SPOTSYLVANIA COUNTY
PUBLIC SCHOOLS

FY 2027
School Boards
Adopted Budget

April 29, 2026

8020 River Stone Drive, Fredericksburg, VA 22407 | (540) 834-2500 | www.spotsylvania.k12.va.us

SPOTSYLVANIA COUNTY

PUBLIC SCHOOLS

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Acknowledgements

The Spotsylvania County Public Schools Budget Office extends its sincere appreciation to everyone who contributed to the successful completion of the FY 2027 Adopted Budget. This comprehensive document is the direct result of a dedicated collaboration between school division staff, county government partners, advisory groups, and the broader community. We are especially grateful to the students, parents, and citizens who invested their valuable time into this process. Furthermore, we thank the School Board and leadership team for their ongoing guidance and commitment as we transition into the next phases of the FY 2027 financial plan.

SCPS Budget Team

Phillip Trayer
Chief Financial Officer

Tatiana Kooistra
Director of Budget and Enterprise Resource Planning

Joy Walton
Senior Financial Analyst

Melissa Webster
Budget Analyst

Robert Elliott
Position Control Analyst

This budget document is a publication of Spotsylvania County Public Schools. Questions or comments may be sent to the Finance Department Budget Office, 8020 River Stone Drive, Fredericksburg, VA 22407, phone (540) 834-2500, fax (540) 834-2553, or go to spotsylvania.k12.va.us.

The Spotsylvania County Public School Board is committed to policy of nondiscrimination with regard to sex, sexual orientation, gender, gender identity, race, color, national origin, disability, religion, ancestry, age, marital status, pregnancy, childbirth, or related medical conditions, military status, genetic information, or any other characteristic protected by law. This commitment prevails in all of its policies and practices concerning staff, students, educational programs and services, and individuals and entities with whom the Board does business. For more information, go to spotsylvania.k12.va.us.

Budget Document Recognitions

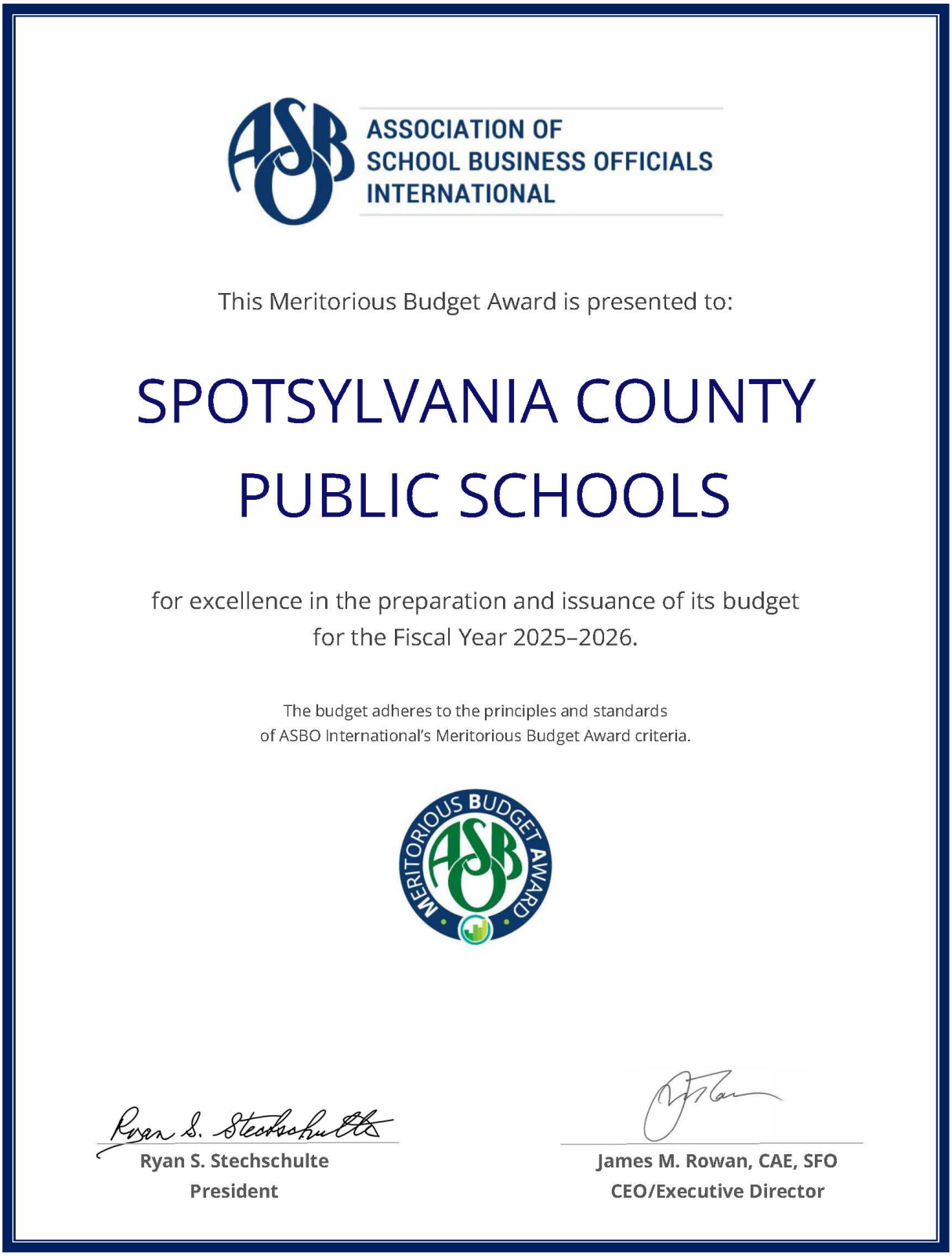


Figure 1 - FY26 ASBO SCPS Meritorious Budget Award

School Board Chair Message

SPOTSYLVANIA COUNTY PUBLIC SCHOOLS

8020 River Stone Drive • Fredericksburg, VA 22407
Phone: 540-834-2500 Fax: 540-834-2556 TDD: 834-2557
www.spotsylvania.k12.va.us

June 30, 2026

Dear Members of our School Community and Citizens of Spotsylvania County,

On behalf of the School Board, I am pleased to present the FY 2027 Adopted Budget for Spotsylvania County Public Schools. This year's budget aligns to our Strategic Plan and unites out goals with the priorities put forth by the County Administrator. Our Budget is the result of engagement with the citizens of Spotsylvania County, our parents, students and our staff. The culmination of this public input, along with the collaborative dialogue with the Board of Supervisors, has produced a budget that incrementally and effectively targets specific needs of our students.

In FY2026 we began a multi-year process to address major school funding gaps which had accumulated over several fiscal cycles. The FY 2027 Adopted Budget intentionally picks up where the FY2026 process left off. While we have incorporated some new initiatives in order to better support our students, the majority of the additions to the FY 2027 Adopted Budget represent vital initiative deferred from the previous year.

Last year, we launched our strategic framework, *Future Ready 2030*. This roadmap emphasizes that our greatest asset is our human capital. Accordingly, the FY 2027 budget prioritizes attracting and retaining a highly qualified workforce through a competitive compensation and benefit package. From our educators in the classroom to the support staff who ensure our buses run safely and our buildings remain secure, we are investing heavily in the people who make education excellence possible. Notably, this adopted compensation increases aligns pay parity for School employees with County employee increases, as adopted by the County Board of Supervisors on April 28th, 2026.

The FY 2027 Adopted Budget totaling $515.9 million across seven funds, representing 6.2% increase over the Adopted FY26 Budget. Key funding resources include:

- **State funding** (including sales tax) is at $240.6 million. This represents an increase of $18.1 million or 8.1% from FY 2026 Adopted Budget.
- **Federal revenues** have a slight increase of $760K or 2.5% above FY 2026 Adopted Budget.
- **Loan and Bonds funding** decrease of $630K or 1.4% below last year is directly related to the major capital improvement plan.
- **Local transfer** is budgeted at an increase of $12.3 million or 7.2% over FY 2026 Adopted Budget and is associated with a salary increases and Debt Service increase.
- **Other revenue** is projected to decrease by $440K or 4.2% below the FY 2026 Adopted Budget.

FY 2027 local transfer builds upon last year's record-setting growth. This additional funding provides Spotsylvania County Public Schools with the means to maintain the critical staffing levels necessary to support our students and remain regionally competitive.

SPOTSYLVANIA COUNTY PUBLIC SCHOOLS

8020 River Stone Drive • Fredericksburg, VA 22407
Phone: 540-834-2500 Fax: 540-834-2556 TDD: 834-2557
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The development of the FY 2027 Budget was driven by the following categories: 1) SOQ/State and Federal Mandates, 2) Key Critical Improvements, 3) Compliance Adjustments and Organizational Improvements, 4) Benefits Adjustments, 5) Workforce Investments, 6) School Maintenance, Transportation, Health, Security / Safety, and 7) Technology, Business, and Other. Our operational investments continue to center on instructional performance and the facilities that house our learners. Additionally, all new investments are directly tied to Strategic Plan Pillars:

- **Academic Excellence and Achievement:** $1.6M
- **Safe, Engaging, and Supportive Learning Environment:** $.4M
- **Joy, Health, Wellness:** $.6M
- **Diverse, Innovative, and Supportive Workforce:** $17.8M

Highlights of the FY 2027 Adopted Budget

Category	Strategic Investment
Compensation	3.2% COLA + Step increases for licensed staff; 2% Merit for support personnel.
Market Equity	Phase 2 of Teacher Scale Modernization; Bus Attendant scale adjustments, Bus Lead Driver conversion to 12 month contracts
Student Support	67.5 new FTE positions, including VLA Interventionists, SPED-autism teachers and paras, SPED Diagnosticians, Counselors, Psychologists, CTE teachers.
Operational Health	Increased health insurance allocations and modernized HR/Technology business tools, Continuation of Attendance Liaison Program.

In closing, we are proud that the investments secured in FY 2026 are already producing tangible results: teacher turnover is down, student attendance is up, and test scores are beginning to recover.

The School Board is grateful for the opportunities during the FY 2027 budget season that allowed for open, productive conversation between both boards. We remain committed working collaboratively with the Board of Supervisors to find ways to invest in the success of our students and community.

Sincerely,

Megan Jackson

Mrs. Megan Jackson, Chair
Spotsylvania County School Board

Guide for Document Use

An effective budget document presents a clear, logical, and comprehensive representation of facts and data related to the Adopted budget for the coming fiscal year. The format of this document is intended to present facts and data in an easy to understand and transparent manner, reflecting how revenue for local public education is generated and allocated. It also presents historical data that will help the reader understand the context around budget decisions made for FY 2027 and beyond. The following information is organized into four major sections: 1) the executive summary, 2) organizational, 3) financial, and 4) informational. These sections are listed and defined below.

1. The **Executive Summary Section** presents a comprehensive summarized picture of Spotsylvania County Public Schools and its FY 2027 School Board Adopted budget.

2. The **Organizational Section** provides detailed information about Spotsylvania County Public Schools and Spotsylvania County.

3. The **Financial Section** includes summary and detailed budget data for all school division funds combined. This section is further subdivided into each of the funds:

    a. Fund 1000 - the Commonwealth Governor's School,
    b. Fund 2000 - the Rappahannock Regional Detention Center,
    c. Fund 3000 - Food Service,
    d. Fund 4000 - Regional Adult Education,
    e. Fund 5000 - Operating,
    f. Fund 5400 - Restricted Grants Fund,
    g. Fund 5900 - Textbook Fund,
    h. Fund 6000 - Capital Projects (CIP),
    i. Fund 7000 - Fleet Service (an internal service fund),
    j. Combined School Operating Funds (1000, 2000, 4000, and 5000).

4. The **Informational Section** includes additional information relevant to Spotsylvania County Public Schools including - but not limited to - FTE allocations, Per Pupil, LCI, Student Demographics, Budget Questions and Answers.



Executive Summary

The **Executive Summary Section** is intended to be a stand-alone "liftable" component as required by the Association of School Business Officials (ASBO). As such, this section presents a comprehensive summarized picture of Spotsylvania County Public Schools and its budget. The information provided here also appears in the other three major sections together with other valuable information intended to provide further context. The information here reflects the standards and best practices in public education for budget, planning and reporting.



FY 2027 Adopted Budget Resolution

A RESOLUTION BY THE SCHOOL BOARD OF THE COUNTY OF SPOTSYLVANIA TO ADOPT THE PROVISIONAL FISCAL YEAR (FY) 2027 BUDGET AND CAPITAL IMPROVEMENT PLAN

WHEREAS, the School Board of the County of Spotsylvania (hereinafter "School Board") is charged by the Section 22.1-89 of the *Code of Virginia* with the management and control of funds made available for Spotsylvania County Public Schools; and

WHEREAS, the School Board has exercised due diligence in setting budget goals at its pre-budget work session on October 13, 2025, and reviewing the proposed budget submitted by the Superintendent on January 20, 2026; and

WHEREAS, the School Board received the Superintendent's proposed budget on January 20, 2026, and received comments on the Superintendent's proposed budget from the citizens of Spotsylvania County on January 26, 2026, at a duly advertised public hearing; and

WHEREAS, the School Board revised the Superintendent's proposed budget and approved the School Board's budget on February 9, 2026, and submitted and presented its approved budget to the Spotsylvania County Board of Supervisors on February 19, 2026, in the amount deemed necessary for support of its public schools for the fiscal year 2027 (FY 2027); and

WHEREAS, on April 7, 2026, the Spotsylvania County Board of Supervisors voted to set the tax rates; and

WHEREAS, on April 28, 2026, the Spotsylvania County Board of Supervisors adopts the FY 2027 Budget via a resolution which allocates the local tax supported expenditures of the School Division's overall budget of $515,861,088 (for all funds), shall not exceed $183,153,701 of local funds; therefore, be it

RESOLVED that the School Board on this 29th day of April 2026, adopts the Spotsylvania County Public Schools' Budget and the Capital Improvement Plan (CIP) for Fiscal Year (FY) 2027, in the amount of $515,861,088 for school operations in all funds, effective July 1, 2026, and be it

RESOLVED FURTHER, that the School Board adopts the Spotsylvania County Public Schools Operating Fund Budget for FY 2027 in the amount of $422,231,827 (which includes $1,309,897 for the Governor's School Fund 1000, $1,388,835 for the Juvenile Detention Center Fund 2000, $1,521,836 for the Regional Adult Education Fund 4000, and $418,011,259 for the Operating Fund 5000); and be it

RESOLVED FURTHER, that the School Board adopts the Spotsylvania County Public Schools Grant Fund 5400 Budget for FY 2027 in the amount of $21,573,125; and be it

RESOLVED FURTHER, that the School Board adopts the Spotsylvania County Public Schools Textbook Fund 5900 Budget for FY 2027 in the amount of $3,695,123; and be it

RESOLVED FURTHER, that the School Board adopts the Spotsylvania County Public Schools Food Service Fund 3000 Budget for FY 2027 in the amount of $17,518,487; and be it

RESOLVED FURTHER, that the School Board adopts the Spotsylvania County Public Schools Capital Projects Fund 6000 Budget for FY 2027 in the amount of $46,603,954; and be it

RESOLVED FURTHER, that the School Board adopts the Spotsylvania County Public Schools Joint Fleet Maintenance Fund 7000 Budget for FY 2027 in the amount of $4,238,572; and be it

RESOLVED FURTHER, that the School Board adopts all compensation scales, hourly rates, athletic and academic stipends, and health insurance rates for FY 2027; and be it

RESOLVED FINALLY, that the School Board authorizes the Superintendent or his authorized designee to take all necessary actions to give this resolution effect.

(Seal)

A teste Patricia Boller
Patricia Boller, Clerk

CERTIFICATE

The undersigned Superintendent of the School Board (the "School Board") of the County of Spotsylvania, Virginia (the "County") hereby certifies that:

1. A meeting of the School Board was duly called and held on April 20, 2026 (the "Meeting").

2. Attached hereto is a true, correct and complete copy of a resolution (the "Resolution") of the School Board entitled "A RESOLUTION BY THE SCHOOL BOARD OF THE COUNTY OF SPOTSYLVANIA TO ADOPT THE FISCAL YEAR (FY) 2027 BUDGET AND CAPITAL IMPROVEMENT PLAN," as recorded in full in the minutes of the Meeting and duly adopted by a majority of the members of the School Board present and voting during the Meeting.

3. A summary of the members of the School Board present or absent at the Meeting, and the recorded vote with respect to the Resolution, is set forth below:

			Voting		
Member Name	Present	Absent	Yes	No	Abstaining
Megan Jackson, Chair	X		X		
Belén Rodas, Vice Chair	X		X		
Lorita C. Daniels	X		X		
Carol Medawar	X		X		
Jennifer M. Craig Ford	X		X		
Richard I. Lieberman	X		X		
Lawrence A. DiBella	X		X		

4. The Resolution has not been repealed, revoked, rescinded or amended, and is in full force and effect on the date hereof.

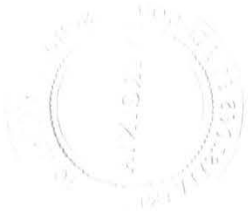
Dated: April 29, 2026

Signature: _____ #23

Name: Dr. Clint Mitchell

Title: Superintendent

(SEAL)



Organizational Component



Figure 2: Spotsylvania HS Graduation 2026

Spotsylvania County

Located Midway between Washington, D.C., and Richmond, VA, Spotsylvania is a picturesque county known for being as unique as its name. Visitors can experience an unusually harmonious blend of rural landscapes and energetic activity. This is a place to escape the demands of daily life and explore a different vacation experience.

With over 400 square miles of natural beauty and unique attractions, Spotsylvania County is an inspiring destination that stirs visitors to explore what it offers for adventure, sightseeing and recreation. Spotsylvania County blends beautiful rural landscapes with an energetic, growing community. It is one of Virginia's fastest-growing counties, largely because of its desirable location along Interstate 95, midway between metropolitan Washington, D.C., and Richmond, VA. The 2025 U.S. Census figures indicate an estimated County population of 155,388.





This convenient location, together with the high quality of life and business-friendly climate, makes Spotsylvania County attractive to new and expanding organizations of all types. Spotsylvania County is Virginia's strategic location for economic development. With Interstate 95 carrying thousands of people through the county every day, Spotsylvania has quickly become a hub of economic activity. Its proximity to both Washington D.C. and Richmond, VA provides Spotsylvania businesses access to a large and diverse workforce. The location combined with lower average operating costs than Northern Virginia makes it easy to understand why so many businesses are located in Spotsylvania.

Source:Spotsylvania County Website https://www.spotsylvania.va.us/

Source: [United State Census Bureau-Spotsylvania County Virginia]

Spotsylvania County Public Schools

The Spotsylvania County Public Schools (SCPS) division was created in 1922 and is located in the County of Spotsylvania, approximately 50 miles south of Washington, D.C. and 50 miles north of Richmond, Virginia. Spotsylvania County Public Schools is ranked as the 12th largest school division of the 132 public school divisions in Virginia.

As of September 30, 2025, SCPS served 23,718 students from preschool to grade 12. The division is comprised of 32 schools and centers: 17 elementary schools, 7 middle schools, 5 high schools, a career & technical center, and two alternative learning centers.

The school division is governed by an elected School Board of seven members (one for each voting district) who each serve four-year terms. The Board establishes policy and sets direction for the division. The School Board also hires the Superintendent, who implements policy and organizes and manages the staff to pursue the direction set by the Board. A chief academic officer, a chief human resources officer, and a chief financial officer assist the Superintendent in carrying out these responsibilities. Fiscally, the School Board revises and approves a budget and capital improvement plan recommended by the Superintendent, which must be adopted and funded by the local Board of Supervisors in its budget process for the county as a whole.



The annual financial plan is the foundation for financial management of the school division. The Superintendent is responsible for administering this plan. The School Board has designated the Superintendent and certain other individuals as agents and deputy agents with the authority to approve expenditures of school division funds. The school division's budget office monitors revenues and expenditures and coordinates development of the annual financial plan. The chief financial officer is responsible for providing financial reports to the School Board on a scheduled basis. Financial records of the school division are audited annually by an external independent auditor. To learn more about Spotsylvania County Public Schools, visit its website at https://www.spotsylvania.k12.va.us/.



Figure 3 Moose Hoops Event

Virginia Public Schools Regions

The Commonwealth has 132 school divisions and is divided into 8 Regions. Spotsylvania County Public Schools (SCPS) is located in Region 3 – Northern Neck.

Virginia Public Schools Regions

Region 1 – Central Virginia

Region 2 – Tidewater

Region 3 – Northern Neck

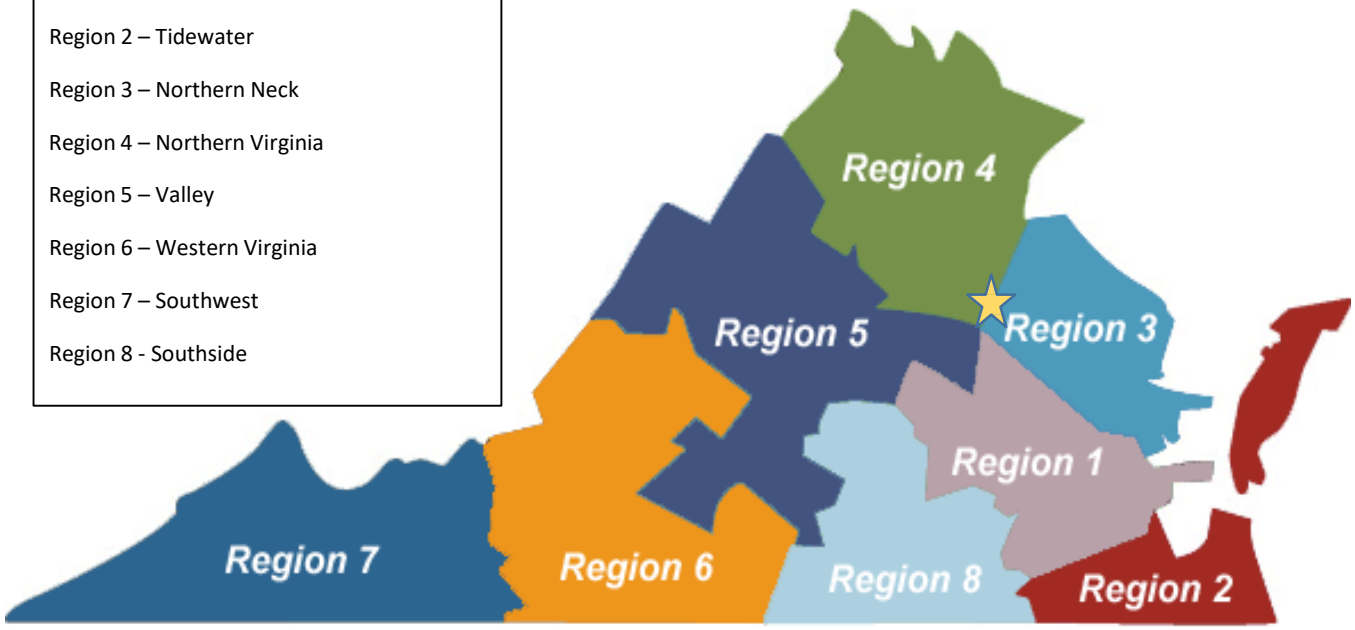
Region 4 – Northern Virginia

Region 5 – Valley

Region 6 – Western Virginia

Region 7 – Southwest

Region 8 - Southside



Spotsylvania County Public Schools Mission and Vision

SPOTSYLVANIA COUNTY
PUBLIC SCHOOLS

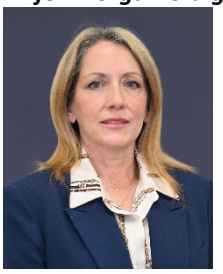
Mission

The mission of Spotsylvania County Public Schools, a cornerstone of the community, is to support educators, partner with families, and engage the community to provide a high-quality education that empowers and inspires students to become resilient, critical thinkers who reach their highest potential to positively impact a global society.

Vision

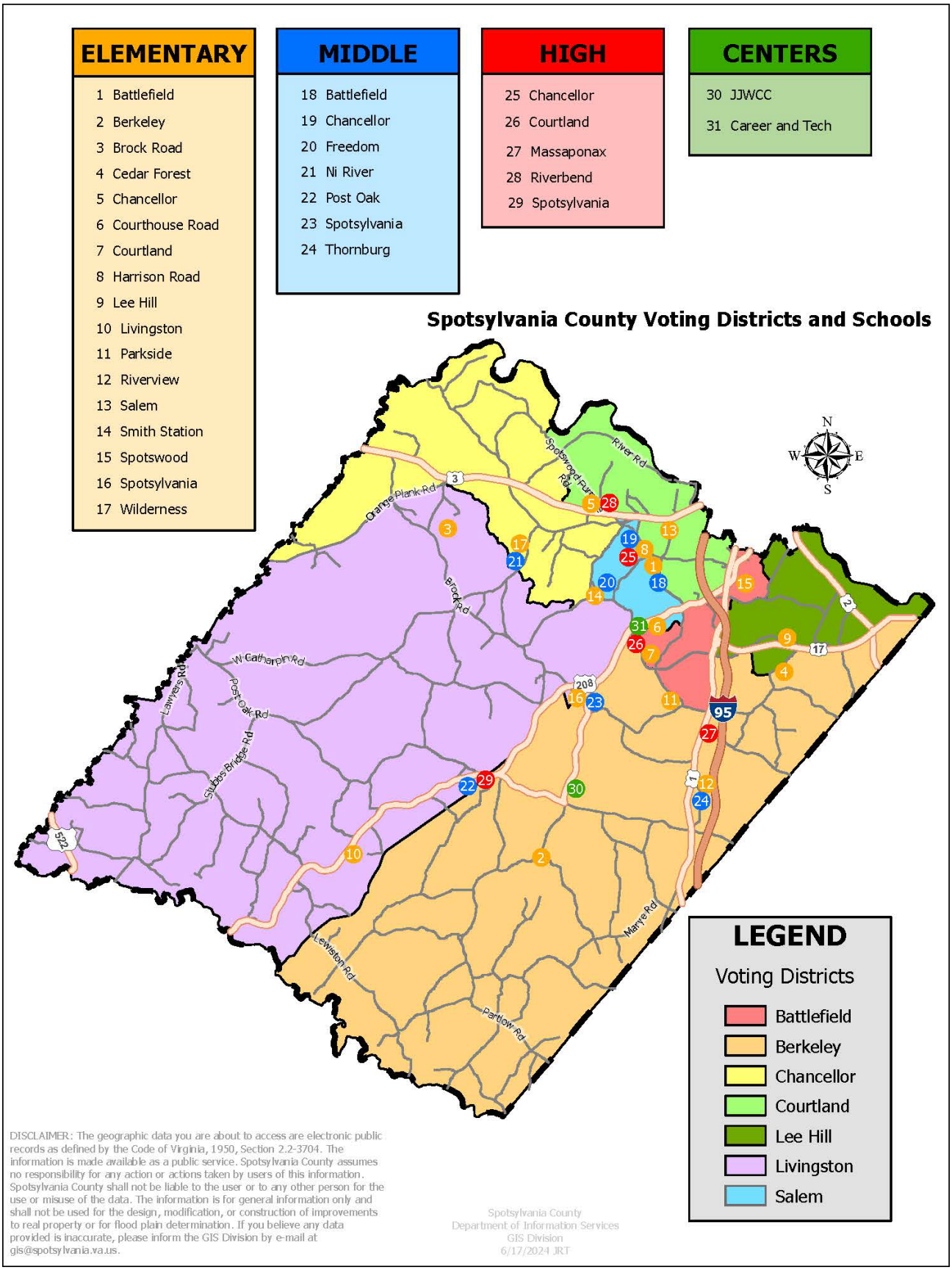
We inspire students to reach their highest potential through educational excellence.

Spotsylvania County Public School Board

District	School Board Member	Schools Represented
Battlefield District ***Original Term Start Date:*** *January 1, 2026* ***Current Term Start Date:*** *January 1, 2026* ***Current Term End Date:*** *December 31, 2029*	***Ms. Jennifer Morgan Craig-Ford***  jcraigford@spotsylvania.k12.va.us	Courtland Elementary Spotswood Elementary Courtland High Spotsylvania Career and Technical Center
Berkeley District ***Original Term Start Date:*** *January 1, 2026* ***Current Term Start Date:*** *January 1, 2026* ***Current Term End Date:*** *December 31, 2029*	***Mr. Lawrence DiBella***  ladibella@spotsylvania.k12.va.us	Berkeley Elementary Cedar Forest Elementary Riverview Elementary Spotsylvania Elementary Spotsylvania Middle Thornburg Middle Massaponax High
Chancellor District ***Original Term Start Date:*** *January 1, 2024* ***Current Term Start Date:*** *January 1, 2024* ***Current Term End Date:*** *December 31, 2027*	***Ms. Belén K. Rodas,*** ***Vice Chair***  brodas@spotsylvania.k12.va.us	Wilderness Elementary Ni River Middle
Courtland District ***Original Term Start Date:*** *January 1, 2024* ***Current Term Start Date:*** *January 1, 2024* ***Current Term End Date:*** *December 31, 2027*	***Dr. Carol Medawar***  cmedawar@spotsylvania.k12.va.us	Chancellor Elementary Salem Elementary Riverbend High

District	School Board Member	Schools Represented
Lee Hill District ***Original Term Start Date:*** *January 1, 2026* ***Current Term Start Date:*** *January 1, 2026* ***Current Term End Date:*** *December 31, 2029*	***Mr. Rich Lieberman***  rlieberman@spotsylvania.k12.va.us	Lee Hill Elementary
Livingston District ***Original Term Start Date:*** *January 1, 2024* ***Current Term Start Date:*** *January 1, 2024* ***Current Term End Date:*** *December 31, 2027*	***Mrs. Megan K. Jackson, Chair***  mkjackson@spotsylvania.k12.va.us	Brock Road Elementary Livingston Elementary Parkside Elementary Smith Station Elementary Post Oak Middle Spotsylvania High John J. Wright Center
Salem District ***Original Term Start Date:*** *January 1, 2020* ***Current Term Start Date:*** *January 1, 2024* ***Current Term End Date:*** *December 31, 2027*	***Dr. Lorita C. Daniels***  lcdaniels@spotsylvania.k12.va.us	Battlefield Elementary Courthouse Road Elementary Harrison Road Elementary Battlefield Middle Chancellor Middle Freedom Middle Chancellor High

Voting Districts and School Locations



School Board Governance Policy

The School Board is a corporate body vested with all the duties, obligations, and responsibilities imposed upon a School Board by law. This includes the ability to sue, be sued, contract, be contracted with, and purchase, take, hold, lease, and convey school property, both real and personal.

At the time of appointment or election to office, each member of the School Board must be a qualified voter, bona fide resident of the county and district which they represent, and meet any other criteria set forth in state law. If a Board member shall cease to be a resident of the county or the district which he/she represents, the position on the School Board shall be deemed vacant. The officers of the School Board shall be a Chairman and Vice-Chairman:

Chairman - The duties of the Chairman shall be to preside at all meetings of the School Board, perform such other duties as may be prescribed by law or by action of the School Board, and sign all legal documents approved by the School Board. The Chairman has a vote on all matters before the School Board which come to a vote, but does not have an additional vote as Chairman in case of a tie.

Vice-Chairman - The duties of the Vice-Chairman shall be to preside in the absence of the Chairman, and shall be empowered to act in all matters in case of the absence or inability of the Chairman to act or as provided by resolution of the School Board.

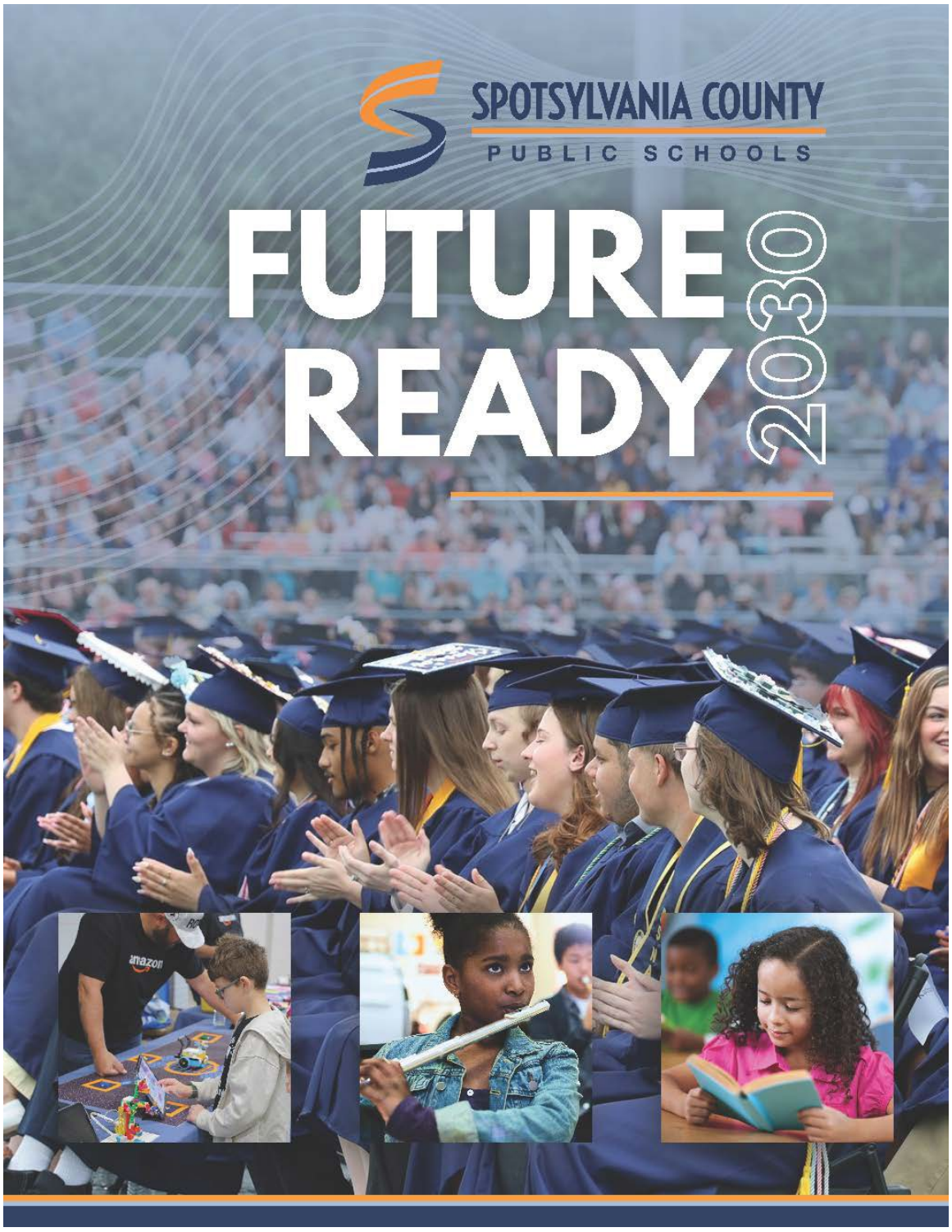
School Board Meeting Information

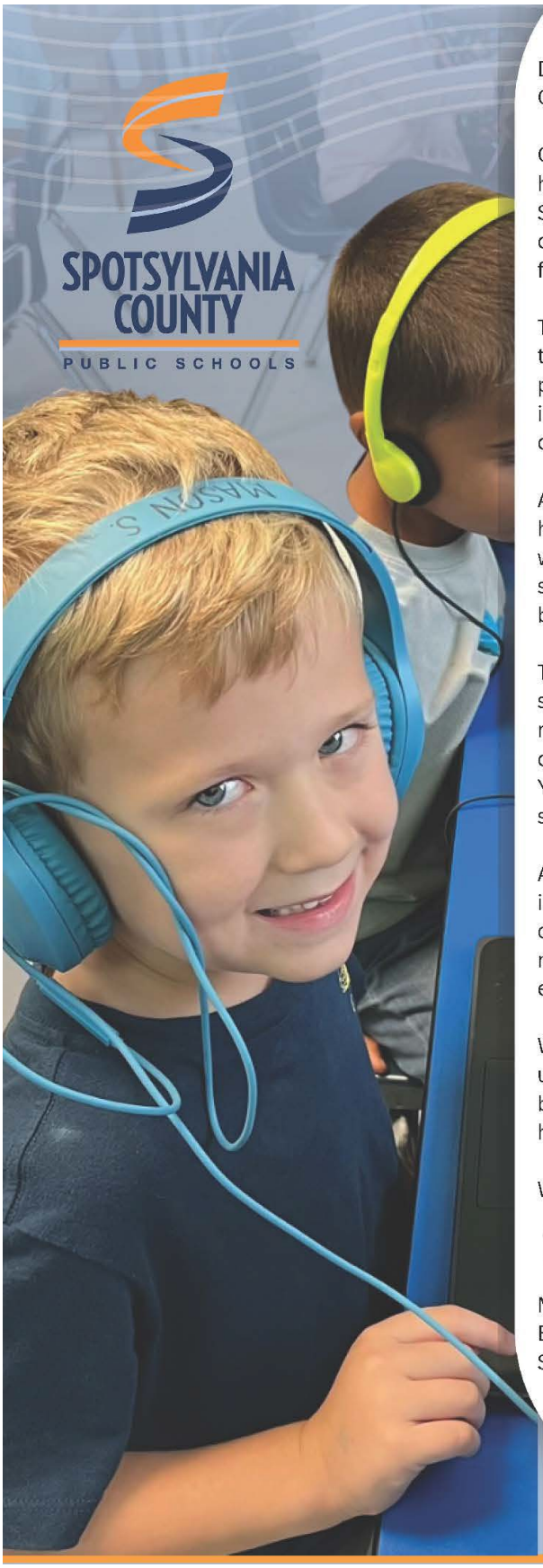
The Spotsylvania County Public School Board meets on the second and fourth Monday of every month, unless otherwise noted, in the Board Meeting Room of the Administrative Services Building, 8020 River Stone Drive, Fredericksburg, Virginia. All meetings are open to the public. Anyone requiring special accommodations should contact the Clerk's office (540.834.2500) at least two days prior to the meeting to discuss the required accommodations.

Use this link for more information about meetings.

Strategic Plan

The school division's strategic plan Future Ready 2030 is the roadmap for the division mission, goals, long-term vision, and the strategies used to achieve those goals. It is the product of a collaborative effort of students, families, educators, community partners, and civic leaders. It reflects our shared commitment to ensuring every student is empowered to reach their highest potential in a safe, inclusive, and innovative environment.





Dear Parents, Guardians, and Members of the Spotsylvania Community,

On behalf of the Spotsylvania County School Board, it is my honor to share with you the 2025–2030 Strategic Plan for Spotsylvania County Public Schools. This plan represents our collective aspirations for your children—our students—and the future of our community.

The development of this plan was an inclusive process, thoughtfully informed by voices from across our community—parents, students, educators, civic leaders, and local partners. It is a reflection of our shared values and a declaration of our commitment to educational excellence, safety, and innovation.

At its core, the plan reaffirms our commitment to providing a high-quality education—one that supports educators, partners with families, and engages the broader community to empower students as resilient, thoughtful individuals prepared to thrive both in school and in life.

The School Board is committed to providing the leadership, support, and accountability needed to bring this vision to life. We recognize that realizing these goals requires ongoing collaboration with you—our families and community members. Your involvement, input, and advocacy are essential to the success of this plan and the well-being of every student we serve.

As a parent, you play a critical role in your child's education and in the success of this plan. We are committed to strengthening our partnership with you—ensuring open communication, meaningful engagement, and shared accountability in support of every child.

We invite you to read the plan, reflect on the work ahead, and join us in supporting this vital mission. Together, we will continue to build a school system that meets the highest standards and honors the promise of every child.

With gratitude and shared purpose,

Megan Jackson

Megan Jackson
Board Chair
Spotsylvania County School Board





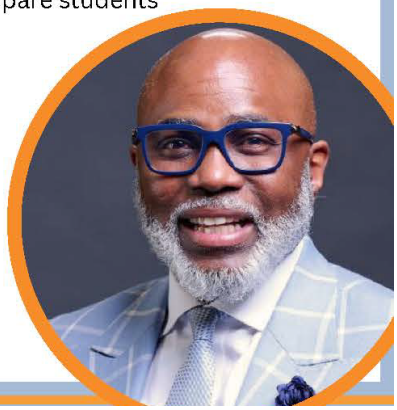
Dear Spotsylvania County Public Schools Community,

I am honored and excited to introduce our **2025–2030 Strategic Plan**—an ambitious and deeply collaborative vision for the future of our school division. This plan is the product of thoughtful input from students, families, educators, community partners, and civic leaders. It reflects our shared commitment to ensuring every student is empowered to reach their highest potential in a safe, inclusive, and innovative environment.

At the heart of our plan is a clear and inspiring **mission**: to support educators, partner with families, and engage the community to provide a high-quality education that empowers and inspires students to become resilient, critical thinkers who positively impact a global society. Our **vision** is equally compelling: we inspire students to reach their highest potential through educational excellence.

Guided by these ideals and our unwavering beliefs, we have organized our strategic plan around five foundational pillars: **Academic Excellence and Achievement** – Ensuring every student has access to a rigorous, engaging curriculum and multiple pathways to success, **Safe, Engaging, and Supportive Learning Environments** – Creating well-maintained, inclusive spaces where all learners thrive, **Joy, Health, and Wellness** – Fostering strong relationships and promoting the physical, mental, and emotional well-being of our students and staff, **Diverse, Innovative, and Supportive Workforce** – Recruiting, developing, and retaining a talented staff who reflect and nurture our student body, and **Family and Community Engagement** – Strengthening the vital partnerships that connect our schools with the broader community.

This Strategic Plan is not just a roadmap—it is a promise. A promise to our children that we will hold ourselves to the highest standards. A promise to our educators that they will have the support they need to inspire excellence. And a promise to our community that we will work hand-in-hand to prepare students not just for graduation, but for lifelong success. We will keep this plan alive by focusing on the concept of "Core 3 over Three."



I invite you to explore the full plan, reflect on the role you can play, and join us in this vital work. Together, we will shape a future where all students are equipped to thrive—academically, socially, and emotionally.
Sincerely,

Dr. Clint M. Mitchell
Division Superintendent
Spotsylvania County Public Schools

4 E'S

The 4E Education aligns with our commitment to preparing students for their future. Upon graduation, we want to ensure that every student can identify their post-secondary plan and have the skills necessary to be successful in their community.

ENROLLED

Students seeking to be enrolled after high school will pursue post-secondary education at a 2-year community college, 4-year college or university, trade school, or any other educational institution.



EMPLOYED

Students who choose to be employed after high school have decided to seek out meaningful employment in a career field of interest to them.

ENLISTED

Students who choose to be enlisted after graduation have decided to join a branch of the US military.

ENGAGED

Students seeking to be engaged after high school will utilize learned life-ready skills to be capable of being active members of their society.

Community partnership is essential in preparing our students for graduation and beyond! For more information about the 4E's and to get involved, visit www.spotsylvania.k12.va.us.

GEN AI INITIATIVES

For the 2025-26 school year, Spotsylvania County Public Schools is launching an initiative to responsibly integrate Gen AI into classrooms and operations to support teaching, learning, and student success. The plan is in alignment with the the strategic plan and focuses on preparing students and staff to use AI effectively while promoting critical thinking, digital literacy, and personalized instruction. Clear guidelines, family engagement, and a strong emphasis on safety and ethics ensure the responsible use of Gen AI across the school community. To view the SCPS Generative AI Literacy Plan, visit www.spotsylvania.k12.va.us.

WHAT IS GEN AI?

Generative AI in Spotsylvania County Schools refers to the use of artificial intelligence technologies that can generate text, images, code, and other content to support teaching, learning, and operational efficiency. This technology has the potential to transform education by assisting teachers, students, and administrators in efficiency and efficacy of learning. AI is not a magic solution or a replacement for human judgment. It is not a substitute for effective teaching, critical thinking or ethical decision-making. While it is a powerful tool, it has limitations and should be used responsibly.

SCPS GEN AI GUIDING PRINCIPLES

- **Purposeful Use** SCPS integrates AI to enhance teaching, learning, and leadership, defining it as automation based on associations" (DOE, 2023).
- **Guiding Principles** AI use is grounded in principles of Teaching and Leadership, Human-Centered Design, Data Privacy, Transparency, Equity, and Continuous Improvement.
- **Equity and Inclusion** SCPS plans to use AI as one way to increase accessibility for students. This includes language and assistive technology tools, as well as a resource to provide personalized learning for all.
- **Supportive Role (Human Oversight)** AI serves to enhance, not replace, staff expertise and student creativity, acknowledging its limitations.
- **Data Privacy** SCPS prioritizes data security and adapts to evolving AI technologies while ensuring compliance with legal and ethical standards.



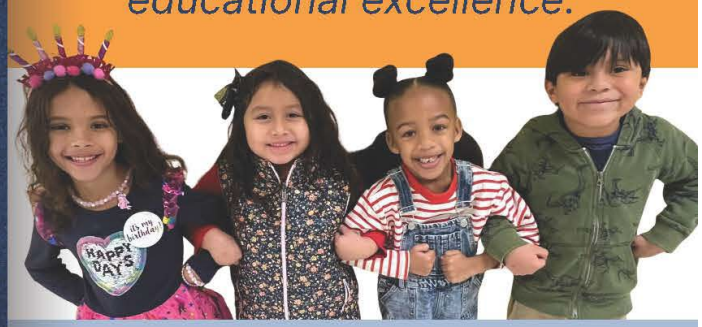
OUR BELIEFS

We believe that...

1. Each individual has value and potential to succeed.
2. Relationships built on mutual respect and trust create a positive school culture.
3. Each individual is entitled to learn and work in a safe environment.
4. Students succeed when schools, families, and the community collaborate.
5. Schools have a responsibility to meet the individual and distinct needs of each student.
6. Hard work, accountability, and effort leads to excellence.
7. Each student deserves equal access to high-quality learning opportunities.
8. Schools provide multiple pathways to prepare students for future success.

OUR VISION

We inspire students to reach their highest potential through educational excellence.



The **MISSION** of Spotsylvania County Public Schools, a cornerstone of the community, is to support educators, partner with families, and engage the community to provide a high-quality education that empowers and inspires students to become resilient, critical thinkers who reach their highest potential to positively impact a global society.

CORE 3 OVER THREE

A STRATEGIC FRAMEWORK FOR SUSTAINABLE SCHOOL PERFORMANCE

At its core, **"Core 3 over Three"** simplifies the complex task of implementing strategic plans by encouraging educators and stakeholders to concentrate on three key strategic priorities or objectives over a three-year period. This focused approach allows for intentional and sustained efforts that embed these priorities into the standard practices of every department across the organization.

District leaders and building principals play a critical role in this process by leading improvement and innovation efforts with a laser-like focus on key data points that drive student achievement and instructional excellence. Once the identified priorities become institutionalized, schools and departments may then adopt a new set of **"Core 3 over Three"** goals for the next cycle—either by deepening existing focus areas or by introducing new priorities that support continued growth and improvement that is aligned with the strategic plan.

This data-driven, cyclical approach promotes organizational coherence, strategic alignment, and long-term sustainability throughout the school system—cultivating a culture of continuous growth that supports the success of all students.

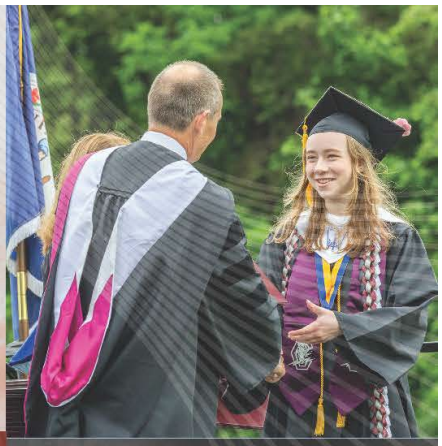
SPOTSYLVANIA COUNTY
PUBLIC SCHOOLS

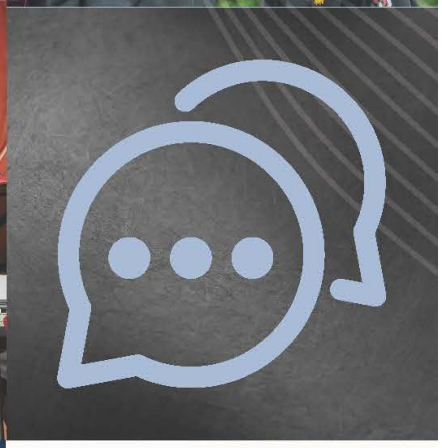
SPOTSYLVANIA COUNTY
PUBLIC SCHOOLS

PARAMETERS

All Students have value and...

1. We will ensure a culture of excellence and integrity.
2. We will practice and promote open, honest communication.
3. We will honor relationships and treat all people with dignity and respect.
4. We will not tolerate discrimination of any kind.
5. We will make informed decisions on what is best for students.
6. We will be responsible stewards of our resources.
7. We will engage community partners.
8. We will work as a team to achieve our mission.








UNIFIED THEORY OF ACTION STATEMENT

Unified Theory of Action Statement

IF SCPS implements strategic actions aligned to its five pillars,
THEN students will be empowered to reach their highest potential, and they will learn in an engaging, safe, inclusive, and nurturing environment supported by strong relationships and community partnerships.





PILLAR 1: ACADEMIC EXCELLENCE AND ACHIEVEMENT THEORY OF ACTION

IF we provide all students access to curriculum with multiple learning pathways, **THEN** students will become proficient readers, critical and computational thinkers, and problem solvers prepared to be enrolled, enlisted, employed, and engaged in the community.



PILLAR 2: SAFE, ENGAGING, AND SUPPORTIVE LEARNING ENVIRONMENT THEORY OF ACTION

IF we maintain safe, welcoming, and well-equipped learning environments, **THEN** students will be more engaged, feel secure, and thrive academically.



PILLAR 3: JOY, HEALTH, AND WELLNESS THEORY OF ACTION

IF we create learning environments that promote belonging and prioritize student well-being, **THEN** students will develop stronger relationships, increased motivation, and emotional resilience that support lifelong success.



PILLAR 4: DIVERSE, INNOVATIVE, AND SUPPORTIVE WORKFORCE THEORY OF ACTION

IF we recruit, develop, and retain a diverse, highly trained staff, and foster collaborative relationships between staff and students, **THEN** everyone will thrive in an inclusive, innovative environment that promotes high-quality teaching and meaningful student outcomes.



PILLAR 5: FAMILY AND COMMUNITY ENGAGEMENT THEORY OF ACTION

IF SCPS builds strong partnerships with families, businesses, and community organizations, **THEN** students will receive academic and social support, leading to improved outcomes and stronger school–community relationships.

Spotsylvania County Public Schools Snapshot

SPOTSYLVANIA COUNTY PUBLIC SCHOOLS

2025-2026 Division Snapshot

Data current as of 1.6.2026

Achievements

Graduation Completion Index (GCI)	On-Time Graduation	Advanced Studies Diplomas Earned	Graduates Pursuing Higher Education	Purple Star School Designation
100%	91.6%	47.9%	64%	100%

1,113 Career & Technical Education Completers

Special Programs

- Pre-school
- JROTC
- Courthouse Academy
- READY-S.E.T.-GO/ Work-based Learning
- Special Education - Gateway
- Future Educators Academy
- 27 Advanced Placement Courses
- 25 International Baccalaureate Courses
- 26 Dual Enrollment Courses
- Advanced Placement Capstone
- Commonwealth Governor's School

Staff & Operations

- 1,863 Teachers
- 136 Administrative Staff*
- 1,529 Support Staff
- 13 Average Years' Experience (Teachers)
- 56% of Teaching Staff with Advanced Degrees
- 16 National Board Certified Teachers
- Live in Spotsylvania County: 67% of Teachers, 78% of Support Staff, 65% of Building Admin, 49% of Central Office Administrators

*Includes interns and activities directors.

Class Size Ratio

K-2	3-5	6-8	9-12
21.9:1	23.7:1	22.5:1	19.3:1

Note: Grades 6-8 and 9-12 are based on core classes.

17 Elementary Schools (PreK-5)
7 Middle Schools (6-8)
5 High Schools (9-12)
1 Career & Technical Center
2 Alternative Learning Centers

Meals Served Per Month: 387,089

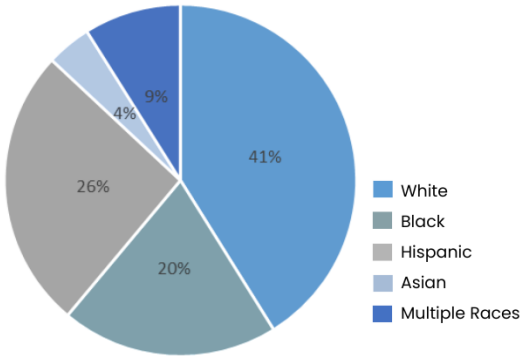
Total Number of Miles Daily Bus Travel: 27,578

Enrollment & Student Demographics

Student Enrollment: 23,883

Special Education	Gifted Education
17.9%	11.2%

English Language Learners	Economically Disadvantaged
15.6%	35.6%



www.spotsylvania.k12.va.us

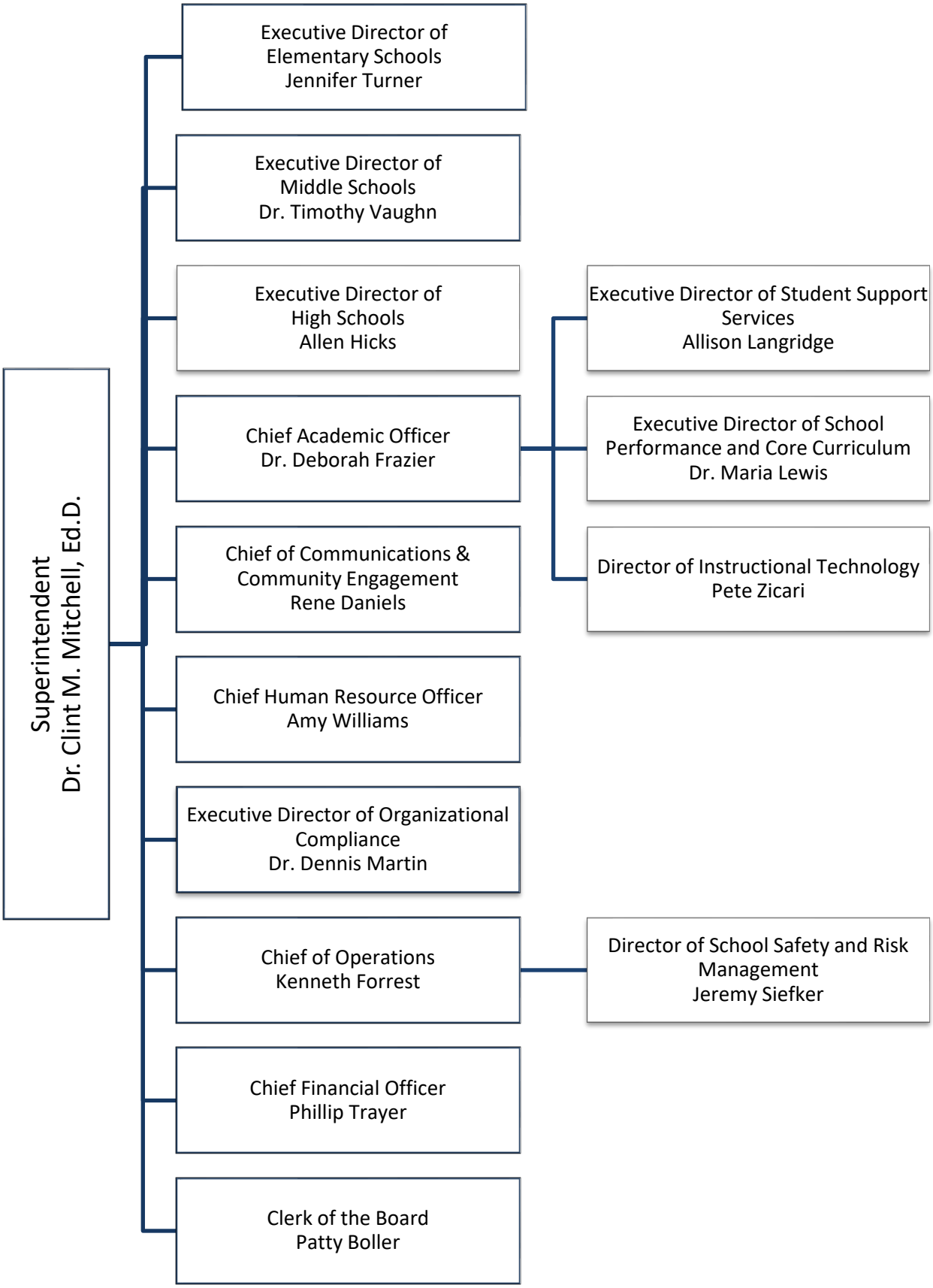
Management Structure

The *Superintendent* reports to the School Board and works closely with the executive leadership team to oversee the day-to-day operations of the division. The *Chief Academic Officer* administer the oversight of mental health and wellness areas, division-wide professional development, federally funded programs, and technology. The *Chief Financial Officer* manages the budget, oversees procurement, accounts payable, payroll, grants, audit, school activity funds, and all accounting functions. The *Chief of Operations* is responsible for school food service, pupil transportation, fleet services, health services, school safety and risk management, maintenance, and capital improvement projects (CIP). The *Chief Human Resource Officer* administers recruiting and personnel management. The *Chief of Communications and Community Engagement* provides support for media relations, community relations, and business partnerships, as well as promotes the Division through social media, traditional media, community ties, and oversees the division's print shop.

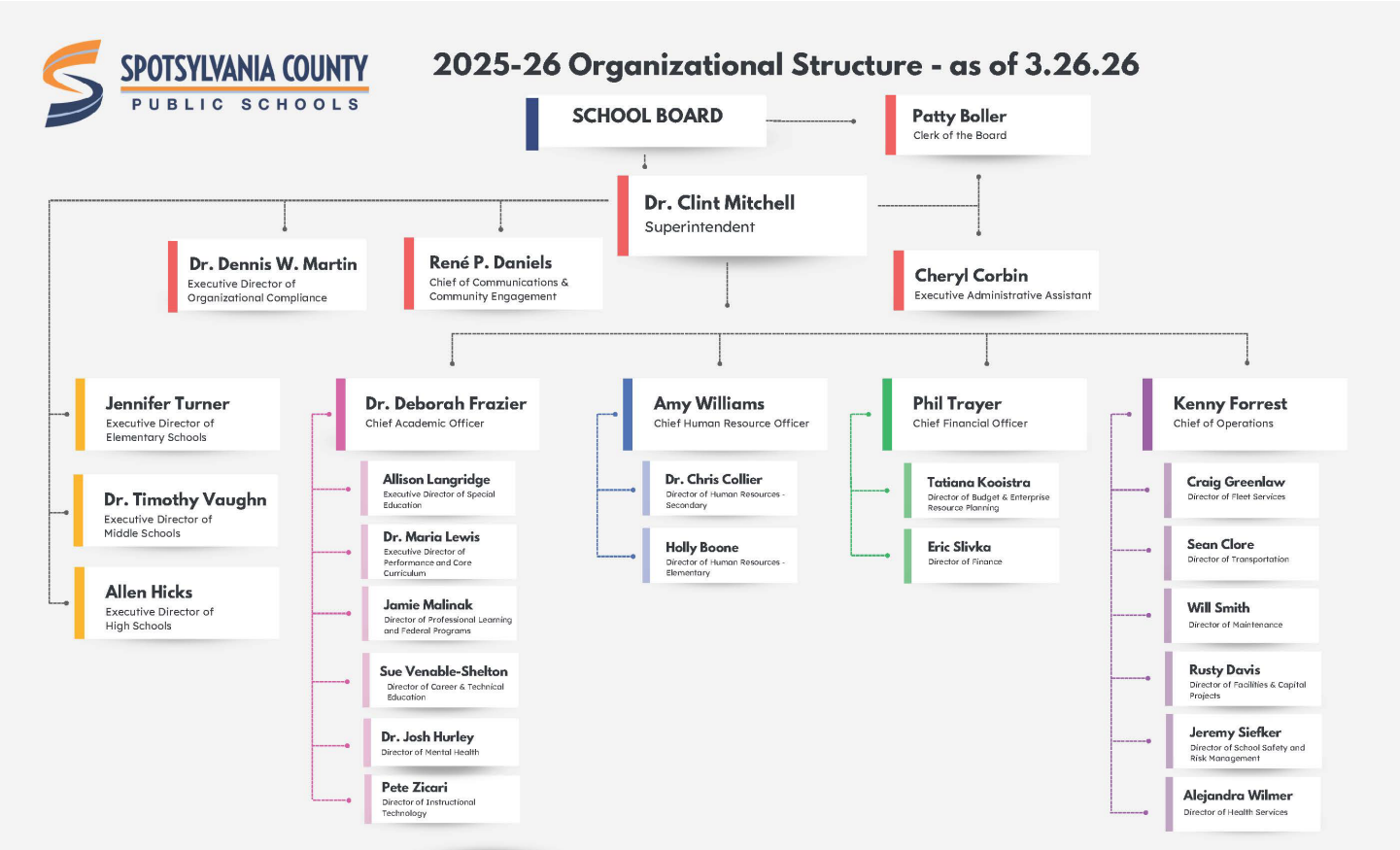
The *Executive Director of Elementary Schools* directly administers the instructional operations of the elementary schools and preschool services. The *Executive Director of High Schools* provides oversight to the high schools, and programs such as career and technical education, Rappahannock Juvenile Detention Center, John J. Write Educational & Cultural Center, and the Governor's School. The *Executive Director of Middle Schools* provides oversight to the middle schools. The *Executive Director of Special Education* provides oversight for special education and social services. The *Executive Director of Organizational Compliance* provides leadership support for the division related to state and federal law compliance and works in conjunction with Human Resources on applicable administrative functions. The *Executive Director of Performance and Core Curriculum* provides oversight for support for areas of school performance, gifted and advanced programs, core curriculum, and teaching and learning.

The *Director of Instructional Technology* provides oversight and direction for Information Systems, Technology Services, and school level technology support. The *Director of School Safety and Risk Management* oversees all aspects of school emergency preparedness, acts as a liaison for local emergency responders, assists school administration on the effective application of the Code of Student Conduct, and serves as the Superintendent's Hearing Officer Designee. The *Clerk of the Board* supports the Superintendent, School Board and Executive Director of Organizational Compliance to ensure the division follows all required laws as it relates to school board meetings, policy review/management, and all required records management. The *Director of Professional Learning and Federal Programs* provides oversight for federally funded programs like Title I, II, III, IV, and ESOL programs.

Executive Leadership Team



Division Leadership Organizational Structure 2025-2026



State Code Requirements for K-12 Education Finance

The Annual Budget Process

- State Code Section: 22.1-92. Estimate of moneys needed for public schools; notice of costs to be distributed.

A. 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, by the date specified in § 15.2-2503, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. The estimate shall set up the amount of money deemed to be needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary. Upon preparing the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division, each division superintendent shall also prepare and distribute, within a reasonable time as prescribed by the Board of Education, notification of the estimated average per pupil cost for public education in the school division for the coming school year in accordance with the budget estimates provided to the local governing body or bodies. Such notification shall also include actual per pupil state and local education expenditures for the previous school year. The notice may also include federal funds expended for public education in the school division.

The notice shall be made available in a form provided by the Department of Education and shall be published on the school division's website or in hard copy upon request. To promote uniformity and allow for comparisons, the Department of Education shall develop a form for this notice and distribute such form to the school divisions for publication.

B. Before any school board gives final approval to its budget for submission to the governing body, the school board shall hold at least one public hearing to receive the views of citizens within the school division. A school board shall cause public notice to be given at least seven days prior to any hearing by publication in a newspaper having a general circulation within the school division. The passage of the budget by the local government shall be conclusive evidence of compliance with the requirements of this section.

- State Code 15.2-2503. Time for preparation and approval of budget; contents.

All officers and heads of departments, offices, divisions, boards, commissions, and agencies of every locality shall, on or before the first day of April of each year, prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year for his department, office, division, board, commission or agency.

- State Code Section 22.1-93. Approval of annual budget for school purposes.

Notwithstanding any other provision of law, including but not limited to Chapter 25 (§ 15.2-2500 et seq.) of Title 15.2, the governing body of a county and the governing body of a municipality shall each prepare and approve an annual budget for educational purposes by May 15 or within 30 days of the receipt by the county or municipality of the estimates of state funds, whichever shall later occur. Upon approval, each local school division shall publish the approved annual budget in line item form, including the estimated required local match, on the division's website, and the document shall also be made available in hard copy as needed to citizens for inspection.

- State Code section 22.1-91. Limitation on expenditure; penalty.

No school board shall expend or contract to expend, in any fiscal year, any sum of money in excess of the funds available for school purposes for that fiscal year without the consent of the governing body or bodies appropriating

funds to the school board. Any member of a school board or any division superintendent or other school officer violating, causing to be violated or voting to violate any provision of this section shall be guilty of malfeasance in office.



Figure 4 Riverview Elementary School Halloween Parade

Financial Policies and Practices

Accounting Policies and Practices

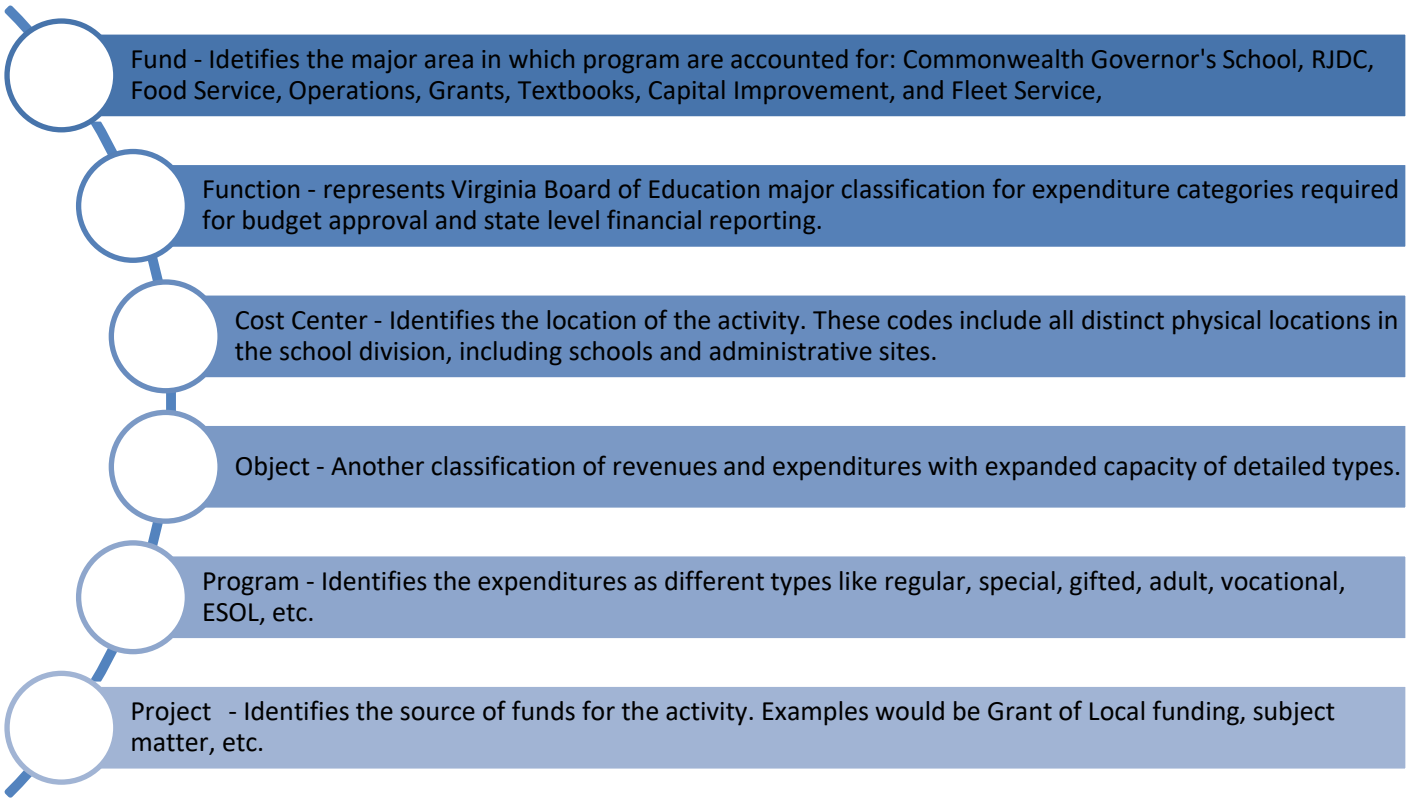
All funds are accounted for using the modified accrual basis of accounting. Revenues are generally recognized for all other funds when they are both measurable and available. Spotsylvania County Public Schools considers all revenues available if they are collectible within 60 days after year end. However, intergovernmental revenues, including Federal, State, and other grants, for the purpose of specific funding, are recognized when earned or at the time of the specific reimbursable expenditure. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for certain compensated absences and principal and interest payments on general long-term debt.

Budgetary Policies and Practices

According to the Code of Virginia, the Commonwealth, in conjunction with the Auditor of Public Accounts, shall establish and require of each school division a modern system of accounting for all school funds. Spotsylvania County Public Schools maintains a chart of accounts that fulfills the requirements of the Virginia Department of Education and the Annual School Report (ASR) as prescribed by the auditor of public accounts. The account code structure allows for school-level expenditure reporting which is required under the federal *Every Student Succeeds Act* (ESSA).

The Spotsylvania County Public Schools account code structure is based on the Commonwealth of Virginia's chart of accounts. The elements of the structure are described below:

Sample Account Code Structure: Fund.Function.CostCenter.Object.Program.Project.



Overall, Spotsylvania County Public Schools operate under a site-based management philosophy where schools and departments have full authority to plan and expend their non-compensation budgets. Compensation budgets are managed and monitored centrally.

The chart of accounts is composed of the above elements. The integrity of the account structure is maintained with nine (9) distinct funds to account for financial transactions that must remain separate from other transactions. These nine funds are shown below:

Fund Number	Fund Description
1000	The Commonwealth Governor's School
2000	Rappahannock Juvenile Detention Center
3000	Food Services
4000	Regional Adult Education
5000	School Operating
5400	Restricted Grants Fund
5900	Textbook Fund
6000	Capital Improvement Plan (CIP)
7000	Fleet Services

The expenditure accounts are divided according to function/sub-function as prescribed by the Auditor of Public Accounts. To record transactions, expenditures are charted according to cost center, object, program, and project. The functions (or categories) of expenditures listed below define the type of activity.

Function Series	Description
0000	Functions (K-12)
1000	Instruction
2000	Administration, Health and Psychological Services
3000	Transportation Services
4000	Maintenance
5000	Food Service
6500	Building Acquisition & Construction Services
6800	Instructional Technology
7000	Debt Service

The program codes are divided according to VDOEs program structure. It identifies the unique program related to the specific expense. The program group series listed below are defined in accordance to the ASRFIN Chart of Accounts in combination with SCPS's needs.

Program Series	Description
000	Program K - 12 Education
100	Regular Education
200	Special Education
300	Career and Technical Education
400	Gifted and Talented
500	Other
600	Summer School
700	Adult Education
800	Prekindergarten
900	Governor's School

The Cost Center segment identifies the unique school or other location to group related expenses to a specific school/location/department.

Cost Center	Description
000	GRADES (K-12)
110	ACADEMIC OFFICE
111	SCHOOL PERFORM & CORE CURRICUL
112	SCHOOL PERFORMANCE
113	CORE CURRICULUM
200	ELEMENTARY SCHOOLS
201	BATTLEFIELD ELEMENTARY
202	BERKELEY ELEMENTARY
203	CHANCELLOR ELEMENTARY
204	COURTLAND ELEMENTARY
205	LEE HILL ELEMENTARY
206	LIVINGSTON ELEMENTARY
207	SPOTSYLVANIA ELEMENTARY
208	SALEM ELEMENTARY
209	SPOTSWOOD ELEMENTARY
210	SMITH STATION ELEMENTARY
211	BROCK ROAD ELEMENTARY
212	COURTHOUSE ROAD ELEM
213	RIVERVIEW ELEMENTARY
214	WILDERNESS ELEMENTARY
215	HARRISON ROAD ELEMENTARY
216	PARKSIDE ELEMENTARY
217	CEDAR FOREST ELEMENTARY
218	MARSHALL CENTER
219	NEW ELEMENTARY SCHOOL
299	PRIVATE SCHOOLS
300	HIGH SCHOOLS
301	CHANCELLOR HIGH
302	COURTLAND HIGH
303	SPOTSYLVANIA HIGH
304	CAREER AND TECHNICAL
305	MASSAPONAX HIGH
306	RIVERBEND HIGH
400	ADULT EDUCATION
500	MIDDLE SCHOOLS
501	BATTLEFIELD MIDDLE
502	CHANCELLOR MIDDLE
503	POST OAK MIDDLE
504	SPOTSYLVANIA MIDDLE
505	THORNBURG MIDDLE
506	NI RIVER MIDDLE
507	FREEDOM MIDDLE
900	ADMINISTRATION
905	RIVER RUN FISCAL SERVICES
907	HEADSTART
910	TRANSPORTATION
915	FLEET CENTER

Cost Center	Description
920	MAINTENANCE
930	FOOD SERVICE
940	RIVER RUN - STUDENT SUPPORT
941	COURTHOUSE ACADEMY
945	FOOD SERVICES ADMINISTRATION
946	HEALTH SERVICES
947	GATEWAY ACADEMY (AUTISM)
950	CONSTRUCTION MANAGEMENT
960	TECHNOLOGY SERVICES TEAM
961	INSTRUCTIONAL TECHNOLOGY
980	COMMONWEALTH GOVERNOR'S SCHOOL
981	RAPPAHANNOCK DETENTION CENTER
982	JOHN J WRIGHT CULTURAL CE
990	GOVERNOR'S SCHOOL
991	CGS SITE #1
992	CGS SITE #2
999	FACILITY USE



Figure 5 Rover visiting schools

The object code segment of the account code structure groups expenditures by type. Object codes fall into one of two major categories: Compensation/Benefits and Non-compensation. Below is a description of each of the major object code series. Each object series also breaks down into more detailed object codes. This cascading structure allows for detailed reporting of expenditures.

Object Series	Description
100000	**Compensation** Contracted pay, overtime pay, non-contracted pay, substitute pay, supplemental pay, bonuses, and other
200000	**Benefits** FICA, health/dental insurance, retirement benefits, group life insurance, disability insurance, and annual, and sick leave payoff
300000	**Purchased Services** Services for professional development, lease/rentals contracts, repair services, medical services, testing, and legal services, etc.
500000	**Other Charges** Utilities, memberships, travel, dues and licenses, postage, liability/workers compensation insurance, etc.
600000	**Materials and Supplies** Textbooks, curriculum materials, classroom consumable and non-consumable supplies, medical and dental supplies, minor equipment that is not capitalized, etc.
800000	**Capital Outlay** New/replacement equipment and furnishings with a unit price of $5,000 or higher
900000	**Other Uses of Funds** Debt service principal/interest, hold back reserves, etc.

The revenue accounts are charted according to the object series below.

Object Series	Description
030000	State Funds
040000	Federal Funds
050000	Local/County Funds
070000	Other Funds
080000	Loans, Bonds, and Interest

Financial Reporting

The school division, as a part of the County audit process, assists with the preparation of the Annual Comprehensive Financial Report (ACFR), specifically the results of all funds under School Board authorization. The school division prepares the Annual School Report for the Virginia Department of Education as well.

The Annual Comprehensive Financial Report can be viewed on the Spotsylvania County website and at the following link: https://www.spotsylvania.va.us/286/Annual-Financial-Reports.

The Superintendent's Annual Report contains educational statistics reported annually by school divisions to the Department of Education. The report includes tables on enrollment, pupil-teacher ratios, promotion, retention, graduation, dropouts, and attendance, as well as financial data and data on school division personnel. These reports can be viewed on the Virginia Department of Education (VDOE) website and at the following link: https://www.doe.virginia.gov/data-policy-funding/data-reports/statistics-reports/superintendent-s-annual-report.

Accounting Methods and Policies

Legal Authority

The School Board is responsible for governing the public schools of Spotsylvania County as per the Commonwealth of Virginia and the Virginia Board of Education regulations and statutes. The Spotsylvania County School Board sets general policy, within the framework of Virginia Board of Education regulations, to establish guidelines and rules to ensure the proper administration of the school program. Spotsylvania County Public Schools does not have taxation authority. Operating revenue is derived from local tax dollars appropriated by the County of Spotsylvania, state, federal, and other sources. Capital Improvement Plan funds are appropriated by the County of Spotsylvania primarily from bond funding. Funding decisions reflect policies of the governing body.

Budget Execution

Budget administration and management is the process of monitoring revenues and expenditures throughout the fiscal year. Revenues are monitored first to ensure that actual receipts are posted accurately. Revenues are further monitored to expedite adjustments when the revenue budget and actual receipts do not agree. Expenditures are monitored to ensure that appropriated (authorized) amounts are not exceeded and that they are expended for intended, appropriate and legal purposes. Monitoring both revenues and expenditures on summary levels is a continuous activity of the Finance Department.

Fund Accounting

Fiscal resources are allocated and accounted for in individual funds based on the category for which they are appropriated to be spent. Each fund is considered a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. All funds are appropriated by the Board of Supervisors.

Accounting Methods

An annual budget is developed and approved for all funds including capital plans. The budget is consistent with GASB and GAAP requirements. The budget period is the same as the accounting reporting period. The budget document contains fund statements for all school funds. Budgetary Basis of reporting refers to the accounting method used to estimate financing sources and uses in the budget. Modified Accrual Basis means that expenditures, other than accrued interest on general long-term debt, are recorded at the time liabilities are incurred, and revenues are recorded when they become susceptible to accrual, that is both measurable and available. Accrual Basis means that revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received.

Capital Improvement Plan (CIP)

The School Board shall prepare annually a five-year capital improvement plan and submit it to the Board of Supervisors for approval. The CIP provides a forecast by which capital maintenance, capital technology, and capital transportation projects required to support SCPS are planned, financed, and constructed. As a planning tool, the CIP addresses needs for improvement of the division's technology infrastructure, replacement of major equipment and vehicles, construction of new facilities as needed (including necessary land acquisition), as well as renovations and/or additions to existing school facilities. The capital projects included in the CIP are based on educational program requirements.

Other factors influence the CIP plan such as School Board recommended educational policy, standards of learning, and the adequacy of existing facilities and equipment to accommodate present and proposed educational programs. Student enrollment and County population trends influence project recommendations. Residential

projects and their potential impact on school enrollment continue to be monitored; the school division collaborates with the County Planning Department in this effort. Potential educational programming changes may also influence revisions in future capital improvement plans.

Revenue Budgets

Revenue budgets are developed and presented for each fund. The Revenue Fund Summary presents major categorical listings or totals for each fund. The school division receives revenue from federal, state, and local sources as well as from fees and tuition payments for specific programs. Grant programs are responsible for estimating fiscal year grant amounts for anticipated revenues and expenditures which is typically based on the prior year grant award.

Most federal and state revenues are received via electronic transfers. The County fund transfer is posted monthly and other revenues that are received by check or cash are posted on a daily basis by the Finance Department. After recording all receipts, they are forwarded to the County's finance department for deposit. Reconciliation of revenue receipts with the County's financial reporting system is done on a monthly basis and any required adjustments are completed. Requests for adjustments to the revenue budget are processed in accordance with guidelines determined by School Board policy.

Expenditure Budgets

Within each of the funds are budgets for individual departments, individual schools, as well as centrally administered instructional programs and central office departments. Department budgets are presented individually by object code, line-item historical expenditures, and budgeted amounts, which details the purpose for which the expenditures are planned. Each department has on-line access to budget and expense data necessary for the day-to-day management of the department's budget. Expenditure reports are generated as needed and are available to departments through an on-line general ledger system. Department administrators may reallocate budgeted non-compensation funds within their authority through an online budget transfer. Department budget allocations are processed through the accounting system workflow process and are approved or denied by the Finance management staff or designee based upon prescribed guidelines.

Encumbrance Control Practices

The encumbrance of funds is another important component in the SCPS financial control system. All expenditures must have funds set-aside (encumbered) to ensure that funds are available when payment is due. The encumbrance process is an important control measure to prevent over-expenditure of budget appropriations.

Expenditure Controls and Approval

The budget is controlled at both legal and administrative levels. The legal level is placed at the individual fund. The administrative level is at the detailed account code. Program managers and bookkeepers are granted general ledger access by the Director of Finance. A hierarchy of department codes, corresponding to the organizational structure of the school division, provides for multiple levels of oversight. Program managers are authorized to expend funds within SCPS guidelines and in accordance with the Virginia Public Procurement Act. Most non-compensation expenditures are processed through a purchase order. All purchase orders are verified by the department or school administrator for the availability of funds and proper coding. The Director of Finance ensures that all orders are in compliance with legal purchasing requirements and all purchase orders are properly coded.

Basis of Accounting

All funds are reported using the modified accrual basis of accounting. The school division's primary sources of revenue are funds appropriated by other governmental units. Under the modified accrual basis of accounting, these

revenues are recognized when susceptible to accrual, which is both "measurable and available." Spotsylvania County Public Schools considers all revenues available if they are collectible within 60 days after year-end. Expenditures are recorded when the liability is incurred, except for certain compensated absences and workers compensation.

Carryover Funds

Re-appropriation of unspent local funds at year end must be requested by the School Board and approved for re-appropriation by the Board of Supervisors. Because Virginia school divisions are not legally permitted to overspend their appropriations annually, SPCS expects to have unspent funds at year end. However, no minimum or maximum carryover balance has been defined.

Approval of the Budget

The School Board annual budget is the financial outline of the division's strategic plan. The Superintendent is responsible for ensuring the annual budget is prepared and presented to the Board for approval. After adoption, it provides the primary means of managing expenditures. The School Board's recommended budget is submitted by May 1 to the governing body. On or before May 15, the School Board shall act to approve the annual budget and shall forward the adopted budget to the Spotsylvania County Board of Supervisors.

Management of Funds

The Superintendent or designee is responsible for administering the division's budget in accordance with Board policies and applicable state and federal regulations, and laws. If the governing body appropriates a School Board budget by total lump sum expenditures, funds may be transferred by the School Board from one category to another. If funds are appropriated to a School Board by major budget classification, no funds shall be expended by the School Board except in accordance with such classifications without the consent of the governing body appropriating the funds. The Superintendent may be authorized by the School Board to make line-item transfers within a category. The School Board shall manage and control the funds made available to the School Board for the public schools and may incur costs and expenses.

Accounting System & Financial Accountability

The Superintendent will establish and be responsible for an appropriate system of accounting for all school funds in compliance with applicable federal, state, and local laws. This system will present a fair and full disclosure of the financial position of these funds in conformity with generally accepted accounting principles (GAAP) and is subject to audit. The School Board will receive routine financial statements, including statements of revenues and expenditures, showing the financial condition of the division as of the last day of the preceding month. The Superintendent will present additional financial reports as periodically deemed necessary by the School Board.

School Activity Funds (SAF)

School activity funds are generated from extra-curricular school activities, such as fine art performances, athletic contests, club dues, etc., and from any and all activities of the school involving school personnel (faculty and hospitality accounts), students, or property. Each principal is responsible for assuring that accurate and complete records and proper procedures for school activity funds are maintained. The principal has the responsibility to establish and administer an appropriate bank account with the banking institution appointed by the Superintendent or designee. All monies handled by teachers and sponsors in the performance of their duties shall be deposited immediately with the principal or the designated person on the day collected. The record of all receipts and disbursements are kept in accordance with the division-wide School Activity Fund (SAF) Accounting policy and

procedure manual. SAF funds are audited yearly by an external auditing firm in alignment with government standards. GASB84 standards were implemented in 2021; whereas, the SAF funds are reported to the county as part of the financial statement and special revenue funds.

Food Service Accounts

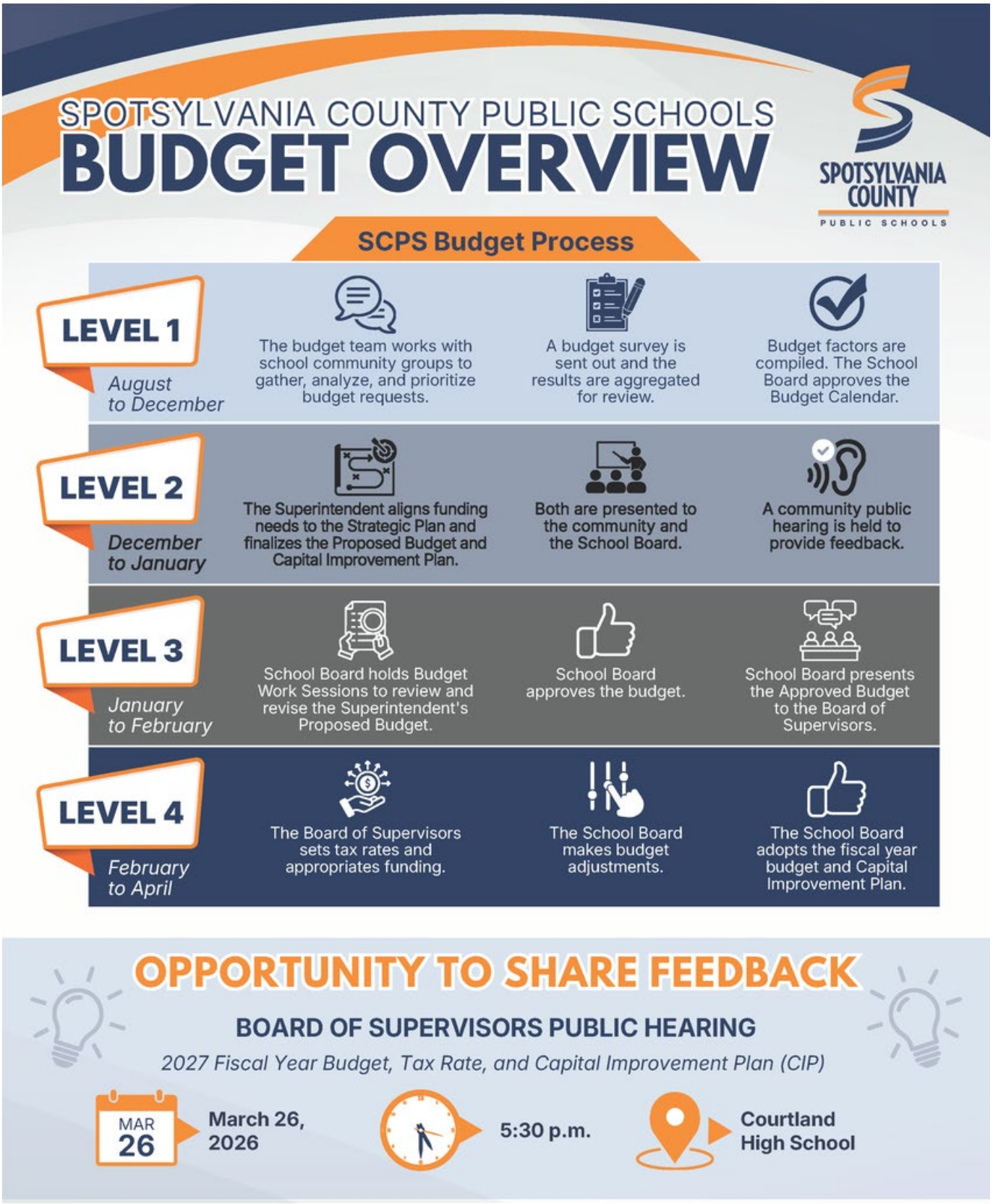
Spotsylvania County Public Schools' food service program is maintained on a self-sustaining basis. In the event that funds for the operation of the program are insufficient during the fiscal year, the School Board may allocate funds necessary to sustain the current program. All food service funds will be reported as a separate fund and held in a separate interest- bearing bank account.

Financial Reporting

The School Board requires a monthly financial report for all funds, showing revenues and expenditures at the major and subsidiary object level. Monthly detail and summary reports of all expenditures are provided to all SCPS executive leaders. Grant financial and performance reports are prepared subject to the detailed grant management requirements from the grantor agency. The School Board has the sole responsibility for determining the expenditure of funds derived from the sale of school bonds. The Board of Supervisors may temporarily invest the funds until they are needed for school projects. The Commonwealth of Virginia also has a number of reporting requirements, from the Annual School Report on all division expenditures to program-specific reports. Funds for capital improvements are kept separate from other operating funds. Capital improvement projects are funded by the following sources:

A. General Obligation Bonds – The sale of general obligation bonds shall conform to the statutory requirements as specified in the Public Finance Act of the Code of Virginia.
B. Temporary Loans – The School Board, with the consent of the Board of Supervisors, may borrow funds on a temporary basis as provided in the Public Finance Act.
C. Literary Fund – The School Board may borrow funds from the Literary Fund without public referendum but with the consent of the Board of Supervisors.
D. Virginia Public School Authority – The School Board may borrow funds from the Virginia Public School Authority without public referendum but with the consent of the Board of Supervisors.

Budget Process Overview



Budget Process

The Code of Virginia requires that school divisions prepare annual budgets. The Spotsylvania County Public Schools annual budget planning process covers a nine-month period from September through May. The Superintendent's annual proposed budget is developed based on a number of projected revenue streams, in part on revenue and expenditure requirements in the Governor's Proposed Biennial Budget (or proposed amendments in the second year of the biennium). The School Board's Adopted Budget is developed similarly but based in part on revenues and expenditure requirements in the General Assembly's Adopted Budget. Moreover, the annual budget is compiled with input and feedback from a variety of stakeholders and key source documents, including:

- Principals, teachers, and staff
- Parent Advisory Committee members
- Teacher Advisory Committee members
- Spotsylvania Education Association (SEA) officers and members
- Citizen input at public hearings
- Public comments in regular School Board meetings
- The school division's Strategic Plan
- The five-year Capital Improvement Plan (CIP)

Spotsylvania County Public Schools is a fiscally dependent entity; the school division's budget cycle is driven by statutory deadlines from the Commonwealth of Virginia and the County of Spotsylvania. Spotsylvania County Public Schools fiscal year is July 1 to June 30, which corresponds to the fiscal year of both the County of Spotsylvania and the Commonwealth of Virginia. Budget cycles run from July 1 - June 30.

HB 2269, passed by the 2009 General Assembly (HB 2269), states the following: § 22.1-90. Annual Report of expenditures. Every school board shall submit at least once each year to the governing body or bodies appropriating funds to the school board a report of all its expenditures. Such report shall also be made available to the public either on the official school division website, if any, or in hard copy at the central school division office, on a template prescribed by the Board of Education.



Figure 6 SCPS students in the classroom

Budget Timeline

Spotsylvania County Public Schools' (SCPS) fiscal year is July 1 to June 30, which corresponds to the fiscal year of both the County of Spotsylvania and the Commonwealth of Virginia. Spotsylvania County Public Schools is a fiscally dependent entity and its budget cycle is driven by statutory deadlines from the Commonwealth of Virginia and the County of Spotsylvania. The school division's budget timeline is outlined below.

Activity	Timeframe
Budget Planning – The budget planning process starts when the School Board adopts the budget calendar. The calendar includes the dates, times, and location of activities related to the budget development process.	October - November
Budget Development – The budget development process includes projecting student enrollment, estimating expenditure needs to support schools, programs, and services; projecting revenues as well as estimating capital improvement needs and the impact on the operating budget.	October - January
Budget Engagement – During the budget development process, budget work sessions are held with the School Board to set priorities. These priorities are reaffirmed throughout the budget process as the School Board interacts with the Spotsylvania community including a public hearing.	December - March
Budget Proposal – Based on input from various internal and external stakeholders, the Superintendent's Proposed Budget is prepared and introduced.	December - January
Budget Approval – Based on recommendations made by the Superintendent, input from the community, and information shared at School Board budget work sessions, the School Board's Approved Budget is prepared and formally approved.	February
Budget Adoption – Prior to adopting the final budget, the School Board meets with the local governing board and presents its approved budget. The governing board adopts the tax rate and the County's budget (including a budget for the school division). In April, the School Board adopts its final budget.	February - April
Budget Continuation – Principals & Department managers amend budgets based on revised needs.	July and ongoing
Budget Evaluation – The results of operations for the prior fiscal year are reviewed annually in the county and school division's combined Annual Comprehensive Financial Report (ACFR).	August - December

Note: For more information, please visit the Budget Information posted on the Spotsylvania County Public Schools website and at the following link SCPS Budget.

Budget Calendar

Spotsylvania County Public Schools FY 2027 Budget Calendar

September 2025

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

October 2025

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November 2025

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December 2025

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28	29	30	31			

January 2026

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25	~~26~~	27	28	29	30	31

February 2026

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March 2026

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April 2026

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School Board (SB)
Board of Supervisors (BOS)

Month	Date	Time	Location	Description
September	09/16/2025	TBD	BOS/SB Discussion	BOS Joint SB & BOS Chair & Vice Chair FY 2027 Budget Discussion (Tentative)
October	10/13/2025	5:30 p.m.	SB Meeting	Pre Budget Review / FY 2027-2031 CIP Introduction
	10/27/2025	6:00 p.m.	SB Meeting	FY27-31 CIP Budget Review
	11/07/2025	N/A	BOS Deadline	Draft CIP due to County Budget Staff (Tentative)
November	11/10/2025	5:30 p.m.	SB Meeting	FY 2027-2031 CIP Budget Approval
	11/17/2025	5:30 p.m.	SB Meeting	FY 2027 Operational Budget Work Session
January	01/20/2026	5:30 p.m.	SB Meeting	Superintendent Presents FY 2027 Budget
	~~1/26/2026~~ reschedule 2/2/2026	5:30 p.m.	SB Special Meeting	Budget Work Session – Public Hearing on FY 2027 School Budget and CIP
February	02/09/2026	5:30 p.m.	SB Meeting	Regular meeting / Budget Work Session
	02/10/2026	5:00 p.m.	BOS Meeting	BOS Budget Work Session – County Administrator Presents Recommended FY 2027 Budget & CIP
	02/17/2026	5:30 p.m.	SB Special Meeting	Approval of FY 2027 Budget and Capital Improvement Plan (CIP) if needed
	02/19/2026	5:00 p.m.	BOS Meeting	BOS Budget Work Session – School Board Presents Approved Budget to BOS
	02/24/2026	5:00 p.m.	BOS Meeting	BOS Budget Work Session – Tax Rate Advertisement Decision
March	03/10/2026	5:00 p.m.	BOS Meeting	BOS Budget Work Session
	03/23/2026	5:30 p.m.	SB Meeting	Possible Budget Work Session
	03/24/2026	5:00 p.m.	BOS Meeting	BOS Budget Work Session joined with Schools
	03/26/2026	5:00 p.m.	BOS Meeting	**BOS Public Hearing on the FY 2027 County Budget, Tax Rate, and CIP at Courtland HS**
April	04/02/2026	5:00 p.m.	BOS Meeting	BOS Budget Work Session (earliest date for legal adoption
	04/07/2026	5:00 p.m.	BOS Meeting	BOS Budget Work Session Approve CIP (Adoption 2027 Rates)
	04/09/2026	5:00 p.m.	BOS Meeting	BOS Budget Work Session - Tax Rate, Final Budget Decisions (Tentative)
	04/20/2026	5:30 p.m.	SB Special Meeting	Budget Work Session/ Possible Adoption of FY 2027 Budget and
	04/28/2026	5:00 p.m.	BOS Meeting	BOS Meeting - Resolution to Adopt FY 2027 Budget, CIP, and Tax Rates
	04/29/2025	5:30 p.m.	SB Meeting	Adoption of FY 2027 Budget and FY 2027-2031 CIP (latest possible date)

Financial Component



Budget Overview (All Funds)

Spotsylvania County Public Schools is the 12th largest school division in the Commonwealth of Virginia with 32 schools and centers providing instructional programming for students. The division is funded by a combination of state, local and federal funds. The General Assembly approves a budget annually which funds programs in these categories:

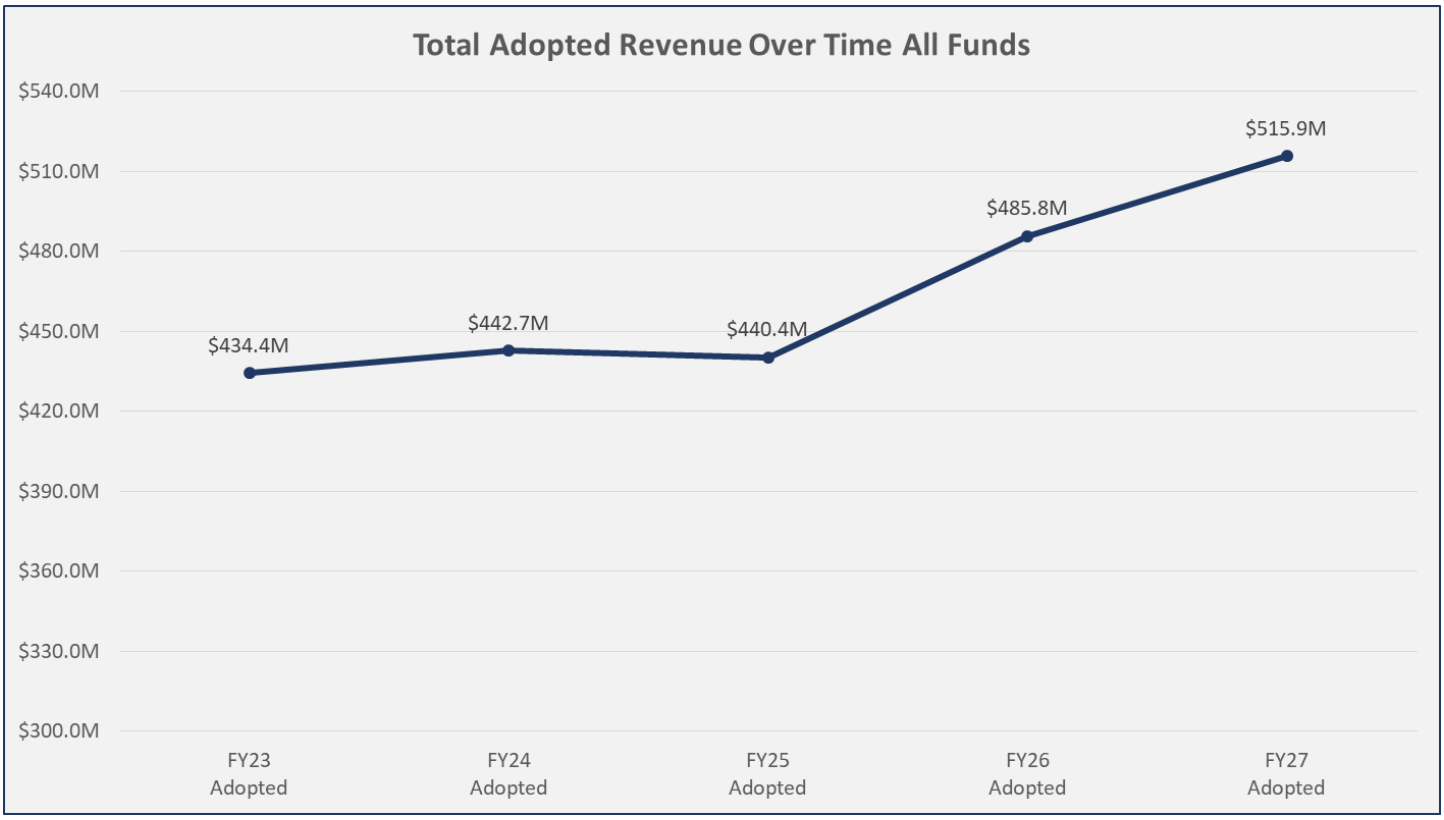
- Standards of Quality (SOQ) programs such as Basic Aid, Sales Tax, Special Ed, VRS, Textbooks, Remedial Summer school, English Learners
- Incentive programs such as Commonwealth Governor's School, Technology, Preschool, Compensation Supplements
- Categorical programs such as Adult Education, School Lunch, Special Education Homebound and State-Operated programs
- Lottery-funded programs such as Early Reading Intervention, K-3 Primary Class Size Reduction, Algebra Readiness, Infrastructure and Operations

The State Code of Virginia requires localities to provide a share of funding to public school divisions so that the divisions can maintain educational programs that meet the Commonwealth's Standards of Quality (SOQ). Direct Aid provided to school divisions is allocated primarily on a per pupil basis. One key formula-driven State funding component is the Local Composite Index (LCI). The LCI determines a locality's ability to pay education costs fundamental to the commonwealth's Standards of Quality (SOQ). The LCI is calculated using three indicators of a locality's ability-to-pay: (1) true value of real property, (2) adjusted gross income and (3) taxable retail sales. Each locality's index is adjusted to maintain an overall statewide local share of 45 percent and an overall state share of 55 percent. Spotsylvania County Public Schools' LCI for fiscal years 2027-2029 is 37.83% this is an increase of 0.81% over the prior biennium LCI. The division's LCI has fluctuated from 2014 to 2027. When the LCI increases, state funding declines with the expectation of increased ability to pay from the locality.

Local Composite Index (LCI) Trends		
Biennium	**Locality Share**	**State Share**
2012-2014	33.26%	66.74%
2014-2016	35.55%	64.45%
2016-2018	36.17%	63.83%
2018-2020	36.27%	63.73%
2020-2022	37.22%	62.78%
2022-2024	36.61%	63.39%
2024-2026	37.02%	62.98%
2026-2028	37.83%	62.17%

While public education is primarily a state and local responsibility, the school division does receive financial assistance from the federal government in support of specific federal initiatives and mandates.

The FY 2027 School Board's Adopted Budget is $515.9 million, a net increase of $30.0 million or a 6.2% net increase from the FY 2026 Adopted Budget.



The SCPS Strategic Plan continues to guide our path toward continuous improvement. Annually, we align our budget and resources to ensure all students hard work, accountability, and effort leads to excellence while providing each student with equal access to high-quality learning opportunity that prepares them for future success.

To achieve this, we must prioritize investments in three key areas:

- Our Staff: Our employees are the key to our success. It is vital to reward their loyalty and excellence amidst growing industry demands and staffing shortages.
- Academic Achievement: Elevated state and federal accountability standards require dedicated resources to continuously improve student outcomes.
- Operations & Infrastructure: Robust funding is critical to operate our 32+ facilities and safely transport students across Spotsylvania's expansive geographical area.

The FY 2027 Adopted Budget was built with a focus on these priorities and, in summary, includes the following:

- Compensation adjustments to provide 2.7% COLA (cost of living adjustment all staff) plus 0.5% COLA for all employees – FY 2026 payback
- One step for employees on the teacher pay scales, paraeducator scale, principals, and assistant principal scales
- 2.7% COLA for non-licensed staff and non-admin staff plus 0.5% COLA – FY 2026 payback
- 2% COLA adjustment for employees on administrative scales (Principal & Assistant Principal, Supervisor & Above) plus 0.5% COLA – FY 2026 payback

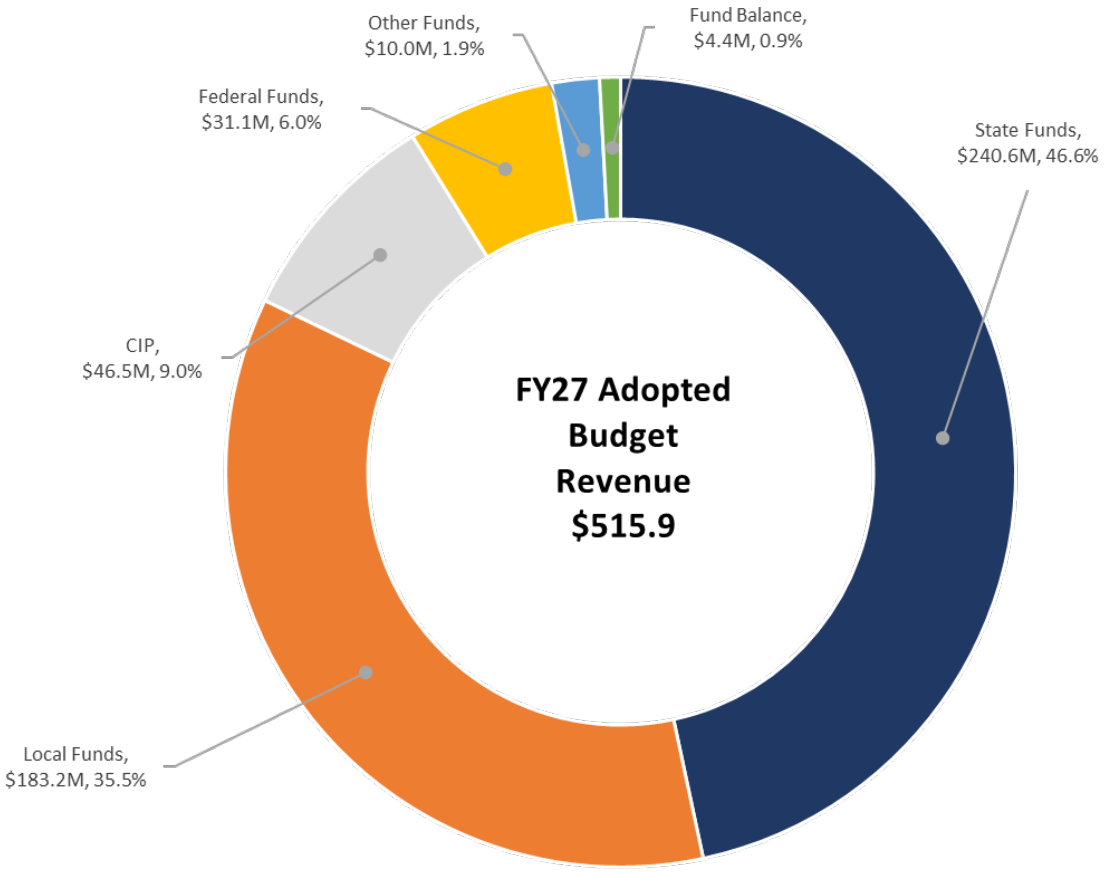
- 2% Merit for non-teacher, non paraeducators, non-school admin contracted employees
- Market adjustments for the following contracted groups: Bus Driver Leads, Bus Aides

Additionally, 67.5 new FTEs for instructional and student support positions as a response to state and federal mandates and our changing demographics in the area of

- Special Education (12)
- Middle School Interventionists (3.5)
- Principal Apprentice (3)
- CTE Teachers (3)
- Sped Diagnosticians (3)
- School Counselors (1)
- Psychologists (2)
- Content Coordinator (1)
- SMS FACS Teacher (1)
- Executive Director for Elementary Schools (1)
- Coordinator of Professional Learning (1)
- Custodians (8)
- Bus Aides (12)
- Compliance Specialist (1)
- HR Staffing Specialists (2)
- MHS CTE teacher (1)
- CTE Workbased Learning Coordinator (1) – Title IV
- Instructional Support Specialists (2) – Title I
- EL Coach (1) – Title III
- MS Behavioral Interventionists (7) – Security Grant
- RJDC Art Teacher (1) – State Restricted Grant

Revenue Highlights (All Funds)

The FY 2027 School Board's Adopted Revenue Budget (All Funds) is $515.9 million, representing an increase of $30.0 million, or 6.2%, over the FY 2026 Adopted Budget. Total revenue is comprised of seven distinct sources: State Sales Tax, Other State Revenue, Federal Revenue, Spotsylvania County Local Revenue, Other Revenue, Loans and Bonds Revenue, and Fund Balance. State and Local funding remain the primary revenue drivers for Spotsylvania County Public Schools. Notably, for the past three fiscal years, the State has not finalized its budget prior to the School Board's budget adoption. In FY 2026, the final State budget allocated an additional $6.1 million, which was subsequently incorporated into the division's revised budget. For FY 2027, the division anticipates a potential $3.3 million in additional state funding once the State budget is fully adopted; any necessary adjustments will be addressed during the upcoming fiscal year. Local funding increased by $12.3 million for FY 2027, marking another substantial investment following last year's historic, decade-high increase. Conversely, funding from Loans and Bonds for Capital Improvement projects decreased slightly by $0.6 million, reflecting scheduled adjustments across various SCPS projects.



*Values may not sum exactly due to rounding.

State Revenue

The combined State Sales Tax and other State Funds totals $240.6 million, which represents 46.6% of the total budget. This is a total net increase of $18.1 million or 8.2% from FY 2026 to FY 2027. In FY 2026 an additional $6.1 million in State funds were allocated after the school budget was adopted. State Sales tax made up $1.0 million of the net increase in FY 2027.

Local Revenue

Local Funds total $183.2 million, which represents 35.5% of the total budget. This is a net increase of $12.3 million or 7.2% from FY 2026 to FY 2027. Working collaboratively with the County Board of Supervisors, the School Board and division staff identified a need for additional funding to maintain staffing levels and remain competitive. This targeted investment builds upon last year's record-setting growth, which marked the largest local funding increase in a decade.

Federal Revenue

Federal funds total $31.1 million, which represents 6.0% of the total budget. This is a net increase of $.8 million or 2.5% from FY 2026 to FY 2027. This increase is projected based on federal grant funding anticipated to be added in FY 2027.

Other Revenue

Other revenues total $10.0 million, which represents 1.9% of the total budget. This is a net decrease of $.4 million or 4.2% from FY 2026 to FY 2027. The decrease in other revenues is to align with projections and anticipated other grant funding for FY 2027.

Loans and Bonds Revenue (CIP)

Loans and bonds revenue fund capital improvement projects and total $46.5 million, which represents 9.0% of the total budget. This is a net decrease of $.6 million or 1.4% from FY 2026 to FY 2027. This change is primarily associated with the 2021 Bond Referendum and timelines of various division-wide projects taking place in FY 2026.

Fund Balance

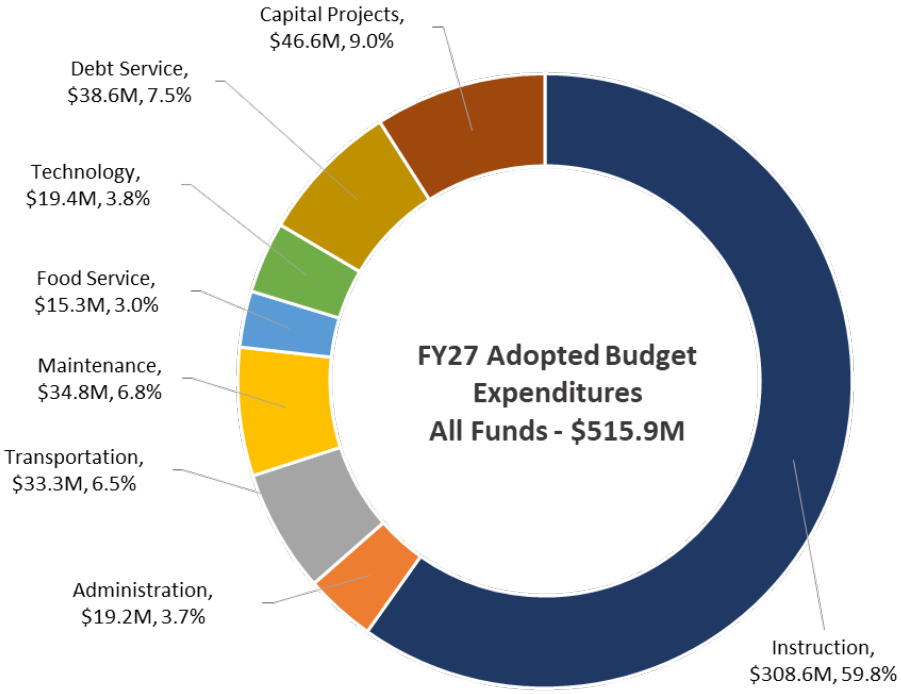
Fund Balance is specific to Fund 3000 - Food Service. The budgeted Food Service Fund Balance is $4.4 million, which represents 0.9% of the total budget. This is a net decrease of $.01 million or 1.7% from FY 2026 to FY 2027. The decrease in Fund Balance is tied to the replacement plan of cafeteria equipment across the school division.

Expenditure Highlights (All Funds)

The FY 2027 School Board's Adopted Expenditure Budget (All Funds) is $515.9 million, an increase of $30.0 million or a 6.2% above the FY 2026 Adopted Budget. The Adopted Budget includes the eight state-prescribed expenditure categories: instruction, administration/attendance & health, transportation, maintenance, food service, capital projects, technology, and debt service. These classification help track spending in different areas of school operations.

To navigate a highly competitive regional hiring market, the division is aggressively focusing its resources on recruitment and retention. The FY 2027 expenditure budget channels significant funding into enhanced employee compensation, directly addressing the rising costs of attracting top-tier talent. Because personnel costs constitute the core of the division's operations, these compensation adjustments are the primary catalyst driving the budget increase for FY 2027, reflecting a steadfast commitment to supporting the educators and staff who serve our students daily.

Expenditures by State Category



*Values may not sum exactly due to rounding.

Instruction

The Instruction category includes the activities and departments that deal directly with students and learning. SCPS includes the following functions as part of the Instruction category; Classroom Instruction, Guidance Services, School Social Worker Services, Homebound, Improvement of Instruction, Guidance Services, Testing Services, Media Services, Academic Services, Instruction Support Services, and Office of the Principal. The adopted Instruction expenditure budget is $308.6 million or 59.8% of the total budget, which reflects a net increase of $19.5 million or 6.7%. In addition to the 3.2% cost of living (COLA) compensation increase the teachers and paraeducators will receive one additional step. Non licensed employees will receive 3.2% COLA increase and 2% merit. Principals and assistant

principals will receive 2.5% COLA and step increases. The FY 2027 budget includes an additional 40.5 FTEs in the Instruction category to address State and Federal mandates and improvements in our students' wellbeing.

Administration/Attendance & Health

The Administration/Attendance & Health category includes the activities and departments concerned with establishing and administering policy for the division along with all activities related to the physical and mental health services. SCPS includes the following functions as part of the Administration/Attendance & Health category; Board Services, Executive Administrative Serves, Public Information, Human Resources, Fiscal Services, Purchasing, Health Services, and Psychological Services. The adopted Administration/Attendance & Health expenditure budget is $19.2 million or 3.7% of the total budget which reflects a net increase of $2.1 million or 12.2%. This increase is tied to multiple factors such as the 6 new FTEs adopted in FY 2027, and other expenditure like 3.2% cost of living increase for employees, 2% merit increase for non-teaching contracted staff, new HR RapBak software, and software cyclical increases and increase to Health Insurance costs.

Transportation

The Transportation category provides for transportation services for students to and from and school and other school based activities. SCPS includes the following functions as part of the Transportation category; Transportation Management & Direction, Vehicle Operation Services, Vehicle Maintenance Services. The adopted Transportation expenditure budget is $33.3 million or 6.5% of the total budget, which reflects a net increase of $1.4 million or 4.4%. The FY 2027 budget increase includes 12 new Bus Aides FTEs as well as 3.2 % cost of living increase for employees, 2% merit increase for non-teaching contracted staff, market adjustment of Bus Aides salary scales to align with competitive surrounding locations. Additionally, the adopted budget included increases to funding for both the new driver bonus and the transportation perfect attendance bonus.

Maintenance

The Maintenance category provides for activities and services related to the keeping up of facilities, to include environmental, structural, equipment, grounds, and building safety. SCPS includes the following functions as part of the Maintenance category; Maintenance Management & Direction, Building Services, Ground Services, Equipment Services, and Vehicle Services. The adopted Maintenance expenditure budget is $34.8 million or 6.8% of the total budget, which reflects a net increase of $1.5 million or 4.6%. In addition to the 3.2% cost of living compensation increase, maintenance department staff will receive 2% merit increase. In FY 2027 maintenance category will see an increase of 8 new FTEs in the Custodial team as well as an increase in funding for on call schedules in the supplemental pay area.

Food Service

The Food Service category provides for all nutrition and meals for students and staff. SCPS includes the following functions as part of the Food Service Category; Food Service and Food Service Maintenance. The adopted Food Service expenditure budget is $15.3 million or 3.0% of the total budget, which reflects a net decrease of $1.0 million or 7.3%. This due to the increase of the fees related to the food service vendor provider.

Technology

The Technology category provides for all network infrastructure, hardware and software management, and classroom technology development/implementation. In addition, the department maintains and manages all division data warehouses, student information system and provides all data for administration and State/Federal reporting. SCPS includes the following functions as part of the Technology category; Technology – Classroom, Technology – Instruction Support, Technology – Administration, Technology Transportation, Technology – Maintenance. The adopted

Technology expenditure budget is $19.4 million or 3.8% of the total budget, which reflects a net increase of $1.6 million or 9.2% which directly ties to salary increase for employees in technology areas, as well as cyclical contract increases of technology software.

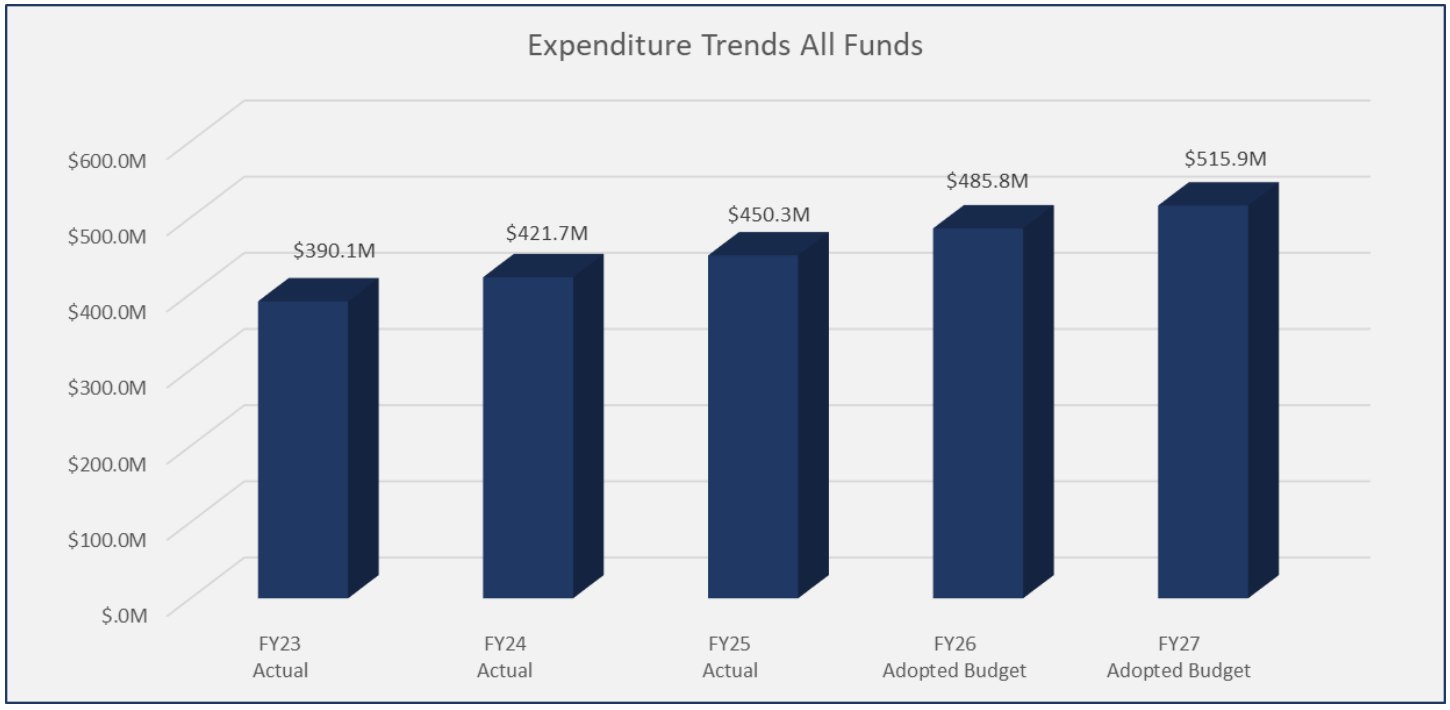
Debt Service

The Debt Service category provides for all principal and interest payments that are related to the funding of capital projects that have been financed on loans and bonds. The adopted budget for Debt Service is $38.6 million or 7.5% of the total budget, which is a net increase of $3.9 million or 11.4%. The division's increased capital improvement budget directly ties to the changes in the debt service expenditures.

Capital Projects

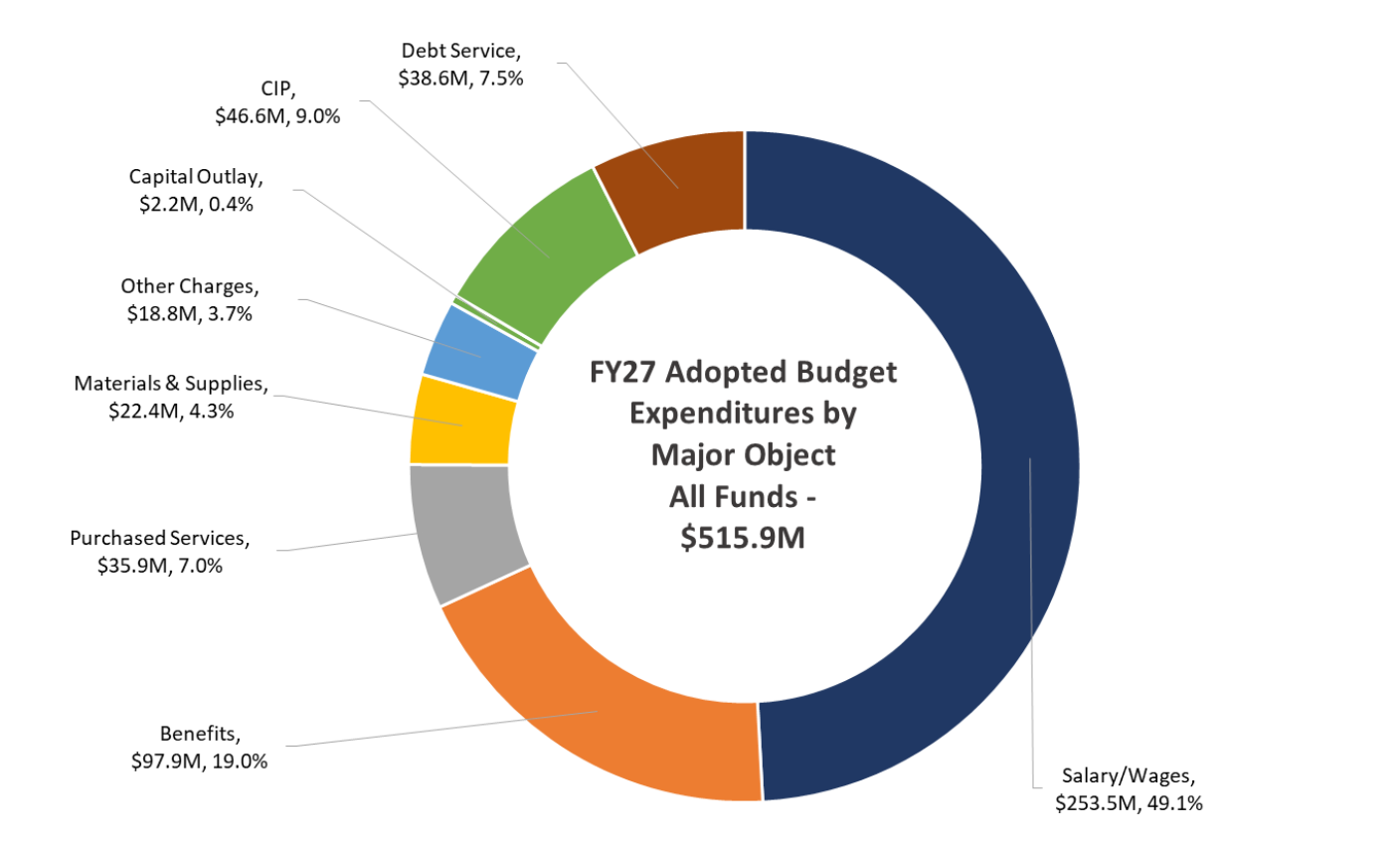
The Capital Projects category provides for capital maintenance, capital technology, and capital transportation projects. The adopted Capital Projects budget is $46.6 million or 9.0% of the total budget, which reflects a net decrease of $1.0 million or 2.3%. This increase is directly related to the 2021 approved Bond Referendum funding for major facility enhancements and timeline of projects in the approved CIP plan.

Driven by the strategic plan, the division's financial decisions ensure resources are used efficiently and responsibly to maximize public education funding.



Expenditures by Major Object

Reporting expenditures is further categorized into eight major objects; salaries/wages, employee benefits, purchased services, other charges, materials and supplies, capital outlay, capital improvement plan, and debt service.



*Values may not sum exactly due to rounding.

Salaries/Wages

The adopted salaries/wages expenditure budget is $253.5 million, a net increase of $22.3 million or 9.7%. The FY 2027 adopted budget reflects a net increase of 67.5 FTEs. The increase in FTEs is to meet State and Federal mandated standards and to address operational critical needs. Salaries/Wages comprise 49.1% of the total budget. The average salary increase in FY 2027 was 7.9% for employee on teacher scales and 5.2% for employees on support scales. The increase in FTEs reflects grant related FTE changes incorporated into FY27 budget. The FTE changes included in the FY 2027 adopted budget are as follows:

Description	***FTE***
SPED Autism Teachers (State & Federal Mandate)	*4.0*
SPED Autism Paraeducators (State & Federal Mandate)	*8.0*
SPED Diagnosticians	*3.0*
School Counselor	1.0
Psychologist	2.0
Content Coordinator	1.0
MS VLA Interventionists	3.5
CTE Teachers	4.0

Description	*FTE*
SMS FACS Teacher	1.0
Bus Aides	12.0
Custodians	8.0
T & L Coordinator of Professional Learning	1.0
Executive Director for Elementary Schools	1.0
Compliance Specialist	1.0
Principal Apprentice	3.0
HR Staffing Specialists	2.0
CTE WorkBased Learning Coordinator – Title IV	1.0
Instructional Support Specialist – Title I	2.0
EL Coach – Title III	1.0
MS Behavioral Interventionist – Security Grant	7.0
RJDC Art Teacher - RJDC State Grant	1.0
FY 2027 Adopted Budget Additional FTEs	**67.5**

Between FY 2008 and FY 2014—at the height of the Great Recession—the division eliminated 297 full-time equivalent (FTE) positions. In the subsequent years, SCPS began a gradual restoration of these roles. While approximately 110 net FTE positions were reduced through natural attrition, more than 50% of the total reductions were achieved through a voluntary Early Retirement Incentive Program (ERIP), effective across FY 2009, FY 2010, FY 2011, and FY 2016.

SCPS has strategically restored and added key positions to comply with state mandates, support educational objectives, enhance safety and security, and address critical administrative functions. Demonstrating a steadfast commitment to student outcomes and well-being, the division has added 332 new instructional and student-centric positions since FY 2023. While overall student enrollment has remained steady, the demographic landscape of SCPS has shifted significantly. A notable increase in the Special Education and English Language Learner (ELL) student populations has reshaped our program and staffing requirements. Recognizing that smaller class sizes and holistic student well-being are crucial drivers of academic performance, SCPS continues to prioritize resource allocation where it impacts students most.

FY23 Adopted FTEs	FY24 Adopted FTEs	FY25 Adopted FTEs	FY26 Adopted FTEs	FY27 Adopted FTEs
3,484.0	3,621.5	3,587.0	3,710.0	3,817.5

Note: Midyear school board approved FTE changes will impact the following year's projected FTE total. Those midyear approved FTEs are included in the Adopted numbers.

Salary Investment Trends

Fiscal Year	FY23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Adopted	FY27 Adopted
Salary Adjustments	5% pay increase for Teachers & Support Staff Plus, Teacher Pay Scale Modernization (All Teachers received a step and scale were modified to address distance between grades) 5% pay increase for Administrators Mandated minimum wage increases plus for Hourly Employees whose rates are already above minimum wage a 5% increase ESSER Tiered Bonus based on eligibility ranging from $500-$1,000 (approved during FY23 not as part of the adopted budget) Paid in November	4% COLA increase + One Step for Staff on Teacher Scales 5% pay increase for contracted Support Staff & Administrators Retention initiative (one time) $500 full time contracted Staff and $250 for non-contracted/hourly Employees. *In alignment with State Directed Compensation changes the Retention initiative was converted to a 2% midyear pay increase for contracted staff in January 2024.* Market Adjustment for staff on teacher pay scale hired after June 30, 2014, will receive one additional step (Year 1 of 3)	2% COLA increase + One Step for Staff on Teacher Scales 4% pay increase for contracted Paraeducators 3% pay increase for all other contracted Support Staff & Administrators Substitute and Hourly Rate Increase *After budget adoption the State provided funding for a $1,000 Retention bonus for contracted staff issued on 6/30/2025	2.5% COLA increase + One Step for Staff on Teacher Scales + Teacher Scale Modernization 2.5% COLA increase + One Step for contracted Paraeducators 2.5% COLA increase + 2% Merit increase for all other contracted staff Principals, Assistant Principals, and Maintenance Staff received market adjustments Substitute and Hourly Rate Increase of 2.5%	3.2% COLA increase + One Step for Staff on Teacher Scales + Teacher Scale Modernization 3.2% COLA increase + One Step for contracted Paraeducators 2.5% COLA increase + 2% Merit increase for non-based administrators supervisor and above 2.5% COLA increase + One Step – Principals & Assistant Principals 3.2% COLA increase + 2% Merit increase for non-teacher, non-para and non-administrator staff Bus Aide market adjustments Substitute and Hourly Rate Increase of 3.2%

Employee Benefits

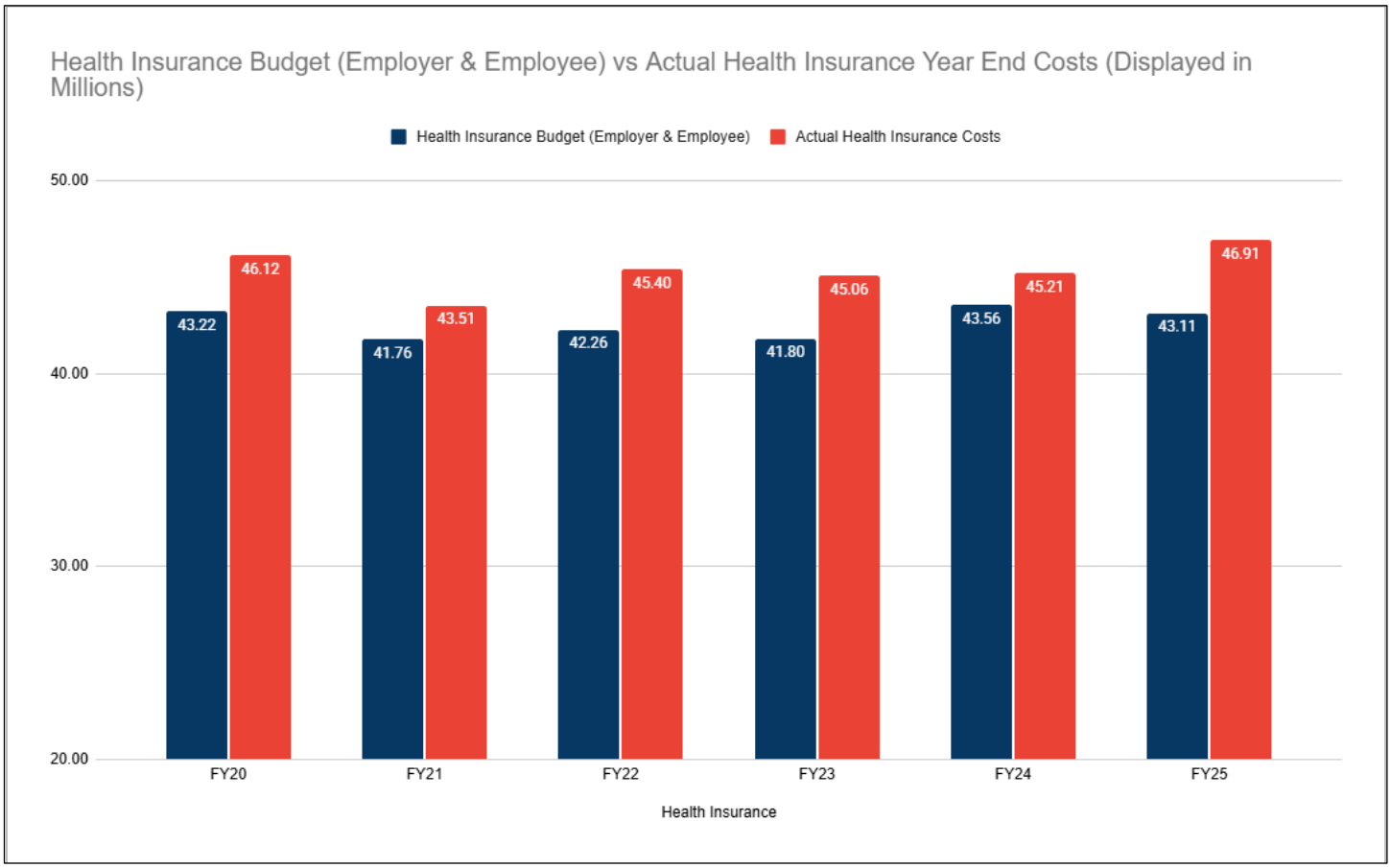
The adopted benefits expenditure budget is $97.9 million, which reflects an increase of $4.4 million or 4.4%. The benefits expenditure budget consists of health and dental insurance, FICA, VRS benefits, group life, disability, retiree benefits and worker's compensation. In FY 2027 VRS Rate has been decreased by 2%, however Health Insurance Rates have been increased by 2.5% on employee rate and 20% on employer rates to reflect the increasing cost of health insurance claims. Employee Benefit trend data is reflected in the table below:

Description	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
VRS (Professional Group)	**21.62%** (16.62% Paid by employer, 5.00% paid by employee)	**21.62%** (16.62% Paid by employer, 5.00% paid by employee)	**19.21%** (14.21% Paid by employer, 5.00% paid by employee)	**19.21%** (14.21% Paid by employer, 5.00% paid by employee)	**17.20%** (12.20% Paid by employer, 5.00% paid by employee)
VRS Rate (Non-Professional Group)	**11.52%** (6.52% Paid by employer, 5.00% paid by employee)	**11.52%** (6.52% Paid by employer, 5.00% paid by employee)	**10.03%** (5.03% Paid by employer, 5.00% paid by employee)	**10.03%** (5.03% Paid by employer, 5.00% paid by employee)	**8.25%** (3.25% Paid by employer, 5.00% paid by employee)
Health Insurance Rate Increases*	No Increases	No Increase	Plan Design Changes KeyCare Expanded 10% Employee Rate Increase KeyCare 500 and High Deductible Savings Plan converting to Anthem HealthKeepers Network Employer Rate increase of 5% for All Plans	No Increase	Plan Design Changes with KeyCare Expanded Employee Rate increase by 3.5% on all plans Employer Rate increase by 20% for All Plans
Group Life Insurance Rate	**1.34%** (Paid by employer)	**1.34%** (Paid by employer)	**1.18%** (Paid by employer)	**1.18%** (Paid by employer)	**1.34%** (Paid by employer)
Retiree Healthcare Credit	1.21%	1.21%	1.21%	1.21%	0.88%

Comprehensive healthcare coverage remains a cornerstone of the school division's total employee compensation package, vital for recruiting and retaining top talent. However, managing these benefits presents a substantial fiscal challenge, with rising healthcare costs serving as a significant financial driver of the budget. In response, more than $46.0 million has been allocated to healthcare costs, and mitigating these rising expenses remains a major priority for the division.

To proactively address these cost pressures, the division implemented strategic health insurance plan changes in FY 2025 and FY 2027. These updates were designed to control costs while still providing school employees with multiple flexible options tailored to meet their individual and family health plan needs. Looking ahead, future budgets must continue to manage potential cost increases and ensure the health insurance reserve maintains adequate funding to absorb unanticipated future claims. For a detailed breakdown the FY 2027 health insurance rate sheet is provided in the Informational Section of this budget book.

Overall, for the FY 2027 Adopted Budget, salaries/wages and employee benefits comprise 68.1% or $351.4 million of the total budget.



Purchased Services

The Purchased Services expenditure budget is $35.9 million, which reflects an increase of $.8 million or 2.2%. This object code primarily consists of services acquired from outside sources on a fee basis or fixed income contract basis. The increase is attributed to base budget adjustments to address contractual obligations in areas of special education, maintenance, and technology. Purchased services comprise 7.0% of the overall total budget.

Other Charges

The Other Charges expenditure budget is $18.8 million, which reflects an increase of $1.2million or 6.8%. The FY 2027 increase is directly attributable to base budget adjustments to meet actual expenditures. Other charges comprise 3.7% of the overall total budget.

Materials and Supplies

The Materials and Supplies expenditure budget is $22.4 million, which reflects a decrease of $.7 million or 2.9%. This object code includes articles or commodities that are consumed or materially altered when used and minor equipment that is not capitalized, including any equipment costing less than $5,000. The FY 2027 decrease is attributable to a drop in expected e-rate revenue and expenditures for FY 2027. Materials and supplies comprise 4.3% of the overall total budget.

Capital Outlay

The Capital Outlay expenditure budget is $2.2 million, which reflects a decrease of $.8 million or 28.2%. This category includes outlays that result in the acquisition of or additions to capitalized assets costing $5,000 or more. This decrease is primarily due to the Food Service replacement equipment plan in FY 2027. Capital outlay comprises 0.4% of the overall total budget.

Capital Improvement Plan (CIP)

The Capital Improvement Plan expenditure budget is $46.6 million, which reflects a decrease of $1.1 million or 2.3%. The CIP is based on division capital maintenance, technology, and transportation projects and timing of these projects drives the FY 2027 budget. The CIP comprises 9.0% of the overall total budget.

Debt Service

The Debt Service budget is $38.6 million, which is an increase of $3.9 million or 11.4%. This net increase is due to 2021 bond issuances for the FY 2027 CIP. Debt service comprises 7.5% of the overall total budget.

In summary, resources are strategically targeted to provide employee salary increases, ensuring the division can attract and retain the talent needed to serve an increasingly diverse student population. Additionally, this targeted approach preserves the budget capacity required to fund contractual obligations and other critical programmatic needs.



Figure 7 Cedar Forest ES

FY 2027 Adopted Budget Investment Summary

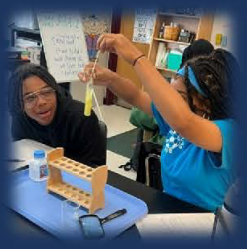
The FY 2027 Adopted Budget builds directly on the progress established last year. Developed with invaluable input from students, parents, school board members, and community members, this plan represents our collective voices. Every dollar has been carefully evaluated and prioritized to meet our division's most critical needs.



SPOTSYLVANIA COUNTY PUBLIC SCHOOLS

FY 2027 Adopted Budget Summary











Our FY 2027 Budget reflects the input and collaboration of our staff, board members, parents, students, and community. Through your feedback, we identified, prioritized, and planned for the most significant needs facing the school division, with a primary focus on investing in high-quality teachers and staff. Building on the strong foundation established in FY 2026, we continue to strengthen our momentum in strategically positioning SCPS to retain and attract highly qualified educators and staff while continuing to provide the highest quality education for our students.

The resulting FY 2027 All Funds Adopted Budget delivers a balanced and targeted spending plan designed to put students first and support every learner, every day.

Workforce Investments Highlights:

- Teachers: 3.2% COLA + 1 Step + Teacher Scale Modernization
- Paraeducators: 3.2% COLA + 1 Step
- Principals /Assistant Principals: 2.5% COLA + 1 Step
- Supervisors & Above: 2.5% COLA + 2% Merit
- All other contracted staff: 3.2% COLA + 2% Merit
- Bus Aides & Activity Directors Scale Modernization
- Chiefs : 2.5% COLA

All Fund Summary

Fund Description	Adopted Budget	% of Budget
Governor's School	$1.3M	0.3%
Detention Center	$1.4M	0.3%
Food Service	$17.5M	3.4%
Regional Adult Ed	$1.5M	0.3%
Operating Fund	$418.0M	81.0%
Grant Fund	$21.6M	4.2%
Textbook Fund	$3.7M	0.7%
Capital Projects	$46.6M	9.0%
Fleet Service	$4.2M	0.8%
Total	**$515.9M**	**100.0%**

Revenues (All Funds)	Adopted Budget	% of Budget
State Funds	$240.6M	46.6%
Local Funds	$183.2M	35.5%
Loans & Bonds	$46.5M	9.0%
Federal Funds	$31.1M	6.0%
Other Funds	$10.0M	1.9%
Fund Balance	$4.4M	0.9%
Total	**$515.9M**	**100.0%**

Non-Grant Related Additional FTEs

FTEs by Area	Additional FTEs
Instruction	28.5
Administration	6
Transportation	12
Maintenance	8
Total	**54.5**

Expenditures (All Funds)	Adopted Budget	% of Budget
Instruction	$308.6M	59.8%
Administration	$19.2M	3.7%
Transportation	$33.3M	6.5%
Maintenance	$34.8M	6.8%
Food Service	$15.3M	3.0%
Capital Projects	$46.6M	9.0%
Technology	$19.4M	3.8%
Debt Service	$38.6M	7.5%
Total	**$515.9M**	**100.0%**

Expenditures (All Funds)	Adopted Budget	% of Budget
Salaries/Wages	$253.5M	49.1%
Employee Benefits	$97.9M	19.0%
Purchased Services	$35.9M	7.0%
Other Charges	$18.8M	3.7%
Materials & Supplies	$22.4M	4.3%
Capital Outlay	$2.2M	0.4%
Debt Service	$38.6M	7.5%
CIP	$46.6M	9.0%
Total	**$515.9M**	**100.0%**

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Strategic Plan Pillars & Budget Investment Summary
Funds 1000, 2000, 4000, 5000



Funds 1000, 2000, 4000, 5000

With a $20.4M year-over-year investment, the FY 2027 Adopted Budget empowers Spotsylvania Public Schools to expand student learning, drive growth, and champion academic excellence.

FY 2027 Adopted Budget Changes from Prior Year
Funds 1000, 2000, 4000, 5000

Strategic Plan Pillars	Description	FY27 Adopted Amount	Adopted FTE
	FY 2027 Investments		
A - SOQ /State & Federal Requirements			
Pillar 1	**SPED -4** Elementary Autism teachers . **8** special education paras will be needed to support 4 new Autism classrooms	$0.65M	12.0
Subtotal	***A - SOQ /State & Federal Requirements***	***$0.65M***	***12.0***

Strategic Plan Pillars	Description	FY27 Adopted Amount	Adopted FTE
B - Key Critical Improvements			
Pillar 1	SPED Diagnosticians/Department Chairs	$0.33M	3.0
Pillar 3	School Counselors	$0.10M	1.0
Pillar 3	SPED Division -wide Specialized Student Support Positions Psychologist	$0.25M	2.0
Pillar 4	Content Coordinator	$0.12M	1.0
Pillar 1	MS VLA Interventionists	$0.28M	3.5
Pillar 1	CTE Teachers (Welding, Culinary, Health Science)	$0.24M	3.0
Pillar 1	MS - SMS - Teacher - SMS FACS teachers.	$0.08M	1.0
Subtotal	***B - Key Critical Improvements***	***$1.39M***	***14.5***

Strategic Plan Pillars	Description	FY27 Adopted Amount	Adopted FTE
C - Compliance Adjustments and Organizational Improvements			
Pillar 4	Admin - Executive Director of Elementary School	$0.22M	1.0
Pillar 4	Legal Services - Compliance Specialist	$0.00M	1.0
Pillar 4	T & L - Coordinator of Professional Learning	$0.12M	1.0
Pillar 4	T & L - supplemental pay funding	$0.02M	
Pillar 4	T & L - additional funds to suport Teacher EDGE.	$0.02M	
Pillar 4	CTE - Affiliation dues for the FFA.	$0.01M	
Pillar 3	Mental Health & Wellness - Attendance Liaisons - hourly employees	$0.22M	
Pillar 3	Marching Band Allocation Increase for insturments $5000 x HS	$0.03M	
Pillar 3	Marching Band additional Stipend - Assistant + 1 x HS at $2,300 per stipend	$0.01M	
Subtotal	***C - Compliance Adjustments and Organizational Improvements***	***$0.65M***	***3.0***

Strategic Plan Pillars	Description	FY27 Adopted Amount	Adopted FTE
E - Workforce Investments			
Pillar 4	2.7% COLA for all - estimated - net of state funding ($4M) - estimated (2% COLA - Supervisor & Above)	$7.56M	
Pillar 4	0.5% COLA for all - FY26 holdback COLA at adoption level - funded with additional State $ - $1.3M		
Pillar 4	Steps for Employees on Teacher Scales, Steps for Paraeducators, Steps for P & APs - estimated	$3.54M	
Pillar 4	2% Merit for non- teacher, non-para, non school admin contracted employees - estimated	$1.23M	
Pillar 4	Teacher Scale Modernization - adjustment of steps distribution - estimated	$4.24M	
Pillar 4	Stipends for Clinic Backups ($1,000 at each school)	$0.03M	
Pillar 4	HS Activity Directors - adjust to put on correct steps on the salary scales - market adjustment	$0.03M	
Pillar 4	HS Girls Wrestling Coach 1 per HS and Assistant Coach - 2 per HS	$0.04M	
Subtotal	**E - Workforce Investments**	**$16.66M**	**0.0**

Strategic Plan Pillars	Description	FY27 Adopted Amount	Adopted FTE
F - School Maintenance, Transportation, Health, Safety/Security			
Pillar 4	Transportation - Convert Hourly Bus Attendants to 5 hr Contracted Bus Attendants (Incremental Costs)	$0.07M	12.0
Pillar 4	Transportation - converting Lead Drivers from 10 months to 12 months contracts	$0.15M	0.0
Pillar 3	Custodians - Contracted Positions - Funding frozen awaiting additional state funding	$0.00M	8.0
Pillar 4	Maintenance - Supplemental Pay for the Department Head of Custodial.	$0.03M	
Pillar 4	Transportation - Bus Aides Scale Modernization	$0.30M	
Subtotal	**F - School Maintenance, Transportation, Health, Safety/Security**	**$0.54M**	**20.0**

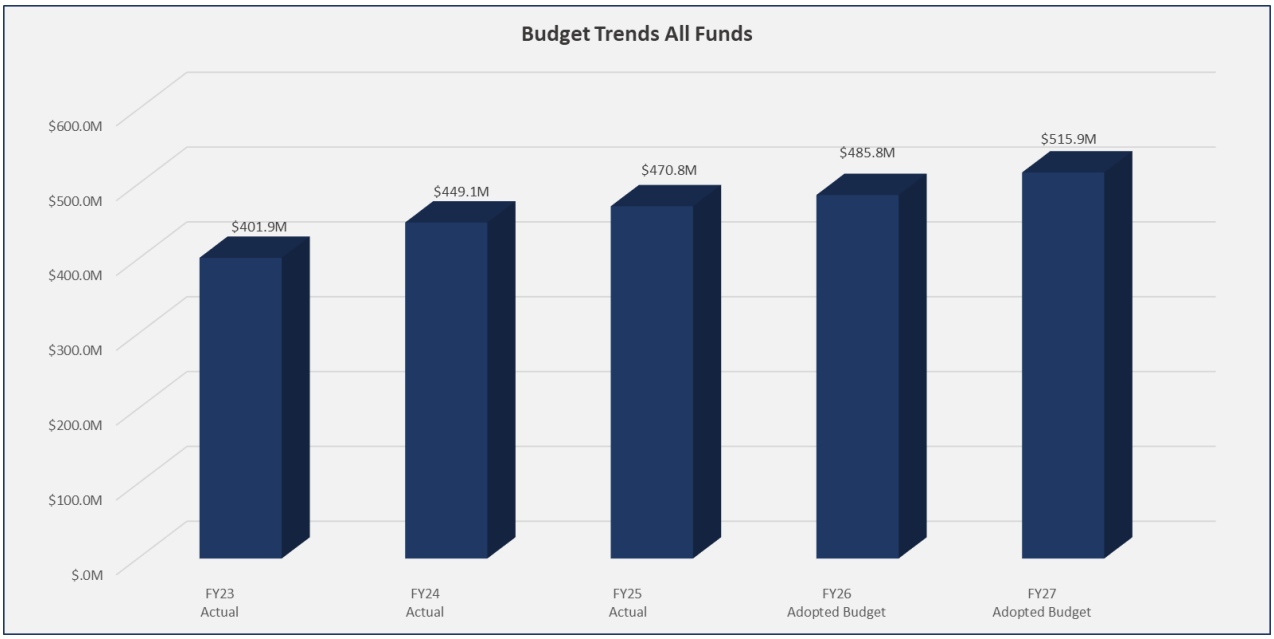
Strategic Plan Pillars	Description	FY27 Adopted Amount	Adopted FTE
G - Technology, Business, Other Areas			
Pillar 2	HR - Principal apprenticeship program - 3 FTEs (1 FTE at MS, HS, ES)	$0.33M	3.0
Pillar 4	HR - HR Staffing Specialists (TEC1 Scale	$0.08M	2.0
Pillar 2	Rap Bak Program - Phased approach - HR Background Software	$0.06M	
Subtotal	**G - Technology, Business, Other Areas**	**$0.48M**	**5.0**
	Funds 1000, 2000, 4000, and 5000 Subtotal FY27 Investement Summary	**$20.37M**	**54.5**

Please note that after the adoption of the FY 2027 Budget and before the printing of this book the School Board approved additional Grant Related (Fund 5400) Restricted FTEs that are included in the final count of Adopted FTEs for FY 2027 Budget. The 54.5 FTEs were new non-grant related FTEs at the time of adoptions without the additional Grant related positions. Final Count of new FTEs is 67.5.

