# FLOYD COUNTY PUBLIC SCHOOLS

FY26 Operational Budget Estimate



140 Harris Hart Road NE
Floyd, VA 24091

540.745.9400

# TABLE OF CONTENTS

Contact Information.....2

Floyd County School Board.....2

School Administration.....4

FY26 Budget Overview.....5

Financial Summary.....6

Informational.....10

Line Item Detail.....13

# CONTACT INFORMATION

**Floyd County Public Schools**
140 Harris Hart Road NE
Floyd, VA 24091

**Phone:** 540.745.9400
**Website:** www.floyd.k12.va.us
**Facebook:** www.facebook.com/FloydSchoolsVA
**Instagram:** www.instagram.com/floydschoolsva



# FLOYD COUNTY SCHOOL BOARD

Floyd County School Board members are officers of the Commonwealth of Virginia and the policy-making body for the Floyd County School Division. Responsibilities of the Board include, but are not limited to: adopting policy; explaining and enforcing school laws; managing the property of the school division; determining school district boundaries; establishing the school calendar; receiving public comment; and adopting broad goals and objectives for the school system's operation based on the identified needs of the community.

Community members are welcome to address the Board during the citizens' comment time, which is held at the beginning of each School Board Meeting on the second Monday of each month at 6:00 p.m.




*Top Row, Left to Right: James Ingram, Laura LeRoy, Gene Bishop. Bottom Row, Left to Right: Debbie Snellings, Kirsten Vest*

**James Ingram - District B (Little River) - Chairperson**
Email: ingramj@floyd.k12.va.us

**Laura H. Leroy - District D (Burks Fork) - Vice-Chairperson**
Email: leroyl@floyd.k12.va.us

**Kirsten M. Vest - District A (Locust Grove)**
Email: vestkir@floyd.k12.va.us

**C. Gene Bishop- District E (Indian Valley)**
Email: bishopg@floyd.k12.va.us

**Deborah Snellings - District C (Court House)**
Email: snellingsdeb@floyd.k12.va.us

# SCHOOL ADMINISTRATION

## DR. JESSICA CROMER, SUPERINTENDENT

Assistant Superintendent of Instruction & Innovation .....Robert Ratcliffe
Director of Special Education & Student Services.....Carrie Chaffin
Director of Federal Programs, Assessment, & Literacy.....Tammy Hubbard
Director of College & Career Readiness.....Brittany Quesenberry
Director of Finance.....Darin Boothe
Director of Personnel Services.....Janet Harris
Director of Technology.....Brandon Williams
Maintenance Supervisor.....Timmy Cox
Transportation Supervisor.....Paul Robertson
Principal, Floyd County High School.....Barry Hollandsworth
Principal, Check Elementary School.....Jennifer Overstreet
Principal, Floyd Elementary School.....Ashley Griffith
Principal, Indian Valley Elementary School.....Jennifer Johnson
Principal, Willis Elementary School.....Amber Gallimore



# FY26 BUDGET OVERVIEW




Greetings,

Budgeting plays a key role in how we support our schools, from classroom instruction to building maintenance and everything in between. Throughout the year, our team works closely with the Floyd County School Board to look at enrollment trends, state funding, staffing needs, facility upkeep, and program improvements. By taking a thoughtful and collaborative approach, we're able to develop a budget that reflects our priorities and makes the most of our resources for students and staff.

I am pleased to present the Floyd County Public Schools budget for the upcoming year. It is a reflection of our ongoing commitment to supporting our staff, sustaining core programs, and meeting the needs of our students and community, even in the face of financial constraints. While we entered this budget season with a plan to restore key services and expand investments in areas like transportation, maintenance, and compensation, limited available funding required us to make some difficult adjustments. In order to preserve our ability to provide a salary increase and cover rising health insurance costs for our employees, we eliminated two unfilled positions.

Even with this adjustment, the budget includes a 3% salary increase for staff and additional funding for the employer portion of health insurance, critical steps in supporting and retaining the professionals who serve our students each day. We have also continued modest investments in maintenance, transportation, and professional development, recognizing their long-term value and urgency.

As we look ahead, we remain focused on securing the resources our schools need, particularly in areas like transportation and infrastructure. We are proud of the work being done in Floyd County Public Schools and will continue advocating for the funding necessary to sustain it. Your continued support and partnership are more important than ever as we work together to ensure the best for our students.

Sincerely,

Jessica Cromer

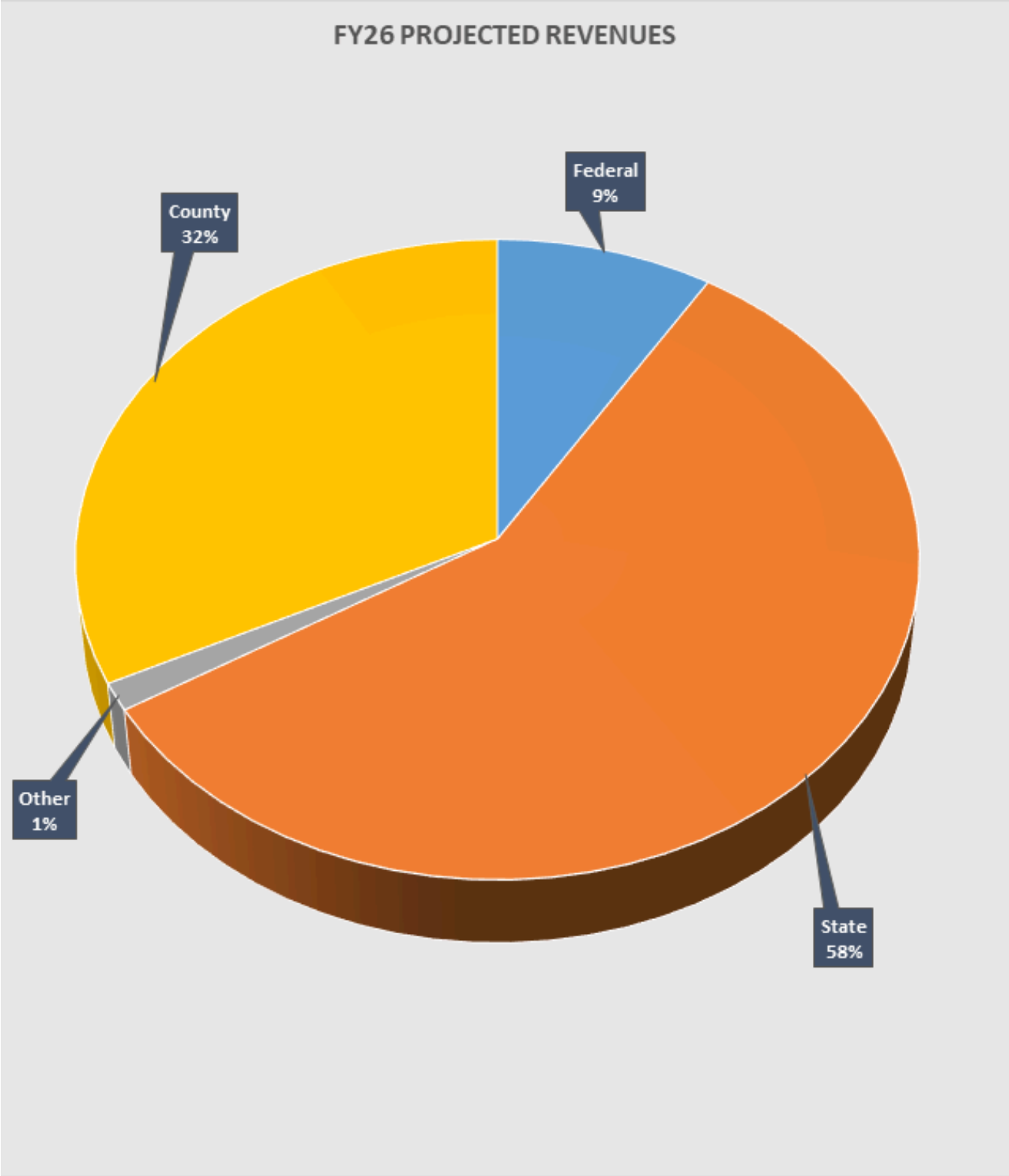
Jessica Cromer, Ed.D.
Divison Superintendent

# FINANCIAL SUMMARY

## FY26 Projected Revenues

Floyd County Public Schools receives revenues from three primary sources: State, Federal and Local Funds. A small portion of other revenue is received from sources such as Facility Rentals, Rebates & Refunds, Transportation of Pupils, etc.

