



Henry County Public Schools

School Operating Budget

for

Fiscal Year 2026

As Prepared for the School Board of Henry County

on May 1, 2025



School Board of Henry County

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Division Superintendent

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Mission Statement

To empower all students for success.

HCPS is committed to:

- meeting the needs of the whole child.
- providing safe and supportive learning environments.
- leading through innovation.
- creating independent thinkers.
- preparing students for college, workforce, military, and life.

Vision Statement

To be the best community for students, staff and families.

HCPS is committed to:

- embracing diversity and inclusion.
- promoting good citizenship.
- developing future leaders.
- engaging all learners.
- partnering with the greater community.

Respect. Integrity. Excellence. Equity.

We put students first!



*VISION AND MISSION STATEMENT AND CORE VALUES LISTED ABOVE WILL BE VOTED ON AT THE JUNE 2025 SCHOOL BOARD MEETING.

CODE of VIRGINIA

§ 22.1-92

Estimate of moneys needed for public schools

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

§ 22.1-79

Powers and duties

Each school board shall:

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

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

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

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

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

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

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

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



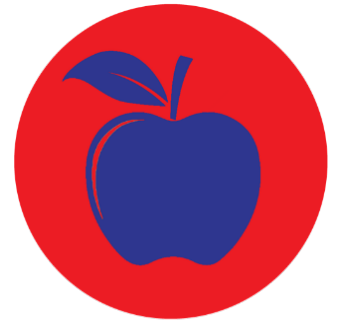
BUDGETARY PRIORITIES

High Quality Instruction

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

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

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



High Quality Professionals

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

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

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



Safe & Supportive Learning Environment

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

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

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

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



Family & Community Partnerships

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

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



SIGNIFICANT BUDGET ADJUSTMENTS

- Provided a 2.5% increase to steps 1-29 on the teacher scale and increased all employees one step. This provided an average of 3.5% increase with the step. The new teacher scale now starts at \$51,356.
- Step 30 was increased by 3% to \$73,456. A \$2,500 stipend will be added to the allotted amount of \$73,456 for step 30 for those teachers currently on Step 30 making \$74,301.
- Provided a one-step increase to all employees on the classified scales and increased classified scales by 3% for all steps. This provided an average of 3.5% increase for classified staff.
- Step 30 for classified staff was increased by 3.0%. Those classified employees on step 30 who are off step and make more than step 30 for that classified scale will have a \$2,500 stipend amount added to the allotted step 30 amount for that scale.
- Increased all administrators on the administrative scale by one step which resulted in a 2% - 2.5% increase.
- Provided a 3.5% increase to annual pay for all contracted and full-time bus drivers and drivers' aides.
- Implemented a graded Professional Salary scale. Employees on this scale will receive an average increase of 3.5%. Those employees on step 30 of their respected professional scale, who are off step and make more than step 30 for that professional scale will have a \$2,500 stipend amount added to the allotted step 30 amount for that scale.
- VALS tutor hourly rate is increasing from \$15 per hour to \$17.50
- Increase in the Instructional category for additional teachers and support staff.
 - Five additional EL teachers
 - Three Gifted Education Teachers
 - Five Teacher Intern Positions
 - Two Dean of Students for middle school (1 per middle school)
 - Three Special Education Specialists
 - Additional Special Education Teachers and Paraprofessionals based on student need
 - Three Additional Middle School Teachers based on student numbers
 - Full Time Substitutes for each building
 - Increasing stipend amount for ED/Autism paraprofessionals to \$2,500 per semester
 - Work Based Learning Specialist
 - Increasing Substitute Pay
 - Increasing Driver Field Trip and Activities Trip Pay
 - Two School Security Officers (one for each high school)
- ED/Autism/MD paraprofessional stipend will increase from \$1,000 per semester to \$2,500 per semester.
- Increased Facilities "Building Improvement" line to plan for necessary projects and have a sustainable facilities budget outside of the 1% sales tax.

SUMMARY OF COMPENSATION ADJUSTMENTS (FY 2012 – FY 2026)

Year	Licensed Teachers	Full-time Classified Staff	Drivers and Aides	Administrators
2011-2012	1 Step 3% Increase	1 Step 3% Increase	3% Increase	3% Increase
2012-2013	0 Steps 5% Increase	0 Steps 5% Increase	5% Increase	5% Increase
2013-2014	0 Steps 2% Increase in Jan.	0 Steps 2% Increase in Jan.	2% Increase in Jan.	2% Increase
2014-2015	0 Steps Steps 14-17 adjusted	0 Steps No Increases	No % Increases	No % Increases
2015-2016	0 Steps .5% - 4% Increase (Steps 14 – 27) 1.5% Increase	0 Steps 1.5% Increase 5% Increase for SPED Parapros	1.5% Increase	1.5% Increase
2016-2017	0 Steps 1.5% Increase (1-27) 1% (Step 28)	0 Steps 1.5% Increase 5% Increase for LPN, HOA, and SLP	5% Increase	1.5% Increase
2017-2018	2 steps	0 Steps 2% Increase	2% Increase	1% Increase
2018-2019	2 Steps 1% Increase	0 Steps 2% Increase	2% Increase	2% Increase
2019-2020	1 Step 3.5% Increase (0-28)	2 Steps 2% Increase 1 Step and 10% for HOA, LPN, and RN	5% Increase	2% Increase
2020-2021	0 Steps No Increase	0 Steps No Increase	3.5% Increase	No % Increase
2021-2022	3 Steps Variable Increases (Steps 0 – 10 – 3.5% Steps 11 – 20 – 3.0% Steps 21 – 27 – 2.5%)	3 Steps 3.5% Increase (0-27)	5% Increase	3% Increase
2022-2023	3 Steps for eligible employees; Adjustments to improve equal increases at steps; 5% increase for all steps	3 Steps 7% Increase	10% Increase	7% Increase
2023-2024	1 Step 6% Increase	1 Step 7% Increase	7.5% Increase	7% Increase
2024-2025	1 Step (applying new teacher scale) 5% increase	1 Step (5% Increase)	5% Increase	5% Increase
2025-2026	2.5% increase to scale plus 1 Step (3.5% increase)	3% increase to scale plus 1 step (3.5% increase)	3.5% Increase	1 step (applying new admin scale) 2% -2.5% Increase

Direct Aid Payment Budget Calculation Template and Planning Tool

Based On Amendments Adopted by the 2025 General Assembly (HB 1600)
February 22, 2025

Virginia Department of Education					
Projected FY 2025 and Projected FY 2026 State Payments, Based on the Amendments Adopted by the 2025 General Assembly (HB 1600)					
Standards of Quality (SOQ), Incentive, Categorical, Early Childhood and Lottery-Funded Programs in Direct Aid to Public Education					
February 22, 2025					
044 - HENRY		Click here to run new enrollment			
NUM	DIVISION	Projected FY 2025 Unadjusted ADM ²	Projected FY 2025 Adjusted ADM ²	Projected FY 2026 Unadjusted ADM ²	Projected FY 2026 Adjusted ADM ²
044	HENRY	6,545.00	6,545.00	6,498.80	6,498.80
2024-2026 Composite Index		FY 2025		FY 2026	
0.2247		FY 2025 State Share	FY 2025 Local Share	FY 2026 State Share	FY 2026 Local Share
Standards of Quality Programs:					
⇒ Basic Aid		33,250,240	9,636,694	33,848,697	9,810,141
Sales Tax ⁴		9,033,018	N/A ¹	9,526,188	N/A ¹
⇒ Textbooks ⁵		812,605	235,512	806,869	233,849
⇒ Vocational Education		2,034,810	589,735	2,020,446	585,572
⇒ Gifted Education		319,683	92,652	317,427	91,998
⇒ Special Education		3,536,814	1,025,051	3,511,848	1,017,815
Special Education - Add On ¹⁸		0	0	446,933	129,532
⇒ VRS Retirement (Includes RHCC) ⁶		4,166,032	1,207,413	4,141,663	1,200,350
⇒ Social Security		1,938,397	561,793	1,924,715	557,827
⇒ Group Life		116,710	33,825	115,886	33,586
⇒ English Learner Teacher Payments ¹²		1,106,652	320,734	1,228,802	356,135
At-Risk (Split funded - See Lottery section below) ¹⁷		9,438,123	2,735,388	10,379,438	3,008,203
Remedial Summer School ^{7,9}		459,880	N/A ¹	459,880	N/A ¹
Subtotal - SOQ Accounts ³		66,212,964	16,438,797	68,728,792	17,025,008
Incentive Programs:					
Compensation Supplement ¹³		1,347,356	390,495	2,804,201	812,723
Academic Year Governor's School ⁸		765,257	N/A ¹	813,397	N/A ¹
Alleghany School Consolidation Incentive		0	N/A ¹	0	N/A ¹
School Meals Expansion		0	N/A ¹	0	N/A ¹
Supplemental GF Payments in Lieu of Food and Hygiene Tax ¹⁶		1,402,163	N/A ¹	1,430,889	N/A ¹
Math/Reading Instructional Specialists		0	0	0	0
Early Reading Specialists Initiative		0	0	0	0
SOQ Position Bonus ¹⁰		761,161	N/A ¹	0	N/A ¹
Technology - VPSA ¹⁰		466,000	77,600	466,000	77,600
Subtotal - Incentive Accounts ³		4,741,937	468,095	5,514,487	890,323

