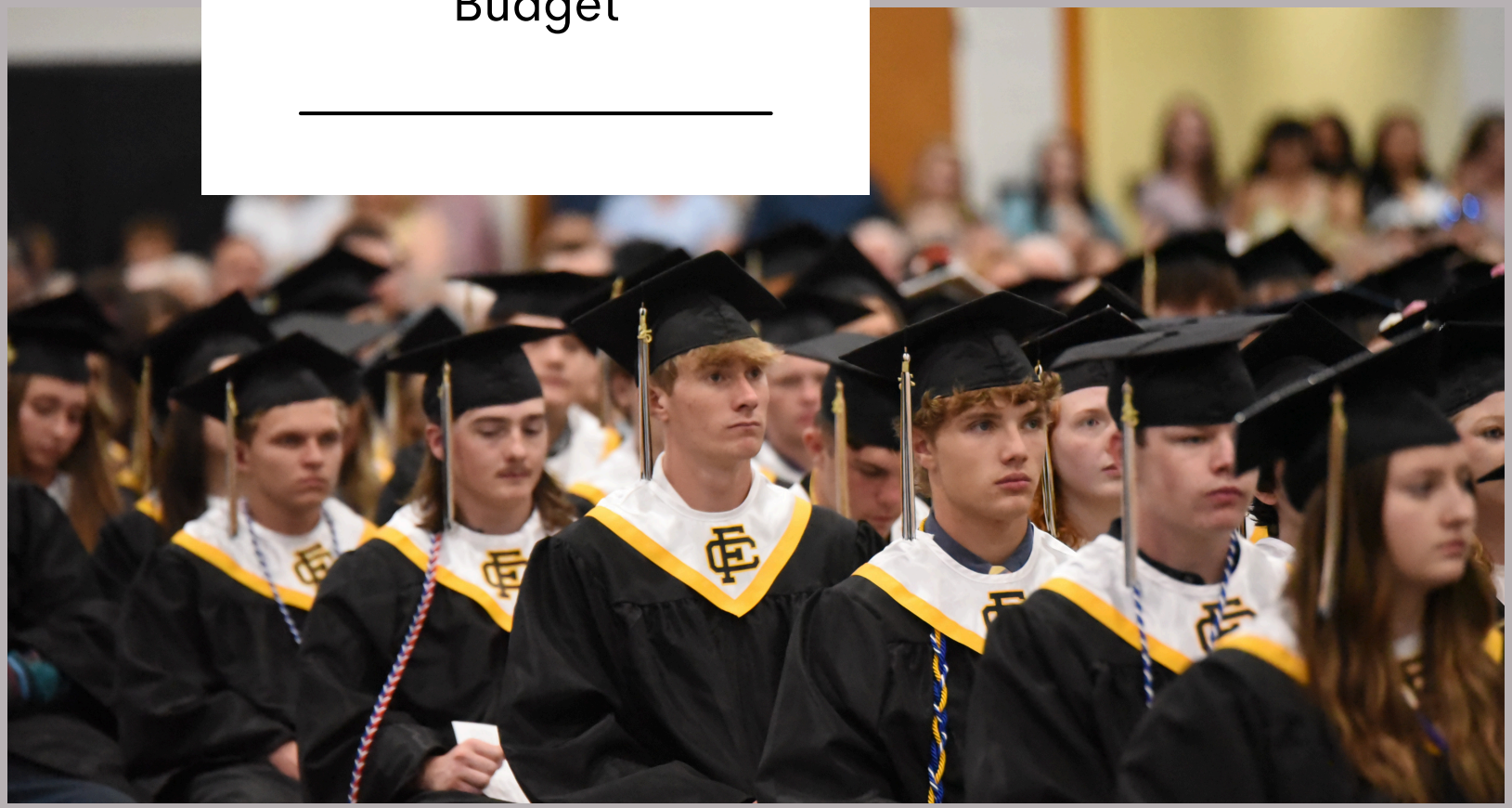
FLOYD COUNTY PUBLIC SCHOOLS

FY27 Operational Budget



140 Harris Hart Road NE
Floyd, VA 24091

540.745.9400

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CONTACT INFORMATION

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

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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

Director of Secondary Instruction.....Travis Cantrell
Director of Special Education & Student Services.....Carrie Chaffin
Director of Elementary Instruction.....Tammy Hubbard
Director of College & Career Readiness.....Brittany Quesenberry
Director of Finance.....Darin Boothe
Director of Personnel Services.....Jennifer Bishop
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



FY27 BUDGET OVERVIEW



Greetings,

Budgeting is more than an annual financial activity, it is a reflection of our values and a roadmap for how we support our students and community. Each year, the Floyd County School Board and our leadership team evaluate enrollment trends, state funding, and facility needs to ensure our resources are directed where they matter most. I am pleased to present the Floyd County Public Schools Fiscal Year 2027 budget, which marks a significant step forward in our commitment to excellence through two primary objectives: investing in our people and improving our transportation fleet.

Our staff is the heartbeat of the division. This budget prioritizes competitive compensation to ensure we continue to recruit and retain high-quality educators and support professionals. We have strategically realigned our teacher salary scale to remain competitive with neighboring divisions, alongside significant adjustments to our support staff and administrative scales. Furthermore, we have increased the employer's share of health insurance premiums. By absorbing more of these costs, we are able to minimize out-of-pocket expenses for our employees.

Beyond compensation, this budget addresses critical needs in our transportation fleet. We have included the outright purchase of three new school buses. By opting to purchase these vehicles upfront rather than through traditional financing, we are updating our fleet more efficiently and saving the division interest costs over the long term. This is a vital step toward ensuring our students have safe and reliable transportation every day.

While this budget makes great strides, our work is not finished. As we look toward the future, we are turning our attention to our aging facilities. This budget includes additional funds for the paving of the high school parking lot, a project that marks the beginning of our efforts to improve our infrastructure. To ensure we continue this momentum, we have begun developing the division's first formal Capital Improvement Plan. This plan will provide a long-term strategy for improving our school buildings and ensuring they remain safe, supportive environments for learning.

We are incredibly proud of the work happening in Floyd County Public Schools. This budget is a testament to our shared dedication to our students' success and our staff's well-being. Thank you for your continued partnership as we work together to build a stronger future for our schools.

Sincerely,

Jessica Cromer

Jessica Cromer, Ed.D.
Divison Superintendent

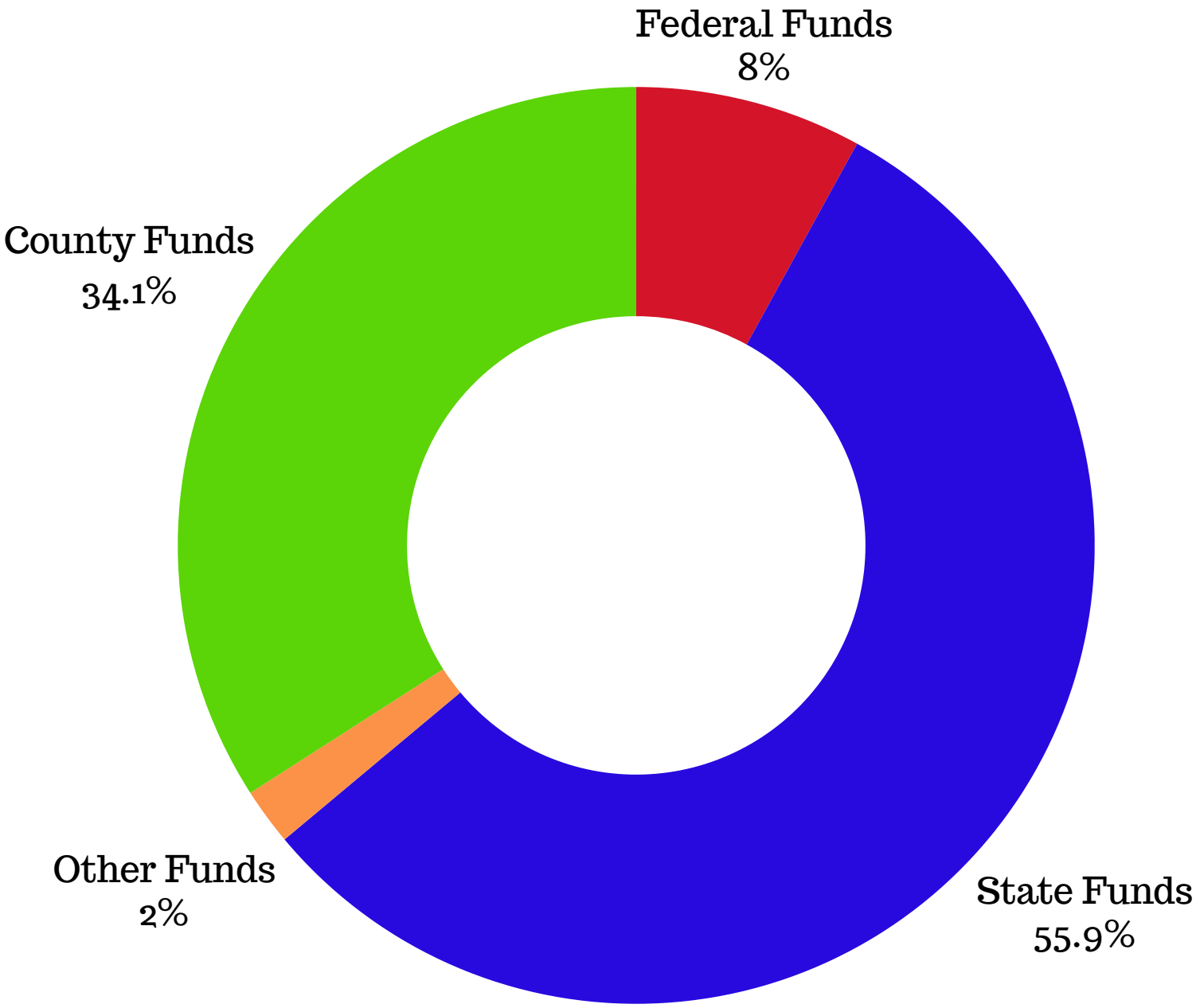
FINANCIAL SUMMARY

FY27 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	FY27 Budget Estimate	FY26 Adopted Budget
Federal Funds	$2,372,189.00	$2,343,151.00
State Funds	$16,435,959.00	$15,233,752.12
Other Funds	$590,158.00	$374,408.19
County-Operational	$9,517,252.00	$7,942,984.44
County-Capital Outlay	$500,000.00	$0.00
County-Debt Service	$0.00	$609,000.09
County-Capital Improvement Fund	$0.00	$0.00
Total Revenue Budget	**$29,415,558.00**	**$26,503,295.84**

FY27 PROJECTED REVENUES

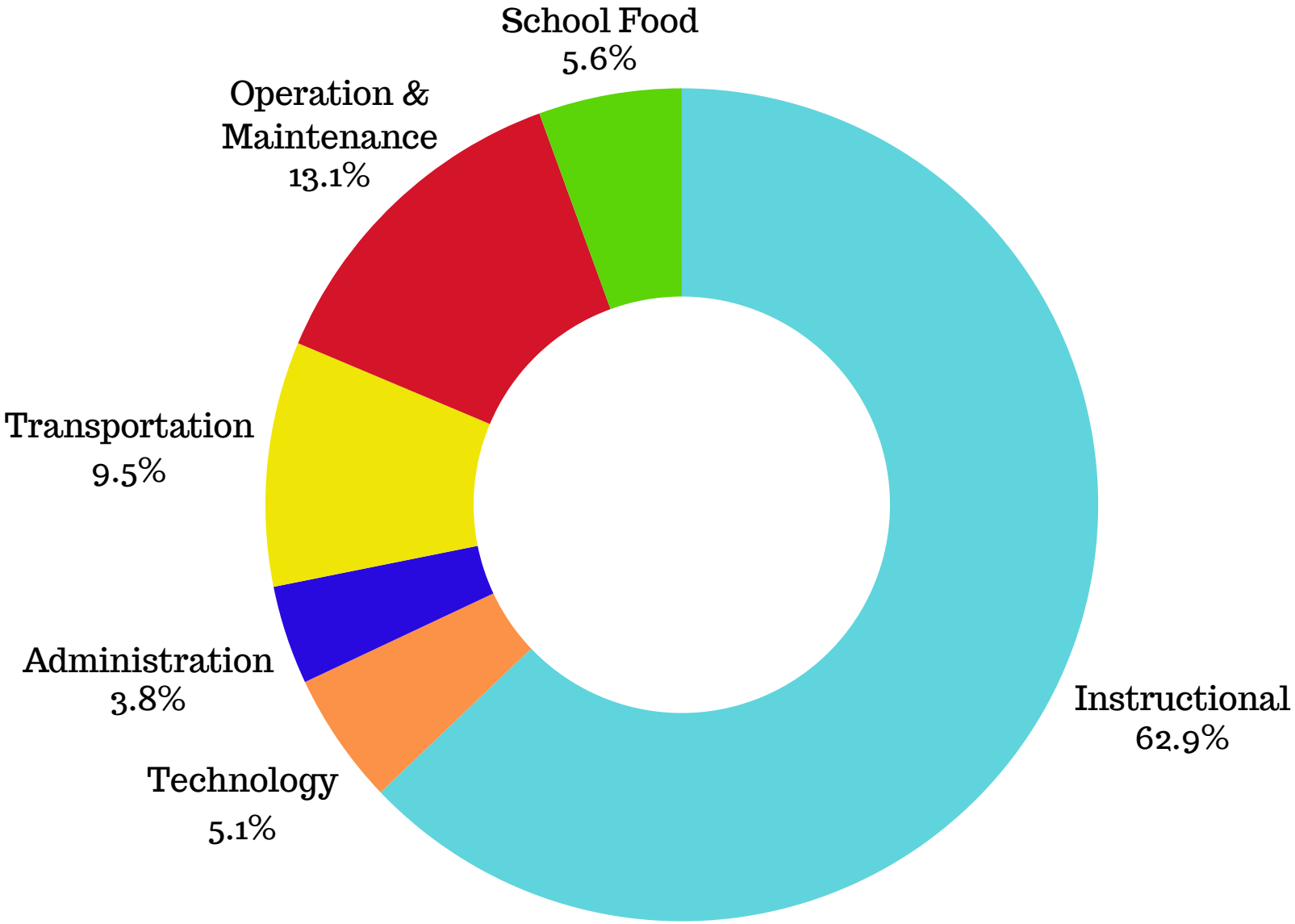


FY27 Projected Expenditures

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	FY27 Budget Estimate	FY26 Adopted Budget
Instructional	$18,506,179.00	$16,819,165.40
Admin. Attend. & Health	$1,129,854.00	$1,176,096.02
Transportation	$2,796,627.00	$2,130,525.93
Debt Service	$0.00	$609,000.09
Operation & Maintenance	$3,856,091.00	$2,983,202.08
Technology	$1,510,934.00	$1,373,186.05
School Food	$1,615,873.00	$1,412,120.27
Total Expenditure Budget	**$29,415,558.00**	**$26,503,295.84**

FY27 PROJECTED EXPENDITURES



INFORMATIONAL

Average Daily Membership

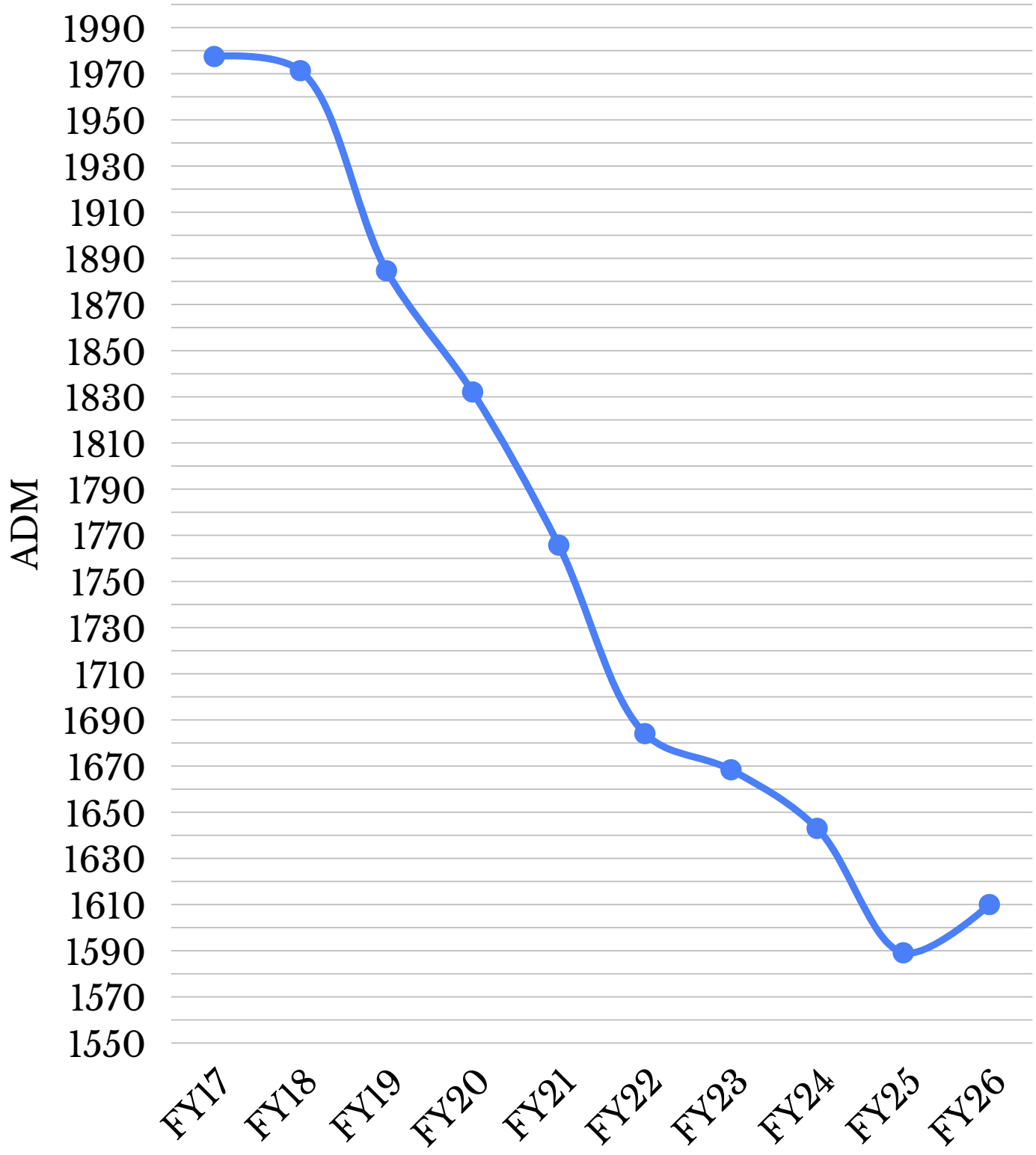
Projecting the Average Daily Membership (ADM) for the upcoming fiscal year is an extremely important part of the budget planning process. ADM dictates approximately 57% of the revenues received for Floyd County Public School's operational budget in any given fiscal year. Several factors go into projecting 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 2017. During the same period, Floyd County experienced its lowest ADM in fiscal year 2025. Since fiscal year 2017, Floyd County has seen roughly a 19% drop in ADM.

Fiscal Year	ADM
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	1589.10
FY26	1610.00

ADM TREND


ADM
1990
1970
1950
1930
1910
1890
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1650
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1610
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1570
1550
FY17
FY18
FY19
FY20
FY21
FY22
FY23
FY24
FY25
FY26

LOCAL APPROPRIATION COMPARED TO TOTAL BUDGET

Fiscal Year	Local Appropriation	Dollar Change	% Change	Total Budget	% of Budget
FY08	6,778,496	—	—	20,491,982	33%
FY09	6,698,032	-80,464	-1.19%	21,279,317	31%
FY10	6,698,032	0	0.00%	21,786,471	32%
FY11	6,698,032	0	0.00%	19,708,959	34%
FY12	6,698,032	0	0.00%	19,412,491	35%
FY13	6,913,144	215,112	3.21%	20,013,997	35%
FY14	6,979,144	66,000	0.95%	20,193,463	35%
FY15	7,156,402	177,258	2.54%	21,003,339	34%
FY16	7,715,402	559,000	7.81%	21,693,169	36%
FY17	7,963,219	247,817	3.21%	22,277,231	36%
FY18	8,021,616	58,397	0.73%	22,974,001	35%
FY19	8,417,017	395,400	4.93%	23,381,554	36%
FY20	8,417,017	0	0.00%	23,652,597	36%
FY21	8,393,391	-23,626	-0.28%	23,869,523	35%
FY22	8,185,080	-208,311	-2.48%	24,232,941	34%
FY23	8,271,500	86,420	1.06%	25,187,734	33%
FY24	8,253,501	-17,999	-0.22%	26,048,804	32%
FY25	8,569,985	316,485	3.83%	26,832,987	32%
FY26	8,551,985	-18,000	-0.21%	26,503,296	32%
FY27	10,017,252	1,465,267	17.13%	29,415,558	34%

