



Henry County Public Schools

Proposed School Operating Budget and Superintendent's Estimate of Needs
for

Fiscal Year 2027

As Prepared for the School Board of Henry County

on September 3, 2026



School Board of Henry County

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Mission Statement

To empower all students for success.

HCPS is committed to:

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

Vision Statement

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

HCPS is committed to:

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

Respect. Integrity. Success. Equity.
We put students first!



CODE of VIRGINIA

§ 22.1-92

Estimate of moneys needed for public schools

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

§ 22.1-79

Powers and duties

Each school board shall:

1. See that the school laws are properly explained, enforced, and observed;
2. Secure, by visitation or otherwise, as full information as possible about the conduct of the public schools in the school division and take care that they are conducted according to law and with the utmost efficiency;
3. Care for, manage, and control the property of the school division and provide for the erecting, furnishing, equipping, and noninstructional operating of necessary school buildings and appurtenances and the maintenance thereof by purchase, lease, or other contracts;
4. Provide for the consolidation of schools or redistricting of school boundaries or adopt pupil assignment plans whenever such procedure will contribute to the efficiency of the school division;
5. Insofar as not inconsistent with state statutes and regulations of the Board, operate and maintain the public schools in the school division and determine the length of the school term, the studies to be pursued, the methods of teaching, and the government to be employed in the schools;
6. In instances in which no grievance procedure has been adopted prior to January 1, 1991, establish and administer by July 1, 1992, a grievance procedure for all school board employees, except the division superintendent and those employees covered under the provisions of Article 2 (§ 22.1-293 et seq.) and Article 3 (§ 22.1-306 et seq.) of Chapter 15, who have completed such probationary period as may be required by the school board, not to exceed 18 months. The grievance procedure shall afford a timely and fair method of the resolution of disputes arising between the school board and such employees regarding dismissal or other disciplinary actions, excluding suspensions, and shall be consistent with the provisions of the Board's procedures for adjusting grievances. Except in the case of dismissal, suspension, or other disciplinary action, the grievance procedure prescribed by the Board pursuant to § 22.1-308 shall apply to all full-time employees of a school board, except supervisory employees;
7. Perform such other duties as shall be prescribed by the Board or as are imposed by law;
8. Obtain public comment through a public hearing not less than seven days after reasonable notice to the public in a newspaper of general circulation in the school division prior to providing (i) for the consolidation of schools; (ii) the transfer from the public school system of the administration of all instructional services for any public school classroom or all noninstructional services in the school division pursuant to a contract with any private entity or organization; or (iii) in school divisions having 15,000 pupils or more in average daily membership, for redistricting of school boundaries or adopting any pupil assignment plan affecting the assignment of 15 percent or more of the pupils in average daily membership in the affected school. Such public hearing may be held at the same time and place as the meeting of the school board at which the proposed action is taken if the public hearing is held before the action is taken. If a public hearing has been held prior to the effective date of this provision on a proposed consolidation, redistricting, or pupil assignment plan that is to be implemented after the effective date of this provision, an additional public hearing shall not be required;
9. (Expires July 1, 2028) At least annually, survey the school division to identify critical shortages of (i) teachers and administrative personnel by subject matter, (ii) specialized student support positions as that term is described in subsection O of § 22.1-253.13:2, and (iii) school bus drivers and report such critical shortages to the Superintendent and to the Virginia Retirement System; however, the school board may request the division superintendent to conduct such survey and submit such report to the school board, the Superintendent, and the Virginia Retirement System;
10. Ensure that the public schools within the school division are registered with the Department of State Police to receive from the State Police electronic notice of the registration, reregistration, or verification of registration information of any person required to register with the Sex Offender and Crimes Against Minors Registry pursuant to Chapter 9 (§ 9.1-900 et seq.) of Title 9.1 within that school division pursuant to § 9.1-914;

11. Ensure that at any back to school night event in the local school division to which the parents of enrolled students are invited, any such parent in attendance receives prominent notification of and access, in paper or electronic form, or both, to information about application and eligibility for free or reduced price meals for students and a fillable free or reduced price meals application that may be completed and submitted on site;
12. Ensure that the information sheet on the SNAP benefits program developed and provided by the Department of Social Services pursuant to subsection E of § 63.2-801 is sent home with each student enrolled in a public elementary or secondary school in the local school division at the beginning of each school year or, in the case of any student who enrolls after the beginning of the school year, as soon as practicable after enrollment;
13. Ensure that a fillable free or reduced price meals application is sent home with each student enrolled in a public elementary or secondary school in the local school division at the beginning of each school year or, in the case of any student who enrolls after the beginning of the school year, as soon as practicable after enrollment;
14. Permit any student enrolled in a public elementary or secondary school in the local school division who provides acceptable proof of identification as set forth in subdivision 15, if requested, and signs up in accordance with sign-up procedures for the respective school board meeting, to submit oral comments during any public comment or citizen participation portion of such meeting subject to the same reasonable time, place, and manner restrictions imposed by such school board on the expression of any other citizen participant in such meetings; and
15. Accept as proof of student identification for the purpose of providing oral public comment as permitted pursuant to subdivision 14 any current student identification card or other school document such as a report card or a personal school email address.

Code 1950, §§ 22-72, 22-97; 1954, cc. 289, 291; 1956, Ex. Sess., c. 60; 1959, Ex. Sess., c. 79, § 1; 1966, c. 691; 1968, c. 501; 1970, c. 71; 1971, Ex. Sess., c. 161; 1972, c. 511; 1975, cc. 308, 328; 1980, c. 559; 1985, c. 8; 1987, c. 402; 1991, cc. 553, 668; 1994, c. 596; 1996, cc. 485, 790, 798; 1997, c. 382; 2004, c. 563; 2006, cc. 857, 914; 2009, c. 459; 2013, cc. 588, 650; 2020, cc. 379, 437, 829; 2023, cc. 125, 350, 506, 507, 690, 707, 708; 2024, cc. 435, 689.

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



BUDGETARY PRIORITIES

RISE 2030



Vision for the Future



High Quality Instruction

All HCPS students will achieve grade-level proficiency in reading and mathematics and will graduate on time, fully prepared for future success.

Commitments

Ensure counselors provide scheduling, graduation requirements, and accountability information while engaging families through ongoing, grade-level parent information meetings.

Streamline the Program of Studies to meet student and family needs, supporting clear academic pathways and successful transitions.

Use high-quality instructional materials and provide continuous professional development for teachers in evidence-based practices.

Implement targeted reading and math interventions for students below grade level, supported by high-leverage instructional strategies that strengthen academic achievement.



Safe & Supportive Learning Environment

HCPS is dedicated to cultivating a safe, inclusive, and supportive environment where students, staff, and families can thrive.

Commitments

Nurture student development - physical, intellectual, emotional, and social

Update classroom learning environments, offices, and facilities

Establish communication procedures for all stakeholders

Conduct trainings throughout the year to focus on school safety



High Quality Professionals

HCPS will recruit, support, and retain exceptional educators and staff to ensure every student receives a high-quality education.

Commitments

Recruitment
Utilize a dedicated recruiter to source and attract qualified candidates

Cultivate partnerships with universities and alternative educator preparation programs
Create a comprehensive grow-your-own teacher program

Retention
Foster a positive work environment
Offer benefits, incentives, and professional growth opportunities for all staff



Family & Community Partnerships

HCPS will deepen partnerships with families and the community by providing sustainable school-based services that support physical, mental, and emotional well-being.

Commitments

Develop partnerships with community agencies and share available resources

Establish schools as community resource hubs

Host regular events for families and the community

Partner with local agencies to provide telehealth and in-person health access in schools

At HCPS, we nurture the whole child by providing safe, inclusive, and supportive learning environments that foster independence, creativity, and lifelong learning. We are dedicated to preparing every student for success in college, career, military, and life, while growing future leaders, promoting good citizenship, and building strong partnerships within our diverse community.

SIGNIFICANT BUDGET ADJUSTMENTS

- Provided a 3.0% increase to steps 1-29 on the teacher scale and increased all employees one step. This provided an average of 4.0% increase with the step. The new teacher scale now starts at \$52,908.
- Step 30 was increased by 4% to \$76,394. A \$2,500 stipend will be added to the allotted amount of \$76,394 for step 30 for those teachers currently on Step 30 making \$75,956.
- Provided a one-step increase to all employees on the classified scales and increased classified scales by 3.5% for all steps. This provided an average of 4.0% increase for classified staff.
- Step 30 for classified staff was increased by 4%. Those classified employees on step 30 who are off step and make more than step 30 for that classified scale will have a \$2,500 stipend amount added to the allotted step 30 amount for that scale.
- Increased all administrators on the administrative scale by one step and increased the A1 and A2 scale by 2.0% and the A3 - A7 by 1.5% resulting in a 4.0% increase for all administrators.
- Provided a 4.0% increase to annual pay for all contracted and full-time bus drivers and drivers' aides.
- Provided a 3.0% increase to steps 1-29 on the professional scale and increased all employees one step. This provided an average of 4.0% increase with the step for this scale. Those employees on step 30 of their respected professional scale, who are off step and make more than step 30 for that professional scale will have a \$2,500 stipend amount added to the allotted step 30 amount for that scale.
- Increase in the Instructional category for additional teachers and support staff.
 - Nine Elementary Behavioral Support Classroom Aides
 - Two middle school teachers for scheduling purposes
 - Itinerant teacher at STE and SE
 - Director of Instruction for Elementary Schools
 - Director of Instruction for Secondary Schools
 - Curriculum coordinator positions
 - SPED teaching positions based on student need
 - Assistant Principal at Meadow View Elementary
 - Two Elementary Teaching Positions to reduce class size
- Funding for After School Tutoring and Summer School
- Decrease in "Other Revenue" due to a change in Dual Enrollment billing from Patrick & Henry Community College. This decrease is offset by a decrease in expenses for Dual Enrollment tuition.
- Loss of approximately \$100,000 in Regional Alternative School Funding

SUMMARY OF COMPENSATION ADJUSTMENTS (FY 2012 – FY 2027)