Categorical Programs:				
Adult Education ⁷	0	N/A ¹	0	N/A ¹
American Indian Treaty Commitment ⁷	0	N/A ¹	0	N/A ¹
School Lunch ⁷	42,775	N/A ¹	42,775	N/A ¹
Special Education - Homebound ⁷	10,671	N/A ¹	10,777	N/A ¹
Special Education - State-Operated Programs ⁷	0	N/A ¹	0	N/A ¹
Special Education - Jails ⁷	5,750	N/A ¹	5,947	N/A ¹
Subtotal - Categorical Accounts ³	59,196	0	59,499	0
Lottery-Funded Programs				
Foster Care ⁷	43,741	N/A ¹	43,865	N/A ¹
At-Risk (Split funded - See SOQ section above) ¹⁷	4,566,228	1,323,399	4,003,186	1,160,217
Accomack-Northampton Distribution	0	N/A ¹	0	N/A ¹
⇒ Early Reading Intervention	287,139	83,220	283,839	82,263
Mentor Teacher Program	1,068	N/A ¹	1,068	N/A ¹
K-3 Primary Class Size Reduction	1,609,430	466,450	1,673,836	485,117
School Breakfast ⁷	73,640	N/A ¹	68,539	N/A ¹
⇒ SOL Algebra Readiness	185,543	53,775	185,539	53,774
Project Graduation	14,870	N/A ¹	14,870	N/A ¹
Alternative Education ^{7,8}	204,256	N/A ¹	209,336	N/A ¹
ISAEF	32,108	N/A ¹	32,108	N/A ¹
Special Education-Regional Tuition ^{7,8}	536,820	N/A ¹	536,820	N/A ¹
Career and Technical Education ^{7,8}	28,408	N/A ¹	28,408	N/A ¹
Supplemental Basic Aid	0	N/A ¹	0	N/A ¹
Infrastructure and Operations Per Pupil Allocation ¹⁴	2,261,313	655,381	2,053,657	595,197
Subtotal - Lottery-Funded Programs ³	9,844,564	2,582,225	9,135,071	2,376,568
Early Childhood Care and Education Programs				
Virginia Preschool Initiative ¹¹	1,622,920	470,360	1,746,571	506,197
Virginia Preschool Initiative - Additional Programs ¹⁵	579,615	167,985	0	0
Subtotal - Early Childhood-Funded Programs ³	2,202,535	638,345	1,746,571	506,197
Total State & Local Funds	\$83,061,195	\$20,127,462	\$85,184,420	\$20,798,096

Direct Aid Payment Budget Calculation Template and Planning Tool above represents the main sources of funding for Henry County Public Schools (HCPS) operating budget. The Local Composite Index for our school division (.2247) provides a mathematical representation of a locality's fiscal capacity. This value indicates that the local government is responsible for funding 22.47% of the cost of the minimum educational program for students in Henry County. The inverse of the Local Composite Index for our school division is .7753, which indicates that the state is responsible for funding 77.53% of the total cost of a minimum educational program in Henry County. The Standards of Quality Funds, displayed as a local share and a state share combined, show a total expected cost of \$85,753,800, according to the Projected State Payments based on amendments adopted by the 2025 General Assembly (HB 1600) February 22, 2025. These funds are allocated per pupil counted in our membership (enrollment). To calculate this, the state projects how many students will attend HCPS, and this is known as our Average Daily Membership (ADM). For the 2025-2026 school year, our ADM is projected to be 6,499 students.

The Incentive Programs, which total \$6,404,810 when local and state shares are combined, include Compensation Supplement funding, Food and Hygiene Tax, and some funding for Technology services. Funding for the Governor's School is provided as a state grant and not counted in the Incentive Programs.

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

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

The combination of the local share of these programs required by the Standards of Quality represents what is known as Local Required Share. For fiscal year 2026, the local share needed to match the state funds is \$20,798,096.



SUMMARY OF STATE FUNDING

State Funding Comparison for Fiscal Years 2025 and 2026

Funding Program	FY 2025	FY 2026	Variance
Standards of Quality	\$66,849,729	\$68,728,792	\$1,879,063
Incentive Programs	\$5,744,945	\$5,514,487	\$(230,458)
(Less State Grants)	(\$775,844)	(\$813,397)	(\$37,553)
Categorical Programs	\$60,656	\$59,499	(\$1,157)
(Less State Grants)	(\$42,632)	(\$48,722)	(\$6,090)
Lottery-Funded Programs	\$9,073,267	\$9,135,071	\$61,804
(Less State Grants)	(\$771,810)	(\$861,673)	(\$89,863)
Early Childhood-Funded Programs	0	\$1,746,571	\$1,746,571
Total	\$80,138,311	\$83,460,628	\$3,322,317

SUMMARY OF LOCAL FUNDING

Comparison of Local Share of Cost for Fiscal Years 2025 and 2026

Funding Program	FY 2025	FY 2026	Variance
Standards of Quality	\$16,741,569	\$17,025,008	\$283,439
Incentive Programs	\$976,324	\$890,323	\$(86,001)
Categorical Programs	0	0	0
Lottery-Funded Programs	\$2,396,179	\$2,376,568	\$(19,611)
Early Childhood-Funded Programs	0	\$506,197	\$506,197
Local Leeway Funding	\$2,497,356	\$2,600,167	\$102,811
Total	\$22,611,428	\$23,398,263	\$786,835

*FY26 Numbers are based on Amendments Adopted by the 2025 General Assembly (HB 1600) February 22, 2025 (**Direct Aid Payment Budget Calculation Template and Planning Tool** published by the VDOE March 6, 2025).

SUMMARY OF TOTAL REVENUE

Comparison of Fiscal Years 2025 and 2026 Revenue Sources

Funding Program	FY 2025	FY 2026	Variance
State Accounts	\$80,138,311	\$83,460,628	\$3,322,317
Local Funding	\$22,611,428	\$23,398,263	\$786,835
Grants	\$11,153,000	\$11,153,000	0
Other Revenue	\$1,712,366	\$1,712,366	0
Total	\$115,615,105	\$119,724,257	\$4,109,152

Local Comparison FY 2021 - FY 2026

Local Funding By Year	Required Local Share	Local Funding	Debt Services	After Debt Services	Amount over Local Share
Local Funding FY21	\$12,660,497.00	\$18,925,432.00	\$2,614,700.00	\$16,310,732.00	\$3,650,235.00
Local Funding FY22	\$13,784,352.00	\$19,373,777.00	\$2,605,560.00	\$16,768,217.00	\$2,983,865.00
Local Funding FY23	\$15,231,469.00	\$18,712,619.00	\$2,501,200.00	\$16,211,419.00	\$979,950.00
Local Funding FY24	\$16,534,177.00	\$19,351,186.00	\$2,500,692.00	\$16,850,494.00	\$316,317.00
Local Funding FY25	20,114,072.00	\$22,611,428.00	\$2,497,356.00	\$20,114,072.00	\$0.00
Local Funding FY26	\$20,798,096.00	\$23,398,263.00	\$2,496,242.00	\$20,902,021.00	\$103,925.00

STATE AND LOCAL PER PUPIL FUNDING

Funding Levels and Per Pupil Allotments by Source between Fiscal Years 2017 and 2026

Fiscal Year	ADM ^a	State Funding	Local Required Share	Local Leeway Funding	Total ^b
FY 2017	7,009	\$48,791,695	\$12,090,011	\$5,513,302	\$66,395,008
FY 17 Per Pupil		\$6,961	\$1,725	\$787	\$9,473
FY 2018	7,148	\$50,512,924	\$12,409,839	\$5,615,593	\$68,538,356
FY 18 Per Pupil		\$7,067	\$1,736	\$786	\$9,588
FY 2019	7,032	\$50,014,871	\$12,209,400	\$6,316,032	\$68,540,303
FY 19 Per Pupil		\$7,112	\$1,736	\$898	\$9,747
FY 2020	7,025	\$54,528,668	\$12,241,898	\$6,683,534	\$73,454,100
FY 20 Per Pupil		\$7,762	\$1,743	\$951	\$10,456
FY 2021	6,938	\$56,588,535	\$13,225,351	\$5,700,081	\$75,513,967
FY 21 Per Pupil		\$8,156	\$1,906	\$822	\$10,884
FY 2022	6,714	\$59,524,689	\$14,312,173	\$5,061,604	\$78,898,466
FY 22 Per Pupil		\$8,866	\$2,132	\$754	\$11,751
FY 2023	6,657	\$70,292,812	\$15,706,731	\$3,005,888	\$89,005,431
FY 23 Per Pupil		\$10,559	\$2,359	\$452	\$13,370
FY 2024		\$70,449,501	\$15,880,845	\$3,053,903	\$89,384,249
FY 24 Per Pupil	6,562	\$10,736	\$2,420	\$465	\$13,621
FY 2025		\$80,138,311	\$20,114,072	\$2,497,356	\$102,749,739
FY 25 Per Pupil	6,584	\$12,172	\$3,055	\$379	\$15,606
FY 2026		\$83,460,628	\$20,798,096	\$2,600,167	\$106,858,891
FY 26 Per Pupil	6,499	\$12,842	\$3,200	\$400	\$16,442

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

^b State Per Pupil amount includes State Sales Tx

REVENUE FROM STATE AND LOCAL ACCOUNTS

State and Local Payments for FY 2025 and Projected State and Local Payments for FY 2026

Standards of Quality Programs	FY 2025		FY 2026	
	State Share	Local Share	State Share	Local Share
Basic Aid	\$33,672,858	\$9,759,179	\$33,848,697	\$9,810,141
Sales Tax	\$8,801,982	N/A	\$9,526,188	N/A
Textbooks	\$817,391	\$236,899	\$806,869	\$233,849
Vocational Education	\$2,046,795	\$593,209	\$2,020,446	\$585,572
Gifted Education	\$321,566	\$93,197	\$317,427	\$91,998
Special Education	\$3,557,646	\$1,031,089	\$3,511,848	\$1,017,815
Special Education - Add On	0	0	\$446,933	\$129,532
VRS Retirement (Includes RHCC)	\$4,190,570	\$1,214,525	\$4,141,663	\$1,200,350
Social Security	\$1,949,814	\$565,102	\$1,924,715	\$557,827
Group Life	\$117,397	\$34,024	\$115,886	\$33,586
English as a Second Language	\$801,277	\$232,229	\$1,228,802	\$356,135
At-Risk	\$10,289,430	\$2,982,116	\$10,379,438	\$3,008,203
Remedial Summer School	\$283,003	N/A	\$459,880	N/A
Subtotal – Standards of Quality Accounts	\$66,849,729	\$16,741,569	\$68,728,792	\$17,025,008

