,136.46	\$3,136.46	Equipment for Food Services
1174	School Food Services - Floyd Elementary							
1175	92-00-65100-1180	Comp Cafeteria Worker	\$130,406.00	\$148,779.07	(\$18,373.07)	\$139,068.08	\$126,275.76	6.99 FTEs in 2025 & 5.99 FTEs in 2026
1177	92-00-65100-1520	Comp Substitute	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,885.98	
1178	92-00-65100-2100	Fringe Benefit FICA	\$10,358.56	\$11,764.10	(\$1,405.54)	\$11,021.21	\$9,583.37	Rate 7.65% each year
1179	92-00-65100-2210	Fringe Benefit Retirement	\$6,513.88	\$8,658.42	(\$2,144.53)	\$10,107.33	\$8,391.20	10.51% in 2025 & 10.51% in 2026
1180	92-00-65100-2220	Retirement for Hybrid Plan Employees	\$8,440.74	\$8,189.69	\$251.06	\$7,354.71	\$7,345.03	14.01% in 2025 & 14.01% in 2026
1181	92-00-65100-2300	Fringe Benefit Hosp/Med Plan	\$7,884.00	\$23,652.00	(\$15,768.00)	\$22,968.00	\$18,634.00	\$7,884 in 2025 & \$7,884 in 2026
1182	92-00-65100-2400	Fringe Benefit Group Life	\$1,294.76	\$1,518.72	(\$223.96)	\$1,688.32	\$1,508.48	1.18% in 2025 & 1.18% in 2026
1183	92-00-65100-2510	Virginia Local Disability Program	\$318.11	\$308.65	\$9.46	\$302.20	\$301.84	.238% group 4 & .528% group 5 in 2026
1184	92-00-65100-2600	Fringe Benefit Unemployment	\$59.92	\$67.72	(\$7.80)	\$79.30	\$63.36	.10% on first \$8k in 2025 & .10% in 2026
1185	92-00-65100-2700	Fringe Benefit Workers Compensation	\$1,832.04	\$2,080.63	(\$248.59)	\$1,795.47	\$0.00	1.353% in 2025; 1.353% in 2026
1186	92-00-65100-2750	Fringe Benefit Retiree Health	\$1,208.93	\$1,344.51	(\$135.58)	\$1,376.91	\$1,235.96	1.21% in 2025 & 1.21% in 2026
1187	92-00-65100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1188	92-00-65100-3000	Purchased Services	\$32,000.00	\$32,300.00	(\$300.00)	\$32,271.28	\$32,290.88	
1189	92-00-65100-6000	Materials and Supplies	\$16,000.00	\$16,500.00	(\$500.00)	\$15,054.49	\$16,684.60	Non Food Supplies
1190	92-00-65100-6002	Food Supplies	\$120,000.00	\$120,800.00	(\$800.00)	\$117,113.36	\$119,948.66	Food for human consumption
1191	92-00-65100-6040	Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1192	92-00-65100-8100	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Equipment for Food Services
1193								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)
 Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/CContr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
1194	School Food Services - Indian Valley Elementary							
1195	93-00-65100-1180	Comp Cafeteria Worker	\$69,057.90	\$67,015.41	\$2,042.49	\$65,608.33	\$66,071.97	2.79 FTEs in 2025 & 2.79 FTEs in 2026
1196	93-00-65100-1520	Comp Substitute	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$807.00	
1197	93-00-65100-2100	Fringe Benefit FICA	\$5,359.43	\$5,203.18	\$156.25	\$5,095.54	\$4,658.39	Rate 7.65% each year
1198	93-00-65100-2210	Fringe Benefit Retirement	\$4,066.19	\$3,946.97	\$119.22	\$4,518.26	\$4,512.38	10.51% in 2025 & 10.51% in 2026
1199	93-00-65100-2220	Retirement for Hybrid Plan Employees	\$3,255.92	\$3,160.52	\$95.41	\$2,837.22	\$2,833.44	14.01% in 2025 & 14.01% in 2026
1200	93-00-65100-2300	Fringe Benefit Hosp/Med Plan	\$15,768.00	\$15,768.00	\$0.00	\$15,312.00	\$19,340.16	\$7,884 in 2025 & \$7,884 in 2026