Year	Licensed Teachers	Full-time Classified Staff	Drivers and Aides	Administrators
2011-2012	1 Step 3% Increase	1 Step 3% Increase	3% Increase	3% Increase
2012-2013	0 Steps 5% Increase	0 Steps 5% Increase	5% Increase	5% Increase
2013-2014	0 Steps 2% Increase in Jan.	0 Steps 2% Increase in Jan.	2% Increase in Jan.	2% Increase
2014-2015	0 Steps Steps 14-17 adjusted	0 Steps No Increases	No % Increases	No % Increases
2015-2016	0 Steps .5% - 4% Increase (Steps 14 – 27) 1.5% Increase	0 Steps 1.5% Increase 5% Increase for SPED Parapros	1.5% Increase	1.5% Increase
2016-2017	0 Steps 1.5% Increase (1-27) 1% (Step 28)	0 Steps 1.5% Increase 5% Increase for LPN, HOA, and SLP	5% Increase	1.5% Increase
2017-2018	2 steps	0 Steps 2% Increase	2% Increase	1% Increase
2018-2019	2 Steps 1% Increase	0 Steps 2% Increase	2% Increase	2% Increase
2019-2020	1 Step 3.5% Increase (0-28)	2 Steps 2% Increase 1 Step and 10% for HOA, LPN, and RN	5% Increase	2% Increase
2020-2021	0 Steps No Increase	0 Steps No Increase	3.5% Increase	No % Increase
2021-2022	3 Steps Variable Increases (Steps 0 – 10 – 3.5% Steps 11 – 20 – 3.0% Steps 21 – 27 – 2.5%)	3 Steps 3.5% Increase (0-27)	5% Increase	3% Increase
2022-2023	3 Steps for eligible employees; Adjustments to improve equal increases at steps; 5% increase for all steps	3 Steps 7% Increase	10% Increase	7% Increase
2023-2024	1 Step 6% Increase	1 Step 7% Increase	7.5% Increase	7% Increase
2024-2025	1 Step (applying new teacher scale) 5% increase	1 Step (5% Increase)	5% Increase	5% Increase
2025-2026	2.5% increase to scale plus 1 Step (3.5% increase)	3% increase to scale plus 1 step (3.5% increase)	3.5% Increase	1 step (applying new admin scale) 2% -2.5% Increase
2026-2027	3.0% increase to scale plus 1 step (4.0% increase)	3.5% increase to scale plus 1 step (4.0% increase)	4.0% increase	2% - 2.5% plus 1 step (4.0% increase)

Direct Aid Payment Budget Calculation Template and Planning Tool

Based on the Amendments Adopted by the 2026 Special Session I General Assembly to
the 2026-2028 Biennial Budget on June 29, 2026

Virginia Department of Education					
Projected FY 2027 and Projected FY 2028 State Payments, Based on the Amendments Adopted by the 2026 Special Session I General Assembly to the 2026-2028 Biennial Budget as Introduced (Chapter 1)					
Standards of Quality (SOQ), Incentive, Categorical, Early Childhood and Lottery-Funded Programs in Direct Aid to Public Education As of June 29, 2026					
044 - HENRY					
NUM	DIVISION	Projected FY 2027 Unadjusted ADM ²	Projected FY 2027 Adjusted ADM ²	Projected FY 2028 Unadjusted ADM ²	Projected FY 2028 Adjusted ADM ²
044	HENRY	6,236.85	6,236.85	6,126.50	6,126.50
2026-2028 Composite Index		FY 2027		FY 2028	
0.2388		FY 2027 State Share	FY 2027 Local Share	FY 2028 State Share	FY 2028 Local Share
Standards of Quality Programs:					
⇒	Basic Aid	35,168,364	11,032,850	34,224,843	10,736,853
	Sales Tax ⁴	9,713,581	N/A ¹	9,963,601	N/A ¹
⇒	Textbooks ⁵	756,797	237,419	743,407	233,218
⇒	Vocational Education	845,053	265,106	830,102	260,415
⇒	Gifted Education	318,082	99,787	312,454	98,022
⇒	Special Education	3,418,193	1,072,339	3,357,714	1,053,366
	Special Education - Add On ¹⁸	923,293	289,651	914,479	286,886
⇒	VRS Retirement (Includes RHCC) ⁶	3,361,223	1,054,467	3,301,752	1,035,810
⇒	Social Security	1,804,046	565,957	1,772,127	555,943
⇒	Group Life	99,697	31,277	97,933	30,723
⇒	English Learner Teacher Payments ¹²	1,092,228	342,649	1,130,635	354,697
	At-Risk (Split funded - See Lottery section below) ¹⁷	13,175,147	4,133,244	12,257,163	3,845,258
	Remedial Summer School ^{7,9}	396,170	N/A ¹	398,694	N/A ¹
Subtotal - SOQ Accounts ³		71,071,874	19,124,746	69,304,904	18,491,191
Incentive Programs:					
	Compensation Supplement ¹³	1,756,979	551,191	3,527,113	1,106,509
	Academic Year Governor's School ⁸	1,010,575	N/A ¹	1,051,090	N/A ¹
	School Construction Grant Program Entitlement ¹⁷	0	N/A ¹	0	N/A ¹
	School Meals Expansion	0	N/A ¹	0	N/A ¹
	Supplemental GF Payments in Lieu of Food and Hygiene Tax ¹⁶	1,420,567	N/A ¹	1,426,250	N/A ¹
	Math/Reading Instructional Specialists	0	0	0	0
	Early Reading Specialists Initiative	0	0	0	0
	Technology - VPSA ¹⁰	466,000	77,600	466,000	77,600
Subtotal - Incentive Accounts ³		4,654,121	628,791	6,470,453	1,184,109

Categorical Programs:					
Adult Education ⁷	0	N/A ¹	0	N/A ¹	
American Indian Treaty Commitment ⁷	0	N/A ¹	0	N/A ¹	
School Lunch ⁷	40,683	N/A ¹	40,683	N/A ¹	
Special Education - Homebound ⁷	18,786	N/A ¹	18,974	N/A ¹	
Special Education - State-Operated Programs ⁷	0	N/A ¹	0	N/A ¹	
Special Education - Jails ⁷	5,875	N/A ¹	5,804	N/A ¹	
Subtotal - Categorical Accounts ³	65,344	0	65,461	0	
Lottery-Funded Programs					
Foster Care ⁷	42,193	N/A ¹	43,620	N/A ¹	
At-Risk (Split funded - See SOQ section above) ¹⁷	2,101,510	659,276	2,775,705	870,781	
Accomack-Northampton Distribution	0	N/A¹	0	N/A¹	
⇨ Early Reading Intervention	412,816	129,507	405,992	127,366	
Mentor Teacher Program	2,712	N/A ¹	2,712	N/A ¹	
K-3 Primary Class Size Reduction	1,757,165	551,249	1,726,077	541,497	
School Breakfast ⁷	125,568	N/A ¹	123,975	N/A ¹	
⇨ SOL Algebra Readiness	191,087	59,947	191,071	59,942	
Project Graduation	15,313	N/A ¹	15,313	N/A ¹	
Alternative Education ^{7,8}	99,776	N/A ¹	107,008	N/A ¹	
ISAP	32,108	N/A ¹	32,108	N/A ¹	
Special Education-Regional Tuition ^{7,8}	625,734	N/A ¹	625,734	N/A ¹	
Career and Technical Education ^{7,8}	28,474	N/A ¹	28,474	N/A ¹	
Supplemental Basic Aid	0	N/A¹	0	N/A¹	
Infrastructure and Operations Per Pupil Allocation ¹⁴	2,417,488	758,402	1,959,966	614,871	
Subtotal - Lottery-Funded Programs ³	7,851,944	2,158,381	8,037,754	2,214,457	
Early Childhood Care and Education Programs					
Virginia Preschool Initiative ¹¹	1,877,165	588,895	1,844,519	578,654	
Virginia Preschool Initiative - Additional Programs ¹⁵	0	0	0	0	
Subtotal - Early Childhood-Funded Programs ³	1,877,165	588,895	1,844,519	578,654	
Total State & Local Funds	\$85,520,448	\$22,500,813	\$85,723,091	\$22,468,411	

Direct Aid Payment Budget Calculation Template and Planning Tool above represents the main sources of funding for Henry County Public Schools (HCPS) operating budget. The Local Composite Index for our school division (.2388) provides a mathematical representation of a locality's fiscal capacity. This value indicates that the local government is responsible for funding 23.88% of the cost of the minimum educational program for students in Henry County. The inverse of the Local Composite Index for our school division is .7612, which indicates that the state is responsible for funding 76.12% of the total cost of a minimum educational program in Henry County. The Standards of Quality Funds, displayed as a local share and a state share combined, show a total expected cost of \$85,520,448 according to the Projected State Payments based on the Adopted 2026-2028 Biennial Budget (HB 30) June 29, 2026. These funds are allocated per pupil counted in our membership (enrollment). To calculate this, the state projects how many students will attend HCPS, and this is known as our Average Daily Membership (ADM). For the 2026-2027 school year, our ADM is projected to be 6,237 students.

The Incentive Programs, which total \$4,272,337 when local and state shares are combined, include Compensation Supplement funding, Food and Hygiene Tax, and some funding for Technology services. Funding for the Governor's School is provided as a state grant and not counted in the Incentive Programs.

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

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

The combination of the local share of these programs required by the Standards of Quality represents what is known as Local Required Share. For fiscal year 2027, the local share needed to match the state funds is \$22,500,813.



SUMMARY OF STATE FUNDING
State Funding Comparison for Fiscal Years 2026 and 2027

Funding Program	FY 2026	FY 2027	Variance
Standards of Quality	\$68,728,792	\$71,071,874	\$2,343,082
Incentive Programs	\$5,514,487	\$4,654,121	(\$860,366)
(Less State Grants)	(\$813,397)	(\$1,010,575)	\$197,178
Categorical Programs	\$59,499	\$65,344	\$5,845
(Less State Grants)	(\$48,722)	(\$46,558)	(\$2,164)
Lottery-Funded Programs	\$9,135,071	\$7,851,944	(\$1,283,127)
(Less State Grants)	(\$861,673)	(\$898,499)	\$36,826
Early Childhood-Funded Programs	\$1,746,571	\$1,877,165	\$130,594
Total	\$83,460,628	\$83,564,816	\$104,188

SUMMARY OF LOCAL FUNDING
Comparison of Local Share of Cost for Fiscal Years 2026 and 2027

Funding Program	FY 2026	FY 2027	Variance
Standards of Quality	\$17,025,008	\$19,124,746	\$2,099,738
Incentive Programs	\$890,323	\$628,791	(\$261,532)
Categorical Programs	0	0	0
Lottery-Funded Programs	\$2,376,568	\$2,158,381	(\$218,187)
Early Childhood-Funded Programs	\$506,197	\$588,895	\$82,698
Local Leeway Funding	\$2,600,167	\$2,384,281	(\$215,886)
Total	\$23,398,263	\$24,885,094	\$1,486,831

*FY27 Numbers are based on General Assembly Approved 2026-2028 Biennial Budget (HB 30) (Direct Aid Payment Budget Calculation Template and Planning Tool published by the VDOE June 29, 2026).