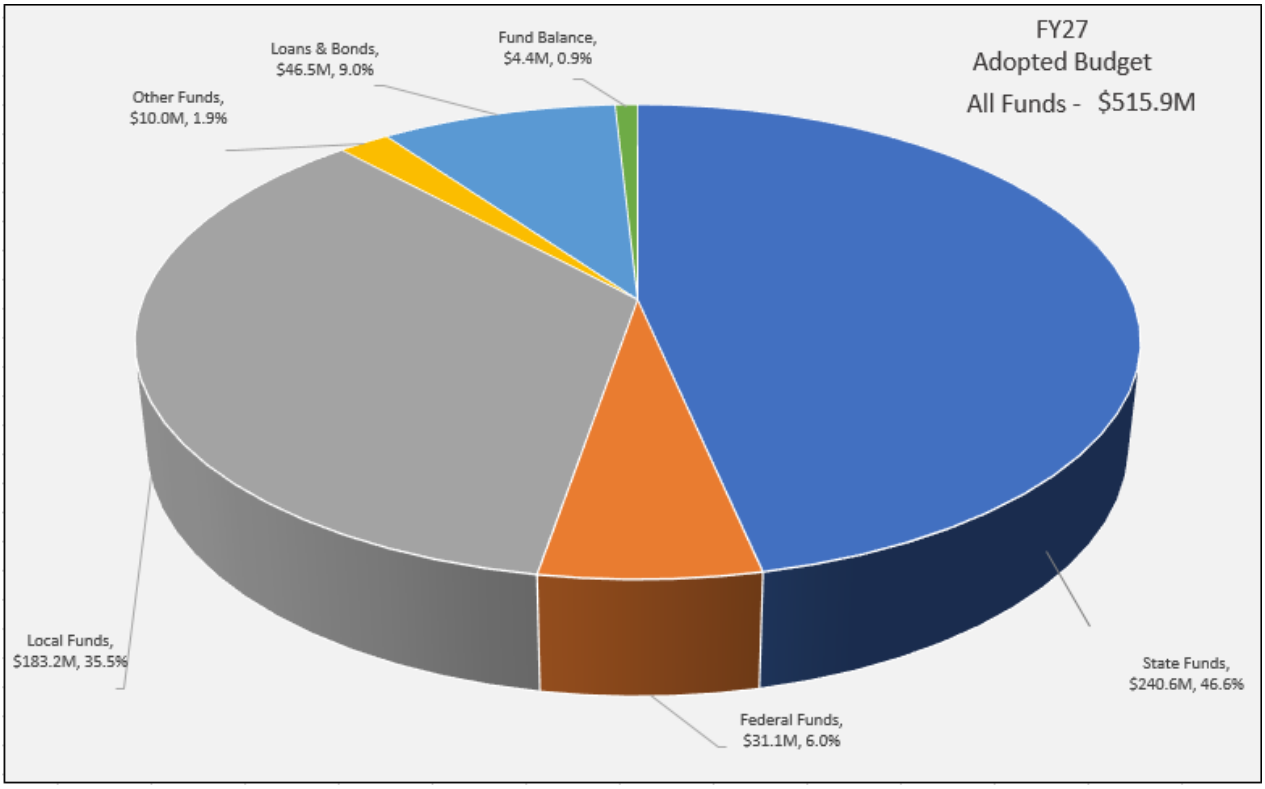
FY 2027 Adopted Budget Financial Summary (All Funds)

The following charts give the reader a visual representation of the FY 2027 Adopted Budget (All Funds) by a variety of groupings. For historical financial reports for all funds and by individual funds, refer to the Financial Section of the FY 2027 Adopted Budget Book. All chart data is displayed in millions.

All Funds Budget Trends

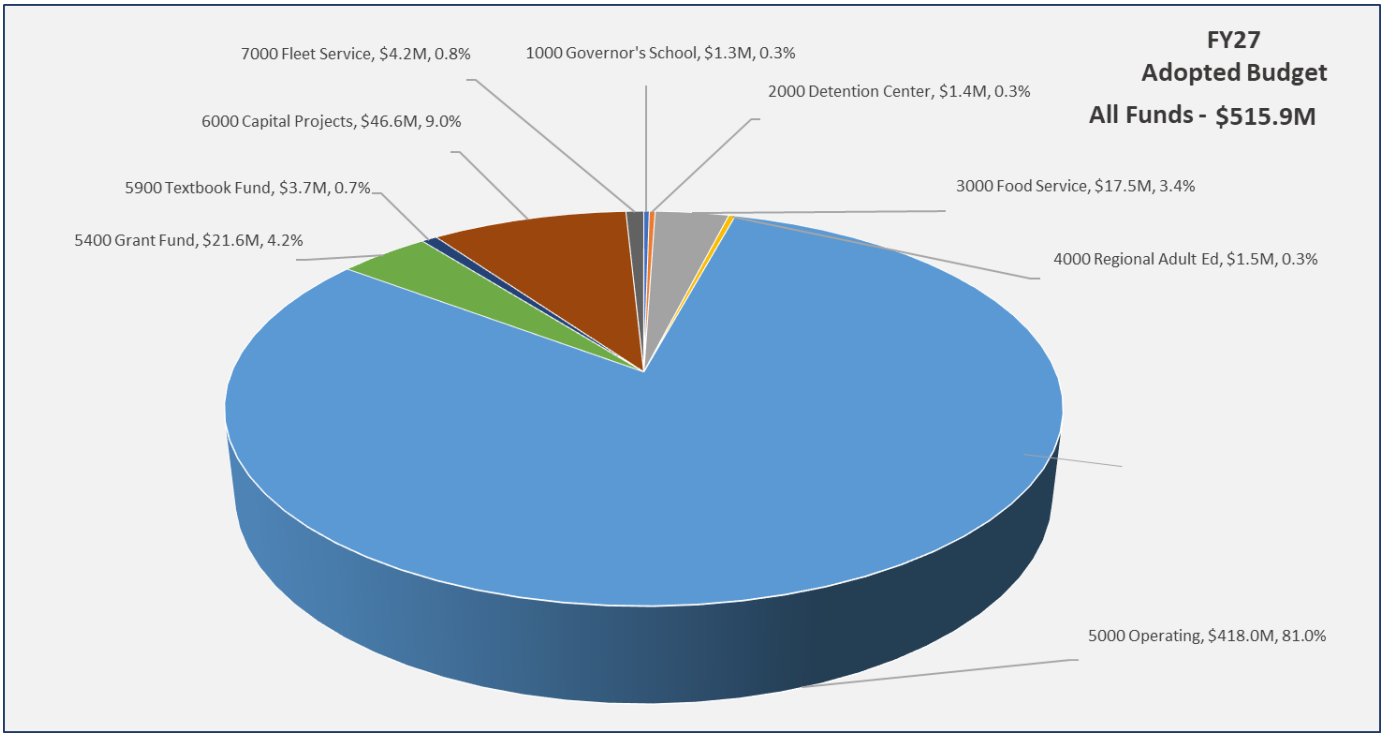


All Funds FY27 Revenue Budget by Source

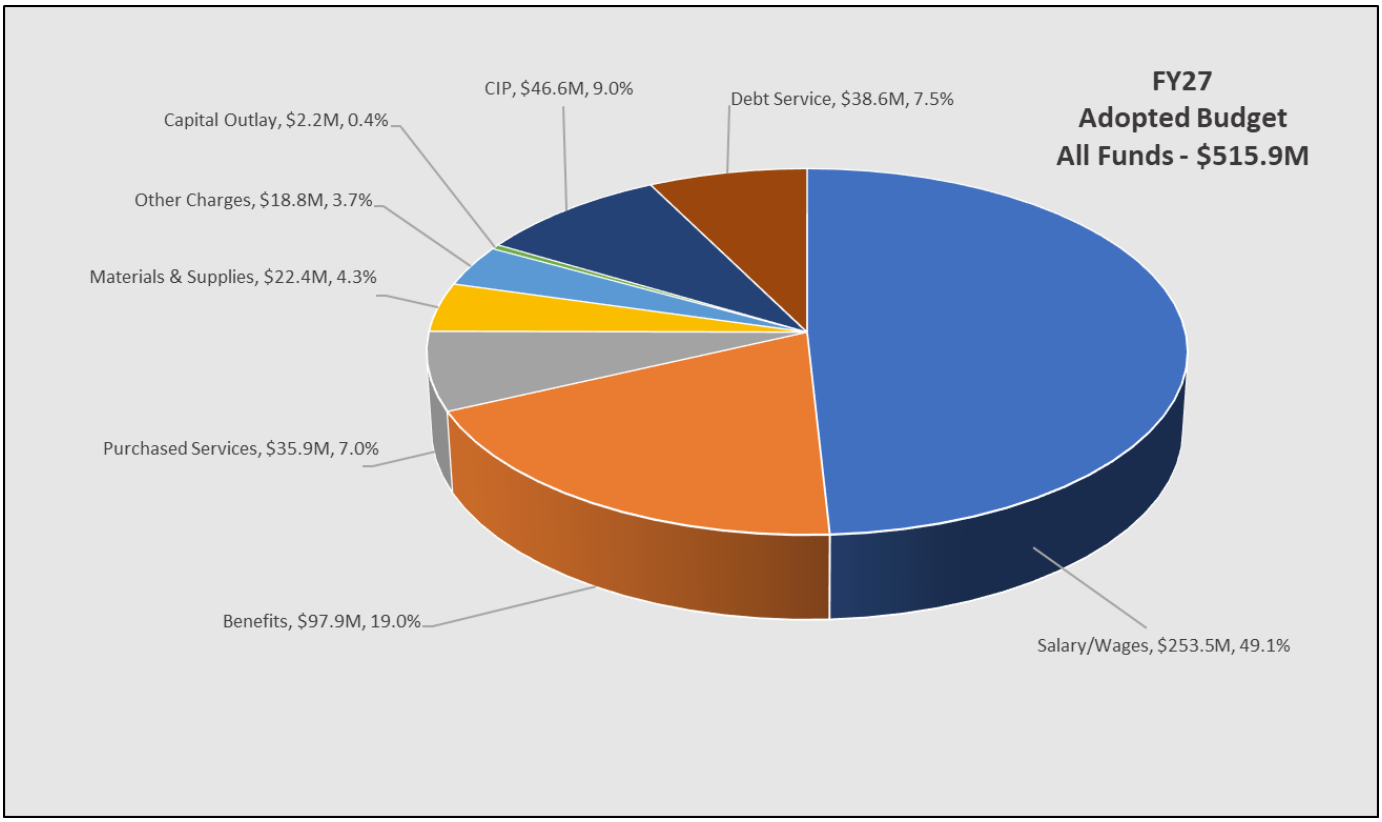


*Values may not sum exactly due to rounding.

All Funds FY27 Expenditures Budget by Fund

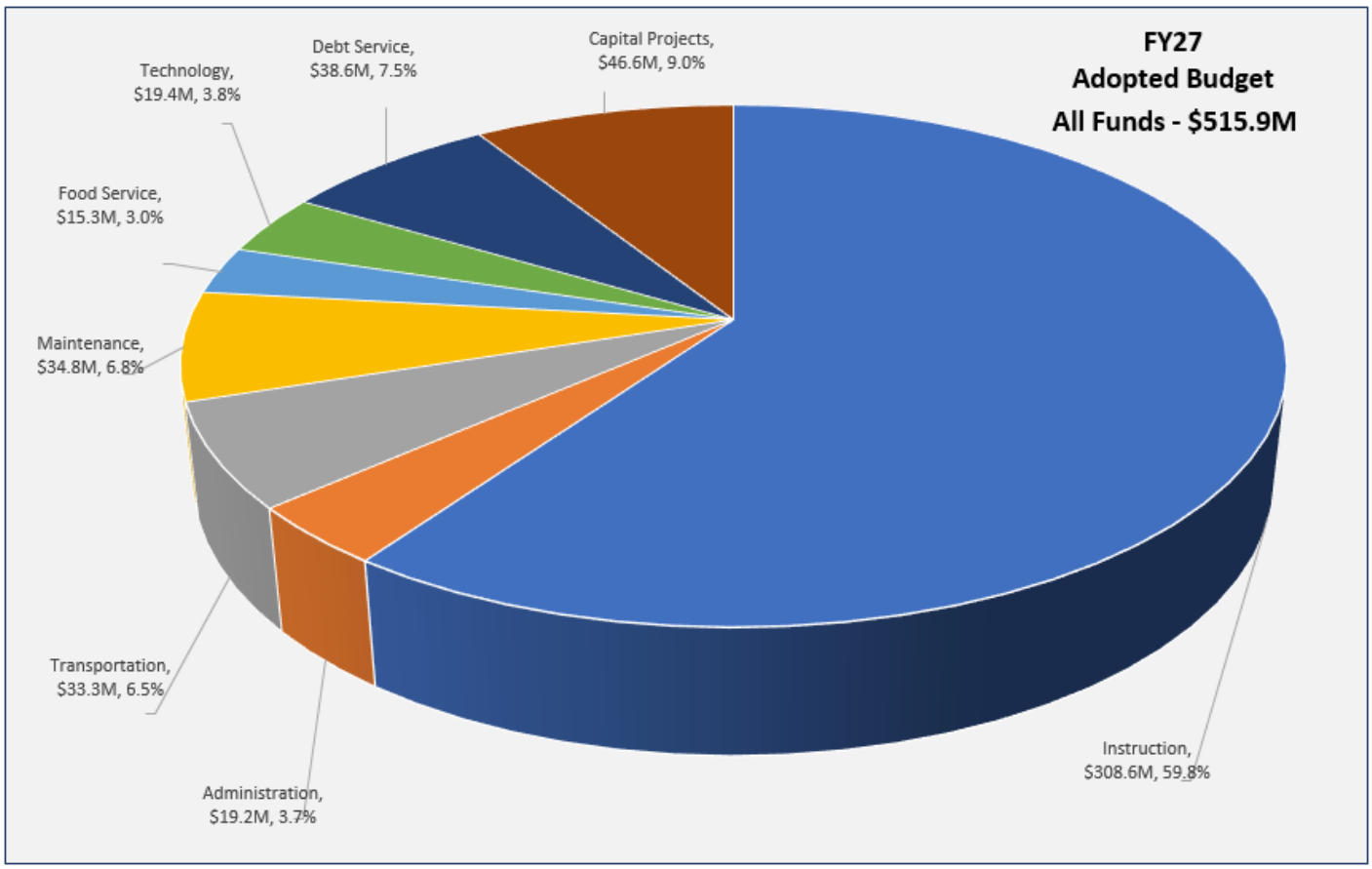


All Funds FY27 Expenditures Budget by Summary Object



*Values may not sum exactly due to rounding.

All Funds FY27 Expenditures Budget by State Area



*Values may not sum exactly due to rounding.



Figure 8: Stuff the Bus Event 2026

Capital Improvement Plan Summary

The Capital Improvement Plan (CIP) is a capital budget and planning document prepared annually (concurrently with the development of the operating budget) for Spotsylvania County Public Schools. The CIP is developed as a budgeting document typically covering a five-year period (upcoming fiscal year + four successive years). As the CIP is reviewed and updated on an annual basis, long range plans are adjusted to reflect changes in county demographics, circumstances, priorities, and educational mandates. Student enrollment and county population trends influence project recommendations. Residential projects and their potential impact on school enrollment continue to be monitored; the school division collaborates with the county Planning Department in this effort. Potential educational programming changes may also influence revisions in future capital improvement plans.

The CIP provides a forecast by which capital maintenance, capital technology, and capital transportation projects required to support Spotsylvania County Public Schools are planned, financed, and constructed. As a planning tool, the CIP addresses needs for the improvement of the division's technology infrastructure, replacement of major equipment and vehicles, construction of new facilities as needed (including necessary land acquisition), as well as renovations and/or additions to existing school facilities. The capital projects included in the CIP are based on educational program requirements, School Board-approved educational policy standards, and the adequacy of existing facilities and equipment to accommodate present and proposed educational programs. Student enrollment and county population trends influence project recommendations.

The School Board has the sole responsibility for determining the expenditure of funds derived from the sale of school bonds. The Board of Supervisors may temporarily invest the funds until they are needed for school projects. Funds for capital improvements are kept separate from other operating funds. Capital improvement projects are funded by the following sources:

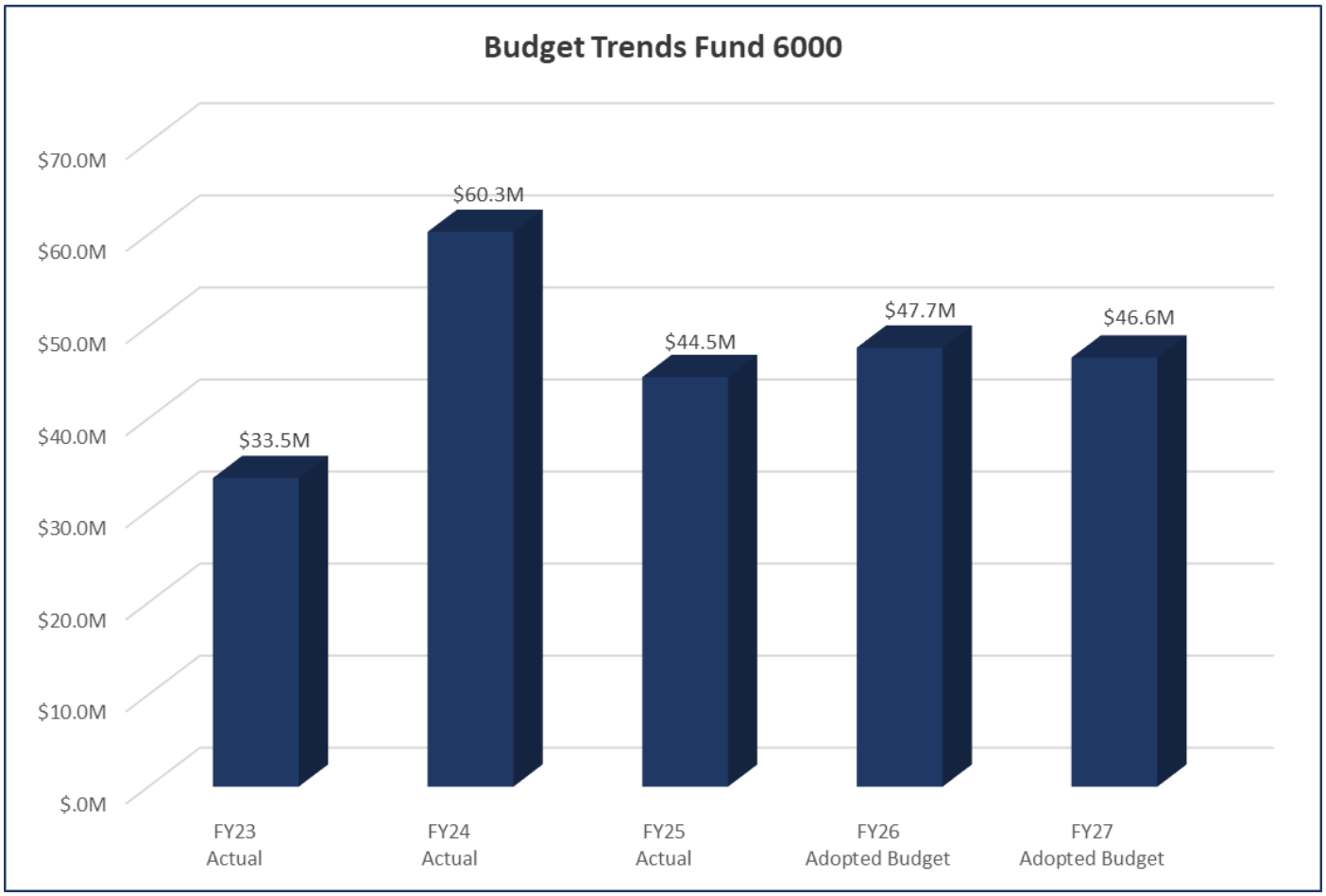
A. General Obligation Bonds – The sale of general obligation bonds shall conform to the statutory requirements as specified in the Public Finance Act of the Code of Virginia.
B. Temporary Loans – The School Board, with the consent of the Board of Supervisors, may borrow funds on a temporary basis as provided in the Public Finance Act.
C. Literary Fund – The School Board may borrow funds from the Literary Fund without public referendum but with the consent of the Board of Supervisors.
D. Virginia Public School Authority – The School Board may borrow funds from the Virginia Public School Authority without public referendum but with the consent of the Board of Supervisors.
E. Local/Other Funds – The County Board of Supervisors, may allocate funding on a one-time basis to support certain capital projects.

Each year, a CIP is prepared by the Superintendent's staff, then reviewed, approved and adopted by the Spotsylvania County Public School Board. Following the School Board's adoption of the CIP for the Spotsylvania County Public Schools, it is forwarded to the County Administrator for inclusion in the county's Capital Improvement Plan. The Spotsylvania County Board of Supervisors finalizes funding appropriation in the spring of each calendar year.

Five Year CIP Plan 2027 -2031 Projects by State Category

Area	FY 2027	FY 2028	FY 2029	FY 3030	FY 3031	5 Year FY27-FY31 Plan Total	% of Budget
Capital Maintenance	$35,535,289	$59,567,521	$24,557,250	$28,605,063	$148,343,830	$296,608,953	84.5%
Capital Technology	$6,6766,000	$11,923,600	$7,620,765	$2,850,000	$2,160,000	$31,320,365	8.9%
Capital Transportation	$4,302,665	$4,431,745	$4,564,697	$4,792,932	$5,078,568	$23,170,607	6.6%
Grand Total	**$46,603,954**	**$75,922,866**	**$36,742,712**	**$36,247,995**	**$155,582,398**	**$351,099,925**	**100.0%**

Historical CIP Trends

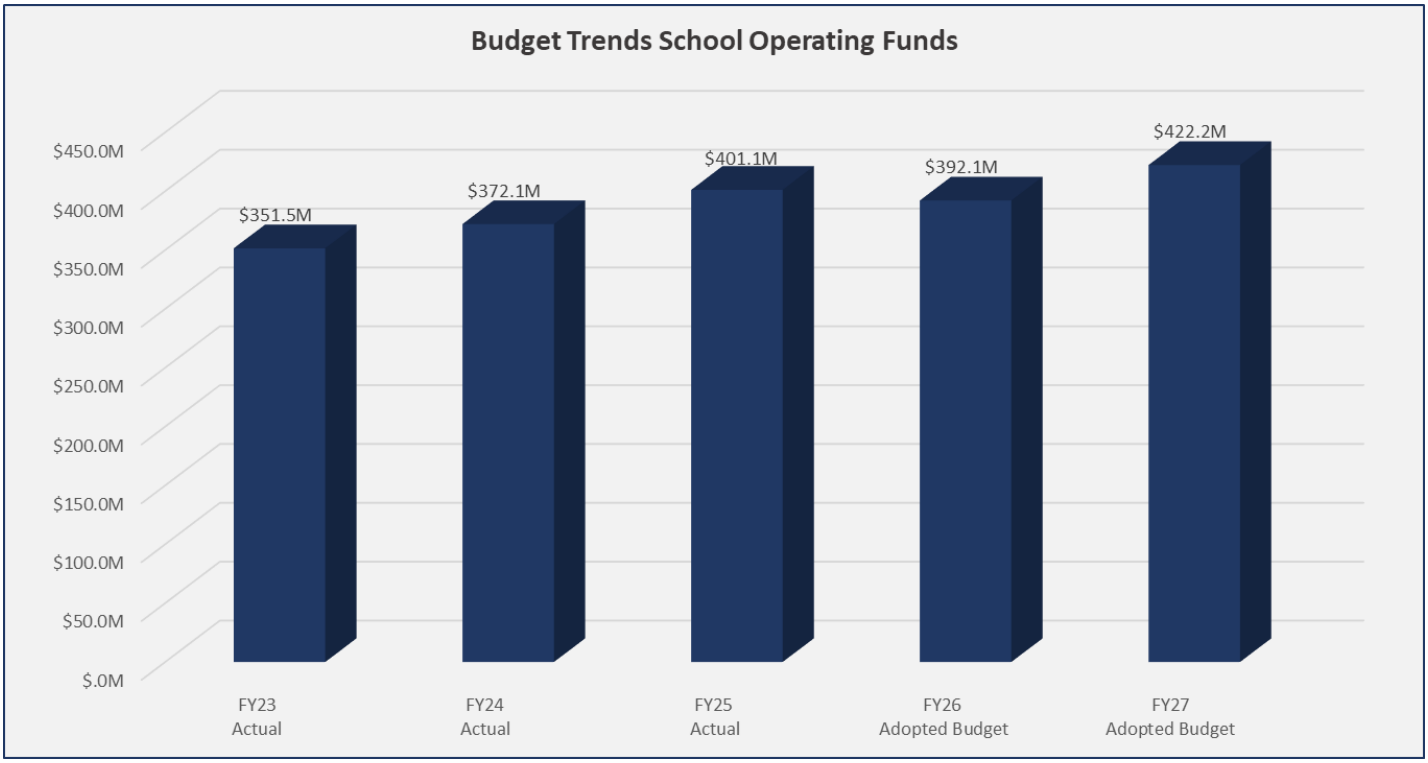


Key Factors Affecting Budget Development

The initial key factors affecting budget development are generally those that will influence budgeting for baseline costs before consideration of new initiatives. Budget development is influenced in the early stages of the process not only by the projected cost of ongoing commitments and needs, but also by the projection of various sources of revenues for the coming year as well as possibly by anticipated changing needs of students. Additionally, the School Board and the division's Strategic Plan guide all budget decisions.

Operating Budget (Funds 1000, 2000, 4000, and 5000)

The FY 2027 School Board's Adopted Budget for Funds 1000, 2000, 4000, and 5000 is $422.2 million (the local governing body considers these Combined School Operating Funds).



- **Revenue Growth:** The FY 2027 operating budget revenue is projected to increase by 7.7% ($30.1 million) over the FY 2026 adopted budget. State revenue will increase by $18.0 million (8.3%) in this first year of the biennium, driven in part by an expected $1.0 million (2.8%) increase in state sales tax. The county's general fund transfer will provide a net increase of $12.1 million (7.2%), which is specifically targeted to support FY 2027 Cost of Living Adjustments (COLA). Following the separation of grants into a designated fund in FY 2026, a slight increase in federal revenue is attributed to additional funding in the Adult Education Fund (Fund 4000). Conversely, other revenue sources are projected to decrease by $10,000 (0.33%) due to fee adjustments and downward-trending historical revenue streams.
- **The Local Composite Index:** The Local Composite Index determines a school division's ability to pay education costs fundamental to Virginia's Standards of Quality (SOQ). It is calculated using three local ability-to-pay indicators: 1) true value of real property (weighted 50%), 2) adjusted gross income (weighted 40%), and 3)

taxable retail sales (weighted 10%). Each locality's index is adjusted to maintain an overall statewide local share of 45% and a state share of 55%. Spotsylvania County Public Schools' local composite index has hovered between 36% and 37% for the past four biennia, increasing slightly from 0.3702 for the 2024–2026 biennium to 0.3782 for the current 2027–2029 biennium.

- **Student Membership & Projections:** Projected student membership drives staffing allocations and operating budgets for the division's 32 schools and instructional staff. Fall membership as of September 30, 2025, was 23,718 (excluding Pre-K). While this represents a decrease in total enrollment, shifting student demographics and intensifying student needs still require additional positions to maintain mandated student-to-teacher ratios and meet other state and federal compliance metrics. An Average Daily Membership (ADM) projection of 23,180 for March 31, 2026, was utilized to estimate FY 2027 state revenues.
- **Staffing & Standards of Quality (SOQ):** Funding for the SOQ requires minimum student-to-staff ratios for specific position types across Virginia school divisions. This budget ensures full compliance through the addition of special education teachers and paraeducators. Additionally, to meet evolving student needs, the FY 2027 budget includes funding for additional psychologists, counselors, CTE teachers, content coordinators, middle school reading interventionists, diagnosticians, and apprentice principals.
- **Class Size Reduction:** Full participation in the state's K-3 Class Size Reduction incentive program remains fully funded and staffed to meet all state requirements for FY 2027.
- **Budget Allocations:** Instruction continues to receive the vast majority of operating budget funding at 68.1%. The remaining funds are allocated as follows: debt services (9.1%), operations and maintenance (7.4%), transportation (6.9%), administration/attendance and health (4.3%), and technology (4.2%).
- **Virginia Retirement System (VRS) Rates:** The VRS professional rate is decreasing by 2% from FY 2026 and is set at 12.20%. The non-professional employer rate will also decrease for the next two years, holding at 3.25%.
- **Health Insurance Investments:** The School Board will maintain significant contributions toward employee and retiree health insurance in FY 2027. The FY 2027 budget accounts for a 3.5% increase in employee rates and a 20% increase in employer rates. Continued long-term investment will be necessary as health insurance claims exceeding budgeted amounts continue to pressure the division's budget.
- **Debt Service:** Budgeted debt service represents a significant portion of the adopted budget at 9.1% of the total operating budget. These funds support major renovations, critical maintenance, technology replacements, and bus fleet expansions or replacements. For FY 2027, debt service has increased by $3.9 million (11.4%).

Other Funds (Funds 3000, 5400, 5900, 6000 and 7000)

- The food services fund (3000) reflects an increase in revenue of $.1 million or 0.8%. This is directly related to the division's participation in the federally funding Community Eligibility Provision (CEP) program.
- The grant fund (5400) only houses restricted Federally, State, or local Grant Funded projects and it reflects an increase of $.7 million or 3.6% from FY 2026. This growth is associated with expected federal, state or local restricted grants.
- The textbook fund (5900) is fund is dedicated to curriculum/textbook purchasing and is funded by restricted state funds and local match funding. This fund total is $3.7 million and reflects a slight dip of $.01 million since adopted FY 2026.
- The capital projects fund (6000) includes a decrease of $1.1 million or 2.3%. The decrease is associated with the approved capital projects plan and the timing of planned projects in FY 2027.
- The Fleet Services fund (7000) reflects an increase of $0.2 million or 5.0% attributable to an increase in service rates due to parts/tires/equipment costs being impacted by inflation and COLA increases of Fleet employees.



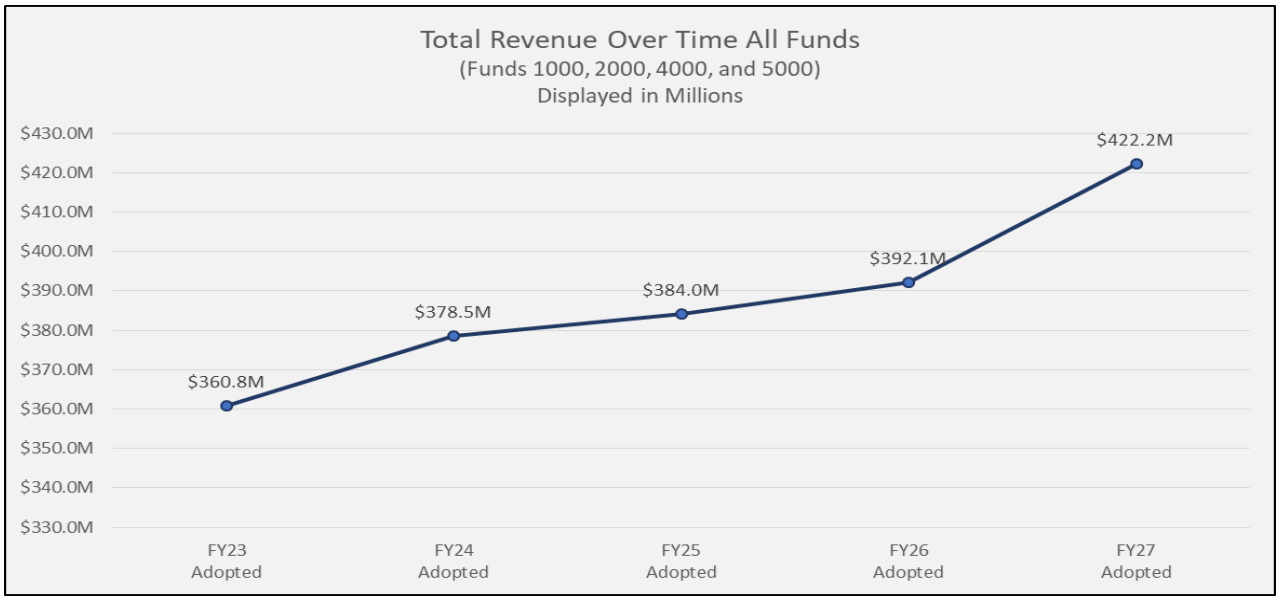
Figure 9: SCPS Community Events throughout 2025-2026 School Year

Significant Trends, Initiatives and Challenges

The ongoing national staffing shortage continues to impact the recruitment and retention of teachers and support staff. Building on the strong foundation established in FY 2026, this year's budget sustains strategic investments in compensation to ensure the division remains competitive. Our priority is twofold: aggressively recruiting top-tier talent and investing in our current workforce to retain highly qualified educators and staff.

As of the publication of this document, the General Assembly's budget includes funding for the state share of an average 2% compensation increase for FY 2027. Going beyond this baseline, the School Board has adopted a budget that features additional COLA increases and merit pays for our support staff. Furthermore, targeted salary adjustments designed to alleviate pay compression issues for employees on the teacher, bus attendant, and activity director pay scales. Moreover, significant fiscal investments were required to absorb rising healthcare costs, supporting both employer and employee contributions toward our self-funded health insurance plan.

Combined School Operating Funds Budget Trends



The school operating fund (Funds 1000, 2000, 4000, and 5000 combined) has increased 17.0% since FY 2023. This includes federal pandemic funding which allowed SCPS to add critical supports during the height of the pandemic. In FY25 the federal funding was reduced by the federal pandemic funding of $8.8 million. State resources have continued to increase steadily, representing primarily the state share of the cost of the Standards of Quality. This revenue source together with sales tax has increased about 30% over the period. Historically local government revenue to the school division has declined. However, the local government provided about $6 million in one-time funding for FY 2023 (that has since been deemed ongoing) and another $10 million of recurring funding for FY 2024. FY 2025 local funding increased by $6.0 million including debt services. Starting in FY 2026 local Board of Supervisors have invested into Spotsylvania County Schools which represented largest increases in a decade with $15.3 million. In FY 2027 local revenue increase by $12.1 million. The net local increase shown for FY 2027 is directly related to the increase in the debt service as well as funding to address salary increases, market adjustments, and teacher salary modernizations to remain competitive in the current job market. Although local tax rate remained steady for last few years, the real property assessed value keeps increasing which provides Spotsylvania local government with additional local funds allowing the increase in school's funding.

Three Year Forecast (All Funds)

A multi-year financial forecasts is a tool that can provide ongoing projections beyond the annual budget and assist in developing impactful budget plans based on the community's future funding priorities. The FY 2028-2030 three-year forecast included here provides conservative estimates for ongoing costs such as continued response to state and federal mandates, operationalizing current grant funded programs, increasing benefit costs and other costs such as utilities. In this three-year forecast, revenues are not expected to keep pace with the projected baseline expenditures. Strategic conversations and planning will be necessary to determine how the projected needs can be supported with projected revenue streams in future years. A plan developed through this process should be the topic for strategic discussions and analysis over time to determine adjustments to projected revenues and projected expenditures to continue to support a balanced budget during the annual budget development process.

Objective of the Three-Year Forecast – to project the future costs of:

- maintaining core instructional programs and services;
- providing quality services to almost 24,000 students;
- addressing inflationary costs impacting school purchasing for goods and services;
- debt service related to completion of all critical capital projects identified in the current Capital Improvement Plan.

The three-year cost of meeting these objectives has been calculated using the following assumptions with the understanding that this is simply a general projection for planning purposes and that there may be some factors that are not predictable at this time. It is important to note that the assumptions used in this forecast will be re-evaluated annually.

Long-Range Budget Assumptions

Revenue

- ADM changes are based on division enrollment projections and are minimal in FY 2028, FY 2029 and FY 2030.
- State aid is adjusted 4% in the first year of the biennium (FY 2027 and FY 2029) and 2% in the second year (FY 2028 and 2030). Projected state aid does not include funding for potential initiatives such as future salary increases or new/expanded programs.
- Sales tax is projected at a 2% increase in each successive year.
- Federal funds reflect 5% annual increase for other federal grant funding for FY 2028, FY 2029, and FY 2030.
- Local transfer is assumed to increase by 3% in FY 2028, FY 2029, and FY 2030.
- Other funding streams are projected to increase by 2% in FY 2028, FY 2029, and FY 2030.
- Food services fund balance is projected to decrease by $1 million each year (FY 2028 – FY 2030) based on spend down plan.
- CIP revenues are projected from adopted Capital Improvement Plan for years FY 2028 - FY 2030. It is expected SCPS will be requesting a Bond Referendum for necessary future funding.

Expenditures

- In FY 2028 the division plans to restore all frozen positions to address growing classroom instruction needs.
- Ensure compliance with state requirements for staffing and incentive programs in which SCPS participates.
- Debt service increases are based on the FY 2027 – FY 2031 CIP Plan.

- Includes salary increases in each year in keeping with the critical need to attract and retain a high quality workforce.
- Health insurance premiums increase by 3% per year; after recognizing budget overages anticipated for FY 2026 and FY 2027.
- VRS benefit rates are projected to remain stable through FY 2030 after the rate drop in FY 2027.
- Non compensation expenditures purchased services, software, materials & supplies projected to increase by 4% year over year (primarily driven by market pricing).
- Projected inflation and market pricing are driving the need to increase the utilities and fuel budgets over the next three years.
- CIP expenditures are projected from adopted Capital Improvement Plan for years FY 2028 - FY 2030.

All Funds Three Year Forecast

Revenue Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
STATE FUNDS	$186,704,933	$203,820,959	$207,943,323	$216,204,534	$220,568,792
STATE SALES TAX	$35,807,482	$36,818,956	$37,555,335	$38,306,442	$39,072,571
FEDERAL FUNDS	$30,347,506	$31,110,483	$32,391,851	$33,822,014	$35,403,403
LOCAL FUNDS	$170,849,522	$183,153,701	$188,648,312	$194,307,761	$200,136,994
OTHER FUNDS	$10,489,635	$10,049,434	$10,259,326	$10,595,908	$10,945,896
LOANS & BONDS	$47,124,318	$46,490,097	$75,922,866	$36,742,712	$36,247,995
FUND BALANCE	$4,495,867	$4,417,458	$3,000,000	$2,000,000	$1,000,000
Grand Total	**$485,819,263**	**$515,861,088**	**$555,721,013**	**$531,979,371**	**$543,375,652**

Expenditure Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
SALARIES/WAGES	$231,194,335	$253,523,144	$261,128,838	$268,954,231	$277,014,217
EMPLOYEE BENEFITS	$93,470,497	$97,883,080	$100,819,573	$103,841,467	$106,954,033
PURCHASED SERVICES	$35,123,262	$35,886,980	$37,043,685	$38,241,083	$39,480,690
OTHER CHARGES	$17,645,217	$18,843,306	$19,839,047	$20,901,403	$21,434,149
MATERIALS & SUPPLIES	$23,050,642	$22,381,109	$23,321,069	$24,253,075	$25,801,103
CAPITAL OUTLAY	$2,993,809	$2,150,439	$851,618	$226,682	$235,749
CAPITAL IMPROVEMENT PROJECTS	$47,691,578	$46,603,954	$75,922,866	$36,742,712	$36,247,995
DEBT SERVICE	$34,649,922	$38,589,076	$39,389,076	$40,089,076	$40,089,076
Grand Total	**$485,819,263**	**$515,861,088**	**$558,315,773**	**$533,249,728**	**$547,257,013**

Projected Budget Variance	**$0**	**$0**	**($2,594,759)**	**($1,270,358)**	**($3,881,361)**

Fund Balance

In accordance with the following section from the State Code of Virginia, school divisions are not permitted to hold a fund balance from year to year.

22.1-91. Limitation on expenditures; penalty.
No school board shall expend or contract to expend, in any fiscal year, any sum of money in excess of the funds available for school purposes for that fiscal year without the consent of the governing body or bodies appropriating funds to the school board. Any member of a school board or any division superintendent or other school officer violating, causing to be violated or voting to violate any provision of this section shall be guilty of malfeasance in office.
Code 1950, § 22-120; 1980, c. 559.

At each year end, however, the County Board of Supervisors reserves certain balances in accounts designated for the school division and re-appropriates them in future years according to the appropriations resolution and/or other subsequent actions by the Board of Supervisors. These fund balances include a self-insurance health reserve. The use of reserves are delineated in the financial policies of the county and year end balances are included in the Annual Comprehensive Financial Reports for Spotsylvania.

To the extent food service and fleet service fund balances are expected to be available at the end of any given fiscal year, they will be budgeted in those funds in the next fiscal year's adopted budget and are appropriated by the Board of Supervisors for that budget year.

The strategic use of fund balance reserves within Food Services and Capital Projects is carefully managed to ensure long-term fiscal health and alignment with the school system's strategic mission. These restricted and assigned reserves are utilized solely for designated, approved operational expenditures and critical infrastructure projects. To maintain the highest standards of financial accountability, any allocation or expenditure of these fund balances must undergo a rigorous review process, receive formal approval from the School Board, and strictly adhere to established Board policies and purchasing guidelines. By pairing robust oversight with targeted investments, the school system ensures that these resources directly support student nutrition programs and safe learning environments.

Fund Balance Area	FY 2025 Audited Fund Balance
School Health Insurance Reserve (held by County General Fund)	$17,524,242
School Activity Funds (SAF)	$3,261,484
School Food Service	$19,375,240
School Capital Projects	$51,973,571
Fleet Service*	$199,604
Textbook Fund	$6,830,373

*Fleet Service Fund balance is noted as cash equivalents on the annual comprehensive financial reports.

Informational Component



Academic Excellence & Achievement

Pillar 1





Safe, Engaging, & Supportive Learning Environment

Pillar 2





Joy, Health & Wellness

Pillar 3





Diverse, Innovative & Supportive Workforce

Pillar 4





Family & Community Engagement

Pillar 5

Enrollment Forecast and Trends

Student enrollment data – historical and current – is used for both short and long range projections related to the annual operating budget as well as the 5-year capital improvement plan. The 2025 demographic study summarized below provides the baseline projections used for long-range capital improvement planning. For program planning, and annual budget purposes, September 30 student enrollment and membership projections provide a means for allocating school staffing and operating distributions for the budget year and are also used to calculate a projected average daily membership for state funding estimates.

Enrollment Long-Range Forecast Methodology

The enrollment forecasts were calculated using a modified average survivorship method. Average survivor rates (i.e., the proportion of students who progress from one grade level to the next given the average amount of net migration for that grade level) over the previous five years of year-to-year enrollment data were calculated for grades two through twelve. This procedure is used to identify specific grades where there are large numbers of students changing facilities for non-demographic factors, such as private school transfers or enrollment in special programs.

The survivorship rates were modified or adjusted to reflect the average rate of forecasted in and out migration of 5-to-9, 10-to-14 and 15-to-17-year-old cohorts to each of the attendance centers in Spotsylvania County Public Schools for the period 2019 to 2024. These survivorship rates then were adjusted to reflect the forecasted changes in age-specific migration the district should experience over the next five years. These modified survivorship rates were used to project the enrollment of grades 2 through 12 for the period 2024 to 2029. The survivorship rates were adjusted again for the period 2029 to 2034 to reflect the predicted changes in the amount of age-specific migration in the district for the period.

The forecasted enrollments for kindergarten and first grade are derived from the 5-to-9-year-old population of the age-sex population forecast at the elementary attendance center district level. This procedure allows the changes in the incoming grade sizes to be factors of forecasted population change and not an extrapolation of previous class sizes.

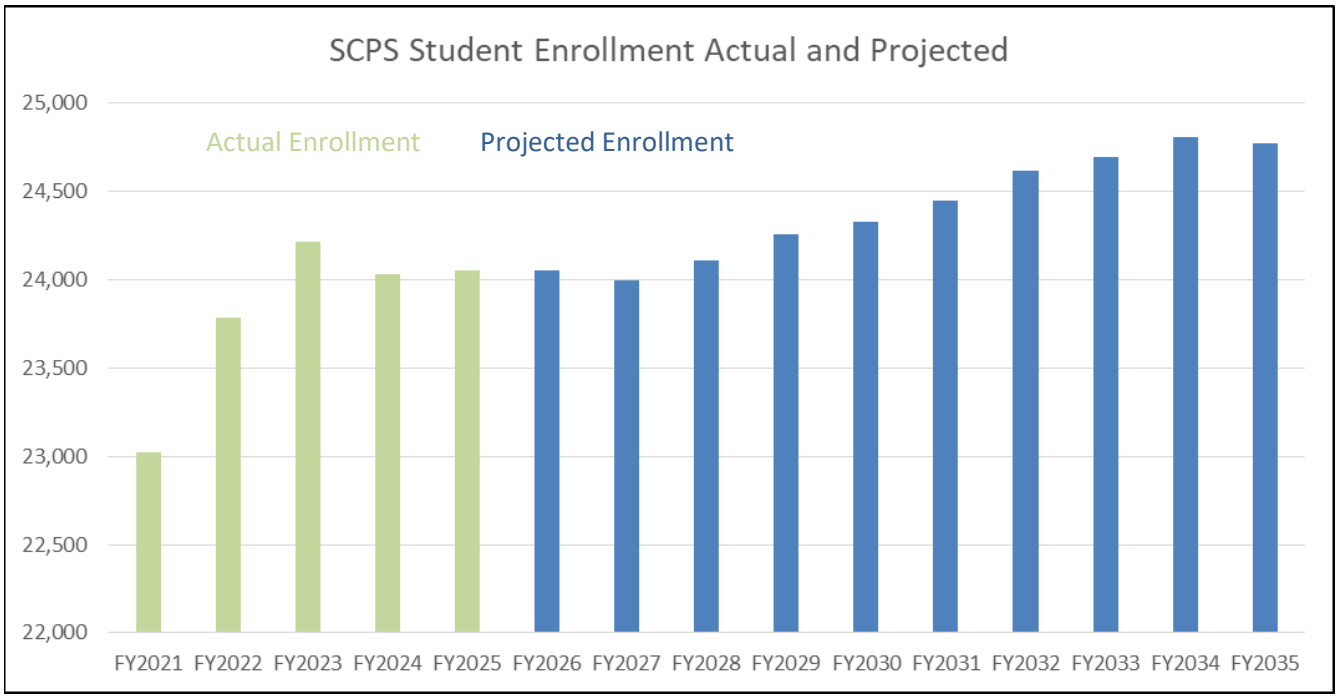
Source: Spotsylvania County Public Schools, VA, Demographic Study Report: January 2026, Cropper GIS/McKibben Demographics

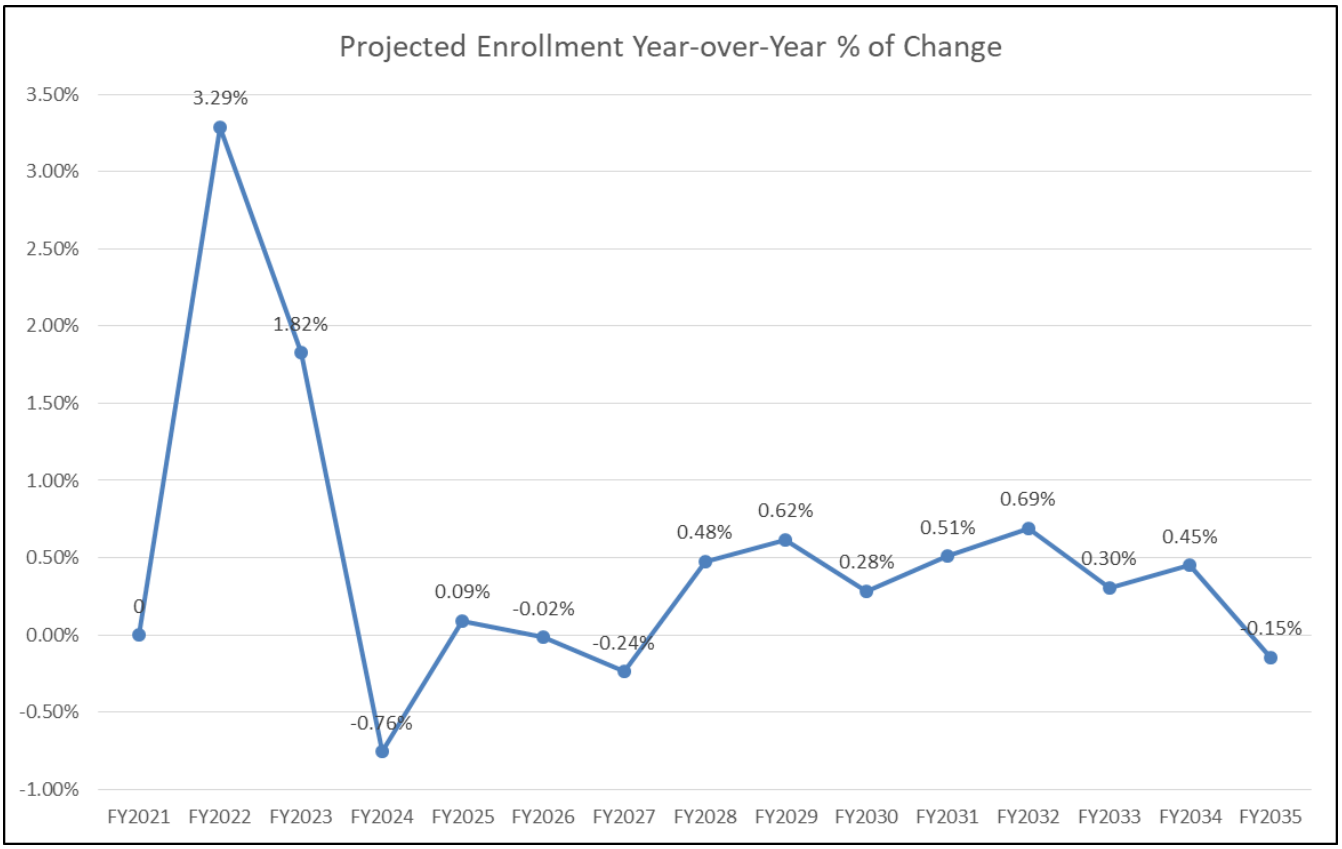
Enrollment Forecast Projections

From a historical perspective, student enrollment has not experienced significant changes year over year, ranging from 23,025 in FY 2021 to an estimate of 23,994 for FY 2027. As of September 30, 2025 SCPS's actual enrollment was 23,718.

A demographic study completed during 2025 indicates that enrollment over the next ten years is anticipated to increase by less than 1%. Changes in grade level enrollments, student demographics, and increasing student needs, year to year, however, program requirements and growth in certain areas may require a reassessment of staffing levels to meet student to staff ratio requirements from the state. Additionally, some schools are near the capacity levels due to program restrictions, therefore a new elementary school, middle school, and high school are considered in the future CIP plans.

Enrollment Forecast (Cropper 2025 Study)





Spotsylvania County Public Schools: Total Enrollment

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
PK	401	441	450	450	416	416	416	416	416	416	416	416	416	416	416
K	1,362	1,639	1,607	1,648	1,548	1,537	1,534	1,573	1,575	1,580	1,590	1,603	1,602	1,610	1,608
1	1,562	1,560	1,728	1,685	1,735	1,641	1,607	1,610	1,655	1,657	1,664	1,669	1,680	1,680	1,689
2	1,548	1,687	1,654	1,771	1,715	1,803	1,698	1,660	1,665	1,712	1,724	1,722	1,729	1,743	1,738
3	1,599	1,604	1,746	1,659	1,821	1,754	1,844	1,728	1,696	1,701	1,755	1,771	1,765	1,768	1,787
4	1,669	1,692	1,671	1,763	1,715	1,862	1,798	1,886	1,763	1,738	1,751	1,803	1,821	1,813	1,819
5	1,716	1,767	1,794	1,718	1,814	1,779	1,927	1,864	1,951	1,830	1,805	1,825	1,877	1,894	1,882
Total: PK-5	9,857	10,390	10,650	10,694	10,764	10,792	10,824	10,737	10,721	10,634	10,705	10,809	10,890	10,924	10,939
6	1,700	1,776	1,833	1,806	1,759	1,843	1,806	1,953	1,894	1,967	1,855	1,819	1,837	1,902	1,911
7	1,908	1,784	1,821	1,842	1,832	1,789	1,874	1,836	1,988	1,923	1,990	1,881	1,844	1,864	1,933
8	1,912	1,957	1,830	1,826	1,880	1,856	1,814	1,901	1,861	2,007	1,938	2,008	1,898	1,863	1,887
Total: 6-8	5,520	5,517	5,484	5,474	5,471	5,488	5,494	5,690	5,743	5,897	5,783	5,708	5,579	5,629	5,731
9	1,978	2,240	2,208	1,998	2,007	2,093	2,071	2,017	2,121	2,081	2,243	2,168	2,253	2,123	2,085
10	2,022	1,910	2,134	2,092	1,918	1,922	2,006	1,983	1,930	2,036	1,994	2,150	2,080	2,158	2,037
11	1,813	1,879	1,793	1,910	1,922	1,769	1,774	1,849	1,829	1,783	1,879	1,841	1,983	1,918	1,988
12	1,835	1,846	1,947	1,865	1,973	1,987	1,825	1,832	1,913	1,895	1,846	1,943	1,909	2,053	1,989
Total: 9-12	7,648	7,875	8,082	7,865	7,820	7,771	7,676	7,681	7,793	7,795	7,962	8,102	8,225	8,252	8,099
Total: PK-12	23,025	23,782	24,216	24,033	24,055	24,051	23,994	24,108	24,257	24,326	24,450	24,619	24,694	24,805	24,769
Total: PK-12	23,025	23,782	24,216	24,033	24,055	24,051	23,994	24,108	24,257	24,326	24,450	24,619	24,694	24,805	24,769
Change		757	434	-183	22	-4	-57	114	149	69	124	169	75	111	-36
% Change		3.3%	1.8%	-0.8%	0.1%	0.0%	-0.2%	0.5%	0.6%	0.3%	0.5%	0.7%	0.3%	0.4%	-0.1%
Total: PK-5	9,857	10,390	10,650	10,694	10,764	10,792	10,824	10,737	10,721	10,634	10,705	10,809	10,890	10,924	10,939
Change		533	260	44	70	28	32	-87	-16	-87	71	104	81	34	15
% Change		5.4%	2.5%	0.4%	0.7%	0.3%	0.3%	-0.8%	-0.1%	-0.8%	0.7%	1.0%	0.7%	0.3%	0.1%
Total: 6-8	5,520	5,517	5,484	5,474	5,471	5,488	5,494	5,690	5,743	5,897	5,783	5,708	5,579	5,629	5,731
Change		-3	-33	-10	-3	17	6	196	53	154	-114	-75	-129	50	102
% Change		-0.1%	-0.6%	-0.2%	-0.1%	0.3%	0.1%	3.6%	0.9%	2.7%	-1.9%	-1.3%	-2.3%	0.9%	1.8%
Total: 9-12	7,648	7,875	8,082	7,865	7,820	7,771	7,676	7,681	7,793	7,795	7,962	8,102	8,225	8,252	8,099
Change		227	207	-217	-45	-49	-95	5	112	2	167	140	123	27	-153
% Change		3.0%	2.6%	-2.7%	-0.6%	-0.6%	-1.2%	0.1%	1.5%	0.0%	2.1%	1.8%	1.5%	0.3%	-1.9%

Forecasts developed August 2025
Green cells (2024-2025 and earlier) are historical data
Blue cells (2025-2026 and later) are forecasted years

Source: Spotsylvania County Public Schools, VA, Demographic Study Report, January 2026, Cropper GIS/McKibben Demographics

Student Fall Membership Trends

VDOE annually collects statistics on the number of students enrolled in public schools in the state of Virginia as of September 30th. This data collection is referred to as Fall Membership. The data collected is delineated into different subgroups for reporting purposes.

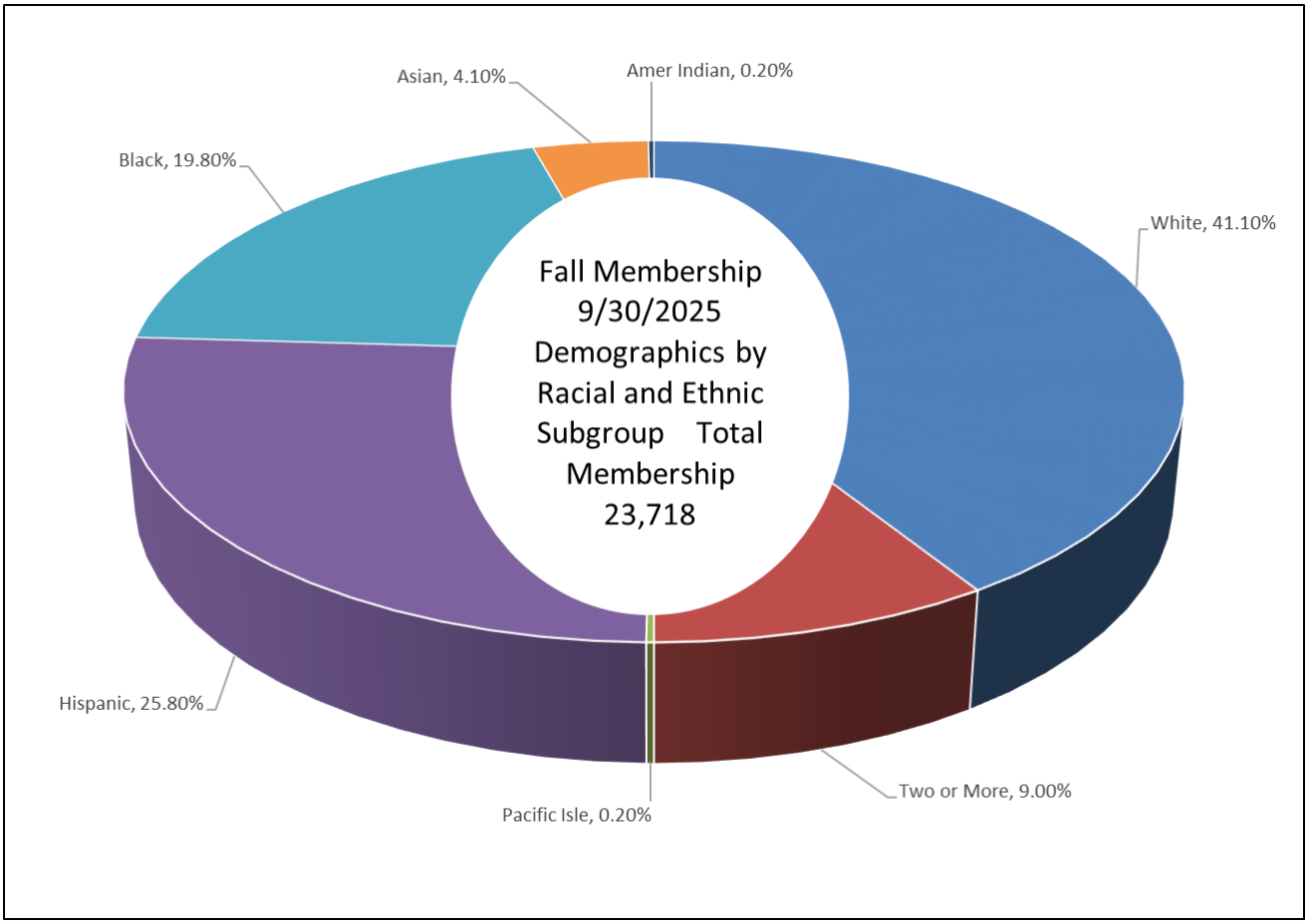
Fall Membership Summary by Subgroups

Demographic Subgroups	2022-2023	2023-2024	2024-2025	2025-2026
Total Fall Membership (September 30)	**24,260**	**24,064**	**24,055**	**23,718**
Gifted	2,664	2,644	2,652	
Students with Disabilities	3,641	3,753	3,849	3,872
Economically Disadvantaged	11,816	12,488	11,065	9,980
English Learners	2,511	3,239	3,500	3,689
Homeless	301	305	323	256
Military Connected	531	1,002	995	1,032
Foster Care	54	54	59	54

Fall Membership by Grade

Fall Enrollment by Grade	2022-2023	2023-2024	2024-2025	2025-2026
Pre-Kindergarten	489	472	416	268
Kindergarten	1,607	1,648	1,548	1,529
Grade 1	1,728	1,685	1,735	1,602
Grade 2	1,654	1,771	1,715	1,781
Grade 3	1,746	1,659	1,821	1,767
Grade 4	1,671	1,763	1,715	1,839
Grade 5	1,794	1,718	1,814	1,779
Grade 6	1,833	1,806	1,759	1,836
Grade 7	1,821	1,843	1,832	1,791
Grade 8	1,830	1,826	1,880	1,861
Grade 9	2,208	1,999	2,007	2,003
Grade 10	2,135	2,095	1,918	1,908
Grade 11	1,796	1,912	1,922	1,762
Grade 12	1,948	1,867	1,973	1,992
Post Graduate	0	0	0	0
Total Students	**24,260**	**24,064**	**24,055**	**23,718**

Fall Membership by Racial and Ethnic Subgroup



Source: Fall Membership by Racial and Ethnic Subgroup - September 30th Report

Special Education December 1 Child Count

VDOE requires school divisions to report a count of students with disabilities receiving special education services as of December 1. This official child count is how the State and Federal government allocate funding under provisions in the Individuals with Disabilities Education Act (IDEA) Part B. SCPS has experienced steady growth in this area of special education students. The data trends below reflect the December 1 Child Count for Special Education students with disabilities, note this count could be different from the September 30th Fall Membership data collection. As of December 1, 2025 the Special Education Student count was 4,115 which is an increase of 93 students or 2.3% since prior year.

When compared to national average enrollment trend in Special Education, SCPS trends slightly higher than national average as shown on the chart below.

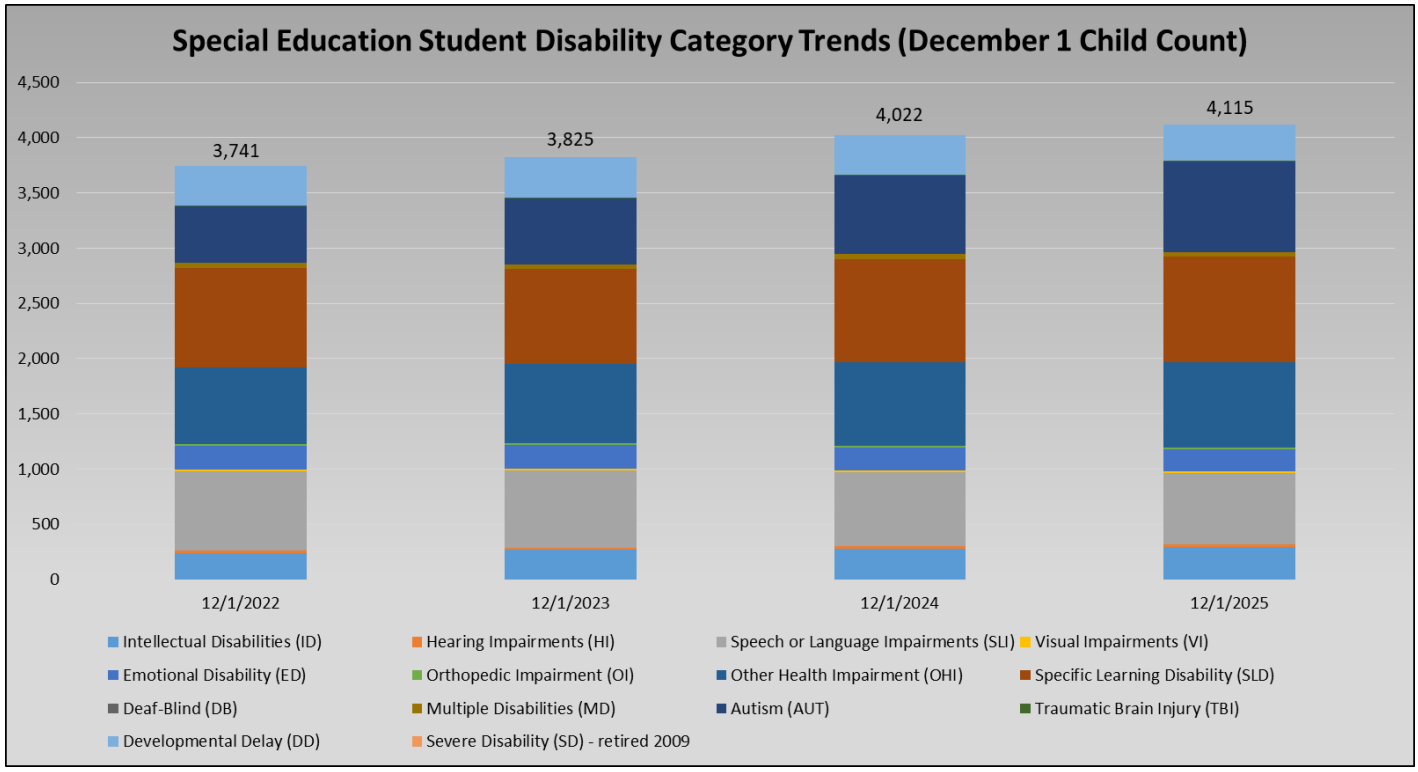


Figure 10: SPED Students by Disability Chart

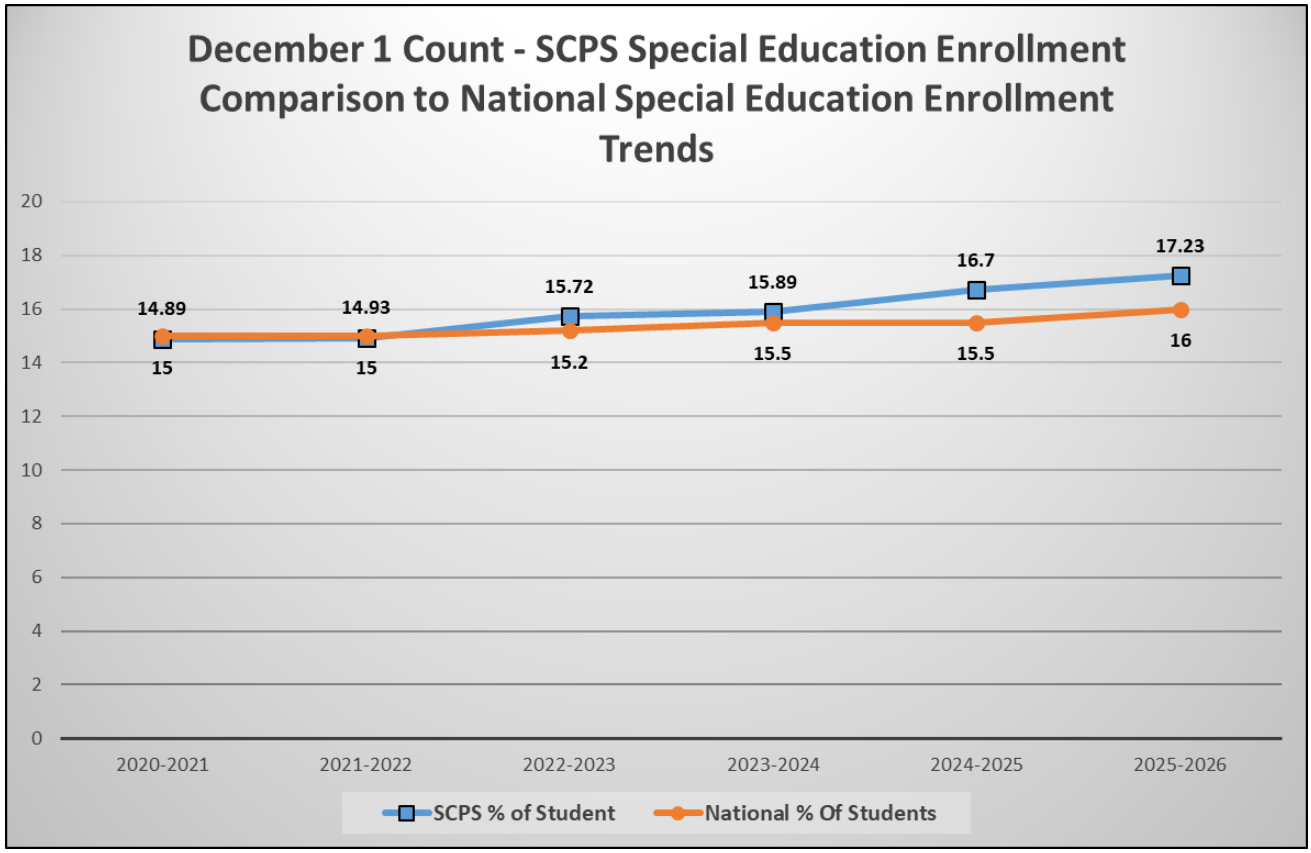


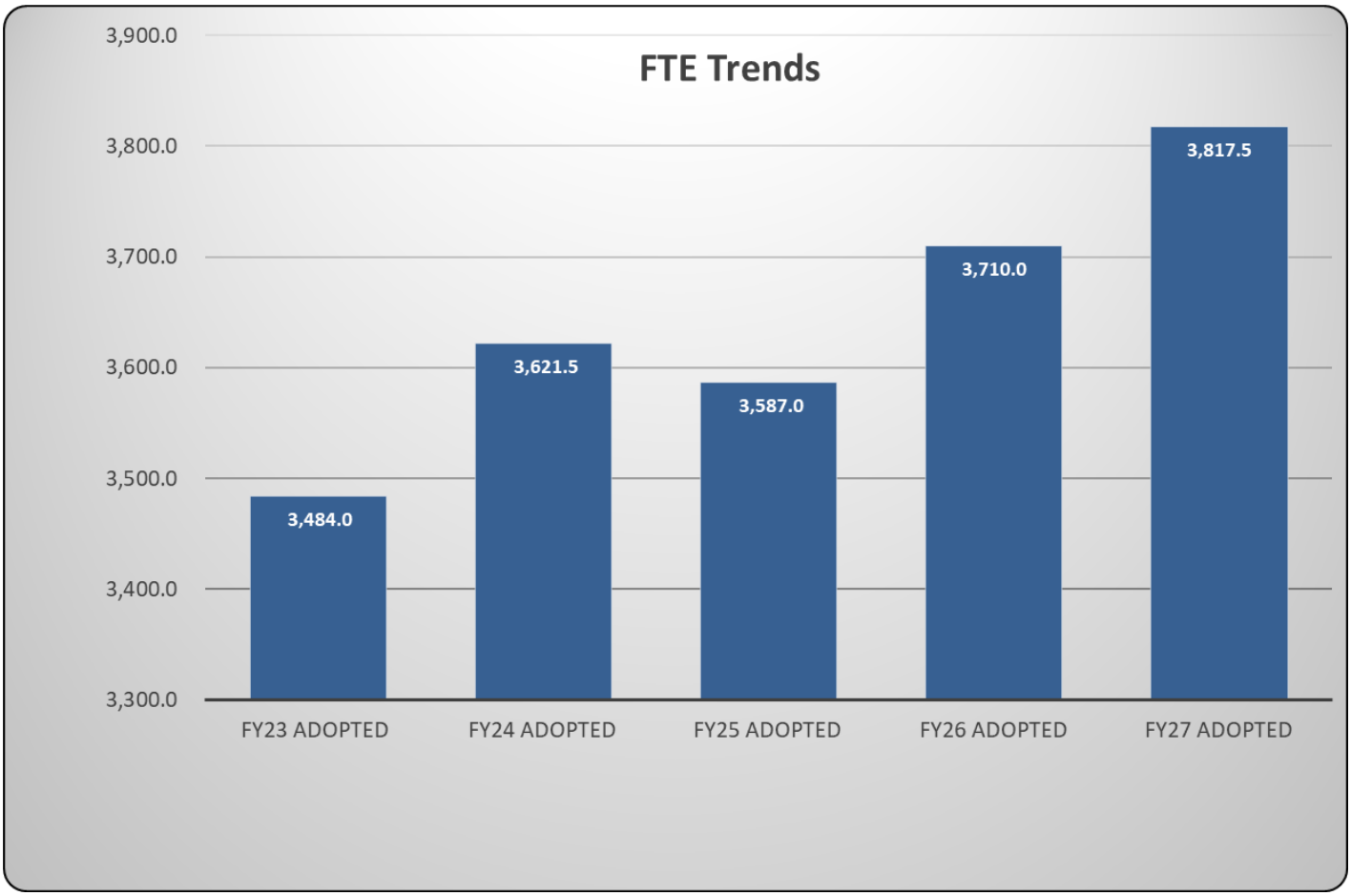
Figure 11: SPED Students Enrollment Comparison of SCPS to National Average Enrollment

Allocation of Positions (FTE) All Funds

The division determines personnel allocations based on individual school or department needs utilizing a comprehensive evaluation process. Personnel resources are presented in full-time equivalent units (FTE). A full-time equivalent accounts for part-time employees as a proportionate share of a full-time unit. The division adopted number of FTEs for the budget year ensures compliance with state and federal requirements for class size and other Standards of Quality (SOQ) regulations. "Mid-year" FTE changes that are approved by the school board are incorporated in the end of the year FTE reconciliation process. Mid-year changes would be reflected in the following years adopted FTE. The table below reflects the FY 2027 Adopted full-time equivalent positions for all funds with comparison data for the previous fiscal years.

Object Description	FY23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Adopted	FY27 Adopted
111000 - COMP OF DIRECTORS	22.0	22.0	22.0	23.0	25.0
111100 - COMP OF BOARD MEMBERS	7.0	7.0	7.0	7.0	7.0
111200 - COMP OF SUPERINTENDENT	1.0	1.0	1.0	1.0	1.0
111300 - COMP OF ASST SUPTS	3.0	3.0	4.0	6.0	5.0
111600 - RECERTIFICATION SPCLST	1.0	1.0	1.0	1.0	1.0
111700 - SPECIALISTS	2.0	7.0	5.0	12.0	13
111800 - ACTIVITIES PERSONNEL	5.0	5.0	5.0	5.0	5.0
112100 - COMP OF TEACHERS	1,925.7	1,944.7	1,934.7	1,998.7	2,023.2
112300 - COMP OF COORDINATOR	15.0	18.0	18.0	17.0	33.0
112400 - COMP OF INST SUPERVISORS	1.0	1.0	1.0	2.0	2.0
112600 - COMP OF PRINCIPALS	32.0	32.0	32.0	32.0	32.0
112700 - COMP OF ASS'T PRINCIPALS	39.0	42.0	43.0	46.0	46.0
113000 - COMP-PROF SUPV PERSONNEL	25.0	25.0	21.0	18.0	18.0
113100 - COMP OF SCHOOL NURSES	32.0	35.0	34.0	35.0	35.0
113200 - COMP OF PSYCHOLOGISTS	10.0	11.0	11.0	11.0	13.0
113400 - COMP OF SOCIAL WORKERS	36.0	37.0	38.0	38.0	38.0
113500 - SUPERVISOR	5.0	8.0	8.0	9.0	8.0
113600 - SUPERVISOR - MAINTENANCE	2.0	2.0	2.0	3.0	3.0
113900 - COMP OF THERAPISTS	14.1	15.0	15.0	13.0	13.0
114000 - COMP-TECHNICAL PERSONNEL	28.0	28.0	27.0	31.0	58.0
114100 - COMP OF TEACHER ASS'TS	513.6	605.1	581.6	638.6	647.6
114200 - COMP-HEALTH/SAFETY OFFICE	11.0	11.0	19.0	19.0	25.0
114500 - COMP OF CAFETERIA WORKERS	21.0	21.0	20.0	10.0	9.0
114700 - EDUCATIONAL DIAGNOSTICIAN	4.0	6.0	6.0	6.0	9.0
114800 - CLINICAL ASSISTANTS	5.0	5.0	5.0	5.0	5.0
115000 - COMP OF CLERICAL STAFF	160.5	165.5	163.5	160.5	160.5
116100 - COMP OF MAINT EMPLOYEES	65.0	65.0	65.0	64.0	64.0
116500 - COMP OF MECHANICS	17.0	17.0	17.0	18.0	18.0
117000 - DRIVER PAY	325.0	325.0	324.0	324.0	324.0
119100 - COMP OF CUSTODIANS	83.1	83.1	83.1	83.1	91.1
134000 - COMP OF BUS AIDES	73.0	73.0	73.0	73.0	85.0
Grand Total	**3,484.0**	**3,621.5**	**3,587.0**	**3,710.0**	**3,817.5**

FTE Adopted Budget Trends



Mid-year changes would be reflected in the following years adopted FTE count.

FY 2027 New Adopted Budget Additional Positions/FTEs

The table below lists new positions adopted by the School Board. Since the adoption and before printing of this book, the School Board approved additional positions related to restricted Fund Grants (Fund 5400), and these positions have been included in the New FY 2027 Budgeted FTE number. Those positions are limited and restricted in their Grant funding.

Please note that after the adoption of the FY 2027 Budget and before the printing of this book the School Board approved additional Grant Related (Fund 5400) Restricted FTEs that are included in the final count of Adopted FTEs for FY 2027 Budget. The 54.5 FTEs were new non-grant related FTEs at the time of adoptions without the additional Grant related positions. Final Count of new FTEs is 67.5.

Description	***FTE***
SPED Autism Teachers (State & Federal Mandate)	*4.0*
SPED Autism Paraeducators (State & Federal Mandate)	*8.0*
SPED Diagnosticians	*3.0*
School Counselor	1.0
Psychologist	2.0
Content Coordinator	1.0
MS VLA Interventionists	3.5

Description	***FTE***
CTE Teachers	4.0
SMS FACS Teacher	1.0
Bus Aides	12.0
Custodians	8.0
T & L Coordinator of Professional Learning	1.0
Executive Director for Elementary Schools	1.0
Compliance Specialist	1.0
Principal Apprentice	3.0
HR Staffing Specialists	2.0
CTE WorkBased Learning Coordinator – Title IV Grant	1.0
Instructional Support Specialist – Title I Grant	2.0
EL Coach – Title III Grant	1.0
MS Behavioral Interventionist – Security Grant	7.0
RJDC Art Teacher - RJDC State Grant	1.0
FY 2027 Adopted Budget Additional FTEs	**67.5**

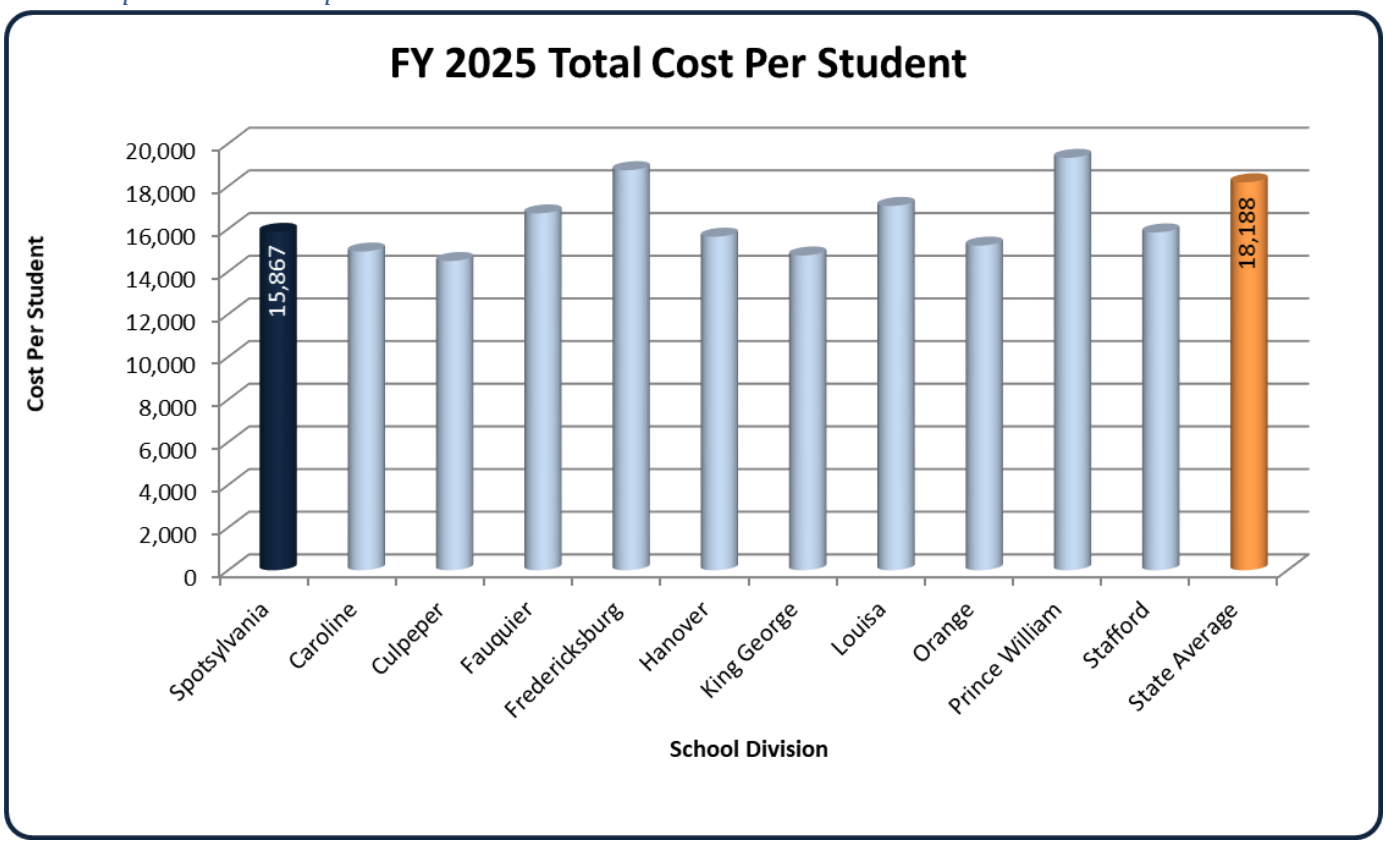


Figure 12: 2026 Convocation - Dr. Mitchell talking to staff about upcoming school year

Benchmark Comparison Data

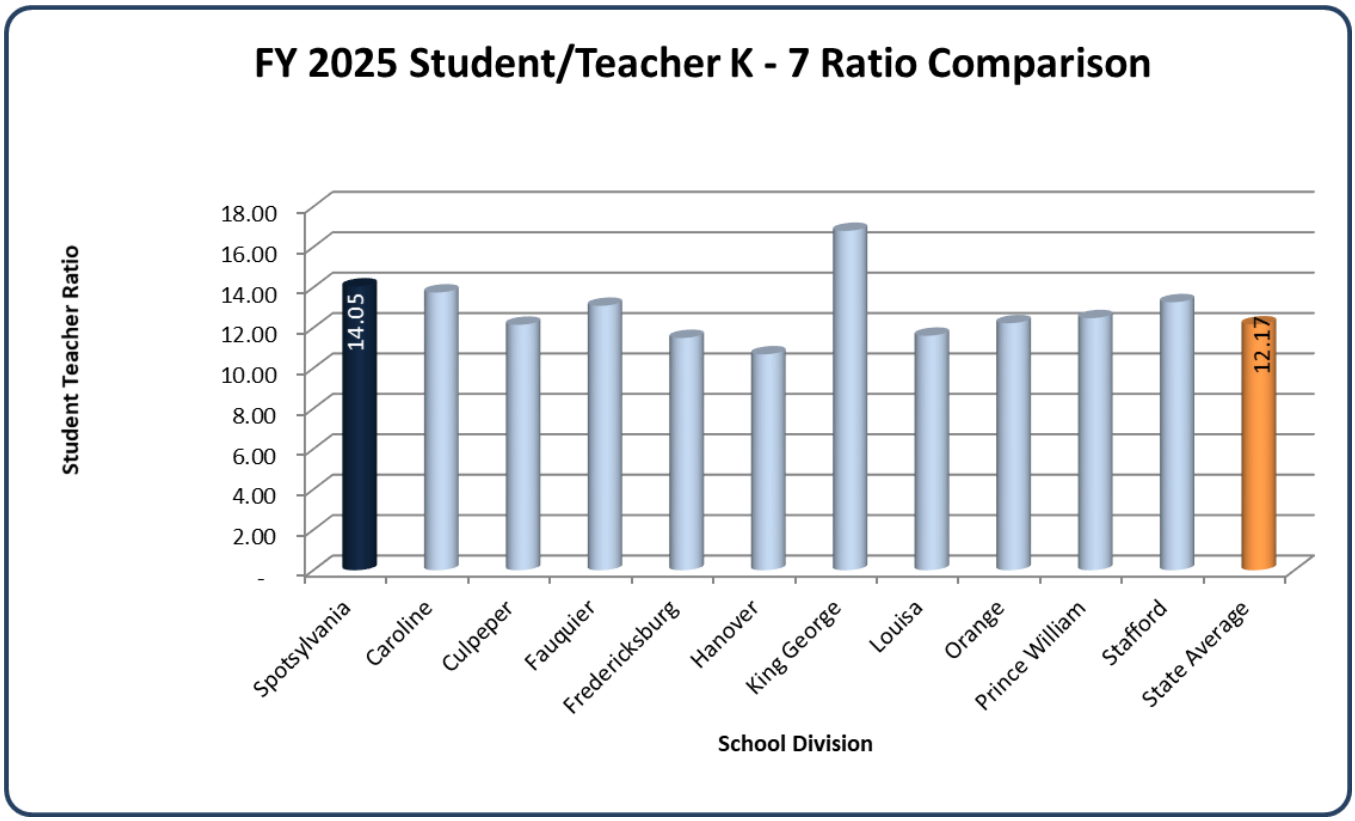
The graphs that follow are intended to provide the reader with a comparison of Spotsylvania County Public Schools with neighboring school divisions in the Commonwealth as well as some others of similar size around the state. The data source is the Virginia Department of Education website to ensure a like comparison of the selected data. The bar graphs compare the school divisions and the state average for the most recent data available from that website for FY 2025. Additional historical benchmark data and graphs are located in the Informational Section.

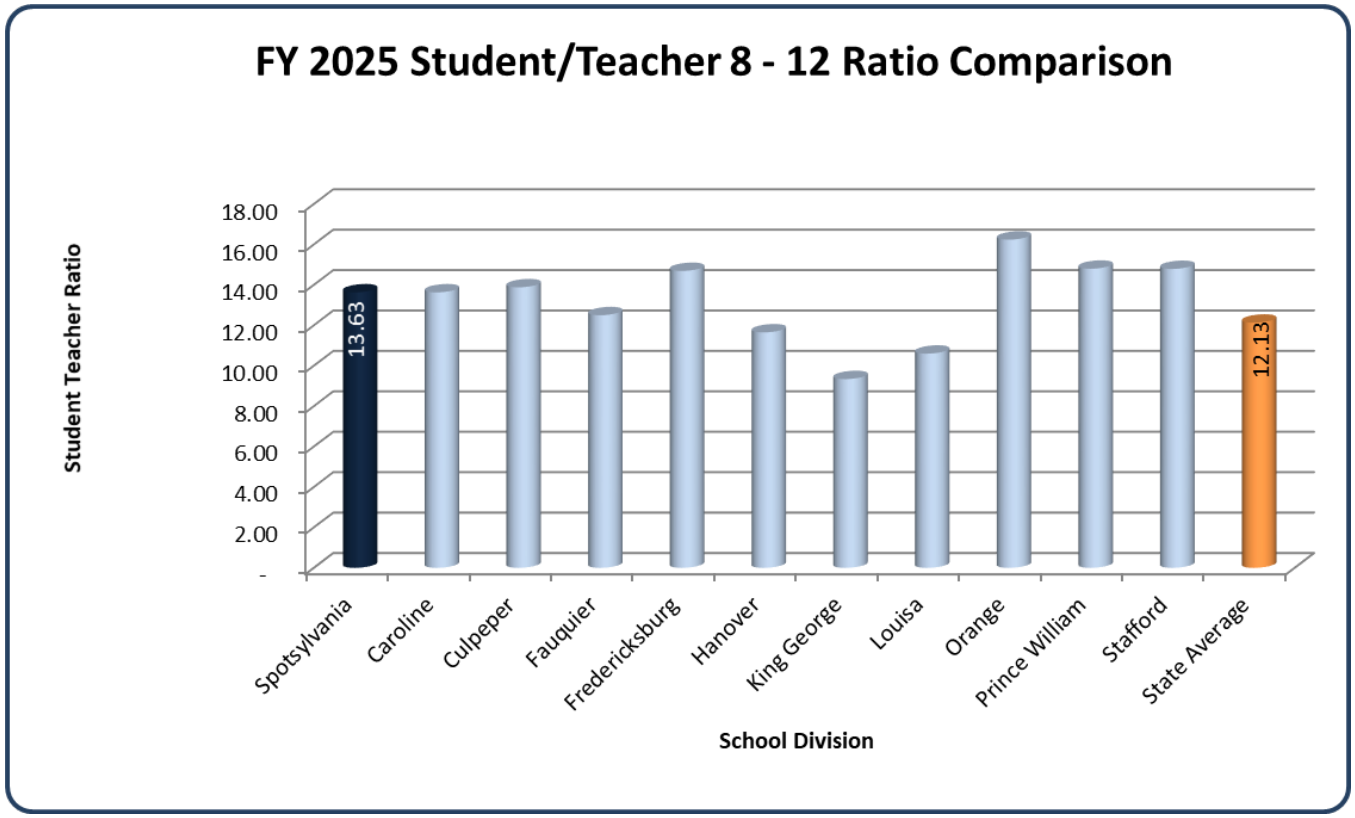
Total Cost per Student Comparison



Source: Superintendent's Annual Report Table 15

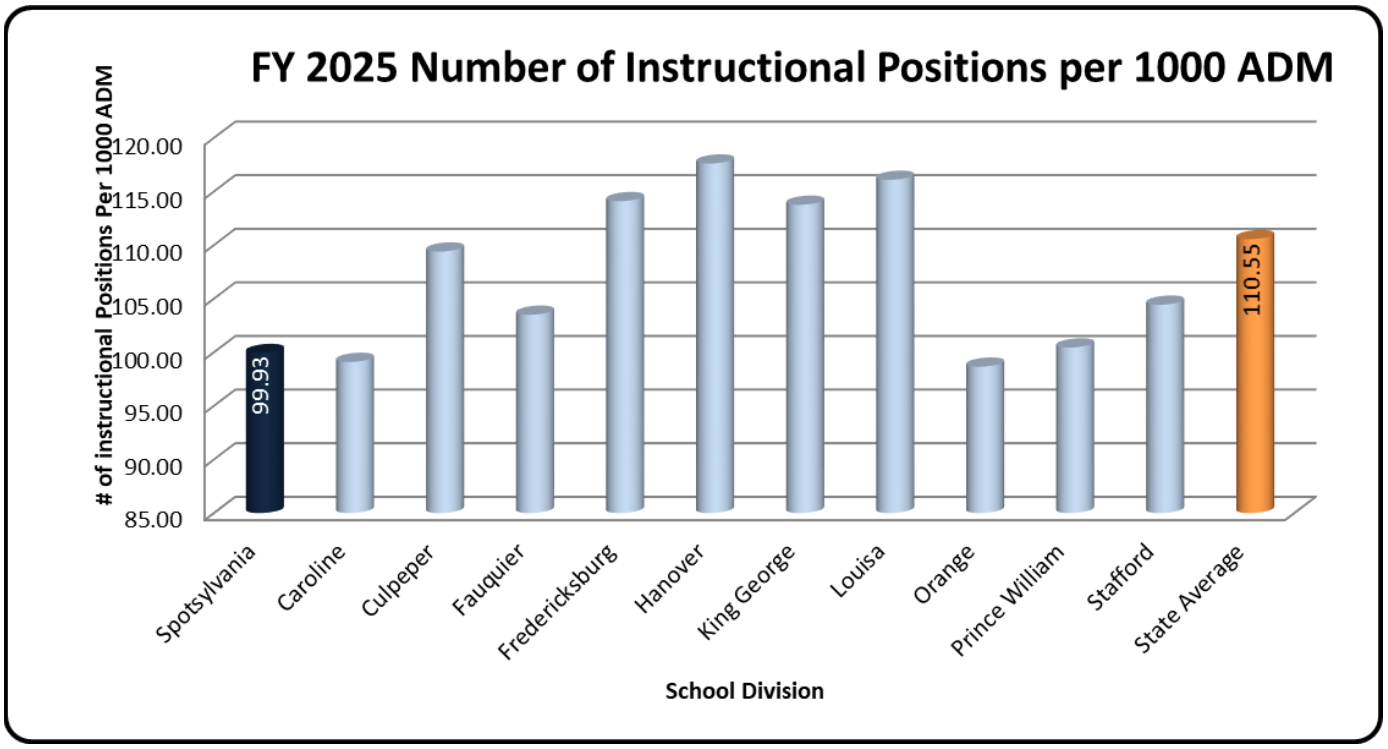
Student/Teacher Ratios Comparison





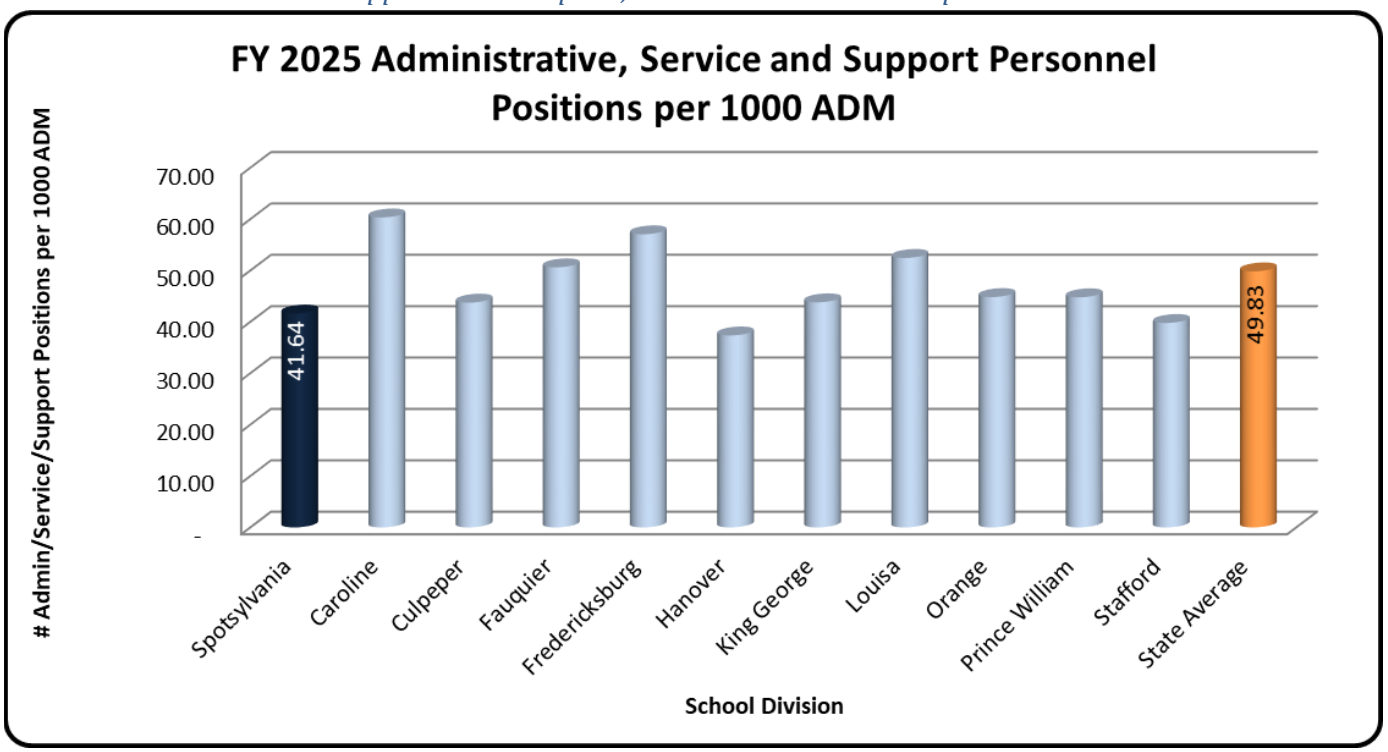
Source: *Superintendent's Annual Report Table 17a*

Instructional positions per 1,000 Students in Average Daily Membership (ADM) Comparison



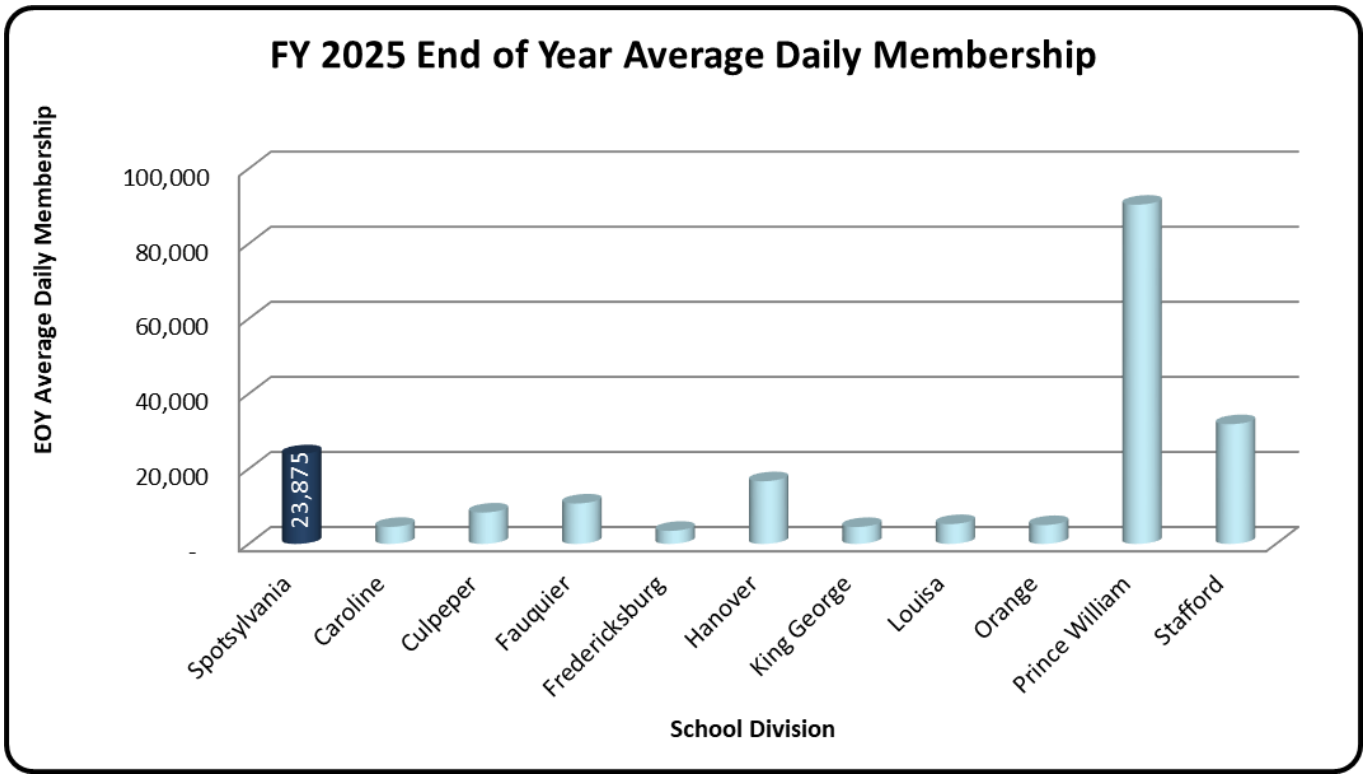
Source: [Superintendent's Annual Report Table 17b]

Administrative Services and Support Positions per 1,000 Students in ADM Comparison



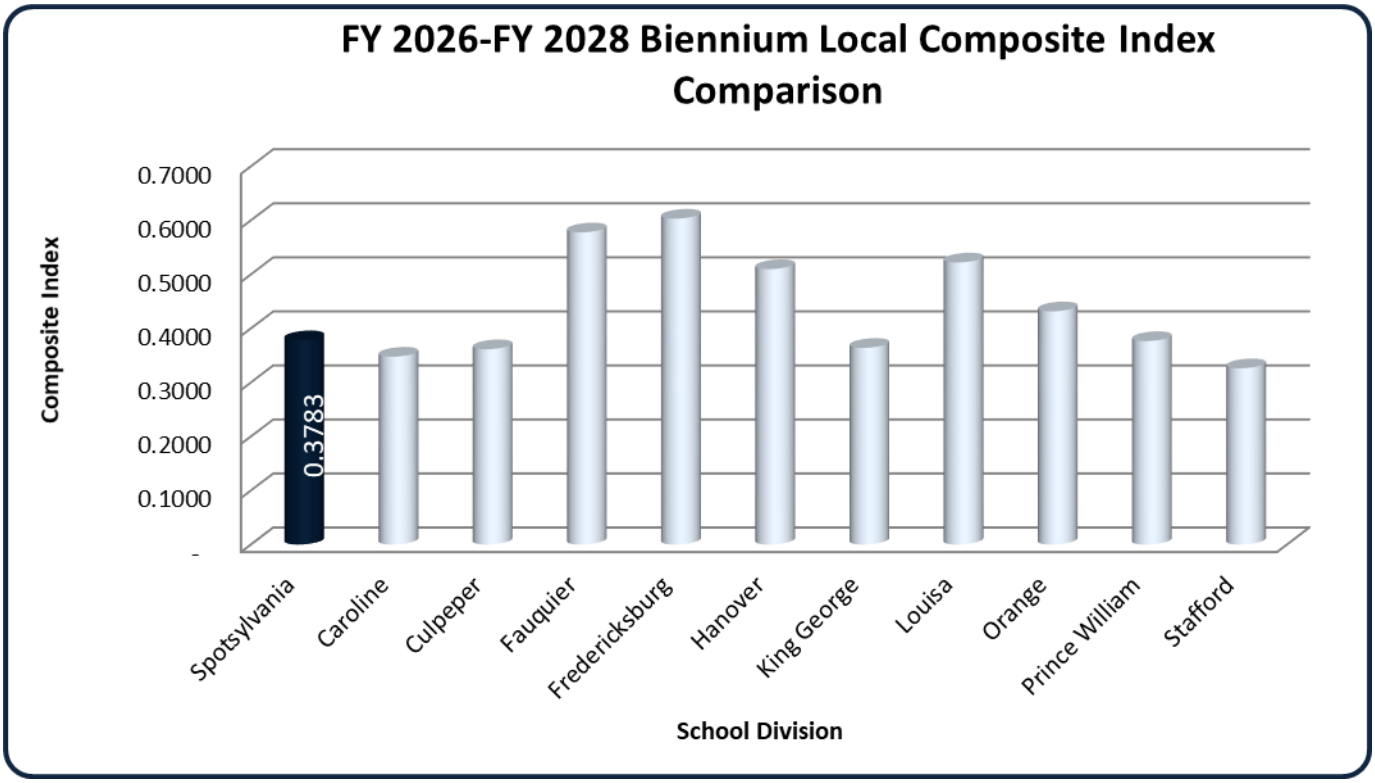
Source: [Superintendent's Annual Report Table 17b]

End of Year Average Daily Membership (ADM) Comparison



Source: [Superintendent's Annual Report Table 15]

Local Composite Index (LCI) Comparison



Source: [VDOE Composite Index of Local Ability-to-Pay]

Student Performance Measures

School Accreditation

The Virginia Department of Education establishes all regulations related to the Standards for Accrediting Public Schools in Virginia. The standards are to encourage continuous improvement for all schools, and place emphasis on closing achievement gaps in all areas. Currently the VDOE is undergoing revision to the accreditation standards. The last published school accreditation status are from FY 2025.

School Name	*Accreditation Status*
Elementary Schools	
Battlefield Elementary	Fully Accredited
Berkeley Elementary	Fully Accredited
Brock Road Elementary	Fully Accredited
Cedar Forest Elementary	Conditionally Accredited
Chancellor Elementary	Fully Accredited
Courthouse Road Elementary	Fully Accredited
Courtland Elementary	Fully Accredited
Harrison Road Elementary	Fully Accredited
Lee Hill Elementary	Fully Accredited
Livingston Elementary	Conditionally Accredited
Parkside Elementary	Fully Accredited
Riverview Elementary	Fully Accredited
Salem Elementary	Conditionally Accredited
Smith Station Elementary	Fully Accredited
Spotswood Elementary	Fully Accredited
Spotsylvania Elementary	Fully Accredited
Wilderness Elementary	Fully Accredited
Middle Schools	
Battlefield Middle	Conditionally Accredited
Chancellor Middle	Conditionally Accredited
Freedom Middle	Fully Accredited
Ni River Middle	Fully Accredited
Post Oak Middle	Conditionally Accredited
Spotsylvania Middle	Conditionally Accredited
Thornburg Middle	Conditionally Accredited
High Schools	
Chancellor High	Fully Accredited
Courtland High	Conditionally Accredited
Massaponax High	Conditionally Accredited
Riverbend High	Conditionally Accredited
Spotsylvania High	Conditionally Accredited

Source: Virginia School Quality Profiles – Spotsylvania County Public Schools

On-Time Graduation & Dropout Rates

Area	2022	2023	2024	2025
On Time Graduation	90.50%	90.52%	90.69%	91.60%
Drop Out Rate	6.47%	6.32%	6.29%	6.50%

Student Class Size Trends

Level	2021-2022	2022-2023	2023-2024	2024-2025
Elementary	K-2: 20:3	K-2: 22:3	K-2: 22:7	K-2: 20:7
	3-5: 21:4	3-5: 24:5	3-5: 23:6	3-5: 23:3
Middle	4 Core: 23:1	4 Core: 23:1	4 Core: 22:1	4 Core: 23:1
High	4 Core: 23:1	4 Core: 23:1	4 Core: 22:1	4 Core: 20:1



Figure 13: Children in the classroom

Per Pupil Expenditures

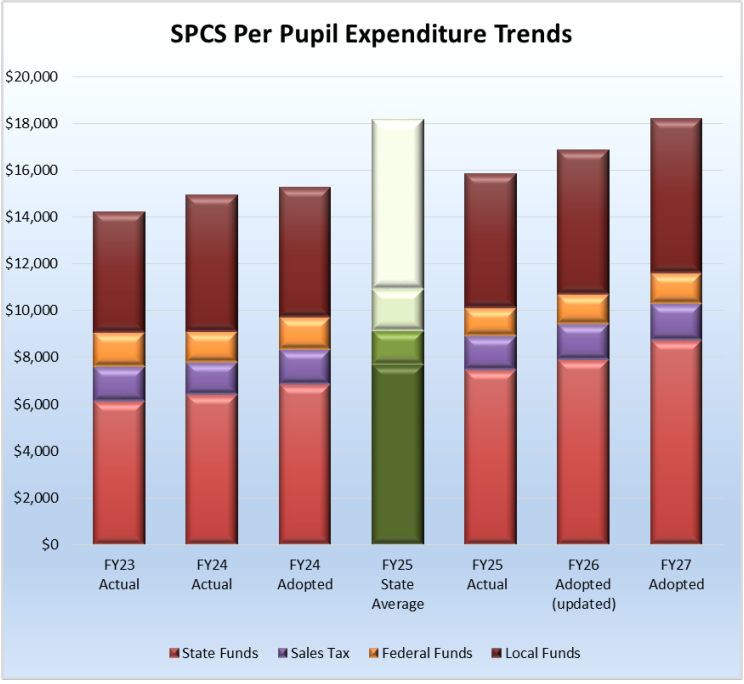
State Code Requirements

Virginia State Code Section 22.1-92 requires the following:

Upon preparing the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division, each division superintendent shall also prepare and distribute, within a reasonable time as prescribed by the Board of Education, notification of the estimated average per pupil cost for public education in the school division for the coming school year in accordance with the budget estimates provided to the local governing body or bodies. Such notification shall also include actual per pupil state and local education expenditures for the previous school year. The notice may also include federal funds expended for public education in the school division.

The notice shall be made available in a form provided by the Department of Education and shall be published on the school division's website or in hard copy upon request. To view the SCPS Per Pupil webpage click the following link SCPS Per Pupil Expenditures.

ADM	24,138	23,866		23,875	23,400	23,180
Funding Source	FY23 Actual	FY24 Actual	FY25 State Average	FY25 Actual	FY26 Adopted (updated)	FY27 Adopted
State Funds	$6,145	$6,408	$7,692	$7,478	$7,912	$8,727
Sales Tax	$1,459	$1,385	$1,430	$1,442	$1,530	$1,588
Federal Funds	$1,457	$1,319	$1,804	$1,185	$1,246	$1,291
Local Funds	$5,173	$5,835	$7,262	$5,761	$6,181	$6,587
Total	**$14,234**	**$14,947**	**$18,188**	**$15,866**	**$16,869**	**$18,193**



Estimated Required Local Effort

Virginia State Code section 22.1-93 requires the following:

"Upon approval of the school division's budget by the appropriating body, each school division shall publish the approved annual budget, including the estimated required local match, on its website and the document shall also be made available in hard copy as needed to citizens for inspection".

The calculation below meets this requirement in the format provided by the Virginia Department of Education.

Description	FY27 Adopted Budget	
SECTION 1: Qualifying Expenditures for Operations		
Total Budgeted Expenditures		$510,325,820
(Include all appropriated funds, including operational and capital)		
(Less) Excluded Capital Expenditures:		
1. Capital Outlay Additions All Functions, objects 8200 through 8230*	$345,775	
2. Facilities - Capital Outlay Replacements Function 66000 and sub-functions 68800 and 69800, objects 8100 through 8130*	$35,035,289	
3. Debt Service	$38,589,076	
(Less) School Nutrition, Enterprise & Community Services Sub-functions 65100, 65200, 65300, 68700, 69700, all objects - excluding objects 8200 through 8230*	$15,577,628	
(Less) Excluded Intra-fund Transfers Sub-Functions 67200 and 69900; objects 9400 and 9800*		
(Less) Excluded Inter-fund Transfers - Capital Purchases by Locality Sub-Function 67300; objects 9600 and 9650*		
(Less) Excluded Inter-fund Transfers - Transfer to Inter-Agency Fund Sub-Function 67300; objects 9700 through 9740*		
(Less) Excluded Programs Program 6, 7, 8, 9, and 10, all objects - excluding objects 8200*		
Total Excluded Expenditures		**($89,545,767)**
SECTION 2: Adjustment for State Funds		
(Less) Sales Tax (Revenue source codes 240308 and 240312)*	$36,818,956	
(Less) Other State Funds (See cell comment for exclusions)	$200,587,388	
(Less) Carry-Forward State Textbook Funds From Prior Year		
(Less) Carry-Forward Other State Funds (Not Incl. Textbook Funds) From Prior Year		
(Plus) State Funds Passed Through - Excluding Regional Programs Sub-Function 67300; object 9700*		
(Plus) State Funds Passed Through to Regional Alternative Education Programs Sub-Function 67300; object 9710*		
(Plus) State Funds Passed Through to Regional Governor's School Sub-Function 67300; object 9720*		
(Plus) State Funds Passed Through to Regional Career & Technical Education Center Sub-Function 67300; object 9730*		
Description	**FY27 Adopted Budget**	
(Plus) Unspent State Textbook Funds		
(Plus) Unspent Other State Funds (Not Incl. Textbook Funds)		

Description	FY27 Adopted Budget	
(Plus) Sum of Capital Expenditures Paid From State Funds (State funds only: All Functions, objects 8200 through 8230. Function 66000 and sub-functions 68800 and 69800, objects 8100 through 8130)*		
(Plus) Sum of Debt Service Expenditures Paid From State Funds (State funds only: Sub-function 67100, objects 4000 through 9300)*		
Total Excluded State Revenues		**($237,406,344)**
SECTION 3: Adjustment for Federal Funds (including all Federal Stimulus Funding)		
(Less) Federal Funds (See cell comment for exclusions)	$26,695,888	
(Less) Carry-Forward Federal Funds From Prior Year		
(Plus) Unspent Federal Funds		
(Plus) Sum of Capital Expenditures Paid From Federal Funds (Federal funds only: All Functions, objects 8200 through 8230. Function 66000 and sub-functions 68800 and 69800, objects 8110 through 8130)*	$45,370	
Total Excluded Federal Revenues		**($26,741,258)**
SECTION 4: Adjustment for Other Local Revenue		
(Less) Tuition and Other Payments from Another City or County (Beginning of year carry-forward amount)*		
(Less) Local Funds Carried Forward for Textbooks (Beginning of year carry-forward amount. Fund balance from prior qualifying fiscal years.)*		
(Less) Beginning of Year Carry-Forward Balance for Other State Funded Accounts		
(Plus) Unspent Local Matching Funds for Textbooks (End of Year Balance):		
(Plus) Unspent Local Matching Funds for Other State Funded Accounts (End of Year Balance):		
Total Excluded Local Revenues		**$0**
SECTION 5: Required Local Effort		
Net Local Expenditures for Operations:		**$156,635,451**
Required Local Effort for SOQ Accounts:**		**$105,204,130**

*Cell information noted with a * references account structure detail from the Annual School Report – Financial Section (ASRFIN).

**Cell information noted with a ** comes directly from the VDOE Calculation tool.

Fund Balance

In accordance with the following section from the State Code of Virginia, school divisions are not permitted to hold a fund balance from year to year.

22.1-91. Limitation on expenditures; penalty.
No school board shall expend or contract to expend, in any fiscal year, any sum of money in excess of the funds available for school purposes for that fiscal year without the consent of the governing body or bodies appropriating funds to the school board. Any member of a school board or any division superintendent or other school officer violating, causing to be violated or voting to violate any provision of this section shall be guilty of malfeasance in office.
Code 1950, § 22-120; 1980, c. 559.

At each year end, however, the County Board of Supervisors reserves certain balances in accounts designated for the school division and re-appropriates them in future years according to the appropriations resolution and/or other subsequent actions by the Board of Supervisors. These fund balances include a self-insurance health reserve. The use of reserves are delineated in the financial policies of the county and year end balances are included in the Annual Comprehensive Financial Reports for Spotsylvania.

To the extent food service and fleet service fund balances are expected to be available at the end of any given fiscal year, they will be budgeted in those funds in the next fiscal year's adopted budget and are appropriated by the Board of Supervisors for that budget year.

The strategic use of fund balance reserves within Food Services and Capital Projects is carefully managed to ensure long-term fiscal health and alignment with the school system's strategic mission. These restricted and assigned reserves are utilized solely for designated, approved operational expenditures and critical infrastructure projects. To maintain the highest standards of financial accountability, any allocation or expenditure of these fund balances must undergo a rigorous review process, receive formal approval from the School Board, and strictly adhere to established Board policies and purchasing guidelines. By pairing robust oversight with targeted investments, the school system ensures that these resources directly support student nutrition programs and safe learning environments.

Fund Balance Area	FY 2025 Audited Fund Balance
School Health Insurance Reserve (held by County General Fund)	$17,524,242
School Activity Funds (SAF)	$3,261,484
School Food Service	$19,375,240
School Capital Projects	$51,973,571
Fleet Service*	$199,604
Textbook Fund	$6,830,373

*Fleet Service Fund balance is noted as cash equivalents on the annual comprehensive financial reports.

More details about fund balance is provided in the end of financial section of the budget book.

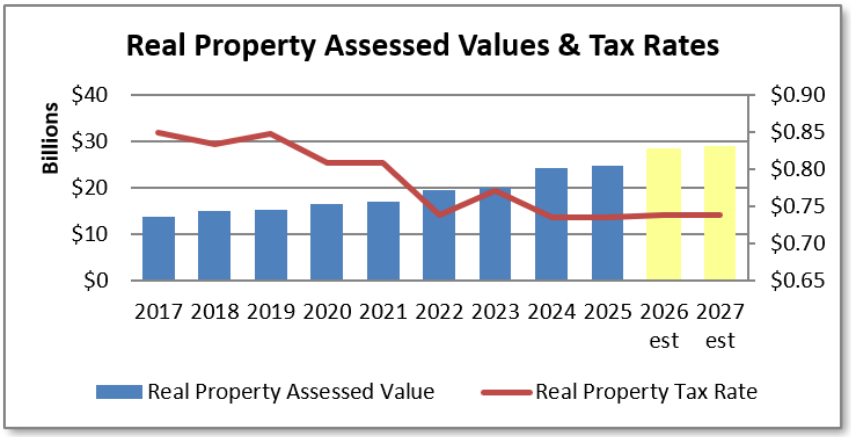
Spotsylvania County Tax Base and Rate Trends

The Spotsylvania County Board of Supervisors sets the Real Estate tax rates and determines what percentage or dollar value will be transferred to the school division as part of the Local Transfer.

Real Estate Tax Rate History[1]

Calendar Year	Tax Rate	Equalized Tax Rate
2005	0.89	
2006	0.62	0.62
2007	0.62	
2008	0.62	0.56
2009	0.62	
2010	0.86	0.83
2011	0.86	
2012	0.88	0.90
2013	0.88	
2014	0.86	0.863
2015	0.86	
2016	0.85	0.8313
2017	0.85	
2018	0.8330	0.8164
2019	0.8474	
2020	0.8094	0.8100
2021	0.8094	
2022	0.7377	0.7377
2023	0.7717	
2024	0.7343	0.6657
2025	0.7343	
2026	0.7373	0.6890

[1] Real Property and Mobile Home tax rates are levied per $100 of assessed value.

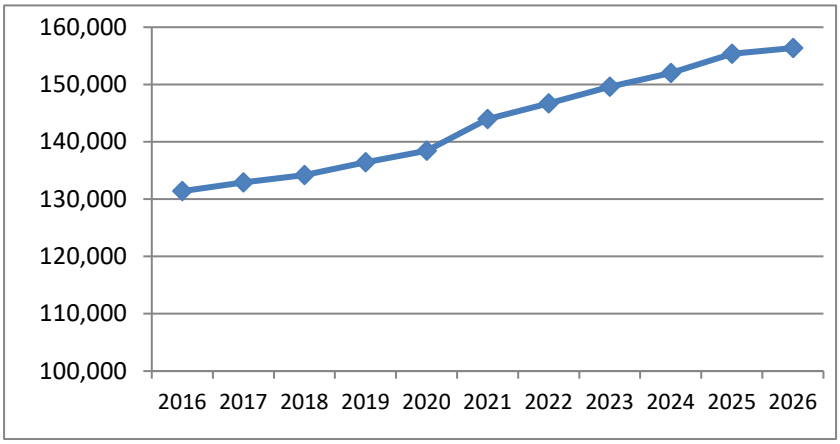


Source: Spotsylvania County Budget Department

Spotsylvania County Population Trends

The Planning Department estimates the County's 2026 population to be 156,367. The County's population has continued to grow consistently each of the past ten years with an average annual increase of 1.6%, down from an average annual increase of 3.5% for the previous decade between 2010 and 2020. Between 2024 and 2025, according to US Census Bureau *Annual and Cumulative Estimates of Resident Population Changes for Counties in Virginia*, the County ranked 6th with a population growth of 1.9%.

Year	Estimate
2016	131,401
2017	132,889
2018	134,227
2019	136,447
2020	138,449
2021	143,957
2022	146,688
2023	149,588
2024	152,021
2025	155,388
2026	156,367



Source for 2016 – 2025 estimates: U.S. Census Bureau
Source for 2026 estimates – Spotsylvania County Planning Department

The Planning Department projects the County's population growth to average between 1% and 2% per year into the next few decades. The following table compares the estimated population at these two percentage rates.

Spotsylvania County Population Forecast

Year	U.S. Census Population Estimates	
2000	90,395	
2005	114,909	
2010	122,397	
2015	130,042	
2020	140,475	
2025	155,388	
Planning Department Projections		
Year	**1% Growth Rate**	**2% Growth Rate**
2030	163,314	171,561
2035	171,645	189,417
2040	180,401	209,132
2045	189,603	230,898

Source: Spotsylvania County Budget Department

Debt Obligations

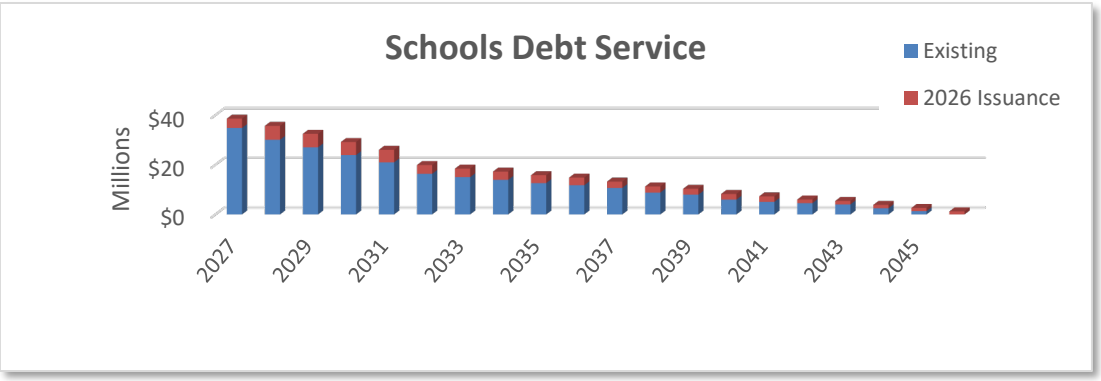
The division utilizes a five year Capital Improvement Plan (CIP) to plan and fund all Capital Maintenance, Capital Transportation, and Capital Technology projects. The division's debt obligations are all related to past, current, and upcoming CIP projects. The Spotsylvania County Board of Supervisors finalizes funding appropriation in the spring of each calendar year related to CIP bonds.

TOTAL SCHOOLS DEBT - SPOTSYLVANIA COUNTY

	Existing Debt		New Debt		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2027	$25,704,158	$9,124,608	$2,960,000	$800,309	$28,664,158	$9,924,917
2028	22,266,226	7,815,890	3,580,000	2,018,250	25,846,226	9,834,140
2029	20,263,578	6,777,567	3,575,000	1,839,250	23,838,578	8,616,817
2030	18,081,730	5,846,607	3,575,000	1,660,500	21,656,730	7,507,107
2031	15,924,489	5,043,731	3,575,000	1,481,750	19,499,489	6,525,481
2032	12,005,631	4,354,081	2,230,000	1,303,000	14,235,631	5,657,081
2033	11,207,985	3,821,522	2,230,000	1,191,500	13,437,985	5,013,022
2034	10,630,186	3,319,573	2,230,000	1,080,000	12,860,186	4,399,573
2035	9,780,544	2,846,659	2,225,000	968,500	12,005,544	3,815,159
2036	9,345,000	2,411,740	2,220,000	857,250	11,565,000	3,268,990
2037	8,680,000	1,998,128	1,815,000	746,250	10,495,000	2,744,378
2038	7,190,000	1,613,820	1,815,000	655,500	9,005,000	2,269,320
2039	6,680,000	1,286,700	1,815,000	564,750	8,495,000	1,851,450
2040	4,965,000	1,001,250	1,815,000	474,000	6,780,000	1,475,250
2041	4,315,000	766,550	1,815,000	383,250	6,130,000	1,149,800
2042	3,985,000	560,450	1,170,000	292,500	5,155,000	852,950
2043	3,675,000	364,250	1,170,000	234,000	4,845,000	598,250
2044	2,335,000	180,000	1,170,000	175,500	3,505,000	356,000
2045	1,275,000	63,750	1,170,000	117,000	2,445,000	180,750
2046	0	0	1,170,000	58,500	1,170,000	58,500
	$198,309,527	**$59,197,376**	**$43,325,000[1]**	**$16,901,559**	**$241,634,527**	**$76,098,935**

[1] FY 2027 budgeted issuance of general obligation (GO) bonds:

Bond proceeds (par value)	$43,325,000
Bond premiums less bond issuance cost	$3,165,097
Total project costs funded through GO bonds	$46,490,097



Source: Spotsylvania County Budget Department



Organizational Section

The **Organizational Section** provides a clear understanding of the organizational structure of the school division, both from an overall management perspective as well as a budgeting and financial accountability perspective. This section includes the school division's organizational and management structure, organization charts, strategic plan (vision, mission, core values, goals, and strategies), budget development process, and related fiscal policies and practices.



Figure 14: Students Art

Spotsylvania County

Located midway between Washington, D.C., and Richmond, VA, Spotsylvania is a picturesque county known for being as unique as its name. Visitors can experience an unusually harmonious blend of rural landscapes and energetic activity. This is a place to escape the demands of daily life and explore a different vacation experience.

With over 400 square miles of natural beauty and unique attractions, Spotsylvania County is an inspiring destination that stirs visitors to explore what it offers for adventure, sightseeing and recreation. Spotsylvania County blends beautiful rural landscapes with an energetic, growing community. It is one of Virginia's fastest-growing counties, largely because of its desirable location along Interstate 95, midway between metropolitan Washington, D.C., and Richmond, VA. The 2025 U.S. Census figures indicate an estimated County population of 155,388.





This convenient location, together with the high quality of life and business-friendly climate, makes Spotsylvania County attractive to new and expanding organizations of all types. Spotsylvania County is Virginia's strategic location for economic development. With Interstate 95 carrying thousands of people through the county every day, Spotsylvania has quickly become a hub of economic activity. Its proximity to both Washington D.C. and Richmond, VA provides Spotsylvania businesses access to a large and diverse workforce. The location combined with lower average operating costs than Northern Virginia makes it easy to understand why so many businesses are located in Spotsylvania.

Source:Spotsylvania County Website https://www.spotsylvania.va.us/

Source: [United State Census Bureau-Spotsylvania County Virginia]

Virginia Public Schools Regions

The Commonwealth has 132 school divisions and is divided into 8 regions. Spotsylvania County Public Schools (SCPS) is located in Region 3 – Northern Neck.

Virginia Public Schools Regions

Region 1 – Central Virginia

Region 2 – Tidewater

Region 3 – Northern Neck

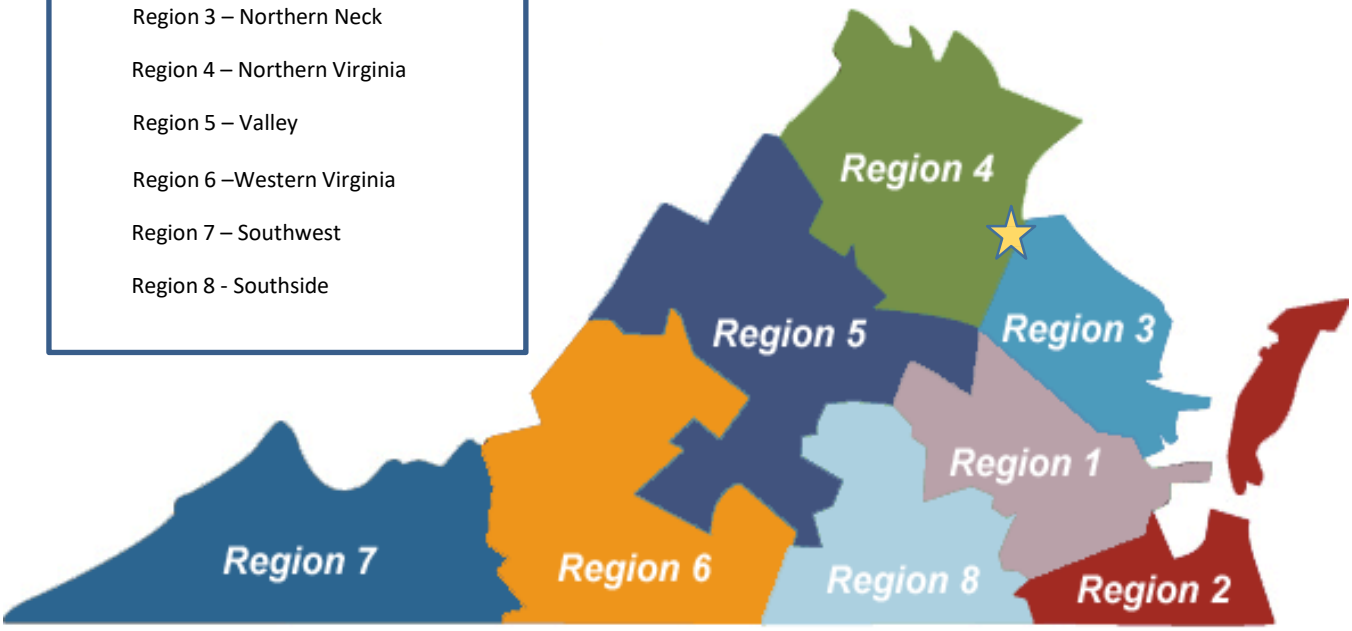
Region 4 – Northern Virginia

Region 5 – Valley

Region 6 –Western Virginia

Region 7 – Southwest

Region 8 - Southside



Spotsylvania County Public Schools

The Spotsylvania County Public Schools (SCPS) division was created in 1922 and is located in the County of Spotsylvania, approximately 50 miles south of Washington, D.C. and 50 miles north of Richmond, Virginia. Spotsylvania County Public Schools is ranked as the 12th largest school division of the 132 public school divisions in Virginia.

As of September 30, 2025, SCPS served 23,718 students from preschool to grade 12. The division is comprised of 32 schools and centers: 17 elementary schools, 7 middle schools, 5 high schools, a career & technical center, and two alternative learning centers.

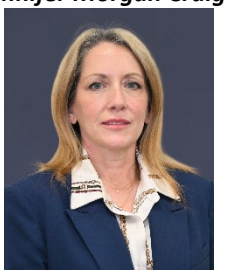
The school division is governed by an elected School Board of seven members (one for each voting district) who each serve four-year terms. The Board establishes policy and sets direction for the division. The School Board also hires the Superintendent, who implements policy and organizes and manages the staff to pursue the direction set by the Board. A chief academic officer, a chief human resources officer, and a chief financial officer assist the Superintendent in carrying out these responsibilities. Fiscally, the School Board revises and approves a budget and capital improvement plan recommended by the Superintendent, which must be adopted and funded by the local Board of Supervisors in its budget process for the county as a whole.



The annual financial plan is the foundation for financial management of the school division. The Superintendent is responsible for administering this plan. The School Board has designated the Superintendent and certain other individuals as agents and deputy agents with the authority to approve expenditures of school division funds. The school division's budget office monitors revenues and expenditures and coordinates development of the annual financial plan. The chief financial officer is responsible for providing financial reports to the School Board on a scheduled basis. Financial records of the school division are audited annually by an external independent auditor.

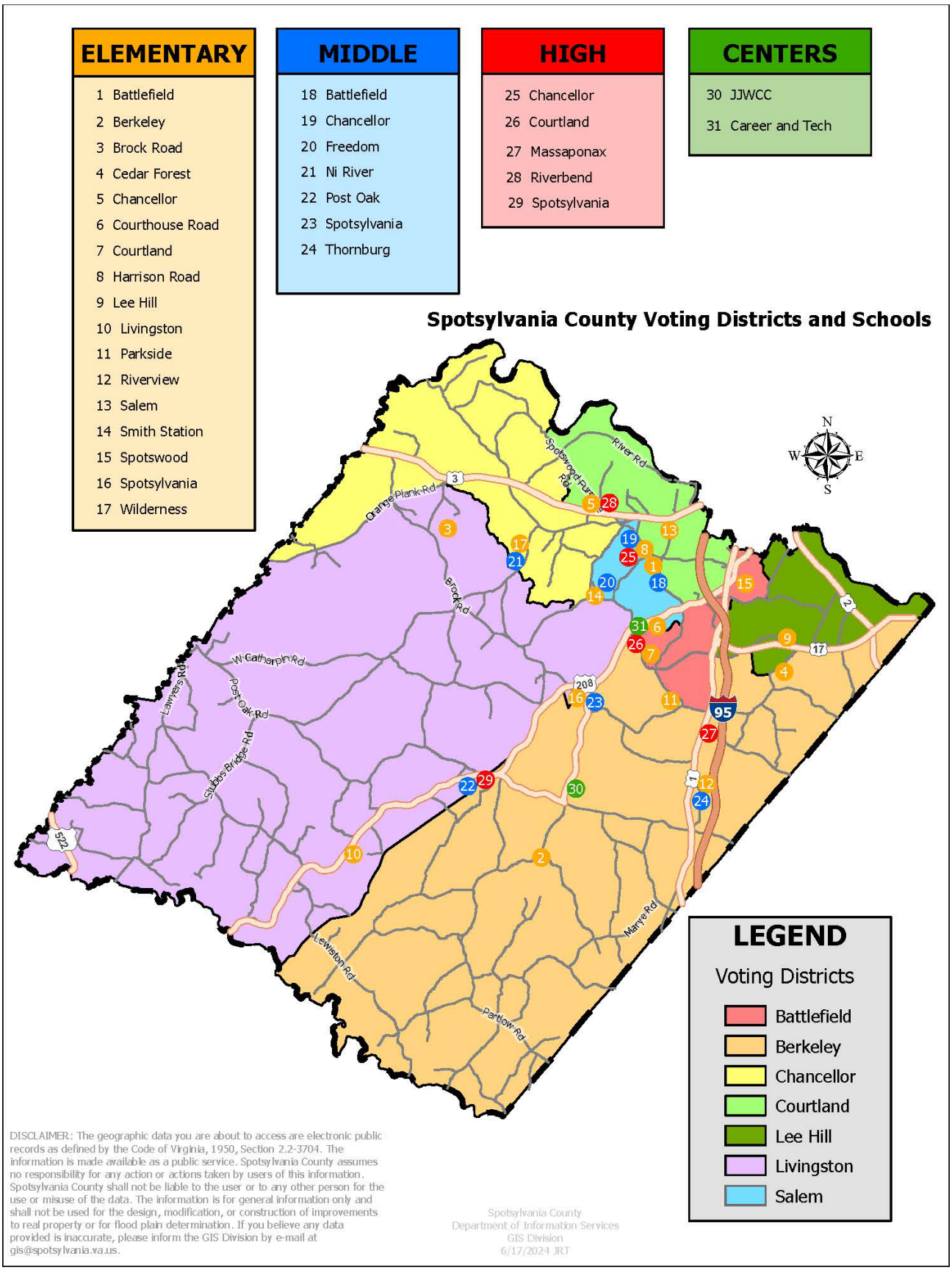
To learn more about Spotsylvania County Public Schools, visit its website at https://www.spotsylvania.k12.va.us/.

Spotsylvania County Public School Board

District	School Board Member	Schools Represented
Battlefield District ***Original Term Start Date:*** *January 1, 2026* ***Current Term Start Date:*** *January 1, 2026* ***Current Term End Date:*** *December 31, 2029*	***Ms. Jennifer Morgan Craig-Ford***  jcraigford@spotsylvania.k12.va.us	Courtland Elementary Spotswood Elementary Courtland High Spotsylvania Career and Technical Center
Berkeley District ***Original Term Start Date:*** *January 1, 2026* ***Current Term Start Date:*** *January 1, 2026* ***Current Term End Date:*** *December 31, 2029*	***Mr. Lawrence DiBella***  ladibella@spotsylvania.k12.va.us	Berkeley Elementary Cedar Forest Elementary Riverview Elementary Spotsylvania Elementary Spotsylvania Middle Thornburg Middle Massaponax High
Chancellor District ***Original Term Start Date:*** *January 1, 2024* ***Current Term Start Date:*** *January 1, 2024* ***Current Term End Date:*** *December 31, 2027*	***Ms. Belén K. Rodas,*** ***Vice Chair***  brodas@spotsylvania.k12.va.us	Wilderness Elementary Ni River Middle
Courtland District ***Original Term Start Date:*** *January 1, 2024* ***Current Term Start Date:*** *January 1, 2024* ***Current Term End Date:*** *December 31, 2027*	***Dr. Carol Medawar***  cmedawar@spotsylvania.k12.va.us	Chancellor Elementary Salem Elementary Riverbend High

District	School Board Member	Schools Represented
Lee Hill District ***Original Term Start Date:*** *January 1, 2026* ***Current Term Start Date:*** *January 1, 2026* ***Current Term End Date:*** *December 31, 2029*	***Mr. Rich Lieberman***  rlieberman@spotsylvania.k12.va.us	Lee Hill Elementary
Livingston District ***Original Term Start Date:*** *January 1, 2024* ***Current Term Start Date:*** *January 1, 2024* ***Current Term End Date:*** *December 31, 2027*	***Mrs. Megan K. Jackson, Chair***  mkjackson@spotsylvania.k12.va.us	Brock Road Elementary Livingston Elementary Parkside Elementary Smith Station Elementary Post Oak Middle Spotsylvania High John J. Wright Center
Salem District ***Original Term Start Date:*** *January 1, 2020* ***Current Term Start Date:*** *January 1, 2024* ***Current Term End Date:*** *December 31, 2027*	***Dr. Lorita C. Daniels***  lcdaniels@spotsylvania.k12.va.us	Battlefield Elementary Courthouse Road Elementary Harrison Road Elementary Battlefield Middle Chancellor Middle Freedom Middle Chancellor High

Voting Districts and School Locations



School Board Governance Policy

The School Board is a corporate body vested with all the duties, obligations, and responsibilities imposed upon a School Board by law. This includes the ability to sue, be sued, contract, be contracted with, and purchase, take, hold, lease, and convey school property, both real and personal.

At the time of appointment or election to office, each member of the School Board must be a qualified voter, bona fide resident of the county and district which they represent, and meet any other criteria set forth in state law. If a Board member shall cease to be a resident of the county or the district which he/she represents, the position on the School Board shall be deemed vacant. The officers of the School Board shall be a Chairman and Vice-Chairman:

Chairman - The duties of the Chairman shall be to preside at all meetings of the School Board, perform such other duties as may be prescribed by law or by action of the School Board, and sign all legal documents approved by the School Board. The Chairman has a vote on all matters before the School Board which come to a vote, but does not have an additional vote as Chairman in case of a tie.

Vice-Chairman - The duties of the Vice-Chairman shall be to preside in the absence of the Chairman, and shall be empowered to act in all matters in case of the absence or inability of the Chairman to act or as provided by resolution of the School Board.

School Board Meeting Information

The Spotsylvania County Public School Board meets on the second Monday of every month, unless otherwise noted, in the Board Meeting Room of the Administrative Services Building, 8020 River Stone Drive, Fredericksburg, Virginia. All meetings are open to the public. Anyone requiring special accommodations should contact the Clerk's office (540.834.2500) at least two days prior to the meeting to discuss the required accommodations.

Use this link for more information about meetings.

Management Structure

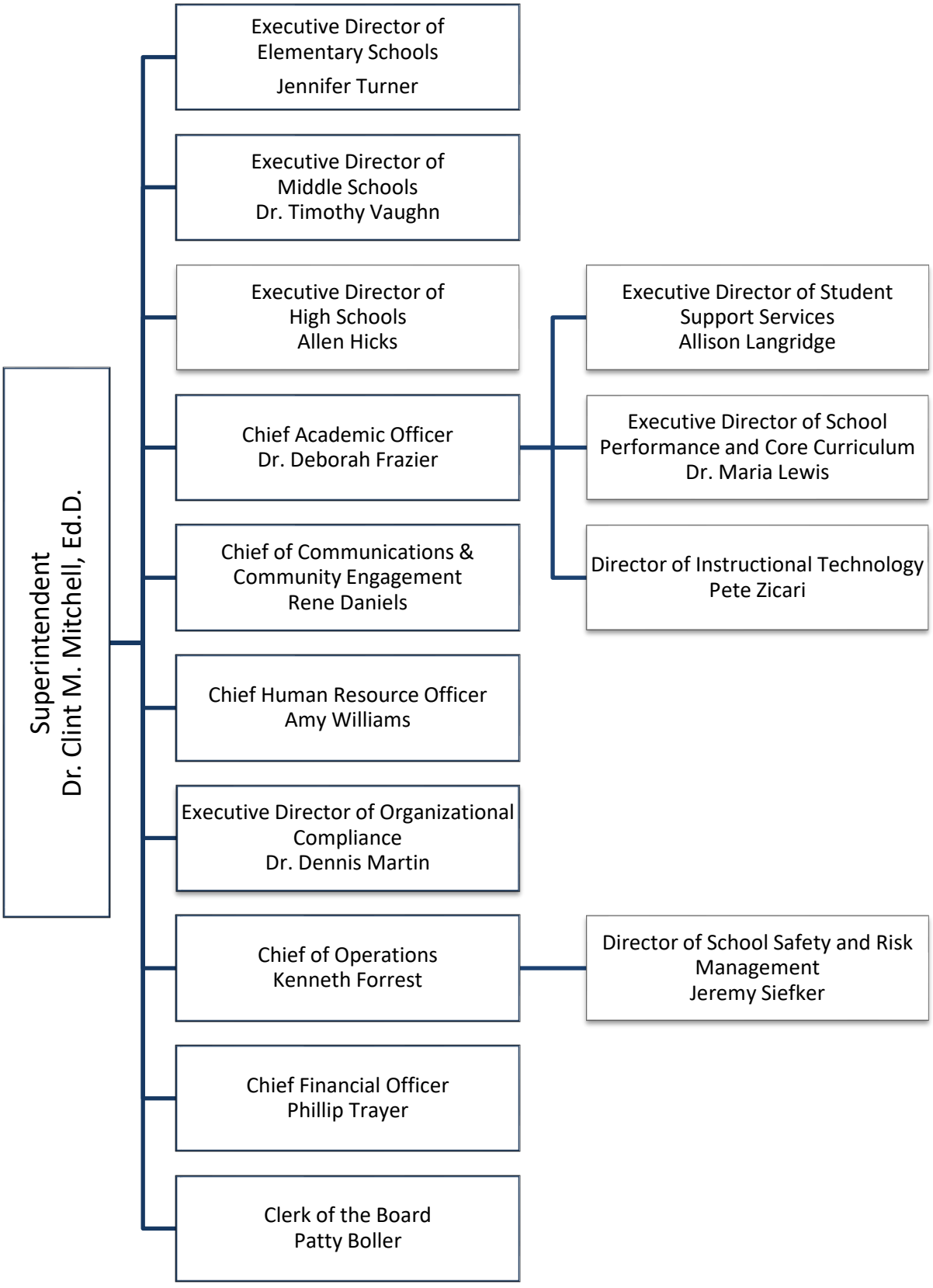
The *Superintendent* reports to the School Board and works closely with the executive leadership team to oversee the day-to-day operations of the division. The *Chief Academic Officer* administer the oversight of mental health and wellness areas, division-wide professional development, federally funded programs, and technology. The *Chief Financial Officer* manages the budget, oversees procurement, accounts payable, payroll, grants, audit, school activity funds, and all accounting functions. The *Chief of Operations* is responsible for school food service, pupil transportation, fleet services, health services, school safety and risk management, maintenance, and capital improvement projects (CIP). The *Chief Human Resource Officer* administers recruiting and personnel management. The *Chief of Communications and Community Engagement* provides support for media relations, community relations, and business partnerships, as well as promotes the Division through social media, traditional media, community ties, and oversees the division's print shop.

The *Executive Director of Elementary Schools* directly administers the instructional operations of the elementary schools and preschool services. The *Executive Director of High Schools* provides oversight to the high schools, and programs such as career and technical education, Rappahannock Juvenile Detention Center, John J. Write Educational & Cultural Center, and the Governor's School. The *Executive Director of Middle Schools* provides oversight to the middle schools. The *Executive Director of Special Education* provides oversight for special education and social services. The *Executive Director of Organizational Compliance* provides leadership support for the division related to state and federal law compliance and works in conjunction with Human Resources on applicable administrative functions. The *Executive Director of Performance and Core Curriculum* provides oversight for support for areas of school performance, gifted and advanced programs, core curriculum, and teaching and learning.

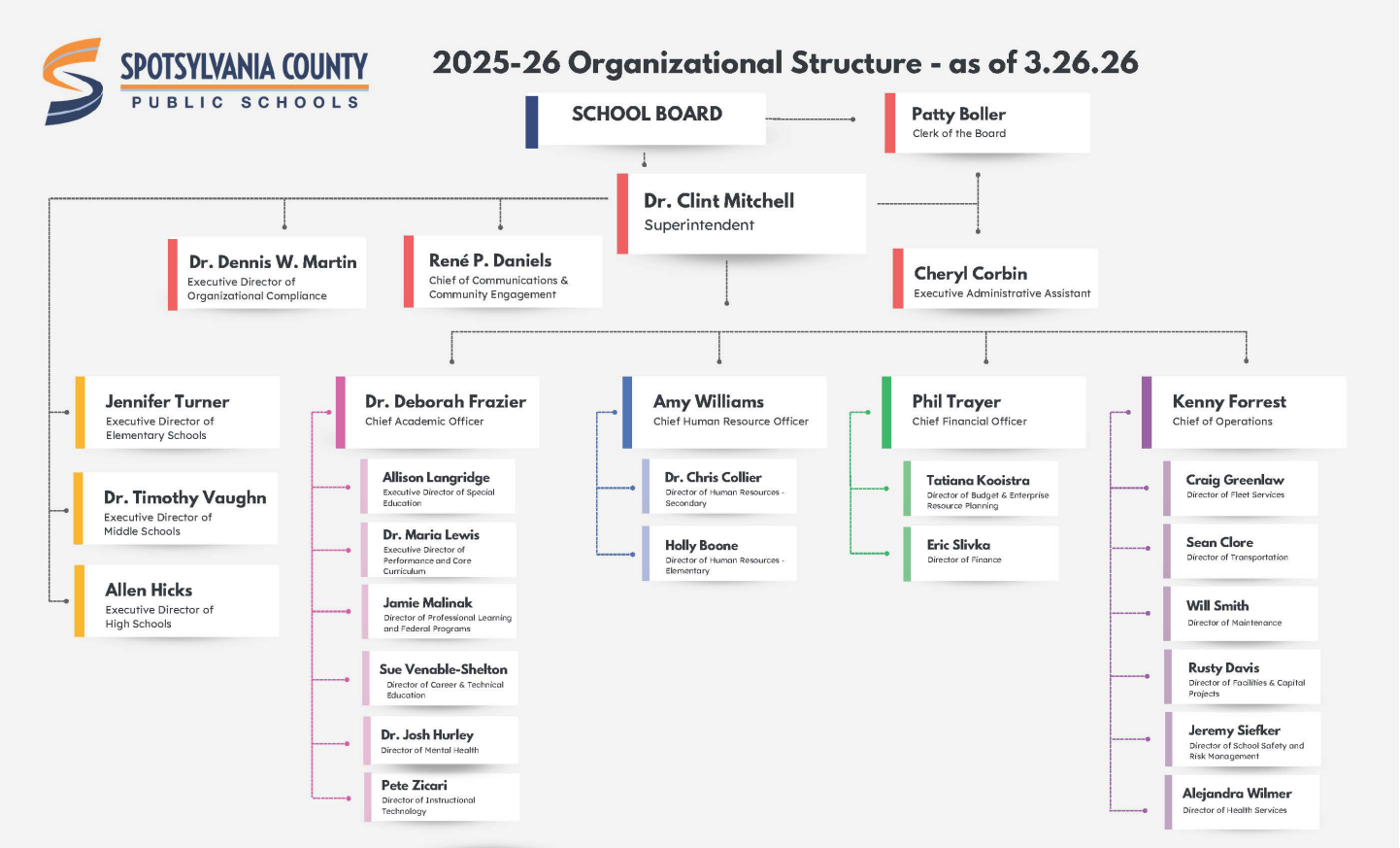
The *Director of Instructional Technology* provides oversight and direction for Information Systems, Technology Services, and school level technology support. The *Director of School Safety and Risk Management* oversees all aspects of school emergency preparedness, acts as a liaison for local emergency responders, assists school administration on the effective application of the Code of Student Conduct, and serves as the Superintendent's Hearing Officer Designee. The *Clerk of the Board* supports the Superintendent, School Board and Executive Director of Organizational Compliance to ensure the division follows all required laws as it relates to school board meetings, policy review/management, and all required records management. The *Director of Professional Learning and Federal Programs* provides oversight for federally funded programs like Title I, II, III, IV, and ESOL programs.

Division Organizational Charts

Executive Leadship Team



2026-27 Division Organizational Structure



Spotsylvania County Public Schools Snapshot

SPOTSYLVANIA COUNTY PUBLIC SCHOOLS

2025-2026 Division Snapshot

Data current as of 1.6.2026

Achievements

Graduation Completion Index (GCI)	On-Time Graduation	Advanced Studies Diplomas Earned	Graduates Pursuing Higher Education	Purple Star School Designation
100%	91.6%	47.9%	64%	100%

1,113 Career & Technical Education Completers

Special Programs

- Pre-school
- JROTC
- Courthouse Academy
- READY-S.E.T.-GO/ Work-based Learning
- Special Education - Gateway
- Future Educators Academy
- 27 Advanced Placement Courses
- 25 International Baccalaureate Courses
- 26 Dual Enrollment Courses
- Advanced Placement Capstone
- Commonwealth Governor's School

Staff & Operations

- 1,863 Teachers
- 136 Administrative Staff*
- 1,529 Support Staff
- 13 Average Years' Experience (Teachers)
- 56% of Teaching Staff with Advanced Degrees
- 16 National Board Certified Teachers
- Live in Spotsylvania County: 67% of Teachers, 78% of Support Staff, 65% of Building Admin, 49% of Central Office Administrators

*Includes interns and activities directors.

17 Elementary Schools (PreK-5)
7 Middle Schools (6-8)
5 High Schools (9-12)
1 Career & Technical Center
2 Alternative Learning Centers

Meals Served Per Month: 387,089

Total Number of Miles Daily Bus Travel: 27,578

Class Size Ratio

K-2	3-5	6-8	9-12
21.9:1	23.7:1	22.5:1	19.3:1

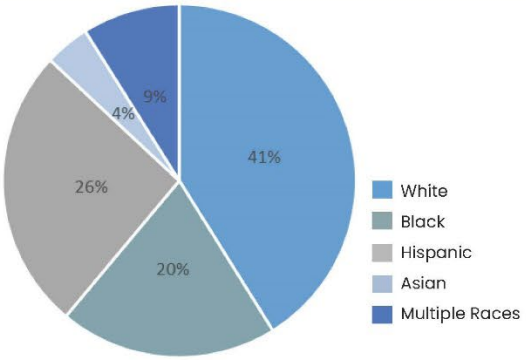
Note: Grades 6-8 and 9-12 are based on core classes.

Enrollment & Student Demographics

Student Enrollment: 23,883

Special Education	Gifted Education
17.9%	11.2%

English Language Learners	Economically Disadvantaged
15.6%	35.6%



www.spotsylvania.k12.va.us

Spotsylvania County Public Schools
Vision, Mission, and Core Pillars

Vision

We inspire students to reach their highest potential through educational excellence.

Mission

The mission of Spotsylvania County Public Schools, a cornerstone of the community, is to support educators, partner with families, and engage the community to provide a high-quality education that empowers and inspires students to become resilient, critical thinkers who reach their

Core Pillars

Our five foundational pillars are guided by our mission and vision and our unwavering belief in providing a high-quality education that empowers and inspires our students.