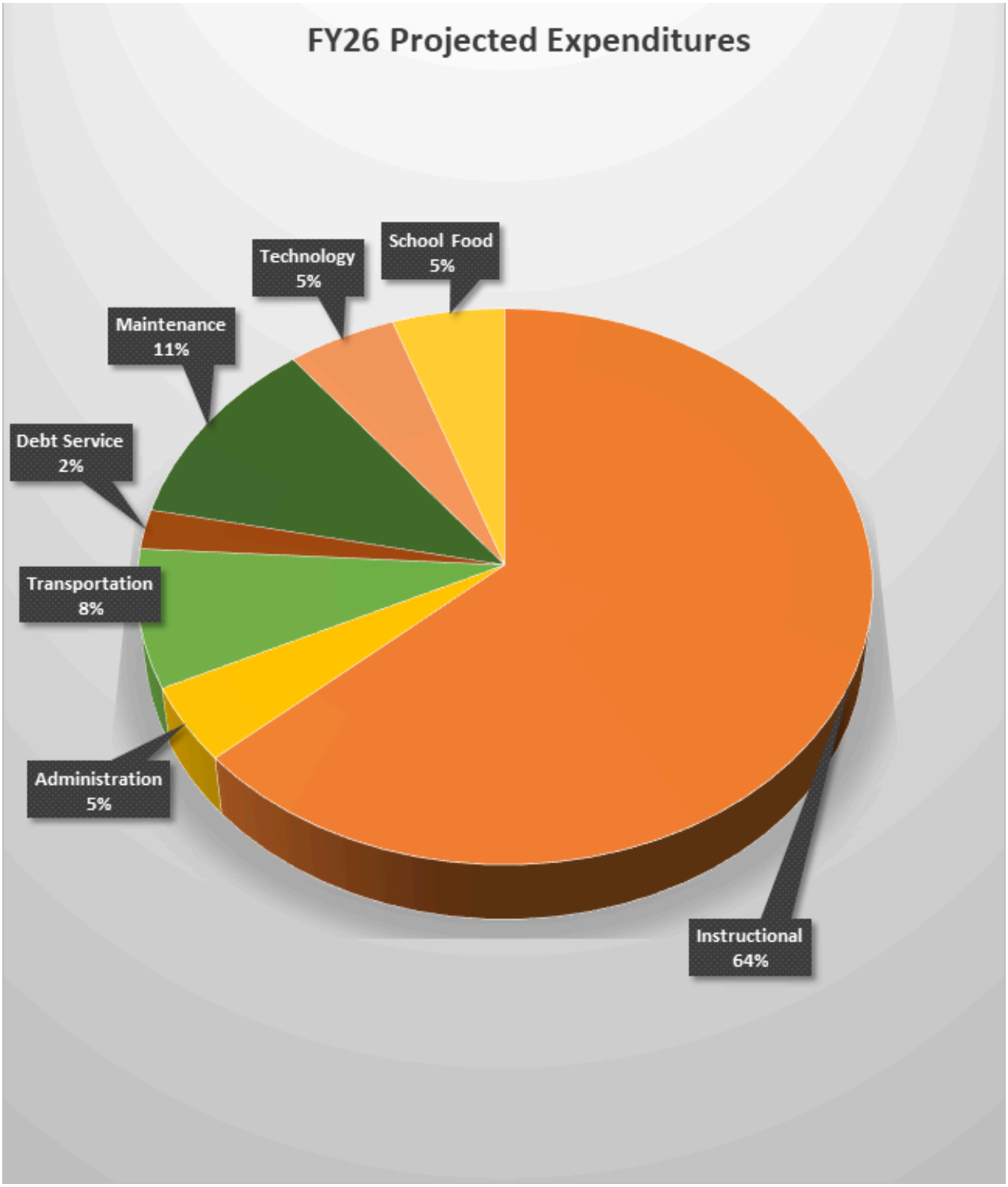
| Revenue by Source | FY26 Budget Estimate | FY25 Adopted Budget |
|---|---|---|
| Federal Funds | $2,343,151.00 | $2,359,205.22 |
| State Funds | $15,233,752.12 | $15,544,112.62 |
| County-Operational | $7,942,984.44 | $7,942,984.44 |
| Other Funds | $374,408.19 | $359,684.15 |
| County-Capital Outlay | $0.00 | $0.00 |
| County-Debt Service | $609,000.09 | $627,000.62 |
| County-Capital Improve | $0.00 | $0.00 |
| **Total Revenue Budget** | **$26,503,295.84** | **$26,832,987.05** |


FY26 PROJECTED REVENUES
Federal
9%
County
32%
Other
1%
State
58%

## FY26 Projected Expenditures

Floyd County Public Schools uses projected revenues to offset the projected expenditures needed to operate the school division in a given fiscal year. Floyd County Public Schools' expenditures are divided into seven major categories: Instructional, Administration Attendance & Health, Transportation, Debt Services, Operation & Maintenance, Technology and School Food.

| Expenditure by Category | FY26 Budget Estimate | FY25 Adopted Budget |
|---|---|---|
| Instructional | $16,819,165.40 | $17,168,038.67 |
| Admin. Attend. & Health | $1,176,096.02 | $1,205,360.41 |
| Transportation | $2,130,525.93 | $2,056,022.45 |
| Debt Service | $609,000.09 | $627,000.62 |
| Operation & Maintenance | $2,983,202.08 | $3,036,257.41 |
| Technology | $1,373,186.05 | $1,316,399.37 |
| School Food | $1,412,120.27 | $1,423,908.12 |
| **Total Expenditure Budget** | **$26,503,295.84** | **$26,832,987.05** |


FY26 Projected Expenditures
School Food 5%
Technology 5%
Maintenance 11%
Debt Service 2%
Transportation 8%
Administration 5%
Instructional 64%

# INFORMATIONAL

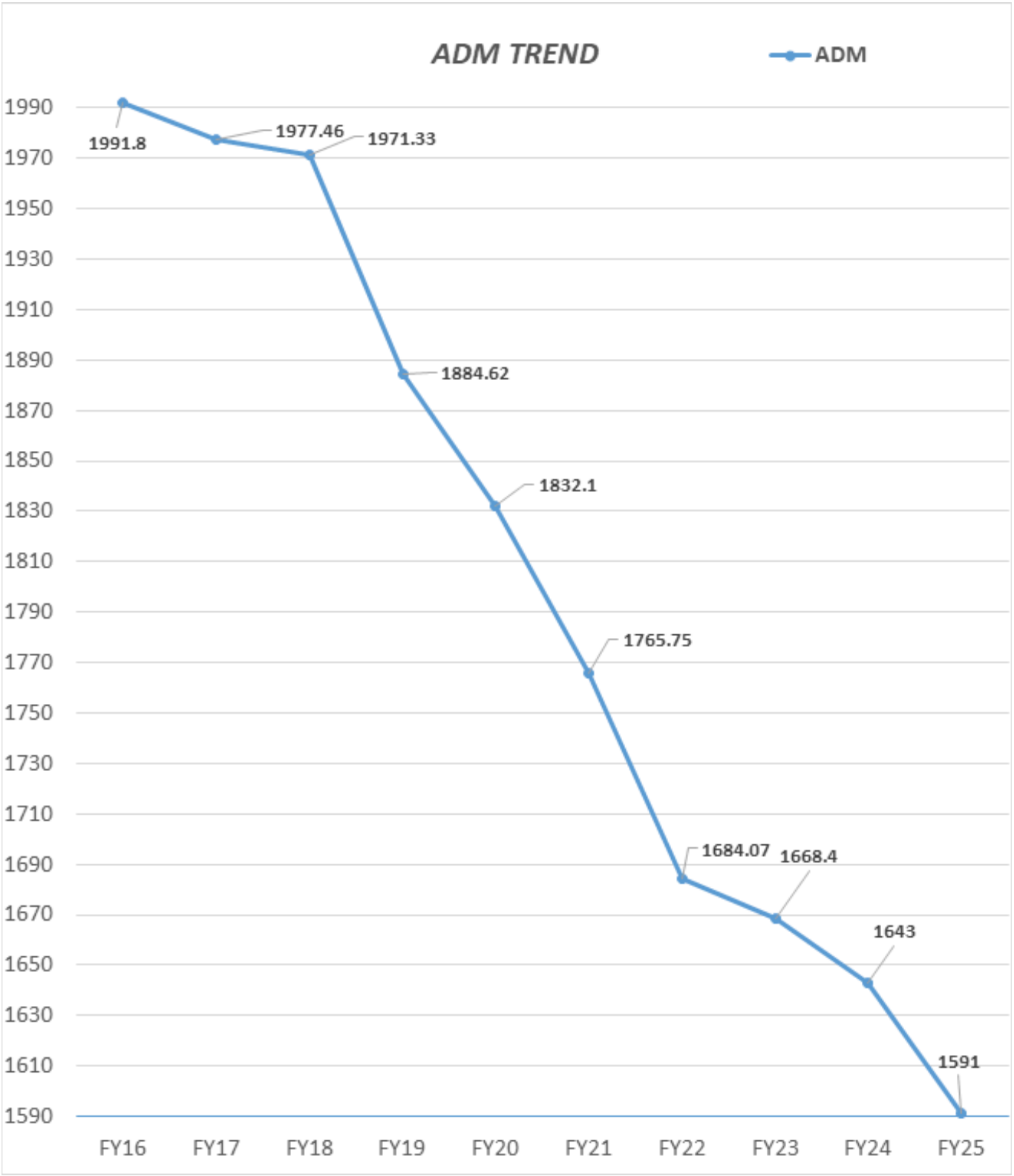
**Average Daily Membership**

Projecting the Average Daily Membership (ADM) for the upcoming fiscal year is an extremely important part of the budget planning process. ADM dictates approximately 57% of the revenues received for Floyd County Public School's operational budget in any given fiscal year. Several factors go into projecting ADM. Mainly analyzing current enrollment data, historical enrollment trends, and enrollment projections provided by the Virginia Department of Education. Each fiscal year, state funding is finalized based on ADM as of March 31st.

**ADM Historical Data**

Over the past ten fiscal years, Floyd County's ADM peaked in fiscal year 2016. During the same period, Floyd County experienced its lowest ADM in fiscal year 2025. Since fiscal year 2016, Floyd County has seen roughly a 20% drop in ADM.

| Fiscal Year | ADM |
|---|---|
| FY16 | 1991.80 |
| FY17 | 1977.46 |
| FY18 | 1971.33 |
| FY19 | 1884.62 |
| FY20 | 1832.10 |
| FY21 | 1765.75 |
| FY22 | 1684.07 |
| FY23 | 1668.40 |
| FY24 | 1643.00 |
| FY25 | 1591.00 |


ADM TREND
ADM
1990
1970
1950
1930
1910
1890
1870
1850
1830
1810
1790
1770
1750
1730
1710
1690
1670
1650
1630
1610
1590
1991.8
1977.46
1971.33
1884.62
1832.1
1765.75
1684.07
1668.4
1643
1591
FY16
FY17
FY18
FY19
FY20
FY21
FY22
FY23
FY24
FY25