SUMMARY OF TOTAL REVENUE

Comparison of Fiscal Years 2026 and 2027 Revenue Sources

Funding Program	FY 2026	FY 2027	Variance
State Accounts	\$83,460,628	\$83,564,816	\$104,188
Local Funding	\$23,398,263	\$24,885,094	\$1,486,831
Grants	\$11,153,000	\$11,153,000	0
Other Revenue	\$1,712,366	\$977,727	(734,639)
Total	\$119,724,257	\$120,580,637	\$856,380

Local Comparison FY 2022 - FY 2027

Local Funding By Year	Required Local Share	Local Funding	Debt Services	After Debt Services	Amount over Local Share
Local Funding FY22	\$13,784,352.00	\$19,373,777.00	\$2,605,560.00	\$16,768,217.00	\$2,983,865.00
Local Funding FY23	\$15,231,469.00	\$18,712,619.00	\$2,501,200.00	\$16,211,419.00	\$979,950.00
Local Funding FY24	\$16,534,177.00	\$19,351,186.00	\$2,500,692.00	\$16,850,494.00	\$316,317.00
Local Funding FY25	20,114,072.00	\$22,611,428.00	\$2,497,356.00	\$20,114,072.00	\$0.00
Local Funding FY26	\$20,798,096.00	\$23,398,263.00	\$2,496,242.00	\$20,902,021.00	\$103,925.00
Local Funding FY27	\$22,500,813.00	\$24,885,094.00	\$2,260,403.00	\$22,624,691.00	\$123,878.00

STATE AND LOCAL PER PUPIL FUNDING

Funding Levels and Per Pupil Allotments by Source between Fiscal Years 2018 and 2027

Fiscal Year	ADM ^a	State Funding	Local Required Share	Local Leeway Funding	Total ^b
FY 2018	7,148	\$50,512,924	\$12,409,839	\$5,615,593	\$68,538,356
FY 18 Per Pupil		\$7,067	\$1,736	\$786	\$9,588
FY 2019	7,032	\$50,014,871	\$12,209,400	\$6,316,032	\$68,540,303
FY 19 Per Pupil		\$7,112	\$1,736	\$898	\$9,747
FY 2020	7,025	\$54,528,668	\$12,241,898	\$6,683,534	\$73,454,100
FY 20 Per Pupil		\$7,762	\$1,743	\$951	\$10,456
FY 2021	6,938	\$56,588,535	\$13,225,351	\$5,700,081	\$75,513,967
FY 21 Per Pupil		\$8,156	\$1,906	\$822	\$10,884
FY 2022	6,714	\$59,524,689	\$14,312,173	\$5,061,604	\$78,898,466
FY 22 Per Pupil		\$8,866	\$2,132	\$754	\$11,751
FY 2023	6,657	\$70,292,812	\$15,706,731	\$3,005,888	\$89,005,431
FY 23 Per Pupil		\$10,559	\$2,359	\$452	\$13,370
FY 2024		\$70,449,501	\$15,880,845	\$3,053,903	\$89,384,249
FY 24 Per Pupil	6,562	\$10,736	\$2,420	\$465	\$13,621
FY 2025		\$80,138,311	\$20,114,072	\$2,497,356	\$102,749,739
FY 25 Per Pupil	6,584	\$12,172	\$3,055	\$379	\$15,606
FY 2026		\$83,460,628	\$20,798,096	\$2,600,167	\$106,858,891
FY 26 Per Pupil	6,499	\$12,842	\$3,200	\$400	\$16,442
FY 2027		\$83,564,816	\$22,500,813	\$2,384,281	\$108,449,910
FY 27 Per Pupil	6,237	\$13,398	\$3,608	\$382	\$17,388

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

^b State Per Pupil amount includes State Sales Tx

REVENUE FROM STATE AND LOCAL ACCOUNTS

State and Local Payments for FY 2026 and Projected State and Local Payments for FY 2027

Standards of Quality Programs	FY 2026		FY 2027	
	State Share	Local Share	State Share	Local Share
Basic Aid	\$33,848,697	\$9,810,141	\$35,168,364	\$11,032,850
Sales Tax	\$9,526,188	N/A	\$9,713,581	N/A
Textbooks	\$806,869	\$233,849	\$756,797	\$237,419
Vocational Education	\$2,020,446	\$585,572	\$845,053	\$265,106
Gifted Education	\$317,427	\$91,998	\$318,082	\$99,787
Special Education	\$3,511,848	\$1,017,815	\$3,418,193	\$1,072,339
Special Education - Add On	\$446,933	\$129,532	\$923,293	\$1289,651
VRS Retirement (Includes RHCC)	\$4,141,663	\$1,200,350	\$3,361,223	\$1,054,467
Social Security	\$1,924,715	\$557,827	\$1,804,046	\$565,957
Group Life	\$115,886	\$33,586	\$99,697	\$31,277
English as a Second Language	\$1,228,802	\$356,135	\$1,092,228	\$342,649
At-Risk	\$10,379,438	\$3,008,203	\$13,175,147	\$4,133,244
Remedial Summer School	\$459,880	N/A	\$396,170	N/A
Subtotal – Standards of Quality Accounts	\$68,728,792	\$17,025,008	\$71,071,874	\$19,124,746

Incentive Programs	FY 2026		FY 2027	
	State Share	Local Share	State Share	Local Share
Compensation Supplement	\$2,804,201	\$812,723	\$1,756,979	\$551,191
<i>Academic Year Governor's School*</i>	<i>\$813,397</i>	<i>N/A</i>	<i>\$1,010,575</i>	<i>N/A</i>
At-Risk (Split funded – See Lottery section below)	N/A	N/A	N/A	N/A
Virginia Preschool Initiative	N/A	N/A	N/A	N/A
Supplemental in lieu of Food/Hygiene Tax	\$1,430,889	N/A	\$1,420,567	N/A
<i>ALL In Per Pupil Funding*</i>	Not Funded in FY26		Not Funded in FY27	
Rebenchmarking Hold Harmless	Not Funded in FY26		Not Funded in FY27	
Technology - VPSA	\$466,000	\$77,600	\$466,000	\$77,600
Subtotal – Incentive Accounts	\$5,514,487	\$890,323	\$4,654,121	\$628,791

* State-funded grants are removed from totals for the Summary of State Funds.

Categorical Programs	FY 2026		FY 2027	
	State Share	Local Share	State Share	Local Share

Adult Education	0	N/A	0	N/A
American Indian Treaty Commitment	0	N/A	0	N/A
<i>School Lunch*</i>	<i>\$42,775</i>	<i>N/A</i>	<i>\$40,683</i>	<i>N/A</i>
Special Education – Homebound	\$10,777	N/A	\$18,786	N/A
Special Education – State-Operated Programs	0	N/A	0	N/A
<i>Special Education – Jails*</i>	<i>\$5,947</i>	<i>N/A</i>	<i>\$5,875</i>	<i>N/A</i>
Subtotal – Categorical Accounts	\$59,499	0	\$65,344	0

* State-funded grants are removed from totals

Lottery-Funded Programs	FY 2026		FY 2027	
	State Share	Local Share	State Share	Local Share
Foster Care	\$43,865	N/A	\$42,193	N/A
At-Risk (Split funded – See Incentive section above)	\$4,003,186	\$1,160,217	\$2,101,510	\$659,276
Early Reading Intervention	\$283,839	\$82,263	\$412,816	\$129,507
Mentor Teacher Program	\$1,068	N/A	\$2,712	N/A
K-3 Class Size Reduction	\$1,673,836	\$485,117	\$1,757,165	\$551,249
<i>School Breakfast*</i>	<i>\$68,539</i>	<i>N/A</i>	<i>\$125,568</i>	<i>N/A</i>
SOL Algebra Readiness	\$185,539	\$53,774	\$191,087	\$59,947
<i>Project Graduation*</i>	<i>\$14,870</i>	<i>N/A</i>	<i>\$15,313</i>	<i>N/A</i>
<i>Alternative Education*</i>	<i>\$209,336</i>	<i>N/A</i>	<i>\$99,776</i>	<i>N/A</i>
<i>ISAEP*</i>	<i>\$32,810</i>	<i>N/A</i>	<i>\$32,108</i>	<i>N/A</i>
<i>Special Education – Regional Tuition*</i>	<i>\$536,820</i>	<i>N/A</i>	<i>\$625,734</i>	<i>N/A</i>
Career and Technical Education	\$28,408	N/A	\$28,474	N/A
Supplemental Basic Aid	0	N/A	0	N/A
Infrastructure and Operations Per Pupil Allocation	\$2,053,657	\$595,197	\$2,417,488	\$758,402
Subtotal – Lottery-Funded Programs	\$9,135,071	\$2,376,568	\$7,851,944	\$2,158,381

Early Childhood Care and Education Programs	FY 2026		FY 2027	
	State Share	Local Share	State Share	Local Share
Virginia Preschool Initiative	\$1,746,571	\$506,197	\$1,877,165	\$588,895
Subtotal – Early Childhood -Funded Programs	\$1,746,571	\$506,197	\$1,877,165	\$588,895

BALANCE OF REVENUE AND EXPENDITURES

Comparison of Fiscal Years 2026 and 2027 Revenue Sources

Funding Program	FY 2026	FY 2027	Variance
State Accounts	\$83,460,628	\$83,564,816	\$104,188
Local Funding	\$23,398,263	\$24,885,094	\$1,486,831
Grants	\$11,153,000	\$11,153,000	0
Other Revenue	\$1,712,366	\$977,727	(734,639)
Total	\$119,724,257	\$120,580,637	\$856,380

EXPENDITURE CATEGORIES

Comparison of Projected Expenditures by Category for FY 2026 and FY 2027

Funding Program	FY 2026	FY 2027	Variance
Instruction	\$77,039,635	\$77,931,134	\$891,499
Admin/Attendance/Health	\$5,249,196	\$5,278,415	\$29,219
Pupil Transportation	\$9,236,079	\$9,407,151	\$171,072
Operations/Maintenance	\$10,052,927	\$10,136,370	\$83,443
Facilities	\$103,925	\$50,000	(\$53,925)
Debt Service/Transfers	\$3,456,111	\$3,170,200	(\$285,911)
State and Federal Grants	\$11,000,000	\$11,000,000	0
Technology	\$3,536,384	\$3,557,367	\$20,983
Contingency Reserves	\$50,000	\$50,000	0
Total	\$119,724,257	\$120,580,637	\$856,380



EXPENDITURE DETAILS BY BUDGET CATEGORY

INSTRUCTION	FY 2026	FY 2027	Variance	Notes
Administrative Salaries*	1,083,739	2,008,208	924,469	4% Increase for administrators in FY27 Six Additional Coordinator Positions Two directors position
Teacher	33,920,166	34,049,533	129,367	One-step increase for eligible teachers 3% increase to scale equaling 4.0% (Compensation Funding), At-Risk funding, additional EL positions
Librarian	890,589	920,185	29,596	13 positions
School Counselor	1,703,084	1,615,392	(85,941)	9 Elementary school positions: 6 Middle school positions: 10 High school positions
Principal	1,332,800	1,375,894	43,094	13 principals
Assistant Principal	1,242,010	1,340,844	98,834	5 Elementary; 4 Middle; 6 High
Teachers – Dropout Prevention	460,342	449,413	(10,929)	7 teachers at the Center for Community Learning
Social Worker	372,237	447,414	75,177	6 positions
Teacher Aides	5,097,158	6,124,314	1,027,156	188 positions (cost of salary increases, cost to absorb grant funded positions with salary increases, stipend for SPED paras for ED, Autism, MD)). Additional 9 Behavioral Support Classroom Aides.
Clerical	1,491,169	1,586,265	95,096	42 positions
Part-time Teachers	429,000	499,413	70,413	Adult education, driver education, GED testing, speech screenings, etc.
Part-time Resource Officers	386,103	386,103	0	
Part-time Homebound Teachers	100,000	100,000	0	Regular education homebound instruction
Substitute Teachers	1,282,750	782,750	(500,000)	Rate schedules in "Compensation"
Substitute Teacher Aides	73,000	73,000	0	Rate schedules in "Compensation"
Supplements – Teachers	1,019,629	1,019,629	0	Professional Development costs, National Board, coaching and advisor stipends, etc.
Subtotal	50,883,776	52,778,375	1,896,322	