Incentive Programs	FY 2025		FY 2026	
	State Share	Local Share	State Share	Local Share
Compensation Supplement	\$1,346,639	\$390,287	\$2,804,201	\$812,723
<i>Academic Year Governor's School*</i>	<i>\$775,844</i>	<i>N/A</i>	<i>\$813,397</i>	<i>N/A</i>
At-Risk (Split funded – See Lottery section below)	N/A	N/A	N/A	N/A
Virginia Preschool Initiative	\$1,754,299	\$508,437	N/A	N/A
Supplemental in lieu of Food/Hygiene Tax	\$1,402,163	N/A	\$1,430,889	N/A
<i>ALL In Per Pupil Funding*</i>	Not Funded in FY25		Not Funded in FY26	
Rebenchmarking Hold Harmless	Not Funded in FY25		Not Funded in FY26	
Technology - VPSA	\$466,000	\$77,600	\$466,000	\$77,600
Subtotal – Incentive Accounts	\$5,744,945	\$976,324	\$5,514,487	\$890,323

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

Categorical Programs	FY 2025		FY 2026	
	State Share	Local Share	State Share	Local Share
Adult Education	0	N/A	0	N/A
American Indian Treaty Commitment	0	N/A	0	N/A
<i>School Lunch*</i>	<i>\$35,343</i>	<i>N/A</i>	<i>\$42,775</i>	<i>N/A</i>
Special Education – Homebound	\$18,024	N/A	\$10,777	N/A
Special Education – State-Operated Programs	0	N/A	0	N/A
<i>Special Education – Jails*</i>	<i>\$7,289</i>	<i>N/A</i>	<i>\$5,947</i>	<i>N/A</i>
Subtotal – Categorical Accounts	\$60,656	0	\$59,499	0

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

Lottery-Funded Programs	FY 2025		FY 2026	
	State Share	Local Share	State Share	Local Share
Foster Care	\$31,850	N/A	\$43,865	N/A
At-Risk (Split funded – See Incentive section above)	\$3,761,089	\$1,090,051	\$4,003,186	\$1,160,217
Early Reading Intervention	\$379,552	\$110,003	\$283,839	\$82,263
Mentor Teacher Program	\$1,881	N/A	\$1,068	N/A
K-3 Class Size Reduction	\$1,674,334	\$485,261	\$1,673,836	\$485,117
<i>School Breakfast*</i>	<i>\$69,470</i>	<i>N/A</i>	<i>\$68,539</i>	<i>N/A</i>
SOL Algebra Readiness	\$182,260	\$52,823	\$185,539	\$53,774
<i>Project Graduation*</i>	<i>\$14,870</i>	<i>N/A</i>	<i>\$14,870</i>	<i>N/A</i>
<i>Alternative Education*</i>	<i>\$204,256</i>	<i>N/A</i>	<i>\$209,336</i>	<i>N/A</i>
<i>ISAEP*</i>	<i>\$32,810</i>	<i>N/A</i>	<i>\$32,108</i>	<i>N/A</i>
<i>Special Education – Regional Tuition*</i>	<i>\$450,404</i>	<i>N/A</i>	<i>\$536,820</i>	<i>N/A</i>
Career and Technical Education	0	N/A	\$28,408	N/A
Supplemental Basic Aid	0	N/A	0	N/A
Infrastructure and Operations Per Pupil Allocation	\$2,270,491	\$658,041	\$2,053,657	\$595,197
Subtotal – Lottery-Funded Programs	\$9,073,267	\$2,396,179	\$9,135,071	\$2,376,568

Early Childhood Care and Education Programs	FY 2025		FY 2026	
	State Share	Local Share	State Share	Local Share
Virginia Preschool Initiative	N/A	N/A	\$1,746,571	\$506,197
Subtotal – Early Childhood -Funded Programs	N/A	N/A	\$1,746,571	\$506,197

BALANCE OF REVENUE AND EXPENDITURES

Comparison of Fiscal Years 2025 and 2026 Revenue Sources

Funding Program	FY 2025	FY 2026	Variance
State Accounts	\$80,138,311	\$83,460,628	\$3,322,317
Local Funding	\$22,611,428	\$23,398,263	\$786,835
Grants	\$11,153,000	\$11,153,000	0
Other Revenue	\$1,712,366	\$1,712,366	0
Total	\$115,615,105	\$119,724,257	\$4,109,152

EXPENDITURE CATEGORIES

Comparison of Projected Expenditures by Category for FY 2025 and FY 2026

Funding Program	FY 2025	FY 2026	Variance
Instruction	\$73,143,433	\$77,039,635	\$3,896,202
Admin/Attendance/Health	\$5,038,493	\$5,249,196	\$210,703
Pupil Transportation	\$9,106,918	\$9,236,079	\$129,161
Operations/Maintenance	\$10,051,064	\$10,052,927	\$1,863
Facilities	0	\$103,925	\$103,925
Debt Service/Transfers	\$ 3,467,747	\$3,456,111	(\$11,636)
State and Federal Grants	\$11,000,000	\$11,000,000	0
Technology	\$3,757,450	\$3,536,384	(\$221,066)
Contingency Reserves	\$50,000	\$50,000	0
Total	\$115,615,105	\$119,724,257	\$4,109,152



EXPENDITURE DETAILS BY BUDGET CATEGORY

INSTRUCTION	FY 2025	FY 2026	Variance	Notes
Administrative Salaries*	991,493	1,083,739	92,246	2%-2.5% Increase for administrators in FY26
Teacher	32,957,367	33,920,166	962,799	One-step increase for eligible teachers 2.5% increase to scale (Compensation Funding), At-Risk funding, additional EL positions
Librarian	876,946	890,589	13,643	13 positions
School Counselor	1,619,628	1,703,084	83,456	10 Elementary school positions: 6 Middle school positions: 10 High school positions
Principal	1,209,067	1,332,800	123,733	13 principals
Assistant Principal	1,176,128	1,242,010	65,882	4 Elementary; 4 Middle; 6 High
Teachers – Dropout Prevention	382,196	460,342	78,146	7 teachers at the Center for Community Learning
Social Worker	387,782	372,237	(15,545)	5 positions
Teacher Aides	4,719,589	5,097,158	377,569	159 positions (cost of salary increases, cost to absorb grant funded positions with salary increases, stipend for SPED paras for ED, Autism, MD))
Clerical	1,460,399	1,491,169	30,770	42 positions
Part-time Teachers	429,000	429,000	0	Adult education, driver education, GED testing, speech screenings, etc.
Part-time Resource Officers	386,103	386,103	0	
Part-time Homebound Teachers	100,000	100,000	0	Regular education homebound instruction
Substitute Teachers	982,750	1,282,750	300,000	Rate schedules in "Compensation" Increased Substitute Pay for FY26 Addition of full time substitutes for each school
Substitute Teacher Aides	73,000	73,000	0	Rate schedules in "Compensation"
Supplements – Teachers	1,019,629	1,019,629	0	Professional Development costs, National Board, coaching and advisor stipends, etc.
Subtotal	48,771,077	50,883,776	2,112,699	

* Includes Assistant Superintendent of Teaching and Learning; Director of Special Education; Curriculum Facilitator; Coordinators of CTE, Career Academy, Communication and Compliance, Community Learning, Curriculum, and Special Education. Some salaries are partially funded by grants.

INSTRUCTION – Fringe Benefits	FY 2025	FY 2026	Variance	Notes
Employer FICA Taxes	2,754,286	3,147,894	393,608	6.20%
Employer MEDI Taxes	644,046	736,205	92,159	1.45%
Retirement VRS-1 and VRS-1 Hybrid	7,041,383	7,955,234	913,851	17.71%
Health Care Credit VRS-1	495,193	538,273	43,080	1.21%
Hospital/Medical Plans	6,302,247	6,659,521	357,274	\$723.17/month x 12 = \$8,678.04
Group Life Ins. VRS-1	553,903	532,245	(21,658)	1.18%
Group Life Ins. VRS-2	0	0	0	1.18%
Disability Insurance	91,408	96,597	5,189	\$10.50/month per employee
Disability Insurance – Hybrid	0	0	0	
Unemployment Insurance	75,000	75,000	0	
Worker's Compensation	140,000	140,000	0	.0.22%
Other Benefits	226,483	226,483	0	Vacation/sick leave balance for retirees; certificate renewal; drug testing; records checks; etc.
Subtotal	18,323,949	20,107,452	1,783,503	

INSTRUCTION	FY 2025	FY 2026	Variance	Notes
Purchased Services	2,229,002	2,229,002	0	At Risk Funding for Professional Development for Staff development; software licensing; special programs; college guides; printing costs; shared cost of Student Information System (PowerSchool)
Purchased Services – HR	40,000	40,000	0	Records/contract management
Purchased Services – F&C	15,000	15,000	0	Advertisement; publication; and threat monitoring software
Tuition Paid In-State	1,317,000	1,317,000	0	Governor's School; P&HCC dual enrollment; tuition for various specialized instruction programs
Postal Services	16,250	16,250	0	
Travel Expenses	121,900	121,900	0	Professional workshops and conferences
Travel Expenses - F&C	0	0	0	
Dues and Association Memberships	7,000	7,000	0	
Books and Subscriptions	92,000	92,000	0	
Education & Recreation Supplies	1,173,671	1,173,671	0	Allocated to schools based on student population
Other Operating Supplies	341,738	341,738	0	School Resource Officers

Capital Outlay Replacement	604,846	604,846	0	Allocated to schools for general replacement of equipment and uniforms for fine arts and athletics
Capital Outlay Addition	90,000	90,000	0	Equipment for Special Education, Gifted and Talented, and Itinerant instructional needs
Subtotal	6,048,407	6,048,407	0	
INSTRUCTION – TOTALS	73,143,433	77,039,635	3,896,202	



ADMIN, ATTENDANCE & HEALTH	FY 2025	FY 2026	Variance	Notes
Board Members	36,000	57,700	21,700	\$8,100 per Board Member with an additional \$1,000 for the Chairperson
Executive Leadership*	515,683	550,270	34,587	
Nurse	959,553	920,139	(39,414)	20 positions (additional HOA)
Psychologist	609,874	609,874	0	2 Psychologist vacancies there; one intern, one behavioral specialist, and 3 Psychologists
Other Professional	401,259	438,348	37,089	4 positions (2 Human Resources; 2 Health Therapy)
Clerical	697,270	715,386	18,116	12 positions
Subtotal	3,219,639	3,291,717	72,078	

* Includes Division Superintendent; Assistant Superintendent of Operations and Administrative Services; Director of Finance; and Director of Student Support Services.