Academic Excellence & Achievement

Safe, Engaging, & Supportive Learning Environment

Joy, Health & Wellness

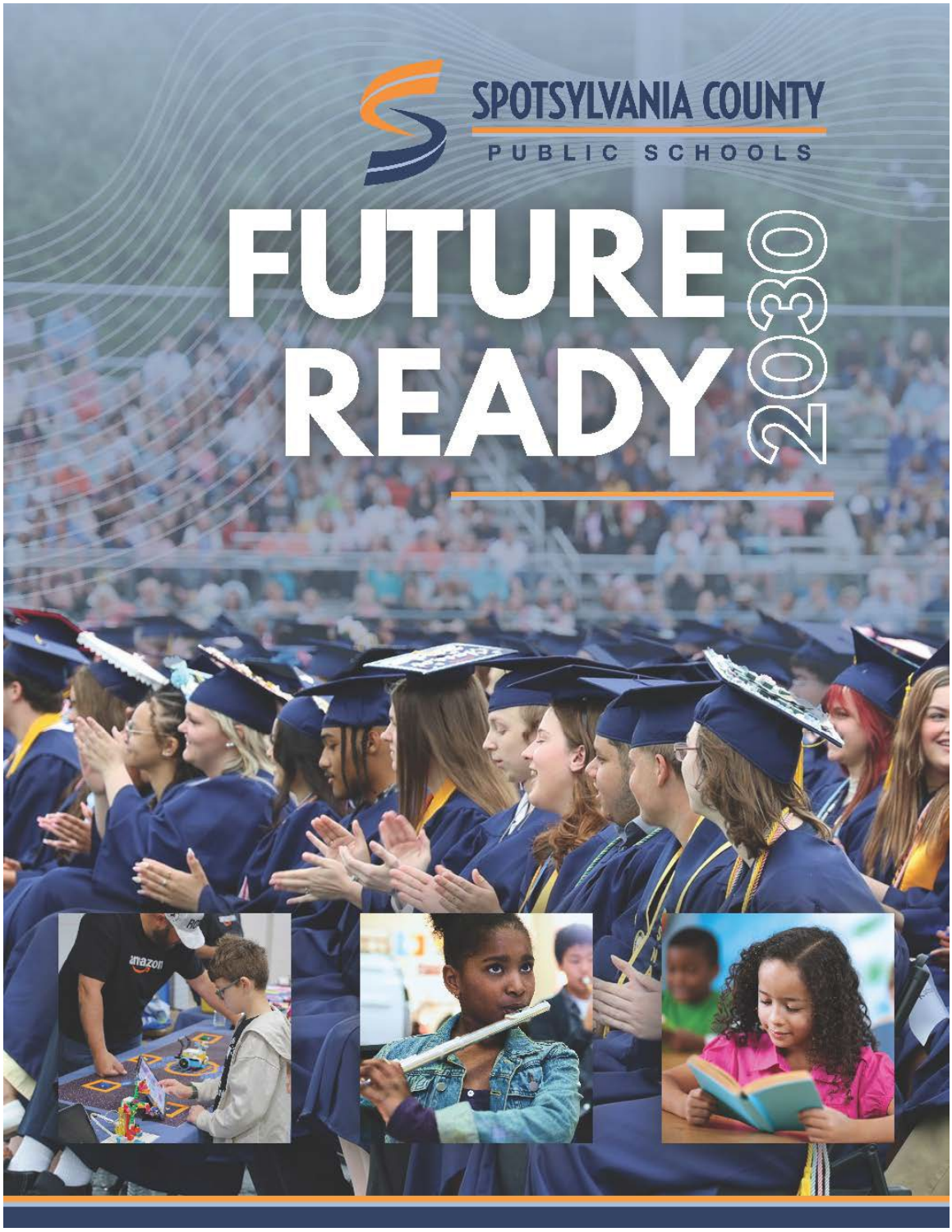
Diverse, Innovative & Supportive Workforce

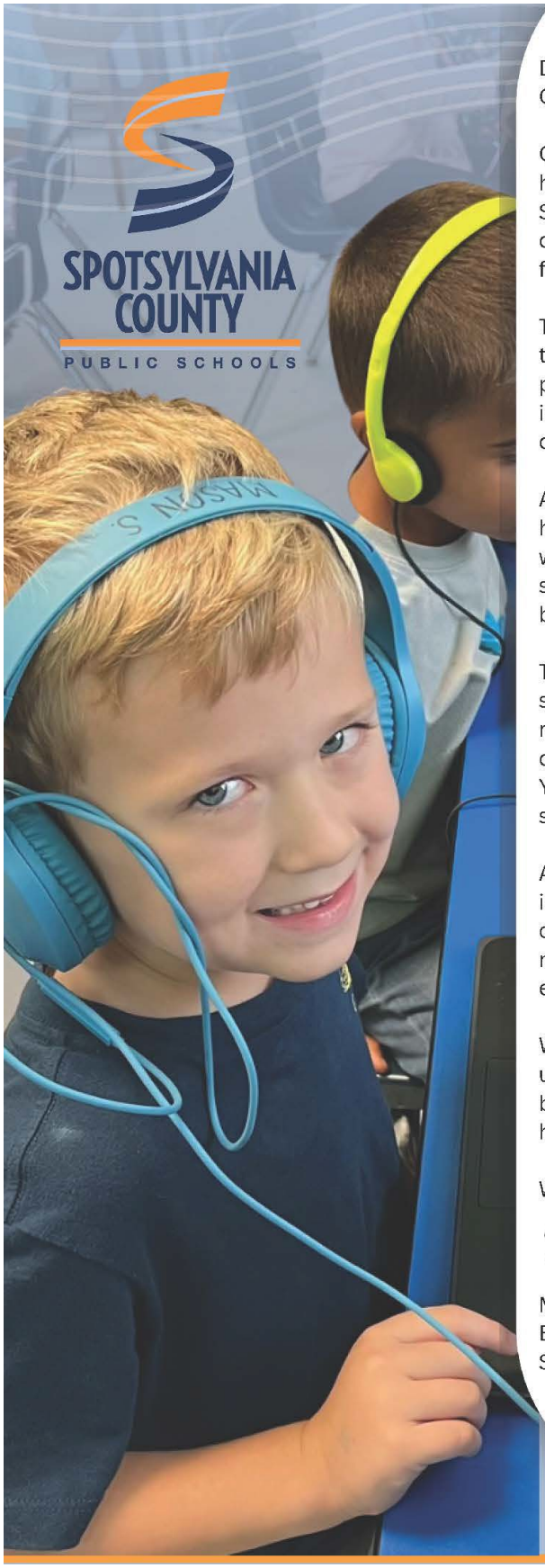
Family & Community Engagement



Strategic Plan

The school division's strategic plan Future Ready 2030 is the roadmap for the division mission, goals, long-term vision, and the strategies used to achieve those goals. It is the product of a collaborative effort of students, families, educators, community partners, and civic leaders. It reflects our shared commitment to ensuring every student is empowered to reach their highest potential in a safe, inclusive, and innovative environment.





Dear Parents, Guardians, and Members of the Spotsylvania Community,

On behalf of the Spotsylvania County School Board, it is my honor to share with you the 2025–2030 Strategic Plan for Spotsylvania County Public Schools. This plan represents our collective aspirations for your children—our students—and the future of our community.

The development of this plan was an inclusive process, thoughtfully informed by voices from across our community—parents, students, educators, civic leaders, and local partners. It is a reflection of our shared values and a declaration of our commitment to educational excellence, safety, and innovation.

At its core, the plan reaffirms our commitment to providing a high-quality education—one that supports educators, partners with families, and engages the broader community to empower students as resilient, thoughtful individuals prepared to thrive both in school and in life.

The School Board is committed to providing the leadership, support, and accountability needed to bring this vision to life. We recognize that realizing these goals requires ongoing collaboration with you—our families and community members. Your involvement, input, and advocacy are essential to the success of this plan and the well-being of every student we serve.

As a parent, you play a critical role in your child's education and in the success of this plan. We are committed to strengthening our partnership with you—ensuring open communication, meaningful engagement, and shared accountability in support of every child.

We invite you to read the plan, reflect on the work ahead, and join us in supporting this vital mission. Together, we will continue to build a school system that meets the highest standards and honors the promise of every child.

With gratitude and shared purpose,

Megan Jackson

Megan Jackson
Board Chair
Spotsylvania County School Board





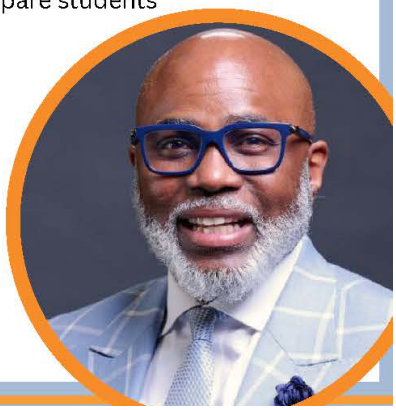
Dear Spotsylvania County Public Schools Community,

I am honored and excited to introduce our **2025–2030 Strategic Plan**—an ambitious and deeply collaborative vision for the future of our school division. This plan is the product of thoughtful input from students, families, educators, community partners, and civic leaders. It reflects our shared commitment to ensuring every student is empowered to reach their highest potential in a safe, inclusive, and innovative environment.

At the heart of our plan is a clear and inspiring **mission**: to support educators, partner with families, and engage the community to provide a high-quality education that empowers and inspires students to become resilient, critical thinkers who positively impact a global society. Our **vision** is equally compelling: we inspire students to reach their highest potential through educational excellence.

Guided by these ideals and our unwavering beliefs, we have organized our strategic plan around five foundational pillars: **Academic Excellence and Achievement** – Ensuring every student has access to a rigorous, engaging curriculum and multiple pathways to success, **Safe, Engaging, and Supportive Learning Environments** – Creating well-maintained, inclusive spaces where all learners thrive, **Joy, Health, and Wellness** – Fostering strong relationships and promoting the physical, mental, and emotional well-being of our students and staff, **Diverse, Innovative, and Supportive Workforce** – Recruiting, developing, and retaining a talented staff who reflect and nurture our student body, and **Family and Community Engagement** – Strengthening the vital partnerships that connect our schools with the broader community.

This Strategic Plan is not just a roadmap—it is a promise. A promise to our children that we will hold ourselves to the highest standards. A promise to our educators that they will have the support they need to inspire excellence. And a promise to our community that we will work hand-in-hand to prepare students not just for graduation, but for lifelong success. We will keep this plan alive by focusing on the concept of "Core 3 over Three."



I invite you to explore the full plan, reflect on the role you can play, and join us in this vital work. Together, we will shape a future where all students are equipped to thrive—academically, socially, and emotionally.
Sincerely,

Dr. Clint M. Mitchell
Division Superintendent
Spotsylvania County Public Schools

4 E'S

The 4E Education aligns with our commitment to preparing students for their future. Upon graduation, we want to ensure that every student can identify their post-secondary plan and have the skills necessary to be successful in their community.

ENROLLED

Students seeking to be enrolled after high school will pursue post-secondary education at a 2-year community college, 4-year college or university, trade school, or any other educational institution.



EMPLOYED

Students who choose to be employed after high school have decided to seek out meaningful employment in a career field of interest to them.

ENLISTED

Students who choose to be enlisted after graduation have decided to join a branch of the US military.

ENGAGED

Students seeking to be engaged after high school will utilize learned life-ready skills to be capable of being active members of their society.

Community partnership is essential in preparing our students for graduation and beyond! For more information about the 4E's and to get involved, visit www.spotsylvania.k12.va.us.

GEN AI INITIATIVES

For the 2025-26 school year, Spotsylvania County Public Schools is launching an initiative to responsibly integrate Gen AI into classrooms and operations to support teaching, learning, and student success. The plan is in alignment with the the strategic plan and focuses on preparing students and staff to use AI effectively while promoting critical thinking, digital literacy, and personalized instruction. Clear guidelines, family engagement, and a strong emphasis on safety and ethics ensure the responsible use of Gen AI across the school community. To view the SCPS Generative AI Literacy Plan, visit www.spotsylvania.k12.va.us.

WHAT IS GEN AI?

Generative AI in Spotsylvania County Schools refers to the use of artificial intelligence technologies that can generate text, images, code, and other content to support teaching, learning, and operational efficiency. This technology has the potential to transform education by assisting teachers, students, and administrators in efficiency and efficacy of learning. AI is not a magic solution or a replacement for human judgment. It is not a substitute for effective teaching, critical thinking or ethical decision-making. While it is a powerful tool, it has limitations and should be used responsibly.

SCPS GEN AI GUIDING PRINCIPLES

- **Purposeful Use** SCPS integrates AI to enhance teaching, learning, and leadership, defining it as automation based on associations" (DOE, 2023).
- **Guiding Principles** AI use is grounded in principles of Teaching and Leadership, Human-Centered Design, Data Privacy, Transparency, Equity, and Continuous Improvement.
- **Equity and Inclusion** SCPS plans to use AI as one way to increase accessibility for students. This includes language and assistive technology tools, as well as a resource to provide personalized learning for all.
- **Supportive Role (Human Oversight)** AI serves to enhance, not replace, staff expertise and student creativity, acknowledging its limitations.
- **Data Privacy** SCPS prioritizes data security and adapts to evolving AI technologies while ensuring compliance with legal and ethical standards.



OUR BELIEFS

We believe that...

1. Each individual has value and potential to succeed.
2. Relationships built on mutual respect and trust create a positive school culture.
3. Each individual is entitled to learn and work in a safe environment.
4. Students succeed when schools, families, and the community collaborate.
5. Schools have a responsibility to meet the individual and distinct needs of each student.
6. Hard work, accountability, and effort leads to excellence.
7. Each student deserves equal access to high-quality learning opportunities.
8. Schools provide multiple pathways to prepare students for future success.

OUR VISION

We inspire students to reach their highest potential through educational excellence.



The **MISSION** of Spotsylvania County Public Schools, a cornerstone of the community, is to support educators, partner with families, and engage the community to provide a high-quality education that empowers and inspires students to become resilient, critical thinkers who reach their highest potential to positively impact a global society.

CORE 3 OVER THREE

A STRATEGIC FRAMEWORK FOR SUSTAINABLE SCHOOL PERFORMANCE

At its core, **"Core 3 over Three"** simplifies the complex task of implementing strategic plans by encouraging educators and stakeholders to concentrate on three key strategic priorities or objectives over a three-year period. This focused approach allows for intentional and sustained efforts that embed these priorities into the standard practices of every department across the organization.

District leaders and building principals play a critical role in this process by leading improvement and innovation efforts with a laser-like focus on key data points that drive student achievement and instructional excellence. Once the identified priorities become institutionalized, schools and departments may then adopt a new set of **"Core 3 over Three"** goals for the next cycle—either by deepening existing focus areas or by introducing new priorities that support continued growth and improvement that is aligned with the strategic plan.

This data-driven, cyclical approach promotes organizational coherence, strategic alignment, and long-term sustainability throughout the school system—cultivating a culture of continuous growth that supports the success of all students.

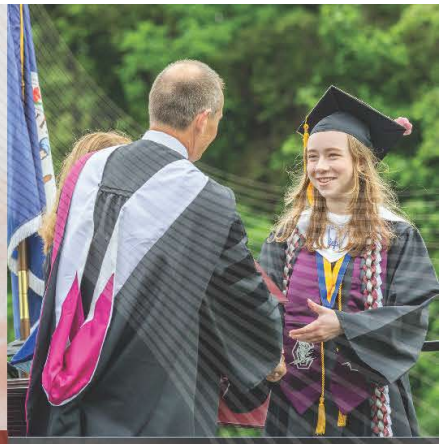
SPOTSYLVANIA COUNTY
PUBLIC SCHOOLS

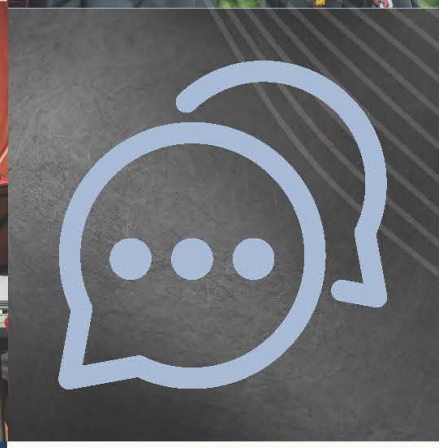
SPOTSYLVANIA COUNTY
PUBLIC SCHOOLS

PARAMETERS

All Students have value and...

1. We will ensure a culture of excellence and integrity.
2. We will practice and promote open, honest communication.
3. We will honor relationships and treat all people with dignity and respect.
4. We will not tolerate discrimination of any kind.
5. We will make informed decisions on what is best for students.
6. We will be responsible stewards of our resources.
7. We will engage community partners.
8. We will work as a team to achieve our mission.








UNIFIED THEORY OF ACTION STATEMENT

Unified Theory of Action Statement

IF SCPS implements strategic actions aligned to its five pillars,
THEN students will be empowered to reach their highest potential, and they will learn in an engaging, safe, inclusive, and nurturing environment supported by strong relationships and community partnerships.





PILLAR 1: ACADEMIC EXCELLENCE AND ACHIEVEMENT THEORY OF ACTION

IF we provide all students access to curriculum with multiple learning pathways, **THEN** students will become proficient readers, critical and computational thinkers, and problem solvers prepared to be enrolled, enlisted, employed, and engaged in the community.



PILLAR 2: SAFE, ENGAGING, AND SUPPORTIVE LEARNING ENVIRONMENT THEORY OF ACTION

IF we maintain safe, welcoming, and well-equipped learning environments, **THEN** students will be more engaged, feel secure, and thrive academically.



PILLAR 3: JOY, HEALTH, AND WELLNESS THEORY OF ACTION

IF we create learning environments that promote belonging and prioritize student well-being, **THEN** students will develop stronger relationships, increased motivation, and emotional resilience that support lifelong success.



PILLAR 4: DIVERSE, INNOVATIVE, AND SUPPORTIVE WORKFORCE THEORY OF ACTION

IF we recruit, develop, and retain a diverse, highly trained staff, and foster collaborative relationships between staff and students, **THEN** everyone will thrive in an inclusive, innovative environment that promotes high-quality teaching and meaningful student outcomes.



PILLAR 5: FAMILY AND COMMUNITY ENGAGEMENT THEORY OF ACTION

IF SCPS builds strong partnerships with families, businesses, and community organizations, **THEN** students will receive academic and social support, leading to improved outcomes and stronger school–community relationships.

State Code Requirements for K-12 Education Finance

A. The Annual Budget Process

- State Code Section: 22.1-92. Estimate of moneys needed for public schools; notice of costs to be distributed.

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, by the date specified in § 15.2-2503, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school.

Before any school board gives final approval to its budget for submission to the governing body, the school board shall hold at least one public hearing to receive the views of citizens within the school division. A school board shall cause public notice to be given at least ten days prior to any hearing by publication in a newspaper having a general circulation within the school division.

- State Code 15.2-2503. Time for preparation and approval of budget; contents.

All heads of every locality shall, on or before the first day of April of each year, prepare and submit to the governing body an estimate of the amount of money needed during the ensuing fiscal year. If such person does not submit an estimate in accordance with this section, the clerk of the governing body or other designated person or persons shall prepare and submit an estimate.

- State Code Section 22.1-93. Approval of annual budget for school purposes.

The governing body of a county shall prepare and approve an annual budget for educational purposes by May first. Upon approval, each local school division shall publish the approved annual budget, including the estimated required local match, on the division's website.

B. Fiduciary Responsibility

- § 22.1-90. Annual report of expenditures.

Every school board shall submit at least once each year to the governing body or bodies appropriating funds to the school board a report of all its expenditures. Such report shall also be made available to the public either on the official school division website, if any, or in hard copy at the central school division office, on a template prescribed by the Board of Education.

- State Code section 22.1-91. Limitation on expenditure; penalty.

No school board shall expend or contract to expend, in any fiscal year, any sum of money in excess of the funds available for school purposes for that fiscal year without the consent of the governing body or bodies appropriating funds to the school board. Any member of a school board or any division superintendent or other school officer violating, causing to be violated or voting to violate any provision of this section shall be guilty of malfeasance in office.

- State Code Section: 22.1-92. Estimate of moneys needed for public schools; notice of costs to be distributed.

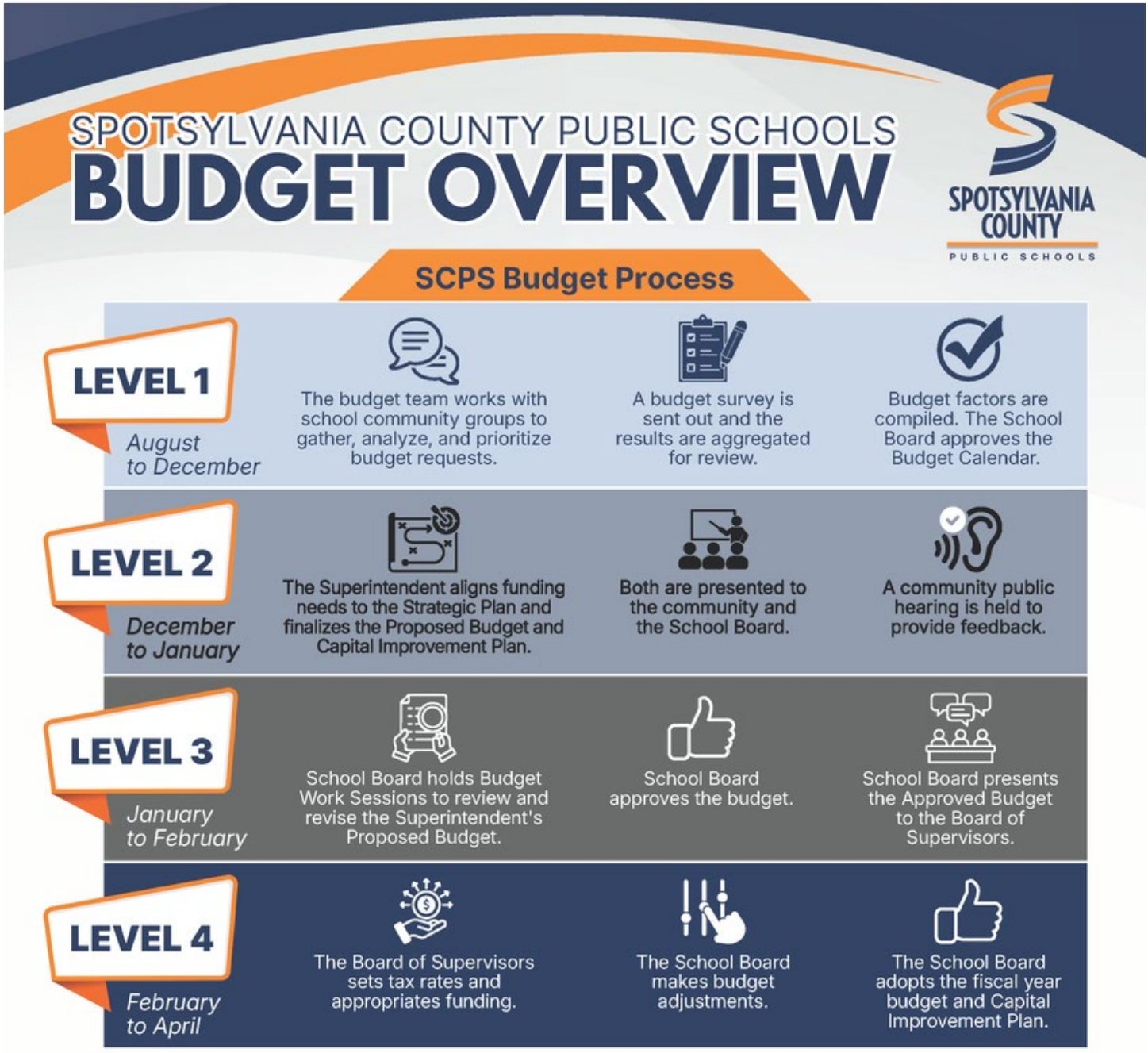
Each division superintendent shall also prepare and distribute notification of the estimated average per pupil cost for public education in the school division for the coming school year to each parent or guardian. Such notification shall also include actual per pupil state and local education expenditures for the previous school year. The notice may also include federal funds expended.



Figure 15: Livingston ES Running Club

Budget Process Overview

The budget process is a continuous cycle. Consistent analysis, projections, and monitoring are performed during the entire budged process.



Budget Process

The Code of Virginia requires that school divisions prepare annual budgets. The Spotsylvania County Public Schools annual budget planning process covers a nine-month period from September through May. The Superintendent's annual proposed budget is developed based on a number of projected revenue streams, in part on revenue and

expenditure requirements in the Governor's Proposed Biennial Budget (or proposed amendments in the second year of the biennium). The School Board's Adopted Budget is developed similarly but based in part on revenues and expenditure requirements in the General Assembly's Adopted Budget. Moreover, the annual budget is compiled with input and feedback from a variety of stakeholders and key source documents, including:

- Principals, teachers, and staff
- Parent Advisory Committee members
- Teacher Advisory Committee members
- Spotsylvania Education Association (SEA) officers and members
- Citizen input at public hearings
- Public comments in regular School Board meetings
- The school division's Strategic Plan
- The five-year Capital Improvement Plan (CIP)

Spotsylvania County Public Schools is a fiscally dependent entity; the school division's budget cycle is driven by statutory deadlines from the Commonwealth of Virginia and the County of Spotsylvania. Spotsylvania County Public Schools fiscal year is July 1 to June 30, which corresponds to the fiscal year of both the County of Spotsylvania and the Commonwealth of Virginia. Budget cycles run from July 1 - June 30.

HB 2269, passed by the 2009 General Assembly (HB 2269), states the following: § 22.1-90. Annual Report of expenditures. Every school board shall submit at least once each year to the governing body or bodies appropriating funds to the school board a report of all its expenditures. Such report shall also be made available to the public either on the official school division website, if any, or in hard copy at the central school division office, on a template prescribed by the Board of Education.



Figure 16: Brock Road Elementary School Hands On Play

Budget Timeline

Spotsylvania County Public Schools' (SCPS) fiscal year is July 1 to June 30, which corresponds to the fiscal year of both the County of Spotsylvania and the Commonwealth of Virginia. Spotsylvania County Public Schools is a fiscally dependent entity and its budget cycle is driven by statutory deadlines from the Commonwealth of Virginia and the County of Spotsylvania. The school division's budget timeline is outlined below.

Activity	Timeframe
Budget Planning – The budget planning process starts when the School Board adopts the budget calendar. The calendar includes the dates, times, and location of activities related to the budget development process. The School Board identifies budgetary priorities and goals for the coming budget cycle.	October - November
Budget Development – The budget development process includes projecting student enrollment, estimating expenditure needs to support schools, programs, and services; projecting revenues as well as estimating capital improvement needs and the impact on the operating budget.	October - January
Budget Engagement – During the budget development process, budget work sessions are held with the School Board to set priorities. These priorities are reaffirmed throughout the budget process as the School Board interacts with the Spotsylvania community including a public hearing.	December - March
Budget Proposal – Based on input from various internal and external stakeholders, the Superintendent's Proposed Budget is prepared and introduced.	December - January
Budget Approval – Based on recommendations made by the Superintendent, input from the community, and information shared at School Board budget work sessions, the School Board's Approved Budget is prepared and formally approved.	February
Budget Adoption – Prior to adopting the final budget, the School Board meets with the local governing board and presents its approved budget. The governing board adopts the tax rate and the County's budget (including a budget for the school division). In April, the School Board adopts its final budget.	February - April
Budget Continuation – Principals & Department managers amend budgets based on revised needs.	July and ongoing
Budget Evaluation – The results of operations for the prior fiscal year are reviewed annually in the county and school division's combined Annual Comprehensive Financial Report (ACFR).	August - December

Note: For more information, please visit the Budget Information posted on the Spotsylvania County Public Schools website and at the following link SCPS Budget.

Budget Calendar

Each year the Spotsylvania County Public School Board adopts a budget calendar. The budget calendar provides critical dates and information for the upcoming fiscal year budget development process. Included on the School Board budget calendar are important Board of Supervisors (BOS) budget related dates. The Board of Supervisors budget dates are indicated in gray in the calendar below. All School Board meetings are held at the Spotsylvania County Public School Administration building at 8020 River Stone Drive, Fredericksburg, VA unless otherwise indicated. The budget calendar is updated when necessary and posted on the division's website.

Spotsylvania County Public Schools FY 2027 Budget Calendar

September 2025

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

October 2025

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

November 2025

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

December 2025

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

January 2026

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	~~26~~	27	28	29	30	31

February 2026

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

March 2026

S	M	T	W	T	F	S
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

April 2026

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

School Board (SB)
Board of Supervisors (BOS)

Month	Date	Time	Location	Description
September	09/16/2025	TBD	BOS/SB Discussion	BOS Joint SB & BOS Chair & Vice Chair FY 2027 Budget Discussion (Tentative)
October	10/13/2025	5:30 p.m.	SB Meeting	Pre Budget Review / FY 2027-2031 CIP Introduction
	10/27/2025	6:00 p.m.	SB Meeting	FY27-31 CIP Budget Review
	11/07/2025	N/A	BOS Deadline	Draft CIP due to County Budget Staff (Tentative)
November	11/10/2025	5:30 p.m.	SB Meeting	FY 2027-2031 CIP Budget Approval
	11/17/2025	5:30 p.m.	SB Meeting	FY 2027 Operational Budget Work Session
January	01/20/2026	5:30 p.m.	SB Meeting	Superintendent Presents FY 2027 Budget
	~~1/26/2026~~ reschedule 2/2/2026	5:30 p.m.	SB Special Meeting	Budget Work Session – Public Hearing on FY 2027 School Budget and CIP
February	02/09/2026	5:30 p.m.	SB Meeting	Regular meeting / Budget Work Session
	02/10/2026	5:00 p.m.	BOS Meeting	BOS Budget Work Session – County Administrator Presents Recommended FY 2027 Budget & CIP
	02/17/2026	5:30 p.m.	SB Special Meeting	Approval of FY 2027 Budget and Capital Improvement Plan (CIP) if needed
	02/19/2026	5:00 p.m.	BOS Meeting	BOS Budget Work Session – School Board Presents Approved Budget to BOS
	02/24/2026	5:00 p.m.	BOS Meeting	BOS Budget Work Session – Tax Rate Advertisement Decision
March	03/10/2026	5:00 p.m.	BOS Meeting	BOS Budget Work Session
	03/23/2026	5:30 p.m.	SB Meeting	Possible Budget Work Session
	03/24/2026	5:00 p.m.	BOS Meeting	BOS Budget Work Session joined with Schools
	03/26/2026	5:00 p.m.	BOS Meeting	**BOS Public Hearing on the FY 2027 County Budget, Tax Rate, and CIP at Courtland HS**
April	04/02/2026	5:00 p.m.	BOS Meeting	BOS Budget Work Session (earliest date for legal adoption
	04/07/2026	5:00 p.m.	BOS Meeting	BOS Budget Work Session Approve CIP (Adoption 2027 Rates)
	04/09/2026	5:00 p.m.	BOS Meeting	BOS Budget Work Session - Tax Rate, Final Budget Decisions (Tentative)
	04/20/2026	5:30 p.m.	SB Special Meeting	Budget Work Session/ Possible Adoption of FY 2027 Budget and
	04/28/2026	5:00 p.m.	BOS Meeting	BOS Meeting - Resolution to Adopt FY 2027 Budget, CIP, and Tax Rates
	04/29/2025	5:30 p.m.	SB Meeting	Adoption of FY 2027 Budget and FY 2027-2031 CIP (latest possible date)

Fund Structure

Accounting Policies and Practices

All funds are accounted for using the modified accrual basis of accounting. Revenues are generally recognized for all other funds when they are both measurable and available. Spotsylvania County Public Schools considers all revenues available if they are collectible within 60 days after year end. However, intergovernmental revenues, including Federal, State, and other grants, for the purpose of specific funding, are recognized when earned or at the time of the specific reimbursable expenditure. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for certain compensated absences and principal and interest payments on general long-term debt.

Budgetary Policies and Practices

Section 22.1-115 of the Code of Virginia sets forth requirements for a system of accounting, statements of funds available, and classification of expenditures.

The State Board, in conjunction with the Auditor of Public Accounts, shall establish and require of each school division a modern system of accounting for all school funds, state and local, and the treasurer or other fiscal agent of each school division shall render each month to the school board a statement of the funds in his hands available for school purposes. The Board shall prescribe the following major classifications for expenditures of school funds: (i) instruction, (ii) administration, attendance and health, (iii) pupil transportation, (iv) operation and maintenance, (v) school food services and other non-instructional operations, (vi) facilities, (vii) debt and fund transfers, (viii) technology, and (ix) contingency reserves.

Spotsylvania County Public Schools maintains a chart of accounts that fulfills the requirements of the Virginia Department of Education and the Annual School Report (ASR) as prescribed by the auditor of public accounts. The account code structure allows for school-level expenditure reporting which is required under the federal Every Student Succeeds Act (ESSA).

Management of Funds

The Superintendent or designee is responsible for administering the division's budget in accordance with Board policies and applicable state and federal regulations, and laws. If the governing body appropriates a School Board budget by total lump sum expenditures, funds may be transferred by the School Board from one category to another. If funds are appropriated to a School Board by major budget classification, no funds shall be expended by the School Board except in accordance with such classifications without the consent of the governing body appropriating the funds. The Superintendent may be authorized by the School Board to make line-item transfers within a category. The School Board shall manage and control the funds made available to the School Board for the public schools and may incur costs and expenses.

Accounting System & Financial Accountability

The Superintendent will establish and be responsible for an appropriate system of accounting for all school funds in compliance with applicable federal, state, and local laws. This system will present a fair and full disclosure of the financial position of these funds in conformity with generally accepted accounting principles (GAAP) and is subject to audit. The School Board will receive routine financial statements, including statements of revenues and expenditures, showing the financial condition of the division as of the last day of the preceding month. The Superintendent will present additional financial reports as periodically deemed necessary by the School Board.

Account Code Structure

The Spotsylvania County Public Schools account code structure is based on the Commonwealth of Virginia's chart of accounts. The elements of the structure are described below:

- The **fund** identifies the major area in which program funds are accounted.
- The **function code** is the category that defines the type of expenditure activity.
- The **cost center code** identifies the location of the activity. These codes include all distinct physical locations in the school division, including schools and administrative sites. The part of the code structure is required now for the Annual School Report (ASR) due to ESSA.
- The **object code** identifies the actual good or service purchased. Object codes are grouped into two main categories - compensation and non-compensation.
- The **program code** identifies the revenue or expenditure as an elementary, secondary, or administrative activity.
- The **project code** identifies the source of funds for the activity.

Sample Account Code Structure: Fund.Function.CostCenter.Object.Program.Project.

Overall, Spotsylvania County Public Schools operate under a site-based management philosophy where schools and departments have full authority to plan and expend their non-compensation budgets. Compensation budgets are managed and monitored centrally.

The chart of accounts is composed of the above elements. The integrity of the account structure is maintained with seven (7) distinct funds to account for financial transactions that must remain separate from other transactions. These seven funds are shown below:

Fund Number	Fund Description
1000	Commonwealth Governor's School
2000	Rappahannock Juvenile Detention Center
3000	Food Service
4000	Regional Adult Education
5000	School Operating
5400	Restricted Grants Fund
5900	Textbook Fund
6000	Capital Improvement Plan (CIP)
7000	Fleet Service

The expenditure accounts are divided according to function/sub-function as prescribed by the Auditor of Public Accounts. To record transactions, expenditures are charted according to cost center, object, program, and project. The functions (or categories) of expenditures listed below define the type of activity.

Function Series	Description
0000	Functions (K-12)
1000	Instruction
2000	Administration, Health and Psychological
3000	Transportation Services
4000	Maintenance
5000	Food Service
6500	Building Acquisition & Construction Services
6800	Instructional Technology
7000	Debt Service

The Cost Center segment identifies the unique school or other location to group related expenses to a specific school/location/ department.

Cost Center	Description
000	Grades (K-12)
200	Elementary Schools
201	Battlefield Elementary
202	Berkeley Elementary
203	Chancellor Elementary
204	Courtland Elementary
205	Lee Hill Elementary
206	Livingston Elementary
207	Spotsylvania Elementary
208	Salem Elementary
209	Spotswood Elementary
210	Smith Station Elementary
211	Brock Road Elementary
212	Courthouse Road Elementary
213	Riverview Elementary
214	Wilderness Elementary
215	Harrison Road Elementary
216	Parkside Elementary
217	Cedar Forest Elementary
300	High Schools
301	Chancellor High
302	Courtland High
303	Spotsylvania High
304	Career and Technical
305	Massaponax High
306	Riverbend High
400	Adult Education
500	Middle Schools
501	Battlefield Middle
502	Chancellor Middle
503	Post Oak Middle
504	Spotsylvania Middle
505	Thornburg Middle
506	Ni River Middle
507	Freedom Middle
900	Administration
905	River Run Fiscal Services
907	Head Start
910	Transportation
915	Fleet Center
920	Maintenance
930	Food Service
940	River Run - Student Support
941	Courthouse Academy
945	Food Services Administration
946	Health Services
947	Gateway Academy (Autism)

Cost Center	Description
950	Construction Management
960	Technology Services Team
961	Instructional Technology
980	Commonwealth Governor's School (CGS)
981	Rappahannock Detention Center
982	John J. Wright Cultural Center
990	Governor's School
991	CGS Site #1
992	CGS Site #2
999	Facility Use

The major object code segment of the account code structure groups expenditures by type. Object codes fall into one of two major categories: Compensation/Benefits and Non-compensation. Below is a description of each of the major object code series. Each object series also breaks down into more detailed object codes. This cascading structure allows for detailed reporting of expenditures.

Object	Description
100000	**Compensation** Contracted pay, overtime pay, non-contracted pay, substitute pay, supplemental pay, bonuses, and
200000	**Benefits** FICA, health/dental insurance, retirement benefits, group life insurance, disability insurance, and annual, and sick leave payoff
300000	**Purchased Services** Services for professional development, lease/rentals contracts, repair services, medical services, testing, and legal services, etc.
500000	**Other Charges** Utilities, memberships, travel, dues and licenses, postage, liability/workers compensation
600000	**Materials and Supplies** Textbooks, curriculum materials, classroom consumable and non-consumable supplies, medical and dental supplies, minor equipment that is not capitalized, etc.
800000	**Capital Outlay** New/replacement equipment and furnishings with a unit price of $5,000 or higher
900000	**Other Uses of Funds** Debt service principal/interest, hold back reserves, etc.

The revenue accounts are charted according to the object series below.

Object Series	Description
030000	State Funds
040000	Federal Funds
050000	Local/County Funds
070000	Other Funds
080000	Loans, Bonds, and Interest

Financial Reporting

The School Board requires a monthly financial report for all funds, showing revenues and expenditures at the major and subsidiary object level. Monthly detail and summary reports of all expenditures are provided to all SCPS executive leaders. Grant financial and performance reports are prepared subject to the detailed grant management requirements

from the grantor agency.

The school division, as a part of the County audit process, assists with the preparation of the Annual Comprehensive Financial Report (ACFR), specifically the results of all funds under School Board authorization. The school division prepares the Annual School Report for the Virginia Department of Education as well.

The Annual Comprehensive Financial Report can be viewed on the Spotsylvania County website which can be accessed by clicking on the following link: Annual Comprehensive Financial Report.

The Superintendent's Annual Report contains educational statistics reported annually by school divisions to the Department of Education. The report includes tables on enrollment, pupil-teacher ratios, promotion, retention, graduation, dropouts, and attendance, as well as financial data and data on school division personnel. These reports can be viewed on the Virginia Department of Education (VDOE) website which can be accessed by clicking on the following link:

VDOE Website: Superintendent's Annual Report

Basis of Budgeting

Legal Authority

The School Board is responsible for governing the public schools of Spotsylvania County as per the Commonwealth of Virginia and the Virginia Board of Education regulations and statutes. The Spotsylvania County School Board sets general policy, within the framework of Virginia Board of Education regulations, to establish guidelines and rules to ensure the proper administration of the school program. Spotsylvania County Public Schools does not have taxation authority. Operating revenue is derived from local tax dollars appropriated by the County of Spotsylvania, state, federal, and other sources. Capital Improvement Plan funds are appropriated by the County of Spotsylvania primarily from bond funding. Funding decisions reflect policies of the governing body.

Basis of Budgeting

An annual budget is developed and adopted for all funds including capital plans. The budget is consistent with GASB and GAAP requirements. The budget period is the same as the accounting reporting period. The budget document contains fund statements for all school funds. Budgetary Basis of reporting refers to the accounting method used to estimate financing sources and uses in the budget. Modified Accrual Basis means that expenditures, other than accrued interest on general long-term debt, are recorded at the time liabilities are incurred, and revenues are recorded when they become susceptible to accrual, that is both measurable and available. Accrual Basis means that revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received.

Approval of the Budget

The School Board annual budget is the financial outline of the division's strategic plan. The Superintendent is responsible for ensuring the annual budget is prepared and presented to the Board for approval. The budget calendar must include at least one work session for reviewing the budget and at least one public hearing on the budget. After adoption, it provides the primary means of managing expenditures. The School Board's recommended budget is submitted by May 1 to the governing body. On or before May 15, the School Board shall act to approve the annual budget and shall forward the adopted budget to the Spotsylvania County Board of Supervisors. Upon approval of the school division's budget by the appropriating body, the school division should publish the adopted budget in line-item form, including the estimated

required local match, on its website. This document should also be made available in hard copy as needed to citizens for inspection.

Budget Execution

Budget administration and management is the process of monitoring revenues and expenditures throughout the fiscal year. Revenues are monitored first to ensure that actual receipts are posted accurately. Revenues are further monitored to expedite adjustments when the revenue budget and actual receipts do not agree. Expenditures are monitored to ensure that appropriated (authorized) amounts are not exceeded and that they are expended for intended, appropriate and legal purposes. Monitoring both revenues and expenditures on summary levels is a continuous activity of the Finance Department.

The Superintendent or designee is responsible for administering the division's budget in accordance with Board policies and applicable state and federal regulations, and laws. If the governing body appropriates a School Board budget by total lump sum expenditures, funds may be transferred by the School Board from one category to another. If funds are appropriated to a School Board by major budget classification, no funds shall be expended by the School Board except in accordance with such classifications without the consent of the governing body appropriating the funds. The Superintendent may be authorized by the School Board to make line-item transfers within a category. The School Board shall manage and control the funds made available to the School Board for the public schools and may incur costs and expenses.

Revenue Budgets

Revenue budgets are developed and presented for each fund. The Revenue Fund Summary presents major categorical listings or totals for each fund. The school division receives revenue from federal, state, and local sources as well as from fees and tuition payments for specific programs. Grant programs are responsible for estimating fiscal year grant amounts for anticipated revenues and expenditures which is typically based on the prior year grant award.

Most federal and state revenues are received via electronic transfers. The County fund transfer is posted monthly and other revenues that are received by check or cash are posted on a daily basis by the Finance Department. After recording all receipts, they are forwarded to the County's finance department for deposit. Reconciliation of revenue receipts with the County's financial reporting system is done on a monthly basis and any required adjustments are completed. Requests for adjustments to the revenue budget are processed in accordance with guidelines determined by School Board policy.

Expenditure Budgets

Within each of the funds are budgets for individual departments, individual schools, as well as centrally administered instructional programs and central office departments. Department budgets are presented individually by object code, line-item historical expenditures, and budgeted amounts, which details the purpose for which the expenditures are planned. Each department has online access to budget and expense data necessary for the day-to-day management of the department's budget. Expenditure reports are generated as needed and are available to departments through an online general ledger system. Department administrators may reallocate budgeted non-compensation funds within their authority through an online budget transfer. Department budget allocations are processed through the accounting system workflow process and are approved or denied by the Finance management staff or designee based upon prescribed guidelines.

Capital Improvement Plan (CIP)

The School Board shall prepare annually a five-year capital improvement plan and submit it to the Board of Supervisors for approval. The CIP provides a forecast by which capital maintenance, capital technology, and capital transportation projects required to support SCPS are planned, financed, and constructed. As a planning tool, the CIP addresses needs for improvement of the division's technology infrastructure, replacement of major equipment and vehicles, construction of new facilities as needed (including necessary land acquisition), as well as renovations and/or additions to existing school facilities. The capital projects included in the CIP are based on educational program requirements.

Other factors influence the CIP plan such as School Board recommended educational policy, standards of learning, and the adequacy of existing facilities and equipment to accommodate present and approved educational programs. Student enrollment and County population trends influence project recommendations. Residential projects and their potential impact on school enrollment continue to be monitored; the school division collaborates with the County Planning Department in this effort. Potential educational programming changes may also influence revisions in future capital improvement plans.

Basis of Accounting

Fund Accounting

Fiscal resources are allocated and accounted for in individual funds based on the category for which they are appropriated to be spent. Each fund is considered a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. All funds are appropriated by the Board of Supervisors.

Basis of Accounting

All funds are reported using the modified accrual basis of accounting. The school division's primary sources of revenue are funds appropriated by other governmental units. Under the modified accrual basis of accounting, these revenues are recognized when susceptible to accrual, which is both "measurable and available." Spotsylvania County Public Schools considers all revenues available if they are collectible within 60 days after year-end. Expenditures are recorded when the liability is incurred, except for certain compensated absences and workers' compensation.

Purchasing

The School Board of the County of Spotsylvania shall abide by all applicable provisions of the Virginia Public Procurement Act (Code of Virginia, Section 2.2-4300 et seq.).

The School Board of the County of Spotsylvania shall have the authority to accept other than the lowest bid in circumstances permitted by the Virginia Public Procurement Act, and the superintendent shall be prepared to report to the School Board in writing the reasons why the lowest bid was not recommended.

In case of emergency, a contract may be awarded without competitive sealed bidding or competitive negotiation**,** price negotiation, or price comparisons; however, such procurement shall be made with such competition as is practicable under the circumstances. The Superintendent or designee shall document in writing the reason for believing an emergency exists, make a full report concerning the emergency contract at the next scheduled School Board meeting, and include this report in the contract file.

As permitted by Code of Virginia, Section 2.2-433 and pursuant to Regulation DJ-R1, the school division may, without competitive sealed bidding or competitive negotiation, enter into single or term contracts for

1. Goods and services other than professional services and non-transportation-related construction, if the aggregate or the sum of all phases is not expected to exceed $200,000; and

2. Professional services, if the aggregate or the sum of all phases is not expected to exceed $80,000; and

3. Transportation-related construction, if the aggregate or sum of all phases is not expected to exceed $25,000.

However, such small purchase procedures shall provide for competition wherever practicable. Where small purchase procedures are adopted for construction, the procedures shall not waive compliance with the Uniform State Building Code.

Encumbrance Control Practices

The encumbrance of funds is another important component in the SCPS financial control system. All expenditures must have funds set aside (encumbered) to ensure that funds are available when payment is due. The encumbrance process is an important control measure to prevent over-expenditure of budget appropriations.

Expenditure Controls and Approval

The budget is controlled at both legal and administrative levels. The legal level is placed at the individual fund. The administrative level is at the detailed account code. Program managers and bookkeepers are granted general ledger access by the Director of Finance. A hierarchy of department codes, corresponding to the organizational structure of the school division, provides for multiple levels of oversight. Program managers are authorized to expend funds within SCPS guidelines and in accordance with the Virginia Public Procurement Act. Most non-compensation expenditures are processed through a purchase order. All purchase orders are verified by the department or school administrator for the availability of funds and proper coding. The Director of Finance ensures that all orders follow legal purchasing requirements, and all purchase orders are properly coded.

Carryover Funds

Re-appropriation of unspent local funds at year end must be requested by the School Board and approved for re-appropriation by the Board of Supervisors. Because Virginia school divisions are not legally permitted to overspend their appropriations annually, SCPS expects to have unspent funds at year end. However, no minimum or maximum carryover balance has been defined.

Food Service Accounts

Spotsylvania County Public Schools' food service program is maintained on a self-sustaining basis. In the event that funds for the operation of the program are insufficient during the fiscal year, the School Board may allocate funds necessary to sustain the current program. All food service funds will be reported as a separate fund and held in a separate interest-bearing bank account.

School Activity Funds (SAF)

School activity funds are generated from extra-curricular school activities, such as fine art performances, athletic contests, club dues, etc., and from any and all activities of the school involving school personnel (faculty and hospitality accounts), students, or property. Each principal is responsible for assuring that accurate and complete records and proper procedures for school activity funds are maintained. The principal has the responsibility to establish and administer an appropriate bank account with the banking institution appointed by the Superintendent or designee. All monies handled by teachers and sponsors in the performance of their duties shall be deposited immediately with the principal or the designated person on the day collected. The record of all receipts and disbursements are kept in accordance with the division-wide School Activity Fund (SAF) Accounting policy and procedure manual. SAF funds are audited yearly by an external auditing firm in alignment with government standards. GASB84 standards were implemented in 2021; whereas, the SAF funds are reported to the county as part of the financial statement and special revenue funds.

County Fiscal Policies

The following financial policies of Spotsylvania County are included here to provide the reader with additional guidelines that impact the fiscal planning and management of Spotsylvania County Public Schools. Those county fiscal policies that do not have a potential direct impact on the school division's budget process are not included here.

I. GENERAL POLICIES FOR FINANCIAL PLANNING

A. Balanced Budget

1. The Board of Supervisors will annually adopt a balanced budget for Spotsylvania County, wherein planned revenues equal planned expenditures for the fiscal year.
2. The budget is a plan for raising and allocating resources to enable efficient and effective delivery of needed services. The budget shall be structured to allow the public to readily see the relationship between revenues, expenditures and the achievement of service objectives.
3. The Board of Supervisors' analysis of the budget will focus on the following:
    a. costs of mandates and commitments (e.g.: debt service);
    b. costs related to maintaining level of service standards;
    c. costs of capital infrastructure and equipment (both new investment and the maintenance of existing capital assets); and
    d. effectiveness and economic efficiency of existing and proposed programs.
4. The Board is committed to providing mandates and Board-prescribed services at the greatest possible value to citizens.
5. The Board expects that all individual governmental units and the County government as a whole will show positive balances at the end of each fiscal year.
6. If deficits should appear to be forthcoming within a fiscal year, spending shall be reduced sufficiently to fund the committed and assigned reserves outlined within the fiscal policies.
7. The County will maintain budgetary controls so as to ensure adherence to the budget.
8. The County will maintain fund balances sufficient to avoid the necessity of tax anticipation borrowing.
9. The budget will provide for adequate funding of all adopted retirement benefit programs.

B. Long-range Planning

1. Multi-Year Forecasts
    a. The Board of Supervisors will annually review the County's multi-year financial plan covering a minimum of three years. The Board recognizes the multiple benefits of long-range forecasting including:
        i. Early identification of potential fiscal constraints and/or trends.
        ii. Recognition of the impact of capital projects on the operating budget, and
        iii. Anticipation of the need for future Board actions to maintain a balanced budget in future years.
    b. At a minimum, annual long-range forecast will provide revenue and expenditure projections for the General Fund, Transportation Fund and Utilities funds, and will include the operating budget impacts of all planned capital expenditures.
2. Capital Improvement Budget Policies
    a. The Board of Supervisors will adopt a five-year Capital Improvement Plan (CIP) and update it annually.
    b. The Board will enact an annual capital budget based on the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, economic base, and/or real estate development, as well as those necessary to meet level of service standards will be calculated and included

in capital budget projections.

c. Future operating and maintenance costs associated with new capital improvements will be projected and included in out-year operating budget forecasts.
d. The Board will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and County priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
e. The County will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
f. The County will attempt to determine and make use of the least costly financing method for all new projects.
g. Savings on general capital projects will be transferred to the Capital Projects Fund balance upon project completion to be used on future capital projects approved by the Board. Likewise, savings on Utilities capital projects will be transferred to the Utilities Capital Projects Fund balance to be used on future Utilities capital projects approved by the Board. Finance staff will ensure that savings on any bond-funded capital project line item will be used only for other similar capital projects in accordance with the language in the referendum question(s) or Board bond resolution which originally authorized the County's issuance of bonds, where applicable.

3. Investment Policies - Listed below are the objectives from the Statement of Investment Policies adopted by the Board of Supervisors on December 13, 2011.
    a. All investments shall be in compliance with the Code of Virginia Sections §2.2-4400 et seq. and §2.2-4500 et seq.
    b. The cash management and investment activities of the County shall be conducted in a manner which is consistent with prevailing prudent business practices which may be applied by other public organizations of similar size and financial resources.
    c. The Investment Portfolio will be managed to accomplish the following fundamental goals:
        i. Safety of Principal - The single most important objective of the investment program is the preservation of principal of those funds within the Investment Portfolio.
        ii. Maintenance of Liquidity - The Investment Portfolio will be managed at all times with sufficient liquidity to meet all daily and seasonal needs, as well as to fund special projects and other operational requirements which are either known or which might reasonably be anticipated.
        iii. Maximizing Return - The Investment Portfolio shall be managed to maximize the return on investments within the context and parameters set forth by the safety and liquidity objectives above. The County Treasurer is responsible for all County investments. The complete detailed investment policy is available on the County website.
4. Other Post-Employment Benefits (OPEB) Funding Policy
    a. In July 2004, the Governmental Accounting Standards Board (GASB) issued Statement 45, establishing standards for financial reporting of governmental liabilities related to non-pension post-employment benefits (e.g. retiree health insurance), also known as Other Post-Employment Benefits (OPEB). Though OPEB will not be received by the employee until he or she retires from employment, these future benefits are being earned today, and so they are a cost of providing public services rendered today. GASB Statement 45 requires governments to measure the annual costs of OPEB through an actuarial calculated Annual Required Contribution (ARC), systematically and rationally allocating the present value of the projected cost of benefits over the working life of benefiting employees. Additionally, total OPEB liabilities must be reported in the County's Annual Financial Report.
    b. Funding for the County's OPEB liabilities will be budgeted and reserved as funds are available within the associated operating budgets. The County will attempt to fund its OPEB liabilities for the smaller funds

(Code Compliance, Capital Projects, Transportation and Utilities) as soon as practical. Phased-in funding of the General Fund liability will begin as soon as local economic conditions allow, with contributions increasing incrementally each year until the annual contribution equals 100% of the ARC. The County's goal will be to reach 100% of the ARC no more than eight years from the beginning of the General Fund phase-in period. The phase-in period began in FY 2016 when the Board allocated $1.9 million to a General Fund OPEB reserve.

c. Funding of the Schools' OPEB liability is the responsibility of the School Board. Beginning in FY 2020, the County will hold for the Schools an OPEB reserve. It is the goal of the Schools that the funding in this reserve combined with the funds separately held in the Schools' OPEB trust be maintained at a level that is at least equivalent to the County's reserved percentage of its OPEB liabilities at the end of each fiscal year.

II. REVENUE POLICIES

A. Revenue Budgets

1. The County will estimate its annual revenues by an objective, analytical process.
2. The County will maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
3. The County should routinely identify intergovernmental aid (i.e. grant) funding possibilities. However, before applying for and accepting intergovernmental aid, the County will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary increment.
4. Reassessment will be made of all real property at least every two years. The County will maintain sound appraisal procedures to keep property values current. Property will be assessed at 100% of full market value.
5. The County will follow an aggressive policy of collecting property tax revenues. The annual level of uncollected property taxes will generally not exceed two percent over a three-year period.

B. Use of One-time Revenues

1. The County will pay for all current operating expenditures with current revenues.
2. The County will avoid budgetary procedures that balance current expenditures at the cost of meeting future years' expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.
3. The County will limit the use of one-time revenues to one-time expenditures such as non-recurring capital projects.

III. EXPENDITURE POLICIES

A. Debt Capacity, Issuance and Management

1. The County will finance capital projects only when current (non-borrowed) sources of funding are unavailable.
2. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project.
3. The County will plan its tax-supported bond sales such that it will maintain compliance with its adopted debt policy. Target debt ratios will be annually calculated, reviewed, and included in the capital improvement plan.
    a. Net debt as a percentage of estimated market value taxable should not exceed 3%.
    b. The ratio of debt service expenditures as a percentage of governmental fund expenditures should not exceed 12%. The County will work towards reducing this ratio to not more than 10% by the end of FY 2025.
    c. The County's 10-year tax-supported debt and lease payout ratio should be maintained at or above 65% at the end of each adopted five-year CIP.
    d. Debt on special service districts for which the County can demonstrate revenue from special taxes is available to pay 100% of the associated debt service will be excluded from the calculation of these target

debt ratios.

4. The County's goal is to budget an amount of cash (pay-as-you-go) funding for capital projects equal to 5% of General Fund revenues (less obligated transfers), with a minimum level of 3%. In order to achieve this goal, in FY 2008 the County transferred 1% to the Capital Projects Fund and has increased that transfer by 0.25% each year such that the FY 2016 transfer is budgeted at the minimum policy level of 3%. An additional 0.25% will be transferred each year until at least the 5% target is met. While it is the County's full intent to use this pay-as-you-go funding annually for capital projects, should revenue shortfalls or unanticipated operating expenditures occur in the General Fund, this funding may be used as a source of budgetary flexibility.
5. The County will maintain regular communications with the bond rating agencies about its financial condition and will provide requested information in a timely manner. The County will follow a policy of full disclosure on every financial report including the Official Statements related to bond issues.
6. The County recognizes the importance of overlapping debt in analyzing its financial condition. The County will regularly analyze total indebtedness including overlapping debt.
    a. Any County indirect debt issuance for public services such as regional jail or other regional project, special assessment district, community development authority, tax increment district, or other similar type of overlapping debt either individually or when considered in aggregate with previously issued overlapping debt – shall not have a negative impact upon the County's debt capacity or credit rating.
    b. In order to protect the County's long-term fiscal stability and credit standing, the total aggregate outstanding amount of overlapping debt should not exceed 1% of the total assessed value of taxable property within the County.
    c. Exceptions to this policy may be made if the projects to be financed directly replace capital projects in the current capital improvement plan. Toll road or other forms of revenue bonds supported solely by user fees will not be included in the definition of overlapping debt.
    d. The County's preference is to have overlapping debt retired as rapidly as possible, but in no case shall the maturity of such debt extend beyond 30 years.

B. Debt Referendum Policy

1. All new facility construction projects or acquisitions that exceed available budgeted funds will be subject to voter referendum, unless financed through revenue supported mechanism (i.e., water/sewer revenue bonds).
2. Expenditures may be authorized by the Board of Supervisors for reasonable related expenses in preparation for a referendum. These expenditures may include various avenues through which to obtain and provide the County citizens adequate details on the referendum issues.
3. A voter referendum to authorize bonds should be presented to voters only for projects included in the Adopted CIP and only when analysis of the County's debt capacity demonstrates the County's ability to fund the debt service for the bonds within the parameters of the County's target debt ratios. There should also be demonstrated capability for the County to at least start and preferably complete projects approved by a referendum within the eight-year time period permitted by State law for the sale of authorized bonds.
4. Voter referenda will coincide with General Elections.
5. The Board of Supervisors, by a majority vote at a regularly scheduled meeting, may waive the referendum requirement, to the extent allowed by law, to meet a critical health and/or public safety need, in conjunction with a court order, or to realize an economic benefit to the County.

IV. FUND BALANCE (i.e. RESERVE & STABILIZATION ACCOUNTS)

A. Self-Insured Health Insurance Reserves

1. The County will maintain a self-insured health insurance reserve equal to the County's total claims incurred but not reported (IBNR) plus three months of claim payments based on the previous three years' experiences. Any use of

such reserve will be limited to payment of IBNR in the event the County changes to a new vendor for health insurance and to the payment of claims that exceed premium payments.

2. Any use of the County's self-insured health insurance reserve will be replenished within one year.
3. Separately, the County will hold for the Schools a self-insurance reserve equal to the Schools' total claims incurred but not reported (IBNR) plus three months of claim payments based on the previous three years' experiences. Any use of such reserve will be limited to payment of IBNR in the event the Schools change to a new vendor for health insurance and to the payment of claims that exceed premium payments.
4. Any use of the Schools' self-insured health insurance reserve will be replenished within one year.
5. The self-insured health insurance reserves will constitute commitments within the General Fund balance. Fund Balance (i.e. Reserve & Stabilization Accounts).



Figure 17: Book Fair

Financial Section

The **Financial Section** begins with a description of major revenue sources and classification of expenditures to provide context for the financial reports that follow. Summary and detailed budget data for all school division funds combined (all funds) are provided first. Then the section is further subdivided into each of these funds: Fund 1000 - Commonwealth Governor's School, Fund 2000 - Rappahannock Regional Detention Center, Fund 3000 - Food Service, Fund 4000 - Regional Adult Education, Fund 5000 - Operating, Fund 5400 - Grants, Fund 5900 - Textbooks, Fund 6000 - Capital Projects (CIP), and Fund 7000 - Fleet Service (an internal service fund).

Because the local governing body considers Funds 1000, 2000, 4000, and 5000 the Combined Operating Fund for the school division, reports have been included to reflect this designation in the financial section. Fund 6000 - Capital Projects Fund section includes a summary of the Capital Improvement Plan (CIP), which is the school division's five-year long-range plan for capital projects for 2027-2031 as well as additional detail for planned projects. Other financial information pertinent to the development of the FY 2027 budget and Capital Improvement Plan is also included in this section.

In the charts slight variations can occur due to rounding.



Major Classifications of Revenues and Expenditures

Major Revenue Classifications (All Funds)

Spotsylvania County Public Schools has seven main revenue classifications/sources: State Aid, State Sales Tax, Federal, Local, Other, Loans and Bonds and Fund Balances. Overall, projected combined revenues (all funds) for FY 2027 total $515.9 million, an increase of $30.0 million or a 6.2% net increase above the FY 2026 Adopted Budget. Federal revenue is expected to increase in FY 2027 by 2.5% or $.8 million. State and Local funding remain the primary revenue drivers for Spotsylvania County Public Schools. Notably, for the past three fiscal years, the State has not finalized its budget prior to the School Board's budget adoption. In FY 2026, the final State budget allocated an additional $6.1 million, which was subsequently incorporated into the division's revised budget. For FY 2027, the division anticipates a potential $3.3 million in additional state funding once the State budget is fully adopted; any necessary adjustments will be addressed during the upcoming fiscal year.

State Sales Tax

Of the sales tax collected state-wide in Virginia, one and one-eighth cents is returned directly to localities based on the number of school aged children in each locality as determined by the latest triennial school census. For FY 2027, State Sales Tax increased by $1.0 million or 2.8% above the FY 2026 adopted budget.

State Aid

State aid funding for public education is generally allocated into four different types of revenue accounts: (1) Standards of Quality; (2) Incentive Programs; (3) Categorical Programs; and (4) Lottery-funded Programs.

Standards of Quality Accounts

The Standards of Quality (SOQ) prescribe the minimum standards which all local school divisions must meet. Funds are distributed to localities based on each locality's Composite Index of Ability to Pay (LCI) – a measure of the locality's wealth. The higher a locality's composite index, the less state funding it receives. The primary SOQ account is Basic Aid. Basic Aid provides significant funding for personnel and materials. Other SOQ accounts are specifically designated for textbooks, vocational education, gifted education, special education, remedial education, English as a Second Language classes, remedial summer school, and fringe benefits. All of these accounts (except remedial summer school) require a matching contribution of revenue based on the locality's Composite Index.

Incentive Programs

Incentive accounts fund programs that are not required by the Standards of Quality but provide benefits to students. Examples include funding for Academic Year Governor's Schools, the Virginia Preschool initiative, compensation supplements and some at-risk funding.

Categorical Accounts

Categorical accounts fund programs for students with educational needs such as homebound instruction, programs in regional juvenile facilities, and career and technical education programs.

Lottery-Funded Programs

Several accounts are funded with revenue received from the state lottery. Examples include the At-Risk Program,

the Early Reading Intervention Program, the K-3 Primary Class Size Reduction Program, Algebra Readiness, and others.

For FY 2027, state aid for Spotsylvania County Public Schools is projected to be $203.8 million and reflects an increase of $17.1 million or 9.2%. The underlying assumption for projecting sales tax and state funding is based on the state's funding formula which considers re-benchmarking on a biennial basis, average daily student membership, the Local Composite Index (LCI) and free and reduced lunch statistics. The combined State funding totals $240.6 million and makes up 46.6% of the total budget.

Federal Funds

Spotsylvania County Public Schools receives funding through several federal grants. The most significant grant-related funding source over the past couple of years has been ESSER I/II/III or the Elementary and Secondary Emergency Relief Funding specifically associated with mitigating the impacts of Covid-19. These grant funds have fully expired and have not been available since FY 2025. This results in a significant reduction in grant-related funding for FY 2025 when comparing to the FY 2024 budget. Currently the two largest federal grants are Title I for Improving Basic Programs and Title VI-B for Individuals with Disabilities Education. FY 2027 Federal funding for Spotsylvania County Public Schools have increased by $.8 million or 2.5%. The trend for federal funds (prior to the award of COVID-19 relief funds) has ranged between $15 million and $16 million over the last three years and is expected to be $31.1 million for FY 2027. The FY 2027 budget continues an allocation of $4.0 million in Federal grant reserves (unawarded funds), which will provide capacity for grants that may be awarded following the adoption of the budget. The underlying assumption for federal revenue is predicated upon availability of funds at the federal level coupled with student enrollment data and socio-economic status of students. Federal funds make up 6.0% of the total budget for FY 2027.

Local Funds

The Board of Supervisors annually appropriates funds for the operation of the schools including debt service payments. These funds are primarily generated from real and personal property tax dollars. For FY 2027, the School Board's Adopted Budget includes a total local transfer of $183.2 million or an increase of $12.3 million over FY 2026. Working collaboratively with the County Board of Supervisors, the School Board and division staff identified a need for additional funding to maintain staffing levels and remain competitive. This targeted investment builds upon last year's record-setting growth, which marked the largest local funding increase in a decade. The underlying assumption for projecting local dollars is based on the governing body's budget priorities and tax rates set by the locality. Local funds make up 35.5% of the total budget.

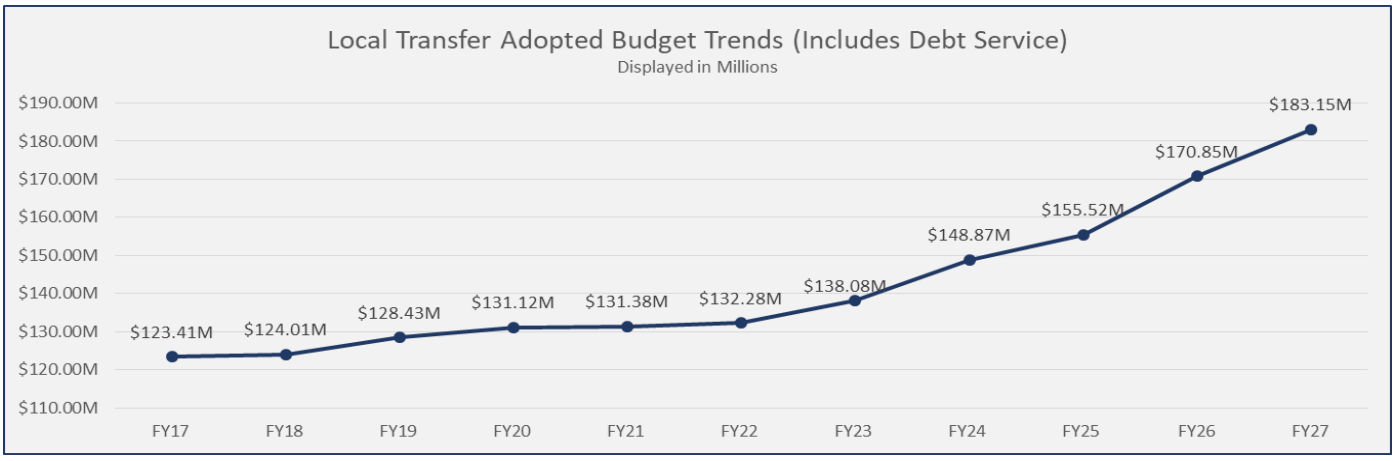


Figure 18: Local Adopted Revenue 10 Year Trend

Other Funds

This category of revenue includes print shop fees for services, rental fees for the use of school facilities, insurance adjustments, Medicaid payments and payments from other state agencies for services provided by Spotsylvania County Public Schools. All funds combined revenue from "Other Funds" reflects a slight decrease of $0.4 million or 4.2%. This decrease is to align with actual and other revenue projections related to E-Rate, facility use, and other revenue sources for FY 2027. Other funds make up 2.0% of the total budget.

Loans and Bonds Revenues

Funds for capital improvements are kept distinctly separate from other operating funds. Capital improvement projects are funded by the following sources:

A. General Obligation Bonds – The sale of general obligation bonds shall conform to the statutory requirements as specified in the Public Finance Act of the Code of Virginia.
B. Temporary Loans – The School Board, with the consent of the Board of Supervisors, may borrow funds on a temporary basis as provided in the Public Finance Act.
C. Literary Fund – The School Board may borrow funds from the Literary Fund without public referendum but with the consent of the Board of Supervisors.
D. Virginia Public School Authority – The School Board may borrow funds from the Virginia Public School Authority without public referendum but with the consent of the Board of Supervisors.
E. Local Funding – The local governing body may choose to invest fund balance or other local funds to support CIP projects.

Loans and bonds revenues total $46.5 million, a decrease of $.6 million or 1.4% below FY 2026. This decrease is primarily associated with the 2021 Bond Referendum and timing of approved capital improvement projects slotted to take place in FY 2027. The trend for loans and bonds revenue has ranged from $13.0 million to $52.0 million over the last few years. The underlying assumption for projecting revenues is based on availability of bond funding, replacement cycles and need. Loan and Bonds funding makes up 9.0% of the total budget.

Fund Balance

The school division is only permitted to generate fund balances for the Food Service Fund, the Fleet Service Fund, and the Capital Improvement Fund. These fund balances are held by the county until the need warrants. The FY 2027 budget includes a fund balance for Food Service only, totaling $4.4 million or a decrease of $.08 million or 1.7% below FY 2026 adopted. Fund Balance funding makes up 0.9% of the total budget. SCPS's Food services Spend down plan reinvests the fund balance directly back into the student dining experience by upgrading cafeteria furniture and purchasing equipment in accordance to development and approved plan.

Major Expenditure Classifications (All Funds)

Spotsylvania County Public Schools has eight major classifications of expenditures: Salaries/Wages, Employee Benefits, Purchased Services, Other Charges, Materials & Supplies, Capital Outlay, Capital Improvement Plan (CIP) and Debt Service.

Salaries/Wages

The salaries/wages classification budget includes all contracted and hourly salaries, wages, stipends, bonus, and supplemental pay types. The adopted salaries/wages expenditure budget is $253.5 million, a net increase of $22.3 million or 9.7%. The FY 2027 adopted budget reflects a net increase of 66.5 FTE. Salaries/wages encompass 49.2% of the total budget. For FY 2027, the School Board approved the following COLA increases; 3.2% COLA plus one step for staff on the teachers' and paraeducators' pay scales, 3.2% COLA and 2% merit for non-teacher, non-para, non-school admin, non-admin contracted staff; 2.5% COLA and 2% merit for school admin and office admin (supervisor and above); bus aide and

activity directors market adjustments; teacher scale modernization; and 3.2% COLA to hourly rate increases.

Employee Benefits

The benefits classification budget consists of health and dental insurance, FICA, VRS benefits, group life, disability, retiree benefits and worker's compensation. The adopted benefits expenditure budget is $97.9 million, which reflects an increase of $4.4 million or 4.7%. The increase in employee benefits is related to the COLA increases as well as additional 66.5 FTES and related benefits. VRS rate has dropped in FY 2027 by 2%, and SCPS has increased employee health insurance contribution by 3.5% and employer health insurance contribution by 20% to account for the actual health claim costs. Employee Salary and Benefits comprises 68.1% of the overall total budget.

Purchased Services

The purchased services classification budget consists of services acquired from outside sources on a fee basis or fixed income contract basis, professional development, and workers compensation claims. The Purchased Services expenditure budget is $35.9 million, which reflects an increase of $.8 million or 2.2%. The increase is attributed to the contractual obligations in special education outsourced resource needs, maintenance, and technology. Purchased services comprise 7.0% of the overall total budget.

Other Charges

The other charges classification budget consist of; utilities (electricity, gasoline, water/sewer, telephone, and data communication lines), fire/liability/unemployment/fleet insurance, dues/licenses/memberships fees, lease rentals, postage, and intercounty travel reimbursements. The Other Charges expenditure budget is $18.8 million, which reflects an increase of $1.2 million or 6.8%. The FY 2027 increase continues to be directly attributable to the utility and fuel cost that have been increasing for the last several years due to inflationary and market cost drivers. Other charges comprise 3.7% of the overall total budget.

Materials and Supplies

The materials and supplies classification budget consist of commodities that are consumed or materially altered when used and minor equipment that is not capitalized, including any equipment costing less than $5,000. The Materials and Supplies expenditure budget is $22.4 million, which reflects a slight decrease of $.7 million or 2.9%. The FY 2027 decrease is directly attributable a drop in expected e-rate expenditures for FY 2027. Materials and supplies comprise 4.3% of the overall total budget.

Capital Outlay

The capital outlay classification budget consist of the acquisitions of equipment and other capitalized assets costing $5,000 or more. The Capital Outlay expenditure budget is $2.2 million, which reflects a decrease of $.8 million or 28.2%. This decrease is primarily due to the decrease of the Food Service equipment planned expenditures in FY 2027. Capital outlay comprises 0.4% of the overall total budget.

Capital Improvement Plan (CIP)

The CIP classification budget is used to account for the funds needed to acquire and improve/remodel facilities and procure equipment. Funding needs are based on the division's capital maintenance, technology, and transportation project plans. The Capital Improvement Plan expenditure budget is $46.6 million, which reflects a decrease of $1.1 million or 2.3%. The CIP comprises 9.0% of the overall total budget.

Debt Service (Bonds)

The debt service classification budget accounts for the accumulation of resources for payment of general obligation bonds principal and interest charges which is directly related to the adopted CIP plans. The Debt Service budget of $38.6 million is an increase of $3.9 million or 11.4% above the FY 2026 Adopted budget. This net increase is due to new bond issuances for the FY 2027 CIP. Debt service comprises 7.5% of the overall total budget.

In summary, resources are being strategically targeted to provide employee pay increases, ensuring the division can attract and retain the talent needed to serve and increasingly diverse student population. Additionally, this targeted approach preserves the budget capacity required to fund contractual obligations and other critical programmatic needs.



Figure 19: Courthouse Road ES Career Day

FY 2027 Adopted Budget Resolution

A RESOLUTION BY THE SCHOOL BOARD OF THE COUNTY OF SPOTSYLVANIA TO ADOPT THE PROVISIONAL FISCAL YEAR (FY) 2027 BUDGET AND CAPITAL IMPROVEMENT PLAN

WHEREAS, the School Board of the County of Spotsylvania (hereinafter "School Board") is charged by the Section 22.1-89 of the *Code of Virginia* with the management and control of funds made available for Spotsylvania County Public Schools; and

WHEREAS, the School Board has exercised due diligence in setting budget goals at its pre-budget work session on October 13, 2025, and reviewing the proposed budget submitted by the Superintendent on January 20, 2026; and

WHEREAS, the School Board received the Superintendent's proposed budget on January 20, 2026, and received comments on the Superintendent's proposed budget from the citizens of Spotsylvania County on January 26, 2026, at a duly advertised public hearing; and

WHEREAS, the School Board revised the Superintendent's proposed budget and approved the School Board's budget on February 9, 2026, and submitted and presented its approved budget to the Spotsylvania County Board of Supervisors on February 19, 2026, in the amount deemed necessary for support of its public schools for the fiscal year 2027 (FY 2027); and

WHEREAS, on April 7, 2026, the Spotsylvania County Board of Supervisors voted to set the tax rates; and

WHEREAS, on April 28, 2026, the Spotsylvania County Board of Supervisors adopts the FY 2027 Budget via a resolution which allocates the local tax supported expenditures of the School Division's overall budget of $515,861,088 (for all funds), shall not exceed $183,153,701 of local funds; therefore, be it

RESOLVED that the School Board on this 29th day of April 2026, adopts the Spotsylvania County Public Schools' Budget and the Capital Improvement Plan (CIP) for Fiscal Year (FY) 2027, in the amount of $515,861,088 for school operations in all funds, effective July 1, 2026, and be it

RESOLVED FURTHER, that the School Board adopts the Spotsylvania County Public Schools Operating Fund Budget for FY 2027 in the amount of $422,231,827 (which includes $1,309,897 for the Governor's School Fund 1000, $1,388,835 for the Juvenile Detention Center Fund 2000, $1,521,836 for the Regional Adult Education Fund 4000, and $418,011,259 for the Operating Fund 5000); and be it

RESOLVED FURTHER, that the School Board adopts the Spotsylvania County Public Schools Grant Fund 5400 Budget for FY 2027 in the amount of $21,573,125; and be it

RESOLVED FURTHER, that the School Board adopts the Spotsylvania County Public Schools Textbook Fund 5900 Budget for FY 2027 in the amount of $3,695,123; and be it

RESOLVED FURTHER, that the School Board adopts the Spotsylvania County Public Schools Food Service Fund 3000 Budget for FY 2027 in the amount of $17,518,487; and be it

RESOLVED FURTHER, that the School Board adopts the Spotsylvania County Public Schools Capital Projects Fund 6000 Budget for FY 2027 in the amount of $46,603,954; and be it

RESOLVED FURTHER, that the School Board adopts the Spotsylvania County Public Schools Joint Fleet Maintenance Fund 7000 Budget for FY 2027 in the amount of $4,238,572; and be it

RESOLVED FURTHER, that the School Board adopts all compensation scales, hourly rates, athletic and academic stipends, and health insurance rates for FY 2027; and be it

RESOLVED FINALLY, that the School Board authorizes the Superintendent or his authorized designee to take all necessary actions to give this resolution effect.

(Seal)

A teste Patricia Boller
Patricia Boller, Clerk

CERTIFICATE

The undersigned Superintendent of the School Board (the "School Board") of the County of Spotsylvania, Virginia (the "County") hereby certifies that:

1. A meeting of the School Board was duly called and held on April 20, 2026 (the "Meeting").

2. Attached hereto is a true, correct and complete copy of a resolution (the "Resolution") of the School Board entitled "A RESOLUTION BY THE SCHOOL BOARD OF THE COUNTY OF SPOTSYLVANIA TO ADOPT THE FISCAL YEAR (FY) 2027 BUDGET AND CAPITAL IMPROVEMENT PLAN," as recorded in full in the minutes of the Meeting and duly adopted by a majority of the members of the School Board present and voting during the Meeting.

3. A summary of the members of the School Board present or absent at the Meeting, and the recorded vote with respect to the Resolution, is set forth below:

			Voting		
Member Name	Present	Absent	Yes	No	Abstaining
Megan Jackson, Chair	X		X		
Belén Rodas, Vice Chair	X		X		
Lorita C. Daniels	X		X		
Carol Medawar	X		X		
Jennifer M. Craig Ford	X		X		
Richard I. Lieberman	X		X		
Lawrence A. DiBella	X		X		

4. The Resolution has not been repealed, revoked, rescinded or amended, and is in full force and effect on the date hereof.

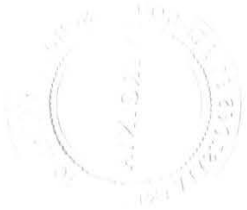
Dated: April 29, 2026

Signature: _____ #13

Name: Dr. Clint Mitchell

Title: Superintendent

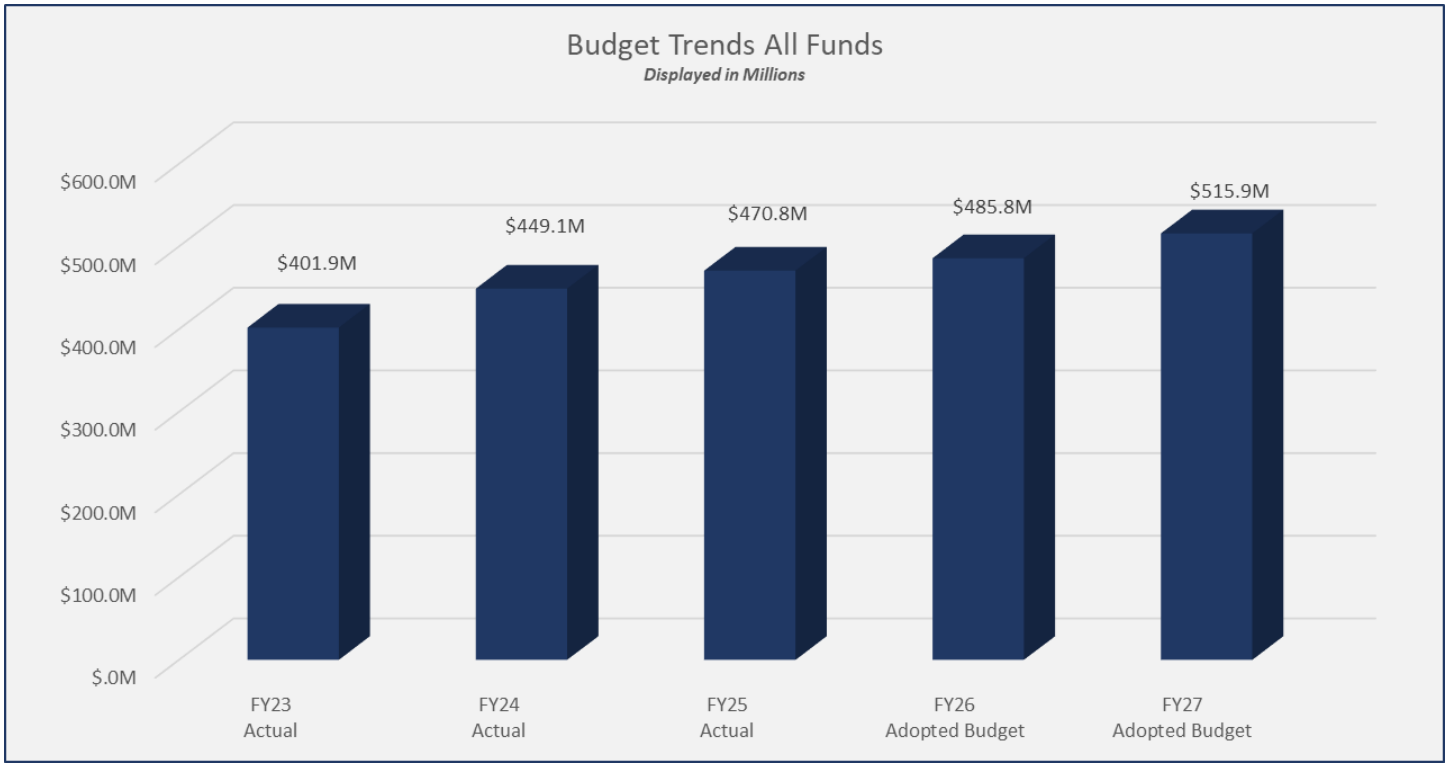
(SEAL)



All Funds Summary

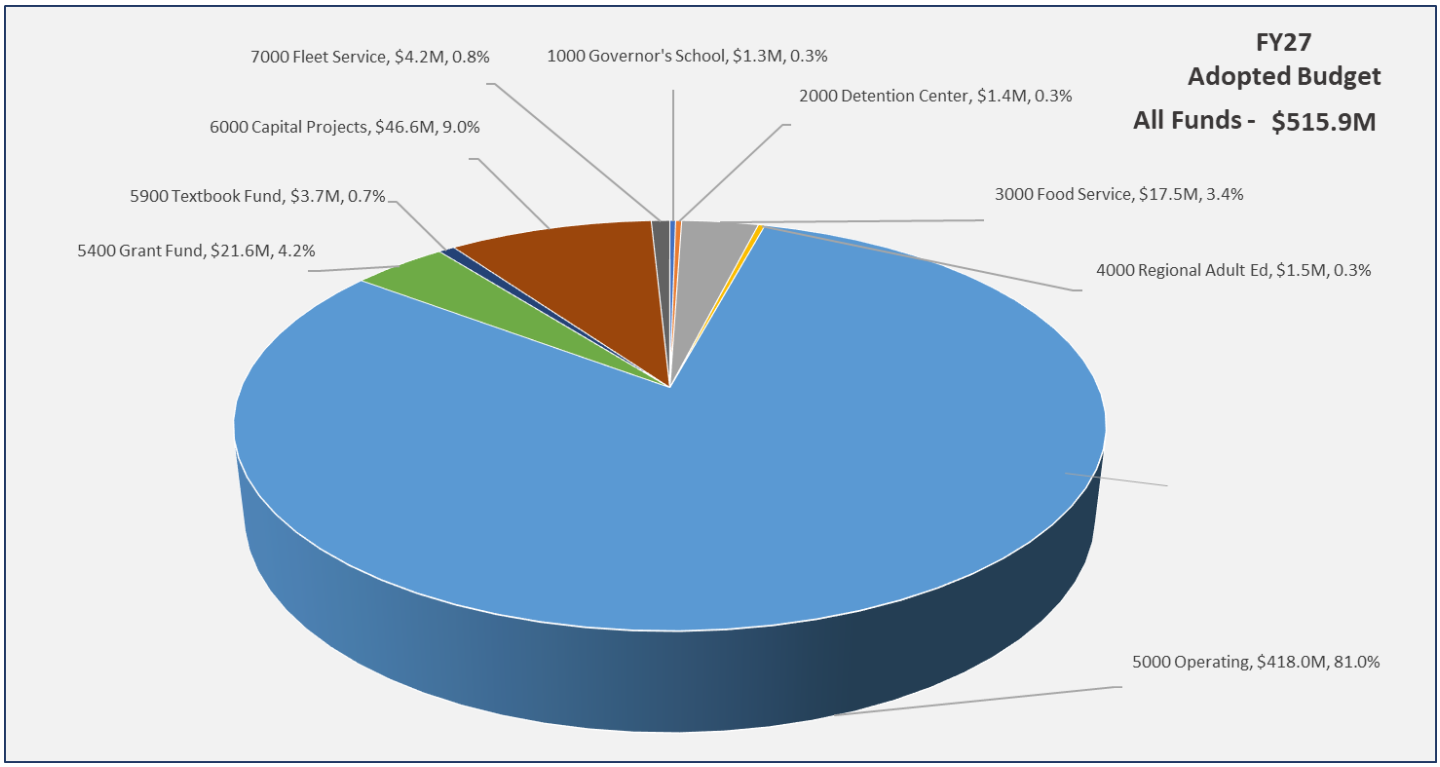
All Funds Budget Trends

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Total Budget	**$401,913,543**	**$449,060,103**	**$470,751,850**	**$485,819,263**	**$515,861,088**	**$30,041,825**	**6.18%**	**100.00%**



All Funds Budget by Fund Trends

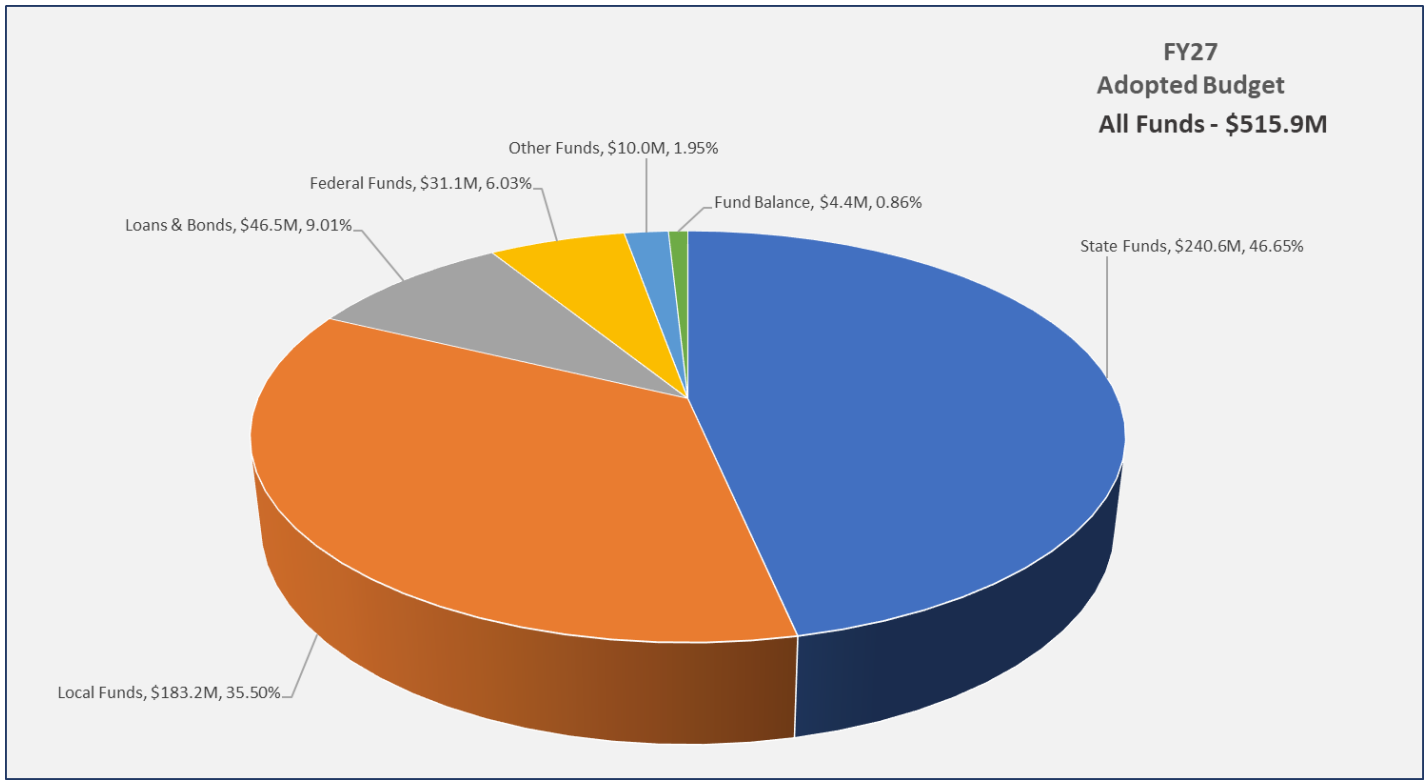
Fund	Fund	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
1000	GOVERNOR'S SCHOOL	$2,277,747	$2,388,618	$1,193,480	$1,311,237	$1,309,897	($1,340)	-0.10%	0.25%
2000	DETENTION CENTER	$1,175,228	$1,144,802	$1,314,481	$1,426,024	$1,388,835	($37,189)	-2.61%	0.27%
3000	FOOD SERVICE	$13,876,822	$13,406,993	$14,675,616	$17,382,186	$17,518,487	$136,301	0.78%	3.40%
4000	REGIONAL ADULT ED	$859,002	$948,024	$974,260	$1,519,726	$1,521,836	$2,110	0.14%	0.30%
5000	OPERATING FUND	$347,187,488	$367,578,746	$397,655,829	$387,880,676	$418,011,259	$30,130,583	7.77%	81.03%
5400	GRANT FUND	$0	$0	$0	$20,823,190	$21,573,125	$749,935	3.60%	4.18%
5900	TEXTBOOK FUND	$0	$0	$6,830,373	$3,747,276	$3,695,123	($52,153)	-1.39%	0.72%
6000	CAPITAL PROJECTS	$33,528,265	$60,262,927	$44,490,799	$47,691,578	$46,603,954	($1,087,624)	-2.28%	9.03%
7000	FLEET SERVICE	$3,008,990	$3,329,993	$3,617,011	$4,037,370	$4,238,572	$201,202	4.98%	0.82%
Total	**Grand Total**	**$401,913,543**	**$449,060,103**	**$470,751,850**	**$485,819,263**	**$515,861,088**	**$30,041,825**	**6.18%**	**100%**



*may appear to add incorrectly due to rounding

All Funds Revenues by Summary Object

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
FUND BALANCE	$0	$0	$1,858,930	$4,495,867	$4,417,458	($78,409)	-1.74%	0.86%
Subtotal	**$0**	**$0**	**$1,858,930**	**$4,495,867**	**$4,417,458**	**($78,409)**	**-1.74%**	**0.86%**
STATE FUNDS	$149,563,523	$171,309,937	$190,178,605	$186,704,933	$203,820,959	$17,116,026	9.17%	39.51%
STATE SALES TAX	$35,217,775	$33,052,930	$34,433,267	$35,807,482	$36,818,956	$1,011,474	2.82%	7.14%
Subtotal	**$184,781,298**	**$204,362,867**	**$224,611,872**	**$222,512,415**	**$240,639,915**	**$18,127,500**	**8.15%**	**46.65%**
FEDERAL FUNDS	$36,086,929	$32,228,881	$30,833,936	$30,347,506	$31,110,483	$762,977	2.51%	6.03%
LOANS & BONDS	$26,466,241	$47,949,347	$39,351,211	$47,124,318	$46,490,097	($634,221)	-1.35%	9.01%
LOCAL FUNDS	$146,498,481	$152,350,186	$163,859,036	$170,849,522	$183,153,701	$12,304,179	7.20%	35.50%
OTHER FUNDS	$8,080,593	$12,168,822	$10,236,865	$10,489,635	$10,049,434	($440,201)	-4.20%	0.86%
Subtotal	**$217,132,245**	**$244,697,236**	**$244,281,048**	**$258,810,981**	**$270,803,715**	**$11,992,734**	**4.52%**	**53.35%**
Grand Total	**$401,913,543**	**$449,060,103**	**$470,751,850**	**$485,819,263**	**$515,861,088**	**$30,041,825**	**6.18%**	**100.00%**



*may appear to add incorrectly due to rounding

All Funds Revenues by Object

Area	Object Code	Revenue Object Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
Fund Balance	077200	USE OF FUND BALANCE	$0	$0	$1,858,930	$4,495,867	$4,417,458	($78,409)	-1.74%
		Total for Area	**$0**	**$0**	**$1,858,930**	**$4,495,867**	**$4,417,458**	**($78,409)**	**-1.74%**
State Funds	030900	2402010 SALES TAX RECPTS	$35,217,775	$33,052,930	$34,433,267	$35,807,482	$36,818,956	$1,011,474	2.82%
	031100	240298 RACE TO GED	$77,161	$74,857	$74,857	$74,857	$74,857	$0	0.00%
	031300	240444 PLUGGED IN VA	$15,984	$17,093	$17,093	$17,093	$17,093	$0	0.00%
	031800	COMPENSATION SUPPLEMENT	$5,021,296	$12,691,525	$3,879,323	$7,903,487	$2,781,067	($5,122,420)	-64.81%
	031903	NO LOSS FUNDING	$5,459,234	$5,475,889	$0	$0	$0	$0	0.00%
	031904	SCHOOL MEALS EXP	$18,745	$17,595	$7,982	$92,491	$7,227	($85,264)	-92.19%
	031906	GROCERY TAX HOLD HARMLES	$1,958,394	$4,919,735	$5,314,252	$5,378,494	$5,448,056	$69,562	1.29%
	031907	SCHOOL CONSTRUCTION	$0	$6,770,565	$0	$0	$0	$0	0.00%
	032100	240202 BASIC AID	$82,339,408	$86,145,695	$99,498,483	$98,753,537	$113,264,370	$14,510,833	14.69%
	032200	240205 REG FOSTER CARE	$82,409	$82,059	$122,044	$127,026	$95,037	($31,989)	-25.18%
	032300	240259 SP/ED FOSTER CARE	$66,515	$145,294	$110,968	$127,026	$95,037	($31,989)	-25.18%
	032400	240207 EDUC FOR GIFTED	$852,607	$843,486	$956,077	$957,926	$979,948	$22,022	2.30%
	032500	240208 REMEDIAL EDUC	$2,393,284	$2,367,680	$0	$0	$0	$0	0.00%
	032600	240204 REMEDIAL SUM SCH	$261,360	$369,457	$354,980	$298,353	$291,004	($7,349)	-2.46%
	033300	240221 INSTRUCT SOC SEC	$4,726,736	$4,676,169	$5,309,905	$5,320,173	$5,605,881	$285,708	5.37%
	033400	240431 DUAL ENROLLMENT	$0	$0	$300	$0	$0	$0	0.00%
	033500	240223 INSTRUCT RETIRE	$10,994,148	$10,876,532	$11,399,381	$11,421,423	$10,433,568	($987,855)	-8.65%
	033700	240241 INSTRUCT GLI	$329,077	$325,556	$323,595	$324,221	$302,631	($21,590)	-6.66%
	033900	240212 SPECIAL ED SOQ	$8,137,165	$8,050,113	$11,678,849	$11,701,432	$15,272,187	$3,570,755	30.52%
	034100	240220 HOSP/C/DET HOMES	$1,144,492	$1,056,980	$1,221,069	$1,271,256	$1,234,067	($37,189)	-2.93%
	034200	240246 SP ED - HOMEBOUND	$114,835	$73,761	$141,115	$142,526	$178,491	$35,965	25.23%

Area	Object Code	Revenue Object Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
	034400	240248 SP ED - REGIONAL	$1,619,239	$1,206,564	$1,686,415	$1,674,961	$2,096,955	$421,994	25.19%
	034800	240214 TEXTBOOKS	$1,980,143	$0	$4,314,440	$2,360,034	$2,297,258	($62,776)	-2.66%
	034900	240217 VOC ED	$1,211,600	$1,198,638	$1,147,293	$1,149,511	$1,311,402	$161,891	14.08%
	035000	240252 VOC ED - EQUIP	$42,021	$38,995	$74,932	$0	$0	$0	0.00%
	035200	240282 VOC ED - OCC/TECH	$181,238	$164,917	$217,318	$233,117	$284,017	$50,900	21.83%
	035500	240347 SHOOL BREAKFAST-STATE	$332,269	$261,127	$338,316	$285,953	$294,140	$8,187	2.86%
	035600	240215 SCHOOL LUNCH - STATE	$117,440	$127,875	$118,795	$127,875	$118,795	($9,080)	-7.10%
	035800	EARLY READING SPECIALIST INT	$0	$0	$0	$0	$55,863	$55,863	100.00%
	035900	240281 AT RISK(4-YR OLD)	$892,436	$1,076,959	$1,441,772	$1,054,861	$1,119,461	$64,600	6.12%
	036000	240240 ST LEAD COORDINATING	$81,120	$86,760	$86,760	$86,760	$86,760	$0	0.00%
	036200	240265 AT-RISK (REGULAR)	$4,297,188	$4,400,997	$17,332,353	$17,381,648	$20,411,253	$3,029,605	17.43%
	036400	240299 ENGLISH/2ND LANG	$2,169,398	$2,455,495	$5,027,848	$5,234,676	$5,346,928	$112,252	2.14%
	036500	240400 OTHER STATE PAYMT	$506,147	$694,326	$3,723,370	$554,329	$828,478	$274,149	49.46%
	036600	ALL IN STATE FUNDING	$0	$2,202,707	$2,147,055	$0	$0	$0	0.00%
	036700	240399 NATIONAL BOARD CERT	$42,500	$37,500	$35,000	$60,000	$60,000	$0	0.00%
	037000	240291MENTOR TEACHER PROG	$30,956	$42,552	$28,743	$26,288	$47,001	$20,713	78.79%
	037100	UNAWARDED STATE REVENUE	$0	$0	$0	$1,060,000	$1,060,000	$0	0.00%
	037200	240206 ADULT ED-GAE	$37,837	$40,468	$40,468	$40,468	$40,468	$0	0.00%
	037300	240229 GOV SCH GRANT/ST	$1,228,638	$1,371,091	$0	$0	$0	$0	0.00%
	038000	240228 EARLY INTERVENTION	$939,229	$820,309	$950,396	$953,143	$1,558,678	$605,535	63.53%
	038600	240275 K-3 PRIMARY	$2,571,158	$2,607,082	$3,238,098	$3,246,350	$3,455,575	$209,225	6.44%
	038900	240415 PROJECT GRADUATION	$37,500	$37,500	$37,500	$37,500	$37,500	$0	0.00%
	039200	240286 LOTTERY PER PUPIL	$6,042,908	$5,992,004	$6,564,416	$6,021,889	$6,018,724	($3,165)	-0.05%
	039201	240891 VPI TEACHER TO STUDENT	$70,178	$86,373	$12,786	$0	$0	$0	0.00%

Area	Object Code	Revenue Object Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
	039202	240892 VPI FLEXIBLE SPENDING	$981	$0	$0	$0	$0	$0	0.00%
	039300	240203 GED	$32,810	$32,691	$32,108	$32,108	$32,108	$0	0.00%
	039400	410405 TECHNOLOGY	$830,000	$1,071,298	$804,000	$804,000	$804,000	$0	0.00%
	039700	240405 ALGEBRA READINESS	$275,739	$275,668	$368,150	$368,142	$375,074	$6,932	1.88%
		Total for Area	**$184,781,298**	**$204,362,867**	**$224,611,872**	**$222,512,415**	**$240,639,915**	**$18,127,500**	**8.15%**
Federal Funds	040100	84.002 REG.AD.ED.ABE	$386,783	$413,300	$402,121	$401,154	$401,154	$0	0.00%
	040200	84.01 TITLE I-LOCAL ED	$3,624,432	$2,972,242	$3,322,163	$5,209,768	$5,409,768	$200,000	3.84%
	040500	84.027 TITLE VI-B/SP ED	$4,876,689	$5,782,647	$5,325,763	$5,968,992	$5,968,992	$0	0.00%
	041000	84.048 SUB TEACHER LINK	$0	$0	$118	$0	$0	$0	0.00%
	041200	3302120 IMPACT AID 81-874	$173,849	$295,133	$169,958	$166,637	$166,637	$0	0.00%
	041400	10.553,5,9 FED FOOD SERV	$8,011,621	$7,642,107	$7,424,740	$7,140,000	$7,440,000	$300,000	4.20%
	041500	EBT ADMIN COST	$5,950	$6,180	$0	$0	$0	$0	0.00%
	041900	84.365 TITLE III - LA	$203,693	$223,553	$347,353	$448,938	$448,938	$0	0.00%
	041910	84.365 TITLE III - I&Y	$8,139	$41,733	$16,218	$40,108	$40,108	$0	0.00%
	042000	COMP LIT STATE GRNT REVENUE	$0	$0	$240,550	$0	$0	$0	0.00%
	042800	84.367 TITLE II	$707,672	$871,440	$539,568	$697,550	$697,550	$0	0.00%
	042900	HEADSTART	$1,168,488	$1,028,722	$1,230,867	$1,177,711	$1,177,711	$0	0.00%
	043300	84.173 PRE-SCHOOL GRANT	$100,739	$102,782	$101,890	$122,960	$122,960	$0	0.00%
	043600	3302240 CARL PERKINS	$352,758	$359,115	$391,921	$386,940	$386,940	$0	0.00%
	044200	3302990 OTHER FED FUNDS	$2,434,794	$249,144	$396,447	$9,000	$9,000	$0	0.00%
	044900	ROTC REIMBURSEMENT	$103,994	$155,772	$174,534	$145,000	$145,000	$0	0.00%
	046300	BUILD AMERICA BOND SUBSID	$198,986	$132,081	$131,693	$135,000	$135,000	$0	0.00%
	046400	84.002 ENG LITERACY/CIVIC	$51,928	$165,000	$140,000	$140,000	$140,000	$0	0.00%
	046500	84.002 CORRECTIONS & INST	$5,652	$6,120	$10,464	$10,464	$12,574	$2,110	20.16%
	046600	10.553 FED SCH BREAKFAST	$2,716,295	$2,834,237	$2,818,030	$3,600,000	$3,860,867	$260,867	7.25%

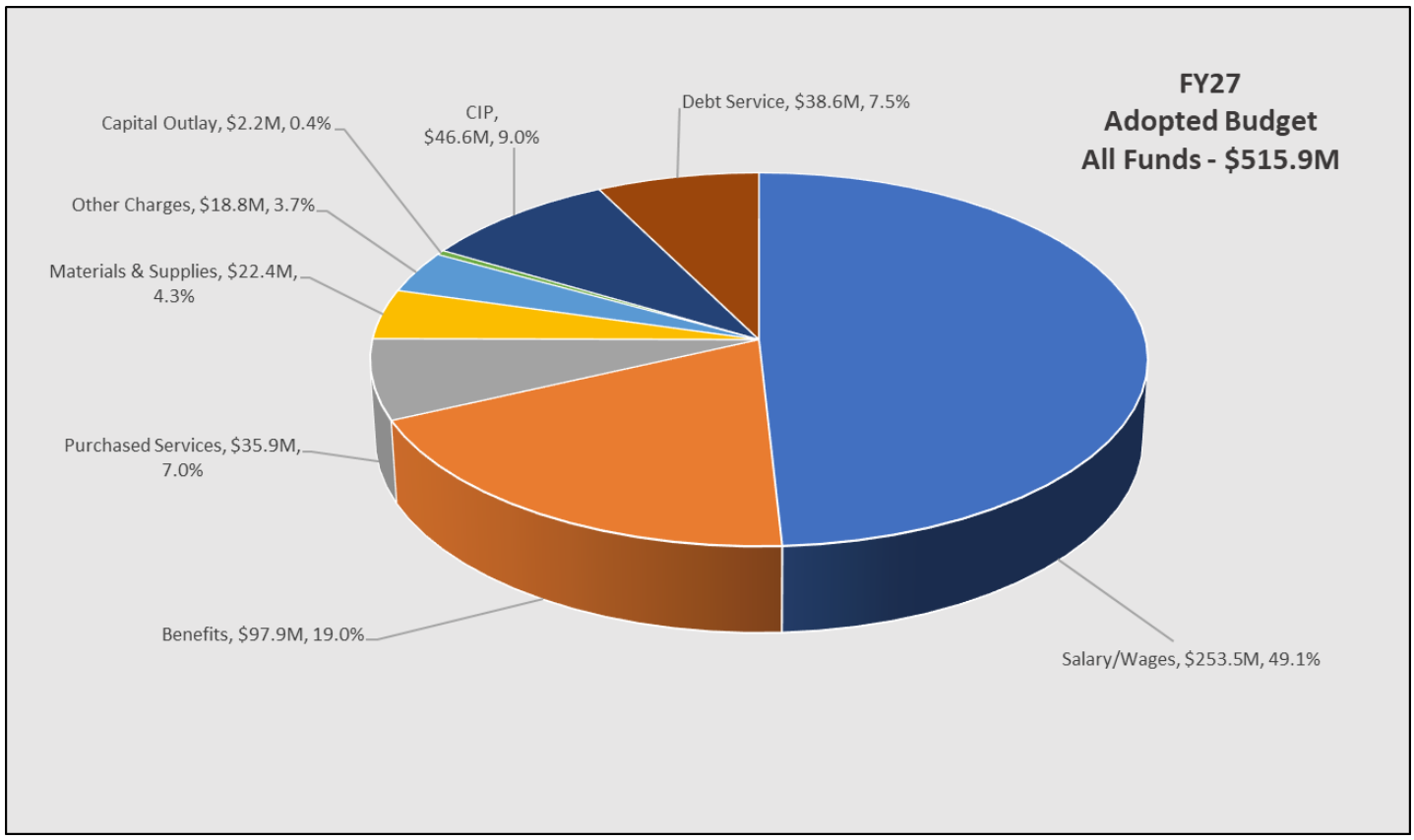
Area	Object Code	Revenue Object Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
	046700	84.425D CARES ACT	$95,960	$0	$0	$0	$0	$0	0.00%
	046710	84.425C CARES ACT GEER	$63,558	$0	$0	$0	$0	$0	0.00%
	046730	84.425D CARES ACT ESSER II	$2,816,461	$1,066,646	$0	$0	$0	$0	0.00%
	046740	84.425D CARES ACT ESSER III	$4,981,879	$6,184,345	$4,889,546	$0	$0	$0	0.00%
	046750	84.027 ARP - VI-B/SPED	$618,401	$54,761	$0	$0	$0	$0	0.00%
	046760	84.173 ARP - PRESCHOOL	$63,469	$26,258	$0	$0	$0	$0	0.00%
	046770	CSLRFR-HVAC	$893,889	$736,317	$2,428,970	$0	$0	$0	0.00%
	046780	ARP ESSER III SET-ASIDE	$1,182,870	$611,104	$0	$0	$0	$0	0.00%
	046790	84.425 RIPE	$0	$5,000	$0	$0	$0	$0	0.00%
	046800	84.425 ESSER III Mentor Teach	$0	$18,089	$0	$0	$0	$0	0.00%
	047000	UNAWARDED FEDERAL REV	$0	$0	$101,912	$4,225,000	$4,225,000	$0	0.00%
	047100	84.424 TITLE IV PART A	$237,981	$245,054	$229,111	$322,284	$322,284	$0	0.00%
		Total for Area	**$36,086,929**	**$32,228,881**	**$30,833,936**	**$30,347,506**	**$31,110,483**	**$762,977**	**2.51%**
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	$111,927,715	$117,612,402	$125,440,796	$136,199,600	$144,564,625	$8,365,025	6.14%
	050200	5105000 LOCAL TRANSFER OTHER	$3,147,755	$3,176,554	$5,794,863	$0	$0	$0	0.00%
	050300	5105020 LOCAL TRANSFER-DEBT SE	$28,645,401	$28,384,676	$32,623,378	$34,649,922	$38,589,076	$3,939,154	11.37%
	050400	5105000 PRIOR YR CARRYOVR	$2,777,610	$3,176,554	$0	$0	$0	$0	0.00%
		Total for Area	**$146,498,481**	**$152,350,186**	**$163,859,036**	**$170,849,522**	**$183,153,701**	**$12,304,179**	**7.20%**
Other Funds	070000	UNAWARDED OTHER REVENUE	$0	$0	$0	$0	$1,702,778	$1,702,778	100.00%
	070200	FOIA REQUEST REVENUE	$2,235	$1,721	$1,749	$1,500	$1,500	$0	0.00%
	070300	1612060 PVT TUITION-ADULT	$0	$750	$0	$0	$0	$0	0.00%
	070400	1612070 PVT TUITION-SUMMR	$1,434	$150	$0	$1,000	$1,000	$0	0.00%
	070410	1612010 PVT TUITION-DAY SCHOOL	$16,973	$0	$0	$0	$0	$0	0.00%
	070500	1612020 SPEC FEES/PUPILS	$22,949	$29,325	$40,092	$30,000	$30,000	$0	0.00%
	070700	1612040 SCHOOL FOOD SVC	$43,256	$3,732	$7,508	$15,000	$15,000	$0	0.00%

Area	Object Code	Revenue Object Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
	071000	1803030 REBATES/REF OTHER	$206,377	$404,671	$635,950	$180,000	$180,000	$0	0.00%
	071200	1899030 DONATIONS/SP GFTS	$1,800	$7,101	$26,352	$12,200	$12,200	$0	0.00%
	071500	1899080 SALE SCHOOL BUSES	$0	$12,859	$6,084	$0	$0	$0	0.00%
	071600	1899090 SALE OTHER EQUIP	$72,947	$40,529	$59,518	$58,500	$58,500	$0	0.00%
	071700	1899100 INSURANCE ADJUST	$91,935	$227,260	$270,007	$50,000	$50,000	$0	0.00%
	071800	1899120 OTHER FUNDS	$24,119	$2,504,204	$401,674	$1,819,565	$535,384	($1,284,181)	-70.58%
	071900	1901010 TUIT OTHER CO/CTY	$18,666	$960	$9,150	$0	$0	$0	0.00%
	072000	1901020 OTH PAY OTH CO/CY	$0	$300	$200	$0	$0	$0	0.00%
	072100	2500000 OTHER ST AGENCIES	$0	$34	$0	$0	$0	$0	0.00%
	072300	1612040 CAFE TRANSFERS	$2,374,725	$2,011,754	$1,505,515	$1,400,000	$1,140,000	($260,000)	-18.57%
	072600	1612060 ADULT ED-ABE/ESL	$37,517	$34,041	$23,213	$37,000	$37,000	$0	0.00%
	072900	1612060 ADULT ED WORKPLAC	$24,420	$0	$18,968	$16,000	$16,000	$0	0.00%
	073100	1899120 SUPPLEMENTAL PAY	$99,755	$124,842	$248,134	$100,000	$100,000	$0	0.00%
	073600	1502010 USE OF FACILITIES	$140,531	$119,226	$224,983	$140,000	$140,000	$0	0.00%
	074100	PROFFER FUNDS	$325	$0	$0	$0	$0	$0	0.00%
	074200	FINGERPRINTING	$3,478	$0	$0	$1,500	$1,500	$0	0.00%
	074300	FLEET REVENUE - COUNTY	$694,181	$674,329	$722,307	$843,566	$885,744	$42,178	5.00%
	074400	FIELD TRIP REIMBURSEMENTS	$95,183	$124,413	$153,208	$100,000	$100,000	$0	0.00%
	074600	MEDICAID REIMBURSEMENTS	$1,433,125	$1,239,633	$1,651,098	$1,200,000	$1,200,000	$0	0.00%
	074700	CATERING	$18,464	$10,116	$8,919	$20,000	$20,000	$0	0.00%
	074900	INTEREST	$74,220	$150,027	$169,205	$85,000	$85,000	$0	0.00%
	075000	PRINT SHOP REVENUE	$138,403	$135,495	$153,235	$130,000	$130,000	$0	0.00%
	075100	1900110 E-RATE	$32,400	$1,518,246	$841,318	$850,000	$50,000	($800,000)	-94.12%
	075200	FLEET REVENUE - TRANSPORT	$2,063,326	$2,461,449	$2,472,059	$3,032,671	$3,184,305	$151,634	5.00%

Area	Object Code	Revenue Object Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
	075300	FLEET REVENUE - MAINTENAN	$105,771	$112,502	$402,644	$147,794	$155,184	$7,390	5.00%
	075600	FLEET REVENUE - OTHER	$3,538	$2,498	$17,538	$9,680	$9,680	$0	0.00%
	075800	FLEET REV - WARRANTY/INS	$548	$218	$1,957	$3,659	$3,659	$0	0.00%
	075900	APPRENTICESHIP	$47,672	$35,977	$32,581	$53,000	$53,000	$0	0.00%
	076200	HP SELF-MAINTAINER REV	$94,015	$105,875	$75,400	$90,000	$90,000	$0	0.00%
	076300	DISTRICT ATHLETIC FUNDRSR	$35,385	$0	$0	$0	$0	$0	0.00%
	076500	WELLNESS GRANT/ANTHEM	$38,985	$46,533	$37,014	$40,000	$40,000	$0	0.00%
	077100	SCHOOL SOCIAL WORK HOMELS	$21,936	$28,052	$19,283	$22,000	$22,000	$0	0.00%
		Total for Area	**$8,080,593**	**$12,168,822**	**$10,236,865**	**$10,489,635**	**$10,049,434**	**($440,201)**	**-4.20%**
Loans & Bonds	080300	4104030 BOND NOTES	$25,368,977	$45,300,528	$36,502,628	$47,124,318	$46,490,097	($634,221)	-1.35%
	080800	INTEREST GO/IDA BONDS	$1,097,264	$2,648,819	$2,848,583	$0	$0	$0	0.00%
		Total for Area	**$26,466,241**	**$47,949,347**	**$39,351,211**	**$47,124,318**	**$46,490,097**	**($634,221)**	**-1.35%**
GRAND TOTAL			**$401,913,543**	**$449,060,103**	**$470,751,850**	**$485,819,263**	**$515,861,088**	**$30,041,825**	**6.18%**

All Funds Expenditures by Summary Object

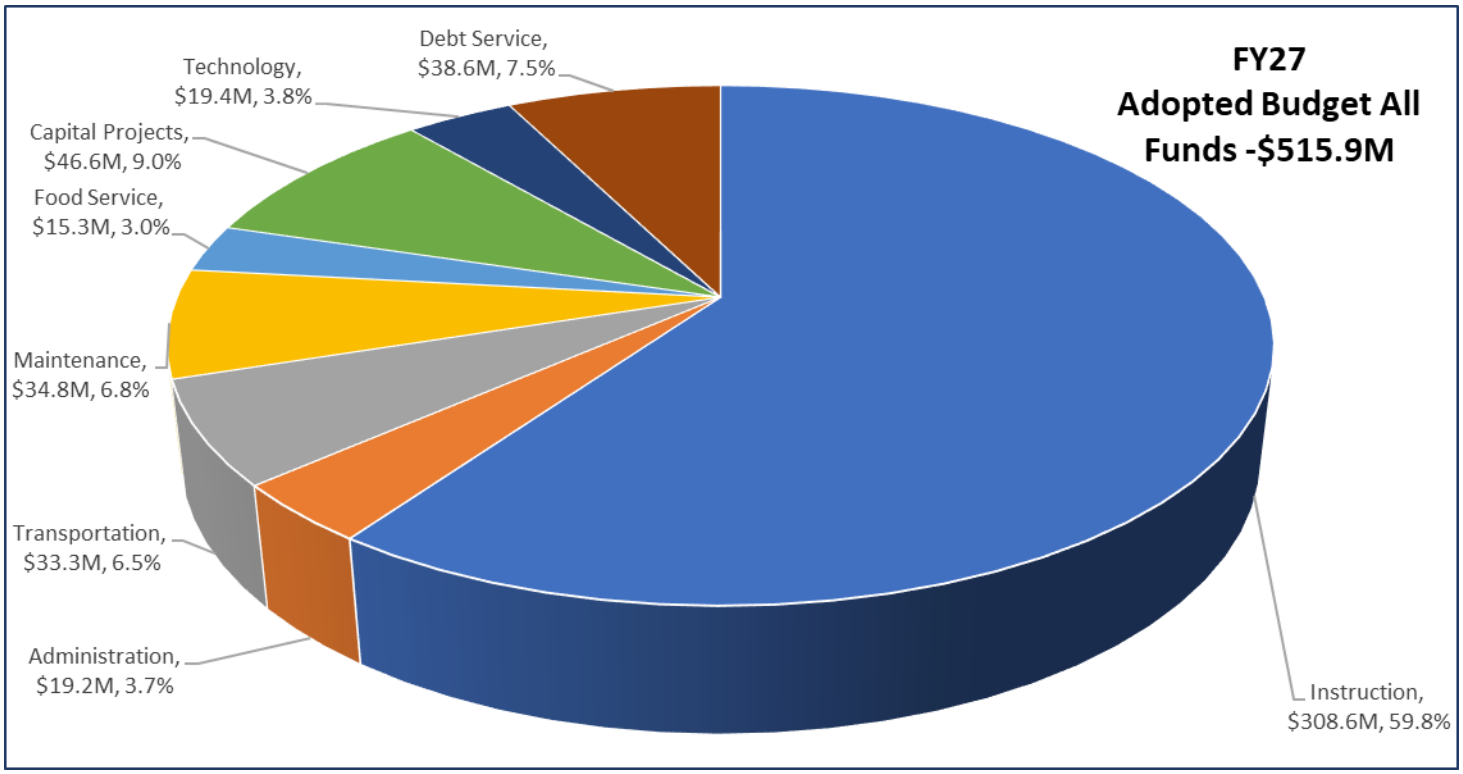
Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	$190,872,866	$201,696,555	$213,348,855	$231,194,335	$253,523,144	$22,328,808	9.66%	49.15%
EMPLOYEE BENEFITS	$82,100,147	$87,076,372	$91,206,472	$93,470,497	$97,883,080	$4,412,583	4.72%	18.97%
Subtotal	**$272,973,013**	**$288,772,927**	**$304,555,327**	**$324,664,832**	**$351,406,224**	**$26,741,392**	**8.24%**	**68.12%**
PURCHASED SERVICES	$34,339,282	$37,234,581	$38,649,870	$35,123,262	$35,886,980	$763,718	2.17%	6.96%
OTHER CHARGES	$12,908,325	$10,998,057	$10,342,155	$17,645,217	$18,843,306	$1,198,089	6.79%	3.65%
MATERIALS & SUPPLIES	$14,324,925	$19,921,653	$24,104,023	$23,050,642	$22,381,109	($669,533)	-2.90%	4.34%
CAPITAL OUTLAY	$2,188,976	$530,895	$3,582,175	$2,993,809	$2,150,439	($843,370)	-28.17%	0.42%
CIP	$24,673,513	$35,834,276	$38,089,624	$47,691,578	$46,603,954	($1,087,624)	-2.28%	9.03%
BONDS	$28,645,401	$28,384,676	$30,986,495	$34,649,922	$38,589,076	$3,939,154	11.37%	7.48%
INTRA FUND TRANSFER	$3,147,755	$3,176,554	$7,179,427	$0	$0	$0	0.00%	0.00%
Subtotal	**$120,228,176**	**$136,080,691**	**$152,933,769**	**$161,154,431**	**$164,454,864**	**$3,300,433**	**2.05%**	**31.88%**
Grand Total	**$393,201,190**	**$424,853,618**	**$457,489,096**	**$485,819,263**	**$515,861,088**	**$30,041,825**	**6.18%**	**100.00%**



*may appear to add incorrectly due to rounding

All Funds Expenditures by State Category

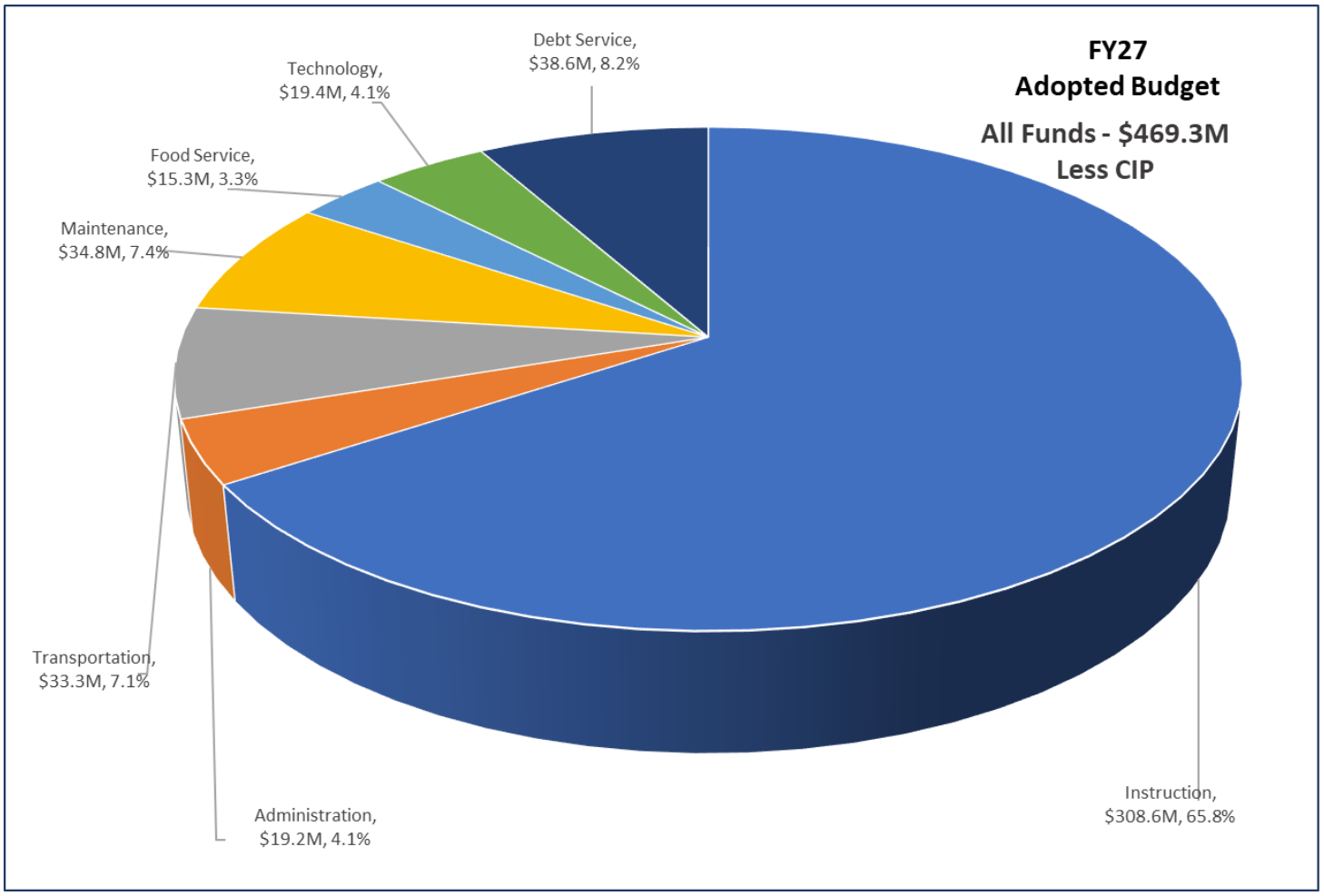
Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$237,413,015	$255,615,175	$268,157,119	$289,090,783	$308,568,293	$19,477,510	6.74%	59.82%
Administration	$14,170,274	$15,148,774	$16,227,236	$17,150,594	$19,234,658	$2,084,064	12.15%	3.73%
Transportation	$28,828,584	$29,231,848	$30,545,732	$31,919,552	$33,335,081	$1,415,529	4.43%	6.46%
Maintenance	$29,117,031	$29,074,124	$33,004,371	$33,305,092	$34,848,087	$1,542,996	4.63%	6.76%
Food Services	$13,458,401	$13,114,798	$14,001,683	$14,218,273	$15,259,468	$1,041,195	7.32%	2.96%
Capital Projects	$24,673,513	$35,834,276	$38,089,624	$47,691,578	$46,603,954	($1,087,624)	-2.28%	9.03%
Technology	$13,747,217	$15,273,393	$19,297,410	$17,793,469	$19,422,470	$1,629,001	9.16%	3.77%
Debt Services	$31,793,156	$31,561,230	$38,165,922	$34,649,922	$38,589,076	$3,939,154	11.37%	7.48%
Grand Total	**$393,201,190**	**$424,853,618**	**$457,489,096**	**$485,819,263**	**$515,861,088**	**$30,041,825**	**6.18%**	**100.00%**



*may appear to add incorrectly due to rounding

All Funds Expenditures by State Category (Less CIP)

Area	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$237,413,015	$255,615,175	$268,157,119	$289,090,783	$308,568,293	$19,477,510	6.74%	32.88%
Administration	$14,170,274	$15,148,774	$16,227,236	$17,150,594	$19,234,658	$2,084,064	12.15%	2.05%
Transportation	$28,828,584	$29,231,848	$30,545,732	$31,919,552	$33,335,081	$1,415,529	4.43%	3.55%
Maintenance	$29,117,031	$29,074,124	$33,004,371	$33,305,092	$34,848,087	$1,542,996	4.63%	3.71%
Food Services	$13,458,401	$13,114,798	$14,001,683	$14,218,273	$15,259,468	$1,041,195	7.32%	1.63%
Technology	$13,747,217	$15,273,393	$19,297,410	$17,793,469	$19,422,470	$1,629,001	9.16%	2.07%
Debt Services	$31,793,156	$31,561,230	$38,165,922	$34,649,922	$38,589,076	$3,939,154	11.37%	4.11%
Total	**$368,527,677**	**$389,019,343**	**$419,399,472**	**$438,127,685**	**$469,257,134**	**$31,129,449**	**7.11%**	**100%**



*may appear to add incorrectly due to rounding

All Funds Expenditures by State Category and Function

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction								
1100 CLASSROOM INSTRUCTION	$189,001,224	$202,444,257	$213,116,036	$234,545,743	$249,631,349	$15,085,606	6.43%	
1210 GUIDANCE SERVICES	$9,259,833	$9,540,487	$9,596,414	$10,381,810	$10,905,969	$524,159	5.05%	
1220 SCHOOL SOCIAL WORKERS SVC	$3,568,318	$4,228,626	$4,344,295	$4,487,148	$4,287,576	($199,572)	-4.45%	
1230 HOMEBOUND INSTRUCTION	$255,165	$285,958	$325,010	$269,585	$278,145	$8,560	3.18%	
1310 IMPROVEMT OF INSTRUCTION	$11,282,108	$13,552,133	$13,821,830	$12,123,321	$14,612,702	$2,489,381	20.53%	
1311 GUIDANCE SERVICES SBO	$34,866	$55,815	$263,025	$43,300	$68,144	$24,844	57.38%	
1312 TESTING SERVICES	$115,390	$103,138	$116,500	$123,636	$123,636	$0	0.00%	
1320 MEDIA SERVICES	$4,843,745	$5,012,470	$5,216,204	$5,328,531	$5,719,028	$390,497	7.33%	
1330 ACADEMIC SERVICES		$0	$16,861	$45,000	$45,000	$0	0.00%	
1400 INSTRUC SUPPORT-SCH ADMIN	$168,068	$127,567	$208,393	$92,700	$94,018	$1,318	1.42%	
1410 OFFICE OF THE PRINCIPAL	$18,884,298	$20,264,723	$21,132,552	$21,650,009	$22,802,726	$1,152,717	5.32%	
Subtotal	**$237,413,015**	**$255,615,175**	**$268,157,119**	**$289,090,783**	**$308,568,293**	**$19,477,510**	**6.74%**	**59.82%**
Administration								
2110 BOARD SERVICES	$295,751	$259,448	$202,168	$236,689	$247,419	$10,730	4.53%	
2120 EXECUTIVE ADMIN SERVICES	$1,258,793	$2,237,063	$1,832,332	$1,991,617	$2,009,290	$17,673	0.89%	
2130 PUBLIC INFORMATION	$607,491	$865,662	$953,913	$997,320	$1,038,325	$41,005	4.11%	
2140 HUMAN RESOURCES	$1,738,526	$1,927,245	$2,235,938	$2,107,044	$2,608,029	$500,985	23.78%	
2150 CONSTRUCTION MANAGEMENT	$54,737	$0	$0	$0	$0	$0	0.00%	
2160 FISCAL SERVICES	$2,136,836	$2,131,358	$2,579,942	$2,833,113	$3,904,385	$1,071,272	37.81%	
2170 PURCHASING	$440,755	$304,811	$317,362	$322,907	$444,154	$121,247	37.55%	
2220 HEALTH SERVICES	$6,275,765	$5,941,213	$6,428,451	$6,829,286	$7,100,132	$270,846	3.97%	
2230 PSYCHOLOGICAL SERVICES	$1,361,620	$1,481,975	$1,677,130	$1,832,617	$1,882,924	$50,307	2.75%	
Subtotal	**$14,170,274**	**$15,148,774**	**$16,227,236**	**$17,150,594**	**$19,234,658**	**$2,084,064**	**12.15%**	**3.73%**
Transportation								
3100 TRANSP - MGMT & DIRECTION	$2,402,340	$2,409,031	$2,454,212	$2,738,198	$2,901,748	$163,549	5.97%	
3200 VEHICLE OPERATION SVCS	$21,113,088	$20,880,226	$21,724,543	$22,123,313	$23,022,456	$899,144	4.06%	

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
3400 VEHICLE MAINTENANCE SVCS	$5,313,157	$5,942,591	$6,366,977	$7,058,041	$7,410,877	$352,836	5.00%	
Subtotal	**$28,828,584**	**$29,231,848**	**$30,545,732**	**$31,919,552**	**$33,335,081**	**$1,415,529**	**4.43%**	**6.46%**
Maintenance								
4100 MAINT - MGMT & DIRECTION	$1,097,238	$1,071,343	$1,219,522	$1,934,144	$2,493,705	$559,561	28.93%	
4200 BUILDING SERVICES	$26,344,263	$25,004,270	$28,839,189	$26,516,145	$27,659,799	$1,143,654	4.31%	
4300 GROUNDS SERVICES	$222,355	$1,516,641	$1,148,863	$635,000	$635,000	$0	0.00%	
4400 EQUIPMENT SERVICES	$1,229,155	$1,239,582	$1,533,391	$3,869,900	$3,095,280	($774,620)	-20.02%	
4500 VEHICLE SERVICES	$224,019	$242,287	$263,406	$349,903	$362,293	$12,390	3.54%	
4600 SAFETY & SECURITY	$0	$0	$0	$0	$602,010	$602,010	100.00%	
Subtotal	**$29,117,031**	**$29,074,124**	**$33,004,371**	**$33,305,092**	**$34,848,087**	**$1,542,996**	**4.63%**	**6.76%**
Food Services								
5100 FOOD SERVICE	$13,458,401	$13,114,798	$14,001,683	$14,218,273	$15,259,468	$1,041,195	7.32%	
Subtotal	**$13,458,401**	**$13,114,798**	**$14,001,683**	**$14,218,273**	**$15,259,468**	**$1,041,195**	**7.32%**	**2.96%**
Capital Projects								
6500 BLDG ACQ & CONSTR SVCS	$24,673,513	$35,834,276	$38,089,624	$47,691,578	$46,603,954	($1,087,624)	-2.28%	
Subtotal	**$24,673,513**	**$35,834,276**	**$38,089,624**	**$47,691,578**	**$46,603,954**	**($1,087,624)**	**-2.28%**	**9.03%**
Technology								
6810 TECHNOLOGY - CLASSROOM	$2,880,431	$4,708,486	$5,328,747	$6,073,440	$5,161,521	($911,919)	-15.01%	
6820 TECHNOLOGY - INSTRUCT. SUP	$9,003,768	$8,175,493	$10,718,167	$8,687,718	$10,882,817	$2,195,099	25.27%	
6830 TECHNOLOGY-ADMINISTRATION	$1,436,212	$1,943,242	$2,761,173	$2,540,350	$2,843,431	$303,081	11.93%	
6850 TECHNOLOGY-TRANSPORTATION	$280,051	$292,777	$330,161	$326,341	$362,273	$35,933	11.01%	
6860 TECHNOLOGY-MAINTENANCE	$146,755	$153,395	$159,162	$165,620	$172,428	$6,808	4.11%	
Subtotal	**$13,747,217**	**$15,273,393**	**$19,297,410**	**$17,793,469**	**$19,422,470**	**$1,629,001**	**9.16%**	**3.77%**
Debt Services								
7100 DEBT SERVICE	$28,645,401	$28,384,676	$30,986,495	$34,649,922	$38,589,076	$3,939,154	11.37%	
7200 INTRA-AGENCY	$3,147,755	$3,176,554	$7,179,427	$0	$0	$0	0.00%	
Subtotal	**$31,793,156**	**$31,561,230**	**$38,165,922**	**$34,649,922**	**$38,589,076**	**$3,939,154**	**11.37%**	**7.48%**
Grand Total	**$393,201,190**	**$424,853,618**	**$457,489,096**	**$485,819,263**	**$515,861,088**	**$30,041,825**	**6.18%**	**100.0%**

All Funds Expenditure Report by Object

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
111000 - COMP OF DIRECTORS	$2,850,396	$3,160,836	$3,260,294	$3,360,405	$3,943,276	$582,871	17.35%
111100 - COMP OF BOARD MEMBERS	$84,000	$84,000	$84,000	$84,000	$84,000	$0	0.00%
111200 - COMP OF SUPERINTENDENT	$181,250	$720,790	$269,080	$275,500	$275,500	$0	0.00%
111300 - COMP OF ASST SUPTS	$389,526	$566,290	$759,049	$812,738	$938,471	$125,733	15.47%
111500 - TRAVEL/CAR ALLOWANCE	$0	$0	$12,450	$13,200	$13,200	$0	0.00%
111600 - RECERTIFICATION SPCLST	$89,735	$95,923	$100,702	$108,247	$123,713	$15,466	14.29%
111700 - SPECIALISTS	$220,657	$328,347	$907,365	$613,690	$923,595	$309,905	50.50%
111800 - ACTIVITIES PERSONNEL	$517,723	$532,541	$563,972	$588,976	$661,294	$72,318	12.28%
112100 - COMP OF TEACHERS	$109,562,328	$115,540,846	$122,509,177	$138,436,680	$151,500,245	$13,063,566	9.44%
112300 - COMP OF COORDINATOR	$1,085,017	$1,382,540	$1,680,278	$1,799,021	$3,563,601	$1,764,580	98.09%
112400 - COMP OF INST SUPERVISORS	$115,334	$112,284	$115,654	$120,969	$248,005	$127,036	105.02%
112600 - COMP OF PRINCIPALS	$4,116,964	$4,336,031	$4,461,624	$4,782,071	$4,888,621	$106,550	2.23%
112700 - COMP OF ASS'T PRINCIPALS	$4,046,250	$4,656,903	$4,912,980	$5,166,592	$5,634,330	$467,738	9.05%
113000 - COMP-PROF SUPV PERSONNEL	$1,382,825	$1,496,132	$1,388,574	$1,499,518	$1,578,691	$79,173	5.28%
113100 - COMP OF SCHOOL NURSES	$1,706,042	$1,778,155	$1,965,006	$2,155,056	$2,271,171	$116,115	5.39%
113200 - COMP OF PSYCHOLOGISTS	$695,646	$605,412	$571,409	$1,183,347	$1,281,372	$98,025	8.28%
113400 - COMP OF SOCIAL WORKERS	$2,039,788	$2,255,339	$2,379,125	$2,711,766	$2,867,126	$155,360	5.73%
113500 - SUPERVISOR	$753,859	$844,163	$906,412	$1,092,831	$1,058,811	($34,020)	-3.11%
113600 - SUPERVISOR - MAINTENANCE	$229,596	$222,750	$265,647	$276,909	$389,914	$113,005	40.81%
113900 - COMP OF THERAPISTS	$1,041,169	$1,004,998	$945,969	$1,160,813	$1,232,653	$71,840	6.19%
114000 - COMP-TECHNICAL PERSONNEL	$2,206,388	$2,285,481	$2,382,771	$2,402,658	$4,408,779	$2,006,121	83.50%
114100 - COMP OF TEACHER ASS'TS	$13,458,447	$18,056,760	$15,755,964	$19,056,512	$19,811,034	$754,522	3.96%
114200 - COMP-HEALTH/SAFETY OFFICE	$290,490	$471,148	$547,800	$623,553	$862,360	$238,807	38.30%
114500 - COMP OF CAFETERIA WORKERS	$313,816	$291,220	$170,228	$198,052	$187,213	($10,839)	-5.47%
114700 - EDUCATIONAL DIAGNOSTICIAN	$253,843	$411,685	$437,992	$548,118	$790,824	$242,706	44.28%
114800 - CLINICAL ASSISTANTS	$145,678	$138,163	$152,728	$161,377	$163,858	$2,481	1.54%
115000 - COMP OF CLERICAL STAFF	$7,336,353	$7,774,633	$8,229,261	$8,856,094	$9,128,245	$272,151	3.07%
115100 - HOURLY PARA	$2,523,790	$1,290,163	$1,216,187	$1,107,250	$1,142,682	$35,432	3.20%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
116100 - COMP OF MAINT EMPLOYEES	$3,208,661	$3,364,886	$3,646,240	$4,134,339	$4,143,713	$9,374	0.23%
116500 - COMP OF MECHANICS	$849,048	$996,360	$1,022,059	$1,132,470	$1,186,347	$53,877	4.76%
117000 - DRIVER PAY	$9,379,919	$10,071,923	$10,570,334	$8,329,137	$8,563,313	$234,176	2.81%
119100 - COMP OF CUSTODIANS	$3,049,083	$3,274,624	$3,264,189	$3,530,787	$3,622,806	$92,019	2.61%
126000 - COMP OF MECHANICS - O/T	$21,913	$18,248	$35,394	$3,605	$3,720	$115	3.20%
126100 - COMP OF MAINTENANCE - O/T	$71,958	$59,949	$53,308	$70,040	$72,281	$2,241	3.20%
128200 - DRIVER OVER 20 HOURS	$0	$0	$0	$1,274,307	$1,315,085	$40,778	3.20%
128400 - DRIVER OVER 40 HOURS	$0	$0	$0	$24,004	$24,772	$768	3.20%
128500 - AIDES OVER 20 HOURS	$0	$0	$0	$185,400	$191,333	$5,933	3.20%
128600 - AIDES OVER 40 HOURS	$0	$0	$0	$10,300	$10,630	$330	3.20%
128800 - NON-CONTRACT DRIVER > 40	$0	$0	$0	$7,725	$7,972	$247	3.20%
129000 - CUSTODIANS/OVERTIME/SUBS	$187,499	$240,420	$321,308	$273,520	$282,272	$8,753	3.20%
129100 - OVERTIME-FLSA	$32,612	$39,817	$32,884	$64,890	$66,967	$2,077	3.20%
129200 - DRIVER TRAINING	$319	$118	$387	$56,238	$58,038	$1,800	3.20%
129400 - NON-CONTRACT AIDES > 40	$0	$0	$0	$8,240	$8,504	$264	3.20%
129600 - BUS AIDE TRAINING	$251	$0	$0	$11,421	$11,786	$365	3.20%
129700 - HOURLY CUSTODIAN	$1,967,521	$1,904,551	$2,217,291	$2,116,856	$2,184,595	$67,739	3.20%
132100 - COMP OF HOMEBOUND TCHRS	$232,401	$265,107	$296,136	$267,500	$276,060	$8,560	3.20%
133900 - THERAPISTS - PART-TIME	$109,420	$110,303	$121,092	$103,000	$106,296	$3,296	3.20%
134000 - COMP OF BUS AIDES	$1,227,783	$1,365,049	$1,401,683	$1,142,213	$1,349,433	$207,220	18.14%
135000 - CLERICAL - PART-TIME	$30,847	$42,113	$35,059	$56,650	$58,463	$1,813	3.20%
136100 - MAINTENANCE - SUMMER	$149,486	$138,530	$153,832	$259,458	$267,761	$8,303	3.20%
152000 - COMP OF SUB TEACHERS	$3,573,221	$3,240,094	$3,222,949	$3,166,204	$3,267,523	$101,319	3.20%
152100 - COMP-NURSING SUBSTITUTE	$75,788	$66,710	$108,813	$85,490	$88,226	$2,736	3.20%
153500 - CAFETERIA MONITORS	$258,985	$267,473	$261,898	$270,890	$270,000	($890)	-0.33%
154000 - CLERICAL - SUBS/OVERTIME	$16,386	$10,585	$12,749	$32,960	$42,015	$9,055	27.47%
154400 - NON-CONTRACTED DRIVER	$538,613	$389,288	$376,482	$459,123	$473,814	$14,692	3.20%
154500 - NON-CONTRACTED BUS AIDE	$343,352	$478,031	$449,762	$518,890	$535,495	$16,604	3.20%
160000 - COMP - SUPPLEMENTS	$1,632,701	$1,689,999	$1,936,760	$1,661,791	$1,928,530	$266,738	16.05%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
161000 - SUPPLEMENTAL PAY	$2,472,012	$2,668,600	$3,049,942	$2,432,124	$2,814,109	$381,985	15.71%
161100 - SUPP PAY/SUMMER ENRICHMT	$12,300	$29,972	$0	$0	$0	$0	0.00%
162000 - NON-CONTRACTED COMP	$2,933	$0	$0	$10,300	$10,630	$330	3.20%
163000 - FACILITY USE - OVERTIME	$64,082	$72,873	$75,181	$75,750	$78,174	$2,424	3.20%
165000 - NATIONAL BOARD TCHR BONUS	$90,000	$80,000	$84,176	$187,770	$193,779	$6,009	3.20%
199700 - ATTENDANCE BONUS	$93,500	$65,250	$62,000	$35,000	$36,120	$1,120	3.20%
199800 - BONUS - ONE TIME	$3,543,362	$302,150	$3,585,250	$0	$0	$0	0.00%
210000 - FICA	$13,902,062	$14,833,378	$15,939,480	$15,874,890	$17,502,242	$1,627,351	10.25%
221000 - VRS (PLAN 1 & 2)	$16,060,998	$16,096,194	$13,789,217	$13,337,222	$12,834,691	($502,531)	-3.77%
222000 - VRS (HYBRID)	$10,204,845	$12,617,037	$13,633,204	$16,568,499	$15,113,963	($1,454,536)	-8.78%
230000 - HOSPITALIZATION	$29,709,338	$29,653,168	$33,789,495	$32,313,294	$35,811,021	$3,497,727	10.82%
230100 - RETIREE HEALTH INSURANCE	$4,103,995	$5,466,450	$5,139,158	$5,250,080	$5,302,580	$52,500	1.00%
230400 - MEDICARE SUPPLEMENT PART D	$936,464	$1,093,806	$1,481,555	$1,134,067	$2,830,572	$1,696,506	149.59%
230500 - HSA CONTRIBUTION EXPENSE	$362,078	$395,184	$448,238	$447,188	$513,620	$66,432	14.86%
231000 - DENTAL INSURANCE	$1,327,687	$1,327,815	$1,341,360	$1,603,335	$1,845,907	$242,572	15.13%
231100 - RETIREE DENTAL INSURANCE	$103,396	$108,350	$101,219	$619,728	$619,728	$0	0.00%
240000 - GROUP LIFE INSURANCE	$2,212,516	$2,402,376	$2,217,419	$2,568,459	$2,362,727	($205,732)	-8.01%
250000 - DISABILITY INS (PLAN 1&2)	$278,917	$277,473	$274,765	$278,799	$266,498	($12,301)	-4.41%
251000 - DISABILITY INS (HYBRID)	$182,859	$221,346	$246,511	$246,477	$261,493	$15,016	6.09%
270500 - SUPERINTENDENT'S ANNUITY	$1,667	$0	$0	$0	$0	$0	0.00%
271000 - ANNUITY FOR NON-VRS EMP.	$4,000	$4,500	$3,400	$4,200	$3,600	($600)	-14.29%
275000 - RETIREE HEALTH CREDIT	$1,927,648	$2,094,543	$2,204,926	$2,508,259	$1,898,439	($609,820)	-24.31%
280000 - RETIREE SICK LEAVE PAY	$154,663	$96,202	$146,052	$170,000	$170,000	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$627,014	$388,550	$450,472	$546,000	$546,000	$0	0.00%
300000 - PURCHASED SERVICES	$25,728,612	$44,916,616	$47,791,235	$51,121,425	$45,703,754	($5,417,671)	-10.60%
300001 - PURCH SRVC FZN FTES	$0	$1,795,344	$1,720,343	$0	$0	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$575,151	$623,634	$1,003,879	$994,383	$1,116,570	$122,187	12.29%
300200 - PRINTING/BINDING	$6,771	$5,285	$11,302	$12,725	$12,725	$0	0.00%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
300600 - WORKER'S COMPENSATION	$621,365	$642,272	$607,301	$706,825	$706,825	$0	0.00%
300700 - RECRUITING EXPENSES	$29,348	$23,134	$32,260	$37,000	$37,000	$0	0.00%
300800 - STAFF TRAINING	$4,566	$9,730	$2,055	$4,917	$9,917	$5,000	101.69%
300900 - STUDENT TRAINING	$0	$0	$1,495	$0	$0	$0	0.00%
301400 - VERIZON MAINTENANCE	$38,147	$0	$0	$0	$0	$0	0.00%
301500 - FEES & RELATED SERVICES	$11,222,272	$10,969,850	$12,242,419	$12,527,355	$13,809,429	$1,282,074	10.23%
301700 - UNIFORM RENTALS	$30,395	$32,093	$39,614	$40,610	$40,610	$0	0.00%
310100 - INSTRUCTIONAL DEVELOPMENT	$2,149	$9,280	$0	$0	$0	$0	0.00%
310200 - TUITION ASSISTANCE	$380,050	$141,393	$150,948	$160,000	$160,000	$0	0.00%
310400 - FIELD TRIPS	$114,454	$166,139	$4,796	$5,000	$5,000	$0	0.00%
311000 - MEDICAL SERVICES	$12,182	$10,525	$14,113	$29,500	$29,500	$0	0.00%
313000 - PROFESSIONAL SERVICES	$186,649	$234,765	$312,741	$206,668	$278,787	$72,119	34.90%
313300 - TESTING SERVICES	$23,220	$51,589	$33,226	$71,580	$73,470	$1,890	2.64%
314000 - AP/IB TESTING REIMBURSEMENT	$0	$0	$7,579	$0	$0	$0	0.00%
318000 - LEGAL FEES	$312,903	$818,407	$659,591	$401,000	$401,000	$0	0.00%
330800 - VEHICLE REPAIRS	$129,363	$133,999	$178,597	$159,794	$167,184	$7,390	4.62%
330900 - BUS REPAIRS	$2,106,627	$2,493,219	$2,772,499	$2,963,367	$3,115,001	$151,634	5.12%
331000 - REPAIRS TO EQUIPMENT	$224,291	$850,487	$613,927	$581,025	$581,025	$0	0.00%
331100 - MAINT SERVICES - BLDGS	$144,761	$166,204	$165,073	$125,000	$125,000	$0	0.00%
331300 - TECHNICAL MAINTENANCE	$411,190	$187,678	$330,957	$335,800	$335,800	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$929,537	$931,566	$1,021,186	$1,328,809	$1,329,127	$318	0.02%
332200 - COPIER MAINTENANCE	$1,826	$359	$0	$0	$0	$0	0.00%
333000 - D P SOFTWARE SUPPORT	$308,139	$475,664	$362,647	$525,000	$530,616	$5,616	1.07%
342000 - IN-LIEU-OF TRANSPORTATION	$40,041	$37,836	$54,236	$39,000	$39,000	$0	0.00%
343000 - TRANS SERVICE BY CONTRACT	$2,309,645	$1,871,576	$1,629,468	$2,294,000	$2,294,000	$0	0.00%
360000 - ADVERTISING	$2,360	$14,406	$14,962	$16,429	$20,929	$4,500	27.39%
361200 - ROBOTICS/TEAM COACHING	$5,500	$5,500	$0	$0	$0	$0	0.00%
510100 - ELECTRICITY	$6,869,111	$6,536,773	$6,237,647	$6,671,222	$6,926,222	$255,000	3.82%
510200 - FUEL OIL/GAS	$2,854,502	$1,857,434	$1,580,063	$2,325,200	$2,325,200	$0	0.00%
510300 - WATER/SEWAGE FEES	$781,848	$913,672	$890,401	$985,880	$1,063,880	$78,000	7.91%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
520100 - POSTAGE	$67,338	$49,819	$20,357	$49,900	$49,900	$0	0.00%
520200 - UPS SERVICE	$2,439	$1,383	$2,701	$1,769	$1,769	$0	0.00%
520300 - TELEPHONE	$64,035	$62,982	$95,901	$81,453	$81,713	$260	0.32%
520400 - DATA COMMUNICATION LINES	$394,220	$253,465	$253,897	$200,200	$200,200	$0	0.00%
520500 - SITE CONNECTIONS	$99,555	$66,952	$0	$0	$0	$0	0.00%
530000 - FIRE & LIABILITY INS	$365,973	$366,671	$355,042	$430,739	$430,739	$0	0.00%
530200 - UNEMPLOYMENT COMP INS	$332,228	$10,913	$16,875	$29,012	$29,012	$0	0.00%
530900 - FLEET INSURANCE	$101,712	$110,894	$110,378	$110,555	$113,733	$3,178	2.87%
540100 - LEASE/RENTALS	$469,273	$531,787	$516,571	$541,354	$543,794	$2,440	0.45%
550000 - TRAVEL	$131,139	$146,905	$146,322	$185,299	$191,599	$6,300	3.40%
580000 - MISCELLANEOUS	$31,313	$0	$0	$10,000	$10,000	$0	0.00%
580100 - DUES/LICENSES	$37,323	$37,958	$45,394	$46,045	$45,733	($312)	-0.68%
580600 - SUBSCRIPTIONS/JOURNALS	$0	$1,690	$1,345	$1,900	$1,900	$0	0.00%
580700 - MISC. FEES/CHARGES	$264,781	$0	$11,614	$0	$0	$0	0.00%
580800 - BOND ISSUENCE EXPENSES	$184,442	$239,453	$190,137	$0	$0	$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	$18,106	$20,870	$21,256	$19,999	$19,999	$0	0.00%
581100 - MEMBERSHIPS (DIVISION)	$24,827	$27,890	$36,391	$34,500	$42,627	$8,127	23.56%
600000 - MATERIALS & SUPPLIES	$2,747,939	$3,425,237	$3,693,298	$4,166,183	$3,668,172	($498,011)	-11.95%
600100 - OFFICE SUPPLIES	$231,851	$274,816	$373,723	$308,605	$310,069	$1,464	0.47%
600200 - TEXTBOOKS	$615,907	$2,823,617	$5,391,894	$3,902,595	$3,850,442	($52,153)	-1.34%
600400 - MEDICAL & DENTAL SUPPLIES	$107,731	$85,388	$112,165	$145,642	$144,447	($1,195)	-0.82%
600500 - CUSTODIAL SUPPLIES	$624,580	$639,021	$823,973	$640,000	$640,000	$0	0.00%
600600 - AGRICULTURAL SUPPLIES	$19,690	$28,678	$33,455	$40,000	$40,000	$0	0.00%
600700 - BUILDING SUPPLIES	$360,462	$697,056	$1,322,496	$556,000	$624,750	$68,750	12.37%
600800 - GASOLINE/OIL/LUBRICANTS	$2,298,950	$2,045,836	$1,629,264	$2,464,735	$2,534,735	$70,000	2.84%
600900 - REPAIR PARTS/SUPPLIES	$1,636,687	$1,603,826	$1,674,147	$1,859,148	$1,859,148	$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	$139,793	$113,989	$142,188	$121,850	$191,419	$69,569	57.09%
601200 - OTHER OPERATING SUPPLIES	$63,793	$52,238	$58,634	$46,162	$49,162	$3,000	6.50%
601400 - ATHLETIC SUPPLIES	$91,434	$56,262	$129,539	$105,200	$105,200	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$2,601,953	$5,414,183	$5,528,325	$5,819,664	$4,789,008	($1,030,656)	-17.71%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
601600 - TESTING MATERIALS	$180,582	$183,784	$179,550	$180,000	$187,000	$7,000	3.89%
601700 - UNIFORMS	$17,711	$79,943	$29,900	$29,050	$29,050	$0	0.00%
601800 - SAFETY SUPPLIES	$542	$57,407	$33,685	$35,000	$35,000	$0	0.00%
601900 - OTHER EXPENSES FOR BOARD	$28	$8,195	$3,792	$5,250	$5,250	$0	0.00%
602400 - TECHNOLOGY SUPPLIES	$5,366,449	$4,619,004	$673,592	$3,679,255	$6,996,000	$3,316,745	90.15%
602800 - TIRES & TUBES - NEW	$182,566	$218,876	$276,126	$292,086	$292,086	$0	0.00%
602900 - TIRES - RECAPPED	$73,118	$53,687	$14,134	$198,975	$198,975	$0	0.00%
603000 - CLEANING SUPPLIES	$0	$0	$0	$2,100	$2,100	$0	0.00%
603400 - ASSISTIVE TECHNOLOGY	$107,990	$13,140	$29,643	$105,000	$157,105	$52,105	49.62%
603500 - COMPUTER SOFTWARE	$626,202	$649,296	$1,267,768	$597,395	$1,093,587	$496,192	83.06%
603600 - COMPUTER SUPPLIES	$201,918	$185,758	$279,756	$186,251	$193,251	$7,000	3.76%
604100 - SCHOOL SUPPORT SUPPLIES	$110,290	$78,297	$87,201	$500	$500	$0	0.00%
604200 - PARENT EDUCATION SUPPLIES	$235	$0	$0	$0	$0	$0	0.00%
604500 - BAND SUPPLIES	$64,375	$54,769	$64,049	$69,600	$94,600	$25,000	35.92%
604600 - ACADEMIC ACTIVITIES SUPP	$35,386	$28,764	$39,894	$39,000	$39,000	$0	0.00%
604900 - FLUIDS/LUBRICANTS	$73,370	$74,894	$76,723	$91,875	$91,875	$0	0.00%
606000 - FOOD	$63,921	$66,670	$88,384	$31,300	$33,300	$2,000	6.39%
609200 - EMPLOYEE RECOGNITION PROG	$17,916	$16,843	$20,942	$19,500	$19,500	$0	0.00%
609300 - INSTRUCT PROGRAM SUPPLIES	$9,859	$13,947	$6,342	$14,900	$14,900	$0	0.00%
609400 - PARENT AND FAMILY ENGAGEMENT	$0	$0	$0	$0	$80,000	$80,000	100.00%
609500 - GUIDANCE SUPPLIES	$10,157	$20,855	$31,207	$19,000	$44,000	$25,000	131.58%
609900 - MAINTENANCE SUPPLIES	$0	$10,575	$0	$125,000	$128,094	$3,094	2.48%
610000 - STRINGS PROGRAM SUPPLIES	$50,607	$47,959	$52,292	$69,600	$69,600	$0	0.00%
610100 - TESTING SUPPLIES	$2,978	$8,596	$4,546	$16,309	$16,309	$0	0.00%
610200 - SUPPLEMENTAL MATERIALS	$43,184	$41,381	$48,296	$196,545	$193,853	($2,692)	-1.37%
610400 - CHORUS PROGRAM	$25,161	$20,577	$28,722	$36,000	$36,000	$0	0.00%
615000 - REIMBURSEMENT-FACILTY USE	$20,009	$51,450	$33,757	$102,795	$102,795	$0	0.00%
615100 - ATHLETIC TRAINER SUPPLIES	$12,257	$10,784	$12,419	$12,500	$12,500	$0	0.00%
615200 - TRAINING MATERIALS	$820	$1,076	$5,490	$1,000	$6,000	$5,000	500.00%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
615700 - FURNISHINGS-NEW UNDER 5K	$82,991	$39,850	$28,210	$0	$0	$0	0.00%
615800 - FURNISHINGS-REPL-UNDER 5K	$42,190	$7,691	$119,300	$143,000	$143,000	$0	0.00%
630000 - INSTR. SUPPLEMENTAL MAT.	$224,039	$241,387	$0	$0	$0	$0	0.00%
630100 - TECH MAINT/UPGRADES	$79,426	$107,379	$0	$0	$0	$0	0.00%
630200 - SUM/NEW STUDENT ORIENT	$1,422	$1,712	$0	$0	$0	$0	0.00%
630300 - SUMMER ENRICHMENT	$2,291	$5,328	$0	$0	$0	$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	$6,765	$9,823	$21,569	$25,327	$25,327	$0	0.00%
673000 - INTER AGENCY	$140,334	$76,896	$0	$0	$0	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$451,106	$415,565	$843,774	$2,902,837	$2,060,163	($842,674)	-29.03%
810100 - REPLACEMENT OF BUSES	$7,238,635	$250,740	$2,163,080	$3,868,183	$3,984,035	$115,852	2.99%
811000 - REPLACEMENT-TECH HARDWARE	$1,524,507	$15,799	$2,289,065	$0	$0	$0	0.00%
820000 - NEW EQUIPMENT	$260,272	$614,560	$616,880	$143,001	$143,001	$0	0.00%
820100 - BUSES - ADDITIONAL	$548,365	$0	$580,268	$258,161	$265,905	$7,744	3.00%
820400 - ADD/BLDG CONSTRUCTION	$0	$0	$1,288,984	$0	$0	$0	0.00%
910100 - PRINCIPAL - BONDS	$21,798,041	$21,208,388	$22,821,927	$25,658,596	$28,797,441	$3,138,845	12.23%
920100 - INTEREST - BONDS	$6,845,960	$7,176,288	$8,164,567	$8,981,326	$9,781,635	$800,309	8.91%
980000 - FUND TRANSFER-INTRA	$3,147,755	$3,176,554	$7,179,427	$0	$0	$0	0.00%
999500 - OFFSET UNAWARDED OTHER FUND	$0	$0	$0	$843,191	$1,702,778	$859,587	101.94%
999600 - OFFSET UNAWARDED STATE FUND	$0	$0	$0	$862,000	$847,509	($14,491)	-1.68%
999700 - OFFSET UNAWARDED FED FUND	$0	$0	$0	$4,225,000	$4,225,000	$0	0.00%
999800 - SCPS HOLDBACK	$0	$0	$204,666	$500,000	$500,000	$0	0.00%
Grand Total	**$393,201,190**	**$424,853,618**	**$457,489,096**	**$485,819,263**	**$515,861,088**	**$30,041,825**	**6.18%**