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

INSTRUCTION – Fringe Benefits	FY 2026	FY 2027	Variance	Notes
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Employer FICA Taxes	3,147,894	3,248,813	100,919	6.20%
Employer MEDI Taxes	736,205	759,860	23,655	1.45%
Retirement VRS-1 and VRS-1 Hybrid	7,955,234	8,150,731	195,497	16.87%
Health Care Credit VRS-1	538,273	428,368	(109,905)	.88%
Hospital/Medical Plans	6,659,521	7,404,333	744,812	\$744.87/month x 12 = \$8,938.44
Group Life Ins. VRS-1	532,245	514,541	(17,704)	1.06%
Group Life Ins. VRS-2	0	0	0	1.06%
Disability Insurance	96,597	104,957	8,360	\$10.50/month per employee
Disability Insurance – Hybrid	0		0	
Unemployment Insurance	75,000	75,000	0	
Worker's Compensation	140,000	140,000	0	.022%
Other Benefits	226,483	226,483	0	Vacation/sick leave balance for retirees; certificate renewal; drug testing; records checks; etc.
Subtotal	20,107,452	21,053,086	945,634	

INSTRUCTION	FY 2026	FY 2027	Variance	Notes
Purchased Services	2,229,002	1,486,878	(742,124)	At Risk Funding for Professional Development for Staff development; software licensing; special programs; college guides; printing costs; shared cost of Student Information System (PowerSchool)
Purchased Services – HR	40,000	40,000	0	Records/contract management
Purchased Services – F&C	15,000	15,000	0	Advertisement; publication; and threat monitoring software
Tuition Paid In-State	1,317,000	582,361	(734,639)	Governor's School; P&HCC dual enrollment; tuition for various specialized instruction programs
Postal Services	16,250	11,735	(4,515)	
Travel Expenses	121,900	116,200	(5,700)	Professional workshops and conferences
Travel Expenses - F&C	0	0	0	
Dues and Association Memberships	7,000	7,000	0	
Books and Subscriptions	92,000	93,128	1,128	
Education & Recreation Supplies	1,173,671	880,474	(293,197)	Allocated to schools based on student population. School account balances will remain the same, reduction is at the divisional level
Other Operating Supplies	341,738	341,738	0	School Resource Officers
Capital Outlay Replacement	604,846	507,877	(96,969)	Allocated to schools for general replacement of equipment and uniforms for fine arts and athletics. School account balances will remain the same, reduction is at the divisional level.
Capital Outlay Addition	90,000	16,300	(73,700)	Equipment for Special Education, Gifted and Talented, and Itinerant instructional needs. School account balances will remain the

				same, reduction is at the divisional level.
Subtotal	6,048,407	4,098,691	(1,949,716)	
INSTRUCTION – TOTALS	77,039,635	77,931,134	891,499	

	FY 2026	FY 2027	Variance	Notes
ADMIN, ATTENDANCE & HEALTH				
Board Members	57,700	57,700	0	\$8,100 per Board Member with an additional \$1,000 for the Chairperson
Executive Leadership*	550,270	569,363	19,093	
Nurse	920,139	959,641	39,502	20 positions
Psychologist	609,874	484,874	(125,000)	1 Psychologist vacancy; one behavioral specialist, and 4 Psychologists
Other Professional	438,348	527,530	89,182	5 positions (2 Human Resources; 3 Health Therapy)
Clerical	715,386	790,538	75,152	13 positions
Subtotal	3,291,717	3,389,646	97,929	

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

ADMIN, ATTENDANCE & HEALTH	FY 2026	FY 2027	Variance	Notes
Employer FICA Taxes	202,738	216,083	13,345	6.20%
Employer MEDI Taxes	47,415	50,537	3,122	1.45%
Retirement VRS-1 and VRS-1 Hybrid	572,736	581,878	9,142	16.87%
Health Care Credit VRS-1	39,130	30,595	(8,535)	.88%
Hospital/Medical Plans	433,894	455,860	21,966	\$744.87/month x 12 = \$8,938.44
Group Life Ins. VRS-1	38,163	36,587	(1,576)	1.06%
Disability Insurance	5,796	5,922	126	\$10.50/month per employee
Disability Insurance – Hybrid	0	0	0	
Worker's Compensation	7,000	7,000	0	0.22%
Other Benefits	0	0	0	Vacation/sick leave balance for retirees; certificate renewal; drug testing; records checks; etc.
Subtotal	1,346,872	1,384,462	37,590	

ADMIN, ATTENDANCE & HEALTH	FY 2026	FY 2027	Variance	Notes
Purchased Services	115,000	65,000	(50,000)	Contracted positions for Special Needs Related Services
Professional Service – Audit	25,800	25,800	0	Annual audit for schools and clubs

Professional Service – Legal	108,300	108,300	0	School Board attorney; counsel for specialized matters (Special Education)
Professional Service – Other	26,000	26,000	0	Insurance consulting, printing, etc.
Professional Service – Psych	65,000	15,000	(50,000)	
Advertising	11,000	11,000	0	Public information, vacancies, etc.
Postal Services	10,250	10,250	0	
Telecommunications	14,500	14,500	0	
Other Personnel Related Ins.	26,500	26,500	0	Public officials' bond; annuities; umbrella policies
Travel Expenses	43,689	43,689	0	
Travel Expenses – Finance	7,250	7,250	0	
Dues and Association Memberships	16,403	16,403	0	
Dues and Assoc. – Supt.	6,057	6,057	0	
Dues and Assoc. – Finance	2,683	2,683	0	
Office Supplies	45,437	45,437	0	Paper, printing, binding, etc.
Medical & Laboratory Supplies	46,438	46,438	0	Nursing supplies
Other Materials and Supplies	25,000	25,000	0	Psychological evaluation materials
Capital Outlay Replacement	9,000	9,000	0	
Capital Outlay Addition	6,300	0	(6,300)	
Subtotal	610,607	504,307	(106,300)	
ADMIN, ATTENDANCE & HEALTH – TOTALS	5,249,196	5,278,415	29,219	

PUPIL TRANSPORTATION SERVICES	FY 2026	FY 2027	Variance	Notes
Supervisor	184,925	192,402	7,477	2 positions
Bus Aides	568,451	446,261	(122,190)	17 positions
Secretaries	229,674	294,586	64,912	6 positions
Garage Employees	404,677	404,317	(360)	7 positions
Bus Drivers	2,792,504	2,690,047	(102,457)	106 positions
Substitutes – Bus Aides	46,000	46,000	0	Rate schedules in "Compensation"
Substitutes – Bus Drivers	180,600	180,600	0	Rate schedules in "Compensation"
Supplements	353,000	353,000	0	Extra trips; Signing Bonus New drivers FY27
Subtotal	4,759,831	4,607,213	(152,618)	

PUPIL TRANSPORTATION	FY 2026	FY 2027	Variance	Notes
Employer FICA Taxes	282,491	285,647	3,156	6.20%
Employer MEDI Taxes	66,067	66,805	738	1.45%

Retirement VRS-1 and VRS-1 Hybrid	73,425	82,155	8,730	16.87%
Retirement VRS-2 and VRS-2 Hybrid	395,887	307,526	(88,361)	9.08%
Health Care Credit VRS-1	5,017	4,285	(732)	.88%
Health Care Credit VRS-2	46,595	45,675	(920)	1.29%
Hospital/Medical Plans	439,047	461,160	22,113	\$744.87/month x 12 = \$8,938.44
Group Life Ins. VRS-1	4,892	5,162	270	1.06%
Group Life Ins. VRS-2	42,624	37,531	(5,093)	1.06%
Disability Insurance	14,273	17,010	2,737	\$10.50/month per employee
Worker's Compensation	90,000	90,000	0	
Other Benefits	9,000	9,000	0	
Subtotal	1,469,318	1,411,956	(57,362)	

PUPIL TRANSPORTATION SERVICES	FY 2026	FY 2027	Variance	Notes
Purchased Services	25,000	125,000	100,000	Routing software and support
Maintenance Contract Copiers	1,000	1,000	0	
Transportation Service – Parents	100,000	100,000	0	Related to Special Education
Motor Vehicle Insurance	70,000	70,000	0	VACORP Insurance
Travel Expenses	1,500	1,500	0	
Vehicle & Power EQ Fuels	1,496,622	1,620,500	123,878	Gasoline and diesel fuels, oil, lubricants, etc.
Vehicle & Power EQ Supplies	720,000	726,121	6,121	Parts, tires, supplies
Other Operating Supplies	50,000	50,000	0	
Buses Regular Replacement	512,808	663,861	151,053	
Buses Spec. Ed. Replacement	0	0	0	
Machinery & Equip. Replacement	15,000	15,000	0	Tools and shop equipment
Machinery & Equip. Addition	15,000	15,000	0	Computerized diagnostics and radios
Subtotal	3,006,930	3,387,982	381,052	
TRANSPORTATION – TOTALS	9,236,079	9,407,151	171,072	

OPERATIONS & MAINTENANCE	FY 2026	FY 2027	Variance	Notes
Salaries and Wages Regular	150,148	146,817	(3,331)	Security at events; Security Officers at MVHS and BHS
Supervisor	268,826	278,293	9,467	3 positions (1 Director and 2 Coordinator positions)

Trades, Grounds, and Office Staff	978,027	1,054,840	76,813	20 positions
Subtotal	1,397,001	1,479,950	82,949	

OPERATIONS & MAINTENANCE	FY 2026	FY 2027	Variance	Notes
Employer FICA Taxes	82,301	87,651	5,350	6.20%
Employer MEDI Taxes	19,248	20,499	1,251	1.45%
Retirement VRS-1 and VRS-1 Hybrid	27,200	27,230	30	16.87%
Retirement VRS-2 and VRS-2 Hybrid	119,822	100,534	(19,288)	9.08%
Health Care Credit VRS-1	1,858	1,420	(438)	.88%
Health Care Credit VRS-2	14,103	15,116	1,013	1.29%
Hospital/Medical Plans	286,696	301,363	14,667	\$744.87/month x 12 = \$8,938.44
Group Life Ins. VRS-1	1,812	1,711	(101)	1.06%
Group Life Ins. VRS-2	12,900	12,420	(480)	1.06%
Disability Insurance	2,772	2,898	126	\$10.50/month per employee
Disability Insurance – Hybrid	0	0	0	
Worker's Compensation	50,000	50,000	0	
Other Benefits	10,000	10,000	0	
Subtotal	628,712	630,842	2,130	