ADMIN, ATTENDANCE & HEALTH	FY 2025	FY 2026	Variance	Notes
Employer FICA Taxes	176,268	202,738	26,470	6.20%
Employer MEDI Taxes	41,225	47,415	6,190	1.45%
Retirement VRS-1 and VRS-1 Hybrid	477,198	572,736	95,538	17.71%
Health Care Credit VRS-1	33,964	39,130	5,166	1.21%
Hospital/Medical Plans	407,860	433,894	26,034	\$723.17.month x 12 = \$8,678.04

Group Life Ins. VRS-1	37,614	38,163	549	1.18%
Disability Insurance	5,418	5,796	378	\$10.50/month per employee
Disability Insurance – Hybrid	0	0	0	
Worker's Compensation	7,000	7,000	0	0.22%
Other Benefits	0	0	0	Vacation/sick leave balance for retirees; certificate renewal; drug testing; records checks; etc.
Subtotal	1,186,547	1,346,872	160,325	

ADMIN, ATTENDANCE & HEALTH	FY 2025	FY 2026	Variance	Notes
Purchased Services	115,000	115,000	0	Contracted positions for Special Needs Related Services
Professional Service – Audit	25,800	25,800	0	Annual audit for schools and clubs
Professional Service – Legal	115,000	108,300	(6,700)	School Board attorney; counsel for specialized matters (Special Education)
Professional Service – Other	33,000	26,000	(7,000)	Insurance consulting, printing, etc.
Professional Service – Psych	65,000	65,000	0	
Advertising	11,000	11,000	0	Public information, vacancies, etc.
Postal Services	10,250	10,250	0	
Telecommunications	22,500	14,500	(8,000)	
Other Personnel Related Ins.	26,500	26,500	0	Public officials' bond; annuities; umbrella policies
Travel Expenses	43,689	43,689	0	
Travel Expenses – Finance	7,250	7,250	0	
Dues and Association Memberships	16,403	16,403	0	
Dues and Assoc. – Supt.	6,057	6,057	0	
Dues and Assoc. – Finance	2,683	2,683	0	
Office Supplies	45,437	45,437	0	Paper, printing, binding, etc.
Medical & Laboratory Supplies	46,438	46,438	0	Nursing supplies
Other Materials and Supplies	25,000	25,000	0	Psychological evaluation materials
Capital Outlay Replacement	9,000	9,000	0	
Capital Outlay Addition	6,300	6,300	0	
Subtotal	632,307	610,607	(21,700)	
A/A/H – TOTALS	5,038,493	5,249,196	210,703	



PUPIL TRANSPORTATION SERVICES	FY 2025	FY 2026	Variance	Notes
Supervisor	170,458	184,925	14,467	2 positions
Bus Aides	610,907	568,451	(42,456)	24 positions (2 additional added)
Secretaries	201,860	229,674	27,814	5 positions
Garage Employees	397,494	404,677	7,183	7 positions
Bus Drivers	2,764,849	2,792,504	27,655	114 positions
Substitutes – Bus Aides	46,000	46,000	0	Rate schedules in "Compensation"
Substitutes – Bus Drivers	180,600	180,600	0	Rate schedules in "Compensation"
Supplements	303,000	353,000	50,000	Extra trips; Signing Bonus New drivers FY25
Subtotal	4,675,168	4,759,831	84,663	

PUPIL TRANSPORTATION	FY 2025	FY 2026	Variance	Notes
Employer FICA Taxes	270,335	282,491	12,156	6.20%
Employer MEDI Taxes	63,224	66,067	2,843	1.45%
Retirement VRS-1 and VRS-1 Hybrid	63,241	73,425	10,184	17.71%
Retirement VRS-2 and VRS-2 Hybrid	356,948	395,887	38,939	10.96%
Health Care Credit VRS-1	55,949	5,017	(50,932)	1.21%
Health Care Credit VRS-2	0	46,595	46,595	1.29%
Hospital/Medical Plans	439,047	439,047	0	\$723.17/month x 12 = \$8,678.04
Group Life Ins. VRS-1	53,443	4,892	(48,551)	1.18%
Group Life Ins. VRS-2	4,985	42,624	37,639	1.18%
Disability Insurance	18,648	14,273	(4,375)	\$10.50/month per employee
Worker's Compensation	90,000	90,000	0	
Other Benefits	9,000	9,000	0	
Subtotal	1,424,820	1,469,318	44,498	

PUPIL TRANSPORTATION SERVICES	FY 2025	FY 2026	Variance	Notes
Purchased Services	25,000	25,000	0	Routing software and support
Maintenance Contract Copiers	1,000	1,000	0	
Transportation Service – Parents	100,000	100,000	0	Related to Special Education
Motor Vehicle Insurance	70,000	70,000	0	VACORP Insurance
Travel Expenses	1,500	1,500	0	
Vehicle & Power EQ Fuels	1,496,622	1,496,622	0	Gasoline and diesel fuels, oil, lubricants, etc.
Vehicle & Power EQ Supplies	720,000	720,000	0	Parts, tires, supplies
Other Operating Supplies	50,000	50,000	0	
Buses Regular Replacement	512,808	512,808	0	
Buses Spec. Ed. Replacement	0	0	0	
Machinery & Equip. Replacement	15,000	15,000	0	Tools and shop equipment
Machinery & Equip. Addition	15,000	15,000	0	Computerized diagnostics and radios
Subtotal	3,006,930	3,006,930	0	
TRANSPORTATION – TOTALS	9,106,918	9,236,079	129,161	



OPERATIONS & MAINTENANCE	FY 2025	FY 2026	Variance	Notes
Salaries and Wages Regular	90,600	150,148	59,548	Security at events; Security Officers at MVHS and BHS
Supervisor	269,385	268,826	(559)	3 positions (1 Director and 2 Coordinator positions)
Trades, Grounds, and Office Staff	1,065,468	978,027	(87,441)	18 positions
Subtotal	1,425,453	1,397,001	(28,452)	

OPERATIONS & MAINTENANCE	FY 2025	FY 2026	Variance	Notes
Employer FICA Taxes	79,671	82,301	2,630	6.20%
Employer MEDI Taxes	18,632	19,248	616	1.45%
Retirement VRS-1 and VRS-1 Hybrid	23,794	27,200	3,406	17.71%
Retirement VRS-2 and VRS-2 Hybrid	95,267	119,822	24,555	10.96%
Health Care Credit VRS-1	15,425	1,858	(13,567)	1.21%
Health Care Credit VRS-2	0	14,103	14,103	1.29%
Hospital/Medical Plans	286,696	286,696	0	\$723.17/month x 12 = \$8,678.04
Group Life Ins. VRS-1	1,876	1,812	(64)	1.18%
Group Life Ins. VRS-2	14,264	12,900	(1,364)	1.18%
Disability Insurance	2,772	2,772	0	\$10.50/month per employee
Disability Insurance – Hybrid	0	0	0	
Worker's Compensation	50,000	50,000	0	
Other Benefits	10,000	10,000	0	
Subtotal	598,397	628,712	30,315	

OPERATIONS & MAINTENANCE	FY 2025	FY 2026	Variance	Notes
Purchased Services	4,183,714	4,183,714	0	Allocated per school and for all schools for routine maintenance and activities concerned with keeping the physical plant clean and ready for daily use. Include operating the heating, lighting, and ventilating systems, and repairing and replacing facilities and equipment.
Maintenance Contract Copiers	140,000	140,000	0	
Utilities	2,930,000	2,930,000	0	
Telecommunication	75,000	75,000	0	Telephones, cell phones, MiFis, fax
Insurance	150,000	150,000	0	VACORP Insurance
Travel Expenses	3,000	3,000	0	
Agricultural Supplies	16,000	16,000	0	Allocated by school acreage
Repair & Maintenance Supplies	450,000	450,000	0	Light bulbs, paint and painting supplies; mechanical, electrical, and plumbing materials and supplies
Other Operating Supplies	30,000	30,000	0	Work order system and Office Supplies
Capital Outlay Replacement	45,000	45,000	0	Classroom furniture and equipment
Capital Outlay Addition	4,500	4,500	0	
Subtotal	8,027,214	8,027,214	0	
OPS. & MAINT. – TOTALS	10,051,064	10,052,927	1,863	

FACILITIES	FY 2025	FY 2026	Variance	Notes
Engineering/Architecture	0	50,000	50,000	
Building Improvements – Addition	0	53,925	53,925	
FACILITIES – TOTAL	0	103,925	103,925	