All Funds Expenditure Report by Object by Fund

Object	Object Description	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	5400 GRANT FUND	5900 TEXTBOOK FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	Total
111000	COMP OF DIRECTORS					$3,641,122	$139,148			$163,006	**$3,943,276**
111100	COMP OF BOARD MEMBERS					$84,000					**$84,000**
111200	COMP OF SUPERINTENDENT					$275,500					**$275,500**
111300	COMP OF ASST SUPTS					$938,471					**$938,471**
111500	TRAVEL/CAR ALLOWANCE					$13,200					**$13,200**
111600	RECERTIFICATION SPCLST					$123,713					**$123,713**
111700	SPECIALISTS					$799,898	$123,697				**$923,595**
111800	ACTIVITIES PERSONNEL					$661,294					**$661,294**
112100	COMP OF TEACHERS	$952,179	$764,618		$471,176	$143,153,458	$6,158,815				**$151,500,245**
112300	COMP OF COORDINATOR				$104,711	$2,911,597	$547,293				**$3,563,601**
112400	COMP OF INST SUPERVISORS						$248,005				**$248,005**
112600	COMP OF PRINCIPALS		$158,824			$4,729,797					**$4,888,621**
112700	COMP OF ASS'T PRINCIPALS					$5,634,330					**$5,634,330**
113000	COMP-PROF SUPV PERSONNEL			$421,055		$1,157,636					**$1,578,691**
113100	COMP OF SCHOOL NURSES					$2,271,171					**$2,271,171**
113200	COMP OF PSYCHOLOGISTS					$1,281,372					**$1,281,372**
113400	COMP OF SOCIAL WORKERS					$2,703,471	$163,655				**$2,867,126**
113500	SUPERVISOR					$1,058,811					**$1,058,811**
113600	SUPERVISOR - MAINTENANCE					$389,914					**$389,914**
113900	COMP OF THERAPISTS					$1,232,653					**$1,232,653**
114000	COMP-TECHNICAL PERSONNEL					$4,332,103	$76,676				**$4,408,779**
114100	COMP OF TEACHER ASS'TS				$55,690	$18,593,054	$1,162,290				**$19,811,034**
114200	COMP-HEALTH/SAFETY OFFICE					$375,848	$486,512				**$862,360**
114500	COMP OF CAFETERIA WORKERS			$187,213							**$187,213**
114700	EDUCATIONAL DIAGNOSTICIAN					$790,824					**$790,824**
114800	CLINICAL ASSISTANTS					$163,858					**$163,858**
115000	COMP OF CLERICAL STAFF		$59,955	$62,835	$57,223	$8,431,074	$341,935			$175,223	**$9,128,245**
115100	HOURLY PARA					$1,062,960	$79,722				**$1,142,682**
116100	COMP OF MAINT EMPLOYEES			$123,762		$4,019,951					**$4,143,713**
116500	COMP OF MECHANICS									$1,186,347	**$1,186,347**
117000	DRIVER PAY					$8,563,313					**$8,563,313**
119100	COMP OF CUSTODIANS					$3,622,806					**$3,622,806**

Object	Object Description	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	5400 GRANT FUND	5900 TEXTBOOK FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	Total
126000	COMP OF MECHANICS - O/T									$3,720	**$3,720**
126100	COMP OF MAINTENANCE - O/T					$72,281					**$72,281**
128200	DRIVER OVER 20 HOURS					$1,315,085					**$1,315,085**
128400	DRIVER OVER 40 HOURS					$24,772					**$24,772**
128500	AIDES OVER 20 HOURS					$191,333					**$191,333**
128600	AIDES OVER 40 HOURS					$10,630					**$10,630**
128800	NON-CONTRACT DRIVER > 40					$7,972					**$7,972**
129000	CUSTODIANS/OVERTIME/SUBS					$282,272					**$282,272**
129100	OVERTIME-FLSA					$66,967					**$66,967**
129200	DRIVER TRAINING					$58,038					**$58,038**
129400	NON-CONTRACT AIDES > 40					$8,504					**$8,504**
129600	BUS AIDE TRAINING					$11,786					**$11,786**
129700	HOURLY CUSTODIAN					$2,184,595					**$2,184,595**
132100	COMP OF HOMEBOUND TCHRS					$276,060					**$276,060**
133900	THERAPISTS - PART-TIME					$106,296					**$106,296**
134000	COMP OF BUS AIDES					$1,349,433					**$1,349,433**
135000	CLERICAL - PART-TIME				$10,630	$47,833					**$58,463**
136100	MAINTENANCE - SUMMER					$267,761					**$267,761**
152000	COMP OF SUB TEACHERS		$2,126			$3,256,008	$9,389				**$3,267,523**
152100	COMP-NURSING SUBSTITUTE					$88,226					**$88,226**
153500	CAFETERIA MONITORS					$270,000					**$270,000**
154000	CLERICAL - SUBS/OVERTIME					$42,015					**$42,015**
154400	NON-CONTRACTED DRIVER					$473,814					**$473,814**
154500	NON-CONTRACTED BUS AIDE					$535,495					**$535,495**
160000	COMP - SUPPLEMENTS					$1,926,776	$1,754				**$1,928,530**
161000	SUPPLEMENTAL PAY	$3,000		$27,637	$11,856	$2,335,927	$435,689				**$2,814,109**
162000	NON-CONTRACTED COMP					$10,630					**$10,630**
163000	FACILITY USE - OVERTIME					$78,174					**$78,174**
165000	NATIONAL BOARD TCHR BONUS					$193,779					**$193,779**
199700	ATTENDANCE BONUS					$36,120					**$36,120**
210000	FICA	$70,227	$71,844	$54,964	$56,435	$16,438,893	$699,952			$109,926	**$17,502,242**
221000	VRS (PLAN 1 & 2)	$99,029	$84,595	$40,874	$12,775	$12,012,713	$506,523			$78,182	**$12,834,691**
222000	VRS (HYBRID)	$19,834	$41,665	$39,898	$24	$14,477,295	$486,405			$48,842	**$15,113,963**
230000	HOSPITALIZATION	$76,823	$110,977	$195,355	$24,356	$33,843,153	$1,343,439			$216,918	**$35,811,021**

Object	Object Description	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	5400 GRANT FUND	5900 TEXTBOOK FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	Total
230100	RETIREE HEALTH INSURANCE	$21,143		$165,801		$5,109,636				$6,000	**$5,302,580**
230400	MEDICARE SUPPLEMENT PART D	$1,956		$73,602		$2,750,006				$5,008	**$2,830,572**
230500	HSA CONTRIBUTION EXPENSE	$1,199				$485,707	$26,714				**$513,620**
231000	DENTAL INSURANCE	$5,954	$5,212	$8,283	$1,330	$1,753,830	$61,650			$9,648	**$1,845,907**
231100	RETIREE DENTAL INSURANCE	$818		$2,273		$616,228				$409	**$619,728**
240000	GROUP LIFE INSURANCE	$9,250	$10,431	$8,518	$1,110	$2,232,669	$84,580			$16,169	**$2,362,727**
250000	DISABILITY INS (PLAN 1&2)	$1,743	$1,653	$968	$250	$249,670	$9,907			$2,307	**$266,498**
251000	DISABILITY INS (HYBRID)	$335	$693	$826	$12	$249,846	$8,452			$1,329	**$261,493**
271000	ANNUITY FOR NON-VRS EMP.					$3,600					**$3,600**
275000	RETIREE HEALTH CREDIT	$7,682	$8,660	$5,824	$934	$1,798,537	$65,950			$10,852	**$1,898,439**
280000	RETIREE SICK LEAVE PAY					$170,000					**$170,000**
281000	ANNUAL LEAVE PAYOFF					$546,000					**$546,000**
300000	PURCHASED SERVICES		$4,600	$26,780	$17,696	$9,492,743	$808,165		$35,035,289	$318,481	**$45,703,754**
300100	PROFESSIONAL IMPROVEMENT		$3,700	$386	$10,390	$596,694	$502,775			$2,625	**$1,116,570**
300200	PRINTING/BINDING					$11,725	$1,000				**$12,725**
300600	WORKER'S COMPENSATION			$55,793		$651,032					**$706,825**
300700	RECRUITING EXPENSES					$37,000					**$37,000**
300800	STAFF TRAINING					$9,917					**$9,917**
301500	FEES & RELATED SERVICES			$13,782,074		$27,355					**$13,809,429**
301700	UNIFORM RENTALS					$32,000				$8,610	**$40,610**
310200	TUITION ASSISTANCE					$156,000	$4,000				**$160,000**
310400	FIELD TRIPS						$5,000				**$5,000**
311000	MEDICAL SERVICES					$29,500					**$29,500**
313000	PROFESSIONAL SERVICES						$278,787				**$278,787**
313300	TESTING SERVICES				$3,470	$70,000					**$73,470**
318000	LEGAL FEES					$401,000					**$401,000**
330800	VEHICLE REPAIRS					$167,184					**$167,184**
330900	BUS REPAIRS					$3,115,001					**$3,115,001**
331000	REPAIRS TO EQUIPMENT			$73,671		$481,104				$26,250	**$581,025**
331100	MAINT SERVICES - BLDGS					$125,000					**$125,000**
331300	TECHNICAL MAINTENANCE					$335,800					**$335,800**
332000	MAINTENANCE CONTRACTS				$930	$1,093,947	$208,000			$26,250	**$1,329,127**
333000	D P SOFTWARE SUPPORT					$530,616					**$530,616**
342000	IN-LIEU-OF TRANSPORTATION					$39,000					**$39,000**

Object	Object Description	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	5400 GRANT FUND	5900 TEXTBOOK FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	Total
343000	TRANS SERVICE BY CONTRACT					$2,294,000					**$2,294,000**
360000	ADVERTISING					$20,929					**$20,929**
510100	ELECTRICITY					$6,834,000				$92,222	**$6,926,222**
510200	FUEL OIL/GAS					$2,300,000				$25,200	**$2,325,200**
510300	WATER/SEWAGE FEES					$1,058,000				$5,880	**$1,063,880**
520100	POSTAGE					$49,900					**$49,900**
520200	UPS SERVICE					$1,769					**$1,769**
520300	TELEPHONE			$1,000	$6,085	$74,628					**$81,713**
520400	DATA COMMUNICATION LINES					$200,200					**$200,200**
530000	FIRE & LIABILITY INS					$430,739					**$430,739**
530200	UNEMPLOYMENT COMP INS					$29,012					**$29,012**
530900	FLEET INSURANCE					$112,000				$1,733	**$113,733**
540100	LEASE/RENTALS	$9,825	$4,400	$7,500	$9,352	$511,142				$1,575	**$543,794**
550000	TRAVEL	$500		$9,050	$6,000	$176,049					**$191,599**
580000	MISCELLANEOUS					$10,000					**$10,000**
580100	DUES/LICENSES			$200		$44,957				$576	**$45,733**
580600	SUBSCRIPTIONS/JOURNALS					$1,900					**$1,900**
581000	MEMBERSHIPS (PROGRAMS)					$18,799	$1,200				**$19,999**
581100	MEMBERSHIPS (DIVISION)					$42,627					**$42,627**
600000	MATERIALS & SUPPLIES	$28,400	$19,882	$62,086	$109,401	$2,823,107	$625,295				**$3,668,172**
600100	OFFICE SUPPLIES			$53,200		$255,294				$1,575	**$310,069**
600200	TEXTBOOKS					$155,319		$3,695,123			**$3,850,442**
600400	MEDICAL & DENTAL SUPPLIES					$144,447					**$144,447**
600500	CUSTODIAL SUPPLIES					$640,000					**$640,000**
600600	AGRICULTURAL SUPPLIES					$40,000					**$40,000**
600700	BUILDING SUPPLIES					$474,750	$150,000				**$624,750**
600800	GASOLINE/OIL/LUBRICANTS			$1,200		$2,525,765				$7,770	**$2,534,735**
600900	REPAIR PARTS/SUPPLIES			$85,000		$787,000				$987,148	**$1,859,148**
601100	LIBRARY BOOKS & SUPPLIES					$191,419					**$191,419**
601200	OTHER OPERATING SUPPLIES					$28,162				$21,000	**$49,162**
601400	ATHLETIC SUPPLIES					$105,200					**$105,200**
601500	COMPUTER SUPPL/SOFTWARE					$4,786,335				$2,672	**$4,789,008**
601600	TESTING MATERIALS					$187,000					**$187,000**
601700	UNIFORMS					$28,000				$1,050	**$29,050**

Object	Object Description	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	5400 GRANT FUND	5900 TEXTBOOK FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	Total
601800	SAFETY SUPPLIES					$35,000					**$35,000**
601900	OTHER EXPENSES FOR BOARD					$5,250					**$5,250**
602400	TECHNOLOGY SUPPLIES					$230,000			$6,766,000		**$6,996,000**
602800	TIRES & TUBES - NEW									$292,086	**$292,086**
602900	TIRES - RECAPPED									$198,975	**$198,975**
603000	CLEANING SUPPLIES									$2,100	**$2,100**
603400	ASSISTIVE TECHNOLOGY					$157,105					**$157,105**
603500	COMPUTER SOFTWARE					$1,018,587	$75,000				**$1,093,587**
603600	COMPUTER SUPPLIES					$193,251					**$193,251**
604100	SCHOOL SUPPORT SUPPLIES					$500					**$500**
604500	BAND SUPPLIES					$94,600					**$94,600**
604600	ACADEMIC ACTIVITIES SUPP					$39,000					**$39,000**
604900	FLUIDS/LUBRICANTS									$91,875	**$91,875**
606000	FOOD					$31,300	$2,000				**$33,300**
609200	EMPLOYEE RECOGNITION PROG					$19,500					**$19,500**
609300	INSTRUCT PROGRAM SUPPLIES					$14,900					**$14,900**
609400	PARENT AND FAMILY ENGAGEMENT						$80,000				**$80,000**
609500	GUIDANCE SUPPLIES					$44,000					**$44,000**
609900	MAINTENANCE SUPPLIES						$128,094				**$128,094**
610000	STRINGS PROGRAM SUPPLIES					$69,600					**$69,600**
610100	TESTING SUPPLIES					$16,309					**$16,309**
610200	SUPPLEMENTAL MATERIALS					$193,853					**$193,853**
610400	CHORUS PROGRAM					$36,000					**$36,000**
615000	REIMBURSEMENT-FACILTY USE					$102,795					**$102,795**
615100	ATHLETIC TRAINER SUPPLIES					$12,500					**$12,500**
615200	TRAINING MATERIALS					$6,000					**$6,000**
615800	FURNISHINGS-REPL-UNDER 5K					$143,000					**$143,000**
650000	DONATIONS-SPECIAL PROGRAM					$25,050				$277	**$25,327**
810000	REPLACEMENT EQUIPMENT			$1,940,859		$42,954			$52,725	$23,625	**$2,060,163**
810100	REPLACEMENT OF BUSES								$3,984,035		**$3,984,035**
820000	NEW EQUIPMENT					$32,500	$45,370			$65,132	**$143,001**
820100	BUSES - ADDITIONAL								$265,905		**$265,905**
910100	PRINCIPAL - BONDS					$28,797,441					**$28,797,441**
920100	INTEREST - BONDS					$9,781,635					**$9,781,635**

Object	Object Description	1000 GOVERNOR'S SCHOOL	2000 DETENTION CENTER	3000 FOOD SERVICE	4000 REGIONAL ADULT ED	5000 OPERATING FUND	5400 GRANT FUND	5900 TEXTBOOK FUND	6000 CAPITAL PROJECTS	7000 FLEET SERVICE	Total
999500	OFFSET UNAWARDED OTHER FUND					$800,000	$902,778				**$1,702,778**
999600	OFFSET UNAWARDED STATE FUND		$10,000		$50,000		$787,509				**$847,509**
999700	OFFSET UNAWARDED FED FUND		$25,000		$500,000		$3,700,000				**$4,225,000**
999800	SCPS HOLDBACK								$500,000		**$500,000**
Total		**$1,309,897**	**$1,388,835**	**$17,518,487**	**$1,521,836**	**$418,011,259**	**$21,573,125**	**$3,695,123**	**$46,603,954**	**$4,238,572**	**$515,861,088**



Figure 20: Courtland High School Marching Band

Expenditure Trends by Function and Object All Funds

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
1100 CLASSROOM INSTRUCTION							
111000 - COMP OF DIRECTORS	$120,322	$137,399	$0	$0	$124,729	$124,729	100.00%
111700 - SPECIALISTS	$0	$0	$38,881	$63,510	$0	($63,510)	-100.00%
111800 - ACTIVITIES PERSONNEL	$517,723	$532,541	$563,972	$588,976	$661,294	$72,318	12.28%
112100 - COMP OF TEACHERS	$99,064,448	$103,785,916	$110,782,132	$125,177,955	$137,777,606	$12,599,652	10.07%
112300 - COMP OF COORDINATOR	$152,666	$162,644	$354,826	$359,055	$1,066,453	$707,398	197.02%
112700 - COMP OF ASS'T PRINCIPALS	$103,319	$104,007	$108,138	$112,316	$0	($112,316)	-100.00%
113500 - SUPERVISOR	$105,543	$112,325	$139,337	$191,386	$0	($191,386)	-100.00%
114100 - COMP OF TEACHER ASS'TS	$10,879,858	$15,749,546	$13,700,538	$16,790,739	$18,378,735	$1,587,996	9.46%
114200 - COMP-HEALTH/SAFETY OFFICE	$290,490	$471,148	$547,800	$623,553	$862,360	$238,807	38.30%
114700 - EDUCATIONAL DIAGNOSTICIAN	$253,843	$411,685	$437,992	$548,118	$790,824	$242,706	44.28%
115000 - COMP OF CLERICAL STAFF	$172,433	$165,603	$130,731	$76,212	$166,226	$90,014	118.11%
115100 - HOURLY PARA	$2,523,790	$1,290,163	$1,216,187	$1,107,250	$1,142,682	$35,432	3.20%
129100 - OVERTIME-FLSA	$0	$16	$0	$0	$0	$0	0.00%
135000 - CLERICAL - PART-TIME	$2,968	$0	$0	$10,300	$10,630	$330	3.20%
152000 - COMP OF SUB TEACHERS	$3,531,312	$3,180,753	$3,168,919	$3,166,204	$3,267,523	$101,319	3.20%
154500 - NON-CONTRACTED BUS AIDE	$0	$89	$0	$0	$0	$0	0.00%
160000 - COMP - SUPPLEMENTS	$1,613,007	$1,689,999	$1,936,760	$1,652,882	$1,919,335	$266,453	16.12%
161000 - SUPPLEMENTAL PAY	$1,575,948	$1,712,858	$1,893,698	$704,174	$651,044	($53,130)	-7.55%
161100 - SUPP PAY/SUMMER ENRICHMT	$12,300	$29,972	$0	$0	$0	$0	0.00%
165000 - NATIONAL BOARD TCHR BONUS	$90,000	$80,000	$84,176	$187,770	$193,779	$6,009	3.20%
199800 - BONUS - ONE TIME	$2,306,862	$302,150	$2,339,000	$0	$0	$0	0.00%
210000 - FICA	$8,995,477	$9,655,576	$10,388,770	$10,725,233	$11,839,031	$1,113,797	10.38%
221000 - VRS (PLAN 1 & 2)	$10,486,137	$10,240,281	$8,596,927	$7,913,765	$7,954,697	$40,932	0.52%
222000 - VRS (HYBRID)	$7,657,225	$9,718,749	$10,451,099	$12,745,918	$11,407,992	($1,337,926)	-10.50%
230000 - HOSPITALIZATION	$19,042,053	$19,182,445	$21,924,877	$22,357,822	$22,339,681	($18,141)	-0.08%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
230100 - RETIREE HEALTH INSURANCE	$2,375,858	$2,727,104	$2,666,101	$3,728,169	$2,795,701	($932,468)	-25.01%
230400 - MEDICARE SUPPLEMENT PART D	$495,010	$583,964	$794,047	$606,053	$2,143,064	$1,537,011	253.61%
230500 - HSA CONTRIBUTION EXPENSE	$266,038	$282,963	$323,721	$315,680	$386,377	$70,697	22.40%
231000 - DENTAL INSURANCE	$859,961	$866,325	$875,691	$1,136,996	$1,284,869	$147,873	13.01%
231100 - RETIREE DENTAL INSURANCE	$64,532	$70,036	$67,649	$588,091	$588,091	$0	0.00%
240000 - GROUP LIFE INSURANCE	$1,461,714	$1,597,351	$1,474,187	$1,766,480	$1,579,084	($187,396)	-10.61%
250000 - DISABILITY INS (PLAN 1&2)	$171,195	$165,121	$161,400	$172,923	$156,016	($16,907)	-9.78%
251000 - DISABILITY INS (HYBRID)	$130,540	$163,907	$182,956	$182,782	$193,121	$10,339	5.66%
271000 - ANNUITY FOR NON-VRS EMP.	$8	$71	$0	$0	$0	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$1,318,317	$1,438,412	$1,510,749	$1,741,264	$1,285,045	($456,219)	-26.20%
280000 - RETIREE SICK LEAVE PAY	$100,717	$48,660	$79,554	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$7,731	$3,796	$13,155	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$7,370,550	$6,622,679	$5,189,083	$5,916,044	$5,305,562	($610,482)	-10.32%
300001 - PURCH SRVC FZN FTES	$0	$1,401,800	$1,155,773	$0	$0	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$149,064	$177,826	$147,890	$163,104	$169,743	$6,639	4.07%
300200 - PRINTING/BINDING	$762	$1,708	$4,914	$2,500	$2,500	$0	0.00%
300600 - WORKER'S COMPENSATION	$277,917	$279,932	$264,690	$307,359	$307,359	$0	0.00%
300800 - STAFF TRAINING	$0	$0	$0	$612	$612	$0	0.00%
301400 - VERIZON MAINTENANCE	$38,147	$0	$0	$0	$0	$0	0.00%
310100 - INSTRUCTIONAL DEVELOPMENT	$2,149	$9,280	$0	$0	$0	$0	0.00%
310200 - TUITION ASSISTANCE	$239,425	$8,100	$4,070	$0	$0	$0	0.00%
310400 - FIELD TRIPS	$114,454	$166,139	$4,796	$5,000	$5,000	$0	0.00%
313000 - PROFESSIONAL SERVICES	$10,316	$63,883	$554	$0	$0	$0	0.00%
313300 - TESTING SERVICES	$0	$0	$1,280	$1,580	$3,470	$1,890	119.62%
332000 - MAINTENANCE CONTRACTS	$3,814	$3,899	$4,303	$3,462	$3,780	$318	9.19%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
332200 - COPIER MAINTENANCE	$1,826	$359	$0	$0	$0	$0	0.00%
361200 - ROBOTICS/TEAM COACHING	$5,500	$5,500	$0	$0	$0	$0	0.00%
520100 - POSTAGE	$0	$223	$0	$0	$0	$0	0.00%
520300 - TELEPHONE	$8,311	$6,390	$6,000	$6,645	$6,905	$260	3.91%
520500 - SITE CONNECTIONS	$99,555	$66,952	$0	$0	$0	$0	0.00%
530000 - FIRE & LIABILITY INS	$61,608	$57,920	$52,909	$56,739	$56,739	$0	0.00%
540100 - LEASE/RENTALS	$24,324	$25,337	$26,846	$23,425	$26,077	$2,652	11.32%
550000 - TRAVEL	$56,540	$57,654	$44,323	$91,500	$94,800	$3,300	3.61%
580700 - MISC. FEES/CHARGES	$103,868	$0	$11,614	$0	$0	$0	0.00%
600000 - MATERIALS & SUPPLIES	$2,127,640	$3,094,347	$3,011,516	$3,572,793	$2,988,684	($584,109)	-16.35%
600100 - OFFICE SUPPLIES	$383	$1,476	$155	$1,000	$1,000	$0	0.00%
600200 - TEXTBOOKS	$615,907	$2,823,617	$5,391,894	$3,902,595	$3,850,442	($52,153)	-1.34%
600400 - MEDICAL & DENTAL SUPPLIES	$65,664	$57,997	$68,456	$80,702	$79,507	($1,195)	-1.48%
601400 - ATHLETIC SUPPLIES	$91,434	$56,262	$129,539	$105,200	$105,200	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$29,753	$74,499	$0	$0	$0	$0	0.00%
601700 - UNIFORMS	$1,864	$3,840	$2,112	$0	$0	$0	0.00%
603400 - ASSISTIVE TECHNOLOGY	$53,573	$13,140	$4,300	$105,000	$52,450	($52,550)	-50.05%
603500 - COMPUTER SOFTWARE	$179	$0	$0	$0	$0	$0	0.00%
603600 - COMPUTER SUPPLIES	$87,669	$73,488	$82,660	$4,251	$4,251	$0	0.00%
604500 - BAND SUPPLIES	$64,375	$54,769	$64,049	$69,600	$94,600	$25,000	35.92%
604600 - ACADEMIC ACTIVITIES SUPP	$35,386	$28,764	$39,894	$39,000	$39,000	$0	0.00%
606000 - FOOD	$13,638	$14,600	$14,476	$9,350	$11,350	$2,000	21.39%
609400 - PARENT AND FAMILY ENGAGEMENT	$0	$0	$0	$0	$80,000	$80,000	100.00%
610000 - STRINGS PROGRAM SUPPLIES	$50,607	$47,959	$52,292	$69,600	$69,600	$0	0.00%
610200 - SUPPLEMENTAL MATERIALS	$43,184	$41,381	$48,296	$196,545	$193,853	($2,692)	-1.37%
610400 - CHORUS PROGRAM	$25,161	$20,577	$28,722	$36,000	$36,000	$0	0.00%
615100 - ATHLETIC TRAINER SUPPLIES	$12,257	$10,784	$12,419	$12,500	$12,500	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
615800 - FURNISHINGS-REPL-UNDER 5K	$0	$0	$119,300	$133,000	$133,000	$0	0.00%
630000 - INSTR. SUPPLEMENTAL MAT.	$224,039	$241,387	$0	$0	$0	$0	0.00%
630100 - TECH MAINT/UPGRADES	$79,426	$107,379	$0	$0	$0	$0	0.00%
630200 - SUM/NEW STUDENT ORIENT	$1,422	$1,712	$0	$0	$0	$0	0.00%
630300 - SUMMER ENRICHMENT	$2,291	$5,328	$0	$0	$0	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$28,212	$11,130	$28,881	$11,000	$11,000	$0	0.00%
820000 - NEW EQUIPMENT	$29,688	$40,663	$144,061	$47,870	$47,870	$0	0.00%
999500 - OFFSET UNAWARDED OTHER FUND	$0	$0	$0	$843,191	$1,500,000	$656,809	77.90%
999600 - OFFSET UNAWARDED STATE FUND	$0	$0	$0	$662,000	$647,509	($14,491)	-2.19%
999700 - OFFSET UNAWARDED FED FUND	$0	$0	$0	$2,725,000	$2,725,000	$0	0.00%
Subtotal	**$189,001,224**	**$202,444,257**	**$213,116,036**	**$234,545,743**	**$249,631,349**	**$15,085,606**	**6.43%**
1210 GUIDANCE SERVICES							
111000 - COMP OF DIRECTORS	$105,323	$130,029	$136,069	$142,174	$152,912	$10,738	7.55%
112100 - COMP OF TEACHERS	$5,280,359	$5,561,088	$5,428,886	$6,177,595	$6,577,045	$399,450	6.47%
112300 - COMP OF COORDINATOR	$96,045	$105,437	$111,021	$117,236	$116,851	($385)	-0.33%
113500 - SUPERVISOR	$103,022	$109,204	$113,541	$118,708	$124,062	$5,354	4.51%
115000 - COMP OF CLERICAL STAFF	$647,710	$686,285	$773,972	$813,610	$847,334	$33,724	4.14%
152000 - COMP OF SUB TEACHERS	$16,768	$95	$19,380	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$89,500	$0	$78,000	$0	$0	$0	0.00%
210000 - FICA	$463,879	$484,982	$490,257	$542,420	$574,502	$32,082	5.91%
221000 - VRS (PLAN 1 & 2)	$632,350	$629,617	$505,048	$535,798	$500,502	($35,296)	-6.59%
222000 - VRS (HYBRID)	$395,967	$460,719	$488,803	$578,221	$497,866	($80,355)	-13.90%
230000 - HOSPITALIZATION	$932,516	$869,116	$955,635	$813,187	$987,103	$173,916	21.39%
230100 - RETIREE HEALTH INSURANCE	$109,279	$136,208	$137,274	$171,088	$148,548	($22,540)	-13.17%
230400 - MEDICARE SUPPLEMENT PART D	$30,910	$34,349	$45,055	$34,446	$45,055	$10,610	30.80%
230500 - HSA CONTRIBUTION EXPENSE	$2,462	$1,095	$5,133	$5,739	$8,138	$2,399	41.80%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
231000 - DENTAL INSURANCE	$41,751	$38,761	$38,323	$38,348	$49,319	$10,971	28.61%
231100 - RETIREE DENTAL INSURANCE	$2,182	$2,926	$3,000	$3,000	$3,000	$0	0.00%
240000 - GROUP LIFE INSURANCE	$82,983	$87,986	$77,505	$83,735	$80,689	($3,046)	-3.64%
250000 - DISABILITY INS (PLAN 1&2)	$10,201	$10,128	$9,379	$8,999	$10,548	$1,549	17.21%
251000 - DISABILITY INS (HYBRID)	$6,538	$7,555	$8,048	$8,524	$8,210	($314)	-3.68%
275000 - RETIREE HEALTH CREDIT	$74,865	$79,380	$79,409	$88,882	$67,185	($21,697)	-24.41%
280000 - RETIREE SICK LEAVE PAY	$0	$0	$7,386	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$35,033	$7,426	$0	$0	$0	$0	0.00%
550000 - TRAVEL	$429	$586	$0	$100	$100	$0	0.00%
601600 - TESTING MATERIALS	$99,761	$97,517	$85,290	$100,000	$107,000	$7,000	7.00%
Subtotal	**$9,259,833**	**$9,540,487**	**$9,596,414**	**$10,381,810**	**$10,905,969**	**$524,159**	**5.05%**
1220 SCHOOL SOCIAL WORKERS SVC							
111000 - COMP OF DIRECTORS	$153,234	$129,522	$134,666	$140,794	$0	($140,794)	-100.00%
112300 - COMP OF COORDINATOR	$31,043	$93,365	$108,472	$114,013	$0	($114,013)	-100.00%
113400 - COMP OF SOCIAL WORKERS	$2,039,788	$2,255,339	$2,379,125	$2,711,766	$2,867,126	$155,360	5.73%
115000 - COMP OF CLERICAL STAFF	$15,585	$17,246	$0	$0	$0	$0	0.00%
161000 - SUPPLEMENTAL PAY	$99,817	$156,271	$143,820	$10,918	$11,267	$349	3.20%
199800 - BONUS - ONE TIME	$37,000	$0	$37,250	$0	$0	$0	0.00%
210000 - FICA	$174,533	$194,678	$203,944	$218,203	$211,357	($6,846)	-3.14%
221000 - VRS (PLAN 1 & 2)	$200,887	$211,745	$187,710	$202,501	$148,741	($53,760)	-26.55%
222000 - VRS (HYBRID)	$161,627	$194,946	$193,575	$227,058	$217,502	($9,556)	-4.21%
230000 - HOSPITALIZATION	$305,246	$351,466	$456,911	$391,310	$356,123	($35,187)	-8.99%
230500 - HSA CONTRIBUTION EXPENSE	$9,128	$8,101	$17,540	$18,149	$10,020	($8,129)	-44.79%
231000 - DENTAL INSURANCE	$16,426	$16,911	$18,648	$18,825	$17,697	($1,128)	-5.99%
240000 - GROUP LIFE INS	$29,228	$32,773	$29,841	$32,460	$29,215	($3,245)	-10.00%
250000 - DISABILITY INS (PLAN 1&2)	$3,281	$3,371	$3,608	$3,569	$2,907	($662)	-18.55%
251000 - DISABILITY INS (HYBRID)	$2,661	$3,224	$3,331	$3,398	$3,677	$279	8.21%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
275000 - RETIREE HEALTH CREDIT	$26,393	$29,593	$30,565	$34,474	$24,268	($10,206)	-29.60%
281000 - ANNUAL LEAVE PAYOFF	$5,651	$12,613	$5,833	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$175,767	$416,268	$177,705	$247,010	$247,010	$0	0.00%
300001 - PURCH SRVC FZN FTES	$0	$0	$42,017	$0	$0	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$17,715	$27,924	$12,031	$6,300	$6,300	$0	0.00%
550000 - TRAVEL	$12,860	$14,708	$12,864	$18,500	$18,500	$0	0.00%
600000 - MATERIALS & SUPPLIES	$49,871	$58,055	$144,341	$87,400	$115,365	$27,965	32.00%
603600 - COMPUTER SUPPLIES	$87	$0	$0	$0	$0	$0	0.00%
606000 - FOOD	$490	$508	$498	$500	$500	$0	0.00%
Subtotal	**$3,568,318**	**$4,228,626**	**$4,344,295**	**$4,487,148**	**$4,287,576**	**($199,572)**	**-4.45%**
1230 HOMEBOUND INSTRUCTION							
132100 - COMP OF HOMEBOUND TCHRS	$232,401	$265,107	$296,136	$267,500	$276,060	$8,560	3.20%
199800 - BONUS - ONE TIME	$4,000	$0	$4,250	$0	$0	$0	0.00%
210000 - FICA	$18,053	$20,261	$22,924	$0	$0	$0	0.00%
230000 - HOSPITALIZATION	$21	$15	$1,029	$0	$0	$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	$284	$0	$189	$0	$0	$0	0.00%
231000 - DENTAL INSURANCE	$1	$1	$52	$0	$0	$0	0.00%
550000 - TRAVEL	$0	$0	$0	$1,500	$1,500	$0	0.00%
600000 - MATERIALS & SUPPLIES	$404	$574	$430	$585	$585	$0	0.00%
Subtotal	**$255,165**	**$285,958**	**$325,010**	**$269,585**	**$278,145**	**$8,560**	**3.18%**
1310 IMPROVEMT OF INSTRUCTION							
111000 - COMP OF DIRECTORS	$908,569	$992,140	$1,028,762	$1,075,912	$1,612,489	$536,577	49.87%
111300 - COMP OF ASST SUPTS	$112,933	$218,335	$218,342	$222,180	$0	($222,180)	-100.00%
111700 - SPECIALISTS	$139,492	$172,788	$539,155	$200,178	$495,125	$294,947	147.34%
112100 - COMP OF TEACHERS	$1,598,533	$2,131,363	$1,928,023	$2,204,446	$1,964,973	($239,473)	-10.86%
112300 - COMP OF COORDINATOR	$304,091	$522,315	$642,782	$683,056	$1,545,659	$862,603	126.29%
112400 - COMP OF INST SUPERVISORS	$115,334	$112,284	$115,654	$120,969	$248,005	$127,036	105.02%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
113500 - SUPERVISOR	$0	$0	$0	$0	$270,142	$270,142	100.00%
114000 - COMP-TECHNICAL PERSONNEL	$0	$0	$0	$0	$76,676	$76,676	100.00%
114100 - COMP OF TEACHER ASS'TS	$832,929	$408,870	$92,147	$132,667	$84,319	($48,348)	-36.44%
115000 - COMP OF CLERICAL STAFF	$713,980	$731,232	$813,554	$891,954	$813,509	($78,445)	-8.79%
135000 - CLERICAL - PART-TIME	$0	$0	$8,959	$0	$0	$0	0.00%
152000 - COMP OF SUB TEACHERS	$814	$10,131	$0	$0	$0	$0	0.00%
160000 - COMP - SUPPLEMENTS	$0	$0	$0	$8,910	$9,195	$285	3.20%
161000 - SUPPLEMENTAL PAY	$328,712	$383,909	$422,860	$362,367	$623,784	$261,417	72.14%
199800 - BONUS - ONE TIME	$70,500	$0	$63,000	$0	$0	$0	0.00%
210000 - FICA	$373,588	$412,071	$429,349	$399,690	$562,773	$163,083	40.80%
221000 - VRS (PLAN 1 & 2)	$583,944	$738,377	$636,158	$644,150	$639,124	($5,026)	-0.78%
222000 - VRS (HYBRID)	$179,302	$117,442	$141,746	$141,039	$163,865	$22,826	16.18%
230000 - HOSPITALIZATION	$651,559	$660,134	$695,114	$561,621	$665,867	$104,246	18.56%
230100 - RETIREE HEALTH INSURANCE	$357,857	$1,193,698	$1,025,700	$224,222	$1,025,700	$801,478	357.45%
230400 - MEDICARE SUPPLEMENT PART D	$92,056	$109,679	$149,651	$115,588	$149,651	$34,063	29.47%
230500 - HSA CONTRIBUTION EXPENSE	$12,480	$16,515	$13,244	$11,961	$11,020	($941)	-7.87%
231000 - DENTAL INSURANCE	$28,304	$31,234	$30,475	$28,676	$31,933	$3,257	11.36%
231100 - RETIREE DENTAL INSURANCE	$7,810	$7,413	$6,050	$5,773	$5,773	$0	0.00%
240000 - GROUP LIFE INS	$61,539	$68,354	$63,054	$62,787	$68,734	$5,947	9.47%
250000 - DISABILITY INS (PLAN 1&2)	$9,159	$11,391	$11,483	$10,796	$13,391	$2,595	24.04%
251000 - DISABILITY INS (HYBRID)	$3,406	$2,304	$2,364	$1,974	$1,957	($17)	-0.86%
275000 - RETIREE HEALTH CREDIT	$55,568	$61,668	$64,657	$65,273	$59,382	($5,891)	-9.03%
280000 - RETIREE SICK LEAVE PAY	$9,998	$836	$0	$34,000	$34,000	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$118,020	$28,925	$9,673	$78,600	$78,600	$0	0.00%
300000 - PURCHASED SERVICES	$2,506,329	$3,261,833	$2,715,286	$2,234,497	$1,516,842	($717,655)	-32.12%
300100 - PROFESSIONAL IMPROVEMENT	$299,168	$272,775	$590,705	$649,406	$748,206	$98,800	15.21%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
300200 - PRINTING/BINDING	$673	$322	$0	$2,675	$2,675	$0	0.00%
301500 - FEES & RELATED SERVICES	$25,000	$10,000	$27,355	$27,355	$27,355	$0	0.00%
310200 - TUITION ASSISTANCE	$140,625	$133,293	$146,878	$160,000	$160,000	$0	0.00%
313000 - PROFESSIONAL SERVICES	$176,333	$148,814	$211,492	$206,668	$278,787	$72,119	34.90%
318000 - LEGAL FEES	$72,254	$163,027	$157,688	$120,000	$120,000	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$0	$0	$0	$12,045	$12,045	$0	0.00%
342000 - IN-LIEU-OF TRANSPORTATION	$3,748	$5,698	$0	$0	$0	$0	0.00%
360000 - ADVERTISING	$500	$0	$0	$300	$300	$0	0.00%
530200 - UNEMPLOYMENT COMP INS	$155,743	$6,352	$15,718	$20,000	$20,000	$0	0.00%
540100 - LEASE/RENTALS	$9,428	$7,636	$7,418	$8,415	$8,415	$0	0.00%
550000 - TRAVEL	$6,761	$14,028	$29,378	$10,500	$13,500	$3,000	28.57%
581000 - MEMBERSHIPS (PROGRAMS)	$12,424	$13,638	$13,420	$12,674	$12,674	$0	0.00%
581100 - MEMBERSHIPS (DIVISION)	$24,827	$27,890	$36,391	$34,500	$42,627	$8,127	23.56%
600000 - MATERIALS & SUPPLIES	$114,592	$105,346	$331,384	$244,998	$303,131	$58,133	23.73%
600100 - OFFICE SUPPLIES	$20,737	$126,896	$211,628	$23,000	$23,000	$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	$0	$0	$1,108	$1,000	$1,000	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$0	$0	$119,302	$0	$0	$0	0.00%
601700 - UNIFORMS	$15,552	$74,972	$25,000	$25,000	$25,000	$0	0.00%
604200 - PARENT EDUCATION SUPPLIES	$235	$0	$0	$0	$0	$0	0.00%
606000 - FOOD	$11,445	$14,842	$15,773	$5,600	$5,600	$0	0.00%
609300 - INSTRUCT PROGRAM SUPPLIES	$9,859	$13,947	$6,342	$14,900	$14,900	$0	0.00%
610100 - TESTING SUPPLIES	$391	$4,188	$3,971	$10,000	$10,000	$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	$0	$0	$0	$11,000	$11,000	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$5,010	$3,230	$3,635	$0	$0	$0	0.00%
Subtotal	**$11,282,108**	**$13,552,133**	**$13,821,830**	**$12,123,321**	**$14,612,702**	**$2,489,381**	**20.53%**

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
1311 GUIDANCE SERVICES SBO							
161000 - SUPPLEMENTAL PAY	$0	$13,755	$158,822	$0	$0	$0	0.00%
210000 - FICA	$0	$1,052	$12,150	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$1,656	$835	$1,483	$1,800	$1,800	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$19,339	$17,132	$19,382	$18,000	$18,000	$0	0.00%
313000 - PROFESSIONAL SERVICES	$0	$0	$18,610	$0	$0	$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	$0	$349	$514	$900	$900	$0	0.00%
600000 - MATERIALS & SUPPLIES	$0	$0	$19,741	$0	$0	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$3,600	$1,837	$1,116	$3,600	$3,444	($156)	-4.33%
606000 - FOOD	$114	$0	$0	$0	$0	$0	0.00%
609500 - GUIDANCE SUPPLIES	$10,157	$20,855	$31,207	$19,000	$44,000	$25,000	131.58%
Subtotal	**$34,866**	**$55,815**	**$263,025**	**$43,300**	**$68,144**	**$24,844**	**57.38%**
1312 TESTING SERVICES							
161000 - SUPPLEMENTAL PAY	$1,613	$0	$0	$0	$0	$0	0.00%
210000 - FICA	$123	$0	$0	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$29,802	$11,624	$13,803	$36,110	$36,110	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$235	$814	$227	$1,117	$1,117	$0	0.00%
314000 - AP/IB TESTING REIMBURSEMENT	$0	$0	$7,579	$0	$0	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$147	$0	$0	$0	$0	$0	0.00%
601600 - TESTING MATERIALS	$80,821	$86,267	$94,260	$80,000	$80,000	$0	0.00%
606000 - FOOD	$62	$25	$56	$100	$100	$0	0.00%
610100 - TESTING SUPPLIES	$2,587	$4,408	$575	$6,309	$6,309	$0	0.00%
Subtotal	**$115,390**	**$103,138**	**$116,500**	**$123,636**	**$123,636**	**$0**	**0.00%**
1320 MEDIA SERVICES							
112100 - COMP OF TEACHERS	$2,197,516	$2,407,385	$2,502,682	$2,713,639	$2,927,241	$213,602	7.87%
114100 - COMP OF TEACHER ASS'TS	$454,516	$460,906	$462,369	$508,827	$534,412	$25,585	5.03%
115000 - COMP OF CLERICAL STAFF	$405,359	$420,200	$430,268	$452,248	$471,591	$19,343	4.28%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
152000 - COMP OF SUB TEACHERS	$24,327	$23,707	$11,025	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$53,500	$0	$54,000	$0	$0	$0	0.00%
210000 - FICA	$223,925	$239,252	$250,650	$265,860	$286,017	$20,157	7.58%
221000 - VRS (PLAN 1 & 2)	$382,577	$387,413	$323,268	$330,549	$305,480	($25,069)	-7.58%
222000 - VRS (HYBRID)	$123,366	$155,621	$188,187	$221,978	$207,240	($14,738)	-6.64%
230000 - HOSPITALIZATION	$612,164	$557,953	$601,854	$499,259	$569,005	$69,746	13.97%
230100 - RETIREE HEALTH INSURANCE	$96,049	$103,454	$111,957	$83,884	$100,119	$16,235	19.35%
230400 - MEDICARE SUPPLEMENT PART D	$2,473	$5,433	$7,478	$5,785	$7,478	$1,693	29.26%
230500 - HSA CONTRIBUTION EXPENSE	$7,449	$11,022	$956	$0	$0	$0	0.00%
231000 - DENTAL INSURANCE	$28,529	$26,384	$27,151	$26,310	$31,260	$4,950	18.81%
231100 - RETIREE DENTAL INSURANCE	$3,969	$3,893	$4,091	$3,682	$3,682	$0	0.00%
240000 - GROUP LIFE INSURANCE	$40,792	$43,815	$40,232	$43,062	$41,726	($1,336)	-3.10%
250000 - DISABILITY INS (PLAN 1&2)	$6,290	$6,281	$6,054	$5,551	$5,974	$423	7.62%
251000 - DISABILITY INS (HYBRID)	$1,886	$2,597	$3,302	$3,227	$3,418	$191	5.92%
275000 - RETIREE HEALTH CREDIT	$36,835	$39,535	$41,254	$44,495	$34,641	($9,854)	-22.15%
280000 - RETIREE SICK LEAVE PAY	$2,430	$3,630	$8,760	$0	$0	$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	$139,793	$113,989	$140,665	$120,175	$189,744	$69,569	57.89%
Subtotal	**$4,843,745**	**$5,012,470**	**$5,216,204**	**$5,328,531**	**$5,719,028**	**$390,497**	**7.33%**
1330 ACADEMIC SERVICES							
300000 - PURCHASED SERVICES	$0	$0	$4,673	$15,000	$15,000	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$0	$0	$3,487	$9,000	$9,000	$0	0.00%
550000 - TRAVEL	$0	$0	$632	$4,000	$4,000	$0	0.00%
580100 - DUES/LICENSES	$0	$0	$470	$2,000	$2,000	$0	0.00%
600000 - MATERIALS & SUPPLIES	$0	$0	$4,791	$10,000	$10,000	$0	0.00%
606000 - FOOD	$0	$0	$2,809	$5,000	$5,000	$0	0.00%
Subtotal	**$0**	**$0**	**$16,861**	**$45,000**	**$45,000**	**$0**	**0.00%**

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
1400 INSTRUC SUPPORT-SCH ADMIN							
161000 - SUPPLEMENTAL PAY	$0	$74,442	$58,841	$41,200	$42,518	$1,318	3.20%
210000 - FICA	$2,607	$5,670	$4,478	$0	$0	$0	0.00%
222000 - VRS (HYBRID)	$0	$0	$5	$0	$0	$0	0.00%
230000 - HOSPITALIZATION	$0	$0	$112	$0	$0	$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	$40	$105	$110	$0	$0	$0	0.00%
231000 - DENTAL INSURANCE	$0	$0	$6	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$22,502	$19,557	$19,800	$25,000	$25,000	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$5,738	$11,426	$107,693	$10,000	$10,000	$0	0.00%
300200 - PRINTING/BINDING	$3,604	$3,160	$4,169	$3,500	$3,500	$0	0.00%
550000 - TRAVEL	$1,885	$2,363	$1,383	$0	$0	$0	0.00%
600000 - MATERIALS & SUPPLIES	$96,760	$10,845	$11,796	$13,000	$13,000	$0	0.00%
Subtotal	**$168,068**	**$127,567**	**$208,393**	**$92,700**	**$94,018**	**$1,318**	**1.42%**
1410 OFFICE OF THE PRINCIPAL							
111000 - COMP OF DIRECTORS	$112,233	$94,815	$88,677	$97,625	$105,055	$7,430	7.61%
112300 - COMP OF COORDINATOR	$111,619	$118,282	$122,980	$152,200	$163,865	$11,665	7.66%
112600 - COMP OF PRINCIPALS	$4,116,964	$4,336,031	$4,461,624	$4,782,071	$4,888,621	$106,550	2.23%
112700 - COMP OF ASS'T PRINCIPALS	$3,942,931	$4,552,896	$4,804,842	$5,054,276	$5,634,330	$580,054	11.48%
114100 - COMP OF TEACHER ASS'TS	$596,131	$684,033	$721,440	$768,935	$813,568	$44,633	5.80%
115000 - COMP OF CLERICAL STAFF	$3,306,860	$3,558,076	$3,703,607	$3,919,392	$4,064,001	$144,609	3.69%
129100 - OVERTIME-FLSA	$32,612	$39,801	$32,884	$64,890	$66,967	$2,077	3.20%
154000 - CLERICAL - SUBS/OVERTIME	$0	$5,182	$0	$0	$8,000	$8,000	100.00%
160000 - COMP - SUPPLEMENTS	$7,694	$0	$0	$0	$0	$0	0.00%
161000 - SUPPLEMENTAL PAY	$25,577	$26,308	$36,151	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$144,500	$0	$140,500	$0	$0	$0	0.00%
210000 - FICA	$904,371	$978,001	$1,035,828	$1,082,555	$1,141,212	$58,657	5.42%
221000 - VRS (PLAN 1 & 2)	$1,558,477	$1,619,866	$1,453,187	$1,551,535	$1,338,597	($212,938)	-13.72%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
222000 - VRS (HYBRID)	$454,992	$583,674	$586,289	$632,291	$653,927	$21,636	3.42%
230000 - HOSPITALIZATION	$1,744,363	$1,834,241	$2,054,353	$1,656,374	$1,930,793	$274,419	16.57%
230100 - RETIREE HEALTH INSURANCE	$301,459	$338,146	$297,179	$216,786	$327,261	$110,475	50.96%
230400 - MEDICARE SUPPLEMENT PART D	$66,541	$75,098	$101,724	$77,138	$101,724	$24,586	31.87%
230500 - HSA CONTRIBUTION EXPENSE	$15,910	$19,879	$20,943	$24,173	$24,439	$266	1.10%
231000 - DENTAL INSURANCE	$77,607	$82,636	$81,164	$81,244	$95,005	$13,761	16.94%
231100 - RETIREE DENTAL INSURANCE	$8,356	$8,430	$6,570	$5,909	$5,909	$0	0.00%
240000 - GROUP LIFE INSURANCE	$162,335	$177,663	$162,984	$174,424	$164,284	($10,140)	-5.81%
250000 - DISABILITY INS (PLAN 1&2)	$24,522	$25,047	$26,380	$26,041	$26,161	$120	0.46%
251000 - DISABILITY INS (HYBRID)	$7,796	$9,867	$10,015	$9,210	$10,817	$1,607	17.45%
275000 - RETIREE HEALTH CREDIT	$146,589	$160,425	$167,088	$178,865	$136,415	($42,450)	-23.73%
280000 - RETIREE SICK LEAVE PAY	$8,171	$10,225	$13,846	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$253,069	$191,546	$227,740	$180,000	$180,000	$0	0.00%
300000 - PURCHASED SERVICES	$42,414	$48,237	$63,266	$192,178	$206,626	$14,448	7.52%
300100 - PROFESSIONAL IMPROVEMENT	$1,500	$4,950	$5,716	$6,803	$6,803	$0	0.00%
300600 - WORKER'S COMPENSATION	$36,414	$36,678	$34,681	$40,272	$40,272	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$27,545	$28,741	$32,752	$4,532	$4,532	$0	0.00%
520100 - POSTAGE	$21,346	$18,595	$18,880	$24,600	$24,600	$0	0.00%
520300 - TELEPHONE	$25,726	$25,598	$26,568	$36,908	$36,908	$0	0.00%
520400 - DATA COMMUNICATION LINES	$3	$203	$0	$0	$0	$0	0.00%
540100 - LEASE/RENTALS	$303,365	$321,092	$321,218	$329,002	$324,790	($4,212)	-1.28%
550000 - TRAVEL	$10,618	$14,999	$15,359	$18,724	$18,724	$0	0.00%
580100 - DUES/LICENSES	$1,700	$1,598	$1,550	$0	$0	$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	$1,010	$1,180	$1,675	$1,200	$1,200	$0	0.00%
600000 - MATERIALS & SUPPLIES	$8,631	$4,382	$4,198	$4,642	$4,642	$0	0.00%
600100 - OFFICE SUPPLIES	$108,719	$67,979	$85,723	$194,714	$192,178	($2,536)	-1.30%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
604100 - SCHOOL SUPPORT SUPPLIES	$110,290	$78,297	$87,201	$500	$500	$0	0.00%
606000 - FOOD	$33,329	$30,575	$42,012	$0	$0	$0	0.00%
615000 - REIMBURSEMENT-FACILTY USE	$20,009	$51,450	$33,757	$60,000	$60,000	$0	0.00%
Subtotal	**$18,884,298**	**$20,264,723**	**$21,132,552**	**$21,650,009**	**$22,802,726**	**$1,152,717**	**5.32%**
2110 BOARD SERVICES							
111100 - COMP OF BOARD MEMBERS	$84,000	$84,000	$84,000	$84,000	$84,000	$0	0.00%
115000 - COMP OF CLERICAL STAFF	$37,071	$0	$0	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$1,000	$0	$0	$0	$0	$0	0.00%
210000 - FICA	$8,281	$5,622	$6,027	$6,052	$5,904	($148)	-2.45%
221000 - VRS (PLAN 1 & 2)	$5,386	$0	$0	$0	$0	$0	0.00%
230000 - HOSPITALIZATION	$54,349	$49,897	$47,867	$34,534	$44,976	$10,442	30.24%
230500 - HSA CONTRIBUTION EXPENSE	$0	$1,599	$2,399	$2,399	$2,399	$0	0.00%
231000 - DENTAL INSURANCE	$1,205	$1,041	$942	$894	$1,330	$436	48.77%
240000 - GROUP LIFE INS	$434	$0	$0	$0	$0	$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	$88	$0	$0	$0	$0	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$392	$0	$0	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$0	$2,223	$0	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$83,211	$81,787	$23,015	$50,660	$50,660	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$7,100	$11,101	$19,081	$39,000	$39,000	$0	0.00%
550000 - TRAVEL	$11	$961	$931	$200	$200	$0	0.00%
580100 - DUES/LICENSES	$13,193	$13,024	$14,115	$13,700	$13,700	$0	0.00%
601900 - OTHER EXPENSES FOR BOARD	$28	$8,195	$3,792	$5,250	$5,250	$0	0.00%
Subtotal	**$295,751**	**$259,448**	**$202,168**	**$236,689**	**$247,419**	**$10,730**	**4.53%**
2120 EXECUTIVE ADMIN SERVICES							
111000 - COMP OF DIRECTORS	$232,190	$317,238	$342,582	$359,808	$191,896	($167,912)	-46.67%
111200 - COMP OF SUPERINTENDENT	$181,250	$720,790	$269,080	$275,500	$275,500	$0	0.00%
111300 - COMP OF ASST SUPTS	$0	$0	$172,376	$204,641	$384,073	$179,432	87.68%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
111500 - TRAVEL/CAR ALLOWANCE	$0	$0	$12,450	$13,200	$13,200	$0	0.00%
113000 - COMP-PROF SUPV PERSONNEL	$42,550	$115,047	$0	$0	$0	$0	0.00%
115000 - COMP OF CLERICAL STAFF	$228,095	$277,835	$297,345	$295,633	$313,698	$18,065	6.11%
135000 - CLERICAL - PART-TIME	$12,836	$12,308	$11,088	$10,300	$10,630	$330	3.20%
154000 - CLERICAL - SUBS/OVERTIME	$14,026	$874	$375	$30,900	$31,889	$989	3.20%
161000 - SUPPLEMENTAL PAY	$0	$12,180	$0	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$7,000	$0	$5,500	$0	$0	$0	0.00%
210000 - FICA	$52,974	$59,900	$83,360	$75,718	$79,307	$3,589	4.74%
221000 - VRS (PLAN 1 & 2)	$99,605	$126,417	$149,585	$163,244	$143,762	($19,482)	-11.93%
222000 - VRS (HYBRID)	$7,072	$8,910	$37	$0	$0	$0	0.00%
230000 - HOSPITALIZATION	$49,358	$77,870	$81,231	$61,646	$74,870	$13,224	21.45%
230100 - RETIREE HEALTH INSURANCE	$36,873	$44,247	$31,941	$42,000	$31,941	($10,059)	-23.95%
230400 - MEDICARE SUPPLEMENT PART D	$14,387	$15,863	$21,308	$17,120	$21,308	$4,188	24.46%
230500 - HSA CONTRIBUTION EXPENSE	$1,392	$1,670	$0	$0	$0	$0	0.00%
231000 - DENTAL INSURANCE	$2,120	$3,675	$3,168	$3,098	$3,227	$129	4.16%
231100 - RETIREE DENTAL INSURANCE	$273	$248	$0	$0	$0	$0	0.00%
240000 - GROUP LIFE INS	$8,601	$10,911	$12,421	$13,402	$12,354	($1,048)	-7.82%
250000 - DISABILITY INS (PLAN 1&2)	$1,542	$1,941	$2,662	$2,706	$2,777	$71	2.62%
251000 - DISABILITY INS (HYBRID)	$114	$140	$2	$0	$0	$0	0.00%
270500 - SUPERINTENDENT'S ANNUITY	$1,667	$0	$0	$0	$0	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$7,766	$9,852	$12,737	$13,903	$10,373	($3,530)	-25.39%
280000 - RETIREE SICK LEAVE PAY	$3,146	$0	$0	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$8,335	$13,936	$12,567	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$1,726	$2,821	$36,936	$5,050	$5,050	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$2,695	$3,273	$19,550	$5,000	$5,000	$0	0.00%
300200 - PRINTING/BINDING	$89	$61	$220	$550	$550	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
300600 - WORKER'S COMPENSATION	$10,020	$10,093	$9,544	$11,082	$11,082	$0	0.00%
312000 - AUDIT EXPENSES	$0	$0	$0	$0	$0	$0	0.00%
318000 - LEGAL FEES	$165,308	$319,011	$165,005	$200,000	$200,000	$0	0.00%
360000 - ADVERTISING	$1,860	$906	$496	$3,500	$3,500	$0	0.00%
520100 - POSTAGE	$20,943	$20,886	$1,467	$25,000	$25,000	$0	0.00%
520200 - UPS SERVICE	$2,439	$1,383	$2,701	$1,769	$1,769	$0	0.00%
520300 - TELEPHONE	$2,518	$2,705	$2,884	$4,000	$4,000	$0	0.00%
530200 - UNEMPLOYMENT COMP INS	$0	$0	$0	$1,512	$1,512	$0	0.00%
540100 - LEASE/RENTALS	$23,041	$28,943	$29,165	$25,289	$25,289	$0	0.00%
550000 - TRAVEL	$1,476	$501	$1,948	$500	$500	$0	0.00%
580100 - DUES/LICENSES	$6,255	$6,000	$6,000	$7,639	$7,327	($312)	-4.08%
600000 - MATERIALS & SUPPLIES	$1,507	$2,773	$6,368	$2,900	$2,900	$0	0.00%
600100 - OFFICE SUPPLIES	$5,742	$5,853	$3,664	$5,032	$5,032	$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	$0	$0	$0	$575	$575	$0	0.00%
606000 - FOOD	$0	$0	$5,608	$8,400	$8,400	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$0	$0	$18,961	$1,000	$1,000	$0	0.00%
999700 - OFFSET UNAWARDED FED FUND	$0	$0	$0	$100,000	$100,000	$0	0.00%
Subtotal	**$1,258,793**	**$2,237,063**	**$1,832,332**	**$1,991,617**	**$2,009,290**	**$17,673**	**0.89%**
2130 PUBLIC INFORMATION							
111000 - COMP OF DIRECTORS	$86,868	$222,307	$155,724	$162,635	$0	($162,635)	-100.00%
111300 - COMP OF ASST SUPTS	$0	$0	$0	$0	$166,590	$166,590	100.00%
111700 - SPECIALISTS	$0	$49,144	$160,885	$169,645	$179,218	$9,573	5.64%
112300 - COMP OF COORDINATOR	$88,883	$146,341	$114,486	$118,182	$136,045	$17,863	15.11%
115000 - COMP OF CLERICAL STAFF	$85,140	$58,489	$62,956	$64,097	$68,569	$4,472	6.98%
135000 - CLERICAL PART-TIME	$150	$2,220	$180	$9,270	$9,567	$297	3.20%
160000 - COMP - SUPPLEMENTS	$12,000	$0	$0	$0	$0	$0	0.00%
161000 - SUPPLEMENTAL PAY	$1,000	$105	$0	$39,140	$40,392	$1,252	3.20%
199800 - BONUS - ONE TIME	$3,000	$0	$5,000	$0	$0	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
210000 - FICA	$20,443	$30,545	$37,079	$38,100	$40,752	$2,652	6.96%
221000 - VRS (PLAN 1 & 2)	$7,537	$8,780	$24,526	$25,513	$22,631	($2,882)	-11.30%
222000 - VRS (HYBRID)	$32,462	$47,261	$44,539	$47,367	$47,999	$632	1.33%
230000 - HOSPITALIZATION	$40,322	$52,606	$60,187	$48,648	$45,502	($3,146)	-6.47%
230500 - HSA CONTRIBUTION EXPENSE	$1,113	$4,175	$3,340	$3,340	$0	($3,340)	-100.00%
231000 - DENTAL INSURANCE	$1,725	$2,693	$2,521	$2,561	$3,092	$531	20.73%
240000 - GROUP LIFE INS	$3,564	$4,880	$5,758	$6,075	$5,838	($237)	-3.90%
250000 - DISABILITY INS (PLAN 1&2)	$119	$137	$438	$429	$442	$13	3.03%
251000 - DISABILITY INS (HYBRID)	$594	$834	$853	$800	$872	$72	9.00%
275000 - RETIREE HEALTH CREDIT	$2,976	$4,151	$5,639	$5,951	$4,717	($1,234)	-20.74%
281000 - ANNUAL LEAVE PAYOFF	$10,241	$0	$0	$0	$0	$0	0.00%
300000 - PURCHASED SERVICE	$44,972	$41,287	$96,376	$42,993	$47,993	$5,000	11.63%
300100 - PROFESSIONAL IMPROVEMENT	$3,299	$328	$1,470	$6,000	$12,000	$6,000	0.00%
300200 - PRINTING/BINDING	$1,643	$34	$1,998	$3,500	$3,500	$0	0.00%
331000 - REPAIRS TO EQUIPMENT	$2,392	$2,320	$1,034	$3,500	$3,500	$0	0.00%
360000 - ADVERTISING	$0	$5,500	$1,876	$1,229	$1,229	$0	0.00%
540100 - LEASE/RENTALS	$86,510	$104,141	$76,573	$115,000	$115,000	$0	0.00%
550000 - TRAVEL	$1,613	$369	$212	$415	$415	$0	0.00%
580100 - DUES/LICENSES	$425	$295	$1,859	$1,300	$1,300	$0	0.00%
580600 - SUBSCRIPTIONS/JOURNALS	$0	$540	$160	$750	$750	$0	0.00%
600000 - MATERIALS & SUPPLIES	$37,796	$37,115	$47,562	$30,000	$30,000	$0	0.00%
600100 - OFFICE SUPPLIES	$6,422	$5,217	$3,849	$4,000	$4,000	$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	$0	$0	$415	$100	$100	$0	0.00%
603500 - COMPUTER SOFTWARE	$8,480	$9,206	$9,497	$8,780	$8,312	($468)	-5.33%
650000 - DONATIONS-SPECIAL PROGRAM	$6,765	$9,823	$21,569	$10,000	$10,000	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$9,035	$14,819	$5,352	$28,000	$28,000	$0	0.00%
Subtotal	**$607,491**	**$865,662**	**$953,913**	**$997,320**	**$1,038,325**	**$41,005**	**4.11%**

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
2140 HUMAN RESOURCES							
111000 - COMP OF DIRECTORS	$313,290	$246,542	$282,619	$295,480	$308,805	$13,325	4.51%
111300 - COMP OF ASST SUPTS	$112,387	$163,256	$177,086	$185,144	$186,051	$907	0.49%
111600 - RECERTIFICATION SPCLST	$89,735	$95,923	$100,702	$108,247	$123,713	$15,466	14.29%
111700 - SPECIALISTS	$81,166	$81,053	$84,922	$93,034	$157,368	$64,334	69.15%
113000 - COMP-PROF SUPV PERSONNEL	$0	$20,882	$78,010	$81,560	$85,820	$4,260	5.22%
115000 - COMP OF CLERICAL STAFF	$325,006	$352,280	$426,452	$541,684	$583,872	$42,188	7.79%
135000 - CLERICAL - PART-TIME	$14,893	$27,585	$14,832	$26,780	$27,637	$857	3.20%
152000 - COMP OF SUB TEACHERS	$0	$25,408	$23,625	$0	$0	$0	0.00%
161000 - SUPPLEMENTAL PAY	$17,083	$20,645	$18,338	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$10,000	$0	$11,000	$0	$0	$0	0.00%
210000 - FICA	$71,449	$76,942	$91,219	$96,798	$108,157	$11,359	11.73%
221000 - VRS (PLAN 1 & 2)	$87,996	$111,631	$112,081	$120,547	$109,263	($11,284)	-9.36%
222000 - VRS (HYBRID)	$36,184	$42,794	$59,001	$73,961	$73,262	($699)	-0.95%
230000 - HOSPITALIZATION	$69,739	$70,004	$89,037	$83,252	$113,381	$30,129	36.19%
230100 - RETIREE HEALTH INSURANCE	$9,819	$10,909	$11,278	$7,351	$11,278	$3,927	53.42%
230400 - MEDICARE SUPPLEMENT PART D	$1,236	$1,401	$1,841	$1,424	$1,841	$417	29.26%
230500 - HSA CONTRIBUTION EXPENSE	$2,868	$3,286	$5,281	$5,281	$5,281	$0	0.00%
231000 - DENTAL INSURANCE	$4,625	$4,612	$5,059	$5,361	$6,953	$1,592	29.70%
231100 - RETIREE DENTAL INSURANCE	$818	$893	$893	$818	$818	$0	0.00%
240000 - GROUP LIFE INSURANCE	$10,012	$12,451	$13,535	$14,682	$14,726	$44	0.30%
250000 - DISABILITY INS (PLAN 1&2)	$1,649	$1,772	$2,033	$2,023	$2,297	$274	13.54%
251000 - DISABILITY INS (HYBRID)	$616	$700	$970	$1,091	$1,039	($52)	-4.77%
275000 - RETIREE HEALTH CREDIT	$9,041	$11,243	$13,879	$15,799	$12,396	($3,403)	-21.54%
280000 - RETIREE SICK LEAVE PAY	$0	$0	$0	$34,000	$34,000	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$6,007	$1,938	$4,741	$89,000	$89,000	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
300000 - PURCHASED SERVICES	$161,479	$89,720	$60,720	$39,447	$366,791	$327,344	829.83%
300100 - PROFESSIONAL IMPROVEMENT	$12,272	$12,540	$23,985	$4,200	$4,200	$0	0.00%
300700 - RECRUITING EXPENSES	$29,348	$23,134	$32,260	$37,000	$37,000	$0	0.00%
313000 - PROFESSIONAL SERVICES	$0	$22,068	$82,084	$0	$0	$0	0.00%
318000 - LEGAL FEES	$75,341	$336,368	$336,898	$81,000	$81,000	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$4,799	$6,298	$6,326	$10,000	$10,000	$0	0.00%
360000 - ADVERTISING	$0	$8,000	$8,590	$10,500	$10,500	$0	0.00%
530200 - UNEMPLOYMENT COMP INS	$10,000	$0	$0	$2,000	$2,000	$0	0.00%
540100 - LEASE/RENTALS	$2,452	$2,499	$2,662	$4,080	$4,080	$0	0.00%
580100 - DUES/LICENSES	$1,860	$1,694	$3,100	$0	$0	$0	0.00%
600000 - MATERIALS & SUPPLIES	$28,906	$22,260	$28,842	$11,500	$11,500	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$117,103	$0	$0	$0	$0	$0	0.00%
606000 - FOOD	$1,428	$1,673	$1,097	$1,000	$1,000	$0	0.00%
609200 - EMPLOYEE RECOGNITION PROG	$17,916	$16,843	$20,942	$19,500	$19,500	$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	$0	$0	$0	$3,500	$3,500	$0	0.00%
Subtotal	**$1,738,526**	**$1,927,245**	**$2,235,938**	**$2,107,044**	**$2,608,029**	**$500,985**	**23.78%**
2150 CONSTRUCTION MANAGEMENT							
111000 - COMP OF DIRECTORS	$39,723	$0	$0	$0	$0	$0	0.00%
210000 - FICA	$2,823	$0	$0	$0	$0	$0	0.00%
221000 - VRS (PLAN 1 & 2)	$6,602	$0	$0	$0	$0	$0	0.00%
230000 - HOSPITALIZATION	$4,253	$0	$0	$0	$0	$0	0.00%
231000 - DENTAL INSURANCE	$223	$0	$0	$0	$0	$0	0.00%
240000 - GROUP LIFE INSURANCE	$532	$0	$0	$0	$0	$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	$100	$0	$0	$0	$0	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$481	$0	$0	$0	$0	$0	0.00%
Subtotal	**$54,737**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
2160 FISCAL SERVICES							
111000 - COMP OF DIRECTORS	$126,236	$213,336	$319,995	$329,799	$344,674	$14,875	4.51%
111300 - COMP OF ASST SUPTS	$164,206	$184,700	$191,245	$200,773	$201,757	$984	0.49%
111700 - SPECIALISTS	$0	$25,361	$83,522	$87,323	$91,884	$4,561	5.22%
113000 - COMP-PROF SUPV PERSONNEL	$230,656	$170,983	$186,183	$274,624	$302,633	$28,009	10.20%
113500 - SUPERVISOR	$184,040	$252,737	$262,779	$274,732	$287,121	$12,389	4.51%
115000 - COMP OF CLERICAL STAFF	$587,074	$600,583	$688,871	$820,920	$800,634	($20,286)	-2.47%
199800 - BONUS - ONE TIME	$14,000	$0	$14,000	$0	$0	$0	0.00%
210000 - FICA	$93,264	$103,727	$126,438	$143,007	$147,389	$4,382	3.06%
221000 - VRS (PLAN 1 & 2)	$163,718	$140,127	$130,469	$136,153	$108,389	($27,764)	-20.39%
222000 - VRS (HYBRID)	$53,535	$96,602	$137,641	$174,524	$166,591	($7,933)	-4.55%
230000 - HOSPITALIZATION	$186,158	$186,268	$240,202	$215,268	$1,074,220	$858,952	399.02%
230100 - RETIREE HEALTH INSURANCE	$3,607	$4,722	$4,578	$0	$4,578	$4,578	100.00%
230400 - MEDICARE SUPPLEMENT PART D	$2,473	$2,802	$3,682	$2,848	$3,682	$833	29.26%
230500 - HSA CONTRIBUTION EXPENSE	$4,731	$0	$2,099	$2,108	$2,108	$0	0.00%
231000 - DENTAL INSURANCE	$7,940	$8,470	$9,735	$9,828	$11,639	$1,811	18.43%
240000 - GROUP LIFE INSURANCE	$17,312	$19,087	$20,212	$20,970	$20,853	($117)	-0.56%
250000 - DISABILITY INS (PLAN 1&2)	$2,554	$2,220	$2,413	$2,306	$2,140	($166)	-7.20%
251000 - DISABILITY INS (HYBRID)	$833	$1,496	$2,059	$2,456	$2,582	$126	5.13%
275000 - RETIREE HEALTH CREDIT	$15,633	$17,235	$20,726	$24,068	$17,327	($6,741)	-28.01%
281000 - ANNUAL LEAVE PAYOFF	$5,733	$24,849	$12,816	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$24,593	$28,268	$59,374	$51,066	$51,066	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$21,594	$20,051	$24,947	$26,000	$26,000	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$0	$0	$0	$16,370	$16,370	$0	0.00%
550000 - TRAVEL	$332	$572	$2,743	$300	$300	$0	0.00%
580100 - DUES/LICENSES	$1,752	$1,469	$2,524	$2,000	$2,000	$0	0.00%
580700 - MISC. FEES/CHARGES	$160,913	$0	$0	$0	$0	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
581000 - MEMBERSHIPS (PROGRAMS)	$0	$649	$128	$0	$0	$0	0.00%
600000 - MATERIALS & SUPPLIES	$11,155	$8,447	$29,791	$5,320	$5,320	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$8,187	$5,572	$0	$0	$0	$0	0.00%
606000 - FOOD	$2,416	$3,334	$770	$350	$350	$0	0.00%
615800 - FURNISHINGS-REPL-UNDER 5K	$42,190	$7,691	$0	$10,000	$10,000	$0	0.00%
999500 - OFFSET UNAWARDED OTHER FUND	$0	$0	$0	$0	$202,778	$202,778	100.00%
Subtotal	**$2,136,836**	**$2,131,358**	**$2,579,942**	**$2,833,113**	**$3,904,385**	**$1,071,272**	**37.81%**
2170 PURCHASING							
112300 - COMP OF COORDINATOR	$36,124	$0	$0	$0	$0	$0	0.00%
113500 - SUPERVISOR	$76,980	$127,926	$133,007	$139,059	$145,330	$6,271	4.51%
115000 - COMP OF CLERICAL STAFF	$61,438	$79,893	$82,700	$86,464	$163,844	$77,380	89.49%
199800 - BONUS - ONE TIME	$2,000	$0	$2,000	$0	$0	$0	0.00%
210000 - FICA	$12,401	$14,841	$15,523	$16,018	$21,774	$5,756	35.93%
221000 - VRS (PLAN 1 & 2)	$28,810	$34,481	$30,652	$32,048	$28,831	($3,217)	-10.04%
222000 - VRS (HYBRID)	$0	$0	$0	$0	$9,619	$9,619	100.00%
230000 - HOSPITALIZATION	$36,991	$34,245	$39,351	$30,288	$53,747	$23,459	77.45%
231000 - DENTAL INSURANCE	$1,662	$1,488	$1,488	$1,489	$2,659	$1,170	78.58%
240000 - GROUP LIFE INSURANCE	$2,323	$2,780	$2,545	$2,662	$3,279	$617	23.18%
250000 - DISABILITY INS (PLAN 1&2)	$454	$532	$555	$537	$563	$26	4.84%
251000 - DISABILITY INS (HYBRID)	$0	$0	$0	$0	$174	$174	100.00%
275000 - RETIREE HEALTH CREDIT	$2,098	$2,510	$2,610	$2,730	$2,722	($8)	-0.29%
281000 - ANNUAL LEAVE PAYOFF	$980	$1,156	$2,042	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$3,210	$2,530	$2,452	$4,432	$4,432	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$1,772	$1,997	$2,437	$5,680	$5,680	$0	0.00%
318000 - LEGAL FEES	$0	$0	$0	$0	$0	$0	0.00%
550000 - TRAVEL	$0	$51	$0	$0	$0	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
580100 - DUES/LICENSES	$910	$380	$0	$1,500	$1,500	$0	0.00%
600000 - MATERIALS & SUPPLIES	$172,603	$0	$0	$0	$0	$0	0.00%
Subtotal	**$440,755**	**$304,811**	**$317,362**	**$322,907**	**$444,154**	**$121,247**	**37.55%**
2220 HEALTH SERVICES							
111000 - COMP OF DIRECTORS	$131,637	$139,536	$145,078	$151,680	$158,520	$6,840	4.51%
113100 - COMP OF SCHOOL NURSES	$1,706,042	$1,778,155	$1,965,006	$2,155,056	$2,271,171	$116,115	5.39%
113500 - SUPERVISOR	$0	$0	$54,201	$118,708	$124,062	$5,354	4.51%
113900 - COMP OF THERAPISTS	$1,041,169	$1,004,998	$945,969	$1,160,813	$1,232,653	$71,840	6.19%
114800 - CLINICAL ASSISTANTS	$145,678	$138,163	$152,728	$161,377	$163,858	$2,481	1.54%
115000 - COMP OF CLERICAL STAFF	$4,889	$0	$0	$0	$0	$0	0.00%
133900 - THERAPISTS - PART-TIME	$109,420	$110,303	$121,092	$103,000	$106,296	$3,296	3.20%
152100 - COMP-NURSING SUBSTITUTE	$75,788	$66,710	$108,813	$85,490	$88,226	$2,736	3.20%
161000 - SUPPLEMENTAL PAY	$54,384	$41,525	$19,816	$61,491	$63,459	$1,968	3.20%
162000 - NON-CONTRACTED COMP	$2,933	$0	$0	$10,300	$10,630	$330	3.20%
199800 - BONUS - ONE TIME	$53,000	$0	$55,500	$0	$0	$0	0.00%
210000 - FICA	$242,707	$242,320	$262,079	$269,282	$289,266	$19,984	7.42%
221000 - VRS (PLAN 1 & 2)	$202,697	$191,476	$150,491	$156,391	$149,042	($7,349)	-4.70%
222000 - VRS (HYBRID)	$306,885	$314,397	$360,115	$428,695	$375,201	($53,494)	-12.48%
230000 - HOSPITALIZATION	$493,934	$393,075	$547,242	$480,682	$569,491	$88,809	18.48%
230100 - RETIREE HEALTH INSURANCE	$28,858	$35,418	$32,109	$20,308	$31,941	$11,633	57.28%
230400 - MEDICARE SUPPLEMENT PART D	$14,837	$17,017	$22,434	$17,356	$22,434	$5,078	29.26%
230500 - HSA CONTRIBUTION EXPENSE	$3,845	$7,003	$10,748	$12,419	$15,759	$3,340	26.89%
231000 - DENTAL INSURANCE	$26,582	$22,082	$26,512	$27,200	$31,365	$4,165	15.31%
240000 - GROUP LIFE INSURANCE	$40,603	$40,786	$38,389	$42,851	$42,047	($804)	-1.88%
250000 - DISABILITY INS (PLAN 1&2)	$3,137	$3,033	$2,773	$2,765	$2,915	$150	5.42%
251000 - DISABILITY INS (HYBRID)	$5,090	$5,214	$6,044	$6,200	$6,240	$40	0.65%
275000 - RETIREE HEALTH CREDIT	$36,608	$36,830	$39,366	$45,374	$33,709	($11,665)	-25.71%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
280000 - RETIREE SICK LEAVE PAY	$0	$300	$0	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$1,428,752	$1,275,561	$1,259,425	$1,157,133	$1,157,133	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$4,569	$1,882	$2,829	$4,000	$4,000	$0	0.00%
311000 - MEDICAL SERVICES	$0	$498	$0	$500	$500	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$26,841	$28,921	$30,800	$14,950	$14,950	$0	0.00%
540100 - LEASE/RENTALS	$1,054	$1,513	$1,631	$1,000	$1,000	$0	0.00%
550000 - TRAVEL	$7,292	$8,299	$6,141	$5,000	$5,000	$0	0.00%
580100 - DUES/LICENSES	$1,880	$1,580	$3,135	$3,100	$3,100	$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	$4,672	$5,054	$5,519	$5,225	$5,225	$0	0.00%
600000 - MATERIALS & SUPPLIES	$20,748	$0	$0	$0	$0	$0	0.00%
600100 - OFFICE SUPPLIES	$6,170	$1,327	$7,673	$4,000	$4,000	$0	0.00%
600400 - MEDICAL & DENTAL SUPPLIES	$42,066	$27,391	$43,708	$64,940	$64,940	$0	0.00%
603500 - COMPUTER SOFTWARE	$0	$0	$94	$1,000	$1,000	$0	0.00%
606000 - FOOD	$999	$847	$989	$1,000	$1,000	$0	0.00%
999600 - OFFSET UNAWARDED STATE FUND	$0	$0	$0	$50,000	$50,000	$0	0.00%
Subtotal	**$6,275,765**	**$5,941,213**	**$6,428,451**	**$6,829,286**	**$7,100,132**	**$270,846**	**3.97%**
2230 PSYCHOLOGICAL SERVICES							
113200 - COMP OF PSYCHOLOGISTS	$695,646	$605,412	$571,409	$1,183,347	$1,281,372	$98,025	8.28%
161000 - SUPPLEMENTAL PAY	$185,032	$61,403	$131,329	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$8,500	$0	$7,000	$0	$0	$0	0.00%
210000 - FICA	$67,345	$50,773	$53,831	$88,727	$96,250	$7,523	8.48%
221000 - VRS (PLAN 1 & 2)	$72,945	$54,858	$58,177	$62,887	$45,355	($17,532)	-27.88%
222000 - VRS (HYBRID)	$32,815	$45,818	$26,671	$114,763	$71,956	($42,807)	-37.30%
230000 - HOSPITALIZATION	$57,626	$26,988	$37,425	$79,851	$86,517	$6,666	8.35%
230100 - RETIREE HEALTH INSURANCE	$5,037	$2,361	$2,129	$0	$2,129	$2,129	100.00%
230400 - MEDICARE SUPPLEMENT PART D	$0	$53	$115	$89	$115	$26	29.19%
231000 - DENTAL INSURANCE	$3,028	$1,689	$2,061	$1,691	$4,255	$2,564	151.63%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
231100 - RETIREE DENTAL INSURANCE	$124	$0	$0	$0	$0	$0	0.00%
240000 - GROUP LIFE INSURANCE	$8,527	$8,117	$6,744	$13,969	$14,299	$330	2.36%
250000 - DISABILITY INS (PLAN 1&2)	$1,343	$848	$1,059	$1,055	$1,373	$318	30.14%
251000 - DISABILITY INS (HYBRID)	$521	$740	$427	$1,767	$803	($964)	-54.56%
271000 - ANNUITY FOR NON-VRS EMP.	$492	$0	$0	$0	$0	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$7,700	$7,330	$6,915	$14,326	$8,355	($5,971)	-41.68%
300000 - PURCHASED SERVICES	$194,385	$198,603	$219,109	$246,095	$246,095	$0	0.00%
300001 - PURCH SRVC FZN FTES	$0	$393,544	$522,553	$0	$0	$0	0.00%
550000 - TRAVEL	$5,099	$3,941	$3,598	$4,000	$4,000	$0	0.00%
600000 - MATERIALS & SUPPLIES	$15,456	$19,497	$26,577	$19,500	$19,500	$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	$0	$0	$0	$550	$550	$0	0.00%
Subtotal	**$1,361,620**	**$1,481,975**	**$1,677,130**	**$1,832,617**	**$1,882,924**	**$50,307**	**2.75%**
3100 TRANSP - MGMT & DIRECTION							
111000 - COMP OF DIRECTORS	$134,254	$143,107	$148,791	$155,562	$162,577	$7,015	4.51%
112300 - COMP OF COORDINATOR	$191,325	$151,253	$139,140	$164,029	$79,759	($84,270)	-51.38%
113000 - COMP-PROF SUPV PERSONNEL	$163,900	$263,162	$279,361	$292,073	$307,328	$15,255	5.22%
113500 - SUPERVISOR	$101,419	$108,519	$77,028	$117,962	$108,094	($9,868)	-8.37%
114000 - COMP-TECHNICAL PERSONNEL	$276,952	$288,192	$350,199	$291,618	$597,593	$305,975	104.92%
115000 - COMP OF CLERICAL STAFF	$291,727	$336,270	$300,200	$343,391	$190,029	($153,362)	-44.66%
154000 - CLERICAL - SUBS/OVERTIME	$2,360	$4,529	$12,374	$2,060	$2,126	$66	3.20%
199800 - BONUS - ONE TIME	$18,000	$0	$16,000	$0	$0	$0	0.00%
210000 - FICA	$87,406	$95,703	$97,320	$98,988	$105,281	$6,293	6.36%
221000 - VRS (PLAN 1 & 2)	$163,623	$179,498	$155,633	$152,536	$146,042	($6,494)	-4.26%
222000 - VRS (HYBRID)	$18,966	$17,957	$19,164	$42,841	$26,035	($16,806)	-39.23%
230000 - HOSPITALIZATION	$159,071	$161,413	$193,620	$166,489	$205,847	$39,358	23.64%
230100 - RETIREE HEALTH INSURANCE	$182,285	$202,031	$165,637	$149,796	$165,637	$15,841	10.57%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
230400 - MEDICARE SUPPLEMENT PART D	$70,475	$71,695	$88,968	$69,843	$88,968	$19,125	27.38%
231000 - DENTAL INSURANCE	$6,039	$6,277	$6,869	$6,800	$9,313	$2,513	36.96%
231100 - RETIREE DENTAL INSURANCE	$2,638	$2,389	$1,636	$1,863	$1,863	$0	0.00%
240000 - GROUP LIFE INSURANCE	$14,722	$15,920	$14,271	$14,468	$15,407	$939	6.49%
250000 - DISABILITY INS (PLAN 1&2)	$2,688	$2,918	$2,922	$2,613	$2,856	$243	9.30%
251000 - DISABILITY INS (HYBRID)	$324	$299	$313	$644	$460	($184)	-28.57%
275000 - RETIREE HEALTH CREDIT	$13,293	$14,375	$14,634	$16,263	$12,174	($4,089)	-25.14%
280000 - RETIREE SICK LEAVE PAY	$0	$0	$987	$34,000	$34,000	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$43,613	$6,574	$39,940	$41,400	$41,400	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$9,066	$10,951	$487	$6,021	$16,021	$10,000	166.09%
331000 - REPAIRS TO EQUIPMENT	$0	$0	$0	$300	$300	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$243,148	$264,694	$270,258	$311,200	$311,200	$0	0.00%
510100 - ELECTRICITY	$24,302	$25,601	$25,762	$24,000	$24,000	$0	0.00%
510300 - WATER/SEWAGE FEES	$1,406	$2,253	$2,563	$2,000	$2,000	$0	0.00%
520300 - TELEPHONE	$3,087	$3,197	$3,211	$3,200	$3,200	$0	0.00%
530200 - UNEMPLOYMENT COMP INS	$154,916	$3,000	$911	$3,000	$3,000	$0	0.00%
540100 - LEASE/RENTALS	$6,993	$8,337	$9,134	$6,800	$10,800	$4,000	58.82%
550000 - TRAVEL	$0	$0	$0	$400	$400	$0	0.00%
600000 - MATERIALS & SUPPLIES	$0	$0	$993	$0	$0	$0	0.00%
600100 - OFFICE SUPPLIES	$12,772	$11,722	$13,236	$10,084	$14,084	$4,000	39.67%
601500 - COMPUTER SUPPL/SOFTWARE	$1,567	$7,194	$1,573	$3,000	$11,000	$8,000	266.67%
810000 - REPLACEMENT EQUIPMENT	$0	$0	$1,078	$2,954	$2,954	$0	0.00%
999700 - OFFSET UNAWARDED FED FUND	$0	$0	$0	$200,000	$200,000	$0	0.00%
Subtotal	**$2,402,340**	**$2,409,031**	**$2,454,212**	**$2,738,198**	**$2,901,748**	**$163,549**	**5.97%**

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
3200 VEHICLE OPERATION SVCS							
113000 - COMP-PROF SUPV PERSONNEL	$26,880	$28,440	$25,260	$0	$0	$0	0.00%
117000 - DRIVER PAY	$9,379,919	$10,071,923	$10,570,334	$8,329,137	$8,563,313	$234,176	2.81%
128200 - DRIVER OVER 20 HOURS	$0	$0	$0	$1,274,307	$1,315,085	$40,778	3.20%
128400 - DRIVER OVER 40 HOURS	$0	$0	$0	$24,004	$24,772	$768	3.20%
128500 - AIDES OVER 20 HOURS	$0	$0	$0	$185,400	$191,333	$5,933	3.20%
128600 - AIDES OVER 40 HOURS	$0	$0	$0	$10,300	$10,630	$330	3.20%
128800 - NON-CONTRACT DRIVER > 40	$0	$0	$0	$7,725	$7,972	$247	3.20%
129200 - DRIVER TRAINING	$319	$118	$387	$56,238	$58,038	$1,800	3.20%
129400 - NON-CONTRACT AIDES > 40	$0	$0	$0	$8,240	$8,504	$264	3.20%
129600 - BUS AIDE TRAINING	$251	$0	$0	$11,421	$11,786	$365	3.20%
134000 - COMP OF BUS AIDES	$1,227,783	$1,365,049	$1,401,683	$1,142,213	$1,349,433	$207,220	18.14%
154400 - NON-CONTRACTED DRIVER	$538,613	$389,288	$376,482	$459,123	$473,814	$14,692	3.20%
154500 - NON-CONTRACTED BUS AIDE	$343,352	$477,942	$449,762	$518,890	$535,495	$16,604	3.20%
161000 - SUPPLEMENTAL PAY	$5,135	$28,853	$15,136	$1,085,629	$1,220,370	$134,740	12.41%
199700 - ATTENDANCE BONUS	$93,500	$65,250	$62,000	$35,000	$36,120	$1,120	3.20%
199800 - BONUS - ONE TIME	$373,500	$0	$397,250	$0	$0	$0	0.00%
210000 - FICA	$854,872	$891,294	$953,616	$614,342	$663,615	$49,273	8.02%
221000 - VRS (PLAN 1 & 2)	$219,757	$211,039	$238,117	$216,173	$223,861	$7,688	3.56%
222000 - VRS (HYBRID)	$178,120	$204,333	$240,643	$326,157	$281,452	($44,705)	-13.71%
230000 - HOSPITALIZATION	$2,602,337	$2,553,351	$2,985,423	$2,529,715	$2,586,313	$56,598	2.24%
230100 - RETIREE HEALTH INSURANCE	$121,296	$134,689	$118,657	$50,336	$118,657	$68,321	135.73%
230400 - MEDICARE SUPPLEMENT PART D	$12,649	$22,315	$35,345	$25,522	$35,345	$9,823	38.49%
230500 - HSA CONTRIBUTION EXPENSE	$17,985	$18,641	$24,835	$28,496	$21,557	($6,939)	-24.35%
231000 - DENTAL INSURANCE	$111,723	$108,409	$113,244	$113,865	$135,241	$21,376	18.77%
231100 - RETIREE DENTAL INSURANCE	$2,802	$2,777	$1,983	$1,773	$1,773	$0	0.00%
240000 - GROUP LIFE INS	$84,584	$88,049	$80,241	$83,558	$80,496	($3,062)	-3.66%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
250000 - DISABILITY INS (PLAN 1&2)	$16,023	$17,307	$17,060	$13,023	$12,948	($75)	-0.58%
251000 - DISABILITY INS (HYBRID)	$8,705	$8,378	$9,782	$8,428	$8,848	$420	4.98%
271000 - ANNUITY FOR NON-VRS EMP.	$3,000	$4,229	$2,900	$3,600	$3,000	($600)	-16.67%
275000 - RETIREE HEALTH CREDIT	$39,136	$40,771	$46,639	$53,043	$49,354	($3,689)	-6.95%
280000 - RETIREE SICK LEAVE PAY	$21,765	$15,367	$18,759	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$15,241	$7,257	$12,166	$15,500	$15,500	$0	0.00%
300600 - WORKER'S COMPENSATION	$159,122	$160,276	$151,549	$175,979	$175,979	$0	0.00%
300800 - STAFF TRAINING	$4,566	$9,730	$2,055	$4,305	$9,305	$5,000	116.14%
300900 - STUDENT TRAINING	$0	$0	$1,495	$0	$0	$0	0.00%
311000 - MEDICAL SERVICES	$10,912	$8,869	$13,066	$27,000	$27,000	$0	0.00%
330800 - VEHICLE REPAIRS	$14,636	$11,501	$23,471	$12,000	$12,000	$0	0.00%
331000 - REPAIRS TO EQUIPMENT	$0	$0	$0	$2,500	$2,500	$0	0.00%
342000 - IN-LIEU-OF TRANSPORTATION	$36,293	$32,139	$54,236	$39,000	$39,000	$0	0.00%
343000 - TRANS SERVICE BY CONTRACT	$2,309,645	$1,871,576	$1,629,468	$2,294,000	$2,294,000	$0	0.00%
360000 - ADVERTISING	$0	$0	$4,000	$900	$5,400	$4,500	500.00%
520100 - POSTAGE	$49	$115	$11	$300	$300	$0	0.00%
530900 - FLEET INSURANCE	$90,005	$98,185	$97,630	$97,713	$100,891	$3,178	3.25%
550000 - TRAVEL	$41	$9	$10	$500	$500	$0	0.00%
580100 - DUES/LICENSES	$930	$1,995	$3,164	$4,530	$4,530	$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	$2,154,589	$1,913,177	$1,505,388	$2,222,765	$2,287,765	$65,000	2.92%
601200 - OTHER OPERATING SUPPLIES	$32,233	$16,512	$35,807	$9,662	$12,662	$3,000	31.05%
615200 - TRAINING MATERIALS	$820	$1,076	$5,490	$1,000	$6,000	$5,000	500.00%
Subtotal	**$21,113,088**	**$20,880,226**	**$21,724,543**	**$22,123,313**	**$23,022,456**	**$899,144**	**4.06%**
3400 VEHICLE MAINTENANCE SVCS							
111000 - COMP OF DIRECTORS	$134,806	$143,484	$149,183	$155,972	$163,006	$7,034	4.51%
115000 - COMP OF CLERICAL STAFF	$139,054	$151,643	$159,276	$166,524	$175,223	$8,699	5.22%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
116500 - COMP OF MECHANICS	$849,048	$996,360	$1,022,059	$1,132,470	$1,186,347	$53,877	4.76%
126000 - COMP OF MECHANICS - O/T	$21,913	$18,248	$35,394	$3,605	$3,720	$115	3.20%
199800 - BONUS - ONE TIME	$18,000	$0	$20,000	$0	$0	$0	0.00%
210000 - FICA	$84,889	$96,191	$101,786	$106,005	$109,926	$3,921	3.70%
221000 - VRS (PLAN 1 & 2)	$81,050	$85,545	$87,335	$83,178	$78,182	($4,996)	-6.01%
222000 - VRS (HYBRID)	$19,892	$27,931	$48,706	$52,784	$48,842	($3,942)	-7.47%
230000 - HOSPITALIZATION	$195,920	$214,172	$245,399	$195,444	$216,918	$21,474	10.99%
230100 - RETIREE HEALTH INSURANCE	$17,231	$17,933	$13,441	$9,027	$6,000	($3,027)	-33.53%
230400 - MEDICARE SUPPLEMENT PART D	$2,473	$2,802	$5,008	$3,207	$5,008	$1,801	56.14%
231000 - DENTAL INSURANCE	$8,621	$8,653	$8,157	$8,342	$9,648	$1,306	15.66%
231100 - RETIREE DENTAL INSURANCE	$545	$595	$223	$409	$409	$0	0.00%
240000 - GROUP LIFE INSURANCE	$14,918	$17,162	$15,551	$17,174	$16,169	($1,005)	-5.85%
250000 - DISABILITY INS (PLAN 1&2)	$2,254	$2,411	$2,366	$2,363	$2,307	($56)	-2.37%
251000 - DISABILITY INS (HYBRID)	$799	$1,069	$1,199	$1,133	$1,329	$196	17.30%
275000 - RETIREE HEALTH CREDIT	$8,673	$9,827	$11,890	$12,381	$10,852	($1,529)	-12.35%
281000 - ANNUAL LEAVE PAYOFF	$6,158	$2,501	$3,573	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$222,498	$196,173	$216,725	$201,147	$318,481	$117,334	58.33%
300100 - PROFESSIONAL IMPROVEMENT	$0	$0	$0	$2,625	$2,625	$0	0.00%
301700 - UNIFORM RENTALS	$8,176	$8,152	$8,530	$8,610	$8,610	$0	0.00%
330800 - VEHICLE REPAIRS	$1,896	$88	$0	$0	$0	$0	0.00%
330900 - BUS REPAIRS	$2,106,627	$2,493,219	$2,772,499	$2,963,367	$3,115,001	$151,634	5.12%
331000 - REPAIRS TO EQUIPMENT	$1,881	$9,633	$7,768	$83,554	$83,554	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$19,572	$20,159	$20,764	$26,250	$26,250	$0	0.00%
510100 - ELECTRICITY	$72,907	$76,804	$77,285	$92,222	$92,222	$0	0.00%
510200 - FUEL OIL/GAS	$11,047	$20,447	$15,333	$25,200	$25,200	$0	0.00%
510300 - WATER/SEWAGE FEES	$4,219	$6,758	$7,688	$5,880	$5,880	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
530900 - FLEET INSURANCE	$1,474	$1,600	$1,649	$1,733	$1,733	$0	0.00%
540100 - LEASE/RENTALS	$982	$1,236	$1,400	$1,575	$1,575	$0	0.00%
580100 - DUES/LICENSES	$499	$549	$549	$576	$576	$0	0.00%
600100 - OFFICE SUPPLIES	$1,445	$1,592	$1,149	$1,575	$1,575	$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	$8,183	$7,153	$6,367	$7,770	$7,770	$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	$750,324	$790,038	$918,911	$987,148	$987,148	$0	0.00%
601200 - OTHER OPERATING SUPPLIES	$18,326	$10,049	$10,603	$21,000	$21,000	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$1,775	$2,043	$1,784	$2,672	$2,672	$0	0.00%
601700 - UNIFORMS	$294	$750	$444	$1,050	$1,050	$0	0.00%
602800 - TIRES & TUBES - NEW	$182,566	$218,876	$276,126	$292,086	$292,086	$0	0.00%
602900 - TIRES - RECAPPED	$73,118	$53,687	$14,134	$198,975	$198,975	$0	0.00%
603000 - CLEANING SUPPLIES	$0	$0	$0	$2,100	$2,100	$0	0.00%
604900 - FLUIDS/LUBRICANTS	$73,370	$74,894	$76,723	$91,875	$91,875	$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	$0	$0	$0	$277	$277	$0	0.00%
673000 - INTER AGENCY	$140,334	$76,896	$0	$0	$0	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$5,399	$75,265	$0	$23,625	$23,625	$0	0.00%
820000 - NEW EQUIPMENT	$0	$0	$0	$65,132	$65,132	$0	0.00%
Subtotal	**$5,313,157**	**$5,942,591**	**$6,366,977**	**$7,058,041**	**$7,410,877**	**$352,836**	**5.00%**
4100 MAINT - MGMT & DIRECTION							
111000 - COMP OF DIRECTORS	$124,586	$116,626	$188,042	$146,482	$318,382	$171,900	117.35%
113600 - SUPERVISOR - MAINTENANCE	$229,596	$222,750	$265,647	$276,909	$389,914	$113,005	40.81%
115000 - COMP OF CLERICAL STAFF	$183,166	$200,181	$212,924	$228,966	$234,341	$5,375	2.35%
153500 - CAFETERIA MONITORS	$0	$0	$0	$0	$270,000	$270,000	100.00%
199800 - BONUS - ONE TIME	$5,000	$0	$7,000	$0	$0	$0	0.00%
210000 - FICA	$38,899	$38,540	$48,447	$45,876	$68,287	$22,411	48.85%
221000 - VRS (PLAN 1 & 2)	$48,185	$44,617	$48,516	$45,315	$57,897	$12,582	27.77%
222000 - VRS (HYBRID)	$40,243	$43,404	$50,436	$50,611	$67,019	$16,408	32.42%
230000 - HOSPITALIZATION	$96,899	$94,798	$115,913	$88,064	$118,313	$30,249	34.35%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
230100 - RETIREE HEALTH INSURANCE	$203,305	$193,322	$144,372	$248,367	$141,541	($106,826)	-43.01%
230400 - MEDICARE SUPPLEMENT PART D	$63,618	$70,796	$89,032	$69,839	$89,032	$19,193	27.48%
231000 - DENTAL INSURANCE	$4,352	$4,046	$4,452	$4,170	$5,652	$1,482	35.54%
231100 - RETIREE DENTAL INSURANCE	$4,165	$2,554	$1,116	$1,182	$1,182	$0	0.00%
240000 - GROUP LIFE INSURANCE	$7,130	$7,097	$7,793	$7,525	$9,997	$2,472	32.85%
250000 - DISABILITY INS (PLAN 1&2)	$756	$698	$881	$761	$1,132	$371	48.75%
251000 - DISABILITY INS (HYBRID)	$650	$698	$844	$760	$1,116	$356	46.84%
275000 - RETIREE HEALTH CREDIT	$6,438	$6,408	$7,991	$7,717	$8,300	$583	7.55%
280000 - RETIREE SICK LEAVE PAY	$0	$0	$0	$34,000	$34,000	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$9,330	$5,561	$0	$39,000	$39,000	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$2,961	$1,804	$7,539	$14,000	$14,000	$0	0.00%
311000 - MEDICAL SERVICES	$1,270	$1,158	$1,046	$2,000	$2,000	$0	0.00%
520300 - TELEPHONE	$6,285	$103	$126	$6,500	$6,500	$0	0.00%
530200 - UNEMPLOYMENT COMP INS	$11,570	$1,560	$246	$2,500	$2,500	$0	0.00%
540100 - LEASE/RENTALS	$2,786	$3,502	$4,002	$3,500	$3,500	$0	0.00%
550000 - TRAVEL	$74	$65	$0	$100	$100	$0	0.00%
600000 - MATERIALS & SUPPLIES	$0	$0	$0	$100,000	$100,000	$0	0.00%
600100 - OFFICE SUPPLIES	$5,972	$10,788	$8,863	$10,000	$10,000	$0	0.00%
606000 - FOOD	$0	$266	$4,296	$0	$0	$0	0.00%
999700 - OFFSET UNAWARDED FED FUND	$0	$0	$0	$500,000	$500,000	$0	0.00%
Subtotal	**$1,097,238**	**$1,071,343**	**$1,219,522**	**$1,934,144**	**$2,493,705**	**$559,561**	**28.93%**
4200 BUILDING SERVICES							
116100 - COMP OF MAINT EMPLOYEES	$3,108,724	$3,258,952	$3,536,099	$4,015,730	$4,018,908	$3,178	0.08%
119100 - COMP OF CUSTODIANS	$3,049,083	$3,274,624	$3,264,189	$3,530,787	$3,622,806	$92,019	2.61%
126100 - COMP OF MAINTENANCE - O/T	$71,958	$59,949	$53,308	$70,040	$72,281	$2,241	3.20%
129000 - CUSTODIANS/OVERTIME/SUBS	$187,499	$240,420	$321,308	$273,520	$282,272	$8,753	3.20%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
129700 - HOURLY CUSTODIAN	$1,967,521	$1,904,551	$2,217,291	$2,116,856	$2,184,595	$67,739	3.20%
136100 - MAINTENANCE - SUMMER	$149,486	$138,530	$153,832	$259,458	$267,761	$8,303	3.20%
161000 - SUPPLEMENTAL PAY	$5,699	$11,142	$3,913	$0	$30,000	$30,000	100.00%
163000 - FACILITY USE - OVERTIME	$64,082	$72,873	$75,181	$75,750	$78,174	$2,424	3.20%
199800 - BONUS - ONE TIME	$181,500	$0	$219,000	$0	$0	$0	0.00%
210000 - FICA	$642,248	$658,017	$728,582	$547,641	$555,709	$8,068	1.47%
221000 - VRS (PLAN 1 & 2)	$351,086	$360,602	$262,116	$289,662	$216,802	($72,860)	-25.15%
222000 - VRS (HYBRID)	$233,030	$259,727	$321,141	$389,910	$388,411	($1,499)	-0.38%
230000 - HOSPITALIZATION	$1,342,077	$1,250,004	$1,337,267	$1,115,517	$1,724,860	$609,343	54.62%
230100 - RETIREE HEALTH INSURANCE	$42,500	$59,382	$114,868	$74,852	$129,304	$54,453	72.75%
230400 - MEDICARE SUPPLEMENT PART D	$8,542	$10,880	$19,529	$14,346	$19,529	$5,183	36.13%
230500 - HSA CONTRIBUTION EXPENSE	$5,185	$8,321	$8,317	$8,138	$12,936	$4,798	58.96%
231000 - DENTAL INSURANCE	$51,841	$48,720	$44,866	$46,336	$56,847	$10,511	22.68%
231100 - RETIREE DENTAL INSURANCE	$1,190	$1,289	$3,248	$2,500	$2,500	$0	0.00%
240000 - GROUP LIFE INSURANCE	$81,413	$84,413	$77,830	$87,617	$77,154	($10,463)	-11.94%
250000 - DISABILITY INS (PLAN 1&2)	$10,192	$10,428	$9,153	$8,765	$7,504	($1,261)	-14.39%
251000 - DISABILITY INS (HYBRID)	$7,098	$7,622	$9,440	$9,374	$9,902	$528	5.63%
271000 - ANNUITY FOR NON-VRS EMP.	$0	$0	$500	$600	$600	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$49,121	$51,977	$53,005	$61,743	$50,940	($10,803)	-17.50%
280000 - RETIREE SICK LEAVE PAY	$2,696	$5,228	$5,498	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$43,886	$67,955	$71,132	$56,000	$56,000	$0	0.00%
300000 - PURCHASED SERVICES	$1,491,974	$506,190	$2,908,244	$400,000	$400,000	$0	0.00%
300600 - WORKER'S COMPENSATION	$88,912	$105,958	$100,189	$116,340	$116,340	$0	0.00%
301700 - UNIFORM RENTALS	$22,219	$23,941	$31,084	$32,000	$32,000	$0	0.00%
313300 - TESTING SERVICES	$23,220	$51,589	$31,946	$70,000	$70,000	$0	0.00%
331000 - REPAIRS TO EQUIPMENT	$67,075	$625,072	$484,677	$187,500	$187,500	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
331100 - MAINT SERVICES - BLDGS	$144,761	$166,204	$165,073	$125,000	$125,000	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$0	$0	$49,995	$0	$0	$0	0.00%
333000 - D P SOFTWARE SUPPORT	$65,068	$57,261	$47,476	$80,000	$80,000	$0	0.00%
510100 - ELECTRICITY	$6,771,902	$6,434,367	$6,134,601	$6,555,000	$6,810,000	$255,000	3.89%
510200 - FUEL OIL/GAS	$2,843,455	$1,836,986	$1,564,730	$2,300,000	$2,300,000	$0	0.00%
510300 - WATER/SEWAGE FEES	$776,223	$904,662	$880,151	$978,000	$1,056,000	$78,000	7.98%
520300 - TELEPHONE	$16,573	$22,834	$23,123	$21,500	$21,500	$0	0.00%
530000 - FIRE & LIABILITY INS	$304,365	$308,751	$302,132	$374,000	$374,000	$0	0.00%
540100 - LEASE/RENTALS	$0	$692	$894	$768	$768	$0	0.00%
550000 - TRAVEL	$0	$0	$0	$100	$100	$0	0.00%
580100 - DUES/LICENSES	$7,765	$9,220	$8,928	$9,500	$9,500	$0	0.00%
600000 - MATERIALS & SUPPLIES	$6,147	$0	$0	$0	$0	$0	0.00%
600500 - CUSTODIAL SUPPLIES	$624,580	$639,021	$823,973	$640,000	$640,000	$0	0.00%
600700 - BUILDING SUPPLIES	$360,462	$638,460	$1,018,205	$550,000	$550,000	$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	$750,225	$693,565	$652,978	$650,000	$650,000	$0	0.00%
601200 - OTHER OPERATING SUPPLIES	$13,234	$25,676	$12,224	$15,500	$15,500	$0	0.00%
601700 - UNIFORMS	$0	$381	$2,343	$3,000	$3,000	$0	0.00%
601800 - SAFETY SUPPLIES	$542	$57,407	$33,685	$35,000	$35,000	$0	0.00%
609900 - MAINTENANCE SUPPLIES	$0	$10,575	$0	$125,000	$125,000	$0	0.00%
615000 - REIMBURSEMENT-FACILTY USE	$0	$0	$0	$42,795	$42,795	$0	0.00%
615700 - FURNISHINGS-NEW UNDER 5K	$82,991	$39,850	$28,210	$0	$0	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$77,974	$0	$371,441	$0	$0	$0	0.00%
820000 - NEW EQUIPMENT	$146,940	$0	$252,275	$0	$0	$0	0.00%
999600 - OFFSET UNAWARDED STATE FUND	$0	$0	$0	$150,000	$150,000	$0	0.00%
Subtotal	**$26,344,263**	**$25,004,270**	**$28,839,189**	**$26,516,145**	**$27,659,799**	**$1,143,654**	**4.31%**
4300 GROUNDS SERVICES							
300000 - PURCHASED SERVICES	$101,064	$1,353,588	$1,012,235	$335,000	$335,000	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
331000 - REPAIRS TO EQUIPMENT	$19,399	$59,869	$33,599	$30,000	$30,000	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$7,284	$10,766	$7,846	$120,000	$120,000	$0	0.00%
540100 - LEASE/RENTALS	$3,704	$17,794	$23,559	$15,000	$15,000	$0	0.00%
600600 - AGRICULTURAL SUPPLIES	$19,690	$28,678	$33,455	$40,000	$40,000	$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	$33,800	$14,964	$12,309	$50,000	$50,000	$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	$37,415	$30,983	$25,860	$45,000	$45,000	$0	0.00%
Subtotal	**$222,355**	**$1,516,641**	**$1,148,863**	**$635,000**	**$635,000**	**$0**	**0.00%**
4400 EQUIPMENT SERVICES							
300000 - PURCHASED SERVICES	$11,302	$0	$0	$0	$0	$0	0.00%
330800 - VEHICLE REPAIRS	$428	$972	$1,692	$0	$0	$0	0.00%
331000 - REPAIRS TO EQUIPMENT	$133,544	$153,593	$86,848	$273,671	$273,671	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$596,534	$568,089	$598,143	$602,000	$602,000	$0	0.00%
580000 - MISCELLANEOUS	$26,413	$0	$0	$0	$0	$0	0.00%
600000 - MATERIALS & SUPPLIES	$0	$0	$0	$5,000	$5,000	$0	0.00%
600700 - BUILDING SUPPLIES	$0	$58,596	$304,291	$6,000	$74,750	$68,750	1145.83%
600900 - REPAIR PARTS/SUPPLIES	$98,723	$88,343	$74,991	$169,000	$169,000	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$325,476	$311,121	$414,426	$2,784,229	$1,940,859	($843,370)	-30.29%
820000 - NEW EQUIPMENT	$36,735	$58,868	$53,000	$30,000	$30,000	$0	0.00%
Subtotal	**$1,229,155**	**$1,239,582**	**$1,533,391**	**$3,869,900**	**$3,095,280**	**($774,620)**	**-20.02%**
4500 VEHICLE SERVICES							
330800 - VEHICLE REPAIRS	$112,404	$121,438	$153,434	$147,794	$155,184	$7,390	5.00%
530900 - FLEET INSURANCE	$10,233	$11,109	$11,100	$11,109	$11,109	$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	$101,383	$108,844	$97,464	$183,000	$188,000	$5,000	2.73%
600900 - REPAIR PARTS/SUPPLIES	$0	$897	$1,408	$8,000	$8,000	$0	0.00%
Subtotal	**$224,019**	**$242,287**	**$263,406**	**$349,903**	**$362,293**	**$12,390**	**3.54%**
4600 SAFETY & SECURITY							
111000 - COMP OF DIRECTORS	$0	$0	$0	$0	$147,144	$147,144	100.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
112300 - COMP OF COORDINATOR	$0	$0	$0	$0	$221,516	$221,516	100.00%
115000 - COMP OF CLERICAL STAFF	$0	$0	$0	$0	$69,399	$69,399	100.00%
210000 - FICA	$0	$0	$0	$0	$31,693	$31,693	100.00%
221000 - VRS (PLAN 1 & 2)	$0	$0	$0	$0	$41,945	$41,945	100.00%
222000 - VRS (HYBRID)	$0	$0	$0	$0	$14,355	$14,355	100.00%
230000 - HOSPITALIZATION	$0	$0	$0	$0	$59,793	$59,793	100.00%
231000 - DENTAL INSURANCE	$0	$0	$0	$0	$2,966	$2,966	100.00%
240000 - GROUP LIFE INSURANCE	$0	$0	$0	$0	$4,088	$4,088	100.00%
250000 - DISABILITY INS (PLAN 1&2)	$0	$0	$0	$0	$820	$820	100.00%
251000 - DISABILITY INS (HYBRID)	$0	$0	$0	$0	$283	$283	100.00%
275000 - RETIREE HEALTH CREDIT	$0	$0	$0	$0	$4,166	$4,166	100.00%
300100 - PROFESSIONAL IMPROVEMENT	$0	$0	$0	$0	$748	$748	100.00%
609900 - MAINTENANCE SUPPLIES	$0	$0	$0	$0	$3,094	$3,094	100.00%
Subtotal	**$0**	**$0**	**$0**	**$0**	**$602,010**	**$602,010**	**100.00%**
5100 FOOD SERVICE							
113000 - COMP-PROF SUPV PERSONNEL	$564,115	$526,231	$399,936	$412,333	$421,055	$8,722	2.12%
114500 - COMP OF CAFETERIA WORKERS	$313,816	$291,220	$170,228	$198,052	$187,213	($10,839)	-5.47%
115000 - COMP OF CLERICAL STAFF	$49,450	$52,932	$55,074	$56,979	$62,835	$5,856	10.28%
153500 - CAFETERIA MONITORS	$258,985	$267,473	$261,898	$270,890	$0	($270,890)	-100.00%
161000 - SUPPLEMENTAL PAY	$31,896	$40,529	$39,653	$26,780	$27,637	$857	3.20%
199800 - BONUS - ONE TIME	$68,500	$0	$43,500	$0	$0	$0	0.00%
210000 - FICA	$88,404	$81,079	$68,188	$44,429	$45,655	$1,226	2.76%
221000 - VRS (PLAN 1 & 2)	$112,583	$105,549	$64,789	$66,299	$40,874	($25,425)	-38.35%
222000 - VRS (HYBRID)	$9,146	$8,712	$8,972	$16,226	$29,340	$13,114	80.82%
230000 - HOSPITALIZATION	$321,173	$288,156	$195,550	$173,660	$187,169	$13,509	7.78%
230100 - RETIREE HEALTH INSURANCE	$123,100	$153,264	$161,410	$158,448	$165,801	$7,352	4.64%
230200 - COBRA PAYMENT	$0	$0	$0	$0	$0	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
230400 - MEDICARE SUPPLEMENT PART D	$42,712	$51,876	$73,602	$56,283	$73,602	$17,320	30.77%
230500 - HSA CONTRIBUTION EXPENSE	$428	$1,482	$31	$0	$0	$0	0.00%
231000 - DENTAL INSURANCE	$12,784	$11,664	$7,175	$6,763	$7,984	$1,221	18.05%
231100 - RETIREE DENTAL INSURANCE	$1,686	$2,058	$2,281	$2,273	$2,273	$0	0.00%
240000 - GROUP LIFE INSURANCE	$12,406	$11,644	$7,349	$7,885	$7,206	($679)	-8.61%
240200 - OPTIONAL GROUP LIFE	$0	$0	$0	$0	$0	$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	$2,603	$2,404	$1,632	$1,352	$968	($384)	-28.40%
251000 - DISABILITY INS (HYBRID)	$182	$145	$152	$245	$531	$286	116.73%
271000 - ANNUITY FOR NON-VRS EMP.	$500	$200	$0	$0	$0	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$9,368	$8,787	$6,495	$7,181	$5,056	($2,125)	-29.59%
280000 - RETIREE SICK LEAVE PAY	$0	$11,956	$8,651	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$0	$0	$32,695	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$28,228	$56,767	$42,626	$26,780	$26,780	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$60	$971	$150	$386	$386	$0	0.00%
300600 - WORKER'S COMPENSATION	$48,979	$49,334	$46,648	$55,793	$55,793	$0	0.00%
301500 - FEES & RELATED SERVICES	$11,197,272	$10,959,850	$12,215,064	$12,500,000	$13,782,074	$1,282,074	10.26%
520100 - POSTAGE	$25,000	$10,000	$0	$0	$0	$0	0.00%
520300 - TELEPHONE	$682	$717	$685	$1,000	$1,000	$0	0.00%
540100 - LEASE/RENTALS	$4,635	$9,063	$12,069	$7,500	$7,500	$0	0.00%
550000 - TRAVEL	$8,577	$8,930	$7,767	$9,050	$9,050	$0	0.00%
580000 - MISCELLANEOUS	$3,500	$0	$0	$0	$0	$0	0.00%
580100 - DUES/LICENSES	$154	$154	$0	$200	$200	$0	0.00%
600000 - MATERIALS & SUPPLIES	$55,451	$60,888	$23,705	$57,086	$57,086	$0	0.00%
600100 - OFFICE SUPPLIES	$61,033	$39,068	$35,971	$53,200	$53,200	$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	$995	$1,698	$7,736	$1,200	$1,200	$0	0.00%
Subtotal	**$13,458,401**	**$13,114,798**	**$14,001,683**	**$14,218,273**	**$15,259,468**	**$1,041,195**	**7.32%**

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
6500 BLDG ACQ & CONSTR SVCS							
300000 - PURCHASED SERVICES	$11,562,232	$30,383,966	$33,128,576	$39,563,950	$35,035,289	($4,528,661)	-11.45%
580800 - BOND ISSUENCE EXPENSES	$184,442	$239,453	$190,137	$0	$0	$0	0.00%
602400 - TECHNOLOGY SUPPLIES	$5,092,930	$4,445,088	$366,368	$3,449,255	$6,766,000	$3,316,745	96.16%
810000 - REPLACEMENT EQUIPMENT	$0	$0	$0	$52,029	$52,725	$696	1.34%
810100 - REPLACEMENT OF BUSES	$7,238,635	$250,740	$2,163,080	$3,868,183	$3,984,035	$115,852	2.99%
820000 - NEW EQUIPMENT	$46,909	$515,028	$167,544	$0	$0	$0	0.00%
820400 - ADD/BLDG CONSTRUCTION	$0	$0	$1,288,984	$0	$0	$0	0.00%
999800 - SCPS HOLDBACK	$0	$0	$204,666	$500,000	$500,000	$0	0.00%
820100 - BUSES - ADDITIONAL	$548,365	$0	$580,268	$258,161	$265,905	$7,744	3.00%
Subtotal	**$24,673,513**	**$35,834,276**	**$38,089,624**	**$47,691,578**	**$46,603,954**	**($1,087,624)**	**-2.28%**
6810 TECHNOLOGY - CLASSROOM							
161000 - SUPPLEMENTAL PAY	$61,850	$60,150	$85,868	$83,430	$86,100	$2,670	3.20%
210000 - FICA	$4,787	$4,564	$6,524	$0	$0	$0	0.00%
230000 - HOSPITALIZATION	$0	$0	$220	$0	$0	$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	$61	$79	$71	$0	$0	$0	0.00%
231000 - DENTAL INSURANCE	$0	$0	$11	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$128,663	$156,213	$313,101	$225,000	$200,000	($25,000)	-11.11%
520400 - DATA COMMUNICATION LINES	$106,632	$0	$0	$0	$0	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$2,113,374	$4,014,211	$3,714,074	$4,793,510	$3,515,606	($1,277,904)	-26.66%
603400 - ASSISTIVE TECHNOLOGY	$54,417	$0	$25,343	$0	$104,655	$104,655	100.00%
603500 - COMPUTER SOFTWARE	$297,543	$362,488	$991,380	$118,500	$395,160	$276,660	233.47%
603600 - COMPUTER SUPPLIES	$113,104	$110,781	$192,156	$153,000	$160,000	$7,000	4.58%
999700 - OFFSET UNAWARDED FED FUND	$0	$0	$0	$700,000	$700,000	$0	0.00%
Subtotal	**$2,880,431**	**$4,708,486**	**$5,328,747**	**$6,073,440**	**$5,161,521**	**($911,919)**	**-15.01%**

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
6820 TECHNOLOGY - INSTRUCT. SUP							
112100 - COMP OF TEACHERS	$1,421,472	$1,655,094	$1,867,454	$2,163,045	$2,253,380	$90,335	4.18%
112300 - COMP OF COORDINATOR	$73,222	$82,903	$86,571	$91,250	$233,453	$142,203	155.84%
113000 - COMP-PROF SUPV PERSONNEL	$107,525	$113,977	$118,504	$123,897	$130,369	$6,472	5.22%
113500 - SUPERVISOR	$104,405	$121,686	$126,519	$132,276	$0	($132,276)	-100.00%
114000 - COMP-TECHNICAL PERSONNEL	$1,741,171	$1,803,558	$1,813,035	$1,882,383	$3,476,573	$1,594,190	84.69%
114100 - COMP OF TEACHER ASS'TS	$695,014	$753,405	$779,471	$855,344	$0	($855,344)	-100.00%
115000 - COMP OF CLERICAL STAFF	$33,178	$35,405	$38,348	$39,968	$42,056	$2,088	5.22%
161000 - SUPPLEMENTAL PAY	$803	$819	$91	$5,665	$5,846	$181	3.20%
199800 - BONUS - ONE TIME	$66,000	$0	$59,000	$0	$0	$0	0.00%
210000 - FICA	$311,406	$335,320	$359,445	$387,788	$450,965	$63,177	16.29%
221000 - VRS (PLAN 1 & 2)	$463,796	$500,061	$464,977	$494,048	$428,856	($65,192)	-13.20%
222000 - VRS (HYBRID)	$234,096	$257,208	$256,689	$293,872	$355,897	$62,025	21.11%
230000 - HOSPITALIZATION	$613,916	$641,585	$742,831	$614,066	$1,670,390	$1,056,324	172.02%
230100 - RETIREE HEALTH INSURANCE	$49,202	$55,586	$50,515	$43,631	$46,431	$2,800	6.42%
230400 - MEDICARE SUPPLEMENT PART D	$1,236	$1,634	$3,437	$1,424	$3,437	$2,013	141.33%
230500 - HSA CONTRIBUTION EXPENSE	$10,678	$9,250	$9,282	$9,305	$13,586	$4,281	46.01%
231000 - DENTAL INSURANCE	$25,306	$27,547	$27,935	$28,679	$37,112	$8,433	29.40%
231100 - RETIREE DENTAL INSURANCE	$1,760	$1,958	$1,587	$1,636	$1,636	$0	0.00%
240000 - GROUP LIFE INSURANCE	$56,268	$61,055	$57,232	$62,441	$65,236	$2,795	4.48%
250000 - DISABILITY INS (PLAN 1&2)	$7,174	$7,699	$8,514	$8,292	$8,389	$97	1.17%
251000 - DISABILITY INS (HYBRID)	$4,038	$4,378	$4,255	$4,325	$5,968	$1,643	37.99%
275000 - RETIREE HEALTH CREDIT	$50,809	$55,132	$58,687	$64,033	$52,887	($11,146)	-17.41%
280000 - RETIREE SICK LEAVE PAY	$5,738	$0	$2,611	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$64,465	$11,822	$11,449	$12,000	$12,000	$0	0.00%
300000 - PURCHASED SERVICES	$76,042	$125,593	$215,058	$89,534	$89,534	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
300100 - PROFESSIONAL IMPROVEMENT	$0	$4,050	$299	$8,741	$8,741	$0	0.00%
331300 - TECHNICAL MAINTENANCE	$411,190	$187,678	$330,957	$335,800	$335,800	$0	0.00%
520400 - DATA COMMUNICATION LINES	$287,585	$253,263	$253,897	$200,200	$200,200	$0	0.00%
550000 - TRAVEL	$17,531	$18,870	$19,033	$19,510	$19,510	$0	0.00%
580600 - SUBSCRIPTIONS/JOURNALS	$0	$1,150	$1,185	$1,150	$1,150	$0	0.00%
600000 - MATERIALS & SUPPLIES	$273	$708	$1,265	$1,459	$1,459	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$3,934	$704,618	$85,647	$14,451	$14,451	$0	0.00%
602400 - TECHNOLOGY SUPPLIES	$273,519	$173,916	$307,225	$230,000	$230,000	$0	0.00%
603500 - COMPUTER SOFTWARE	$266,511	$152,767	$266,099	$467,505	$687,505	$220,000	47.06%
811000 - REPLACEMENT-TECH HARDWARE	$1,524,507	$15,799	$2,289,065	$0	$0	$0	0.00%
Subtotal	**$9,003,768**	**$8,175,493**	**$10,718,167**	**$8,687,718**	**$10,882,817**	**$2,195,099**	**25.27%**
6830 TECHNOLOGY-ADMINISTRATION							
111000 - COMP OF DIRECTORS	$127,126	$134,754	$140,106	$146,482	$153,087	$6,605	4.51%
113000 - COMP-PROF SUPV PERSONNEL	$247,200	$257,411	$301,319	$315,031	$331,486	$16,455	5.22%
113500 - SUPERVISOR	$78,449	$11,767	$0	$0	$0	$0	0.00%
115000 - COMP OF CLERICAL STAFF	$49,137	$50,481	$52,983	$58,052	$61,084	$3,032	5.22%
161000 - SUPPLEMENTAL PAY	$42,533	$23,704	$21,606	$11,330	$11,693	$363	3.20%
199800 - BONUS - ONE TIME	$5,500	$0	$5,500	$0	$0	$0	0.00%
210000 - FICA	$40,038	$34,769	$37,560	$37,127	$39,705	$2,578	6.94%
221000 - VRS (PLAN 1 & 2)	$53,698	$65,266	$62,727	$65,582	$59,120	($6,462)	-9.85%
222000 - VRS (HYBRID)	$29,920	$10,831	$9,745	$10,283	$9,592	($691)	-6.72%
230000 - HOSPITALIZATION	$47,988	$49,937	$77,701	$65,421	$73,020	$7,599	11.62%
230100 - RETIREE HEALTH INSURANCE	$39,478	$45,430	$40,864	$14,465	$40,864	$26,400	182.51%
230400 - MEDICARE SUPPLEMENT PART D	$14,837	$16,148	$19,299	$15,754	$19,299	$3,545	22.50%
231000 - DENTAL INSURANCE	$3,127	$2,214	$3,276	$3,477	$3,881	$404	11.62%
231100 - RETIREE DENTAL INSURANCE	$545	$595	$595	$545	$545	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
240000 - GROUP LIFE INSURANCE	$6,742	$6,135	$5,864	$6,132	$5,787	($345)	-5.63%
250000 - DISABILITY INS (PLAN 1&2)	$831	$1,009	$1,134	$1,101	$1,156	$55	5.00%
251000 - DISABILITY INS (HYBRID)	$470	$178	$153	$139	$146	$7	5.04%
275000 - RETIREE HEALTH CREDIT	$6,088	$5,540	$6,013	$6,289	$4,805	($1,484)	-23.60%
280000 - RETIREE SICK LEAVE PAY	$0	$0	$0	$34,000	$34,000	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$2,040	$2,702	$0	$50,000	$50,000	$0	0.00%
300000 - PURCHASED SERVICES	$22	$29,260	$0	$0	$0	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$17,004	$41,841	$13,973	$9,000	$9,000	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$0	$0	$0	$208,000	$208,000	$0	0.00%
333000 - D P SOFTWARE SUPPORT	$243,071	$418,402	$315,171	$445,000	$450,616	$5,616	1.26%
520300 - TELEPHONE	$851	$1,437	$33,304	$1,700	$1,700	$0	0.00%
550000 - TRAVEL	$0	$0	$0	$400	$400	$0	0.00%
600100 - OFFICE SUPPLIES	$2,456	$2,898	$1,813	$2,000	$2,000	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$322,513	$604,209	$1,604,830	$1,002,430	$1,241,834	$239,404	23.88%
603500 - COMPUTER SOFTWARE	$53,489	$124,835	$698	$1,610	$1,610	$0	0.00%
603600 - COMPUTER SUPPLIES	$1,058	$1,489	$4,940	$29,000	$29,000	$0	0.00%
Subtotal	**$1,436,212**	**$1,943,242**	**$2,761,173**	**$2,540,350**	**$2,843,431**	**$303,081**	**11.93%**
6850 TECHNOLOGY-TRANSPORTATION							
114000 - COMP-TECHNICAL PERSONNEL	$188,264	$193,730	$219,537	$228,657	$257,937	$29,280	12.81%
199800 - BONUS - ONE TIME	$2,000	$0	$1,000	$0	$0	$0	0.00%
210000 - FICA	$13,997	$14,317	$16,335	$16,751	$18,976	$2,225	13.28%
221000 - VRS (PLAN 1 & 2)	$30,941	$31,344	$31,078	$32,493	$31,471	($1,022)	-3.15%
230000 - HOSPITALIZATION	$30,668	$34,811	$42,353	$33,312	$37,182	$3,870	11.62%
230100 - RETIREE HEALTH INSURANCE	$902	$8,547	$9,148	$7,351	$9,148	$1,798	24.45%
231000 - DENTAL INSURANCE	$1,310	$1,391	$1,487	$1,489	$1,663	$174	11.69%
231100 - RETIREE DENTAL INSURANCE	$0	$297	$297	$273	$273	$0	0.00%

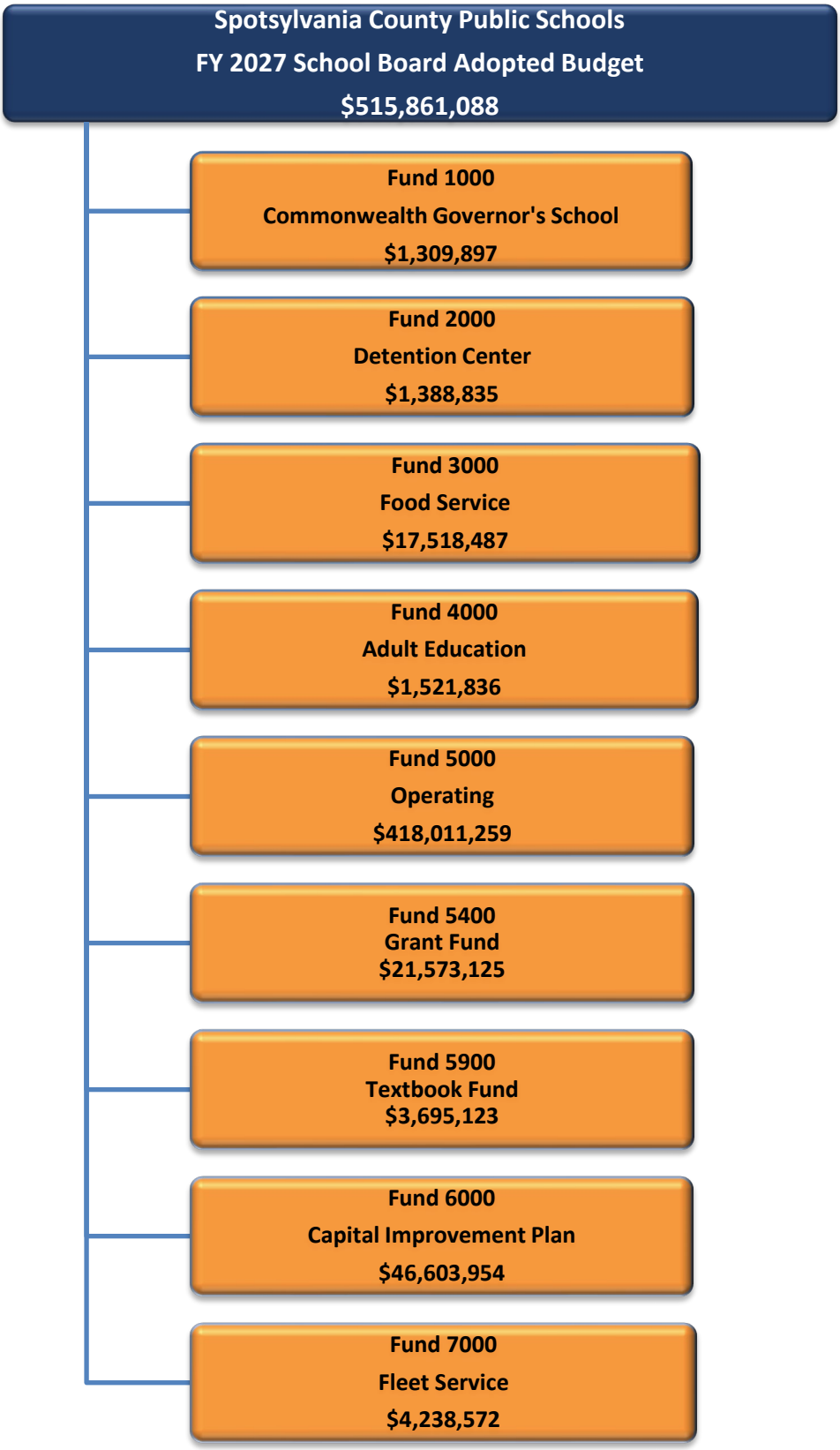
Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
240000 - GROUP LIFE INSURANCE	$2,495	$2,527	$2,581	$2,700	$2,736	$36	1.33%
250000 - DISABILITY INS (PLAN 1&2)	$502	$504	$583	$546	$616	$70	12.82%
275000 - RETIREE HEALTH CREDIT	$2,253	$2,282	$2,646	$2,769	$2,271	($498)	-17.98%
281000 - ANNUAL LEAVE PAYOFF	$6,720	$3,025	$3,116	$0	$0	$0	0.00%
Subtotal	**$280,051**	**$292,777**	**$330,161**	**$326,341**	**$362,273**	**$35,933**	**11.01%**
6860 TECHNOLOGY-MAINTENANCE							
116100 - COMP OF MAINT EMPLOYEES	$99,937	$105,933	$110,141	$118,609	$124,805	$6,196	5.22%
199800 - BONUS - ONE TIME	$1,000	$0	$1,000	$0	$0	$0	0.00%
210000 - FICA	$6,872	$7,372	$7,771	$8,280	$8,739	$459	5.54%
221000 - VRS (PLAN 1 & 2)	$16,610	$17,606	$15,651	$16,855	$15,227	($1,628)	-9.66%
230000 - HOSPITALIZATION	$18,636	$18,616	$20,791	$17,864	$19,940	$2,076	11.62%
231000 - DENTAL INSURANCE	$893	$893	$893	$893	$997	$104	11.65%
240000 - GROUP LIFE INSURANCE	$1,339	$1,420	$1,300	$1,400	$1,323	($77)	-5.50%
250000 - DISABILITY INS (PLAN 1&2)	$259	$273	$283	$283	$298	$15	5.30%
275000 - RETIREE HEALTH CREDIT	$1,209	$1,282	$1,333	$1,436	$1,099	($337)	-23.47%
Subtotal	**$146,755**	**$153,395**	**$159,162**	**$165,620**	**$172,428**	**$6,808**	**4.11%**
7100 DEBT SERVICE							
580000 - MISCELLANEOUS	$1,400	$0	$0	$10,000	$10,000	$0	0.00%
910100 - PRINCIPAL - BONDS	$21,798,041	$21,208,388	$22,821,927	$25,658,596	$28,797,441	$3,138,845	12.23%
920100 - INTEREST - BONDS	$6,845,960	$7,176,288	$8,164,567	$8,981,326	$9,781,635	$800,309	8.91%
Subtotal	**$28,645,401**	**$28,384,676**	**$30,986,495**	**$34,649,922**	**$38,589,076**	**$3,939,154**	**11.37%**
7200 INTRA-AGENCY							
980000 - FUND TRANSFER-INTRA	$3,147,755	$3,176,554	$7,179,427	$0	$0	$0	0.00%
Subtotal	**$3,147,755**	**$3,176,554**	**$7,179,427**	**$0**	**$0**	**$0**	**0.00%**
Grand Total	**$393,201,190**	**$424,853,618**	**$457,489,096**	**$485,819,263**	**$515,861,088**	**$30,041,825**	**6.18%**

Allocation of Positions (FTE) by Fund/Object All Funds

Object Code	Object Description	Fund 1000	Fund 2000	Fund 3000	Fund 4000	Fund 5000	Fund 5400	Fund 7000	Grand Total
111000	COMP OF DIRECTORS					23.0	1.0	1.0	25.0
111100	COMP OF BOARD MEMBERS					7.0			7.0
111200	COMP OF SUPERINTENDENT					1.0			1.0
111300	COMP OF ASST SUPTS					5.0			5.0
111600	RECERTIFICATION SPCLST					1.0			1.0
111700	SPECIALISTS					12.0	1.0		13.0
111800	ACTIVITIES PERSONNEL					5.0			5.0
112100	COMP OF TEACHERS	10.0	9.0			1,920.9	82.3		2,023.2
112300	COMP OF COORDINATOR				1.0	27.0	5.0		33.0
112400	COMP OF INST SUPERVISORS						2.0		2.0
112600	COMP OF PRINCIPALS		1.0			31.0			32.0
112700	COMP OF ASS'T PRINCIPALS					46.0			46.0
113000	COMP-PROF SUPV PERSONNEL			7.0		11.0			18.0
113100	COMP OF SCHOOL NURSES					35.0			35.0
113200	COMP OF PSYCHOLOGISTS					13.0			13.0
113400	COMP OF SOCIAL WORKERS					36.0	2.0		38.0
113500	SUPERVISOR					8.0			8.0
113600	SUPERVISOR - MAINTENANCE					3.0			3.0
113900	COMP OF THERAPISTS					13.0			13.0
114000	COMP-TECHNICAL PERSONNEL					57.0	1.0		58.0
114100	COMP OF TEACHER ASS'TS					607.1	40.5		647.6
114200	COMP-HEALTH/SAFETY OFFICE					11.0	14.0		25.0
114500	COMP OF CAFETERIA WORKERS			9.0					9.0
114700	EDUCATIONAL DIAGNOSTICIAN					9.0			9.0
114800	CLINICAL ASSISTANTS					5.0			5.0
115000	COMP OF CLERICAL STAFF		1.0	1.0	1.0	149.0	5.5	3.0	160.5
116100	COMP OF MAINT EMPLOYEES			1.9		62.1			64.0
116500	COMP OF MECHANICS							18.0	18.0
117000	DRIVER PAY					324.0			324.0
119100	COMP OF CUSTODIANS					91.1			91.1
134000	COMP OF BUS AIDES					85.0			85.0
Grand Total		**10.0**	**11.0**	**18.9**	**2.0**	**3,598.2**	**154.3**	**22.0**	**3,817.5**

During the FY 2026 adoption, certain position categories were reclassified, causing shifts in individual FTE counts across object codes. For example, Technology Technicians were reclassified from object code 114100 (Comp of Teacher Assistants) to 114000 (Comp of Technical Personnel). Another restructuring involved central office changes, where the Executive Director of Operations and the Executive Director of Communications were reclassified to Chief positions; this added two FTEs to object code 111300 (Assistant Superintendent)

Funds Summary



Fund 1000 Commonwealth Governor's School

The Commonwealth Governor's School (CGS) provides gifted and highly motivated high school students a challenging, differentiated, and interdisciplinary academic program of study in the core subject areas of English, Mathematics, Science, and Social Studies utilizing non-traditional learning activities. The FY 2027 Adopted Budget is $1.3 million due to staffing changes there is no significant changes to the funds budget. In FY 2025 the fiscal management of the Regional Commonwealth Governor's School program moved to Stafford County, therefore starting in FY 2025 the expenditures and revenues associated with Fund 1000 represent only local expenditures associated with the services provided to students attending this amazing advanced academic program.

CGS provides students with a half-day academic program of studies including honors, Advanced Placement, and dual enrollment courses in the four core subjects. Upon graduation, CGS students receive an advanced studies diploma, a state governor's school seal, and an Early College Scholars seal. Unique features of CGS include the same cohort of student peers all four years, an interdisciplinary approach to learning, hands-on approach to learning, field experiences, team-taught classes, technology-driven instruction, advisory program for students, extensive tutoring after school, and the regular use of teleconferencing by students.