OPERATIONS & MAINTENANCE	FY 2026	FY 2027	Variance	Notes
Purchased Services	4,183,714	4,182,078	(1,636)	Allocated per school and for all schools for routine maintenance and activities concerned with keeping the physical plant clean and ready for daily use. Include operating the heating, lighting, and ventilating systems, and repairing and replacing facilities and equipment.
Maintenance Contract Copiers	140,000	140,000	0	
Utilities	2,930,000	2,930,000	0	
Telecommunication	75,000	75,000	0	Telephones, cell phones, MiFis, fax
Insurance	150,000	150,000	0	VACORP Insurance
Travel Expenses	3,000	3,000	0	
Agricultural Supplies	16,000	16,000	0	Allocated by school acreage
Repair & Maintenance Supplies	450,000	450,000	0	Light bulbs, paint and painting supplies; mechanical, electrical, and plumbing materials and supplies
Other Operating Supplies	30,000	30,000	0	Work order system and Office Supplies
Capital Outlay Replacement	45,000	45,000	0	Classroom furniture and equipment
Capital Outlay Addition	4,500	4,500	0	
Subtotal	8,027,214	8,025,578	(1,636)	
OPS. & MAINT. – TOTALS	10,052,927	10,136,370	83,443	

FACILITIES	FY2026	FY2027	Variance	Notes
Engineering/Architecture	50,000	0	(50,000)	
Building Improvements – Addition	53,925	50,000	(3,925)	
FACILITIES – TOTAL	103,925	50,000	(53,925)	

DEBT SERVICE/TRANSFERS	FY 2026	FY 2027	Variance	Notes
Miscellaneous Charges	20,000	20,000	0	
Redemption Principal Literacy	0	0	0	
Redemption Principal VPSA	1,830,672	1,666,796	(163,876)	
Interest Literary Loans	0	0	0	
Interest VPSA Bond	663,767	591,460	(72,307)	
Redemption Principal on Bonds	123,578	126,084	2,506	
Interest on Bonds	11,225	9,063	(2,162)	
Transfer Textbook Fund	806,869	756,797	(50,072)	
DEBT/TRANSFERS – TOTAL	3,456,111	3,170,200	(285,911)	

SPECIAL GRANTS	FY 2026	FY 2027	Variance	Notes
Grants	11,000,000	11,000,000	0	
SPECIAL GRANTS – TOTAL	11,000,000	11,000,000	0	

TECHNOLOGY	FY 2026	FY 2027	Variance	Notes
Supervisor	171,123	177,918	6,675	2 positions
Zone Coordinators	538,514	544,677	6,163	
Trades	635,015	664,061	29,046	
Subtotal	1,344,652	1,386,656	42,004	

TECHNOLOGY	FY 2026	FY 2027	Variance	Notes
Employer FICA Taxes	83,369	85,973	2,604	6.20%

Employer MEDI Taxes	19,497	20,107	610	1.45%
Retirement VRS-1 and VRS-1 Hybrid	238,138	233,929	(4,209)	16.87%
Health Care Credit VRS-1	16,271	12,203	(4,068)	.88%
Hospital/Medical Plans	173,560	178,769	5,209	\$744.87/month x 12 = \$8,938.44
Group Life Ins. VRS-1	15,866	14,699	(1,167)	1.06%
Disability Insurance	2,520	2,520	0	
Disability Insurance – Hybrid	0	0	0	
Worker's Compensation	9,000	9,000	0	
Other Benefits	0	0	0	
Subtotal	558,221	557,200	(1,021)	

TECHNOLOGY	FY 2026	FY 2027	Variance	Notes
Purchased Services	320,000	310,000	(10,000)	
Lease/Rent Equipment	161,511	161,511	0	Equipment in FY27
Travel Expenses	5,000	5,000	0	
Education & Recreation Supply	6,000	6,000	0	
M & S Technology Software	20,000	20,000	0	
ADP Equipment Replacement	125,000	125,000	0	
Tech. Infrastructure Replacement	530,000	520,000	(10,000)	Servers, cabling and installation, and licensing
ADP Equipment Addition	466,000	466,000	0	
Subtotal	1,633,511	1,613,511	(20,000)	
TECHNOLOGY – TOTALS	3,536,384	3,557,367	20,983	

CONTINGENCY RESERVES	FY 2026	FY 2027	Variance	Notes
Contingency Reserves	50,000	50,000	--	
CONTINGENCY - TOTAL	50,000	50,000	--	

Proposed Teacher Scale for 2026-2027

STEP	2025-2026 Scale	2026-2027 Proposed scale
0	\$51,356	\$52,908
1	\$51,973	\$53,544
2	\$52,697	\$54,290
3	\$53,330	\$54,942
4	\$53,918	\$55,548
5	\$54,565	\$56,214
6	\$55,220	\$56,889
7	\$55,882	\$57,571
8	\$56,444	\$58,150
9	\$57,012	\$58,735
10	\$57,583	\$59,324
11	\$58,218	\$59,978
12	\$58,803	\$60,581
13	\$59,508	\$61,307
14	\$60,223	\$62,043
15	\$60,827	\$62,665
16	\$61,556	\$63,417
17	\$62,295	\$64,178
18	\$63,043	\$64,948
19	\$63,862	\$65,792
20	\$64,565	\$66,516
21	\$65,340	\$67,315
22	\$66,253	\$68,255
23	\$66,917	\$68,940
24	\$67,786	\$69,835
25	\$68,667	\$70,742
26	\$69,693	\$71,799
27	\$70,597	\$72,731
28	\$71,376	\$73,533
29	\$72,232	\$74,415
30	\$73,456	\$76,394

\$2100 stipend for Master's Degree
 \$2600 stipend for Ed. S
 \$3100 stipend for Doctorate

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

- ❖ Teachers
- ❖ School Counselors
- ❖ Media Specialists
- ❖ Reading Specialists
- ❖ Instructional Coaches
- ❖ ITRT's

Off-step: Add \$2500 to step 30

2026-2027 Proposed Classified Salary Scales

Grade	C1	C2	C3	C4	C5	C6
Days worked	183	183	200	260	183	260
Hours worked	7.5	7.5	7.5	8	7.5	7.5
	Internal Intervention Para	EL Tutors	Secretary (10 Months)	Painter	Nurse (LPN)	Office Manager (Elem)
	High School General ParaPro	Health Office Asst.	Guidance Sect. (Middle)	Preventative Maint. Tech	HI Asst.	Bookkeeper (Middle/High)
	Media ParaPro	Preschool ParaPro		Courier-General Maint.		Admin Sect (SBO)
		Reading Instructional Asst.		Guidance Sect (High) - (7.5 hrs)		Exec. Asst to Superintendent
		Special Pop ParaPro (ED, AUT, MD)		Receptionist - (7.5 hrs)		
		Special Pop. ParaPro				
		School Security Officer				
C7	C8	C9	C10	C11	C12	C13
260	260	260	260	260	183	200
8	8	7.5	8	8	7.5	7.5
Ground Crew Tech	Carpenter	Accounting and Payroll Specialists	Electrician	Bus Mechanic II	OT Asst.	Nurse (RN)
Bus Mechanic I	Transportation Supply Manger	Human Resource Specialists	HVAC Tech		PT Asst.	
	Logistics Main. Tech	Federal Grants Specialist	Plumber			
		Tech Operations Asst.	Tech Specialist			
		Student Success Specialist				

2026-2027 Proposed Classified Salary Schedule													
Grade	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13
Steps													
0	\$22,065	\$27,256	\$26,978	\$36,461	\$35,519	\$38,731	\$43,693	\$49,092	\$52,296	\$52,829	\$55,286	\$57,657	\$61,778
1	\$22,278	\$27,360	\$27,081	\$36,565	\$35,623	\$38,834	\$43,796	\$49,195	\$52,400	\$52,943	\$55,400	\$57,760	\$61,892
2	\$22,391	\$27,526	\$27,243	\$36,819	\$35,872	\$39,115	\$44,119	\$49,576	\$52,796	\$53,349	\$55,833	\$58,227	\$62,388
3	\$22,455	\$27,604	\$27,323	\$36,927	\$35,973	\$39,225	\$44,247	\$49,716	\$52,946	\$53,503	\$55,989	\$58,393	\$62,565
4	\$22,646	\$27,836	\$27,556	\$37,241	\$36,281	\$39,561	\$44,622	\$50,140	\$53,396	\$53,958	\$56,467	\$58,890	\$63,097
5	\$22,837	\$28,074	\$27,790	\$37,554	\$36,589	\$39,895	\$44,997	\$50,564	\$53,847	\$54,413	\$56,946	\$59,388	\$63,633
6	\$23,026	\$28,308	\$28,020	\$37,870	\$36,894	\$40,228	\$45,376	\$50,986	\$54,296	\$54,870	\$57,424	\$59,885	\$64,163
7	\$23,092	\$28,390	\$28,102	\$37,975	\$36,999	\$40,340	\$45,504	\$51,129	\$54,448	\$55,025	\$57,581	\$60,051	\$64,343
8	\$23,156	\$28,466	\$28,179	\$38,081	\$37,098	\$40,453	\$45,631	\$51,272	\$54,601	\$55,176	\$57,741	\$60,217	\$64,522
9	\$23,221	\$28,546	\$28,254	\$38,183	\$37,200	\$40,565	\$45,755	\$51,412	\$54,750	\$55,329	\$57,899	\$60,383	\$64,698
10	\$23,348	\$28,701	\$28,408	\$38,391	\$37,406	\$40,787	\$46,008	\$51,694	\$55,051	\$55,629	\$58,217	\$60,713	\$65,052
11	\$23,473	\$28,857	\$28,564	\$38,601	\$37,608	\$41,007	\$46,257	\$51,975	\$55,349	\$55,933	\$58,534	\$61,043	\$65,411
12	\$23,537	\$28,936	\$28,642	\$38,709	\$37,710	\$41,121	\$46,384	\$52,115	\$55,500	\$56,087	\$58,692	\$61,209	\$65,585
13	\$23,603	\$29,014	\$28,718	\$38,812	\$37,815	\$41,229	\$46,509	\$52,254	\$55,652	\$56,237	\$58,854	\$61,379	\$65,765
14	\$23,666	\$29,092	\$28,797	\$38,918	\$37,914	\$41,343	\$46,632	\$52,399	\$55,803	\$56,391	\$59,012	\$61,544	\$65,943
15	\$23,795	\$29,249	\$28,952	\$39,129	\$38,121	\$41,566	\$46,888	\$52,684	\$56,103	\$56,697	\$59,331	\$61,876	\$66,300
16	\$24,279	\$29,846	\$29,541	\$39,924	\$38,893	\$42,410	\$47,839	\$53,754	\$57,244	\$57,847	\$60,539	\$63,135	\$67,645
17	\$24,404	\$29,997	\$29,691	\$40,127	\$39,095	\$42,625	\$48,083	\$54,027	\$57,537	\$58,142	\$60,846	\$63,456	\$67,992
18	\$24,876	\$30,583	\$30,274	\$40,911	\$39,857	\$43,460	\$49,021	\$55,084	\$58,660	\$59,277	\$62,037	\$64,696	\$69,321
19	\$25,327	\$31,133	\$30,817	\$41,647	\$40,573	\$44,244	\$49,905	\$56,074	\$59,713	\$60,345	\$63,150	\$65,855	\$70,563
20	\$25,582	\$31,447	\$31,123	\$42,069	\$40,982	\$44,683	\$50,405	\$56,638	\$60,315	\$60,950	\$63,787	\$66,520	\$71,274
21	\$26,133	\$32,126	\$31,801	\$42,977	\$41,875	\$45,654	\$51,501	\$57,865	\$61,625	\$62,272	\$65,168	\$67,964	\$72,822
22	\$26,281	\$32,308	\$31,980	\$43,220	\$42,108	\$45,912	\$51,789	\$58,192	\$61,969	\$62,619	\$65,534	\$68,344	\$73,231
23	\$26,601	\$32,702	\$32,367	\$43,743	\$42,617	\$46,468	\$52,418	\$58,897	\$62,724	\$63,381	\$66,330	\$69,175	\$74,119
24	\$26,920	\$33,091	\$32,756	\$44,268	\$43,129	\$47,027	\$53,047	\$59,606	\$63,473	\$64,143	\$67,126	\$70,005	\$75,009
25	\$27,303	\$33,563	\$33,224	\$44,898	\$43,743	\$47,696	\$53,798	\$60,450	\$64,375	\$65,053	\$68,078	\$71,000	\$76,073
26	\$28,364	\$34,869	\$34,515	\$46,648	\$45,447	\$49,550	\$55,894	\$62,803	\$66,882	\$67,586	\$70,728	\$73,764	\$79,036
27	\$28,491	\$35,021	\$34,665	\$46,847	\$45,644	\$49,765	\$56,137	\$63,079	\$67,174	\$67,884	\$71,039	\$74,083	\$79,381
28	\$29,067	\$35,732	\$35,533	\$47,796	\$46,566	\$51,009	\$57,272	\$64,351	\$68,531	\$69,253	\$72,814	\$75,582	\$80,982
29	\$30,521	\$37,519	\$37,309	\$50,185	\$48,894	\$53,559	\$60,135	\$67,569	\$71,956	\$72,716	\$76,455	\$79,362	\$85,031
30	\$30,979	\$38,084	\$37,870	\$50,941	\$49,630	\$54,366	\$61,041	\$68,586	\$73,040	\$73,810	\$77,605	\$80,556	\$86,312