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
1				**INSTRUCTIONAL**				
2	**Floyd Elementary - Regular Classroom**							
3	20-10-61100-1120	Comp Teachers	$1,576,085.00	$1,347,537.00	$228,548.00	$1,359,461.00	$1,269,075.82	26.00 FTEs in 2026 & 26.00 FTEs in 2027
4	20-10-61100-1151	Comp Instructional Aides	$45,975.00	$24,134.00	$21,841.00	$23,389.00	$23,431.80	1.0 FTEs in 2026 & 2.0 FTEs in 2027
5	20-10-61100-1520	Comp Substitutes	$33,000.00	$33,000.00	$0.00	$33,000.00	$77,940.97	
6	20-10-61100-1620	Comp Supplements	$6,500.00	$6,500.00	$0.00	$6,500.00	$2,920.00	Remedial Tutors
7	20-10-61100-2100	Fringe Benefit FICA	$127,109.34	$107,954.58	$19,154.76	$103,225.28	$100,576.43	Rate 7.65% each year
8	20-10-61100-2210	Fringe Benefit Retirement	$66,897.60	$68,089.63	($1,192.03)	$64,223.52	$71,291.30	14.21% in 2026 & 12.20% in 2027
9	20-10-61100-2220	Retirement for Hybrid Plan Employees	$168,573.88	$158,062.46	$10,511.42	$151,932.32	$121,858.51	17.71% in 2026 & 15.70% in 2027
10	20-10-61100-2300	Fringe Benefit Hosp/Med Plan	$185,000.00	$163,680.00	$21,320.00	$149,796.00	$173,165.70	$8,184 in 2026 & $9,250 in 2027
11	20-10-61100-2400	Fringe Benefit Group Life	$17,193.84	$16,185.72	$1,008.12	$15,456.23	$15,026.71	1.18% in 2026 & 1.06% in 2027
12	20-10-61100-2510	Virginia Local Disability Program	$2,555.45	$2,124.16	$431.29	$2,041.78	$1,836.94	.238% in 2026 & .238% in 2027
13	20-10-61100-2600	Fringe Benefit Unemployment	$246.50	$238.50	$8.00	$230.50	$339.92	.10% on first $8k in 2026 & .10% in 2027
14	20-10-61100-2700	Fringe Benefit Workers Compensation	$3,419.49	$2,904.19	$515.30	$2,068.55	$10,000.00	.2058% in 2026; .2058% in 2027
15	20-10-61100-2750	Fringe Benefit Retiree Health	$14,274.13	$16,597.22	($2,323.09)	$13,491.46	$15,408.54	1.21% in 2026 & 0.88% in 2027
16	20-10-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$9,620.00	Anticipated Leave Payouts
17	20-10-61100-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	Rate $0.35/mile, Lodging, Conferences
18	20-10-61100-6020	Textbooks	$37,000.00	$37,000.00	$0.00	$26,268.63	$22,440.99	Consumable, Hardback, Instr. Material
19	20-10-61100-6030	Materials & Supplies	$17,000.00	$17,000.00	$0.00	$17,000.00	$15,042.51	395 in 2027
20								
21	**Check Elementary - Regular Classroom**							
22	21-10-61100-1120	Comp Teachers	$1,112,967.00	$970,866.00	$142,101.00	$1,023,857.00	$946,203.15	19.00 FTEs in 2026 & 19.00 FTEs in 2027
23	21-10-61100-1151	Comp Instructional Aides	$36,254.00	$32,514.00	$3,740.00	$18,752.87	$19,435.31	1.00 FTEs in 2026 & 1.00 FTEs in 2027
24	21-10-61100-1520	Comp Substitutes	$22,000.00	$22,000.00	$0.00	$22,000.00	$13,212.48	
25	21-10-61100-1620	Comp Supplements	$2,000.00	$2,000.00	$0.00	$2,000.00	$1,400.00	Remedial Tutors
26	21-10-61100-2100	Fringe Benefit FICA	$89,751.41	$78,594.57	$11,156.84	$76,011.16	$70,361.15	Rate 7.65% each year
27	21-10-61100-2210	Fringe Benefit Retirement	$52,327.63	$52,754.77	($427.14)	$51,208.01	$57,925.80	14.21% in 2026 & 12.20% in 2027
28	21-10-61100-2220	Retirement for Hybrid Plan Employees	$113,088.04	$111,950.05	$1,138.00	$104,575.96	$86,104.42	17.71% in 2026 & 15.70% in 2027
29	21-10-61100-2300	Fringe Benefit Hosp/Med Plan	$138,750.00	$106,392.00	$32,358.00	$102,492.00	$119,608.00	$8,184 in 2026 & $9,250 in 2027
30	21-10-61100-2400	Fringe Benefit Group Life	$12,181.74	$11,839.88	$341.86	$11,220.11	$11,225.30	1.18% in 2026 & 1.06% in 2027
31	21-10-61100-2510	Virginia Local Disability Program	$1,714.33	$1,504.47	$209.86	$1,405.37	$1,293.80	.238% in 2026 & .238% in 2027
32	21-10-61100-2600	Fringe Benefit Unemployment	$170.00	$170.00	$0.00	$170.00	$184.51	.10% on first $8k in 2026 & .10% in 2027
33	21-10-61100-2700	Fringe Benefit Workers Compensation	$2,414.49	$2,114.35	$300.14	$1,523.20	$10,000.00	.2058% in 2026; .2058% in 2027
34	21-10-61100-2750	Fringe Benefit Retiree Health	$10,113.14	$12,140.90	($2,027.75)	$9,793.83	$11,510.70	1.21% in 2026 & 0.88% in 2027
35	21-10-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	Anticipated Leave Payouts
36	21-10-61100-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	Rate $0.35/mile, Lodging, Conferences
37	21-10-61100-6020	Textbooks	$19,000.00	$19,000.00	$0.00	$18,352.04	$9,521.94	Consumable, Hardback, Instr. Material
38	21-10-61100-6030	Materials & Supplies	$9,100.00	$9,100.00	$0.00	$9,050.00	$9,047.62	246 in 2027
39								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
40	**Willis Elementary - Regular Classroom**							
41	22-10-61100-1120	Comp Teachers	$610,669.40	$555,054.00	$55,615.40	$554,497.20	$546,544.12	9.80 FTEs in 2026 & 9.80 FTEs in 2027
42	22-10-61100-1151	Comp Instructional Aides	$55,349.00	$42,177.00	$13,172.00	$40,185.00	$41,738.14	2.0 FTEs in 2026 & 2.0 FTEs in 2027
43	22-10-61100-1520	Comp Substitutes	$10,200.00	$10,200.00	$0.00	$10,200.00	$16,558.53	
44	22-10-61100-1620	Comp Supplements	$3,000.00	$3,000.00	$0.00	$3,000.00	$1,322.50	Remedial Tutors
45	22-10-61100-2100	Fringe Benefit FICA	$51,960.21	$46,697.97	$5,262.24	$46,502.99	$44,102.51	Rate 7.65% each year
46	22-10-61100-2210	Fringe Benefit Retirement	$40,508.88	$41,612.34	($1,103.46)	$40,391.90	$40,392.00	14.21% in 2026 & 12.20% in 2027
47	22-10-61100-2220	Retirement for Hybrid Plan Employees	$52,434.61	$53,907.93	($1,473.32)	$54,977.58	$46,936.49	17.71% in 2026 & 15.70% in 2027
48	22-10-61100-2300	Fringe Benefit Hosp/Med Plan	$109,150.00	$72,019.20	$37,130.80	$53,611.20	$86,627.17	$8,184 in 2026 & $9,250 in 2027
49	22-10-61100-2400	Fringe Benefit Group Life	$7,059.80	$7,047.33	$12.47	$7,017.25	$6,924.88	1.18% in 2026 & 1.06% in 2027
50	22-10-61100-2510	Virginia Local Disability Program	$794.87	$724.45	$70.41	$738.83	$720.19	.238% in 2026 & .238% in 2027
51	22-10-61100-2600	Fringe Benefit Unemployment	$115.00	$115.00	$0.00	$115.00	$119.90	.10% on first $8k in 2026 & .10% in 2027
52	22-10-61100-2700	Fringe Benefit Workers Compensation	$1,397.83	$1,256.27	$141.56	$931.88	$10,000.00	.2058% in 2026; .2058% in 2027
53	22-10-61100-2750	Fringe Benefit Retiree Health	$5,860.96	$7,226.50	($1,365.53)	$6,125.23	$7,100.60	1.21% in 2026 & 0.88% in 2027
54	22-10-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	Anticipated Leave Payouts
55	22-10-61100-5500	Travel	$0.00	$0.00	$0.00	$0.00	$74.83	Rate $0.35/mile, Lodging, Conferences
56	22-10-61100-6020	Textbooks	$9,000.00	$9,000.00	$0.00	$11,797.74	$8,421.46	Consumable, Hardback, Instr. Material
57	22-10-61100-6030	Materials & Supplies	$7,300.00	$7,300.00	$0.00	$7,300.00	$7,055.09	168 in 2027
58								
59	**Indian Valley Elementary - Regular Classroom**							
60	23-10-61100-1120	Comp Teachers	$563,117.60	$509,200.00	$53,917.60	$499,882.80	$498,080.58	9.20 FTEs in 2026 & 9.20 FTEs in 2027
61	23-10-61100-1151	Comp Instructional Aides	$65,317.00	$44,394.00	$20,923.00	$43,091.50	$20,918.25	2.0 FTEs in 2026 & 3.0 FTEs in 2027
62	23-10-61100-1520	Comp Substitutes	$7,350.00	$7,350.00	$0.00	$7,350.00	$9,872.47	
63	23-10-61100-1620	Comp Supplements	$1,000.00	$1,000.00	$0.00	$1,000.00	$1,000.00	Remedial Tutors
64	23-10-61100-2100	Fringe Benefit FICA	$48,714.02	$42,988.72	$5,725.31	$42,176.31	$39,804.97	Rate 7.65% each year
65	23-10-61100-2210	Fringe Benefit Retirement	$44,317.29	$47,755.21	($3,437.91)	$53,351.26	$44,727.68	14.21% in 2026 & 12.20% in 2027
66	23-10-61100-2220	Retirement for Hybrid Plan Employees	$41,632.96	$38,523.93	$3,109.04	$29,668.78	$32,121.30	17.71% in 2026 & 15.70% in 2027
67	23-10-61100-2300	Fringe Benefit Hosp/Med Plan	$66,600.00	$50,740.80	$15,859.20	$52,822.80	$66,653.84	$8,184 in 2026 & $9,250 in 2027
68	23-10-61100-2400	Fringe Benefit Group Life	$6,661.41	$6,532.41	$129.00	$6,407.10	$6,078.31	1.18% in 2026 & 1.06% in 2027
69	23-10-61100-2510	Virginia Local Disability Program	$631.12	$517.71	$113.41	$398.71	$476.95	.238% in 2026 & .238% in 2027
70	23-10-61100-2600	Fringe Benefit Unemployment	$128.35	$120.35	$8.00	$120.35	$106.37	.10% on first $8k in 2026 & .10% in 2027
71	23-10-61100-2700	Fringe Benefit Workers Compensation	$1,310.50	$1,156.48	$154.02	$845.18	$10,000.00	.2058% in 2026; .2058% in 2027
72	23-10-61100-2750	Fringe Benefit Retiree Health	$5,530.22	$6,698.49	($1,168.26)	$5,592.64	$6,233.03	1.21% in 2026 & 0.88% in 2027
73	23-10-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	Anticipated Leave Payouts
74	23-10-61100-5500	Travel	$0.00	$0.00	$0.00	$0.00	$57.75	Rate $0.35/mile, Lodging, Conferences
75	23-10-61100-6020	Textbooks	$8,539.00	$8,539.00	$0.00	$8,520.59	$8,193.93	Consumable, Hardback, Instr. Material
76	23-10-61100-6030	Materials & Supplies	$5,100.00	$5,100.00	$0.00	$5,025.00	$5,000.11	128 in 2027
77								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
78	**Floyd County High School - Regular Classroom**							
79	30-10-61100-1120	Comp Teachers	$2,004,374.49	$1,832,020.65	$172,353.83	$1,789,912.56	$1,717,655.26	33.00 FTEs in 2026 & 32.00 FTEs in 2027
80	30-10-61100-1151	Comp Instructional Aides	$28,864.00	$25,854.00	$3,010.00	$25,095.00	$25,533.49	1.0 FTEs in 2026 & 1.0 FTEs in 2027
81	30-10-61100-1520	Comp Substitutes	$46,283.88	$46,283.88	$0.00	$38,000.00	$84,692.57	
82	30-10-61100-1620	Comp Supplement	$10,000.00	$10,000.00	$0.00	$10,000.00	$19,362.50	Driver Training, Remedial Tutors
83	30-10-61100-2100	Fringe Benefit FICA	$159,848.46	$146,433.13	$13,415.33	$142,520.08	$132,284.20	Rate 7.65% each year
84	30-10-61100-2210	Fringe Benefit Retirement	$132,966.40	$153,006.98	($20,040.58)	$166,033.70	$149,216.55	14.21% in 2026 & 12.20% in 2027
85	30-10-61100-2220	Retirement for Hybrid Plan Employees	$148,105.95	$138,336.17	$9,769.78	$114,509.14	$109,309.28	17.71% in 2026 & 15.70% in 2027
86	30-10-61100-2300	Fringe Benefit Hosp/Med Plan	$228,852.00	$229,152.00	($300.00)	$197,100.00	$235,808.30	$8,184 in 2026 & $9,250 in 2027
87	30-10-61100-2400	Fringe Benefit Group Life	$21,552.33	$21,922.92	($370.59)	$21,417.09	$20,199.00	1.18% in 2026 & 1.06% in 2027
88	30-10-61100-2510	Virginia Local Disability Program	$2,245.17	$1,859.06	$386.11	$1,538.86	$1,574.84	.238% in 2026 & .238% in 2027
89	30-10-61100-2600	Fringe Benefit Unemployment	$288.00	$336.28	($48.28)	$328.00	$371.77	.10% on first $8k in 2026 & .10% in 2027
90	30-10-61100-2700	Fringe Benefit Workers Compensation	$4,300.24	$3,939.34	$360.90	$2,855.99	$20,750.00	.2058% in 2026; .2058% in 2027
91	30-10-61100-2750	Fringe Benefit Retiree Health	$17,279.51	$21,810.02	($4,530.51)	$18,694.58	$20,712.35	1.21% in 2026 & 0.88% in 2027
92	30-10-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$4,215.00	Anticipated Leave Payouts
93	30-10-61100-3000	Purchased Services	$0.00	$0.00	$0.00	$0.00	$0.00	
94	30-10-61100-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	Rate $0.35/mile, Lodging, Conferences
95	30-10-61100-6020	Textbooks	$70,548.00	$252,618.15	($182,070.15)	$189,783.61	$26,299.14	Consumable, Hardback, Instr. Material; *$100,233.61 carried into FY25; $176,618.15 carried into FY26*
96	31-10-61100-5800	Materials & Supplies Music	$9,600.00	$9,600.00	$0.00	$9,600.00	$9,969.74	
97	31-10-61100-6030	Materials & Supplies Classroom - FCHS	$20,000.00	$20,000.00	$0.00	$20,000.00	$19,164.81	641 in 2027
98		Subtotal	$8,658,520.47	$7,975,076.09	$683,444.38	$7,761,529.22	$7,508,093.07	

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
99	**Floyd Elementary - Guidance Services**							
100	20-10-61210-1120	Comp Counselors	$107,616.00	$49,008.00	$58,608.00	$48,226.00	$19,454.03	1.00 FTE in 2026 & 2.00 FTEs in 2027
101	20-10-61210-1520	Comp Substitutes	$0.00	$0.00	$0.00	$0.00	$0.00	
102	20-10-61210-2100	Fringe Benefit FICA	$8,232.62	$3,749.11	$4,483.51	$3,689.29	$1,489.92	Rate 7.65% each year
103	20-10-61210-2210	Fringe Benefit Retirement	$0.00	$0.00	$0.00	$0.00	$0.00	14.21% in 2026 & 12.20% in 2027
104	20-10-61210-2220	Retirement for Hybrid Plan Employees	$16,895.71	$8,679.32	$8,216.40	$8,540.82	$4,245.35	17.71% in 2026 & 15.70% in 2027
105	20-10-61210-2300	Fringe Benefit Hosp/Med Plan	$18,500.00	$8,184.00	$10,316.00	$7,884.00	$0.00	$8,184 in 2026 & $9,250 in 2027
106	20-10-61210-2400	Fringe Benefit Group Life	$1,140.73	$578.29	$562.44	$569.07	$336.78	1.18% in 2026 & 1.06% in 2027
107	20-10-61210-2510	Virginia Local Disability Program	$256.13	$116.64	$139.49	$114.78	$67.92	.238% in 2026 & .238% in 2027
108	20-10-61210-2600	Fringe Benefit Unemployment	$16.00	$8.00	$8.00	$8.00	$7.10	.10% on first $8k in 2026 & .10% in 2027
109	20-10-61210-2700	Fringe Benefit Workers Compensation	$221.47	$100.86	$120.62	$73.93	$0.00	.2058% in 2026; .2058% in 2027
110	20-10-61210-2750	Fringe Benefit Retiree Health	$947.02	$593.00	$354.02	$496.73	$345.36	1.21% in 2026 & 0.88% in 2027
111	20-10-61210-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
112	20-10-61210-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	
113	20-10-61210-6000	Materials & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	
114								
115	**Check Elementary - Guidance Services**							
116	21-10-61210-1120	Comp Counselors	$72,375.00	$63,082.00	$9,293.00	$61,232.00	$59,251.34	1.00 FTEs in 2026 & 2027
117	21-10-61210-1520	Comp Substitutes	$0.00	$0.00	$0.00	$0.00	$0.00	
118	21-10-61210-2100	Fringe Benefit FICA	$5,536.69	$4,825.77	$710.91	$4,684.25	$3,739.51	Rate 7.65% each year
119	21-10-61210-2210	Fringe Benefit Retirement	$8,829.75	$8,963.95	($134.20)	$8,701.07	$8,701.07	14.21% in 2026 & 12.20% in 2027
120	21-10-61210-2220	Retirement for Hybrid Plan Employees	$0.00	$0.00	$0.00	$0.00	$0.00	17.71% in 2026 & 15.70% in 2027
121	21-10-61210-2300	Fringe Benefit Hosp/Med Plan	$9,250.00	$8,184.00	$1,066.00	$7,884.00	$7,884.00	$8,184 in 2026 & $9,250 in 2027
122	21-10-61210-2400	Fringe Benefit Group Life	$767.18	$744.37	$22.81	$722.54	$722.54	1.18% in 2026 & 1.06% in 2027
123	21-10-61210-2510	Virginia Local Disability Program	$0.00	$0.00	$0.00	$0.00	$0.00	.238% in 2026 & .238% in 2027
124	21-10-61210-2600	Fringe Benefit Unemployment	$8.00	$8.00	$0.00	$8.00	$8.00	.10% on first $8k in 2026 & .10% in 2027
125	21-10-61210-2700	Fringe Benefit Workers Compensation	$148.95	$129.82	$19.12	$93.87	$0.00	.2058% in 2026; .2058% in 2027
126	21-10-61210-2750	Fringe Benefit Retiree Health	$636.90	$763.29	($126.39)	$630.69	$740.90	1.21% in 2026 & 0.88% in 2027
127	21-10-61210-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
128	21-10-61210-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	
129	21-10-61210-6000	Materials & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	
130								
131	**Willis Elementary - Guidance Services**							
132	22-10-61210-1120	Comp Counselors	$38,311.80	$50,479.00	($12,167.20)	$49,008.00	$49,008.96	.60 FTEs in 2026 & 2027
133	22-10-61210-1520	Comp Substitutes	$0.00	$0.00	$0.00	$0.00	$0.00	
134	22-10-61210-2100	Fringe Benefit FICA	$2,930.85	$3,861.64	($930.79)	$3,749.11	$3,566.40	Rate 7.65% each year
135	22-10-61210-2210	Fringe Benefit Retirement	$4,674.04	$7,173.07	($2,499.03)	$6,964.04	$6,964.20	14.21% in 2026 & 12.20% in 2027
136	22-10-61210-2220	Retirement for Hybrid Plan Employees	$0.00	$0.00	$0.00	$0.00	$0.00	17.71% in 2026 & 15.70% in 2027
137	22-10-61210-2300	Fringe Benefit Hosp/Med Plan	$5,550.00	$4,910.40	$639.60	$4,730.40	$4,730.40	$8,184 in 2026 & $9,250 in 2027
138	22-10-61210-2400	Fringe Benefit Group Life	$406.11	$595.65	($189.55)	$578.29	$578.30	1.18% in 2026 & 1.06% in 2027
139	22-10-61210-2510	Virginia Local Disability Program	$0.00	$0.00	$0.00	$0.00	$0.00	.238% in 2026 & .238% in 2027
140	22-10-61210-2600	Fringe Benefit Unemployment	$8.00	$8.00	$0.00	$8.00	$4.80	.10% on first $8k in 2026 & .10% in 2027
141	22-10-61210-2700	Fringe Benefit Workers Compensation	$78.85	$103.89	($25.04)	$75.13	$0.00	.2058% in 2026; .2058% in 2027
142	22-10-61210-2750	Fringe Benefit Retiree Health	$337.14	$610.80	($273.65)	$504.78	$593.00	1.21% in 2026 & 0.88% in 2027
143	22-10-61210-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
144	22-10-61210-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	
145	22-10-61210-6000	Materials & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
146								
147	**Indian Valley Elementary - Guidance Services**							
148	23-10-61210-1120	Comp Counselors	$25,541.20	$33,652.00	($8,110.80)	$32,671.00	$33,172.04	.40 FTEs in 2026 & 2027
149	23-10-61210-1520	Comp Substitutes	$0.00	$0.00	$0.00	$0.00	$0.00	
150	23-10-61210-2100	Fringe Benefit FICA	$1,953.90	$2,574.38	($620.48)	$2,499.33	$2,415.93	Rate 7.65% each year
151	23-10-61210-2210	Fringe Benefit Retirement	$3,116.03	$4,781.95	($1,665.92)	$4,642.55	$4,642.70	14.21% in 2026 & 12.20% in 2027
152	23-10-61210-2220	Retirement for Hybrid Plan Employees	$0.00	$0.00	$0.00	$0.00	$0.00	17.71% in 2026 & 15.70% in 2027
153	23-10-61210-2300	Fringe Benefit Hosp/Med Plan	$3,700.00	$3,273.60	$426.40	$3,153.60	$3,153.60	$8,184 in 2026 & $9,250 in 2027
154	23-10-61210-2400	Fringe Benefit Group Life	$270.74	$397.09	($126.36)	$385.52	$385.50	1.18% in 2026 & 1.06% in 2027
155	23-10-61210-2510	Virginia Local Disability Program	$0.00	$0.00	$0.00	$0.00	$0.00	.238% in 2026 & .238% in 2027
156	23-10-61210-2600	Fringe Benefit Unemployment	$8.00	$8.00	$0.00	$8.00	$3.20	.10% on first $8k in 2026 & .10% in 2027
157	23-10-61210-2700	Fringe Benefit Workers Compensation	$52.56	$69.26	($16.69)	$50.08	$0.00	.2058% in 2026; .2058% in 2027
158	23-10-61210-2750	Fringe Benefit Retiree Health	$224.76	$407.19	($182.43)	$336.51	$395.30	1.21% in 2026 & 0.88% in 2027
159	23-10-61210-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
160	23-10-61210-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	
161	23-10-61210-6000	Materials & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	
162								
163	**Floyd County High School - Guidance Services**							
164	30-10-61210-1120	Comp Counselors	$151,710.51	$144,239.53	$7,470.98	$140,016.33	$141,016.96	2.00 FTEs in 2026 & 2027
165	30-10-61210-1150	Comp Clerical	$60,376.00	$59,282.00	$1,094.00	$57,519.00	$58,541.92	2.00 FTEs in 2026 & 2027
166	30-10-61210-1520	Comp Substitutes	$0.00	$0.00	$0.00	$0.00	$187.50	
167	30-10-61210-2100	Fringe Benefit FICA	$16,224.62	$15,569.40	$655.22	$15,111.45	$14,621.27	Rate 7.65% each year
168	30-10-61210-2210	Fringe Benefit Retirement	$3,102.09	$20,524.94	($17,422.85)	$19,919.66	$19,923.08	14.21% in 2026 & 12.20% in 2027
169	30-10-61210-2220	Retirement for Hybrid Plan Employees	$29,305.54	$10,463.32	$18,842.23	$10,157.53	$9,010.52	17.71% in 2026 & 15.70% in 2027
170	30-10-61210-2300	Fringe Benefit Hosp/Med Plan	$27,750.00	$24,552.00	$3,198.00	$31,536.00	$22,855.00	$8,184 in 2026 & $9,250 in 2027
171	30-10-61210-2400	Fringe Benefit Group Life	$2,248.12	$2,401.55	($153.44)	$2,330.92	$2,331.20	1.18% in 2026 & 1.06% in 2027
172	30-10-61210-2510	Virginia Local Disability Program	$444.25	$140.61	$303.64	$136.50	$136.51	.238% in 2026 & .238% in 2027
173	30-10-61210-2600	Fringe Benefit Unemployment	$32.00	$32.00	$0.00	$32.00	$32.19	.10% on first $8k in 2026 & .10% in 2027
174	30-10-61210-2700	Fringe Benefit Workers Compensation	$436.47	$418.85	$17.63	$302.82	$0.00	.2058% in 2026; .2058% in 2027
175	30-10-61210-2750	Fringe Benefit Retiree Health	$1,866.36	$2,462.61	($596.25)	$2,034.61	$2,390.51	1.21% in 2026 & 0.88% in 2027
176	30-10-61210-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
177	30-10-61210-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	
178	30-10-61210-6000	Materials & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	
179		Subtotal	$632,038.10	$550,711.14	$81,326.96	$542,020.20	$487,654.80	
180								
181	**Elementary - Homebound Instruction**							
182	20-10-61230-1120	Comp Instructor	$5,000.00	$5,000.00	$0.00	$5,000.00	$7,875.00	
183	20-10-61230-2100	Fringe Benefit FICA	$382.50	$382.50	$0.00	$382.50	$602.41	Rate 7.65% each year
184	20-10-61230-2600	Fringe Benefit Unemployment	$5.00	$5.00	$0.00	$5.00	$2.18	.10% on first $8k in 2026 & .10% in 2027
185	20-10-61230-2700	Fringe Benefit Workers Compensation	$10.29	$10.29	$0.00	$7.67	$0.00	.2058% in 2026; .2058% in 2027
186	**Secondary - Homebound Instruction**					$0.00	$0.00	
187	30-10-61230-1120	Comp Instructor	$5,000.00	$5,000.00	$0.00	$5,000.00	$2,292.50	
188	30-10-61230-2100	Fringe Benefit FICA	$382.50	$382.50	$0.00	$382.50	$175.36	Rate 7.65% each year
189	30-10-61230-2600	Fringe Benefit Unemployment	$5.00	$5.00	$0.00	$5.00	$0.00	.10% on first $8k in 2026 & .10% in 2027
190	30-10-61230-2700	Fringe Benefit Workers Compensation	$10.29	$10.29	$0.00	$7.67	$0.00	.2058% in 2026; .2058% in 2027
191		Subtotal	$10,795.58	$10,795.58	$0.00	$10,790.33	$10,947.45	