Fund 1000 – Commonwealth Governor's School

Fund 1000 Budget Trends

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Total Budget	**$2,277,747**	**$2,388,618**	**$1,193,480**	**$1,311,237**	**$1,309,897**	**($1,340)**	**-0.10%**	**100.00%**

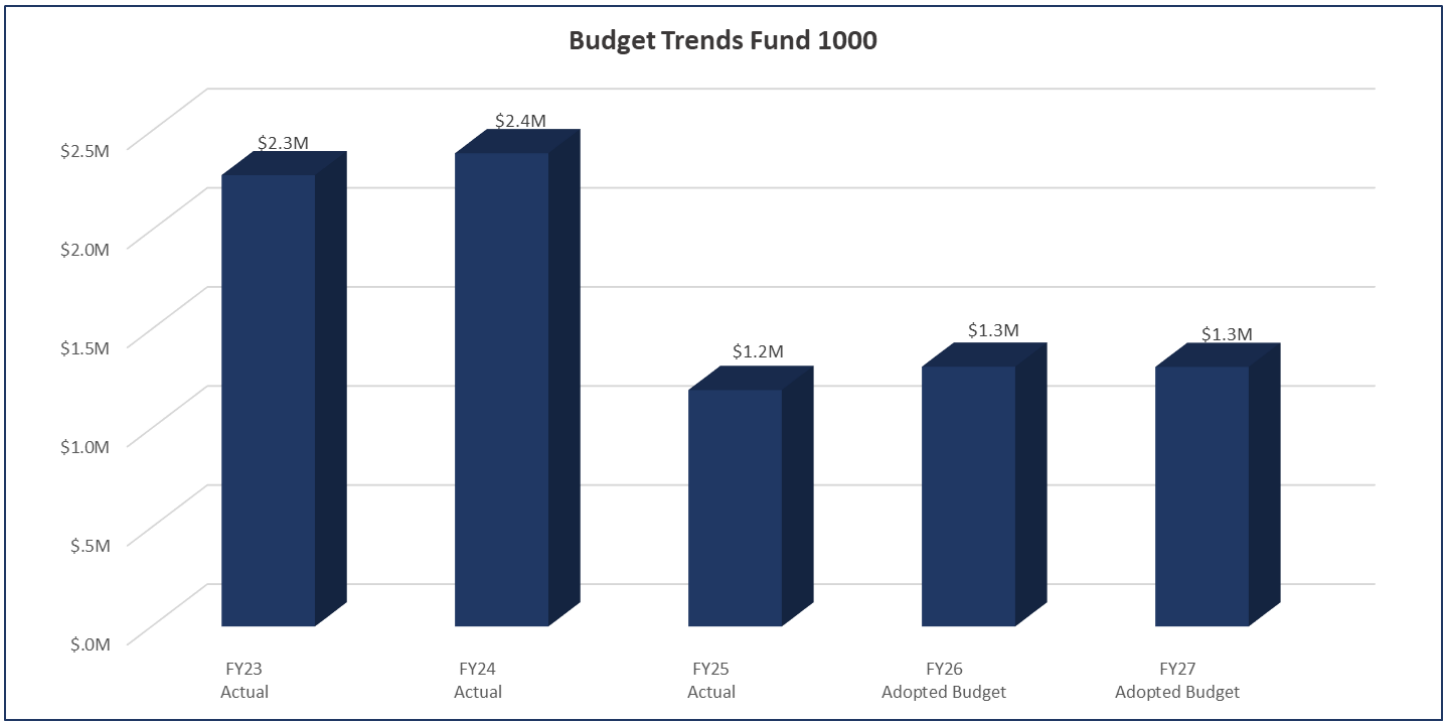




Figure 21: 4 E Presentation of CGS

Fund 1000 Revenue Trends by Summary Object (combined programs)

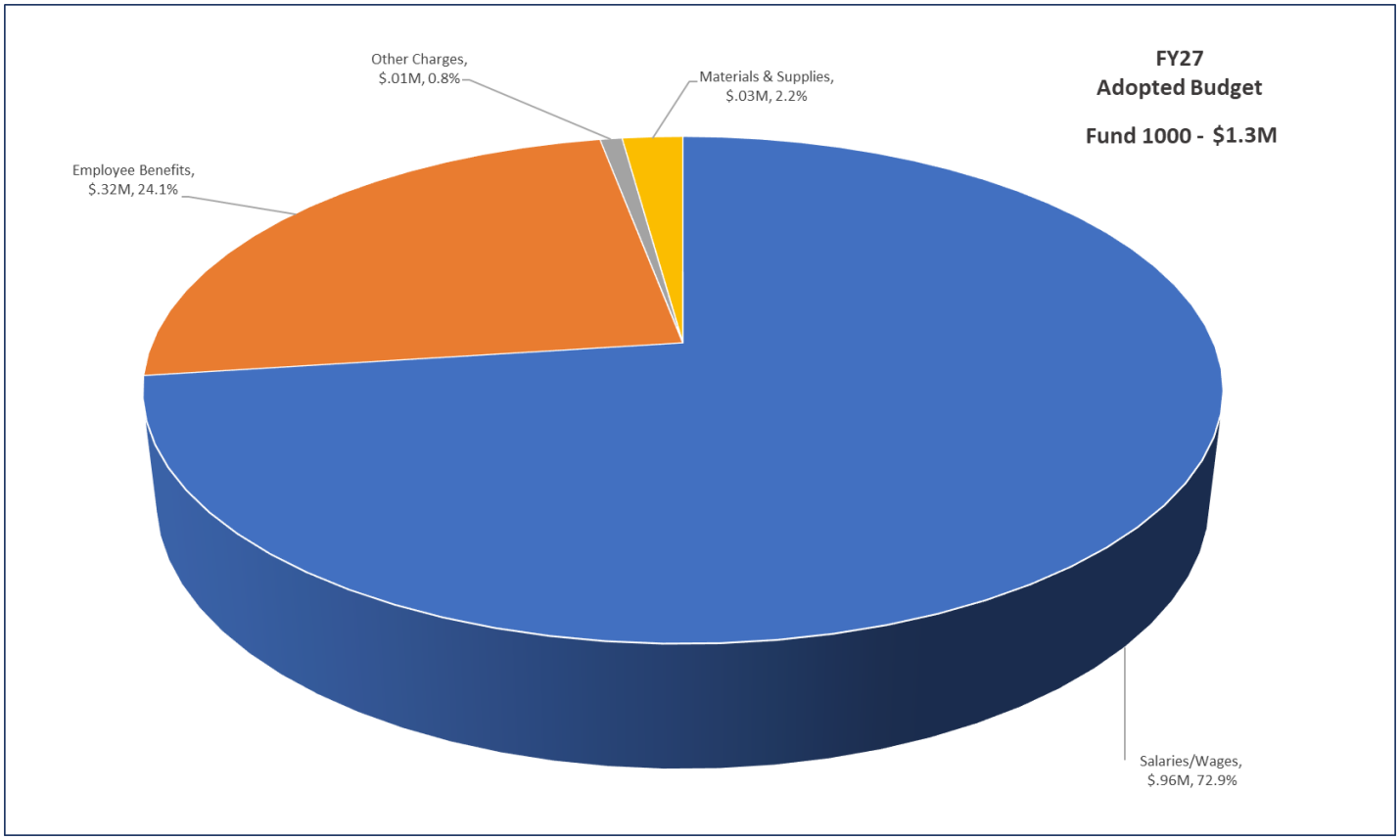
Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
STATE FUNDS	$1,254,638	$1,397,091	$0	$0	$0	$0	0.00%	0.00%
Subtotal	**$1,254,638**	**$1,397,091**	**$0**	**$0**	**$0**	**$0**	**0.00%**	**0.00%**
FEDERAL FUNDS	$35,525	$0	$0	$0	$0	$0	0.00%	0.00%
LOCAL FUNDS	$986,720	$980,828	$1,175,030	$1,311,237	$1,309,897	($1,340)	-0.10%	100.00%
OTHER FUNDS	$864	$10,700	$18,450	$0	$0	$0	0.00%	0.00%
Subtotal	**$1,023,109**	**$991,527**	**$1,193,480**	**$1,311,237**	**$1,309,897**	**($1,340)**	**-0.10%**	**100.00%**
Grand Total	**$2,277,747**	**$2,388,618.4**	**$1,193,480**	**$1,311,237**	**$1,309,897**	**($1,340)**	**-0.10%**	**100.00%**

Fund 1000 Revenue Trends by Object

Area	Object Code	Revenue Object Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
State Funds	037300	240229 GOV SCH GRANT/ST	$1,228,638	$1,371,091	$0	$0	$0	$0	0.00%
	039400	410405 TECHNOLOGY	$26,000	$26,000	$0	$0	$0	$0	0.00%
		Total for Area	**$1,254,638**	**$1,397,091**	**$0**	**$0**	**$0**	**$0**	**0.00%**
Federal Funds	044200	3302990 OTHER FED FUNDS	$35,525	$0	$0	$0	$0	$0	0.00%
		Total for Area	**$35,525**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	$986,720	$980,828	$1,175,030	$1,311,237	$1,309,897	($1,340)	-0.10%
		Total for Area	**$986,720**	**$980,828**	**$1,175,030**	**$1,311,237**	**$1,309,897**	**($1,340)**	**-0.10%**
Other Funds	071700	1899100 INSURANCE ADJUST	$864	$0	$0	$0	$0	$0	0.00%
	071800	1899120 OTHER FUNDS	$0	$10,700	$18,450	$0	$0	$0	0.00%
		Total for Area	**$864**	**$10,700**	**$18,450**	**$0**	**$0**	**$0**	**0.00%**
GRAND TOTAL			**$2,277,747**	**$2,388,618**	**$1,193,480**	**$1,311,237**	**$1,309,897**	**($1,340)**	**-0.10%**

Fund 1000 Expenditure Budget Trends by Summary Object

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	$1,046,829	$991,664	$805,343	$907,114	$955,179	$48,065	5.30%	72.92%
EMPLOYEE BENEFITS	$480,181	$434,913	$358,247	$365,398	$315,993	($49,405)	-13.52%	24.12%
Subtotal	**$1,527,010**	**$1,426,577**	**$1,163,590**	**$1,272,512**	**$1,271,172**	**($1,340)**	**-0.11%**	**97.04%**
PURCHASED SERVICES	$184,090	$207,094	$0	$0	$0	$0	0.00%	0.00%
OTHER CHARGES	$120,430	$87,372	$10,827	$10,325	$10,325	$0	0.00%	0.79%
MATERIALS & SUPPLIES	$437,503	$597,252	$18,463	$28,400	$28,400	$0	0.00%	2.17%
Subtotal	**$742,023**	**$891,718**	**$29,290**	**$38,725**	**$38,725**	**$0**	**0.00%**	**2.96%**
Grand Total	**$2,269,033**	**$2,318,295**	**$1,192,879**	**$1,311,237**	**$1,309,897**	**($1,340)**	**-0.10%**	**100.00%**



*may appear to add incorrectly due to rounding

Fund 1000 Expenditure Trends by State Category

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$2,052,851	$2,172,673	$1,184,289	$1,303,850	$1,301,332	($2,518)	-0.19%	99.35%
Transportation	$2,924	$88	$0	$0	$0	$0	0.00%	0.00%
Technology	$213,258	$145,534	$8,590	$7,387	$8,565	$1,178	15.95%	0.65%
Grand Total	**$2,269,033**	**$2,318,295**	**$1,192,879**	**$1,311,237**	**$1,309,897**	**($1,340)**	**-0.10%**	**100.00%**

Fund 1000 Expenditure Trends by State Category and Function

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction								
1100 CLASSROOM INSTRUCTION	$1,941,077	$2,139,568	$1,184,289	$1,303,850	$1,301,332	($2,518)	-0.19%	
1210 GUIDANCE SERVICES	$111,775	$33,105	$0	$0	$0	$0	0.00%	
Subtotal	**$2,052,851**	**$2,172,673**	**$1,184,289**	**$1,303,850**	**$1,301,332**	**($2,518)**	**-0.19%**	**99.35%**
Transportation								
3400 VEHICLE MAINTENANCE SVCS	$2,924	$88	$0	$0	$0	$0	0.00%	
Subtotal	**$2,924**	**$88**	**$0**	**$0**	**$0**	**$0**	**0.00%**	**0.00%**
Technology								
6810 TECHNOLOGY - CLASSROOM	$26,000	$26,000	$0	$0	$0	$0	0.00%	
6820 TECHNOLOGY - INSTRUCT. SUP	$187,258	$119,534	$8,590	$7,387	$8,565	$1,178	15.95%	
Subtotal	**$213,258**	**$145,534**	**$8,590**	**$7,387**	**$8,565**	**$1,178**	**15.95%**	**0.65%**
Grand Total	**$2,269,033**	**$2,318,295**	**$1,192,879**	**$1,311,237**	**$1,309,897**	**($1,340)**	**-0.10%**	**100.0%**

Fund 1000 Expenditure Trends by Object

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
111000 - COMP OF DIRECTORS	$120,322	$137,399	$0	$0	$0	$0	0.00%
112100 - COMP OF TEACHERS	$710,776	$680,363	$797,602	$907,114	$952,179	$45,065	4.97%
114000 - COMP-TECHNICAL PERSONNEL	$107,020	$80,818	$0	$0	$0	$0	0.00%
115000 - COMP OF CLERICAL STAFF	$58,523	$62,034	$0	$0	$0	$0	0.00%
152000 - COMP OF SUB TEACHERS	$2,363	$1,078	$1,463	$0	$0	$0	0.00%
161000 - SUPPLEMENTAL PAY	$0	$0	$6,278	$0	$3,000	$3,000	100.00%
161100 - SUPP PAY/SUMMER ENRICHMT	$12,300	$29,972	$0	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$35,525	$0	$0	$0	$0	$0	0.00%
210000 - FICA	$74,087	$72,695	$59,136	$67,772	$70,227	$2,455	3.62%
221000 - VRS (PLAN 1 & 2)	$151,070	$144,507	$99,387	$108,600	$99,029	($9,571)	-8.81%
222000 - VRS (HYBRID)	$14,250	$10,435	$15,129	$25,648	$19,834	($5,814)	-22.67%
230000 - HOSPITALIZATION	$142,911	$137,585	$130,762	$113,040	$76,823	($36,217)	-32.04%
230100 - RETIREE HEALTH INSURANCE	$17,306	$27,899	$21,700	$14,465	$21,143	$6,678	46.17%
230400 - MEDICARE SUPPLEMENT PART D	$0	$532	$1,956	$1,513	$1,956	$443	29.25%
230500 - HSA CONTRIBUTION EXPENSE	$1,715	$0	$3,086	$3,884	$1,199	($2,685)	-69.13%
231000 - DENTAL INSURANCE	$6,449	$6,455	$5,120	$5,287	$5,954	$667	12.62%
231100 - RETIREE DENTAL INSURANCE	$694	$1,165	$892	$818	$818	$0	0.00%
240000 - GROUP LIFE INSURANCE	$13,329	$12,492	$9,372	$10,941	$9,250	($1,691)	-15.46%
250000 - DISABILITY INS (PLAN 1&2)	$2,392	$2,277	$1,832	$1,820	$1,743	($77)	-4.23%
251000 - DISABILITY INS (HYBRID)	$235	$164	$264	$389	$335	($54)	-13.88%
275000 - RETIREE HEALTH CREDIT	$12,036	$11,280	$9,611	$11,221	$7,682	($3,539)	-31.54%
280000 - RETIREE SICK LEAVE PAY	$9,544	$0	$0	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$34,163	$7,426	$0	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$10,869	$22,816	$0	$0	$0	$0	0.00%
301400 - VERIZON MAINTENANCE	$38,147	$0	$0	$0	$0	$0	0.00%
310100 - INSTRUCTIONAL DEVELOPMENT	$2,149	$9,280	$0	$0	$0	$0	0.00%
310200 - TUITION ASSISTANCE	$11,900	$8,100	$0	$0	$0	$0	0.00%
310400 - FIELD TRIPS	$111,804	$160,952	$0	$0	$0	$0	0.00%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
330800 - VEHICLE REPAIRS	$1,896	$88	$0	$0	$0	$0	0.00%
332200 - COPIER MAINTENANCE	$1,826	$359	$0	$0	$0	$0	0.00%
361200 - ROBOTICS/TEAM COACHING	$5,500	$5,500	$0	$0	$0	$0	0.00%
520100 - POSTAGE	$0	$223	$0	$0	$0	$0	0.00%
520300 - TELEPHONE	$1,969	$0	$0	$0	$0	$0	0.00%
520500 - SITE CONNECTIONS	$99,555	$66,952	$0	$0	$0	$0	0.00%
530000 - FIRE & LIABILITY INS	$4,869	$5,459	$0	$0	$0	$0	0.00%
540100 - LEASE/RENTALS	$9,251	$9,972	$10,316	$9,825	$9,825	$0	0.00%
550000 - TRAVEL	$4,786	$4,765	$511	$500	$500	$0	0.00%
600000 - MATERIALS & SUPPLIES	$71,673	$138,958	$18,463	$28,400	$28,400	$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	$1,029	$0	$0	$0	$0	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$55,753	$100,499	$0	$0	$0	$0	0.00%
604600 - ACADEMIC ACTIVITIES SUPP	$949	$1,405	$0	$0	$0	$0	0.00%
606000 - FOOD	$922	$583	$0	$0	$0	$0	0.00%
630000 - INSTR. SUPPLEMENTAL MAT.	$224,039	$241,387	$0	$0	$0	$0	0.00%
630100 - TECH MAINT/UPGRADES	$79,426	$107,379	$0	$0	$0	$0	0.00%
630200 - SUM/NEW STUDENT ORIENT	$1,422	$1,712	$0	$0	$0	$0	0.00%
630300 - SUMMER ENRICHMENT	$2,291	$5,328	$0	$0	$0	$0	0.00%
Grand Total	**$2,269,033**	**$2,318,295**	**$1,192,879**	**$1,311,237**	**$1,309,897**	**($1,340)**	**-0.10%**

Fund 1000 Expenditure Trends by Function and Object

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
1100 CLASSROOM INSTRUCTION							
111000 - COMP OF DIRECTORS	$120,322	$137,399	$0	$0	$0	$0	0.00%
112100 - COMP OF TEACHERS	$633,717	$662,608	$797,602	$907,114	$952,179	$45,065	4.97%
115000 - COMP OF CLERICAL STAFF	$58,523	$62,034	$0	$0	$0	$0	0.00%
152000 - COMP OF SUB TEACHERS	$2,363	$1,078	$1,463	$0	$0	$0	0.00%
161000 - SUPPLEMENTAL PAY	$0	$0	$6,278	$0	$3,000	$3,000	100.00%
161100 - SUPP PAY/SUMMER ENRICHMT	$12,300	$29,972	$0	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$35,525	$0	$0	$0	$0	$0	0.00%
210000 - FICA	$60,406	$65,446	$59,136	$67,772	$70,227	$2,455	3.62%
221000 - VRS (PLAN 1 & 2)	$120,476	$131,341	$99,387	$108,600	$99,029	($9,571)	-8.81%
222000 - VRS (HYBRID)	$14,250	$10,435	$15,129	$25,648	$19,834	($5,814)	-22.67%
230000 - HOSPITALIZATION	$121,810	$123,776	$130,762	$113,040	$76,823	($36,217)	-32.04%
230100 - RETIREE HEALTH INSURANCE	$13,800	$19,351	$13,407	$7,351	$12,851	$5,500	74.82%
230400 - MEDICARE SUPPLEMENT PART D	$0	$532	$1,956	$1,513	$1,956	$443	29.25%
230500 - HSA CONTRIBUTION EXPENSE	$1,715	$0	$3,086	$3,884	$1,199	($2,685)	-69.13%
231000 - DENTAL INSURANCE	$5,452	$5,735	$5,120	$5,287	$5,954	$667	12.62%
231100 - RETIREE DENTAL INSURANCE	$694	$868	$595	$545	$545	$0	0.00%
240000 - GROUP LIFE INS	$10,862	$11,431	$9,372	$10,941	$9,250	($1,691)	-15.46%
250000 - DISABILITY INS (PLAN 1&2)	$1,913	$2,072	$1,832	$1,820	$1,743	($77)	-4.23%
251000 - DISABILITY INS (HYBRID)	$235	$164	$264	$389	$335	($54)	-13.88%
275000 - RETIREE HEALTH CREDIT	$9,808	$10,322	$9,611	$11,221	$7,682	($3,539)	-31.54%
280000 - RETIREE SICK LEAVE PAY	$3,806	$0	$0	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$10,869	$22,816	$0	$0	$0	$0	0.00%
301400 - VERIZON MAINTENANCE	$38,147	$0	$0	$0	$0	$0	0.00%
310100 - INSTRUCTIONAL DEVELOPMENT	$2,149	$9,280	$0	$0	$0	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
310200 - TUITION ASSISTANCE	$11,900	$8,100	$0	$0	$0	$0	0.00%
310400 - FIELD TRIPS	$111,804	$160,952	$0	$0	$0	$0	0.00%
332200 - COPIER MAINTENANCE	$1,826	$359	$0	$0	$0	$0	0.00%
361200 - ROBOTICS/TEAM COACHING	$5,500	$5,500	$0	$0	$0	$0	0.00%
520100 - POSTAGE	$0	$223	$0	$0	$0	$0	0.00%
520300 - TELEPHONE	$1,969	$0	$0	$0	$0	$0	0.00%
520500 - SITE CONNECTIONS	$99,555	$66,952	$0	$0	$0	$0	0.00%
530000 - FIRE & LIABILITY INS	$4,869	$5,459	$0	$0	$0	$0	0.00%
540100 - LEASE/RENTALS	$9,251	$9,972	$10,316	$9,825	$9,825	$0	0.00%
550000 - TRAVEL	$4,786	$4,140	$511	$500	$500	$0	0.00%
600000 - MATERIALS & SUPPLIES	$71,673	$138,958	$18,463	$28,400	$28,400	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$29,753	$74,499	$0	$0	$0	$0	0.00%
604600 - ACADEMIC ACTIVITIES SUPP	$949	$1,405	$0	$0	$0	$0	0.00%
606000 - FOOD	$922	$583	$0	$0	$0	$0	0.00%
630000 - INSTR. SUPPLEMENTAL MAT.	$224,039	$241,387	$0	$0	$0	$0	0.00%
630100 - TECH MAINT/UPGRADES	$79,426	$107,379	$0	$0	$0	$0	0.00%
630200 - SUM/NEW STUDENT ORIENT	$1,422	$1,712	$0	$0	$0	$0	0.00%
630300 - SUMMER ENRICHMENT	$2,291	$5,328	$0	$0	$0	$0	0.00%
Subtotal	**$1,941,077**	**$2,139,568**	**$1,184,289**	**$1,303,850**	**$1,301,332**	**($2,518)**	**-0.19%**
1210 GUIDANCE SERVICES							
112100 - COMP OF TEACHERS	$77,059	$17,755	$0	$0	$0	$0	0.00%
210000 - FICA	$5,667	$1,301	$0	$0	$0	$0	0.00%
221000 - VRS (PLAN 1 & 2)	$12,807	$3,447	$0	$0	$0	$0	0.00%
230000 - HOSPITALIZATION	$11,237	$2,466	$0	$0	$0	$0	0.00%
230100 - RETIREE HEALTH INSURANCE	$2,337	$0	$0	$0	$0	$0	0.00%
231000 - DENTAL INSURANCE	$498	$125	$0	$0	$0	$0	0.00%
240000 - GROUP LIFE INS	$1,033	$278	$0	$0	$0	$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	$204	$55	$0	$0	$0	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
275000 - RETIREE HEALTH CREDIT	$932	$251	$0	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$0	$7,426	$0	$0	$0	$0	0.00%
Subtotal	**$111,775**	**$33,105**	**$0**	**$0**	**$0**	**$0**	**0.00%**
3400 VEHICLE MAINTENANCE SVCS							
330800 - VEHICLE REPAIRS	$1,896	$88	$0	$0	$0	$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	$1,029	$0	$0	$0	$0	$0	0.00%
Subtotal	**$2,924**	**$88**	**$0**	**$0**	**$0**	**$0**	**0.00%**
6810 TECHNOLOGY - CLASSROOM							
601500 - COMPUTER SUPPL/SOFTWARE	$26,000	$26,000	$0	$0	$0	$0	0.00%
Subtotal	**$26,000**	**$26,000**	**$0**	**$0**	**$0**	**$0**	**0.00%**
6820 TECHNOLOGY - INSTRUCT. SUP							
114000 - COMP-TECHNICAL PERSONNEL	$107,020	$80,818	$0	$0	$0	$0	0.00%
210000 - FICA	$8,014	$5,948	$0	$0	$0	$0	0.00%
221000 - VRS (PLAN 1 & 2)	$17,787	$9,719	$0	$0	$0	$0	0.00%
230000 - HOSPITALIZATION	$9,864	$11,342	$0	$0	$0	$0	0.00%
230100 - RETIREE HEALTH INSURANCE	$1,169	$8,547	$8,293	$7,114	$8,292	$1,178	16.56%
231000 - DENTAL INS	$498	$595	$0	$0	$0	$0	0.00%
231100 - RETIREE DENTAL INSURANCE	$0	$297	$297	$273	$273	$0	0.00%
240000 - GROUP LIFE INSURANCE	$1,434	$784	$0	$0	$0	$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	$276	$151	$0	$0	$0	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$1,295	$708	$0	$0	$0	$0	0.00%
280000 - RETIREE SICK LEAVE PAY	$5,738	$0	$0	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$34,163	$0	$0	$0	$0	$0	0.00%
550000 - TRAVEL	$0	$624	$0	$0	$0	$0	0.00%
Subtotal	**$187,258**	**$119,534**	**$8,590**	**$7,387**	**$8,565**	**$1,178**	**15.95%**
Grand Total	**$2,269,033**	**$2,318,295**	**$1,192,879**	**$1,311,237**	**$1,309,897**	**($1,340)**	**-0.10%**

Fund 1000 Allocation of Positions (FTE) by Object

Object Code	Object Description	FY27 Adopted FTE
112100	COMP OF TEACHERS	10.0
Grand Total		***10.0***



Figure 22: 4E Evening Presentations

Fund 2000 Rappahannock Juvenile Detention Center

The Rappahannock Regional Juvenile Detention Center (RRJDC) Fund accounts for activities associated with providing detained youth a quality education and the skills necessary to transition from the program into their regular school. The FY 2027 Adopted Budget is $1.4 million, a decrease of $0.04 million or 2.6% decrease. The underlying assumptions for projecting costs are based on student enrollment in the RRJDC center coupled with the availability of funds. The revenue trend for the past several years has remained around $1 million. Non-compensation costs including purchased services, other charges and materials and supplies have remained steady over the past several years. FY 2027 Adopted Budget also add Art Teacher to the RJDC paid by the additional state funds allocated to the division after the budget was adopted. These state funds will be reflected in the FY 2027 revised budget.

The vision of the Rappahannock Regional Juvenile Detention Center Education Program is to be a collaborative community that empowers each student academically, socially, and emotionally. The mission focuses on a highly effective group of educators providing safe, innovative, and individualized instruction to a unique group of students to encourage, support, inspire, and prepare them as confident, successful, global citizens. The collaborative team at RRJDC commits to:

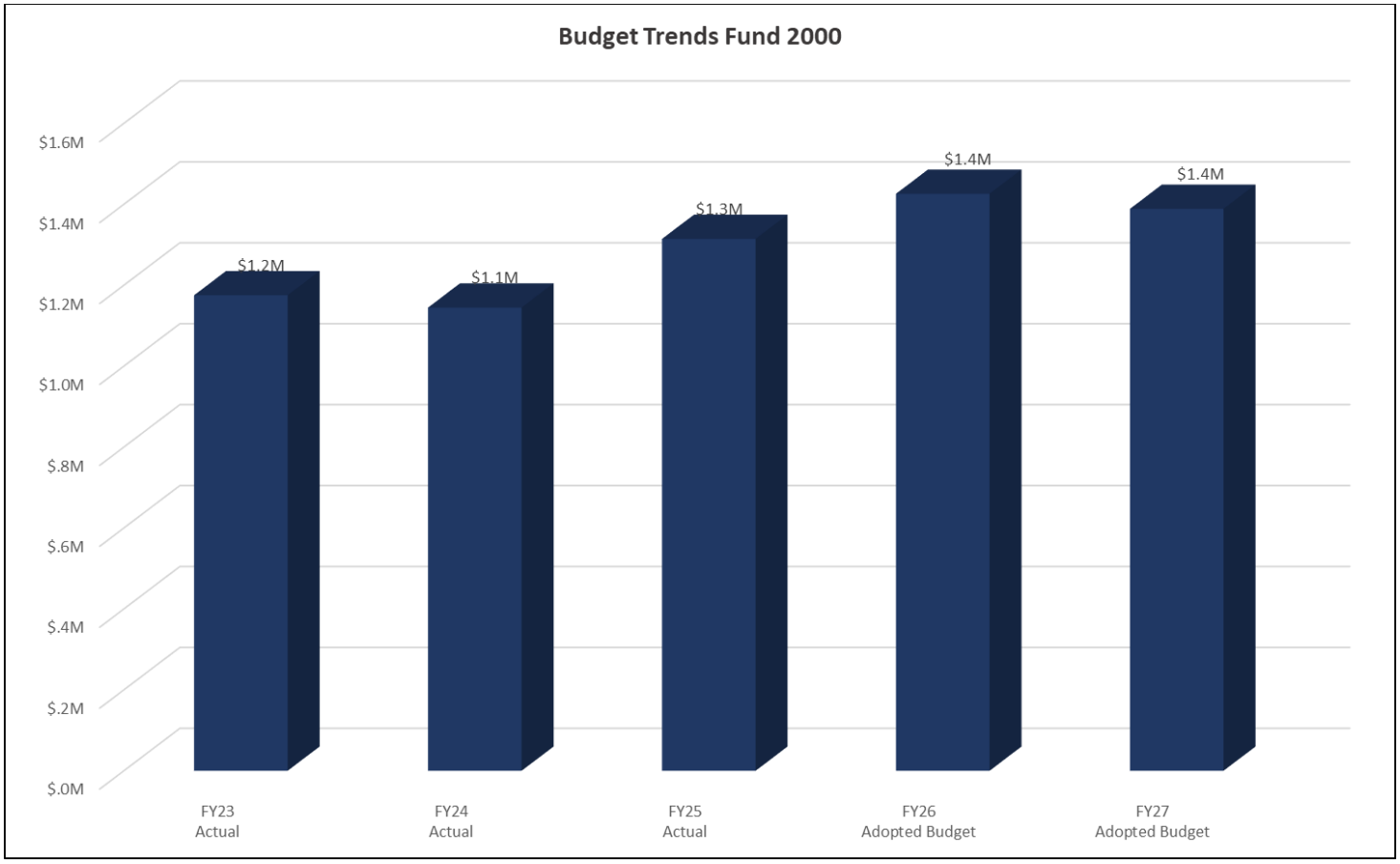
- Supporting each other and our students in learning
- Improving literacy
- Preparing our students for successful transition
- Engaging parents and community stakeholders

The Rappahannock Detention Center is a partnership between the Virginia Department of Education and Spotsylvania County Public Schools providing appropriate educational services to detained youth. The educational program is regional and serves students primarily in Spotsylvania County, Stafford County, Fredericksburg, King George County, Louisa County, Orange County, and Madison County. Funding is provided by the Virginia Department of Education and other Federal Funds. The Rappahannock Detention Home School follows the Spotsylvania County Public School curriculum and instructional schedule. The staff works with students, elementary through high school, encouraging them to maintain or improve their academic standing to successfully transition them back into their home schools. In addition, instructional services are provided for special education, general education, and students seeking a GED. All assignments in the content areas are aligned with the Virginia Standards of Learning (SOL) which includes SOL testing.

Fund 2000- Rappahannock Juvenile Detention Center (RJDC)

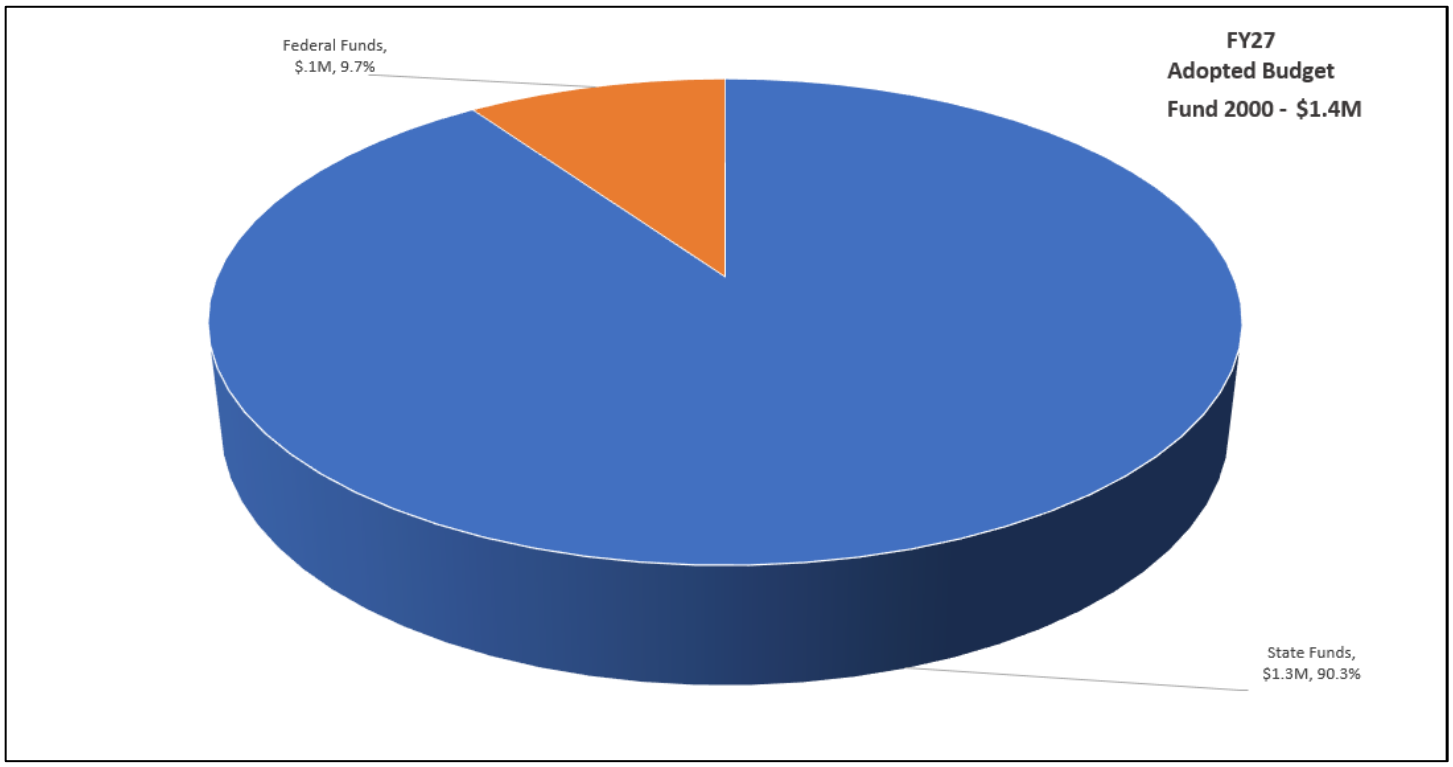
Fund 2000 Budget Trends

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Total Budget	**$1,175,228**	**$1,144,802**	**$1,314,481**	**$1,426,024**	**$1,388,835**	**($37,189)**	**-2.61%**	**100.00%**



Fund 2000 Revenue Trends by Summary Object

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
STATE FUNDS	$1,144,492	$1,056,980	$1,221,069	$1,291,256	$1,254,067	($37,189)	-2.88%	90.30%
Subtotal	**$1,144,492**	**$1,056,980**	**$1,221,069**	**$1,291,256**	**$1,254,067**	**($37,189)**	**-2.88%**	**90.30%**
FEDERAL FUNDS	$30,736	$87,822	$93,412	$134,768	$134,768	$0	0.00%	9.70%
Subtotal	**$30,736**	**$87,822**	**$93,412**	**$134,768**	**$134,768**	**$0**	**0.00%**	**9.70%**
Grand Total	**$1,175,228**	**$1,144,802.1**	**$1,314,481**	**$1,426,024**	**$1,388,835**	**($37,189)**	**-2.61%**	**100.00%**



Fund 2000 Revenue Trends by Object

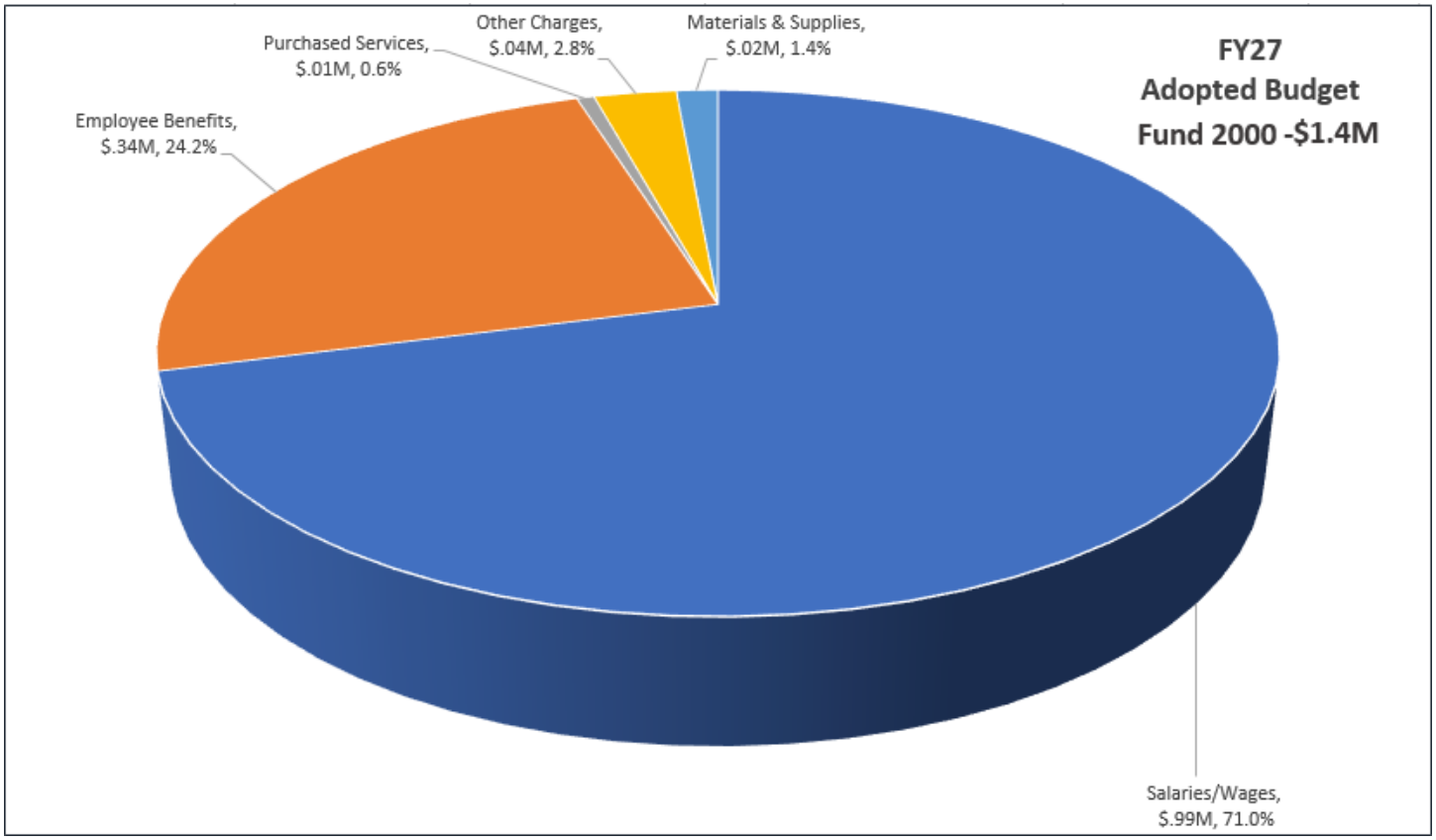
Area	Object Code	Revenue Object Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
State Funds	034100	240220 HOSP/C/DET HOMES	$1,144,492	$1,056,980	$1,221,069	$1,271,256	$1,234,067	($37,189)	-2.93%
	037100	UNAWARDED STATE REVENUE	$0	$0	$0	$20,000	$20,000	$0	0.00%
		Total for Area	**$1,144,492**	**$1,056,980**	**$1,221,069**	**$1,291,256**	**$1,254,067**	**($37,189)**	**-2.88%**
Federal Funds	040200	84.01 TITLE I-LOCAL ED	$30,736	$87,822	$93,412	$109,768	$109,768	$0	0.00%
	047000	UNAWARDED FEDERAL REV	$0	$0	$0	$25,000	$25,000	$0	0.00%
		Total for Area	**$30,736**	**$87,822**	**$93,412**	**$134,768**	**$134,768**	**$0**	**0.00%**
GRAND TOTAL			**$1,175,228**	**$1,144,802**	**$1,314,481**	**$1,426,024**	**$1,388,835**	**($37,189)**	**-2.61%**



Figure 23: Elementary School Library Time

Fund 2000 Expenditure Trends by Summary Object

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	$776,379	$768,574	$858,038	$980,321	$985,523	$5,202	0.53%	70.96%
EMPLOYEE BENEFITS	$313,645	$330,028	$346,181	$354,057	$335,730	($18,327)	-5.18%	24.17%
Subtotal	**$1,090,024**	**$1,098,602**	**$1,204,219**	**$1,334,378**	**$1,321,253**	**($13,125)**	**-0.98%**	**95.13%**
PURCHASED SERVICES	$5,335	$5,296	$12,070	$18,711	$8,300	($10,411)	-55.64%	0.60%
OTHER CHARGES	$1,384	$1,727	$1,514	$48,000	$39,400	($8,600)	-17.92%	2.84%
MATERIALS & SUPPLIES	$36,299	$25,440	$103,378	$24,935	$19,882	($5,053)	-20.26%	1.43%
Subtotal	**$43,018**	**$32,463**	**$116,961**	**$91,646**	**$67,582**	**($24,064)**	**-26.26%**	**4.87%**
Grand Total	**$1,133,043**	**$1,131,064**	**$1,321,181**	**$1,426,024**	**$1,388,835**	**($37,189)**	**-2.61%**	**100.00%**



Fund 2000 Expenditure Trends by State Category

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$1,133,043	$1,131,064	$1,240,526	$1,426,024	$1,388,835	($37,189)	-2.61%	100.00%
Technology	$0	$0	$80,654	$0	$0	$0	0.00%	0.00%
Grand Total	**$1,133,043**	**$1,131,064**	**$1,321,181**	**$1,426,024**	**$1,388,835**	**($37,189)**	**-2.61%**	**100.00%**

Fund 2000 Expenditure Trends by State Category and Function

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction								
1100 CLASSROOM INSTRUCTION	$869,186	$851,717	$955,977	$1,045,727	$1,090,000	$44,273	4.23%	
1210 GUIDANCE SERVICES	$0	$0	$0	$89,783	$0	($89,783)	-100.00%	
1410 OFFICE OF THE PRINCIPAL	$263,856	$279,348	$284,549	$290,514	$298,835	$8,321	2.86%	
Subtotal	**$1,133,043**	**$1,131,064**	**$1,240,526**	**$1,426,024**	**$1,388,835**	**($37,189)**	**-2.61%**	**100.00%**
Technology								
6820 TECHNOLOGY - INSTRUCT. SUP	$0	$0	$80,654	$0	$0	$0	0.00%	
Subtotal	**$0**	**$0**	**$80,654**	**$0**	**$0**	**$0**	**0.00%**	**0.00%**
Grand Total	**$1,133,043**	**$1,131,064**	**$1,321,181**	**$1,426,024**	**$1,388,835**	**($37,189)**	**-2.61%**	**100.0%**

Fund 2000 Expenditure Trends by Function and Object

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
1100 CLASSROOM INSTRUCTION							
112100 - COMP OF TEACHERS	$577,036	$580,062	$656,559	$702,068	$764,618	$62,550	8.91%
152000 - COMP OF SUB TEACHERS	$0	$0	$0	$2,060	$2,126	$66	3.20%
161000 - SUPPLEMENTAL PAY	$0	$4,180	$0	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$8,000	$0	$8,000	$0	$0	$0	0.00%
210000 - FICA	$43,329	$43,395	$48,770	$51,355	$56,302	$4,947	9.63%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
221000 - VRS (PLAN 1 & 2)	$59,189	$59,955	$56,223	$61,431	$57,903	($3,528)	-5.74%
222000 - VRS (HYBRID)	$38,138	$40,581	$42,094	$44,223	$41,665	($2,558)	-5.78%
230000 - HOSPITALIZATION	$80,367	$70,615	$87,425	$71,205	$79,476	$8,271	11.62%
231000 - DENTAL INS	$3,595	$3,025	$3,174	$3,277	$3,658	$381	11.63%
231100 - RETIREE DENTAL INSURANCE	$0	$0	$0	$0	$0	$0	0.00%
240000 - GROUP LIFE INS	$7,847	$8,513	$7,793	$8,288	$8,111	($177)	-2.14%
250000 - DISABILITY INS (PLAN 1&2)	$951	$944	$1,044	$1,031	$1,132	$101	9.80%
251000 - DISABILITY INS (HYBRID)	$629	$665	$694	$644	$693	$49	7.61%
275000 - RETIREE HEALTH CREDIT	$7,086	$7,319	$7,896	$8,499	$6,734	($1,765)	-20.77%
300000 - PURCHASED SERVICES	$2,975	$3,195	$3,887	$3,700	$4,600	$900	24.32%
300100 - PROFESSIONAL IMPROVEMENT	$2,360	$2,101	$8,183	$15,011	$3,700	($11,311)	-75.35%
540100 - LEASE/RENTALS	$1,384	$1,727	$1,514	$3,000	$4,400	$1,400	46.67%
550000 - TRAVEL	$0	$0	$0	$0	$0	$0	0.00%
600000 - MATERIALS & SUPPLIES	$36,299	$25,440	$22,724	$24,935	$19,882	($5,053)	-20.26%
999600 - OFFSET UNAWARDED STATE FUND	$0	$0	$0	$20,000	$10,000	($10,000)	-50.00%
999700 - OFFSET UNAWARDED FED FUND	$0	$0	$0	$25,000	$25,000	$0	0.00%
Subtotal	**$869,186**	**$851,717**	**$955,977**	**$1,045,727**	**$1,090,000**	**$44,273**	**4.23%**
1210 GUIDANCE SERVICES							
112100 - COMP OF TEACHERS	$0	$0	$0	$65,801	$0	($65,801)	-100.00%
210000 - FICA	$0	$0	$0	$4,869	$0	($4,869)	-100.00%
221000 - VRS (PLAN 1 & 2)	$0	$0	$0	$0	$0	$0	0.00%
222000 - VRS (HYBRID)	$0	$0	$0	$10,010	$0	($10,010)	-100.00%
230000 - HOSPITALIZATION	$0	$0	$0	$8,149	$0	($8,149)	-100.00%
251000 - DISABILITY INS (HYBRID)	$0	$0	$0	$157	$0	($157)	-100.00%
275000 - RETIREE HEALTH CREDIT	$0	$0	$0	$797	$0	($797)	-100.00%
Subtotal	**$0**	**$0**	**$0**	**$89,783**	**$0**	**($89,783)**	**-100.00%**
1410 OFFICE OF THE PRINCIPAL							

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
112600 - COMP OF PRINCIPALS	$139,021	$132,949	$136,906	$153,413	$158,824	$5,411	3.53%
115000 - COMP OF CLERICAL STAFF	$49,323	$51,383	$53,574	$56,979	$59,955	$2,976	5.22%
199800 - BONUS - ONE TIME	$3,000	$0	$3,000	$0	$0	$0	0.00%
210000 - FICA	$13,935	$13,203	$13,828	$15,078	$15,542	$464	3.08%
221000 - VRS (PLAN 1 & 2)	$31,443	$30,832	$27,199	$29,897	$26,692	($3,205)	-10.72%
230000 - HOSPITALIZATION	$19,758	$29,303	$34,134	$28,222	$31,501	$3,279	11.62%
230100 - RETIREE HEALTH INSURANCE	$1,169	$8,547	$9,148	$0	$0	$0	0.00%
231000 - DENTAL INS	$893	$1,352	$1,391	$1,392	$1,554	$162	11.64%
231100 - RETIREE DENTAL INS	$0	$297	$297	$0	$0	$0	0.00%
240000 - GROUP LIFE INS	$2,535	$2,486	$2,259	$2,484	$2,320	($164)	-6.60%
250000 - DISABILITY INS (PLAN 1&2)	$492	$485	$497	$502	$521	$19	3.78%
275000 - RETIREE HEALTH CREDIT	$2,289	$2,245	$2,316	$2,547	$1,926	($621)	-24.38%
281000 - ANNUAL LEAVE PAYOFF	$0	$6,264	$0	$0	$0	$0	0.00%
Subtotal	**$263,856**	**$279,348**	**$284,549**	**$290,514**	**$298,835**	**$8,321**	**2.86%**
6820 TECHNOLOGY - INSTRUCT. SUP							
601500 - COMPUTER SUPPL/SOFTWARE	$0	$0	$46,800	$0	$0	$0	0.00%
602400 - TECHNOLOGY SUPPLIES	$0	$0	$33,854	$0	$0	$0	0.00%
Subtotal	**$0**	**$0**	**$80,654**	**$0**	**$0**	**$0**	**0.00%**
Grand Total	**$1,133,043**	**$1,131,064**	**$1,321,181**	**$1,426,024**	**$1,388,835**	**($37,189)**	**-2.61%**

Fund 2000 Expenditure Trends by Object

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
112100 - COMP OF TEACHERS	$577,036	$580,062	$656,559	$767,869	$764,618	($3,251)	-0.42%
112600 - COMP OF PRINCIPALS	$139,021	$132,949	$136,906	$153,413	$158,824	$5,411	3.53%
115000 - COMP OF CLERICAL STAFF	$49,323	$51,383	$53,574	$56,979	$59,955	$2,976	5.22%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
152000 - COMP OF SUB TEACHERS	$0	$0	$0	$2,060	$2,126	$66	3.20%
161000 - SUPPLEMENTAL PAY	$0	$4,180	$0	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$11,000	$0	$11,000	$0	$0	$0	0.00%
210000 - FICA	$57,263	$56,598	$62,598	$71,302	$71,844	$542	0.76%
221000 - VRS (PLAN 1 & 2)	$90,632	$90,787	$83,421	$91,328	$84,595	($6,733)	-7.37%
222000 - VRS (HYBRID)	$38,138	$40,581	$42,094	$54,233	$41,665	($12,568)	-23.17%
230000 - HOSPITALIZATION	$100,125	$99,919	$121,559	$107,576	$110,977	$3,401	3.16%
230100 - RETIREE HEALTH INSURANCE	$1,169	$8,547	$9,148	$0	$0	$0	0.00%
231000 - DENTAL INSURANCE	$4,488	$4,377	$4,565	$4,669	$5,212	$543	11.63%
231100 - RETIREE DENTAL INSURANCE	$0	$297	$297	$0	$0	$0	0.00%
240000 - GROUP LIFE INSURANCE	$10,382	$10,999	$10,052	$10,772	$10,431	($341)	-3.17%
250000 - DISABILITY INS (PLAN 1&2)	$1,443	$1,429	$1,541	$1,533	$1,653	$120	7.83%
251000 - DISABILITY INS (HYBRID)	$629	$665	$694	$801	$693	($108)	-13.48%
275000 - RETIREE HEALTH CREDIT	$9,375	$9,564	$10,212	$11,843	$8,660	($3,183)	-26.88%
281000 - ANNUAL LEAVE PAYOFF	$0	$6,264	$0	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$2,975	$3,195	$3,887	$3,700	$4,600	$900	24.32%
300100 - PROFESSIONAL IMPROVEMENT	$2,360	$2,101	$8,183	$15,011	$3,700	($11,311)	-75.35%
540100 - LEASE/RENTALS	$1,384	$1,727	$1,514	$3,000	$4,400	$1,400	46.67%
600000 - MATERIALS & SUPPLIES	$36,299	$25,440	$22,724	$24,935	$19,882	($5,053)	-20.26%
601500 - COMPUTER SUPPL/SOFTWARE	$0	$0	$46,800	$0	$0	$0	0.00%
602400 - TECHNOLOGY SUPPLIES	$0	$0	$33,854	$0	$0	$0	0.00%
999600 - OFFSET UNAWARDED STATE FUND	$0	$0	$0	$20,000	$10,000	($10,000)	-50.00%
999700 - OFFSET UNAWARDED FED FUND	$0	$0	$0	$25,000	$25,000	$0	0.00%
Grand Total	**$1,133,043**	**$1,131,064**	**$1,321,181**	**$1,426,024**	**$1,388,835**	**($37,189)**	**-2.61%**

Fund 2000 Allocation of Positions (FTE) by Object

Object Code	Object Description	FY27 Adopted FTE
112100	COMP OF TEACHERS	10.0
112600	COMP OF PRINCIPALS	1.0
115000	COMP OF CLERICAL STAFF	1.0
Grand Total		**12.0**



Figure 24: Elementary School coding in Robotics class

Fund 3000 Food Service

The Food Service Fund provides for all operating and administrative costs for the food service functions, and is primarily supported by federal, state, fund balance, and café sales revenues. The FY 2027 Adopted Budget is $17.5 million, an increase of $0.1 million or 0.8% above the FY 2026 Adopted Budget. FY 2027 Fund Balance is decreasing slightly by $0.1M to facilitate the implementation of the equipment replacement plan scheduled out over the next few years. In the area of salary and benefits; as SCPS staff retire or leave the division, those positions transition to the food service provider company, resulting in a decrease in the area of salary and benefits. With this transition the purchase service costs are increasing. Other non-compensation costs, including other charges and materials and supplies, have increased significantly in the past several years due to increased costs and participation coupled with inflationary increases. Based on guidance during the FY 2025 audit, Café Monitors can no longer be funded in Fund 3000. The Café Monitor costs are being reallocated to Fund 5000 Operating (Maintenance).

Beginning in July 2026 the school division qualified for the Federal Community Eligibility Provisions (CEP) program. This Federal meal program allows for all students in a qualified school or division to receive at no cost breakfast and lunch. The division is reimbursed using a formula based on the percentage of students categorically eligible for free meals based on their participation in other specific means-tested programs like Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF).

The critical functions of the Food Service Department are to provide nutritious and well-balanced USDA reimbursable breakfast, lunch, and a la carte programs. In this regard, the Food Service Department provides students with a variety of choices in meal selection with high quality product while maintain a sound fiscal fund balance.

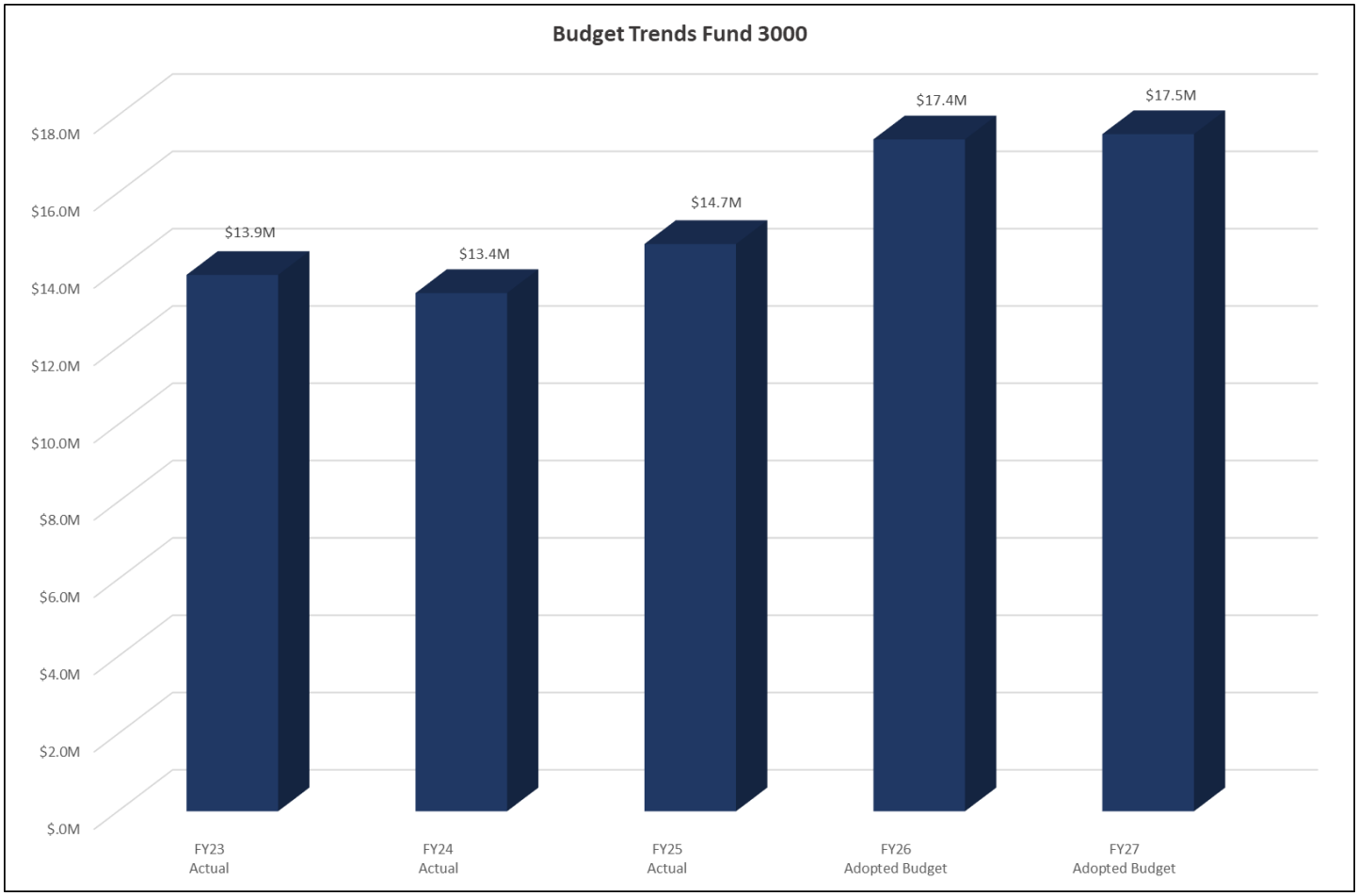


Figure 25: SCPS Students in the Food Court line

Fund 3000 – Food Services

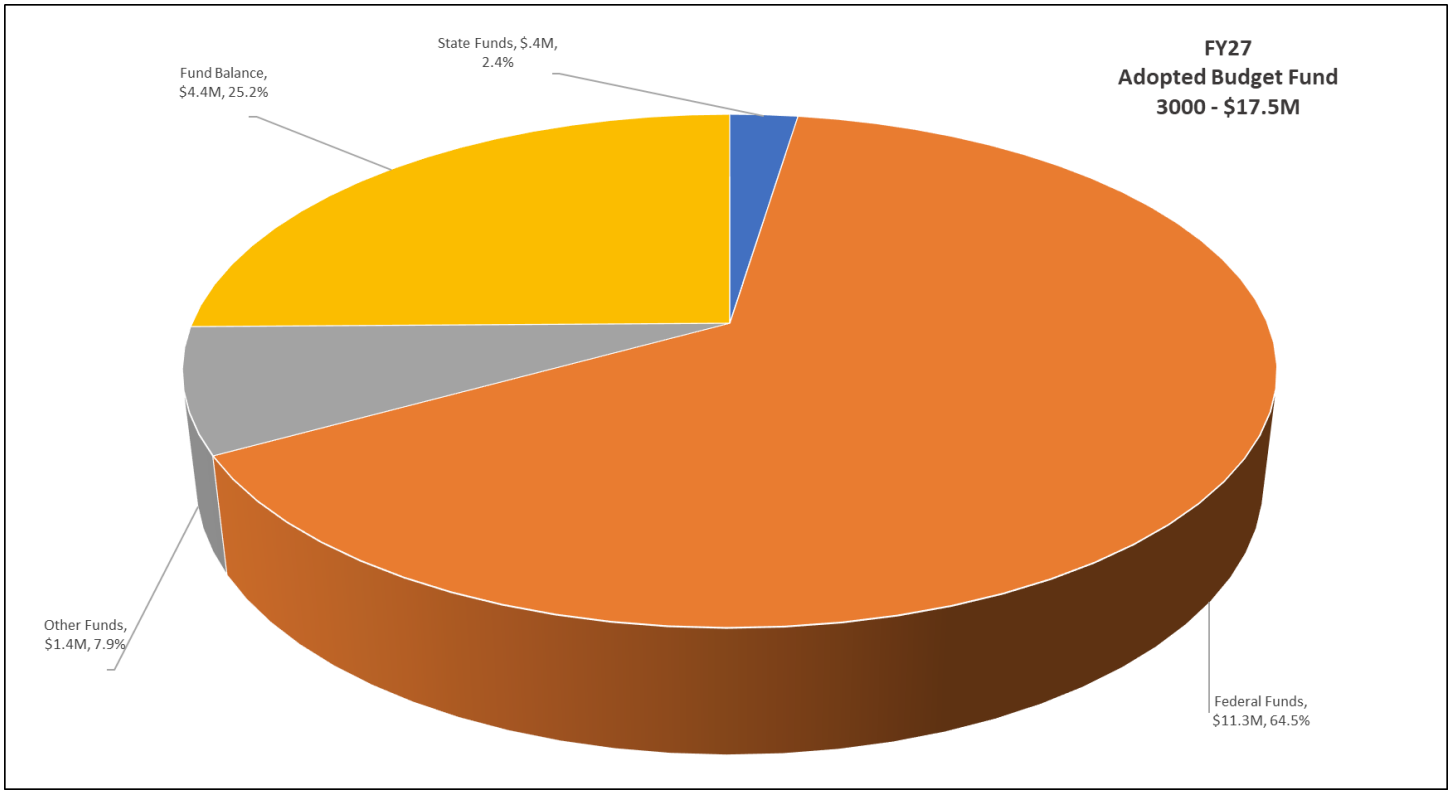
Fund 3000 Budget Trends

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Total Budget	**$13,876,822**	**$13,406,993**	**$14,675,616**	**$17,382,186**	**$17,518,487**	**$136,301**	**0.78%**	**100.00%**



Fund 3000 Revenue Budget Trends

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
FUND BALANCE	$0	$0	$1,858,930	$4,495,867	$4,417,458	($78,409)	-1.74%	25.20%
Subtotal	**$0**	**$0**	**$1,858,930**	**$4,495,867**	**$4,417,458**	**($78,409)**	**-1.74%**	**25.20%**
STATE FUNDS	$468,455	$406,597	$465,093	$506,319	$420,162	($86,157)	-17.02%	2.40%
Subtotal	**$468,455**	**$406,597**	**$465,093**	**$506,319**	**$420,162**	**($86,157)**	**-17.02%**	**2.40%**
FEDERAL FUNDS	$10,740,049	$10,497,476	$10,272,956	$10,740,000	$11,300,867	$560,867	5.22%	64.51%
OTHER FUNDS	$2,668,318	$2,502,919	$2,078,637	$1,640,000	$1,380,000	($260,000)	-15.85%	7.9%
Subtotal	**$13,408,367**	**$13,000,395**	**$12,351,593**	**$12,380,000**	**$12,680,867**	**$300,867**	**1.32%**	**72.40%**
Grand Total	**$13,876,822**	**$13,406,992.6**	**$14,675,616**	**$17,382,186**	**$17,518,487**	**$136,301**	**0.78%**	**100.00%**

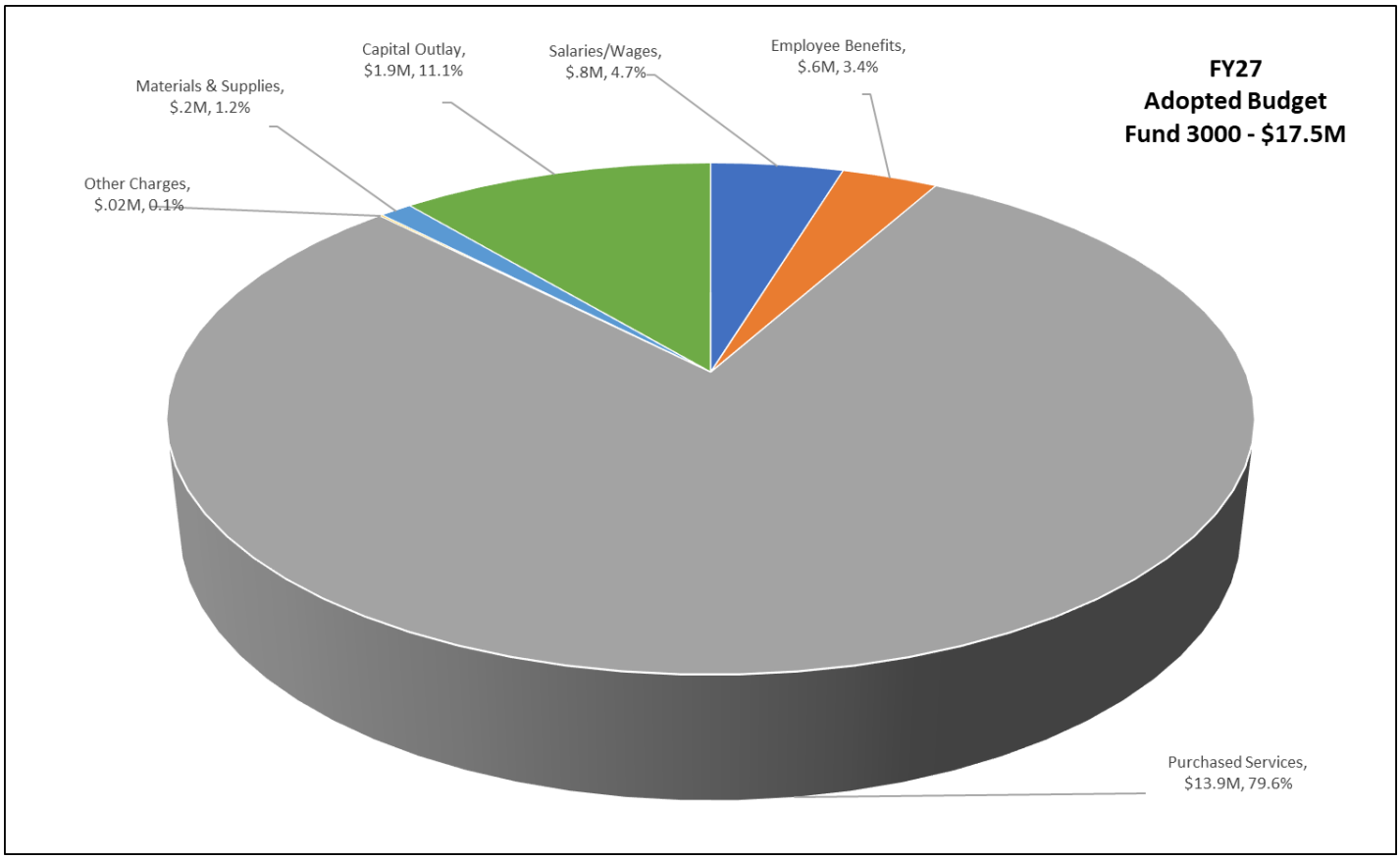


Fund 3000 Revenue Trends by Object

Area	Object Code	Revenue Object Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
Fund Balance	077200	USE OF FUND BALANCE	$0	$0	$1,858,930	$4,495,867	$4,417,458	($78,409)	-1.74%
		Total for Area	**$0**	**$0**	**$1,858,930**	**$4,495,867**	**$4,417,458**	**($78,409)**	**-1.74%**
State Funds	031904	SCHOOL MEALS EXP	$18,745	$17,595	$7,982	$92,491	$7,227	($85,264)	-92.19%
	035500	240347 SHOOL BREAKFAST-STATE	$332,269	$261,127	$338,316	$285,953	$294,140	$8,187	2.86%
	035600	240215 SCHOOL LUNCH - STATE	$117,440	$127,875	$118,795	$127,875	$118,795	($9,080)	-7.10%
		Total for Area	**$468,455**	**$406,597**	**$465,093**	**$506,319**	**$420,162**	**($86,157)**	**-17.02%**
Federal Funds	041400	10.553,5,9 FED FOOD SERV	$8,011,621	$7,642,107	$7,424,740	$7,140,000	$7,440,000	$300,000	4.20%
	041500	EBT ADMIN COST	$5,950	$6,180	$0	$0	$0	$0	0.00%
	044200	3302990 OTHER FED FUNDS	$6,183	$14,953	$30,187	$0	$0	$0	0.00%
	046600	10.553 FED SCH BREAKFAST	$2,716,295	$2,834,237	$2,818,030	$3,600,000	$3,860,867	$260,867	7.25%
		Total for Area	**$10,740,049**	**$10,497,476**	**$10,272,956**	**$10,740,000**	**$11,300,867**	**$560,867**	**5.22%**
Other Funds	070700	1612040 SCHOOL FOOD SVC	$43,256	$3,732	$7,508	$15,000	$15,000	$0	0.00%
	071000	1803030 REBATES/REF OTHER	$157,652	$327,290	$387,489	$120,000	$120,000	$0	0.00%
	072300	1612040 CAFE TRANSFERS	$2,374,725	$2,011,754	$1,505,515	$1,400,000	$1,140,000	($260,000)	-18.57%
	074700	CATERING	$18,464	$10,116	$8,919	$20,000	$20,000	$0	0.00%
	074900	INTEREST	$74,220	$150,027	$169,205	$85,000	$85,000	$0	0.00%
		Total for Area	**$2,668,318**	**$2,502,919**	**$2,078,637**	**$1,640,000**	**$1,380,000**	**($260,000)**	**-15.85%**
GRAND TOTAL			**$13,876,822**	**$13,406,993**	**$14,675,616**	**$17,382,186**	**$17,518,487**	**$136,301**	**0.78%**

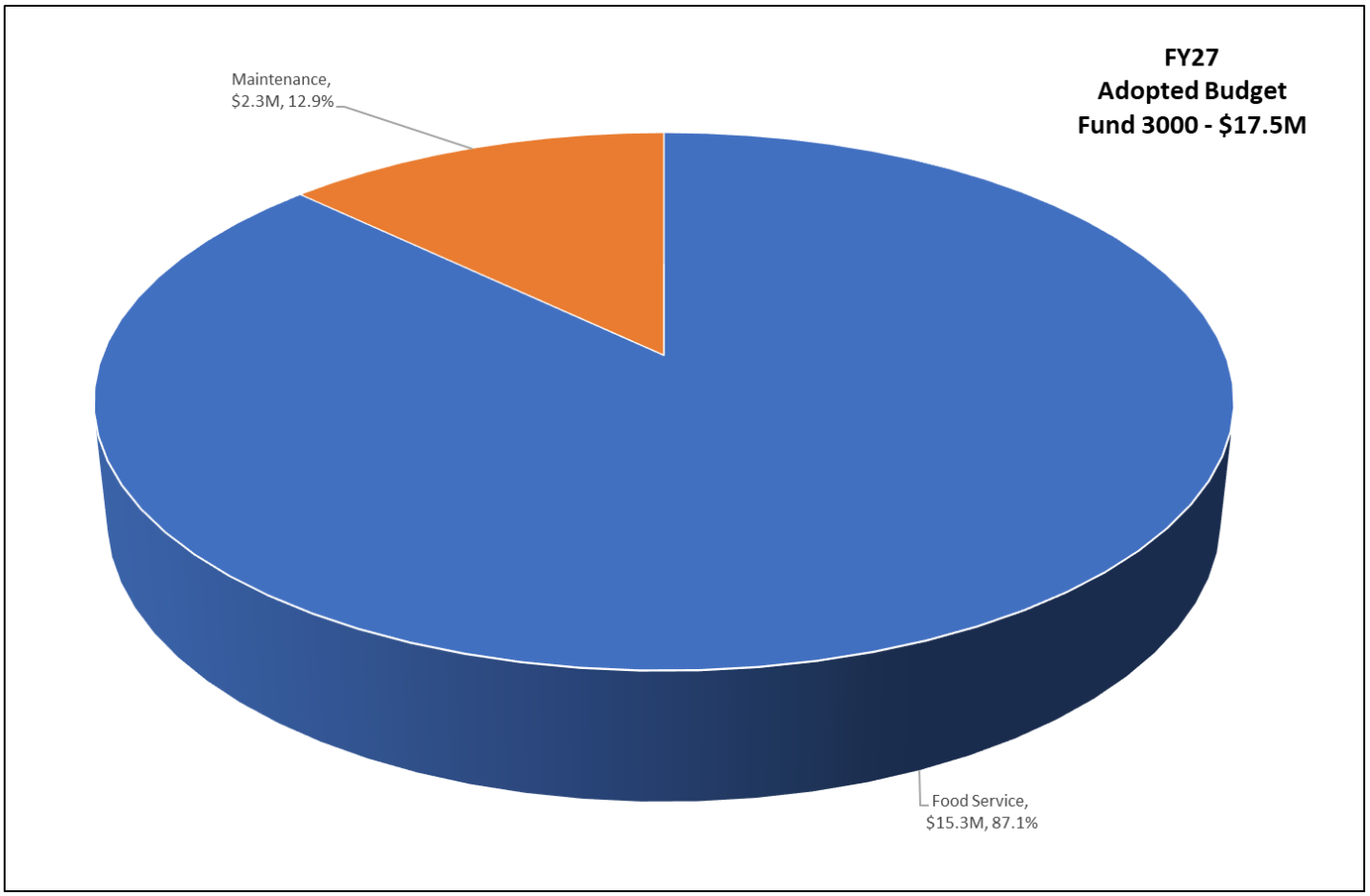
Fund 3000 Expenditure Trends by Summary Object

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	$1,322,588	$1,215,703	$1,084,682	$1,132,658	$822,502	($310,156)	-27.38%	4.70%
EMPLOYEE BENEFITS	$748,604	$750,836	$668,558	$589,433	$597,186	$7,753	1.32%	3.41%
Subtotal	**$2,071,192**	**$1,966,539**	**$1,753,240**	**$1,722,091**	**$1,419,688**	**($302,403)**	**-17.56%**	**8.10%**
PURCHASED SERVICES	$11,319,110	$11,119,628	$12,345,026	$12,656,630	$13,938,704	$1,282,074	10.13%	79.57%
OTHER CHARGES	$68,961	$28,864	$20,522	$17,750	$17,750	$0	0.00%	0.10%
MATERIALS & SUPPLIES	$188,904	$164,037	$142,403	$201,486	$201,486	$0	0.00%	1.15%
CAPITAL OUTLAY	$325,476	$311,121	$414,426	$2,784,229	$1,940,859	($843,370)	-30.29%	11.08%
Subtotal	**$11,902,451**	**$11,623,650**	**$12,922,376**	**$15,660,095**	**$16,098,799**	**$438,704**	**2.80%**	**91.90%**
Grand Total	**$13,973,643**	**$13,590,189**	**$14,675,616**	**$17,382,186**	**$17,518,487**	**$136,301**	**0.78%**	**100.00%**



Fund 3000 Expenditure Trends by State Category

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Maintenance	$515,242	$475,392	$673,933	$3,163,913	$2,259,019	($904,894)	-28.60%	12.90%
Food Services	$13,458,401	$13,114,798	$14,001,683	$14,218,273	$15,259,468	$1,041,195	7.32%	87.10%
Grand Total	**$13,973,643**	**$13,590,189**	**$14,675,616**	**$17,382,186**	**$17,518,487**	**$136,301**	**0.78%**	**100.00%**



Fund 3000 Expenditure Trends by State Category and Function

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Maintenance								
4200 BUILDING SERVICES	$47,356	$49,180	$143,978	$216,013	$154,489	($61,524)	-28.48%	
4400 EQUIPMENT SERVICES	$467,886	$426,212	$529,954	$2,947,900	$2,104,530	($843,370)	-28.61%	
Subtotal	**$515,242**	**$475,392**	**$673,933**	**$3,163,913**	**$2,259,019**	**($904,894)**	**-28.60%**	**12.90%**
Food Services								
5100 FOOD SERVICE	$13,458,401	$13,114,798	$14,001,683	$14,218,273	$15,259,468	$1,041,195	7.32%	
Subtotal	**$13,458,401**	**$13,114,798**	**$14,001,683**	**$14,218,273**	**$15,259,468**	**$1,041,195**	**7.32%**	**87.10%**
Grand Total	**$13,973,643**	**$13,590,189**	**$14,675,616**	**$17,382,186**	**$17,518,487**	**$136,301**	**0.78%**	**100.0%**

Fund 3000 Expenditure Trends by Function and Object

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
4200 BUILDING SERVICES							
116100 - COMP OF MAINT EMPLOYEES	$34,826	$36,884	$111,392	$167,624	$123,762	($43,862)	-26.17%
161000 - SUPPLEMENTAL PAY	$0	$434	$0	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$1,000	$0	$3,000	$0	$0	$0	0.00%
210000 - FICA	$2,626	$2,740	$8,560	$12,530	$9,309	($3,221)	-25.71%
222000 - VRS (HYBRID)	$2,182	$2,313	$8,994	$18,311	$10,558	($7,753)	-42.34%
230000 - HOSPITALIZATION	$5,723	$5,763	$9,378	$14,260	$8,186	($6,074)	-42.59%
231000 - DENTAL INSURANCE	$219	$221	$344	$223	$299	$76	34.08%
240000 - GROUP LIFE INSURANCE	$466	$493	$1,315	$1,270	$1,312	$42	3.31%
251000 - DISABILITY INS (HYBRID)	$98	$103	$303	$400	$295	($105)	-26.25%
275000 - RETIREE HEALTH CREDIT	$215	$228	$691	$1,395	$768	($627)	-44.95%
Subtotal	**$47,356**	**$49,180**	**$143,978**	**$216,013**	**$154,489**	**($61,524)**	**-28.48%**
4400 EQUIPMENT SERVICES							
330800 - VEHICLE REPAIRS	$428	$972	$1,692	$0	$0	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
331000 - REPAIRS TO EQUIPMENT	$44,143	$51,735	$38,846	$73,671	$73,671	$0	0.00%
580000 - MISCELLANEOUS	$26,413	$0	$0	$0	$0	$0	0.00%
600000 - MATERIALS & SUPPLIES	$0	$0	$0	$5,000	$5,000	$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	$71,425	$62,383	$74,991	$85,000	$85,000	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$325,476	$311,121	$414,426	$2,784,229	$1,940,859	($843,370)	-30.29%
Subtotal	**$467,886**	**$426,212**	**$529,954**	**$2,947,900**	**$2,104,530**	**($843,370)**	**-28.61%**
5100 FOOD SERVICE							
113000 - COMP-PROF SUPV PERSONNEL	$564,115	$526,231	$399,936	$412,333	$421,055	$8,722	2.12%
114500 - COMP OF CAFETERIA WORKERS	$313,816	$291,220	$170,228	$198,052	$187,213	($10,839)	-5.47%
115000 - COMP OF CLERICAL STAFF	$49,450	$52,932	$55,074	$56,979	$62,835	$5,856	10.28%
153500 - CAFETERIA MONITORS	$258,985	$267,473	$261,898	$270,890	$0	($270,890)	-100.00%
161000 - SUPPLEMENTAL PAY	$31,896	$40,529	$39,653	$26,780	$27,637	$857	3.20%
199800 - BONUS - ONE TIME	$68,500	$0	$43,500	$0	$0	$0	0.00%
210000 - FICA	$88,404	$81,079	$68,188	$44,429	$45,655	$1,226	2.76%
221000 - VRS (PLAN 1 & 2)	$112,583	$105,549	$64,789	$66,299	$40,874	($25,425)	-38.35%
222000 - VRS (HYBRID)	$9,146	$8,712	$8,972	$16,226	$29,340	$13,114	80.82%
230000 - HOSPITALIZATION	$321,173	$288,156	$195,550	$173,660	$187,169	$13,509	7.78%
230100 - RETIREE HEALTH INSURANCE	$123,100	$153,264	$161,410	$158,448	$165,801	$7,352	4.64%
230400 - MEDICARE SUPPLEMENT PART D	$42,712	$51,876	$73,602	$56,283	$73,602	$17,320	30.77%
230500 - HSA CONTRIBUTION EXPENSE	$428	$1,482	$31	$0	$0	$0	0.00%
231000 - DENTAL INS	$12,784	$11,664	$7,175	$6,763	$7,984	$1,221	18.05%
231100 - RETIREE DENTAL INSURANCE	$1,686	$2,058	$2,281	$2,273	$2,273	$0	0.00%
240000 - GROUP LIFE INSURANCE	$12,406	$11,644	$7,349	$7,885	$7,206	($679)	-8.61%
250000 - DISABILITY INS (PLAN 1&2)	$2,603	$2,404	$1,632	$1,352	$968	($384)	-28.40%
251000 - DISABILITY INS (HYBRID)	$182	$145	$152	$245	$531	$286	116.73%
271000 - ANNUITY FOR NON-VRS EMP.	$500	$200	$0	$0	$0	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
275000 - RETIREE HEALTH CREDIT	$9,368	$8,787	$6,495	$7,181	$5,056	($2,125)	-29.59%
280000 - RETIREE SICK LEAVE PAY	$0	$11,956	$8,651	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$0	$0	$32,695	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$28,228	$56,767	$42,626	$26,780	$26,780	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$60	$971	$150	$386	$386	$0	0.00%
300600 - WORKER'S COMPENSATION	$48,979	$49,334	$46,648	$55,793	$55,793	$0	0.00%
301500 - FEES & RELATED SERVICES	$11,197,272	$10,959,850	$12,215,064	$12,500,000	$13,782,074	$1,282,074	10.26%
520100 - POSTAGE	$25,000	$10,000	$0	$0	$0	$0	0.00%
520300 - TELEPHONE	$682	$717	$685	$1,000	$1,000	$0	0.00%
540100 - LEASE/RENTALS	$4,635	$9,063	$12,069	$7,500	$7,500	$0	0.00%
550000 - TRAVEL	$8,577	$8,930	$7,767	$9,050	$9,050	$0	0.00%
580000 - MISCELLANEOUS	$3,500	$0	$0	$0	$0	$0	0.00%
580100 - DUES/LICENSES	$154	$154	$0	$200	$200	$0	0.00%
600000 - MATERIALS & SUPPLIES	$55,451	$60,888	$23,705	$57,086	$57,086	$0	0.00%
600100 - OFFICE SUPPLIES	$61,033	$39,068	$35,971	$53,200	$53,200	$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	$995	$1,698	$7,736	$1,200	$1,200	$0	0.00%
Subtotal	**$13,458,401**	**$13,114,798**	**$14,001,683**	**$14,218,273**	**$15,259,468**	**$1,041,195**	**7.32%**
Grand Total	**$13,973,643**	**$13,590,189**	**$14,675,616**	**$17,382,186**	**$17,518,487**	**$136,301**	**0.78%**

Fund 3000 Expenditure Trends by Object

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
113000 - COMP-PROF SUPV PERSONNEL	$564,115	$526,231	$399,936	$412,333	$421,055	$8,722	2.12%
114500 - COMP OF CAFETERIA WORKERS	$313,816	$291,220	$170,228	$198,052	$187,213	($10,839)	-5.47%
115000 - COMP OF CLERICAL STAFF	$49,450	$52,932	$55,074	$56,979	$62,835	$5,856	10.28%
116100 - COMP OF MAINT EMPLOYEES	$34,826	$36,884	$111,392	$167,624	$123,762	($43,862)	-26.17%
153500 - CAFETERIA MONITORS	$258,985	$267,473	$261,898	$270,890	$0	($270,890)	-100.00%
161000 - SUPPLEMENTAL PAY	$31,896	$40,964	$39,653	$26,780	$27,637	$857	3.20%
199800 - BONUS - ONE TIME	$69,500	$0	$46,500	$0	$0	$0	0.00%
210000 - FICA	$91,030	$83,819	$76,747	$56,959	$54,964	($1,995)	-3.50%
221000 - VRS (PLAN 1 & 2)	$112,583	$105,549	$64,789	$66,299	$40,874	($25,425)	-38.35%
222000 - VRS (HYBRID)	$11,328	$11,024	$17,966	$34,537	$39,898	$5,361	15.52%
230000 - HOSPITALIZATION	$326,896	$293,919	$204,928	$187,920	$195,355	$7,435	3.96%
230100 - RETIREE HEALTH INSURANCE	$123,100	$153,264	$161,410	$158,448	$165,801	$7,352	4.64%
230400 - MEDICARE SUPPLEMENT PART D	$42,712	$51,876	$73,602	$56,283	$73,602	$17,320	30.77%
230500 - HSA CONTRIBUTION EXPENSE	$428	$1,482	$31	$0	$0	$0	0.00%
231000 - DENTAL INSURANCE	$13,003	$11,886	$7,519	$6,986	$8,283	$1,297	18.57%
231100 - RETIREE DENTAL INSURANCE	$1,686	$2,058	$2,281	$2,273	$2,273	$0	0.00%
240000 - GROUP LIFE INSURANCE	$12,872	$12,138	$8,664	$9,155	$8,518	($637)	-6.96%
250000 - DISABILITY INS (PLAN 1&2)	$2,603	$2,404	$1,632	$1,352	$968	($384)	-28.40%
251000 - DISABILITY INS (HYBRID)	$280	$248	$455	$645	$826	$181	28.06%
271000 - ANNUITY FOR NON-VRS EMP.	$500	$200	$0	$0	$0	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$9,584	$9,015	$7,186	$8,576	$5,824	($2,752)	-32.09%
280000 - RETIREE SICK LEAVE PAY	$0	$11,956	$8,651	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$0	$0	$32,695	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$28,228	$56,767	$42,626	$26,780	$26,780	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$60	$971	$150	$386	$386	$0	0.00%
300600 - WORKER'S COMPENSATION	$48,979	$49,334	$46,648	$55,793	$55,793	$0	0.00%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
301500 - FEES & RELATED SERVICES	$11,197,272	$10,959,850	$12,215,064	$12,500,000	$13,782,074	$1,282,074	10.26%
330800 - VEHICLE REPAIRS	$428	$972	$1,692	$0	$0	$0	0.00%
331000 - REPAIRS TO EQUIPMENT	$44,143	$51,735	$38,846	$73,671	$73,671	$0	0.00%
520100 - POSTAGE	$25,000	$10,000	$0	$0	$0	$0	0.00%
520300 - TELEPHONE	$682	$717	$685	$1,000	$1,000	$0	0.00%
540100 - LEASE/RENTALS	$4,635	$9,063	$12,069	$7,500	$7,500	$0	0.00%
550000 - TRAVEL	$8,577	$8,930	$7,767	$9,050	$9,050	$0	0.00%
580000 - MISCELLANEOUS	$29,913	$0	$0	$0	$0	$0	0.00%
580100 - DUES/LICENSES	$154	$154	$0	$200	$200	$0	0.00%
600000 - MATERIALS & SUPPLIES	$55,451	$60,888	$23,705	$62,086	$62,086	$0	0.00%
600100 - OFFICE SUPPLIES	$61,033	$39,068	$35,971	$53,200	$53,200	$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	$995	$1,698	$7,736	$1,200	$1,200	$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	$71,425	$62,383	$74,991	$85,000	$85,000	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$325,476	$311,121	$414,426	$2,784,229	$1,940,859	($843,370)	-30.29%
Grand Total	**$13,973,643**	**$13,590,189**	**$14,675,616**	**$17,382,186**	**$17,518,487**	**$136,301**	**0.78%**

Fund 3000 Allocation of Positions (FTE) by Object

Object Code	Object Description	FY27 Adopted FTE
113000	COMP-PROF SUPV PERSONNEL	7.0
114500	COMP OF CAFETERIA WORKERS	9.0
115000	COMP OF CLERICAL STAFF	1.0
116100	COMP OF MAINT EMPLOYEES	1.9
Grand Total		**18.9**

Fund 4000 Regional Adult Education

The Regional Adult Education Fund accounts for the two adult education programs: Rappahannock Area Regional Adult Education (RARAE) Program and the Apprenticeship Related Instruction (ARI) Program. The FY 2027 Adopted Budget is $1.5 million, a slight increase of $0.002 million or 0.14%. The underlying assumptions for projecting costs are based on student enrollment in the RRJDC center coupled with the availability of funds.

Spotsylvania County Public Schools offers two adult education programs that serve the region: Rappahannock Area Regional Adult Education Program (RARAE) and Apprenticeship Related Instruction (ARI) Program. The Regional Adult Education program provides assessment, instruction, and referrals to community resources for adults, 18 years and older, with skills below the postsecondary level. Apprenticeship Instruction is a method of training employees for a skilled occupation through a combination of on-the-job work experience and related classroom instruction.

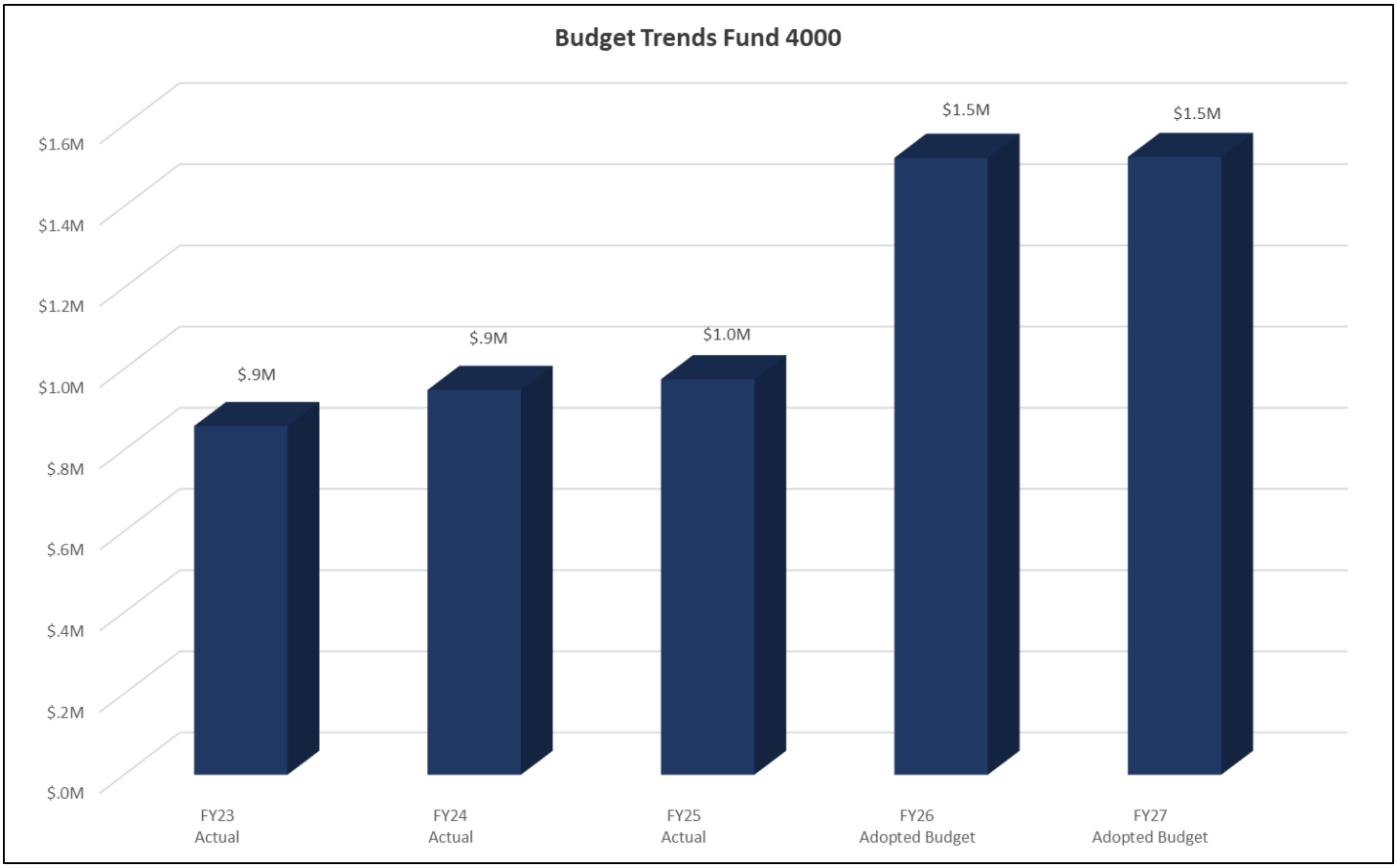
Rappahannock Area Regional Adult Education is managed by a regional agreement among the school divisions in Planning District 16 (Caroline, Fredericksburg, King George, Spotsylvania, and Stafford) and with the support of state and federal grants through the Department of Education. Spotsylvania County Public Schools, as the fiscal agent, administers the Workforce Innovation and Opportunity Act, Title II program services for the planning district. The administrative office is located at the Spotsylvania Career and Technical Center with classes and other services offered at approximately twenty sites across the region. Classes include Adult Basic Education (ABE), English for Speakers of Other Languages (ESOL), GED preparation and testing, and customized workplace training programs.

The Spotsylvania Career and Technical Center (SCTC) is the Apprenticeship Related Instruction Center for Region 13 which includes the counties of Spotsylvania, Caroline, King George, Stafford, Westmoreland, the City of Fredericksburg, and the Town of Colonial Beach. SCTC works closely with employers and a network of regional providers to plan and deliver classroom instruction for apprentices. Upon completion of an apprenticeship program, a graduate is recognized by the Virginia Department of Labor and Industry for Journeyman status and is eligible for licensing by the Commonwealth of Virginia. Students achieving the completed apprenticeship designation can practice their trade in all fifty states in the country.

Fund 4000 – Adult Education

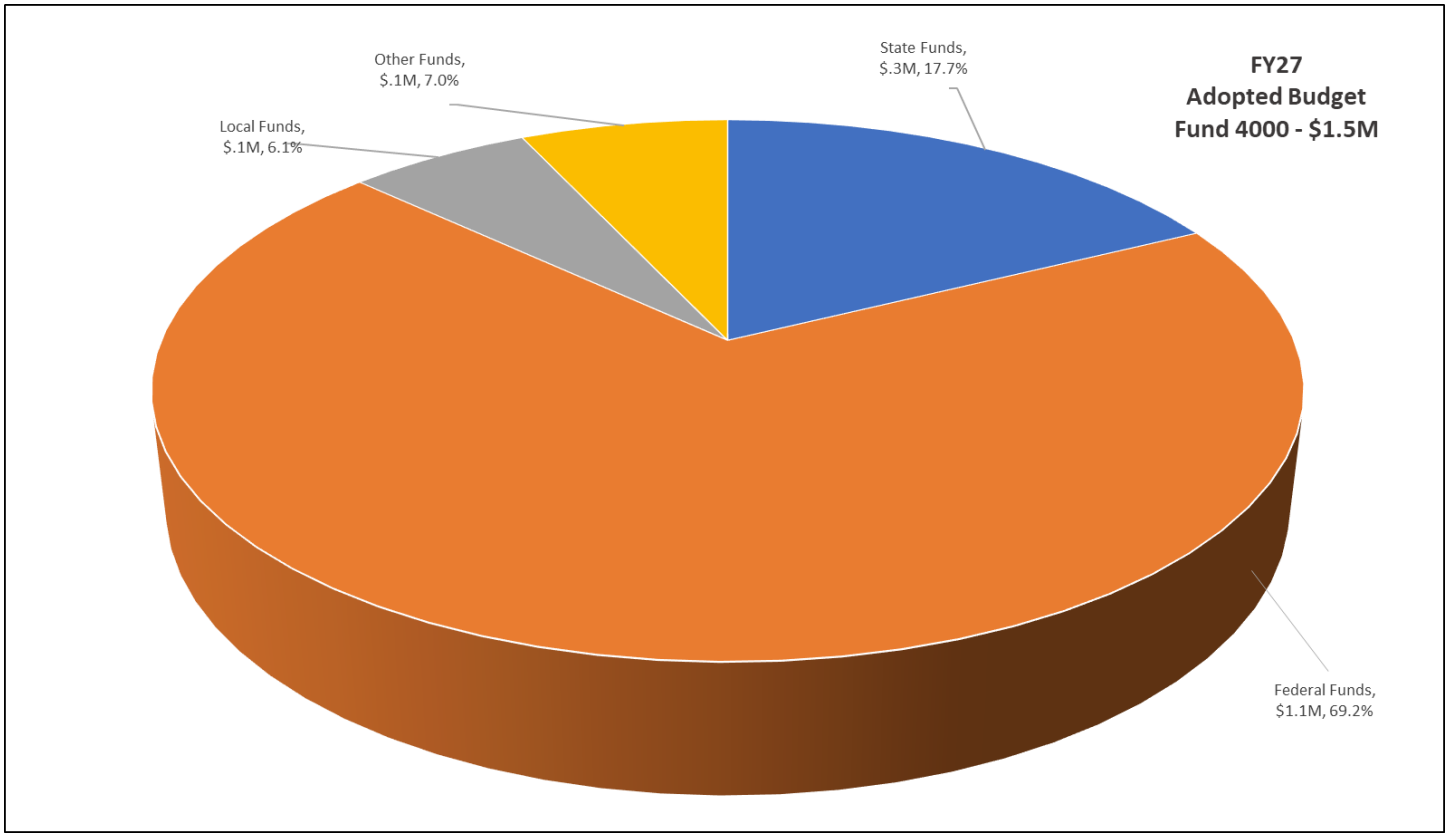
Fund 4000 Budget Trends

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Total Budget	**$859,002**	**$948,024**	**$974,260**	**$1,519,726**	**$1,521,836**	**$2,110**	**0.14%**	**100.00%**



Fund 4000 Revenue Trends by Summary Object

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
STATE FUNDS	$212,101	$219,178	$219,178	$269,178	$269,178	$0	0.00%	17.69%
Subtotal	**$212,101**	**$219,178**	**$219,178**	**$269,178**	**$269,178**	**$0**	**0.00%**	**17.69%**
FEDERAL FUNDS	$444,363	$584,420	$587,747	$1,051,618	$1,053,728	$2,110	0.20%	69.24%
LOCAL FUNDS	$92,930	$74,409	$92,573	$92,930	$92,930	$0	0.00%	6.11%
OTHER FUNDS	$109,608	$70,017	$74,763	$106,000	$106,000	$0	0.00%	6.97%
Subtotal	**$646,901**	**$728,847**	**$755,083**	**$1,250,548**	**$1,252,658**	**$2,110**	**0.17%**	**82.31%**
Grand Total	**$859,002**	**$948,024**	**$974,260**	**$1,519,726**	**$1,521,836**	**$2,110**	**0.14%**	**100.00%**

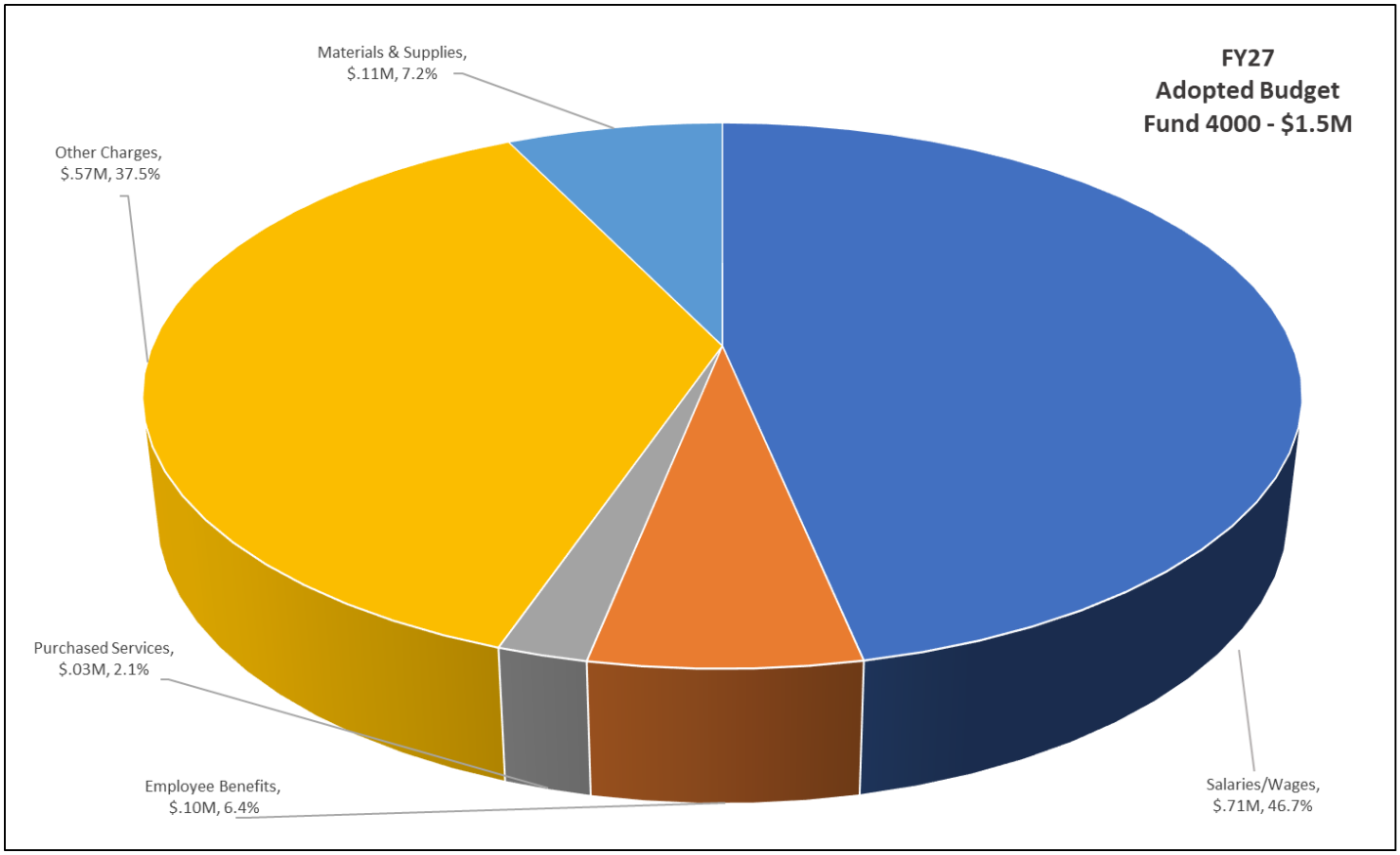


Fund 4000 Revenue Trends by Object

Area	Object Code	Revenue Object Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
State Funds	031100	240298 RACE TO GED	$77,161	$74,857	$74,857	$74,857	$74,857	$0	0.00%
	031300	240444 PLUGGED IN VA	$15,984	$17,093	$17,093	$17,093	$17,093	$0	0.00%
	036000	240240 ST LEAD COORDINATING	$81,120	$86,760	$86,760	$86,760	$86,760	$0	0.00%
	037100	UNAWARDED STATE REVENUE	$0	$0	$0	$50,000	$50,000	$0	0.00%
	037200	240206 ADULT ED-GAE	$37,837	$40,468	$40,468	$40,468	$40,468	$0	0.00%
		Total for Area	**$212,101**	**$219,178**	**$219,178**	**$269,178**	**$269,178**	**$0**	**0.00%**
Federal Funds	040100	84.002 REG.AD.ED.ABE	$386,783	$413,300	$402,121	$401,154	$401,154	$0	0.00%
	046400	84.002 ENG LITERACY/CIVIC	$51,928	$165,000	$140,000	$140,000	$140,000	$0	0.00%
	046500	84.002 CORRECTIONS & INST	$5,652	$6,120	$10,464	$10,464	$12,574	$2,110	20.16%
	047000	UNAWARDED FEDERAL REV	$0	$0	$35,163	$500,000	$500,000	$0	0.00%
		Total for Area	**$444,363**	**$584,420**	**$587,747**	**$1,051,618**	**$1,053,728**	**$2,110**	**0.20%**
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	$92,930	$74,409	$92,573	$92,930	$92,930	$0	0.00%
		Total for Area	**$92,930**	**$74,409**	**$92,573**	**$92,930**	**$92,930**	**$0**	**0.00%**
Other Funds	072600	1612060 ADULT ED-ABE/ESL	$37,517	$34,041	$23,213	$37,000	$37,000	$0	0.00%
	072900	1612060 ADULT ED WORKPLAC	$24,420	$0	$18,968	$16,000	$16,000	$0	0.00%
	075900	APPRENTICESHIP	$47,672	$35,977	$32,581	$53,000	$53,000	$0	0.00%
		Total for Area	**$109,608**	**$70,017**	**$74,763**	**$106,000**	**$106,000**	**$0**	**0.00%**
GRAND TOTAL			**$859,002**	**$948,024**	**$974,260**	**$1,519,726**	**$1,521,836**	**$2,110**	**0.14%**

Fund 4000 Expenditure Trends by Summary Object

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	$679,021	$646,052	$748,437	$775,205	$711,285	($63,920)	-8.25%	46.74%
EMPLOYEE BENEFITS	$94,920	$86,280	$94,445	$94,673	$97,226	$2,553	2.70%	6.39%
Subtotal	**$773,942**	**$732,332**	**$842,882**	**$869,878**	**$808,511**	**($61,366)**	**-7.05%**	**53.13%**
PURCHASED SERVICES	$15,134	$13,415	$10,389	$12,852	$32,486	$19,634	152.77%	2.13%
OTHER CHARGES	$16,732	$17,111	$17,056	$566,925	$571,437	$4,512	0.80%	37.55%
MATERIALS & SUPPLIES	$13,981	$122,862	$68,414	$70,071	$109,401	$39,330	56.13%	7.19%
Subtotal	**$45,846**	**$153,388**	**$95,859**	**$649,848**	**$713,324**	**$63,476**	**9.77%**	**46.87%**
Grand Total	**$819,788**	**$885,720**	**$938,741**	**$1,519,726**	**$1,521,836**	**$2,110**	**0.14%**	**100.00%**



Fund 4000 Expenditure Trends by State Category

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$819,788	$885,720	$938,741	$1,519,726	$1,521,836	$2,110	0.14%	100.00%
Grand Total	**$819,788**	**$885,720**	**$938,741**	**$1,519,726**	**$1,521,836**	**$2,110**	**0.14%**	**100.00%**

Fund 4000 Expenditure Trends by State Category and Function

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction								
1100 CLASSROOM INSTRUCTION	$819,788	$885,720	$938,741	$1,519,726	$1,521,836	$2,110	0.14%	
Subtotal	**$819,788**	**$885,720**	**$938,741**	**$1,519,726**	**$1,521,836**	**$2,110**	**0.14%**	**100.00%**
Grand Total	**$819,788**	**$885,720**	**$938,741**	**$1,519,726**	**$1,521,836**	**$2,110**	**0.14%**	**100.0%**

Fund 4000 Expenditure Trends by Function and Object

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
1100 CLASSROOM INSTRUCTION							
112100 - COMP OF TEACHERS	$525,476	$549,195	$485,882	$582,535	$471,176	($111,359)	-19.12%
112300 - COMP OF COORDINATOR	$0	$0	$97,048	$99,476	$104,711	$5,235	5.26%
114100 - COMP OF TEACHER ASS'TS	$65,513	$69,114	$57,851	$54,481	$55,690	$1,209	2.22%
115000 - COMP OF CLERICAL STAFF	$50,566	$27,742	$60,545	$21,000	$57,223	$36,223	172.49%
135000 - CLERICAL - PART-TIME	$2,968	$0	$0	$10,300	$10,630	$330	3.20%
161000 - SUPPLEMENTAL PAY	$0	$0	$6,612	$7,413	$11,856	$4,443	59.94%
199800 - BONUS - ONE TIME	$34,500	$0	$40,500	$0	$0	$0	0.00%
210000 - FICA	$51,586	$49,080	$56,888	$60,015	$56,435	($3,580)	-5.97%
221000 - VRS (PLAN 1 & 2)	$13,031	$15,135	$13,791	$14,136	$12,775	($1,361)	-9.63%
222000 - VRS (HYBRID)	$7,537	$0	$0	$0	$24	$24	100.00%
230000 - HOSPITALIZATION	$18,386	$18,613	$20,294	$17,014	$24,356	$7,342	43.16%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
231000 - DENTAL INSURANCE	$893	$893	$901	$893	$1,330	$437	48.94%
240000 - GROUP LIFE INSURANCE	$1,659	$1,220	$1,145	$1,174	$1,110	($64)	-5.45%
250000 - DISABILITY INS (PLAN 1&2)	$207	$237	$252	$237	$250	$13	5.49%
251000 - DISABILITY INS (HYBRID)	$124	$0	$1	$0	$12	$12	100.00%
275000 - RETIREE HEALTH CREDIT	$1,497	$1,102	$1,174	$1,204	$934	($270)	-22.43%
300000 - PURCHASED SERVICES	$12,041	$11,500	$5,156	$7,660	$17,696	$10,036	131.02%
300100 - PROFESSIONAL IMPROVEMENT	$2,583	$1,474	$3,270	$3,000	$10,390	$7,390	246.33%
313300 - TESTING SERVICES	$0	$0	$1,280	$1,580	$3,470	$1,890	119.62%
332000 - MAINTENANCE CONTRACTS	$509	$441	$684	$612	$930	$318	51.96%
520300 - TELEPHONE	$5,915	$5,978	$5,593	$5,825	$6,085	$260	4.46%
540100 - LEASE/RENTALS	$7,795	$7,813	$8,463	$8,100	$9,352	$1,252	15.46%
550000 - TRAVEL	$3,023	$3,320	$3,000	$3,000	$6,000	$3,000	0.00%
600000 - MATERIALS & SUPPLIES	$13,981	$122,862	$68,414	$70,071	$109,401	$39,330	56.13%
999600 - OFFSET UNAWARDED STATE FUND	$0	$0	$0	$50,000	$50,000	$0	0.00%
999700 - OFFSET UNAWARDED FED FUND	$0	$0	$0	$500,000	$500,000	$0	0.00%
Subtotal	**$819,788**	**$885,720**	**$938,741**	**$1,519,726**	**$1,521,836**	**$2,110**	**0.14%**
Grand Total	**$819,788**	**$885,720**	**$938,741**	**$1,519,726**	**$1,521,836**	**$2,110**	**0.14%**

Fund 4000 Expenditure Trends by Object

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
112100 - COMP OF TEACHERS	$525,476	$549,195	$485,882	$582,535	$471,176	($111,359)	-19.12%
112300 - COMP OF COORDINATOR	$0	$0	$97,048	$99,476	$104,711	$5,235	5.26%
114100 - COMP OF TEACHER ASS'TS	$65,513	$69,114	$57,851	$54,481	$55,690	$1,209	2.22%
115000 - COMP OF CLERICAL STAFF	$50,566	$27,742	$60,545	$21,000	$57,223	$36,223	172.49%
135000 - CLERICAL - PART-TIME	$2,968	$0	$0	$10,300	$10,630	$330	3.20%
161000 - SUPPLEMENTAL PAY	$0	$0	$6,612	$7,413	$11,856	$4,443	59.94%

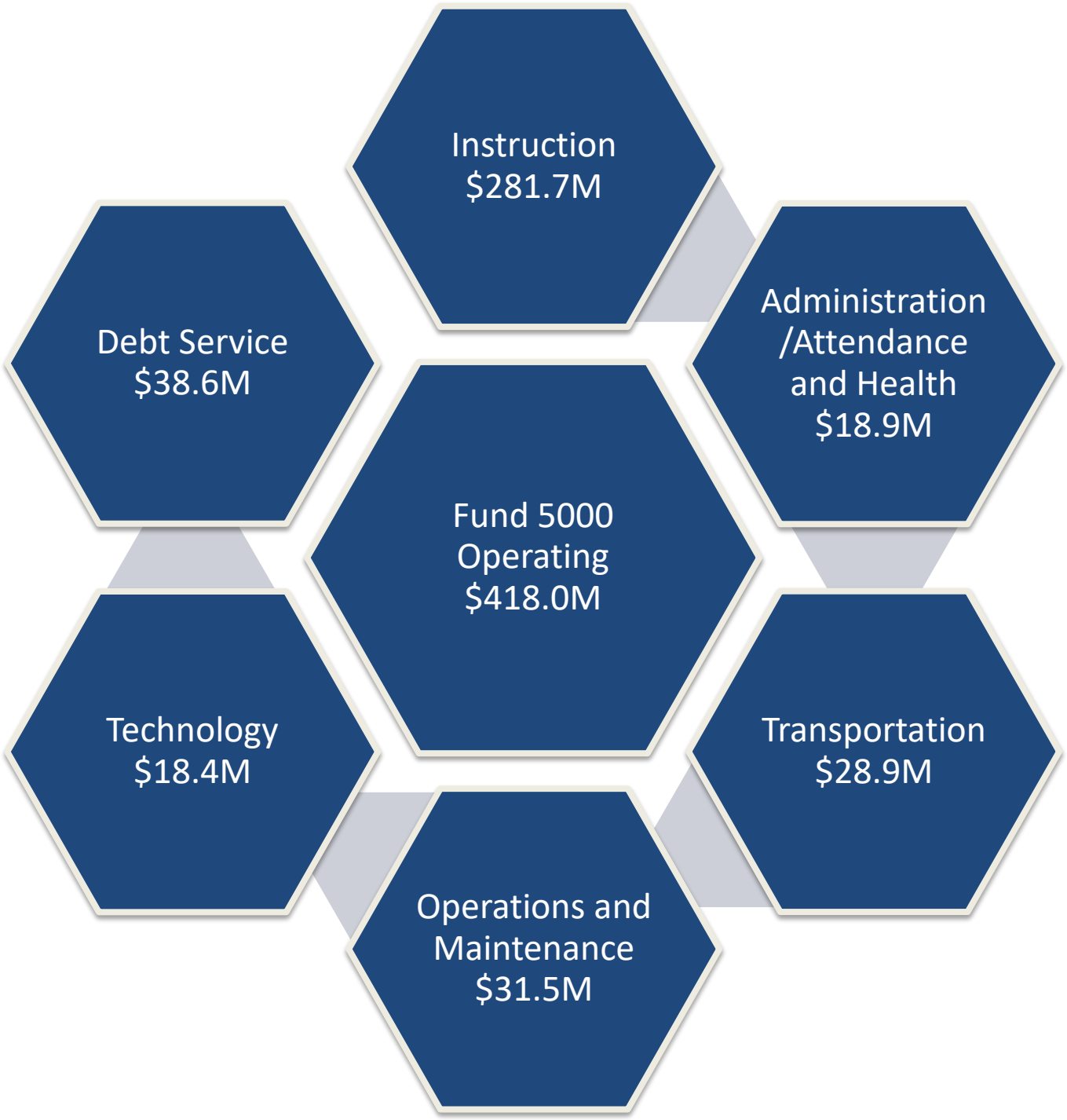
Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
199800 - BONUS - ONE TIME	$34,500	$0	$40,500	$0	$0	$0	0.00%
210000 - FICA	$51,586	$49,080	$56,888	$60,015	$56,435	($3,580)	-5.97%
221000 - VRS (PLAN 1 & 2)	$13,031	$15,135	$13,791	$14,136	$12,775	($1,361)	-9.63%
222000 - VRS (HYBRID)	$7,537	$0	$0	$0	$24	$24	100.00%
230000 - HOSPITALIZATION	$18,386	$18,613	$20,294	$17,014	$24,356	$7,342	43.16%
231000 - DENTAL INSURANCE	$893	$893	$901	$893	$1,330	$437	48.94%
240000 - GROUP LIFE INSURANCE	$1,659	$1,220	$1,145	$1,174	$1,110	($64)	-5.45%
250000 - DISABILITY INS (PLAN 1&2)	$207	$237	$252	$237	$250	$13	5.49%
251000 - DISABILITY INS (HYBRID)	$124	$0	$1	$0	$12	$12	100.00%
275000 - RETIREE HEALTH CREDIT	$1,497	$1,102	$1,174	$1,204	$934	($270)	-22.43%
300000 - PURCHASED SERVICES	$12,041	$11,500	$5,156	$7,660	$17,696	$10,036	131.02%
300100 - PROFESSIONAL IMPROVEMENT	$2,583	$1,474	$3,270	$3,000	$10,390	$7,390	246.33%
313300 - TESTING SERVICES	$0	$0	$1,280	$1,580	$3,470	$1,890	119.62%
332000 - MAINTENANCE CONTRACTS	$509	$441	$684	$612	$930	$318	51.96%
520300 - TELEPHONE	$5,915	$5,978	$5,593	$5,825	$6,085	$260	4.46%
540100 - LEASE/RENTALS	$7,795	$7,813	$8,463	$8,100	$9,352	$1,252	15.46%
550000 - TRAVEL	$3,023	$3,320	$3,000	$3,000	$6,000	$3,000	0.00%
600000 - MATERIALS & SUPPLIES	$13,981	$122,862	$68,414	$70,071	$109,401	$39,330	56.13%
999600 - OFFSET UNAWARDED STATE FUND	$0	$0	$0	$50,000	$50,000	$0	0.00%
999700 - OFFSET UNAWARDED FED FUND	$0	$0	$0	$500,000	$500,000	$0	0.00%
Grand Total	**$819,788**	**$885,720**	**$938,741**	**$1,519,726**	**$1,521,836**	**$2,110**	**0.14%**

Fund 4000 Allocation of Positions (FTE) by Object

Object Code	Object Description	FY27 Adopted FTE
112100	COMP OF TEACHERS	1.0
115000	COMP OF CLERICAL STAFF	1.0
Grand Total		**2.0**

Fund 5000 Operating

The Operating Fund provides for the day-to-day operations of the school division. This fund supports all areas of student learning from classroom instruction, nurses, support staff, facility maintenance, transportation, technology, data infrastructure, administration, student health, and debt service. The FY 2027 Adopted Budget for Fund 5000 is $418.0 million. The FY 2027 Adopted budget reflects a net increase of $30.1M or 7.77% above FY 2026 Adopted Budget. The following graphic displays the breakdown of the Operating budget by state appropriation category. Effective in FY 2026, restricted grants were moved to Fund 5400 and textbook funding to Fund 5900.



Instruction $281.7 Million

Provides for the day-to-day teaching and learning of the school division. The instruction category increased by $19.2 million or 7.3%. This increase is due to the addition of new positions and compensation workforce investments included in the FY 2027 Adopted Budget. The Instruction category represents 67.4% of the total operating budget.

Administration/Attendance & Health $18.9 Million

Provides for the day-to-day administrative management and psychological and health services management of the school division. The Administration/Attendance & Health FY 2027 Adopted Budget for administration and health category increases by $1.9 million or 11.1%. This increase is due to compensation workforce investments and health insurance investments included in the FY 2027 Adopted Budget. The Administration/Attendance & Health category represents 4.5% of the total operating budget.

Transportation $28.9 Million

Provides for the day-to-day student transportation needs of the school division. The Transportation budget reflects an increase of $1.2 million or 4.4%. This increase is due to operating cost increases, fleet service increase and compensation workforce investments included in the FY 2027 Adopted Budget. The Transportation category represents 6.9% of the total operating budget.

Operations and Maintenance $31.5 Million

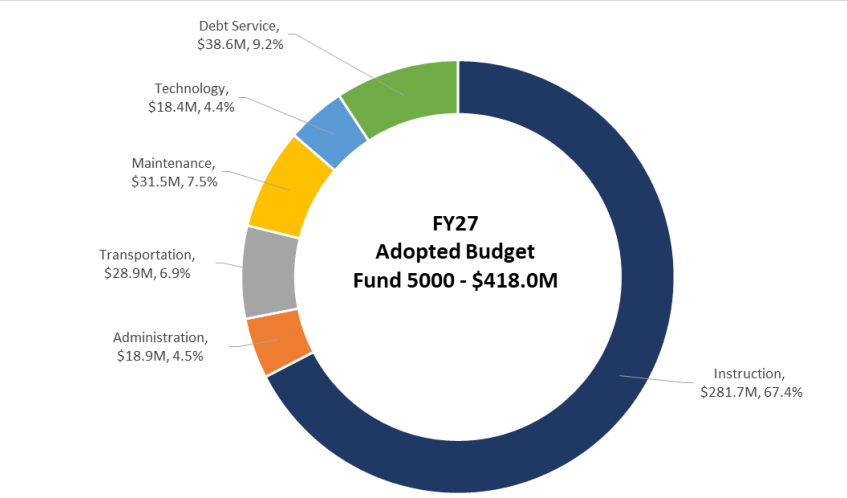
Provides for the day-to-day facility upkeep and facility management of the school division. The Maintenance budget reflects an increase of $2.3 million or 7.9%. This increase is related to operating cost increases, the reallocation of Café Monitors cost (from Fund 3000 to Fund 5000), purchased service cost increases, and compensation workforce investments included in the FY 2027 Adopted Budget. The Operations and Maintenance category represents 7.5% of the total operating budget.

Technology $18.4 Million

Provides for the day-to-day management and support of the computer network and technology infrastructure of the school division. The Technology budget reflects an increase of $1.6 million or 9.2%. This increase is due to operational cost increases, the restructuring of the online learning program from Instruction to Technology, RapBak Program for employee background checking, and the compensation workforce investments included in the FY 2027 Adopted Budget. The Technology category represents 4.4% of the total operating budget.

Debt Service $38.6 Million

Debt Service covers the payments on the principal and interest on bonds issued for capital improvement projects, as well as some administrative fees required by the bank servicing the bonds. Based on the 2027-2031 capital improvement plan, debt service cost are increasing by $3.9 million or 11.4%. Included in the FY 2027 CIP plan is the continued major school renovation at Spotsylvania Middle School, renovations to the Pre School Facility (Marshal Center), and Chancellor HS/Chancellor MS Renovation. The Debt Service category represents 9.2% of the total operating budget.

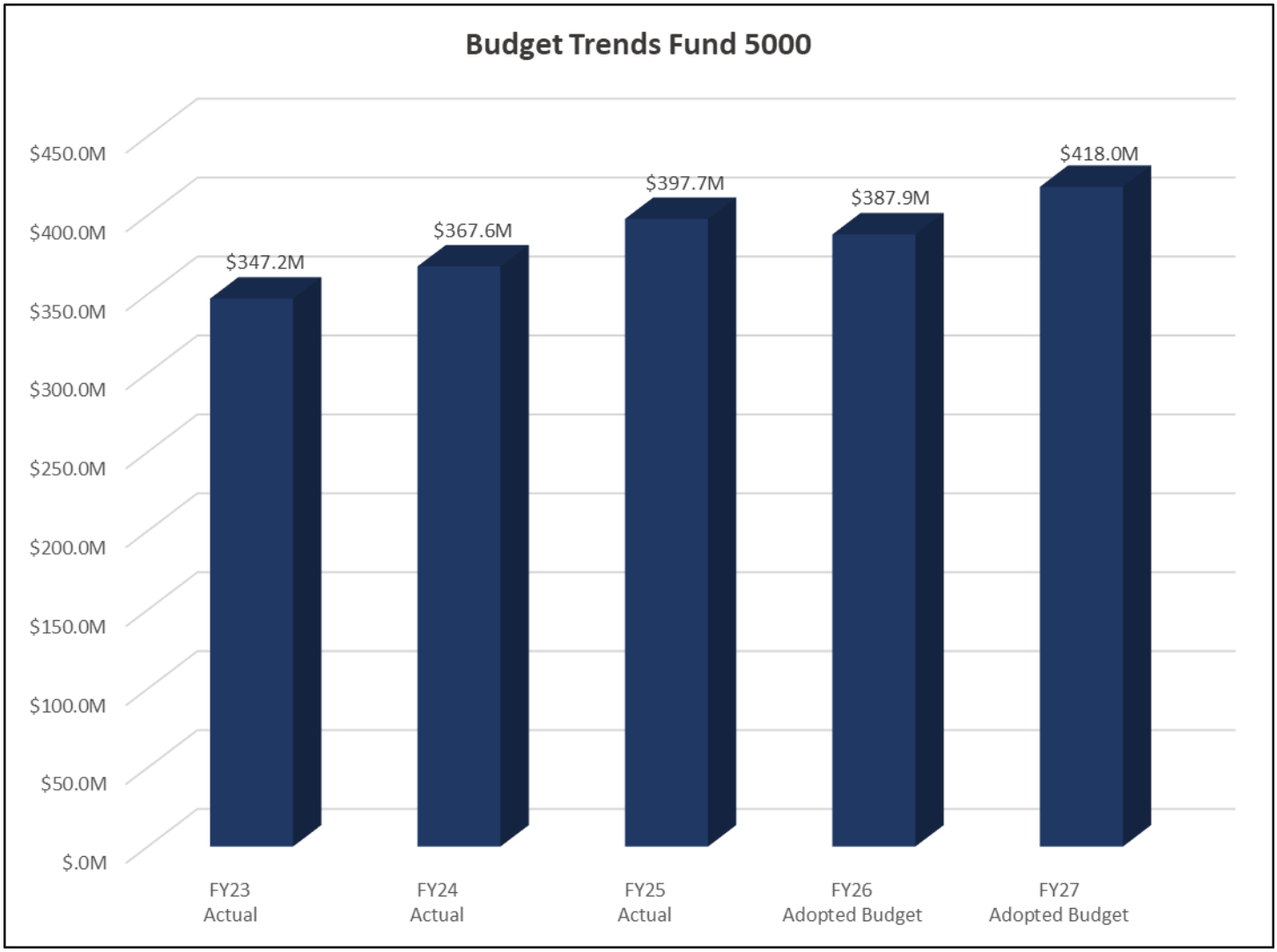


- May not add correctly due to rounding

Fund 5000 – Operating

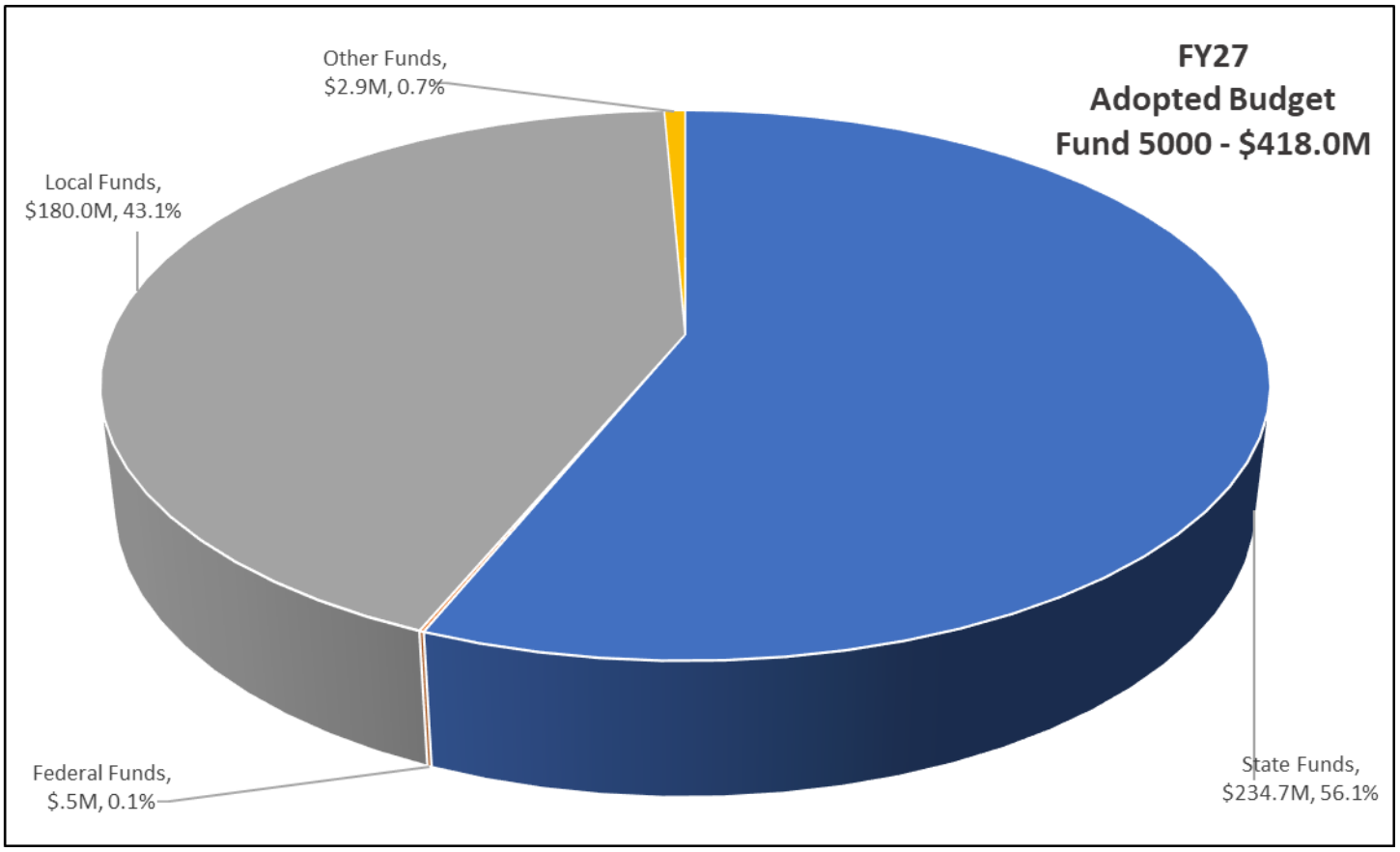
Fund 5000 Budget Trends

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Total Budget	**$347,187,488**	**$367,578,746**	**$397,655,829**	**$387,880,676**	**$418,011,259**	**$30,130,583**	**7.77%**	**100.00%**



Fund 5000 Revenue Trends by Summary Objects

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
STATE FUNDS	$146,483,837	$161,459,526	$185,917,785	$180,833,817	$197,861,816	$17,027,999	9.42%	47.33%
STATE SALES TAX	$35,217,775	$33,052,930	$34,433,267	$35,807,482	$36,818,956	$1,011,474	2.82%	8.81%
Subtotal	**$181,701,612**	**$194,512,456**	**$220,351,052**	**$216,641,299**	**$234,680,772**	**$18,039,473**	**8.33%**	**56.14%**
FEDERAL FUNDS	$23,942,368	$20,322,846	$17,450,851	$455,637	$455,637	$0	0.00%	0.11%
LOCAL FUNDS	$139,110,361	$147,350,520	$155,412,007	$167,891,040	$179,992,150	$12,101,110	7.21%	43.06%
OTHER FUNDS	$2,433,147	$5,392,924	$4,441,919	$2,892,700	$2,882,700	($10,000)	-0.35%	0.69%
Subtotal	**$165,485,876**	**$173,066,290**	**$177,304,777**	**$171,239,377**	**$183,330,487**	**$12,091,110**	**7.06%**	**43.86%**
Grand Total	**$347,187,488**	**$367,578,746**	**$397,655,829**	**$387,880,676**	**$418,011,259**	**$30,130,583**	**7.77%**	**100.00%**



Fund 5000 Revenue Trends by Object

Area	Object Code	Revenue Object Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
State Funds	030900	2402010 SALES TAX RECPTS	$35,217,775	$33,052,930	$34,433,267	$35,807,482	$36,818,956	$1,011,474	2.82%
	031800	COMPENSATION SUPPLEMENT	$5,021,296	$12,691,525	$3,879,323	$7,903,487	$2,781,067	($5,122,420)	-64.81%
	031903	NO LOSS FUNDING	$5,459,234	$5,475,889	$0	$0	$0	$0	0.00%
	031906	GROCERY TAX HOLD HARMLES	$1,958,394	$4,919,735	$5,314,252	$5,378,494	$5,448,056	$69,562	1.29%
	032100	240202 BASIC AID	$82,339,408	$86,145,695	$99,498,483	$98,753,537	$113,264,370	$14,510,833	14.69%
	032200	240205 REG FOSTER CARE	$82,409	$82,059	$122,044	$127,026	$95,037	($31,989)	-25.18%
	032300	240259 SP/ED FOSTER CARE	$66,515	$145,294	$110,968	$127,026	$95,037	($31,989)	-25.18%
	032400	240207 EDUC FOR GIFTED	$852,607	$843,486	$956,077	$957,926	$979,948	$22,022	2.30%
	032500	240208 REMEDIAL EDUC	$2,393,284	$2,367,680	$0	$0	$0	$0	0.00%
	032600	240204 REMEDIAL SUM SCH	$261,360	$369,457	$354,980	$298,353	$291,004	($7,349)	-2.46%
	033300	240221 INSTRUCT SOC SEC	$4,726,736	$4,676,169	$5,309,905	$5,320,173	$5,605,881	$285,708	5.37%
	033400	240431 DUAL ENROLLMENT	$0	$0	$300	$0	$0	$0	0.00%
	033500	240223 INSTRUCT RETIRE	$10,994,148	$10,876,532	$11,399,381	$11,421,423	$10,433,568	($987,855)	-8.65%
	033700	240241 INSTRUCT GLI	$329,077	$325,556	$323,595	$324,221	$302,631	($21,590)	-6.66%
	033900	240212 SPECIAL ED SOQ	$8,137,165	$8,050,113	$11,678,849	$11,701,432	$15,272,187	$3,570,755	30.52%
	034200	240246 SP ED - HOMEBOUND	$114,835	$73,761	$141,115	$142,526	$178,491	$35,965	25.23%
	034400	240248 SP ED - REGIONAL	$1,619,239	$1,206,564	$1,686,415	$1,674,961	$2,096,955	$421,994	25.19%
	034800	240214 TEXTBOOKS	$1,980,143	$0	$1,958,960	$0	$0	$0	0.00%
	034900	240217 VOC ED	$1,211,600	$1,198,638	$1,147,293	$1,149,511	$1,311,402	$161,891	14.08%
	035000	240252 VOC ED - EQUIP	$42,021	$38,995	$74,932	$0	$0	$0	0.00%
	035200	240282 VOC ED - OCC/TECH	$181,238	$164,917	$217,318	$233,117	$284,017	$50,900	21.83%
	035800	EARLY READING SPECIALIST INT	$0	$0	$0	$0	$55,863	$55,863	100.00%
	035900	240281 AT RISK(4-YR OLD)	$892,436	$1,076,959	$1,441,772	$1,054,861	$1,119,461	$64,600	6.12%
	036200	240265 AT-RISK (REGULAR)	$4,297,188	$4,400,997	$17,332,353	$17,381,648	$20,411,253	$3,029,605	17.43%

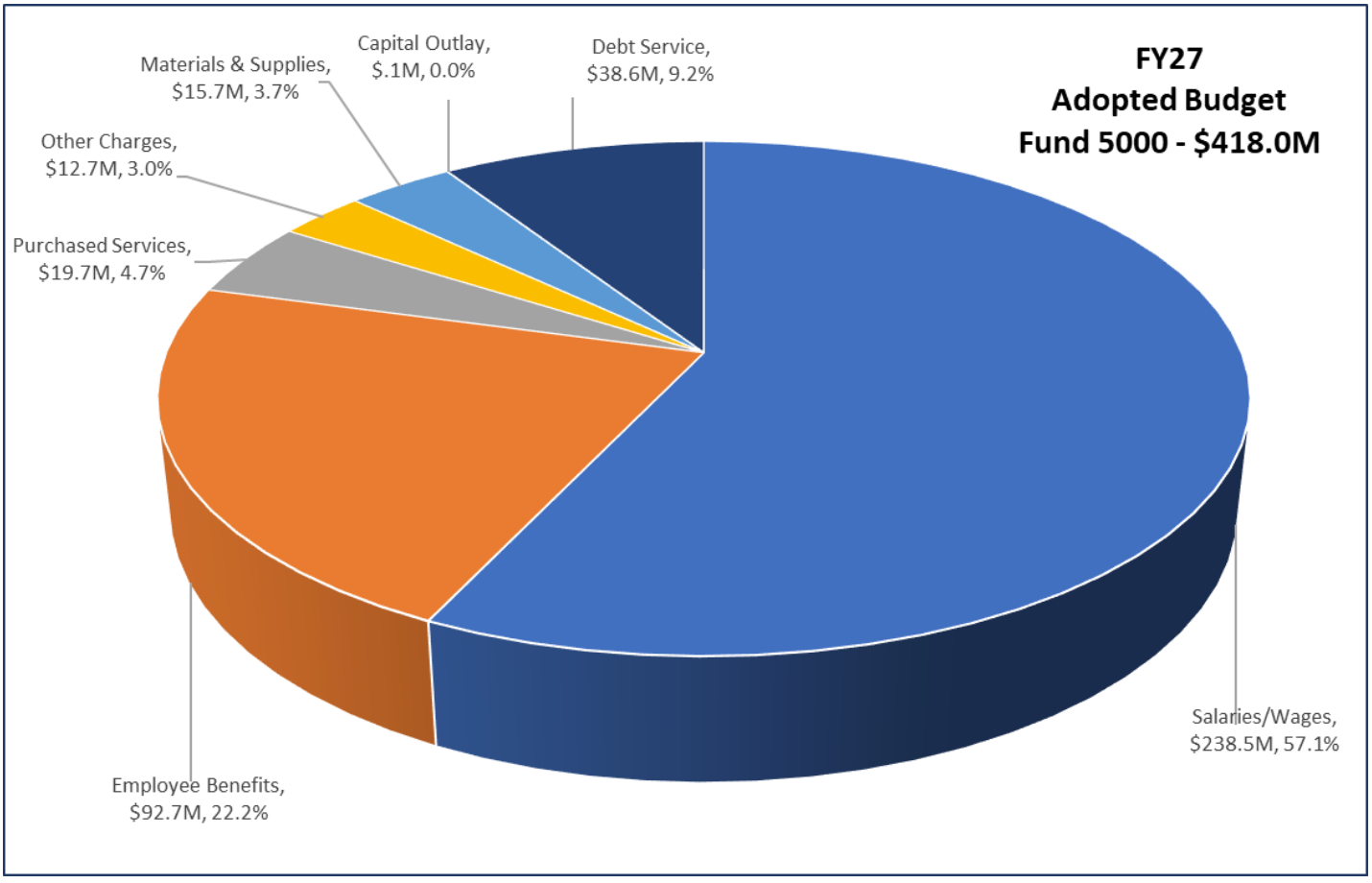
Area	Object Code	Revenue Object Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
	036400	240299 ENGLISH/2ND LANG	$2,169,398	$2,455,495	$5,027,848	$5,234,676	$5,346,928	$112,252	2.14%
	036500	240400 OTHER STATE PAYMT	$506,147	$694,326	$3,723,370	$100,000	$100,000	$0	0.00%
	036600	ALL IN STATE FUNDING	$0	$2,202,707	$2,147,055	$0	$0	$0	0.00%
	036700	240399 NATIONAL BOARD CERT	$42,500	$37,500	$35,000	$60,000	$60,000	$0	0.00%
	037000	240291MENTOR TEACHER PROG	$30,956	$42,552	$28,743	$26,288	$47,001	$20,713	78.79%
	038000	240228 EARLY INTERVENTION	$939,229	$820,309	$950,396	$953,143	$1,558,678	$605,535	63.53%
	038600	240275 K-3 PRIMARY	$2,571,158	$2,607,082	$3,238,098	$3,246,350	$3,455,575	$209,225	6.44%
	038900	240415 PROJECT GRADUATION	$37,500	$37,500	$37,500	$37,500	$37,500	$0	0.00%
	039200	240286 LOTTERY PER PUPIL	$6,042,908	$5,992,004	$6,564,416	$6,021,889	$6,018,724	($3,165)	-0.05%
	039201	240891 VPI TEACHER TO STUDENT	$70,178	$86,373	$12,786	$0	$0	$0	0.00%
	039202	240892 VPI FLEXIBLE SPENDING	$981	$0	$0	$0	$0	$0	0.00%
	039300	240203 GED	$32,810	$32,691	$32,108	$32,108	$32,108	$0	0.00%
	039400	410405 TECHNOLOGY	$804,000	$1,045,298	$804,000	$804,000	$804,000	$0	0.00%
	039700	240405 ALGEBRA READINESS	$275,739	$275,668	$368,150	$368,142	$375,074	$6,932	1.88%
		Total for Area	**$181,701,612**	**$194,512,456**	**$220,351,052**	**$216,641,299**	**$234,680,772**	**$18,039,473**	**8.33%**
Federal Funds	040200	84.01 TITLE I-LOCAL ED	$3,593,695	$2,884,420	$3,228,751	$0	$0	$0	0.00%
	040500	84.027 TITLE VI-B/SP ED	$4,876,689	$5,782,647	$5,325,763	$0	$0	$0	0.00%
	041000	84.048 SUB TEACHER LINK	$0	$0	$118	$0	$0	$0	0.00%
	041200	3302120 IMPACT AID 81-874	$173,849	$295,133	$169,958	$166,637	$166,637	$0	0.00%
	041900	84.365 TITLE III - LA	$203,693	$223,553	$347,353	$0	$0	$0	0.00%
	041910	84.365 TITLE III - I&Y	$8,139	$41,733	$16,218	$0	$0	$0	0.00%
	042000	COMP LIT STATE GRNT REVENUE	$0	$0	$240,550	$0	$0	$0	0.00%
	042800	84.367 TITLE II	$707,672	$871,440	$539,568	$0	$0	$0	0.00%
	042900	HEADSTART	$1,168,488	$1,028,722	$1,230,867	$0	$0	$0	0.00%
	043300	84.173 PRE-SCHOOL GRANT	$100,739	$102,782	$101,890	$0	$0	$0	0.00%

Area	Object Code	Revenue Object Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
	043600	3302240 CARL PERKINS	$352,758	$359,115	$391,921	$0	$0	$0	0.00%
	044200	3302990 OTHER FED FUNDS	$2,393,086	$234,191	$366,260	$9,000	$9,000	$0	0.00%
	044900	ROTC REIMBURSEMENT	$103,994	$155,772	$174,534	$145,000	$145,000	$0	0.00%
	046300	BUILD AMERICA BOND SUBSID	$198,986	$132,081	$131,693	$135,000	$135,000	$0	0.00%
	046700	84.425D CARES ACT	$95,960	$0	$0	$0	$0	$0	0.00%
	046710	84.425C CARES ACT GEER	$63,558	$0	$0	$0	$0	$0	0.00%
	046730	84.425D CARES ACT ESSER II	$2,816,461	$1,066,646	$0	$0	$0	$0	0.00%
	046740	84.425D CARES ACT ESSER III	$4,981,879	$6,184,345	$4,889,546	$0	$0	$0	0.00%
	046750	84.027 AR -VI-B/SPED	$618,401	$54,761	$0	$0	$0	$0	0.00%
	046760	84.173 ARP - PRESCHOOL	$63,469	$26,258	$0	$0	$0	$0	0.00%
	046780	ARP ESSER III SET-ASIDE	$1,182,870	$611,104	$0	$0	$0	$0	0.00%
	046790	84.425 RIPE	$0	$5,000	$0	$0	$0	$0	0.00%
	046800	84.425 ESSER III Mentor Teach	$0	$18,089	$0	$0	$0	$0	0.00%
	047000	UNAWARDED FEDERAL REV	$0	$0	$66,750	$0	$0	$0	0.00%
	047100	84.424 TITLE IV PART A	$237,981	$245,054	$229,111	$0	$0	$0	0.00%
		Total for Area	**$23,942,368**	**$20,322,846**	**$17,450,851**	**$455,637**	**$455,637**	**$0**	**0.00%**
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	$107,687,350	$115,789,290	$122,788,629	$133,241,118	$141,403,074	$8,161,956	6.13%
	050300	5105020 LOCAL TRANSFER-DEBT SE	$28,645,401	$28,384,676	$32,623,378	$34,649,922	$38,589,076	$3,939,154	11.37%
	050400	5105000 PRIOR YR CARRYOVR	$2,777,610	$3,176,554	$0	$0	$0	$0	0.00%
		Total for Area	**$139,110,361**	**$147,350,520**	**$155,412,007**	**$167,891,040**	**$179,992,150**	**$12,101,110**	**7.21%**
Other Funds	070000	UNAWARDED OTHER REVENUE	$0	$0	$0	$0	$800,000	$800,000	100.00%
	070200	FOIA REQUEST REV	$2,235	$1,721	$1,749	$1,500	$1,500	$0	0.00%
	070300	1612060 PVT TUITION-ADULT	$0	$750	$0	$0	$0	$0	0.00%
	070400	1612070 PVT TUITION-SUMMR	$1,434	$150	$0	$1,000	$1,000	$0	0.00%
	070410	1612010 PVT TUITION-DAY SCHOOL	$16,973	$0	$0	$0	$0	$0	0.00%

Area	Object Code	Revenue Object Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
	070500	1612020 SPEC FEES/PUPILS	$22,949	$29,325	$40,092	$30,000	$30,000	$0	0.00%
	071000	1803030 REBATES/REF OTHER	$48,724	$77,381	$248,460	$60,000	$60,000	$0	0.00%
	071200	1899030 DONATIONS/SP GFTS	$1,800	$7,101	$26,352	$12,200	$12,200	$0	0.00%
	071600	1899090 SALE OTHER EQUIP	$71,656	$38,428	$59,012	$58,500	$58,500	$0	0.00%
	071700	1899100 INSURANCE ADJUST	$91,071	$227,260	$270,007	$50,000	$50,000	$0	0.00%
	071800	1899120 OTHER FUNDS	$24,119	$1,567,198	$383,224	$6,000	($4,000)	($10,000)	-166.67%
	071900	1901010 TUIT OTHER CO/CTY	$18,666	$960	$9,150	$0	$0	$0	0.00%
	072000	1901020 OTH PAY OTH CO/CY	$0	$300	$200	$0	$0	$0	0.00%
	072100	2500000 OTHER ST AGENCIES	$0	$34	$0	$0	$0	$0	0.00%
	073100	1899120 SUPPLEMENTAL PAY	$99,755	$124,842	$248,134	$100,000	$100,000	$0	0.00%
	073600	1502010 USE OF FACILITIES	$140,531	$119,226	$224,983	$140,000	$140,000	$0	0.00%
	074100	PROFFER FUNDS	$325	$0	$0	$0	$0	$0	0.00%
	074200	FINGERPRINTING	$3,478	$0	$0	$1,500	$1,500	$0	0.00%
	074400	FIELD TRIP REIMBURSEMENTS	$95,183	$124,413	$153,208	$100,000	$100,000	$0	0.00%
	074600	MEDICAID REIMBURSEMENTS	$1,433,125	$1,239,633	$1,651,098	$1,200,000	$1,200,000	$0	0.00%
	075000	PRINT SHOP REVENUE	$138,403	$135,495	$153,235	$130,000	$130,000	$0	0.00%
	075100	1900110 E-RATE	$32,400	$1,518,246	$841,318	$850,000	$50,000	($800,000)	-94.12%
	076200	HP SELF-MAINTAINER REV	$94,015	$105,875	$75,400	$90,000	$90,000	$0	0.00%
	076300	DISTRICT ATHLETIC FUNDRSR	$35,385	$0	$0	$0	$0	$0	0.00%
	076500	WELLNESS GRANT/ANTHEM	$38,985	$46,533	$37,014	$40,000	$40,000	$0	0.00%
	077100	SCHOOL SOCIAL WORK HOMELS	$21,936	$28,052	$19,283	$22,000	$22,000	$0	0.00%
		Total for Area	**$2,433,147**	**$5,392,924**	**$4,441,919**	**$2,892,700**	**$2,882,700**	**($10,000)**	**-0.35%**
GRAND TOTAL			**$347,187,488**	**$367,578,746**	**$397,655,829**	**$387,880,676**	**$418,011,259**	**$30,130,583**	**7.77%**

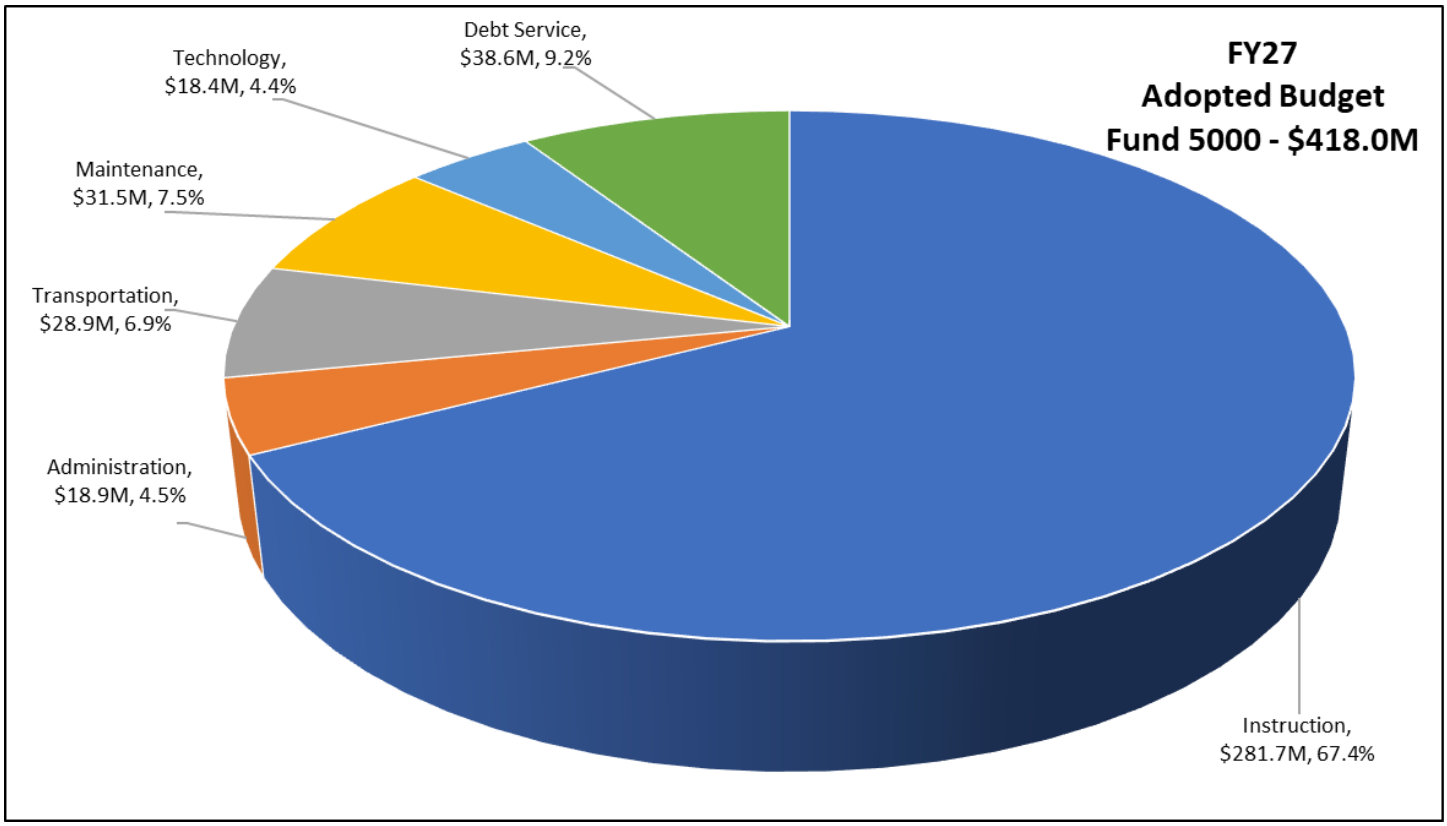
Fund 5000 Expenditure Trends by Summary Object

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	$185,885,228	$196,764,827	$208,466,442	$217,792,275	$238,545,778	$20,753,503	9.53%	57.07%
EMPLOYEE BENEFITS	$80,019,372	$84,987,521	$89,194,408	$88,592,573	$92,737,783	$4,145,211	4.68%	22.19%
Subtotal	**$265,904,600**	**$281,752,348**	**$297,660,850**	**$306,384,848**	**$331,283,562**	**$24,898,714**	**8.13%**	**79.25%**
PURCHASED SERVICES	$22,565,368	$25,656,444	$26,036,366	$19,346,668	$19,717,547	$370,879	1.92%	4.72%
OTHER CHARGES	$12,609,691	$10,755,590	$10,188,334	$11,538,641	$12,685,722	$1,147,081	9.94%	3.03%
MATERIALS & SUPPLIES	$12,539,864	$17,852,979	$22,465,124	$15,885,143	$15,659,899	($225,245)	-1.42%	3.75%
CAPITAL OUTLAY	$1,858,101	$144,509	$3,167,749	$75,454	$75,454	$0	0.00%	0.02%
BONDS	$28,645,401	$28,384,676	$30,986,495	$34,649,922	$38,589,076	$3,939,154	11.37%	9.23%
INTRA FUND TRANSFER	$3,147,755	$3,176,554	$7,179,427	$0	$0	$0	0.00%	0.00%
Subtotal	**$81,366,180**	**$85,970,752**	**$100,023,495**	**$81,495,828**	**$86,727,697**	**$5,231,869**	**6.42%**	**20.75%**
Grand Total	**$347,270,780**	**$367,723,100**	**$397,684,345**	**$387,880,676**	**$418,011,259**	**$30,130,583**	**7.77%**	**100.00%**



Fund 5000 Expenditure Trends by State Category

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$233,407,333	$251,425,718	$264,793,563	$262,453,717	$281,676,960	$19,223,244	7.32%	67.39%
Administration	$14,170,274	$15,148,774	$16,227,236	$17,000,594	$18,881,880	$1,881,286	11.07%	4.52%
Transportation	$25,764,269	$25,860,785	$26,959,021	$27,682,182	$28,896,509	$1,214,327	4.39%	6.91%
Maintenance	$28,601,789	$28,598,733	$32,330,438	$29,216,178	$31,535,928	$2,319,750	7.94%	7.54%
Technology	$13,533,959	$15,127,859	$19,208,165	$16,878,083	$18,430,905	$1,552,823	9.20%	4.41%
Debt Services	$31,793,156	$31,561,230	$38,165,922	$34,649,922	$38,589,076	$3,939,154	11.37%	9.23%
Grand Total	**$347,270,780**	**$367,723,100**	**$397,684,345**	**$387,880,676**	**$418,011,259**	**$30,130,583**	**7.77%**	**100.00%**