# Local Appropriation vs. Total Budget

| Fiscal Year | Local Appropriation | Dollar Change | % Change | Total Budget | % of Budget |
|---|---|---|---|---|---|
| FY 08 | $6,778,496.00 | | | $20,491,982.00 | 33% |
| FY 09 | $6,698,032.00 | -$80,464.00 | -1.19% | $21,279,317.00 | 31% |
| FY 10 | $6,698,032.00 | $0.00 | 0.00% | $21,786,471.00 | 32% |
| FY 11 | $6,698,032.00 | $0.00 | 0.00% | $19,708,959.00 | 34% |
| FY 12 | $6,698,032.00 | $0.00 | 0.00% | $19,412,491.00 | 35% |
| FY 13 | $6,913,144.00 | $215,112.00 | 3.21% | $20,013,997.00 | 35% |
| FY 14 | $6,979,144.00 | $66,000.00 | 0.95% | $20,193,463.00 | 35% |
| FY 15 | $7,156,402.00 | $177,258.00 | 2.54% | $21,003,339.00 | 34% |
| FY 16 | $7,715,402.00 | $559,000.00 | 7.81% | $21,693,169.00 | 36% |
| FY 17 | $7,963,219.00 | $247,817.00 | 3.21% | $22,277,231.00 | 36% |
| FY18 | $8,021,616.54 | $58,397.54 | .73% | $22,974,001.24 | 35% |
| FY19 | $8,417,017.00 | *$395,400.46* | 4.93% | $23,381,554.00 | 36% |
| FY20 | $8,417,017.00 | $0.00 | 0.00% | $23,652,597.00 | 36% |
| FY21 | $8,393,391.00 | -$23,626.00 | -0.28% | $23,869,523.00 | 35% |
| FY22 | $8,185,080.00 | -$208,311.00 | -2.48% | $24,232,941.00 | 34% |
| FY23 | $8,271,500.29 | $86,420.29 | 1.06% | $25,187,733.56 | 33% |
| FY24 | $8,253,500.50 | -$17,999.79 | -0.22% | $26,048,803.97 | 32% |
| FY25 | $8,569,985.06 | $316,484.56 | 3.83% | $26,832,987.05 | 32% |
| FY26 | $8,551,984.53 | -$18,000.53 | -0.21% | $26,503,295.84 | 32% |

* **$395,400.46 Total dollar change (itemized below)**
$305,000 FY17 carryover used in FY18 budget. Amount converted to county operational in FY19 budget
$90,400.46 additional county operational funds for two new school resource officers

# *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | F/CCtr/Prg/Func/Obj | | Proposed Budget 2025-2026 | Adopted Budget 2024-2025 | Difference | Amended Budget 2023-2024 | Actual Cash 2023-2024 | Notes |
|---|---|---|---|---|---|---|---|---|
| 1 | | | | **INSTRUCTIONAL** | | | | |
| 2 | **Floyd Elementary - Regular Classroom** | | | | | | | |
| 3 | 20-10-61100-1120 | Comp Teachers | $1,347,537.00 | $1,359,461.00 | ($11,924.00) | $1,265,976.08 | $1,262,479.05 | 26.00 FTEs in 2025 & 26.00 FTEs in 2026 |
| 4 | 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 |
| 5 | 20-10-61100-1520 | Comp Substitutes | $33,000.00 | $33,000.00 | $0.00 | $22,850.00 | $37,012.58 | |
| 6 | 20-10-61100-1620 | Comp Supplements | $6,500.00 | $6,500.00 | $0.00 | $6,500.00 | $7,598.75 | Remedial Tutors |
| 7 | 20-10-61100-2100 | Fringe Benefit FICA | $107,954.58 | $103,225.28 | $4,729.31 | $100,846.34 | $94,864.67 | Rate 7.65% each year |
| 8 | 20-10-61100-2210 | Fringe Benefit Retirement | $68,089.63 | $64,223.52 | $3,866.11 | $84,051.88 | $83,942.60 | 14.21% in 2025 & 14.21% in 2026 |
| 9 | 20-10-61100-2220 | Retirement for Hybrid Plan Employees | $158,062.46 | $151,932.32 | $6,130.14 | $130,163.76 | $129,993.32 | 17.71% in 2025 & 17.71% in 2026 |
| 10 | 20-10-61100-2300 | Fringe Benefit Hosp/Med Plan | $163,680.00 | $149,796.00 | $13,884.00 | $130,152.00 | $133,781.88 | $7,884 in 2025 & $8,184 in 2026 |
| 11 | 20-10-61100-2400 | Fringe Benefit Group Life | $16,185.72 | $15,456.23 | $729.49 | $17,271.30 | $17,248.66 | 1.18% in 2025 & 1.18% in 2026 |
| 12 | 20-10-61100-2510 | Virginia Local Disability Program | $2,124.16 | $2,041.78 | $82.38 | $1,863.96 | $1,861.48 | .238% in 2025 & .238% in 2026 |
| 13 | 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 |
| 14 | 20-10-61100-2700 | Fringe Benefit Workers Compensation | $2,904.19 | $2,068.55 | $835.64 | $1,860.85 | $13,618.53 | .1533% in 2025; .2058% in 2026 |
| 15 | 20-10-61100-2750 | Fringe Benefit Retiree Health | $16,597.22 | $13,491.46 | $3,105.76 | $15,595.72 | $15,575.32 | 1.21% in 2025 & 1.21% in 2026 |
| 16 | 20-10-61100-2800 | Fringe Benefit Other | $0.00 | $0.00 | $0.00 | $0.00 | $2,685.00 | Anticipated Leave Payouts |
| 17 | 20-10-61100-5400 | Lease / Rentals | $0.00 | $0.00 | $0.00 | $6,810.96 | $6,243.38 | Copiers |
| 18 | 20-10-61100-5500 | Travel | $0.00 | $0.00 | $0.00 | $0.00 | $74.61 | Rate $0.35/mile, Lodging, Conferences |
| 19 | 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 | 20-10-61100-6030 | Materials & Supplies | $17,000.00 | $17,000.00 | $0.00 | $17,000.00 | $16,368.68 | 412 in 2026 |
| 21 | | | | | | | | |
| 22 | **Check Elementary - Regular Classroom** | | | | | | | |
| 23 | 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 |
| 24 | 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 |
| 25 | 21-10-61100-1520 | Comp Substitutes | $22,000.00 | $22,000.00 | $0.00 | $15,800.00 | $13,932.49 | |
| 26 | 21-10-61100-1620 | Comp Supplements | $2,000.00 | $2,000.00 | $0.00 | $2,000.00 | $4,771.25 | Remedial Tutors |
| 27 | 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 |
| 28 | 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 |
| 29 | 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 |
| 30 | 21-10-61100-2300 | Fringe Benefit Hosp/Med Plan | $106,392.00 | $102,492.00 | $3,900.00 | $107,184.00 | $95,723.75 | $7,884 in 2025 & $8,184 in 2026 |
| 31 | 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 |
| 32 | 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 |
| 33 | 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 |
| 34 | 21-10-61100-2700 | Fringe Benefit Workers Compensation | $2,114.35 | $1,523.20 | $591.14 | $1,462.88 | $8,940.16 | .1533% in 2025; .2058% in 2026 |
| 35 | 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 |
| 36 | 21-10-61100-2800 | Fringe Benefit Other | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | Anticipated Leave Payouts |
| 37 | 21-10-61100-5400 | Lease / Rentals | $0.00 | $0.00 | $0.00 | $3,981.48 | $4,035.68 | Copiers |
| 38 | 21-10-61100-5500 | Travel | $0.00 | $0.00 | $0.00 | $0.00 | $21.00 | Rate $0.35/mile, Lodging, Conferences |
| 39 | 21-10-61100-6020 | Textbooks | $19,000.00 | $18,352.04 | $647.96 | $18,352.04 | $7,986.17 | Consumable, Hardback, Instr. Material |
| 40 | 21-10-61100-6030 | Materials & Supplies | $9,100.00 | $9,050.00 | $50.00 | $9,050.00 | $8,880.16 | 258 in 2026 |
| 41 | | | | | | | | |

## *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | F/CCtr/Prg/Func/Obj | | Proposed Budget 2025-2026 | Adopted Budget 2024-2025 | Difference | Amended Budget 2023-2024 | Actual Cash 2023-2024 | Notes |
|---|---|---|---|---|---|---|---|---|
| 42 | **Willis Elementary - Regular Classroom** | | | | | | | |
| 43 | 22-10-61100-1120 | Comp Teachers | $555,054.00 | $554,497.20 | $556.80 | $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 | $46,697.97 | $46,502.99 | $194.98 | $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 | $53,907.93 | $54,977.58 | ($1,069.65) | $47,022.93 | $48,019.64 | 17.71% in 2025 & 17.71% in 2026 |
| 50 | 22-10-61100-2300 | Fringe Benefit Hosp/Med Plan | $72,019.20 | $53,611.20 | $18,408.00 | $52,060.80 | $50,419.15 | $7,884 in 2025 & $8,184 in 2026 |
| 51 | 22-10-61100-2400 | Fringe Benefit Group Life | $7,047.33 | $7,017.25 | $30.08 | $7,514.23 | $7,589.70 | 1.18% in 2025 & 1.18% in 2026 |
| 52 | 22-10-61100-2510 | Virginia Local Disability Program | $724.45 | $738.83 | ($14.37) | $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 | $1,256.27 | $931.88 | $324.38 | $810.22 | $4,966.76 | .1533% in 2025; .2058% in 2026 |
| 55 | 22-10-61100-2750 | Fringe Benefit Retiree Health | $7,226.50 | $6,125.23 | $1,101.27 | $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 | $50,740.80 | $52,822.80 | ($2,082.00) | $51,295.20 | $51,066.36 | $7,884 in 2025 & $8,184 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 | $1,156.48 | $845.18 | $311.30 | $773.51 | $4,133.62 | .1533% in 2025; .2058% 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 | | | | | | | | |

## *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | 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 | $1,832,020.65 | $1,789,912.56 | $42,108.09 | $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 | $46,283.88 | $38,000.00 | $8,283.88 | $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 | $146,433.13 | $142,520.08 | $3,913.05 | $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 | $138,336.17 | $114,509.14 | $23,827.03 | $108,784.19 | $109,230.52 | 17.71% in 2025 & 17.71% in 2026 |
| 90 | 30-10-61100-2300 | Fringe Benefit Hosp/Med Plan | $229,152.00 | $197,100.00 | $32,052.00 | $168,432.00 | $259,586.12 | $7,884 in 2025 & $8,184 in 2026 |
| 91 | 30-10-61100-2400 | Fringe Benefit Group Life | $21,922.92 | $21,417.09 | $505.83 | $24,616.03 | $23,735.48 | 1.18% in 2025 & 1.18% in 2026 |
| 92 | 30-10-61100-2510 | Virginia Local Disability Program | $1,859.06 | $1,538.86 | $320.21 | $1,557.80 | $1,583.10 | .238% in 2025 & .238% in 2026 |
| 93 | 30-10-61100-2600 | Fringe Benefit Unemployment | $336.28 | $328.00 | $8.28 | $430.82 | $368.27 | .10% on first $8k in 2025 & .10% in 2026 |
| 94 | 30-10-61100-2700 | Fringe Benefit Workers Compensation | $3,939.34 | $2,855.99 | $1,083.35 | $2,654.72 | $26,278.94 | .1533% in 2025; .2058% 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 | $7,798,457.94 | $7,761,529.22 | $36,928.72 | $7,529,198.86 | $7,446,099.61 | |