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
192								
193	**Elementary - Improvement of Instruction**							
194	20-10-61310-1110	Comp Supervisors	$33,985.00	$34,986.00	($1,001.00)	$33,960.41	$34,460.96	.35 FTEs in 2026 & 2027
195	20-10-61310-1150	Comp Clerical	$27,920.40	$25,007.40	$2,913.00	$24,273.60	$24,773.96	.60 FTEs in 2026 & 2027
196	20-10-61310-2100	Fringe Benefit FICA	$4,735.76	$4,589.50	$146.27	$4,454.90	$4,174.20	Rate 7.65% each year
197	20-10-61310-2210	Fringe Benefit Retirement	$7,552.46	$8,525.06	($972.60)	$8,275.05	$8,275.32	14.21% in 2026 & 12.20% in 2027
198	20-10-61310-2220	Retirement for Hybrid Plan Employees	$0.00	$0.00	$0.00	$0.00	$0.00	17.71% in 2026 & 15.70% in 2027
199	20-10-61310-2300	Fringe Benefit Hosp/Med Plan	$8,787.50	$7,774.80	$1,012.70	$7,489.80	$7,415.32	$8,184 in 2026 & $9,250 in 2027
200	20-10-61310-2400	Fringe Benefit Group Life	$656.20	$707.92	($51.72)	$687.16	$687.13	1.18% in 2026 & 1.06% in 2027
201	20-10-61310-2510	Virginia Local Disability Program	$0.00	$0.00	$0.00	$0.00	$0.00	.238% in 2026 & .238% in 2027
202	20-10-61310-2600	Fringe Benefit Unemployment	$16.00	$16.00	$0.00	$16.00	$7.59	.10% on first $8k in 2026 & .10% in 2027
203	20-10-61310-2700	Fringe Benefit Workers Compensation	$127.40	$123.47	$3.93	$89.27	$0.00	.2058% in 2026; .2058% in 2027
204	20-10-61310-2750	Fringe Benefit Retiree Health	$544.77	$725.92	($181.15)	$599.81	$704.52	1.21% in 2026 & 0.88% in 2027
205	20-10-61310-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	Anticipated Leave Payout Benefits
206	20-10-61310-3000	Purchased Services	$0.00	$0.00	$0.00	$0.00	$1,687.26	School Programs
207	20-10-61310-5500	Travel	$10,000.00	$10,000.00	$0.00	$0.00	$296.80	Rate $0.35/mile, Lodging, Conferences
208	20-10-61310-6000	Materials & Supplies	$10,000.00	$20,000.00	($10,000.00)	$33,500.00	$9,667.38	$10,000 is Elementary School Supplies
209								
210	**Secondary - Improvement of Instruction**							
211	30-10-61310-1110	Comp Supervisors	$29,130.00	$29,988.00	($858.00)	$29,108.92	$29,108.04	.30 FTEs in 2026 & 2027
212	30-10-61310-1150	Comp Clerical	$18,613.60	$16,671.60	$1,942.00	$16,182.40	$16,182.00	.40 FTEs in 2026 & 2027
213	30-10-61310-2100	Fringe Benefit FICA	$3,652.39	$3,569.46	$82.93	$3,464.79	$3,223.89	Rate 7.65% each year
214	30-10-61310-2210	Fringe Benefit Retirement	$5,824.72	$6,630.33	($805.61)	$6,435.90	$6,435.72	14.21% in 2026 & 12.20% in 2027
215	30-10-61310-2220	Retirement for Hybrid Plan Employees	$0.00	$0.00	$0.00	$0.00	$0.00	17.71% in 2026 & 15.70% in 2027
216	30-10-61310-2300	Fringe Benefit Hosp/Med Plan	$6,475.00	$5,728.80	$746.20	$5,518.80	$5,458.96	$8,184 in 2026 & $9,250 in 2027
217	30-10-61310-2400	Fringe Benefit Group Life	$506.08	$550.58	($44.50)	$534.44	$534.36	1.18% in 2026 & 1.06% in 2027
218	30-10-61310-2510	Virginia Local Disability Program	$0.00	$0.00	$0.00	$0.00	$0.00	.238% in 2026 & .238% in 2027
219	30-10-61310-2600	Fringe Benefit Unemployment	$16.00	$16.00	$0.00	$16.00	$5.61	.10% on first $8k in 2026 & .10% in 2027
220	30-10-61310-2700	Fringe Benefit Workers Compensation	$98.26	$96.03	$2.23	$69.43	$0.00	.2058% in 2026; .2058% in 2027
221	30-10-61310-2750	Fringe Benefit Retiree Health	$420.14	$564.58	($144.44)	$466.50	$548.04	1.21% in 2026 & 0.88% in 2027
222	30-10-61310-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	Anticipated Leave Payout Benefits
223	30-10-61310-3000	Purchased Services	$12,000.00	$15,000.00	($3,000.00)	$15,000.00	$22,960.45	Virtual Virginia Tuition
224	30-10-61310-5500	Travel	$5,000.00	$5,000.00	$0.00	$0.00	$158.00	Rate $0.35/mile, Lodging, Conferences
225	30-10-61310-6000	Materials & Supplies	$1,000.00	$1,000.00	$0.00	$1,000.00	$3,500.00	Supplies, Staff Development Materials
226	25-10-61310-1620	All In Per Pupil Funding Supplements	$0.00	$253,355.75	($253,355.75)	$0.00	$230,223.75	One-Time Funding For High-Intensity Tutoring, Virginia Literacy Act Implementation & Chronic Absenteeism; FY25 funds carried over from FY24, FY26 Funds carried over from FY25
227	25-10-61310-2100	All In Per Pupil Funding FICA	$0.00	$0.00	$0.00	$0.00	$17,611.87	
228	25-10-61310-2600	All In Per Pupil Funding Unemployment	$0.00	$0.00	$0.00	$0.00	$107.57	
229	25-10-61310-2700	All In Per Pupil Funding Workers Comp	$0.00	$0.00	$0.00	$0.00	$0.00	
230	25-10-61310-6001	All In Per Pupil Funding Expenditures	$0.00	$0.00	$0.00	$503,104.26	$1,405.86	
231		Subtotal	$187,061.67	$450,627.19	($263,565.52)	$694,247.44	$429,614.56	
232								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
233	**Floyd Elementary - Media Services**							
234	20-10-61320-1122	Comp Librarian	$57,208.71	$50,069.22	$7,139.49	$60,075.37	$49,153.04	1.0 FTEs in 2026 & 2027
235	20-10-61320-1520	Comp Substitutes	$0.00	$0.00	$0.00	$0.00	$379.99	
236	20-10-61320-2100	Fringe Benefit FICA	$4,376.47	$3,830.30	$546.17	$4,595.77	$3,602.04	Rate 7.65% each year
237	20-10-61320-2210	Fringe Benefit Retirement	$0.00	$0.00	$0.00	$8,536.71	$7,282.28	14.21% in 2026 & 12.20% in 2027
238	20-10-61320-2220	Retirement for Hybrid Plan Employees	$8,981.77	$8,867.26	$114.51	$0.00	$111.00	17.71% in 2026 & 15.70% in 2027
239	20-10-61320-2300	Fringe Benefit Hosp/Med Plan	$9,250.00	$8,184.00	$1,066.00	$0.00	$7,884.00	$8,184 in 2026 & $9,250 in 2027
240	20-10-61320-2400	Fringe Benefit Group Life	$606.41	$590.82	$15.60	$708.89	$573.50	1.18% in 2026 & 1.06% in 2027
241	20-10-61320-2510	Virginia Local Disability Program	$136.16	$119.16	$16.99	$0.00	$115.70	.238% in 2026 & .238% in 2027
242	20-10-61320-2600	Fringe Benefit Unemployment	$8.00	$8.00	$0.00	$8.00	$16.37	.10% on first $8k in 2026 & .10% in 2027
243	20-10-61320-2700	Fringe Benefit Workers Compensation	$117.74	$103.04	$14.69	$92.10	$0.00	.2058% in 2026; .2058% in 2027
244	20-10-61320-2750	Fringe Benefit Retiree Health	$503.44	$605.84	($102.40)	$618.78	$588.10	1.21% in 2026 & 0.88% in 2027
245	20-10-61320-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
246	20-10-61320-6000	Materials & Supplies	$8,300.00	$8,300.00	$0.00	$8,225.00	$6,748.83	
247								
248	**Check Elementary - Media Services**							
249	21-10-61320-1122	Comp Librarian	$66,146.14	$56,814.86	$9,331.28	$55,149.22	$55,649.00	1.0 FTEs in 2026 & 2027
250	21-10-61320-1520	Comp Substitutes	$0.00	$0.00	$0.00	$0.00	$105.00	
251	21-10-61320-2100	Fringe Benefit FICA	$5,060.18	$4,346.34	$713.84	$4,218.92	$4,258.16	Rate 7.65% each year
252	21-10-61320-2210	Fringe Benefit Retirement	$8,069.83	$8,073.39	($3.56)	$7,836.70	$7,836.70	14.21% in 2026 & 12.20% in 2027
253	21-10-61320-2220	Retirement for Hybrid Plan Employees	$0.00	$0.00	$0.00	$0.00	$0.00	17.71% in 2026 & 15.70% in 2027
254	21-10-61320-2300	Fringe Benefit Hosp/Med Plan	$0.00	$0.00	$0.00	$0.00	$132.00	$8,184 in 2026 & $9,250 in 2027
255	21-10-61320-2400	Fringe Benefit Group Life	$701.15	$670.42	$30.73	$650.76	$650.80	1.18% in 2026 & 1.06% in 2027
256	21-10-61320-2510	Virginia Local Disability Program	$0.00	$0.00	$0.00	$0.00	$0.00	.238% in 2026 & .238% in 2027
257	21-10-61320-2600	Fringe Benefit Unemployment	$8.00	$8.00	$0.00	$8.00	$8.11	.10% on first $8k in 2026 & .10% in 2027
258	21-10-61320-2700	Fringe Benefit Workers Compensation	$136.13	$116.92	$19.20	$84.54	$0.00	.2058% in 2026; .2058% in 2027
259	21-10-61320-2750	Fringe Benefit Retiree Health	$582.09	$687.46	($105.37)	$568.04	$667.30	1.21% in 2026 & 0.88% in 2027
260	21-10-61320-2800	Fringe Benefit Oher	$0.00	$0.00	$0.00	$0.00	$0.00	
261	21-10-61320-6000	Materials & Supplies	$4,400.00	$4,400.00	$0.00	$4,336.88	$4,355.12	
262								
263	**Willis Elementary - Media Services**							
264	22-10-61320-1122	Comp Librarian	$42,246.04	$37,595.58	$4,650.46	$36,492.19	$36,627.08	0.6 FTEs in 2026 & 0.6 FTEs in 2027
265	22-10-61320-1520	Comp Substitutes	$0.00	$0.00	$0.00	$0.00	$847.50	
266	22-10-61320-2100	Fringe Benefit FICA	$3,231.82	$2,876.06	$355.76	$2,791.65	$2,170.96	Rate 7.65% each year
267	22-10-61320-2210	Fringe Benefit Retirement	$5,154.02	$5,342.33	($188.31)	$5,185.54	$5,185.50	14.21% in 2026 & 12.20% in 2027
268	22-10-61320-2220	Retirement for Hybrid Plan Employees	$0.00	$0.00	$0.00	$0.00	$0.00	17.71% in 2026 & 15.70% in 2027
269	22-10-61320-2300	Fringe Benefit Hosp/Med Plan	$5,550.00	$4,910.40	$639.60	$4,730.40	$4,730.40	$8,184 in 2026 & $9,250 in 2027
270	22-10-61320-2400	Fringe Benefit Group Life	$447.81	$443.63	$4.18	$430.61	$430.60	1.18% in 2026 & 1.06% in 2027
271	22-10-61320-2510	Virginia Local Disability Program	$0.00	$0.00	$0.00	$0.00	$0.00	.238% in 2026 & .238% in 2027
272	22-10-61320-2600	Fringe Benefit Unemployment	$8.00	$8.00	$0.00	$8.00	$5.64	.10% on first $8k in 2026 & .10% in 2027
273	22-10-61320-2700	Fringe Benefit Workers Compensation	$86.94	$77.37	$9.57	$55.94	$0.00	.2058% in 2026; .2058% in 2027
274	22-10-61320-2750	Fringe Benefit Retiree Health	$371.77	$454.91	($83.14)	$375.87	$441.50	1.21% in 2026 & 0.88% in 2027
275	22-10-61320-2800	Fringe Benefit Oher	$0.00	$0.00	$0.00	$0.00	$1,632.56	
276	22-10-61320-6000	Materials & Supplies	$3,800.00	$3,800.00	$0.00	$3,706.35	$1,836.88	
277								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
278	**Indian Valley Elementary - Media Services**							
279	23-10-61320-1122	Comp Librarian	$28,164.19	$25,063.88	$3,100.31	$24,328.29	$24,084.68	0.4 FTEs in 2026 & 0.4 FTEs in 2027
280	23-10-61320-1520	Comp Substitutes	$0.00	$0.00	$0.00	$0.00	$0.00	
281	23-10-61320-2100	Fringe Benefit FICA	$2,154.56	$1,917.39	$237.17	$1,861.11	$1,378.55	Rate 7.65% each year
282	23-10-61320-2210	Fringe Benefit Retirement	$3,436.03	$3,561.58	($125.55)	$3,457.05	$3,457.00	14.21% in 2026 & 12.20% in 2027
283	23-10-61320-2220	Retirement for Hybrid Plan Employees	$0.00	$0.00	$0.00	$0.00	$0.00	17.71% in 2026 & 15.70% in 2027
284	23-10-61320-2300	Fringe Benefit Hosp/Med Plan	$3,700.00	$3,273.60	$426.40	$3,153.60	$3,153.60	$8,184 in 2026 & $9,250 in 2027
285	23-10-61320-2400	Fringe Benefit Group Life	$298.54	$295.75	$2.79	$287.07	$287.07	1.18% in 2026 & 1.06% in 2027
286	23-10-61320-2510	Virginia Local Disability Program	$0.00	$0.00	$0.00	$0.00	$0.00	.238% in 2026 & .238% in 2027
287	23-10-61320-2600	Fringe Benefit Unemployment	$8.00	$8.00	$0.00	$8.00	$3.20	.10% on first $8k in 2026 & .10% in 2027
288	23-10-61320-2700	Fringe Benefit Workers Compensation	$57.96	$51.58	$6.38	$37.30	$0.00	.2058% in 2026; .2058% in 2027
289	23-10-61320-2750	Fringe Benefit Retiree Health	$247.84	$303.27	($55.43)	$250.58	$294.40	1.21% in 2026 & 0.88% in 2027
290	23-10-61320-2800	Fringe Benefit Oher	$0.00	$0.00	$0.00	$0.00	$0.00	
291	23-10-61320-6000	Materials & Supplies	$2,400.00	$2,400.00	$0.00	$2,368.37	$2,380.77	
292								
293	**Floyd County High School - Media Services**							
294	30-10-61320-1122	Comp Librarian	$65,876.40	$55,618.00	$10,258.40	$51,108.00	$56,230.09	1.00 FTE in 2026 & 1.0 FTE in 2027
295	30-10-61320-1140	Comp Technical Aide	$33,117.00	$29,662.00	$3,455.00	$28,790.00	$29,275.27	1.00 FTE in 2026 & 2027
296	30-10-61320-1520	Comp Substitute	$0.00	$0.00	$0.00	$0.00	$55.00	
297	30-10-61320-2100	Fringe Benefit FICA	$7,572.99	$6,523.92	$1,049.07	$6,112.20	$6,333.47	Rate 7.65% each year
298	30-10-61320-2210	Fringe Benefit Retirement	$4,040.27	$4,214.97	($174.70)	$4,091.06	$4,091.10	14.21% in 2026 & 12.20% in 2027
299	30-10-61320-2220	Retirement for Hybrid Plan Employees	$10,342.59	$9,849.95	$492.65	$9,051.23	$9,807.44	17.71% in 2026 & 15.70% in 2027
300	30-10-61320-2300	Fringe Benefit Hosp/Med Plan	$18,500.00	$16,368.00	$2,132.00	$15,768.00	$15,768.00	$8,184 in 2026 & $9,250 in 2027
301	30-10-61320-2400	Fringe Benefit Group Life	$1,049.33	$1,006.30	$43.03	$942.80	$993.20	1.18% in 2026 & 1.06% in 2027
302	30-10-61320-2510	Virginia Local Disability Program	$156.79	$132.37	$24.41	$121.64	$131.80	.238% in 2026 & .238% in 2027
303	30-10-61320-2600	Fringe Benefit Unemployment	$16.00	$16.00	$0.00	$16.00	$16.06	.10% on first $8k in 2026 & .10% in 2027
304	30-10-61320-2700	Fringe Benefit Workers Compensation	$203.73	$175.51	$28.22	$122.48	$0.00	.2058% in 2026; .2058% in 2027
305	30-10-61320-2750	Fringe Benefit Retiree Health	$871.14	$1,031.89	($160.75)	$822.95	$1,018.50	1.21% in 2026 & 0.88% in 2027
306	30-10-61320-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
307	30-10-61320-6000	Materials & Supplies - FCHS	$13,500.00	$13,500.00	$0.00	$13,500.00	$13,667.97	
308		Subtotal	$431,201.96	$386,277.26	$44,924.70	$375,687.95	$376,452.83	