Fund 5000 Expenditure Trends by State Category and Function

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction								
1100 CLASSROOM INSTRUCTION	$185,371,173	$198,567,252	$210,037,029	$212,792,544	$228,871,167	$16,078,623	7.56%	
1210 GUIDANCE SERVICES	$9,148,059	$9,507,383	$9,596,414	$10,292,027	$10,905,969	$613,942	5.97%	
1220 SCHOOL SOCIAL WORKERS SVC	$3,568,318	$4,228,626	$4,344,295	$4,250,810	$4,043,656	($207,154)	-4.87%	
1230 HOMEBOUND INSTRUCTION	$255,165	$285,958	$325,010	$269,585	$278,145	$8,560	3.18%	
1310 IMPROVEMT OF INSTRUCTION	$11,282,108	$13,552,133	$13,821,830	$7,931,937	$10,803,792	$2,871,855	36.21%	
1311 GUIDANCE SERVICES SBO	$34,866	$55,815	$263,025	$43,300	$68,144	$24,844	57.38%	
1312 TESTING SERVICES	$115,390	$103,138	$116,500	$123,636	$123,636	$0	0.00%	
1320 MEDIA SERVICES	$4,843,745	$5,012,470	$5,216,204	$5,328,531	$5,719,028	$390,497	7.33%	
1330 ACADEMIC SERVICES	$0	$0	$16,861	$45,000	$45,000	$0	0.00%	
1400 INSTRUC SUPPORT-SCH ADMIN	$168,068	$127,567	$208,393	$92,700	$94,018	$1,318	1.42%	
1410 OFFICE OF THE PRINCIPAL	$18,620,442	$19,985,376	$20,848,003	$21,283,646	$22,434,212	$1,150,566	5.41%	
Subtotal	**$233,407,333**	**$251,425,718**	**$264,793,563**	**$262,453,717**	**$283,386,768**	**$20,933,052**	**7.98%**	**67.79%**
Administration								
2110 BOARD SERVICES	$295,751	$259,448	$202,168	$236,689	$247,419	$10,730	4.53%	
2120 EXECUTIVE ADMIN SERVICES	$1,258,793	$2,237,063	$1,832,332	$1,891,617	$1,909,290	$17,673	0.93%	
2130 PUBLIC INFORMATION	$607,491	$865,662	$953,913	$997,320	$1,038,325	$41,005	4.11%	
2140 HUMAN RESOURCES	$1,738,526	$1,927,245	$2,235,938	$2,107,044	$2,608,029	$500,985	23.78%	
2150 CONSTRUCTION MANAGEMENT	$54,737	$0	$0	$0	$0	$0	0.00%	
2160 FISCAL SERVICES	$2,136,836	$2,131,358	$2,579,942	$2,833,113	$2,978,937	$145,824	5.15%	
2170 PURCHASING	$440,755	$304,811	$317,362	$322,907	$444,154	$121,247	37.55%	
2220 HEALTH SERVICES	$6,275,765	$5,941,213	$6,428,451	$6,779,286	$7,050,132	$270,846	4.00%	
2230 PSYCHOLOGICAL SERVICES	$1,361,620	$1,481,975	$1,677,130	$1,832,617	$1,882,924	$50,307	2.75%	
Subtotal	**$14,170,274**	**$15,148,774**	**$16,227,236**	**$17,000,594**	**$18,159,210**	**$1,158,616**	**6.82%**	**4.34%**
Transportation								
3100 TRANSP - MGMT & DIRECTION	$2,402,340	$2,409,031	$2,454,212	$2,538,198	$2,701,748	$163,549	6.44%	

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
3200 VEHICLE OPERATION SVCS	$21,113,088	$20,880,226	$21,724,543	$22,123,313	$23,327,275	$1,203,963	5.44%	
3400 VEHICLE MAINTENANCE SVCS	$2,248,842	$2,571,528	$2,780,267	$3,020,671	$3,172,305	$151,634	5.02%	
Subtotal	**$25,764,269**	**$25,860,785**	**$26,959,021**	**$27,682,182**	**$29,201,328**	**$1,519,146**	**5.49%**	**6.99%**
Maintenance								
4100 MAINT - MGMT & DIRECTION	$1,097,238	$1,071,343	$1,219,522	$1,434,144	$1,993,705	$559,561	39.02%	
4200 BUILDING SERVICES	$26,296,908	$24,955,090	$28,695,211	$25,875,132	$26,685,705	$810,573	3.13%	
4300 GROUNDS SERVICES	$222,355	$1,516,641	$1,148,863	$635,000	$635,000	$0	0.00%	
4400 EQUIPMENT SERVICES	$761,269	$813,371	$1,003,437	$922,000	$990,750	$68,750	7.46%	
4500 VEHICLE SERVICES	$224,019	$242,287	$263,406	$349,903	$362,293	$12,390	3.54%	
4600 SAFETY & SECURITY	$0	$0	$0	$0	$473,870	$473,870	100.00%	
Subtotal	**$28,601,789**	**$28,598,733**	**$32,330,438**	**$29,216,178**	**$31,141,323**	**$1,925,145**	**6.59%**	**7.45%**
Technology								
6810 TECHNOLOGY - CLASSROOM	$2,854,431	$4,682,486	$5,328,747	$5,373,440	$4,386,521	($986,919)	-18.37%	
6820 TECHNOLOGY - INSTRUCT. SUP	$8,816,510	$8,055,959	$10,628,923	$8,680,332	$9,976,900	$1,296,569	14.94%	
6830 TECHNOLOGY-ADMINISTRATION	$1,436,212	$1,943,242	$2,761,173	$2,332,350	$2,635,431	$303,081	12.99%	
6850 TECHNOLOGY-TRANSPORTATION	$280,051	$292,777	$330,161	$326,341	$362,273	$35,933	11.01%	
6860 TECHNOLOGY-MAINTENANCE	$146,755	$153,395	$159,162	$165,620	$172,428	$6,808	4.11%	
Subtotal	**$13,533,959**	**$15,127,859**	**$19,208,165**	**$16,878,083**	**$17,533,553**	**$655,471**	**3.88%**	**4.19%**
Debt Services								
7100 DEBT SERVICE	$28,645,401	$28,384,676	$30,986,495	$34,649,922	$38,589,076	$3,939,154	11.37%	
7200 INTRA-AGENCY	$3,147,755	$3,176,554	$7,179,427	$0	$0	$0	0.00%	
Subtotal	**$31,793,156**	**$31,561,230**	**$38,165,922**	**$34,649,922**	**$38,589,076**	**$3,939,154**	**11.37%**	**9.23%**
Grand Total	**$347,270,780**	**$367,723,100**	**$397,684,345**	**$387,880,676**	**$418,011,259**	**$30,130,583**	**7.77%**	**100.0%**

Fund 5000 Expenditure Trends by Function & Object

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
1100 CLASSROOM INSTRUCTION							
111000 - COMP OF DIRECTORS	$0	$0	$0	$0	$124,729	$124,729	100.00%
111700 - SPECIALISTS	$0	$0	$38,881	$0	$0	$0	0.00%
111800 - ACTIVITIES PERSONNEL	$517,723	$532,541	$563,972	$588,976	$661,294	$72,318	12.28%
112100 - COMP OF TEACHERS	$97,328,219	$101,994,051	$108,842,090	$118,854,251	$130,394,848	$11,540,597	9.71%
112300 - COMP OF COORDINATOR	$152,666	$162,644	$257,778	$167,708	$620,107	$452,399	269.75%
112700 - COMP OF ASS'T PRINCIPALS	$103,319	$104,007	$108,138	$112,316	$0	($112,316)	-100.00%
113500 - SUPERVISOR	$105,543	$112,325	$139,337	$122,102	$0	($122,102)	-100.00%
114100 - COMP OF TEACHER ASS'TS	$10,814,345	$15,680,432	$13,642,687	$15,744,503	$17,160,755	$1,416,252	9.00%
114200 - COMP-HEALTH/SAFETY OFFICE	$290,490	$471,148	$547,800	$374,157	$375,848	$1,691	0.45%
114700 - EDUCATIONAL DIAGNOSTICIAN	$253,843	$411,685	$437,992	$548,118	$790,824	$242,706	44.28%
115000 - COMP OF CLERICAL STAFF	$63,344	$75,826	$70,186	$55,212	$109,003	$53,791	97.43%
115100 - HOURLY PARA	$2,523,790	$1,290,163	$1,216,187	$1,030,000	$1,062,960	$32,960	3.20%
129100 - OVERTIME-FLSA	$0	$16	$0	$0	$0	$0	0.00%
152000 - COMP OF SUB TEACHERS	$3,528,949	$3,179,676	$3,167,457	$3,155,046	$3,256,008	$100,962	3.20%
154500 - NON-CONTRACTED BUS AIDE	$0	$89	$0	$0	$0	$0	0.00%
160000 - COMP - SUPPLEMENTS	$1,613,007	$1,689,999	$1,936,760	$1,652,882	$1,919,335	$266,453	16.12%
161000 - SUPPLEMENTAL PAY	$1,575,948	$1,708,678	$1,880,808	$283,727	$292,806	$9,079	3.20%
165000 - NATIONAL BOARD TCHR BONUS	$90,000	$80,000	$84,176	$187,770	$193,779	$6,009	3.20%
199800 - BONUS - ONE TIME	$2,228,838	$302,150	$2,290,500	$0	$0	$0	0.00%
210000 - FICA	$8,840,156	$9,497,654	$10,223,977	$10,148,320	$11,130,327	$982,007	9.68%
221000 - VRS (PLAN 1 & 2)	$10,293,441	$10,033,850	$8,427,527	$7,365,946	$7,482,391	$116,445	1.58%
222000 - VRS (HYBRID)	$7,597,300	$9,667,733	$10,393,876	$12,220,358	$10,905,587	($1,314,771)	-10.76%
230000 - HOSPITALIZATION	$18,821,490	$18,969,440	$21,686,396	$21,292,835	$21,017,478	($275,357)	-1.29%
230100 - RETIREE HEALTH INSURANCE	$2,362,058	$2,707,753	$2,652,693	$3,720,818	$2,782,850	($937,968)	-25.21%
230400 - MEDICARE SUPPLEMENT PART D	$495,010	$583,432	$792,091	$604,540	$2,141,108	$1,536,568	254.17%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
230500 - HSA CONTRIBUTION EXPENSE	$264,323	$282,963	$320,635	$298,210	$361,804	$63,594	21.33%
231000 - DENTAL INSURANCE	$850,020	$856,672	$866,497	$1,087,887	$1,222,280	$134,393	12.35%
231100 - RETIREE DENTAL INSURANCE	$63,838	$69,168	$67,054	$587,546	$587,546	$0	0.00%
240000 - GROUP LIFE INS	$1,441,346	$1,576,188	$1,455,876	$1,686,356	$1,497,398	($188,958)	-11.21%
250000 - DISABILITY INS (PLAN 1&2)	$168,123	$161,868	$158,273	$163,547	$146,971	($16,576)	-10.14%
251000 - DISABILITY INS (HYBRID)	$129,551	$163,078	$181,998	$174,818	$184,490	$9,672	5.53%
271000 - ANNUITY FOR NON-VRS EMP.	$8	$71	$0	$0	$0	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$1,299,925	$1,419,669	$1,492,069	$1,654,247	$1,221,640	($432,607)	-26.15%
280000 - RETIREE SICK LEAVE PAY	$96,911	$48,660	$79,554	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$7,731	$3,796	$13,155	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$7,344,666	$6,585,169	$5,180,040	$5,053,168	$4,864,892	($188,276)	-3.73%
300001 - PURCH SRVC FZN FTES	$0	$1,401,800	$1,155,773	$0	$0	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$144,120	$174,250	$136,438	$4,361	$12,710	$8,349	191.45%
300200 - PRINTING/BINDING	$762	$1,708	$4,914	$1,500	$1,500	$0	0.00%
300600 - WORKER'S COMPENSATION	$277,917	$279,932	$264,690	$307,359	$307,359	$0	0.00%
300800 - STAFF TRAINING	$0	$0	$0	$612	$612	$0	0.00%
310200 - TUITION ASSISTANCE	$227,525	$0	$4,070	$0	$0	$0	0.00%
310400 - FIELD TRIPS	$2,651	$5,187	$4,796	$0	$0	$0	0.00%
313000 - PROFESSIONAL SERVICES	$10,316	$63,883	$554	$0	$0	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$3,305	$3,458	$3,619	$2,850	$2,850	$0	0.00%
520300 - TELEPHONE	$427	$412	$408	$820	$820	$0	0.00%
530000 - FIRE & LIABILITY INS	$56,739	$52,461	$52,909	$56,739	$56,739	$0	0.00%
540100 - LEASE/RENTALS	$5,894	$5,825	$6,553	$2,500	$2,500	$0	0.00%
550000 - TRAVEL	$48,731	$50,194	$40,812	$88,000	$88,300	$300	0.34%
580700 - MISC. FEES/CHARGES	$103,868	$0	$11,614	$0	$0	$0	0.00%
600000 - MATERIALS & SUPPLIES	$2,005,688	$2,807,087	$2,901,915	$2,361,872	$2,379,781	$17,909	0.76%
600100 - OFFICE SUPPLIES	$383	$1,476	$155	$1,000	$1,000	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
600200 - TEXTBOOKS	$615,907	$2,823,617	$5,391,894	$155,319	$155,319	$0	0.00%
600400 - MEDICAL & DENTAL SUPPLIES	$65,664	$57,997	$68,456	$80,702	$79,507	($1,195)	-1.48%
601400 - ATHLETIC SUPPLIES	$91,434	$56,262	$129,539	$105,200	$105,200	$0	0.00%
601700 - UNIFORMS	$1,864	$3,840	$2,112	$0	$0	$0	0.00%
603400 - ASSISTIVE TECHNOLOGY	$53,573	$13,140	$4,300	$105,000	$52,450	($52,550)	-50.05%
603500 - COMPUTER SOFTWARE	$179	$0	$0	$0	$0	$0	0.00%
603600 - COMPUTER SUPPLIES	$87,669	$73,488	$82,660	$4,251	$4,251	$0	0.00%
604500 - BAND SUPPLIES	$64,375	$54,769	$64,049	$69,600	$94,600	$25,000	35.92%
604600 - ACADEMIC ACTIVITIES SUPP	$34,437	$27,359	$39,894	$39,000	$39,000	$0	0.00%
606000 - FOOD	$12,716	$14,016	$14,476	$9,350	$9,350	$0	0.00%
610000 - STRINGS PROGRAM SUPPLIES	$50,607	$47,959	$52,292	$69,600	$69,600	$0	0.00%
610200 - SUPPLEMENTAL MATERIALS	$43,184	$41,381	$48,296	$196,545	$193,853	($2,692)	-1.37%
610400 - CHORUS PROGRAM	$25,161	$20,577	$28,722	$36,000	$36,000	$0	0.00%
615100 - ATHLETIC TRAINER SUPPLIES	$12,257	$10,784	$12,419	$12,500	$12,500	$0	0.00%
615800 - FURNISHINGS-REPL-UNDER 5K	$0	$0	$119,300	$133,000	$133,000	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$28,212	$11,130	$28,881	$11,000	$11,000	$0	0.00%
820000 - NEW EQUIPMENT	$29,688	$40,663	$144,061	$2,500	$2,500	$0	0.00%
999500 - OFFSET UNAWARDED OTHER FUND	$0	$0	$0	$0	$800,000	$800,000	100.00%
Subtotal	**$185,371,173**	**$198,567,252**	**$210,037,029**	**$212,792,544**	**$227,161,359**	**$14,368,815**	**6.75%**
1210 GUIDANCE SERVICES							
111000 - COMP OF DIRECTORS	$105,323	$130,029	$136,069	$142,174	$152,912	$10,738	7.55%
112100 - COMP OF TEACHERS	$5,203,300	$5,543,332	$5,428,886	$6,111,794	$6,577,045	$465,251	7.61%
112300 - COMP OF COORDINATOR	$96,045	$105,437	$111,021	$117,236	$116,851	($385)	-0.33%
113500 - SUPERVISOR	$103,022	$109,204	$113,541	$118,708	$124,062	$5,354	4.51%
115000 - COMP OF CLERICAL STAFF	$647,710	$686,285	$773,972	$813,610	$847,334	$33,724	4.14%
152000 - COMP OF SUB TEACHERS	$16,768	$95	$19,380	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$89,500	$0	$78,000	$0	$0	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
210000 - FICA	$458,212	$483,680	$490,257	$537,551	$574,502	$36,951	6.87%
221000 - VRS (PLAN 1 & 2)	$619,543	$626,169	$505,048	$535,798	$500,502	($35,296)	-6.59%
222000 - VRS (HYBRID)	$395,967	$460,719	$488,803	$568,211	$497,866	($70,345)	-12.38%
230000 - HOSPITALIZATION	$921,279	$866,650	$955,635	$805,038	$987,103	$182,065	22.62%
230100 - RETIREE HEALTH INSURANCE	$106,942	$136,208	$137,274	$171,088	$148,548	($22,540)	-13.17%
230400 - MEDICARE SUPPLEMENT PART D	$30,910	$34,349	$45,055	$34,446	$45,055	$10,610	30.80%
230500 - HSA CONTRIBUTION EXPENSE	$2,462	$1,095	$5,133	$5,739	$8,138	$2,399	41.80%
231000 - DENTAL INSURANCE	$41,253	$38,636	$38,323	$38,348	$49,319	$10,971	28.61%
231100 - RETIREE DENTAL INSURANCE	$2,182	$2,926	$3,000	$3,000	$3,000	$0	0.00%
240000 - GROUP LIFE INS	$81,950	$87,708	$77,505	$83,735	$80,689	($3,046)	-3.64%
250000 - DISABILITY INS (PLAN 1&2)	$9,997	$10,074	$9,379	$8,999	$10,548	$1,549	17.21%
251000 - DISABILITY INS (HYBRID)	$6,538	$7,555	$8,048	$8,367	$8,210	($157)	-1.88%
275000 - RETIREE HEALTH CREDIT	$73,933	$79,129	$79,409	$88,085	$67,185	($20,900)	-23.73%
280000 - RETIREE SICK LEAVE PAY	$0	$0	$7,386	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$35,033	$0	$0	$0	$0	$0	0.00%
550000 - TRAVEL	$429	$586	$0	$100	$100	$0	0.00%
601600 - TESTING MATERIALS	$99,761	$97,517	$85,290	$100,000	$107,000	$7,000	7.00%
Subtotal	**$9,148,059**	**$9,507,383**	**$9,596,414**	**$10,292,027**	**$10,905,969**	**$613,942**	**5.97%**
1220 SCHOOL SOCIAL WORKERS SVC							
111000 - COMP OF DIRECTORS	$153,234	$129,522	$134,666	$140,794	$0	($140,794)	-100.00%
112300 - COMP OF COORDINATOR	$31,043	$93,365	$108,472	$114,013	$0	($114,013)	-100.00%
113400 - COMP OF SOCIAL WORKERS	$2,039,788	$2,255,339	$2,379,125	$2,546,125	$2,703,471	$157,346	6.18%
115000 - COMP OF CLERICAL STAFF	$15,585	$17,246	$0	$0	$0	$0	0.00%
161000 - SUPPLEMENTAL PAY	$99,817	$156,271	$143,820	$10,918	$11,267	$349	3.20%
199800 - BONUS - ONE TIME	$37,000	$0	$37,250	$0	$0	$0	0.00%
210000 - FICA	$174,533	$194,678	$203,944	$204,283	$199,640	($4,643)	-2.27%
221000 - VRS (PLAN 1 & 2)	$200,887	$211,745	$187,710	$189,705	$135,897	($53,808)	-28.36%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
222000 - VRS (HYBRID)	$161,627	$194,946	$193,575	$222,820	$213,614	($9,206)	-4.13%
230000 - HOSPITALIZATION	$305,246	$351,466	$456,911	$356,432	$336,183	($20,249)	-5.68%
230500 - HSA CONTRIBUTION EXPENSE	$9,128	$8,101	$17,540	$18,149	$10,020	($8,129)	-44.79%
231000 - DENTAL INSURANCE	$16,426	$16,911	$18,648	$17,039	$16,700	($339)	-1.99%
240000 - GROUP LIFE INS	$29,228	$32,773	$29,841	$31,078	$27,798	($3,280)	-10.55%
250000 - DISABILITY INS (PLAN 1&2)	$3,281	$3,371	$3,608	$3,354	$2,656	($698)	-20.81%
251000 - DISABILITY INS (HYBRID)	$2,661	$3,224	$3,331	$3,333	$3,609	$276	8.28%
275000 - RETIREE HEALTH CREDIT	$26,393	$29,593	$30,565	$33,057	$23,091	($9,966)	-30.15%
281000 - ANNUAL LEAVE PAYOFF	$5,651	$12,613	$5,833	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$175,767	$416,268	$177,705	$247,010	$247,010	$0	0.00%
300001 - PURCH SRVC FZN FTES	$0	$0	$42,017	$0	$0	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$17,715	$27,924	$12,031	$6,300	$6,300	$0	0.00%
550000 - TRAVEL	$12,860	$14,708	$12,864	$18,500	$18,500	$0	0.00%
600000 - MATERIALS & SUPPLIES	$49,871	$58,055	$144,341	$87,400	$87,400	$0	0.00%
603600 - COMPUTER SUPPLIES	$87	$0	$0	$0	$0	$0	0.00%
606000 - FOOD	$490	$508	$498	$500	$500	$0	0.00%
Subtotal	**$3,568,318**	**$4,228,626**	**$4,344,295**	**$4,250,810**	**$4,043,656**	**($207,154)**	**-4.87%**
1230 HOMEBOUND INSTRUCTION							
132100 - COMP OF HOMEBOUND TCHRS	$232,401	$265,107	$296,136	$267,500	$276,060	$8,560	3.20%
199800 - BONUS - ONE TIME	$4,000	$0	$4,250	$0	$0	$0	0.00%
210000 - FICA	$18,053	$20,261	$22,924	$0	$0	$0	0.00%
230000 - HOSPITALIZATION	$21	$15	$1,029	$0	$0	$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	$284	$0	$189	$0	$0	$0	0.00%
231000 - DENTAL INSURANCE	$1	$1	$52	$0	$0	$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	$0	$0	$1	$0	$0	$0	0.00%
550000 - TRAVEL	$0	$0	$0	$1,500	$1,500	$0	0.00%
600000 - MATERIAL &SUPPLIES	$404	$574	$430	$585	$585	$0	0.00%
Subtotal	**$255,165**	**$285,958**	**$325,010**	**$269,585**	**$278,145**	**$8,560**	**3.18%**

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
1310 IMPROVEMT OF INSTRUCTION							
111000 - COMP OF DIRECTORS	$908,569	$992,140	$1,028,762	$948,392	$1,473,341	$524,949	55.35%
111300 - COMP OF ASST SUPTS	$112,933	$218,335	$218,342	$222,180	$0	($222,180)	-100.00%
111700 - SPECIALISTS	$139,492	$172,788	$539,155	$104,760	$371,428	$266,668	254.55%
112100 - COMP OF TEACHERS	$1,598,533	$2,131,363	$1,928,023	$1,233,583	$1,000,944	($232,639)	-18.86%
112300 - COMP OF COORDINATOR	$304,091	$522,315	$642,782	$563,464	$1,434,257	$870,793	154.54%
112400 - COMP OF INST SUPERVISORS	$115,334	$112,284	$115,654	$0	$0	$0	0.00%
113500 - SUPERVISOR	$0	$0	$0	$0	$270,142	$270,142	100.00%
114100 - COMP OF TEACHER ASS'TS	$832,929	$408,870	$92,147	$105,271	$84,319	($20,952)	-19.90%
115000 - COMP OF CLERICAL STAFF	$713,980	$731,232	$813,554	$551,127	$527,008	($24,119)	-4.38%
135000 - CLERICAL - PART-TIME	$0	$0	$8,959	$0	$0	$0	0.00%
152000 - COMP OF SUB TEACHERS	$814	$10,131	$0	$0	$0	$0	0.00%
160000 - COMP - SUPPLEMENTS	$0	$0	$0	$7,210	$7,441	$231	3.20%
161000 - SUPPLEMENTAL PAY	$328,712	$383,909	$422,860	$333,967	$531,475	$197,508	59.14%
199800 - BONUS - ONE TIME	$70,500	$0	$63,000	$0	$0	$0	0.00%
210000 - FICA	$373,588	$412,071	$429,349	$277,345	$411,729	$134,384	48.45%
221000 - VRS (PLAN 1 & 2)	$583,944	$738,377	$636,158	$441,193	$448,044	$6,851	1.55%
222000 - VRS (HYBRID)	$179,302	$117,442	$141,746	$104,661	$144,181	$39,520	37.76%
230000 - HOSPITALIZATION	$651,559	$660,134	$695,114	$361,754	$490,219	$128,465	35.51%
230100 - RETIREE HEALTH INSURANCE	$357,857	$1,193,698	$1,025,700	$224,222	$1,025,700	$801,478	357.45%
230400 - MEDICARE SUPPLEMENT PART D	$92,056	$109,679	$149,651	$115,588	$149,651	$34,063	29.47%
230500 - HSA CONTRIBUTION EXPENSE	$12,480	$16,515	$13,244	$8,621	$7,680	($941)	-10.92%
231000 - DENTAL INSURANCE	$28,304	$31,234	$30,475	$19,341	$23,234	$3,893	20.13%
231100 - RETIREE DENTAL INSURANCE	$7,810	$7,413	$6,050	$5,773	$5,773	$0	0.00%
240000 - GROUP LIFE INS	$61,539	$68,354	$63,054	$43,971	$49,817	$5,846	13.30%
250000 - DISABILITY INS (PLAN 1&2)	$9,159	$11,391	$11,483	$7,389	$9,655	$2,266	30.67%
251000 - DISABILITY INS (HYBRID)	$3,406	$2,304	$2,364	$1,413	$1,579	$166	11.75%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
275000 - RETIREE HEALTH CREDIT	$55,568	$61,668	$64,657	$45,139	$44,292	($847)	-1.88%
280000 - RETIREE SICK LEAVE PAY	$9,998	$836	$0	$34,000	$34,000	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$118,020	$28,925	$9,673	$78,600	$78,600	$0	0.00%
300000 - PURCHASED SERVICES	$2,506,329	$3,261,833	$2,715,286	$1,098,175	$1,127,051	$28,876	2.63%
300100 - PROFESSIONAL IMPROVEMENT	$299,168	$272,775	$590,705	$379,124	$389,122	$9,998	2.64%
300200 - PRINTING/BINDING	$673	$322	$0	$2,675	$2,675	$0	0.00%
301500 - FEES & RELATED SERVICES	$25,000	$10,000	$27,355	$27,355	$27,355	$0	0.00%
310200 - TUITION ASSISTANCE	$140,625	$133,293	$146,878	$156,000	$156,000	$0	0.00%
313000 - PROFESSIONAL SERVICES	$176,333	$148,814	$211,492	$0	$0	$0	0.00%
318000 - LEGAL FEES	$72,254	$163,027	$157,688	$120,000	$120,000	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$0	$0	$0	$12,045	$12,045	$0	0.00%
342000 - IN-LIEU-OF TRANSPORTATION	$3,748	$5,698	$0	$0	$0	$0	0.00%
360000 - ADVERTISING	$500	$0	$0	$300	$300	$0	0.00%
530200 - UNEMPLOYMENT COMP INS	$155,743	$6,352	$15,718	$20,000	$20,000	$0	0.00%
540100 - LEASE/RENTALS	$9,428	$7,636	$7,418	$8,415	$8,415	$0	0.00%
550000 - TRAVEL	$6,761	$14,028	$29,378	$10,500	$13,500	$3,000	28.57%
581000 - MEMBERSHIPS (PROGRAMS)	$12,424	$13,638	$13,420	$12,674	$12,674	$0	0.00%
581100 - MEMBERSHIPS (DIVISION)	$24,827	$27,890	$36,391	$34,500	$42,627	$8,127	23.56%
600000 - MATERIALS & SUPPLIES	$114,592	$105,346	$331,384	$120,711	$157,020	$36,309	30.08%
600100 - OFFICE SUPPLIES	$20,737	$126,896	$211,628	$23,000	$23,000	$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	$0	$0	$1,108	$1,000	$1,000	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$0	$0	$119,302	$0	$0	$0	0.00%
601700 - UNIFORMS	$15,552	$74,972	$25,000	$25,000	$25,000	$0	0.00%
604200 - PARENT EDUCATION SUPPLIES	$235	$0	$0	$0	$0	$0	0.00%
606000 - FOOD	$11,445	$14,842	$15,773	$5,600	$5,600	$0	0.00%
609300 - INSTRUCT PROGRAM SUPPLIES	$9,859	$13,947	$6,342	$14,900	$14,900	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
610100 - TESTING SUPPLIES	$391	$4,188	$3,971	$10,000	$10,000	$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	$0	$0	$0	$11,000	$11,000	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$5,010	$3,230	$3,635	$0	$0	$0	0.00%
Subtotal	**$11,282,108**	**$13,552,133**	**$13,821,830**	**$7,931,937**	**$10,803,792**	**$2,871,855**	**36.21%**
1311 GUIDANCE SERVICES SBO							
161000 - SUPPLEMENTAL PAY	$0	$13,755	$158,822	$0	$0	$0	0.00%
210000 - FICA	$0	$1,052	$12,150	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$1,656	$835	$1,483	$1,800	$1,800	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$19,339	$17,132	$19,382	$18,000	$18,000	$0	0.00%
313000 - PROFESSIONAL SERVICES	$0	$0	$18,610	$0	$0	$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	$0	$349	$514	$900	$900	$0	0.00%
600000 - MATERIALS & SUPPLIES	$0	$0	$19,741	$0	$0	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$3,600	$1,837	$1,116	$3,600	$3,444	($156)	-4.33%
606000 - FOOD	$114	$0	$0	$0	$0	$0	0.00%
609500 - GUIDANCE SUPPLIES	$10,157	$20,855	$31,207	$19,000	$44,000	$25,000	131.58%
Subtotal	**$34,866**	**$55,815**	**$263,025**	**$43,300**	**$68,144**	**$24,844**	**57.38%**
1312 TESTING SERVICES							
161000 - SUPPLEMENTAL PAY	$1,613	$0	$0	$0	$0	$0	0.00%
210000 - FICA	$123	$0	$0	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$29,802	$11,624	$13,803	$36,110	$36,110	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$235	$814	$227	$1,117	$1,117	$0	0.00%
314000 - AP/IB TESTING REIMBURSEMENT	$0	$0	$7,579	$0	$0	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$147	$0	$0	$0	$0	$0	0.00%
601600 - TESTING MATERIALS	$80,821	$86,267	$94,260	$80,000	$80,000	$0	0.00%
606000 - FOOD	$62	$25	$56	$100	$100	$0	0.00%
610100 - TESTING SUPPLIES	$2,587	$4,408	$575	$6,309	$6,309	$0	0.00%
Subtotal	**$115,390**	**$103,138**	**$116,500**	**$123,636**	**$123,636**	**$0**	**0.00%**

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
1320 MEDIA SERVICES							
112100 - COMP OF TEACHERS	$2,197,516	$2,407,385	$2,502,682	$2,713,639	$2,927,241	$213,602	7.87%
114100 - COMP OF TEACHER ASS'TS	$454,516	$460,906	$462,369	$508,827	$534,412	$25,585	5.03%
115000 - COMP OF CLERICAL STAFF	$405,359	$420,200	$430,268	$452,248	$471,591	$19,343	4.28%
152000 - COMP OF SUB TEACHERS	$24,327	$23,707	$11,025	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$53,500	$0	$54,000	$0	$0	$0	0.00%
210000 - FICA	$223,925	$239,252	$250,650	$265,860	$286,017	$20,157	7.58%
221000 - VRS (PLAN 1 & 2)	$382,577	$387,413	$323,268	$330,549	$305,480	($25,069)	-7.58%
222000 - VRS (HYBRID)	$123,366	$155,621	$188,187	$221,978	$207,240	($14,738)	-6.64%
230000 - HOSPITALIZATION	$612,164	$557,953	$601,854	$499,259	$569,005	$69,746	13.97%
230100 - RETIREE HEALTH INSURANCE	$96,049	$103,454	$111,957	$83,884	$100,119	$16,235	19.35%
230400 - MEDICARE SUPPLEMENT PART D	$2,473	$5,433	$7,478	$5,785	$7,478	$1,693	29.26%
230500 - HSA CONTRIBUTION EXPENSE	$7,449	$11,022	$956	$0	$0	$0	0.00%
231000 - DENTAL INSURANCE	$28,529	$26,384	$27,151	$26,310	$31,260	$4,950	18.81%
231100 - RETIREE DENTAL INSURANCE	$3,969	$3,893	$4,091	$3,682	$3,682	$0	0.00%
240000 - GROUP LIFE INS	$40,792	$43,815	$40,232	$43,062	$41,726	($1,336)	-3.10%
250000 - DISABILITY INS (PLAN 1&2)	$6,290	$6,281	$6,054	$5,551	$5,974	$423	7.62%
251000 - DISABILITY INS (HYBRID)	$1,886	$2,597	$3,302	$3,227	$3,418	$191	5.92%
275000 - RETIREE HEALTH CREDIT	$36,835	$39,535	$41,254	$44,495	$34,641	($9,854)	-22.15%
280000 - RETIREE SICK LEAVE PAY	$2,430	$3,630	$8,760	$0	$0	$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	$139,793	$113,989	$140,665	$120,175	$189,744	$69,569	57.89%
Subtotal	**$4,843,745**	**$5,012,470**	**$5,216,204**	**$5,328,531**	**$5,719,028**	**$390,497**	**7.33%**
1330 ACADEMIC SERVICES							
300000 - PURCHASED SERVICES	$0	$0	$4,673	$15,000	$15,000	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$0	$0	$3,487	$9,000	$9,000	$0	0.00%
550000 - TRAVEL	$0	$0	$632	$4,000	$4,000	$0	0.00%
580100 - DUES/LICENSES	$0	$0	$470	$2,000	$2,000	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
600000 - MATERIALS & SUPPLIES	$0	$0	$4,791	$10,000	$10,000	$0	0.00%
606000 - FOOD	$0	$0	$2,809	$5,000	$5,000	$0	0.00%
Subtotal	**$0**	**$0**	**$16,861**	**$45,000**	**$45,000**	**$0**	**0.00%**
1400 INSTRUC SUPPORT-SCH ADMIN							
161000 - SUPPLEMENTAL PAY	$34,931	$74,442	$58,841	$41,200	$42,518	$1,318	3.20%
210000 - FICA	$2,607	$5,670	$4,478	$0	$0	$0	0.00%
222000 - VRS (HYBRID)	$0	$0	$5	$0	$0	$0	0.00%
230000 - HOSPITALIZATION	$0	$0	$112	$0	$0	$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	$40	$105	$110	$0	$0	$0	0.00%
231000 - DENTAL INSURANCE	$0	$0	$6	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$22,502	$19,557	$19,800	$25,000	$25,000	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$5,738	$11,426	$107,693	$10,000	$10,000	$0	0.00%
300200 - PRINTING/BINDING	$3,604	$3,160	$4,169	$3,500	$3,500	$0	0.00%
550000 - TRAVEL	$1,885	$2,363	$1,383	$0	$0	$0	0.00%
600000 - MATERIALS & SUPPLIES	$96,760	$10,845	$11,796	$13,000	$13,000	$0	0.00%
Subtotal	**$168,068**	**$127,567**	**$208,393**	**$92,700**	**$94,018**	**$1,318**	**1.42%**
1410 OFFICE OF THE PRINCIPAL							
111000 - COMP OF DIRECTORS	$112,233	$94,815	$88,677	$97,625	$105,055	$7,430	7.61%
112300 - COMP OF COORDINATOR	$111,619	$118,282	$122,980	$152,200	$163,865	$11,665	7.66%
112600 - COMP OF PRINCIPALS	$3,977,943	$4,203,082	$4,324,718	$4,628,658	$4,729,797	$101,139	2.19%
112700 - COMP OF ASS'T PRINCIPALS	$3,942,931	$4,552,896	$4,804,842	$5,054,276	$5,634,330	$580,054	11.48%
114100 - COMP OF TEACHER ASS'TS	$596,131	$684,033	$721,440	$768,935	$813,568	$44,633	5.80%
115000 - COMP OF CLERICAL STAFF	$3,257,538	$3,506,693	$3,650,033	$3,809,732	$3,948,612	$138,880	3.65%
129100 - OVERTIME-FLSA	$32,612	$39,801	$32,884	$64,890	$66,967	$2,077	3.20%
154000 - CLERICAL - SUBS/OVERTIME	$0	$5,182	$0	$0	$8,000	$8,000	100.00%
160000 - COMP - SUPPLEMENTS	$7,694	$0	$0	$0	$0	$0	0.00%
161000 - SUPPLEMENTAL PAY	$25,577	$26,308	$36,151	$0	$0	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
199800 - BONUS - ONE TIME	$141,500	$0	$137,500	$0	$0	$0	0.00%
210000 - FICA	$890,437	$964,798	$1,022,000	$1,063,619	$1,121,429	$57,810	5.44%
221000 - VRS (PLAN 1 & 2)	$1,527,034	$1,589,034	$1,425,989	$1,521,638	$1,311,905	($209,733)	-13.78%
222000 - VRS (HYBRID)	$454,992	$583,674	$586,289	$624,014	$646,331	$22,317	3.58%
230000 - HOSPITALIZATION	$1,724,605	$1,804,938	$2,020,219	$1,620,003	$1,899,292	$279,289	17.24%
230100 - RETIREE HEALTH INSURANCE	$300,290	$329,598	$288,030	$216,786	$327,261	$110,475	50.96%
230400 - MEDICARE SUPPLEMENT PART D	$66,541	$75,098	$101,724	$77,138	$101,724	$24,586	31.87%
230500 - HSA CONTRIBUTION EXPENSE	$15,910	$19,879	$20,943	$24,173	$24,439	$266	1.10%
231000 - DENTAL INSURANCE	$76,714	$81,284	$79,773	$79,554	$93,451	$13,897	17.47%
231100 - RETIREE DENTAL INSURANCE	$8,356	$8,132	$6,273	$5,909	$5,909	$0	0.00%
240000 - GROUP LIFE INS	$159,800	$175,177	$160,726	$171,318	$161,376	($9,942)	-5.80%
250000 - DISABILITY INS (PLAN 1&2)	$24,030	$24,562	$25,883	$25,539	$25,640	$101	0.40%
251000 - DISABILITY INS (HYBRID)	$7,796	$9,867	$10,015	$9,084	$10,685	$1,601	17.62%
275000 - RETIREE HEALTH CREDIT	$144,300	$158,180	$164,772	$175,680	$134,001	($41,679)	-23.72%
280000 - RETIREE SICK LEAVE PAY	$8,171	$10,225	$13,846	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$253,069	$185,282	$227,740	$180,000	$180,000	$0	0.00%
300000 - PURCHASED SERVICES	$42,414	$48,237	$63,266	$192,178	$206,626	$14,448	7.52%
300100 - PROFESSIONAL IMPROVEMENT	$1,500	$4,950	$5,716	$6,803	$6,803	$0	0.00%
300600 - WORKER'S COMPENSATION	$36,414	$36,678	$34,681	$40,272	$40,272	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$27,545	$28,741	$32,752	$4,532	$4,532	$0	0.00%
520100 - POSTAGE	$21,346	$18,595	$18,880	$24,600	$24,600	$0	0.00%
520300 - TELEPHONE	$25,726	$25,598	$26,568	$36,908	$36,908	$0	0.00%
520400 - DATA COMMUNICATION LINES	$3	$203	$0	$0	$0	$0	0.00%
540100 - LEASE/RENTALS	$303,365	$321,092	$321,218	$329,002	$324,790	($4,212)	-1.28%
550000 - TRAVEL	$10,618	$14,999	$15,359	$18,724	$18,724	$0	0.00%
580100 - DUES/LICENSES	$1,700	$1,598	$1,550	$0	$0	$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	$1,010	$1,180	$1,675	$0	$0	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
600000 - MATERIALS & SUPPLIES	$8,631	$4,382	$4,198	$4,642	$4,642	$0	0.00%
600100 - OFFICE SUPPLIES	$108,719	$67,979	$85,723	$194,714	$192,178	($2,536)	-1.30%
604100 - SCHOOL SUPPORT SUPPLIES	$110,290	$78,297	$87,201	$500	$500	$0	0.00%
606000 - FOOD	$33,329	$30,575	$42,012	$0	$0	$0	0.00%
615000 - REIMBURSEMENT-FACILTY USE	$20,009	$51,450	$33,757	$60,000	$60,000	$0	0.00%
Subtotal	**$18,620,442**	**$19,985,376**	**$20,848,003**	**$21,283,646**	**$22,434,212**	**$1,150,566**	**5.41%**
2110 BOARD SERVICES							
111100 - COMP OF BOARD MEMBERS	$84,000	$84,000	$84,000	$84,000	$84,000	$0	0.00%
115000 - COMP OF CLERICAL STAFF	$37,071	$0	$0	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$1,000	$0	$0	$0	$0	$0	0.00%
210000 - FICA	$8,281	$5,622	$6,027	$6,052	$5,904	($148)	-2.45%
221000 - VRS (PLAN 1 & 2)	$5,386	$0	$0	$0	$0	$0	0.00%
230000 - HOSPITALIZATION	$54,349	$49,897	$47,867	$34,534	$44,976	$10,442	30.24%
230500 - HSA CONTRIBUTION EXPENSE	$0	$1,599	$2,399	$2,399	$2,399	$0	0.00%
231000 - DENTAL INSURANCE	$1,205	$1,041	$942	$894	$1,330	$436	48.77%
240000 - GROUP LIFE INS	$434	$0	$0	$0	$0	$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	$88	$0	$0	$0	$0	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$392	$0	$0	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$0	$2,223	$0	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$83,211	$81,787	$23,015	$50,660	$50,660	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$7,100	$11,101	$19,081	$39,000	$39,000	$0	0.00%
550000 - TRAVEL	$11	$961	$931	$200	$200	$0	0.00%
580100 - DUES/LICENSES	$13,193	$13,024	$14,115	$13,700	$13,700	$0	0.00%
601900 - OTHER EXPENSES FOR BOARD	$28	$8,195	$3,792	$5,250	$5,250	$0	0.00%
Subtotal	**$295,751**	**$259,448**	**$202,168**	**$236,689**	**$247,419**	**$10,730**	**4.53%**
2120 EXECUTIVE ADMIN SERVICES							
111000 - COMP OF DIRECTORS	$232,190	$317,238	$342,582	$359,808	$191,896	($167,912)	-46.67%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
111200 - COMP OF SUPERINTENDENT	$181,250	$720,790	$269,080	$275,500	$275,500	$0	0.00%
111300 - COMP OF ASST SUPTS	$0	$0	$172,376	$204,641	$384,073	$179,432	87.68%
111500 - TRAVEL/CAR ALLOWANCE	$0	$0	$12,450	$13,200	$13,200	$0	0.00%
113000 - COMP-PROF SUPV PERSONNEL	$42,550	$115,047	$0	$0	$0	$0	0.00%
115000 - COMP OF CLERICAL STAFF	$228,095	$277,835	$297,345	$295,633	$313,698	$18,065	6.11%
135000 - CLERICAL - PART-TIME	$12,836	$12,308	$11,088	$10,300	$10,630	$330	3.20%
154000 - CLERICAL - SUBS/OVERTIME	$14,026	$874	$375	$30,900	$31,889	$989	3.20%
161000 - SUPPLEMENTAL PAY	$0	$12,180	$0	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$7,000	$0	$5,500	$0	$0	$0	0.00%
210000 - FICA	$52,974	$59,900	$83,360	$75,718	$79,307	$3,589	4.74%
221000 - VRS (PLAN 1 & 2)	$99,605	$126,417	$149,585	$163,244	$143,762	($19,482)	-11.93%
222000 - VRS (HYBRID)	$7,072	$8,910	$37	$0	$0	$0	0.00%
230000 - HOSPITALIZATION	$49,358	$77,870	$81,231	$61,646	$74,870	$13,224	21.45%
230100 - RETIREE HEALTH INSURANCE	$36,873	$44,247	$31,941	$42,000	$31,941	($10,059)	-23.95%
230400 - MEDICARE SUPPLEMENT PART D	$14,387	$15,863	$21,308	$17,120	$21,308	$4,188	24.46%
230500 - HSA CONTRIBUTION EXPENSE	$1,392	$1,670	$0	$0	$0	$0	0.00%
231000 - DENTAL INSURANCE	$2,120	$3,675	$3,168	$3,098	$3,227	$129	4.16%
231100 - RETIREE DENTAL INSURANCE	$273	$248	$0	$0	$0	$0	0.00%
240000 - GROUP LIFE INSURANCE	$8,601	$10,911	$12,421	$13,402	$12,354	($1,048)	-7.82%
250000 - DISABILITY INS (PLAN 1&2)	$1,542	$1,941	$2,662	$2,706	$2,777	$71	2.62%
251000 - DISABILITY INS (HYBRID)	$114	$140	$2	$0	$0	$0	0.00%
270500 - SUPERINTENDENT'S ANNUITY	$1,667	$0	$0	$0	$0	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$7,766	$9,852	$12,737	$13,903	$10,373	($3,530)	-25.39%
280000 - RETIREE SICK LEAVE PAY	$3,146	$0	$0	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$8,335	$13,936	$12,567	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$1,726	$2,821	$36,936	$5,050	$5,050	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
300100 - PROFESSIONAL IMPROVEMENT	$2,695	$3,273	$19,550	$5,000	$5,000	$0	0.00%
300200 - PRINTING/BINDING	$89	$61	$220	$550	$550	$0	0.00%
300600 - WORKER'S COMPENSATION	$10,020	$10,093	$9,544	$11,082	$11,082	$0	0.00%
318000 - LEGAL FEES	$165,308	$319,011	$165,005	$200,000	$200,000	$0	0.00%
360000 - ADVERTISING	$1,860	$906	$496	$3,500	$3,500	$0	0.00%
520100 - POSTAGE	$20,943	$20,886	$1,467	$25,000	$25,000	$0	0.00%
520200 - UPS SERVICE	$2,439	$1,383	$2,701	$1,769	$1,769	$0	0.00%
520300 - TELEPHONE	$2,518	$2,705	$2,884	$4,000	$4,000	$0	0.00%
530200 - UNEMPLOYMENT COMP INS	$0	$0	$0	$1,512	$1,512	$0	0.00%
540100 - LEASE/RENTALS	$23,041	$28,943	$29,165	$25,289	$25,289	$0	0.00%
550000 - TRAVEL	$1,476	$501	$1,948	$500	$500	$0	0.00%
580100 - DUES/LICENSES	$6,255	$6,000	$6,000	$7,639	$7,327	($312)	-4.08%
600000 - MATERIAL & SUPPLIES	$1,507	$2,773	$6,368	$2,900	$2,900	$0	0.00%
600100 - OFFICE SUPPLIES	$5,742	$5,853	$3,664	$5,032	$5,032	$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	$0	$0	$0	$575	$575	$0	0.00%
606000 - FOOD	$0	$0	$5,608	$8,400	$8,400	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$0	$0	$18,961	$1,000	$1,000	$0	0.00%
Subtotal	**$1,258,793**	**$2,237,063**	**$1,832,332**	**$1,891,617**	**$1,909,290**	**$17,673**	**0.93%**
2130 PUBLIC INFORMATION							
111000 - COMP OF DIRECTORS	$86,868	$222,307	$155,724	$162,635	$0	($162,635)	-100.00%
111300 - COMP OF ASST SUPTS	$0	$0	$0	$0	$166,590	$166,590	100.00%
111700 - SPECIALISTS	$0	$49,144	$160,885	$169,645	$179,218	$9,573	5.64%
112300 - COMP OF COORDINATOR	$88,883	$146,341	$114,486	$118,182	$136,045	$17,863	15.11%
115000 - COMP OF CLERICAL STAFF	$85,140	$58,489	$62,956	$64,097	$68,569	$4,472	6.98%
135000 - CLERICAL - PART-TIME	$150	$2,220	$180	$9,270	$9,567	$297	3.20%
160000 - COMP - SUPPLEMENTS	$12,000	$0	$0	$0	$0	$0	0.00%
161000 - SUPPLEMENTAL PAY	$1,000	$105	$0	$39,140	$40,392	$1,252	3.20%
199800 - BONUS - ONE TIME	$3,000	$0	$5,000	$0	$0	$0	0.00%
210000 - FICA	$20,443	$30,545	$37,079	$38,100	$40,752	$2,652	6.96%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
221000 - VRS (PLAN 1 & 2)	$7,537	$8,780	$24,526	$25,513	$22,631	($2,882)	-11.30%
222000 - VRS (HYBRID)	$32,462	$47,261	$44,539	$47,367	$47,999	$632	1.33%
230000 - HOSPITALIZATION	$40,322	$52,606	$60,187	$48,648	$45,502	($3,146)	-6.47%
230500 - HSA CONTRIBUTION EXPENSE	$1,113	$4,175	$3,340	$3,340	$0	($3,340)	-100.00%
231000 - DENTAL INSURANCE	$1,725	$2,693	$2,521	$2,561	$3,092	$531	20.73%
240000 - GROUP LIFE INS	$3,564	$4,880	$5,758	$6,075	$5,838	($237)	-3.90%
250000 - DISABILITY INS (PLAN 1&2)	$119	$137	$438	$429	$442	$13	3.03%
251000 - DISABILITY INS (HYBRID)	$594	$834	$853	$800	$872	$72	9.00%
275000 - RETIREE HEALTH CREDIT	$2,976	$4,151	$5,639	$5,951	$4,717	($1,234)	-20.74%
280000 - RETIREE SICK LEAVE PAY	$2	$0	$0	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$10,241	$0	$0	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$44,972	$41,287	$96,376	$42,993	$47,993	$5,000	11.63%
300100 - PROFESSIONAL IMPROVEMENT	$3,299	$328	$1,470	$6,000	$12,000	$6,000	0.00%
300200 - PRINTING/BINDING	$1,643	$34	$1,998	$3,500	$3,500	$0	0.00%
331000 - REPAIRS TO EQUIPMENT	$2,392	$2,320	$1,034	$3,500	$3,500	$0	0.00%
360000 - ADVERTISING	$0	$5,500	$1,876	$1,229	$1,229	$0	0.00%
540100 - LEASE/RENTALS	$86,510	$104,141	$76,573	$115,000	$115,000	$0	0.00%
550000 - TRAVEL	$1,613	$369	$212	$415	$415	$0	0.00%
580100 - DUES/LICENSES	$425	$295	$1,859	$1,300	$1,300	$0	0.00%
580600 - SUBSCRIPTIONS/JOURNALS	$0	$540	$160	$750	$750	$0	0.00%
600000 - MATERIALS&SUPPLIES	$37,796	$37,115	$47,562	$30,000	$30,000	$0	0.00%
600100 - OFFICE SUPPLIES	$6,422	$5,217	$3,849	$4,000	$4,000	$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	$0	$0	$415	$100	$100	$0	0.00%
603500 - COMPUTER SOFTWARE	$8,480	$9,206	$9,497	$8,780	$8,312	($468)	-5.33%
650000 - DONATIONS-SPECIAL PROGRAM	$6,765	$9,823	$21,569	$10,000	$10,000	$0	0.00%
810000 - REPLACEMENT EQUIP	$9,035	$14,819	$5,352	$28,000	$28,000	$0	0.00%
Subtotal	**$607,491**	**$865,662**	**$953,913**	**$997,320**	**$1,038,325**	**$41,005**	**4.11%**

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
2140 HUMAN RESOURCES							
111000 - COMP OF DIRECTORS	$313,290	$246,542	$282,619	$295,480	$308,805	$13,325	4.51%
111300 - COMP OF ASST SUPTS	$112,387	$163,256	$177,086	$185,144	$186,051	$907	0.49%
111600 - RECERTIFICATION SPCLST	$89,735	$95,923	$100,702	$108,247	$123,713	$15,466	14.29%
111700 - SPECIALISTS	$81,166	$81,053	$84,922	$93,034	$157,368	$64,334	69.15%
113000 - COMP-PROF SUPV PERSONNEL	$0	$20,882	$78,010	$81,560	$85,820	$4,260	5.22%
115000 - COMP OF CLERICAL STAFF	$325,006	$352,280	$426,452	$541,684	$583,872	$42,188	7.79%
135000 - CLERICAL - PART-TIME	$14,893	$27,585	$14,832	$26,780	$27,637	$857	3.20%
152000 - COMP OF SUB TEACHERS	$0	$25,408	$23,625	$0	$0	$0	0.00%
161000 - SUPPLEMENTAL PAY	$17,083	$20,645	$18,338	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$10,000	$0	$11,000	$0	$0	$0	0.00%
210000 - FICA	$71,449	$76,942	$91,219	$96,798	$108,157	$11,359	11.73%
221000 - VRS (PLAN 1 & 2)	$87,996	$111,631	$112,081	$120,547	$109,263	($11,284)	-9.36%
222000 - VRS (HYBRID)	$36,184	$42,794	$59,001	$73,961	$73,262	($699)	-0.95%
230000 - HOSPITALIZATION	$69,739	$70,004	$89,037	$83,252	$113,381	$30,129	36.19%
230100 - RETIREE HEALTH INSURANCE	$9,819	$10,909	$11,278	$7,351	$11,278	$3,927	53.42%
230400 - MEDICARE SUPPLEMENT PART D	$1,236	$1,401	$1,841	$1,424	$1,841	$417	29.26%
230500 - HSA CONTRIBUTION EXPENSE	$2,868	$3,286	$5,281	$5,281	$5,281	$0	0.00%
231000 - DENTAL INSURANCE	$4,625	$4,612	$5,059	$5,361	$6,953	$1,592	29.70%
231100 - RETIREE DENTAL INSURANCE	$818	$893	$893	$818	$818	$0	0.00%
240000 - GROUP LIFE INSURANCE	$10,012	$12,451	$13,535	$14,682	$14,726	$44	0.30%
250000 - DISABILITY INS (PLAN 1&2)	$1,649	$1,772	$2,033	$2,023	$2,297	$274	13.54%
251000 - DISABILITY INS (HYBRID)	$616	$700	$970	$1,091	$1,039	($52)	-4.77%
275000 - RETIREE HEALTH CREDIT	$9,041	$11,243	$13,879	$15,799	$12,396	($3,403)	-21.54%
280000 - RETIREE SICK LEAVE PAY	$0	$0	$0	$34,000	$34,000	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$6,007	$1,938	$4,741	$89,000	$89,000	$0	0.00%
300000 - PURCHASED SERVICES	$161,479	$89,720	$60,720	$39,447	$366,791	$327,344	829.83%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
300100 - PROFESSIONAL IMPROVEMENT	$12,272	$12,540	$23,985	$4,200	$4,200	$0	0.00%
300700 - RECRUITING EXPENSES	$29,348	$23,134	$32,260	$37,000	$37,000	$0	0.00%
313000 - PROFESSIONAL SERVICES	$0	$22,068	$82,084	$0	$0	$0	0.00%
318000 - LEGAL FEES	$75,341	$336,368	$336,898	$81,000	$81,000	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$4,799	$6,298	$6,326	$10,000	$10,000	$0	0.00%
360000 - ADVERTISING	$0	$8,000	$8,590	$10,500	$10,500	$0	0.00%
530200 - UNEMPLOYMENT COMP INS	$10,000	$0	$0	$2,000	$2,000	$0	0.00%
540100 - LEASE/RENTALS	$2,452	$2,499	$2,662	$4,080	$4,080	$0	0.00%
580100 - DUES/LICENSES	$1,860	$1,694	$3,100	$0	$0	$0	0.00%
600000 - MATERIALS & SUPPLIES	$28,906	$22,260	$28,842	$11,500	$11,500	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$117,103	$0	$0	$0	$0	$0	0.00%
606000 - FOOD	$1,428	$1,673	$1,097	$1,000	$1,000	$0	0.00%
609200 - EMPLOYEE RECOGNITION PROG	$17,916	$16,843	$20,942	$19,500	$19,500	$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	$0	$0	$0	$3,500	$3,500	$0	0.00%
Subtotal	**$1,738,526**	**$1,927,245**	**$2,235,938**	**$2,107,044**	**$2,608,029**	**$500,985**	**23.78%**
2150 CONSTRUCTION MANAGEMENT							
111000 - COMP OF DIRECTORS	$39,723	$0	$0	$0	$0	$0	0.00%
210000 - FICA	$2,823	$0	$0	$0	$0	$0	0.00%
221000 - VRS (PLAN 1 & 2)	$6,602	$0	$0	$0	$0	$0	0.00%
230000 - HOSPITALIZATION	$4,253	$0	$0	$0	$0	$0	0.00%
231000 - DENTAL INSURANCE	$223	$0	$0	$0	$0	$0	0.00%
240000 - GROUP LIFE INSURANCE	$532	$0	$0	$0	$0	$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	$100	$0	$0	$0	$0	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$481	$0	$0	$0	$0	$0	0.00%
Subtotal	**$54,737**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**
2160 FISCAL SERVICES							
111000 - COMP OF DIRECTORS	$126,236	$213,336	$319,995	$329,799	$344,674	$14,875	4.51%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
111300 - COMP OF ASST SUPTS	$164,206	$184,700	$191,245	$200,773	$201,757	$984	0.49%
111700 - SPECIALISTS	$0	$25,361	$83,522	$87,323	$91,884	$4,561	5.22%
113000 - COMP-PROF SUPV PERSONNEL	$230,656	$170,983	$186,183	$274,624	$302,633	$28,009	10.20%
113500 - SUPERVISOR	$184,040	$252,737	$262,779	$274,732	$287,121	$12,389	4.51%
115000 - COMP OF CLERICAL STAFF	$587,074	$600,583	$688,871	$820,920	$800,634	($20,286)	-2.47%
199800 - BONUS - ONE TIME	$14,000	$0	$14,000	$0	$0	$0	0.00%
210000 - FICA	$93,264	$103,727	$126,438	$143,007	$147,389	$4,382	3.06%
221000 - VRS (PLAN 1 & 2)	$163,718	$140,127	$130,469	$136,153	$108,389	($27,764)	-20.39%
222000 - VRS (HYBRID)	$53,535	$96,602	$137,641	$174,524	$166,591	($7,933)	-4.55%
230000 - HOSPITALIZATION	$186,158	$186,268	$240,202	$215,268	$1,074,220	$858,952	399.02%
230100 - RETIREE HEALTH INSURANCE	$3,607	$4,722	$4,578	$0	$4,578	$4,578	100.00%
230400 - MEDICARE SUPPLEMENT PART D	$2,473	$2,802	$3,682	$2,848	$3,682	$833	29.26%
230500 - HSA CONTRIBUTION EXPENSE	$4,731	$0	$2,099	$2,108	$2,108	$0	0.00%
231000 - DENTAL INSURANCE	$7,940	$8,470	$9,735	$9,828	$11,639	$1,811	18.43%
240000 - GROUP LIFE INSURANCE	$17,312	$19,087	$20,212	$20,970	$20,853	($117)	-0.56%
250000 - DISABILITY INS (PLAN 1&2)	$2,554	$2,220	$2,413	$2,306	$2,140	($166)	-7.20%
251000 - DISABILITY INS (HYBRID)	$833	$1,496	$2,059	$2,456	$2,582	$126	5.13%
275000 - RETIREE HEALTH CREDIT	$15,633	$17,235	$20,726	$24,068	$17,327	($6,741)	-28.01%
281000 - ANNUAL LEAVE PAYOFF	$5,733	$24,849	$12,816	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$24,593	$28,268	$59,374	$51,066	$51,066	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$21,594	$20,051	$24,947	$26,000	$26,000	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$0	$0	$0	$16,370	$16,370	$0	0.00%
550000 - TRAVEL	$332	$572	$2,743	$300	$300	$0	0.00%
580100 - DUES/LICENSES	$1,752	$1,469	$2,524	$2,000	$2,000	$0	0.00%
580700 - MISC. FEES/CHARGES	$160,913	$0	$0	$0	$0	$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	$0	$649	$128	$0	$0	$0	0.00%
600000 - MATERIALS & SUPPLIES	$11,155	$8,447	$29,791	$5,320	$5,320	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
601500 - COMPUTER SUPPL/SOFTWARE	$8,187	$5,572	$0	$0	$0	$0	0.00%
606000 - FOOD	$2,416	$3,334	$770	$350	$350	$0	0.00%
615800 - FURNISHINGS-REPL-UNDER 5K	$42,190	$7,691	$0	$10,000	$10,000	$0	0.00%
Subtotal	**$2,136,836**	**$2,131,358**	**$2,579,942**	**$2,833,113**	**$3,701,607**	**$868,494**	**30.66%**
2170 PURCHASING							
112300 - COMP OF COORDINATOR	$36,124	$0	$0	$0	$0	$0	0.00%
113500 - SUPERVISOR	$76,980	$127,926	$133,007	$139,059	$145,330	$6,271	4.51%
115000 - COMP OF CLERICAL STAFF	$61,438	$79,893	$82,700	$86,464	$163,844	$77,380	89.49%
199800 - BONUS - ONE TIME	$2,000	$0	$2,000	$0	$0	$0	0.00%
210000 - FICA	$12,401	$14,841	$15,523	$16,018	$21,774	$5,756	35.93%
221000 - VRS (PLAN 1 & 2)	$28,810	$34,481	$30,652	$32,048	$28,831	($3,217)	-10.04%
222000 - VRS (HYBRID)	$0	$0	$0	$0	$9,619	$9,619	100.00%
230000 - HOSPITALIZATION	$36,991	$34,245	$39,351	$30,288	$53,747	$23,459	77.45%
231000 - DENTAL INSURANCE	$1,662	$1,488	$1,488	$1,489	$2,659	$1,170	78.58%
240000 - GROUP LIFE INSURANCE	$2,323	$2,780	$2,545	$2,662	$3,279	$617	23.18%
250000 - DISABILITY INS (PLAN 1&2)	$454	$532	$555	$537	$563	$26	4.84%
251000 - DISABILITY INS (HYBRID)	$0	$0	$0	$0	$174	$174	100.00%
275000 - RETIREE HEALTH CREDIT	$2,098	$2,510	$2,610	$2,730	$2,722	($8)	-0.29%
281000 - ANNUAL LEAVE PAYOFF	$980	$1,156	$2,042	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$3,210	$2,530	$2,452	$4,432	$4,432	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$1,772	$1,997	$2,437	$5,680	$5,680	$0	0.00%
550000 - TRAVEL	$0	$51	$0	$0	$0	$0	0.00%
580100 - DUES/LICENSES	$910	$380	$0	$1,500	$1,500	$0	0.00%
600000 - MATERIALS&SUPPLIES	$172,603	$0	$0	$0	$0	$0	0.00%
Subtotal	**$440,755**	**$304,811**	**$317,362**	**$322,907**	**$444,154**	**$121,247**	**37.55%**
2220 HEALTH SERVICES							
111000 - COMP OF DIRECTORS	$131,637	$139,536	$145,078	$151,680	$158,520	$6,840	4.51%
113100 - COMP OF SCHOOL NURSES	$1,706,042	$1,778,155	$1,965,006	$2,155,056	$2,271,171	$116,115	5.39%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
113500 - SUPERVISOR	$0	$0	$54,201	$118,708	$124,062	$5,354	4.51%
113900 - COMP OF THERAPISTS	$1,041,169	$1,004,998	$945,969	$1,160,813	$1,232,653	$71,840	6.19%
114800 - CLINICAL ASSISTANTS	$145,678	$138,163	$152,728	$161,377	$163,858	$2,481	1.54%
115000 - COMP OF CLERICAL STAFF	$4,889	$0	$0	$0	$0	$0	0.00%
133900 - THERAPISTS - PART-TIME	$109,420	$110,303	$121,092	$103,000	$106,296	$3,296	3.20%
152100 - COMP-NURSING SUBSTITUTE	$75,788	$66,710	$108,813	$85,490	$88,226	$2,736	3.20%
161000 - SUPPLEMENTAL PAY	$54,384	$41,525	$19,816	$61,491	$63,459	$1,968	3.20%
162000 - NON-CONTRACTED COMP	$2,933	$0	$0	$10,300	$10,630	$330	3.20%
199800 - BONUS - ONE TIME	$53,000	$0	$55,500	$0	$0	$0	0.00%
210000 - FICA	$242,707	$242,320	$262,079	$269,282	$289,266	$19,984	7.42%
221000 - VRS (PLAN 1 & 2)	$202,697	$191,476	$150,491	$156,391	$149,042	($7,349)	-4.70%
222000 - VRS (HYBRID)	$306,885	$314,397	$360,115	$428,695	$375,201	($53,494)	-12.48%
230000 - HOSPITALIZATION	$493,934	$393,075	$547,242	$480,682	$569,491	$88,809	18.48%
230100 - RETIREE HEALTH INSURANCE	$28,858	$35,418	$32,109	$20,308	$31,941	$11,633	57.28%
230400 - MEDICARE SUPPLEMENT PART D	$14,837	$17,017	$22,434	$17,356	$22,434	$5,078	29.26%
230500 - HSA CONTRIBUTION EXPENSE	$3,845	$7,003	$10,748	$12,419	$15,759	$3,340	26.89%
231000 - DENTAL INSURANCE	$26,582	$22,082	$26,512	$27,200	$31,365	$4,165	15.31%
240000 - GROUP LIFE INSURANCE	$40,603	$40,786	$38,389	$42,851	$42,047	($804)	-1.88%
250000 - DISABILITY INS (PLAN 1&2)	$3,137	$3,033	$2,773	$2,765	$2,915	$150	5.42%
251000 - DISABILITY INS (HYBRID)	$5,090	$5,214	$6,044	$6,200	$6,240	$40	0.65%
275000 - RETIREE HEALTH CREDIT	$36,608	$36,830	$39,366	$45,374	$33,709	($11,665)	-25.71%
280000 - RETIREE SICK LEAVE PAY	$0	$300	$0	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$1,428,752	$1,275,561	$1,259,425	$1,157,133	$1,157,133	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$4,569	$1,882	$2,829	$4,000	$4,000	$0	0.00%
311000 - MEDICAL SERVICES	$0	$498	$0	$500	$500	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$26,841	$28,921	$30,800	$14,950	$14,950	$0	0.00%
540100 - LEASE/RENTALS	$1,054	$1,513	$1,631	$1,000	$1,000	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
550000 - TRAVEL	$7,292	$8,299	$6,141	$5,000	$5,000	$0	0.00%
580100 - DUES/LICENSES	$1,880	$1,580	$3,135	$3,100	$3,100	$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	$4,672	$5,054	$5,519	$5,225	$5,225	$0	0.00%
600000 - MATERIALS & SUPPLIES	$20,748	$0	$0	$0	$0	$0	0.00%
600100 - OFFICE SUPPLIES	$6,170	$1,327	$7,673	$4,000	$4,000	$0	0.00%
600400 - MEDICAL & DENTAL SUPPLIES	$42,066	$27,391	$43,708	$64,940	$64,940	$0	0.00%
603500 - COMPUTER SOFTWARE	$0	$0	$94	$1,000	$1,000	$0	0.00%
606000 - FOOD	$999	$847	$989	$1,000	$1,000	$0	0.00%
Subtotal	**$6,275,765**	**$5,941,213**	**$6,428,451**	**$6,779,286**	**$7,050,132**	**$270,846**	**4.00%**
2230 PSYCHOLOGICAL SERVICES							
113200 - COMP OF PSYCHOLOGISTS	$695,646	$605,412	$571,409	$1,183,347	$1,281,372	$98,025	8.28%
161000 - SUPPLEMENTAL PAY	$185,032	$61,403	$131,329	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$8,500	$0	$7,000	$0	$0	$0	0.00%
210000 - FICA	$67,345	$50,773	$53,831	$88,727	$96,250	$7,523	8.48%
221000 - VRS (PLAN 1 & 2)	$72,945	$54,858	$58,177	$62,887	$45,355	($17,532)	-27.88%
222000 - VRS (HYBRID)	$32,815	$45,818	$26,671	$114,763	$71,956	($42,807)	-37.30%
230000 - HOSPITALIZATION	$57,626	$26,988	$37,425	$79,851	$86,517	$6,666	8.35%
230100 - RETIREE HEALTH INSURANCE	$5,037	$2,361	$2,129	$0	$2,129	$2,129	100.00%
230400 - MEDICARE SUPPLEMENT PART D	$0	$53	$115	$89	$115	$26	29.19%
231000 - DENTAL INSURANCE	$3,028	$1,689	$2,061	$1,691	$4,255	$2,564	151.63%
231100 - RETIREE DENTAL INSURANCE	$124	$0	$0	$0	$0	$0	0.00%
240000 - GROUP LIFE INSURANCE	$8,527	$8,117	$6,744	$13,969	$14,299	$330	2.36%
250000 - DISABILITY INS (PLAN 1&2)	$1,343	$848	$1,059	$1,055	$1,373	$318	30.14%
251000 - DISABILITY INS (HYBRID)	$521	$740	$427	$1,767	$803	($964)	-54.56%
271000 - ANNUITY FOR NON-VRS EMP.	$492	$0	$0	$0	$0	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$7,700	$7,330	$6,915	$14,326	$8,355	($5,971)	-41.68%
300000 - PURCHASED SERVICES	$194,385	$198,603	$219,109	$246,095	$246,095	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
300001 - PURCH SRVC FZN FTES	$0	$393,544	$522,553	$0	$0	$0	0.00%
550000 - TRAVEL	$5,099	$3,941	$3,598	$4,000	$4,000	$0	0.00%
600000 - MATERIALS & SUPPLIES	$15,456	$19,497	$26,577	$19,500	$19,500	$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	$0	$0	$0	$550	$550	$0	0.00%
Subtotal	**$1,361,620**	**$1,481,975**	**$1,677,130**	**$1,832,617**	**$1,882,924**	**$50,307**	**2.75%**
3100 TRANSP - MGMT & DIRECTION							
111000 - COMP OF DIRECTORS	$134,254	$143,107	$148,791	$155,562	$162,577	$7,015	4.51%
112300 - COMP OF COORDINATOR	$191,325	$151,253	$139,140	$164,029	$79,759	($84,270)	-51.38%
113000 - COMP-PROF SUPV PERSONNEL	$163,900	$263,162	$279,361	$292,073	$307,328	$15,255	5.22%
113500 - SUPERVISOR	$101,419	$108,519	$77,028	$117,962	$108,094	($9,868)	-8.37%
114000 - COMP-TECHNICAL PERSONNEL	$276,952	$288,192	$350,199	$291,618	$597,593	$305,975	104.92%
115000 - COMP OF CLERICAL STAFF	$291,727	$336,270	$300,200	$343,391	$190,029	($153,362)	-44.66%
154000 - CLERICAL - SUBS/OT	$2,360	$4,529	$12,374	$2,060	$2,126	$66	3.20%
199800 - BONUS - ONE TIME	$18,000	$0	$16,000	$0	$0	$0	0.00%
210000 - FICA	$87,406	$95,703	$97,320	$98,988	$105,281	$6,293	6.36%
221000 - VRS (PLAN 1 & 2)	$163,623	$179,498	$155,633	$152,536	$146,042	($6,494)	-4.26%
222000 - VRS (HYBRID)	$18,966	$17,957	$19,164	$42,841	$26,035	($16,806)	-39.23%
230000 - HOSPITALIZATION	$159,071	$161,413	$193,620	$166,489	$205,847	$39,358	23.64%
230100 - RETIREE HEALTH INSURANCE	$182,285	$202,031	$165,637	$149,796	$165,637	$15,841	10.57%
230400 - MEDICARE SUPPLEMENT PART D	$70,475	$71,695	$88,968	$69,843	$88,968	$19,125	27.38%
231000 - DENTAL INSURANCE	$6,039	$6,277	$6,869	$6,800	$9,313	$2,513	36.96%
231100 - RETIREE DENTAL INSURANCE	$2,638	$2,389	$1,636	$1,863	$1,863	$0	0.00%
240000 - GROUP LIFE INS	$14,722	$15,920	$14,271	$14,468	$15,407	$939	6.49%
250000 - DISABILITY INS (PLAN 1&2)	$2,688	$2,918	$2,922	$2,613	$2,856	$243	9.30%
251000 - DISABILITY INS (HYBRID)	$324	$299	$313	$644	$460	($184)	-28.57%
275000 - RETIREE HEALTH CREDIT	$13,293	$14,375	$14,634	$16,263	$12,174	($4,089)	-25.14%
280000 - RETIREE SICK LEAVE PAY	$0	$0	$987	$34,000	$34,000	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
281000 - ANNUAL LEAVE PAYOFF	$43,613	$6,574	$39,940	$41,400	$41,400	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$9,066	$10,951	$487	$6,021	$16,021	$10,000	166.09%
331000 - REPAIRS TO EQUIPMENT	$0	$0	$0	$300	$300	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$243,148	$264,694	$270,258	$311,200	$311,200	$0	0.00%
510100 - ELECTRICITY	$24,302	$25,601	$25,762	$24,000	$24,000	$0	0.00%
510300 - WATER/SEWAGE FEES	$1,406	$2,253	$2,563	$2,000	$2,000	$0	0.00%
520300 - TELEPHONE	$3,087	$3,197	$3,211	$3,200	$3,200	$0	0.00%
530200 - UNEMPLOYMENT COMP INS	$154,916	$3,000	$911	$3,000	$3,000	$0	0.00%
540100 - LEASE/RENTALS	$6,993	$8,337	$9,134	$6,800	$10,800	$4,000	58.82%
550000 - TRAVEL	$0	$0	$0	$400	$400	$0	0.00%
600000 - MATERIALS & SUPPLIES	$0	$0	$993	$0	$0	$0	0.00%
600100 - OFFICE SUPPLIES	$12,772	$11,722	$13,236	$10,084	$14,084	$4,000	39.67%
601500 - COMPUTER SUPPL/SOFTWARE	$1,567	$7,194	$1,573	$3,000	$11,000	$8,000	266.67%
810000 - REPLACEMENT EQUIPMENT	$0	$0	$1,078	$2,954	$2,954	$0	0.00%
Subtotal	**$2,402,340**	**$2,409,031**	**$2,454,212**	**$2,538,198**	**$2,701,748**	**$163,549**	**6.44%**
3200 VEHICLE OPERATION SVCS							
113000 - COMP-PROF SUPV PERSONNEL	$26,880	$28,440	$25,260	$0	$0	$0	0.00%
117000 - DRIVER PAY	$9,379,919	$10,071,923	$10,570,334	$8,329,137	$8,563,313	$234,176	2.81%
128200 - DRIVER OVER 20 HOURS	$0	$0	$0	$1,274,307	$1,315,085	$40,778	3.20%
128400 - DRIVER OVER 40 HOURS	$0	$0	$0	$24,004	$24,772	$768	3.20%
128500 - AIDES OVER 20 HOURS	$0	$0	$0	$185,400	$191,333	$5,933	3.20%
128600 - AIDES OVER 40 HOURS	$0	$0	$0	$10,300	$10,630	$330	3.20%
128800 - NON-CONTRACT DRIVER > 40	$0	$0	$0	$7,725	$7,972	$247	3.20%
129200 - DRIVER TRAINING	$319	$118	$387	$56,238	$58,038	$1,800	3.20%
129400 - NON-CONTRACT AIDES > 40	$0	$0	$0	$8,240	$8,504	$264	3.20%
129600 - BUS AIDE TRAINING	$251	$0	$0	$11,421	$11,786	$365	3.20%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
134000 - COMP OF BUS AIDES	$1,227,783	$1,365,049	$1,401,683	$1,142,213	$1,349,433	$207,220	18.14%
154400 - NON-CONTRACTED DRIVER	$538,613	$389,288	$376,482	$459,123	$473,814	$14,692	3.20%
154500 - NON-CONTRACTED BUS AIDE	$343,352	$477,942	$449,762	$518,890	$535,495	$16,604	3.20%
161000 - SUPPLEMENTAL PAY	$5,135	$28,853	$15,136	$1,085,629	$1,220,370	$134,740	12.41%
199700 - ATTENDANCE BONUS	$93,500	$65,250	$62,000	$35,000	$36,120	$1,120	3.20%
199800 - BONUS - ONE TIME	$373,500	$0	$397,250	$0	$0	$0	0.00%
210000 - FICA	$854,872	$891,294	$953,616	$614,342	$663,615	$49,273	8.02%
221000 - VRS (PLAN 1 & 2)	$219,757	$211,039	$238,117	$216,173	$223,861	$7,688	3.56%
222000 - VRS (HYBRID)	$178,120	$204,333	$240,643	$326,157	$281,452	($44,705)	-13.71%
230000 - HOSPITALIZATION	$2,602,337	$2,553,351	$2,985,423	$2,529,715	$2,586,313	$56,598	2.24%
230100 - RETIREE HEALTH INSURANCE	$121,296	$134,689	$118,657	$50,336	$118,657	$68,321	135.73%
230400 - MEDICARE SUPPLEMENT PART D	$12,649	$22,315	$35,345	$25,522	$35,345	$9,823	38.49%
230500 - HSA CONTRIBUTION EXPENSE	$17,985	$18,641	$24,835	$28,496	$21,557	($6,939)	-24.35%
231000 - DENTAL INSURANCE	$111,723	$108,409	$113,244	$113,865	$135,241	$21,376	18.77%
231100 - RETIREE DENTAL INSURANCE	$2,802	$2,777	$1,983	$1,773	$1,773	$0	0.00%
240000 - GROUP LIFE INSURANCE	$84,584	$88,049	$80,241	$83,558	$80,496	($3,062)	-3.66%
250000 - DISABILITY INS (PLAN 1&2)	$16,023	$17,307	$17,060	$13,023	$12,948	($75)	-0.58%
251000 - DISABILITY INS (HYBRID)	$8,705	$8,378	$9,782	$8,428	$8,848	$420	4.98%
271000 - ANNUITY FOR NON-VRS EMP.	$3,000	$4,229	$2,900	$3,600	$3,000	($600)	-16.67%
275000 - RETIREE HEALTH CREDIT	$39,136	$40,771	$46,639	$53,043	$49,354	($3,689)	-6.95%
280000 - RETIREE SICK LEAVE PAY	$21,765	$15,367	$18,759	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$15,241	$7,257	$12,166	$15,500	$15,500	$0	0.00%
300600 - WORKER'S COMPENSATION	$159,122	$160,276	$151,549	$175,979	$175,979	$0	0.00%
300800 - STAFF TRAINING	$4,566	$9,730	$2,055	$4,305	$9,305	$5,000	116.14%
300900 - STUDENT TRAINING	$0	$0	$1,495	$0	$0	$0	0.00%
311000 - MEDICAL SERVICES	$10,912	$8,869	$13,066	$27,000	$27,000	$0	0.00%
330800 - VEHICLE REPAIRS	$14,636	$11,501	$23,471	$12,000	$12,000	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
331000 - REPAIRS TO EQUIPMENT	$0	$0	$0	$2,500	$2,500	$0	0.00%
342000 - IN-LIEU-OF TRANSPORTATION	$36,293	$32,139	$54,236	$39,000	$39,000	$0	0.00%
343000 - TRANS SERVICE BY CONTRACT	$2,309,645	$1,871,576	$1,629,468	$2,294,000	$2,294,000	$0	0.00%
360000 - ADVERTISING	$0	$0	$4,000	$900	$5,400	$4,500	500.00%
520100 - POSTAGE	$49	$115	$11	$300	$300	$0	0.00%
530900 - FLEET INSURANCE	$90,005	$98,185	$97,630	$97,713	$100,891	$3,178	3.25%
550000 - TRAVEL	$41	$9	$10	$500	$500	$0	0.00%
580100 - DUES/LICENSES	$930	$1,995	$3,164	$4,530	$4,530	$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	$2,154,589	$1,913,177	$1,505,388	$2,222,765	$2,287,765	$65,000	2.92%
601200 - OTHER OPERATING SUPPLIES	$32,233	$16,512	$35,807	$9,662	$12,662	$3,000	31.05%
615200 - TRAINING MATERIALS	$820	$1,076	$5,490	$1,000	$6,000	$5,000	500.00%
Subtotal	**$21,113,088**	**$20,880,226**	**$21,724,543**	**$22,123,313**	**$23,022,456**	**$899,144**	**4.06%**
3400 VEHICLE MAINTENANCE SVCS							
330900 - BUS REPAIRS	$2,106,627	$2,493,219	$2,772,499	$2,963,367	$3,115,001	$151,634	5.12%
331000 - REPAIRS TO EQUIPMENT	$1,881	$1,414	$7,768	$57,304	$57,304	$0	0.00%
673000 - INTER AGENCY	$140,334	$76,896	$0	$0	$0	$0	0.00%
Subtotal	**$2,248,842**	**$2,571,528**	**$2,780,267**	**$3,020,671**	**$3,172,305**	**$151,634**	**5.02%**
4100 MAINT - MGMT & DIRECTION							
111000 - COMP OF DIRECTORS	$124,586	$116,626	$188,042	$146,482	$318,382	$171,900	117.35%
113600 - SUPERVISOR - MAINTENANCE	$229,596	$222,750	$265,647	$276,909	$389,914	$113,005	40.81%
115000 - COMP OF CLERICAL STAFF	$183,166	$200,181	$212,924	$228,966	$234,341	$5,375	2.35%
153500 - CAFETERIA MONITORS	$0	$0	$0	$0	$270,000	$270,000	100.00%
199800 - BONUS - ONE TIME	$5,000	$0	$7,000	$0	$0	$0	0.00%
210000 - FICA	$38,899	$38,540	$48,447	$45,876	$68,287	$22,411	48.85%
221000 - VRS (PLAN 1 & 2)	$48,185	$44,617	$48,516	$45,315	$57,897	$12,582	27.77%
222000 - VRS (HYBRID)	$40,243	$43,404	$50,436	$50,611	$67,019	$16,408	32.42%
230000 - HOSPITALIZATION	$96,899	$94,798	$115,913	$88,064	$118,313	$30,249	34.35%
230100 - RETIREE HEALTH INSURANCE	$203,305	$193,322	$144,372	$248,367	$141,541	($106,826)	-43.01%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
230400 - MEDICARE SUPPLEMENT PART D	$63,618	$70,796	$89,032	$69,839	$89,032	$19,193	27.48%
231000 - DENTAL INSURANCE	$4,352	$4,046	$4,452	$4,170	$5,652	$1,482	35.54%
231100 - RETIREE DENTAL INSURANCE	$4,165	$2,554	$1,116	$1,182	$1,182	$0	0.00%
240000 - GROUP LIFE INS	$7,130	$7,097	$7,793	$7,525	$9,997	$2,472	32.85%
250000 - DISABILITY INS (PLAN 1&2)	$756	$698	$881	$761	$1,132	$371	48.75%
251000 - DISABILITY INS (HYBRID)	$650	$698	$844	$760	$1,116	$356	46.84%
275000 - RETIREE HEALTH CREDIT	$6,438	$6,408	$7,991	$7,717	$8,300	$583	7.55%
280000 - RETIREE SICK LEAVE PAY	$0	$0	$0	$34,000	$34,000	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$9,330	$5,561	$0	$39,000	$39,000	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$2,961	$1,804	$7,539	$14,000	$14,000	$0	0.00%
311000 - MEDICAL SERVICES	$1,270	$1,158	$1,046	$2,000	$2,000	$0	0.00%
520300 - TELEPHONE	$6,285	$103	$126	$6,500	$6,500	$0	0.00%
530200 - UNEMPLOYMENT COMP INS	$11,570	$1,560	$246	$2,500	$2,500	$0	0.00%
540100 - LEASE/RENTALS	$2,786	$3,502	$4,002	$3,500	$3,500	$0	0.00%
550000 - TRAVEL	$74	$65	$0	$100	$100	$0	0.00%
600000 - MATERIALS & SUPPLIES	$0	$0	$0	$100,000	$100,000	$0	0.00%
600100 - OFFICE SUPPLIES	$5,972	$10,788	$8,863	$10,000	$10,000	$0	0.00%
606000 - FOOD	$0	$266	$4,296	$0	$0	$0	0.00%
Subtotal	**$1,097,238**	**$1,071,343**	**$1,219,522**	**$1,434,144**	**$1,993,705**	**$559,561**	**39.02%**
4200 BUILDING SERVICES							
116100 - COMP OF MAINT EMPLOYEES	$3,073,898	$3,222,068	$3,424,706	$3,848,106	$3,895,146	$47,040	1.22%
119100 - COMP OF CUSTODIANS	$3,049,083	$3,274,624	$3,264,189	$3,530,787	$3,622,806	$92,019	2.61%
126100 - COMP OF MAINTENANCE - O/T	$71,958	$59,949	$53,308	$70,040	$72,281	$2,241	3.20%
129000 - CUSTODIANS/OVERTIME/SUBS	$187,499	$240,420	$321,308	$273,520	$282,272	$8,753	3.20%
129700 - HOURLY CUSTODIAN	$1,967,521	$1,904,551	$2,217,291	$2,116,856	$2,184,595	$67,739	3.20%
136100 - MAINTENANCE - SUMMER	$149,486	$138,530	$153,832	$259,458	$267,761	$8,303	3.20%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
161000 - SUPPLEMENTAL PAY	$5,699	$10,708	$3,913	$0	$30,000	$30,000	100.00%
163000 - FACILITY USE - OVERTIME	$64,082	$72,873	$75,181	$75,750	$78,174	$2,424	3.20%
199800 - BONUS - ONE TIME	$180,500	$0	$216,000	$0	$0	$0	0.00%
210000 - FICA	$639,622	$655,277	$720,022	$535,111	$546,400	$11,289	2.11%
221000 - VRS (PLAN 1 & 2)	$351,086	$360,602	$262,116	$289,662	$216,802	($72,860)	-25.15%
222000 - VRS (HYBRID)	$230,848	$257,414	$312,146	$371,599	$377,853	$6,254	1.68%
230000 - HOSPITALIZATION	$1,336,354	$1,244,241	$1,327,889	$1,101,257	$1,716,674	$615,417	55.88%
230100 - RETIREE HEALTH INSURANCE	$42,500	$59,382	$114,868	$74,852	$129,304	$54,453	72.75%
230400 - MEDICARE SUPPLEMENT PART D	$8,542	$10,880	$19,529	$14,346	$19,529	$5,183	36.13%
230500 - HSA CONTRIBUTION EXPENSE	$5,185	$8,321	$8,317	$8,138	$12,936	$4,798	58.96%
231000 - DENTAL INSURANCE	$51,622	$48,498	$44,522	$46,113	$56,548	$10,435	22.63%
231100 - RETIREE DENTAL INSURANCE	$1,190	$1,289	$3,248	$2,500	$2,500	$0	0.00%
240000 - GROUP LIFE INS	$80,947	$83,919	$76,515	$86,347	$75,842	($10,505)	-12.17%
250000 - DISABILITY INS (PLAN 1&2)	$10,192	$10,428	$9,153	$8,765	$7,504	($1,261)	-14.39%
251000 - DISABILITY INS (HYBRID)	$7,000	$7,519	$9,138	$8,974	$9,607	$633	7.05%
271000 - ANNUITY FOR NON-VRS EMP.	$0	$0	$500	$600	$600	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$48,906	$51,749	$52,314	$60,348	$50,172	($10,176)	-16.86%
280000 - RETIREE SICK LEAVE PAY	$2,696	$5,228	$5,498	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$43,886	$67,955	$71,132	$56,000	$56,000	$0	0.00%
300000 - PURCHASED SERVICES	$1,491,974	$506,190	$2,908,244	$400,000	$400,000	$0	0.00%
300600 - WORKER'S COMPENSATION	$88,912	$105,958	$100,189	$116,340	$116,340	$0	0.00%
301700 - UNIFORM RENTALS	$22,219	$23,941	$31,084	$32,000	$32,000	$0	0.00%
313300 - TESTING SERVICES	$23,220	$51,589	$31,946	$70,000	$70,000	$0	0.00%
331000 - REPAIRS TO EQUIPMENT	$67,075	$625,072	$484,677	$187,500	$187,500	$0	0.00%
331100 - MAINT SERVICES - BLDGS	$144,761	$166,204	$165,073	$125,000	$125,000	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$0	$0	$49,995	$0	$0	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
333000 - D P SOFTWARE SUPPORT	$65,068	$57,261	$47,476	$80,000	$80,000	$0	0.00%
510100 - ELECTRICITY	$6,771,902	$6,434,367	$6,134,601	$6,555,000	$6,810,000	$255,000	3.89%
510200 - FUEL OIL/GAS	$2,843,455	$1,836,986	$1,564,730	$2,300,000	$2,300,000	$0	0.00%
510300 - WATER/SEWAGE FEES	$776,223	$904,662	$880,151	$978,000	$1,056,000	$78,000	7.98%
520300 - TELEPHONE	$16,573	$22,834	$23,123	$21,500	$21,500	$0	0.00%
530000 - FIRE & LIABILITY INS	$304,365	$308,751	$302,132	$374,000	$374,000	$0	0.00%
540100 - LEASE/RENTALS	$0	$692	$894	$768	$768	$0	0.00%
550000 - TRAVEL	$0	$0	$0	$100	$100	$0	0.00%
580100 - DUES/LICENSES	$7,765	$9,220	$8,928	$9,500	$9,500	$0	0.00%
600000 - MATERIALS & SUPPLIES	$6,147	$0	$0	$0	$0	$0	0.00%
600500 - CUSTODIAL SUPPLIES	$624,580	$639,021	$823,973	$640,000	$640,000	$0	0.00%
600700 - BUILDING SUPPLIES	$360,462	$638,460	$1,018,205	$400,000	$400,000	$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	$750,225	$693,565	$652,978	$650,000	$650,000	$0	0.00%
601200 - OTHER OPERATING SUPPLIES	$13,234	$25,676	$12,224	$15,500	$15,500	$0	0.00%
601700 - UNIFORMS	$0	$381	$2,343	$3,000	$3,000	$0	0.00%
601800 - SAFETY SUPPLIES	$542	$57,407	$33,685	$35,000	$35,000	$0	0.00%
609900 - MAINTENANCE SUPPLIES	$0	$10,575	$0	$0	$0	$0	0.00%
615000 - REIMBURSEMENT-FACILTY USE	$0	$0	$0	$42,795	$42,795	$0	0.00%
615700 - FURNISHINGS-NEW UNDER 5K	$82,991	$39,850	$28,210	$0	$0	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$77,974	$0	$371,441	$0	$0	$0	0.00%
820000 - NEW EQUIPMENT	$146,940	$0	$252,275	$0	$0	$0	0.00%
Subtotal	**$26,296,908**	**$24,955,090**	**$28,695,211**	**$25,875,132**	**$27,080,310**	**$1,205,178**	**4.66%**
4300 GROUNDS SERVICES							
300000 - PURCHASED SERVICES	$101,064	$1,353,588	$1,012,235	$335,000	$335,000	$0	0.00%
331000 - REPAIRS TO EQUIPMENT	$19,399	$59,869	$33,599	$30,000	$30,000	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$7,284	$10,766	$7,846	$120,000	$120,000	$0	0.00%
540100 - LEASE/RENTALS	$3,704	$17,794	$23,559	$15,000	$15,000	$0	0.00%
600600 - AGRICULTURAL SUPPLIES	$19,690	$28,678	$33,455	$40,000	$40,000	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
600800 - GASOLINE/OIL/LUBRICANTS	$33,800	$14,964	$12,309	$50,000	$50,000	$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	$37,415	$30,983	$25,860	$45,000	$45,000	$0	0.00%
Subtotal	**$222,355**	**$1,516,641**	**$1,148,863**	**$635,000**	**$635,000**	**$0**	**0.00%**
4400 EQUIPMENT SERVICES							
300000 - PURCHASED SERVICES	$11,302	$0	$0	$0	$0	$0	0.00%
331000 - REPAIRS TO EQUIPMENT	$89,401	$101,858	$48,003	$200,000	$200,000	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$596,534	$568,089	$598,143	$602,000	$602,000	$0	0.00%
600700 - BUILDING SUPPLIES	$0	$58,596	$304,291	$6,000	$74,750	$68,750	1145.83%
600900 - REPAIR PARTS/SUPPLIES	$27,297	$25,960	$0	$84,000	$84,000	$0	0.00%
820000 - NEW EQUIPMENT	$36,735	$58,868	$53,000	$30,000	$30,000	$0	0.00%
Subtotal	**$761,269**	**$813,371**	**$1,003,437**	**$922,000**	**$990,750**	**$68,750**	**7.46%**
4500 VEHICLE SERVICES							
330800 - VEHICLE REPAIRS	$112,404	$121,438	$153,434	$147,794	$155,184	$7,390	5.00%
530900 - FLEET INSURANCE	$10,233	$11,109	$11,100	$11,109	$11,109	$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	$101,383	$108,844	$97,464	$183,000	$188,000	$5,000	2.73%
600900 - REPAIR PARTS/SUPPLIES	$0	$897	$1,408	$8,000	$8,000	$0	0.00%
Subtotal	**$224,019**	**$242,287**	**$263,406**	**$349,903**	**$362,293**	**$12,390**	**3.54%**
4600 SAFETY & SECURITY							
111000 - COMP OF DIRECTORS	$0	$0	$0	$0	$147,144	$147,144	100.00%
112300 - COMP OF COORDINATOR	$0	$0	$0	$0	$127,260	$127,260	100.00%
115000 - COMP OF CLERICAL STAFF	$0	$0	$0	$0	$69,399	$69,399	100.00%
210000 - FICA	$0	$0	$0	$0	$24,482	$24,482	100.00%
221000 - VRS (PLAN 1 & 2)	$0	$0	$0	$0	$41,945	$41,945	100.00%
230000 - HOSPITALIZATION	$0	$0	$0	$0	$53,490	$53,490	100.00%
231000 - DENTAL INSURANCE	$0	$0	$0	$0	$2,659	$2,659	100.00%
240000 - GROUP LIFE INS	$0	$0	$0	$0	$3,645	$3,645	100.00%
250000 - DISABILITY INS (PLAN 1&2)	$0	$0	$0	$0	$820	$820	100.00%
275000 - RETIREE HEALTH CREDIT	$0	$0	$0	$0	$3,026	$3,026	100.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
Subtotal	**$0**	**$0**	**$0**	**$0**	**$473,870**	**$473,870**	**100.00%**
6810 TECHNOLOGY - CLASSROOM							
161000 - SUPPLEMENTAL PAY	$61,850	$60,150	$85,868	$83,430	$86,100	$2,670	3.20%
210000 - FICA	$4,787	$4,564	$6,524	$0	$0	$0	0.00%
230000 - HOSPITALIZATION	$0	$0	$220	$0	$0	$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	$61	$79	$71	$0	$0	$0	0.00%
231000 - DENTAL INSURANCE	$0	$0	$11	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$128,663	$156,213	$313,101	$225,000	$200,000	($25,000)	-11.11%
520400 - DATA COMMUNICATION LINES	$106,632	$0	$0	$0	$0	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$2,087,374	$3,988,211	$3,714,074	$4,793,510	$3,515,606	($1,277,904)	-26.66%
603400 - ASSISTIVE TECHNOLOGY	$54,417	$0	$25,343	$0	$104,655	$104,655	100.00%
603500 - COMPUTER SOFTWARE	$297,543	$362,488	$991,380	$118,500	$320,160	$201,660	170.18%
603600 - COMPUTER SUPPLIES	$113,104	$110,781	$192,156	$153,000	$160,000	$7,000	4.58%
Subtotal	**$2,854,431**	**$4,682,486**	**$5,328,747**	**$5,373,440**	**$4,386,521**	**($986,919)**	**-18.37%**
6820 TECHNOLOGY - INSTRUCT. SUP							
112100 - COMP OF TEACHERS	$1,421,472	$1,655,094	$1,867,454	$2,163,045	$2,253,380	$90,335	4.18%
112300 - COMP OF COORDINATOR	$73,222	$82,903	$86,571	$91,250	$233,453	$142,203	155.84%
113000 - COMP-PROF SUPV PERSONNEL	$107,525	$113,977	$118,504	$123,897	$130,369	$6,472	5.22%
113500 - SUPERVISOR	$104,405	$121,686	$126,519	$132,276	$0	($132,276)	-100.00%
114000 - COMP-TECHNICAL PERSONNEL	$1,634,151	$1,722,740	$1,813,035	$1,882,383	$3,476,573	$1,594,190	84.69%
114100 - COMP OF TEACHER ASS'TS	$695,014	$753,405	$779,471	$855,344	$0	($855,344)	-100.00%
115000 - COMP OF CLERICAL STAFF	$33,178	$35,405	$38,348	$39,968	$42,056	$2,088	5.22%
161000 - SUPPLEMENTAL PAY	$803	$819	$91	$5,665	$5,846	$181	3.20%
199800 - BONUS - ONE TIME	$66,000	$0	$59,000	$0	$0	$0	0.00%
210000 - FICA	$303,392	$329,372	$359,445	$387,788	$450,965	$63,177	16.29%
221000 - VRS (PLAN 1 & 2)	$446,010	$490,343	$464,977	$494,048	$428,856	($65,192)	-13.20%
222000 - VRS (HYBRID)	$234,096	$257,208	$256,689	$293,872	$355,897	$62,025	21.11%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
230000 - HOSPITALIZATION	$604,052	$630,242	$742,831	$614,066	$1,670,390	$1,056,324	172.02%
230100 - RETIREE HEALTH INSURANCE	$48,034	$47,039	$42,223	$36,517	$38,139	$1,622	4.44%
230400 - MEDICARE SUPPLEMENT PART D	$1,236	$1,634	$3,437	$1,424	$3,437	$2,013	141.33%
230500 - HSA CONTRIBUTION EXPENSE	$10,678	$9,250	$9,282	$9,305	$13,586	$4,281	46.01%
231000 - DENTAL INSURANCE	$24,808	$26,951	$27,935	$28,679	$37,112	$8,433	29.40%
231100 - RETIREE DENTAL INSURANCE	$1,760	$1,661	$1,289	$1,363	$1,363	$0	0.00%
240000 - GROUP LIFE INS	$54,834	$60,272	$57,232	$62,441	$65,236	$2,795	4.48%
250000 - DISABILITY INS (PLAN 1&2)	$6,898	$7,547	$8,514	$8,292	$8,389	$97	1.17%
251000 - DISABILITY INS (HYBRID)	$4,038	$4,378	$4,255	$4,325	$5,968	$1,643	37.99%
275000 - RETIREE HEALTH CREDIT	$49,514	$54,424	$58,687	$64,033	$52,887	($11,146)	-17.41%
280000 - RETIREE SICK LEAVE PAY	$0	$0	$2,611	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$30,302	$11,822	$11,449	$12,000	$12,000	$0	0.00%
300000 - PURCHASED SERVICES	$76,042	$125,593	$215,058	$89,534	$89,534	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$0	$4,050	$299	$8,741	$8,741	$0	0.00%
331300 - TECHNICAL MAINTENANCE	$411,190	$187,678	$330,957	$335,800	$335,800	$0	0.00%
520400 - DATA COMMUNICATION LINES	$287,585	$253,263	$253,897	$200,200	$200,200	$0	0.00%
550000 - TRAVEL	$17,531	$18,246	$19,033	$19,510	$19,510	$0	0.00%
580600 - SUBSCRIPTIONS/JOURNALS	$0	$1,150	$1,185	$1,150	$1,150	$0	0.00%
600000 - MATERIALS & SUPPLIES	$273	$708	$1,265	$1,459	$1,459	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$3,934	$704,618	$38,847	$14,451	$14,451	$0	0.00%
602400 - TECHNOLOGY SUPPLIES	$273,519	$173,916	$273,371	$230,000	$230,000	$0	0.00%
603500 - COMPUTER SOFTWARE	$266,511	$152,767	$266,099	$467,505	$687,505	$220,000	47.06%
811000 - REPLACEMENT-TECH HARDWARE	$1,524,507	$15,799	$2,289,065	$0	$0	$0	0.00%
Subtotal	**$8,816,510**	**$8,055,959**	**$10,628,923**	**$8,680,332**	**$10,874,252**	**$2,193,921**	**25.27%**

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
6830 TECHNOLOGY-ADMINISTRATION							
111000 - COMP OF DIRECTORS	$127,126	$134,754	$140,106	$146,482	$153,087	$6,605	4.51%
113000 - COMP-PROF SUPV PERSONNEL	$247,200	$257,411	$301,319	$315,031	$331,486	$16,455	5.22%
113500 - SUPERVISOR	$78,449	$11,767	$0	$0	$0	$0	0.00%
115000 - COMP OF CLERICAL STAFF	$49,137	$50,481	$52,983	$58,052	$61,084	$3,032	5.22%
161000 - SUPPLEMENTAL PAY	$42,533	$23,704	$21,606	$11,330	$11,693	$363	3.20%
199800 - BONUS - ONE TIME	$5,500	$0	$5,500	$0	$0	$0	0.00%
210000 - FICA	$40,038	$34,769	$37,560	$37,127	$39,705	$2,578	6.94%
221000 - VRS (PLAN 1 & 2)	$53,698	$65,266	$62,727	$65,582	$59,120	($6,462)	-9.85%
222000 - VRS (HYBRID)	$29,920	$10,831	$9,745	$10,283	$9,592	($691)	-6.72%
230000 - HOSPITALIZATION	$47,988	$49,937	$77,701	$65,421	$73,020	$7,599	11.62%
230100 - RETIREE HEALTH INSURANCE	$39,478	$45,430	$40,864	$14,465	$40,864	$26,400	182.51%
230400 - MEDICARE SUPPLEMENT PART D	$14,837	$16,148	$19,299	$15,754	$19,299	$3,545	22.50%
231000 - DENTAL INSURANCE	$3,127	$2,214	$3,276	$3,477	$3,881	$404	11.62%
231100 - RETIREE DENTAL INSURANCE	$545	$595	$595	$545	$545	$0	0.00%
240000 - GROUP LIFE INSURANCE	$6,742	$6,135	$5,864	$6,132	$5,787	($345)	-5.63%
250000 - DISABILITY INS (PLAN 1&2)	$831	$1,009	$1,134	$1,101	$1,156	$55	5.00%
251000 - DISABILITY INS (HYBRID)	$470	$178	$153	$139	$146	$7	5.04%
275000 - RETIREE HEALTH CREDIT	$6,088	$5,540	$6,013	$6,289	$4,805	($1,484)	-23.60%
280000 - RETIREE SICK LEAVE PAY	$0	$0	$0	$34,000	$34,000	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$2,040	$2,702	$0	$50,000	$50,000	$0	0.00%
300000 - PURCHASED SERVICES	$22	$29,260	$0	$0	$0	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$17,004	$41,841	$13,973	$9,000	$9,000	$0	0.00%
333000 - D P SOFTWARE SUPPORT	$243,071	$418,402	$315,171	$445,000	$450,616	$5,616	1.26%
520300 - TELEPHONE	$851	$1,437	$33,304	$1,700	$1,700	$0	0.00%
550000 - TRAVEL	$0	$0	$0	$400	$400	$0	0.00%
600100 - OFFICE SUPPLIES	$2,456	$2,898	$1,813	$2,000	$2,000	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
601500 - COMPUTER SUPPL/SOFTWARE	$322,513	$604,209	$1,604,830	$1,002,430	$1,241,834	$239,404	23.88%
603500 - COMPUTER SOFTWARE	$53,489	$124,835	$698	$1,610	$1,610	$0	0.00%
603600 - COMPUTER SUPPLIES	$1,058	$1,489	$4,940	$29,000	$29,000	$0	0.00%
Subtotal	**$1,436,212**	**$1,943,242**	**$2,761,173**	**$2,332,350**	**$2,635,431**	**$303,081**	**12.99%**
6850 TECHNOLOGY-TRANSPORTATION							
114000 - COMP-TECHNICAL PERSONNEL	$188,264	$193,730	$219,537	$228,657	$257,937	$29,280	12.81%
199800 - BONUS - ONE TIME	$2,000	$0	$1,000	$0	$0	$0	0.00%
210000 - FICA	$13,997	$14,317	$16,335	$16,751	$18,976	$2,225	13.28%
221000 - VRS (PLAN 1 & 2)	$30,941	$31,344	$31,078	$32,493	$31,471	($1,022)	-3.15%
230000 - HOSPITALIZATION	$30,668	$34,811	$42,353	$33,312	$37,182	$3,870	11.62%
230100 - RETIREE HEALTH INSURANCE	$902	$8,547	$9,148	$7,351	$9,148	$1,798	24.45%
231000 - DENTAL INSURANCE	$1,310	$1,391	$1,487	$1,489	$1,663	$174	11.69%
231100 - RETIREE DENTAL INSURANCE	$0	$297	$297	$273	$273	$0	0.00%
240000 - GROUP LIFE INSURANCE	$2,495	$2,527	$2,581	$2,700	$2,736	$36	1.33%
250000 - DISABILITY INS (PLAN 1&2)	$502	$504	$583	$546	$616	$70	12.82%
275000 - RETIREE HEALTH CREDIT	$2,253	$2,282	$2,646	$2,769	$2,271	($498)	-17.98%
281000 - ANNUAL LEAVE PAYOFF	$6,720	$3,025	$3,116	$0	$0	$0	0.00%
Subtotal	**$280,051**	**$292,777**	**$330,161**	**$326,341**	**$362,273**	**$35,933**	**11.01%**
6860 TECHNOLOGY-MAINTENANCE							
116100 - COMP OF MAINT EMPLOYEES	$99,937	$105,933	$110,141	$118,609	$124,805	$6,196	5.22%
199800 - BONUS - ONE TIME	$1,000	$0	$1,000	$0	$0	$0	0.00%
210000 - FICA	$6,872	$7,372	$7,771	$8,280	$8,739	$459	5.54%
221000 - VRS (PLAN 1 & 2)	$16,610	$17,606	$15,651	$16,855	$15,227	($1,628)	-9.66%
230000 - HOSPITALIZATION	$18,636	$18,616	$20,791	$17,864	$19,940	$2,076	11.62%
231000 - DENTAL INSURANCE	$893	$893	$893	$893	$997	$104	11.65%
240000 - GROUP LIFE INSURANCE	$1,339	$1,420	$1,300	$1,400	$1,323	($77)	-5.50%
250000 - DISABILITY INS (PLAN 1&2)	$259	$273	$283	$283	$298	$15	5.30%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
275000 - RETIREE HEALTH CREDIT	$1,209	$1,282	$1,333	$1,436	$1,099	($337)	-23.47%
Subtotal	**$146,755**	**$153,395**	**$159,162**	**$165,620**	**$172,428**	**$6,808**	**4.11%**
7100 DEBT SERVICE							
580000 - MISCELLANEOUS	$1,400	$0	$0	$10,000	$10,000	$0	0.00%
910100 - PRINCIPAL - BONDS	$21,798,041	$21,208,388	$22,821,927	$25,658,596	$28,797,441	$3,138,845	12.23%
920100 - INTEREST - BONDS	$6,845,960	$7,176,288	$8,164,567	$8,981,326	$9,781,635	$800,309	8.91%
Subtotal	**$28,645,401**	**$28,384,676**	**$30,986,495**	**$34,649,922**	**$38,589,076**	**$3,939,154**	**11.37%**
7200 INTRA-AGENCY							
980000 - FUND TRANSFER-INTRA	$3,147,755	$3,176,554	$7,179,427	$0	$0	$0	0.00%
Subtotal	**$3,147,755**	**$3,176,554**	**$7,179,427**	**$0**	**$0**	**$0**	**0.00%**
Grand Total	**$347,270,780**	**$367,723,100**	**$397,684,345**	**$387,880,676**	**$418,011,259**	**$30,130,583**	**7.77%**

Fund 5000 Expenditure Trends by Object

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
111000 - COMP OF DIRECTORS	$2,595,268	$2,879,952	$3,111,111	$3,076,913	$3,641,122	$564,209	18.34%
111100 - COMP OF BOARD MEMBERS	$84,000	$84,000	$84,000	$84,000	$84,000	$0	0.00%
111200 - COMP OF SUPERINTENDENT	$181,250	$720,790	$269,080	$275,500	$275,500	$0	0.00%
111300 - COMP OF ASST SUPTS	$389,526	$566,290	$759,049	$812,738	$938,471	$125,733	15.47%
111500 - TRAVEL/CAR ALLOWANCE	$0	$0	$12,450	$13,200	$13,200	$0	0.00%
111600 - RECERTIFICATION SPCLST	$89,735	$95,923	$100,702	$108,247	$123,713	$15,466	14.29%
111700 - SPECIALISTS	$220,657	$328,347	$907,365	$454,762	$799,898	$345,136	75.89%
111800 - ACTIVITIES PERSONNEL	$517,723	$532,541	$563,972	$588,976	$661,294	$72,318	12.28%
112100 - COMP OF TEACHERS	$107,749,040	$113,731,226	$120,569,134	$131,076,312	$143,153,458	$12,077,146	9.21%
112300 - COMP OF COORDINATOR	$1,085,017	$1,382,540	$1,583,230	$1,488,082	$2,911,597	$1,423,515	95.66%
112400 - COMP OF INST SUPERVISORS	$115,334	$112,284	$115,654	$0	$0	$0	0.00%
112600 - COMP OF PRINCIPALS	$3,977,943	$4,203,082	$4,324,718	$4,628,658	$4,729,797	$101,139	2.19%
112700 - COMP OF ASS'T PRINCIPALS	$4,046,250	$4,656,903	$4,912,980	$5,166,592	$5,634,330	$467,738	9.05%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
113000 - COMP-PROF SUPV PERSONNEL	$818,710	$969,902	$988,637	$1,087,185	$1,157,636	$70,451	6.48%
113100 - COMP OF SCHOOL NURSES	$1,706,042	$1,778,155	$1,965,006	$2,155,056	$2,271,171	$116,115	5.39%
113200 - COMP OF PSYCHOLOGISTS	$695,646	$605,412	$571,409	$1,183,347	$1,281,372	$98,025	8.28%
113400 - COMP OF SOCIAL WORKERS	$2,039,788	$2,255,339	$2,379,125	$2,546,125	$2,703,471	$157,346	6.18%
113500 - SUPERVISOR	$753,859	$844,163	$906,412	$1,023,547	$1,058,811	$35,264	3.45%
113600 - SUPERVISOR - MAINTENANCE	$229,596	$222,750	$265,647	$276,909	$389,914	$113,005	40.81%
113900 - COMP OF THERAPISTS	$1,041,169	$1,004,998	$945,969	$1,160,813	$1,232,653	$71,840	6.19%
114000 - COMP-TECHNICAL PERSONNEL	$2,099,368	$2,204,663	$2,382,771	$2,402,658	$4,332,103	$1,929,445	80.30%
114100 - COMP OF TEACHER ASS'TS	$13,392,935	$17,987,646	$15,698,113	$17,982,880	$18,593,054	$610,174	3.39%
114200 - COMP-HEALTH/SAFETY OFFICE	$290,490	$471,148	$547,800	$374,157	$375,848	$1,691	0.45%
114700 - EDUCATIONAL DIAGNOSTICIAN	$253,843	$411,685	$437,992	$548,118	$790,824	$242,706	44.28%
114800 - CLINICAL ASSISTANTS	$145,678	$138,163	$152,728	$161,377	$163,858	$2,481	1.54%
115000 - COMP OF CLERICAL STAFF	$6,989,437	$7,428,898	$7,900,792	$8,161,104	$8,431,074	$269,970	3.31%
115100 - HOURLY PARA	$2,523,790	$1,290,163	$1,216,187	$1,030,000	$1,062,960	$32,960	3.20%
116100 - COMP OF MAINT EMPLOYEES	$3,173,834	$3,328,002	$3,534,847	$3,966,715	$4,019,951	$53,236	1.34%
117000 - DRIVER PAY	$9,379,919	$10,071,923	$10,570,334	$8,329,137	$8,563,313	$234,176	2.81%
119100 - COMP OF CUSTODIANS	$3,049,083	$3,274,624	$3,264,189	$3,530,787	$3,622,806	$92,019	2.61%
126100 - COMP OF MAINTENANCE - O/T	$71,958	$59,949	$53,308	$70,040	$72,281	$2,241	3.20%
128200 - DRIVER OVER 20 HOURS	$0	$0	$0	$1,274,307	$1,315,085	$40,778	3.20%
128400 - DRIVER OVER 40 HOURS	$0	$0	$0	$24,004	$24,772	$768	3.20%
128500 - AIDES OVER 20 HOURS	$0	$0	$0	$185,400	$191,333	$5,933	3.20%
128600 - AIDES OVER 40 HOURS	$0	$0	$0	$10,300	$10,630	$330	3.20%
128800 - NON-CONTRACT DRIVER > 40	$0	$0	$0	$7,725	$7,972	$247	3.20%
129000 - CUSTODIANS/OVERTIME/SUBS	$187,499	$240,420	$321,308	$273,520	$282,272	$8,753	3.20%
129100 - OVERTIME-FLSA	$32,612	$39,817	$32,884	$64,890	$66,967	$2,077	3.20%
129200 - DRIVER TRAINING	$319	$118	$387	$56,238	$58,038	$1,800	3.20%
129400 - NON-CONTRACT AIDES > 40	$0	$0	$0	$8,240	$8,504	$264	3.20%
129600 - BUS AIDE TRAINING	$251	$0	$0	$11,421	$11,786	$365	3.20%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
129700 - HOURLY CUSTODIAN	$1,967,521	$1,904,551	$2,217,291	$2,116,856	$2,184,595	$67,739	3.20%
132100 - COMP OF HOMEBOUND TCHRS	$232,401	$265,107	$296,136	$267,500	$276,060	$8,560	3.20%
133900 - THERAPISTS - PART-TIME	$109,420	$110,303	$121,092	$103,000	$106,296	$3,296	3.20%
134000 - COMP OF BUS AIDES	$1,227,783	$1,365,049	$1,401,683	$1,142,213	$1,349,433	$207,220	18.14%
135000 - CLERICAL - PART-TIME	$27,879	$42,113	$35,059	$46,350	$47,833	$1,483	3.20%
136100 - MAINTENANCE - SUMMER	$149,486	$138,530	$153,832	$259,458	$267,761	$8,303	3.20%
152000 - COMP OF SUB TEACHERS	$3,570,858	$3,239,017	$3,221,487	$3,155,046	$3,256,008	$100,962	3.20%
152100 - COMP-NURSING SUBSTITUTE	$75,788	$66,710	$108,813	$85,490	$88,226	$2,736	3.20%
153500 - CAFETERIA MONITORS	$0	$0	$0	$0	$270,000	$270,000	100.00%
154000 - CLERICAL - SUBS/OVERTIME	$16,386	$10,585	$12,749	$32,960	$42,015	$9,055	27.47%
154400 - NON-CONTRACTED DRIVER	$538,613	$389,288	$376,482	$459,123	$473,814	$14,692	3.20%
154500 - NON-CONTRACTED BUS AIDE	$343,352	$478,031	$449,762	$518,890	$535,495	$16,604	3.20%
160000 - COMP - SUPPLEMENTS	$1,632,701	$1,689,999	$1,936,760	$1,660,092	$1,926,776	$266,684	16.06%
161000 - SUPPLEMENTAL PAY	$2,440,115	$2,623,456	$2,997,399	$1,956,498	$2,335,927	$379,429	19.39%
162000 - NON-CONTRACTED COMP	$2,933	$0	$0	$10,300	$10,630	$330	3.20%
163000 - FACILITY USE - OVERTIME	$64,082	$72,873	$75,181	$75,750	$78,174	$2,424	3.20%
165000 - NATIONAL BOARD TCHR BONUS	$90,000	$80,000	$84,176	$187,770	$193,779	$6,009	3.20%
199700 - ATTENDANCE BONUS	$93,500	$65,250	$62,000	$35,000	$36,120	$1,120	3.20%
199800 - BONUS - ONE TIME	$3,374,838	$302,150	$3,467,250	$0	$0	$0	0.00%
210000 - FICA	$13,543,206	$14,474,994	$15,582,326	$14,974,943	$16,438,893	$1,463,950	9.78%
221000 - VRS (PLAN 1 & 2)	$15,612,632	$15,654,671	$13,440,494	$12,394,276	$12,012,713	($381,563)	-3.08%
222000 - VRS (HYBRID)	$10,113,701	$12,527,066	$13,509,309	$15,896,715	$14,477,295	($1,419,420)	-8.93%
230000 - HOSPITALIZATION	$28,925,100	$28,888,960	$33,066,553	$30,585,678	$33,843,153	$3,257,475	10.65%
230100 - RETIREE HEALTH INSURANCE	$3,945,190	$5,258,807	$4,933,459	$5,068,141	$5,109,636	$41,496	0.82%
230400 - MEDICARE SUPPLEMENT PART D	$891,280	$1,038,596	$1,400,989	$1,073,063	$2,750,006	$1,676,943	156.28%
230500 - HSA CONTRIBUTION EXPENSE	$359,935	$393,702	$445,121	$426,378	$485,707	$59,329	13.91%
231000 - DENTAL INSURANCE	$1,294,232	$1,295,551	$1,315,097	$1,526,087	$1,753,830	$227,743	14.92%
231100 - RETIREE DENTAL INSURANCE	$100,470	$104,235	$97,525	$616,228	$616,228	$0	0.00%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
240000 - GROUP LIFE INSURANCE	$2,159,356	$2,348,366	$2,172,635	$2,438,702	$2,232,669	($206,033)	-8.45%
250000 - DISABILITY INS (PLAN 1&2)	$270,016	$268,715	$267,143	$261,584	$249,670	($11,914)	-4.55%
251000 - DISABILITY INS (HYBRID)	$180,792	$219,201	$243,898	$235,826	$249,846	$14,020	5.95%
270500 - SUPERINTENDENT'S ANNUITY	$1,667	$0	$0	$0	$0	$0	0.00%
271000 - ANNUITY FOR NON-VRS EMP.	$3,500	$4,300	$3,400	$4,200	$3,600	($600)	-14.29%
275000 - RETIREE HEALTH CREDIT	$1,886,483	$2,053,755	$2,164,854	$2,374,752	$1,798,537	($576,215)	-24.26%
280000 - RETIREE SICK LEAVE PAY	$145,119	$84,246	$137,401	$170,000	$170,000	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$586,693	$372,358	$414,204	$546,000	$546,000	$0	0.00%
300000 - PURCHASED SERVICES	$13,889,771	$14,242,199	$14,394,264	$9,330,351	$9,492,743	$162,392	1.74%
300001 - PURCH SRVC FZN FTES	$0	$1,795,344	$1,720,343	$0	$0	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$570,148	$619,088	$992,277	$562,347	$596,694	$34,347	6.11%
300200 - PRINTING/BINDING	$6,771	$5,285	$11,302	$11,725	$11,725	$0	0.00%
300600 - WORKER'S COMPENSATION	$572,386	$592,938	$560,653	$651,032	$651,032	$0	0.00%
300700 - RECRUITING EXPENSES	$29,348	$23,134	$32,260	$37,000	$37,000	$0	0.00%
300800 - STAFF TRAINING	$4,566	$9,730	$2,055	$4,917	$9,917	$5,000	101.69%
300900 - STUDENT TRAINING	$0	$0	$1,495	$0	$0	$0	0.00%
301500 - FEES & RELATED SERVICES	$25,000	$10,000	$27,355	$27,355	$27,355	$0	0.00%
301700 - UNIFORM RENTALS	$22,219	$23,941	$31,084	$32,000	$32,000	$0	0.00%
310200 - TUITION ASSISTANCE	$368,150	$133,293	$150,948	$156,000	$156,000	$0	0.00%
310400 - FIELD TRIPS	$2,651	$5,187	$4,796	$0	$0	$0	0.00%
311000 - MEDICAL SERVICES	$12,182	$10,525	$14,113	$29,500	$29,500	$0	0.00%
313000 - PROFESSIONAL SERVICES	$186,649	$234,765	$312,741	$0	$0	$0	0.00%
313300 - TESTING SERVICES	$23,220	$51,589	$31,946	$70,000	$70,000	$0	0.00%
314000 - AP/IB TESTING REIMBURSEMENT	$0	$0	$7,579	$0	$0	$0	0.00%
318000 - LEGAL FEES	$312,903	$818,407	$659,591	$401,000	$401,000	$0	0.00%
330800 - VEHICLE REPAIRS	$127,039	$132,939	$176,905	$159,794	$167,184	$7,390	4.62%
330900 - BUS REPAIRS	$2,106,627	$2,493,219	$2,772,499	$2,963,367	$3,115,001	$151,634	5.12%
331000 - REPAIRS TO EQUIPMENT	$180,147	$790,533	$575,081	$481,104	$481,104	$0	0.00%
331100 - MAINT SERVICES - BLDGS	$144,761	$166,204	$165,073	$125,000	$125,000	$0	0.00%
331300 - TECHNICAL MAINTENANCE	$411,190	$187,678	$330,957	$335,800	$335,800	$0	0.00%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
332000 - MAINTENANCE CONTRACTS	$909,456	$910,966	$999,739	$1,093,947	$1,093,947	$0	0.00%
333000 - D P SOFTWARE SUPPORT	$308,139	$475,664	$362,647	$525,000	$530,616	$5,616	1.07%
342000 - IN-LIEU-OF TRANSPORTATION	$40,041	$37,836	$54,236	$39,000	$39,000	$0	0.00%
343000 - TRANS SERVICE BY CONTRACT	$2,309,645	$1,871,576	$1,629,468	$2,294,000	$2,294,000	$0	0.00%
360000 - ADVERTISING	$2,360	$14,406	$14,962	$16,429	$20,929	$4,500	27.39%
510100 - ELECTRICITY	$6,796,204	$6,459,969	$6,160,363	$6,579,000	$6,834,000	$255,000	3.88%
510200 - FUEL OIL/GAS	$2,843,455	$1,836,986	$1,564,730	$2,300,000	$2,300,000	$0	0.00%
510300 - WATER/SEWAGE FEES	$777,629	$906,915	$882,713	$980,000	$1,058,000	$78,000	7.96%
520100 - POSTAGE	$42,338	$39,595	$20,357	$49,900	$49,900	$0	0.00%
520200 - UPS SERVICE	$2,439	$1,383	$2,701	$1,769	$1,769	$0	0.00%
520300 - TELEPHONE	$55,469	$56,287	$89,624	$74,628	$74,628	$0	0.00%
520400 - DATA COMMUNICATION LINES	$394,220	$253,465	$253,897	$200,200	$200,200	$0	0.00%
530000 - FIRE & LIABILITY INS	$361,104	$361,212	$355,042	$430,739	$430,739	$0	0.00%
530200 - UNEMPLOYMENT COMP INS	$332,228	$10,913	$16,875	$29,012	$29,012	$0	0.00%
530900 - FLEET INSURANCE	$100,238	$109,294	$108,730	$108,822	$112,000	$3,178	2.92%
540100 - LEASE/RENTALS	$445,228	$501,976	$482,809	$511,354	$511,142	($212)	-0.04%
550000 - TRAVEL	$114,754	$129,891	$135,043	$172,749	$176,049	$3,300	1.91%
580000 - MISCELLANEOUS	$1,400	$0	$0	$10,000	$10,000	$0	0.00%
580100 - DUES/LICENSES	$36,670	$37,255	$44,845	$45,269	$44,957	($312)	-0.69%
580600 - SUBSCRIPTIONS/JOURNALS	$0	$1,690	$1,345	$1,900	$1,900	$0	0.00%
580700 - MISC. FEES/CHARGES	$264,781	$0	$11,614	$0	$0	$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	$18,106	$20,870	$21,256	$18,799	$18,799	$0	0.00%
581100 - MEMBERSHIPS (DIVISION)	$24,827	$27,890	$36,391	$34,500	$42,627	$8,127	23.56%
600000 - MATERIALS & SUPPLIES	$2,570,536	$3,077,089	$3,559,993	$2,768,889	$2,823,107	$54,218	1.96%
600100 - OFFICE SUPPLIES	$169,372	$234,156	$336,603	$253,830	$255,294	$1,464	0.58%
600200 - TEXTBOOKS	$615,907	$2,823,617	$5,391,894	$155,319	$155,319	$0	0.00%
600400 - MEDICAL & DENTAL SUPPLIES	$107,731	$85,388	$112,165	$145,642	$144,447	($1,195)	-0.82%
600500 - CUSTODIAL SUPPLIES	$624,580	$639,021	$823,973	$640,000	$640,000	$0	0.00%
600600 - AGRICULTURAL SUPPLIES	$19,690	$28,678	$33,455	$40,000	$40,000	$0	0.00%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
600700 - BUILDING SUPPLIES	$360,462	$697,056	$1,322,496	$406,000	$474,750	$68,750	16.93%
600800 - GASOLINE/OIL/LUBRICANTS	$2,289,772	$2,036,985	$1,615,162	$2,455,765	$2,525,765	$70,000	2.85%
600900 - REPAIR PARTS/SUPPLIES	$814,937	$751,404	$680,246	$787,000	$787,000	$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	$139,793	$113,989	$142,188	$121,850	$191,419	$69,569	57.09%
601200 - OTHER OPERATING SUPPLIES	$45,467	$42,188	$48,031	$25,162	$28,162	$3,000	11.92%
601400 - ATHLETIC SUPPLIES	$91,434	$56,262	$129,539	$105,200	$105,200	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$2,544,425	$5,311,641	$5,479,741	$5,816,991	$4,786,335	($1,030,656)	-17.72%
601600 - TESTING MATERIALS	$180,582	$183,784	$179,550	$180,000	$187,000	$7,000	3.89%
601700 - UNIFORMS	$17,416	$79,193	$29,455	$28,000	$28,000	$0	0.00%
601800 - SAFETY SUPPLIES	$542	$57,407	$33,685	$35,000	$35,000	$0	0.00%
601900 - OTHER EXPENSES FOR BOARD	$28	$8,195	$3,792	$5,250	$5,250	$0	0.00%
602400 - TECHNOLOGY SUPPLIES	$273,519	$173,916	$273,371	$230,000	$230,000	$0	0.00%
603400 - ASSISTIVE TECHNOLOGY	$107,990	$13,140	$29,643	$105,000	$157,105	$52,105	49.62%
603500 - COMPUTER SOFTWARE	$626,202	$649,296	$1,267,768	$597,395	$1,018,587	$421,192	70.50%
603600 - COMPUTER SUPPLIES	$201,918	$185,758	$279,756	$186,251	$193,251	$7,000	3.76%
604100 - SCHOOL SUPPORT SUPPLIES	$110,290	$78,297	$87,201	$500	$500	$0	0.00%
604200 - PARENT EDUCATION SUPPLIES	$235	$0	$0	$0	$0	$0	0.00%
604500 - BAND SUPPLIES	$64,375	$54,769	$64,049	$69,600	$94,600	$25,000	35.92%
604600 - ACADEMIC ACTIVITIES SUPP	$34,437	$27,359	$39,894	$39,000	$39,000	$0	0.00%
606000 - FOOD	$62,998	$66,087	$88,384	$31,300	$31,300	$0	0.00%
609200 - EMPLOYEE RECOGNITION PROG	$17,916	$16,843	$20,942	$19,500	$19,500	$0	0.00%
609300 - INSTRUCT PROGRAM SUPPLIES	$9,859	$13,947	$6,342	$14,900	$14,900	$0	0.00%
609500 - GUIDANCE SUPPLIES	$10,157	$20,855	$31,207	$19,000	$44,000	$25,000	131.58%
609900 - MAINTENANCE SUPPLIES	$0	$10,575	$0	$0	$0	$0	0.00%
610000 - STRINGS PROGRAM SUPPLIES	$50,607	$47,959	$52,292	$69,600	$69,600	$0	0.00%
610100 - TESTING SUPPLIES	$2,978	$8,596	$4,546	$16,309	$16,309	$0	0.00%
610200 - SUPPLEMENTAL MATERIALS	$43,184	$41,381	$48,296	$196,545	$193,853	($2,692)	-1.37%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
610400 - CHORUS PROGRAM	$25,161	$20,577	$28,722	$36,000	$36,000	$0	0.00%
615000 - REIMBURSEMENT-FACILTY USE	$20,009	$51,450	$33,757	$102,795	$102,795	$0	0.00%
615100 - ATHLETIC TRAINER SUPPLIES	$12,257	$10,784	$12,419	$12,500	$12,500	$0	0.00%
615200 - TRAINING MATERIALS	$820	$1,076	$5,490	$1,000	$6,000	$5,000	500.00%
615700 - FURNISHINGS-NEW UNDER 5K	$82,991	$39,850	$28,210	$0	$0	$0	0.00%
615800 - FURNISHINGS-REPL-UNDER 5K	$42,190	$7,691	$119,300	$143,000	$143,000	$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	$6,765	$9,823	$21,569	$25,050	$25,050	$0	0.00%
673000 - INTER AGENCY	$140,334	$76,896	$0	$0	$0	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$120,231	$29,179	$429,348	$42,954	$42,954	$0	0.00%
811000 - REPLACEMENT-TECH HARDWARE	$1,524,507	$15,799	$2,289,065	$0	$0	$0	0.00%
820000 - NEW EQUIPMENT	$213,363	$99,531	$449,336	$32,500	$32,500	$0	0.00%
910100 - PRINCIPAL - BONDS	$21,798,041	$21,208,388	$22,821,927	$25,658,596	$28,797,441	$3,138,845	12.23%
920100 - INTEREST - BONDS	$6,845,960	$7,176,288	$8,164,567	$8,981,326	$9,781,635	$800,309	8.91%
980000 - FUND TRANSFER-INTRA	$3,147,755	$3,176,554	$7,179,427	$0	$0	$0	0.00%
999500 - OFFSET UNAWARDED OTHER FUND	$0	$0	$0	$0	$800,000	$800,000	100.00%
Grand Total	**$347,270,780**	**$367,723,100**	**$397,684,345**	**$387,880,676**	**$418,011,259**	**$30,130,583**	**7.77%**



Figure 26: Riverbend HS SPED MooseHoops Tournament

Fund 5000 Allocation of Positions (FTE) by Object

Object Code	Object Description	FY27 Adopted FTE
111000	COMP OF DIRECTORS	23.0
111100	COMP OF BOARD MEMBERS	7.0
111200	COMP OF SUPERINTENDENT	1.0
111300	COMP OF ASST SUPTS	5.0
111600	RECERTIFICATION SPCLST	1.0
111700	SPECIALISTS	12.0
111800	ACTIVITIES PERSONNEL	5.0
112100	COMP OF TEACHERS	1,920.9
112300	COMP OF COORDINATOR	27.0
112600	COMP OF PRINCIPALS	31.0
112700	COMP OF ASS'T PRINCIPALS	46.0
113000	COMP-PROF SUPV PERSONNEL	11.0
113100	COMP OF SCHOOL NURSES	35.0
113200	COMP OF PSYCHOLOGISTS	13.0
113400	COMP OF SOCIAL WORKERS	36.0
113500	SUPERVISOR	8.0
113600	SUPERVISOR - MAINTENANCE	3.0
113900	COMP OF THERAPISTS	14.0
114000	COMP-TECHNICAL PERSONNEL	57.0
114100	COMP OF TEACHER ASS'TS	607.1
114200	COMP-HEALTH/SAFETY OFFICE	11.0
114700	EDUCATIONAL DIAGNOSTICIAN	9.0
114800	CLINICAL ASSISTANTS	5.0
115000	COMP OF CLERICAL STAFF	149.0
116100	COMP OF MAINT EMPLOYEES	62.1
117000	DRIVER PAY	324.0
119100	COMP OF CUSTODIANS	91.1
134000	COMP OF BUS AIDES	85.0
Grand Total		**3,598.2**

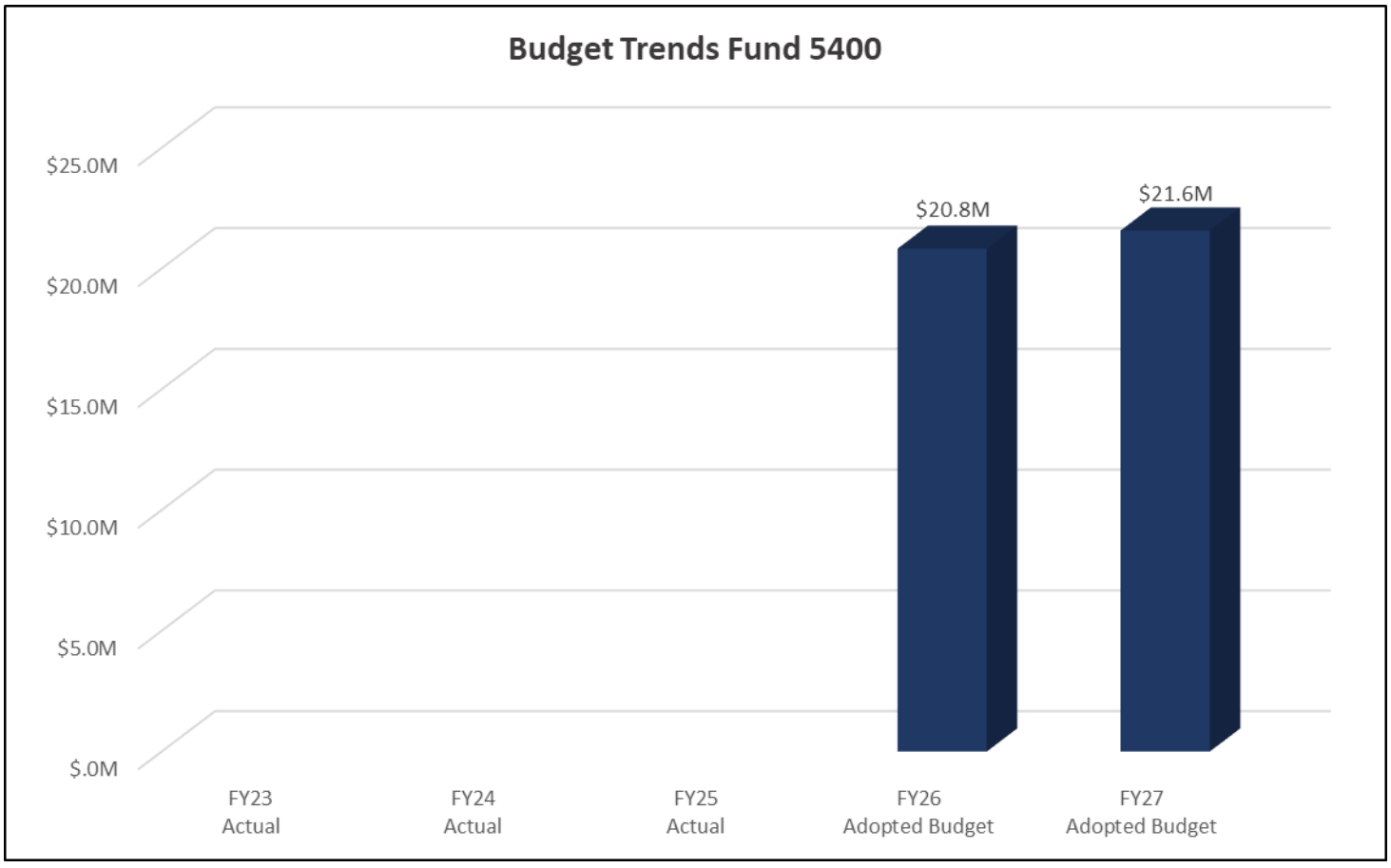
During the FY 2026 adoption, certain position categories were reclassified, causing shifts in individual FTE counts across object codes. For example, Technology Technicians were reclassified from object code 114100 (Comp of Teacher Assistants) to 114000 (Comp of Technical Personnel). Another restructuring involved central office changes, where the Executive Director of Operations and the Executive Director of Communications were reclassified to Chief positons; this added two FTEs to object code 111300 (Assistant Superintendent).

Fund 5400 Restricted Grant Fund

Restricted grant funds make up approximately $21.6 million of the division's budget. This reflects an increase of $0.7 million from FY 2026 Adopted Budget. The underlying assumptions for projecting increase are based on expected increases in individual restricted grants. In FY 2026 the division established the new fund to separate all restricted Grant Funds. The new grant fund is for all State, Federal, Local, and Other restricted grants. This allows for enhanced tracking and reporting. Part of the budget development process is estimating the anticipated grant funding needs based on historical grant awards.