1201	93-00-65100-2400	Fringe Benefit Group Life	\$611.89	\$593.95	\$17.94	\$660.15	\$659.30	1.18% in 2025 & 1.18% in 2026
1202	93-00-65100-2510	Virginia Local Disability Program	\$122.71	\$119.11	\$3.60	\$116.58	\$116.38	.238% group 4 & .528% group 5 in 2026
1203	93-00-65100-2600	Fringe Benefit Unemployment	\$25.00	\$25.00	\$0.00	\$32.50	\$20.74	.10% on first \$8k in 2025 & .10% in 2026
1204	93-00-65100-2700	Fringe Benefit Workers Compensation	\$947.88	\$920.25	\$27.63	\$829.90	\$0.00	1.353% in 2025; 1.353% in 2026
1205	93-00-65100-2750	Fringe Benefit Retiree Health	\$590.26	\$522.96	\$67.30	\$560.78	\$560.06	1.21% in 2025 & 1.21% in 2026
1206	93-00-65100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1207	93-00-65100-3000	Purchased Services	\$9,000.00	\$9,000.00	\$0.00	\$9,026.90	\$9,026.90	
1208	93-00-65100-6000	Materials and Supplies	\$5,000.00	\$4,600.00	\$400.00	\$4,316.92	\$4,667.03	Non Food Supplies
1209	93-00-65100-6002	Food Supplies	\$30,000.00	\$32,300.00	(\$2,300.00)	\$29,363.33	\$33,552.06	Food for human consumption
1210	93-00-65100-6040	Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1211	93-00-65100-8100	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Equipment for Food Services
1212								
1213	School Food Services - Willis Elementary							
1214	94-00-65100-1180	Comp Cafeteria Worker	\$61,711.00	\$61,149.00	\$562.00	\$63,694.08	\$58,300.06	2.80 FTEs in 2025 & 2.80 FTEs in 2026
1215	94-00-65100-1520	Comp Substitute	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$4,767.03	
1216	94-00-65100-2100	Fringe Benefit FICA	\$4,797.39	\$4,754.40	\$42.99	\$4,949.10	\$4,496.03	Rate 7.65% each year
1217	94-00-65100-2210	Fringe Benefit Retirement	\$0.00	\$1,563.05	(\$1,563.05)	\$0.00	\$0.00	10.51% in 2025 & 10.51% in 2026
1218	94-00-65100-2220	Retirement for Hybrid Plan Employees	\$9,762.52	\$7,566.62	\$2,195.90	\$9,265.75	\$7,591.59	14.01% in 2025 & 14.01% in 2026
1219	94-00-65100-2300	Fringe Benefit Hosp/Med Plan	\$7,884.00	\$14,191.20	(\$6,307.20)	\$15,312.00	\$9,570.00	\$7,884 in 2025 & \$7,884 in 2026
1220	94-00-65100-2400	Fringe Benefit Group Life	\$728.19	\$721.56	\$6.63	\$853.50	\$679.30	1.18% in 2025 & 1.18% in 2026
1221	94-00-65100-2510	Virginia Local Disability Program	\$238.30	\$159.44	\$78.86	\$253.15	\$184.60	.238% group 4 & .528% group 5 in 2026
1222	94-00-65100-2600	Fringe Benefit Unemployment	\$25.00	\$25.00	\$0.00	\$32.50	\$39.12	.10% on first \$8k in 2025 & .10% in 2026
1223	94-00-65100-2700	Fringe Benefit Workers Compensation	\$848.48	\$840.88	\$7.60	\$806.05	\$0.00	1.353% in 2025; 1.353% in 2026
1224	94-00-65100-2750	Fringe Benefit Retiree Health	\$696.26	\$636.21	\$60.05	\$714.67	\$578.16	1.21% in 2025 & 1.21% in 2026
1225	94-00-65100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1226	94-00-65100-3000	Purchased Services	\$13,500.00	\$13,500.00	\$0.00	\$13,465.15	\$13,465.15	
1227	94-00-65100-6000	Materials and Supplies	\$7,000.00	\$6,900.00	\$100.00	\$6,439.40	\$6,961.64	Non Food Supplies
1228	94-00-65100-6002	Food Supplies	\$45,000.00	\$48,300.00	(\$3,300.00)	\$43,800.31	\$50,048.51	Food for human consumption