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
309								
310	**Floyd Elementary - Office of the Principal**							
311	20-10-61410-1126	Comp Principal	$88,358.00	$85,767.00	$2,591.00	$83,251.19	$83,750.96	1.0 FTEs in 2026 & 2027
312	20-10-61410-1127	Comp Assistant Principal	$71,355.00	$69,313.00	$2,042.00	$67,279.65	$67,126.04	1.0 FTE in 2026 & 2027
313	20-10-61410-1150	Comp Clerical	$56,238.00	$50,367.00	$5,871.00	$55,842.00	$51,790.65	2.0 FTEs in 2026 & 2027
314	20-10-61410-1520	Comp Substitute	$0.00	$0.00	$0.00	$0.00	$1,702.88	
315	20-10-61410-2100	Fringe Benefit FICA	$16,520.25	$15,716.70	$803.56	$15,787.52	$14,617.84	Rate 7.65% each year
316	20-10-61410-2210	Fringe Benefit Retirement	$19,484.99	$22,036.87	($2,551.88)	$21,390.43	$21,297.55	14.21% in 2026 & 12.20% in 2027
317	20-10-61410-2220	Retirement for Hybrid Plan Employees	$8,829.37	$8,920.00	($90.63)	$9,889.62	$8,546.96	17.71% in 2026 & 15.70% in 2027
318	20-10-61410-2300	Fringe Benefit Hosp/Med Plan	$27,750.00	$24,552.00	$3,198.00	$23,652.00	$22,979.00	$8,184 in 2026 & $9,250 in 2027
319	20-10-61410-2400	Fringe Benefit Group Life	$2,289.08	$2,424.27	($135.19)	$2,435.20	$2,359.05	1.18% in 2026 & 1.06% in 2027
320	20-10-61410-2510	Virginia Local Disability Program	$133.85	$119.87	$13.97	$132.90	$119.14	.238% in 2026 & .238% in 2027
321	20-10-61410-2600	Fringe Benefit Unemployment	$32.00	$32.00	$0.00	$32.00	$36.59	.10% on first $8k in 2026 & .10% in 2027
322	20-10-61410-2700	Fringe Benefit Workers Compensation	$444.43	$422.81	$21.62	$316.37	$0.00	.2058% in 2026; .2058% in 2027
323	20-10-61410-2750	Fringe Benefit Retiree Health	$1,900.37	$2,485.91	($585.54)	$2,125.64	$2,419.05	1.21% in 2026 & 0.88% in 2027
324	20-10-61410-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
325	20-10-61410-3000	Purchased Services	$0.00	$0.00	$0.00	$0.00	$0.00	
326	20-10-61410-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	
327	20-10-61410-6000	Materials & Supplies	$4,100.00	$4,100.00	$0.00	$4,100.00	$3,815.32	
328								
329	**Check Elementary - Office of the Principal**							
330	21-10-61410-1126	Comp Principal	$98,969.00	$97,028.00	$1,941.00	$94,183.58	$93,799.04	1.0 FTEs in 2026 & 2027
331	21-10-61410-1150	Comp Clerical	$79,985.57	$71,637.57	$8,348.00	$69,499.50	$70,335.92	1.93 FTEs in 2026 & 2027
332	21-10-61410-1520	Comp Substitute	$0.00	$0.00	$0.00	$0.00	$0.00	
333	21-10-61410-2100	Fringe Benefit FICA	$13,690.02	$12,902.92	$787.11	$12,521.76	$11,173.90	Rate 7.65% each year
334	21-10-61410-2210	Fringe Benefit Retirement	$12,074.22	$13,787.68	($1,713.46)	$13,383.49	$13,251.00	14.21% in 2026 & 12.20% in 2027
335	21-10-61410-2220	Retirement for Hybrid Plan Employees	$7,746.22	$7,825.87	($79.65)	$7,589.80	$6,523.80	17.71% in 2026 & 15.70% in 2027
336	21-10-61410-2300	Fringe Benefit Hosp/Med Plan	$18,500.00	$16,368.00	$2,132.00	$15,768.00	$15,692.00	$8,184 in 2026 & $9,250 in 2027
337	21-10-61410-2400	Fringe Benefit Group Life	$1,572.06	$1,666.36	($94.30)	$1,617.07	$1,606.56	1.18% in 2026 & 1.06% in 2027
338	21-10-61410-2510	Virginia Local Disability Program	$117.43	$105.17	$12.26	$102.00	$102.12	.238% in 2026 & .238% in 2027
339	21-10-61410-2600	Fringe Benefit Unemployment	$24.00	$24.00	$0.00	$24.00	$32.00	.10% on first $8k in 2026 & .10% in 2027
340	21-10-61410-2700	Fringe Benefit Workers Compensation	$368.29	$347.11	$21.17	$250.93	$0.00	.2058% in 2026; .2058% in 2027
341	21-10-61410-2750	Fringe Benefit Retiree Health	$1,305.11	$1,708.73	($403.62)	$1,411.51	$1,647.36	1.21% in 2026 & 0.88% in 2027
342	21-10-61410-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
343	21-10-61410-3000	Purchased Services	$0.00	$0.00	$0.00	$0.00	$0.00	
344	21-10-61410-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	
345	21-10-61410-6000	Materials & Supplies	$2,300.00	$2,300.00	$0.00	$2,234.88	$2,167.22	
346								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
347	**Willis Elementary - Office of the Principal**							
348	22-10-61410-1126	Comp Principal	$82,313.00	$79,902.00	$2,411.00	$77,557.86	$78,058.04	1.0 FTEs in 2026 & 2027
349	22-10-61410-1150	Comp Clerical	$45,042.14	$40,340.00	$4,702.14	$39,134.14	$40,715.44	1.57 FTEs in 2026 & 2027
350	22-10-61410-1520	Comp Substitute	$0.00	$0.00	$0.00	$0.00	$222.00	
351	22-10-61410-2100	Fringe Benefit FICA	$9,742.67	$9,198.51	$544.16	$8,926.94	$8,948.64	Rate 7.65% each year
352	22-10-61410-2210	Fringe Benefit Retirement	$0.00	$0.00	$0.00	$0.00	$0.00	14.21% in 2026 & 12.20% in 2027
353	22-10-61410-2220	Retirement for Hybrid Plan Employees	$18,013.87	$19,293.63	($1,279.76)	$18,723.52	$18,163.80	17.71% in 2026 & 15.70% in 2027
354	22-10-61410-2300	Fringe Benefit Hosp/Med Plan	$9,250.00	$8,184.00	$1,066.00	$7,884.00	$7,846.00	$8,184 in 2026 & $9,250 in 2027
355	22-10-61410-2400	Fringe Benefit Group Life	$1,216.22	$1,285.52	($69.29)	$1,247.53	$1,247.88	1.18% in 2026 & 1.06% in 2027
356	22-10-61410-2510	Virginia Local Disability Program	$273.08	$259.28	$13.79	$251.62	$251.64	.238% in 2026 & .238% in 2027
357	22-10-61410-2600	Fringe Benefit Unemployment	$24.00	$24.00	$0.00	$24.00	$20.79	.10% on first $8k in 2026 & .10% in 2027
358	22-10-61410-2700	Fringe Benefit Workers Compensation	$262.10	$247.46	$14.64	$178.89	$0.00	.2058% in 2026; .2058% in 2027
359	22-10-61410-2750	Fringe Benefit Retiree Health	$1,009.69	$1,318.20	($308.50)	$1,088.95	$1,279.44	1.21% in 2026 & 0.88% in 2027
360	22-10-61410-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
361	22-10-61410-3000	Purchased Services	$0.00	$0.00	$0.00	$0.00	$0.00	
362	22-10-61410-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	
363	22-10-61410-6000	Materials & Supplies	$1,800.00	$1,800.00	$0.00	$1,767.30	$1,765.49	
364								
365	**Indian Valley Elementary - Office of the Principal**							
366	23-10-61410-1126	Comp Principal	$84,808.00	$82,321.00	$2,487.00	$79,908.56	$80,408.96	1.0 FTEs in 2026 & 2027
367	23-10-61410-1150	Comp Clerical	$48,018.91	$78,207.76	($30,188.85)	$75,927.15	$76,626.40	1.57 FTEs in 2026 & 2027
368	23-10-61410-1520	Comp Substitute	$0.00	$0.00	$0.00	$0.00	$0.00	
369	23-10-61410-2100	Fringe Benefit FICA	$10,161.26	$12,280.45	($2,119.19)	$11,921.43	$11,957.93	Rate 7.65% each year
370	23-10-61410-2210	Fringe Benefit Retirement	$14,754.44	$21,297.95	($6,543.51)	$20,675.49	$20,675.40	14.21% in 2026 & 12.20% in 2027
371	23-10-61410-2220	Retirement for Hybrid Plan Employees	$0.00	$0.00	$0.00	$0.00	$0.00	17.71% in 2026 & 15.70% in 2027
372	23-10-61410-2300	Fringe Benefit Hosp/Med Plan	$9,250.00	$8,184.00	$1,066.00	$7,884.00	$7,846.00	$8,184 in 2026 & $9,250 in 2027
373	23-10-61410-2400	Fringe Benefit Group Life	$1,281.94	$1,768.58	($486.64)	$1,716.89	$1,716.96	1.18% in 2026 & 1.06% in 2027
374	23-10-61410-2510	Virginia Local Disability Program	$0.00	$0.00	$0.00	$0.00	$0.00	.238% in 2026 & .238% in 2027
375	23-10-61410-2600	Fringe Benefit Unemployment	$24.00	$24.00	$0.00	$24.00	$24.38	.10% on first $8k in 2026 & .10% in 2027
376	23-10-61410-2700	Fringe Benefit Workers Compensation	$273.36	$330.37	($57.01)	$238.90	$0.00	.2058% in 2026; .2058% in 2027
377	23-10-61410-2750	Fringe Benefit Retiree Health	$1,064.25	$1,813.55	($749.29)	$1,498.65	$1,760.52	1.21% in 2026 & 0.88% in 2027
378	23-10-61410-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
379	23-10-61410-3000	Purchased Services	$0.00	$0.00	$0.00	$0.00	$0.00	
380	23-10-61410-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	
381	23-10-61410-6000	Materials & Supplies	$1,300.00	$1,300.00	$0.00	$1,220.47	$1,219.63	
382								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
383	**Floyd County High School - Office of the Principal**							
384	30-10-61410-1126	Comp Principal	$124,349.00	$120,727.00	$3,622.00	$117,210.00	$117,710.96	1.00 FTEs in 2026 & 2027
385	30-10-61410-1127	Comp Assistant Principal	$89,114.00	$90,121.00	($1,007.00)	$87,480.14	$87,980.00	1.00 FTEs in 2026 & 2027
386	30-10-61410-1150	Comp Clerical	$115,229.00	$98,462.00	$16,767.00	$117,654.00	$111,986.42	3.00 FTEs in 2026 & 2027
387	30-10-61410-1520	Comp Substitutes	$0.00	$0.00	$0.00	$0.00	$8,007.16	
388	30-10-61410-2100	Fringe Benefit FICA	$25,144.94	$23,662.22	$1,482.72	$24,659.33	$24,106.54	Rate 7.65% each year
389	30-10-61410-2210	Fringe Benefit Retirement	$40,100.42	$38,992.95	$1,107.47	$45,805.10	$45,808.50	14.21% in 2026 & 12.20% in 2027
390	30-10-61410-2220	Retirement for Hybrid Plan Employees	$0.00	$6,181.68	($6,181.68)	$0.00	$0.00	17.71% in 2026 & 15.70% in 2027
391	30-10-61410-2300	Fringe Benefit Hosp/Med Plan	$27,750.00	$24,552.00	$3,198.00	$15,768.00	$18,892.00	$8,184 in 2026 & $9,250 in 2027
392	30-10-61410-2400	Fringe Benefit Group Life	$3,484.14	$3,649.86	($165.72)	$3,803.66	$3,803.84	1.18% in 2026 & 1.06% in 2027
393	30-10-61410-2510	Virginia Local Disability Program	$0.00	$83.07	($83.07)	$0.00	$0.00	.238% in 2026 & .238% in 2027
394	30-10-61410-2600	Fringe Benefit Unemployment	$40.00	$40.00	$0.00	$40.00	$47.97	.10% on first $8k in 2026 & .10% in 2027
395	30-10-61410-2700	Fringe Benefit Workers Compensation	$676.45	$636.56	$39.89	$494.15	$0.00	.2058% in 2026; .2058% in 2027
396	30-10-61410-2750	Fringe Benefit Retiree Health	$2,892.49	$3,742.65	($850.16)	$3,320.14	$3,900.68	1.21% in 2026 & 0.88% in 2027
397	30-10-61410-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
398	30-10-61410-3000	Purchased Services	$0.00	$0.00	$0.00	$0.00	$0.00	
399	30-10-61410-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	
400	30-10-61410-6000	Materials & Supplies	$6,300.00	$6,300.00	$0.00	$6,300.00	$7,614.86	
401		Subtotal	$1,309,050.62	$1,298,490.07	$10,560.55	$1,285,155.81	$1,287,506.22	
402								
403	**Secondary - Alternative Education / ISAEP**							
404	30-13-61100-1120	Comp Teacher	$58,015.00	$50,362.00	$7,653.00	$48,890.00	$48,888.60	1.0 FTEs in 2026 & 2027
405	30-13-61100-1151	Comp Instructional Aides	$0.00	$0.00	$0.00	$0.00	$0.00	
406	30-13-61100-1520	Comp Substitute	$0.00	$0.00	$0.00	$0.00	$472.50	
407	30-13-61100-2100	Fringe Benefit FICA	$4,438.15	$3,852.69	$585.45	$3,740.09	$3,417.03	Rate 7.65% each year
408	30-13-61100-2210	Fringe Benefit Retirement	$0.00	$0.00	$0.00	$0.00	$0.00	14.21% in 2026 & 12.20% in 2027
409	30-13-61100-2220	Retirement for Hybrid Plan Employees	$9,108.36	$8,919.11	$189.24	$8,658.42	$8,036.06	17.71% in 2026 & 15.70% in 2027
410	30-13-61100-2300	Fringe Benefit Hosp/Med Plan	$9,250.00	$8,184.00	$1,066.00	$7,884.00	$7,884.00	$8,184 in 2026 & $9,250 in 2027
411	30-13-61100-2400	Fringe Benefit Group Life	$614.96	$594.27	$20.69	$576.90	$576.90	1.18% in 2026 & 1.06% in 2027
412	30-13-61100-2510	Virginia Local Disability Program	$138.08	$119.86	$18.21	$116.36	$116.40	.238% in 2026 & .238% in 2027
413	30-13-61100-2600	Fringe Benefit Unemployment	$8.00	$8.00	$0.00	$8.00	$8.46	.10% on first $8k in 2026 & .10% in 2027
414	30-13-61100-2700	Fringe Benefit Workers Compensation	$119.39	$103.64	$15.75	$74.95	$0.00	.2058% in 2026; .2058% in 2027
415	30-13-61100-2750	Fringe Benefit Retiree Health	$510.53	$609.38	($98.85)	$503.57	$591.60	1.21% in 2026 & 0.88% in 2027
416	30-13-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
417	30-13-61100-3000	Purchased Services	$0.00	$0.00	$0.00	$0.00	$0.00	
418	30-13-61100-5400	Lease/Rental	$0.00	$0.00	$0.00	$0.00	$0.00	
419	30-13-61100-6030	Materials & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	
420		Subtotal	$82,202.46	$72,752.96	$9,449.50	$70,452.28	$69,991.55	
421								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
422	**Floyd Elementary Title I**							
423	20-15-61100-1120	Comp Teacher	$189,425.00	$129,002.00	$60,423.00	$123,909.00	$153,100.98	2.19 FTEs in 2026 & 3.00 FTEs in 2027
424	20-15-61100-1151	Comp Instructional Aides	$0.00	$0.00	$0.00	$0.00	$0.00	0.00 FTE in 2026 & 0.00 FTE in 2027
425	20-15-61100-1520	Comp Substitutes	$0.00	$0.00	$0.00	$0.00	$487.49	
426	20-15-61100-1620	Comp Supplements	$0.00	$0.00	$0.00	$0.00	$0.00	Interpreter
427	20-15-61100-2100	Fringe Benefit FICA	$14,491.01	$9,868.65	$4,622.36	$9,479.04	$11,578.89	Rate 7.65% each year
428	20-15-61100-2210	Fringe Benefit Retirement	$16,127.42	$18,331.18	($2,203.76)	$17,607.47	$16,427.63	14.21% in 2026 & 12.20% in 2027
429	20-15-61100-2220	Retirement for Hybrid Plan Employees	$8,985.58	$0.00	$8,985.58	$0.00	$5,413.24	17.71% in 2026 & 15.70% in 2027
430	20-15-61100-2300	Fringe Benefit Hosp/Med Plan	$18,500.00	$8,184.00	$10,316.00	$7,884.00	$13,797.00	$8,184 in 2026 & $9,250 in 2027
431	20-15-61100-2400	Fringe Benefit Group Life	$2,007.91	$1,522.22	$485.68	$1,462.13	$1,767.96	1.18% in 2026 & 1.06% in 2027
432	20-15-61100-2510	Virginia Local Disability Program	$136.21	$0.00	$136.21	$0.00	$81.48	.238% in 2026 & .238% in 2027
433	20-15-61100-2600	Fringe Benefit Unemployment	$24.00	$24.00	$0.00	$24.00	$24.36	.10% on first $8k in 2026 & .10% in 2027
434	20-15-61100-2700	Fringe Benefit Workers Compensation	$389.84	$265.49	$124.35	$189.95	$0.00	.2058% in 2026; .2058% in 2027
435	20-15-61100-2750	Fringe Benefit Retiree Health	$1,666.94	$1,560.92	$106.02	$1,276.26	$1,812.98	1.21% in 2026 & 0.88% in 2027
436	20-15-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
437	20-15-61100-3000	Purchased Services	$0.00	$0.00	$0.00	$0.00	$0.00	School Programs
438	20-15-61100-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	Rate $0.35/mile, Lodging, Conferences
439	20-15-61100-6000	Materials & Supplies - Parent Involvement	$0.00	$0.00	$0.00	$0.00	$0.00	Service Fair & Other Parent Events
440	20-15-61100-6030	Materials & Supplies	$5,000.00	$5,000.00	$0.00	$2,771.19	$2,507.10	Books, Classroom Instructional Material
441								
442	**Check Elementary Title I**							
443	21-15-61100-1120	Comp Teacher	$134,589.00	$135,311.00	($722.00)	$80,435.00	$122,071.93	2.19 FTEs in 2026 & 2.00 FTEs in 2027
444	21-15-61100-1151	Comp Instructional Aides	$0.00	$0.00	$0.00	$0.00	$0.00	
445	21-15-61100-1520	Comp Substitutes	$0.00	$0.00	$0.00	$0.00	$0.00	
446	21-15-61100-1620	Comp Supplements	$0.00	$0.00	$0.00	$0.00	$0.00	Interpreter
447	21-15-61100-2100	Fringe Benefit FICA	$10,296.06	$10,351.29	($55.23)	$6,153.28	$8,619.75	Rate 7.65% each year
448	21-15-61100-2210	Fringe Benefit Retirement	$9,225.88	$11,772.84	($2,546.96)	$11,429.81	$10,063.13	14.21% in 2026 & 12.20% in 2027
449	21-15-61100-2220	Retirement for Hybrid Plan Employees	$9,257.82	$9,291.02	($33.20)	$0.00	$8,255.56	17.71% in 2026 & 15.70% in 2027
450	21-15-61100-2300	Fringe Benefit Hosp/Med Plan	$18,500.00	$16,368.00	$2,132.00	$7,884.00	$15,768.00	$8,184 in 2026 & $9,250 in 2027
451	21-15-61100-2400	Fringe Benefit Group Life	$1,426.64	$1,596.67	($170.03)	$949.13	$1,436.63	1.18% in 2026 & 1.06% in 2027
452	21-15-61100-2510	Virginia Local Disability Program	$140.34	$124.86	$15.48	$0.00	$121.20	.238% in 2026 & .238% in 2027
453	21-15-61100-2600	Fringe Benefit Unemployment	$16.00	$24.00	($8.00)	$16.00	$16.00	.10% on first $8k in 2026 & .10% in 2027
454	21-15-61100-2700	Fringe Benefit Workers Compensation	$276.98	$278.47	($1.49)	$123.31	$0.00	.2058% in 2026; .2058% in 2027
455	21-15-61100-2750	Fringe Benefit Retiree Health	$1,184.38	$1,637.26	($452.88)	$828.48	$1,473.06	1.21% in 2026 & 0.88% in 2027
456	21-15-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
457	21-15-61100-3000	Purchased Services	$0.00	$0.00	$0.00	$0.00	$0.00	School Programs
458	21-15-61100-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	Rate $0.35/mile, Lodging, Conferences
459	21-15-61100-6000	Materials & Supplies - Parent Involvement	$0.00	$0.00	$0.00	$0.00	$0.00	Service Fair & Other Parent Events
460	21-15-61100-6030	Materials & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	Books, Classroom Instructional Material
461								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
462	**Willis Elementary Title I**							
463	22-15-61100-1120	Comp Teacher	$66,321.00	$71,361.00	($5,040.00)	$67,959.00	$59,482.01	1.19 FTEs in 2026 & 1.00 FTEs in 2027
464	22-15-61100-1151	Comp Instructional Aides	$0.00	$0.00	$0.00	$0.00	$0.00	
465	22-15-61100-1520	Comp Substitutes	$0.00	$0.00	$0.00	$0.00	$0.00	
466	22-15-61100-1620	Comp Supplements	$0.00	$0.00	$0.00	$0.00	$0.00	Interpreter
467	22-15-61100-2100	Fringe Benefit FICA	$5,073.56	$5,459.12	($385.56)	$5,198.86	$3,771.45	Rate 7.65% each year
468	22-15-61100-2210	Fringe Benefit Retirement	$8,091.16	$10,140.40	($2,049.24)	$9,656.97	$8,477.13	14.21% in 2026 & 12.20% in 2027
469	22-15-61100-2220	Retirement for Hybrid Plan Employees	$0.00	$0.00	$0.00	$0.00	$0.00	17.71% in 2026 & 15.70% in 2027
470	22-15-61100-2300	Fringe Benefit Hosp/Med Plan	$9,250.00	$8,184.00	$1,066.00	$7,884.00	$7,884.00	$8,184 in 2026 & $9,250 in 2027
471	22-15-61100-2400	Fringe Benefit Group Life	$703.00	$842.06	($139.06)	$801.92	$703.93	1.18% in 2026 & 1.06% in 2027
472	22-15-61100-2510	Virginia Local Disability Program	$0.00	$0.00	$0.00	$0.00	$0.00	.238% in 2026 & .238% in 2027
473	22-15-61100-2600	Fringe Benefit Unemployment	$8.00	$16.00	($8.00)	$16.00	$8.00	.10% on first $8k in 2026 & .10% in 2027
474	22-15-61100-2700	Fringe Benefit Workers Compensation	$136.49	$146.86	($10.37)	$104.18	$0.00	.2058% in 2026; .2058% in 2027
475	22-15-61100-2750	Fringe Benefit Retiree Health	$583.62	$863.47	($279.84)	$699.98	$721.86	1.21% in 2026 & 0.88% in 2027
476	22-15-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
477	22-15-61100-3000	Purchased Services	$0.00	$0.00	$0.00	$0.00	$0.00	School Programs
478	22-15-61100-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	Rate $0.35/mile, Lodging, Conferences
479	22-15-61100-6000	Materials & Supplies - Parent Involvement	$0.00	$0.00	$0.00	$0.00	$0.00	Service Fair & Other Parent Events
480	22-15-61100-6030	Materials & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	Books, Classroom Instructional Material
481								
482	**Indian Valley Elementary Title I**							
483	23-15-61100-1120	Comp Teacher	$72,375.00	$77,155.00	($4,780.00)	$74,895.00	$65,103.05	1.19 FTEs in 2026 & 1.00 FTEs in 2027
484	23-15-61100-1151	Comp Instructional Aides	$0.00	$0.00	$0.00	$0.00	$0.00	
485	23-15-61100-1520	Comp Substitutes	$0.00	$0.00	$0.00	$0.00	$0.00	
486	23-15-61100-1620	Comp Supplements	$0.00	$0.00	$0.00	$0.00	$0.00	Interpreter
487	23-15-61100-2100	Fringe Benefit FICA	$5,536.69	$5,902.36	($365.67)	$5,729.47	$4,996.98	Rate 7.65% each year
488	23-15-61100-2210	Fringe Benefit Retirement	$8,829.75	$10,963.73	($2,133.98)	$10,642.58	$9,275.93	14.21% in 2026 & 12.20% in 2027
489	23-15-61100-2220	Retirement for Hybrid Plan Employees	$0.00	$0.00	$0.00	$0.00	$0.00	17.71% in 2026 & 15.70% in 2027
490	23-15-61100-2300	Fringe Benefit Hosp/Med Plan	$0.00	$0.00	$0.00	$0.00	$0.00	$8,184 in 2026 & $9,250 in 2027
491	23-15-61100-2400	Fringe Benefit Group Life	$767.18	$910.43	($143.25)	$883.76	$770.23	1.18% in 2026 & 1.06% in 2027
492	23-15-61100-2510	Virginia Local Disability Program	$0.00	$0.00	$0.00	$0.00	$0.00	.238% in 2026 & .238% in 2027
493	23-15-61100-2600	Fringe Benefit Unemployment	$8.00	$16.00	($8.00)	$16.00	$8.00	.10% on first $8k in 2026 & .10% in 2027
494	23-15-61100-2700	Fringe Benefit Workers Compensation	$148.95	$158.78	($9.84)	$114.81	$0.00	.2058% in 2026; .2058% in 2027
495	23-15-61100-2750	Fringe Benefit Retiree Health	$636.90	$933.58	($296.68)	$771.42	$789.86	1.21% in 2026 & 0.88% in 2027
496	23-15-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
497	23-15-61100-3000	Purchased Services	$0.00	$0.00	$0.00	$0.00	$0.00	School Programs
498	23-15-61100-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	Rate $0.35/mile, Lodging, Conferences
499	23-15-61100-6000	Materials & Supplies - Parent Involvement	$0.00	$0.00	$0.00	$0.00	$0.00	Service Fair & Other Parent Events
500	23-15-61100-6030	Materials & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	Books, Classroom Instructional Material
501		Subtotal	$620,136.32	$553,566.66	$66,569.66	$457,796.00	$536,816.80	
502								
503	**Elementary - Title IV**							
504	20-16-61100-1620	Comp Supplements-Title IV	$0.00	$0.00	$0.00	$0.00	$0.00	
505	20-16-61100-2100	Fringe Benefit FICA-Title IV	$0.00	$0.00	$0.00	$0.00	$0.00	
506	20-16-61100-2600	Fringe Benefit Unemployment-Title IV	$0.00	$0.00	$0.00	$0.00	$0.00	
507	20-16-61100-3000	Purchased Services-Title IV	$20,000.00	$20,000.00	$0.00	$20,000.00	$30,058.01	Teacher Training
508	20-16-61100-5500	Travel-Title IV	$0.00	$0.00	$0.00	$0.00	$596.96	
509	20-16-61100-6030	Materials & Supplies-Title IV	$17,000.00	$17,000.00	$0.00	$17,000.00	$1,327.25	STEAM materials
510		Subtotal	$37,000.00	$37,000.00	$0.00	$37,000.00	$31,982.22	
511								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
512	**Elementary - Title IIa (Teacher Quality)**							
513	20-19-61100-1120	Comp Teachers	$77,913.00	$68,151.00	$9,762.00	$66,155.00	$71,155.07	1.25 FTEs in 2026 & 1.00 FTEs in 2027
514	20-19-61100-1520	Comp Substitutes	$0.00	$0.00	$0.00	$0.00	$135.01	
515	20-19-61100-1620	Comp Supplements	$0.00	$0.00	$0.00	$0.00	$0.00	
516	20-19-61100-2100	Fringe Benefit FICA	$5,960.34	$5,213.55	$746.79	$5,060.86	$5,433.76	Rate 7.65% each year
517	20-19-61100-2210	Fringe Benefit Retirement	$9,505.39	$2,526.68	$6,978.71	$2,453.07	$7,919.98	14.21% in 2026 & 12.20% in 2027
518	20-19-61100-2220	Retirement for Hybrid Plan Employees	$0.00	$8,920.53	($8,920.53)	$8,658.77	$2,267.58	17.71% in 2026 & 15.70% in 2027
519	20-19-61100-2300	Fringe Benefit Hosp/Med Plan	$0.00	$8,184.00	($8,184.00)	$7,884.00	$1,971.00	$8,184 in 2026 & $9,250 in 2027
520	20-19-61100-2400	Fringe Benefit Group Life	$825.88	$804.18	$21.70	$780.63	$830.75	1.18% in 2026 & 1.06% in 2027
521	20-19-61100-2510	Virginia Local Disability Program	$0.00	$119.88	($119.88)	$116.36	$34.92	.238% in 2026 & .238% in 2027
522	20-19-61100-2600	Fringe Benefit Unemployment	$8.00	$16.00	($8.00)	$16.00	$8.14	.10% on first $8k in 2026 & .10% in 2027
523	20-19-61100-2700	Fringe Benefit Workers Compensation	$160.34	$140.25	$20.09	$101.42	$0.00	.2058% in 2026; .2058% in 2027
524	20-19-61100-2750	Fringe Benefit Retiree Health	$685.63	$824.63	($138.99)	$681.40	$851.84	1.21% in 2026 & 0.88% in 2027
525	20-19-61100-3000	Purchased Services - Title IIa	$0.00	$0.00	$0.00	$0.00	$0.00	Staff Development
526	20-19-61100-3001	Tuition Assistance Reimbursement	$7,000.00	$7,000.00	$0.00	$7,000.00	$450.00	Tuition Assistance Reimbursement
527	20-19-61100-5500	Travel - Title IIa	$0.00	$0.00	$0.00	$0.00	$0.00	Rate $0.35/mile, Lodging, Conferences
528	20-19-61100-6030	Materials & Supplies - Title IIa	$0.00	$0.00	$0.00	$0.00	$0.00	
529								
530	**Secondary - Title IIa (Teacher Quality)**							
531	30-19-61100-1120	Comp Teachers	$0.00	$0.00	$0.00	$0.00	$0.00	
532	30-19-61100-1520	Comp Substitutes	$0.00	$0.00	$0.00	$0.00	$0.00	
533	30-19-61100-1620	Comp Supplements	$0.00	$0.00	$0.00	$0.00	$0.00	
534	30-19-61100-2100	Fringe Benefit FICA	$0.00	$0.00	$0.00	$0.00	$0.00	Rate 7.65% each year
535	30-19-61100-2210	Fringe Benefit Retirement	$0.00	$0.00	$0.00	$0.00	$0.00	14.21% in 2026 & 12.20% in 2027
536	30-19-61100-2220	Retirement for Hybrid Plan Employees	$0.00	$0.00	$0.00	$0.00	$0.00	17.71% in 2026 & 15.70% in 2027
537	30-19-61100-2300	Fringe Benefit Hosp/Med Plan	$0.00	$0.00	$0.00	$0.00	$0.00	$8,184 in 2026 & $9,250 in 2027
538	30-19-61100-2400	Fringe Benefit Group Life	$0.00	$0.00	$0.00	$0.00	$0.00	1.18% in 2026 & 1.06% in 2027
539	30-19-61100-2510	Virginia Local Disability Program	$0.00	$0.00	$0.00	$0.00	$0.00	.238% in 2026 & .238% in 2027
540	30-19-61100-2600	Fringe Benefit Unemployment	$0.00	$0.00	$0.00	$0.00	$0.00	.10% on first $8k in 2026 & .10% in 2027
541	30-19-61100-2700	Fringe Benefit Workers Compensation	$0.00	$0.00	$0.00	$0.00	$0.00	.2058% in 2026; .2058% in 2027
542	30-19-61100-2750	Fringe Benefit Retiree Health	$0.00	$0.00	$0.00	$0.00	$0.00	1.21% in 2026 & 0.88% in 2027
543	30-19-61100-3000	Purchased Services - Title IIa	$0.00	$0.00	$0.00	$0.00	$0.00	Staff Development
544	30-19-61100-5500	Travel - Title IIa	$0.00	$0.00	$0.00	$0.00	$0.00	Rate $0.35/mile, Lodging, Conferences
545	30-19-61100-6030	Materials & Supplies - Title IIa	$0.00	$0.00	$0.00	$0.00	$0.00	
546		Subtotal	$102,058.59	$101,900.70	$157.89	$98,907.51	$91,058.05	
547								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
548	**Floyd Elementary - Special Education**							
549	20-20-61100-1120	Comp Teachers	$468,085.29	$425,523.59	$42,561.70	$415,675.39	$424,482.45	7.33 FTEs in 2026 & 7.33 FTEs in 2027
550	20-20-61100-1151	Comp Instructional Aides	$315,301.00	$253,807.00	$61,494.00	$290,686.00	$274,454.00	12.00 FTEs in 2026 & 13.00 FTEs in 2027
551	20-20-61100-1520	Comp Substitutes	$8,200.00	$8,200.00	$0.00	$8,200.00	$20,576.34	
552	20-20-61100-1620	Comp Supplements	$0.00	$0.00	$0.00	$0.00	$10,010.00	Speech, Remediation
553	20-20-61100-2100	Fringe Benefit FICA	$60,556.35	$52,596.09	$7,960.26	$54,663.95	$50,981.41	Rate 7.65% each year
554	20-20-61100-2210	Fringe Benefit Retirement	$45,786.16	$47,566.70	($1,780.54)	$54,230.48	$55,567.90	14.21% in 2026 & 12.20% in 2027
555	20-20-61100-2220	Retirement for Hybrid Plan Employees	$63,155.23	$60,316.60	$2,838.63	$56,819.48	$49,382.42	17.71% in 2026 & 15.70% in 2027
556	20-20-61100-2300	Fringe Benefit Hosp/Med Plan	$146,390.50	$129,519.98	$16,870.52	$85,352.18	$137,296.88	$8,184 in 2026 & $9,250 in 2027
557	20-20-61100-2400	Fringe Benefit Group Life	$8,303.89	$8,016.10	$287.79	$8,335.06	$8,133.51	1.18% in 2026 & 1.06% in 2027
558	20-20-61100-2510	Virginia Local Disability Program	$1,051.41	$875.79	$175.62	$826.88	$709.75	.238% in 2026 & .238% in 2027
559	20-20-61100-2600	Fringe Benefit Unemployment	$184.00	$176.00	$8.00	$192.00	$194.91	.10% on first $8k in 2026 & .10% in 2027
560	20-20-61100-2700	Fringe Benefit Workers Compensation	$1,629.08	$1,414.94	$214.15	$1,095.42	$0.00	.2058% in 2026; .2058% in 2027
561	20-20-61100-2750	Fringe Benefit Retiree Health	$6,940.79	$8,189.19	($1,248.40)	$7,279.25	$8,339.92	1.21% in 2026 & 0.88% in 2027
562	20-20-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$3,855.00	
563	20-20-61100-3000	Purchased Services	$89,130.00	$79,130.00	$10,000.00	$79,130.00	$73,903.36	OT/PT, Medicaid Billing & Autism Consulting
564	20-20-61100-5500	Travel	$200.00	$200.00	$0.00	$200.00	$138.95	Rate $0.35/mile, Lodging, Conferences
565	20-20-61100-6000	Materials & Supplies	$3,000.00	$3,000.00	$0.00	$2,977.28	$832.00	Speech Testing & Assistive Tech. Mat.
566	20-20-61220-1110	Comp Director	$54,324.60	$52,732.80	$1,591.80	$51,698.81	$51,686.60	0.60 FTEs in 2026 & 2027
567	20-20-61220-1150	Comp Clerical	$29,596.00	$26,543.00	$3,053.00	$25,769.00	$26,267.96	0.60 FTEs in 2026 & 2027
568	20-20-61220-2100	Fringe Benefit FICA	$6,419.93	$6,064.60	$355.33	$5,926.29	$5,665.89	Rate 7.65% each year
569	20-20-61220-2210	Fringe Benefit Retirement	$6,627.60	$7,493.33	($865.73)	$7,346.40	$7,273.56	14.21% in 2026 & 12.20% in 2027
570	20-20-61220-2220	Retirement for Hybrid Plan Employees	$4,646.57	$4,700.77	($54.19)	$4,563.69	$4,241.28	17.71% in 2026 & 15.70% in 2027
571	20-20-61220-2300	Fringe Benefit Hosp/Med Plan	$11,100.00	$9,820.80	$1,279.20	$9,460.80	$9,032.52	$8,184 in 2026 & $9,250 in 2027
572	20-20-61220-2400	Fringe Benefit Group Life	$889.56	$935.45	($45.90)	$914.12	$908.04	1.18% in 2026 & 1.06% in 2027
573	20-20-61220-2510	Virginia Local Disability Program	$70.44	$63.17	$7.27	$61.33	$61.33	.238% in 2026 & .238% in 2027
574	20-20-61220-2600	Fringe Benefit Unemployment	$16.00	$16.00	$0.00	$16.00	$9.61	.10% on first $8k in 2026 & .10% in 2027
575	20-20-61220-2700	Fringe Benefit Workers Compensation	$172.71	$163.15	$9.56	$118.76	$0.00	.2058% in 2026; .2058% in 2027
576	20-20-61220-2750	Fringe Benefit Retiree Health	$738.50	$959.24	($220.74)	$797.92	$931.08	1.21% in 2026 & 0.88% in 2027
577	20-20-61220-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
578	20-20-61230-1120	Comp Instructor Homebased	$2,500.00	$2,500.00	$0.00	$2,500.00	$0.00	
579	20-20-61230-2100	Fringe Benefit FICA	$191.25	$191.25	$0.00	$191.25	$420.00	Rate 7.65% each year
580	20-20-61230-2600	Fringe Benefit Unemployment	$2.50	$2.50	$0.00	$2.50	$32.13	.10% on first $8k in 2026 & .10% in 2027
581	20-20-61230-2700	Fringe Benefit Workers Compensation	$5.15	$5.15	$0.00	$3.83	$0.00	
582								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
583	**Check Elementary - Special Education**							
584	21-20-61100-1120	Comp Teachers	$166,346.48	$153,227.00	$13,119.48	$154,012.00	$149,595.97	2.76 FTEs in 2026 & 2027
585	21-20-61100-1151	Comp Instructional Aides	$202,929.00	$182,806.00	$20,123.00	$178,136.00	$190,522.77	9.00 FTEs in 2026 & 9.0 FTEs in 2027
586	21-20-61100-1520	Comp Substitutes	$5,600.00	$5,600.00	$0.00	$5,600.00	$6,009.79	
587	21-20-61100-1620	Comp Supplements	$0.00	$0.00	$0.00	$0.00	$0.00	Speech, Remediation
588	21-20-61100-2100	Fringe Benefit FICA	$28,677.97	$26,134.92	$2,543.05	$25,837.72	$24,206.78	Rate 7.65% each year
589	21-20-61100-2210	Fringe Benefit Retirement	$4,105.36	$4,662.59	($557.23)	$4,525.89	$4,525.90	14.21% in 2026 & 12.20% in 2027
590	21-20-61100-2220	Retirement for Hybrid Plan Employees	$44,680.79	$44,839.59	($158.81)	$44,580.14	$39,577.80	17.71% in 2026 & 15.70% in 2027
591	21-20-61100-2300	Fringe Benefit Hosp/Med Plan	$56,980.00	$34,045.44	$22,934.56	$48,565.44	$38,589.44	$8,184 in 2026 & $9,250 in 2027
592	21-20-61100-2400	Fringe Benefit Group Life	$3,373.36	$3,374.80	($1.44)	$3,346.16	$3,429.09	1.18% in 2026 & 1.06% in 2027
593	21-20-61100-2510	Virginia Local Disability Program	$677.33	$602.59	$74.74	$599.10	$615.78	.238% in 2026 & .238% in 2027
594	21-20-61100-2600	Fringe Benefit Unemployment	$109.60	$109.60	$0.00	$109.60	$117.17	.10% on first $8k in 2026 & .10% in 2027
595	21-20-61100-2700	Fringe Benefit Workers Compensation	$771.49	$703.08	$68.41	$517.77	$0.00	.2058% in 2026; .2058% in 2027
596	21-20-61100-2750	Fringe Benefit Retiree Health	$2,800.53	$3,460.60	($660.07)	$2,920.80	$3,516.16	1.21% in 2026 & 0.88% in 2027
597	21-20-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
598	21-20-61100-3000	Purchased Services	$50,040.00	$50,040.00	$0.00	$50,040.00	$46,233.80	OT/PT, Medicaid Billing & Autism Consulting
599	21-20-61100-5500	Travel	$200.00	$200.00	$0.00	$200.00	$249.20	Rate $0.35/mile, Lodging, Conferences
600	21-20-61100-6000	Materials & Supplies	$2,100.00	$2,100.00	$0.00	$2,033.26	$391.71	Speech Testing & Assistive Tech. Mat.
601								
602	**Willis Elementary - Special Education**							
603	22-20-61100-1120	Comp Teachers	$32,691.49	$29,751.20	$2,940.29	$81,593.20	$28,066.43	0.50 FTEs in 2026 & 0.50 FTEs in 2027
604	22-20-61100-1151	Comp Instructional Aides	$24,237.00	$46,081.00	($21,844.00)	$44,669.00	$45,728.08	2.0 FTEs in 2026 & 1.00 FTEs in 2027
605	22-20-61100-1520	Comp Substitutes	$3,600.00	$3,600.00	$0.00	$3,600.00	$5,141.50	
606	22-20-61100-1620	Comp Supplements	$0.00	$0.00	$0.00	$0.00	$0.00	Speech, Remediation
607	22-20-61100-2100	Fringe Benefit FICA	$4,630.43	$6,076.56	($1,446.13)	$9,934.46	$5,457.42	Rate 7.65% each year
608	22-20-61100-2210	Fringe Benefit Retirement	$747.85	$4,632.60	($3,884.76)	$4,493.49	$4,496.90	14.21% in 2026 & 12.20% in 2027
609	22-20-61100-2220	Retirement for Hybrid Plan Employees	$7,975.38	$7,656.25	$319.13	$16,760.78	$7,385.51	17.71% in 2026 & 15.70% in 2027
610	22-20-61100-2300	Fringe Benefit Hosp/Med Plan	$13,838.00	$20,427.26	($6,589.26)	$27,562.46	$19,710.10	$8,184 in 2026 & $9,250 in 2027
611	22-20-61100-2400	Fringe Benefit Group Life	$603.44	$894.82	($291.38)	$1,489.89	$868.70	1.18% in 2026 & 1.06% in 2027
612	22-20-61100-2510	Virginia Local Disability Program	$120.90	$102.89	$18.01	$225.24	$99.90	.238% in 2026 & .238% in 2027
613	22-20-61100-2600	Fringe Benefit Unemployment	$25.73	$34.99	($9.26)	$42.77	$24.76	.10% on first $8k in 2026 & .10% in 2027
614	22-20-61100-2700	Fringe Benefit Workers Compensation	$124.57	$163.47	($38.90)	$199.08	$0.00	.2058% in 2026; .2058% in 2027
615	22-20-61100-2750	Fringe Benefit Retiree Health	$500.97	$917.57	($416.60)	$1,300.50	$890.60	1.21% in 2026 & 0.88% in 2027
616	22-20-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
617	22-20-61100-3000	Purchased Services	$34,740.00	$34,740.00	$0.00	$34,740.00	$33,793.80	OT/PT, Medicaid Billing & Autism Consulting
618	22-20-61100-5500	Travel	$200.00	$200.00	$0.00	$200.00	$193.90	Rate $0.35/mile, Lodging, Conferences
619	22-20-61100-6000	Materials & Supplies	$1,400.00	$1,400.00	$0.00	$1,307.10	$0.00	Speech Testing & Assistive Tech. Mat.
620								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
621	**Indian Valley Elementary - Special Education**							
622	23-20-61100-1120	Comp Teachers	$21,134.56	$19,149.00	$1,985.56	$18,588.00	$17,765.94	.32 FTEs in 2026 & .32 FTEs in 2027
623	23-20-61100-1151	Comp Instructional Aides	$102,099.00	$98,465.00	$3,634.00	$71,988.50	$88,480.58	4.00 FTEs in 2026 & 4.00 FTEs in 2027
624	23-20-61100-1520	Comp Substitutes	$2,600.00	$2,600.00	$0.00	$2,600.00	$3,680.44	
625	23-20-61100-1620	Comp Supplements	$0.00	$0.00	$0.00	$0.00	$0.00	Speech, Remediation
626	23-20-61100-2100	Fringe Benefit FICA	$9,626.27	$9,196.37	$429.90	$7,128.00	$6,308.53	Rate 7.65% each year
627	23-20-61100-2210	Fringe Benefit Retirement	$1,940.66	$2,599.29	($658.63)	$6,705.91	$4,151.72	14.21% in 2026 & 12.20% in 2027
628	23-20-61100-2220	Retirement for Hybrid Plan Employees	$16,850.26	$17,589.93	($739.67)	$7,683.48	$10,373.46	17.71% in 2026 & 15.70% in 2027
629	23-20-61100-2300	Fringe Benefit Hosp/Med Plan	$39,969.25	$27,179.06	$12,790.19	$14,356.76	$27,067.40	$8,184 in 2026 & $9,250 in 2027
630	23-20-61100-2400	Fringe Benefit Group Life	$1,306.28	$1,387.85	($81.57)	$1,068.80	$1,116.91	1.18% in 2026 & 1.06% in 2027
631	23-20-61100-2510	Virginia Local Disability Program	$255.44	$236.39	$19.05	$103.26	$155.75	.238% in 2026 & .238% in 2027
632	23-20-61100-2600	Fringe Benefit Unemployment	$55.13	$55.77	($0.64)	$47.62	$35.46	.10% on first $8k in 2026 & .10% in 2027
633	23-20-61100-2700	Fringe Benefit Workers Compensation	$258.97	$247.40	$11.57	$142.84	$0.00	.2058% in 2026; .2058% in 2027
634	23-20-61100-2750	Fringe Benefit Retiree Health	$1,084.46	$1,423.13	($338.67)	$932.94	$1,145.27	1.21% in 2026 & 0.88% in 2027
635	23-20-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
636	23-20-61100-3000	Purchased Services	$25,090.00	$25,090.00	$0.00	$25,090.00	$27,563.80	OT/PT, Medicaid Billing & Autism Consulting
637	23-20-61100-5500	Travel	$200.00	$200.00	$0.00	$200.00	$156.80	Rate $0.35/mile, Lodging, Conferences
638	23-20-61100-6000	Materials & Supplies	$1,000.00	$1,000.00	$0.00	$944.45	$0.00	Speech Testing & Assistive Tech. Mat.
639								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
640	**Floyd County High School - Special Education**							
641	30-20-61100-1120	Comp Teachers	$301,821.70	$320,240.00	($18,418.30)	$313,518.00	$306,893.58	5.67 FTEs in 2026 & 4.67 FTES in 2027
642	30-20-61100-1151	Comp Instructional Aides	$243,065.00	$226,970.00	$16,095.00	$220,097.00	$221,455.26	10.00 FTEs in 2026 & 10.00 FTEs in 2027
643	30-20-61100-1520	Comp Substitutes	$5,000.00	$5,000.00	$0.00	$5,000.00	$13,955.90	
644	30-20-61100-2100	Fringe Benefit FICA	$42,066.33	$42,244.07	($177.73)	$41,204.05	$37,849.47	Rate 7.65% each year
645	30-20-61100-2210	Fringe Benefit Retirement	$43,305.45	$49,201.27	($5,895.82)	$47,734.80	$47,859.70	14.21% in 2026 & 12.20% in 2027
646	30-20-61100-2220	Retirement for Hybrid Plan Employees	$29,818.07	$35,591.08	($5,773.01)	$35,011.08	$32,770.11	17.71% in 2026 & 15.70% in 2027
647	30-20-61100-2300	Fringe Benefit Hosp/Med Plan	$70,919.75	$70,930.73	($10.98)	$91,982.63	$68,354.28	$8,184 in 2026 & $9,250 in 2027
648	30-20-61100-2400	Fringe Benefit Group Life	$5,775.80	$6,457.08	($681.28)	$6,296.66	$6,276.10	1.18% in 2026 & 1.06% in 2027
649	30-20-61100-2510	Virginia Local Disability Program	$452.02	$478.30	($26.28)	$470.50	$464.30	.238% in 2026 & .238% in 2027
650	30-20-61100-2600	Fringe Benefit Unemployment	$133.00	$141.00	($8.00)	$141.00	$135.44	.10% on first $8k in 2026 & .10% in 2027
651	30-20-61100-2700	Fringe Benefit Workers Compensation	$1,131.67	$1,136.45	($4.78)	$825.70	$0.00	.2058% in 2026; .2058% in 2027
652	30-20-61100-2750	Fringe Benefit Retiree Health	$4,795.00	$6,621.24	($1,826.24)	$5,496.23	$6,435.70	1.21% in 2026 & 0.88% in 2027
653	30-20-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
654	30-20-61100-3000	Purchased Services	$500.00	$500.00	$0.00	$500.00	$5,438.17	Consulting
655	30-20-61100-5500	Travel	$750.00	$750.00	$0.00	$750.00	$553.55	Rate $0.35/mile, Lodging, Conferences
656	30-20-61100-6000	Materials & Supplies	$6,000.00	$6,000.00	$0.00	$6,000.00	$134.80	Assistive Technology Materials
657	30-20-61220-1110	Comp Director	$36,216.40	$35,155.20	$1,061.20	$34,465.87	$34,124.40	0.40 FTEs in 2026 & 2027
658	30-20-61220-1150	Comp Clerical	$19,729.00	$17,694.00	$2,035.00	$17,178.00	$17,178.00	0.40 FTEs in 2026 & 2027
659	30-20-61220-2100	Fringe Benefit FICA	$4,279.82	$4,042.96	$236.86	$3,950.76	$3,726.15	Rate 7.65% each year
660	30-20-61220-2210	Fringe Benefit Retirement	$4,418.40	$4,995.55	($577.15)	$4,897.60	$4,849.08	14.21% in 2026 & 12.20% in 2027
661	30-20-61220-2220	Retirement for Hybrid Plan Employees	$3,097.45	$3,133.61	($36.15)	$3,042.22	$2,827.68	17.71% in 2026 & 15.70% in 2027
662	30-20-61220-2300	Fringe Benefit Hosp/Med Plan	$7,400.00	$6,547.20	$852.80	$6,307.20	$6,021.48	$8,184 in 2026 & $9,250 in 2027
663	30-20-61220-2400	Fringe Benefit Group Life	$593.02	$623.62	($30.60)	$609.40	$605.40	1.18% in 2026 & 1.06% in 2027
664	30-20-61220-2510	Virginia Local Disability Program	$46.96	$42.11	$4.84	$40.88	$40.92	.238% in 2026 & .238% in 2027
665	30-20-61220-2600	Fringe Benefit Unemployment	$16.00	$16.00	$0.00	$16.00	$6.39	.10% on first $8k in 2026 & .10% in 2027
666	30-20-61220-2700	Fringe Benefit Workers Compensation	$115.14	$108.76	$6.37	$79.17	$0.00	.2058% in 2026; .2058% in 2027
667	30-20-61220-2750	Fringe Benefit Retiree Health	$492.32	$639.48	($147.16)	$531.93	$620.76	1.21% in 2026 & 0.88% in 2027
668	30-20-61220-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
669	30-20-61230-1120	Comp Instructor Homebased	$3,000.00	$3,000.00	$0.00	$3,000.00	$1,440.81	
670	30-20-61230-2100	Fringe Benefit FICA	$229.50	$229.50	$0.00	$229.50	$110.22	Rate 7.65% each year
671	30-20-61230-2600	Fringe Benefit Unemployment	$3.00	$3.00	$0.00	$3.00	$0.00	.10% on first $8k in 2026 & .10% in 2027
672	30-20-61230-2700	Fringe Benefit Workers Compensation	$6.17	$6.17	$0.00	$4.60	$0.00	.2058% in 2026; .2058% in 2027
673		Subtotal	$3,088,689.41	$2,914,225.58	$174,463.83	$2,931,140.28	$2,892,957.47	
674								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
675	**Floyd Elementary - IDEA**							
676	20-23-61100-1120	Comp Teachers	$96,148.68	$82,813.61	$13,335.07	$90,434.81	$81,251.32	1.53 FTEs in 2026 & 1.53 FTEs in 2027
677	20-23-61100-1151	Comp Aides	$0.00	$0.00	$0.00	$22,472.00	$0.00	0.00 FTEs in 2026 & 0.00 FTEs in 2027
678	20-23-61100-1520	Comp Substitutes	$1,000.00	$1,000.00	$0.00	$1,000.00	$692.53	
679	20-23-61100-1620	Comp Supplements	$0.00	$0.00	$0.00	$0.00	$0.00	
680	20-23-61100-2100	Fringe Benefit FICA	$7,431.87	$6,411.74	$1,020.13	$8,713.87	$6,196.45	Rate 7.65% each year
681	20-23-61100-2210	Fringe Benefit Retirement	$11,497.89	$11,526.58	($28.69)	$12,616.63	$11,189.00	14.21% in 2026 & 12.20% in 2027
682	20-23-61100-2220	Retirement for Hybrid Plan Employees	$298.88	$300.65	($1.77)	$4,271.62	$291.82	17.71% in 2026 & 15.70% in 2027
683	20-23-61100-2300	Fringe Benefit Hosp/Med Plan	$14,152.50	$8,429.52	$5,722.98	$8,120.52	$302.52	$8,184 in 2026 & $9,250 in 2027
684	20-23-61100-2400	Fringe Benefit Group Life	$1,019.18	$977.20	$41.98	$1,332.30	$948.60	1.18% in 2026 & 1.06% in 2027
685	20-23-61100-2510	Virginia Local Disability Program	$4.53	$4.04	$0.49	$57.41	$3.90	.238% in 2026 & .238% in 2027
686	20-23-61100-2600	Fringe Benefit Unemployment	$18.90	$18.70	$0.21	$26.65	$12.94	.10% on first $8k in 2026 & .10% in 2027
687	20-23-61100-2700	Fringe Benefit Workers Compensation	$199.93	$172.49	$27.44	$174.62	$0.00	.2058% in 2026; .2058% in 2027
688	20-23-61100-2750	Fringe Benefit Retiree Health	$846.11	$1,002.04	($155.94)	$1,162.94	$972.80	1.21% in 2026 & 0.88% in 2027
689	20-23-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
690	20-23-61100-3000	Purchased Service	$0.00	$0.00	$0.00	$0.00	$0.00	
691	20-23-61100-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	
692	20-23-61100-6000	Material & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	
693								
694	**Check Elementary - IDEA**							
695	21-23-61100-1120	Comp Teachers	$69,835.00	$61,049.00	$8,786.00	$59,258.00	$59,758.01	1.0 FTEs in 2026 & 2027
696	21-23-61100-1151	Comp Aides	$22,747.00	$18,912.00	$3,835.00	$18,357.00	$18,857.00	1.0 FTEs in 2026 & 2027
697	21-23-61100-1520	Comp Substitutes	$1,000.00	$1,000.00	$0.00	$1,000.00	$101.38	
698	21-23-61100-1620	Comp Supplements	$0.00	$0.00	$0.00	$0.00	$0.00	
699	21-23-61100-2100	Fringe Benefit FICA	$7,159.02	$6,193.52	$965.51	$6,014.05	$5,969.72	Rate 7.65% each year
700	21-23-61100-2210	Fringe Benefit Retirement	$8,519.87	$8,675.06	($155.19)	$8,420.56	$8,420.60	14.21% in 2026 & 12.20% in 2027
701	21-23-61100-2220	Retirement for Hybrid Plan Employees	$3,571.28	$3,349.32	$221.96	$3,251.02	$2,975.70	17.71% in 2026 & 15.70% in 2027
702	21-23-61100-2300	Fringe Benefit Hosp/Med Plan	$9,250.00	$0.00	$9,250.00	$0.00	$0.00	$8,184 in 2026 & $9,250 in 2027
703	21-23-61100-2400	Fringe Benefit Group Life	$981.37	$943.54	$37.83	$915.86	$915.80	1.18% in 2026 & 1.06% in 2027
704	21-23-61100-2510	Virginia Local Disability Program	$54.14	$45.01	$9.13	$43.69	$43.70	.238% in 2026 & .238% in 2027
705	21-23-61100-2600	Fringe Benefit Unemployment	$17.00	$17.00	$0.00	$17.00	$16.10	.10% on first $8k in 2026 & .10% in 2027
706	21-23-61100-2700	Fringe Benefit Workers Compensation	$192.59	$166.62	$25.97	$120.52	$0.00	.2058% in 2026; .2058% in 2027
707	21-23-61100-2750	Fringe Benefit Retiree Health	$814.72	$967.53	($152.81)	$799.43	$939.10	1.21% in 2026 & 0.88% in 2027
708	21-23-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
709	21-23-61100-3000	Purchased Service	$0.00	$0.00	$0.00	$0.00	$0.00	
710	21-23-61100-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	
711	21-23-61100-6000	Material & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	
712								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
713	**Willis Elementary - IDEA**							
714	22-23-61100-1120	Comp Teachers	$52,545.00	$45,681.00	$6,864.00	$0.00	$44,888.00	1.00 FTEs in 2026 & 1.0 FTEs in 2027
715	22-23-61100-1151	Comp Aides	$0.00	$0.00	$0.00	$0.00	$0.00	
716	22-23-61100-1520	Comp Substitutes	$0.00	$0.00	$0.00	$0.00	$219.99	
717	22-23-61100-1620	Comp Supplements	$0.00	$0.00	$0.00	$0.00	$0.00	
718	22-23-61100-2100	Fringe Benefit FICA	$4,019.69	$3,494.60	$525.10	$0.00	$3,412.52	Rate 7.65% each year
719	22-23-61100-2210	Fringe Benefit Retirement	$0.00	$0.00	$0.00	$0.00	$0.00	14.21% in 2026 & 12.20% in 2027
720	22-23-61100-2220	Retirement for Hybrid Plan Employees	$8,249.57	$8,090.11	$159.46	$0.00	$7,760.65	17.71% in 2026 & 15.70% in 2027
721	22-23-61100-2300	Fringe Benefit Hosp/Med Plan	$9,250.00	$8,184.00	$1,066.00	$0.00	$7,884.00	$8,184 in 2026 & $9,250 in 2027
722	22-23-61100-2400	Fringe Benefit Group Life	$556.98	$539.04	$17.94	$0.00	$523.20	1.18% in 2026 & 1.06% in 2027
723	22-23-61100-2510	Virginia Local Disability Program	$125.06	$108.72	$16.34	$0.00	$105.50	.238% in 2026 & .238% in 2027
724	22-23-61100-2600	Fringe Benefit Unemployment	$8.00	$8.00	$0.00	$0.00	$16.22	.10% on first $8k in 2026 & .10% in 2027
725	22-23-61100-2700	Fringe Benefit Workers Compensation	$108.14	$94.01	$14.13	$0.00	$0.00	.2058% in 2026; .2058% in 2027
726	22-23-61100-2750	Fringe Benefit Retiree Health	$462.40	$552.74	($90.34)	$0.00	$536.50	1.21% in 2026 & 0.88% in 2027
727	22-23-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
728	22-23-61100-3000	Purchased Service	$0.00	$0.00	$0.00	$0.00	$0.00	
729	22-23-61100-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	
730	22-23-61100-6000	Material & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	
731								
732	**Indian Valley Elementary - IDEA**							
733	23-23-61100-1120	Comp Teachers	$66,446.00	$56,950.00	$9,496.00	$55,279.00	$55,778.99	1.0 FTEs in 2026 & 2027
734	23-23-61100-1151	Comp Aides	$0.00	$0.00	$0.00	$0.00	$0.00	
735	23-23-61100-1520	Comp Substitutes	$1,000.00	$1,000.00	$0.00	$1,000.00	$905.00	
736	23-23-61100-1620	Comp Supplements	$0.00	$0.00	$0.00	$0.00	$0.00	
737	23-23-61100-2100	Fringe Benefit FICA	$5,159.62	$4,433.18	$726.44	$4,305.34	$4,096.60	Rate 7.65% each year
738	23-23-61100-2210	Fringe Benefit Retirement	$8,106.41	$8,092.60	$13.82	$7,855.15	$7,855.10	14.21% in 2026 & 12.20% in 2027
739	23-23-61100-2220	Retirement for Hybrid Plan Employees	$0.00	$0.00	$0.00	$0.00	$0.00	17.71% in 2026 & 15.70% in 2027
740	23-23-61100-2300	Fringe Benefit Hosp/Med Plan	$9,250.00	$8,184.00	$1,066.00	$7,884.00	$7,884.00	$8,184 in 2026 & $9,250 in 2027
741	23-23-61100-2400	Fringe Benefit Group Life	$704.33	$672.01	$32.32	$652.29	$652.30	1.18% in 2026 & 1.06% in 2027
742	23-23-61100-2510	Virginia Local Disability Program	$0.00	$0.00	$0.00	$0.00	$0.00	.238% in 2026 & .238% in 2027
743	23-23-61100-2600	Fringe Benefit Unemployment	$9.00	$9.00	$0.00	$9.00	$8.83	.10% on first $8k in 2026 & .10% in 2027
744	23-23-61100-2700	Fringe Benefit Workers Compensation	$138.80	$119.26	$19.54	$86.28	$0.00	.2058% in 2026; .2058% in 2027
745	23-23-61100-2750	Fringe Benefit Retiree Health	$584.72	$689.10	($104.37)	$569.37	$668.90	1.21% in 2026 & 0.88% in 2027
746	23-23-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
747	23-23-61100-3000	Purchased Service	$0.00	$0.00	$0.00	$0.00	$0.00	
748	23-23-61100-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	
749	23-23-61100-6000	Material & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
750								
751	**Floyd County High School - IDEA**							
752	30-23-61100-1120	Comp Teacher	$236,758.00	$162,697.00	$74,061.00	$161,416.00	$159,427.92	3.0 FTEs in 2026 & 4.0 FTEs in 2027
753	30-23-61100-1151	Comp Instructional Aide	$0.00	$0.00	$0.00	$0.00	$0.00	
754	30-23-61100-1520	Comp Substitutes	$2,500.00	$2,500.00	$0.00	$2,500.00	$1,802.51	
755	30-23-61100-1620	Comp Supplements	$0.00	$0.00	$0.00	$0.00	$0.00	
756	30-23-61100-2100	Fringe Benefit FICA	$18,303.24	$12,637.57	$5,665.67	$12,539.57	$11,747.33	Rate 7.65% each year
757	30-23-61100-2210	Fringe Benefit Retirement	$0.00	$0.00	$0.00	$8,136.36	$0.00	14.21% in 2026 & 12.20% in 2027
758	30-23-61100-2220	Retirement for Hybrid Plan Employees	$37,171.01	$28,813.64	$8,357.37	$18,446.38	$25,834.12	17.71% in 2026 & 15.70% in 2027
759	30-23-61100-2300	Fringe Benefit Hosp/Med Plan	$37,000.00	$24,552.00	$12,448.00	$23,652.00	$23,652.00	$8,184 in 2026 & $9,250 in 2027
760	30-23-61100-2400	Fringe Benefit Group Life	$2,509.63	$1,919.82	$589.81	$1,904.71	$1,863.50	1.18% in 2026 & 1.06% in 2027
761	30-23-61100-2510	Virginia Local Disability Program	$563.48	$387.22	$176.27	$247.90	$375.90	.238% in 2026 & .238% in 2027
762	30-23-61100-2600	Fringe Benefit Unemployment	$34.50	$26.50	$8.00	$26.50	$25.48	.10% on first $8k in 2026 & .10% in 2027
763	30-23-61100-2700	Fringe Benefit Workers Compensation	$492.39	$339.98	$152.42	$251.28	$0.00	.2058% in 2026; .2058% in 2027
764	30-23-61100-2750	Fringe Benefit Retiree Health	$2,083.47	$1,968.63	$114.84	$1,662.58	$1,910.90	1.21% in 2026 & 0.88% in 2027
765	30-23-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
766	30-23-61100-6000	Material & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	
767		Subtotal	$760,899.90	$596,718.87	$164,181.03	$557,004.22	$569,694.95	
768								
769	**Parent Resource Center**							
770	20-24-61100-1151	Comp Resource Aide	$0.00	$0.00	$0.00	$0.00	$0.00	As Needed Position in 2026 and 2027
771	20-24-61100-2100	Fringe Benefit FICA	$0.00	$0.00	$0.00	$0.00	$0.00	Rate 7.65% each year
772	20-24-61100-2600	Fringe Benefit Unemployment	$0.00	$0.00	$0.00	$0.00	$0.00	.10% on first $8k in 2026 & .10% in 2027
773	20-24-61100-2700	Fringe Benefit Workers Compensation	$0.00	$0.00	$0.00	$0.00	$0.00	.2058% in 2026; .2058% in 2027
774	20-24-61100-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	Rate $0.35/mile, Lodging, Conferences
775	20-24-61100-6000	Materials & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	Communication Folders & Brochures
776		Subtotal	$0.00	$0.00	$0.00	$0.00	$0.00	
777								
778	**Elementary - English as Second Language**							
779	20-25-61100-1120	Comp Teacher	$74,873.00	$67,503.00	$7,370.00	$65,524.00	$66,023.96	1.00 FTE in 2026 & 2027
780	20-25-61100-1151	Comp Instructional Aide	$24,350.00	$19,807.00	$4,543.00	$18,632.00	$37,168.97	1.00 FTE in 2026 & 2027
781	20-25-61100-1520	Comp Substitute	$200.00	$200.00	$0.00	$200.00	$181.23	
782	20-25-61100-1620	Comp Supplements	$2,000.00	$2,000.00	$0.00	$2,000.00	$420.00	Interpreters and Translators
783	20-25-61100-2100	Fringe Benefit FICA	$7,758.86	$6,847.52	$911.34	$6,606.23	$7,621.61	Rate 7.65% each year
784	20-25-61100-2210	Fringe Benefit Retirement	$9,134.51	$9,592.18	($457.67)	$9,310.96	$9,311.00	14.21% in 2026 & 12.20% in 2027
785	20-25-61100-2220	Retirement for Hybrid Plan Employees	$3,822.95	$3,507.82	$315.13	$3,299.73	$5,229.91	17.71% in 2026 & 15.70% in 2027
786	20-25-61100-2300	Fringe Benefit Hosp/Med Plan	$18,500.00	$16,368.00	$2,132.00	$7,884.00	$13,797.00	$8,184 in 2026 & $9,250 in 2027
787	20-25-61100-2400	Fringe Benefit Group Life	$1,051.76	$1,030.26	$21.51	$993.04	$1,177.03	1.18% in 2026 & 1.06% in 2027
788	20-25-61100-2510	Virginia Local Disability Program	$57.95	$47.14	$10.81	$44.34	$81.48	.238% in 2026 & .238% in 2027
789	20-25-61100-2600	Fringe Benefit Unemployment	$18.20	$18.20	$0.00	$18.20	$16.40	.10% on first $8k in 2026 & .10% in 2027
790	20-25-61100-2700	Fringe Benefit Workers Compensation	$208.73	$184.21	$24.52	$132.38	$0.00	.2058% in 2026; .2058% in 2027
791	20-25-61100-2750	Fringe Benefit Retiree Health	$873.16	$1,056.45	($183.29)	$866.81	$1,206.92	1.21% in 2026 & 0.88% in 2027
792	20-25-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
793	20-25-61100-3000	Purchased Services	$2,000.00	$8,500.00	($6,500.00)	$7,000.00	$2,558.01	ELLevation & access software
794	20-25-61100-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	Rate $0.35/mile, Lodging, Conferences
795	20-25-61100-6000	Materials & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	
796	20-25-61100-6030	Instructional Materials	$2,000.00	$2,000.00	$0.00	$2,000.00	$0.00	
797		Subtotal	$146,849.12	$138,661.77	$8,187.35	$124,511.70	$144,793.52	
798								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
799	**Secondary - Vocational Education**							
800	30-30-61100-1120	Comp Teachers	$845,629.86	$703,811.01	$141,818.85	$761,772.12	$762,739.65	13.00 FTEs in 2026 & 13.00 FTEs in 2027
801	30-30-61100-1520	Comp Substitutes	$9,000.00	$9,000.00	$0.00	$9,000.00	$21,997.42	
802	30-30-61100-1620	Supplements	$5,000.00	$5,000.00	$0.00	$5,000.00	$4,700.00	
803	30-30-61100-2100	Fringe Benefit FICA	$65,761.68	$54,912.54	$10,849.14	$59,346.57	$53,969.61	Rate 7.65% each year
804	30-30-61100-2210	Fringe Benefit Retirement	$59,273.37	$63,107.51	($3,834.14)	$64,802.91	$78,283.00	14.21% in 2026 & 12.20% in 2027
805	30-30-61100-2220	Retirement for Hybrid Plan Employees	$56,485.86	$45,993.70	$10,492.16	$54,145.63	$35,187.32	17.71% in 2026 & 15.70% in 2027
806	30-30-61100-2300	Fringe Benefit Hosp/Med Plan	$101,750.00	$98,208.00	$3,542.00	$86,724.00	$96,097.00	$8,184 in 2026 & $9,250 in 2027
807	30-30-61100-2400	Fringe Benefit Group Life	$8,963.68	$8,304.97	$658.71	$8,988.91	$9,046.98	1.18% in 2026 & 1.06% in 2027
808	30-30-61100-2510	Virginia Local Disability Program	$856.28	$618.10	$238.19	$727.65	$513.59	.238% in 2026 & .238% in 2027
809	30-30-61100-2600	Fringe Benefit Unemployment	$117.00	$110.00	$7.00	$118.00	$144.32	.10% on first $8k in 2026 & .10% in 2027
810	30-30-61100-2700	Fringe Benefit Workers Compensation	$1,769.12	$1,477.26	$291.86	$1,189.26	$0.00	.2058% in 2026; .2058% in 2027
811	30-30-61100-2750	Fringe Benefit Retiree Health	$7,441.54	$8,516.11	($1,074.57)	$7,846.25	$9,276.94	1.21% in 2026 & 0.88% in 2027
812	30-30-61100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
813	30-30-61100-3000	Purchased Service / Maintenance	$0.00	$0.00	$0.00	$0.00	$0.00	
814	30-30-61100-5400	Lease / Rentals	$3,405.48	$3,405.48	$0.00	$3,405.48	$1,827.96	
815	30-30-61100-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	Rate $0.35/mile, Lodging, Conferences
816	30-30-61100-6020	Textbooks	$0.00	$0.00	$0.00	$0.00	$0.00	
817	30-30-61100-6030	Materials & Supplies Classroom	$50,000.00	$50,000.00	$0.00	$40,000.00	$44,826.06	
818	30-30-61100-8100	Capital Outlay	$7,847.38	$7,847.31	$0.07	$7,847.31	$7,893.16	
819	30-30-61410-1127	Comp Director	$103,325.00	$100,297.00	$3,028.00	$97,356.17	$97,856.00	1.00 FTE in 2026 & 2027
820	30-30-61410-1150	Comp Clerical	$49,799.00	$44,662.00	$5,137.00	$43,361.00	$43,858.04	1.00 FTE in 2026 & 2027
821	30-30-61410-2100	Fringe Benefit FICA	$11,713.99	$11,089.36	$624.62	$10,764.86	$10,308.98	Rate 7.65% each year
822	30-30-61410-2210	Fringe Benefit Retirement	$12,605.65	$14,252.20	($1,646.55)	$13,834.31	$13,834.32	14.21% in 2026 & 12.20% in 2027
823	30-30-61410-2220	Retirement for Hybrid Plan Employees	$7,818.44	$7,909.64	($91.20)	$7,679.23	$7,678.68	17.71% in 2026 & 15.70% in 2027
824	30-30-61410-2300	Fringe Benefit Hosp/Med Plan	$9,250.00	$8,184.00	$1,066.00	$7,884.00	$12,646.00	$8,184 in 2026 & $9,250 in 2027
825	30-30-61410-2400	Fringe Benefit Group Life	$1,623.11	$1,710.52	($87.40)	$1,660.46	$1,660.44	1.18% in 2026 & 1.06% in 2027
826	30-30-61410-2510	Virginia Local Disability Program	$118.52	$106.30	$12.23	$103.20	$103.20	.238% in 2026 & .238% in 2027
827	30-30-61410-2600	Fringe Benefit Unemployment	$16.00	$16.00	$0.00	$16.00	$16.00	.10% on first $8k in 2026 & .10% in 2027
828	30-30-61410-2700	Fringe Benefit Workers Compensation	$315.13	$298.33	$16.80	$215.72	$0.00	.2058% in 2026; .2058% in 2027
829	30-30-61410-2750	Fringe Benefit Retiree Health	$1,347.49	$1,754.00	($406.51)	$1,449.39	$1,702.68	1.21% in 2026 & 0.88% in 2027
830	30-30-61410-2800	Fringe Benefit - Other	$0.00	$0.00	$0.00	$0.00	$0.00	
831	30-30-61410-3000	Purchased Services	$0.00	$0.00	$0.00	$0.00	$0.00	
832	30-30-61410-6000	Materials & Supplies	$1,500.00	$1,500.00	$0.00	$1,500.00	$955.98	Office Supplies
833		Subtotal	$1,422,733.59	$1,252,091.34	$170,642.25	$1,296,738.42	$1,317,123.33	
834								
835	**Carl T. Perkins Grant**							
836	30-35-61100-3000	Purchased Service / Maintenance	$3,289.00	$3,289.00	$0.00	$3,289.00	$0.00	
837	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	
838	30-35-61100-6030	Materials & Supplies Classroom	$36,074.06	$36,433.06	($359.00)	$36,433.06	$41,184.40	
839	30-35-61100-8100	Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	
840		Subtotal	$41,015.00	$41,374.00	($359.00)	$41,374.00	$41,184.40	
841								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
842	**Elementary - Gifted Education**							
843	20-40-61100-1120	Comp Teachers	$59,802.00	$51,391.00	$8,411.00	$65,220.00	$50,384.00	1.0 FTEs in 2026 & 2027
844	20-40-61100-1620	Supplements	$7,500.00	$7,500.00	$0.00	$7,500.00	$2,500.00	School Coordinators
845	20-40-61100-2100	Fringe Benefit FICA	$5,148.60	$4,505.16	$643.44	$5,563.08	$4,049.70	Rate 7.65% each year
846	20-40-61100-2210	Fringe Benefit Retirement	$7,295.84	$7,302.66	($6.82)	$9,267.76	$7,088.50	14.21% in 2026 & 12.20% in 2027
847	20-40-61100-2220	Retirement for Hybrid Plan Employees	$0.00	$0.00	$0.00	$0.00	$0.00	17.71% in 2026 & 15.70% in 2027
848	20-40-61100-2300	Fringe Benefit Hosp/Med Plan	$0.00	$0.00	$0.00	$7,884.00	$588.60	$8,184 in 2026 & $9,250 in 2027
849	20-40-61100-2400	Fringe Benefit Group Life	$633.90	$606.41	$27.49	$769.60	$0.00	1.18% in 2026 & 1.06% in 2027
850	20-40-61100-2510	Virginia Local Disability Program	$0.00	$0.00	$0.00	$0.00	$0.00	.238% in 2026 & .238% in 2027
851	20-40-61100-2600	Fringe Benefit Unemployment	$15.50	$15.50	$0.00	$15.50	$8.00	.10% on first $8k in 2026 & .10% in 2027
852	20-40-61100-2700	Fringe Benefit Workers Compensation	$138.51	$121.20	$17.31	$111.48	$603.60	.2058% in 2026; .2058% in 2027
853	20-40-61100-2750	Fringe Benefit Retiree Health	$526.26	$621.83	($95.57)	$671.77	$0.00	1.21% in 2026 & 0.88% in 2027
854	20-40-61100-2800	Fringe Benefit - Other	$0.00	$0.00	$0.00	$0.00	$0.00	
855	20-40-61100-3000	Purchased Services	$400.00	$400.00	$0.00	$400.00	$11.59	Summer Camps for Gifted
856	20-40-61100-5500	Travel	$400.00	$400.00	$0.00	$400.00	$726.56	Rate $0.35/mile, Lodging, Conferences
857	20-40-61100-6000	Materials & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	
858	20-40-61100-6030	Instructional Materials	$4,000.00	$2,000.00	$2,000.00	$1,500.00	$4,825.00	Books, Classroom Instructional Material
859								
860	**Secondary - Gifted Education**							
861	30-40-61100-1620	Supplements	$3,000.00	$3,000.00	$0.00	$3,000.00	$0.00	School Coordinators
862	30-40-61100-2100	Fringe Benefit FICA	$229.50	$229.50	$0.00	$229.50	$0.00	Rate 7.65% each year
863	30-40-61100-2600	Fringe Benefit Unemployment	$3.00	$3.00	$0.00	$3.00	$0.00	.10% on first $8k in 2026 & .10% in 2027
864	30-40-61100-2700	Fringe Benefit Workers Compensation	$6.17	$6.17	$0.00	$4.60	$0.00	.2058% in 2026; .2058% in 2027
865	30-40-61100-3810	Tuition Paid Programs	$89,200.00	$77,650.00	$11,550.00	$77,650.00	$56,591.00	8 @ $4,050 SWVA; 7 @ $5,000 RVGS; 3 @ $3,850 RU & $10,250 Summer Residential
866	30-40-61100-6030	Materials & Supplies	$500.00	$500.00	$0.00	$500.00	$501.11	Books, Classroom Instructional Material
867		Subtotal	$178,799.29	$156,252.44	$22,546.85	$180,690.28	$127,877.66	
868								
869	**Elementary - Co-Curricular**							
870	20-50-61100-1620	Comp Supplements	$16,000.00	$17,150.00	($1,150.00)	$17,150.00	$13,783.00	Academic Supplements
871	20-50-61100-2100	Fringe Benefit FICA	$1,224.00	$1,311.98	($87.97)	$1,311.98	$1,054.39	Rate 7.65% each year
872	20-50-61100-2600	Fringe Benefit Unemployment	$8.00	$17.15	($9.15)	$17.15	$0.05	.10% on first $8k in 2026 & .10% in 2027
873	20-50-61100-2700	Fringe Benefit Workers Compensation	$32.93	$35.29	($2.37)	$26.29	$0.00	.2058% in 2026; .2058% in 2027
874								
875	**Secondary - Co-Curricular**							
876	30-50-61100-1620	Comp Supplements	$215,000.00	$209,175.00	$5,825.00	$209,175.00	$219,140.08	Athletic & Academic Coaching Supplements & Athletic Trainer Reimburse to FCHS
877	30-50-61100-2100	Fringe Benefit FICA	$16,447.50	$16,001.89	$445.61	$16,001.89	$12,958.09	Rate 7.65% each year
878	30-50-61100-2600	Fringe Benefit Unemployment	$8.00	$209.18	($201.18)	$209.18	$84.32	.10% on first $8k in 2026 & .10% in 2027
879	30-50-61100-2700	Fringe Benefit Workers Compensation	$442.47	$430.48	$11.99	$320.67	$216.00	.2058% in 2026; .2058% in 2027
880	30-50-61100-3000	Comp Purchased Services	$47,480.01	$9,000.00	$38,480.01	$9,000.00	$20,987.16	Athletic event labor & officiating fees
881		Subtotal	$296,642.91	$253,330.96	$43,311.95	$253,212.14	$268,223.09	
882								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
883	**Elementary - Summer School**							
884	90-62-61100-1120	Comp Teacher	$35,000.00	$35,000.00	$0.00	$25,000.00	$32,831.25	$25/hr Degreed; $40/hr Degreed & Licensed in 2026 & 2027
885	90-62-61100-1151	Comp Instructional Aides	$0.00	$0.00	$0.00	$0.00	$2,511.58	$20/hr in 2026 & 2027
886	90-62-61100-2100	Fringe Benefit FICA	$2,677.50	$2,677.50	$0.00	$1,912.50	$0.98	Rate 7.65%
887	90-62-61100-2600	Fringe Benefit Unemployment	$8.00	$35.00	($27.00)	$25.00	$0.00	.10% on first $8k in 2026 & .10% in 2027
888	90-62-61100-2700	Fringe Benefit Workers Compensation	$72.03	$72.03	$0.00	$38.33	$0.00	.2058% in 2026; .2058% in 2027
889	90-62-61100-6030	Materials & Supplies	$0.00	$0.00	$0.00	$0.00	$280.57	
890								
891	**Secondary - Summer School**							
892	90-63-61100-1120	Comp Teacher	$20,000.00	$20,000.00	$0.00	$12,000.00	$18,738.75	$25/hr Degreed; $40/hr Degreed & Licensed in 2026 & 2027
893	90-63-61100-1151	Comp Instructional Aides	$0.00	$0.00	$0.00	$0.00	$1,433.50	$20/hr in 2026 & 2027
894	90-63-61100-2100	Fringe Benefit FICA	$1,530.00	$1,530.00	$0.00	$918.00	$0.00	Rate 7.65%
895	90-63-61100-2600	Fringe Benefit Unemployment	$8.00	$20.00	($12.00)	$12.00	$0.00	.10% on first $8k in 2026 & .10% in 2027
896	90-63-61100-2700	Fringe Benefit Workers Compensation	$41.16	$41.16	$0.00	$18.40	$0.00	.2058% in 2026; .2058% in 2027
897		Subtotal	$59,336.69	$59,375.69	($39.00)	$39,924.22	$55,796.63	
898								
899	**Adult Services**							
900	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
901	90-70-61100-6000	Material & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	
902		Subtotal	$5,490.00	$5,490.00	$0.00	$5,490.00	$5,490.00	
903								
904	**At-Risk 4-yr Old (VPI)**							
905	90-81-61100-1110	Comp Director	$33,985.00	$34,986.00	($1,001.00)	$33,960.41	$33,960.96	0.35 FTEs in 2026 & 2027
906	90-81-61100-1120	Comp Teachers	$219,370.80	$192,294.60	$27,076.20	$212,348.60	$169,643.88	3.50 FTEs in 2026 & 3.50 FTEs in 2027
907	90-81-61100-1151	Comp Instructional Aide	$50,245.00	$45,000.00	$5,245.00	$43,644.00	$49,987.63	2.0 FTEs in 2026 & 2027
908	90-81-61100-1520	Comp Substitute	$2,000.00	$2,000.00	$0.00	$2,000.00	$4,206.96	
909	90-81-61100-2100	Fringe Benefit FICA	$23,378.46	$20,982.47	$2,396.00	$22,334.41	$18,147.16	Rate 7.65% each year
910	90-81-61100-2210	Fringe Benefit Retirement	$24,170.76	$25,557.40	($1,386.63)	$34,661.52	$24,807.60	14.21% in 2026 & 12.20% in 2027
911	90-81-61100-2220	Retirement for Hybrid Plan Employees	$16,560.33	$16,368.57	$191.75	$8,151.84	$11,916.97	17.71% in 2026 & 15.70% in 2027
912	90-81-61100-2300	Fringe Benefit Hosp/Med Plan	$54,112.50	$47,876.40	$6,236.10	$38,237.40	$32,272.74	$8,184 in 2026 & $9,250 in 2027
913	90-81-61100-2400	Fringe Benefit Group Life	$3,218.17	$3,212.91	$5.26	$3,421.45	$2,919.50	1.18% in 2026 & 1.06% in 2027
914	90-81-61100-2510	Virginia Local Disability Program	$251.04	$219.97	$31.07	$109.55	$173.37	.238% in 2026 & .238% in 2027
915	90-81-61100-2600	Fringe Benefit Unemployment	$64.64	$63.59	$1.05	$63.43	$49.95	.10% on first $8k in 2026 & .10% in 2027
916	90-81-61100-2700	Fringe Benefit Workers Compensation	$628.93	$564.47	$64.46	$447.56	$0.00	.2058% in 2026; .2058% in 2027
917	90-81-61100-2750	Fringe Benefit Retiree Health	$2,671.69	$3,294.60	($622.91)	$2,986.52	$2,993.87	1.21% in 2026 & 0.88% in 2027
918	90-81-61100-2800	Fringe Benefit - Other	$0.00	$0.00	$0.00	$0.00	$0.00	Anticipated Leave Payout Benefits
919	90-81-61100-3000	Purchase Services	$0.00	$0.00	$0.00	$0.00	$0.00	
920	90-81-61100-6030	Materials & Supplies	$5,000.00	$2,000.00	$3,000.00	$2,000.00	$1,645.40	
921		Subtotal	$435,657.32	$394,420.97	$41,236.35	$404,366.67	$352,725.99	
922		**INSTRUCTIONAL TOTAL**	**$18,506,179.00**	**$17,249,139.30**	**$1,257,039.70**	**$17,168,038.67**	**$16,606,406.45**	
923								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