## *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | F/CCtr/Prg/Func/Obj | | Proposed Budget 2025-2026 | Adopted Budget 2024-2025 | Difference | Amended Budget 2023-2024 | Actual Cash 2023-2024 | Notes |
|---|---|---|---|---|---|---|---|---|
| 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 | $8,184.00 | $7,884.00 | $300.00 | $7,656.00 | $7,656.00 | $7,884 in 2025 & $8,184 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 | $100.86 | $73.93 | $26.93 | $67.12 | $0.00 | .1533% in 2025; .2058% 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 | $8,184.00 | $7,884.00 | $300.00 | $7,656.00 | $7,656.00 | $7,884 in 2025 & $8,184 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 | $129.82 | $93.87 | $35.95 | $84.57 | $0.00 | .1533% in 2025; .2058% 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 | $4,910.40 | $4,730.40 | $180.00 | $4,593.60 | $4,593.60 | $7,884 in 2025 & $8,184 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 | $103.89 | $75.13 | $28.76 | $67.69 | $0.00 | .1533% in 2025; .2058% 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 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | F/CCtr/Prg/Func/Obj | | Proposed Budget 2025-2026 | Adopted Budget 2024-2025 | Difference | Amended Budget 2023-2024 | Actual Cash 2023-2024 | Notes |
|---|---|---|---|---|---|---|---|---|
| 151 | | | | | | | | |
| 152 | **Indian Valley Elementary - Guidance Services** | | | | | | | |
| 153 | 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 | $3,273.60 | $3,153.60 | $120.00 | $3,062.40 | $3,062.40 | $7,884 in 2025 & $8,184 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 | $69.26 | $50.08 | $19.17 | $45.13 | $0.00 | .1533% in 2025; .2058% 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 | $24,552.00 | $31,536.00 | ($6,984.00) | $30,624.00 | $30,260.00 | $7,884 in 2025 & $8,184 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 | $418.85 | $302.82 | $116.03 | $272.92 | $0.00 | .1533% in 2025; .2058% 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 | $550,711.14 | $542,020.20 | $8,690.94 | $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 | $10.29 | $7.67 | $2.63 | $2.15 | $0.00 | .1533% in 2025; .2058% in 2026 |
| 191 | **Secondary - Homebound Instruction** | | | | | $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 | $10.29 | $7.67 | $2.63 | $7.15 | $0.00 | .1533% in 2025; .2058% in 2026 |
| 196 | | Subtotal | $10,795.58 | $10,790.33 | $5.25 | $7,015.00 | $15,739.12 | |

## *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | F/CCtr/Prg/Func/Obj | | Proposed Budget 2025-2026 | Adopted Budget 2024-2025 | Difference | Amended Budget 2023-2024 | Actual Cash 2023-2024 | Notes |
|---|---|---|---|---|---|---|---|---|
| 197 | | | | | | | | |
| 198 | **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 | $7,774.80 | $7,489.80 | $285.00 | $7,273.20 | $7,225.76 | $7,884 in 2025 & $8,184 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 | $123.47 | $89.27 | $34.19 | $80.43 | $0.00 | .1533% in 2025; .2058% 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 | | | | | | | | |
| 215 | **Secondary - Improvement of Instruction** | | | | | | | |
| 216 | 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 |
| 217 | 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 |
| 218 | 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 |
| 219 | 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 |
| 220 | 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 |
| 221 | 30-10-61310-2300 | Fringe Benefit Hosp/Med Plan | $5,728.80 | $5,518.80 | $210.00 | $5,359.20 | $5,324.10 | $7,884 in 2025 & $8,184 in 2026 |
| 222 | 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 |
| 223 | 30-10-61310-2510 | Virginia Local Disability Program | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | .238% in 2025 & .238% in 2026 |
| 224 | 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 |
| 225 | 30-10-61310-2700 | Fringe Benefit Workers Compensation | $96.03 | $69.43 | $26.59 | $62.56 | $0.00 | .1533% in 2025; .2058% in 2026 |
| 226 | 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 |
| 227 | 30-10-61310-2800 | Fringe Benefit Other | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | Anticipated Leave Payout Benefits |
| 228 | 30-10-61310-3000 | Purchased Services | $15,000.00 | $15,000.00 | $0.00 | $22,000.00 | $39,920.54 | Virtual Virginia Tuition |
| 229 | 30-10-61310-5500 | Travel | $5,000.00 | $0.00 | $5,000.00 | $3,400.00 | $44.59 | Rate $0.35/mile, Lodging, Conferences |
| 230 | 30-10-61310-6000 | Materials & Supplies | $1,000.00 | $1,000.00 | $0.00 | $22,500.00 | $24,111.42 | Supplies, Staff Development Materials |
| 231 | 25-10-61310-1620 | All In Per Pupil Funding Supplements | $0.00 | $0.00 | $0.00 | $0.00 | $67,062.50 | |
| 232 | 25-10-61310-2100 | All In Per Pupil Funding FICA | $0.00 | $0.00 | $0.00 | $0.00 | $5,130.19 | |
| 233 | 25-10-61310-2600 | All In Per Pupil Funding Unemployment | $0.00 | $0.00 | $0.00 | $0.00 | $53.47 | |
| 234 | 25-10-61310-2700 | All In Per Pupil Funding Workers Comp | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 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 | One-Time Funding For High-Intensity Tutoring, VA Literacy Act Implementation & Chronic Absenteeism; *FY25 funds carried over from FY24* |
| 236 | | Subtotal | $197,271.44 | $694,247.44 | ($496,976.00) | $904,572.17 | $401,180.62 | |
| 237 | | | | | | | | |

# *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | 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 | $8,184.00 | $0.00 | $8,184.00 | $0.00 | $0.00 | $7,884 in 2025 & $8,184 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 | $103.04 | $92.10 | $10.95 | $83.57 | $0.00 | .1533% in 2025; .2058% 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 & $8,184 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 | $116.92 | $84.54 | $32.38 | $76.17 | $0.00 | .1533% in 2025; .2058% 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 | $4,910.40 | $4,730.40 | $180.00 | $4,593.60 | $4,593.60 | $7,884 in 2025 & $8,184 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 | $77.37 | $55.94 | $21.43 | $50.07 | $0.00 | .1533% in 2025; .2058% 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 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | 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 | $3,273.60 | $3,153.60 | $120.00 | $3,062.40 | $3,062.40 | $7,884 in 2025 & $8,184 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 | $51.58 | $37.30 | $14.29 | $33.38 | $0.00 | .1533% in 2025; .2058% 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 Oher | $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 | $16,368.00 | $15,768.00 | $600.00 | $15,312.00 | $7,656.00 | $7,884 in 2025 & $8,184 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 | $175.51 | $122.48 | $53.02 | $112.88 | $0.00 | .1533% in 2025; .2058% 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 | $386,277.26 | $375,687.95 | $10,589.31 | $382,993.13 | $335,528.00 | |

## *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | F/CCtr/Prg/Func/Obj | | Proposed Budget 2025-2026 | Adopted Budget 2024-2025 | Difference | Amended Budget 2023-2024 | Actual Cash 2023-2024 | Notes |
|---|---|---|---|---|---|---|---|---|
| 314 | | | | | | | | |
| 315 | **Floyd Elementary - Office of the Principal** | | | | | | | |
| 316 | 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 |
| 317 | 20-10-61410-1127 | Comp Assistant Principal | $69,313.00 | $67,279.65 | $2,033.35 | $64,932.90 | $65,297.59 | 1.0 FTE in 2025 & 2026 |
| 318 | 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 |
| 319 | 20-10-61410-1520 | Comp Substitute | $0.00 | $0.00 | $0.00 | $600.00 | $2,532.00 | |
| 320 | 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 |
| 321 | 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 |
| 322 | 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 |
| 323 | 20-10-61410-2300 | Fringe Benefit Hosp/Med Plan | $24,552.00 | $23,652.00 | $900.00 | $22,968.00 | $24,229.00 | $7,884 in 2025 & $8,184 in 2026 |
| 324 | 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 |
| 325 | 20-10-61410-2510 | Virginia Local Disability Program | $119.87 | $132.90 | ($13.03) | $284.40 | $284.40 | .238% in 2025 & .238% in 2026 |
| 326 | 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 |
| 327 | 20-10-61410-2700 | Fringe Benefit Workers Compensation | $422.81 | $316.37 | $106.44 | $284.86 | $0.00 | .1533% in 2025; .2058% in 2026 |
| 328 | 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 |
| 329 | 20-10-61410-2800 | Fringe Benefit Other | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 330 | 20-10-61410-3000 | Purchased Services | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 331 | 20-10-61410-5500 | Travel | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 332 | 20-10-61410-6000 | Materials & Supplies | $4,100.00 | $4,100.00 | $0.00 | $4,100.00 | $3,951.85 | |
| 333 | | | | | | | | |
| 334 | **Check Elementary - Office of the Principal** | | | | | | | |
| 335 | 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 |
| 336 | 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 |
| 337 | 21-10-61410-1520 | Comp Substitute | $0.00 | $0.00 | $0.00 | $300.00 | $0.00 | |
| 338 | 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 |
| 339 | 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 |
| 340 | 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 |
| 341 | 21-10-61410-2300 | Fringe Benefit Hosp/Med Plan | $16,368.00 | $15,768.00 | $600.00 | $15,312.00 | $15,238.88 | $7,884 in 2025 & $8,184 in 2026 |
| 342 | 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 |
| 343 | 21-10-61410-2510 | Virginia Local Disability Program | $105.17 | $102.00 | $3.17 | $99.58 | $99.60 | .238% in 2025 & .238% in 2026 |
| 344 | 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 |
| 345 | 21-10-61410-2700 | Fringe Benefit Workers Compensation | $347.11 | $250.93 | $96.19 | $219.02 | $0.00 | .1533% in 2025; .2058% in 2026 |
| 346 | 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 |
| 347 | 21-10-61410-2800 | Fringe Benefit Other | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 348 | 21-10-61410-3000 | Purchased Services | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 349 | 21-10-61410-5500 | Travel | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 350 | 21-10-61410-6000 | Materials & Supplies | $2,300.00 | $2,234.88 | $65.12 | $2,234.88 | $2,247.89 | |
| 351 | | | | | | | | |