1229	94-00-65100-6040	Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1230	94-00-65100-8100	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Equipment for Food Services
1231								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)

Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/CContr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
1232	School Food Services - Floyd County High School							
1233	95-00-65100-1180	Comp Cafeteria Worker	\$175,764.45	\$161,877.28	\$13,887.17	\$159,669.72	\$150,654.41	7.15 FTEs in 2025 & 7.57 FTEs in 2026
1234	95-00-65100-1520	Comp Substitute	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$3,590.99	
1235	95-00-65100-2100	Fringe Benefit FICA	\$13,751.98	\$12,689.61	\$1,062.37	\$12,520.73	\$11,370.43	Rate 7.65% each year
1236	95-00-65100-2210	Fringe Benefit Retirement	\$2,406.58	\$0.00	\$2,406.58	\$0.00	\$0.00	10.51% in 2025 & 10.51% in 2026
1237	95-00-65100-2220	Retirement for Hybrid Plan Employees	\$17,551.51	\$14,788.49	\$2,763.02	\$13,416.17	\$11,805.39	14.01% in 2025 & 14.01% in 2026
1238	95-00-65100-2300	Fringe Benefit Hosp/Med Plan	\$47,304.00	\$23,652.00	\$23,652.00	\$22,968.00	\$23,032.20	\$7,884 in 2025 & \$7,884 in 2026
1239	95-00-65100-2400	Fringe Benefit Group Life	\$1,655.93	\$1,155.73	\$500.20	\$1,288.67	\$1,131.65	1.18% in 2025 & 1.18% in 2026
1240	95-00-65100-2510	Virginia Local Disability Program	\$533.93	\$433.53	\$100.39	\$426.36	\$372.62	.238% group 4 & .528% group 5 in 2026
1241	95-00-65100-2600	Fringe Benefit Unemployment	\$68.00	\$68.00	\$0.00	\$88.40	\$95.86	.10% on first \$8k in 2025 & .10% in 2026
1242	95-00-65100-2700	Fringe Benefit Workers Compensation	\$2,432.21	\$2,244.32	\$187.89	\$2,039.48	\$0.00	1.353% in 2025; 1.353% in 2026
1243	95-00-65100-2750	Fringe Benefit Retiree Health	\$1,521.00	\$1,022.65	\$498.36	\$1,054.70	\$927.21	1.21% in 2025 & 1.21% in 2026
1244	95-00-65100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1245	95-00-65100-3000	Purchased Services	\$58,000.00	\$58,000.00	\$0.00	\$57,997.85	\$57,997.85	
	95-00-65100-5500	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1246	95-00-65100-6000	Materials and Supplies	\$34,000.00	\$34,600.00	(\$600.00)	\$32,612.41	\$34,895.65	Non Food Supplies
1247	95-00-65100-6002	Food Supplies	\$200,000.00	\$208,500.00	(\$8,500.00)	\$189,215.78	\$216,128.36	Food for human consumption
1248	95-00-65100-6040	Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1249	95-00-65100-8100	Capital Outlay	\$0.00	\$0.00	\$0.00	\$8,280.74	\$8,280.74	Equipment for Food Services
1250	SCHOOL FOOD & OTHER TOTAL		\$1,406,397.49	\$1,423,908.12	(\$17,510.63)	\$1,378,342.85	\$1,390,350.95	
1251								
1252	FACILITIES							
1253	90-00-66200-8100	Facilities Site Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1254	90-00-66300-3000	Architecture and Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1255	90-00-66600-9000	Facilities Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1256	FACILITIES TOTAL		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1257								
1258	DEBT SERVICE & FUND TRANSFERS							