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	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
924				**ADMINISTRATION, ATTENDANCE & HEALTH**				
925	**Board Services**							
926	90-00-62110-1111	Comp Board Members	$10,800.00	$10,800.00	$0.00	$10,800.00	$10,800.00	5 Members in 2026 and 2027
927	90-00-62110-1150	Comp Clerk	$6,000.00	$13,421.15	($7,421.15)	$15,639.70	$13,085.10	School Board Clerk Stipend
928	90-00-62110-2100	Fringe Benefit FICA	$1,285.20	$1,852.92	($567.72)	$2,022.64	$1,815.15	Rate 7.65% each year
929	90-00-62110-2210	Fringe Benefit Retirement	$0.00	$1,553.58	($1,553.58)	$1,899.72	$1,530.26	14.21% in 2026 & 12.20% in 2027
930	90-00-62110-2220	Retirement for Hybrid Plan Employees	$942.00	$440.65	$501.35	$402.16	$400.68	17.71% in 2026 & 15.70% in 2027
931	90-00-62110-2300	Fringe Benefit Hosp/Med Plan	$0.00	$818.40	($818.40)	$1,576.80	$1,110.37	$8,184 in 2026 & $9,250 in 2027
932	90-00-62110-2400	Fringe Benefit Group Life	$63.60	$158.37	($94.77)	$184.55	$154.34	1.18% in 2026 & 1.06% in 2027
933	90-00-62110-2510	Virginia Local Disability Program	$14.28	$5.92	$8.36	$5.40	$5.52	.238% in 2026 & .238% in 2027
934	90-00-62110-2600	Fringe Benefit Unemployment	$16.80	$21.29	($4.49)	$23.83	$12.22	.10% on first $8k in 2026 & .10% in 2027
935	90-00-62110-2700	Fringe Benefit Workers Compensation	$34.61	$49.85	($15.23)	$40.53	$0.00	.2058% in 2026; .2058% in 2027
936	90-00-62110-2750	Fringe Benefit Retiree Health	$0.00	$162.40	($162.40)	$161.09	$158.36	1.21% in 2026 & 0.88% in 2027
937	90-00-62110-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
938	90-00-62110-3000	Purchased Services	$500.00	$500.00	$0.00	$500.00	$0.00	
939	90-00-62110-5500	Travel	$7,500.00	$7,500.00	$0.00	$7,500.00	$214.46	VSBA, Lodging, Conferences
940	90-00-62110-6000	Materials & Supplies	$0.00	$0.00	$0.00	$0.00	$1,135.03	
941		Subtotal	$27,156.49	$37,284.52	($10,128.03)	$40,756.42	$30,421.49	
942								
943	**Executive Administration Services**							
944	90-00-62120-1112	Comp Superintendent	$139,987.00	$137,269.00	$2,718.00	$133,270.00	$132,449.96	
945	90-00-62120-1150	Comp Clerical	$329,490.00	$308,542.85	$20,947.15	$349,066.35	$339,891.21	5.00 FTEs in 2026 & 5.00 FTEs in 2027
946	90-00-62120-1520	Comp Substitute	$0.00	$0.00	$0.00	$0.00	$0.00	
947	90-00-62120-2100	Fringe Benefit FICA	$35,914.99	$34,104.61	$1,810.38	$36,898.73	$35,018.41	Rate 7.65% each year
948	90-00-62120-2210	Fringe Benefit Retirement	$28,280.94	$33,488.00	($5,207.05)	$39,950.43	$33,173.10	14.21% in 2026 & 12.20% in 2027
949	90-00-62120-2220	Retirement for Hybrid Plan Employees	$37,313.56	$37,217.01	$96.55	$35,631.32	$40,121.94	17.71% in 2026 & 15.70% in 2027
950	90-00-62120-2300	Fringe Benefit Hosp/Med Plan	$37,000.00	$31,917.60	$5,082.40	$45,727.20	$38,191.63	$8,184 in 2026 & $9,250 in 2027
951	90-00-62120-2400	Fringe Benefit Group Life	$4,976.46	$5,260.58	($284.12)	$5,691.57	$5,514.79	1.18% in 2026 & 1.06% in 2027
952	90-00-62120-2510	Virginia Local Disability Program	$565.65	$500.15	$65.50	$478.84	$556.70	.238% in 2026 & .238% in 2027
953	90-00-62120-2600	Fringe Benefit Unemployment	$48.00	$48.00	$0.00	$56.00	$55.25	.10% on first $8k in 2026 & .10% in 2027
954	90-00-62120-2700	Fringe Benefit Workers Compensation	$966.18	$917.48	$48.70	$739.42	$0.00	.2058% in 2026; .2058% in 2027
955	90-00-62120-2750	Fringe Benefit Retiree Health	$4,178.20	$5,394.32	($1,216.13)	$4,968.06	$5,654.96	1.21% in 2026 & 0.88% in 2027
956	90-00-62120-2800	Fringe Benefit - Other	$0.00	$0.00	$0.00	$0.00	$0.00	Anticipated Leave Payouts
957	90-00-62120-3000	Purchased Services	$47,000.00	$47,000.00	$0.00	$47,000.00	$54,405.53	Services - Audit, Legal, Background Checks
958	90-00-62120-5400	Lease / Rentals	$0.00	$0.00	$0.00	$0.00	$0.00	
959	90-00-62120-5500	Travel	$3,000.00	$3,000.00	$0.00	$3,000.00	$406.56	Rate $0.35/mile, Lodging, Conferences
960	90-00-62120-6000	Materials & Supplies	$11,000.00	$11,000.00	$0.00	$10,500.00	$10,735.45	Office supplies
961	90-00-62120-8100	Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	
962		Subtotal	$679,720.98	$655,659.59	$24,061.39	$712,977.93	$696,175.49	
963								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
964	**Attendance Services**							
965	90-00-62210-1130	Comp Director	$17,892.00	$17,030.00	$862.00	$17,030.00	$17,330.04	.20 FTE in 2026 & 2027
966	90-00-62210-2100	Fringe Benefit FICA	$1,368.74	$1,302.80	$65.94	$1,302.80	$1,325.79	Rate 7.65% each year
967	90-00-62210-2600	Fringe Benefit Unemployment	$8.00	$17.03	($9.03)	$17.03	$8.00	.10% on first $8k in 2026 & .10% in 2027
968	90-00-62210-2700	Fringe Benefit Workers Compensation	$36.82	$35.05	$1.77	$26.11	$0.00	.2058% in 2026; .2058% in 2027
969	90-00-62210-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	Rate $0.35/mile, Lodging, Conferences
970	90-00-62210-6000	Materials & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	
971		Subtotal	$19,305.56	$18,384.87	$920.69	$18,375.93	$18,663.83	
972								
973	**Health Services**							
974	90-00-62220-1131	Comp Nurse	$212,247.44	$204,722.48	$7,524.96	$189,857.03	$197,034.04	4.55 FTEs in 2026 & 4.55 FTEs in 2027
975	90-00-62220-1520	Comp Substitutes	$3,000.00	$3,000.00	$0.00	$3,000.00	$6,072.33	
976	90-00-62220-2100	Fringe Benefit FICA	$16,466.43	$15,890.77	$575.66	$14,753.56	$13,340.79	Rate 7.65% each year
977	90-00-62220-2210	Fringe Benefit Retirement	$0.00	$7,920.51	($7,920.51)	$7,689.74	$7,689.70	14.21% in 2026 & 12.20% in 2027
978	90-00-62220-2220	Retirement for Hybrid Plan Employees	$28,074.90	$20,993.61	$7,081.29	$20,362.78	$18,757.28	17.71% in 2026 & 15.70% in 2027
979	90-00-62220-2300	Fringe Benefit Hosp/Med Plan	$37,000.00	$32,736.00	$4,264.00	$23,652.00	$31,404.00	$8,184 in 2026 & $9,250 in 2027
980	90-00-62220-2400	Fringe Benefit Group Life	$1,895.50	$2,056.50	($161.00)	$1,995.31	$1,996.30	1.18% in 2026 & 1.06% in 2027
981	90-00-62220-2510	Virginia Local Disability Program	$425.59	$282.13	$143.47	$273.65	$273.80	.238% in 2026 & .238% in 2027
982	90-00-62220-2600	Fringe Benefit Unemployment	$43.00	$43.00	$0.00	$43.00	$53.94	.10% on first $8k in 2026 & .10% in 2027
983	90-00-62220-2700	Fringe Benefit Workers Compensation	$442.98	$427.49	$15.49	$295.65	$0.00	.2058% in 2026; .2058% in 2027
984	90-00-62220-2750	Fringe Benefit Retiree Health	$1,573.62	$2,108.79	($535.16)	$1,741.67	$2,047.10	1.21% in 2026 & 0.88% in 2027
985	90-00-62220-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
986	90-00-62220-3000	Purchased Services	$1,200.00	$1,200.00	$0.00	$1,200.00	$1,234.00	Calibration of Audiology Equipment
987	90-00-62220-5500	Travel	$300.00	$300.00	$0.00	$300.00	$0.00	Rate $0.35/mile, Lodging, Conferences
988	90-00-62220-6000	Materials & Supplies	$5,000.00	$5,000.00	$0.00	$5,000.00	$9,519.27	First Aide Supplies
989		Subtotal	$307,669.47	$296,681.29	$10,988.18	$270,164.40	$289,422.55	
990								
991	**Psychological Services**							
992	90-00-62230-1130	Comp Psychologist	$72,948.00	$127,529.00	($54,581.00)	$123,798.00	$124,795.96	2.0 FTE in 2026 & 1.0 FTE in 2027
993	90-00-62230-2100	Fringe Benefit FICA	$5,580.52	$9,755.97	($4,175.45)	$9,470.55	$9,558.54	Rate 7.65% each year
994	90-00-62230-2210	Fringe Benefit Retirement	$8,899.66	$9,178.81	($279.15)	$8,909.95	$8,909.80	14.21% in 2026 & 12.20% in 2027
995	90-00-62230-2220	Retirement for Hybrid Plan Employees	$0.00	$11,145.79	($11,145.79)	$10,820.10	$9,598.04	17.71% in 2026 & 15.70% in 2027
996	90-00-62230-2300	Fringe Benefit Hosp/Med Plan	$0.00	$0.00	$0.00	$0.00	$0.00	$8,184 in 2026 & $9,250 in 2027
997	90-00-62230-2400	Fringe Benefit Group Life	$773.25	$1,504.84	($731.59)	$1,460.82	$1,460.80	1.18% in 2026 & 1.06% in 2027
998	90-00-62230-2510	Virginia Local Disability Program	$0.00	$149.79	($149.79)	$145.41	$145.40	.238% in 2026 & .238% in 2027
999	90-00-62230-2600	Fringe Benefit Unemployment	$8.00	$16.00	($8.00)	$16.00	$16.00	.10% on first $8k in 2026 & .10% in 2027
1000	90-00-62230-2700	Fringe Benefit Workers Compensation	$150.13	$262.45	($112.33)	$189.78	$0.00	.2058% in 2026; .2058% in 2027
1001	90-00-62230-2750	Fringe Benefit Retiree Health	$641.94	$1,543.10	($901.16)	$1,275.12	$1,497.90	1.21% in 2026 & 0.88% in 2027
1002	90-00-62230-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
1003	90-00-62230-3000	Purchased Services	$1,200.00	$1,200.00	$0.00	$1,200.00	$460.00	License Renewals
1004	90-00-62230-5500	Travel	$300.00	$300.00	$0.00	$300.00	$0.00	Rate $0.35/mile, Lodging, Conferences
1005	90-00-62230-6000	Materials & Supplies	$5,500.00	$5,500.00	$0.00	$5,500.00	$3,778.61	Tests, Books, Supplies
1006		Subtotal	$96,001.50	$168,085.75	($72,084.25)	$163,085.73	$160,221.05	
1007		**ADMINISTRATION, ATTENDANCE & HEALTH TOTAL**	**$1,129,854.00**	**$1,176,096.02**	**($46,242.02)**	**$1,205,360.41**	**$1,194,904.41**	
1008								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
1009				**TRANSPORTATION**				
1010	**Management & Direction**							
1011	90-00-63100-1110	Comp Supervisor	$56,968.00	$51,024.00	$5,944.00	$49,527.00	$53,144.01	1.00 FTE in 2026 and 2027
1012	90-00-63100-1150	Comp Clerical	$51,621.00	$46,236.00	$5,385.00	$44,878.00	$45,377.98	1.0 FTEs in 2026 & 1.0 FTEs in 2027
1013	90-00-63100-1520	Comp Substitutes	$0.00	$0.00	$0.00	$0.00	$0.00	
1014	90-00-63100-2100	Fringe Benefit FICA	$8,307.06	$7,440.39	$866.67	$7,221.98	$7,272.53	Rate 7.65% each year
1015	90-00-63100-2210	Fringe Benefit Retirement	$6,950.10	$7,250.51	($300.41)	$7,037.79	$7,037.78	14.21% in 2026 & 12.20% in 2027
1016	90-00-63100-2220	Retirement for Hybrid Plan Employees	$8,104.50	$8,188.40	($83.90)	$7,947.89	$7,891.82	17.71% in 2026 & 15.70% in 2027
1017	90-00-63100-2300	Fringe Benefit Hosp/Med Plan	$18,500.00	$16,368.00	$2,132.00	$15,768.00	$15,692.00	$8,184 in 2026 & $9,250 in 2027
1018	90-00-63100-2400	Fringe Benefit Group Life	$1,151.04	$1,147.67	$3.38	$1,113.98	$1,113.97	1.18% in 2026 & 1.06% in 2027
1019	90-00-63100-2510	Virginia Local Disability Program	$122.86	$110.04	$12.82	$106.81	$106.81	.238% in 2026 & .238% in 2027
1020	90-00-63100-2600	Fringe Benefit Unemployment	$16.00	$16.00	$0.00	$16.00	$15.87	.10% on first $8k in 2026 & .10% in 2027
1021	90-00-63100-2700	Fringe Benefit Workers Compensation	$223.48	$200.16	$23.32	$144.72	$0.00	.2058% in 2026; .2058% in 2027
1022	90-00-63100-2750	Fringe Benefit Retiree Health	$955.58	$1,176.85	($221.26)	$972.37	$1,142.28	1.21% in 2026 & 0.88% in 2027
1023	90-00-63100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	Anticipated Leave Payout Benefits
1024	90-00-63100-5400	Leases / Rentals	$0.00	$0.00	$0.00	$0.00	$0.00	
1025	90-00-63100-5500	Travel	$500.00	$500.00	$0.00	$500.00	$275.00	Rate $0.35/mile, Lodging, Conferences
1026	90-00-63100-6000	Materials & Supplies	$500.00	$500.00	$0.00	$500.00	$292.16	
1027		Subtotal	$153,919.61	$140,158.01	$13,761.60	$135,734.55	$139,362.20	
1028								
1029	**Vehicle Operation Services**							
1030	90-00-63200-1170	Comp Bus Drivers	$817,947.00	$702,759.00	$115,188.00	$701,548.00	$671,086.02	42.97 FTEs in 2026 & 43.97 FTEs in 2027
1031	90-00-63200-1520	Comp Substitutes	$17,000.00	$17,000.00	$0.00	$17,000.00	$19,752.66	
1032	90-00-63200-1620	Comp Supplements	$74,655.00	$68,017.00	$6,638.00	$66,938.00	$61,109.06	Activity Buses, Other Trips
1033	90-00-63200-2100	Fringe Benefit FICA	$69,584.55	$60,264.86	$9,319.69	$60,089.68	$52,210.79	Rate 7.65% each year
1034	90-00-63200-2210	Fringe Benefit Retirement	$30,140.74	$31,613.66	($1,472.91)	$34,120.40	$29,409.62	10.51% in 2026 & 8.89% in 2027
1035	90-00-63200-2220	Retirement for Hybrid Plan Employees	$51,637.80	$48,098.01	$3,539.79	$44,145.65	$40,145.25	14.01% in 2026 & 12.39% in 2027
1036	90-00-63200-2300	Fringe Benefit Hosp/Med Plan	$166,500.00	$155,496.00	$11,004.00	$149,796.00	$139,935.02	$8,184 in 2026 & $9,250 in 2027
1037	90-00-63200-2400	Fringe Benefit Group Life	$8,011.60	$7,600.47	$411.12	$7,549.03	$6,963.63	1.18% in 2026 & 1.06% in 2027
1038	90-00-63200-2510	Virginia Local Disability Program	$2,200.55	$1,812.69	$387.86	$1,663.73	$1,725.61	.528% in 2026 and .528% in 2027
1039	90-00-63200-2600	Fringe Benefit Unemployment	$430.83	$453.92	($23.09)	$463.34	$330.93	.10% on first $8k in 2026 & .10% in 2027
1040	90-00-63200-2700	Fringe Benefit Workers Compensation	$20,104.02	$17,411.43	$2,692.60	$12,931.46	$0.00	2.2102% in 2026; 2.2102% in 2027
1041	90-00-63200-2750	Fringe Benefit Retiree Health	$7,936.02	$6,763.13	$1,172.88	$6,717.35	$6,196.39	1.05% in 2026 & .1.05% in 2027
1042	90-00-63200-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
1043	90-00-63200-3000	Purchased Services	$15,000.00	$15,000.00	$0.00	$17,000.00	$11,160.46	Physicals, Uniforms, Drug Testing
1044	90-00-63200-3420	Purchased Transportation	$0.00	$0.00	$0.00	$0.00	$0.00	
1045	90-00-63200-5300	Insurance	$36,993.00	$36,993.00	$0.00	$36,993.00	$40,279.00	Auto insurance
1046	90-00-63200-5400	Leases / Rentals	$0.00	$0.00	$0.00	$0.00	$0.00	
1047	90-00-63200-6008	Materials & Supplies-Fuel	$320,000.00	$320,000.00	$0.00	$320,000.00	$203,894.39	
1048	90-00-63200-6009	Materials & Supplies-Tires	$40,000.00	$40,000.00	$0.00	$40,000.00	$34,092.07	
1049	90-00-63200-8100	Bus Replacement	$0.00	$0.00	$0.00	$0.00	$0.00	
1050	90-00-63200-8200	Bus Additions	$480,000.00	$0.00	$480,000.00	$0.00	$0.00	3 new @ $160k per bus
1051		Subtotal	$2,158,141.11	$1,529,283.17	$628,857.94	$1,516,955.64	$1,318,290.90	
1052								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
1053	**Vehicle Maintenance Services**							
1054	90-00-63400-1160	Comp Mechanics	$215,898.00	$196,653.00	$19,245.00	$191,773.00	$194,984.48	3.00 FTE + Overtime in 2026 & 2027
1055	90-00-63400-2100	Fringe Benefit FICA	$16,516.20	$15,043.95	$1,472.24	$14,670.63	$14,507.57	Rate 7.65% each year
1056	90-00-63400-2210	Fringe Benefit Retirement	$16,526.33	$17,515.23	($988.90)	$17,002.34	$17,002.20	10.51% in 2026 & 8.89% in 2027
1057	90-00-63400-2220	Retirement for Hybrid Plan Employees	$0.00	$0.00	$0.00	$0.00	$0.00	14.01% in 2026 & 12.39% in 2027
1058	90-00-63400-2300	Fringe Benefit Hosp/Med Plan	$27,750.00	$24,552.00	$3,198.00	$23,652.00	$23,428.00	$8,184 in 2026 & $9,250 in 2027
1059	90-00-63400-2400	Fringe Benefit Group Life	$1,970.52	$1,966.51	$4.01	$1,908.92	$1,908.84	1.18% in 2026 & 1.06% in 2027
1060	90-00-63400-2510	Virginia Local Disability Program	$0.00	$0.00	$0.00	$0.00	$0.00	.528% in 2026 and .528% in 2027
1061	90-00-63400-2600	Fringe Benefit Unemployment	$32.00	$32.00	$0.00	$32.00	$23.92	.10% on first $8k in 2026 & .10% in 2027
1062	90-00-63400-2700	Fringe Benefit Workers Compensation	$3,921.79	$3,572.20	$349.59	$2,594.69	$0.00	2.2102% in 2026; 2.2102% in 2027
1063	90-00-63400-2750	Fringe Benefit Retiree Health	$1,951.44	$1,749.86	$201.58	$1,698.68	$1,698.60	1.05% in 2026 & .1.05% in 2027
1064	90-00-63400-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
1065	90-00-63400-3000	Purchased Services	$100,000.00	$100,000.00	$0.00	$50,000.00	$116,235.08	Purchased Repairs on Vehicles
1066	90-00-63400-6000	Materials & Supplies	$100,000.00	$100,000.00	$0.00	$100,000.00	$95,692.54	Bus Repair Parts
1067								
1068	**School Buses- Lease Purchases**							
1069	90-00-63600-5400	School Bus - Lease Purchase	$0.00	$0.00	$0.00	$0.00	$0.00	
1070								
1071	**Other Vehicle and Equipment Purchases**							
1072	90-00-63700-8100	Vehicle Replacement	$0.00	$0.00	$0.00	$0.00	$0.00	
1073								
1074		Subtotal	$484,566.27	$461,084.75	$23,481.52	$403,332.26	$465,481.23	
1075		**TRANSPORTATION TOTAL**	**$2,796,627.00**	**$2,130,525.93**	**$666,101.07**	**$2,056,022.45**	**$1,923,134.33**	
1076								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
1077				**OPERATION & MAINTENANCE**				
1078	**Management & Direction**							
1079	90-00-64100-1110	Comp Supervisor	$78,940.00	$70,798.00	$8,142.00	$68,720.00	$70,989.43	1.00 FTE in 2026 and 2027
1080	90-00-64100-1150	Comp Clerical	$17,672.00	$15,697.50	$1,974.50	$15,237.00	$15,537.96	.50 FTEs in 2026 & .50 FTEs in 2027
1081	90-00-64100-2100	Fringe Benefit FICA	$7,390.82	$6,616.91	$773.91	$6,422.71	$6,688.00	Rate 7.65% each year
1082	90-00-64100-2210	Fringe Benefit Retirement	$9,630.68	$10,060.40	($429.72)	$9,765.11	$9,765.11	14.21% in 2026 & 12.20% in 2027
1083	90-00-64100-2220	Retirement for Hybrid Plan Employees	$0.00	$0.00	$0.00	$0.00	$0.00	17.71% in 2026 & 15.70% in 2027
1084	90-00-64100-2300	Fringe Benefit Hosp/Med Plan	$0.00	$0.00	$0.00	$0.00	$0.00	$8,184 in 2026 & $9,250 in 2027
1085	90-00-64100-2400	Fringe Benefit Group Life	$836.76	$835.42	$1.35	$810.90	$810.89	1.18% in 2026 & 1.06% in 2027
1086	90-00-64100-2510	Virginia Local Disability Program	$0.00	$0.00	$0.00	$0.00	$0.00	.238% in 2026 & .238% in 2027
1087	90-00-64100-2600	Fringe Benefit Unemployment	$16.00	$16.00	$0.00	$16.00	$16.42	.10% on first $8k in 2026 & .10% in 2027
1088	90-00-64100-2700	Fringe Benefit Workers Compensation	$198.83	$178.01	$20.82	$128.71	$0.00	.2058% in 2026; .2058% in 2027
1089	90-00-64100-2750	Fringe Benefit Retiree Health	$694.67	$856.66	($161.98)	$707.82	$831.48	1.21% in 2026 & 0.88% in 2027
1090	90-00-64100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	Anticipated Leave Payout Benefits
1091	90-00-64100-3000	Purchased Services	$0.00	$0.00	$0.00	$0.00	$0.00	
1092	90-00-64100-5500	Travel	$500.00	$500.00	$0.00	$500.00	$999.00	Rate $0.35/mile, Lodging, Conferences
1093		Subtotal	$115,879.76	$105,558.88	$10,320.88	$102,308.24	$105,638.29	
1094								
1095	**Building Services**							
1096	90-00-64200-1160	Comp Maintenance Workers	$287,879.00	$252,499.00	$35,380.00	$263,249.50	$220,179.72	4.00 FTEs in 2026 and 2027
1097	90-00-64200-1190	Comp Custodians	$801,870.50	$735,691.50	$66,179.00	$716,042.00	$711,658.05	17.25 FTEs in 2026 & 18.75 FTEs in 2027
1098	90-00-64200-1520	Comp Substitutes	$5,000.00	$5,000.00	$0.00	$5,000.00	$12,968.07	
1099	90-00-64200-2100	Fringe Benefit FICA	$83,748.34	$75,979.07	$7,769.26	$75,298.30	$67,853.87	Rate 7.65% each year
1100	90-00-64200-2210	Fringe Benefit Retirement	$24,852.17	$26,331.33	($1,479.16)	$30,947.54	$28,253.76	10.51% in 2026 & 8.89% in 2027
1101	90-00-64200-2220	Retirement for Hybrid Plan Employees	$90,539.49	$95,149.55	($4,610.05)	$87,749.32	$76,929.05	14.01% in 2026 & 12.39% in 2027
1102	90-00-64200-2300	Fringe Benefit Hosp/Med Plan	$148,000.00	$130,944.00	$17,056.00	$120,231.00	$108,574.62	$8,184 in 2026 & $9,250 in 2027
1103	90-00-64200-2400	Fringe Benefit Group Life	$10,606.08	$10,867.58	($261.49)	$10,865.34	$10,510.31	1.18% in 2026 & 1.06% in 2027
1104	90-00-64200-2510	Virginia Local Disability Program	$3,858.34	$3,585.94	$272.41	$3,307.04	$3,283.54	.528% in 2026 and .528% in 2027
1105	90-00-64200-2600	Fringe Benefit Unemployment	$205.00	$239.50	($34.50)	$239.50	$204.26	.10% on first $8k in 2026 & .10% in 2027
1106	90-00-64200-2700	Fringe Benefit Workers Compensation	$19,886.12	$18,041.31	$1,844.82	$13,317.46	$0.00	1.8165% in 2026; 1.8165% in 2027
1107	90-00-64200-2750	Fringe Benefit Retiree Health	$10,506.03	$9,670.30	$835.73	$9,668.31	$9,352.40	1.05% in 2026 & .1.05% in 2027
1108	90-00-64200-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
1109	90-00-64200-3000	Purchased Services	$300,000.00	$200,000.00	$100,000.00	$188,000.00	$286,763.00	Uniform Cleaning, Alarm Monitoring, Water Testing, HVAC Repair, Contracted Repair
1110	90-00-64200-5100	Utilities	$940,000.00	$840,000.00	$100,000.00	$835,000.00	$858,444.90	Electricity, Water, Propane
1111	90-00-64200-5200	Communications	$28,000.00	$28,000.00	$0.00	$28,000.00	$26,141.71	Telephone
1112	90-00-64200-5300	Insurance	$84,840.00	$84,840.00	$0.00	$84,840.00	$96,372.00	Property insurance
1113	90-00-64200-5400	Leases/Rentals	$0.00	$0.00	$0.00	$0.00	$0.00	
1114	90-00-64200-5500	Travel	$500.00	$500.00	$0.00	$500.00	$0.00	Rate $0.35/mile, Lodging, Conferences
1115	90-00-64200-6000	Materials & Supplies	$300,000.00	$270,000.00	$30,000.00	$238,000.00	$291,309.90	Custodial and Maintenance Supplies
1116	90-00-64200-8100	Capital Outlay	$0.00	$0.00	$0.00	$85,909.09	$147,093.58	Special Projects, Emergencies
1117		Subtotal	$3,140,291.08	$2,787,339.07	$352,952.01	$2,796,164.40	$2,955,892.74	
1118								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
1119	**Ground Services**							
1120	90-00-64300-1180	Comp Workers	$77,485.65	$64,691.40	$12,794.25	$54,690.75	$39,451.05	1.0 FTE & PT Worker in 2026 & 2027
1121	90-00-64300-2100	Fringe Benefit FICA	$5,927.65	$4,948.89	$978.76	$4,183.84	$2,934.29	Rate 7.65% each year
1122	90-00-64300-2210	Fringe Benefit Retirement	$0.00	$0.00	$0.00	$0.00	$0.00	10.51% in 2026 & 8.89% in 2027
1123	90-00-64300-2220	Retirement for Hybrid Plan Employees	$6,664.58	$6,089.87	$574.71	$4,776.08	$4,783.24	14.01% in 2026 & 12.39% in 2027
1124	90-00-64300-2300	Fringe Benefit Hosp/Med Plan	$0.00	$8,184.00	($8,184.00)	$5,913.00	$5,894.43	$8,184 in 2026 & $9,250 in 2027
1125	90-00-64300-2400	Fringe Benefit Group Life	$570.17	$512.92	$57.25	$402.27	$402.36	1.18% in 2026 & 1.06% in 2027
1126	90-00-64300-2510	Virginia Local Disability Program	$284.01	$229.51	$54.50	$180.00	$180.00	.528% in 2026 and .528% in 2027
1127	90-00-64300-2600	Fringe Benefit Unemployment	$16.00	$16.00	$0.00	$16.00	$6.01	.10% on first $8k in 2026 & .10% in 2027
1128	90-00-64300-2700	Fringe Benefit Workers Compensation	$1,407.30	$1,175.12	$232.18	$739.97	$0.00	1.8165% in 2026; 1.8165% in 2027
1129	90-00-64300-2750	Fringe Benefit Retiree Health	$564.80	$456.41	$108.38	$357.95	$357.96	1.05% in 2026 & .1.05% in 2027
1130	90-00-64300-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
1131	90-00-64300-3000	Purchased Services	$0.00	$0.00	$0.00	$0.00	$0.00	Purchased Repairs
1132	90-00-64300-6000	Materials & Supplies	$4,000.00	$4,000.00	$0.00	$7,000.00	$1,036.40	Fertilizer, Mulch, Ice Melt
1133	90-00-64300-8100	Capital Outlay	$500,000.00	$0.00	$500,000.00	$0.00	$0.00	FY27 FCHS Parking Lot Paving Project
1134		Subtotal	$596,920.16	$90,304.13	$506,616.03	$78,259.85	$55,045.74	
1135								
1136	**Equipment Services**							
1137	90-00-64400-3000	Purchased Services	$0.00	$0.00	$0.00	$0.00	$0.00	Equip Repairs & Maintenance
1138	90-00-64400-6000	Materials & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	Materials & Supplies
1139	90-00-64400-8100	Capital Outlay	$0.00	$0.00	$0.00	$0.00	$84,820.00	Pumps, Compressors, Boiler Repairs
1140		Subtotal	$0.00	$0.00	$0.00	$0.00	$84,820.00	
1141								
1142	**Vehicle Services**							
1143	90-00-64500-8100	Capital Outlay-Replacement	$0.00	$0.00	$0.00	$0.00	$48,026.24	Vehicle Replacements
1144								
1145	**Security Services**							
1146	90-00-64600-3000	Comp Resource Officers	$3,000.00	$0.00	$3,000.00	$145,434.00	$148,439.00	Athletic event security services
1147		Subtotal	$3,000.00	$0.00	$3,000.00	$145,434.00	$196,465.24	
1148		**OPERATION & MAINTENANCE TOTAL**	**$3,856,091.00**	**$2,983,202.08**	**$872,888.92**	**$3,122,166.50**	**$3,397,862.00**	
1149								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
1150	**SCHOOL FOOD SERVICES AND OTHER NON-INSTRUCTIONAL OPERATIONS**							
1151	**School Food Services - Check Elementary**							
1152	91-00-65100-1180	Comp Cafeteria Worker	$91,048.42	$73,578.53	$17,469.88	$76,080.99	$66,811.03	3.42 FTEs in 2026 & 2027
1153	91-00-65100-1520	Comp Substitute	$2,828.00	$1,200.00	$1,628.00	$1,200.00	$3,542.99	
1154	91-00-65100-2100	Fringe Benefit FICA	$7,181.55	$5,720.56	$1,460.99	$5,912.00	$4,728.45	Rate 7.65% each year
1155	91-00-65100-2210	Fringe Benefit Retirement	$0.00	$0.00	$0.00	$3,946.97	$0.00	10.51% in 2026 & 8.89% in 2027
1156	91-00-65100-2220	Retirement for Hybrid Plan Employees	$10,929.72	$9,941.11	$988.61	$5,442.32	$8,602.52	14.01% in 2026 & 12.39% in 2027
1157	91-00-65100-2300	Fringe Benefit Hosp/Med Plan	$27,750.00	$8,184.00	$19,566.00	$7,884.00	$7,752.00	$8,184 in 2026 & $9,250 in 2027
1158	91-00-65100-2400	Fringe Benefit Group Life	$849.78	$753.24	$96.54	$786.14	$670.92	1.18% in 2026 & 1.06% in 2027
1159	91-00-65100-2510	Virginia Local Disability Program	$335.94	$258.82	$77.12	$205.11	$224.36	.238% group 4 & .528% group 5 in 2027
1160	91-00-65100-2600	Fringe Benefit Unemployment	$34.83	$33.20	$1.63	$33.20	$35.06	.10% on first $8k in 2026 & .10% in 2027
1161	91-00-65100-2700	Fringe Benefit Workers Compensation	$1,705.27	$1,358.35	$346.91	$1,045.61	$0.00	1.8165% in 2026; 1.8165% in 2027
1162	91-00-65100-2750	Fringe Benefit Retiree Health	$790.56	$713.41	$77.15	$693.98	$638.95	1.21% in 2026 & 0.88% in 2027
1163	91-00-65100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
1164	91-00-65100-3000	Purchased Services	$25,900.00	$22,000.00	$3,900.00	$21,800.00	$20,945.67	
1165	91-00-65100-6000	Materials and Supplies	$10,300.00	$12,000.00	($1,700.00)	$11,200.00	$11,387.76	Non Food Supplies
1166	91-00-65100-6002	Food Supplies	$75,800.00	$73,000.00	$2,800.00	$78,200.00	$80,228.09	Food Product
1167	91-00-65100-6040	Software	$0.00	$0.00	$0.00	$0.00	$0.00	
1168	91-00-65100-8100	Capital Outlay	$0.00	$0.00	$0.00	$0.00	$28,095.00	Equipment for Food Services
1169								
1170	**School Food Services - Floyd Elementary**							
1171	92-00-65100-1180	Comp Cafeteria Worker	$151,775.25	$130,406.00	$21,369.25	$148,779.07	$129,819.70	5.99 FTEs in 2026 & 6.20 FTEs in 2027
1172	92-00-65100-1520	Comp Substitute	$5,000.00	$5,000.00	$0.00	$5,000.00	$10,036.71	
1173	92-00-65100-2100	Fringe Benefit FICA	$11,993.31	$10,358.56	$1,634.75	$11,764.10	$10,071.30	Rate 7.65% each year
1174	92-00-65100-2210	Fringe Benefit Retirement	$6,223.31	$6,513.88	($290.57)	$8,658.42	$6,245.03	10.51% in 2026 & 8.89% in 2027
1175	92-00-65100-2220	Retirement for Hybrid Plan Employees	$10,868.38	$8,440.74	$2,427.64	$8,189.69	$8,409.55	14.01% in 2026 & 12.39% in 2027
1176	92-00-65100-2300	Fringe Benefit Hosp/Med Plan	$35,017.73	$8,184.00	$26,833.73	$23,652.00	$14,789.41	$8,184 in 2026 & $9,250 in 2027
1177	92-00-65100-2400	Fringe Benefit Group Life	$1,515.39	$1,294.76	$220.63	$1,518.72	$1,359.53	1.18% in 2026 & 1.06% in 2027
1178	92-00-65100-2510	Virginia Local Disability Program	$463.16	$318.11	$145.05	$308.65	$358.63	.238% group 4 & .528% group 5 in 2027
1179	92-00-65100-2600	Fringe Benefit Unemployment	$61.00	$59.92	$1.08	$67.72	$65.21	.10% on first $8k in 2026 & .10% in 2027
1180	92-00-65100-2700	Fringe Benefit Workers Compensation	$2,847.82	$2,459.65	$388.17	$2,080.63	$0.00	1.8165% in 2026; 1.8165% in 2027
1181	92-00-65100-2750	Fringe Benefit Retiree Health	$1,433.69	$1,208.93	$224.77	$1,344.51	$1,264.91	1.21% in 2026 & 0.88% in 2027
1182	92-00-65100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
1183	92-00-65100-3000	Purchased Services	$38,300.00	$32,000.00	$6,300.00	$32,300.00	$30,985.06	
1184	92-00-65100-6000	Materials and Supplies	$15,500.00	$16,000.00	($500.00)	$16,500.00	$16,846.04	Non Food Supplies
1185	92-00-65100-6002	Food Supplies	$123,973.00	$120,000.00	$3,973.00	$120,800.00	$118,682.26	Food Product
1186	92-00-65100-6040	Software	$0.00	$0.00	$0.00	$0.00	$0.00	
1187	92-00-65100-8100	Capital Outlay	$0.00	$0.00	$0.00	$0.00	$7,369.39	Equipment for Food Services
1188								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