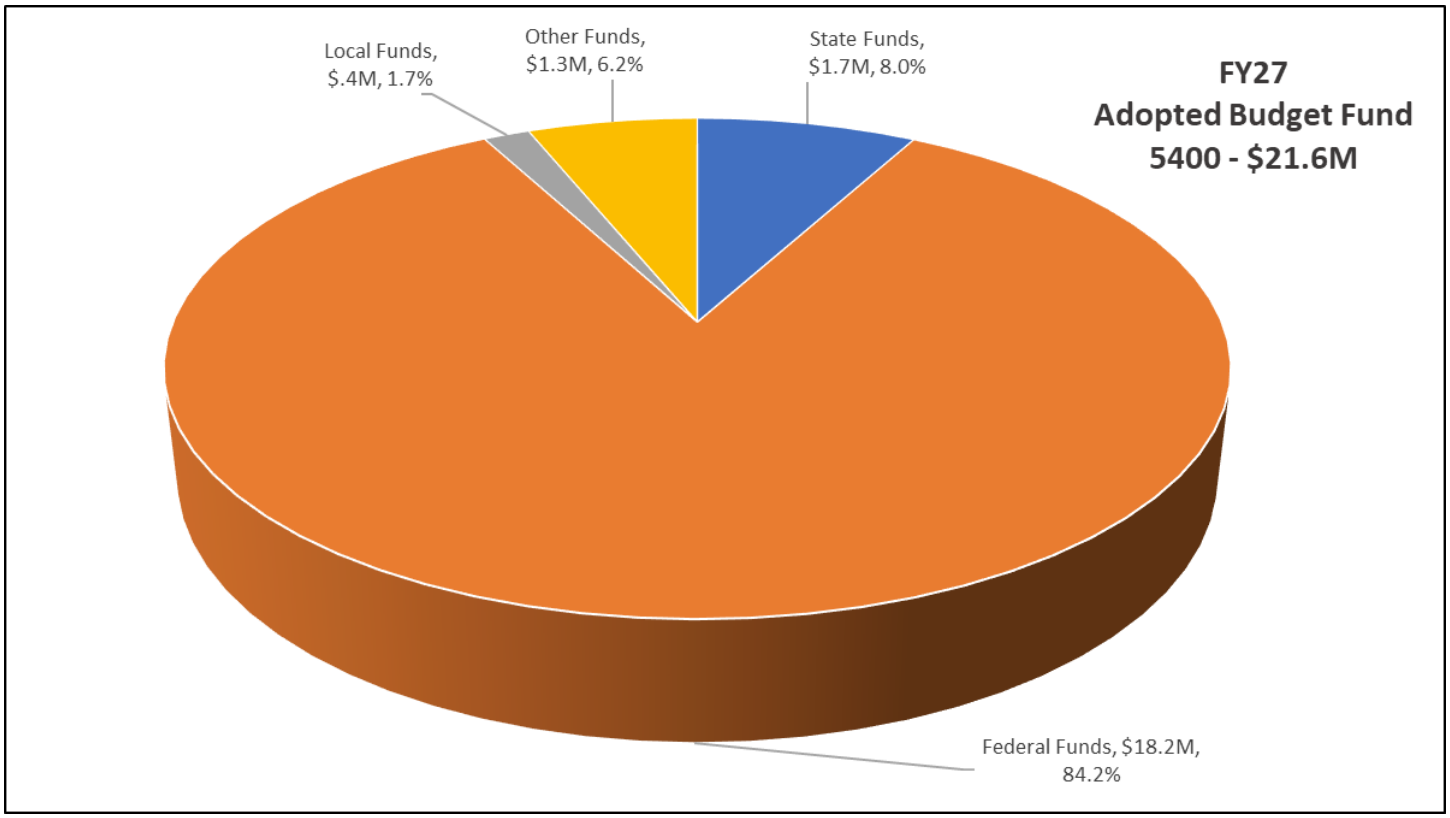
Fund 5400 Budget Trends

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Total Budget	$0	$0	$0	$20,823,190	$21,573,125	$749,935	3.60%	100.00%



Fund 5400 Revenue Trends by Summary Objects

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
STATE FUNDS	$0	$0	$0	$1,444,329	$1,718,478	$274,149	18.98%	7.97%
Subtotal	**$0**	**$0**	**$0**	**$1,444,329**	**$1,718,478**	**$274,149**	**18.98%**	**7.97%**
FEDERAL FUNDS	$0	$0	$0	$17,965,483	$18,165,483	$200,000	1.11%	84.20%
LOCAL FUNDS	$0	$0	$0	$167,073	$360,859	$193,786	115.99%	1.67%
OTHER FUNDS	$0	$0	$0	$1,246,305	$1,328,305	$82,000	6.58%	6.16%
Subtotal	**$0**	**$0**	**$0**	**$19,378,861**	**$19,854,647**	**$475,786**	**2.46%**	**92.03%**
Grand Total	**$0**	**$0**	**$0**	**$20,823,190**	**$21,573,125**	**$749,935**	**3.60%**	**100.00%**

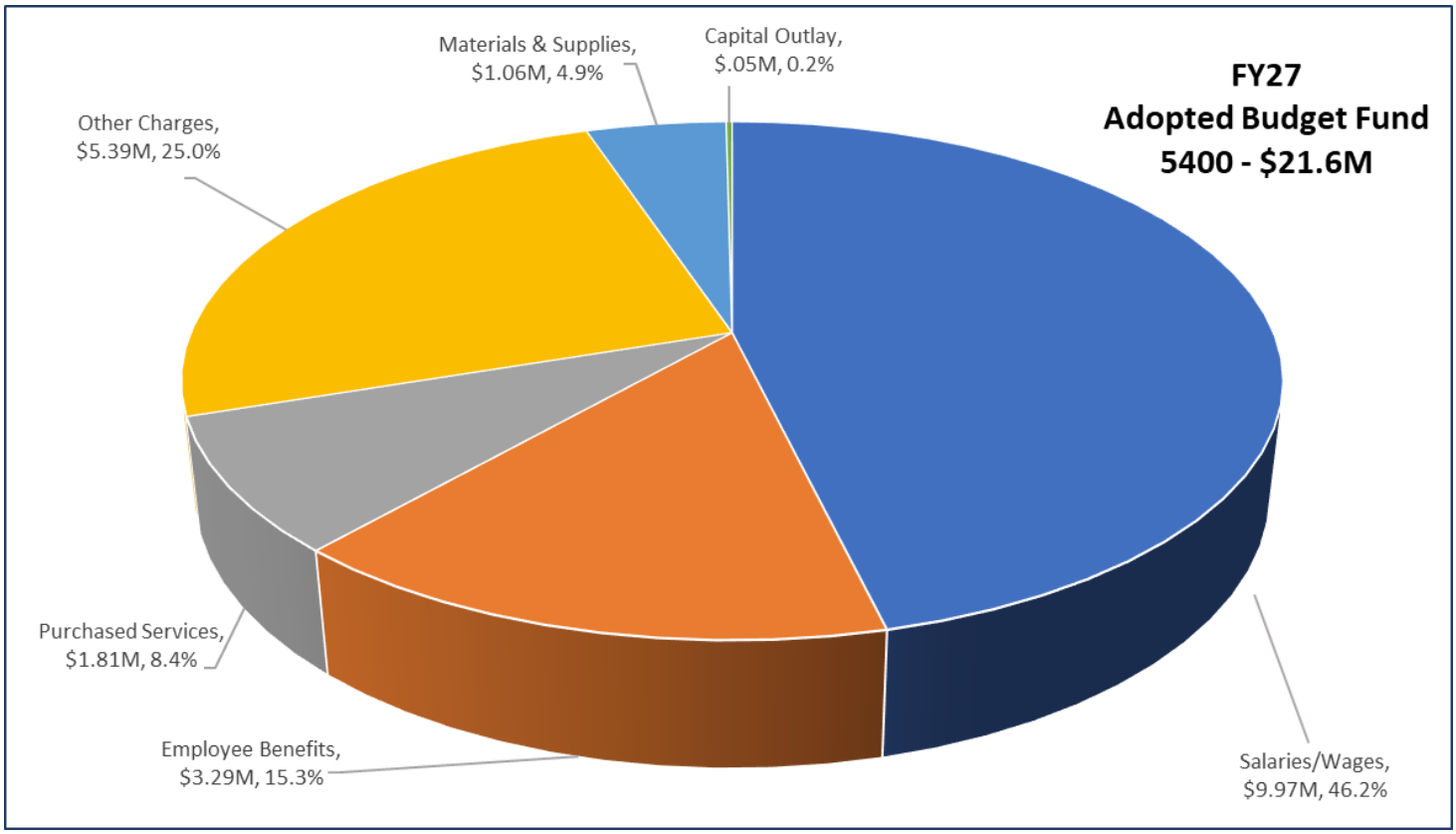


Fund 5400 Revenue Trends by Object

Area	Object Code	Revenue Object Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
State Funds	036500	240400 OTHER STATE PAYMT	$0	$0	$0	$454,329	$728,478	$274,149	60.34%
	037100	UNAWARDED STATE REVENUE	$0	$0	$0	$990,000	$990,000	$0	0.00%
		Total for Area	**$0**	**$0**	**$0**	**$1,444,329**	**$1,718,478**	**$274,149**	**18.98%**
Federal Funds	040200	84.01 TITLE I-LOCAL ED	$0	$0	$0	$5,100,000	$5,300,000	$200,000	3.92%
	040500	84.027 TITLE VI-B/SP ED	$0	$0	$0	$5,968,992	$5,968,992	$0	0.00%
	041900	84.365 TITLE III - LA	$0	$0	$0	$448,938	$448,938	$0	0.00%
	041910	84.365 TITLE III - I&Y	$0	$0	$0	$40,108	$40,108	$0	0.00%
	042800	84.367 TITLE II	$0	$0	$0	$697,550	$697,550	$0	0.00%
	042900	HEADSTART	$0	$0	$0	$1,177,711	$1,177,711	$0	0.00%
	043300	84.173 PRE-SCHOOL GRANT	$0	$0	$0	$122,960	$122,960	$0	0.00%
	043600	3302240 CARL PERKINS	$0	$0	$0	$386,940	$386,940	$0	0.00%
	047000	UNAWARDED FEDERAL REV	$0	$0	$0	$3,700,000	$3,700,000	$0	0.00%
	047100	84.424 TITLE IV PART A	$0	$0	$0	$322,284	$322,284	$0	0.00%
		Total for Area	**$0**	**$0**	**$0**	**$17,965,483**	**$18,165,483**	**$200,000**	**1.11%**
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	$0	$0	$0	$167,073	$360,859	$193,786	115.99%
		Total for Area	**$0**	**$0**	**$0**	**$167,073**	**$360,859**	**$193,786**	**115.99%**
Other Funds	070000	UNAWARDED OTHER REVENUE	$0	$0	$0	$0	$902,778	$902,778	100.00%
	071800	1899120 OTHER FUNDS	$0	$0	$0	$1,246,305	$425,527	($820,778)	-65.86%
		Total for Area	**$0**	**$0**	**$0**	**$1,246,305**	**$1,328,305**	**$82,000**	**6.58%**
GRAND TOTAL			**$0**	**$0**	**$0**	**$20,823,190**	**$21,573,125**	**$749,935**	**3.60%**

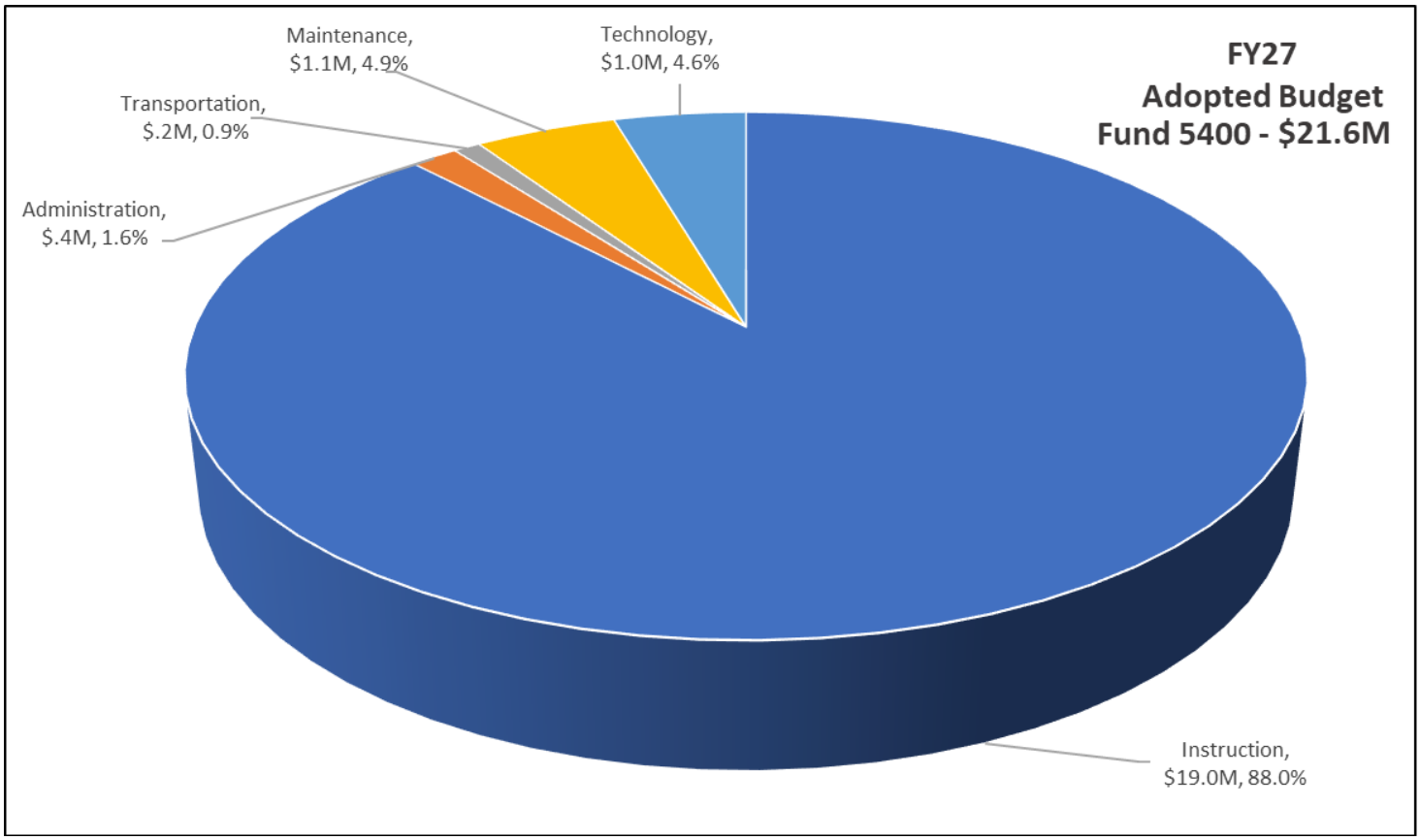
Fund 5400 Expenditure Trends by Summary Object

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	$0	$0	$0	$8,148,191	$9,974,580	$1,826,389	22.41%	46.24%
EMPLOYEE BENEFITS	$0	$0	$0	$2,982,916	$3,293,572	$310,655	10.41%	15.27%
Subtotal	**$0**	**$0**	**$0**	**$11,131,107**	**$13,268,152**	**$2,137,044**	**19.20%**	**61.50%**
PURCHASED SERVICES	$0	$0	$0	$2,823,520	$1,807,727	($1,015,793)	-35.98%	8.38%
OTHER CHARGES	$0	$0	$0	$5,336,391	$5,391,487	$55,096	1.03%	24.99%
MATERIALS & SUPPLIES	$0	$0	$0	$1,486,802	$1,060,389	($426,413)	-28.68%	4.92%
CAPITAL OUTLAY	$0	$0	$0	$45,370	$45,370	$0	0.00%	0.21%
Subtotal	$0	$0	$0	$9,692,083	$8,304,973	($1,387,109)	-14.31%	38.50%
Grand Total	**$0**	**$0**	**$0**	**$20,823,190**	**$21,573,125**	**$749,935**	**3.60%**	**100.00%**



Fund 5400 Expenditure Trends by State Category

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$0	$0	$0	$18,640,190	$18,984,207	$344,017	1.85%	88.00%
Administration	$0	$0	$0	$150,000	$352,778	$202,778	135.19%	1.64%
Transportation	$0	$0	$0	$200,000	$200,000	$0	0.00%	0.93%
Maintenance	$0	$0	$0	$925,000	$1,053,140	$128,140	13.85%	4.88%
Technology	$0	$0	$0	$908,000	$983,000	$75,000	8.26%	4.56%
Grand Total	**$0**	**$0**	**$0**	**$20,823,190**	**$21,573,125**	**$749,935**	**3.60%**	**100.00%**



Fund 5400 Expenditure Trends by State Category and Function

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction								
1100 CLASSROOM INSTRUCTION	$0	$0	$0	$14,136,620	$14,861,699	$725,080	5.13%	
1220 SCHOOL SOCIAL WORKERS SVC	$0	$0	$0	$236,338	$243,919	$7,581	3.21%	
1310 IMPROVEMT OF INSTRUCTION	$0	$0	$0	$4,191,383	$3,808,910	($382,474)	-9.13%	
1410 OFFICE OF THE PRINCIPAL	$0	$0	$0	$75,849	$69,679	($6,170)	-8.13%	
Subtotal	**$0**	**$0**	**$0**	**$18,640,190**	**$18,984,207**	**$344,017**	**1.85%**	**88.00%**
Administration								
2120 EXECUTIVE ADMIN SERVICES	$0	$0	$0	$100,000	$100,000	$0	0.00%	
2160 FISCAL SERVICES	$0	$0	$0	$0	$202,778	$202,778	100.00%	
2220 HEALTH SERVICES	$0	$0	$0	$50,000	$50,000	$0	0.00%	
Subtotal	**$0**	**$0**	**$0**	**$150,000**	**$352,778**	**$202,778**	**135.19%**	**1.64%**
Transportation								
3100 TRANSP - MGMT & DIRECTION	$0	$0	$0	$200,000	$200,000	$0	0.00%	
Subtotal	**$0**	**$0**	**$0**	**$200,000**	**$200,000**	**$0**	**0.00%**	**0.93%**
Maintenance								
4100 MAINT - MGMT & DIRECTION	$0	$0	$0	$500,000	$500,000	$0	0.00%	
4200 BUILDING SERVICES	$0	$0	$0	$425,000	$425,000	$0	0.00%	
4600 SAFETY & SECURITY	$0	$0	$0	$0	$128,140	$128,140	100.00%	
Subtotal	**$0**	**$0**	**$0**	**$925,000**	**$1,053,140**	**$128,140**	**13.85%**	**4.88%**
Technology								
6810 TECHNOLOGY - CLASSROOM	$0	$0	$0	$700,000	$775,000	$75,000	10.71%	
6830 TECHNOLOGY-ADMINISTRATION	$0	$0	$0	$208,000	$208,000	$0	0.00%	
Subtotal	**$0**	**$0**	**$0**	**$908,000**	**$983,000**	**$75,000**	**8.26%**	**4.56%**
Grand Total	**$0**	**$0**	**$0**	**$20,823,190**	**$21,573,125**	**$749,935**	**3.60%**	**100.0%**

Fund 5400 Expenditure Trends by Function & Object

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
1100 CLASSROOM INSTRUCTION							
111700 - SPECIALISTS	$0	$0	$0	$63,510	$0	($63,510)	-100.00%
112100 - COMP OF TEACHERS	$0	$0	$0	$4,131,987	$5,194,786	$1,062,799	25.72%
112300 - COMP OF COORDINATOR	$0	$0	$0	$91,871	$341,635	$249,764	271.86%
113500 - SUPERVISOR	$0	$0	$0	$69,284	$0	($69,284)	-100.00%
114100 - COMP OF TEACHER ASS'TS	$0	$0	$0	$991,755	$1,162,290	$170,535	17.20%
114200 - COMP-HEALTH/SAFETY OFFICE	$0	$0	$0	$249,396	$486,512	$237,116	95.08%
115100 - HOURLY PARA	$0	$0	$0	$77,250	$79,722	$2,472	3.20%
152000 - COMP OF SUB TEACHERS	$0	$0	$0	$9,098	$9,389	$291	3.20%
161000 - SUPPLEMENTAL PAY	$0	$0	$0	$413,034	$343,381	($69,653)	-16.86%
210000 - FICA	$0	$0	$0	$397,771	$525,739	$127,968	32.17%
221000 - VRS (PLAN 1 & 2)	$0	$0	$0	$363,652	$302,599	($61,053)	-16.79%
222000 - VRS (HYBRID)	$0	$0	$0	$455,689	$440,882	($14,807)	-3.25%
230000 - HOSPITALIZATION	$0	$0	$0	$863,728	$1,141,548	$277,820	32.17%
230500 - HSA CONTRIBUTION EXPENSE	$0	$0	$0	$13,586	$23,374	$9,788	72.04%
231000 - DENTAL INSURANCE	$0	$0	$0	$39,652	$51,647	$11,995	30.25%
240000 - GROUP LIFE INSURANCE	$0	$0	$0	$59,721	$63,215	$3,494	5.85%
250000 - DISABILITY INS (PLAN 1&2)	$0	$0	$0	$6,288	$5,920	($368)	-5.85%
251000 - DISABILITY INS (HYBRID)	$0	$0	$0	$6,931	$7,591	$660	9.52%
275000 - RETIREE HEALTH CREDIT	$0	$0	$0	$66,093	$48,055	($18,038)	-27.29%
300000 - PURCHASED SERVICES	$0	$0	$0	$851,516	$418,374	($433,142)	-50.87%
300100 - PROFESSIONAL IMPROVEMENT	$0	$0	$0	$140,732	$142,943	$2,211	1.57%
300200 - PRINTING/BINDING	$0	$0	$0	$1,000	$1,000	$0	0.00%
310400 - FIELD TRIPS	$0	$0	$0	$5,000	$5,000	$0	0.00%
600000 - MATERIALS & SUPPLIES	$0	$0	$0	$1,087,515	$451,220	($636,295)	-58.51%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
606000 - FOOD	$0	$0	$0	$0	$2,000	$2,000	100.00%
609400 - PARENT AND FAMILY ENGAGEMENT	$0	$0	$0	$0	$80,000	$80,000	100.00%
820000 - NEW EQUIPMENT	$0	$0	$0	$45,370	$45,370	$0	0.00%
999500 - OFFSET UNAWARDED OTHER FUND	$0	$0	$0	$843,191	$700,000	($143,191)	-16.98%
999600 - OFFSET UNAWARDED STATE FUND	$0	$0	$0	$592,000	$587,509	($4,491)	-0.76%
999700 - OFFSET UNAWARDED FED FUND	$0	$0	$0	$2,200,000	$2,200,000	$0	0.00%
Subtotal		**$0**	**$0**	**$14,136,620**	**$14,861,699**	**$725,080**	**5.13%**
1220 SCHOOL SOCIAL WORKERS SVC							
113400 - COMP OF SOCIAL WORKERS	$0	$0	$0	$165,641	$163,655	($1,986)	-1.20%
210000 - FICA	$0	$0	$0	$13,920	$11,717	($2,203)	-15.83%
221000 - VRS (PLAN 1 & 2)	$0	$0	$0	$12,796	$12,844	$48	0.38%
222000 - VRS (HYBRID)	$0	$0	$0	$4,238	$3,888	($350)	-8.26%
230000 - HOSPITALIZATION	$0	$0	$0	$34,878	$19,940	($14,938)	-42.83%
231000 - DENTAL INSURANCE	$0	$0	$0	$1,786	$997	($789)	-44.18%
240000 - GROUP LIFE INSURANCE	$0	$0	$0	$1,382	$1,417	$35	2.53%
250000 - DISABILITY INS (PLAN 1&2)	$0	$0	$0	$215	$251	$36	16.74%
251000 - DISABILITY INS (HYBRID)	$0	$0	$0	$65	$68	$3	4.62%
275000 - RETIREE HEALTH CREDIT	$0	$0	$0	$1,417	$1,177	($240)	-16.94%
600000 - MATERIALS & SUPPLIES	$0	$0	$0	$0	$27,965	$27,965	100.00%
Subtotal	**$0**	**$0**	**$0**	**$236,338**	**$243,919**	**$7,581**	**3.21%**
1310 IMPROVEMT OF INSTRUCTION							
111000 - COMP OF DIRECTORS	$0	$0	$0	$127,520	$139,148	$11,628	9.12%
111700 - SPECIALISTS	$0	$0	$0	$95,418	$123,697	$28,279	29.64%
112100 - COMP OF TEACHERS	$0	$0	$0	$970,863	$964,029	($6,834)	-0.70%
112300 - COMP OF COORDINATOR	$0	$0	$0	$119,592	$111,402	($8,190)	-6.85%
112400 - COMP OF INST SUPERVISORS	$0	$0	$0	$120,969	$248,005	$127,036	105.02%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
114000 - COMP-TECHNICAL PERSONNEL	$0	$0	$0	$0	$76,676	$76,676	100.00%
114100 - COMP OF TEACHER ASS'TS	$0	$0	$0	$27,396	$0	($27,396)	-100.00%
115000 - COMP OF CLERICAL STAFF	$0	$0	$0	$340,827	$286,501	($54,326)	-15.94%
160000 - COMP - SUPPLEMENTS	$0	$0	$0	$1,700	$1,754	$54	3.20%
161000 - SUPPLEMENTAL PAY	$0	$0	$0	$28,400	$92,309	$63,909	225.03%
210000 - FICA	$0	$0	$0	$122,345	$151,044	$28,699	23.46%
221000 - VRS (PLAN 1 & 2)	$0	$0	$0	$202,957	$191,080	($11,877)	-5.85%
222000 - VRS (HYBRID)	$0	$0	$0	$36,378	$19,684	($16,694)	-45.89%
230000 - HOSPITALIZATION	$0	$0	$0	$199,867	$175,648	($24,219)	-12.12%
230500 - HSA CONTRIBUTION EXPENSE	$0	$0	$0	$3,340	$3,340	$0	0.00%
231000 - DENTAL INSURANCE	$0	$0	$0	$9,335	$8,699	($636)	-6.81%
240000 - GROUP LIFE INSURANCE	$0	$0	$0	$18,816	$18,917	$101	0.54%
250000 - DISABILITY INS (PLAN 1&2)	$0	$0	$0	$3,407	$3,736	$329	9.66%
251000 - DISABILITY INS (HYBRID)	$0	$0	$0	$561	$378	($183)	-32.62%
275000 - RETIREE HEALTH CREDIT	$0	$0	$0	$20,134	$15,090	($5,044)	-25.05%
300000 - PURCHASED SERVICES	$0	$0	$0	$1,136,322	$389,791	($746,531)	-65.70%
300100 - PROFESSIONAL IMPROVEMENT	$0	$0	$0	$270,282	$359,084	$88,802	32.86%
310200 - TUITION ASSISTANCE	$0	$0	$0	$4,000	$4,000	$0	0.00%
313000 - PROFESSIONAL SERVICES	$0	$0	$0	$206,668	$278,787	$72,119	34.90%
600000 - MATERIALS & SUPPLIES	$0	$0	$0	$124,287	$146,110	$21,823	17.56%
Subtotal	**$0**	**$0**	**$0**	**$4,191,383**	**$3,808,910**	**($382,474)**	**-9.13%**
1410 OFFICE OF THE PRINCIPAL							
115000 - COMP OF CLERICAL STAFF	$0	$0	$0	$52,681	$55,434	$2,753	5.23%
210000 - FICA	$0	$0	$0	$3,858	$4,241	$383	9.93%
221000 - VRS (PLAN 1 & 2)	$0	$0	$0	$0	$0	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
222000 - VRS (HYBRID)	$0	$0	$0	$8,277	$7,596	($681)	-8.23%
230000 - HOSPITALIZATION	$0	$0	$0	$8,149	$0	($8,149)	-100.00%
231000 - DENTAL INSURANCE	$0	$0	$0	$298	$0	($298)	-100.00%
240000 - GROUP LIFE INSURANCE	$0	$0	$0	$622	$588	($34)	-5.47%
251000 - DISABILITY INS (HYBRID)	$0	$0	$0	$126	$132	$6	4.76%
275000 - RETIREE HEALTH CREDIT	$0	$0	$0	$638	$488	($150)	-23.51%
581000 - MEMBERSHIPS (PROGRAMS)	$0	$0	$0	$1,200	$1,200	$0	0.00%
Subtotal	**$0**	**$0**	**$0**	**$75,849**	**$69,679**	**($6,170)**	**-8.13%**
2120 EXECUTIVE ADMIN SERVICES							
999700 - OFFSET UNAWARDED FED FUND	$0	$0	$0	$100,000	$100,000	$0	0.00%
Subtotal	**$0**	**$0**	**$0**	**$100,000**	**$100,000**	**$0**	**0.00%**
2160 FISCAL SERVICES							
999500 - OFFSET UNAWARDED OTHER FUND	$0	$0	$0	$0	$202,778	$202,778	100.00%
Subtotal	**$0**	**$0**	**$0**	**$0**	**$202,778**	**$202,778**	**100.00%**
2220 HEALTH SERVICES							
999600 - OFFSET UNAWARDED STATE FUND	$0	$0	$0	$50,000	$50,000	$0	0.00%
Subtotal	**$0**	**$0**	**$0**	**$50,000**	**$50,000**	**$0**	**0.00%**
3100 TRANSP - MGMT & DIRECTION							
999700 - OFFSET UNAWARDED FED FUND	$0	$0	$0	$200,000	$200,000	$0	0.00%
Subtotal	**$0**	**$0**	**$0**	**$200,000**	**$200,000**	**$0**	**0.00%**
4100 MAINT - MGMT & DIRECTION							
999700 - OFFSET UNAWARDED FED FUND	$0	$0	$0	$500,000	$500,000	$0	0.00%
Subtotal	**$0**	**$0**	**$0**	**$500,000**	**$500,000**	**$0**	**0.00%**
4200 BUILDING SERVICES							
600700 - BUILDING SUPPLIES	$0	$0	$0	$150,000	$150,000	$0	0.00%
609900 - MAINTENANCE SUPPLIES	$0	$0	$0	$125,000	$125,000	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
999600 - OFFSET UNAWARDED STATE FUND	$0	$0	$0	$150,000	$150,000	$0	0.00%
Subtotal	**$0**	**$0**	**$0**	**$425,000**	**$425,000**	**$0**	**0.00%**
4600 SAFETY & SECURITY							
112300 - COMP OF COORDINATOR	$0	$0	$0	$0	$94,256	$94,256	100.00%
210000 - FICA	$0	$0	$0	$0	$7,211	$7,211	100.00%
222000 - VRS (HYBRID)	$0	$0	$0	$0	$14,355	$14,355	100.00%
230000 - HOSPITALIZATION	$0	$0	$0	$0	$6,303	$6,303	100.00%
231000 - DENTAL INSURANCE	$0	$0	$0	$0	$307	$307	100.00%
240000 - GROUP LIFE INSURANCE	$0	$0	$0	$0	$443	$443	100.00%
251000 - DISABILITY INS (HYBRID)	$0	$0	$0	$0	$283	$283	100.00%
275000 - RETIREE HEALTH CREDIT	$0	$0	$0	$0	$1,140	$1,140	100.00%
300100 - PROFESSIONAL IMPROVEMENT	$0	$0	$0	$0	$748	$748	100.00%
609900 - MAINTENANCE SUPPLIES	$0	$0	$0	$0	$3,094	$3,094	100.00%
Subtotal	**$0**	**$0**	**$0**	**$0**	**$128,140**	**$128,140**	**100.00%**
6810 TECHNOLOGY - CLASSROOM							
603500 - COMPUTER SOFTWARE	$0	$0	$0	$0	$75,000	$75,000	100.00%
999700 - OFFSET UNAWARDED FED FUND	$0	$0	$0	$700,000	$700,000	$0	0.00%
Subtotal	**$0**	**$0**	**$0**	**$700,000**	**$775,000**	**$75,000**	**10.71%**
6830 TECHNOLOGY- ADMINISTRATION							
332000 - MAINTENANCE CONTRACTS	$0	$0	$0	$208,000	$208,000	$0	0.00%
Subtotal	**$0**	**$0**	**$0**	**$208,000**	**$208,000**	**$0**	**0.00%**
Grand Total	**$0**	**$0**	**$0**	**$20,823,190**	**$21,573,125**	**$749,935**	**3.60%**

Fund 5400 Expenditure Trends by Object

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
111000 - COMP OF DIRECTORS	$0	$0	$0	$127,520	$139,148	$11,628	9.12%
111700 - SPECIALISTS	$0	$0	$0	$158,928	$123,697	($35,231)	-22.17%
112100 - COMP OF TEACHERS	$0	$0	$0	$5,102,850	$6,158,815	$1,055,965	20.69%
112300 - COMP OF COORDINATOR	$0	$0	$0	$211,463	$547,293	$335,830	158.81%
112400 - COMP OF INST SUPERVISORS	$0	$0	$0	$120,969	$248,005	$127,036	105.02%
113400 - COMP OF SOCIAL WORKERS	$0	$0	$0	$165,641	$163,655	($1,986)	-1.20%
113500 - SUPERVISOR	$0	$0	$0	$69,284	$0	($69,284)	-100.00%
114000 - COMP-TECHNICAL PERSONNEL	$0	$0	$0	$0	$76,676	$76,676	100.00%
114100 - COMP OF TEACHER ASS'TS	$0	$0	$0	$1,019,151	$1,162,290	$143,139	14.04%
114200 - COMP-HEALTH/SAFETY OFFICE	$0	$0	$0	$249,396	$486,512	$237,116	95.08%
115000 - COMP OF CLERICAL STAFF	$0	$0	$0	$393,508	$341,935	($51,573)	-13.11%
115100 - HOURLY PARA	$0	$0	$0	$77,250	$79,722	$2,472	3.20%
152000 - COMP OF SUB TEACHERS	$0	$0	$0	$9,098	$9,389	$291	3.20%
160000 - COMP - SUPPLEMENTS	$0	$0	$0	$1,700	$1,754	$54	3.20%
161000 - SUPPLEMENTAL PAY	$0	$0	$0	$441,434	$435,689	($5,744)	-1.30%
210000 - FICA	$0	$0	$0	$537,894	$699,952	$162,058	30.13%
221000 - VRS (PLAN 1 & 2)	$0	$0	$0	$579,405	$506,523	($72,882)	-12.58%
222000 - VRS (HYBRID)	$0	$0	$0	$504,582	$486,405	($18,177)	-3.60%
230000 - HOSPITALIZATION	$0	$0	$0	$1,106,622	$1,343,439	$236,817	21.40%
230500 - HSA CONTRIBUTION EXPENSE	$0	$0	$0	$16,926	$26,714	$9,788	57.83%
231000 - DENTAL INSURANCE	$0	$0	$0	$51,071	$61,650	$10,579	20.71%
240000 - GROUP LIFE INSURANCE	$0	$0	$0	$80,541	$84,580	$4,039	5.01%
250000 - DISABILITY INS (PLAN 1&2)	$0	$0	$0	$9,910	$9,907	($3)	-0.03%
251000 - DISABILITY INS (HYBRID)	$0	$0	$0	$7,683	$8,452	$769	10.01%
275000 - RETIREE HEALTH CREDIT	$0	$0	$0	$88,282	$65,950	($22,332)	-25.30%
300000 - PURCHASED SERVICES	$0	$0	$0	$1,987,838	$808,165	($1,179,672)	-59.34%
300100 - PROFESSIONAL IMPROVEMENT	$0	$0	$0	$411,014	$502,775	$91,761	22.33%
300200 - PRINTING/BINDING	$0	$0	$0	$1,000	$1,000	$0	0.00%
310200 - TUITION ASSISTANCE	$0	$0	$0	$4,000	$4,000	$0	0.00%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
310400 - FIELD TRIPS	$0	$0	$0	$5,000	$5,000	$0	0.00%
313000 - PROFESSIONAL SERVICES	$0	$0	$0	$206,668	$278,787	$72,119	34.90%
332000 - MAINTENANCE CONTRACTS	$0	$0	$0	$208,000	$208,000	$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	$0	$0	$0	$1,200	$1,200	$0	0.00%
600000 - MATERIALS & SUPPLIES	$0	$0	$0	$1,211,802	$625,295	($586,507)	-48.40%
600700 - BUILDING SUPPLIES	$0	$0	$0	$150,000	$150,000	$0	0.00%
603500 - COMPUTER SOFTWARE	$0	$0	$0	$0	$75,000	$75,000	100.00%
606000 - FOOD	$0	$0	$0	$0	$2,000	$2,000	100.00%
609400 - PARENT AND FAMILY ENGAGEMENT	$0	$0	$0	$0	$80,000	$80,000	100.00%
609900 - MAINTENANCE SUPPLIES	$0	$0	$0	$125,000	$128,094	$3,094	2.48%
820000 - NEW EQUIPMENT	$0	$0	$0	$45,370	$45,370	$0	0.00%
999500 - OFFSET UNAWARDED OTHER FUND	$0	$0	$0	$843,191	$902,778	$59,587	7.07%
999600 - OFFSET UNAWARDED STATE FUND	$0	$0	$0	$792,000	$787,509	($4,491)	-0.57%
999700 - OFFSET UNAWARDED FED FUND	$0	$0	$0	$3,700,000	$3,700,000	$0	0.00%
Grand Total	**$0**	**$0**	**$0**	**$20,823,190**	**$21,573,125**	**$749,935**	**3.60%**



Figure 27: Spring Concert Rehearsal

FY 2027 Grant Listing

Grant Project #	Grant Name	Funding Purpose	FY26 Adopted Budget	FY27 Adopted Budget
0000	PROJECTS (K12)	Unawarded funding to support anticipated other new local grants and local match requirements.	$.84M	$.93M
1501	SSO INCENTIVE GRANT State	These funds assist with supporting School Safety to ensure a safe learning environment for students, staff, and visitors.	$.22M	$.22M
1502	SSO INCENTIVE GRANT Local	These are local match funds to assist with supporting School Safety to ensure a safe learning environment for students, staff, and visitors.	$.17M	$.36M
1503	SSO INCENTIVE GRANT State V2	These funds assist with supporting School Safety to ensure a safe learning environment for students, staff, and visitors.	$.00M	$.19M
1504	THREAT ASSESSMENT GRANT	The goal of these funds are to support promoting safety of students and school staff through safety related positons and programming to prevent crime and violence.	$.00M	$.08M
2000	STATE PROJECTS	One percent of the prior year's State Grant award allocation was used as the base line to determine the fiduciary limit to include in the FY 2027 Unawarded grant budget. This budget will allow the division to receive and process possible new State grant awards during fiscal year 2027 to support division educational needs for student and enhance educational development of staff.	$1.00M	$1.00M
2240	BRIDGES (SOCIAL SERVICES)	The Bridges grant supports the collaboration between Schools and the Department of Social Services to aid those in TANF and income eligible participants to obtain self-sufficiency through a sustainable employment program.	$.18M	$.18M
2490	PROJECT HOPE	Funding to ensure the enrollment, attendance and school success of children and youth experiencing homelessness. Helping to develop a customized program to meet the needs of homeless children and youth with the school division.	$.17M	$.17M
2500	SCHOOL SECURITY EQUIP GRANT	Funding to help offset the related local cost associated with purchasing qualifying security equipment to improve and ensure the safety of students attending public schools.	$.28M	$.28M
4000	FEDERAL PROJECTS	One percent of the prior year's Federal Grant award allocation was used as the base line to determine the fiduciary limit to include in the FY 2027 Unawarded grant budget. This budget will allow the division to receive and process possible new Federal grant awards during fiscal year 2027 to support division educational needs for student and enhance educational development of staff.	$3.70M	$3.70M
4046	TITLE I AY25	Title I Part A provides financial assistance to school divisions with a high percentage of children from low-income families to help ensure that all students are equipped to meet state academic standards.	$1.00M	$1.20M
4047	TITLE I AY26	Title I Part A provides financial assistance to school divisions with a high percentage of children from low-income families to help ensure that all students are equipped to meet state academic standards.	$4.10M	$4.10M

Grant Project #	Grant Name	Funding Purpose	FY26 Adopted Budget	FY27 Adopted Budget
4060	TITLE VI B	Funding made available to school divisions to assist in the cost of implementing the state special education program standards for school-age educational programs.	$5.97M	$5.97M
4075	TITLE II AY24	Title II, Part A funding supports programs that assist with increasing academic achievement by enhanced programs to increase the number of qualified teachers, principals and their effectiveness to improve student academic achievement.	$.03M	$.03M
4076	TITLE II AY25	Title II, Part A funding supports programs that assist with increasing academic achievement by enhanced programs to increase the number of qualified teachers, principals and their effectiveness to improve student academic achievement.	$.67M	$.17M
4077	TITLE II AY26	Title II, Part A funding supports programs that assist with increasing academic achievement by enhanced programs to increase the number of qualified teachers, principals and their effectiveness to improve student academic achievement.	$.00M	$.50M
4085	TITLE III AY24	Title III, Language Instruction for English Learner and Immigrant students funds assist with providing tools and strategies to aid in the understanding and engagement with English Learning students and their parents.	$.16M	$.16M
4087	TITLE III AY25	Title III, Language Instruction for English Learner and Immigrant students funds assist with providing tools and strategies to aid in the understanding and engagement with English Learning students and their parents.	$.29M	$.13M
4086	TITLE III AY26	Title III, Language Instruction for English Learner and Immigrant students funds assist with providing tools and strategies to aid in the understanding and engagement with English Learning students and their parents.	$.00M	$.16M
4100	CARL PERKINS GRANT	Perkins V funds help to fully develop the academic knowledge and technical and employability skills of secondary education students and postsecondary education students who enroll in career and technical education program studies.	$.39M	$.39M
4400	HEADSTART FED PART I	Funding supports growing children and youth between the ages of 3 to 5 through early childhood learning and development, health and family well-being.	$1.14M	$1.09M
4410	HEADSTART FED PART II	Funding supports growing children and youth between the ages of 3 to 5 through early childhood learning and development, health and family well-being.	$.02M	$.02M
4470	HEADSTART CARRYOVER	Funding supports growing children and youth between the ages of 3 to 5 through early childhood learning and development, health and family well-being.	$.03M	$.07M
4540	TITLE III I&Y	Title III, Language Instruction for English Learner and Immigrant students funds assist with providing tools and strategies to aid in the understanding and engagement with English Learning students and their parents. **Not Anticipating Funding for FY 2027**	$.01M	$.00M
4545	TITLE III I&Y AY25	Title III, Language Instruction for English Learner and Immigrant students funds assist with providing tools and strategies to aid in the understanding and engagement with English Learning students and their parents.	$.00M	$.01M

Grant Project #	Grant Name	Funding Purpose	FY26 Adopted Budget	FY27 Adopted Budget
4546	TITLE III I&Y AY26	Title III, Language Instruction for English Learner and Immigrant students funds assist with providing tools and strategies to aid in the understanding and engagement with English Learning students and their parents.	$.03M	$.03M
4550	PRESCHOOL GRANT/FED VI B	Funding made available to school divisions to assist in the cost of implementing the state special education program standards for preschool age educational programs.	$.12M	$.12M
4645	TITLE IV PART A AY24	Provides funding for programs and activities to improve students' academic achievement by offering all students a well-rounded education, improving school conditions for learning and us of technology in order to improve the academic achievement and digital literacy for all students.	$.02M	$.02M
4646	TITLE IV PART A AY25	Provides funding for programs and activities to improve students' academic achievement by offering all students a well-rounded education, improving school conditions for learning and us of technology in order to improve the academic achievement and digital literacy for all students.	$.30M	$.12M
4647	TITLE IV PART A AY26	Provides funding for programs and activities to improve students' academic achievement by offering all students a well-rounded education, improving school conditions for learning and us of technology in order to improve the academic achievement and digital literacy for all students.	$.00M	$.18M
Fund 5400 Grant Fund Total			**$20.82M**	**$21.57M**

Fund 5400 Allocation of Positions (FTE) by Object

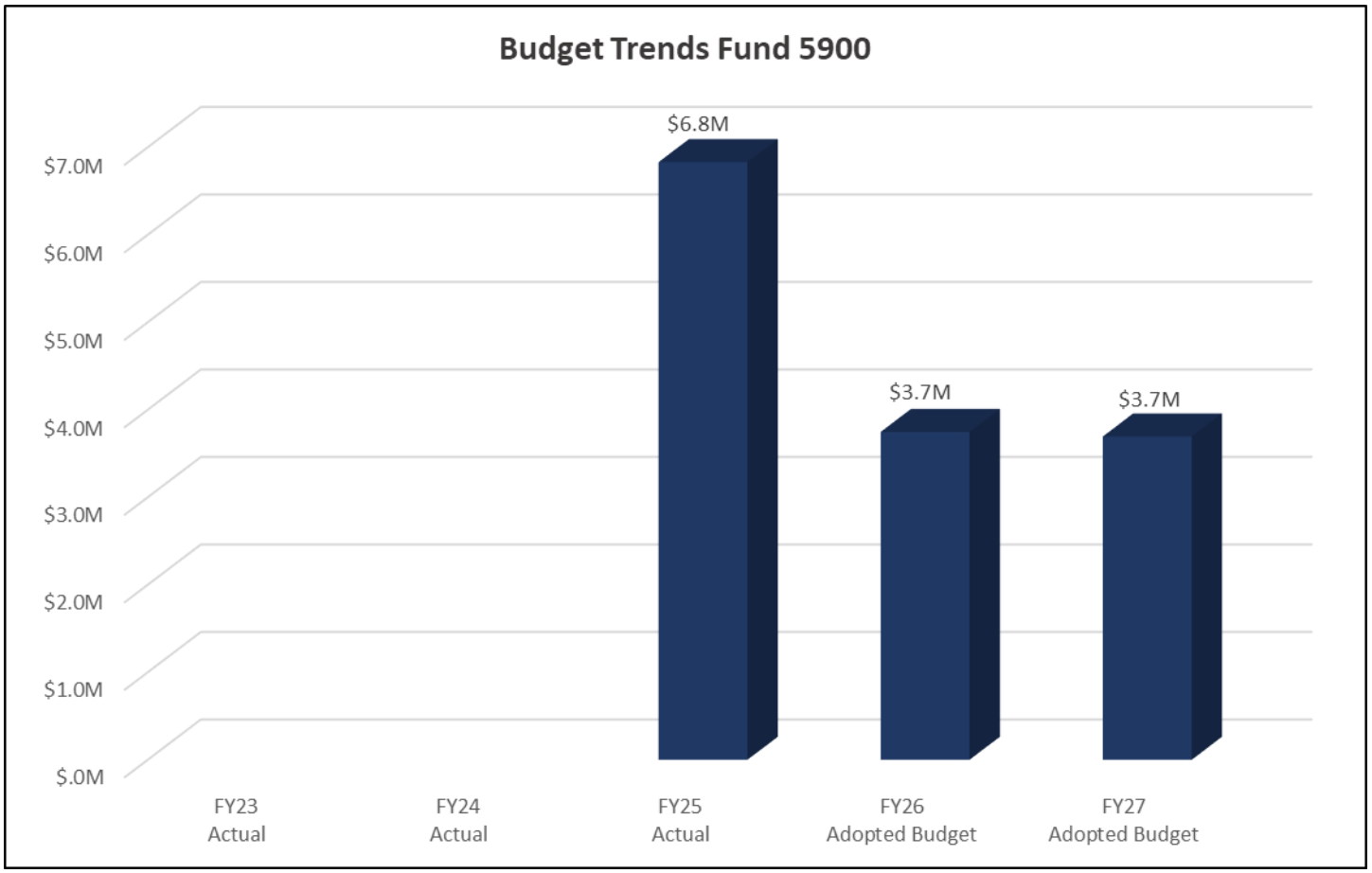
Object Code	Object Description	FY27 Adopted FTE
111000	COMP OF DIRECTORS	1.0
111700	SPECIALISTS	1.0
112100	COMP OF TEACHERS	82.3
112300	COMP OF COORDINATOR	5.0
112400	COMP OF INST SUPERVISORS	2.0
113400	COMP OF SOCIAL WORKERS	2.0
114100	COMP OF TEACHER ASS'TS	40.5
114200	COMP-HEALTH/SAFETY OFFICE	14.0
115000	COMP OF CLERICAL STAFF	5.0
Grand Total		**154.3**

Fund 5900 Textbook Fund

The Textbook Fund was established to earmark State Textbook funds and the required Local match into a separate fund. Isolating the funding stream for adopted textbook and other curriculum materials will allow the division to better fund and track these types of large purchases as required by the Virginia Department of Education. Per HB30 Chapter 2, 2022 and 2024 Special Sessions, "School divisions are permitted to carry forward any remaining balance of textbook funds until the funds are expensed for a qualifying purpose."

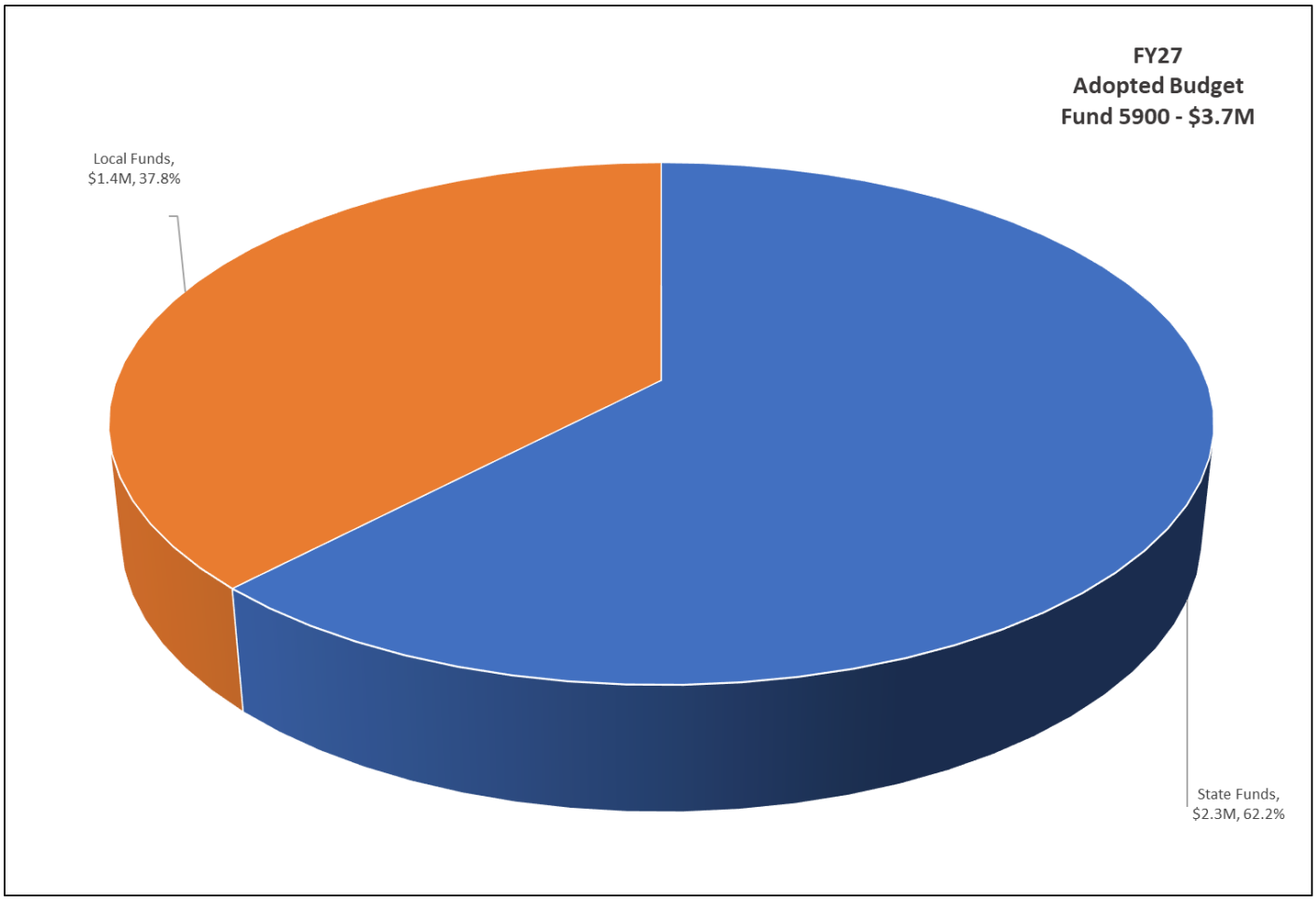
Fund 5900 Budget Trends

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Total Budget	**$0**	**$0**	**$6,830,373**	**$3,747,276**	**$3,695,123**	**($52,153)**	**-1.39%**	**100.00%**



Fund 5900 Revenue Trends by Summary Objects

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
STATE FUNDS	$0	$0	$2,355,480	$2,360,034	$2,297,258	($62,776)	-2.66%	62.17%
LOCAL FUNDS	$0	$0	$4,474,893	$1,387,242	$1,397,865	$10,623	0.77%	37.83%
Grand Total	**$0**	**$0**	**$6,830,373**	**$3,747,276**	**$3,695,123**	**($52,153)**	**-1.39%**	**100.00%**



Fund 5900 Revenue Trends by Object

Area	Object Code	Revenue Object Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
State Funds	034800	240214 TEXTBOOKS	$0	$0	$2,355,480	$2,360,034	$2,297,258	($62,776)	-2.66%
		Total for Area	**$0**	**$0**	**$2,355,480**	**$2,360,034**	**$2,297,258**	**($62,776)**	**-2.66%**
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	$0	$0	$1,384,564	$1,387,242	$1,397,865	$10,623	0.77%
	050200	5105000 LOCAL TRANSFER OTHER	$0	$0	$3,090,329	$0	$0	$0	0.00%
		Total for Area	**$0**	**$0**	**$4,474,893**	**$1,387,242**	**$1,397,865**	**$10,623**	**0.77%**
GRAND TOTAL			**$0**	**$0**	**$6,830,373**	**$3,747,276**	**$3,695,123**	**($52,153)**	**-1.39%**

Fund 5900 Expenditure Trends by Summary Object

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
MATERIALS & SUPPLIES	$0	$0	$0	$3,747,276	$3,695,123	($52,153)	-1.39%	100.00%
Grand Total	**$0**	**$0**	**$0**	**$3,747,276**	**$3,695,123**	**($52,153)**	**-1.39%**	**100.00%**

Fund 5900 Expenditure Trends by State Category

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$0	$0	$0	$3,747,276	$3,695,123	($52,153)	-1.39%	100.00%
Grand Total	**$0**	**$0**	**$0**	**$3,747,276**	**$3,695,123**	**($52,153)**	**-1.39%**	**100.00%**

Fund 5900 Expenditure Trends by State Category and Function

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction								
1100 CLASSROOM INSTRUCTION	$0	$0	$0	$3,747,276	$3,695,123	($52,153)	-1.39%	
Subtotal	**$0**	**$0**	**$0**	**$3,747,276**	**$3,695,123**	**($52,153)**	**-1.39%**	**100.00%**
Grand Total	**$0**	**$0**	**$0**	**$3,747,276**	**$3,695,123**	**($52,153)**	**-1.39%**	**100.0%**

Fund 5900 Expenditure Trends by Function & Object

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
1100 CLASSROOM INSTRUCTION							
600200 - TEXTBOOKS	$0	$0	$0	$3,747,276	$3,695,123	($52,153)	-1.39%
Subtotal	**$0**	**$0**	**$0**	**$3,747,276**	**$3,695,123**	**($52,153)**	**-1.39%**
Grand Total	**$0**	**$0**	**$0**	**$3,747,276**	**$3,695,123**	**($52,153)**	**-1.39%**

Fund 5900 Expenditure Trends by Object

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
600200 - TEXTBOOKS	$0	$0	$0	$3,747,276	$3,695,123	($52,153)	-1.39%
Grand Total	**$0**	**$0**	**$0**	**$3,747,276**	**$3,695,123**	**($52,153)**	**-1.39%**

Fund 6000 Capital Improvement Plan (CIP)

The Capital Projects (CIP) Fund includes funds borrowed through the Virginia Public School Authority (VPSA), Literary Fund loans, Economic Development Authority (EDA) bonds, Qualified School Construction Bonds (QSCB), bonds issued because of the local bond referenda, and other local county funding. The CIP provides a forecast by which capital maintenance, capital technology, and capital transportation projects, required to support Spotsylvania County Public Schools are planned, financed, and constructed. As a planning tool, the CIP addresses needs for improvement of the division's technology infrastructure, replacement of major equipment and vehicles, construction of new facilities as needed (including necessary land acquisition), as well as renovations and/or additions to existing school facilities. The CIP is updated annually enabling adjustments to be made based on the latest information. Residential projects and their potential impact on school enrollments continue to be monitored. The school division works closely with the County Planning Department in this effort. The FY 2027 Adopted Budget of $46.6 million reflects a decrease of $1.1 million or 2.3%. The FY 2027 CIP plan includes major renovations for: Spotsylvania Middle, New Pre School Facility (Marshall Center), Chancellor High/Chancellor Middle School, and other projects scheduled in accordance to adopted CIP plan.

The underlying assumptions for projecting costs are based on multiple factors such as student enrollment, condition of equipment, vehicle needs, and building conditions coupled with the availability of funds. Click on the link to view the 2027-2031 School Board Approved CIP Plan which was approved by the School Board on November 10, 2025. At the adoption of the budget, the CIP plan was adjusted and an updated CIP plan was adopted on April 29, 2026. Adopted CIP plan is included on the following pages.

School Board Adopted Capital Improvement Plan 5 Year Summary

Area	FY 2027	FY 2028	FY 2029	FY 3030	FY 3031	5 Year FY27-FY31 Plan Total	% of Budget
Capital Maintenance	$35,535,289	$59,567,521	$24,557,250	$28,605,063	$148,343,830	$296,608,953	84.5%
Capital Technology	$6,6766,000	$11,923,600	$7,620,765	$2,850,000	$2,160,000	$31,320,365	8.9%
Capital Transportation	$4,302,665	$4,431,745	$4,564,697	$4,792,932	$5,078,568	$23,170,607	6.6%
Grand Total	**$46,603,954**	**$75,922,866**	**$36,742,712**	**$36,247,995**	**$155,582,398**	**$351,099,925**	**100.0%**

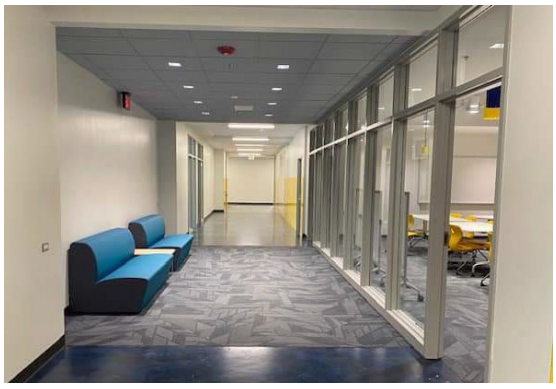
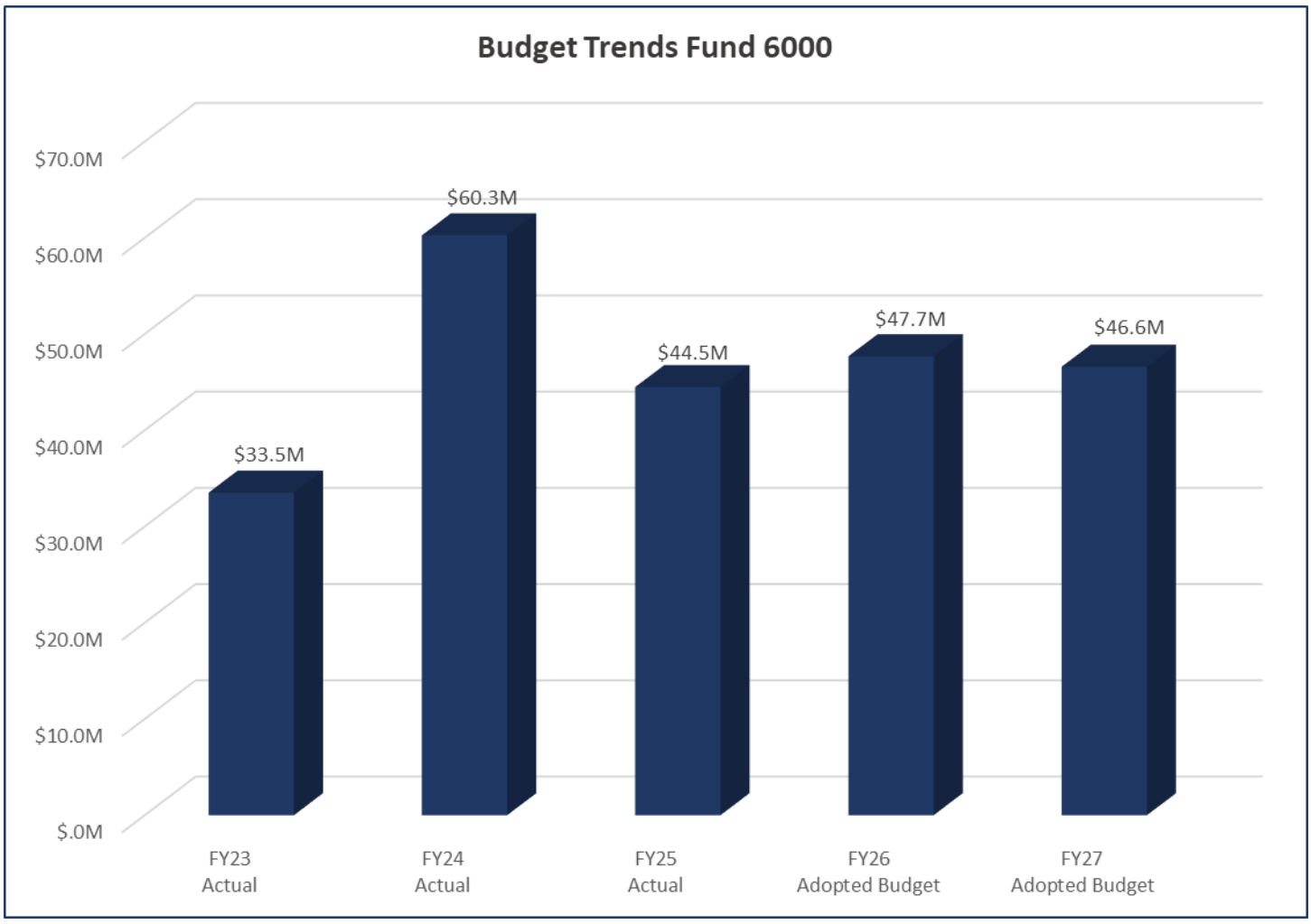


Figure 28: SMS New Wing Student Hallways

Fund 6000 – Capital Improvement Plan (CIP)

Fund 6000 Budget Trends

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Total Budget	**$33,528,265**	**$60,262,927**	**$44,490,799**	**$47,691,578**	**$46,603,954**	**($1,087,624)**	**-2.28%**	**100.00%**



Fund 6000 Revenue Trends by Summary Object

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
STATE FUNDS	$0	$6,770,565	$0	$0	$0	$0	0.00%	0.00%
Subtotal	**$0**	**$6,770,565**	**$0**	**$0**	**$0**	**$0**	**0.00%**	**0.00%**
FEDERAL FUNDS	$893,889	$736,317	$2,428,970	$0	$0	$0	0.00%	0.00%
LOANS & BONDS	$26,466,241	$47,949,347	$39,351,211	$47,124,318	$46,490,097	($634,221)	-1.35%	99.76%
LOCAL FUNDS	$6,168,135	$3,867,533	$2,704,534	$0	$0	$0	0.00%	0.00%
OTHER FUNDS	$0	$939,165	$6,084	$567,260	$113,857	($453,403)	-79.93%	0.24%
Subtotal	**$33,528,265**	**$53,492,362**	**$44,490,799**	**$47,691,578**	**$46,603,954**	**($1,087,624)**	**-2.28%**	**100.00%**
Grand Total	**$33,528,265**	**$60,262,927**	**$44,490,799**	**$47,691,578**	**$46,603,954**	**($1,087,624)**	**-2.28%**	**100.00%**

Fund 6000 Revenue Trends by Object

Area	Object Code	Revenue Object Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
State Funds	031907	SCHOOL CONSTRUCTION	$0	$6,770,565	$0	$0	$0	$0	0.00%
		Total for Area	**$0**	**$6,770,565**	**$0**	**$0**	**$0**	**$0**	**0.00%**
Federal Funds	046770	CSLRFR-HVAC	$893,889	$736,317	$2,428,970	$0	$0	$0	0.00%
		Total for Area	**$893,889**	**$736,317**	**$2,428,970**	**$0**	**$0**	**$0**	**0.00%**
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	$3,020,380	$690,979	$0	$0	$0	$0	0.00%
	050200	5105000 LOCAL TRANSFER OTHER	$3,147,755	$3,176,554	$2,704,534	$0	$0	$0	0.00%
		Total for Area	**$6,168,135**	**$3,867,533**	**$2,704,534**	**$0**	**$0**	**$0**	**0.00%**
Other Funds	071500	1899080 SALE SCHOOL BUSES	$0	$12,859	$6,084	$0	$0	$0	0.00%
	071800	1899120 OTHER FUNDS	$0	$926,306	$0	$567,260	$113,857	($453,403)	-79.93%
		Total for Area	**$0**	**$939,165**	**$6,084**	**$567,260**	**$113,857**	**($453,403)**	**-79.93%**
Loans & Bonds	080300	4104030 BOND NOTES	$25,368,977	$45,300,528	$36,502,628	$47,124,318	$46,490,097	($634,221)	-1.35%
	080800	INTEREST GO/IDA BONDS	$1,097,264	$2,648,819	$2,848,583	$0	$0	$0	0.00%
		Total for Area	**$26,466,241**	**$47,949,347**	**$39,351,211**	**$47,124,318**	**$46,490,097**	**($634,221)**	**-1.35%**
GRAND TOTAL			**$33,528,265**	**$60,262,927**	**$44,490,799**	**$47,691,578**	**$46,603,954**	**($1,087,624)**	**-2.28%**

Fund 6000 Expenditure Trends by Summary Object

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
CIP	$24,673,513	$35,834,276	$38,089,624	$47,691,578	$46,603,954	($1,087,624)	-2.28%	100.00%
Subtotal	**$24,673,513**	**$35,834,276**	**$38,089,624**	**$47,691,578**	**$46,603,954**	**($1,087,624)**	**-2.28%**	**100.00%**

Fund 6000 Expenditure Trends by State Category

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Capital Projects	$24,673,513	$35,834,276	$38,089,624	$47,691,578	$46,603,954	($1,087,624)	-2.28%	100.00%
Grand Total	**$24,673,513**	**$35,834,276**	**$38,089,624**	**$47,691,578**	**$46,603,954**	**($1,087,624)**	**-2.28%**	**100.00%**

Fund 6000 Expenditure Trends by State Category and Function

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Capital Projects								
6500 BLDG ACQ & CONSTR SVCS	$24,673,513	$35,834,276	$38,089,624	$47,691,578	$46,603,954	($1,087,624)	-2.28%	
Subtotal	**$24,673,513**	**$35,834,276**	**$38,089,624**	**$47,691,578**	**$46,603,954**	**($1,087,624)**	**-2.28%**	**100.00%**
Grand Total	**$24,673,513**	**$35,834,276**	**$38,089,624**	**$47,691,578**	**$46,603,954**	**($1,087,624)**	**-2.28%**	**100.0%**

Fund 6000 Expenditure Trends Report by Function and Object

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
6500 BLDG ACQ & CONSTR SVCS							
300000 - PURCHASED SERVICES	$11,562,232	$30,383,966	$33,128,576	$39,563,950	$35,035,289	($4,528,661)	-11.45%
580800 - BOND ISSUENCE EXPENSES	$184,442	$239,453	$190,137	$0	$0	$0	0.00%
602400 - TECHNOLOGY SUPPLIES	$5,092,930	$4,445,088	$366,368	$3,449,255	$6,766,000	$3,316,745	96.16%
810000 - REPLACEMENT EQUIPMENT	$0	$0	$0	$52,029	$52,725	$696	1.34%
810100 - REPLACEMENT OF BUSES	$7,238,635	$250,740	$2,163,080	$3,868,183	$3,984,035	$115,852	2.99%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
820000 - NEW EQUIPMENT	$46,909	$515,028	$167,544	$0	$0	$0	0.00%
820100 - BUSES - ADDITIONAL	$548,365	$0	$580,268	$258,161	$265,905	$7,744	3.00%
820400 - ADD/BLDG CONSTRUCTION	$0	$0	$1,288,984	$0	$0	$0	0.00%
999800 - SCPS HOLDBACK	$0	$0	$204,666	$500,000	$500,000	$0	0.00%
Subtotal	**$24,673,513**	**$35,834,276**	**$38,089,624**	**$47,691,578**	**$46,603,954**	**($1,087,624)**	**-2.28%**
Grand Total	**$24,673,513**	**$35,834,276**	**$38,089,624**	**$47,691,578**	**$46,603,954**	**($1,087,624)**	**-2.28%**

Fund 6000 Expenditure Trends Report by Object

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
300000 - PURCHASED SERVICES	$11,562,232	$30,383,966	$33,128,576	$39,563,950	$35,035,289	($4,528,661)	-11.45%
580800 - BOND ISSUENCE EXPENSES	$184,442	$239,453	$190,137	$0	$0	$0	0.00%
602400 - TECHNOLOGY SUPPLIES	$5,092,930	$4,445,088	$366,368	$3,449,255	$6,766,000	$3,316,745	96.16%
810000 - REPLACEMENT EQUIPMENT	$0	$0	$0	$52,029	$52,725	$696	1.34%
810100 - REPLACEMENT OF BUSES	$7,238,635	$250,740	$2,163,080	$3,868,183	$3,984,035	$115,852	2.99%
820000 - NEW EQUIPMENT	$46,909	$515,028	$167,544	$0	$0	$0	0.00%
820100 - BUSES - ADDITIONAL	$548,365	$0	$580,268	$258,161	$265,905	$7,744	3.00%
820400 - ADD/BLDG CONSTRUCTION	$0	$0	$1,288,984	$0	$0	$0	0.00%
999800 - SCPS HOLDBACK	$0	$0	$204,666	$500,000	$500,000	$0	0.00%
Grand Total	**$24,673,513**	**$35,834,276**	**$38,089,624**	**$47,691,578**	**$46,603,954**	**($1,087,624)**	**-2.28%**

Fund 6000 Capital Projects Historical Trends by Area

Area	FY23 Actual	FY4 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Maintenance	$11,793,583	$31,138,448	$34,979,908	$40,063,950	$35,535,289	-$4,528,661	-11.30%	76.2%
Technology	$5,092,930	$4,445,088	$366,368	$3,449,255	$6,766,000	$3,316,745	96.16%	14.5%
Transportation	$7,787,000	$250,740	$2,743,349	$4,178,373	$4,302,665	$124,292	2.97%	9.2%
Grand Total	**$24,673,513**	**$35,834,276**	**$38,089,624**	**$47,691,578**	**$46,603,954**	**-$1,087,624**	**-2.28%**	**100.0%**

CAPITAL IMPROVEMENT PLAN

SPOTSYLVANIA COUNTY PUBLIC SCHOOLS

FISCAL YEARS 2027 – 2031
SCHOOL BOARD FINAL PLAN
ADOPTED APRIL 29, 2026

SPOTSYLVANIA COUNTY PUBLIC SCHOOLS

CAPITAL IMPROVEMENT PLAN

FY 2027 – FY 2031

ADOPTED

April 29, 2026

CAPITAL IMPROVEMENT PLAN (CIP)
SPOTSYLVANIA COUNTY PUBLIC SCHOOLS
FY 2027-FY 2031

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CIP INTRODUCTION

The Fiscal Years 2027 - 2031Capital Improvement Plan (CIP) serves as both a capital budget and a strategic planning framework for Spotsylvania County Public Schools (SCPS). Developed and updated annually, the CIP provides a rolling five-year outlook, beginning with the upcoming fiscal year and extending through the subsequent four years, to guide the efficient allocation of capital resources. Each year the plan is revised to reflect evolving county demographics, facility conditions, instructional priorities, and state or federal education mandates.

The CIP establishes a long-rang e forecast for capital maintenance, technology and transportation investments essential to sustaining and advancing SCPS operations. It outlines strategies for upgrading technology infrastructure, replacing major equipment and vehicles, acquiring land, constructing new facilities, and undertaking renovation s or expansions of existing buildings. All projects are evaluated against educational program needs, School Board policy standards, and the adequacy of current facilities to meet present and future instructional demands. Enrollment projections and county population trends also inform project prioritization.

Preparation of the CIP begins each year with the Superintendent's staff developing a draft proposal for review by the School Board. Following board feedback and approval, the adopted plan is submitted to the County Administrator for integration into the countywide Capital Improvement Plan. The Spotsylvania County Board of Supervisors determines final funding allocations each spring, ensuring that capital investment align with both educational goals and broader county priorities.

Student Enrollment:

The September 30, 2025 enrollment was totaled at 23,874 which reflects an overall decrease in student enrollment of 161 students as compared to the 2024 total enrollment of 24,035. The elementary schools had a combined decrease of 85 student s. The middle schools rea li zed a combined increase of 15 students, and the high schools have a combined decrease of 91 students overall.

The student enrollment (including residential day) total count on September 30, 2025 tallied 23,917 versus a September 30, 2024 count of 24,123. These numbers do correlate with the projections from the 2021Cropper Demographics Study where the service forecasted a dip in enrollment before a measured increase in student enrollment in FY 2027 and beyond.

Enrollment Projections from Third Party Vendor:

During the 2021-2022 fiscal year, Spotsylvania County Public Schools engaged Cropper GIS Consulting to develop 10-year enrollment projections by school and to update student demographic data. These projections were

subsequently reviewed and compared with actual enrollment figures during the development of the FY 2027-2031 Capital Improvement Plan (CIP).

The study considered multiple demographic and economic factors, including fertility rates, in- migration and out-migration patterns, median age, turnover of elderly housing units, and the sustained rate of young families moving into the county, as well as the steady pace of new housing construction.

According to the Cropper study, enrollment in grades PK-5 was projected to increase through the 2026-2027 academic year before gradually declining through 2031-2032. Middle school enrollment is expected to experience a slight decline over the next three years, followed by an increase beginning in 2027-2028. High school enrollment is projected to decrease modestly until the 2031- 2032 academic year, at which point measurable growth is anticipated.

A more current demographics study is ongoing and the data is being reviewed and analyzed to help the division forecast and plan for the anticipated population growth within Spotsylvania County.

Collaboration with County:

Our school division continues to collaborate closely with county administration and staff throughout the budget development process and in projecting future needs related to new facilities and capital improvement planning. County planning staff have played an essential role in evaluating the potential impacts of new residential development, sharing information on future growth, and identifying opportunities for proffers that help support the school division's long -term needs.

Future Construction:

As we look toward the outlying years of the Capital Improvement Plan, it is essential to emphasize the need for both the expansion of existing instructional facilities and the acquisition of land and construct ion of new learning environments. The demand for a new elementary school, a new high school, and a modern Career and Technology Center is driven by sustained community growth and increasing enrollment pressures that can no longer be mitigated through boundary adjustments alone. Ongoing residential development has created regional concentrations of housing density that disproportionately affect existing schools, resulting in persistent capacity challenges. In addition, specialized service programs, such as special education, early childhood, and English learner support, require dedicated spaces that further reduce available classroom capacity. At the secondary level, two of the division's five high schools have now exceeded their designed capacity, and the current Spotsylvania Career and Technology Center operates with limited program enrollment due to space constraints. This restricts student access to critical career and technical education pathways essential to workforce readiness. Strategic investment in new facilities, including a new elementary school, new high school, and an expanded, state-of-the-art Career and Technology Center, will enable the division to equitably serve all students and maintain high-quality educational opportunities in the face of continued growth.

Bond Referendum:

On November 2, 2021, the citizens of Spotsylvania County approved a bond referendum addressing the school division's capital needs for fiscal years 2023 through 2030. This bond serves as a key financing mechanism to support the division's ongoing capital improvement projects and is reaffirmed annually through the public budget process.

Over the past four years, significant progress has been made in improving school facilities. However, current bond authority revenues are projected to be fully utilized by fiscal year 2028. Looking ahead, the school division has an extensive list of facility improvement projects identified in the recent facility audit study. Additionally, the growing need for new facilities, including an elementary school, a high school, and a Career and Technology Center, will require the identification of additional funding sources to support land acquisition, design, and construction. Meeting these needs will necessitate both a future bond referendum and continued collaboration with community developers to secure proffer contributions.

FUNDING SOURCES

Capital Project Tracking Sheet for {Projected) Fiscal Year 2026

New Funding Sources/ Adjustments

Project Name	Rollover from Previous Year	Bond Proceeds	Proffers	Adjustments	Projected Expenses (in current FY only)	Funding Balance	Obligated Funding	Project Balance
Addition to TMS		2,600,000			2,600,000			
Pre School Facility								
CHS/ CMS Renovation	4,936,002	10,000,000			14,936,002			
SMS Renovation	11,180 ,185	6,600,000			17,780,185			
Pre School Facility		800,000			800,000			
Site Acquisitions								
Transportation (Buses)	5,436,822	4,178,373			9,615,195			
Capital Maintenance Projects	18,410,324	20,063,950	567,260		39,041,534			
Technology Upgrades	4,457,068	3,449,255			7,906,323			
Totals	44,420,401	47,691,578	567,260	0	92,679,239	0	0	0

Total School Rollover	44,420,401
Total FY26 budget approved	48,258,838
Grand Total (rollover & FY26)	92,679,239

Unappropriated interest earnings _ _ _ _ _ _

Total School Cap Projs FB

Capital Project Tracking Sheet for (Projected) Fiscal Year 2027

New Funding Sources/ Adjustments

Project Name	Rollover from Previous Year	Bond Proceeds	Proffers	Adjustments	Projected Expenses (in current FY only)	Funding Balance	Obligated Funding	Project Balance
Addition to TMS		7,500,000			7,500,000			
Pre School Facility		9,200,000			9,200,000			
CHS / CMS Renovation								
SMS Renovation		7,276,343			7,276,343			
Ni River Middle		260,000			260,000			
Site Acquisitions								
Transportation (Buses)		4,302,665			4,302,665			
Capital Maintenance Projects		11,298,946			11,298,946			
Technology Upgrades		6,766,000			6,766,000			
Totals	0	46,603,954	0	0	46,603,954	0	0	0

Total School Rollover	0
Total FY27 budget approved	46,603,954
Grand Total (rollover & FY27)	46,603,954

Unappropriated Interest earnings _ _ _ _ _ _

Total School Cap Projs FB

Capital Project Tracking Sheet for {Projected) Fiscal Year 2028

New Funding Sources/ Adjustments

Project Name	Rollover from Previous Year	Bond Proceeds	Proffers	Adjustments	Projected Expenses (in current FY only)	Funding Balance	Obligated Funding	Project Balance
Addition to TMS		3,700,000			3,700,000			
SMS Renovation		6,800,000			6,800,000			
Addition to NRMS		6,500,000			6,500,000			
Chancellor Middle/ High		10,000,000			10,000,000			
Berkeley Water Tank		3,655,604			3,655,604			
Pre School Facility		15,000,000			15,000,000			
Site Acquisitions								
Transportation (Buses)		4,431,745			4,431,745			
Capital Maintenance Projects		13,911,717			13,911,717			
Technology Upgrades		11,923,600			11,923,600			
Totals	0	75,922,666	0	0	75,922,666	0	0	0

Total School Rollover	0
Total FY28 budget approved	75,922,666
Grand Total (rollover & FY28)	75,922,666

Unappropriated interest earnings _ _ _ _ _ _ _

Capital Project Tracking Sheet for (Projected) Fiscal Year 2029

New Funding Sources/ Adjustments

Project Name	Rollover from Previous Year	Bond Proceeds	Proffers	Adjustments	Projected Expenses (in current FY only)	Funding Balance	Obligated Funding	Project Balance
Addition to NRMS		7,500,000			7,500,000			
New Elementary School								
New CTE Center								
High High School								
SES Renovation		1,500,000			1,500,000			
Site Acquisitions								
Transportation (Buses)		4,564,697			4,564,697			
Capital Maintenance Projects		15,557,250			15,557,250			
Technology Upgrades		7,620,765			7,620,765			
Totals	0	36,742,712	0	0	36,742,712	0	0	0

Total School Rollover	0
Total FY29 budget approved	36,742,712
Grand Total (rollover & FY29)	36,742,712

Unappropriated interest earnings _ _ _ _ _ _
Total School Cap Projs FB

Capital Project Tracking Sheet for (Projected) Fiscal Year 2030

New Funding Sources/ Adjustments

Project Name	Rollover from Previous Year	Bond Proceeds	Proffers	Fund Balance	Projected Expenses (in current FY only)	Funding Balance	Obligated Funding	Project Balance
New Elementary School		4,600,000			4,600,000			
New CTE Center		4,200,000			4,200,000			
High High School								
SES Renovation		7,500,000			7,500,000			
Site Acquisitions								
Transportation (Buses)		4,792,932		0	4,792,932			
Capital Maintenance Projects		12,305,063			12,305,063			
Technology Upgrades		2,850,000			2,850,000			
Totals	0	36,247,995	0	0	36,247,995	0	0	0

Total School Rollover	0
Tot al FY30 budget approved	36,247,995
Grand Total (rollover & FY30)	36,247,995

Unappropriated interest earnings _ _ _ _ _ _
Total School Cap Projs FB

Capital Project Tracking Sheet for (Projected) Fiscal Year 2031

New Funding Sources/ Adjustments

Project Name	Rollover from Previous Year	Bond Proceeds	Proffers	Fund Balance	Projected Expenses (in current FY only)	Funding Balance	Obligated Funding	Project Balance
New Elementary School		40,000,000			40,000,000			
New CTE Center		70,000,000			70,000, 000			
High High School		9,000,000			9,000,000			
SES Renovation		12,500,000			12,500,000			
Site Acquisitions								
Transportation (Buses)		5,078,568			5,078,568			
Capital Maintenance Projects		16,843,830			16,843,830			
Technology Upgrades		2,160,000			2,160,000			
Totals	0	155,582,398	0	0	155,582,398	0	0	0

Total School Rollover	0
Total FY31 budget approved	155,582,398
Grand Total (rollover & FY31)	155,582,398

Unappropriated interest earnings _ _ _ _ _ _
Total School Cap Projs FB

MAINTENANCE CAPITAL PROJECT REQUESTS

Capital Maintenance

DEPARTMENT: Spotsylvania County Public Schools
PROJECT NAME: **CAPITAL MAINTENANCE PROJECTS BUDGET REQUESTS**

DESCRIPTION: Capital Maintenance Projects are large-scale projects involving the major repair, replacement, renovation, and/or maintenance of school division facilities and infrastructures. This includes, but is not limited to, heating, air-conditioning, roof floors, electrical systems, painting, etc.

JUSTIFICATION: The maintenance of school facilities is paramount to support the efforts of safety and instruction for students and staff. Proactive maintenance coupled with repairs and replacement of systems and structures will ensure the longevity of the division's facilities.

TOTAL CAPITAL PROJECT COST: $296,608,953

Planning & Design	Property Acquisition	Contruction/Implementation
2006-2031	N.A.	FY 2027-2031

	FY06-FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	PROJECT Totals	CIP Totals
																2027-2031
Financing/Funding Methods:																
Proffers	$377,608	$0	$0	$0	$0	$0	$0	$0	$567,260	$0	$0	$0	$0	$0	$944,868	$0
Va. Public School Authority	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Obligation Bond	$64,470,689	$23,135,500	$21,775,500	$9,525,000	$9,250,000	$16,253,096	$42,725,348	$29,800,241	$39,496,690	$35,535,289	$59,567,521	$24,557,250	$28,605,063	$148,343,830	$553,041,017	$296,608,953
State Aide	$0	$0	$0	$0	$0	$6,770,565	$0	$0	$0	$0	$0	$0	$0	$0	$6,770,565	$0
Lease Purchase	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$4,618,900	$0	$0	$0	$0	$0	$0	$0	$0	$4,618,900	$0
Transfer from General Fund Local	$4,476,777	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,476,777	$0
Service Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other (Rollover + Interest)	$2,687,639	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,687,639	$0
Other (Redirected Use of Bonds)	$4,653,741	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,653,741	$0
Total Funding	$76,676,454	$23,135,500	$21,775,500	$9,525,000	$9,250,000	$27,642,561	$42,725,348	$29,800,241	$40,063,950	$35,535,289	$59,567,521	$24,557,250	$28,605,063	$148,343,830	$577,203,507	$296,608,953
Capital Expenditures																
Professional Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0.00	$0
Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0.00	$0
Construction	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0.00	$0
Other (Redirected Use of Bonds)	$4,653,741	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,653,741	$0
Vehicles & Equipment	$1,492,534	$300,500	$210,500	$0	$230,000	$825,993	$353,000	$701,215	$530,000	$738,946	$675,921	$611,000	$641,000	$268,830	$7,579,439	$2,935,697
Other Capital Maintenance Projects	$52,055,564	$22,835,000	$21,565,000	$9,525,000	$9,020,000	$26,816,568	$42,372,348	$29,099,026	$39,533,950	$34,796,343	$58,891,600	$23,946,250	$27,964,063	$148,075,000	$546,495,712	$293,673,256
Total Capital Expenditures	$58,201,839	$23,135,500	$21,775,500	$9,525,000	$9,250,000	$27,642,561	$42,725,348	$29,800,241	$40,063,950	$35,535,289	$59,567,521	$24,557,250	$28,605,063	$148,343,830	$558,728,892	$296,608,953

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	Maintenance Projects - Existing & New Facilities	$35,535,289	$59,567,521	$24,557,250	$28,605,063	$148,343,830	$296,608,953
	SCHOOL/PROJECT DESCRIPTION	**FY-27**	**FY-28**	**FY-29**	**FY-30**	**FY-31**	**5 Yr Total 2027-2031**
201	**BATTLEFIELD ELEMENTARY - 1975**						
	Sidewalk & Curb Repair				$35,000		$35,000
	Replace Main Switchboard					$700,000	$700,000
	Roof Replacement			$1,500,000			$1,500,000
	Replace Main Breaker		$64,996				$64,996
202	**BERKELEY ELEMENTARY - 1962**						
	Replace Kitchen HVAC Roof Unit				$25,000		$25,000
	Upgrade Fire Alarm System			$750,000			$750,000
	Replace Kitchen Grease Traps		$43,000				$43,000
	Electrical Upgrades Digital Time Equipment		$10,000				$10,000
	Security Alarm		$20,000				$20,000
	Replace Ground Fault		$20,000				$20,000
	Upgrade Play Areas		$25,000				$25,000
	Water Tank Upgrade	$260,000	$3,655,804				$3,915,804
211	**BROCK ROAD ELEMENTARY - 1992**						
	Exterior Wall Conditioning					$250,000	$250,000
	Replace Skylights			$35,000			$35,000
	Add Additional Site Lighting		$155,000				$155,000
	Roof Replacement			$1,700,000			$1,700,000
	Electrical Upgrades Digital Time Equipment		$10,000				$10,000
	Replace Carpet & tile		$60,000				$60,000
	Fuel Storage Replacement	$30,000					$30,000
217	**CEDAR FOREST ELEMENTARY - 2008**						
	Upgrade Fire Alarm System					$1,300,000	$1,300,000
	Repair Exterior Façade				$75,000		$75,000
	Sidewalk and Curb Repair		$75,000				$75,000
	HVAC Controls	$135,000					$135,000
	Upgrade Play Areas	$75,000					$75,000

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	Maintenance Projects - Existing & New Facilities	$35,535,289	$59,567,521	$24,557,250	$28,605,063	$148,343,830	$296,608,953
	SCHOOL/PROJECT DESCRIPTION	**FY-27**	**FY-28**	**FY-29**	**FY-30**	**FY-31**	**5 Yr Total 2027-2031**
203	**CHANCELLOR ELEMENTARY - 1939**						
	Expand Drop Off Area			$200,000			$200,000
	Asphalt Overlay					$200,000	$200,000
	Replace Roof -Metal Shingles Membrane	$425,000					$425,000
212	**COURTHOUSE ROAD ELEMENTARY - 1993**						
	Exterior Wall Conditioning				$250,000		$250,000
	Replace fire alarm panel			$45,000			$45,000
204	**COURTLAND ELEMENTARY - 1986**						
	Asphalt Bus Lot				$300,000		$300,000
	Carpet Replacement		$25,000				$25,000
	Electrical Upgrades Digital Time Equipment		$10,000				$10,000
215	**HARRISON ROAD ELEMENTARY - 2001**						
	Asphalt Play Area Pad				$175,000		$175,000
	Asphalt			$350,000			$350,000
	Sidewalk and Curb Repair	$50,000					$50,000
	HVAC Controls		$670,000				$670,000
205	**LEE HILL ELEMENTARY - 1978**						
	Replace Window Glazing				$45,000		$45,000
	Interior LED Upgrade				$350,000		$350,000
	Replace Fire Alarm Panel			$45,000			$45,000
	Replace Grease Trap		$40,000				$40,000
	Asphalt		$250,000				$250,000
	Add Fencing	$30,000					$30,000
206	**LIVINGSTON ELEMENTARY - 1961**						
	Upgrade Water Storage Tank and Chem Building				$500,000		$500,000
	Asphalt			$250,000			$250,000
	Interior LED Upgrade			$350,000			$350,000

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	Maintenance Projects - Existing & New Facilities	$35,535,289	$59,567,521	$24,557,250	$28,605,063	$148,343,830	$296,608,953
	SCHOOL/PROJECT DESCRIPTION	**FY-27**	**FY-28**	**FY-29**	**FY-30**	**FY-31**	**5 Yr Total 2027-2031**
	Upgrade Bathrooms in Old Section		$50,000				$50,000
	HVAC Control Upgrade	$390,000					$390,000
	Replace Window Glazing				$45,000		$45,000
216	**PARKSIDE ELEMENTARY - 2001**						
	Upgrade HVAC Controls	$670,000					$670,000
213	**RIVERVIEW ELEMENTARY - 1993**						
	Interior LED Upgrade					$370,000	$370,000
	Replace Backflow Preventer	$25,000					$25,000
	Replace Fire Alarm Panel			$45,000			$45,000
	Repair and Upgrade Sidewalks	$50,000					$50,000
208	**SALEM ELEMENTARY - 1978**						
	Interior LED Upgrade					$850,000	$850,000
	Exterior Wall Conditioning				$25,000		$25,000
	Asphalt Overlay Play Pad			$30,000			$30,000
	Asphalt Overlay		$300,000				$300,000
210	**SMITH STATION ELEMENTARY - 1991**						
	Replace Roof Membrane			$1,300,000			$1,300,000
	Upgrade HVAC System					$1,750,000	$1,750,000
	HVAC Controls	$135,000					$135,000
	Add Fencing		$30,000				$30,000
	Carpet and Tile Replacement		$40,000				$40,000
209	**SPOTSWOOD ELEMENTARY - 1965**						
	Interior LED Upgrade			$320,000			$320,000
	HVAC Controls		$170,000				$170,000
	Sidewalk and Curb Repair		$50,000				$50,000
207	**SPOTSYLVANIA ELEMENTARY - 1950**						
	Replace Grease Traps		$40,000				$40,000
	Replace Main Breaker in New Wing		$40,000				$40,000

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	Maintenance Projects - Existing & New Facilities	$35,535,289	$59,567,521	$24,557,250	$28,605,063	$148,343,830	$296,608,953
	SCHOOL/PROJECT DESCRIPTION	**FY-27**	**FY-28**	**FY-29**	**FY-30**	**FY-31**	**5 Yr Total 2027-2031**
214	**WILDERNESS ELEMENTARY - 1998**						
	Asphalt Overlay					$400,000	$400,000
	Upgrade HVAC System					$2,500,000	$2,500,000
	Replace Boiler		$120,000				$120,000
	Add Preheat Coil		$50,000				$50,000
	Upgrade HVAC Controls		$180,000				$180,000
	Asphalt Overlay			$250,000			$250,000
501	**BATTLEFIELD MIDDLE - 1978**						
	Exterior Wall Conditioning			$35,000			$35,000
	Interior LED Upgrade					$400,000	$400,000
	Replace Main Switchboard				$700,000		$700,000
	Replace Fire Alarm Panel			$45,000			$45,000
	Sidewalk and Curb Repair		$50,000				$50,000
	Replace Lockers in Locker Room		$200,000				$200,000
	Stage Curtains				$135,000		$135,000
	Tennis Court - Repurposing	$250,000					$250,000
	Track resurface	$135,000					$135,000
502	**CHANCELLOR MIDDLE - 1988**						
	Skylighting Window Glazing		$30,000				$30,000
	Stage Curtains				$135,000		$135,000
	Tennis Court - Repurposing	$50,000					$50,000
507	**FREEDOM MIDDLE - 2003**						
	Asphalt		$325,000				$325,000
	Carpet and Tile Replacement	$30,000					$30,000
	HVAC Controls		$785,000				$785,000
	Stage Curtains				$135,000		$135,000
	Tennis Court - Repurposing	$50,000					$50,000
	Track Resurface	$135,000					$135,000
	Replace Fire Alarm Panel			$45,000			$45,000
506	**NI RIVER MIDDLE - 1999**						

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	Maintenance Projects - Existing & New Facilities	$35,535,289	$59,567,521	$24,557,250	$28,605,063	$148,343,830	$296,608,953
	SCHOOL/PROJECT DESCRIPTION	**FY-27**	**FY-28**	**FY-29**	**FY-30**	**FY-31**	**5 Yr Total 2027-2031**
	Concrete and Curb Replacement			$25,000			$25,000
	Classroom Addition and Renovation	$840,000	$6,500,000	$7,500,000			$14,840,000
	Stage Curtains				$135,000		$135,000
	Tennis Court - Repurposing	$50,000					$50,000
	Track Resurface	$135,000					$135,000
	Add Fencing		$30,000				$30,000
503	**POST OAK MIDDLE - 2006**						
	Asphalt Overlay				$350,000		$350,000
	Upgrade HVAC System					$800,000	$800,000
	Stage Curtains				$135,000		$135,000
	Tennis Court	$375,000					$375,000
	Sidewalk and Concrete Repair		$25,000				$25,000
504	**SPOTSYLVANIA MIDDLE - 1968**						
	Tennis Court - Repurposing	$50,000					$50,000
	Renovation and Expansion Phase II	$7,276,343	$6,800,000				$14,076,343
505	**THORNBURG MIDDLE - 1994**						
	Replace Generator					$60,000	$60,000
	Upgrade Interior LED Lights			$375,000			$375,000
	Asphalt Overlay				$350,000		$350,000
	Replace Fire Alarm Panel			$45,000			$45,000
	Classroom Addition and Renovation	$7,500,000	$3,700,000				$11,200,000
	Concrete and Curb Replacement		$120,000				$120,000
	Stage Curtains				$135,000		$135,000
	Tennis Court - Repurposing	$50,000					$50,000
	Asphalt Overlay	$85,000					$85,000
301	**CHANCELLOR HIGH - 1987**						
	Replace fixtures in locker rooms in school		$30,000				$30,000
	Stadium LED Light Upgrade			$250,000			$250,000

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	Maintenance Projects - Existing & New Facilities	$35,535,289	$59,567,521	$24,557,250	$28,605,063	$148,343,830	$296,608,953
	SCHOOL/PROJECT DESCRIPTION	**FY-27**	**FY-28**	**FY-29**	**FY-30**	**FY-31**	**5 Yr Total 2027-2031**
	Upgrade Stadium Lights			$150,000			$150,000
	Stage Curtains				$135,000		$135,000
	Mechanical / Electrical / Plumbing Renovation		$10,000,000				$10,000,000
	FACS Lab Update		$165,000				$165,000
302	**COURTLAND HIGH - 1980**						
	Upgrade Stadium Lights			$150,000			$150,000
	Roof Replacement	$1,600,000					$1,600,000
	Asphalt Overlay		$800,000				$800,000
	Turf Field Replacement					$800,000	$800,000
305	**MASSAPONAX HIGH - 1998**						
	Upgrade Stadium Lights				$150,000		$150,000
	Remove Modular Units				$65,000		$65,000
	Concrete and Curb Repair			$50,000			$50,000
	Replace Individual Heat Pump				$800,000		$800,000
	Update Electrical Switchboard					$2,000,000	$2,000,000
	Replace Generator			$65,000			$65,000
	Parking / Bus Loop Connector	$75,000					$75,000
	Stage Curtains				$135,000		$135,000
	HVAC Controls	$350,000					$350,000
	Auditorium Lighting / Sound System		$1,200,000				$1,200,000
	FACS Lab Update		$165,000				$165,000
	Asphalt Overlay		$1,700,000				$1,700,000
306	**RIVERBEND HIGH - 2004**						
	Window Glazing			$60,000			$60,000
	Asphalt Overlay				$1,700,000		$1,700,000
	Replace Stage Curtains					$135,000	$135,000
	Replace Wayfinding Signage			$40,000			$40,000
	Replace Carpet and Flooring Coverage			$225,000			$225,000
	Replace Main Switchboard					$750,000	$750,000

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	Maintenance Projects - Existing & New Facilities	$35,535,289	$59,567,521	$24,557,250	$28,605,063	$148,343,830	$296,608,953
	SCHOOL/PROJECT DESCRIPTION	**FY-27**	**FY-28**	**FY-29**	**FY-30**	**FY-31**	**5 Yr Total 2027-2031**
	Sidewalk and Concrete repair	$75,000					$75,000
	Turf Field Replacement					$800,000	$800,000
	Add fencing	$30,000					$30,000
303	**SPOTSYLVANIA HIGH - 1992**						
	Replace Main Switchboard				$750,000		$750,000
	Replace Generator		$60,000				$60,000
	Asphalt Overlay					$500,000	$500,000
	Replace Main Boiler			$70,000			$70,000
	Carpet and Tile Replacement	$40,000					$40,000
	SPED / PRE SCHOOL FACILITY						
	Renovation	$9,200,000	$15,000,000				$24,200,000
	SPED / PRE SCHOOL FACILITY						
304	**CAREER & TECH CENTER - 1980**						
	Asphalt Overlay	$350,000					$350,000
982	**JOHN J. WRIGHT E & CC - 1950**						
	Auditorium Lighting / Sound System		$750,000				$750,000
	Upgrade HVAC Control	$125,000					$125,000
	Asphalt Overlay		$322,800				$322,800
961	**ITT CENTER - 1986**						
	Upgrade Fire Alarm System		$250,000				$250,000
	Interior LED Upgrade					$300,000	$300,000
	Upgrade Security Alarm System			$90,000			$90,000
	Upgrade HVAC Controls	$115,000					$115,000
920	**MAINTENANCE COMPLEX - 2009**						
	Replace 3/4 Ton Service Vehicle	$65,000	$35,000				$100,000
	Replace 3/4 Ton Service Vehicle	$50,000	$35,000				$85,000
	Replace Front Mount 4x4	$75,000	$76,921				$151,921

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	Maintenance Projects - Existing & New Facilities	$35,535,289	$59,567,521	$24,557,250	$28,605,063	$148,343,830	$296,608,953
	SCHOOL/PROJECT DESCRIPTION	**FY-27**	**FY-28**	**FY-29**	**FY-30**	**FY-31**	**5 Yr Total 2027-2031**
	Mowers						
	Add Storage and Warehouse Space		$650,000				$650,000
	Replace Landscape Trailers	$6,946					$6,946
	Add HVAC to Custodial Warehouse		$150,000				$150,000
	Modular Relocation	$1,000,000					$1,000,000
	Replacement of HVAC and Controls - Prioritized School	$750,000	$1,000,000	$2,756,250	$1,194,063	$500,000	$6,200,313
	Add Storage			$1,600,000			$1,600,000
	Upgrade Best Key System	$280,000	$280,000	$350,000	$380,000		$1,290,000
	Stormwater Retainage Ponds	$500,000	$500,000	$500,000	$500,000	$500,000	$2,500,000
	Replace Shop Dust Collector	$25,000					$25,000
	FLEET SERVICES						
	Asphalt	$700,000	$700,000	$700,000			$2,100,000
	HVAC Replacement				$1,700,000		$1,700,000
	Exterior Wall Conditioning					$60,000	$60,000
	ANNEX BUILDING						
	Replace Windows	$70,000					$70,000
	ADA Accessibility	$30,000					$30,000
	Upgrade Interior Finishes		$45,000				$45,000
	SCHOOL ADMIN BUILDING - 2004						
	Replace HVAC					$150,000	$150,000
	HVAC Controls		$135,000				$135,000
	OTHER PROJECTS						
	Other Projects / Unplanned Emergency Needs	$500,000	$500,000	$500,000	$500,000	$500,000	$2,500,000
	Radio Replacement Cycle	$237,000	$249,000	$261,000	$261,000	$268,830	$1,276,830
	Total CIP	**$35,535,289**	**$59,567,521**	**$23,057,250**	**$12,305,063**	**$16,843,830**	**$147,308,953**
	New Facilities						
	New Elementary School				$4,600,000	$40,000,000	$44,600,000

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	Maintenance Projects - Existing & New Facilities	**$35,535,289**	**$59,567,521**	**$24,557,250**	**$28,605,063**	**$148,343,830**	**$296,608,953**
	SCHOOL/PROJECT DESCRIPTION	**FY-27**	**FY-28**	**FY-29**	**FY-30**	**FY-31**	**5 Yr Total 2027-2031**
	Special Education / Pre School Center						$0
	New CTE Center				$4,200,000	$70,000,000	$74,200,000
	Middle School Renovation (Existing CTE Center)						$0
	New High School					$9,000,000	$9,000,000
	Spotsy Elementary School Renovation			$1,500,000	$7,500,000	$12,500,000	$21,500,000
	Multiple Division Building Renovations						$0
	Total Future Facilities	**$0**	**$0**	**$1,500,000**	**$16,300,000**	**$131,500,000**	**$149,300,000**
	Grand Total CIP	**$35,535,289**	**$59,567,521**	**$24,557,250**	**$28,605,063**	**$148,343,830**	**$296,608,953**

TECHNOLOGY CAPITAL PROJECT REQUESTS

Technology

DEPARTMENT: Spotsylvania County Public Schools
PROJECT NAME: **TECHNOLOGY** ***Non-Construction Budget Requests***
DESCRIPTION: Maintenance, repair, and replacement of computers, servers, switches, and networks throughout the Spotsylvania County Schools Division.

JUSTIFICATION: Spotsylvania County Schools continues to maintain and improve instructional and support technology through the replacement of computers, servers, cables, blade servers, controllers, laptop computers, switches and disk expansion, and other equipment. An updated technology infrastructure allows staff and parents to access more resources and communicate more effectively utilizing the latest applications.

TOTAL CAPITAL PROJECT COST: $31,320,365

Planning & Design	Contruction/Implementation
2006-2031	FY 2027-2031

	FY06-FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	PROJECT Totals	CIP Totals
																2027-2031
Financing/Funding Methods:																
Proffers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Va. Public School Authority	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Obligation Bond (Bond Rf 2005 & 06)	$42,916,944	$3,405,580	$3,141,520	$2,309,924	$5,124,960	$5,104,786	$6,040,320	$3,101,038	$3,449,255	$6,766,000	$11,923,600	$7,620,765	$2,850,000	$2,160,000	$105,914,692	$31,320,365
State Aide	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Transfer from General Fund Local Revenues	$2,175,817	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,175,817	$0
Service Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other (Proffer)	$58,819	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$58,819	$0
Other (Interest Earned on Bonds)	$5,247,641	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$5,247,641	$0
Total Funding	$50,399,221	$3,405,580	$3,141,520	$2,309,924	$5,124,960	$5,104,786	$6,040,320	$3,101,038	$3,449,255	$6,766,000	$11,923,600	$7,620,765	$2,850,000	$2,160,000	$113,396,969	$31,320,365
Capital Expenditures																
Professional Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$45,092,761	$3,405,580	$3,141,520	$2,309,924	$5,124,960	$5,104,786	$6,040,320	$3,101,038	$3,449,255	$6,766,000	$11,923,600	$7,620,765	$2,850,000	$2,160,000	$108,090,509	$31,320,365
Other	$5,306,460	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$5,306,460	$0
Total Capital Expenditures	$50,399,221	$3,405,580	$3,141,520	$2,309,924	$5,124,960	$5,104,786	$6,040,320	$3,101,038	$3,449,255	$6,766,000	$11,923,600	$7,620,765	$2,850,000	$2,160,000	$113,396,969	$31,320,365

Technology CIP Projects Detail

FY 2027	
Description	**Amount**
Replacement Computers(Desktops, Laptops, Devices)	$4,137,600.00
Replacement/additional Phones	$150,000.00
UPS Replacement and Additional	$40,000.00
Security Camera Server Refresh	$450,000.00
Security Refresh/Additions	$500,000.00
Replacement Nimble SAN	$900,000.00
Replacement SAN Core Switches	$96,000.00
Replace Projectors/Printers	$400,000.00
Trailer Installation	$92,400.00
Annual Total	**$6,766,000.00**
FY 2028	
Description	**Amount**
Replacement Computers(Desktops, Laptops, Devices)	$4,893,600.00
Replace Projectors/Printers	$250,000.00
Wireless upgrade (phase 1)	$2,800,000.00
Replacement PoE LAN Switches	$1,800,000.00
UPS Replacement and Additional	$80,000.00
Infrastructure/Security addition and improvements	$500,000.00
Replace Projectors/Printers	$1,200,000.00
Replace Data Domain	$400,000.00
Annual Total	**$11,923,600.00**
FY 2029	
Description	**Amount**
Replacement Computers(Desktops, Laptops, Devices)	$1,220,765.00
Wireless upgrade (phase 2)	$2,800,000.00
Replace Projectors/Printers	$50,000.00
UPS Replacement and Additional	$50,000.00
Lan Switches	$3,000,000.00
Infrastructure/Security addition and improvements	$500,000.00
Annual Total	**$7,620,765.00**

FY 2030	
Description	**Amount**
Replacement Computers(Desktops, Laptops, Devices)	$120,000.00
MDF Network Switch	$1,200,000.00
Infrastructure/Security addition and improvements	$480,000.00
Blade Servers	$900,000.00
UPS Replacement and Additional	$100,000.00
Replace Projectors/Printers	$50,000.00
Annual Total	**$2,850,000.00**
FY 2031	
Description	**Amount**
Replacement Computers(Desktops, Laptops, Devices)	$810,000.00
Internet Firewall	$500,000.00
Internet Router	$100,000.00
Replace Projectors/Printers	$200,000.00
UPS Replacement and Additional	$50,000.00
Infrastructure Upgrades	$500,000.00
Annual Total	**$2,160,000.00**

TRANSPORTATION CAPITAL PROJECT REQUESTS

School Buses

DEPARTMENT: Spotsylvania County Public Schools

PROJECT NAME: **SCHOOL BUSES (purchase)** ***Non-construction*** **Budget Requests**

DESCRIPTION: Replacement of "regular" school buses that are at least fifteen (15) years old. Replacement of specially equipped school buses that are ten (10) years old. Add to the bus fleet to match the transportation needs of the school division with regard to student ridership and enrollment.

The revised recommendation replacement schedule for school buses is 15 years. The school division requests replacement of school buses older than 15 years for regular transportation needs and older than 10 years for special needs buses. Maintenance and repairs are very expensive for the specially-equipped buses after this time period. Due to the changes in technology, it is not uncommon for a shortage or the non-existence of parts available after a few years for the special equipment required in/on these buses. New emission standards require replacement of older buses as well.

JUSTIFICATION:

TOTAL CAPITAL PROJECT COST: $23,170,607

Planning & Design	Property Acquisition	Contruction/Implementation
2006-2031	N.A.	FY 2027-2031

	FY06-FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	PROJECT Totals	CIP Totals 2027-2031
Financing/Funding Methods:																
Proffers	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Va. Public School Authority	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
General Obligation Bond	$24,601,817	$4,258,838	$3,987,676	$1,129,208	$4,134,568	$3,826,653	$3,940,827	$3,932,096	$4,178,373	$4,302,665	$4,431,745	$4,564,697	$4,792,932	$5,078,568	$77,160,663	$23,170,607
State Aide	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Lease Purchase	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Federal Aid	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Local Revenues	$2,650,074	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,650,074	$0
Service Charge	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other	$3,311,916	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,311,916	$0
Total Funding	$30,563,807	$4,258,838	$3,987,676	$1,129,208	$4,134,568	$3,826,653	$3,940,827	$3,932,096	$4,178,373	$4,302,665	$4,431,745	$4,564,697	$4,792,932	$5,078,568	$83,122,653	$23,170,607
Capital Expenditures																
Professional Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Land	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Vehicles & Equipment	$30,563,807	$4,258,838	$3,987,676	$1,129,208	$4,134,568	$3,826,653	$3,940,827	$3,932,096	$4,178,373	$4,302,665	$4,431,745	$4,564,697	$4,792,932	$5,078,568	$83,122,653	$23,170,607
Other	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Capital Expenditures	$30,563,807	$4,258,838	$3,987,676	$1,129,208	$4,134,568	$3,826,653	$3,940,827	$3,932,096	$4,178,373	$4,302,665	$4,431,745	$4,564,697	$4,792,932	$5,078,568	$83,122,653	$23,170,607

Transportation CIP Projects Detail

Description	Qty	FY 2027 Total Cost	Qty	FY 2028 Total Cost	Qty	FY 2029 Total Cost	Qty	FY 2030 Total Cost	Qty	FY 2031 Total Cost	5 Year Qty lTotal	5 Year Total
Replacement Buses												
77-Passenger	23	$3,051,460	23	$3,143,004	23	$3,237,294	23	$3,399,159	22	$3,260,818	114	$16,091,734
SpEd	7	$932,575	7	$960,552	7	$989,369	7	$1,038,837	10	$1,462,760	38	$5,384,093
Head Start	0		0		0		0				0	$0
Total Replacement Buses	**30**	**$3,984,035**	**30**	**$4,103,556**	**30**	**$4,226,663**	**30**	**$4,437,996**	**32**	**$4,723,578**	**152**	**$21,475,828**
Addiitional Buses												
77-Passenger	1	$132,680	1	$136,660	1	$140,760	1	$147,798	1	$148,219	5	$706,118
SpEd	1	$133,225	1	$137,222	1	$141,338	1	$148,405	1	$146,276	5	$706,466
Total Additional Buses	**2**	**$265,905**	**2**	**$273,882**	**2**	**$282,099**	**2**	**$296,204**	**2**	**$294,495**	**10**	**$1,412,584**
Other Equipment												
Ancillary Bus Equipment		$26,205		$26,991		$27,801		$29,191		$30,067		$140,255
Bus Engine Replacement	1	$26,520	1	$27,316	1	$28,135	1	$29,542	1	$30,428		$141,940
Total Other Equipment	**1**	**$52,725**	**1**	**$54,307**	**1**	**$55,936**	**1**	**$58,733**	**1**	**$60,495**		**$282,195**
Grand Total	**33**	**$4,302,665**	**33**	**$4,431,745**	**33**	**$4,564,697**	**33**	**$4,792,932**		**$5,078,568**	**162**	**$23,170,607**

This CIP request would maintain our conventional buses on a 15 year replacement cycle and our special buses on a 10 year replacement cycle.

Long Term CIP

Future Capital Improvement Facility Needs

The combination of increasing student program demands coupled with the increase in new housing permits is leading SCPS to notify the County Board of Supervisors of the need for new facilities. The following list was included in our FY2027 – FY2031 CIP and remain the focus of division:

- New Elementary School – (Route 1 corridor)
- Spotsylvania ES Renovation
- Career and Tech Center relocation to expand CTE classroom capacity
- New High School – (Route 2 and 17 corridor)
- Repurpose current Career and Tech Center

*All of these projects will require additional bond and proffer support in excess of $350M

ENROLLMENT

Actual Enrollment for October 1, 2025

	Sub Total	KG	1	2	3	4	5	6	7	8	9	10	11	12	12+	HS	SpEd Pre-K	VPI	Total	Speech (no Count)	"check total"
ELEMENTARY SCHOOLS																					
BATTLEFIELD	647	100	111	100	125	113	98									6		11	664	2	666
BERKELEY	269	50	45	51	44	33	46										1	16	286		286
BROCK ROAD	650	89	98	119	125	111	108										10	3	663	4	667
CEDAR FOREST	714	88	110	123	125	124	144										6	24	744	6	750
CHANCELLOR	405	55	58	60	82	82	68												405	2	407
COURTHOUSE ROAD	737	103	121	123	124	136	130										3	3	743	4	747
COURTLAND	532	83	77	84	98	99	91									11	21	33	597	5	602
HARRISON ROAD	668	99	114	125	104	118	108									10	12	27	717	6	723
LEE HILL	645	93	103	110	111	130	98										7	19	671	4	675
LIVINGSTON	448	72	75	83	69	81	68										4	18	470		470
PARKSIDE	949	135	143	183	152	179	157										4	2	955	4	959
RIVERVIEW	660	103	92	111	116	117	121									17	13	28	718	2	720
SALEM	529	80	80	82	93	104	90											17	546	1	547
SMITH STATION	661	110	113	110	95	121	112										11	5	677	2	679
SPOTSWOOD	541	84	76	99	100	86	96									14			555	5	560
SPOTSYLVANIA	627	87	93	115	95	114	123										2	2	631		631
WILDERNESS	607	102	88	104	106	94	113									9	6	30	652	1	653
INSTATE DAY RESIDENCY	33	1	6	4	9	4	9												33		33
SUBTOTAL ELEMENTARY	10322	1534	1603	1786	1773	1846	1780	0	0	0	0	0	0	0	0	67	100	238	10727	48	10775
MIDDLE SCHOOLS																					
BATTLEFIELD	779							259	251	269									779		779
CHANCELLOR	830							290	259	281									830		830
FREEDOM	738							259	251	228							1	3	742		742
NI RIVER	678							213	231	234									678		678
POST OAK	683							230	212	241									683		683
SPOTSYLVANIA	1062							353	348	361									1062		1062
THORNBURG	707							225	237	245									707		707
INSTATE DAY RESIDENCY	15							7	4	4									15		15
SUBTOTAL MIDDLE	5492	0	0	0	0	0	0	1836	1793	1863	0	0	0	0					5496		5496
HIGH SCHOOLS																					
GATES/QUEST PROG.	0																		0		0
CHANCELLOR	1265										306	316	309	325	9				1265		1265
COURTLAND	1420										356	358	359	346	1				1420		1420
MASSAPONAX	1730										477	427	365	428	33				1730		1730
RIVERBEND	1900										496	461	447	490	6				1900		1900
SPOTSYLVANIA	1330										354	348	281	345	2		13		1343		1343
INSTATE DAY RESIDENCY	43										16	8	7	8	4				43		43
SUBTOTAL HIGH	7688	0	0	0	0	0	0	0	0	0	2005	1918	1768	1942	55	0	13	0	7701		7701
SCPS GRAND TOTAL 2025	23502	1534	1603	1786	1773	1846	1780	1836	1793	1863	2005	1918	1768	1942	55	67	113	238	23924		23972

Enrollment by Program Capacity

			September 30 Enrollment			
SCHOOL	CAPACITY	25-26 PROG. CAP	2025-26	2024-25	2023-24	2025-2026 SPED Program Locations
Battlefield Elementary (1975)	833	777	666	675	678	Autism(2), BSP, HS
Berkeley Elementary (1962)	353	295	285	276	285	ECSE, Autism(2), VPI
Brock Road Elementary (1992)	907	788	668	655	699	ECSE(2), Autism(3), MD, LS2
Cedar Forest Elementary (2008)	936	807	748	797	789	ECSE, Autism(4), LS2, BSP, HS, VPI
Chancellor Elementary (1939)	455	440	407	445	443	BSP
Courthouse Road Elementary (1993)	907	779	747	764	778	DD(2), Autism(3), LS2, BSP, HI
Courtland Elementary (1986)	789	694	600	560	569	DD, Autism, BSP, ECSE(2), HS(2)
Harrison Road Elementary (2001)	936	792	720	733	733	Autism(2), BSP, DD, LS2, ECSE(3), HS(2)
Lee Hill Elementary (1978)	807	732	676	683	689	Autism(4), VPI
Livingston Elementary (1961)	504	431	471	481	450	Autism(2), DD, ECSE, VPI
Parkside Elementary (2001)	936	868	959	950	930	Autism(2), DD, MD
Riverview Elementary (1993)	907	761	721	702	685	Autism(3), DD, LS2, ECSE(3), HS, VPI
Salem Elementary (1978)	815	759	546	575	586	Autism(2), BSP, VPI
Smith Station Elementary (1991)	986	869	679	719	709	Autism(2), DD, LS2, MD, ECSE(2)
Spotswood Elementary (1965)	641	600	557	530	526	Autism(2), HS
Spotsylvania Elementary (1950)	585	553	632	622	590	Autism, BSP
Wilderness Elementary (1998)	936	822	653	653	652	Autism(3), DD, ECSE(2), HS(2)
	13233	11767	10735	10820	10791	
			10940©	10896©	10712©	
Battlefield Middle (1978)	807	792	779	776	763	LS2
Chancellor Middle (1988)	857	827	830	797	785	Autism, LS1
Freedom Middle (2003)	948	867	742	763	751	Autism(2), LS1, LS2, MD, EC(AUT)
Ni River Middle (1999)	774	742	678	691	714	Autism, LS2
Post Oak Middle (2006)	948	933	683	675	709	LS2
Spotsylvania Middle (1968)	1200/907	1170	1062	1009	998	Autism, LS1
Thornburg Middle (1994)	790	756	707	755	734	Autism(2)
	5124	6087	5481	5466	5454	
			5396©	5376©	5436©	
Chancellor High (1987)	1427	1346	1265	1312	1365	Autism(3), LS2(2)
Courtland High (1980)	1565	1535	1420	1489	1490	LS2(2)
Massaponax High (1998)	1830	1717	1730	1673	1694	Autism(3), LS2(2), LS1, MD
Riverbend High (2004)	1995	1897	1900	1893	1944	Autism(3), LS1, LS2, MD
Spotsylvania High (1992)	1611	1570	1343	1382	1312	LS1, LS2, ECSE(2YO)
	8428	8065	7658	7749	7805	
			7924©	8058©	8027©	
		Total PK-12	23874	24035	24050	
		Total Pre-K	463	491	527	Includes Speech
		Quest	Included	51	31	
		Cropper Proj. PK-12	24260©	24330©	24175©	

2023-24 vs 2024-25 net enroll.

© Cropper Projection

Over Capacity

Within 25 of Capacity

Does not capture In-State Day Placement

Does not capture Quest Enrollment

PROGRAMS:	Program Capacity
Autism	8
EC(AUT)	8
BSP - Behavior Support Program	10 ES / 18 Secondary
DD - Developmental Delay	10
ECSE - Early Childhood Special Education	8
ECSE(2YO)	12
HS - Head Start	25
HI - Hearing Impaired	8
LS 2- Learning Support 2	10
MD - Multiple Disabilities	6
VPI - Virginia Pre-School Initiative	25
LS 1 - Learning Support 1	12

Fund 7000 Fleet Service

The Fleet Service Fund provides for the day-to-day operations of the Fleet Maintenance Facility operated jointly with the County. The department's mission is to provide quality fleet management services effectively and efficiently while ensuring superior customer satisfaction and safety. The critical function is to consistently achieve and/or exceed customer satisfaction by providing effective and efficient vehicle management services to include safety inspections, scheduled and non-scheduled maintenance and repairs for the countywide fleet of departmental vehicles. The strategic goals and key budget measures of the department are to:

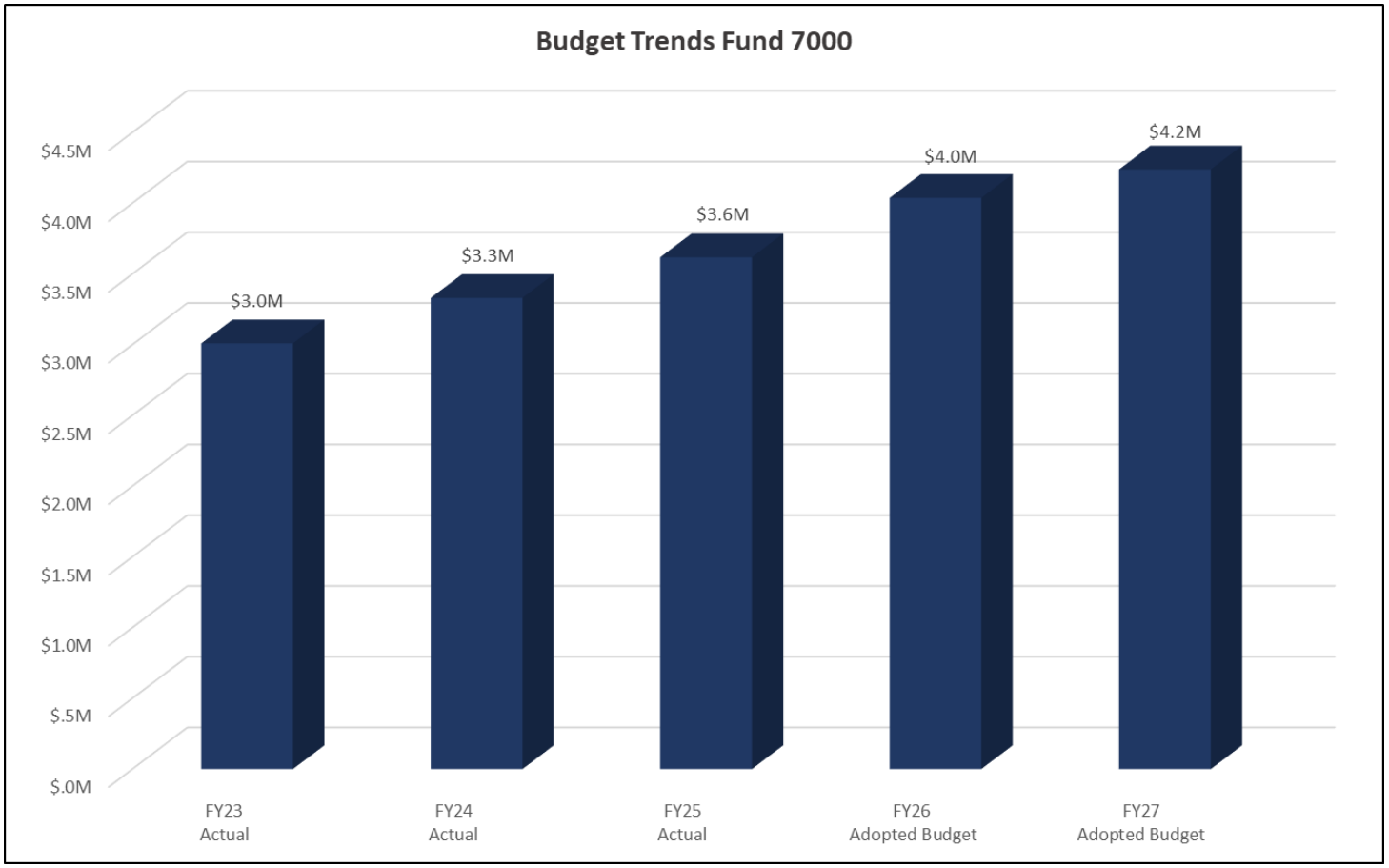
- Provide effective and efficient fleet management services.
- Balance customer expectations with fiscal accountability.
- Maintain a charging structure that provides sufficient revenue to cover all operational costs.
- Manage and monitor all fuel dispensing activities.
- Attract, hire, and retain quality personnel.

The FY 2027 Adopted Budget is $4.2 million. The underlying assumption for projecting costs is based on the number of vehicles being serviced. Due to inflation and the increase in market pricing the Fleet department implemented a 5% increase in service costs for the FY 2027 school year. The revenues for the past several years have increased to accommodate salary adjustments and parts and materials for repairs.

Fund 7000 – Fleet Services

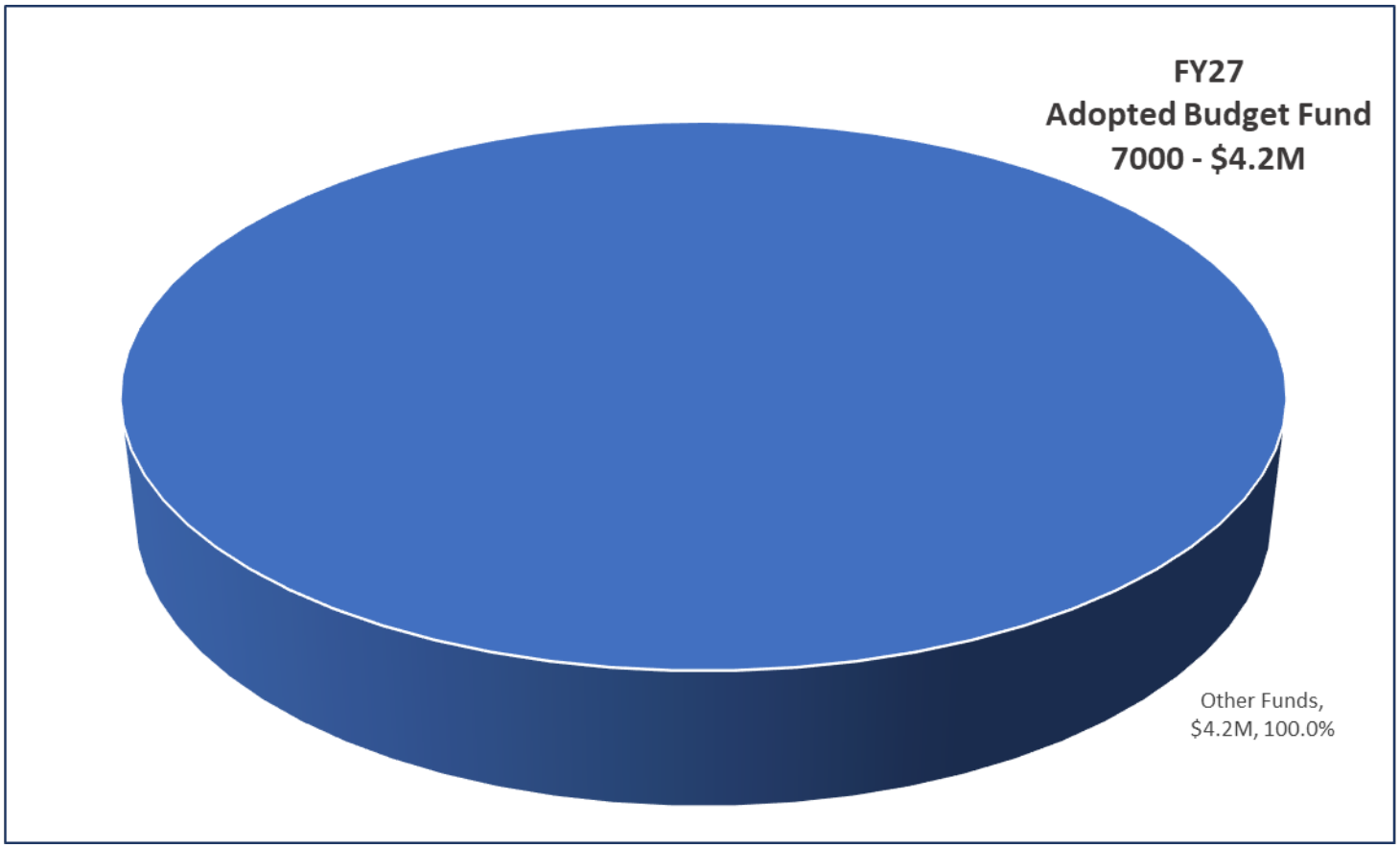
Fund 7000 Revenue Budget Trends

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Total Budget	**$3,008,990**	**$3,329,993**	**$3,617,011**	**$4,037,370**	**$4,238,572**	**$201,202**	**4.98%**	**100.00%**



Fund 7000 Revenue Trends by Summary Object

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
LOCAL FUNDS	$140,334	$76,896	$0	$0	$0	$0	0.00%	0.00%
OTHER FUNDS	$2,868,656	$3,253,097	$3,617,011	$4,037,370	$4,238,572	$201,202	4.98%	100.00%
Grand Total	**$3,008,990**	**$3,329,992**	**$3,617,011**	**$4,037,370**	**$4,238,572**	**$201,202**	**4.98%**	**100.00%**

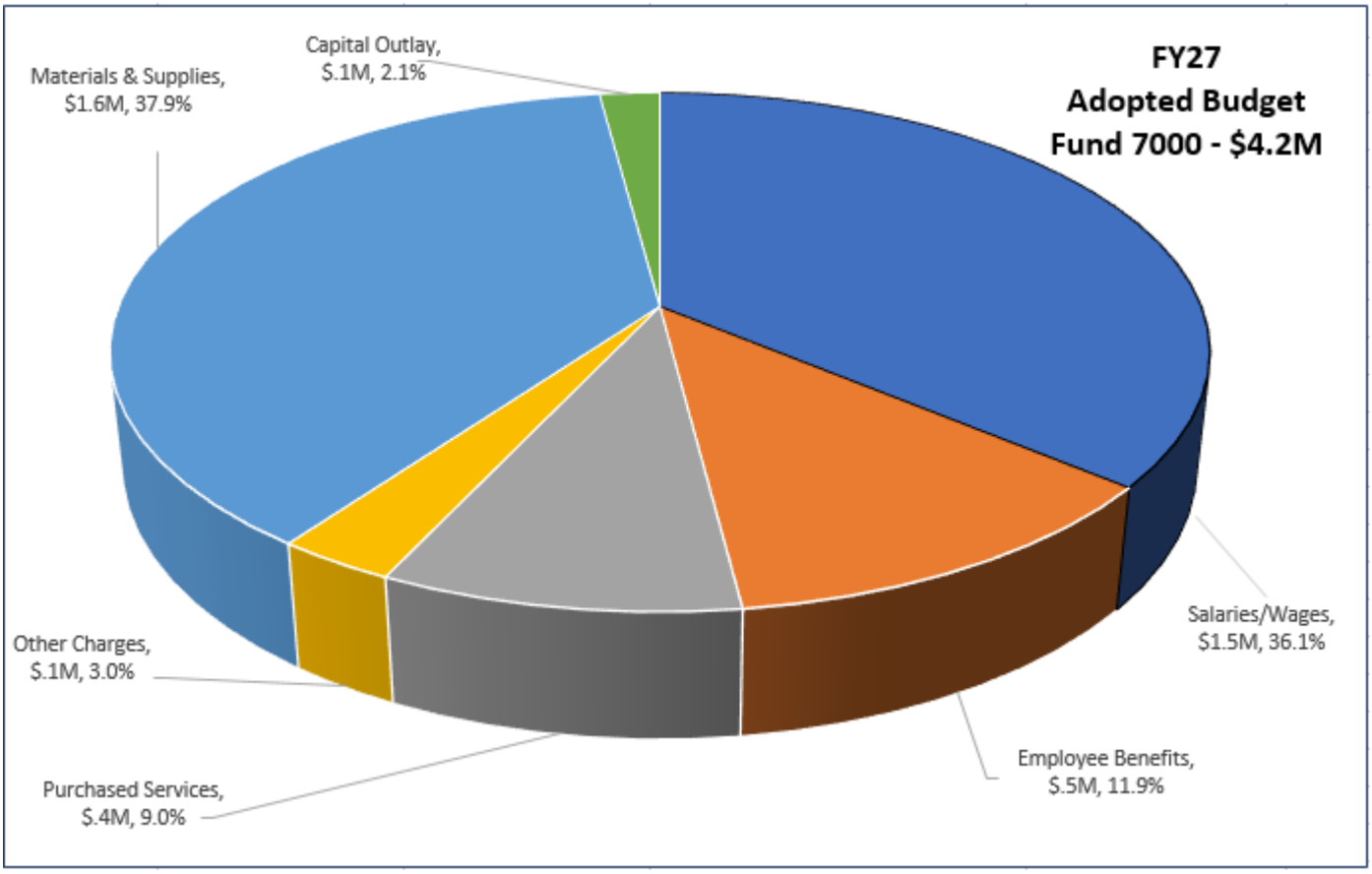


Fund 7000 Revenue Trends by Object

Area	Object Code	Revenue Object Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
Local Funds	050100	5105000 LOCAL TRANSFER OPERATI	$140,334	$76,896	$0	$0	$0	$0	0.00%
		Total for Area	**$140,334**	**$76,896**	**$0**	**$0**	**$0**	**$0**	**0.00%**
Other Funds	071600	1899090 SALE OTHER EQUIP	$1,291	$2,101	$506	$0	$0	$0	0.00%
	074300	FLEET REVENUE - COUNTY	$694,181	$674,329	$722,307	$843,566	$885,744	$42,178	5.00%
	075200	FLEET REVENUE - TRANSPORT	$2,063,326	$2,461,449	$2,472,059	$3,032,671	$3,184,305	$151,634	5.00%
	075300	FLEET REVENUE - MAINTENAN	$105,771	$112,502	$402,644	$147,794	$155,184	$7,390	5.00%
	075600	FLEET REVENUE - OTHER	$3,538	$2,498	$17,538	$9,680	$9,680	$0	0.00%
	075800	FLEET REV - WARRANTY/INS	$548	$218	$1,957	$3,659	$3,659	$0	0.00%
		Total for Area	**$2,868,656**	**$3,253,097**	**$3,617,011**	**$4,037,370**	**$4,238,572**	**$201,202**	**4.98%**
GRAND TOTAL			**$3,008,990**	**$3,329,993**	**$3,617,011**	**$4,037,370**	**$4,238,572**	**$201,202**	**4.98%**

Fund 7000 Expenditure Trends by Summary Object

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	$1,162,821	$1,309,736	$1,385,912	$1,458,571	$1,528,296	$69,725	4.78%	36.06%
EMPLOYEE BENEFITS	$443,425	$486,793	$544,634	$491,447	$505,590	$14,143	2.88%	11.93%
Subtotal	**$1,606,246**	**$1,796,529**	**$1,930,546**	**$1,950,018**	**$2,033,886**	**$83,868**	**4.30%**	**47.99%**
PURCHASED SERVICES	$250,246	$232,704	$246,019	$264,882	$382,216	$117,334	44.30%	9.02%
OTHER CHARGES	$91,127	$107,394	$103,903	$127,185	$127,185	$0	0.00%	3.00%
MATERIALS & SUPPLIES	$1,108,373	$1,159,083	$1,306,242	$1,606,528	$1,606,528	$0	0.00%	37.90%
CAPITAL OUTLAY	$5,399	$75,265	$0	$88,757	$88,757	$0	0.00%	2.09%
Subtotal	**$1,455,145**	**$1,574,445**	**$1,656,164**	**$2,087,352**	**$2,204,686**	**$117,334**	**5.62%**	**52.01%**
Grand Total	**$3,061,391**	**$3,370,974**	**$3,586,710**	**$4,037,370**	**$4,238,572**	**$201,202**	**4.98%**	**100.00%**



Fund 7000 Expenditure Trends by State Category

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Transportation	$3,061,391	$3,370,974	$3,586,710	$4,037,370	$4,238,572	$201,202	4.98%	100.00%
Grand Total	**$3,061,391**	**$3,370,974**	**$3,586,710**	**$4,037,370**	**$4,238,572**	**$201,202**	**4.98%**	**100.00%**

Fund 7000 Expenditure Trends by State Category and Function

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Transportation								
3400 VEHICLE MAINTENANCE SVCS	$3,061,391	$3,370,974	$3,586,710	$4,037,370	$4,238,572	$201,202	4.98%	
Subtotal	**$3,061,391**	**$3,370,974**	**$3,586,710**	**$4,037,370**	**$4,238,572**	**$201,202**	**4.98%**	**100.00%**
Grand Total	**$3,061,391**	**$3,370,974**	**$3,586,710**	**$4,037,370**	**$4,238,572**	**$201,202**	**4.98%**	**100.0%**

Fund 7000 Expenditure Trends by Function and Object

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
3400 VEHICLE MAINTENANCE SVCS							
111000 - COMP OF DIRECTORS	$134,806	$143,484	$149,183	$155,972	$163,006	$7,034	4.51%
115000 - COMP OF CLERICAL STAFF	$139,054	$151,643	$159,276	$166,524	$175,223	$8,699	5.22%
116500 - COMP OF MECHANICS	$849,048	$996,360	$1,022,059	$1,132,470	$1,186,347	$53,877	4.76%
126000 - COMP OF MECHANICS - O/T	$21,913	$18,248	$35,394	$3,605	$3,720	$115	3.20%
199800 - BONUS - ONE TIME	$18,000	$0	$20,000	$0	$0	$0	0.00%
210000 - FICA	$84,889	$96,191	$101,786	$106,005	$109,926	$3,921	3.70%
221000 - VRS (PLAN 1 & 2)	$81,050	$85,545	$87,335	$83,178	$78,182	($4,996)	-6.01%
222000 - VRS (HYBRID)	$19,892	$27,931	$48,706	$52,784	$48,842	($3,942)	-7.47%
230000 - HOSPITALIZATION	$195,920	$214,172	$245,399	$195,444	$216,918	$21,474	10.99%
230100 - RETIREE HEALTH INSURANCE	$17,231	$17,933	$13,441	$9,027	$6,000	($3,027)	-33.53%
230400 - MEDICARE SUPPLEMENT PART D	$2,473	$2,802	$5,008	$3,207	$5,008	$1,801	56.14%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
231000 - DENTAL INSURANCE	$8,621	$8,653	$8,157	$8,342	$9,648	$1,306	15.66%
231100 - RETIREE DENTAL INSURANCE	$545	$595	$223	$409	$409	$0	0.00%
240000 - GROUP LIFE INSURANCE	$14,918	$17,162	$15,551	$17,174	$16,169	($1,005)	-5.85%
250000 - DISABILITY INS (PLAN 1&2)	$2,254	$2,411	$2,366	$2,363	$2,307	($56)	-2.37%
251000 - DISABILITY INS (HYBRID)	$799	$1,069	$1,199	$1,133	$1,329	$196	17.30%
275000 - RETIREE HEALTH CREDIT	$8,673	$9,827	$11,890	$12,381	$10,852	($1,529)	-12.35%
281000 - ANNUAL LEAVE PAYOFF	$6,158	$2,501	$3,573	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$222,498	$196,173	$216,725	$201,147	$318,481	$117,334	58.33%
300100 - PROFESSIONAL IMPROVEMENT	$0	$0	$0	$2,625	$2,625	$0	0.00%
301700 - UNIFORM RENTALS	$8,176	$8,152	$8,530	$8,610	$8,610	$0	0.00%
331000 - REPAIRS TO EQUIPMENT	$0	$8,219	$0	$26,250	$26,250	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$19,572	$20,159	$20,764	$26,250	$26,250	$0	0.00%
510100 - ELECTRICITY	$72,907	$76,804	$77,285	$92,222	$92,222	$0	0.00%
510200 - FUEL OIL/GAS	$11,047	$20,447	$15,333	$25,200	$25,200	$0	0.00%
510300 - WATER/SEWAGE FEES	$4,219	$6,758	$7,688	$5,880	$5,880	$0	0.00%
530900 - FLEET INSURANCE	$1,474	$1,600	$1,649	$1,733	$1,733	$0	0.00%
540100 - LEASE/RENTALS	$982	$1,236	$1,400	$1,575	$1,575	$0	0.00%
550000 - TRAVEL	$0	$0	$0	$0	$0	$0	0.00%
580100 - DUES/LICENSES	$499	$549	$549	$576	$576	$0	0.00%
600100 - OFFICE SUPPLIES	$1,445	$1,592	$1,149	$1,575	$1,575	$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	$7,155	$7,153	$6,367	$7,770	$7,770	$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	$750,324	$790,038	$918,911	$987,148	$987,148	$0	0.00%
601200 - OTHER OPERATING SUPPLIES	$18,326	$10,049	$10,603	$21,000	$21,000	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$1,775	$2,043	$1,784	$2,672	$2,672	$0	0.00%
601700 - UNIFORMS	$294	$750	$444	$1,050	$1,050	$0	0.00%
602800 - TIRES & TUBES - NEW	$182,566	$218,876	$276,126	$292,086	$292,086	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
602900 - TIRES - RECAPPED	$73,118	$53,687	$14,134	$198,975	$198,975	$0	0.00%
603000 - CLEANING SUPPLIES	$0	$0	$0	$2,100	$2,100	$0	0.00%
604900 - FLUIDS/LUBRICANTS	$73,370	$74,894	$76,723	$91,875	$91,875	$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	$0	$0	$0	$277	$277	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$5,399	$75,265	$0	$23,625	$23,625	$0	0.00%
820000 - NEW EQUIPMENT	$0	$0	$0	$65,132	$65,132	$0	0.00%
Subtotal	**$3,061,391**	**$3,370,974**	**$3,586,710**	**$4,037,370**	**$4,238,572**	**$201,202**	**4.98%**
Grand Total	**$3,061,391**	**$3,370,974**	**$3,586,710**	**$4,037,370**	**$4,238,572**	**$201,202**	**4.98%**

Fund 7000 Expenditure Trends by Object

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
111000 - COMP OF DIRECTORS	$134,806	$143,484	$149,183	$155,972	$163,006	$7,034	4.51%
115000 - COMP OF CLERICAL STAFF	$139,054	$151,643	$159,276	$166,524	$175,223	$8,699	5.22%
116500 - COMP OF MECHANICS	$849,048	$996,360	$1,022,059	$1,132,470	$1,186,347	$53,877	4.76%
126000 - COMP OF MECHANICS - O/T	$21,913	$18,248	$35,394	$3,605	$3,720	$115	3.20%
199800 - BONUS - ONE TIME	$18,000	$0	$20,000	$0	$0	$0	0.00%
210000 - FICA	$84,889	$96,191	$101,786	$106,005	$109,926	$3,921	3.70%
221000 - VRS (PLAN 1 & 2)	$81,050	$85,545	$87,335	$83,178	$78,182	($4,996)	-6.01%
222000 - VRS (HYBRID)	$19,892	$27,931	$48,706	$52,784	$48,842	($3,942)	-7.47%
230000 - HOSPITALIZATION	$195,920	$214,172	$245,399	$195,444	$216,918	$21,474	10.99%
230100 - RETIREE HEALTH INSURANCE	$17,231	$17,933	$13,441	$9,027	$6,000	($3,027)	-33.53%
230400 - MEDICARE SUPPLEMENT PART D	$2,473	$2,802	$5,008	$3,207	$5,008	$1,801	56.14%
231000 - DENTAL INSURANCE	$8,621	$8,653	$8,157	$8,342	$9,648	$1,306	15.66%
231100 - RETIREE DENTAL INSURANCE	$545	$595	$223	$409	$409	$0	0.00%
240000 - GROUP LIFE INSURANCE	$14,918	$17,162	$15,551	$17,174	$16,169	($1,005)	-5.85%
250000 - DISABILITY INS (PLAN 1&2)	$2,254	$2,411	$2,366	$2,363	$2,307	($56)	-2.37%
251000 - DISABILITY INS (HYBRID)	$799	$1,069	$1,199	$1,133	$1,329	$196	17.30%
275000 - RETIREE HEALTH CREDIT	$8,673	$9,827	$11,890	$12,381	$10,852	($1,529)	-12.35%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
281000 - ANNUAL LEAVE PAYOFF	$6,158	$2,501	$3,573	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$222,498	$196,173	$216,725	$201,147	$318,481	$117,334	58.33%
300100 - PROFESSIONAL IMPROVEMENT	$0	$0	$0	$2,625	$2,625	$0	0.00%
301700 - UNIFORM RENTALS	$8,176	$8,152	$8,530	$8,610	$8,610	$0	0.00%
331000 - REPAIRS TO EQUIPMENT	$0	$8,219	$0	$26,250	$26,250	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$19,572	$20,159	$20,764	$26,250	$26,250	$0	0.00%
510100 - ELECTRICITY	$72,907	$76,804	$77,285	$92,222	$92,222	$0	0.00%
510200 - FUEL OIL/GAS	$11,047	$20,447	$15,333	$25,200	$25,200	$0	0.00%
510300 - WATER/SEWAGE FEES	$4,219	$6,758	$7,688	$5,880	$5,880	$0	0.00%
530900 - FLEET INSURANCE	$1,474	$1,600	$1,649	$1,733	$1,733	$0	0.00%
540100 - LEASE/RENTALS	$982	$1,236	$1,400	$1,575	$1,575	$0	0.00%
580100 - DUES/LICENSES	$499	$549	$549	$576	$576	$0	0.00%
600100 - OFFICE SUPPLIES	$1,445	$1,592	$1,149	$1,575	$1,575	$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	$7,155	$7,153	$6,367	$7,770	$7,770	$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	$750,324	$790,038	$918,911	$987,148	$987,148	$0	0.00%
601200 - OTHER OPERATING SUPPLIES	$18,326	$10,049	$10,603	$21,000	$21,000	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$1,775	$2,043	$1,784	$2,672	$2,672	$0	0.00%
601700 - UNIFORMS	$294	$750	$444	$1,050	$1,050	$0	0.00%
602800 - TIRES & TUBES - NEW	$182,566	$218,876	$276,126	$292,086	$292,086	$0	0.00%
602900 - TIRES - RECAPPED	$73,118	$53,687	$14,134	$198,975	$198,975	$0	0.00%
603000 - CLEANING SUPPLIES	$0	$0	$0	$2,100	$2,100	$0	0.00%
604900 - FLUIDS/LUBRICANTS	$73,370	$74,894	$76,723	$91,875	$91,875	$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	$0	$0	$0	$277	$277	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$5,399	$75,265	$0	$23,625	$23,625	$0	0.00%
820000 - NEW EQUIPMENT	$0	$0	$0	$65,132	$65,132	$0	0.00%
Grand Total	**$3,061,391**	**$3,370,974**	**$3,586,710**	**$4,037,370**	**$4,238,572**	**$201,202**	**4.98%**

Fund 7000 Allocation of Positions (FTE) by Object

Object Code	Object Description	FY27 Adopted FTE
111000	COMP OF DIRECTORS	1.0
115000	COMP OF CLERICAL STAFF	3.0
116500	COMP OF MECHANICS	18.0
Grand Total		**22.0**

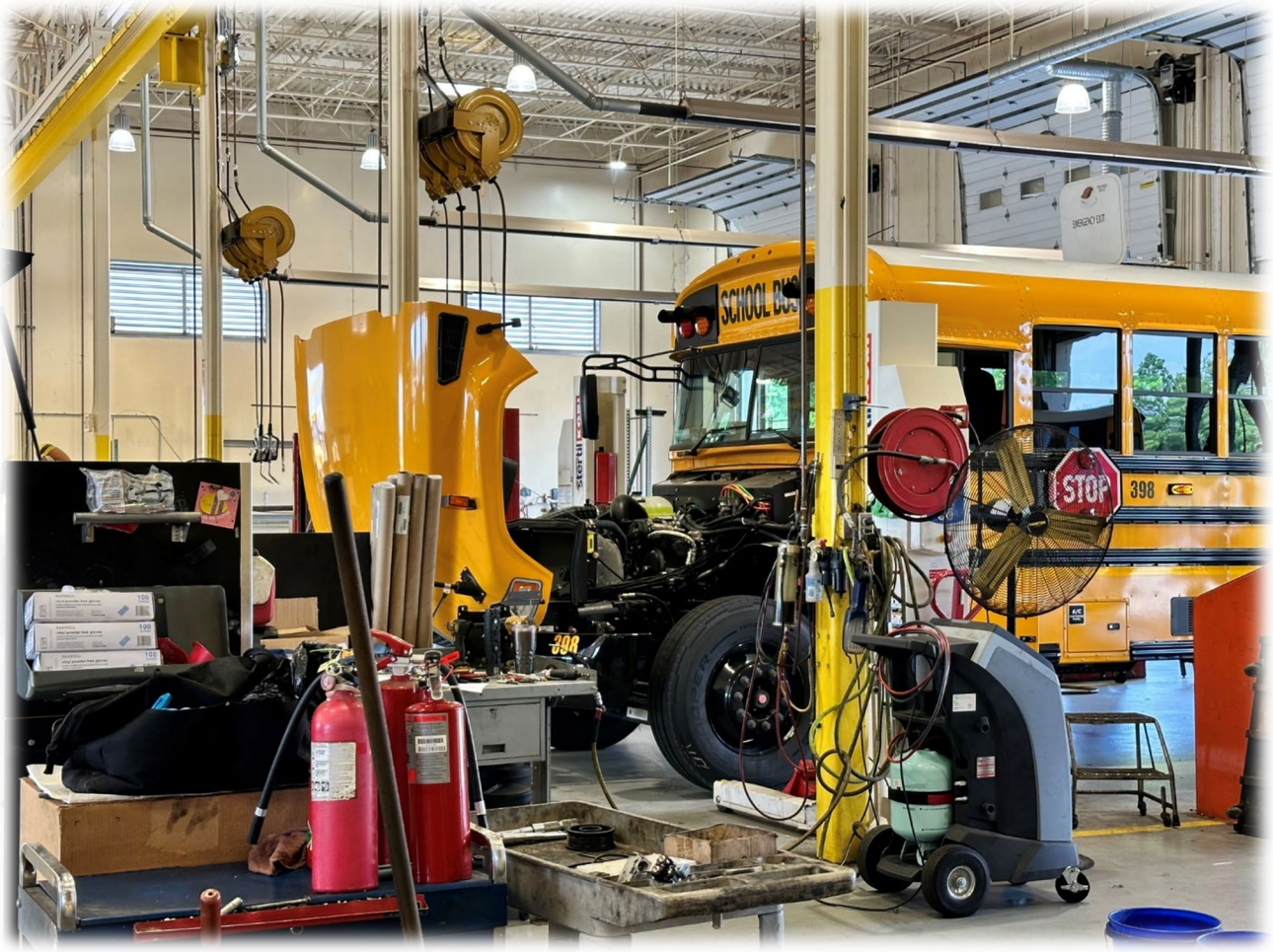


Figure 29: Fleet Service performing a maintenance service on a school bus

Combined School Operating Funds

Spotsylvania County Government considers the following school funds to be School Operating Funds:

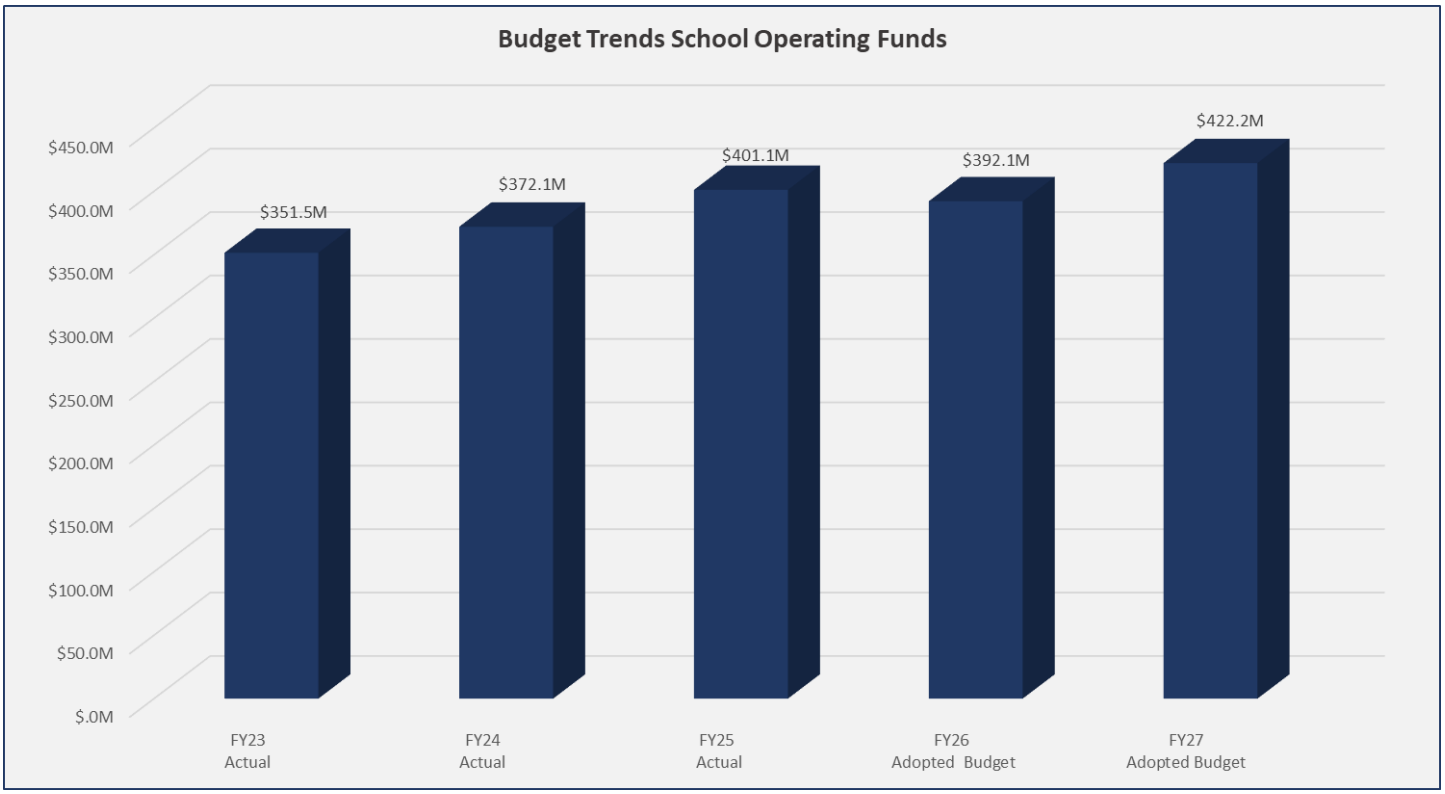
- Fund 1000 Commonwealth Governor's School
- Fund 2000 Rappahannock Juvenile Detention Center
- Fund 4000 Regional Adult Education Center
- Fund 5000 Operating

The following reports include the revenue and expenditures for the above funds combined to reflect the total that Spotsylvania County represents as School Operating Funds.

Effective Fiscal Year 2026 Restricted Grants Fund revenues and expenditures were moved to Fund 5400 and Textbook revenues and expenditures were moved to Fund 5900 from Fund 5000. Therefore starting in FY 2026 the School Operating fund will reflect a decrease in federal and state funding due to this move.