1259	90-00-67100-9100	Redemption Of Principal	\$609,000.09	\$585,420.00	\$23,580.09	\$575,976.00	\$575,976.00	
1260	90-00-67100-9200	Interest	\$0.00	\$41,580.62	(\$41,580.62)	\$69,024.50	\$69,024.50	
1261	90-00-67300-9700	Interagency Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1262	DEBT SERVICE & FUND TRANSFER TOTAL		\$609,000.09	\$627,000.62	(\$18,000.53)	\$645,000.50	\$645,000.50	
1263								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)
 Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes		
TECHNOLOGY								
1264	Classroom Instruction							
1266	90-00-68100-1120	Comp Teacher	\$124,180.54	\$120,538.90	\$3,641.64	\$117,975.44	\$119,288.23	2.00 FTE's in 2025 & 2026
1267	90-00-68100-1140	Comp Technical Support	\$114,929.00	\$118,306.00	(\$3,377.00)	\$122,534.68	\$122,114.24	5.00 FTEs in 2025 & 2026
1268	90-00-68100-1152	Comp Technology Specialist	\$110,878.00	\$107,566.00	\$3,312.00	\$141,835.31	\$94,728.96	2.00 FTEs in 2025 & 2.00 FTEs in 2026
1269	90-00-68100-1520	Comp Substitutes	\$1,250.00	\$1,250.00	\$0.00	\$1,250.00	\$1,349.98	
1270	90-00-68100-2100	Fringe Benefit FICA	\$26,869.67	\$26,596.06	\$273.61	\$29,345.05	\$24,243.19	Rate 7.65% each year
1271	90-00-68100-2210	Fringe Benefit Retirement	\$26,133.12	\$29,462.29	(\$3,329.17)	\$37,808.05	\$37,771.34	14.21% in 2025 & 14.21% in 2026
1272	90-00-68100-2220	Retirement for Hybrid Plan Employees	\$29,412.95	\$24,630.36	\$4,782.59	\$25,737.76	\$18,159.22	17.71% in 2025 & 17.71% in 2026
1273	90-00-68100-2300	Fringe Benefit Hosp/Med Plan	\$39,420.00	\$39,420.00	\$0.00	\$53,592.00	\$43,922.00	\$7,884 in 2025 & \$7,884 in 2026
1274	90-00-68100-2400	Fringe Benefit Group Life	\$4,129.85	\$4,087.65	\$42.20	\$5,123.43	\$4,509.56	1.18% in 2025 & 1.18% in 2026
1275	90-00-68100-2510	Virginia Local Disability Program	\$395.27	\$331.00	\$64.27	\$368.57	\$260.00	.238% in 2025 & .238% in 2026
1276	90-00-68100-2600	Fringe Benefit Unemployment	\$73.25	\$73.25	\$0.00	\$105.63	\$69.20	.10% on first \$8k in 2025 & .10% in 2026
1277	90-00-68100-2700	Fringe Benefit Workers Compensation	\$538.45	\$532.96	\$5.48	\$542.01	\$0.00	.1533% in 2025; .1533% in 2026
1278	90-00-68100-2750	Fringe Benefit Retiree Health	\$4,234.85	\$3,568.03	\$666.82	\$4,626.38	\$4,071.99	1.21% in 2025 & 1.21% in 2026
1279	90-00-68100-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1280	90-00-68100-3000	Purchased Services	\$70,000.00	\$60,531.00	\$9,469.00	\$20,000.00	\$24,661.56	Contracted Services; Copiers
1281	90-00-68100-5001	Telecommunications	\$14,100.00	\$25,500.00	(\$11,400.00)	\$25,500.00	\$13,430.03	Internet Service
1282	90-00-68100-5500	Travel	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$3,085.56	Rate \$0.35/mile, Lodging, Conferences
1283	90-00-68100-6000	Materials & Supplies	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$6,904.98	Technology Supplies
1284	90-00-68100-6040	Software	\$134,000.00	\$114,000.00	\$20,000.00	\$117,000.00	\$125,646.19	Powerschool, Microsoft, IXL, Securly, etc.
1285	90-00-68100-8300	Hardware	\$150,000.00	\$150,000.00	\$0.00	\$60,000.00	\$49,395.93	Desktops, Laptops, Smart Boards, etc.