DEBT SERVICE/TRANSFERS	FY 2025	FY 2026	Variance	Notes
Miscellaneous Charges	20,000	20,000	0	
Redemption Principal Literacy	0	0	0	
Redemption Principal VPSA	1,758,430	1,830,672	72,242	
Interest Literary Loans	0	0	0	
Interest VPSA Bond	738,061	663,767	(74,294)	
Redemption Principal on Bonds	120,531	123,578	3,047	
Interest on Bonds	13,334	11,225	(2,109)	
Transfer Textbook Fund	817,391	806,869	(10,522)	
DEBT/TRANSFERS – TOTAL	3,467,747	3,456,111	(11,636)	



SPECIAL GRANTS	FY 2025	FY 2026	Variance	Notes
Grants	11,000,000	11,000,000	0	
SPECIAL GRANTS – TOTAL	11,000,000	11,000,000	0	

TECHNOLOGY	FY 2025	FY 2026	Variance	Notes
Supervisor	154,685	171,123	16,438	2 positions
Zone Coordinators	523,477	538,514	15,037	
Trades	613,828	635,015	21,187	
Subtotal	1,291,990	1,344,652	52,662	

TECHNOLOGY	FY 2025	FY 2026	Variance	Notes
Employer FICA Taxes	80,205	83,369	3,164	6.20%
Employer MEDI Taxes	18,758	19,497	739	1.45%
Retirement VRS-1 and VRS-1 Hybrid	219,918	238,138	18,220	17.71%
Health Care Credit VRS-1	15,653	16,271	618	1.21%
Hospital/Medical Plans	173,560	173,560	0	\$723.17.month x 12 = \$8,678.04
Group Life Ins. VRS-1	17,335	15,866	(1,469)	1.18%
Disability Insurance	2,520	2,520	0	
Disability Insurance – Hybrid	0	0	0	
Worker's Compensation	9,000	9,000	0	
Other Benefits	0	0	0	
Subtotal	536,949	558,221	21,272	

TECHNOLOGY	FY 2025	FY 2026	Variance	Notes
Purchased Services	320,000	320,000	0	
Lease/Rent Equipment	456,511	161,511	(295,000)	Able to buy equipment in FY24
Travel Expenses	5,000	5,000	0	
Education & Recreation Supply	6,000	6,000	0	
M & S Technology Software	20,000	20,000	0	
ADP Equipment Replacement	125,000	125,000	0	
Tech. Infrastructure Replacement	530,000	530,000	0	Servers, cabling and installation, and licensing
ADP Equipment Addition	466,000	466,000	0	
Subtotal	1,928,511	1,633,511	(295,000)	
TECHNOLOGY – TOTALS	3,757,450	3,536,384	(221,066)	



CONTINGENCY RESERVES	FY 2025	FY 2026	Variance	Notes
Contingency Reserves	50,000	50,000	--	
CONTINGENCY - TOTAL	50,000	50,000	--	



PROPOSED TEACHER SCALE FOR 2025 - 2026

Step	2024-2025 Scale	2025-2026 Proposed Scale	Employees at Step
0	\$50,103	\$51,356	41
1	\$50,705	\$51,973	23
2	\$51,412	\$52,697	13
3	\$52,029	\$53,330	18
4	\$52,603	\$53,918	24
5	\$53,234	\$54,565	22
6	\$53,873	\$55,220	24
7	\$54,519	\$55,882	14
8	\$55,067	\$56,444	19
9	\$55,621	\$57,012	13
10	\$56,179	\$57,583	17
11	\$56,798	\$58,218	16
12	\$57,369	\$58,803	10
13	\$58,057	\$59,508	18
14	\$58,754	\$60,223	9
15	\$59,343	\$60,827	16
16	\$60,055	\$61,556	14
17	\$60,776	\$62,295	15
18	\$61,505	\$63,043	11
19	\$62,304	\$63,862	15
20	\$62,990	\$64,565	12
21	\$63,746	\$65,340	6
22	\$64,637	\$66,253	16
23	\$65,285	\$66,917	14
24	\$66,133	\$67,786	15
25	\$66,992	\$68,667	20
26	\$67,993	\$69,693	16
27	\$68,875	\$70,597	10
28	\$69,635	\$71,376	19
29	\$70,470	\$72,232	10
30	\$71,316	\$73,456	60
			550

\$2,100 stipend for Master's Degree
 \$2,600 stipend for Ed.S.
 \$3,100 stipend for Doctorate

The "Teacher Scale" applies to full-time, fully licensed:

- ❖ Teachers
- ❖ School Counselors
- ❖ Media Specialists
- ❖ Reading Specialists
- ❖ Instructional Coaches
- ❖ ITRTs

2025-2026 PROPOSED CLASSIFIED SCALES

Classified Grades Defined						
Grade	C1	C2	C3	C4	C5	C6
Days worked	183	183	200	260	183	260
Hours worked	7.5	7.5	7.5	8	7.5	7.5
	Internal Intervention Para	EL Tutors	Secretary (10 Months)	Painter	Nurse (LPN)	Office Manager (Elem)
	Full-Time Substitute	Health Office Asst.	Guidance Secretary (Middle)	Preventative Maint. Tech	HI Asst.	Bookkeeper (Middle/High)
	Media ParaPro	Preschool ParaPro		Courier- General Maint.		Admin Secretary (SBO)
		Reading Instructional Asst.		Guidance Secretary (High) - (7.5 hrs)		Exec. Asst to Superintendent
		Special Pop ParaPro (ED, AUT, MD) +\$5,000 stipend		Receptionist - (7.5 hrs)		
		Special Pop ParaPro				

Grade	C7	C8	C9	C10	C11	C12	C13
Days worked	260	260	260	260	260	183	200
Hours worked	8	8	7.5	8	8	7.5	7.5
	Ground Crew Tech	Carpenter	Accounting and Payroll Specialists	Electrician	Bus Mechanic II	OT Asst.	Nurse (RN)
	Bus Mechanic I	Transportation Supply Manager	Human Resource Specialists	HVAC Tech		PT Asst.	
		Logistics Main. Tech	Federal Grants Specialist	Plumber			
			Tech Operations Asst.	Tech Specialist			



2025-2026 Proposed Classified Salary Scale													
Grade	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13
Steps													
0	\$21,418	\$26,327	\$26,058	\$35,218	\$34,308	\$37,410	\$42,203	\$47,418	\$50,513	\$51,028	\$53,401	\$55,691	\$59,672
1	\$21,518	\$26,427	\$26,158	\$35,318	\$34,408	\$37,510	\$42,303	\$47,518	\$50,613	\$51,138	\$53,511	\$55,791	\$59,782
2	\$21,628	\$26,587	\$26,314	\$35,564	\$34,649	\$37,781	\$42,615	\$47,886	\$50,996	\$51,530	\$53,929	\$56,242	\$60,261
3	\$21,689	\$26,663	\$26,391	\$35,668	\$34,746	\$37,888	\$42,738	\$48,021	\$51,141	\$51,679	\$54,080	\$56,402	\$60,432
4	\$21,874	\$26,887	\$26,616	\$35,971	\$35,044	\$38,212	\$43,101	\$48,430	\$51,575	\$52,118	\$54,542	\$56,882	\$60,946
5	\$22,058	\$27,117	\$26,842	\$36,274	\$35,341	\$38,535	\$43,463	\$48,840	\$52,011	\$52,558	\$55,004	\$57,363	\$61,463
6	\$22,241	\$27,343	\$27,065	\$36,579	\$35,636	\$38,856	\$43,829	\$49,248	\$52,445	\$52,999	\$55,466	\$57,843	\$61,975
7	\$22,305	\$27,422	\$27,144	\$36,680	\$35,737	\$38,965	\$43,952	\$49,386	\$52,592	\$53,149	\$55,618	\$58,003	\$62,149
8	\$22,366	\$27,495	\$27,218	\$36,783	\$35,833	\$39,074	\$44,075	\$49,524	\$52,739	\$53,295	\$55,772	\$58,164	\$62,322
9	\$22,429	\$27,573	\$27,291	\$36,881	\$35,932	\$39,182	\$44,195	\$49,659	\$52,883	\$53,442	\$55,925	\$58,324	\$62,492
10	\$22,552	\$27,722	\$27,439	\$37,082	\$36,131	\$39,396	\$44,439	\$49,931	\$53,174	\$53,732	\$56,232	\$58,643	\$62,834
11	\$22,673	\$27,873	\$27,590	\$37,285	\$36,326	\$39,609	\$44,680	\$50,203	\$53,462	\$54,026	\$56,538	\$58,962	\$63,181
12	\$22,734	\$27,949	\$27,665	\$37,389	\$36,424	\$39,719	\$44,802	\$50,338	\$53,608	\$54,175	\$56,691	\$59,122	\$63,349
13	\$22,798	\$28,025	\$27,739	\$37,489	\$36,526	\$39,823	\$44,923	\$50,472	\$53,754	\$54,320	\$56,847	\$59,286	\$63,523
14	\$22,859	\$28,100	\$27,815	\$37,591	\$36,621	\$39,933	\$45,042	\$50,612	\$53,900	\$54,468	\$57,000	\$59,446	\$63,695
15	\$22,984	\$28,252	\$27,965	\$37,795	\$36,821	\$40,149	\$45,289	\$50,888	\$54,190	\$54,764	\$57,308	\$59,766	\$64,039
16	\$23,451	\$28,828	\$28,534	\$38,563	\$37,567	\$40,964	\$46,208	\$51,921	\$55,292	\$55,875	\$58,475	\$60,982	\$65,339
17	\$23,572	\$28,974	\$28,679	\$38,759	\$37,762	\$41,172	\$46,444	\$52,185	\$55,575	\$56,160	\$58,771	\$61,292	\$65,674
18	\$24,028	\$29,540	\$29,242	\$39,516	\$38,498	\$41,978	\$47,350	\$53,206	\$56,660	\$57,256	\$59,922	\$62,490	\$66,957
19	\$24,463	\$30,071	\$29,766	\$40,227	\$39,190	\$42,735	\$48,203	\$54,162	\$57,677	\$58,287	\$60,997	\$63,610	\$68,157
20	\$24,710	\$30,375	\$30,062	\$40,635	\$39,585	\$43,159	\$48,686	\$54,707	\$58,258	\$58,872	\$61,612	\$64,252	\$68,844
21	\$25,242	\$31,031	\$30,717	\$41,512	\$40,447	\$44,097	\$49,745	\$55,892	\$59,524	\$60,149	\$62,946	\$65,647	\$70,339
22	\$25,385	\$31,206	\$30,890	\$41,746	\$40,672	\$44,347	\$50,023	\$56,208	\$59,856	\$60,484	\$63,300	\$66,014	\$70,734
23	\$25,694	\$31,587	\$31,263	\$42,252	\$41,164	\$44,884	\$50,631	\$56,889	\$60,585	\$61,220	\$64,068	\$66,816	\$71,592
24	\$26,002	\$31,963	\$31,639	\$42,759	\$41,658	\$45,424	\$51,238	\$57,574	\$61,309	\$61,956	\$64,837	\$67,618	\$72,451
25	\$26,372	\$32,419	\$32,091	\$43,367	\$42,252	\$46,070	\$51,964	\$58,389	\$62,180	\$62,835	\$65,757	\$68,579	\$73,479
26	\$27,397	\$33,680	\$33,338	\$45,057	\$43,897	\$47,861	\$53,988	\$60,662	\$64,602	\$65,282	\$68,316	\$71,249	\$76,341
27	\$27,520	\$33,827	\$33,483	\$45,250	\$44,088	\$48,068	\$54,223	\$60,928	\$64,884	\$65,569	\$68,617	\$71,557	\$76,674
28	\$28,076	\$34,514	\$34,321	\$46,166	\$44,978	\$49,270	\$55,319	\$62,157	\$66,194	\$66,892	\$70,331	\$73,005	\$78,221
29	\$29,480	\$36,240	\$36,037	\$48,474	\$47,227	\$51,733	\$58,085	\$65,265	\$69,503	\$70,237	\$73,848	\$76,656	\$82,132
30	\$29,774	\$36,602	\$36,397	\$48,959	\$47,699	\$52,251	\$58,666	\$65,918	\$70,199	\$70,939	\$74,586	\$77,422	\$82,954