## *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | 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 | $8,184.00 | $7,884.00 | $300.00 | $7,656.00 | $7,606.00 | $7,884 in 2025 & $8,184 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 | $247.46 | $178.89 | $68.57 | $161.63 | $0.00 | .1533% in 2025; .2058% 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 | |
| 369 | | | | | | | | |
| 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 | $8,184.00 | $7,884.00 | $300.00 | $7,656.00 | $7,606.00 | $7,884 in 2025 & $8,184 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 | $330.37 | $238.90 | $91.47 | $215.67 | $0.00 | .1533% in 2025; .2058% 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*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | 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 | 1.00 FTEs in 2025 & 2026 |
| 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 | $24,552.00 | $15,768.00 | $8,784.00 | $15,312.00 | $15,212.00 | $7,884 in 2025 & $8,184 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 | $636.56 | $494.15 | $142.41 | $446.68 | $0.00 | .1533% in 2025; .2058% 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 | $1,298,490.07 | $1,285,155.81 | $13,334.26 | $1,267,154.96 | $1,261,907.41 | |
| 407 | | | | | | | | |
| 408 | **Secondary - Alternative Education / ISAEP** | | | | | | | |
| 409 | 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 |
| 410 | 30-13-61100-1151 | Comp Instructional Aides | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 411 | 30-13-61100-1520 | Comp Substitute | $0.00 | $0.00 | $0.00 | $500.00 | $502.49 | |
| 412 | 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 |
| 413 | 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 |
| 414 | 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 |
| 415 | 30-13-61100-2300 | Fringe Benefit Hosp/Med Plan | $8,184.00 | $7,884.00 | $300.00 | $7,656.00 | $7,656.00 | $7,884 in 2025 & $8,184 in 2026 |
| 416 | 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 |
| 417 | 30-13-61100-2510 | Virginia Local Disability Program | $119.86 | $116.36 | $3.50 | $113.89 | $113.72 | .238% in 2025 & .238% in 2026 |
| 418 | 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 |
| 419 | 30-13-61100-2700 | Fringe Benefit Workers Compensation | $103.64 | $74.95 | $28.70 | $68.24 | $0.00 | .1533% in 2025; .2058% in 2026 |
| 420 | 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 |
| 421 | 30-13-61100-2800 | Fringe Benefit Other | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 422 | 30-13-61100-3000 | Purchased Services | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 423 | 30-13-61100-5400 | Lease/Rental | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 424 | 30-13-61100-6030 | Materials & Supplies | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 425 | | Subtotal | $72,752.96 | $70,452.28 | $2,300.68 | $69,072.86 | $68,372.58 | |
| 426 | | | | | | | | |

## *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | 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 2025 & 0.00 FTE in 2026 |
| 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 | $8,184.00 | $7,884.00 | $300.00 | $7,656.00 | $7,656.00 | $7,884 in 2025 & $8,184 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 | $265.49 | $189.95 | $75.53 | $274.48 | $0.00 | .1533% in 2025; .2058% 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 | $16,368.00 | $7,884.00 | $8,484.00 | $7,656.00 | $7,656.00 | $7,884 in 2025 & $8,184 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 | $278.47 | $123.31 | $155.16 | $110.40 | $0.00 | .1533% in 2025; .2058% 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 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | 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 | $8,184.00 | $7,884.00 | $300.00 | $7,656.00 | $7,656.00 | $7,884 in 2025 & $8,184 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 | $146.86 | $104.18 | $42.68 | $93.62 | $0.00 | .1533% in 2025; .2058% 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 & $8,184 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 | $158.78 | $114.81 | $43.97 | $103.20 | $0.00 | .1533% in 2025; .2058% 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 | $553,566.66 | $457,796.00 | $95,770.66 | $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 | | |
| 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 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | 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 | $8,184.00 | $7,884.00 | $300.00 | $7,656.00 | $7,656.00 | $7,884 in 2025 & $8,184 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 | $140.25 | $101.42 | $38.84 | $93.07 | $0.00 | .1533% in 2025; .2058% 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 & $8,184 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; .2058% 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 | $101,900.70 | $98,907.51 | $2,993.19 | $91,424.02 | $92,237.05 | |
| 552 | | | | | | | | |

# *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | F/CCtr/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 | $129,519.98 | $85,352.18 | $44,167.80 | $98,195.86 | $87,647.38 | $7,884 in 2025 & $8,184 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 | $1,414.94 | $1,095.42 | $319.52 | $1,068.83 | $0.00 | .1533% in 2025; .2058% 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 | $9,820.80 | $9,460.80 | $360.00 | $9,187.20 | $8,744.34 | $7,884 in 2025 & $8,184 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 | $163.15 | $118.76 | $44.39 | $129.61 | $0.00 | .1533% in 2025; .2058% 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 | $5.15 | $3.83 | $1.31 | $3.58 | $0.00 | |
| 587 | | | | | | | | |

## *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | 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 | $34,045.44 | $48,565.44 | ($14,520.00) | $47,160.96 | $38,349.96 | $7,884 in 2025 & $8,184 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 | $703.08 | $517.77 | $185.31 | $487.94 | $0.00 | .1533% in 2025; .2058% 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 | $20,427.26 | $27,562.46 | ($7,135.20) | $26,765.38 | $26,796.00 | $7,884 in 2025 & $8,184 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 | $163.47 | $199.08 | ($35.61) | $185.53 | $0.00 | .1533% in 2025; .2058% 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 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | 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 | $27,179.06 | $14,356.76 | $12,822.30 | $13,941.58 | $14,229.41 | $7,884 in 2025 & $8,184 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 | $247.40 | $142.84 | $104.56 | $128.97 | $0.00 | .1533% in 2025; .2058% 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 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | 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 | $70,930.73 | $91,982.63 | ($21,051.90) | $81,666.55 | $72,757.52 | $7,884 in 2025 & $8,184 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 | $1,136.45 | $825.70 | $310.75 | $668.88 | $0.00 | .1533% in 2025; .2058% 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 | $6,547.20 | $6,307.20 | $240.00 | $6,124.80 | $5,829.66 | $7,884 in 2025 & $8,184 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 | $108.76 | $79.17 | $29.59 | $86.37 | $0.00 | .1533% in 2025; .2058% 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 | $6.17 | $4.60 | $1.58 | $4.29 | $0.00 | .1533% in 2025; .2058% in 2026 |
| 678 | | Subtotal | $2,914,225.58 | $2,931,140.28 | ($16,914.70) | $2,960,665.27 | $2,869,176.86 | |
| 679 | | | | | | | | |

## *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | 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 | $8,429.52 | $8,120.52 | $309.00 | $7,885.68 | $7,951.68 | $7,884 in 2025 & $8,184 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 | $172.49 | $174.62 | ($2.13) | $151.32 | $0.00 | .1533% in 2025; .2058% 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 & $8,184 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 | $166.62 | $120.52 | $46.10 | $108.63 | $0.00 | .1533% in 2025; .2058% 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 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | 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 | $8,184.00 | $0.00 | $8,184.00 | $0.00 | $0.00 | $7,884 in 2025 & $8,184 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 | $94.01 | $0.00 | $94.01 | $0.00 | $0.00 | .1533% in 2025; .2058% 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 | | | | | | | | |
| 737 | **Indian Valley Elementary - IDEA** | | | | | | | |
| 738 | 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 |
| 739 | 23-23-61100-1151 | Comp Aides | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 740 | 23-23-61100-1520 | Comp Substitutes | $1,000.00 | $1,000.00 | $0.00 | $1,000.00 | $564.99 | |
| 741 | 23-23-61100-1620 | Comp Supplements | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 742 | 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 |
| 743 | 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 |
| 744 | 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 |
| 745 | 23-23-61100-2300 | Fringe Benefit Hosp/Med Plan | $8,184.00 | $7,884.00 | $300.00 | $7,656.00 | $7,656.00 | $7,884 in 2025 & $8,184 in 2026 |
| 746 | 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 |
| 747 | 23-23-61100-2510 | Virginia Local Disability Program | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | .238% in 2025 & .238% in 2026 |
| 748 | 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 |
| 749 | 23-23-61100-2700 | Fringe Benefit Workers Compensation | $119.26 | $86.28 | $32.99 | $77.78 | $0.00 | .1533% in 2025; .2058% in 2026 |
| 750 | 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 |
| 751 | 23-23-61100-2800 | Fringe Benefit Other | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 752 | 23-23-61100-3000 | Purchased Service | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 753 | 23-23-61100-5500 | Travel | $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 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | F/CCtr/Prg/Func/Obj | | Proposed Budget 2025-2026 | Adopted Budget 2024-2025 | Difference | Amended Budget 2023-2024 | Actual Cash 2023-2024 | Notes |
|---|---|---|---|---|---|---|---|---|
| 755 | | | | | | | | |
| 756 | **Floyd County High School - IDEA** | | | | | | | |
| 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 | $24,552.00 | $23,652.00 | $900.00 | $30,624.00 | $30,599.00 | $7,884 in 2025 & $8,184 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 | $339.98 | $251.28 | $88.69 | $319.60 | $0.00 | .1533% in 2025; .2058% 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 | $596,718.87 | $557,004.22 | $39,714.65 | $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; .2058% 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 | $16,368.00 | $7,884.00 | $8,484.00 | $7,656.00 | $7,656.00 | $7,884 in 2025 & $8,184 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 | $184.21 | $132.38 | $51.83 | $118.86 | $0.00 | .1533% in 2025; .2058% 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 | $138,661.77 | $124,511.70 | $14,150.07 | $120,497.41 | $112,789.01 | |
| 803 | | | | | | | | |