1286		Subtotal	\$866,544.95	\$842,393.50	\$24,151.45	\$779,344.29	\$693,612.16	
1287	Improvement Instruction							
1289	90-00-68200-1110	Comp Administrative	\$189,405.00	\$183,873.46	\$5,531.54	\$195,576.40	\$192,270.14	2.00 FTEs in 2025 & 2026
1290	90-00-68200-1150	Comp Clerical	\$101,456.00	\$98,465.00	\$2,991.00	\$96,080.29	\$96,794.46	1.80 FTEs in 2025 & 2026
1291	90-00-68200-1520	Substitutes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1292	90-00-68200-2100	Fringe Benefit FICA	\$22,250.87	\$21,598.89	\$651.97	\$22,311.74	\$20,658.34	Rate 7.65% each year
1293	90-00-68200-2210	Fringe Benefit Retirement	\$24,272.95	\$23,560.89	\$712.06	\$26,886.96	\$26,887.08	14.21% in 2025 & 14.21% in 2026
1294	90-00-68200-2220	Retirement for Hybrid Plan Employees	\$13,328.90	\$12,938.12	\$390.78	\$14,537.02	\$13,849.83	17.71% in 2025 & 17.71% in 2026
1295	90-00-68200-2300	Fringe Benefit Hosp/Med Plan	\$23,652.00	\$23,652.00	\$0.00	\$22,968.00	\$18,326.00	\$7,884 in 2025 & \$7,884 in 2026
1296	90-00-68200-2400	Fringe Benefit Group Life	\$2,903.72	\$2,818.55	\$85.17	\$3,339.84	\$3,284.43	1.18% in 2025 & 1.18% in 2026
1297	90-00-68200-2510	Virginia Local Disability Program	\$179.12	\$173.87	\$5.25	\$208.17	\$198.36	.238% in 2025 & .238% in 2026
1298	90-00-68200-2600	Fringe Benefit Unemployment	\$32.00	\$32.00	\$0.00	\$41.60	\$40.00	.10% on first \$8k in 2025 & .10% in 2026
1299	90-00-68200-2700	Fringe Benefit Workers Compensation	\$445.89	\$432.82	\$13.07	\$412.94	\$0.00	.1533% in 2025; .1533% in 2026
1300	90-00-68200-2750	Fringe Benefit Retiree Health	\$2,977.54	\$2,460.26	\$517.28	\$3,015.83	\$2,965.80	1.21% in 2025 & 1.21% in 2026
1301	90-00-68200-2800	Fringe Benefit Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1302		Subtotal	\$380,904.00	\$370,005.88	\$10,898.12	\$385,378.78	\$375,274.44	
1303								

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)
 Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes
1304 Administration						
1305 90-00-68300-3000 Purchased Services	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,150.00	
1306 90-00-68300-6000 Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1307 90-00-68300-6040 Software	\$116,000.00	\$97,000.00	\$19,000.00	\$84,000.00	\$125,298.42	RDA, EPES, Frontline, etc.
1308 90-00-68300-8300 Hardware	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1309 Subtotal	\$119,000.00	\$100,000.00	\$19,000.00	\$87,000.00	\$128,448.42	
1310 Pupil Transportation						
1311 90-00-68500-6000 Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1312 90-00-68500-6040 Software	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$1,418.00	Bus Diagnostic Software
1313 90-00-68500-8300 Hardware	\$0.00	\$0.00	\$0.00	\$0.00	\$9,990.00	Computers, Printers
1314 Subtotal	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	\$11,408.00	
1315 Operations & Maintenance						
1316 90-00-68600-6000 Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1317 90-00-68600-6040 Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1318 90-00-68600-8120 Infrastructure Replacements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Equipment Lease Purchase
1319 90-00-68600-8300 Hardware	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Computers, Printers
1320 Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1321 TECHNOLOGY TOTAL	\$1,370,448.94	\$1,316,399.38	\$54,049.57	\$1,255,723.06	\$1,208,743.02	
1322 TOTAL EXPENDITURES	\$26,588,738.23	\$26,832,987.05	(\$244,248.82)	\$27,323,027.22	\$26,589,301.29	

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)

Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes	
STATE REVENUE							
1328		1571 students		1623 students			
1329		1623 students		1645 students			
1330	01-2402020	Basic Aid	\$5,960,845.00	\$6,317,713.00	(\$356,868.00)	\$5,859,706.00	\$5,988,163.00
1331	01-2402030	ISAEF	\$8,027.41	\$8,203.00	(\$175.59)	\$8,203.00	\$8,173.37
1332	01-2402040	Remedial Summer School	\$54,243.00	\$15,954.00	\$38,289.00	\$45,840.00	\$19,700.00
1333	01-2402050	Foster Care	\$0.00	\$0.00	\$0.00	\$0.00	\$20,096.00
1334	01-2402070	Gifted Education	\$59,763.00	\$61,742.00	(\$1,979.00)	\$58,691.00	\$58,352.00
1335	01-2402080	Prevention, Intervention & Remediation	\$0.00	\$0.00	\$0.00	\$203,818.00	\$202,640.00
1336	01-2402110	Compensation Supplement	\$381,115.00	\$129,541.50	\$251,573.50	\$965,824.18	\$960,774.00
1337	01-2402120	Special Education	\$691,014.00	\$713,886.00	(\$22,872.00)	\$649,871.00	\$646,114.00
1338	01-2402140	Textbooks	\$149,539.00	\$254,722.61	(\$105,183.61)	\$141,264.00	\$140,448.00
1339	01-2402150	School Lunch	\$10,748.30	\$8,634.00	\$2,114.30	\$15,598.00	\$10,748.30
1340	01-2402170	Vocational Education	\$218,510.00	\$225,742.00	(\$7,232.00)	\$232,630.00	\$231,285.00
1341	01-2402210	Social Security	\$360,448.00	\$372,379.00	(\$11,931.00)	\$372,422.00	\$370,269.00
1342	01-2402230	VRS Retirement (incl. RHCC)	\$774,122.00	\$799,746.00	(\$25,624.00)	\$867,562.00	\$862,546.00
1343	01-2402280	Reading Intervention	\$30,364.00	\$45,546.00	(\$15,182.00)	\$58,177.00	\$46,057.00
1344	01-2402410	Group Life	\$22,411.00	\$23,153.00	(\$742.00)	\$26,678.00	\$26,524.00
1345	01-2402460	Special Education - Homebound	\$7,455.00	\$3,372.00	\$4,083.00	\$1,767.00	\$2,166.66
1346	01-2402480	Special Education - Regional Tuition	\$126,963.00	\$128,555.00	(\$1,592.00)	\$143,814.52	\$238,781.36
1347	01-2402520	Vocational Ed-Equip	\$4,437.19	\$4,437.19	\$0.00	\$4,437.19	\$4,437.19
1348	01-2402530	Career & Technical Education	\$43,641.00	\$52,487.00	(\$8,846.00)	\$37,547.00	\$35,785.00
1349	01-2404270	Positive Behavioral Intervention	\$10,000.00	\$22,500.00	(\$12,500.00)	\$22,500.00	\$22,500.00
1350	01-2402590	Foster Care - Special Education	\$46,518.00	\$55,086.00	(\$8,568.00)	\$50,018.00	\$41,820.00
1351	01-2402650	At-Risk	\$1,518,172.00	\$1,567,771.00	(\$49,599.00)	\$529,389.00	\$487,440.64
1352	01-2402750	K-3 Primary Class Size Reduction	\$221,424.00	\$219,129.00	\$2,295.00	\$173,328.00	\$163,710.00
1353	01-2402810	At Risk 4 Yr Old / VPI	\$183,674.00	\$189,599.00	(\$5,925.00)	\$162,674.00	\$151,830.00
1354	01-2403260	STEM Team Start Up Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1355	01-2402910	Mentor Teacher Program	\$566.00	\$1,024.00	(\$458.00)	\$1,531.00	\$1,024.00
1356	01-2403080	Sales Tax Receipts 1%	\$2,587,240.75	\$2,434,820.01	\$152,420.74	\$2,672,881.55	\$2,478,294.52
1357	01-2403090	English as a Second Language	\$66,674.00	\$52,932.00	\$13,742.00	\$33,567.00	\$38,503.00
1358	01-2403120	Sales Tax Receipts 1/8%	\$255,880.95	\$240,806.37	\$15,074.58	\$264,350.92	\$308,770.20
1359	01-2403340	CTE Equipment High Demand	\$3,410.12	\$3,410.12	\$0.00	\$3,410.12	\$3,419.02
1360	01-2403360	CTE STEM-H Industry Credentials	\$822.26	\$822.26	\$0.00	\$822.26	\$172.50
1361	01-2403470	School Breakfast	\$24,328.70	\$29,289.96	(\$4,961.26)	\$25,089.02	\$22,791.34
1362	01-2403490	Technical Education	\$2,189.63	\$2,189.63	\$0.00	\$2,189.63	\$2,205.80
1363	01-2403650	VA Workplace Readiness Skills Assessment	\$507.71	\$507.71	\$0.00	\$507.59	\$760.00
1364	01-2404050	Algebra Readiness	\$25,878.00	\$25,876.00	\$2.00	\$22,066.00	\$24,583.00