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Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
1189	**School Food Services - Indian Valley Elementary**							
1190	93-00-65100-1180	Comp Cafeteria Worker	$77,108.79	$69,057.90	$8,050.89	$67,015.41	$68,385.89	2.79 FTEs in 2026 & 2.79 FTEs in 2027
1191	93-00-65100-1520	Comp Substitute	$1,000.00	$1,000.00	$0.00	$1,000.00	$750.99	
1192	93-00-65100-2100	Fringe Benefit FICA	$5,975.32	$5,359.43	$615.89	$5,203.18	$4,813.67	Rate 7.65% each year
1193	93-00-65100-2210	Fringe Benefit Retirement	$3,898.02	$4,066.19	($168.17)	$3,946.97	$3,947.00	10.51% in 2026 & 8.89% in 2027
1194	93-00-65100-2220	Retirement for Hybrid Plan Employees	$3,215.08	$3,255.92	($40.84)	$3,160.52	$2,822.20	14.01% in 2026 & 12.39% in 2027
1195	93-00-65100-2300	Fringe Benefit Hosp/Med Plan	$18,500.00	$16,368.00	$2,132.00	$15,768.00	$19,915.75	$8,184 in 2026 & $9,250 in 2027
1196	93-00-65100-2400	Fringe Benefit Group Life	$613.74	$611.89	$1.85	$593.95	$594.00	1.18% in 2026 & 1.06% in 2027
1197	93-00-65100-2510	Virginia Local Disability Program	$137.01	$122.71	$14.30	$119.11	$119.10	.238% group 4 & .528% group 5 in 2027
1198	93-00-65100-2600	Fringe Benefit Unemployment	$25.00	$25.00	$0.00	$25.00	$20.67	.10% on first $8k in 2026 & .10% in 2027
1199	93-00-65100-2700	Fringe Benefit Workers Compensation	$1,418.85	$1,272.60	$146.24	$920.25	$0.00	1.8165% in 2026; 1.8165% in 2027
1200	93-00-65100-2750	Fringe Benefit Retiree Health	$553.63	$590.26	($36.63)	$522.96	$573.00	1.21% in 2026 & 0.88% in 2027
1201	93-00-65100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
1202	93-00-65100-3000	Purchased Services	$10,700.00	$9,000.00	$1,700.00	$9,000.00	$8,667.19	
1203	93-00-65100-6000	Materials and Supplies	$4,300.00	$5,000.00	($700.00)	$4,600.00	$4,712.17	Non Food Supplies
1204	93-00-65100-6002	Food Supplies	$34,000.00	$30,000.00	$4,000.00	$32,300.00	$33,197.83	Food Product
1205	93-00-65100-6040	Software	$0.00	$0.00	$0.00	$0.00	$0.00	
1206	93-00-65100-8100	Capital Outlay	$0.00	$0.00	$0.00	$0.00	$1,740.00	Equipment for Food Services
1207								
1208	**School Food Services - Willis Elementary**							
1209	94-00-65100-1180	Comp Cafeteria Worker	$79,225.00	$61,711.00	$17,514.00	$61,149.00	$64,052.33	2.80 FTEs in 2026 & 2.80 FTEs in 2027
1210	94-00-65100-1520	Comp Substitute	$1,000.00	$1,000.00	$0.00	$1,000.00	$2,289.15	
1211	94-00-65100-2100	Fringe Benefit FICA	$6,137.21	$4,797.39	$1,339.82	$4,754.40	$4,888.95	Rate 7.65% each year
1212	94-00-65100-2210	Fringe Benefit Retirement	$0.00	$0.00	$0.00	$1,563.05	$0.00	10.51% in 2026 & 8.89% in 2027
1213	94-00-65100-2220	Retirement for Hybrid Plan Employees	$10,931.61	$9,762.52	$1,169.09	$7,566.62	$8,359.88	14.01% in 2026 & 12.39% in 2027
1214	94-00-65100-2300	Fringe Benefit Hosp/Med Plan	$16,650.00	$8,184.00	$8,466.00	$14,191.20	$7,884.00	$8,184 in 2026 & $9,250 in 2027
1215	94-00-65100-2400	Fringe Benefit Group Life	$839.79	$728.19	$111.60	$721.56	$746.90	1.18% in 2026 & 1.06% in 2027
1216	94-00-65100-2510	Virginia Local Disability Program	$320.56	$238.30	$82.26	$159.44	$249.30	.238% group 4 & .528% group 5 in 2027
1217	94-00-65100-2600	Fringe Benefit Unemployment	$25.00	$25.00	$0.00	$25.00	$26.02	.10% on first $8k in 2026 & .10% in 2027
1218	94-00-65100-2700	Fringe Benefit Workers Compensation	$1,457.29	$1,139.15	$318.14	$840.88	$0.00	1.8165% in 2026; 1.8165% in 2027
1219	94-00-65100-2750	Fringe Benefit Retiree Health	$774.56	$696.26	$78.30	$636.21	$711.50	1.21% in 2026 & 0.88% in 2027
1220	94-00-65100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
1221	94-00-65100-3000	Purchased Services	$16,000.00	$13,500.00	$2,500.00	$13,500.00	$12,968.48	
1222	94-00-65100-6000	Materials and Supplies	$6,500.00	$7,000.00	($500.00)	$6,900.00	$7,029.00	Non Food Supplies
1223	94-00-65100-6002	Food Supplies	$51,500.00	$45,000.00	$6,500.00	$48,300.00	$49,520.11	Food Product
1224	94-00-65100-6040	Software	$0.00	$0.00	$0.00	$0.00	$0.00	
1225	94-00-65100-8100	Capital Outlay	$0.00	$0.00	$0.00	$0.00	$5,286.81	Equipment for Food Services
1226								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
1227	**School Food Services - Floyd County High School**							
1228	95-00-65100-1180	Comp Cafeteria Worker	$194,968.26	$175,764.45	$19,203.81	$161,877.28	$168,944.91	7.57 FTEs in 2026 & 7.57 FTEs in 2027
1229	95-00-65100-1520	Comp Substitute	$4,000.00	$4,000.00	$0.00	$4,000.00	$3,718.03	
1230	95-00-65100-2100	Fringe Benefit FICA	$15,221.07	$13,751.98	$1,469.09	$12,689.61	$12,019.28	Rate 7.65% each year
1231	95-00-65100-2210	Fringe Benefit Retirement	$2,272.64	$2,406.58	($133.94)	$0.00	$2,335.80	10.51% in 2026 & 8.89% in 2027
1232	95-00-65100-2220	Retirement for Hybrid Plan Employees	$17,185.39	$17,551.51	($366.12)	$14,788.49	$12,498.62	14.01% in 2026 & 12.39% in 2027
1233	95-00-65100-2300	Fringe Benefit Hosp/Med Plan	$55,500.00	$49,104.00	$6,396.00	$23,652.00	$39,452.10	$8,184 in 2026 & $9,250 in 2027
1234	95-00-65100-2400	Fringe Benefit Group Life	$1,647.34	$1,655.93	($8.59)	$1,155.73	$1,394.20	1.18% in 2026 & 1.06% in 2027
1235	95-00-65100-2510	Virginia Local Disability Program	$589.42	$533.93	$55.49	$433.53	$422.90	.238% group 4 & .528% group 5 in 2027
1236	95-00-65100-2600	Fringe Benefit Unemployment	$68.00	$68.00	$0.00	$68.00	$67.33	.10% on first $8k in 2026 & .10% in 2027
1237	95-00-65100-2700	Fringe Benefit Workers Compensation	$3,614.26	$3,265.42	$348.84	$2,244.32	$0.00	1.8165% in 2026; 1.8165% in 2027
1238	95-00-65100-2750	Fringe Benefit Retiree Health	$1,574.60	$1,520.98	$53.62	$1,022.65	$1,286.80	1.21% in 2026 & 0.88% in 2027
1239	95-00-65100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
1240	95-00-65100-3000	Purchased Services	$71,000.00	$58,000.00	$13,000.00	$58,000.00	$55,761.46	
	95-00-65100-5500	Travel	$0.00	$0.00	$0.00	$0.00	$0.00	
1241	95-00-65100-6000	Materials and Supplies	$31,999.45	$34,000.00	($2,000.55)	$34,600.00	$30,275.79	Non Food Supplies
1242	95-00-65100-6002	Food Supplies	$203,000.00	$200,000.00	$3,000.00	$208,500.00	$218,079.71	Food Product
1243	95-00-65100-6040	Software	$0.00	$0.00	$0.00	$0.00	$0.00	
1244	95-00-65100-8100	Capital Outlay	$0.00	$0.00	$0.00	$0.00	$42,320.79	Equipment for Food Services
1245		**SCHOOL FOOD & OTHER TOTAL**	**$1,615,873.00**	**$1,412,120.27**	**$203,752.73**	**$1,423,908.12**	**$1,492,815.14**	
1246								
1247		**FACILITIES**						
1248	90-00-66200-8100	Facilities Site Improvements	$0.00	$0.00	$0.00	$0.00	$0.00	
1249	90-00-66300-3000	Architecture and Engineering Services	$0.00	$0.00	$0.00	$0.00	$0.00	
1250	90-00-66600-9000	Facilities Other	$0.00	$0.00	$0.00	$0.00	$0.00	
1251		**FACILITIES TOTAL**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	
1252								
1253		**DEBT SERVICE & FUND TRANSFERS**						
1254	90-00-67100-9100	Redemption Of Principal	$0.00	$609,000.09	($609,000.09)	$585,420.00	$585,420.00	
1255	90-00-67100-9200	Interest	$0.00	$0.00	$0.00	$41,580.62	$41,580.62	
1256	90-00-67300-9700	Interagency Transfer	$0.00	$0.00	$0.00	$0.00	$0.00	
1257		**DEBT SERVICE & FUND TRANSFER TOTAL**	**$0.00**	**$609,000.09**	**($609,000.09)**	**$627,000.62**	**$627,000.62**	
1258								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
1259				**TECHNOLOGY**				
1260	**Classroom Instruction**							
1261	90-00-68100-1120	Comp Teacher	$143,313.87	$124,180.54	$19,133.33	$120,538.90	$123,119.16	2.00 FTE's in 2026 & 2027
1262	90-00-68100-1140	Comp Technical Support	$135,912.00	$114,929.00	$20,983.00	$118,306.00	$113,513.36	5.00 FTEs in 2026 & 2027
1263	90-00-68100-1152	Comp Technology Specialist	$123,801.00	$110,878.00	$12,923.00	$107,566.00	$108,625.00	2.00 FTEs in 2026 & 2027
1264	90-00-68100-1520	Comp Substitutes	$1,250.00	$1,250.00	$0.00	$1,250.00	$5,728.15	
1265	90-00-68100-2100	Fringe Benefit FICA	$30,927.18	$26,869.67	$4,057.51	$26,596.06	$25,965.99	Rate 7.65% each year
1266	90-00-68100-2210	Fringe Benefit Retirement	$25,620.11	$26,133.12	($513.01)	$29,462.29	$25,366.72	14.21% in 2026 & 12.20% in 2027
1267	90-00-68100-2220	Retirement for Hybrid Plan Employees	$30,305.08	$29,412.95	$892.14	$24,630.36	$24,859.11	17.71% in 2026 & 15.70% in 2027
1268	90-00-68100-2300	Fringe Benefit Hosp/Med Plan	$46,250.00	$40,920.00	$5,330.00	$39,420.00	$23,754.90	$8,184 in 2026 & $9,250 in 2027
1269	90-00-68100-2400	Fringe Benefit Group Life	$4,272.08	$4,129.85	$142.23	$4,087.65	$4,008.56	1.18% in 2026 & 1.06% in 2027
1270	90-00-68100-2510	Virginia Local Disability Program	$459.40	$395.27	$64.13	$331.00	$383.60	.238% in 2026 & .238% in 2027
1271	90-00-68100-2600	Fringe Benefit Unemployment	$73.25	$73.25	$0.00	$73.25	$81.95	.10% on first $8k in 2026 & .10% in 2027
1272	90-00-68100-2700	Fringe Benefit Workers Compensation	$832.00	$722.85	$109.15	$532.96	$0.00	.2058% in 2026; .2058% in 2027
1273	90-00-68100-2750	Fringe Benefit Retiree Health	$3,546.64	$4,234.85	($688.21)	$3,568.03	$4,110.74	1.21% in 2026 & 0.88% in 2027
1274	90-00-68100-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
1275	90-00-68100-3000	Purchased Services	$75,520.00	$70,000.00	$5,520.00	$60,531.00	$70,166.73	Contracted Services
1276	90-00-68100-5001	Telecommunications	$14,100.00	$14,100.00	$0.00	$25,500.00	$14,100.00	Internet Service
1277	90-00-68100-5500	Travel	$1,000.00	$1,000.00	$0.00	$1,000.00	$825.80	Rate $0.35/mile, Lodging, Conferences
1278	90-00-68100-6000	Materials & Supplies	$15,000.00	$15,000.00	$0.00	$15,000.00	$7,222.00	Technology Supplies
1279	90-00-68100-6040	Software	$133,000.00	$134,000.00	($1,000.00)	$114,000.00	$179,623.03	Powerschool, Microsoft, IXL, Securly, Anti Virus, etc
1280	90-00-68100-8300	Hardware	$150,000.00	$150,000.00	$0.00	$150,000.00	$147,674.65	Desktops, Laptops, Smart Boards, etc.
1281		Subtotal	$935,182.62	$868,229.35	$66,953.27	$842,393.50	$879,129.45	
1282								
1283	**Improvement Instruction**							
1284	90-00-68200-1110	Comp Administrative	$195,103.00	$189,405.00	$5,698.00	$183,873.46	$184,875.04	2.00 FTEs in 2026 & 2027
1285	90-00-68200-1150	Comp Clerical	$113,211.00	$101,456.00	$11,755.00	$98,465.00	$99,289.04	1.80 FTEs in 2026 & 2027
1286	90-00-68200-1520	Substitutes	$0.00	$0.00	$0.00	$0.00	$0.00	
1287	90-00-68200-2100	Fringe Benefit FICA	$23,586.02	$22,250.87	$1,335.15	$21,598.89	$19,599.83	Rate 7.65% each year
1288	90-00-68200-2210	Fringe Benefit Retirement	$22,063.09	$24,272.95	($2,209.86)	$23,560.89	$23,564.40	14.21% in 2026 & 12.20% in 2027
1289	90-00-68200-2220	Retirement for Hybrid Plan Employees	$12,173.00	$13,328.90	($1,155.91)	$12,938.12	$11,111.64	17.71% in 2026 & 15.70% in 2027
1290	90-00-68200-2300	Fringe Benefit Hosp/Med Plan	$27,750.00	$24,552.00	$3,198.00	$23,652.00	$24,338.00	$8,184 in 2026 & $9,250 in 2027
1291	90-00-68200-2400	Fringe Benefit Group Life	$2,738.83	$2,903.72	($164.89)	$2,818.55	$2,818.80	1.18% in 2026 & 1.06% in 2027
1292	90-00-68200-2510	Virginia Local Disability Program	$184.53	$179.12	$5.41	$173.87	$173.88	.238% in 2026 & .238% in 2027
1293	90-00-68200-2600	Fringe Benefit Unemployment	$32.00	$32.00	$0.00	$32.00	$32.00	.10% on first $8k in 2026 & .10% in 2027
1294	90-00-68200-2700	Fringe Benefit Workers Compensation	$634.51	$598.59	$35.92	$432.82	$0.00	.2058% in 2026; .2058% in 2027
1295	90-00-68200-2750	Fringe Benefit Retiree Health	$2,275.40	$2,977.54	($702.14)	$2,460.26	$2,890.44	1.21% in 2026 & 0.88% in 2027
1296	90-00-68200-2800	Fringe Benefit Other	$0.00	$0.00	$0.00	$0.00	$0.00	
1297		Subtotal	$399,751.38	$381,956.70	$17,794.68	$370,005.88	$368,693.07	
1298								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
1299	**Administration**							
1300	90-00-68300-3000	Purchased Services	$3,000.00	$3,000.00	$0.00	$3,000.00	$7,195.00	
1301	90-00-68300-6000	Materials & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	
1302	90-00-68300-6040	Software	$169,000.00	$116,000.00	$53,000.00	$97,000.00	$124,776.72	RDA, EPES, Frontline, etc.
1303	90-00-68300-8300	Hardware	$0.00	$0.00	$0.00	$0.00	$0.00	
1304		Subtotal	$172,000.00	$119,000.00	$53,000.00	$100,000.00	$131,971.72	
1305								
1306	**Pupil Transportation**							
1307	90-00-68500-6000	Materials & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	
1308	90-00-68500-6040	Software	$4,000.00	$4,000.00	$0.00	$4,000.00	$840.00	Bus Diagnostic Software
1309	90-00-68500-8300	Hardware	$0.00	$0.00	$0.00	$0.00	$0.00	
1310		Subtotal	$4,000.00	$4,000.00	$0.00	$4,000.00	$840.00	
1311								
1312	**Operations & Maintenance**							
1313	90-00-68600-6000	Materials & Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	
1314	90-00-68600-6040	Software	$0.00	$0.00	$0.00	$0.00	$0.00	
1315	90-00-68600-8120	Infrastructure Replacements	$0.00	$0.00	$0.00	$0.00	$0.00	
1316	90-00-68600-8300	Hardware	$0.00	$0.00	$0.00	$0.00	$0.00	
1317		Subtotal	$0.00	$0.00	$0.00	$0.00	$0.00	
1318								
1319		**TECHNOLOGY TOTAL**	**$1,510,934.00**	**$1,373,186.04**	**$137,747.96**	**$1,316,399.37**	**$1,380,634.24**	
1320		**TOTAL EXPENDITURES**	**$29,415,558.00**	**$26,933,269.74**	**$2,482,288.26**	**$26,918,896.15**	**$26,622,757.19**	
1321								
1322								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