2026-2027 PROPOSED ADMINISTRATOR SALARY SCALES AND GRADES

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

2026-2027 Proposed Administrator Salary Scale							
	A1	A2	A3	A4	A5	A6	A7
1	\$68,768	\$72,207	\$75,440	\$79,212	\$83,172	\$87,332	\$91,698
2	\$70,143	\$73,650	\$77,326	\$81,192	\$85,252	\$89,515	\$93,990
3	\$71,547	\$75,123	\$79,259	\$83,222	\$87,383	\$91,752	\$96,340
4	\$72,977	\$76,626	\$81,241	\$85,303	\$89,568	\$94,046	\$98,748
5	\$74,437	\$78,159	\$83,272	\$87,435	\$91,807	\$96,398	\$101,217
6	\$75,926	\$79,722	\$85,353	\$89,621	\$94,102	\$98,807	\$103,747
7	\$77,444	\$81,316	\$87,487	\$91,862	\$96,454	\$101,278	\$106,342
8	\$78,994	\$82,943	\$89,674	\$94,159	\$98,866	\$103,809	\$109,000
9	\$80,573	\$84,602	\$91,916	\$96,512	\$101,338	\$106,404	\$111,725
10	\$82,184	\$86,294	\$94,214	\$98,925	\$103,871	\$109,065	\$114,517
11	\$83,829	\$88,019	\$96,569	\$101,397	\$106,467	\$111,791	\$117,381
12	\$85,505	\$89,780	\$98,984	\$103,933	\$109,130	\$114,586	\$120,315
13	\$87,215	\$91,575	\$101,458	\$106,531	\$111,858	\$117,451	\$123,324
14	\$88,959	\$93,407	\$103,995	\$109,195	\$114,654	\$120,387	\$126,406
15	\$90,739	\$95,275	\$106,594	\$111,924	\$117,521	\$123,397	\$129,567
16	\$92,553	\$97,181	\$109,260	\$114,722	\$120,458	\$126,481	\$132,806
17	\$94,404	\$99,125	\$111,991	\$117,591	\$123,470	\$129,644	\$136,126
18	\$96,292	\$101,107	\$114,790	\$120,530	\$126,557	\$132,885	\$139,529
19	\$98,218	\$103,129	\$117,661	\$123,544	\$129,721	\$136,207	\$143,018
20	\$100,183	\$105,191	\$120,602	\$126,632	\$132,964	\$139,612	\$146,592

2026-2027 Proposed Professional Scale Salary

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

2026-2027 Proposed Professional Salary Scale					
Days/Year	183	200	260	200	200
Hours/Day	7.5	7.5	8	7.5	7.5
Grade	P1	P2	P3	P4	P5
0	\$48,174	\$55,072	\$54,647	\$72,181	\$74,966
1	\$48,753	\$55,707	\$55,467	\$72,903	\$75,470

2	\$49,433	\$56,453	\$56,298	\$73,631	\$75,837
3	\$50,027	\$57,105	\$57,143	\$74,368	\$76,211
4	\$50,578	\$57,711	\$58,000	\$75,112	\$76,802
5	\$51,185	\$58,378	\$58,870	\$75,863	\$77,393
6	\$51,800	\$59,052	\$59,753	\$76,621	\$77,988
7	\$52,421	\$59,735	\$60,649	\$77,387	\$78,182
8	\$52,947	\$60,313	\$61,559	\$78,161	\$78,383
9	\$53,480	\$60,899	\$62,483	\$78,943	\$78,579
10	\$54,017	\$61,487	\$63,420	\$79,732	\$78,972
11	\$54,612	\$62,141	\$64,371	\$80,530	\$79,367
12	\$55,160	\$62,744	\$65,337	\$81,335	\$79,564
13	\$55,823	\$63,470	\$66,317	\$82,148	\$79,764
14	\$56,492	\$64,207	\$67,311	\$82,970	\$79,958
15	\$57,059	\$64,829	\$68,321	\$83,800	\$80,355
16	\$57,743	\$65,580	\$69,346	\$84,637	\$81,090
17	\$58,436	\$66,341	\$70,386	\$85,484	\$82,230
18	\$59,138	\$67,112	\$71,442	\$86,339	\$83,130
19	\$59,906	\$67,956	\$72,513	\$87,202	\$84,558
20	\$60,566	\$68,680	\$73,601	\$88,074	\$85,876
21	\$61,292	\$69,478	\$74,705	\$88,955	\$86,700
22	\$62,149	\$70,419	\$75,825	\$89,845	\$88,049
23	\$62,772	\$71,103	\$76,963	\$90,743	\$89,036
24	\$63,588	\$71,998	\$78,117	\$91,650	\$90,022
25	\$64,414	\$72,906	\$79,289	\$92,567	\$91,086
26	\$65,376	\$73,963	\$80,478	\$93,493	\$92,718
27	\$66,224	\$74,894	\$81,686	\$94,427	\$94,876
28	\$66,954	\$75,697	\$82,911	\$95,372	\$96,114
29	\$67,758	\$76,579	\$84,155	\$96,325	\$98,950
30	\$68,909	\$78,223	\$85,838	\$97,768	\$101,969

2026-2027 PROPOSED Bus Driver / Bus Aide Salary Scale					
Bus Drivers		Bus Aide		Full-Time Bus Driver	
Daily Rate	Yearly Rate	Daily Rate	Yearly Rate	Daily Rate	Yearly Rate
\$133.19	\$23,975	\$99.89	\$17,981	\$185.62	\$33,412



SUBSTITUTE AND HOURLY PAY RATES 2026-2027

Instructional

Substitute Teacher (Retired Licensed)	\$175.00 per day
Substitute Teacher (Retired Licensed) Long-Term (>10 days)	\$195.00 per day
Substitute Teacher, Long-Term w/ intent to hire as Teacher (new teacher)	\$260.63 per day
Substitute Teacher, Long-Term w/ intent to hire as Teacher (with experience)	Daily Rate of Coord/Step
Substitute Teacher (Bachelor's or Master's Degree)	\$130.00 per day
Substitute Teacher (Bachelor's or Masters only), Long Term (>10 days)	\$150.00 per day
Substitute Teacher (High School/Associate's Degree, ParaPro Test or Two Years College)	\$115.00 per day
Substitute Teacher Aide (Special Education Only)	\$115.00 per day
Substitute Support Staff	\$115.00 per day

Health Office Substitutes

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

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

Substitute Driver, Regular Run (<i>regardless of length</i>)	\$105.00 per day
Substitute Driver, Special Education	\$105.00 per day
Substitute Bus Aide, Special Education	\$90.00 per day
Car Driver	\$95.00 per day

Car Aide	\$90.00 per day
Special Runs	\$20.00 per hour
Activity Runs (community stops-evening hours)	\$25.00 per hour
Driver's Education Trainer	\$35.00 per hour
Driver's Education Coordinator	\$40.00 per hour
Bus Driver Trainer	\$40.00 per hour

Cafeteria

Substitute Cafeteria Worker	\$14.50 per hour
Substitute Cafeteria Worker w/ SNA Certification	\$15.00 per hour
Retired Cafeteria Substitutes	\$15.30 per hour
Retired Cafeteria Substitutes w/ SNA Certification	\$15.80 per hour
Substitute Asst. Cafeteria Manager	\$17.50 per hour
Substitute Cafeteria Manager	\$18.70 per hour

Other

Part Time Reading Intervention Tutors	\$17.50 per hour
Adult Basic Education Teacher/General Adult Education Teacher	\$30.00 per hour
Homebound Teacher	\$35.00 per hour
SPED Teacher Summer Work	\$30.00 per hour
G.E.D. Test Administrator	\$30.00 per hour
Regional Alternative Teacher	\$30.00 per hour
Part Time ELL Tutor	\$30.00 per hour
After school (Tutors, SOL Review, Project Graduation Training, Off Grade Testing Scorers, etc.)	Teacher \$30.00 per hour Aide \$25.00 per hour
SPED para (MD, AUT, ED) stipend	\$2500 / semester
Paraprofessional who covers a class (no substitute)	\$10.00 per hour

CAPITAL IMPROVEMENT PLAN

Forward

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

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

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

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

Timelines

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



Henry County Public Schools Capital Improvement Plan

Priorities	Project	Description/Rationale	Estimated Cost	Year
1.	Pavement Replacement STE and CA	The pavement in the parking lots of Stanleytown Elementary and Career Academy needs replacement	\$1,500,000	2026-2027
2.	Pavement at FCMS	The pavement in the parking lot of Fieldale-Collinsville Middle needs replacement	\$1,250,000	2026-2027
3.	Switchgear replacements at FCMS and LPMS	The main electrical switchgear has existed since the school was built and needs replacement at Fieldale-Collinsville Middle School and Laurel Park Middle School	\$838,000	2026-2027
4.	Roof coating/replacement AE	The roof at Axton Elementary has exceeded its warranty and requires a new coating on part of the roof and replacement in other areas.	\$900,000	2026-2027
Total Estimated Cost for FY27			\$4,488,000	