1365	01-2404150	Project Graduation - Senior	\$1,573.00	\$1,573.00	\$0.00	\$1,573.00	\$0.00
1366	01-2404180	Project Graduation	\$3,434.00	\$3,434.00	\$0.00	\$3,795.00	\$3,795.00
1367	01-2408910	VPI-Teacher to Student Ratio	\$0.00	\$0.00	\$0.00	\$0.00	\$10,845.00
1368	01-2402860	Infrastructure & Operations Per Pupil Fund	\$380,670.00	\$418,195.00	(\$37,525.00)	\$436,491.00	\$429,596.00
1369	01-2408430	Advancing Computer Science Education	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1370	01-4104050	Electronic Technology Project (VPSA)	\$180,000.00	\$180,000.00	\$0.00	\$180,000.00	\$180,000.00
1371	01-2409000	Grocery and Hygiene Tax Hold Harmless	\$427,054.00	\$426,230.00	\$824.00	\$424,843.77	\$415,954.00
1372	01-2408990	Rebenchmarking Hold Harmless	\$0.00	\$0.00	\$0.00	\$284,753.00	\$284,753.00
1373	01-2409001	All In Per Pupil Funding	\$0.00	\$503,104.26	(\$503,104.26)	\$678,778.00	\$678,778.00
1374	01-2409010	School Construction Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1375	01-2409460	School Security Equipment Program	\$0.00	\$0.00	\$0.00	\$0.00	\$85,909.09
1376		STATE REVENUE TOTAL	\$14,843,663.02	\$15,544,112.62	(\$700,449.60)	\$15,668,407.76	\$15,710,513.99

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)

Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes	
FEDERAL REVENUE							
1377							
1378	10-10.5530	School Breakfast Program	\$362,000.00	\$366,800.00	(\$4,800.00)	\$354,782.65	\$362,053.61
1379	10-10.5550	National School Lunch Program	\$790,000.00	\$818,500.00	(\$28,500.00)	\$772,504.00	\$808,542.20
1380	10-10.5590	Summer Food Service Program	\$6,000.00	\$3,000.00	\$3,000.00	\$2,968.23	\$2,968.23
1381	10-10.6490	SNP Local EBT	\$0.00	\$0.00	\$0.00	\$3,256.00	\$3,256.00
1382	10-84.0000	2022 Clean School Bus Rebates Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1383	10-84.0100	Title I	\$465,000.00	\$457,796.00	\$7,204.00	\$507,000.00	\$511,543.52
1384	10-84.0270	IDEA 611 Special Education	\$540,000.00	\$532,958.22	\$7,041.78	\$574,000.00	\$591,893.37
1385	10-84.0480	Vocational Education/Perkins	\$41,374.00	\$41,374.00	\$0.00	\$41,374.49	\$41,861.69
1386	10-84.1730	IDEA 619 Preschool	\$24,046.00	\$24,046.00	\$0.00	\$23,152.00	\$32,365.80
1387	10-84.3650	Title III Limited English	\$0.00	\$0.00	\$0.00	\$3,950.00	\$0.00
1388	10-84.3670	Title IIa Teacher Quality	\$77,731.00	\$77,731.00	\$0.00	\$77,731.00	\$93,581.11
1389	10-84.4240	Title IV	\$37,000.00	\$37,000.00	\$0.00	\$32,904.00	\$2,756.23
1390	10-21.0270	HVAC-ARP-CSLFRF-COVID19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1391	10-93.3540	Covid-19 Public Health Workforce	\$0.00	\$0.00	\$0.00	\$46,435.97	\$46,435.97
1392	10-84.4250	CARES	\$0.00	\$0.00	\$0.00	\$543,156.58	\$543,157.46
1393		FEDERAL REVENUE TOTAL	\$2,343,151.00	\$2,359,205.22	(\$16,054.22)	\$2,983,214.92	\$3,040,415.19
1394							
1395							
COUNTY REVENUE							
1396	20-5105000	Operation	\$8,417,603.62	\$7,942,984.44	\$474,619.18	\$7,608,500.00	\$7,608,500.00
1397	20-5105010	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1398	20-5105020	Debt Service	\$609,000.09	\$627,000.62	(\$18,000.53)	\$645,000.50	\$645,000.50
1399	20-5105030	Capital Improvement Fund	\$0.00	\$0.00	\$0.00	\$27,000.00	\$27,000.00
1400		COUNTY REVENUE TOTAL	\$9,026,603.71	\$8,569,985.06	\$456,618.65	\$8,280,500.50	\$8,280,500.50
1401							
1402							
OTHER REVENUE							
1403	30-1502010	Rents	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$762.03
1404	30-1612030	Sale of Textbooks	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00