# *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | 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 | $703,811.01 | $761,772.12 | ($57,961.10) | $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 | $54,912.54 | $59,346.57 | ($4,434.02) | $58,452.58 | $52,604.88 | Rate 7.65% each year |
| 809 | 30-30-61100-2210 | Fringe Benefit Retirement | $63,107.51 | $64,802.91 | ($1,695.40) | $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 | $98,208.00 | $86,724.00 | $11,484.00 | $76,560.00 | $84,022.00 | $7,884 in 2025 & $8,184 in 2026 |
| 812 | 30-30-61100-2400 | Fringe Benefit Group Life | $8,304.97 | $8,988.91 | ($683.94) | $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 | $110.00 | $118.00 | ($8.00) | $161.20 | $130.10 | .10% on first $8k in 2025 & .10% in 2026 |
| 815 | 30-30-61100-2700 | Fringe Benefit Workers Compensation | $1,477.26 | $1,189.26 | $288.00 | $1,079.38 | $0.00 | .1533% in 2025; .2058% in 2026 |
| 816 | 30-30-61100-2750 | Fringe Benefit Retiree Health | $8,516.11 | $7,846.25 | $669.86 | $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 | $8,184.00 | $7,884.00 | $300.00 | $7,656.00 | $12,406.00 | $7,884 in 2025 & $8,184 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 | $298.33 | $215.72 | $82.61 | $194.36 | $0.00 | .1533% in 2025; .2058% 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 | $1,252,091.34 | $1,296,738.42 | ($44,647.08) | $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 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | 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 & $8,184 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 | $121.20 | $111.48 | $9.72 | $99.99 | $0.00 | .1533% in 2025; .2058% 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 | $6.17 | $4.60 | $1.58 | $4.29 | $0.00 | .1533% in 2025; .2058% 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 | $156,252.44 | $180,690.28 | ($24,437.84) | $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 | $35.29 | $26.29 | $9.00 | $20.12 | $0.00 | .1533% in 2025; .2058% 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 | $430.48 | $320.67 | $109.82 | $296.90 | $0.00 | .1533% in 2025; .2058% 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 | $253,330.96 | $253,212.14 | $118.82 | $250,779.12 | $237,612.83 | |
| 887 | | | | | | | | |

## *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | 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** | | | | | | | |
| 889 | 90-62-61100-1120 | Comp Teacher | $35,000.00 | $25,000.00 | $10,000.00 | $30,000.00 | $12,087.50 | $25/hr Degreed; $40/hr Degreed & Licensed in 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 | $72.03 | $38.33 | $33.71 | $42.90 | $0.00 | .1533% in 2025; .2058% in 2026 |
| 894 | 90-62-61100-6030 | Materials & Supplies | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 895 | | | | | | | | |
| 896 | **Secondary - Summer School** | | | | | | | |
| 897 | 90-63-61100-1120 | Comp Teacher | $20,000.00 | $12,000.00 | $8,000.00 | $15,000.00 | $17,840.00 | $25/hr Degreed; $40/hr Degreed & Licensed in 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 | $41.16 | $18.40 | $22.76 | $21.45 | $0.00 | .1533% in 2025; .2058% in 2026 |
| 902 | | Subtotal | $59,375.69 | $39,924.22 | $19,451.47 | $48,565.35 | $32,216.94 | |
| 903 | | | | | | | | |
| 904 | **Adult Services** | | | | | | | |
| 905 | 90-70-61100-3000 | Purchased Services | $5,490.00 | $5,490.00 | $0.00 | $5,490.00 | $5,490.00 | Contract with New River Community College to 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 | | | | | | | | |
| 909 | **At-Risk 4-yr Old (VPI)** | | | | | | | |
| 910 | 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 |
| 911 | 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 |
| 912 | 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 |
| 913 | 90-81-61100-1520 | Comp Substitute | $2,000.00 | $2,000.00 | $0.00 | $2,000.00 | $5,322.47 | |
| 914 | 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 |
| 915 | 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 |
| 916 | 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 |
| 917 | 90-81-61100-2300 | Fringe Benefit Hosp/Med Plan | $47,876.40 | $38,237.40 | $9,639.00 | $44,787.60 | $42,262.14 | $7,884 in 2025 & $8,184 in 2026 |
| 918 | 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 |
| 919 | 90-81-61100-2510 | Virginia Local Disability Program | $219.97 | $109.55 | $110.42 | $107.13 | $107.02 | .238% in 2025 & .238% in 2026 |
| 920 | 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 |
| 921 | 90-81-61100-2700 | Fringe Benefit Workers Compensation | $564.47 | $447.56 | $116.91 | $402.04 | $0.00 | .1533% in 2025; .2058% in 2026 |
| 922 | 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 |
| 923 | 90-81-61100-2800 | Fringe Benefit - Other | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | Anticipated Leave Payout Benefits |
| 924 | 90-81-61100-3000 | Purchase Services | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 925 | 90-81-61100-6030 | Materials & Supplies | $2,000.00 | $2,000.00 | $0.00 | $9,000.00 | $1,341.15 | |
| 926 | | Subtotal | $394,420.97 | $404,366.67 | ($9,945.70) | $415,081.18 | $405,569.74 | |
| 927 | | **INSTRUCTIONAL TOTAL** | **$16,819,165.40** | **$17,168,038.67** | **($348,873.27)** | **$17,271,595.02** | **$16,497,989.68** | |
| 928 | | | | | | | | |

# *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | F/CCtr/Prg/Func/Obj | | Proposed Budget 2025-2026 | Adopted Budget 2024-2025 | Difference | Amended Budget 2023-2024 | Actual Cash 2023-2024 | Notes |
|---|---|---|---|---|---|---|---|---|
| 929 | | | | **ADMINISTRATION, ATTENDANCE & HEALTH** | | | | |
| 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 | $13,421.15 | $15,639.70 | ($2,218.55) | $15,261.10 | $14,959.98 | Supplements |
| 933 | 90-00-62110-2100 | Fringe Benefit FICA | $1,852.92 | $2,022.64 | ($169.72) | $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 | $440.65 | $402.16 | $38.49 | $368.36 | $368.34 | 17.71% in 2025 & 17.71% in 2026 |
| 936 | 90-00-62110-2300 | Fringe Benefit Hosp/Med Plan | $818.40 | $1,576.80 | ($758.40) | $1,531.20 | $1,521.18 | $7,884 in 2025 & $8,184 in 2026 |
| 937 | 90-00-62110-2400 | Fringe Benefit Group Life | $158.37 | $184.55 | ($26.18) | $204.50 | $200.46 | 1.18% in 2025 & 1.18% in 2026 |
| 938 | 90-00-62110-2510 | Virginia Local Disability Program | $5.92 | $5.40 | $0.52 | $5.27 | $5.22 | .238% in 2025 & .238% in 2026 |
| 939 | 90-00-62110-2600 | Fringe Benefit Unemployment | $21.29 | $23.83 | ($2.54) | $30.82 | $14.20 | .10% on first $8k in 2025 & .10% in 2026 |
| 940 | 90-00-62110-2700 | Fringe Benefit Workers Compensation | $49.85 | $40.53 | $9.32 | $37.05 | $0.00 | .1533% in 2025; .2058% in 2026 |
| 941 | 90-00-62110-2750 | Fringe Benefit Retiree Health | $162.40 | $161.09 | $1.31 | $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 | $37,284.52 | $40,756.42 | ($3,471.90) | $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 | $308,542.85 | $349,066.35 | ($40,523.50) | $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 | $34,104.61 | $36,898.73 | ($2,794.12) | $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 | $37,217.01 | $35,631.32 | $1,585.68 | $32,630.63 | $32,630.76 | 17.71% in 2025 & 17.71% in 2026 |
| 955 | 90-00-62120-2300 | Fringe Benefit Hosp/Med Plan | $31,917.60 | $45,727.20 | ($13,809.60) | $44,404.80 | $44,114.82 | $7,884 in 2025 & $8,184 in 2026 |
| 956 | 90-00-62120-2400 | Fringe Benefit Group Life | $5,260.58 | $5,691.57 | ($430.99) | $6,323.76 | $6,270.24 | 1.18% in 2025 & 1.18% in 2026 |
| 957 | 90-00-62120-2510 | Virginia Local Disability Program | $500.15 | $478.84 | $21.31 | $467.27 | $467.22 | .238% in 2025 & .238% in 2026 |
| 958 | 90-00-62120-2600 | Fringe Benefit Unemployment | $48.00 | $56.00 | ($8.00) | $74.10 | $54.40 | .10% on first $8k in 2025 & .10% in 2026 |
| 959 | 90-00-62120-2700 | Fringe Benefit Workers Compensation | $917.48 | $739.42 | $178.06 | $669.60 | $0.00 | .1533% in 2025; .2058% in 2026 |
| 960 | 90-00-62120-2750 | Fringe Benefit Retiree Health | $5,394.32 | $4,968.06 | $426.26 | $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, Background Checks |
| 963 | 90-00-62120-5400 | Lease / Rentals | $0.00 | $0.00 | $0.00 | $3,900.22 | $4,462.02 | Copy Machines |
| 964 | 90-00-62120-5500 | Travel | $3,000.00 | $3,000.00 | $0.00 | $3,000.00 | $1,502.55 | Rate $0.35/mile, Lodging, Conferences |
| 965 | 90-00-62120-6000 | Materials & Supplies | $11,000.00 | $10,500.00 | $500.00 | $10,500.00 | $10,666.74 | Office supplies |
| 966 | 90-00-62120-8100 | Capital Outlay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 967 | | Subtotal | $655,659.59 | $712,977.93 | ($57,318.34) | $707,584.61 | $707,793.30 | |
| 968 | | | | | | | | |