1.	Switchgear replacements BHS and MVHS	The main electrical switchgear has existed since the school was built and needs replacement at Bassett High and Magna Vista High	\$3,250,000	2027-2028
2.	Boiler Replacement MVHS, LPMS, and AE	The boilers at the listed facilities are 30-plus years old, with several converted from coal to number 2 fuel oil. The boilers need to be replaced. This will increase the efficiency of our heating system and improve our energy costs.	\$2,200,000	2027-2028
3.	Renovations to Sanville	Renovations to Sanville Elementary to include building additional classrooms	\$4,600,000	2027-2028
4.	HVAC Upgrade -DME	DME- Replacement of HVAC Equipment	\$3,300,000	2027-2028
5.	HVAC Upgrade -GWCE	GWCE- Replacement of HVAC Equipment	\$3,300,000	2027-2028
6.	Roof Replacement -DME	DME- replacement of the EPDM roof that has been out of warranty since 2022	\$1,375,000	2027-2028
7.	Renovations to Stanleytown	Renovations to Stanleytown to include building additional classrooms	\$11,000,000	2027-2028
8.	Roof Replacement GWCE	GWCE- replacement of the EPDM roof that has been out of warranty since 2022	\$1,375,000	2027-2028
		Total estimated cost for FY2028	\$30,400,000	
1.	Pavement Replacement G.W. Carver Elementary	Pavement in the parking lot at G.W. Carver Elementary needs replacement	\$600,000	2028-2029
2.	Replacement of Single- Pane windows at BHS	The single-pane windows at Bassett High School need replacement	\$1,938,000	2028-2029
3.	Replacement of Lighting at BHS	Replace lighting at Bassett High School with LED lighting	\$978,070	2028-2029
4.	Replacement of Single- Pane windows at MVHS	The single-pane windows at Magna Vista High School need replacement, and the steel lintels need to be painted	\$1,914,000	2028-2029
5.	Replace all HID fixtures at MVHS	All HID fixtures at MVHS need to be replaced with LED light fixtures	\$969,910	2028-2029
6..	HVAC replacement at MVHS	Replace all HVAC equipment at Magna Vista High School	\$6,500,000	2028-2029
		Total estimated cost for FY2029	\$12,899,980	
1.	Replacement of single- pane windows at the CA	The single-pane windows at Career Academy need replacement	\$868,800	2029-2030
2.	Electrical Gear replacement at CA	Replace all original electrical gear at Career Academy	\$317,388	2029-2030
3.	Replacement Lighting at GWCE	Replace lighting at George Washington Carver Elementary School with LED lighting	\$421,945	2029-2030
4.	Electrical Gear Replacement at CCL	Replace all general electrical gear at the Center for Community Learning	\$406,152	2029-2030
5.	Replacement of the vertical heat pump at CCL	Replace vertical heat pump and RTUs at the Center for Community Learning	\$1,200,000	2029-2030

6..	Switch Gear Replacement at AE	Replace the building's electrical switch gear at Axton Elementary School	\$2,500,000	2029-2030
7.	Replacement Lighting at AE	Replace lighting at Axton Elementary School with LED lighting	\$350,000	2029-2030
8.	HVAC replacement at MOE	Replace all HVAC equipment at MOE	\$4,000,000	2029-2030
		Total estimated cost for FY2030	\$10,064,285	
1.	Replacement of Single-Pane windows at FCMS	The single-pane windows at Fieldale-Collinsville Middle School need replacement	\$693,209	2030-2031
2.	Theatre Lighting at FCMS	Fieldale-Collinsville Middle School requires new theatre lighting replacement	\$125,000	2030-2031
3.	Roof Replacement FCMS	Roof replacement at Fieldale-Collinsville Middle School	\$4,000,000	2030-2031
4.	Replacement of Single-Pane windows at LPMS	The single-pane windows at Laurel Park Middle School need replacement	\$1,307,304	2030-2031
5.	Replacement Lighting at LPMS	Replace lighting at Laurel Park Middle School with LED lighting	\$660,255	2030-2031
		Total estimated cost for FY2031	\$6,785,768	
1.	Additions to Career Academy	Additions to the Career Academy will be based on the instructional needs of students and future programs.	TBD	TBD
2.	Athletic Facilities Improvements	As determined by student needs.	TBD	TBD

School Nutrition Programs Budget

Budget Overview for FY 2027

Revenues

- Student Lunch and Breakfast Revenue –These categories remain at \$0 due to the continuation of CEP.
- Adult Meals – Meal prices increased to \$5.25 for lunch and \$3.15 for breakfast in FY 2026. There will be a required increase for both breakfast and lunch prices for FY 2027 once the Federal Reimbursement Rates and USDA Foods meal rate equivalent are published in July 2026. Adult meal revenue was just over \$48,000 for breakfast and lunch combined in FY 2025.
- Other Food Sales – Sales in this category totaled \$195,769 for FY 2025, a decrease from FY 2024.
- Other Sources – Rebates decreased in FY 2025 with less entitlement spending dollars available for USDA foods. Revenue from Other Sources for FY 2025 totaled \$187,510.
- Federal/State Reimbursement – The “normal” reimbursement rates for FY 25, adjusted for inflation, did not cover the full costs of the nutrition programs, the costs of equipment repairs and replacement, and the cost of the spring employee bonus. FY 2025 revenue for this category totaled \$5,184,525.
- USDA Funding of the SFSP/CACFP Program – These programs are under VDOE oversight as of FY 2019 and are tracked separately from the National School Lunch and Breakfast Programs. Revenue for FY 2025 was less than projected at \$701,389 due to lower participation in non-congregate summer meal pickups and less serving days. We project higher revenue for this category for FY 2027 due to direct-to-home delivery of rural non-congregate meal kits for Summer Food Service.
- Fund Balance Transfer – The State recommends retaining three months of operating expenses in the fund balance. That amount, based on FY 2025 expenses, is now \$1,756,100. Our fund balance has fallen well below this level.
- Projected revenues for FY 2027 are in line with expected inflationary increases in reimbursement rates and current participation levels in the Community Eligibility Program.

Expenses

- Personal Services – We have budgeted for a one-step, plus a percentage increase equivalent to a 4% raise for all school nutrition employees. Two days have been added back to the instructional calendar. The percentage of increase is in line with planned increases for other HCPS-classified employees. An increase in the substitute rate to \$14.50 per hour and \$15.30 for retired subs is also included.

- Retirement – VRS-1 based on 15.58%, an additional 5% paid by employees. VRS-1 hybrid is based on experience from FY 2025 plus a 12% increase. We no longer have any non-hybrid VRS-2 qualified employees. VRS-2 hybrid based on FY 2025 experience plus a 20% increase.
- RHCC is based on 1.21% of VRS-1 & 2 personnel salaries.
- Hospital/Medical Insurance – Coverage for 38 employees at \$7,983 each, an increase of 3%. FY 2025 actual was \$306,488 with the cost of alternate insurances. (We covered 40 employees for FY2025)
- Food – Budgeting 46.1% of total revenues.
- Other Operating Costs – Technical Services Contract, Contract Maintenance, and Outside Maintenance Services are in this category. This category also covers paper and janitorial operating supplies and small wares. The budgeted amount is in line with the previous two years' expenditures.
- Equipment – Capital Improvement Plan – we continue to focus on replacing the most obsolete equipment and purchasing equipment to assist with the efficient running of the department. (See separate CIP document).

CAFETERIA OPERATING EXPENSES

Description	2025-2026 Original	2026-2027 Proposed	Change	Comments
Personal Services	2,850,615	2,755,000	(95,615)	A step plus percentage increase equivalent to a 4% raise for 10-month staff. Also in plan: increase sub rate to \$14.50 and the special rate for subs retired from SN to \$15.30.
Employer FICA Tax	170,538	170,810	272	Rate of 6.2%
Employer Medicare Tax	39,884	39,948	64	Rate of 1.45%
Retirement -VRS 1	74,812	58,844	(15,968)	VRS1 FY 2025 amount \$57,690 + 2% increase
Retirement -VRS 1 hybrid	85,252	99,920	14,668	VRS1 Hybrid FY 2025 amt \$89,215 + 12% increase
Retirement -VRS 2	4,526	0	(4,526)	VRS2 FY 2025 amount - \$0
Retirement -VRS 2 hybrid	21,691	26,000	4,309	VRS2 Hybrid FY 2025 amt \$23,214 + 12% increase
Retiree Healthcare Credit (RHCC) VRS-1	11,596	11,696	100	1.21% of VRS-1 personnel salary (FY 2025 actual - \$11,447)
Retiree Healthcare Credit (RHCC) VRS-2	3,378	3,403	25	1.21% of VRS-2 personnel salary (FY 2025 actual - \$3,450)
Hospital/Medical Plans	302,250	303,354	1,104	38 employees covered @ \$7,983 each. (an increase of 3%) (FY 2025 actual=\$306,488 w/ Alt.Ins.)
Group Life Insurance-VRS 1	12,842	12,953	111	1.34% of VRS-1 personnel salary
Group Life Insurance-VRS 2	3,741	3,769	27	1.34% of VRS-2 personnel salary
Long-Term Disability Insurance Plans	1,600	1,200	(400)	History: FY 2025 - Regular LTD - \$1,155
Disability Insurance Plans-	2,529	2,922	393	FY 2025 Hybrid Disability Ins - \$2,656 + 10%

Hybrid				
Unemployment Compensation	1,000	1,000	0	Cafeteria pays pro-rated amount based on claims. FY 2025 actual-\$0
Worker's Comp-Common Carrier	31,500	31,500	0	Cafeteria pays an amount based on current MOD factor. (FY 2025 actual - \$30,325)
Professional Services-Audit	7,300	7,300	0	Completed by county designated firm. (FY 2025 actual - \$7,132)
Contracted Refuse Collection	83,500	95,000	11,500	Estimate based on county charge for service. (FY 2025 actual - \$83,943) Tipping fee increased 10.68% January '26.
Contract Exterminator Service	5,200	5,000	(200)	Monthly, plus "out of zone" expenses as necessary. (FY 2025 actual - \$4,695)
Contracted Water/Sewer Services	12,500	12,500	0	Contracted services to pump grease traps twice annually, plus enzymatic drain treatment and annual pumping at eight locations. (FY 2025-\$11,030)
Telecommunications	5,200	5,600	400	Monthly phone bills for MS and Central Office. (FY 2025 - \$5,534)
Travel Expenses	25,000	20,000	(5,000)	Mileage reimbursement for oversight of multiple locations, SFSP & CACFP meal delivery, attendance for CEU's at conferences, training expenses. (2025 Actual Exp- \$16,199)
Food Supplies	2,989,500	3,603,261	613,761	Budgeting 41.3% of expected revenue, plus as needed for SFSP direct-to-home meal kits.
Repair and Maintenance-Supplies	18,000	20,222	2,222	Replacement parts for existing equipment. (FY2025 actual-\$17,713)
Other Operating Costs	385,700	385,700	0	Paper and cleaning supplies, small wares, Outside Equipment Repairs, Services & Rentals, Tech. contract, Maint. Contract, etc. (FY 2025 actual - \$366,828)
Equipment Purchased	140,000	140,000	0	Capital Improvement Plan. See separate document. (FY2025 - \$140,608)
Cafeteria Operating Expenses Total	\$ 7,289,654	\$ 7,816,901	527,246	increase of 7.2% over FY 2025-2026 budget. (FY25 total - 6,917,711)

CAFETERIA OPERATING REVENUES

Description	2025-2026 Original	2026-2027 Proposed	Change	Comments
Student Lunch	0	0	0	This category remains \$0 due to CEP continuing district-wide. This revenue moved to Federal / State Reimbursement.
Student Breakfast	0	0	0	CEP breakfast programs (universal-free).
Adult Lunch	48,000	42,000	(6,000)	FY26 Adult lunch price 5.25. Adult meal price increase to \$5.____ per lunch. We expect adult participation to remain static. FY 2025 - \$47,060. Meal Pricing to be announced after Federal Reimbursement Rates in July 2026.