2025-2026 ADMINISTRATOR SALARY SCALES AND GRADES

Administrator Grades Defined						
A1	A2	A3	A4	A5	A6	A7
Coord. of Assess/EL	Asst. Elem. Principal	Asst. HS Principal	Dir. of Comm. Learning	Dir. of Sp. Ed. & Svc	Dir. of Finance	Asst. Superintendent
Curriculum Coord.	Comm. & Compl. Coordinator	Asst. MS Principal	Dir. of Sch. Nut.	Dir. of St. Support	Dir. of HR	
Curriculum Facilitator	Coord. of SIS/Records	Dep Dir. of HR	Dir. of Transportation	Dir. Fac. Maint.	HS Principal	
Energy Ed. Coord.	School Nurse Coordinator		Elem. Principal	Dir. of Tech/Innov.		
Secondary Activities Coord.	Coord. of Dyslexia/Lit.			MS Principal		
Maintenance Coord.	Coord. of Finance					
Coord of CTE	Coord. of Payroll					
Coord of Career Academy	Coord. of Sp. Ed.					

2025-2026 Administrator Salary Scale							
	A1	A2	A3	A4	A5	A6	A7
1	\$67,415	\$70,786	\$74,325	\$78,041	\$81,943	\$86,041	\$90,343
2	\$68,763	\$72,201	\$76,183	\$79,992	\$83,992	\$88,192	\$92,601
3	\$70,139	\$73,645	\$78,088	\$81,992	\$86,092	\$90,396	\$94,916
4	\$71,541	\$75,118	\$80,040	\$84,042	\$88,244	\$92,656	\$97,289
5	\$72,972	\$76,621	\$82,041	\$86,143	\$90,450	\$94,973	\$99,721
6	\$74,432	\$78,153	\$84,092	\$88,297	\$92,711	\$97,347	\$102,214
7	\$75,920	\$79,716	\$86,194	\$90,504	\$95,029	\$99,781	\$104,770
8	\$77,439	\$81,311	\$88,349	\$92,767	\$97,405	\$102,275	\$107,389
9	\$78,987	\$82,937	\$90,558	\$95,086	\$99,840	\$104,832	\$110,074
10	\$80,567	\$84,596	\$92,822	\$97,463	\$102,336	\$107,453	\$112,825
11	\$82,179	\$86,287	\$95,142	\$99,899	\$104,894	\$110,139	\$115,646
12	\$83,822	\$88,013	\$97,521	\$102,397	\$107,517	\$112,893	\$118,537
13	\$85,499	\$89,773	\$99,959	\$104,957	\$110,205	\$115,715	\$121,501
14	\$87,208	\$91,569	\$102,458	\$107,581	\$112,960	\$118,608	\$124,538
15	\$88,953	\$93,400	\$105,019	\$110,270	\$115,784	\$121,573	\$127,652
16	\$90,732	\$95,268	\$107,645	\$113,027	\$118,678	\$124,612	\$130,843
17	\$92,546	\$97,174	\$110,336	\$115,853	\$121,645	\$127,728	\$134,114
18	\$94,397	\$99,117	\$113,094	\$118,749	\$124,687	\$130,921	\$137,467
19	\$96,285	\$101,099	\$115,922	\$121,718	\$127,804	\$134,194	\$140,904
20	\$98,211	\$103,121	\$118,820	\$124,761	\$130,999	\$137,549	\$144,426

2025-2026 PROFESSIONAL SCALES AND GRADES

Professional Grades Defined				
P1	P2	P3	P4	P5
Hearing Interpreters (VQAS III or EIPA 3.5)	School Social Workers	System Administrator	School Psychologist	Speech Language Pathologist
		Network Administrator	Occupation Therapist	Board Certified Behavior Analyst
		Supervisor of Fleet Maintenance	Physical Therapist	
		Transportation Administrator		

2025-2026 Proposed Professional Salary Scale					
Days/Year	183	200	260	200	200
Hours/Day	7.5	7.5	8	7.5	7.5
Grade	P1	P2	P3	P4	P5
0	\$46,761	\$53,456	\$53,306	\$70,063	\$72,768
1	\$47,323	\$54,073	\$54,106	\$70,764	\$72,768
2	\$47,983	\$54,797	\$54,917	\$71,471	\$73,421
3	\$48,559	\$55,430	\$55,741	\$72,186	\$73,612
4	\$49,094	\$56,018	\$56,577	\$72,908	\$74,184
5	\$49,683	\$56,665	\$57,426	\$73,637	\$74,754
6	\$50,280	\$57,320	\$58,287	\$74,373	\$75,329
7	\$50,883	\$57,982	\$59,161	\$75,117	\$75,517
8	\$51,394	\$58,544	\$60,049	\$75,868	\$75,710
9	\$51,911	\$59,112	\$60,950	\$76,627	\$75,900
10	\$52,432	\$59,683	\$61,864	\$77,393	\$76,280
11	\$53,010	\$60,318	\$62,792	\$78,167	\$76,661
12	\$53,542	\$60,903	\$63,734	\$78,949	\$76,851
13	\$54,185	\$61,608	\$64,690	\$79,738	\$77,044
14	\$54,835	\$62,323	\$65,660	\$80,536	\$77,231

15	\$55,385	\$62,927	\$66,645	\$81,341	\$77,616
16	\$56,049	\$63,656	\$67,645	\$82,154	\$79,060
17	\$56,722	\$64,395	\$68,659	\$82,976	\$79,426
18	\$57,403	\$65,143	\$69,689	\$83,806	\$80,854
19	\$58,148	\$65,962	\$70,734	\$84,644	\$82,190
20	\$58,789	\$66,665	\$71,795	\$85,490	\$82,948
21	\$59,494	\$67,440	\$72,872	\$86,345	\$84,609
22	\$60,326	\$68,353	\$73,965	\$87,209	\$85,047
23	\$60,930	\$69,017	\$75,075	\$88,081	\$86,000
24	\$61,722	\$69,886	\$76,201	\$88,961	\$86,953
25	\$62,524	\$70,767	\$77,344	\$89,851	\$88,093
26	\$63,458	\$71,793	\$78,504	\$90,750	\$91,270
27	\$64,281	\$72,697	\$79,682	\$91,657	\$91,641
28	\$64,990	\$73,476	\$80,877	\$92,574	\$92,837
29	\$65,770	\$74,332	\$82,090	\$93,499	\$97,479
30	\$66,559	\$75,556	\$83,322	\$94,434	\$98,454



SUBSTITUTE AND HOURLY PAY RATES 2025-2026

Instructional

Substitute Teacher (Retired Licensed)	\$175.00 per day
Substitute Teacher (Retired Licensed) Long-Term (>10 days)	\$195.00 per day
Substitute Teacher, Long-Term w/ intent to hire as Teacher (new teacher)	\$256.78 per day
Substitute Teacher, Long-Term w/ intent to hire as Teacher (with experience)	Daily Coord/Step
Substitute Teacher (Bachelor's or Master's Degree)	\$130.00 per day
Substitute Teacher (Bachelor's or Masters only), Long Term (>10 days)	\$150.00 per day
Substitute Teacher (High School/Associate's Degree, ParaPro Test or Two Years College)	\$115.00 per day
Substitute Teacher Aide (Special Education Only)	\$115.00 per day
Substitute Support Staff	\$115.00 per day