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1323		**STATE REVENUE**						
1324			1578 students	1571 students		1623 students		
1325	01-2402020	Basic Aid	$7,128,955.00	$6,198,031.00	$930,924.00	$6,317,713.00	$6,034,844.66	
1326	01-2402030	ISAEP	$8,027.41	$8,027.41	$0.00	$8,203.00	$8,027.41	
1327	01-2402040	Remedial Summer School	$35,698.00	$54,243.00	($18,545.00)	$15,954.00	$54,243.00	
1328	01-2402050	Foster Care	$0.00	$0.00	$0.00	$0.00	$3,401.00	
1329	01-2402070	Gifted Education	$60,560.00	$59,763.00	$797.00	$61,742.00	$60,452.00	
1330	01-2402110	Compensation Supplement	$182,148.00	$392,332.00	($210,184.00)	$129,541.50	$197,624.34	
1331	01-2402120	Special Education	$902,975.00	$691,014.00	$211,961.00	$713,886.00	$698,975.00	
1332	01-2410060	Special Education Add-On	$112,083.00	$89,497.00	$22,586.00	$0.00	$0.00	
1333	01-2402140	Textbooks	$144,087.00	$326,157.15	($182,070.15)	$254,722.61	$151,262.00	
1334	01-2402150	School Lunch	$10,434.00	$10,748.30	($314.30)	$8,634.00	$10,433.71	
1335	01-2402170	Vocational Education	$234,105.00	$218,510.00	$15,595.00	$225,742.00	$221,027.00	
1336	01-2402210	Social Security	$388,668.00	$360,448.00	$28,220.00	$372,379.00	$364,601.00	
1337	01-2402230	VRS Retirement (incl. RHCC)	$724,007.00	$774,122.00	($50,115.00)	$799,746.00	$783,041.00	
1338	01-2402280	Reading Intervention	$64,182.00	$30,364.00	$33,818.00	$45,546.00	$30,364.00	
1339	01-2402410	Group Life	$21,693.00	$22,411.00	($718.00)	$23,153.00	$22,669.00	
1340	01-2402460	Special Education - Homebound	$3,483.00	$7,455.00	($3,972.00)	$3,372.00	$7,380.00	
1341	01-2402480	Special Education - Regional Tuition	$125,153.35	$126,963.00	($1,809.65)	$128,555.00	$180,716.00	
1342	01-2402520	Vocational Ed-Equip	$4,515.40	$4,437.19	$78.21	$4,437.19	$4,515.40	
1343	01-2402530	Career & Technical Education	$46,077.00	$43,641.00	$2,436.00	$52,487.00	$38,090.00	
1344	01-2404270	Positive Behavioral Intervention	$0.00	$10,000.00	($10,000.00)	$22,500.00	$10,000.00	
1345	01-2402590	Foster Care - Special Education	$10,952.00	$46,518.00	($35,566.00)	$55,086.00	$28,417.00	
1346	01-2402650	At-Risk	$376,595.65	$435,239.53	($58,643.88)	$1,567,771.00	$1,532,103.00	
1347	01-2409550	At-Risk Add-On	$1,425,186.35	$1,128,486.47	$296,699.88	$0.00	$0.00	
1348	01-2402750	K-3 Primary Class Size Reduction	$194,971.00	$221,424.00	($26,453.00)	$219,129.00	$224,351.00	
1349	01-2409860	At Risk 4 Yr Old / VPI	$276,370.00	$183,674.00	$92,696.00	$189,599.00	$159,974.00	
1350	01-2402910	Mentor Teacher Program	$2,177.00	$566.00	$1,611.00	$1,024.00	$566.00	
1351	01-2403080	Sales Tax Receipts 1%	$2,584,241.98	$2,587,240.75	($2,998.77)	$2,434,820.01	$2,446,670.98	
1352	01-2403090	English as a Second Language	$69,463.00	$66,674.00	$2,789.00	$52,932.00	$61,584.00	
1353	01-2403120	Sales Tax Receipts 1/8%	$255,584.37	$255,880.95	($296.58)	$240,806.37	$306,129.72	
1354	01-2403340	CTE Equipment High Demand	$3,471.19	$3,410.12	$61.07	$3,410.12	$3,471.19	
1355	01-2403360	CTE STEM-H Industry Credentials	$0.00	$822.26	($822.26)	$822.26	$0.00	
1356	01-2403470	School Breakfast	$27,281.80	$30,963.80	($3,682.00)	$29,289.96	$30,362.64	
1357	01-2403490	Technical Education	$2,091.96	$2,189.63	($97.67)	$2,189.63	$2,091.96	
1358	01-2403650	VA Workplace Readiness Skills Assessment	$522.54	$507.71	$14.83	$507.71	$522.47	
1359	01-2404050	Algebra Readiness	$26,131.00	$25,878.00	$253.00	$25,876.00	$25,879.00	
1360	01-2404150	Project Graduation - Senior	$0.00	$1,573.00	($1,573.00)	$1,573.00	$0.00	
1361	01-2404450	Project Graduation	$3,349.00	$3,434.00	($85.00)	$3,434.00	$3,434.00	
1362	01-2402860	Infrastructure & Operations Per Pupil Fund	$380,513.00	$380,670.00	($157.00)	$418,195.00	$421,547.00	
1363	01-2409830	VPI-Wait List	$0.00	$0.00	$0.00	$0.00	$29,625.00	
1364	01-2409840	VPI-Teacher to Student Ratio	$0.00	$0.00	$0.00	$0.00	$0.00	
1365	01-4104050	Electronic Technology Project (VPSA)	$180,000.00	$180,000.00	$0.00	$180,000.00	$180,000.00	
1366	01-2409000	Grocery and Hygiene Tax Hold Harmless	$420,206.00	$427,054.00	($6,848.00)	$426,230.00	$426,230.00	
1367	01-2409001	All In Per Pupil Funding	$0.00	$253,355.75	($253,355.75)	$503,104.26	$249,349.05	
1368	01-2409910	SOQ Position Bonus Payment	$0.00	$0.00	$0.00	$0.00	$186,138.00	
1369	01-2409460	School Security Equipment Program	$0.00	$0.00	$0.00	$85,909.09	$85,909.09	
1370		**STATE REVENUE TOTAL**	$16,435,959.00	$15,663,726.02	$772,232.98	$15,630,021.71	$15,286,021.62	