Adult Breakfast	1,500	1,000	(500)	Adult meal price will increase to \$_____ for a full breakfast meal. Expect adult participation to remain static. FY2025 - \$1,120. Meal Pricing announced after Federal Reimbursement Rates in July 2025.
Other Food Sales	205,000	182,000	(23,000)	A la Carte items: daily entree, fruit snacks, baked chips, fruit juice, ice creams, sherbets, cookies, etc. FY2025 - \$195,769.
Other Sources	224,090	187,000	(37,090)	Rebates, 3rd party grants, catering, contract feeding, head start, etc. FY2025 - \$187,510.
Interest Income Allocated	9,700	9,700	0	Receiving some interest income on MMA savings account since move to Carter Bank. FY 2025 - \$4,910.
Federal/State Reimbursement	5,989,149	5,422,981	(566,168)	Combined Federal and State reimbursement. FY2025 - \$5,184,525. Drop due to discontinuance of supply chain funding and SFSP rates for NSLP.
SFSP / CACFP Funding	815,215	1,975,220	1,160,005	Tracking of USDA programs for Summer Food Service and CACFP (At-Risk Supper/Snack Program). These programs are separate and additional to the National School Lunch and Breakfast Programs. FY2025 - \$701,389. (FY2026 estimate - \$1,151,000 due to increase in number of days served for non-congregate meals and expected increase in participation.
Fund Balance Transfer	(3,000)	(3,000)	0	Fund balance will need to re-build toward the Department of Education Guidelines. (three months of operating expenses recommended)
Cafeteria Operating Revenue Total	\$ 7,289,654	\$ 7,816,901	527,247	FY 2025 - \$6,669,460

HENRY COUNTY PUBLIC SCHOOLS							
SCHOOL NUTRITION PROPOSED SALARY SCALES 2026-2027							
Days Worked	178	181	181	186			
Hours Worked	4 HRS	5 HRS	6 HRS	7 HRS			
Position	01A	02A	2	3	STEPS	C6	C9
Steps	SCALE	SCALE	SCALE	SCALE			
1	\$10,025	\$12,809	\$15,897	\$23,918	0	\$38,731	\$52,296
2	\$10,269	\$13,123	\$16,137	\$24,274	1	\$38,834	\$52,400
3	\$10,524	\$13,447	\$16,534	\$24,868	2	\$39,115	\$52,796
4	\$10,799	\$13,801	\$16,943	\$25,510	3	\$39,225	\$52,946
5	\$11,077	\$14,153	\$17,388	\$26,122	4	\$39,561	\$53,396
6	\$11,347	\$14,498	\$17,834	\$26,806	5	\$39,895	\$53,847
7	\$11,630	\$14,861	\$18,267	\$27,479	6	\$40,228	\$54,296
8	\$11,915	\$15,224	\$18,725	\$28,148	7	\$40,340	\$54,448
9	\$12,230	\$15,627	\$19,183	\$28,834	8	\$40,453	\$54,601
10	\$12,522	\$16,001	\$19,690	\$29,566	9	\$40,565	\$54,750
11	\$12,906	\$16,491	\$20,160	\$30,326	10	\$40,787	\$55,051
12	\$13,216	\$16,887	\$20,643	\$31,072	11	\$41,007	\$55,349
13	\$13,533	\$17,293	\$21,139	\$31,861	12	\$41,121	\$55,500
14	\$13,858	\$17,707	\$21,646	\$32,652	13	\$41,229	\$55,652
15	\$14,191	\$18,132	\$22,165	\$33,433	14	\$41,343	\$55,803
16	\$14,532	\$18,567	\$22,697	\$34,014	15	\$41,566	\$56,103
17	\$14,881	\$19,012	\$23,241	\$34,785	16	\$42,410	\$57,244
18	\$15,237	\$19,469	\$23,800	\$35,526	17	\$42,625	\$57,537
19	\$15,603	\$19,935	\$24,372	\$36,380	18	\$43,460	\$58,660
20	\$15,978	\$20,414	\$24,956	\$37,253	19	\$44,244	\$59,713
21	\$16,361	\$20,903	\$25,556	\$38,147	20	\$44,683	\$60,315
22	\$16,754	\$21,405	\$26,169	\$39,061	21	\$45,654	\$61,625
23	\$17,156	\$21,920	\$26,797	\$39,999	22	\$45,912	\$61,969
24	\$17,568	\$22,446	\$27,441	\$40,958	23	\$46,468	\$62,724
25	\$17,990	\$22,984	\$28,100	\$41,942	24	\$47,027	\$63,473
26	\$18,422	\$23,536	\$28,774	\$42,949	25	\$47,696	\$64,375
27	\$18,864	\$24,101	\$29,464	\$43,979	26	\$49,550	\$66,882
28	\$19,316	\$24,680	\$30,172	\$45,035	27	\$49,765	\$67,174
29	\$19,781	\$25,271	\$30,896	\$46,114	28	\$51,009	\$68,531
30	\$20,236	\$25,853	\$31,638	\$47,222	29	\$53,559	\$71,956
			\$32,366	\$48,309	30	\$54,366	\$73,040

HENRY COUNTY NUTRITION PROGRAMS													
CAPITAL "SHORT LIST" 2026-2027													
1	Install transformer to step down 480V power to 240/208V to allow installation of existing Panasonic Induction Range. (Replaces 40-qt steam-jacketed kettle that is not repairable)											\$5,000	
2	Replace serving line #1 at Magna Vista due to obsolete parts and to make it more marketable to customers											\$94,000	
3	Replace Mini-Combi at MVE with double-stack Cleveland Combi oven (update elect/gas input)										\$78,000		
	FC, LP, CCE, AE, RAE, SE												
4	Replace some ice machines purchased in '01-'02 and prior years: replace w/ Hoshizaki KM-301BAJ or KM-350MAJ. Three machines purchased in 2000 - FC, LP, STE (\$4,300 to \$5,750 per machine)										\$21,100		
5	Replace some milk boxes, purchased prior to 2000 (MVH-1, CCE-1, STE- (MVH, merchandising box)										\$25,000		
												Total List:	\$223,100

HENRY COUNTY NUTRITION PROGRAMS												
Five Year Capital Improvement Plan - FY 2027 – FY 2032												
All costs are approximate based on current equipment pricing plus a percentage of increase.												
<u>Bassett High School</u>												
1	Replace rotating deck oven with double stack Combi Oven-Steamer										\$38,000	
										BHS Sub-total	\$38,000	
<u>Fieldale-Collinsville Middle School</u>												
1	Replace serving lines, parts obsolete. Install Low-Point serving lines for marketability.										\$145,000	
3	Replace ice machine, purchased in 2000. Replace w/ Hoshizaki KM-350MAJ										\$5,750	
										FCM Sub-total	\$150,750	
<u>Laurel Park Middle School</u>												
1	Replace serving lines, parts obsolete. Install Low-Point serving lines for marketability										\$145,000	
3	Replace ice machine, purchased in 2000. Replace w/ Hoshizaki KM-350MAJ										\$5,750	
										LPM Sub-total	\$150,750	

<u>Magna Vista High School</u>												
1	Install transformer to step down 480V power to 240/208V to allow installation of existing Panasonic Induction Range. (Replaces 40-qt steam-jacketed kettle that is not repairable)											\$5,000
2	Replace serving line #1 to make it more marketable to customers (plus parts are obsolete)											95,000
3	Replace one Blodgett Hydrovection oven doublestack with a Cleveland Combi doublestack											38,000
4	Replace lines #2 & #4 with lines with adequate numbers of serving wells for secondary menu (lines removed can be placed in RAE & STE)											155,000
5	Replace one 16-crate milk box (with merchandising box)											19,000
											MVH Sub-total	312,000
<u>Axton Elementary</u>												
											AE Sub-total	0
<u>Campbell Court Elementary School</u>												
2	Replace one 16-crate milk box											7,200
											CCE Sub-total	7,200
<u>G.W. Carver Elementary School</u>												
											GWC Sub-total	0
<u>CCL-Collinsville</u>												
											CCL Sub-total	0

<u>Meadow View Elementary</u>											
1	Replace Mini-Combi with double-stack Cleveland Combi oven (update elect/gas input)								78,000		
2	Replace 40-qt Steam-Jacketed Kettle with 30-gallon Braising Pan (place on back-side of hood)								30,000		
								MVE Sub-total	108,000		
<u>Drewry Mason Elementary School</u>											
								DME Sub-total	0		
<u>Mt. Olivet Elementary School</u>											
								MOE Sub-total	0		
<u>Rich Acres Elementary School</u>											
1	Replace serving line, parts are hard to get, nearly obsolete. (Can use line from MVH)								72,500		
								RAE Sub-total	72,500		
<u>Sanville Elementary School</u>											
								SE Sub-total	0		
<u>Stanleytown Elementary School</u>											
1	Replace one 16-crate milk box								7,200		
2	Replace serving line, parts are hard to get, nearly obsolete. (Can use line from MVH)								72,500		
								STE Sub-total	79,700		
								TOTAL LIST	918,900		

TEXTBOOK BUDGET

Estimated Costs for 2026-2027

Revenues:	
Projected Balance – July 1, 2026	\$992,968.08
State Funding (2026 – 2027)	\$756,797.00
Total Revenues:	\$1,749,765.08
Expenditures:	
Social Studies Textbook Adoption	\$500,000.00
Consumable / Replacement	\$10,000.00
Textbook Replacement Needs (Estimate)	\$5,000.00
Total Expenditures	\$515,000.00
Projected Balance – July 1, 2027	\$1,234,765.08