Health Office Substitutes

Health Office Substitute (Bachelor's or Master's Degree)	\$145.00 per day
Health Office Substitute (Associate's Degree, Para Pro Test or Two Years College)	\$100.00 per day

Transportation (Note: Substitute pay from 11th day of extended leave increases \$5.00)

Substitute Driver, Regular Run (<i>regardless of length</i>)	\$105.00 per day
Substitute Driver, Special Education	\$105.00 per day
Substitute Bus Aide, Special Education	\$90.00 per day
Car Driver	\$95.00 per day
Car Aide	\$85.00 per day
Special Runs	\$20.00 per hour
Activity Runs (community stops-evening hours)	\$25.00 per hour
Driver's Education Trainer	\$35.00 per hour
Driver's Education Coordinator	\$40.00 per hour
Bus Driver Trainer	\$40.00 per hour

Cafeteria

Substitute Cafeteria Worker	\$13.95 per hour
Substitute Cafeteria Worker w/ SNA Certification	\$14.45 per hour
Retired Cafeteria Substitutes	\$14.75 per hour
Retired Cafeteria Substitutes w/ SNA Certification	\$15.25 per hour
Substitute Asst. Cafeteria Manager	\$16.75 per hour
Substitute Cafeteria Manager	\$18.25 per hour

Other

Part Time Reading Intervention Tutors	\$17.50 per hour
Adult Basic Education Teacher/General Adult Education Teacher	\$30.00 per hour
Homebound Teacher	\$35.00 per hour
Career and Technical Teacher	\$30.00 per hour
G.E.D. Test Administrator	\$30.00 per hour
Regional Alternative Teacher	\$30.00 per hour
Part Time ELL Tutor	\$30.00 per hour
Hearing and Language Interpreter Services After School	\$30.00 per hour
After school (Tutors, SOL Review, Project Graduation Training, Off Grade Testing Scorers, etc.)	Teacher \$30.00 per hour Aide \$25.00 per hour
Paraprofessional who covers a class (no substitute)	\$10.00 per hour

CAPITAL IMPROVEMENT PLAN

Forward

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

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

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

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

Timelines

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

Henry County Public Schools Capital Improvement Plan

Priorities	Project	Description/Rationale	Cost	Year
1.	Elevator Installation CCE, DME, GWCE	We currently have (3) elementary schools that are multi-level. Installing elevators would give students and staff access to each level while bringing the building to ADA compliance.	Estimated \$3,200,000 1% sales tax	2025-2026
2.	Switchgear replacements FCMS and LPMS	The main electrical switchgear is existing from when the school was built and in need of replacement at Fieldale-Collinsville Middle and Laurel Park Middle.	\$3,250,000	2025-2026
3.	HVAC Replacement FCMS	The HVAC equipment at Fieldale-Collinsville Middle School has exceeded its life expectancy and is in need of replacement. This update would also improve the learning environment with updates to the indoor air quality.	\$5,900,000	2025-2026
4.	HVAC Replacement SE	The HVAC equipment at Sanville Elementary has exceeded its life expectancy and is in need of replacement. This update would also improve the learning environment with updates to the indoor air quality.	\$2,250,000	2025-2026
5.	Pavement Replacement STE and CA	The pavement in the parking lots of Stanleytown Elementary and Career Academy is in need of replacement	\$1,500,000	2025-2026
6.	Roof coating/replacement AE	The roof at Axton Elementary has exceeded its warranty and is in need of a new coating on part of the roof and replacement on the other areas.	\$450,000	2025-2026
		Total estimated cost for FY 2026	\$16,550,000	
1.	Pavement Replacement FCMS and LPMS	The pavement in the parking lots of Fieldale-Collinsville Middle and Laurel Park Middle is in need of replacement	\$2,750,000	2026-2027

2.	Switchgear replacements BHS and MVHS	The main electrical switchgear is existing from when the school was built and in need of replacement at Bassett High and Magna Vista High	\$3,250,000	2026-2027
3.	Boiler Replacement MVHS, LPMS, CCE, and AE	The boilers at the listed facilities are 30 plus years old with several converted from coal to number 2 fuel oil. The boilers are in need of replacement. This will increase the efficiency of our heating system and improve our energy cost.	\$2,200,000	2026-2027
		Total estimated cost for FY2027	\$8,200,000	
1.	Renovations to Sanville	Renovations to Sanville Elementary to include building additional classrooms	\$4,600,000	2027-2028
2.	Generators	Bus Garage, DME, GWCE, CCE, MTO, AE, FCMS,	\$1,250,000	2027-2028
3.	Roof Replacement	CCE- replacement of EPDM roof that has been out of warranty since 2022	\$1,375,000	2027-2028
		Total estimated cost for FY2028	\$7,225,000	
1.	HVAC Upgrades	CCE- Replacement of Chiller and associated HVAC equipment	\$3,300,000	2028-2029
2.	HVAC Upgrade	DME- Replacement of HVAC Equipment	\$3,300,000	2028-2029
3.	HVAC Upgrade	GWCE- Replacement of HVAC Equipment	\$3,300,000	2028-2029
		Total estimated cost for FY2029	\$9,900,00	
1.	Roof Replacement	DME- replacement of EPDM roof that has been out of warranty since 2022	\$1,375,000	2029-2030
2.	Roof Replacement	GWCE- replacement of EPDM roof that has been out of warranty since 2022	\$1,375,000	2029-2030
		Total estimated cost for FY2030	\$2,750,000	
1.	Additions to Career Academy	Additions to the Career Academy will be based on the instructional needs of students and future programs.	TBD	TBD
2.	Athletic Facilities Improvements	As determined by student needs.	TBD	TBD

School Nutrition Programs Budget

Budget Overview for FY 2026

Revenues

- Student Lunch and Breakfast Revenue –These categories remain at \$0 due to the continuation of CEP.
- Adult Meals – Meal prices increased to \$5.00 for lunch and \$3.25 for breakfast in FY 2025, there will be a required increase for both breakfast and lunch prices for FY 2026 once the Federal Reimbursement Rates and USDA Foods meal rate equivalent is published in July 2025. Adult meal revenue was just under \$49,500 in FY 2024.
- Other Food Sales – Sales in this category totaled \$208,285 for FY 2024, a slight increase over FY 2023. We may experience a drop in sales during the second half of FY 2025, as the high school cafeterias have discontinued the sale of diet sodas due to concerns for student wellness.
- Other Sources – Rebates have increased, and catering has rebounded slightly within the district. Revenue for FY 2024 totaled \$224,088. We hope that requests for catered events will continue to rebound.
- Federal/State Reimbursement – The “normal” reimbursement rates for FY 24, adjusted for inflation, did not cover the full costs of the nutrition programs plus the costs of equipment repairs and replacement. Food and supply costs did not return to pre-pandemic levels, but federal reimbursement did. Our programs also lost approximately \$130,000 in revenue for FY 2024 due to the 4-day reduction in the instructional calendar. FY 2024 revenue for this category totaled \$5,518,886.
- USDA Funding of the SFSP/CACFP Program – These programs are under VDOE oversight as of FY 2019 but will continue to be tracked separately from the National School Lunch and Breakfast Programs. Revenue for FY 2024 came in higher than projected at \$879,255 due to the addition of Non-Congregate Meals in the Summer Food Service Program. We project lower revenue for this category for FY 2025 due to fewer days during Summer Food Service, estimating \$750,500.
- Fund Balance Transfer – The State recommends retaining three months of operating expenses in the fund balance. That amount, based on FY 2024 expenses, is now \$1,772,165. The return of reimbursement rates to the normal NSLP and NSB rates for FY 24 caused our fund balance to fall below this level.
- Projected revenues for FY 2025 are in line with expected inflation increases in reimbursement rates and current participation levels in the Community Eligibility Program.

Expenses

- Personnel Services – We have budgeted for a 1% plus one-step increase for all school nutrition employees and will move the starting hire rate to \$14.00 for new employees with no experience. The average percentage of increase is in line with planned increases for other HCPS-classified employees. An increase in the substitute rate to \$13.95 per hour and \$14.75 for retired subs is also included.
- Retirement – VRS-1 based on 15.58%, an additional 5% paid by employees. VRS-1 hybrid is based on experience from FY 2024 plus a 12% increase. VRS-2 is based on 6.28%, with an additional 5% paid by employees. VRS-2 hybrid based on FY 2024 experience plus a 20% increase.
- RHCC is based on 1.21% of VRS-1 personnel salaries.
Hospital/Medical Insurance – Coverage for 39 employees at \$7,750 each. FY 2024 actual was \$304,070 with the cost of alternate insurances.
- Food – Budgeting 41.3% of total revenues.
- Other Operating Costs – Technical Services Contract, Contract Maintenance
- Outside Maintenance Services are in this category. This category also covers paper and janitorial operating supplies and small wares. The budgeted amount is in line with the previous two years' expenditures, plus allows for the expanded services of the Summer Food Service Program with non-congregate meals.
- Equipment – Capital Improvement Plan – we continue to focus on replacing the most obsolete equipment and purchasing equipment to assist with the efficient running of the department. (See separate CIP document).