## *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | F/CCtr/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 | $35.05 | $26.11 | $8.94 | $23.52 | $0.00 | .1533% in 2025; .2058% 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 | $18,384.87 | $18,375.93 | $8.94 | $17,929.54 | $17,892.70 | |
| 977 | | | | | | | | |
| 978 | **Health Services** | | | | | | | |
| 979 | 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 |
| 980 | 90-00-62220-1520 | Comp Substitutes | $3,000.00 | $3,000.00 | $0.00 | $3,000.00 | $9,649.50 | |
| 981 | 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 |
| 982 | 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 |
| 983 | 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 |
| 984 | 90-00-62220-2300 | Fringe Benefit Hosp/Med Plan | $32,736.00 | $23,652.00 | $9,084.00 | $22,968.00 | $22,968.00 | $7,884 in 2025 & $8,184 in 2026 |
| 985 | 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 |
| 986 | 90-00-62220-2510 | Virginia Local Disability Program | $282.13 | $273.65 | $8.48 | $268.03 | $267.68 | .238% in 2025 & .238% in 2026 |
| 987 | 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 |
| 988 | 90-00-62220-2700 | Fringe Benefit Workers Compensation | $427.49 | $295.65 | $131.84 | $266.66 | $0.00 | .1533% in 2025; .2058% in 2026 |
| 989 | 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 |
| 990 | 90-00-62220-2800 | Fringe Benefit Other | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 991 | 90-00-62220-3000 | Purchased Services | $1,200.00 | $1,200.00 | $0.00 | $1,200.00 | $792.00 | Calibration of Audiology Equipment |
| 992 | 90-00-62220-5500 | Travel | $300.00 | $300.00 | $0.00 | $1,000.00 | $163.39 | Rate $0.35/mile, Lodging, Conferences |
| 993 | 90-00-62220-6000 | Materials & Supplies | $5,000.00 | $5,000.00 | $0.00 | $51,435.97 | $46,862.07 | First Aide Supplies |
| 994 | | Subtotal | $296,681.29 | $270,164.40 | $26,516.89 | $312,311.89 | $316,393.09 | |
| 995 | | | | | | | | |
| 996 | **Psychological Services** | | | | | | | |
| 997 | 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 |
| 998 | 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 |
| 999 | 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 |
| 1000 | 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 |
| 1001 | 90-00-62230-2300 | Fringe Benefit Hosp/Med Plan | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $7,884 in 2025 & $8,184 in 2026 |
| 1002 | 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 |
| 1003 | 90-00-62230-2510 | Virginia Local Disability Program | $149.79 | $145.41 | $4.38 | $142.31 | $142.14 | .238% in 2025 & .238% in 2026 |
| 1004 | 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 |
| 1005 | 90-00-62230-2700 | Fringe Benefit Workers Compensation | $262.45 | $189.78 | $72.67 | $170.98 | $0.00 | .1533% in 2025; .2058% in 2026 |
| 1006 | 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 |
| 1007 | 90-00-62230-2800 | Fringe Benefit Other | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 1008 | 90-00-62230-3000 | Purchased Services | $1,200.00 | $1,200.00 | $0.00 | $1,200.00 | $980.00 | License Renewals |
| 1009 | 90-00-62230-5500 | Travel | $300.00 | $300.00 | $0.00 | $1,100.00 | $181.58 | Rate $0.35/mile, Lodging, Conferences |
| 1010 | 90-00-62230-6000 | Materials & Supplies | $5,500.00 | $5,500.00 | $0.00 | $5,500.00 | $3,555.79 | Tests, Books, Supplies |
| 1011 | | Subtotal | $168,085.75 | $163,085.73 | $5,000.02 | $161,793.34 | $155,461.61 | |
| 1012 | **ADMINISTRATION, ATTENDANCE & HEALTH TOTAL** | | **$1,176,096.02** | **$1,205,360.41** | **($29,264.39)** | **$1,240,204.04** | **$1,235,544.36** | |
| 1013 | | | | | | | | |

# *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | F/CCtr/Prg/Func/Obj | | Proposed Budget 2025-2026 | Adopted Budget 2024-2025 | Difference | Amended Budget 2023-2024 | Actual Cash 2023-2024 | Notes |
|---|---|---|---|---|---|---|---|---|
| 1014 | | | | **TRANSPORTATION** | | | | |
| 1015 | **Management & Direction** | | | | | | | |
| 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 | $16,368.00 | $15,768.00 | $600.00 | $15,312.00 | $15,212.00 | $7,884 in 2025 & $8,184 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 | $200.16 | $144.72 | $55.44 | $130.39 | $0.00 | .1533% in 2025; .2058% 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 | $550.00 | 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 | $140,158.01 | $135,734.55 | $4,423.46 | $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 | $155,496.00 | $149,796.00 | $5,700.00 | $160,776.00 | $138,140.09 | $7,884 in 2025 & $8,184 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 | $17,411.43 | $12,931.46 | $4,479.97 | $12,816.06 | $0.00 | 1.6463% in 2025; 2.2102% 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 | $1,529,283.17 | $1,516,955.64 | $12,327.53 | $2,027,473.95 | $1,923,952.25 | |
| 1057 | | | | | | | | |

## *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | 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 | $24,552.00 | $23,652.00 | $900.00 | $22,968.00 | $22,818.00 | $7,884 in 2025 & $8,184 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 | $3,572.20 | $2,594.69 | $977.51 | $2,351.11 | $0.00 | 1.6463% in 2025; 2.2102% 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 | | | | | | | | |
| 1073 | **School Buses- Lease Purchases** | | | | | | | |
| 1074 | 90-00-63600-5400 | School Bus - Lease Purchase | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 1075 | | | | | | | | |
| 1076 | **Other Vehicle and Equipment Purchases** | | | | | | | |
| 1077 | 90-00-63700-8100 | Capital Outlay Replacement | $0.00 | $0.00 | $0.00 | $0.00 | $32,195.00 | |
| 1078 | | | | | | | | |
| 1079 | | Subtotal | $461,084.75 | $403,332.26 | $57,752.49 | $351,598.94 | $429,412.97 | |
| 1080 | | **TRANSPORTATION TOTAL** | **$2,130,525.93** | **$2,056,022.45** | **$74,503.48** | **$2,512,437.51** | **$2,521,960.68** | |
| 1081 | | | | | | | | |

# *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | F/CCtr/Prg/Func/Obj | | Proposed Budget 2025-2026 | Adopted Budget 2024-2025 | Difference | Amended Budget 2023-2024 | Actual Cash 2023-2024 | Notes |
|---|---|---|---|---|---|---|---|---|
| 1082 | | | | **OPERATION & MAINTENANCE** | | | | |
| 1083 | **Management & Direction** | | | | | | | |
| 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 & $8,184 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 | $178.01 | $128.71 | $49.30 | $115.97 | $0.00 | .1533% in 2025; .2058% 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 | $105,558.88 | $102,308.24 | $3,250.64 | $101,659.69 | $102,441.62 | |
| 1099 | | | | | | | | |
| 1100 | **Building Services** | | | | | | | |
| 1101 | 90-00-64200-1160 | Comp Maintenance Workers | $252,499.00 | $263,249.50 | ($10,750.50) | $257,631.12 | $226,101.71 | 4.25 FTEs in 2025; 4.0 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 | $75,979.07 | $75,298.30 | $680.77 | $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 | $95,149.55 | $87,749.32 | $7,400.22 | $76,783.92 | $74,423.40 | 14.01% in 2025 & 14.01% in 2026 |
| 1107 | 90-00-64200-2300 | Fringe Benefit Hosp/Med Plan | $130,944.00 | $120,231.00 | $10,713.00 | $116,754.00 | $108,927.90 | $7,884 in 2025 & $8,184 in 2026 |
| 1108 | 90-00-64200-2400 | Fringe Benefit Group Life | $10,867.58 | $10,865.34 | $2.24 | $12,366.50 | $12,033.90 | 1.18% in 2025 & 1.18% in 2026 |
| 1109 | 90-00-64200-2510 | Virginia Local Disability Program | $3,585.94 | $3,307.04 | $278.89 | $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 | $18,041.31 | $13,317.46 | $4,723.84 | $12,335.65 | $0.00 | 1.353% in 2025; 1.8165% in 2026 |
| 1112 | 90-00-64200-2750 | Fringe Benefit Retiree Health | $9,670.30 | $9,668.31 | $1.99 | $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 | $0.00 | $0.00 | $0.00 | $0.00 | $30,604.00 | Special Projects, Emergencies |
| 1122 | | Subtotal | $2,787,339.07 | $2,710,255.31 | $77,083.76 | $2,696,521.15 | $2,779,953.42 | |
| 1123 | | | | | | | | |

## *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | 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 | $64,691.40 | $54,690.75 | $10,000.65 | $53,354.16 | $40,066.91 | .75 FTE in 2025; 1.0 FTE in 2026 & PT Worker |
| 1126 | 90-00-64300-2100 | Fringe Benefit FICA | $4,948.89 | $4,183.84 | $765.05 | $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 | $6,089.87 | $4,776.08 | $1,313.79 | $4,273.56 | $4,270.31 | 14.01% in 2025 & 14.01% in 2026 |
| 1129 | 90-00-64300-2300 | Fringe Benefit Hosp/Med Plan | $8,184.00 | $5,913.00 | $2,271.00 | $5,742.00 | $5,732.10 | $7,884 in 2025 & $8,184 in 2026 |
| 1130 | 90-00-64300-2400 | Fringe Benefit Group Life | $512.92 | $402.27 | $110.65 | $445.65 | $445.68 | 1.18% in 2025 & 1.18% in 2026 |
| 1131 | 90-00-64300-2510 | Virginia Local Disability Program | $229.51 | $180.00 | $49.51 | $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 | $1,175.12 | $739.97 | $435.15 | $666.82 | $0.00 | 1.353% in 2025; 1.8165% in 2026 |
| 1134 | 90-00-64300-2750 | Fringe Benefit Retiree Health | $456.41 | $357.95 | $98.46 | $349.20 | $349.20 | 1.05% in 2025 & .1.05% 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 | $90,304.13 | $78,259.85 | $12,044.28 | $76,109.38 | $58,473.06 | |
| 1140 | | | | | | | | |
| 1141 | **Equipment Services** | | | | | | | |
| 1142 | 90-00-64400-3000 | Purchased Services | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | Equip Repairs & Maintenance |
| 1143 | 90-00-64400-6000 | Materials & Supplies | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | Materials & Supplies |
| 1144 | 90-00-64400-8100 | Capital Outlay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | Pumps, Compressors, Boiler Repairs |
| 1145 | | Subtotal | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 1146 | | | | | | | | |
| 1147 | **Vehicle Services** | | | | | | | |
| 1148 | 90-00-64500-8100 | Capital Outlay-Replacement | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | Vehicle Replacements |
| 1149 | | | | | | | | |
| 1150 | **Security Services** | | | | | | | |
| 1151 | 90-00-64600-3000 | Comp Resource Officers | $0.00 | $145,434.00 | ($145,434.00) | $145,434.00 | $148,844.00 | Contracted with Sheriff's Office |
| 1152 | | Subtotal | $0.00 | $145,434.00 | ($145,434.00) | $145,434.00 | $148,844.00 | |
| 1153 | | **OPERATION & MAINTENANCE TOTAL** | **$2,983,202.08** | **$3,036,257.41** | **($53,055.33)** | **$3,019,724.23** | **$3,089,712.10** | |
| 1154 | | | | | | | | |