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

	F/CCtr/Prg/Func/Obj		Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes
1371		**FEDERAL REVENUE**						
1372	10-10.5530	School Breakfast Program	$371,000.00	$362,000.00	$9,000.00	$366,800.00	$336,905.81	
1373	10-10.5550	National School Lunch Program	$785,000.00	$790,000.00	($5,000.00)	$818,500.00	$746,222.92	
1374	10-10.5590	Summer Food Service Program	$3,000.00	$6,000.00	($3,000.00)	$3,000.00	$6,776.23	
1375	10-84.0100	Title I	$512,000.00	$465,000.00	$47,000.00	$457,796.00	$499,878.27	
1376	10-84.0270	IDEA 611 Special Education	$520,000.00	$540,000.00	($20,000.00)	$532,958.22	$559,203.75	
1377	10-84.0480	Vocational Education/Perkins	$41,015.00	$41,374.00	($359.00)	$41,374.00	$41,964.20	
1378	10-84.1730	IDEA 619 Preschool	$25,000.00	$24,046.00	$954.00	$24,046.00	$25,710.70	
1379	10-84.3650	Title III Limited English	$0.00	$0.00	$0.00	$0.00	$0.00	
1380	10-84.3670	Title IIa Teacher Quality	$78,174.00	$77,731.00	$443.00	$77,731.00	$79,263.06	
1381	10-84.4240	Title IV	$37,000.00	$37,000.00	$0.00	$37,000.00	$84,785.21	
1382		**FEDERAL REVENUE TOTAL**	$2,372,189.00	$2,343,151.00	$29,038.00	$2,359,205.22	$2,380,710.15	
1383								
1384		**COUNTY REVENUE**						
1385	20-5105000	Operation	$9,517,252.00	$7,942,984.44	$1,574,267.56	$7,942,984.44	$7,942,984.44	
1386	20-5105010	Capital Outlay	$500,000.00	$0.00	$500,000.00	$0.00	$0.00	
1387	20-5105020	Debt Service	$0.00	$609,000.09	($609,000.09)	$627,000.62	$627,000.62	
1388	20-5105030	Capital Improvement Fund	$0.00	$0.00	$0.00	$0.00	$0.00	
1389		**COUNTY REVENUE TOTAL**	$10,017,252.00	$8,551,984.53	$1,465,267.47	$8,569,985.06	$8,569,985.06	
1390								
1391		**OTHER REVENUE**						
1392	30-1502010	Rents	$18,000.00	$1,000.00	$17,000.00	$1,000.00	$445.09	
1393	30-1612030	Sale of Textbooks	$0.00	$500.00	($500.00)	$500.00	$0.00	
1394	30-1612040	School Food Service	$419,158.00	$212,408.19	$206,749.81	$197,684.15	$150,000.00	
1395	30-1612050	Transportation of Pupils	$14,000.00	$14,000.00	$0.00	$14,000.00	$10,692.33	
1396	30-1803030	Rebates and Refunds	$13,500.00	$21,000.00	($7,500.00)	$21,000.00	$42,059.30	
1397	30-1899030	Donations & Special Gifts	$0.00	$0.00	$0.00	$0.00	$0.00	
1398	30-1899050	Sale of Supplies	$500.00	$500.00	$0.00	$500.00	$0.00	
1399	30-1899080	Sale of School Buses	$0.00	$0.00	$0.00	$0.00	$0.00	
1400	30-1899090	Sale of Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	
1401	30-1899100	Insurance Adjustments	$0.00	$0.00	$0.00	$0.00	$60,438.35	
1402	30-1899120	Other Funds-Other	$40,000.00	$40,000.00	$0.00	$40,000.00	$46,871.19	
1403	30-1899121	Other Funds - Medicaid	$85,000.00	$85,000.00	$0.00	$85,000.00	$75,534.10	
1404		**OTHER REVENUE TOTAL**	$590,158.00	$374,408.19	$215,749.81	$359,684.15	$386,040.36	
1405		**TOTAL REVENUES**	**$29,415,558.00**	**$26,933,269.74**	**$2,482,288.26**	**$26,918,896.14**	**$26,622,757.19**	
1406								
1407								
1408								

Floyd County Public Schools - 2026-2027 Budget Estimate

(State Revenues based on ADM 1,578 Governor's Proposed Budget HB30/SB30 12-17-25)

Approved by Floyd County Board of Supervisors on:

Adopted by Floyd County School Board on:

F/CCtr/Prg/Func/Obj	Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025	Notes

Expenditure by Category	Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025
Instructional	$18,506,179.00	$17,249,139.30	$1,257,039.70	$17,168,038.67	$16,606,406.45
Administration, Attendance & Health	$1,129,854.00	$1,176,096.02	($46,242.02)	$1,205,360.41	$1,194,904.41
Transportation	$2,796,627.00	$2,130,525.93	$666,101.07	$2,056,022.45	$1,923,134.33
Debt Service	$0.00	$609,000.09	($609,000.09)	$627,000.62	$627,000.62
Facilities	$0.00	$0.00	$0.00	$0.00	$0.00
Operation & Maintenance	$3,856,091.00	$2,983,202.08	$872,888.92	$3,122,166.50	$3,397,862.00
Technology	$1,510,934.00	$1,373,186.05	$137,747.95	$1,316,399.37	$1,380,634.24
School Food	$1,615,873.00	$1,412,120.27	$203,752.73	$1,423,908.12	$1,492,815.14
TOTAL BUDGET	$29,415,558.00	$26,933,269.74	$2,482,288.26	$26,918,896.14	$26,622,757.19

Revenues by Source	Proposed Budget 2026-2027	Amended Budget 2025-2026	Difference	Amended Budget 2024-2025	Actual Cash 2024-2025
Federal Funds	$2,372,189.00	$2,343,151.00	$29,038.00	$2,359,205.22	$2,380,710.15
State Funds	$16,435,959.00	$15,663,726.02	$772,232.98	$15,630,021.71	$15,286,021.62
Other Funds	$590,158.00	$374,408.19	$215,749.81	$359,684.15	$386,040.36
County Funds Operational	$9,517,252.00	$7,942,984.44	$1,574,267.56	$7,942,984.44	$7,942,984.44
County Funds Capital Outaly	$500,000.00	$0.00	$500,000.00	$0.00	$0.00
County Funds Debt Service	$0.00	$609,000.09	($609,000.09)	$627,000.62	$627,000.62
County Funds Capital Improvement Fund	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL BUDGET	$29,415,558.00	$26,933,269.74	$2,482,288.26	$26,918,896.14	$26,622,757.19