CAFETERIA OPERATING EXPENSES

Description	2024-2025 Original	2025-2026 Proposed	Change	Comments
Personnel Services	2,750,615	2,850,615	100,000	1-step + 1% increase. Also in plan: increase sub rate to \$13.95; special rate for subs retired from SN to \$14.75.
Employer FICA Tax	170,538	170,538	0	Rate of 6.2%
Employer Medicare Tax	39,884	39,884	0	Rate of 1.45%
Retirement -VRS 1	75,681	74,812	(869)	VRS1 FY 2024 amount \$73,345 + 2% increase
Retirement -VRS 1 hybrid	68,936	85,252	16,316	VRS1 Hybrid FY 2024 amt \$76,118 + 12% increase
Retirement -VRS 2	3,248	4,526	1,278	VRS2 FY 2024 amount - \$4,437 + 2% increase
Retirement -VRS 2 hybrid	23,576	21,691	(1,885)	VRS2 Hybrid FY 2024 amt \$18,076 + 20% increase
Retiree Healthcare Credit (RHCC) VRS-1	11,070	11,596	526	1.21% of VRS-1 personnel salary (FY 2023 actual - \$9,883)
Retiree Healthcare Credit	3,293	3,378	86	1.21% of VRS-2 personnel salary (FY 2023 actual -

(RHCC) VRS-2				\$3,636)
Hospital/Medical Plans	311,400	302,250	(9,150)	39 employees covered @ \$7,750 each. (FY 2024 actual=\$304,070 w/ Alt.Ins.(40 emp.)
Group Life Insurance-VRS 1	11,985	12,842	856	1.34% of VRS-1 personnel salary
Group Life Insurance-VRS 2	3,565	3,741	176	1.34% of VRS-2 personnel salary
Long-Term Disability Insurance Plans	1,819	1,600	(219)	History: FY 2024 - Regular LTD - \$1,540
Disability Insurance Plans-Hybrid	2,850	2,529	(321)	FY 2024 Hybrid Disability Ins - \$2,299 + 10%
Unemployment Compensation	1,200	1,000	(200)	Cafeteria pays pro-rated amount based on claims. FY 2024 actual-\$0
Worker's Comp-Common Carrier	27,500	31,500	4,000	Cafeteria pays an amount based on current MOD factor. (FY 2024 actual - \$30,374)
Professional Services-Audit	7,417	7,300	(117)	Completed by county designated firm. (FY 2024 actual - \$7,132)
Contracted Refuse Collection	84,000	83,500	(500)	Estimate based on county charge for service. (FY 2024 actual - \$81,639)
Contract Exterminator Service	5,200	5,200	0	Monthly, plus "out of zone" expenses as necessary. (FY 2024 actual - \$4,812)
Contracted Water/Sewer Services	12,500	12,500	0	Contracted services to pump grease traps twice annually, plus enzymatic drain treatment and annual pumping at eight locations. (FY 2024-\$11,030)
Telecommunications	5,300	5,200	(100)	Monthly phone bills for MS and Central Office. (FY 2024 - \$4,922)
Travel Expenses	23,000	25,000	2,000	Mileage reimbursement for oversight of multiple locations, SFSP & CACFP meal delivery, attendance for CEU's at conferences, training expenses. (2024 Actual Exp- \$23889)
Food Supplies	2,989,500	2,989,500	0	Budgeting 41.3% of expected revenue.
Repair and Maintenance-Supplies	15,000	18,000	3,000	Replacement parts for existing equipment. (FY2024 actual- \$16,302)
Other Operating Costs	390,750	385,700	(5,050)	Paper and cleaning supplies, small wares, Outside Equipment Repairs, Services & Rentals, Tech. contract, Maint. Contract, etc. (FY 2024 actual - \$376,055)
Equipment Purchased	166,014	140,000	(26,014)	Capital Improvement Plan. See separate document. (FY2024 - \$296,089)
Cafeteria Operating Expenses Total	\$ 7,204,841	\$ 7,289,654	\$84,813	Increase of 1.18% over FY 2024-2025 budget

CAFETERIA OPERATING REVENUES

Description	2024-2025 Original	2025-2026 Proposed	Change	Comments
Student Lunch	0	0	0	This category remains \$0 due to CEP continuing district-wide. This revenue moved to Federal / State Reimbursement.
Student Breakfast	0	0	0	CEP breakfast programs (universal-free).
Adult Lunch	47,000	48,000	1,000	Adult meal price increase to \$5.____ per lunch. Expect adult participation to remain static. FY 2024 - \$48,008. (FY '25 estimate - \$____) Meal Pricing announced after Federal Reimbursement Rates in July 2025.
Adult Breakfast	1,800	1,500	(300)	Adult meal prices will increase to \$____ for a full breakfast meal. Expect adult participation to remain static. FY2024 - \$1,455. (FY '25 estimate - \$____) Meal Pricing announced after Federal Reimbursement Rates in July 2025.
Other Food Sales	215,000	205,000	(10,000)	A la Carte items: daily entree, fruit snacks, baked chips, fruit juice, ice creams, sherbets, cookies, etc. FY2024 - \$208,285. (FY 25 estimate- \$____)
Other Sources	265,000	224,090	(40,910)	Rebates, 3rd party grants, catering, contract feeding, head start, etc. FY2024 - \$224,088. (FY '25 estimate - \$____)
Interest Income Allocated	25,400	9,700	(15,700)	Receiving some interest income on MMA savings account since moving to Carter Bank. FY 2024 - \$16,683. FY '25 estimated - \$____.
Federal/State Reimbursement	5,742,711	5,989,149	246,438	Combined Federal and State reimbursement. FY2024 - \$5,518,886. (FY '25 estimated - \$5,581,411) (We lost approximately \$130,636 in revenue FY '25 due to four less instructional days) Two days are added back to the 2026 calendar.
SFSP / CACFP Funding	910,930	815,215	(95,715)	Tracking of USDA programs for Summer Food Service and CACFP (At-Risk Supper/Snack Program). These programs are separate and additional to the National School Lunch and Breakfast Programs. FY2024 - \$879,255. (FY2025 estimate - \$750,500 due to a reduction in days served in SFSP Non-Congregate meals)
Fund Balance Transfer	(3,000)	(3,000)	0	Fund balance will need to re-build toward the Department of Education Guidelines. (three months of operating expenses recommended)
Cafeteria Operating Revenue Total	\$ 7,204,841	\$ 7,289,654	\$84,813	FY 2024 - \$6,503,107 (FY '25 estimate - \$6,514,531)

Henry County Public Schools							
School Nutrition Salary Scales 2025-2026							
DAYS WORKED	177	181	181	186		260	260
HOURS WORKED	4 HRS	5 HRS	6 HRS	7 HRS		7.5	7.5
POSITION	01A	02A	2	3	STEPS	C6	C9
STEPS	SCALE	SCALE	SCALE	SCALE		SCALE	SCALE
1	\$9,867	\$12,607	\$15,883	\$23,891	0	\$37,410	\$50,513
2	\$10,107	\$12,916	\$16,273	\$24,476	1	\$37,510	\$50,613
3	\$10,358	\$13,235	\$16,676	\$25,108	2	\$37,781	\$50,996
4	\$10,629	\$13,583	\$17,114	\$25,710	3	\$37,888	\$51,141
5	\$10,902	\$13,930	\$17,553	\$26,384	4	\$38,212	\$51,575
6	\$11,168	\$14,269	\$17,979	\$27,046	5	\$38,535	\$52,011
7	\$11,447	\$14,627	\$18,430	\$27,704	6	\$38,856	\$52,445
8	\$11,727	\$14,984	\$18,881	\$28,380	7	\$38,965	\$52,592
9	\$12,037	\$15,381	\$19,380	\$29,100	8	\$39,074	\$52,739
10	\$12,325	\$15,749	\$19,842	\$29,848	9	\$39,182	\$52,883
11	\$12,703	\$16,231	\$20,318	\$30,582	10	\$39,396	\$53,174
12	\$13,008	\$16,621	\$20,806	\$31,359	11	\$39,609	\$53,462
13	\$13,320	\$17,020	\$21,305	\$32,137	12	\$39,719	\$53,608
14	\$13,640	\$17,428	\$21,816	\$32,695	13	\$39,823	\$53,754
15	\$13,967	\$17,846	\$22,339	\$33,414	14	\$39,933	\$53,900
16	\$14,303	\$18,274	\$22,875	\$34,147	15	\$40,149	\$54,190
17	\$14,646	\$18,712	\$23,425	\$34,966	16	\$40,964	\$55,292
18	\$14,997	\$19,162	\$23,988	\$35,806	17	\$41,172	\$55,575
19	\$15,357	\$19,621	\$24,563	\$36,665	18	\$41,978	\$56,660
20	\$15,726	\$20,092	\$25,153	\$37,545	19	\$42,735	\$57,677
21	\$16,103	\$20,574	\$25,757	\$38,446	20	\$43,159	\$58,258
22	\$16,490	\$21,068	\$26,375	\$39,369	21	\$44,097	\$59,524
23	\$16,886	\$21,574	\$27,008	\$40,313	22	\$44,347	\$59,856
24	\$17,291	\$22,092	\$27,657	\$41,281	23	\$44,884	\$60,585
25	\$17,706	\$22,622	\$28,320	\$42,272	24	\$45,424	\$61,309
26	\$18,132	\$23,165	\$29,000	\$43,286	25	\$46,070	\$62,180
27	\$18,567	\$23,721	\$29,696	\$44,325	26	\$47,861	\$64,602
28	\$19,012	\$24,291	\$30,409	\$45,388	27	\$48,068	\$64,884
29	\$19,469	\$24,873	\$31,139	\$46,478	28	\$49,270	\$66,194
30	\$19,917	\$25,445	\$31,856	\$47,547	29	\$51,733	\$69,503
					30	\$52,251	\$70,199

TEXTBOOK BUDGET

Estimated Costs for 2025-2026

Revenues:

Projected Balance – July 1, 2025	\$665,059.17
State Funding (2025 – 2026)	\$806,869.00
Total Revenues:	\$1,471,928.17

Expenditures:

Science Textbook Adoption	\$800,000.00
English Textbook Adoption	\$500,000.00
Consumable / Replacement	\$10,000.00
Textbook Replacement Needs (Estimate)	\$5,000
Total Expenditures	\$1,315,000.00

Projected Balance – July 1, 2026	\$156,928.17
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