1405	30-1612040	School Food Service	\$213,320.50	\$197,684.15	\$15,636.35	\$204,144.93	\$125,000.00
1406	30-1612050	Transportation of Pupils	\$14,000.00	\$14,000.00	\$0.00	\$14,000.00	\$13,610.88
1407	30-1803030	Rebates and Refunds	\$21,000.00	\$21,000.00	\$0.00	\$41,184.87	\$49,606.47
1408	30-1899030	Donations & Special Gifts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1409	30-1899050	Sale of Supplies	\$500.00	\$500.00	\$0.00	\$449.24	\$0.00
1410	30-1899080	Sale of School Buses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1411	30-1899090	Sale of Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1412	30-1899100	Insurance Adjustments	\$0.00	\$0.00	\$0.00	\$6,625.00	\$12,175.49
1413	30-1899120	Other Funds-Other	\$40,000.00	\$40,000.00	\$0.00	\$38,000.00	\$38,689.67
1414	30-1899121	Other Funds - Medicaid	\$85,000.00	\$85,000.00	\$0.00	\$75,000.00	\$147,713.51
1415	30-1901020	Other Funds-Another County	\$0.00	\$0.00	\$0.00	\$10,000.00	\$1,791.03
1416		OTHER REVENUE TOTAL	\$375,320.50	\$359,684.15	\$15,636.35	\$390,904.04	\$389,349.08
1417		TOTAL REVENUES	\$26,588,738.23	\$26,832,987.05	(\$244,248.82)	\$27,323,027.22	\$27,420,778.76
1418							
1419							
1420							

Floyd County Public Schools - 2025-2026 Budget Estimate
 (State Revenues based on ADM 1,571 Governor's Introduced Budget HB1600/SB800)

Adopted by Floyd County School Board on:
 Approved by Floyd County Board of Supervisors on:



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F/Cctr/Prg/Func/Obj	Proposed Budget 2025-2026	Adopted Budget 2024-2025	Difference	Amended Budget 2023-2024	Actual Cash 2023-2024	Notes
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	<u>Proposed Budget</u> 2025-2026	<u>Adopted Budget</u> 2024-2025	<u>Difference</u>	<u>Amended Budget</u> 2023-2024	<u>Actual Cash</u> 2023-2024
Expenditure by Category					
Instructional	\$16,767,793.19	\$17,168,038.67	(\$400,245.48)	\$17,271,595.02	\$16,497,989.68
Administration, Attendance & Health	\$1,241,144.15	\$1,205,360.41	\$35,783.74	\$1,240,204.04	\$1,235,544.36
Transportation	\$2,117,921.12	\$2,056,022.45	\$61,898.67	\$2,512,437.51	\$2,521,960.68
Debt Service	\$609,000.09	\$627,000.62	(\$18,000.53)	\$645,000.50	\$645,000.50
Facilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Operation & Maintenance	\$3,076,033.25	\$3,036,257.41	\$39,775.84	\$3,019,724.23	\$3,089,712.10
Technology	\$1,370,448.94	\$1,316,399.37	\$54,049.57	\$1,255,723.07	\$1,208,743.02
School Food	\$1,406,397.49	\$1,423,908.12	(\$17,510.63)	\$1,378,342.85	\$1,390,350.95
TOTAL BUDGET	\$26,588,738.23	\$26,832,987.05	(\$244,248.82)	\$27,323,027.22	\$26,589,301.29

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	<u>Proposed Budget</u> 2025-2026	<u>Adopted Budget</u> 2024-2025	<u>Difference</u>	<u>Amended Budget</u> 2023-2024	<u>Actual Cash</u> 2023-2024
Revenues by Source					
Federal Funds	\$2,343,151.00	\$2,359,205.22	(\$16,054.22)	\$2,983,214.92	\$3,040,415.19
State Funds	\$14,843,663.02	\$15,544,112.62	(\$700,449.60)	\$15,668,407.76	\$15,710,513.99
Other Funds	\$375,320.50	\$359,684.15	\$15,636.35	\$390,904.04	\$389,349.08
County Funds Operational	\$8,417,603.62	\$7,942,984.44	\$474,619.18	\$7,608,500.00	\$7,608,500.00
County Funds Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
County Funds Debt Service	\$609,000.09	\$627,000.62	(\$18,000.53)	\$645,000.50	\$645,000.50
County Funds Capital Improvement Fund	\$0.00	\$0.00	\$0.00	\$27,000.00	\$27,000.00
TOTAL BUDGET	\$26,588,738.23	\$26,832,987.05	(\$244,248.82)	\$27,323,027.22	\$27,420,778.76