Minutes
School Board Budget Work Session
Greene County Schools
WMMS Library
January 28, 2026

Members Present: Ms. Kelly Greer, Chair; Ms. Cara Bickers, Vice-Chair; Ms. Becky Roach, Member; Ms. Cherish Alberts, Member; Mr. Dave Mastervich, Member and Dr. Andrea Whitmarsh, Superintendent; Ms. Rhonda Houchens, Clerk; Lillie Powers, Student Member; Mukund Marri, Student Member; Dr. Kyle Pursel, Assistant Superintendent; and Mr. Michael Kozuch, Director of Finance.

Ms. Greer called the meeting to order at 4:05 p.m. in the WMMS Library.

Ms. Greer requested a motion to approve the agenda.

Ms. Bickers made a motion to approve the agenda as presented. Mr. Mastervich seconded. No discussion. All Ayes, motion carried.

Ms. Greer invited everyone to join in the Pledge of Allegiance.

Dr. Whitmarsh presented FY2027 Budget Presentation. Dr. Whitmarsh shared the meeting goals and board priorities for 2025-2026. She shared the three areas of revenues and expenditures within school finance: General Operating Fund, School Nutrition Fund and School Activity Fund. She also shared some additional information on public education revenues and expenditures and provided a revenue overview diagram. Dr. Whitmarsh shared a revenue breakdown based on the approved FY26 budget. She also shared information on the major categories of state revenue and federal revenue. She provided a list of expenditures that are categorized into functional areas defined by the state and a FY26 Expenditure Breakdown by Function. She provided FY26 Expenditure Categories that included the percentages.

Dr. Whitmarsh reviewed the local process for the budget that begins in September and provided a diagram of the state budget.

Dr. Whitmarsh shared a budget should be based on our values, strategic plan and our vision. The presentation included the VA code mandates that it is the duty of the Superintendent to prepare a budget with an estimate of the amount of money deemed to be needed to support the school division.

Dr. Whitmarsh gave an overview of FY2027 Influencing Factors. The approved FY26 budget ADM is based on 2,634.15 and the FY27 project ADM of 2,728. This is the first year of the new biennium and the current VRS rate is 16.6%. The VRS Board voted to lower the rate by 2.46%. FY27 rate is 14.14%. In FY27 our LCI will increase to .3703 from .3411 (increase of .0292). The Composite Index determines a school division's ability to pay education costs fundamental to the commonwealth's Standards of Quality. It is calculated using: true value of real property 50% ($3,869,473.176), adjusted gross income 40 % ($676,195.237) and table retail sales 10% ($270,306,015).

Dr. Whitmarsh provided information on the FY26 Caboose Budget. The FY26 approved State Budget $28,605,735 based on ADM 2,634.15 and the FY26 Governor Proposed Budget $29,808,241 based on 2,725.90 ADM. The December Caboose Budget lists FY26 State funding at $29,808.241.

The state funding for FY2027 $27,790.012 based on budget ADM of 2728. We will have a decrease in funding of $815,723 from the approved FY26 Budget. The Governor's budget does include a 2% compensation increase effective 7/1/2026.

For federal funding for FY27 we anticipate similar funding levels for our federally support programs.

Dr. Whitmarsh shared the local funding for the last six years. She shared you will notice the funds are the same for FY25 and FY26.

Dr. Whitmarsh shared information on other local funds such as rents, regional programs, insurance settlements, sale of equipment or miscellaneous revenue.

Dr. Whitmarsh stated VRS rates for FY27 approved by the VRS Board are 2.46% lower than FY26. FY27 savings of $93,511. Dr. Whitmarsh shared the employee rates and employer rates. She stated the VRS FY26 Budget was $3,801,254.

Dr. Whitmarsh shared the FY26 Budget amount for healthcare is $4,625,463. She stated we don't know the exact renewal yet for FY27. She shared the estimate.

Dr. Whitmarsh stated payroll is 55.1% of the budget, health benefits 9%, VRS 7.4%, FICA 4.2%. So, 76% of our budget is wages and benefits for our personnel. Dr. Whitmarsh shared raise percentages for 2%, 3% and 4% raises. The Governor's budget did include a 2% compensation increase.

Dr. Whitmarsh shared internal process for preparing a budget proposal and gave a FY25 Summary that included LCI increase to .3703, increase in students to 2,728, decrease in revenue of $815,723, health insurance increase and 2% salary increase.

Dr. Whitmarsh shared a chart for the summary of Capital Dept. She pointed out for FY27 we are retiring about $9,298 in debt.

Dr. Whitmarsh shared regional salary data for Bachelor's Degree and Master's Degree.

Dr. Whitmarsh shared information regarding teacher salary scales increase between steps costs. She gave five scenarios along with information on the compounding effects.

Dr. Whitmash provided a chart with the cost of increases for remaining staff based on 2%, 3% and 4% raises.

Dr. Whitmarsh shared the next steps and timeline.

School Board Members had budget discussion.

Student Board Members Lillie Powers and Mukund Marri shared their thoughts.

The board agreed to include the following as budget priorities: 3% raise for teachers (steps 0-14); add $2,000 at step 14 and then have 2% between steps 16-30 for teachers; 5% raise for remaining staff; include new positions School Counselor (elementary level), GO TEC Lab Teacher (WMMS), Strong Starts Teacher, Strong Starts Instructional Assistant.

Ms. Greer requested a motion to adjourn.

Ms. Bickers made a motion to adjourn. Ms. Alberts seconded. No discussion. All Ayes, motion carried.

Meeting ended at 6:46 pm.

Kelly Greer

Chair

Rhonda Houchens

Clerk