# *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | F/CCtr/Prg/Func/Obj | | Proposed Budget 2025-2026 | Adopted Budget 2024-2025 | Difference | Amended Budget 2023-2024 | Actual Cash 2023-2024 | Notes |
|---|---|---|---|---|---|---|---|---|
| 1155 | **SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS** | | | | | | | |
| 1156 | **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 | $8,184.00 | $7,884.00 | $300.00 | $7,656.00 | $7,656.00 | $7,884 in 2025 & $8,184 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 | $1,358.35 | $1,045.61 | $312.74 | $943.27 | $0.00 | 1.353% in 2025; 1.8165% 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 | | | | | | | | |
| 1175 | **School Food Services - Floyd Elementary** | | | | | | | |
| 1176 | 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 | $8,184.00 | $23,652.00 | ($15,468.00) | $22,968.00 | $18,634.00 | $7,884 in 2025 & $8,184 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 | $2,459.65 | $2,080.63 | $379.02 | $1,795.47 | $0.00 | 1.353% in 2025; 1.8165% 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 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | F/CCtr/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 | $16,368.00 | $15,768.00 | $600.00 | $15,312.00 | $19,340.16 | $7,884 in 2025 & $8,184 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 | $1,272.60 | $920.25 | $352.35 | $829.90 | $0.00 | 1.353% in 2025; 1.8165% 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 | $8,184.00 | $14,191.20 | ($6,007.20) | $15,312.00 | $9,570.00 | $7,884 in 2025 & $8,184 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 | $1,139.15 | $840.88 | $298.27 | $806.05 | $0.00 | 1.353% in 2025; 1.8165% 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 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | F/CCtr/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 | $49,104.00 | $23,652.00 | $25,452.00 | $22,968.00 | $23,032.20 | $7,884 in 2025 & $8,184 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 | $3,265.42 | $2,244.32 | $1,021.10 | $2,039.48 | $0.00 | 1.353% in 2025; 1.8165% in 2026 |
| 1243 | 95-00-65100-2750 | Fringe Benefit Retiree Health | $1,520.98 | $1,022.65 | $498.34 | $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** | **$1,412,120.27** | **$1,423,908.12** | **($11,787.85)** | **$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 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | F/CCtr/Prg/Func/Obj | | Proposed Budget 2025-2026 | Adopted Budget 2024-2025 | Difference | Amended Budget 2023-2024 | Actual Cash 2023-2024 | Notes |
|---|---|---|---|---|---|---|---|---|
| 1264 | | | | **TECHNOLOGY** | | | | |
| 1265 | **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 | $40,920.00 | $39,420.00 | $1,500.00 | $53,592.00 | $43,922.00 | $7,884 in 2025 & $8,184 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 | $722.85 | $532.96 | $189.88 | $542.01 | $0.00 | .1533% in 2025; .2058% 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, Anti Virus |
| 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 | $868,229.35 | $842,393.50 | $25,835.85 | $779,344.29 | $693,612.16 | |
| 1287 | | | | | | | | |
| 1288 | **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 | $24,552.00 | $23,652.00 | $900.00 | $22,968.00 | $18,326.00 | $7,884 in 2025 & $8,184 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 | $598.59 | $432.82 | $165.77 | $412.94 | $0.00 | .1533% in 2025; .2058% 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 | $381,956.70 | $370,005.88 | $11,950.82 | $385,378.78 | $375,274.44 | |
| 1303 | | | | | | | | |

## *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | 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 | | | | | | | | |
| 1311 | **Pupil Transportation** | | | | | | | |
| 1312 | 90-00-68500-6000 | Materials & Supplies | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 1313 | 90-00-68500-6040 | Software | $4,000.00 | $4,000.00 | $0.00 | $4,000.00 | $1,418.00 | Bus Diagnostic Software |
| 1314 | 90-00-68500-8300 | Hardware | $0.00 | $0.00 | $0.00 | $0.00 | $9,990.00 | Computers, Printers |
| 1315 | | Subtotal | $4,000.00 | $4,000.00 | $0.00 | $4,000.00 | $11,408.00 | |
| 1316 | | | | | | | | |
| 1317 | **Operations & Maintenance** | | | | | | | |
| 1318 | 90-00-68600-6000 | Materials & Supplies | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 1319 | 90-00-68600-6040 | Software | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 1320 | 90-00-68600-8120 | Infrastructure Replacements | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 1321 | 90-00-68600-8300 | Hardware | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 1322 | | Subtotal | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 1323 | | | | | | | | |
| 1324 | | **TECHNOLOGY TOTAL** | **$1,373,186.05** | **$1,316,399.37** | **$56,786.68** | **$1,255,723.06** | **$1,208,743.02** | |
| 1325 | | **TOTAL EXPENDITURES** | **$26,503,295.84** | **$26,832,987.05** | **($329,691.21)** | **$27,323,027.22** | **$26,589,301.29** | |
| 1326 | | | | | | | | |
| 1327 | | | | | | | | |

# *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | F/CCtr/Prg/Func/Obj | | Proposed Budget 2025-2026 | Adopted Budget 2024-2025 | Difference | Amended Budget 2023-2024 | Actual Cash 2023-2024 | Notes |
|---|---|---|---|---|---|---|---|---|
| 1328 | | **STATE REVENUE** | | | | | | |
| 1329 | | | 1571 students | 1623 students | | 1645 students | | |
| 1330 | 01-2402020 | Basic Aid | $6,198,031.00 | $6,317,713.00 | ($119,682.00) | $5,859,706.00 | $5,988,163.00 | |
| 1331 | 01-2402030 | ISAEP | $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 | $392,332.00 | $129,541.50 | $262,790.50 | $965,824.18 | $960,774.00 | |
| 1337 | 01-2402120 | Special Education | $780,511.00 | $713,886.00 | $66,625.00 | $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 | $1,563,726.00 | $1,567,771.00 | ($4,045.00) | $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 | $30,963.80 | $29,289.96 | $1,673.84 | $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** | $15,233,752.12 | $15,544,112.62 | ($310,360.50) | $15,668,407.76 | $15,710,513.99 | |

## *Floyd County Public Schools - 2025-2026 Budget Estimate*

***(State Revenues based on ADM 1,571 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| | F/CCtr/Prg/Func/Obj | | Proposed Budget 2025-2026 | Adopted Budget 2024-2025 | Difference | Amended Budget 2023-2024 | Actual Cash 2023-2024 | Notes |
|---|---|---|---|---|---|---|---|---|
| 1377 | | **FEDERAL REVENUE** | | | | | | |
| 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 | $7,942,984.44 | $7,942,984.44 | $0.00 | $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** | $8,551,984.53 | $8,569,985.06 | ($18,000.53) | $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 | $212,408.19 | $197,684.15 | $14,724.04 | $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** | $374,408.19 | $359,684.15 | $14,724.04 | $390,904.04 | $389,349.08 | |
| 1417 | | **TOTAL REVENUES** | **$26,503,295.84** | **$26,832,987.05** | **($329,691.21)** | **$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 General Assembly Budget HB 1600)***

***Adopted by Floyd County School Board on: 06/09/2025***

***Approved by Floyd County Board of Supervisors on: 05/27/2025***

| F/CCtr/Prg/Func/Obj | Proposed Budget 2025-2026 | Adopted Budget 2024-2025 | Difference | Amended Budget 2023-2024 | Actual Cash 2023-2024 | Notes |
|---|---|---|---|---|---|---|

| Expenditure by Category | Proposed Budget 2025-2026 | Adopted Budget 2024-2025 | Difference | Amended Budget 2023-2024 | Actual Cash 2023-2024 |
|---|---|---|---|---|---|
| Instructional | $16,819,165.40 | $17,168,038.67 | ($348,873.27) | $17,271,595.02 | $16,497,989.68 |
| Administration, Attendance & Health | $1,176,096.02 | $1,205,360.41 | ($29,264.39) | $1,240,204.04 | $1,235,544.36 |
| Transportation | $2,130,525.93 | $2,056,022.45 | $74,503.48 | $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 | $2,983,202.08 | $3,036,257.41 | ($53,055.33) | $3,019,724.23 | $3,089,712.10 |
| Technology | $1,373,186.05 | $1,316,399.37 | $56,786.68 | $1,255,723.07 | $1,208,743.02 |
| School Food | $1,412,120.27 | $1,423,908.12 | ($11,787.85) | $1,378,342.85 | $1,390,350.95 |
| TOTAL BUDGET | $26,503,295.84 | $26,832,987.05 | ($329,691.21) | $27,323,027.22 | $26,589,301.29 |

| Revenues by Source | Proposed Budget 2025-2026 | Adopted Budget 2024-2025 | Difference | Amended Budget 2023-2024 | Actual Cash 2023-2024 |
|---|---|---|---|---|---|
| Federal Funds | $2,343,151.00 | $2,359,205.22 | ($16,054.22) | $2,983,214.92 | $3,040,415.19 |
| State Funds | $15,233,752.12 | $15,544,112.62 | ($310,360.50) | $15,668,407.76 | $15,710,513.99 |
| Other Funds | $374,408.19 | $359,684.15 | $14,724.04 | $390,904.04 | $389,349.08 |
| County Funds Operational | $7,942,984.44 | $7,942,984.44 | $0.00 | $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 | $26,503,295.84 | $26,832,987.05 | ($329,691.21) | $27,323,027.22 | $27,420,778.76 |