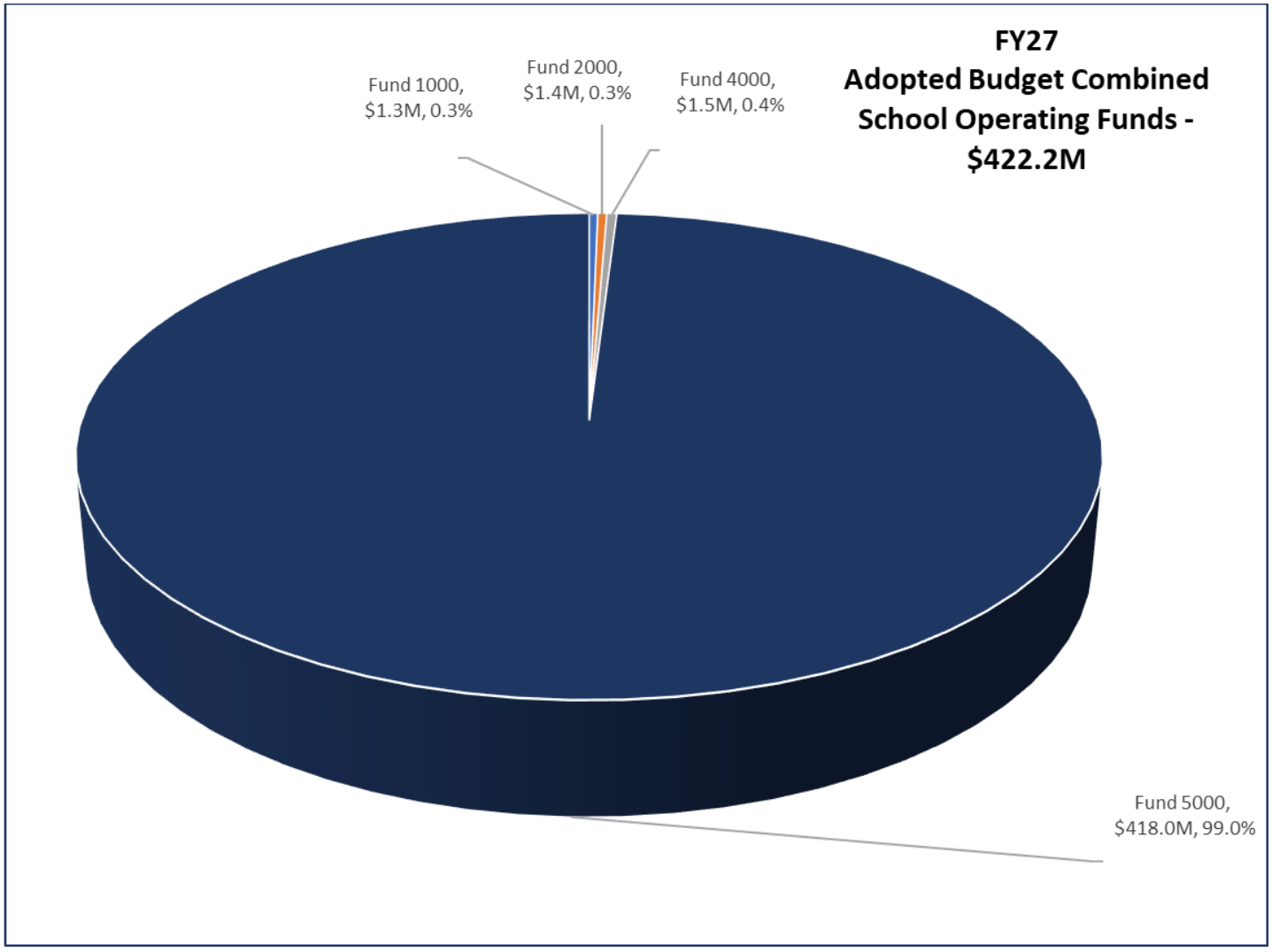
Combined School Operating Funds Budget Trends

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Total Budget	**$351,499,465**	**$372,060,191**	**$401,138,051**	**$392,137,663**	**$422,231,827**	**$30,094,164**	**7.67%**	**100.00%**



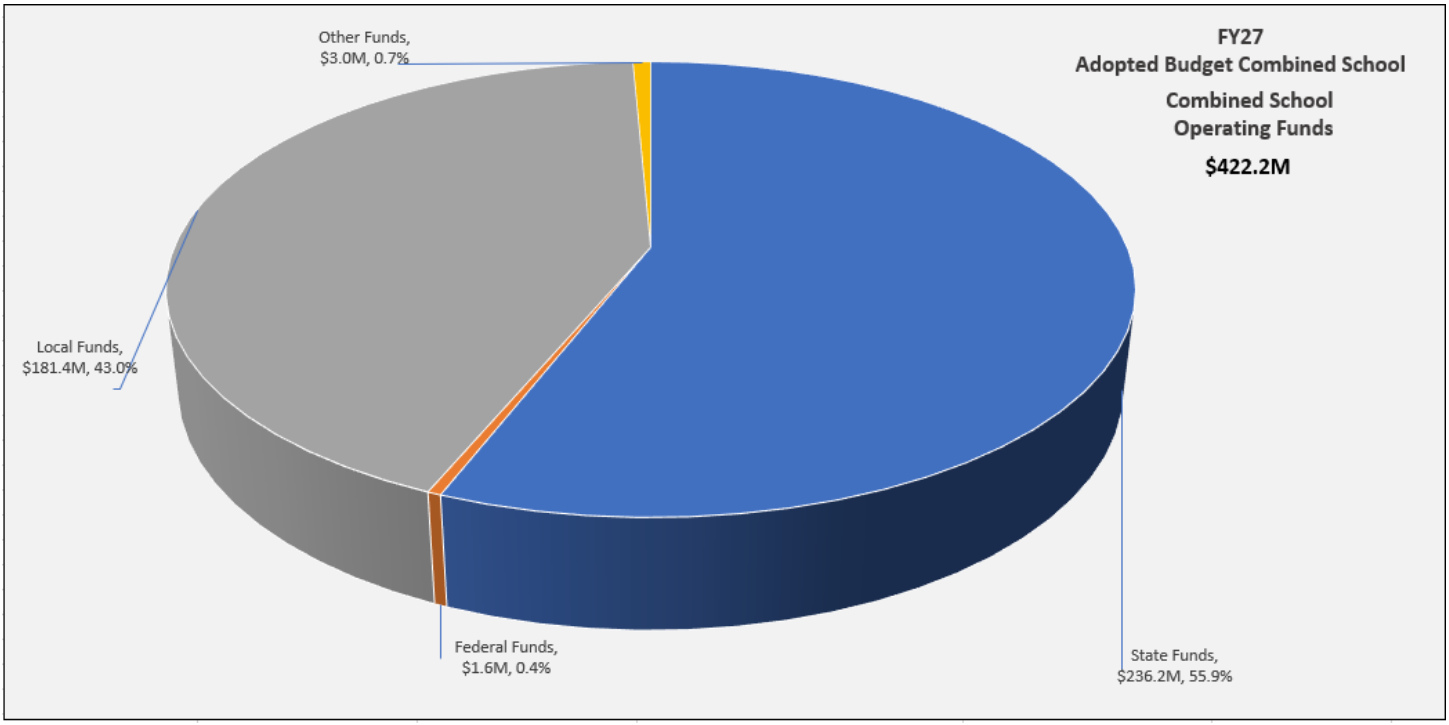
Combined School Operating Funds Budget Trends by Fund

Fund	Fund	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
1000	GOVERNOR'S SCHOOL	$2,277,747	$2,388,618	$1,193,480	$1,311,237	$1,309,897	($1,340)	-0.10%	0.31%
2000	DETENTION CENTER	$1,175,228	$1,144,802	$1,314,481	$1,426,024	$1,388,835	($37,189)	-2.61%	0.33%
4000	REGIONAL ADULT ED	$859,002	$948,024	$974,260	$1,519,726	$1,521,836	$2,110	0.14%	0.36%
5000	OPERATING FUND	$347,187,488	$367,578,746	$397,655,829	$387,880,676	$418,011,259	$30,130,583	7.77%	99.00%
Total	**Grand Total**	**$351,499,465**	**$372,060,191**	**$401,138,051**	**$392,137,663**	**$422,231,827**	**$30,094,164**	**7.67%**	**100%**



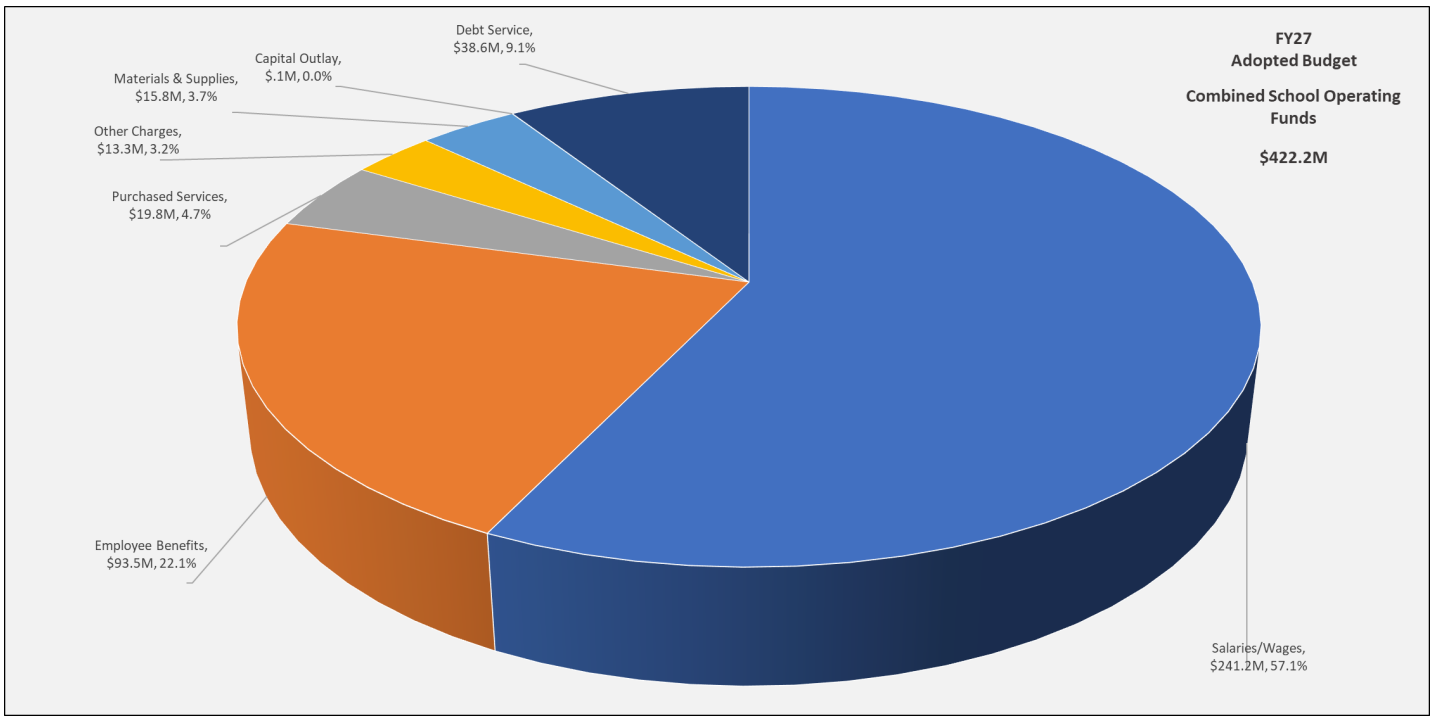
Combined School Operating Funds Revenue Trends by Summary Object

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
STATE FUNDS	$149,095,068	$164,132,774	$187,358,032	$182,394,251	$199,385,061	$16,990,810	9.32%	47.22%
STATE SALES TAX	$35,217,775	$33,052,930	$34,433,267	$35,807,482	$36,818,956	$1,011,474	2.82%	8.72%
Subtotal	**$184,312,843**	**$197,185,705**	**$221,791,299**	**$218,201,733**	**$236,204,017**	**$18,002,284**	**8.25%**	**55.94%**
FEDERAL FUNDS	$24,452,992	$20,995,087	$18,132,010	$1,642,023	$1,644,133	$2,110	0.13%	0.39%
LOCAL FUNDS	$140,190,011	$148,405,757	$156,679,609	$169,295,207	$181,394,977	$12,099,770	7.15%	42.96%
OTHER FUNDS	$2,543,619	$5,473,641	$4,535,132	$2,998,700	$2,988,700	($10,000)	-0.33%	0.71%
Subtotal	**$167,186,622**	**$174,874,486**	**$179,346,752**	**$173,935,930**	**$186,027,810**	**$12,091,880**	**6.95%**	**44.06%**
Grand Total	**$351,499,465**	**$372,060,191**	**$401,138,051**	**$392,137,663**	**$422,231,827**	**$30,094,164**	**7.67%**	**100.00%**



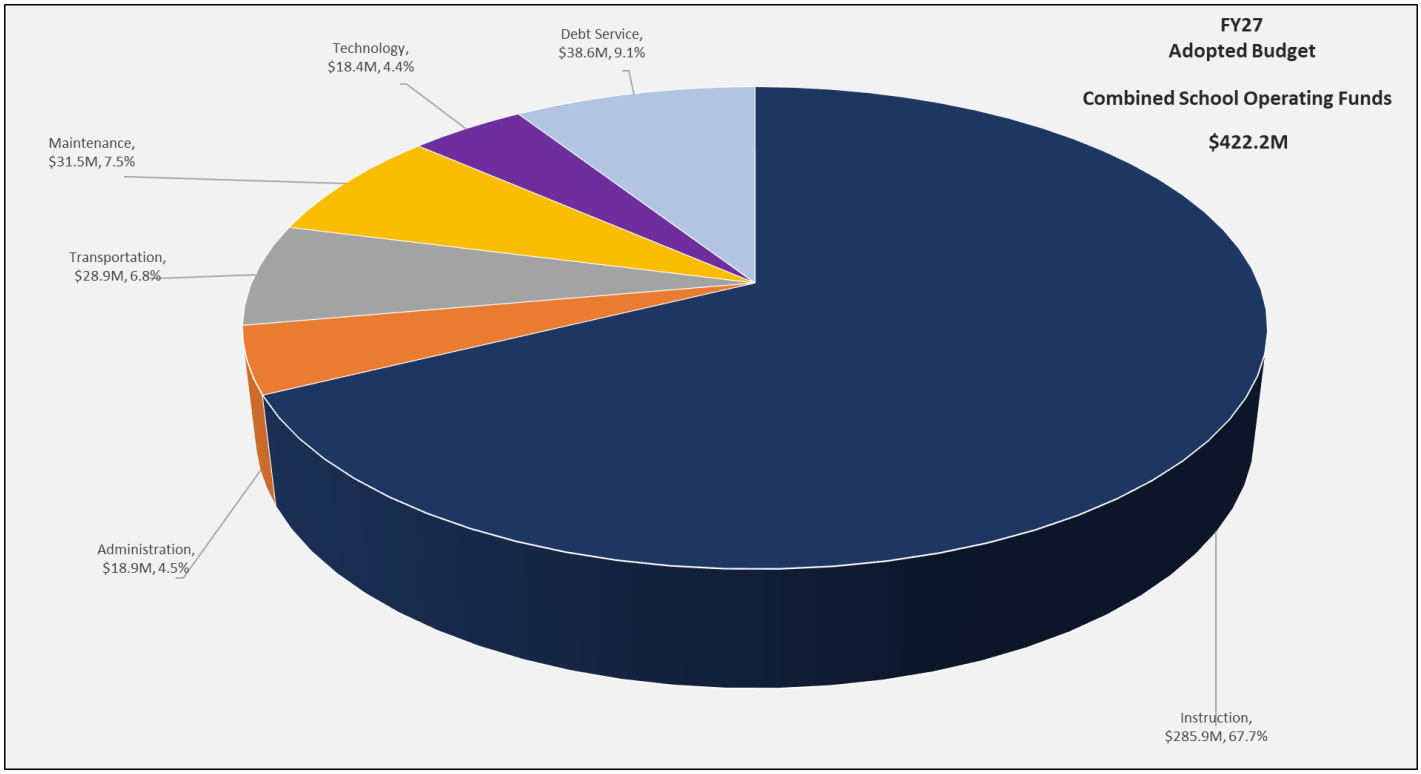
Combined School Operating Funds Expenditure Trends by Summary Object

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
SALARIES/WAGES	$188,387,457	$199,171,116	$210,878,261	$220,454,915	$241,197,765	$20,742,850	9.41%	57.12%
EMPLOYEE BENEFITS	$80,908,118	$85,838,743	$89,993,280	$89,406,701	$93,486,733	$4,080,032	4.56%	22.14%
Subtotal	**$269,295,576**	**$285,009,858**	**$300,871,541**	**$309,861,616**	**$334,684,498**	**$24,822,882**	**8.01%**	**79.27%**
PURCHASED SERVICES	$22,769,926	$25,882,249	$26,058,825	$19,378,231	$19,758,333	$380,102	1.96%	4.68%
OTHER CHARGES	$12,748,237	$10,861,799	$10,217,730	$12,163,891	$13,306,884	$1,142,993	9.40%	3.15%
MATERIALS & SUPPLIES	$13,027,647	$18,598,533	$22,655,379	$16,008,550	$15,817,582	($190,968)	-1.19%	3.75%
CAPITAL OUTLAY	$1,858,101	$144,509	$3,167,749	$75,454	$75,454	$0	0.00%	0.02%
BONDS	$28,645,401	$28,384,676	$30,986,495	$34,649,922	$38,589,076	$3,939,154	11.37%	9.14%
INTRA FUND TRANSFER	$3,147,755	$3,176,554	$7,179,427	$0	$0	$0	0.00%	0.00%
Subtotal	**$82,197,068**	**$87,048,320**	**$100,265,605**	**$82,276,047**	**$87,547,329**	**$5,271,282**	**6.41%**	**20.73%**
Grand Total	**$351,492,644**	**$372,058,179**	**$401,137,146**	**$392,137,663**	**$422,231,827**	**$30,094,164**	**7.67%**	**100.00%**



Combined School Operating Funds Expenditure Trends by State Category

Description	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$237,413,015	$255,615,175	$268,157,119	$266,703,317	$285,888,963	$19,185,646	7.19%	67.71%
Administration	$14,170,274	$15,148,774	$16,227,236	$17,000,594	$18,881,880	$1,881,286	11.07%	4.47%
Transportation	$25,767,193	$25,860,873	$26,959,021	$27,682,182	$28,896,509	$1,214,327	4.39%	6.84%
Maintenance	$28,601,789	$28,598,733	$32,330,438	$29,216,178	$31,535,928	$2,319,750	7.94%	7.47%
Technology	$13,747,217	$15,273,393	$19,297,410	$16,885,469	$18,439,470	$1,554,001	9.20%	4.37%
Debt Services	$31,793,156	$31,561,230	$38,165,922	$34,649,922	$38,589,076	$3,939,154	11.37%	9.14%
Grand Total	**$351,492,644**	**$372,058,179**	**$401,137,146**	**$392,137,663**	**$422,231,827**	**$30,094,164**	**7.67%**	**100.00%**



Combined School Operating Funds Expenditure Trends by State Category and Function

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction								
1100 CLASSROOM INSTRUCTION	$189,001,224	$202,444,257	$213,116,036	$216,661,847	$231,074,526	$14,412,679	6.65%	
1210 GUIDANCE SERVICES	$9,259,833	$9,540,487	$9,596,414	$10,381,810	$10,905,969	$524,159	5.05%	
1220 SCHOOL SOCIAL WORKERS SVC	$3,568,318	$4,228,626	$4,344,295	$4,250,810	$4,043,656	($207,154)	-4.87%	
1230 HOMEBOUND INSTRUCTION	$255,165	$285,958	$325,010	$269,585	$278,145	$8,560	3.18%	
1310 IMPROVEMT OF INSTRUCTION	$11,282,108	$13,552,133	$13,821,830	$7,931,937	$10,803,792	$2,871,855	36.21%	
1311 GUIDANCE SERVICES SBO	$34,866	$55,815	$263,025	$43,300	$68,144	$24,844	57.38%	
1312 TESTING SERVICES	$115,390	$103,138	$116,500	$123,636	$123,636	$0	0.00%	
1320 MEDIA SERVICES	$4,843,745	$5,012,470	$5,216,204	$5,328,531	$5,719,028	$390,497	7.33%	
1330 ACADEMIC SERVICES	$0	$0	$16,861	$45,000	$45,000	$0	0.00%	
1400 INSTRUC SUPPORT-SCH ADMIN	$168,068	$127,567	$208,393	$92,700	$94,018	$1,318	1.42%	
1410 OFFICE OF THE PRINCIPAL	$18,884,298	$20,264,723	$21,132,552	$21,574,160	$22,733,047	$1,158,887	5.37%	
Subtotal	**$237,413,015**	**$255,615,175**	**$268,157,119**	**$266,703,317**	**$285,888,963**	**$19,185,646**	**7.19%**	**67.71%**
Administration								
2110 BOARD SERVICES	$295,751	$259,448	$202,168	$236,689	$247,419	$10,730	4.53%	
2120 EXECUTIVE ADMIN SERVICES	$1,258,793	$2,237,063	$1,832,332	$1,891,617	$1,909,290	$17,673	0.93%	
2130 PUBLIC INFORMATION	$607,491	$865,662	$953,913	$997,320	$1,038,325	$41,005	4.11%	
2140 HUMAN RESOURCES	$1,738,526	$1,927,245	$2,235,938	$2,107,044	$2,608,029	$500,985	23.78%	
2150 CONSTRUCTION MANAGEMENT	$54,737	$0	$0	$0	$0	$0	0.00%	
2160 FISCAL SERVICES	$2,136,836	$2,131,358	$2,579,942	$2,833,113	$3,701,607	$868,494	30.66%	
2170 PURCHASING	$440,755	$304,811	$317,362	$322,907	$444,154	$121,247	37.55%	
2220 HEALTH SERVICES	$6,275,765	$5,941,213	$6,428,451	$6,779,286	$7,050,132	$270,846	4.00%	
2230 PSYCHOLOGICAL SERVICES	$1,361,620	$1,481,975	$1,677,130	$1,832,617	$1,882,924	$50,307	2.75%	
Subtotal	**$14,170,274**	**$15,148,774**	**$16,227,236**	**$17,000,594**	**$18,881,880**	**$1,881,286**	**11.07%**	**4.47%**
Transportation								
3100 TRANSP - MGMT & DIRECTION	$2,402,340	$2,409,031	$2,454,212	$2,538,198	$2,701,748	$163,549	6.44%	

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
3200 VEHICLE OPERATION SVCS	$21,113,088	$20,880,226	$21,724,543	$22,123,313	$23,022,456	$899,144	4.06%	
3400 VEHICLE MAINTENANCE SVCS	$2,251,766	$2,571,616	$2,780,267	$3,020,671	$3,172,305	$151,634	5.02%	
Subtotal	**$25,767,193**	**$25,860,873**	**$26,959,021**	**$27,682,182**	**$28,896,509**	**$1,214,327**	**4.39%**	**6.84%**
Maintenance								
4100 MAINT - MGMT & DIRECTION	$1,097,238	$1,071,343	$1,219,522	$1,434,144	$1,993,705	$559,561	39.02%	
4200 BUILDING SERVICES	$26,296,908	$24,955,090	$28,695,211	$25,875,132	$27,080,310	$1,205,178	4.66%	
4300 GROUNDS SERVICES	$222,355	$1,516,641	$1,148,863	$635,000	$635,000	$0	0.00%	
4400 EQUIPMENT SERVICES	$761,269	$813,371	$1,003,437	$922,000	$990,750	$68,750	7.46%	
4500 VEHICLE SERVICES	$224,019	$242,287	$263,406	$349,903	$362,293	$12,390	3.54%	
4600 SAFETY & SECURITY	$0	$0	$0	$0	$473,870	$473,870	100.00%	
Subtotal	**$28,601,789**	**$28,598,733**	**$32,330,438**	**$29,216,178**	**$31,535,928**	**$2,319,750**	**7.94%**	**7.47%**
Technology								
6810 TECHNOLOGY - CLASSROOM	$2,880,431	$4,708,486	$5,328,747	$5,373,440	$4,386,521	($986,919)	-18.37%	
6820 TECHNOLOGY - INSTRUCT. SUP	$9,003,768	$8,175,493	$10,718,167	$8,687,718	$10,882,817	$2,195,099	25.27%	
6830 TECHNOLOGY-ADMINISTRATION	$1,436,212	$1,943,242	$2,761,173	$2,332,350	$2,635,431	$303,081	12.99%	
6850 TECHNOLOGY-TRANSPORTATION	$280,051	$292,777	$330,161	$326,341	$362,273	$35,933	11.01%	
6860 TECHNOLOGY-MAINTENANCE	$146,755	$153,395	$159,162	$165,620	$172,428	$6,808	4.11%	
Subtotal	**$13,747,217**	**$15,273,393**	**$19,297,410**	**$16,885,469**	**$18,439,470**	**$1,554,001**	**9.20%**	**4.37%**
Debt Services								
7100 DEBT SERVICE	$28,645,401	$28,384,676	$30,986,495	$34,649,922	$38,589,076	$3,939,154	11.37%	
7200 INTRA-AGENCY	$3,147,755	$3,176,554	$7,179,427	$0	$0	$0	0.00%	
Subtotal	**$31,793,156**	**$31,561,230**	**$38,165,922**	**$34,649,922**	**$38,589,076**	**$3,939,154**	**11.37%**	**9.14%**
Grand Total	**$351,492,644**	**$372,058,179**	**$401,137,146**	**$392,137,663**	**$422,231,827**	**$30,094,164**	**7.67%**	**100.0%**

Combined School Operating Funds Expenditure Trends by Function and Object

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
1100 CLASSROOM INSTRUCTION							
111000 - COMP OF DIRECTORS	$120,322	$137,399	$0	$0	$124,729	$124,729	100.00%
111700 - SPECIALISTS	$0	$0	$38,881	$0	$0	$0	0.00%
111800 - ACTIVITIES PERSONNEL	$517,723	$532,541	$563,972	$588,976	$661,294	$72,318	12.28%
112100 - COMP OF TEACHERS	$99,064,448	$103,785,916	$110,782,132	$121,045,968	$132,582,820	$11,536,853	9.53%
112300 - COMP OF COORDINATOR	$152,666	$162,644	$354,826	$267,184	$724,818	$457,634	171.28%
112700 - COMP OF ASS'T PRINCIPALS	$103,319	$104,007	$108,138	$112,316	$0	($112,316)	-100.00%
113500 - SUPERVISOR	$105,543	$112,325	$139,337	$122,102	$0	($122,102)	-100.00%
114100 - COMP OF TEACHER ASS'TS	$10,879,858	$15,749,546	$13,700,538	$15,798,984	$17,216,445	$1,417,461	8.97%
114200 - COMP-HEALTH/SAFETY OFFICE	$290,490	$471,148	$547,800	$374,157	$375,848	$1,691	0.45%
114700 - EDUCATIONAL DIAGNOSTICIAN	$253,843	$411,685	$437,992	$548,118	$790,824	$242,706	44.28%
115000 - COMP OF CLERICAL STAFF	$172,433	$165,603	$130,731	$76,212	$166,226	$90,014	118.11%
115100 - HOURLY PARA	$2,523,790	$1,290,163	$1,216,187	$1,030,000	$1,062,960	$32,960	3.20%
129100 - OVERTIME-FLSA	$0	$16	$0	$0	$0	$0	0.00%
135000 - CLERICAL - PART-TIME	$2,968	$0	$0	$10,300	$10,630	$330	3.20%
152000 - COMP OF SUB TEACHERS	$3,531,312	$3,180,753	$3,168,919	$3,157,106	$3,258,133	$101,027	3.20%
154500 - NON-CONTRACTED BUS AIDE	$0	$89	$0	$0	$0	$0	0.00%
160000 - COMP - SUPPLEMENTS	$1,613,007	$1,689,999	$1,936,760	$1,652,882	$1,919,335	$266,453	16.12%
161000 - SUPPLEMENTAL PAY	$1,575,948	$1,712,858	$1,893,698	$291,140	$307,663	$16,523	5.68%
161100 - SUPP PAY/SUMMER ENRICHMT	$12,300	$29,972	$0	$0	$0	$0	0.00%
165000 - NATIONAL BOARD TCHR BONUS	$90,000	$80,000	$84,176	$187,770	$193,779	$6,009	3.20%
199800 - BONUS - ONE TIME	$2,306,862	$302,150	$2,339,000	$0	$0	$0	0.00%
210000 - FICA	$8,995,477	$9,655,576	$10,388,770	$10,327,462	$11,313,291	$985,829	9.55%
221000 - VRS (PLAN 1 & 2)	$10,486,137	$10,240,281	$8,596,927	$7,550,113	$7,652,098	$101,985	1.35%
222000 - VRS (HYBRID)	$7,657,225	$9,718,749	$10,451,099	$12,290,229	$10,967,110	($1,323,119)	-10.77%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
230000 - HOSPITALIZATION	$19,042,053	$19,182,445	$21,924,877	$21,494,094	$21,198,133	($295,961)	-1.38%
230100 - RETIREE HEALTH INSURANCE	$2,375,858	$2,727,104	$2,666,101	$3,728,169	$2,795,701	($932,468)	-25.01%
230400 - MEDICARE SUPPLEMENT PART D	$495,010	$583,964	$794,047	$606,053	$2,143,064	$1,537,011	253.61%
230500 - HSA CONTRIBUTION EXPENSE	$266,038	$282,963	$323,721	$302,094	$363,003	$60,909	20.16%
231000 - DENTAL INSURANCE	$859,961	$866,325	$875,691	$1,097,344	$1,233,222	$135,878	12.38%
231100 - RETIREE DENTAL INSURANCE	$64,532	$70,036	$67,649	$588,091	$588,091	$0	0.00%
240000 - GROUP LIFE INSURANCE	$1,461,714	$1,597,351	$1,474,187	$1,706,759	$1,515,869	($190,890)	-11.18%
250000 - DISABILITY INS (PLAN 1&2)	$171,195	$165,121	$161,400	$166,635	$150,096	($16,539)	-9.93%
251000 - DISABILITY INS (HYBRID)	$130,540	$163,907	$182,956	$175,851	$185,530	$9,679	5.50%
271000 - ANNUITY FOR NON-VRS EMP.	$8	$71	$0	$0	$0	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$1,318,317	$1,438,412	$1,510,749	$1,675,171	$1,236,990	($438,181)	-26.16%
280000 - RETIREE SICK LEAVE PAY	$100,717	$48,660	$79,554	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$7,731	$3,796	$13,155	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$7,370,550	$6,622,679	$5,189,083	$5,064,528	$4,887,188	($177,340)	-3.50%
300001 - PURCH SRVC FZN FTES	$0	$1,401,800	$1,155,773	$0	$0	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$149,064	$177,826	$147,890	$22,372	$26,800	$4,428	19.79%
300200 - PRINTING/BINDING	$762	$1,708	$4,914	$1,500	$1,500	$0	0.00%
300600 - WORKER'S COMPENSATION	$277,917	$279,932	$264,690	$307,359	$307,359	$0	0.00%
300800 - STAFF TRAINING	$0	$0	$0	$612	$612	$0	0.00%
301400 - VERIZON MAINTENANCE	$38,147	$0	$0	$0	$0	$0	0.00%
310100 - INSTRUCTIONAL DEVELOPMENT	$2,149	$9,280	$0	$0	$0	$0	0.00%
310200 - TUITION ASSISTANCE	$239,425	$8,100	$4,070	$0	$0	$0	0.00%
310400 - FIELD TRIPS	$114,454	$166,139	$4,796	$0	$0	$0	0.00%
313000 - PROFESSIONAL SERVICES	$10,316	$63,883	$554	$0	$0	$0	0.00%
313300 - TESTING SERVICES	$0	$0	$1,280	$1,580	$3,470	$1,890	119.62%
332000 - MAINTENANCE CONTRACTS	$3,814	$3,899	$4,303	$3,462	$3,780	$318	9.19%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
332200 - COPIER MAINTENANCE	$1,826	$359	$0	$0	$0	$0	0.00%
361200 - ROBOTICS/TEAM COACHING	$5,500	$5,500	$0	$0	$0	$0	0.00%
520100 - POSTAGE	$0	$223	$0	$0	$0	$0	0.00%
520300 - TELEPHONE	$8,311	$6,390	$6,000	$6,645	$6,905	$260	3.91%
520500 - SITE CONNECTIONS	$99,555	$66,952	$0	$0	$0	$0	0.00%
530000 - FIRE & LIABILITY INS	$61,608	$57,920	$52,909	$56,739	$56,739	$0	0.00%
540100 - LEASE/RENTALS	$24,324	$25,337	$26,846	$23,425	$26,077	$2,652	11.32%
550000 - TRAVEL	$56,540	$57,654	$44,323	$91,500	$94,800	$3,300	3.61%
580700 - MISC. FEES/CHARGES	$103,868	$0	$11,614	$0	$0	$0	0.00%
600000 - MATERIALS & SUPPLIES	$2,127,640	$3,094,347	$3,011,516	$2,485,278	$2,537,464	$52,186	2.10%
600100 - OFFICE SUPPLIES	$383	$1,476	$155	$1,000	$1,000	$0	0.00%
600200 - TEXTBOOKS	$615,907	$2,823,617	$5,391,894	$155,319	$155,319	$0	0.00%
600400 - MEDICAL & DENTAL SUPPLIES	$65,664	$57,997	$68,456	$80,702	$79,507	($1,195)	-1.48%
601400 - ATHLETIC SUPPLIES	$91,434	$56,262	$129,539	$105,200	$105,200	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$29,753	$74,499	$0	$0	$0	$0	0.00%
601700 - UNIFORMS	$1,864	$3,840	$2,112	$0	$0	$0	0.00%
603400 - ASSISTIVE TECHNOLOGY	$53,573	$13,140	$4,300	$105,000	$52,450	($52,550)	-50.05%
603500 - COMPUTER SOFTWARE	$179	$0	$0	$0	$0	$0	0.00%
603600 - COMPUTER SUPPLIES	$87,669	$73,488	$82,660	$4,251	$4,251	$0	0.00%
604500 - BAND SUPPLIES	$64,375	$54,769	$64,049	$69,600	$94,600	$25,000	35.92%
604600 - ACADEMIC ACTIVITIES SUPP	$35,386	$28,764	$39,894	$39,000	$39,000	$0	0.00%
606000 - FOOD	$13,638	$14,600	$14,476	$9,350	$9,350	$0	0.00%
610000 - STRINGS PROGRAM SUPPLIES	$50,607	$47,959	$52,292	$69,600	$69,600	$0	0.00%
610200 - SUPPLEMENTAL MATERIALS	$43,184	$41,381	$48,296	$196,545	$193,853	($2,692)	-1.37%
610400 - CHORUS PROGRAM	$25,161	$20,577	$28,722	$36,000	$36,000	$0	0.00%
615100 - ATHLETIC TRAINER SUPPLIES	$12,257	$10,784	$12,419	$12,500	$12,500	$0	0.00%
615800 - FURNISHINGS-REPL-UNDER 5K	$0	$0	$119,300	$133,000	$133,000	$0	0.00%
630000 - INSTR. SUPPLEMENTAL MAT.	$224,039	$241,387	$0	$0	$0	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
630100 - TECH MAINT/UPGRADES	$79,426	$107,379	$0	$0	$0	$0	0.00%
630200 - SUM/NEW STUDENT ORIENT	$1,422	$1,712	$0	$0	$0	$0	0.00%
630300 - SUMMER ENRICHMENT	$2,291	$5,328	$0	$0	$0	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$28,212	$11,130	$28,881	$11,000	$11,000	$0	0.00%
820000 - NEW EQUIPMENT	$29,688	$40,663	$144,061	$2,500	$2,500	$0	0.00%
999500 - OFFSET UNAWARDED OTHER FUND	$0	$0	$0	$0	$800,000	$800,000	100.00%
999600 - OFFSET UNAWARDED STATE FUND	$0	$0	$0	$70,000	$60,000	($10,000)	-14.29%
999700 - OFFSET UNAWARDED FED FUND	$0	$0	$0	$525,000	$525,000	$0	0.00%
Subtotal	**$189,001,224**	**$202,444,257**	**$213,116,036**	**$216,661,847**	**$231,074,526**	**$14,412,679**	**6.65%**
1210 GUIDANCE SERVICES							
111000 - COMP OF DIRECTORS	$105,323	$130,029	$136,069	$142,174	$152,912	$10,738	7.55%
112100 - COMP OF TEACHERS	$5,280,359	$5,561,088	$5,428,886	$6,177,595	$6,577,045	$399,450	6.47%
112300 - COMP OF COORDINATOR	$96,045	$105,437	$111,021	$117,236	$116,851	($385)	-0.33%
113500 - SUPERVISOR	$103,022	$109,204	$113,541	$118,708	$124,062	$5,354	4.51%
115000 - COMP OF CLERICAL STAFF	$647,710	$686,285	$773,972	$813,610	$847,334	$33,724	4.14%
152000 - COMP OF SUB TEACHERS	$16,768	$95	$19,380	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$89,500	$0	$78,000	$0	$0	$0	0.00%
210000 - FICA	$463,879	$484,982	$490,257	$542,420	$574,502	$32,082	5.91%
221000 - VRS (PLAN 1 & 2)	$632,350	$629,617	$505,048	$535,798	$500,502	($35,296)	-6.59%
222000 - VRS (HYBRID)	$395,967	$460,719	$488,803	$578,221	$497,866	($80,355)	-13.90%
230000 - HOSPITALIZATION	$932,516	$869,116	$955,635	$813,187	$987,103	$173,916	21.39%
230100 - RETIREE HEALTH INSURANCE	$109,279	$136,208	$137,274	$171,088	$148,548	($22,540)	-13.17%
230400 - MEDICARE SUPPLEMENT PART D	$30,910	$34,349	$45,055	$34,446	$45,055	$10,610	30.80%
230500 - HSA CONTRIBUTION EXPENSE	$2,462	$1,095	$5,133	$5,739	$8,138	$2,399	41.80%
231000 - DENTAL INSURANCE	$41,751	$38,761	$38,323	$38,348	$49,319	$10,971	28.61%
231100 - RETIREE DENTAL INSURANCE	$2,182	$2,926	$3,000	$3,000	$3,000	$0	0.00%
240000 - GROUP LIFE INSURANCE	$82,983	$87,986	$77,505	$83,735	$80,689	($3,046)	-3.64%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
250000 - DISABILITY INS (PLAN 1&2)	$10,201	$10,128	$9,379	$8,999	$10,548	$1,549	17.21%
251000 - DISABILITY INS (HYBRID)	$6,538	$7,555	$8,048	$8,524	$8,210	($314)	-3.68%
275000 - RETIREE HEALTH CREDIT	$74,865	$79,380	$79,409	$88,882	$67,185	($21,697)	-24.41%
280000 - RETIREE SICK LEAVE PAY	$0	$0	$7,386	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$35,033	$7,426	$0	$0	$0	$0	0.00%
550000 - TRAVEL	$429	$586	$0	$100	$100	$0	0.00%
601600 - TESTING MATERIALS	$99,761	$97,517	$85,290	$100,000	$107,000	$7,000	7.00%
Subtotal	**$9,259,833**	**$9,540,487**	**$9,596,414**	**$10,381,810**	**$10,905,969**	**$524,159**	**5.05%**
1220 SCHOOL SOCIAL WORKERS SVC							
111000 - COMP OF DIRECTORS	$153,234	$129,522	$134,666	$140,794	$0	($140,794)	-100.00%
112300 - COMP OF COORDINATOR	$31,043	$93,365	$108,472	$114,013	$0	($114,013)	-100.00%
113400 - COMP OF SOCIAL WORKERS	$2,039,788	$2,255,339	$2,379,125	$2,546,125	$2,703,471	$157,346	6.18%
115000 - COMP OF CLERICAL STAFF	$15,585	$17,246	$0	$0	$0	$0	0.00%
161000 - SUPPLEMENTAL PAY	$99,817	$156,271	$143,820	$10,918	$11,267	$349	3.20%
199800 - BONUS - ONE TIME	$37,000	$0	$37,250	$0	$0	$0	0.00%
210000 - FICA	$174,533	$194,678	$203,944	$204,283	$199,640	($4,643)	-2.27%
221000 - VRS (PLAN 1 & 2)	$200,887	$211,745	$187,710	$189,705	$135,897	($53,808)	-28.36%
222000 - VRS (HYBRID)	$161,627	$194,946	$193,575	$222,820	$213,614	($9,206)	-4.13%
230000 - HOSPITALIZATION	$305,246	$351,466	$456,911	$356,432	$336,183	($20,249)	-5.68%
230500 - HSA CONTRIBUTION EXPENSE	$9,128	$8,101	$17,540	$18,149	$10,020	($8,129)	-44.79%
231000 - DENTAL INSURANCE	$16,426	$16,911	$18,648	$17,039	$16,700	($339)	-1.99%
240000 - GROUP LIFE INSURANCE	$29,228	$32,773	$29,841	$31,078	$27,798	($3,280)	-10.55%
250000 - DISABILITY INS (PLAN 1&2)	$3,281	$3,371	$3,608	$3,354	$2,656	($698)	-20.81%
251000 - DISABILITY INS (HYBRID)	$2,661	$3,224	$3,331	$3,333	$3,609	$276	8.28%
275000 - RETIREE HEALTH CREDIT	$26,393	$29,593	$30,565	$33,057	$23,091	($9,966)	-30.15%
281000 - ANNUAL LEAVE PAYOFF	$5,651	$12,613	$5,833	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$175,767	$416,268	$177,705	$247,010	$247,010	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
300001 - PURCH SRVC FZN FTES	$0	$0	$42,017	$0	$0	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$17,715	$27,924	$12,031	$6,300	$6,300	$0	0.00%
550000 - TRAVEL	$12,860	$14,708	$12,864	$18,500	$18,500	$0	0.00%
600000 - MATERIALS & SUPPLIES	$49,871	$58,055	$144,341	$87,400	$87,400	$0	0.00%
603600 - COMPUTER SUPPLIES	$87	$0	$0	$0	$0	$0	0.00%
606000 - FOOD	$490	$508	$498	$500	$500	$0	0.00%
Subtotal	**$3,568,318**	**$4,228,626**	**$4,344,295**	**$4,250,810**	**$4,043,656**	**($207,154)**	**-4.87%**
1230 HOMEBOUND INSTRUCTION							
132100 - COMP OF HOMEBOUND TCHRS	$232,401	$265,107	$296,136	$267,500	$276,060	$8,560	3.20%
199800 - BONUS - ONE TIME	$4,000	$0	$4,250	$0	$0	$0	0.00%
210000 - FICA	$18,053	$20,261	$22,924	$0	$0	$0	0.00%
230000 - HOSPITALIZATION	$21	$15	$1,029	$0	$0	$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	$284	$0	$189	$0	$0	$0	0.00%
231000 - DENTAL INSURANCE	$1	$1	$52	$0	$0	$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	$0	$0	$1	$0	$0	$0	0.00%
550000 - TRAVEL	$0	$0	$0	$1,500	$1,500	$0	0.00%
600000 - MATERIALS & SUPPLIES	$404	$574	$430	$585	$585	$0	0.00%
Subtotal	**$255,165**	**$285,958**	**$325,010**	**$269,585**	**$278,145**	**$8,560**	**3.18%**
1310 IMPROVEMT OF INSTRUCTION							
111000 - COMP OF DIRECTORS	$908,569	$992,140	$1,028,762	$948,392	$1,473,341	$524,949	55.35%
111300 - COMP OF ASST SUPTS	$112,933	$218,335	$218,342	$222,180	$0	($222,180)	-100.00%
111700 - SPECIALISTS	$139,492	$172,788	$539,155	$104,760	$371,428	$266,668	254.55%
112100 - COMP OF TEACHERS	$1,598,533	$2,131,363	$1,928,023	$1,233,583	$1,000,944	($232,639)	-18.86%
112300 - COMP OF COORDINATOR	$304,091	$522,315	$642,782	$563,464	$1,434,257	$870,793	154.54%
112400 - COMP OF INST SUPERVISORS	$115,334	$112,284	$115,654	$0	$0	$0	0.00%
113500 - SUPERVISOR	$0	$0	$0	$0	$270,142	$270,142	100.00%
114100 - COMP OF TEACHER ASS'TS	$832,929	$408,870	$92,147	$105,271	$84,319	($20,952)	-19.90%
115000 - COMP OF CLERICAL STAFF	$713,980	$731,232	$813,554	$551,127	$527,008	($24,119)	-4.38%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
135000 - CLERICAL - PART-TIME	$0	$0	$8,959	$0	$0	$0	0.00%
152000 - COMP OF SUB TEACHERS	$814	$10,131	$0	$0	$0	$0	0.00%
160000 - COMP - SUPPLEMENTS	$0	$0	$0	$7,210	$7,441	$231	3.20%
161000 - SUPPLEMENTAL PAY	$328,712	$383,909	$422,860	$333,967	$531,475	$197,508	59.14%
199800 - BONUS - ONE TIME	$70,500	$0	$63,000	$0	$0	$0	0.00%
210000 - FICA	$373,588	$412,071	$429,349	$277,345	$411,729	$134,384	48.45%
221000 - VRS (PLAN 1 & 2)	$583,944	$738,377	$636,158	$441,193	$448,044	$6,851	1.55%
222000 - VRS (HYBRID)	$179,302	$117,442	$141,746	$104,661	$144,181	$39,520	37.76%
230000 - HOSPITALIZATION	$651,559	$660,134	$695,114	$361,754	$490,219	$128,465	35.51%
230100 - RETIREE HEALTH INSURANCE	$357,857	$1,193,698	$1,025,700	$224,222	$1,025,700	$801,478	357.45%
230400 - MEDICARE SUPPLEMENT PART D	$92,056	$109,679	$149,651	$115,588	$149,651	$34,063	29.47%
230500 - HSA CONTRIBUTION EXPENSE	$12,480	$16,515	$13,244	$8,621	$7,680	($941)	-10.92%
231000 - DENTAL INSURANCE	$28,304	$31,234	$30,475	$19,341	$23,234	$3,893	20.13%
231100 - RETIREE DENTAL INSURANCE	$7,810	$7,413	$6,050	$5,773	$5,773	$0	0.00%
240000 - GROUP LIFE INSURANCE	$61,539	$68,354	$63,054	$43,971	$49,817	$5,846	13.30%
250000 - DISABILITY INS (PLAN 1&2)	$9,159	$11,391	$11,483	$7,389	$9,655	$2,266	30.67%
251000 - DISABILITY INS (HYBRID)	$3,406	$2,304	$2,364	$1,413	$1,579	$166	11.75%
275000 - RETIREE HEALTH CREDIT	$55,568	$61,668	$64,657	$45,139	$44,292	($847)	-1.88%
280000 - RETIREE SICK LEAVE PAY	$9,998	$836	$0	$34,000	$34,000	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$118,020	$28,925	$9,673	$78,600	$78,600	$0	0.00%
300000 - PURCHASED SERVICES	$2,506,329	$3,261,833	$2,715,286	$1,098,175	$1,127,051	$28,876	2.63%
300100 - PROFESSIONAL IMPROVEMENT	$299,168	$272,775	$590,705	$379,124	$389,122	$9,998	2.64%
300200 - PRINTING/BINDING	$673	$322	$0	$2,675	$2,675	$0	0.00%
301500 - FEES & RELATED SERVICES	$25,000	$10,000	$27,355	$27,355	$27,355	$0	0.00%
310200 - TUITION ASSISTANCE	$140,625	$133,293	$146,878	$156,000	$156,000	$0	0.00%
313000 - PROFESSIONAL SERVICES	$176,333	$148,814	$211,492	$0	$0	$0	0.00%
318000 - LEGAL FEES	$72,254	$163,027	$157,688	$120,000	$120,000	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
332000 - MAINTENANCE CONTRACTS	$0	$0	$0	$12,045	$12,045	$0	0.00%
342000 - IN-LIEU-OF TRANSPORTATION	$3,748	$5,698	$0	$0	$0	$0	0.00%
360000 - ADVERTISING	$500	$0	$0	$300	$300	$0	0.00%
530200 - UNEMPLOYMENT COMP INS	$155,743	$6,352	$15,718	$20,000	$20,000	$0	0.00%
540100 - LEASE/RENTALS	$9,428	$7,636	$7,418	$8,415	$8,415	$0	0.00%
550000 - TRAVEL	$6,761	$14,028	$29,378	$10,500	$13,500	$3,000	28.57%
581000 - MEMBERSHIPS (PROGRAMS)	$12,424	$13,638	$13,420	$12,674	$12,674	$0	0.00%
581100 - MEMBERSHIPS (DIVISION)	$24,827	$27,890	$36,391	$34,500	$42,627	$8,127	23.56%
600000 - MATERIALS & SUPPLIES	$114,592	$105,346	$331,384	$120,711	$157,020	$36,309	30.08%
600100 - OFFICE SUPPLIES	$20,737	$126,896	$211,628	$23,000	$23,000	$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	$0	$0	$1,108	$1,000	$1,000	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$0	$0	$119,302	$0	$0	$0	0.00%
601700 - UNIFORMS	$15,552	$74,972	$25,000	$25,000	$25,000	$0	0.00%
604200 - PARENT EDUCATION SUPPLIES	$235	$0	$0	$0	$0	$0	0.00%
606000 - FOOD	$11,445	$14,842	$15,773	$5,600	$5,600	$0	0.00%
609300 - INSTRUCT PROGRAM SUPPLIES	$9,859	$13,947	$6,342	$14,900	$14,900	$0	0.00%
610100 - TESTING SUPPLIES	$391	$4,188	$3,971	$10,000	$10,000	$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	$0	$0	$0	$11,000	$11,000	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$5,010	$3,230	$3,635	$0	$0	$0	0.00%
Subtotal	**$11,282,108**	**$13,552,133**	**$13,821,830**	**$7,931,937**	**$10,803,792**	**$2,871,855**	**36.21%**
1311 GUIDANCE SERVICES SBO							
161000 - SUPPLEMENTAL PAY	$0	$13,755	$158,822	$0	$0	$0	0.00%
210000 - FICA	$0	$1,052	$12,150	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$1,656	$835	$1,483	$1,800	$1,800	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$19,339	$17,132	$19,382	$18,000	$18,000	$0	0.00%
313000 - PROFESSIONAL SERVICES	$0	$0	$18,610	$0	$0	$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	$0	$349	$514	$900	$900	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
600000 - MATERIALS & SUPPLIES	$0	$0	$19,741	$0	$0	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$3,600	$1,837	$1,116	$3,600	$3,444	($156)	-4.33%
606000 - FOOD	$114	$0	$0	$0	$0	$0	0.00%
609500 - GUIDANCE SUPPLIES	$10,157	$20,855	$31,207	$19,000	$44,000	$25,000	131.58%
Subtotal	**$34,866**	**$55,815**	**$263,025**	**$43,300**	**$68,144**	**$24,844**	**57.38%**
1312 TESTING SERVICES							
161000 - SUPPLEMENTAL PAY	$1,613	$0	$0	$0	$0	$0	0.00%
210000 - FICA	$123	$0	$0	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$29,802	$11,624	$13,803	$36,110	$36,110	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$235	$814	$227	$1,117	$1,117	$0	0.00%
314000 - AP/IB TESTING REIMBURSEMENT	$0	$0	$7,579	$0	$0	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$147	$0	$0	$0	$0	$0	0.00%
601600 - TESTING MATERIALS	$80,821	$86,267	$94,260	$80,000	$80,000	$0	0.00%
606000 - FOOD	$62	$25	$56	$100	$100	$0	0.00%
610100 - TESTING SUPPLIES	$2,587	$4,408	$575	$6,309	$6,309	$0	0.00%
Subtotal	**$115,390**	**$103,138**	**$116,500**	**$123,636**	**$123,636**	**$0**	**0.00%**
1320 MEDIA SERVICES							
112100 - COMP OF TEACHERS	$2,197,516	$2,407,385	$2,502,682	$2,713,639	$2,927,241	$213,602	7.87%
114100 - COMP OF TEACHER ASS'TS	$454,516	$460,906	$462,369	$508,827	$534,412	$25,585	5.03%
115000 - COMP OF CLERICAL STAFF	$405,359	$420,200	$430,268	$452,248	$471,591	$19,343	4.28%
152000 - COMP OF SUB TEACHERS	$24,327	$23,707	$11,025	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$53,500	$0	$54,000	$0	$0	$0	0.00%
210000 - FICA	$223,925	$239,252	$250,650	$265,860	$286,017	$20,157	7.58%
221000 - VRS (PLAN 1 & 2)	$382,577	$387,413	$323,268	$330,549	$305,480	($25,069)	-7.58%
222000 - VRS (HYBRID)	$123,366	$155,621	$188,187	$221,978	$207,240	($14,738)	-6.64%
230000 - HOSPITALIZATION	$612,164	$557,953	$601,854	$499,259	$569,005	$69,746	13.97%
230100 - RETIREE HEALTH INSURANCE	$96,049	$103,454	$111,957	$83,884	$100,119	$16,235	19.35%
230400 - MEDICARE SUPPLEMENT PART D	$2,473	$5,433	$7,478	$5,785	$7,478	$1,693	29.26%
230500 - HSA CONTRIBUTION	$7,449	$11,022	$956	$0	$0	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
EXPENSE							
231000 - DENTAL INSURANCE	$28,529	$26,384	$27,151	$26,310	$31,260	$4,950	18.81%
231100 - RETIREE DENTAL INSURANCE	$3,969	$3,893	$4,091	$3,682	$3,682	$0	0.00%
240000 - GROUP LIFE INSURANCE	$40,792	$43,815	$40,232	$43,062	$41,726	($1,336)	-3.10%
250000 - DISABILITY INS (PLAN 1&2)	$6,290	$6,281	$6,054	$5,551	$5,974	$423	7.62%
251000 - DISABILITY INS (HYBRID)	$1,886	$2,597	$3,302	$3,227	$3,418	$191	5.92%
275000 - RETIREE HEALTH CREDIT	$36,835	$39,535	$41,254	$44,495	$34,641	($9,854)	-22.15%
280000 - RETIREE SICK LEAVE PAY	$2,430	$3,630	$8,760	$0	$0	$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	$139,793	$113,989	$140,665	$120,175	$189,744	$69,569	57.89%
Subtotal	**$4,843,745**	**$5,012,470**	**$5,216,204**	**$5,328,531**	**$5,719,028**	**$390,497**	**7.33%**
1330 ACADEMIC SERVICES							
300000 - PURCHASED SERVICES	$0	$0	$4,673	$15,000	$15,000	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$0	$0	$3,487	$9,000	$9,000	$0	0.00%
550000 - TRAVEL	$0	$0	$632	$4,000	$4,000	$0	0.00%
580100 - DUES/LICENSES	$0	$0	$470	$2,000	$2,000	$0	0.00%
600000 - MATERIALS & SUPPLIES	$0	$0	$4,791	$10,000	$10,000	$0	0.00%
606000 - FOOD	$0	$0	$2,809	$5,000	$5,000	$0	0.00%
Subtotal	**$0**	**$0**	**$16,861**	**$45,000**	**$45,000**	**$0**	**0.00%**
1400 INSTRUC SUPPORT-SCH ADMIN							
161000 - SUPPLEMENTAL PAY	$34,931	$74,442	$58,841	$41,200	$42,518	$1,318	3.20%
210000 - FICA	$2,607	$5,670	$4,478	$0	$0	$0	0.00%
222000 - VRS (HYBRID)	$0	$0	$5	$0	$0	$0	0.00%
230000 - HOSPITALIZATION	$0	$0	$112	$0	$0	$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	$40	$105	$110	$0	$0	$0	0.00%
231000 - DENTAL INSURANCE	$0	$0	$6	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$22,502	$19,557	$19,800	$25,000	$25,000	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$5,738	$11,426	$107,693	$10,000	$10,000	$0	0.00%
300200 - PRINTING/BINDING	$3,604	$3,160	$4,169	$3,500	$3,500	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
550000 - TRAVEL	$1,885	$2,363	$1,383	$0	$0	$0	0.00%
600000 - MATERIALS & SUPPLIES	$96,760	$10,845	$11,796	$13,000	$13,000	$0	0.00%
Subtotal	**$168,068**	**$127,567**	**$208,393**	**$92,700**	**$94,018**	**$1,318**	**1.42%**
1410 OFFICE OF THE PRINCIPAL							
111000 - COMP OF DIRECTORS	$112,233	$94,815	$88,677	$97,625	$105,055	$7,430	7.61%
112300 - COMP OF COORDINATOR	$111,619	$118,282	$122,980	$152,200	$163,865	$11,665	7.66%
112600 - COMP OF PRINCIPALS	$4,116,964	$4,336,031	$4,461,624	$4,782,071	$4,888,621	$106,550	2.23%
112700 - COMP OF ASS'T PRINCIPALS	$3,942,931	$4,552,896	$4,804,842	$5,054,276	$5,634,330	$580,054	11.48%
114100 - COMP OF TEACHER ASS'TS	$596,131	$684,033	$721,440	$768,935	$813,568	$44,633	5.80%
115000 - COMP OF CLERICAL STAFF	$3,306,860	$3,558,076	$3,703,607	$3,866,711	$4,008,567	$141,856	3.67%
129100 - OVERTIME-FLSA	$32,612	$39,801	$32,884	$64,890	$66,967	$2,077	3.20%
154000 - CLERICAL - SUBS/OVERTIME	$0	$5,182	$0	$0	$8,000	$8,000	100.00%
160000 - COMP - SUPPLEMENTS	$7,694	$0	$0	$0	$0	$0	0.00%
161000 - SUPPLEMENTAL PAY	$25,577	$26,308	$36,151	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$144,500	$0	$140,500	$0	$0	$0	0.00%
210000 - FICA	$904,371	$978,001	$1,035,828	$1,078,697	$1,136,971	$58,274	5.40%
221000 - VRS (PLAN 1 & 2)	$1,558,477	$1,619,866	$1,453,187	$1,551,535	$1,338,597	($212,938)	-13.72%
222000 - VRS (HYBRID)	$454,992	$583,674	$586,289	$624,014	$646,331	$22,317	3.58%
230000 - HOSPITALIZATION	$1,744,363	$1,834,241	$2,054,353	$1,648,225	$1,930,793	$282,568	17.14%
230100 - RETIREE HEALTH INS	$301,459	$338,146	$297,179	$216,786	$327,261	$110,475	50.96%
230400 - MEDICARE SUPPLEMENT PART D	$66,541	$75,098	$101,724	$77,138	$101,724	$24,586	31.87%
230500 - HSA CONTRIBUTION EXPENSE	$15,910	$19,879	$20,943	$24,173	$24,439	$266	1.10%
231000 - DENTAL INSURANCE	$77,607	$82,636	$81,164	$80,946	$95,005	$14,059	17.37%
231100 - RETIREE DENTAL INS	$8,356	$8,430	$6,570	$5,909	$5,909	$0	0.00%
240000 - GROUP LIFE INS	$162,335	$177,663	$162,984	$173,802	$163,696	($10,106)	-5.81%
250000 - DISABILITY INS (PLAN 1&2)	$24,522	$25,047	$26,380	$26,041	$26,161	$120	0.46%
251000 - DISABILITY INS (HYBRID)	$7,796	$9,867	$10,015	$9,084	$10,685	$1,601	17.62%
275000 - RETIREE HEALTH CREDIT	$146,589	$160,425	$167,088	$178,227	$135,927	($42,300)	-23.73%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
280000 - RETIREE SICK LEAVE PAY	$8,171	$10,225	$13,846	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$253,069	$191,546	$227,740	$180,000	$180,000	$0	0.00%
300000 - PURCHASED SERVICES	$42,414	$48,237	$63,266	$192,178	$206,626	$14,448	7.52%
300100 - PROFESSIONAL IMPROVEMENT	$1,500	$4,950	$5,716	$6,803	$6,803	$0	0.00%
300600 - WORKER'S COMPENSATION	$36,414	$36,678	$34,681	$40,272	$40,272	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$27,545	$28,741	$32,752	$4,532	$4,532	$0	0.00%
520100 - POSTAGE	$21,346	$18,595	$18,880	$24,600	$24,600	$0	0.00%
520300 - TELEPHONE	$25,726	$25,598	$26,568	$36,908	$36,908	$0	0.00%
520400 - DATA COMMUNICATION LINES	$3	$203	$0	$0	$0	$0	0.00%
540100 - LEASE/RENTALS	$303,365	$321,092	$321,218	$329,002	$324,790	($4,212)	-1.28%
550000 - TRAVEL	$10,618	$14,999	$15,359	$18,724	$18,724	$0	0.00%
580100 - DUES/LICENSES	$1,700	$1,598	$1,550	$0	$0	$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	$1,010	$1,180	$1,675	$0	$0	$0	0.00%
600000 - MATERIALS & SUPPLIES	$8,631	$4,382	$4,198	$4,642	$4,642	$0	0.00%
600100 - OFFICE SUPPLIES	$108,719	$67,979	$85,723	$194,714	$192,178	($2,536)	-1.30%
604100 - SCHOOL SUPPORT SUPPLIES	$110,290	$78,297	$87,201	$500	$500	$0	0.00%
606000 - FOOD	$33,329	$30,575	$42,012	$0	$0	$0	0.00%
615000 - REIMBURSEMENT-FACILTY USE	$20,009	$51,450	$33,757	$60,000	$60,000	$0	0.00%
Subtotal	**$18,884,298**	**$20,264,723**	**$21,132,552**	**$21,574,160**	**$22,733,047**	**$1,158,887**	**5.37%**
2110 BOARD SERVICES							
111100 - COMP OF BOARD MEMBERS	$84,000	$84,000	$84,000	$84,000	$84,000	$0	0.00%
115000 - COMP OF CLERICAL STAFF	$37,071	$0	$0	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$1,000	$0	$0	$0	$0	$0	0.00%
210000 - FICA	$8,281	$5,622	$6,027	$6,052	$5,904	($148)	-2.45%
221000 - VRS (PLAN 1 & 2)	$5,386	$0	$0	$0	$0	$0	0.00%
230000 - HOSPITALIZATION	$54,349	$49,897	$47,867	$34,534	$44,976	$10,442	30.24%
230500 - HSA CONTRIBUTION EXPENSE	$0	$1,599	$2,399	$2,399	$2,399	$0	0.00%
231000 - DENTAL INSURANCE	$1,205	$1,041	$942	$894	$1,330	$436	48.77%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
240000 - GROUP LIFE INS	$434	$0	$0	$0	$0	$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	$88	$0	$0	$0	$0	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$392	$0	$0	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$0	$2,223	$0	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$83,211	$81,787	$23,015	$50,660	$50,660	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$7,100	$11,101	$19,081	$39,000	$39,000	$0	0.00%
550000 - TRAVEL	$11	$961	$931	$200	$200	$0	0.00%
580100 - DUES/LICENSES	$13,193	$13,024	$14,115	$13,700	$13,700	$0	0.00%
601900 - OTHER EXPENSES FOR BOARD	$28	$8,195	$3,792	$5,250	$5,250	$0	0.00%
Subtotal	**$295,751**	**$259,448**	**$202,168**	**$236,689**	**$247,419**	**$10,730**	**4.53%**
2120 EXECUTIVE ADMIN SERVICES							
111000 - COMP OF DIRECTORS	$232,190	$317,238	$342,582	$359,808	$191,896	($167,912)	-46.67%
111200 - COMP OF SUPERINTENDENT	$181,250	$720,790	$269,080	$275,500	$275,500	$0	0.00%
111300 - COMP OF ASST SUPTS	$0	$0	$172,376	$204,641	$384,073	$179,432	87.68%
111500 - TRAVEL/CAR ALLOWANCE	$0	$0	$12,450	$13,200	$13,200	$0	0.00%
113000 - COMP-PROF SUPV PERSONNEL	$42,550	$115,047	$0	$0	$0	$0	0.00%
115000 - COMP OF CLERICAL STAFF	$228,095	$277,835	$297,345	$295,633	$313,698	$18,065	6.11%
135000 - CLERICAL - PART-TIME	$12,836	$12,308	$11,088	$10,300	$10,630	$330	3.20%
154000 - CLERICAL - SUBS/OVERTIME	$14,026	$874	$375	$30,900	$31,889	$989	3.20%
161000 - SUPPLEMENTAL PAY	$0	$12,180	$0	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$7,000	$0	$5,500	$0	$0	$0	0.00%
210000 - FICA	$52,974	$59,900	$83,360	$75,718	$79,307	$3,589	4.74%
221000 - VRS (PLAN 1 & 2)	$99,605	$126,417	$149,585	$163,244	$143,762	($19,482)	-11.93%
222000 - VRS (HYBRID)	$7,072	$8,910	$37	$0	$0	$0	0.00%
230000 - HOSPITALIZATION	$49,358	$77,870	$81,231	$61,646	$74,870	$13,224	21.45%
230100 - RETIREE HEALTH INS	$36,873	$44,247	$31,941	$42,000	$31,941	($10,059)	-23.95%
230400 - MEDICARE SUPPLEMENT PART D	$14,387	$15,863	$21,308	$17,120	$21,308	$4,188	24.46%
230500 - HSA CONTRIBUTION EXPENSE	$1,392	$1,670	$0	$0	$0	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
231000 - DENTAL INSURANCE	$2,120	$3,675	$3,168	$3,098	$3,227	$129	4.16%
231100 - RETIREE DENTAL INS	$273	$248	$0	$0	$0	$0	0.00%
240000 - GROUP LIFE INSURANCE	$8,601	$10,911	$12,421	$13,402	$12,354	($1,048)	-7.82%
250000 - DISABILITY INS (PLAN 1&2)	$1,542	$1,941	$2,662	$2,706	$2,777	$71	2.62%
251000 - DISABILITY INS (HYBRID)	$114	$140	$2	$0	$0	$0	0.00%
270500 - SUPERINTENDENT'S ANNUITY	$1,667	$0	$0	$0	$0	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$7,766	$9,852	$12,737	$13,903	$10,373	($3,530)	-25.39%
280000 - RETIREE SICK LEAVE PAY	$3,146	$0	$0	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$8,335	$13,936	$12,567	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$1,726	$2,821	$36,936	$5,050	$5,050	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$2,695	$3,273	$19,550	$5,000	$5,000	$0	0.00%
300200 - PRINTING/BINDING	$89	$61	$220	$550	$550	$0	0.00%
300600 - WORKER'S COMPENSATION	$10,020	$10,093	$9,544	$11,082	$11,082	$0	0.00%
318000 - LEGAL FEES	$165,308	$319,011	$165,005	$200,000	$200,000	$0	0.00%
360000 - ADVERTISING	$1,860	$906	$496	$3,500	$3,500	$0	0.00%
520100 - POSTAGE	$20,943	$20,886	$1,467	$25,000	$25,000	$0	0.00%
520200 - UPS SERVICE	$2,439	$1,383	$2,701	$1,769	$1,769	$0	0.00%
520300 - TELEPHONE	$2,518	$2,705	$2,884	$4,000	$4,000	$0	0.00%
530200 - UNEMPLOYMENT COMP INS	$0	$0	$0	$1,512	$1,512	$0	0.00%
540100 - LEASE/RENTALS	$23,041	$28,943	$29,165	$25,289	$25,289	$0	0.00%
550000 - TRAVEL	$1,476	$501	$1,948	$500	$500	$0	0.00%
580100 - DUES/LICENSES	$6,255	$6,000	$6,000	$7,639	$7,327	($312)	-4.08%
600000 - MATERIALS & SUPPLIES	$1,507	$2,773	$6,368	$2,900	$2,900	$0	0.00%
600100 - OFFICE SUPPLIES	$5,742	$5,853	$3,664	$5,032	$5,032	$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	$0	$0	$0	$575	$575	$0	0.00%
606000 - FOOD	$0	$0	$5,608	$8,400	$8,400	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$0	$0	$18,961	$1,000	$1,000	$0	0.00%
Subtotal	**$1,258,793**	**$2,237,063**	**$1,832,332**	**$1,891,617**	**$1,909,290**	**$17,673**	**0.93%**

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
2130 PUBLIC INFORMATION							
111000 - COMP OF DIRECTORS	$86,868	$222,307	$155,724	$162,635	$0	($162,635)	-100.00%
111300 - COMP OF ASST SUPTS	$0	$0	$0	$0	$166,590	$166,590	100.00%
111700 - SPECIALISTS	$0	$49,144	$160,885	$169,645	$179,218	$9,573	5.64%
112300 - COMP OF COORDINATOR	$88,883	$146,341	$114,486	$118,182	$136,045	$17,863	15.11%
115000 - COMP OF CLERICAL STAFF	$85,140	$58,489	$62,956	$64,097	$68,569	$4,472	6.98%
135000 - CLERICAL - PART-TIME	$150	$2,220	$180	$9,270	$9,567	$297	3.20%
160000 - COMP - SUPPLEMENTS	$12,000	$0	$0	$0	$0	$0	0.00%
161000 - SUPPLEMENTAL PAY	$1,000	$105	$0	$39,140	$40,392	$1,252	3.20%
199800 - BONUS - ONE TIME	$3,000	$0	$5,000	$0	$0	$0	0.00%
210000 - FICA	$20,443	$30,545	$37,079	$38,100	$40,752	$2,652	6.96%
221000 - VRS (PLAN 1 & 2)	$7,537	$8,780	$24,526	$25,513	$22,631	($2,882)	-11.30%
222000 - VRS (HYBRID)	$32,462	$47,261	$44,539	$47,367	$47,999	$632	1.33%
230000 - HOSPITALIZATION	$40,322	$52,606	$60,187	$48,648	$45,502	($3,146)	-6.47%
230500 - HSA CONTRIBUTION EXPENSE	$1,113	$4,175	$3,340	$3,340	$0	($3,340)	-100.00%
231000 - DENTAL INSURANCE	$1,725	$2,693	$2,521	$2,561	$3,092	$531	20.73%
240000 - GROUP LIFE INSURANCE	$3,564	$4,880	$5,758	$6,075	$5,838	($237)	-3.90%
250000 - DISABILITY INS (PLAN 1&2)	$119	$137	$438	$429	$442	$13	3.03%
251000 - DISABILITY INS (HYBRID)	$594	$834	$853	$800	$872	$72	9.00%
275000 - RETIREE HEALTH CREDIT	$2,976	$4,151	$5,639	$5,951	$4,717	($1,234)	-20.74%
280000 - RETIREE SICK LEAVE PAY	$2	$0	$0	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$10,241	$0	$0	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$44,972	$41,287	$96,376	$42,993	$47,993	$5,000	11.63%
300100 - PROFESSIONAL IMPROVEMENT	$3,299	$328	$1,470	$6,000	$12,000	$6,000	0.00%
300200 - PRINTING/BINDING	$1,643	$34	$1,998	$3,500	$3,500	$0	0.00%
331000 - REPAIRS TO EQUIPMENT	$2,392	$2,320	$1,034	$3,500	$3,500	$0	0.00%
360000 - ADVERTISING	$0	$5,500	$1,876	$1,229	$1,229	$0	0.00%
540100 - LEASE/RENTALS	$86,510	$104,141	$76,573	$115,000	$115,000	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
550000 - TRAVEL	$1,613	$369	$212	$415	$415	$0	0.00%
580100 - DUES/LICENSES	$425	$295	$1,859	$1,300	$1,300	$0	0.00%
580600 - SUBSCRIPTIONS/JOURNALS	$0	$540	$160	$750	$750	$0	0.00%
600000 - MATERIALS & SUPPLIES	$37,796	$37,115	$47,562	$30,000	$30,000	$0	0.00%
600100 - OFFICE SUPPLIES	$6,422	$5,217	$3,849	$4,000	$4,000	$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	$0	$0	$415	$100	$100	$0	0.00%
603500 - COMPUTER SOFTWARE	$8,480	$9,206	$9,497	$8,780	$8,312	($468)	-5.33%
650000 - DONATIONS-SPECIAL PROGRAM	$6,765	$9,823	$21,569	$10,000	$10,000	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$9,035	$14,819	$5,352	$28,000	$28,000	$0	0.00%
Subtotal	**$607,491**	**$865,662**	**$953,913**	**$997,320**	**$1,038,325**	**$41,005**	**4.11%**
2140 HUMAN RESOURCES							
111000 - COMP OF DIRECTORS	$313,290	$246,542	$282,619	$295,480	$308,805	$13,325	4.51%
111300 - COMP OF ASST SUPTS	$112,387	$163,256	$177,086	$185,144	$186,051	$907	0.49%
111600 - RECERTIFICATION SPCLST	$89,735	$95,923	$100,702	$108,247	$123,713	$15,466	14.29%
111700 - SPECIALISTS	$81,166	$81,053	$84,922	$93,034	$157,368	$64,334	69.15%
113000 - COMP-PROF SUPV PERSONNEL	$0	$20,882	$78,010	$81,560	$85,820	$4,260	5.22%
115000 - COMP OF CLERICAL STAFF	$325,006	$352,280	$426,452	$541,684	$583,872	$42,188	7.79%
135000 - CLERICAL - PART-TIME	$14,893	$27,585	$14,832	$26,780	$27,637	$857	3.20%
152000 - COMP OF SUB TEACHERS	$0	$25,408	$23,625	$0	$0	$0	0.00%
161000 - SUPPLEMENTAL PAY	$17,083	$20,645	$18,338	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$10,000	$0	$11,000	$0	$0	$0	0.00%
210000 - FICA	$71,449	$76,942	$91,219	$96,798	$108,157	$11,359	11.73%
221000 - VRS (PLAN 1 & 2)	$87,996	$111,631	$112,081	$120,547	$109,263	($11,284)	-9.36%
222000 - VRS (HYBRID)	$36,184	$42,794	$59,001	$73,961	$73,262	($699)	-0.95%
230000 - HOSPITALIZATION	$69,739	$70,004	$89,037	$83,252	$113,381	$30,129	36.19%
230100 - RETIREE HEALTH INSURANCE	$9,819	$10,909	$11,278	$7,351	$11,278	$3,927	53.42%
230400 - MEDICARE SUPPLEMENT PART D	$1,236	$1,401	$1,841	$1,424	$1,841	$417	29.26%
230500 - HSA CONTRIBUTION EXPENSE	$2,868	$3,286	$5,281	$5,281	$5,281	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
231000 - DENTAL INSURANCE	$4,625	$4,612	$5,059	$5,361	$6,953	$1,592	29.70%
231100 - RETIREE DENTAL INSURANCE	$818	$893	$893	$818	$818	$0	0.00%
240000 - GROUP LIFE INSURANCE	$10,012	$12,451	$13,535	$14,682	$14,726	$44	0.30%
250000 - DISABILITY INS (PLAN 1&2)	$1,649	$1,772	$2,033	$2,023	$2,297	$274	13.54%
251000 - DISABILITY INS (HYBRID)	$616	$700	$970	$1,091	$1,039	($52)	-4.77%
275000 - RETIREE HEALTH CREDIT	$9,041	$11,243	$13,879	$15,799	$12,396	($3,403)	-21.54%
280000 - RETIREE SICK LEAVE PAY	$0	$0	$0	$34,000	$34,000	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$6,007	$1,938	$4,741	$89,000	$89,000	$0	0.00%
300000 - PURCHASED SERVICES	$161,479	$89,720	$60,720	$39,447	$366,791	$327,344	829.83%
300100 - PROFESSIONAL IMPROVEMENT	$12,272	$12,540	$23,985	$4,200	$4,200	$0	0.00%
300700 - RECRUITING EXPENSES	$29,348	$23,134	$32,260	$37,000	$37,000	$0	0.00%
313000 - PROFESSIONAL SERVICES	$0	$22,068	$82,084	$0	$0	$0	0.00%
318000 - LEGAL FEES	$75,341	$336,368	$336,898	$81,000	$81,000	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$4,799	$6,298	$6,326	$10,000	$10,000	$0	0.00%
360000 - ADVERTISING	$0	$8,000	$8,590	$10,500	$10,500	$0	0.00%
530200 - UNEMPLOYMENT COMP INS	$10,000	$0	$0	$2,000	$2,000	$0	0.00%
540100 - LEASE/RENTALS	$2,452	$2,499	$2,662	$4,080	$4,080	$0	0.00%
580100 - DUES/LICENSES	$1,860	$1,694	$3,100	$0	$0	$0	0.00%
600000 - MATERIALS & SUPPLIES	$28,906	$22,260	$28,842	$11,500	$11,500	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$117,103	$0	$0	$0	$0	$0	0.00%
606000 - FOOD	$1,428	$1,673	$1,097	$1,000	$1,000	$0	0.00%
609200 - EMPLOYEE RECOGNITION PROG	$17,916	$16,843	$20,942	$19,500	$19,500	$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	$0	$0	$0	$3,500	$3,500	$0	0.00%
Subtotal	**$1,738,526**	**$1,927,245**	**$2,235,938**	**$2,107,044**	**$2,608,029**	**$500,985**	**23.78%**
2150 CONSTRUCTION MANAGEMENT							
111000 - COMP OF DIRECTORS	$39,723	$0	$0	$0	$0	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
210000 - FICA	$2,823	$0	$0	$0	$0	$0	0.00%
221000 - VRS (PLAN 1 & 2)	$6,602	$0	$0	$0	$0	$0	0.00%
230000 - HOSPITALIZATION	$4,253	$0	$0	$0	$0	$0	0.00%
231000 - DENTAL INSURANCE	$223	$0	$0	$0	$0	$0	0.00%
240000 - GROUP LIFE INSURANCE	$532	$0	$0	$0	$0	$0	0.00%
250000 - DISABILITY INS (PLAN 1&2)	$100	$0	$0	$0	$0	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$481	$0	$0	$0	$0	$0	0.00%
Subtotal	**$54,737**	**$0**	**$0**	**$0**	**$0**	**$0**	**0.00%**
2160 FISCAL SERVICES							
111000 - COMP OF DIRECTORS	$126,236	$213,336	$319,995	$329,799	$344,674	$14,875	4.51%
111300 - COMP OF ASST SUPTS	$164,206	$184,700	$191,245	$200,773	$201,757	$984	0.49%
111700 - SPECIALISTS	$0	$25,361	$83,522	$87,323	$91,884	$4,561	5.22%
113000 - COMP-PROF SUPV PERSONNEL	$230,656	$170,983	$186,183	$274,624	$302,633	$28,009	10.20%
113500 - SUPERVISOR	$184,040	$252,737	$262,779	$274,732	$287,121	$12,389	4.51%
115000 - COMP OF CLERICAL STAFF	$587,074	$600,583	$688,871	$820,920	$800,634	($20,286)	-2.47%
199800 - BONUS - ONE TIME	$14,000	$0	$14,000	$0	$0	$0	0.00%
210000 - FICA	$93,264	$103,727	$126,438	$143,007	$147,389	$4,382	3.06%
221000 - VRS (PLAN 1 & 2)	$163,718	$140,127	$130,469	$136,153	$108,389	($27,764)	-20.39%
222000 - VRS (HYBRID)	$53,535	$96,602	$137,641	$174,524	$166,591	($7,933)	-4.55%
230000 - HOSPITALIZATION	$186,158	$186,268	$240,202	$215,268	$1,074,220	$858,952	399.02%
230100 - RETIREE HEALTH INSURANCE	$3,607	$4,722	$4,578	$0	$4,578	$4,578	100.00%
230400 - MEDICARE SUPPLEMENT PART D	$2,473	$2,802	$3,682	$2,848	$3,682	$833	29.26%
230500 - HSA CONTRIBUTION EXPENSE	$4,731	$0	$2,099	$2,108	$2,108	$0	0.00%
231000 - DENTAL INSURANCE	$7,940	$8,470	$9,735	$9,828	$11,639	$1,811	18.43%
240000 - GROUP LIFE INSURANCE	$17,312	$19,087	$20,212	$20,970	$20,853	($117)	-0.56%
250000 - DISABILITY INS (PLAN 1&2)	$2,554	$2,220	$2,413	$2,306	$2,140	($166)	-7.20%
251000 - DISABILITY INS (HYBRID)	$833	$1,496	$2,059	$2,456	$2,582	$126	5.13%
275000 - RETIREE HEALTH CREDIT	$15,633	$17,235	$20,726	$24,068	$17,327	($6,741)	-28.01%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
281000 - ANNUAL LEAVE PAYOFF	$5,733	$24,849	$12,816	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$24,593	$28,268	$59,374	$51,066	$51,066	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$21,594	$20,051	$24,947	$26,000	$26,000	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$0	$0	$0	$16,370	$16,370	$0	0.00%
550000 - TRAVEL	$332	$572	$2,743	$300	$300	$0	0.00%
580100 - DUES/LICENSES	$1,752	$1,469	$2,524	$2,000	$2,000	$0	0.00%
580700 - MISC. FEES/CHARGES	$160,913	$0	$0	$0	$0	$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	$0	$649	$128	$0	$0	$0	0.00%
600000 - MATERIALS & SUPPLIES	$11,155	$8,447	$29,791	$5,320	$5,320	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$8,187	$5,572	$0	$0	$0	$0	0.00%
606000 - FOOD	$2,416	$3,334	$770	$350	$350	$0	0.00%
615800 - FURNISHINGS-REPL-UNDER 5K	$42,190	$7,691	$0	$10,000	$10,000	$0	0.00%
Subtotal	**$2,136,836**	**$2,131,358**	**$2,579,942**	**$2,833,113**	**$3,701,607**	**$868,494**	**30.66%**
2170 PURCHASING							
112300 - COMP OF COORDINATOR	$36,124	$0	$0	$0	$0	$0	0.00%
113500 - SUPERVISOR	$76,980	$127,926	$133,007	$139,059	$145,330	$6,271	4.51%
115000 - COMP OF CLERICAL STAFF	$61,438	$79,893	$82,700	$86,464	$163,844	$77,380	89.49%
199800 - BONUS - ONE TIME	$2,000	$0	$2,000	$0	$0	$0	0.00%
210000 - FICA	$12,401	$14,841	$15,523	$16,018	$21,774	$5,756	35.93%
221000 - VRS (PLAN 1 & 2)	$28,810	$34,481	$30,652	$32,048	$28,831	($3,217)	-10.04%
222000 - VRS (HYBRID)	$0	$0	$0	$0	$9,619	$9,619	100.00%
230000 - HOSPITALIZATION	$36,991	$34,245	$39,351	$30,288	$53,747	$23,459	77.45%
231000 - DENTAL INSURANCE	$1,662	$1,488	$1,488	$1,489	$2,659	$1,170	78.58%
240000 - GROUP LIFE INS	$2,323	$2,780	$2,545	$2,662	$3,279	$617	23.18%
250000 - DISABILITY INS (PLAN 1&2)	$454	$532	$555	$537	$563	$26	4.84%
251000 - DISABILITY INS (HYBRID)	$0	$0	$0	$0	$174	$174	100.00%
275000 - RETIREE HEALTH CREDIT	$2,098	$2,510	$2,610	$2,730	$2,722	($8)	-0.29%
281000 - ANNUAL LEAVE PAYOFF	$980	$1,156	$2,042	$0	$0	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
300000 - PURCHASED SERVICES	$3,210	$2,530	$2,452	$4,432	$4,432	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$1,772	$1,997	$2,437	$5,680	$5,680	$0	0.00%
550000 - TRAVEL	$0	$51	$0	$0	$0	$0	0.00%
580100 - DUES/LICENSES	$910	$380	$0	$1,500	$1,500	$0	0.00%
600000 - MATERIALS & SUPPLIES	$172,603	$0	$0	$0	$0	$0	0.00%
Subtotal	**$440,755**	**$304,811**	**$317,362**	**$322,907**	**$444,154**	**$121,247**	**37.55%**
2220 HEALTH SERVICES							
111000 - COMP OF DIRECTORS	$131,637	$139,536	$145,078	$151,680	$158,520	$6,840	4.51%
113100 - COMP OF SCHOOL NURSES	$1,706,042	$1,778,155	$1,965,006	$2,155,056	$2,271,171	$116,115	5.39%
113500 - SUPERVISOR	$0	$0	$54,201	$118,708	$124,062	$5,354	4.51%
113900 - COMP OF THERAPISTS	$1,041,169	$1,004,998	$945,969	$1,160,813	$1,232,653	$71,840	6.19%
114800 - CLINICAL ASSISTANTS	$145,678	$138,163	$152,728	$161,377	$163,858	$2,481	1.54%
115000 - COMP OF CLERICAL STAFF	$4,889	$0	$0	$0	$0	$0	0.00%
133900 - THERAPISTS - PART-TIME	$109,420	$110,303	$121,092	$103,000	$106,296	$3,296	3.20%
152100 - COMP-NURSING SUBSTITUTE	$75,788	$66,710	$108,813	$85,490	$88,226	$2,736	3.20%
161000 - SUPPLEMENTAL PAY	$54,384	$41,525	$19,816	$61,491	$63,459	$1,968	3.20%
162000 - NON-CONTRACTED COMP	$2,933	$0	$0	$10,300	$10,630	$330	3.20%
199800 - BONUS - ONE TIME	$53,000	$0	$55,500	$0	$0	$0	0.00%
210000 - FICA	$242,707	$242,320	$262,079	$269,282	$289,266	$19,984	7.42%
221000 - VRS (PLAN 1 & 2)	$202,697	$191,476	$150,491	$156,391	$149,042	($7,349)	-4.70%
222000 - VRS (HYBRID)	$306,885	$314,397	$360,115	$428,695	$375,201	($53,494)	-12.48%
230000 - HOSPITALIZATION	$493,934	$393,075	$547,242	$480,682	$569,491	$88,809	18.48%
230100 - RETIREE HEALTH INSURANCE	$28,858	$35,418	$32,109	$20,308	$31,941	$11,633	57.28%
230400 - MEDICARE SUPPLEMENT PART D	$14,837	$17,017	$22,434	$17,356	$22,434	$5,078	29.26%
230500 - HSA CONTRIBUTION EXPENSE	$3,845	$7,003	$10,748	$12,419	$15,759	$3,340	26.89%
231000 - DENTAL INSURANCE	$26,582	$22,082	$26,512	$27,200	$31,365	$4,165	15.31%
240000 - GROUP LIFE INSURANCE	$40,603	$40,786	$38,389	$42,851	$42,047	($804)	-1.88%
250000 - DISABILITY INS (PLAN 1&2)	$3,137	$3,033	$2,773	$2,765	$2,915	$150	5.42%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
251000 - DISABILITY INS (HYBRID)	$5,090	$5,214	$6,044	$6,200	$6,240	$40	0.65%
275000 - RETIREE HEALTH CREDIT	$36,608	$36,830	$39,366	$45,374	$33,709	($11,665)	-25.71%
280000 - RETIREE SICK LEAVE PAY	$0	$300	$0	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$1,428,752	$1,275,561	$1,259,425	$1,157,133	$1,157,133	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$4,569	$1,882	$2,829	$4,000	$4,000	$0	0.00%
311000 - MEDICAL SERVICES	$0	$498	$0	$500	$500	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$26,841	$28,921	$30,800	$14,950	$14,950	$0	0.00%
540100 - LEASE/RENTALS	$1,054	$1,513	$1,631	$1,000	$1,000	$0	0.00%
550000 - TRAVEL	$7,292	$8,299	$6,141	$5,000	$5,000	$0	0.00%
580100 - DUES/LICENSES	$1,880	$1,580	$3,135	$3,100	$3,100	$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	$4,672	$5,054	$5,519	$5,225	$5,225	$0	0.00%
600000 - MATERIALS & SUPPLIES	$20,748	$0	$0	$0	$0	$0	0.00%
600100 - OFFICE SUPPLIES	$6,170	$1,327	$7,673	$4,000	$4,000	$0	0.00%
600400 - MEDICAL & DENTAL SUPPLIES	$42,066	$27,391	$43,708	$64,940	$64,940	$0	0.00%
603500 - COMPUTER SOFTWARE	$0	$0	$94	$1,000	$1,000	$0	0.00%
606000 - FOOD	$999	$847	$989	$1,000	$1,000	$0	0.00%
Subtotal	**$6,275,765**	**$5,941,213**	**$6,428,451**	**$6,779,286**	**$7,050,132**	**$270,846**	**4.00%**
2230 PSYCHOLOGICAL SERVICES							
113200 - COMP OF PSYCHOLOGISTS	$695,646	$605,412	$571,409	$1,183,347	$1,281,372	$98,025	8.28%
161000 - SUPPLEMENTAL PAY	$185,032	$61,403	$131,329	$0	$0	$0	0.00%
199800 - BONUS - ONE TIME	$8,500	$0	$7,000	$0	$0	$0	0.00%
210000 - FICA	$67,345	$50,773	$53,831	$88,727	$96,250	$7,523	8.48%
221000 - VRS (PLAN 1 & 2)	$72,945	$54,858	$58,177	$62,887	$45,355	($17,532)	-27.88%
222000 - VRS (HYBRID)	$32,815	$45,818	$26,671	$114,763	$71,956	($42,807)	-37.30%
230000 - HOSPITALIZATION	$57,626	$26,988	$37,425	$79,851	$86,517	$6,666	8.35%
230100 - RETIREE HEALTH INSURANCE	$5,037	$2,361	$2,129	$0	$2,129	$2,129	100.00%
230400 - MEDICARE SUPPLEMENT PART D	$0	$53	$115	$89	$115	$26	29.19%
231000 - DENTAL INSURANCE	$3,028	$1,689	$2,061	$1,691	$4,255	$2,564	151.63%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
231100 - RETIREE DENTAL INSURANCE	$124	$0	$0	$0	$0	$0	0.00%
240000 - GROUP LIFE INSURANCE	$8,527	$8,117	$6,744	$13,969	$14,299	$330	2.36%
250000 - DISABILITY INS (PLAN 1&2)	$1,343	$848	$1,059	$1,055	$1,373	$318	30.14%
251000 - DISABILITY INS (HYBRID)	$521	$740	$427	$1,767	$803	($964)	-54.56%
271000 - ANNUITY FOR NON-VRS EMP.	$492	$0	$0	$0	$0	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$7,700	$7,330	$6,915	$14,326	$8,355	($5,971)	-41.68%
300000 - PURCHASED SERVICES	$194,385	$198,603	$219,109	$246,095	$246,095	$0	0.00%
300001 - PURCH SRVC FZN FTES	$0	$393,544	$522,553	$0	$0	$0	0.00%
550000 - TRAVEL	$5,099	$3,941	$3,598	$4,000	$4,000	$0	0.00%
600000 - MATERIALS & SUPPLIES	$15,456	$19,497	$26,577	$19,500	$19,500	$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	$0	$0	$0	$550	$550	$0	0.00%
Subtotal	**$1,361,620**	**$1,481,975**	**$1,677,130**	**$1,832,617**	**$1,882,924**	**$50,307**	**2.75%**
3100 TRANSP - MGMT & DIRECTION							
111000 - COMP OF DIRECTORS	$134,254	$143,107	$148,791	$155,562	$162,577	$7,015	4.51%
112300 - COMP OF COORDINATOR	$191,325	$151,253	$139,140	$164,029	$79,759	($84,270)	-51.38%
113000 - COMP-PROF SUPV PERSONNEL	$163,900	$263,162	$279,361	$292,073	$307,328	$15,255	5.22%
113500 - SUPERVISOR	$101,419	$108,519	$77,028	$117,962	$108,094	($9,868)	-8.37%
114000 - COMP-TECHNICAL PERSONNEL	$276,952	$288,192	$350,199	$291,618	$597,593	$305,975	104.92%
115000 - COMP OF CLERICAL STAFF	$291,727	$336,270	$300,200	$343,391	$190,029	($153,362)	-44.66%
154000 - CLERICAL - SUBS/OVERTIME	$2,360	$4,529	$12,374	$2,060	$2,126	$66	3.20%
199800 - BONUS - ONE TIME	$18,000	$0	$16,000	$0	$0	$0	0.00%
210000 - FICA	$87,406	$95,703	$97,320	$98,988	$105,281	$6,293	6.36%
221000 - VRS (PLAN 1 & 2)	$163,623	$179,498	$155,633	$152,536	$146,042	($6,494)	-4.26%
222000 - VRS (HYBRID)	$18,966	$17,957	$19,164	$42,841	$26,035	($16,806)	-39.23%
230000 - HOSPITALIZATION	$159,071	$161,413	$193,620	$166,489	$205,847	$39,358	23.64%
230100 - RETIREE HEALTH INSURANCE	$182,285	$202,031	$165,637	$149,796	$165,637	$15,841	10.57%
230400 - MEDICARE SUPPLEMENT PART D	$70,475	$71,695	$88,968	$69,843	$88,968	$19,125	27.38%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
231000 - DENTAL INSURANCE	$6,039	$6,277	$6,869	$6,800	$9,313	$2,513	36.96%
231100 - RETIREE DENTAL INSURANCE	$2,638	$2,389	$1,636	$1,863	$1,863	$0	0.00%
240000 - GROUP LIFE INSURANCE	$14,722	$15,920	$14,271	$14,468	$15,407	$939	6.49%
250000 - DISABILITY INS (PLAN 1&2)	$2,688	$2,918	$2,922	$2,613	$2,856	$243	9.30%
251000 - DISABILITY INS (HYBRID)	$324	$299	$313	$644	$460	($184)	-28.57%
275000 - RETIREE HEALTH CREDIT	$13,293	$14,375	$14,634	$16,263	$12,174	($4,089)	-25.14%
280000 - RETIREE SICK LEAVE PAY	$0	$0	$987	$34,000	$34,000	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$43,613	$6,574	$39,940	$41,400	$41,400	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$9,066	$10,951	$487	$6,021	$16,021	$10,000	166.09%
331000 - REPAIRS TO EQUIPMENT	$0	$0	$0	$300	$300	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$243,148	$264,694	$270,258	$311,200	$311,200	$0	0.00%
510100 - ELECTRICITY	$24,302	$25,601	$25,762	$24,000	$24,000	$0	0.00%
510300 - WATER/SEWAGE FEES	$1,406	$2,253	$2,563	$2,000	$2,000	$0	0.00%
520300 - TELEPHONE	$3,087	$3,197	$3,211	$3,200	$3,200	$0	0.00%
530200 - UNEMPLOYMENT COMP INS	$154,916	$3,000	$911	$3,000	$3,000	$0	0.00%
540100 - LEASE/RENTALS	$6,993	$8,337	$9,134	$6,800	$10,800	$4,000	58.82%
550000 - TRAVEL	$0	$0	$0	$400	$400	$0	0.00%
600000 - MATERIALS & SUPPLIES	$0	$0	$993	$0	$0	$0	0.00%
600100 - OFFICE SUPPLIES	$12,772	$11,722	$13,236	$10,084	$14,084	$4,000	39.67%
601500 - COMPUTER SUPPL/SOFTWARE	$1,567	$7,194	$1,573	$3,000	$11,000	$8,000	266.67%
810000 - REPLACEMENT EQUIPMENT	$0	$0	$1,078	$2,954	$2,954	$0	0.00%
Subtotal	**$2,402,340**	**$2,409,031**	**$2,454,212**	**$2,538,198**	**$2,701,748**	**$163,549**	**6.44%**
3200 VEHICLE OPERATION SVCS							
113000 - COMP-PROF SUPV PERSONNEL	$26,880	$28,440	$25,260	$0	$0	$0	0.00%
117000 - DRIVER PAY	$9,379,919	$10,071,923	$10,570,334	$8,329,137	$8,563,313	$234,176	2.81%
128200 - DRIVER OVER 20 HOURS	$0	$0	$0	$1,274,307	$1,315,085	$40,778	3.20%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
128400 - DRIVER OVER 40 HOURS	$0	$0	$0	$24,004	$24,772	$768	3.20%
128500 - AIDES OVER 20 HOURS	$0	$0	$0	$185,400	$191,333	$5,933	3.20%
128600 - AIDES OVER 40 HOURS	$0	$0	$0	$10,300	$10,630	$330	3.20%
128800 - NON-CONTRACT DRIVER > 40	$0	$0	$0	$7,725	$7,972	$247	3.20%
129200 - DRIVER TRAINING	$319	$118	$387	$56,238	$58,038	$1,800	3.20%
129400 - NON-CONTRACT AIDES > 40	$0	$0	$0	$8,240	$8,504	$264	3.20%
129600 - BUS AIDE TRAINING	$251	$0	$0	$11,421	$11,786	$365	3.20%
134000 - COMP OF BUS AIDES	$1,227,783	$1,365,049	$1,401,683	$1,142,213	$1,349,433	$207,220	18.14%
154400 - NON-CONTRACTED DRIVER	$538,613	$389,288	$376,482	$459,123	$473,814	$14,692	3.20%
154500 - NON-CONTRACTED BUS AIDE	$343,352	$477,942	$449,762	$518,890	$535,495	$16,604	3.20%
161000 - SUPPLEMENTAL PAY	$5,135	$28,853	$15,136	$1,085,629	$1,220,370	$134,740	12.41%
199700 - ATTENDANCE BONUS	$93,500	$65,250	$62,000	$35,000	$36,120	$1,120	3.20%
199800 - BONUS - ONE TIME	$373,500	$0	$397,250	$0	$0	$0	0.00%
210000 - FICA	$854,872	$891,294	$953,616	$614,342	$663,615	$49,273	8.02%
221000 - VRS (PLAN 1 & 2)	$219,757	$211,039	$238,117	$216,173	$223,861	$7,688	3.56%
222000 - VRS (HYBRID)	$178,120	$204,333	$240,643	$326,157	$281,452	($44,705)	-13.71%
230000 - HOSPITALIZATION	$2,602,337	$2,553,351	$2,985,423	$2,529,715	$2,586,313	$56,598	2.24%
230100 - RETIREE HEALTH INSURANCE	$121,296	$134,689	$118,657	$50,336	$118,657	$68,321	135.73%
230400 - MEDICARE SUPPLEMENT PART D	$12,649	$22,315	$35,345	$25,522	$35,345	$9,823	38.49%
230500 - HSA CONTRIBUTION EXPENSE	$17,985	$18,641	$24,835	$28,496	$21,557	($6,939)	-24.35%
231000 - DENTAL INSURANCE	$111,723	$108,409	$113,244	$113,865	$135,241	$21,376	18.77%
231100 - RETIREE DENTAL INSURANCE	$2,802	$2,777	$1,983	$1,773	$1,773	$0	0.00%
240000 - GROUP LIFE INSURANCE	$84,584	$88,049	$80,241	$83,558	$80,496	($3,062)	-3.66%
250000 - DISABILITY INS (PLAN 1&2)	$16,023	$17,307	$17,060	$13,023	$12,948	($75)	-0.58%
251000 - DISABILITY INS (HYBRID)	$8,705	$8,378	$9,782	$8,428	$8,848	$420	4.98%
271000 - ANNUITY FOR NON-VRS EMP.	$3,000	$4,229	$2,900	$3,600	$3,000	($600)	-16.67%
275000 - RETIREE HEALTH CREDIT	$39,136	$40,771	$46,639	$53,043	$49,354	($3,689)	-6.95%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
280000 - RETIREE SICK LEAVE PAY	$21,765	$15,367	$18,759	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$15,241	$7,257	$12,166	$15,500	$15,500	$0	0.00%
300600 - WORKER'S COMPENSATION	$159,122	$160,276	$151,549	$175,979	$175,979	$0	0.00%
300800 - STAFF TRAINING	$4,566	$9,730	$2,055	$4,305	$9,305	$5,000	116.14%
300900 - STUDENT TRAINING	$0	$0	$1,495	$0	$0	$0	0.00%
311000 - MEDICAL SERVICES	$10,912	$8,869	$13,066	$27,000	$27,000	$0	0.00%
330800 - VEHICLE REPAIRS	$14,636	$11,501	$23,471	$12,000	$12,000	$0	0.00%
331000 - REPAIRS TO EQUIPMENT	$0	$0	$0	$2,500	$2,500	$0	0.00%
342000 - IN-LIEU-OF TRANSPORTATION	$36,293	$32,139	$54,236	$39,000	$39,000	$0	0.00%
343000 - TRANS SERVICE BY CONTRACT	$2,309,645	$1,871,576	$1,629,468	$2,294,000	$2,294,000	$0	0.00%
360000 - ADVERTISING	$0	$0	$4,000	$900	$5,400	$4,500	500.00%
520100 - POSTAGE	$49	$115	$11	$300	$300	$0	0.00%
520300 - TELEPHONE	$0	$0	$0	$0	$0	$0	0.00%
530900 - FLEET INSURANCE	$90,005	$98,185	$97,630	$97,713	$100,891	$3,178	3.25%
550000 - TRAVEL	$41	$9	$10	$500	$500	$0	0.00%
580100 - DUES/LICENSES	$930	$1,995	$3,164	$4,530	$4,530	$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	$2,154,589	$1,913,177	$1,505,388	$2,222,765	$2,287,765	$65,000	2.92%
601200 - OTHER OPERATING SUPPLIES	$32,233	$16,512	$35,807	$9,662	$12,662	$3,000	31.05%
615200 - TRAINING MATERIALS	$820	$1,076	$5,490	$1,000	$6,000	$5,000	500.00%
Subtotal	**$21,113,088**	**$20,880,226**	**$21,724,543**	**$22,123,313**	**$23,022,456**	**$899,144**	**4.06%**
3400 VEHICLE MAINTENANCE SVCS							
330800 - VEHICLE REPAIRS	$1,896	$88	$0	$0	$0	$0	0.00%
330900 - BUS REPAIRS	$2,106,627	$2,493,219	$2,772,499	$2,963,367	$3,115,001	$151,634	5.12%
331000 - REPAIRS TO EQUIPMENT	$1,881	$1,414	$7,768	$57,304	$57,304	$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	$1,029	$0	$0	$0	$0	$0	0.00%
673000 - INTER AGENCY	$140,334	$76,896	$0	$0	$0	$0	0.00%
Subtotal	**$2,251,766**	**$2,571,616**	**$2,780,267**	**$3,020,671**	**$3,172,305**	**$151,634**	**5.02%**

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
4100 MAINT - MGMT & DIRECTION							
111000 - COMP OF DIRECTORS	$124,586	$116,626	$188,042	$146,482	$318,382	$171,900	117.35%
113600 - SUPERVISOR - MAINTENANCE	$229,596	$222,750	$265,647	$276,909	$389,914	$113,005	40.81%
115000 - COMP OF CLERICAL STAFF	$183,166	$200,181	$212,924	$228,966	$234,341	$5,375	2.35%
153500 - CAFETERIA MONITORS	$0	$0	$0	$0	$270,000	$270,000	100.00%
199800 - BONUS - ONE TIME	$5,000	$0	$7,000	$0	$0	$0	0.00%
210000 - FICA	$38,899	$38,540	$48,447	$45,876	$68,287	$22,411	48.85%
221000 - VRS (PLAN 1 & 2)	$48,185	$44,617	$48,516	$45,315	$57,897	$12,582	27.77%
222000 - VRS (HYBRID)	$40,243	$43,404	$50,436	$50,611	$67,019	$16,408	32.42%
230000 - HOSPITALIZATION	$96,899	$94,798	$115,913	$88,064	$118,313	$30,249	34.35%
230100 - RETIREE HEALTH INSURANCE	$203,305	$193,322	$144,372	$248,367	$141,541	($106,826)	-43.01%
230400 - MEDICARE SUPPLEMENT PART D	$63,618	$70,796	$89,032	$69,839	$89,032	$19,193	27.48%
231000 - DENTAL INSURANCE	$4,352	$4,046	$4,452	$4,170	$5,652	$1,482	35.54%
231100 - RETIREE DENTAL INSURANCE	$4,165	$2,554	$1,116	$1,182	$1,182	$0	0.00%
240000 - GROUP LIFE INSURANCE	$7,130	$7,097	$7,793	$7,525	$9,997	$2,472	32.85%
250000 - DISABILITY INS (PLAN 1&2)	$756	$698	$881	$761	$1,132	$371	48.75%
251000 - DISABILITY INS (HYBRID)	$650	$698	$844	$760	$1,116	$356	46.84%
275000 - RETIREE HEALTH CREDIT	$6,438	$6,408	$7,991	$7,717	$8,300	$583	7.55%
280000 - RETIREE SICK LEAVE PAY	$0	$0	$0	$34,000	$34,000	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$9,330	$5,561	$0	$39,000	$39,000	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$2,961	$1,804	$7,539	$14,000	$14,000	$0	0.00%
311000 - MEDICAL SERVICES	$1,270	$1,158	$1,046	$2,000	$2,000	$0	0.00%
520300 - TELEPHONE	$6,285	$103	$126	$6,500	$6,500	$0	0.00%
530200 - UNEMPLOYMENT COMP INS	$11,570	$1,560	$246	$2,500	$2,500	$0	0.00%
540100 - LEASE/RENTALS	$2,786	$3,502	$4,002	$3,500	$3,500	$0	0.00%
550000 - TRAVEL	$74	$65	$0	$100	$100	$0	0.00%
600000 - MATERIALS & SUPPLIES	$0	$0	$0	$100,000	$100,000	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
600100 - OFFICE SUPPLIES	$5,972	$10,788	$8,863	$10,000	$10,000	$0	0.00%
606000 - FOOD	$0	$266	$4,296	$0	$0	$0	0.00%
Subtotal	**$1,097,238**	**$1,071,343**	**$1,219,522**	**$1,434,144**	**$1,993,705**	**$559,561**	**39.02%**
4200 BUILDING SERVICES							
116100 - COMP OF MAINT EMPLOYEES	$3,073,898	$3,222,068	$3,424,706	$3,848,106	$3,895,146	$47,040	1.22%
119100 - COMP OF CUSTODIANS	$3,049,083	$3,274,624	$3,264,189	$3,530,787	$3,622,806	$92,019	2.61%
126100 - COMP OF MAINTENANCE - O/T	$71,958	$59,949	$53,308	$70,040	$72,281	$2,241	3.20%
129000 - CUSTODIANS/OVERTIME/SUBS	$187,499	$240,420	$321,308	$273,520	$282,272	$8,753	3.20%
129700 - HOURLY CUSTODIAN	$1,967,521	$1,904,551	$2,217,291	$2,116,856	$2,184,595	$67,739	3.20%
136100 - MAINTENANCE - SUMMER	$149,486	$138,530	$153,832	$259,458	$267,761	$8,303	3.20%
161000 - SUPPLEMENTAL PAY	$5,699	$10,708	$3,913	$0	$30,000	$30,000	100.00%
163000 - FACILITY USE - OVERTIME	$64,082	$72,873	$75,181	$75,750	$78,174	$2,424	3.20%
199800 - BONUS - ONE TIME	$180,500	$0	$216,000	$0	$0	$0	0.00%
210000 - FICA	$639,622	$655,277	$720,022	$535,111	$546,400	$11,289	2.11%
221000 - VRS (PLAN 1 & 2)	$351,086	$360,602	$262,116	$289,662	$216,802	($72,860)	-25.15%
222000 - VRS (HYBRID)	$230,848	$257,414	$312,146	$371,599	$377,853	$6,254	1.68%
230000 - HOSPITALIZATION	$1,336,354	$1,244,241	$1,327,889	$1,101,257	$1,716,674	$615,417	55.88%
230100 - RETIREE HEALTH INSURANCE	$42,500	$59,382	$114,868	$74,852	$129,304	$54,453	72.75%
230400 - MEDICARE SUPPLEMENT PART D	$8,542	$10,880	$19,529	$14,346	$19,529	$5,183	36.13%
230500 - HSA CONTRIBUTION EXPENSE	$5,185	$8,321	$8,317	$8,138	$12,936	$4,798	58.96%
231000 - DENTAL INSURANCE	$51,622	$48,498	$44,522	$46,113	$56,548	$10,435	22.63%
231100 - RETIREE DENTAL INSURANCE	$1,190	$1,289	$3,248	$2,500	$2,500	$0	0.00%
240000 - GROUP LIFE INSURANCE	$80,947	$83,919	$76,515	$86,347	$75,842	($10,505)	-12.17%
250000 - DISABILITY INS (PLAN 1&2)	$10,192	$10,428	$9,153	$8,765	$7,504	($1,261)	-14.39%
251000 - DISABILITY INS (HYBRID)	$7,000	$7,519	$9,138	$8,974	$9,607	$633	7.05%
271000 - ANNUITY FOR NON-VRS EMP.	$0	$0	$500	$600	$600	$0	0.00%
275000 - RETIREE HEALTH CREDIT	$48,906	$51,749	$52,314	$60,348	$50,172	($10,176)	-16.86%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
280000 - RETIREE SICK LEAVE PAY	$2,696	$5,228	$5,498	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$43,886	$67,955	$71,132	$56,000	$56,000	$0	0.00%
300000 - PURCHASED SERVICES	$1,491,974	$506,190	$2,908,244	$400,000	$400,000	$0	0.00%
300600 - WORKER'S COMPENSATION	$88,912	$105,958	$100,189	$116,340	$116,340	$0	0.00%
301700 - UNIFORM RENTALS	$22,219	$23,941	$31,084	$32,000	$32,000	$0	0.00%
313300 - TESTING SERVICES	$23,220	$51,589	$31,946	$70,000	$70,000	$0	0.00%
331000 - REPAIRS TO EQUIPMENT	$67,075	$625,072	$484,677	$187,500	$187,500	$0	0.00%
331100 - MAINT SERVICES - BLDGS	$144,761	$166,204	$165,073	$125,000	$125,000	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$0	$0	$49,995	$0	$0	$0	0.00%
333000 - D P SOFTWARE SUPPORT	$65,068	$57,261	$47,476	$80,000	$80,000	$0	0.00%
510100 - ELECTRICITY	$6,771,902	$6,434,367	$6,134,601	$6,555,000	$6,810,000	$255,000	3.89%
510200 - FUEL OIL/GAS	$2,843,455	$1,836,986	$1,564,730	$2,300,000	$2,300,000	$0	0.00%
510300 - WATER/SEWAGE FEES	$776,223	$904,662	$880,151	$978,000	$1,056,000	$78,000	7.98%
520300 - TELEPHONE	$16,573	$22,834	$23,123	$21,500	$21,500	$0	0.00%
530000 - FIRE & LIABILITY INS	$304,365	$308,751	$302,132	$374,000	$374,000	$0	0.00%
540100 - LEASE/RENTALS	$0	$692	$894	$768	$768	$0	0.00%
550000 - TRAVEL	$0	$0	$0	$100	$100	$0	0.00%
580100 - DUES/LICENSES	$7,765	$9,220	$8,928	$9,500	$9,500	$0	0.00%
600000 - MATERIALS & SUPPLIES	$6,147	$0	$0	$0	$0	$0	0.00%
600500 - CUSTODIAL SUPPLIES	$624,580	$639,021	$823,973	$640,000	$640,000	$0	0.00%
600700 - BUILDING SUPPLIES	$360,462	$638,460	$1,018,205	$400,000	$400,000	$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	$750,225	$693,565	$652,978	$650,000	$650,000	$0	0.00%
601200 - OTHER OPERATING SUPPLIES	$13,234	$25,676	$12,224	$15,500	$15,500	$0	0.00%
601700 - UNIFORMS	$0	$381	$2,343	$3,000	$3,000	$0	0.00%
601800 - SAFETY SUPPLIES	$542	$57,407	$33,685	$35,000	$35,000	$0	0.00%
609900 - MAINTENANCE SUPPLIES	$0	$10,575	$0	$0	$0	$0	0.00%
615000 - REIMBURSEMENT-FACILTY USE	$0	$0	$0	$42,795	$42,795	$0	0.00%
615700 - FURNISHINGS-NEW UNDER 5K	$82,991	$39,850	$28,210	$0	$0	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
810000 - REPLACEMENT EQUIPMENT	$77,974	$0	$371,441	$0	$0	$0	0.00%
820000 - NEW EQUIPMENT	$146,940	$0	$252,275	$0	$0	$0	0.00%
Subtotal	**$26,296,908**	**$24,955,090**	**$28,695,211**	**$25,875,132**	**$27,080,310**	**$1,205,178**	**4.66%**
4300 GROUNDS SERVICES							
300000 - PURCHASED SERVICES	$101,064	$1,353,588	$1,012,235	$335,000	$335,000	$0	0.00%
331000 - REPAIRS TO EQUIPMENT	$19,399	$59,869	$33,599	$30,000	$30,000	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$7,284	$10,766	$7,846	$120,000	$120,000	$0	0.00%
540100 - LEASE/RENTALS	$3,704	$17,794	$23,559	$15,000	$15,000	$0	0.00%
600600 - AGRICULTURAL SUPPLIES	$19,690	$28,678	$33,455	$40,000	$40,000	$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	$33,800	$14,964	$12,309	$50,000	$50,000	$0	0.00%
600900 - REPAIR PARTS/SUPPLIES	$37,415	$30,983	$25,860	$45,000	$45,000	$0	0.00%
Subtotal	**$222,355**	**$1,516,641**	**$1,148,863**	**$635,000**	**$635,000**	**$0**	**0.00%**
4400 EQUIPMENT SERVICES							
300000 - PURCHASED SERVICES	$11,302	$0	$0	$0	$0	$0	0.00%
331000 - REPAIRS TO EQUIPMENT	$89,401	$101,858	$48,003	$200,000	$200,000	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$596,534	$568,089	$598,143	$602,000	$602,000	$0	0.00%
600700 - BUILDING SUPPLIES	$0	$58,596	$304,291	$6,000	$74,750	$68,750	1145.83%
600900 - REPAIR PARTS/SUPPLIES	$27,297	$25,960	$0	$84,000	$84,000	$0	0.00%
820000 - NEW EQUIPMENT	$36,735	$58,868	$53,000	$30,000	$30,000	$0	0.00%
Subtotal	**$761,269**	**$813,371**	**$1,003,437**	**$922,000**	**$990,750**	**$68,750**	**7.46%**
4500 VEHICLE SERVICES							
330800 - VEHICLE REPAIRS	$112,404	$121,438	$153,434	$147,794	$155,184	$7,390	5.00%
530900 - FLEET INSURANCE	$10,233	$11,109	$11,100	$11,109	$11,109	$0	0.00%
600800 - GASOLINE/OIL/LUBRICANTS	$101,383	$108,844	$97,464	$183,000	$188,000	$5,000	2.73%
600900 - REPAIR PARTS/SUPPLIES	$0	$897	$1,408	$8,000	$8,000	$0	0.00%
Subtotal	**$224,019**	**$242,287**	**$263,406**	**$349,903**	**$362,293**	**$12,390**	**3.54%**
4600 SAFETY & SECURITY							
111000 - COMP OF DIRECTORS	$0	$0	$0	$0	$147,144	$147,144	100.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
112300 - COMP OF COORDINATOR	$0	$0	$0	$0	$127,260	$127,260	100.00%
115000 - COMP OF CLERICAL STAFF	$0	$0	$0	$0	$69,399	$69,399	100.00%
210000 - FICA	$0	$0	$0	$0	$24,482	$24,482	100.00%
221000 - VRS (PLAN 1 & 2)	$0	$0	$0	$0	$41,945	$41,945	100.00%
230000 - HOSPITALIZATION	$0	$0	$0	$0	$53,490	$53,490	100.00%
231000 - DENTAL INSURANCE	$0	$0	$0	$0	$2,659	$2,659	100.00%
240000 - GROUP LIFE INSURANCE	$0	$0	$0	$0	$3,645	$3,645	100.00%
250000 - DISABILITY INS (PLAN 1&2)	$0	$0	$0	$0	$820	$820	100.00%
275000 - RETIREE HEALTH CREDIT	$0	$0	$0	$0	$3,026	$3,026	100.00%
Subtotal	**$0**	**$0**	**$0**	**$0**	**$473,870**	**$473,870**	**#Error**
6810 TECHNOLOGY - CLASSROOM							
161000 - SUPPLEMENTAL PAY	$61,850	$60,150	$85,868	$83,430	$86,100	$2,670	3.20%
210000 - FICA	$4,787	$4,564	$6,524	$0	$0	$0	0.00%
230000 - HOSPITALIZATION	$0	$0	$220	$0	$0	$0	0.00%
230500 - HSA CONTRIBUTION EXPENSE	$61	$79	$71	$0	$0	$0	0.00%
231000 - DENTAL INSURANCE	$0	$0	$11	$0	$0	$0	0.00%
300000 - PURCHASED SERVICES	$128,663	$156,213	$313,101	$225,000	$200,000	($25,000)	-11.11%
520400 - DATA COMMUNICATION LINES	$106,632	$0	$0	$0	$0	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$2,113,374	$4,014,211	$3,714,074	$4,793,510	$3,515,606	($1,277,904)	-26.66%
603400 - ASSISTIVE TECHNOLOGY	$54,417	$0	$25,343	$0	$104,655	$104,655	100.00%
603500 - COMPUTER SOFTWARE	$297,543	$362,488	$991,380	$118,500	$320,160	$201,660	170.18%
603600 - COMPUTER SUPPLIES	$113,104	$110,781	$192,156	$153,000	$160,000	$7,000	4.58%
Subtotal	**$2,880,431**	**$4,708,486**	**$5,328,747**	**$5,373,440**	**$4,386,521**	**($986,919)**	**-18.37%**
6820 TECHNOLOGY - INSTRUCT. SUP							
112100 - COMP OF TEACHERS	$1,421,472	$1,655,094	$1,867,454	$2,163,045	$2,253,380	$90,335	4.18%
112300 - COMP OF COORDINATOR	$73,222	$82,903	$86,571	$91,250	$233,453	$142,203	155.84%
113000 - COMP-PROF SUPV PERSONNEL	$107,525	$113,977	$118,504	$123,897	$130,369	$6,472	5.22%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
113500 - SUPERVISOR	$104,405	$121,686	$126,519	$132,276	$0	($132,276)	-100.00%
114000 - COMP-TECHNICAL PERSONNEL	$1,741,171	$1,803,558	$1,813,035	$1,882,383	$3,476,573	$1,594,190	84.69%
114100 - COMP OF TEACHER ASS'TS	$695,014	$753,405	$779,471	$855,344	$0	($855,344)	-100.00%
115000 - COMP OF CLERICAL STAFF	$33,178	$35,405	$38,348	$39,968	$42,056	$2,088	5.22%
161000 - SUPPLEMENTAL PAY	$803	$819	$91	$5,665	$5,846	$181	3.20%
199800 - BONUS - ONE TIME	$66,000	$0	$59,000	$0	$0	$0	0.00%
210000 - FICA	$311,406	$335,320	$359,445	$387,788	$450,965	$63,177	16.29%
221000 - VRS (PLAN 1 & 2)	$463,796	$500,061	$464,977	$494,048	$428,856	($65,192)	-13.20%
222000 - VRS (HYBRID)	$234,096	$257,208	$256,689	$293,872	$355,897	$62,025	21.11%
230000 - HOSPITALIZATION	$613,916	$641,585	$742,831	$614,066	$1,670,390	$1,056,324	172.02%
230100 - RETIREE HEALTH INSURANCE	$49,202	$55,586	$50,515	$43,631	$46,431	$2,800	6.42%
230400 - MEDICARE SUPPLEMENT PART D	$1,236	$1,634	$3,437	$1,424	$3,437	$2,013	141.33%
230500 - HSA CONTRIBUTION EXPENSE	$10,678	$9,250	$9,282	$9,305	$13,586	$4,281	46.01%
231000 - DENTAL INSURANCE	$25,306	$27,547	$27,935	$28,679	$37,112	$8,433	29.40%
231100 - RETIREE DENTAL INSURANCE	$1,760	$1,958	$1,587	$1,636	$1,636	$0	0.00%
240000 - GROUP LIFE INSURANCE	$56,268	$61,055	$57,232	$62,441	$65,236	$2,795	4.48%
250000 - DISABILITY INS (PLAN 1&2)	$7,174	$7,699	$8,514	$8,292	$8,389	$97	1.17%
251000 - DISABILITY INS (HYBRID)	$4,038	$4,378	$4,255	$4,325	$5,968	$1,643	37.99%
275000 - RETIREE HEALTH CREDIT	$50,809	$55,132	$58,687	$64,033	$52,887	($11,146)	-17.41%
280000 - RETIREE SICK LEAVE PAY	$5,738	$0	$2,611	$0	$0	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$64,465	$11,822	$11,449	$12,000	$12,000	$0	0.00%
300000 - PURCHASED SERVICES	$76,042	$125,593	$215,058	$89,534	$89,534	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$0	$4,050	$299	$8,741	$8,741	$0	0.00%
331300 - TECHNICAL MAINTENANCE	$411,190	$187,678	$330,957	$335,800	$335,800	$0	0.00%
520400 - DATA COMMUNICATION LINES	$287,585	$253,263	$253,897	$200,200	$200,200	$0	0.00%
550000 - TRAVEL	$17,531	$18,870	$19,033	$19,510	$19,510	$0	0.00%
580600 -	$0	$1,150	$1,185	$1,150	$1,150	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
SUBSCRIPTIONS/JOURNALS							
600000 - MATERIALS & SUPPLIES	$273	$708	$1,265	$1,459	$1,459	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$3,934	$704,618	$85,647	$14,451	$14,451	$0	0.00%
602400 - TECHNOLOGY SUPPLIES	$273,519	$173,916	$307,225	$230,000	$230,000	$0	0.00%
603500 - COMPUTER SOFTWARE	$266,511	$152,767	$266,099	$467,505	$687,505	$220,000	47.06%
811000 - REPLACEMENT-TECH HARDWARE	$1,524,507	$15,799	$2,289,065	$0	$0	$0	0.00%
Subtotal	**$9,003,768**	**$8,175,493**	**$10,718,167**	**$8,687,718**	**$10,882,817**	**$2,195,099**	**25.27%**
6830 TECHNOLOGY-ADMINISTRATION							
111000 - COMP OF DIRECTORS	$127,126	$134,754	$140,106	$146,482	$153,087	$6,605	4.51%
113000 - COMP-PROF SUPV PERSONNEL	$247,200	$257,411	$301,319	$315,031	$331,486	$16,455	5.22%
113500 - SUPERVISOR	$78,449	$11,767	$0	$0	$0	$0	0.00%
115000 - COMP OF CLERICAL STAFF	$49,137	$50,481	$52,983	$58,052	$61,084	$3,032	5.22%
161000 - SUPPLEMENTAL PAY	$42,533	$23,704	$21,606	$11,330	$11,693	$363	3.20%
199800 - BONUS - ONE TIME	$5,500	$0	$5,500	$0	$0	$0	0.00%
210000 - FICA	$40,038	$34,769	$37,560	$37,127	$39,705	$2,578	6.94%
221000 - VRS (PLAN 1 & 2)	$53,698	$65,266	$62,727	$65,582	$59,120	($6,462)	-9.85%
222000 - VRS (HYBRID)	$29,920	$10,831	$9,745	$10,283	$9,592	($691)	-6.72%
230000 - HOSPITALIZATION	$47,988	$49,937	$77,701	$65,421	$73,020	$7,599	11.62%
230100 - RETIREE HEALTH INSURANCE	$39,478	$45,430	$40,864	$14,465	$40,864	$26,400	182.51%
230400 - MEDICARE SUPPLEMENT PART D	$14,837	$16,148	$19,299	$15,754	$19,299	$3,545	22.50%
231000 - DENTAL INSURANCE	$3,127	$2,214	$3,276	$3,477	$3,881	$404	11.62%
231100 - RETIREE DENTAL INSURANCE	$545	$595	$595	$545	$545	$0	0.00%
240000 - GROUP LIFE INSURANCE	$6,742	$6,135	$5,864	$6,132	$5,787	($345)	-5.63%
250000 - DISABILITY INS (PLAN 1&2)	$831	$1,009	$1,134	$1,101	$1,156	$55	5.00%
251000 - DISABILITY INS (HYBRID)	$470	$178	$153	$139	$146	$7	5.04%
275000 - RETIREE HEALTH CREDIT	$6,088	$5,540	$6,013	$6,289	$4,805	($1,484)	-23.60%
280000 - RETIREE SICK LEAVE PAY	$0	$0	$0	$34,000	$34,000	$0	0.00%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
281000 - ANNUAL LEAVE PAYOFF	$2,040	$2,702	$0	$50,000	$50,000	$0	0.00%
300000 - PURCHASED SERVICES	$22	$29,260	$0	$0	$0	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$17,004	$41,841	$13,973	$9,000	$9,000	$0	0.00%
333000 - D P SOFTWARE SUPPORT	$243,071	$418,402	$315,171	$445,000	$450,616	$5,616	1.26%
520300 - TELEPHONE	$851	$1,437	$33,304	$1,700	$1,700	$0	0.00%
550000 - TRAVEL	$0	$0	$0	$400	$400	$0	0.00%
600100 - OFFICE SUPPLIES	$2,456	$2,898	$1,813	$2,000	$2,000	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$322,513	$604,209	$1,604,830	$1,002,430	$1,241,834	$239,404	23.88%
603500 - COMPUTER SOFTWARE	$53,489	$124,835	$698	$1,610	$1,610	$0	0.00%
603600 - COMPUTER SUPPLIES	$1,058	$1,489	$4,940	$29,000	$29,000	$0	0.00%
Subtotal	**$1,436,212**	**$1,943,242**	**$2,761,173**	**$2,332,350**	**$2,635,431**	**$303,081**	**12.99%**
6850 TECHNOLOGY-TRANSPORTATION							
114000 - COMP-TECHNICAL PERSONNEL	$188,264	$193,730	$219,537	$228,657	$257,937	$29,280	12.81%
199800 - BONUS - ONE TIME	$2,000	$0	$1,000	$0	$0	$0	0.00%
210000 - FICA	$13,997	$14,317	$16,335	$16,751	$18,976	$2,225	13.28%
221000 - VRS (PLAN 1 & 2)	$30,941	$31,344	$31,078	$32,493	$31,471	($1,022)	-3.15%
230000 - HOSPITALIZATION	$30,668	$34,811	$42,353	$33,312	$37,182	$3,870	11.62%
230100 - RETIREE HEALTH INSURANCE	$902	$8,547	$9,148	$7,351	$9,148	$1,798	24.45%
231000 - DENTAL INSURANCE	$1,310	$1,391	$1,487	$1,489	$1,663	$174	11.69%
231100 - RETIREE DENTAL INSURANCE	$0	$297	$297	$273	$273	$0	0.00%
240000 - GROUP LIFE INSURANCE	$2,495	$2,527	$2,581	$2,700	$2,736	$36	1.33%
250000 - DISABILITY INS (PLAN 1&2)	$502	$504	$583	$546	$616	$70	12.82%
275000 - RETIREE HEALTH CREDIT	$2,253	$2,282	$2,646	$2,769	$2,271	($498)	-17.98%
281000 - ANNUAL LEAVE PAYOFF	$6,720	$3,025	$3,116	$0	$0	$0	0.00%
Subtotal	**$280,051**	**$292,777**	**$330,161**	**$326,341**	**$362,273**	**$35,933**	**11.01%**
6860 TECHNOLOGY-MAINTENANCE							
116100 - COMP OF MAINT EMPLOYEES	$99,937	$105,933	$110,141	$118,609	$124,805	$6,196	5.22%

Function/Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
199800 - BONUS - ONE TIME	$1,000	$0	$1,000	$0	$0	$0	0.00%
210000 - FICA	$6,872	$7,372	$7,771	$8,280	$8,739	$459	5.54%
221000 - VRS (PLAN 1 & 2)	$16,610	$17,606	$15,651	$16,855	$15,227	($1,628)	-9.66%
230000 - HOSPITALIZATION	$18,636	$18,616	$20,791	$17,864	$19,940	$2,076	11.62%
231000 - DENTAL INSURANCE	$893	$893	$893	$893	$997	$104	11.65%
240000 - GROUP LIFE INSURANCE	$1,339	$1,420	$1,300	$1,400	$1,323	($77)	-5.50%
250000 - DISABILITY INS (PLAN 1&2)	$259	$273	$283	$283	$298	$15	5.30%
275000 - RETIREE HEALTH CREDIT	$1,209	$1,282	$1,333	$1,436	$1,099	($337)	-23.47%
Subtotal	**$146,755**	**$153,395**	**$159,162**	**$165,620**	**$172,428**	**$6,808**	**4.11%**
7100 DEBT SERVICE							
580000 - MISCELLANEOUS	$1,400	$0	$0	$10,000	$10,000	$0	0.00%
910100 - PRINCIPAL - BONDS	$21,798,041	$21,208,388	$22,821,927	$25,658,596	$28,797,441	$3,138,845	12.23%
920100 - INTEREST - BONDS	$6,845,960	$7,176,288	$8,164,567	$8,981,326	$9,781,635	$800,309	8.91%
Subtotal	**$28,645,401**	**$28,384,676**	**$30,986,495**	**$34,649,922**	**$38,589,076**	**$3,939,154**	**11.37%**
7200 INTRA-AGENCY							
980000 - FUND TRANSFER-INTRA	$3,147,755	$3,176,554	$7,179,427	$0	$0	$0	0.00%
Subtotal	**$3,147,755**	**$3,176,554**	**$7,179,427**	**$0**	**$0**	**$0**	**0.00%**
Grand Total	**$351,492,644**	**$372,058,179**	**$401,137,146**	**$392,137,663**	**$422,231,827**	**$30,094,164**	**7.67%**

Combined School Operating Funds Expenditure Trends by Object

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
111000 - COMP OF DIRECTORS	$2,715,590	$3,017,351	$3,111,111	$3,076,913	$3,641,122	$564,209	18.34%
111100 - COMP OF BOARD MEMBERS	$84,000	$84,000	$84,000	$84,000	$84,000	$0	0.00%
111200 - COMP OF SUPERINTENDENT	$181,250	$720,790	$269,080	$275,500	$275,500	$0	0.00%
111300 - COMP OF ASST SUPTS	$389,526	$566,290	$759,049	$812,738	$938,471	$125,733	15.47%
111500 - TRAVEL/CAR ALLOWANCE	$0	$0	$12,450	$13,200	$13,200	$0	0.00%
111600 - RECERTIFICATION SPCLST	$89,735	$95,923	$100,702	$108,247	$123,713	$15,466	14.29%
111700 - SPECIALISTS	$220,657	$328,347	$907,365	$454,762	$799,898	$345,136	75.89%
111800 - ACTIVITIES PERSONNEL	$517,723	$532,541	$563,972	$588,976	$661,294	$72,318	12.28%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
112100 - COMP OF TEACHERS	$109,562,328	$115,540,846	$122,509,177	$133,333,830	$145,341,430	$12,007,601	9.01%
112300 - COMP OF COORDINATOR	$1,085,017	$1,382,540	$1,680,278	$1,587,558	$3,016,308	$1,428,750	90.00%
112400 - COMP OF INST SUPERVISORS	$115,334	$112,284	$115,654	$0	$0	$0	0.00%
112600 - COMP OF PRINCIPALS	$4,116,964	$4,336,031	$4,461,624	$4,782,071	$4,888,621	$106,550	2.23%
112700 - COMP OF ASS'T PRINCIPALS	$4,046,250	$4,656,903	$4,912,980	$5,166,592	$5,634,330	$467,738	9.05%
113000 - COMP-PROF SUPV PERSONNEL	$818,710	$969,902	$988,637	$1,087,185	$1,157,636	$70,451	6.48%
113100 - COMP OF SCHOOL NURSES	$1,706,042	$1,778,155	$1,965,006	$2,155,056	$2,271,171	$116,115	5.39%
113200 - COMP OF PSYCHOLOGISTS	$695,646	$605,412	$571,409	$1,183,347	$1,281,372	$98,025	8.28%
113400 - COMP OF SOCIAL WORKERS	$2,039,788	$2,255,339	$2,379,125	$2,546,125	$2,703,471	$157,346	6.18%
113500 - SUPERVISOR	$753,859	$844,163	$906,412	$1,023,547	$1,058,811	$35,264	3.45%
113600 - SUPERVISOR - MAINTENANCE	$229,596	$222,750	$265,647	$276,909	$389,914	$113,005	40.81%
113900 - COMP OF THERAPISTS	$1,041,169	$1,004,998	$945,969	$1,160,813	$1,232,653	$71,840	6.19%
114000 - COMP-TECHNICAL PERSONNEL	$2,206,388	$2,285,481	$2,382,771	$2,402,658	$4,332,103	$1,929,445	80.30%
114100 - COMP OF TEACHER ASS'TS	$13,458,447	$18,056,760	$15,755,964	$18,037,361	$18,648,744	$611,383	3.39%
114200 - COMP-HEALTH/SAFETY OFFICE	$290,490	$471,148	$547,800	$374,157	$375,848	$1,691	0.45%
114700 - EDUCATIONAL DIAGNOSTICIAN	$253,843	$411,685	$437,992	$548,118	$790,824	$242,706	44.28%
114800 - CLINICAL ASSISTANTS	$145,678	$138,163	$152,728	$161,377	$163,858	$2,481	1.54%
115000 - COMP OF CLERICAL STAFF	$7,147,849	$7,570,058	$8,014,910	$8,239,083	$8,548,252	$309,169	3.75%
115100 - HOURLY PARA	$2,523,790	$1,290,163	$1,216,187	$1,030,000	$1,062,960	$32,960	3.20%
116100 - COMP OF MAINT EMPLOYEES	$3,173,834	$3,328,002	$3,534,847	$3,966,715	$4,019,951	$53,236	1.34%
117000 - DRIVER PAY	$9,379,919	$10,071,923	$10,570,334	$8,329,137	$8,563,313	$234,176	2.81%
119100 - COMP OF CUSTODIANS	$3,049,083	$3,274,624	$3,264,189	$3,530,787	$3,622,806	$92,019	2.61%
126100 - COMP OF MAINTENANCE - O/T	$71,958	$59,949	$53,308	$70,040	$72,281	$2,241	3.20%
128200 - DRIVER OVER 20 HOURS	$0	$0	$0	$1,274,307	$1,315,085	$40,778	3.20%
128400 - DRIVER OVER 40 HOURS	$0	$0	$0	$24,004	$24,772	$768	3.20%
128500 - AIDES OVER 20 HOURS	$0	$0	$0	$185,400	$191,333	$5,933	3.20%
128600 - AIDES OVER 40 HOURS	$0	$0	$0	$10,300	$10,630	$330	3.20%
128800 - NON-CONTRACT DRIVER > 40	$0	$0	$0	$7,725	$7,972	$247	3.20%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
129000 - CUSTODIANS/OVERTIME/SUBS	$187,499	$240,420	$321,308	$273,520	$282,272	$8,753	3.20%
129100 - OVERTIME-FLSA	$32,612	$39,817	$32,884	$64,890	$66,967	$2,077	3.20%
129200 - DRIVER TRAINING	$319	$118	$387	$56,238	$58,038	$1,800	3.20%
129400 - NON-CONTRACT AIDES > 40	$0	$0	$0	$8,240	$8,504	$264	3.20%
129600 - BUS AIDE TRAINING	$251	$0	$0	$11,421	$11,786	$365	3.20%
129700 - HOURLY CUSTODIAN	$1,967,521	$1,904,551	$2,217,291	$2,116,856	$2,184,595	$67,739	3.20%
132100 - COMP OF HOMEBOUND TCHRS	$232,401	$265,107	$296,136	$267,500	$276,060	$8,560	3.20%
133900 - THERAPISTS - PART-TIME	$109,420	$110,303	$121,092	$103,000	$106,296	$3,296	3.20%
134000 - COMP OF BUS AIDES	$1,227,783	$1,365,049	$1,401,683	$1,142,213	$1,349,433	$207,220	18.14%
135000 - CLERICAL - PART-TIME	$30,847	$42,113	$35,059	$56,650	$58,463	$1,813	3.20%
136100 - MAINTENANCE - SUMMER	$149,486	$138,530	$153,832	$259,458	$267,761	$8,303	3.20%
152000 - COMP OF SUB TEACHERS	$3,573,221	$3,240,094	$3,222,949	$3,157,106	$3,258,133	$101,027	3.20%
152100 - COMP-NURSING SUBSTITUTE	$75,788	$66,710	$108,813	$85,490	$88,226	$2,736	3.20%
153500 - CAFETERIA MONITORS	$0	$0	$0	$0	$270,000	$270,000	100.00%
154000 - CLERICAL - SUBS/OVERTIME	$16,386	$10,585	$12,749	$32,960	$42,015	$9,055	27.47%
154400 - NON-CONTRACTED DRIVER	$538,613	$389,288	$376,482	$459,123	$473,814	$14,692	3.20%
154500 - NON-CONTRACTED BUS AIDE	$343,352	$478,031	$449,762	$518,890	$535,495	$16,604	3.20%
160000 - COMP - SUPPLEMENTS	$1,632,701	$1,689,999	$1,936,760	$1,660,092	$1,926,776	$266,684	16.06%
161000 - SUPPLEMENTAL PAY	$2,440,115	$2,627,636	$3,010,289	$1,963,911	$2,350,783	$386,872	19.70%
161100 - SUPP PAY/SUMMER ENRICHMT	$12,300	$29,972	$0	$0	$0	$0	0.00%
162000 - NON-CONTRACTED COMP	$2,933	$0	$0	$10,300	$10,630	$330	3.20%
163000 - FACILITY USE - OVERTIME	$64,082	$72,873	$75,181	$75,750	$78,174	$2,424	3.20%
165000 - NATIONAL BOARD TCHR BONUS	$90,000	$80,000	$84,176	$187,770	$193,779	$6,009	3.20%
199700 - ATTENDANCE BONUS	$93,500	$65,250	$62,000	$35,000	$36,120	$1,120	3.20%
199800 - BONUS - ONE TIME	$3,455,862	$302,150	$3,518,750	$0	$0	$0	0.00%
210000 - FICA	$13,726,143	$14,653,368	$15,760,947	$15,174,032	$16,637,399	$1,463,367	9.64%
221000 - VRS (PLAN 1 & 2)	$15,867,365	$15,905,100	$13,637,093	$12,608,340	$12,209,112	($399,228)	-3.17%
222000 - VRS (HYBRID)	$10,173,626	$12,578,082	$13,566,531	$15,976,596	$14,538,818	($1,437,778)	-9.00%
230000 - HOSPITALIZATION	$29,186,522	$29,145,077	$33,339,168	$30,823,308	$34,055,309	$3,232,001	10.49%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
230100 - RETIREE HEALTH INSURANCE	$3,963,664	$5,295,253	$4,964,307	$5,082,605	$5,130,779	$48,174	0.95%
230400 - MEDICARE SUPPLEMENT PART D	$891,280	$1,039,128	$1,402,945	$1,074,577	$2,751,962	$1,677,386	156.10%
230500 - HSA CONTRIBUTION EXPENSE	$361,650	$393,702	$448,207	$430,262	$486,906	$56,644	13.17%
231000 - DENTAL INSURANCE	$1,306,063	$1,307,276	$1,325,683	$1,536,936	$1,766,326	$229,390	14.93%
231100 - RETIREE DENTAL INSURANCE	$101,165	$105,697	$98,715	$617,046	$617,046	$0	0.00%
240000 - GROUP LIFE INSURANCE	$2,184,726	$2,373,076	$2,193,204	$2,461,589	$2,253,460	($208,129)	-8.46%
250000 - DISABILITY INS (PLAN 1&2)	$274,059	$272,658	$270,768	$265,174	$253,316	($11,858)	-4.47%
251000 - DISABILITY INS (HYBRID)	$181,780	$220,029	$244,856	$237,016	$250,886	$13,870	5.85%
270500 - SUPERINTENDENT'S ANNUITY	$1,667	$0	$0	$0	$0	$0	0.00%
271000 - ANNUITY FOR NON-VRS EMP.	$3,500	$4,300	$3,400	$4,200	$3,600	($600)	-14.29%
275000 - RETIREE HEALTH CREDIT	$1,909,391	$2,075,701	$2,185,850	$2,399,020	$1,815,813	($583,207)	-24.31%
280000 - RETIREE SICK LEAVE PAY	$154,663	$84,246	$137,401	$170,000	$170,000	$0	0.00%
281000 - ANNUAL LEAVE PAYOFF	$620,856	$386,049	$414,204	$546,000	$546,000	$0	0.00%
300000 - PURCHASED SERVICES	$13,915,655	$14,279,710	$14,403,307	$9,341,711	$9,515,039	$173,328	1.86%
300001 - PURCH SRVC FZN FTES	$0	$1,795,344	$1,720,343	$0	$0	$0	0.00%
300100 - PROFESSIONAL IMPROVEMENT	$575,091	$622,664	$1,003,729	$580,358	$610,784	$30,426	5.24%
300200 - PRINTING/BINDING	$6,771	$5,285	$11,302	$11,725	$11,725	$0	0.00%
300600 - WORKER'S COMPENSATION	$572,386	$592,938	$560,653	$651,032	$651,032	$0	0.00%
300700 - RECRUITING EXPENSES	$29,348	$23,134	$32,260	$37,000	$37,000	$0	0.00%
300800 - STAFF TRAINING	$4,566	$9,730	$2,055	$4,917	$9,917	$5,000	101.69%
300900 - STUDENT TRAINING	$0	$0	$1,495	$0	$0	$0	0.00%
301400 - VERIZON MAINTENANCE	$38,147	$0	$0	$0	$0	$0	0.00%
301500 - FEES & RELATED SERVICES	$25,000	$10,000	$27,355	$27,355	$27,355	$0	0.00%
301700 - UNIFORM RENTALS	$22,219	$23,941	$31,084	$32,000	$32,000	$0	0.00%
310100 - INSTRUCTIONAL DEVELOPMENT	$2,149	$9,280	$0	$0	$0	$0	0.00%
310200 - TUITION ASSISTANCE	$380,050	$141,393	$150,948	$156,000	$156,000	$0	0.00%
310400 - FIELD TRIPS	$114,454	$166,139	$4,796	$0	$0	$0	0.00%
311000 - MEDICAL SERVICES	$12,182	$10,525	$14,113	$29,500	$29,500	$0	0.00%
313000 - PROFESSIONAL SERVICES	$186,649	$234,765	$312,741	$0	$0	$0	0.00%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
313300 - TESTING SERVICES	$23,220	$51,589	$33,226	$71,580	$73,470	$1,890	2.64%
314000 - AP/IB TESTING REIMBURSEMENT	$0	$0	$7,579	$0	$0	$0	0.00%
318000 - LEGAL FEES	$312,903	$818,407	$659,591	$401,000	$401,000	$0	0.00%
330800 - VEHICLE REPAIRS	$128,935	$133,027	$176,905	$159,794	$167,184	$7,390	4.62%
330900 - BUS REPAIRS	$2,106,627	$2,493,219	$2,772,499	$2,963,367	$3,115,001	$151,634	5.12%
331000 - REPAIRS TO EQUIPMENT	$180,147	$790,533	$575,081	$481,104	$481,104	$0	0.00%
331100 - MAINT SERVICES - BLDGS	$144,761	$166,204	$165,073	$125,000	$125,000	$0	0.00%
331300 - TECHNICAL MAINTENANCE	$411,190	$187,678	$330,957	$335,800	$335,800	$0	0.00%
332000 - MAINTENANCE CONTRACTS	$909,965	$911,407	$1,000,422	$1,094,559	$1,094,877	$318	0.03%
332200 - COPIER MAINTENANCE	$1,826	$359	$0	$0	$0	$0	0.00%
333000 - D P SOFTWARE SUPPORT	$308,139	$475,664	$362,647	$525,000	$530,616	$5,616	1.07%
342000 - IN-LIEU-OF TRANSPORTATION	$40,041	$37,836	$54,236	$39,000	$39,000	$0	0.00%
343000 - TRANS SERVICE BY CONTRACT	$2,309,645	$1,871,576	$1,629,468	$2,294,000	$2,294,000	$0	0.00%
360000 - ADVERTISING	$2,360	$14,406	$14,962	$16,429	$20,929	$4,500	27.39%
361200 - ROBOTICS/TEAM COACHING	$5,500	$5,500	$0	$0	$0	$0	0.00%
510100 - ELECTRICITY	$6,796,204	$6,459,969	$6,160,363	$6,579,000	$6,834,000	$255,000	3.88%
510200 - FUEL OIL/GAS	$2,843,455	$1,836,986	$1,564,730	$2,300,000	$2,300,000	$0	0.00%
510300 - WATER/SEWAGE FEES	$777,629	$906,915	$882,713	$980,000	$1,058,000	$78,000	7.96%
520100 - POSTAGE	$42,338	$39,819	$20,357	$49,900	$49,900	$0	0.00%
520200 - UPS SERVICE	$2,439	$1,383	$2,701	$1,769	$1,769	$0	0.00%
520300 - TELEPHONE	$63,352	$62,265	$95,216	$80,453	$80,713	$260	0.32%
520400 - DATA COMMUNICATION LINES	$394,220	$253,465	$253,897	$200,200	$200,200	$0	0.00%
520500 - SITE CONNECTIONS	$99,555	$66,952	$0	$0	$0	$0	0.00%
530000 - FIRE & LIABILITY INS	$365,973	$366,671	$355,042	$430,739	$430,739	$0	0.00%
530200 - UNEMPLOYMENT COMP INS	$332,228	$10,913	$16,875	$29,012	$29,012	$0	0.00%
530900 - FLEET INSURANCE	$100,238	$109,294	$108,730	$108,822	$112,000	$3,178	2.92%
540100 - LEASE/RENTALS	$463,657	$521,488	$503,102	$532,279	$534,719	$2,440	0.46%
550000 - TRAVEL	$122,562	$137,975	$138,554	$176,249	$182,549	$6,300	3.57%
580000 - MISCELLANEOUS	$1,400	$0	$0	$10,000	$10,000	$0	0.00%
580100 - DUES/LICENSES	$36,670	$37,255	$44,845	$45,269	$44,957	($312)	-0.69%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
580600 - SUBSCRIPTIONS/JOURNALS	$0	$1,690	$1,345	$1,900	$1,900	$0	0.00%
580700 - MISC. FEES/CHARGES	$264,781	$0	$11,614	$0	$0	$0	0.00%
581000 - MEMBERSHIPS (PROGRAMS)	$18,106	$20,870	$21,256	$18,799	$18,799	$0	0.00%
581100 - MEMBERSHIPS (DIVISION)	$24,827	$27,890	$36,391	$34,500	$42,627	$8,127	23.56%
600000 - MATERIALS & SUPPLIES	$2,692,488	$3,364,349	$3,669,594	$2,892,295	$2,980,791	$88,495	3.06%
600100 - OFFICE SUPPLIES	$169,372	$234,156	$336,603	$253,830	$255,294	$1,464	0.58%
600200 - TEXTBOOKS	$615,907	$2,823,617	$5,391,894	$155,319	$155,319	$0	0.00%
600400 - MEDICAL & DENTAL SUPPLIES	$107,731	$85,388	$112,165	$145,642	$144,447	($1,195)	-0.82%
600500 - CUSTODIAL SUPPLIES	$624,580	$639,021	$823,973	$640,000	$640,000	$0	0.00%
600600 - AGRICULTURAL SUPPLIES	$19,690	$28,678	$33,455	$40,000	$40,000	$0	0.00%
600700 - BUILDING SUPPLIES	$360,462	$697,056	$1,322,496	$406,000	$474,750	$68,750	16.93%
600800 - GASOLINE/OIL/LUBRICANTS	$2,290,800	$2,036,985	$1,615,162	$2,455,765	$2,525,765	$70,000	2.85%
600900 - REPAIR PARTS/SUPPLIES	$814,937	$751,404	$680,246	$787,000	$787,000	$0	0.00%
601100 - LIBRARY BOOKS & SUPPLIES	$139,793	$113,989	$142,188	$121,850	$191,419	$69,569	57.09%
601200 - OTHER OPERATING SUPPLIES	$45,467	$42,188	$48,031	$25,162	$28,162	$3,000	11.92%
601400 - ATHLETIC SUPPLIES	$91,434	$56,262	$129,539	$105,200	$105,200	$0	0.00%
601500 - COMPUTER SUPPL/SOFTWARE	$2,600,178	$5,412,140	$5,526,541	$5,816,991	$4,786,335	($1,030,656)	-17.72%
601600 - TESTING MATERIALS	$180,582	$183,784	$179,550	$180,000	$187,000	$7,000	3.89%
601700 - UNIFORMS	$17,416	$79,193	$29,455	$28,000	$28,000	$0	0.00%
601800 - SAFETY SUPPLIES	$542	$57,407	$33,685	$35,000	$35,000	$0	0.00%
601900 - OTHER EXPENSES FOR BOARD	$28	$8,195	$3,792	$5,250	$5,250	$0	0.00%
602400 - TECHNOLOGY SUPPLIES	$273,519	$173,916	$307,225	$230,000	$230,000	$0	0.00%
603400 - ASSISTIVE TECHNOLOGY	$107,990	$13,140	$29,643	$105,000	$157,105	$52,105	49.62%
603500 - COMPUTER SOFTWARE	$626,202	$649,296	$1,267,768	$597,395	$1,018,587	$421,192	70.50%
603600 - COMPUTER SUPPLIES	$201,918	$185,758	$279,756	$186,251	$193,251	$7,000	3.76%
604100 - SCHOOL SUPPORT SUPPLIES	$110,290	$78,297	$87,201	$500	$500	$0	0.00%
604200 - PARENT EDUCATION SUPPLIES	$235	$0	$0	$0	$0	$0	0.00%
604500 - BAND SUPPLIES	$64,375	$54,769	$64,049	$69,600	$94,600	$25,000	35.92%
604600 - ACADEMIC ACTIVITIES SUPP	$35,386	$28,764	$39,894	$39,000	$39,000	$0	0.00%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
606000 - FOOD	$63,921	$66,670	$88,384	$31,300	$31,300	$0	0.00%
609200 - EMPLOYEE RECOGNITION PROG	$17,916	$16,843	$20,942	$19,500	$19,500	$0	0.00%
609300 - INSTRUCT PROGRAM SUPPLIES	$9,859	$13,947	$6,342	$14,900	$14,900	$0	0.00%
609500 - GUIDANCE SUPPLIES	$10,157	$20,855	$31,207	$19,000	$44,000	$25,000	131.58%
609900 - MAINTENANCE SUPPLIES	$0	$10,575	$0	$0	$0	$0	0.00%
610000 - STRINGS PROGRAM SUPPLIES	$50,607	$47,959	$52,292	$69,600	$69,600	$0	0.00%
610100 - TESTING SUPPLIES	$2,978	$8,596	$4,546	$16,309	$16,309	$0	0.00%
610200 - SUPPLEMENTAL MATERIALS	$43,184	$41,381	$48,296	$196,545	$193,853	($2,692)	-1.37%
610400 - CHORUS PROGRAM	$25,161	$20,577	$28,722	$36,000	$36,000	$0	0.00%
615000 - REIMBURSEMENT-FACILTY USE	$20,009	$51,450	$33,757	$102,795	$102,795	$0	0.00%
615100 - ATHLETIC TRAINER SUPPLIES	$12,257	$10,784	$12,419	$12,500	$12,500	$0	0.00%
615200 - TRAINING MATERIALS	$820	$1,076	$5,490	$1,000	$6,000	$5,000	500.00%
615700 - FURNISHINGS-NEW UNDER 5K	$82,991	$39,850	$28,210	$0	$0	$0	0.00%
615800 - FURNISHINGS-REPL-UNDER 5K	$42,190	$7,691	$119,300	$143,000	$143,000	$0	0.00%
630000 - INSTR. SUPPLEMENTAL MAT.	$224,039	$241,387	$0	$0	$0	$0	0.00%
630100 - TECH MAINT/UPGRADES	$79,426	$107,379	$0	$0	$0	$0	0.00%
630200 - SUM/NEW STUDENT ORIENT	$1,422	$1,712	$0	$0	$0	$0	0.00%
630300 - SUMMER ENRICHMENT	$2,291	$5,328	$0	$0	$0	$0	0.00%
650000 - DONATIONS-SPECIAL PROGRAM	$6,765	$9,823	$21,569	$25,050	$25,050	$0	0.00%
673000 - INTER AGENCY	$140,334	$76,896	$0	$0	$0	$0	0.00%
810000 - REPLACEMENT EQUIPMENT	$120,231	$29,179	$429,348	$42,954	$42,954	$0	0.00%
811000 - REPLACEMENT-TECH HARDWARE	$1,524,507	$15,799	$2,289,065	$0	$0	$0	0.00%
820000 - NEW EQUIPMENT	$213,363	$99,531	$449,336	$32,500	$32,500	$0	0.00%
910100 - PRINCIPAL - BONDS	$21,798,041	$21,208,388	$22,821,927	$25,658,596	$28,797,441	$3,138,845	12.23%
920100 - INTEREST - BONDS	$6,845,960	$7,176,288	$8,164,567	$8,981,326	$9,781,635	$800,309	8.91%
980000 - FUND TRANSFER-INTRA	$3,147,755	$3,176,554	$7,179,427	$0	$0	$0	0.00%
999500 - OFFSET UNAWARDED OTHER FUND	$0	$0	$0	$0	$800,000	$800,000	100.00%

Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change
999600 - OFFSET UNAWARDED STATE FUND	$0	$0	$0	$70,000	$60,000	($10,000)	-14.29%
999700 - OFFSET UNAWARDED FED FUND	$0	$0	$0	$525,000	$525,000	$0	0.00%
Grand Total	**$351,492,644**	**$372,058,179**	**$401,137,146**	**$392,137,663**	**$422,231,827**	**$30,094,164**	**7.67%**

Combined School Operating Funds (1000, 2000, 4000 and 5000) Allocation of Positions (FTE) by Fund/Object

Object Code	Object Description	Fund 1000	Fund 2000	Fund 4000	Fund 5000	Grand Total
111000	COMP OF DIRECTORS				23.0	20.0
111100	COMP OF BOARD MEMBERS				7.0	7.0
111200	COMP OF SUPERINTENDENT				1.0	1.0
111300	COMP OF ASST SUPTS				5.0	4.0
111600	RECERTIFICATION SPCLST				1.0	1.0
111700	SPECIALISTS				12.0	10.0
111800	ACTIVITIES PERSONNEL				5.0	5.0
112100	COMP OF TEACHERS	10.0	10.0		1,920.9	1,917.9
112300	COMP OF COORDINATOR			1.0	27.0	17.0
112600	COMP OF PRINCIPALS		1.0		31.0	32.0
112700	COMP OF ASS'T PRINCIPALS				46.0	43.0
113000	COMP-PROF SUPV PERSONNEL				11.0	11.0
113100	COMP OF SCHOOL NURSES				35.0	35.0
113200	COMP OF PSYCHOLOGISTS				13.0	11.5
113400	COMP OF SOCIAL WORKERS				36.0	35.8
113500	SUPERVISOR				8.0	8.0
113600	SUPERVISOR - MAINTENANCE				3.0	2.0
113900	COMP OF THERAPISTS				13.0	14.0
114000	COMP-TECHNICAL PERSONNEL				57.0	27.0
114100	COMP OF TEACHER ASS'TS				607.1	616.2
114200	COMP-HEALTH/SAFETY OFFICE				11.0	10.0
114700	EDUCATIONAL DIAGNOSTICIAN				9.0	6.5
114800	CLINICAL ASSISTANTS				5.0	5.0
115000	COMP OF CLERICAL STAFF		1.0	1.0	149.0	152.0
116100	COMP OF MAINT EMPLOYEES				62.1	62.3
117000	DRIVER PAY				324.0	325.0
119100	COMP OF CUSTODIANS				91.1	83.5
134000	COMP OF BUS AIDES				85.0	73.0
Grand Total		**10.0**	**12.0**	**2.0**	**3,598.2**	**3,622.2**

Budget Overview (All Funds)

Spotsylvania County Public Schools is the 12th largest school division in the Commonwealth of Virginia with 32 schools and centers providing instructional programming for students. The division is funded by a combination of state, local and federal funds. The General Assembly approves a budget annually which funds programs in these categories:

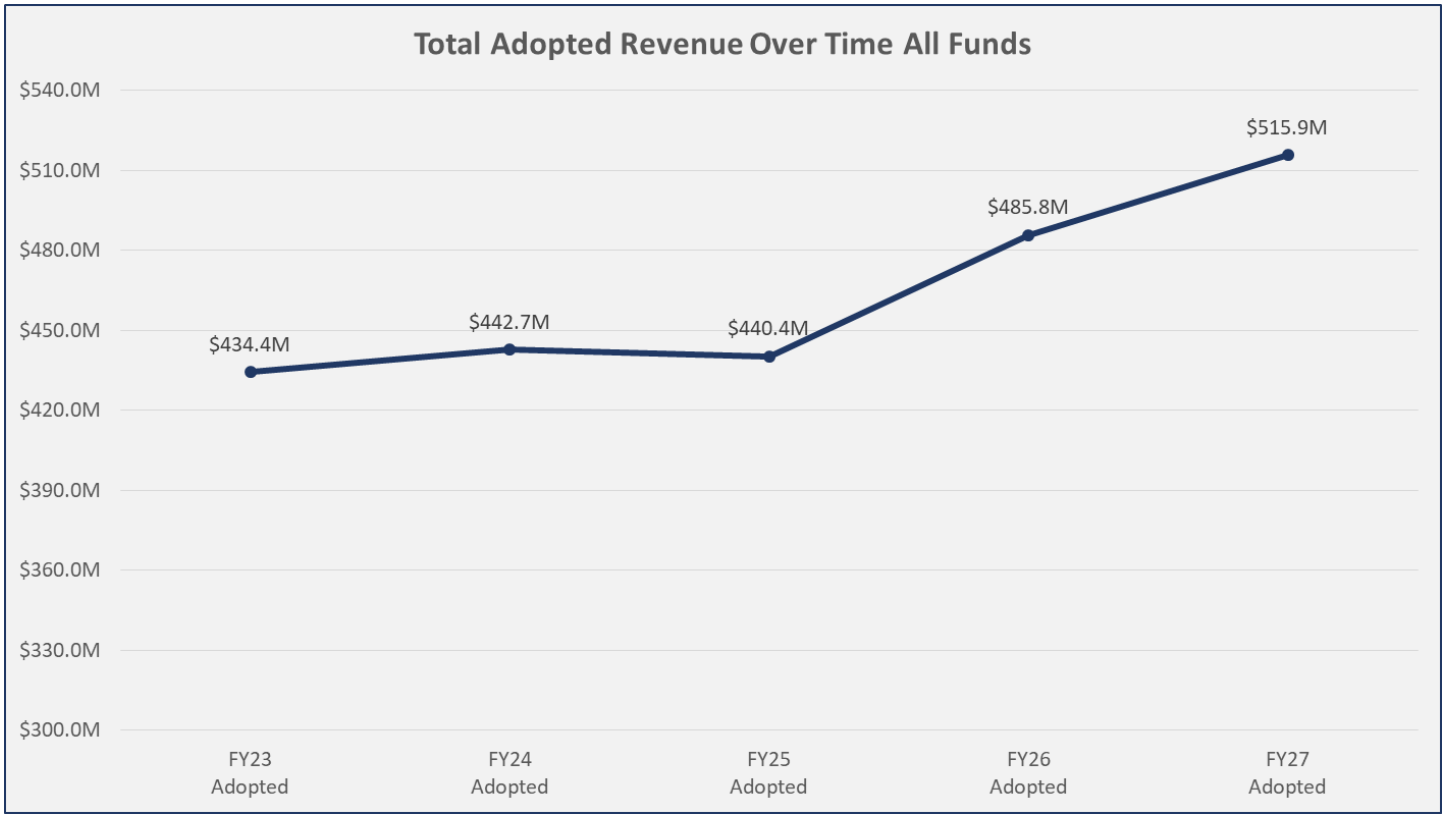
- Standards of Quality (SOQ) programs such as Basic Aid, Sales Tax, Special Ed, VRS, Textbooks, Remedial Summer school, English Learners
- Incentive programs such as Commonwealth Governor's School, Technology, Preschool, Compensation Supplements
- Categorical programs such as Adult Education, School Lunch, Special Education Homebound and State-Operated programs
- Lottery-funded programs such as Early Reading Intervention, K-3 Primary Class Size Reduction, Algebra Readiness, Infrastructure and Operations

The State Code of Virginia requires localities to provide a share of funding to public school divisions so that the divisions can maintain educational programs that meet the Commonwealth's Standards of Quality (SOQ). Direct Aid provided to school divisions is allocated primarily on a per pupil basis. One key formula-driven State funding component is the Local Composite Index (LCI). The LCI determines a locality's ability to pay education costs fundamental to the commonwealth's Standards of Quality (SOQ). The LCI is calculated using three indicators of a locality's ability-to-pay: (1) true value of real property, (2) adjusted gross income and (3) taxable retail sales. Each locality's index is adjusted to maintain an overall statewide local share of 45 percent and an overall state share of 55 percent. Spotsylvania County Public Schools' LCI for fiscal years 2027-2029 is 37.83% this is an increase of 0.81% over the prior biennium LCI. The division's LCI has fluctuated from 2014 to 2027. When the LCI increases, state funding declines with the expectation of increased ability to pay from the locality.

Local Composite Index (LCI) Trends		
Biennium	**Locality Share**	**State Share**
2012-2014	33.26%	66.74%
2014-2016	35.55%	64.45%
2016-2018	36.17%	63.83%
2018-2020	36.27%	63.73%
2020-2022	37.22%	62.78%
2022-2024	36.61%	63.39%
2024-2026	37.02%	62.98%
2026-2028	37.83%	62.17%

While public education is primarily a state and local responsibility, the school division does receive financial assistance from the federal government in support of specific federal initiatives and mandates.

The FY 2027 School Board's Adopted Budget is $515.9 million, a net increase of $30.0 million or a 6.2% net increase from the FY 2026 Adopted Budget.



The SCPS Strategic Plan continues to guide our path toward continuous improvement. Annually, we align our budget and resources to ensure all students hard work, accountability, and effort leads to excellence while providing each student with equal access to high-quality learning opportunity that prepares them for future success.

To achieve this, we must prioritize investments in three key areas:

- Our Staff: Our employees are the key to our success. It is vital to reward their loyalty and excellence amidst growing industry demands and staffing shortages.
- Academic Achievement: Elevated state and federal accountability standards require dedicated resources to continuously improve student outcomes.
- Operations & Infrastructure: Robust funding is critical to operate our 32+ facilities and safely transport students across Spotsylvania's expansive geographical area.

The FY 2027 Adopted Budget was built with a focus on these priorities and, in summary, includes the following:

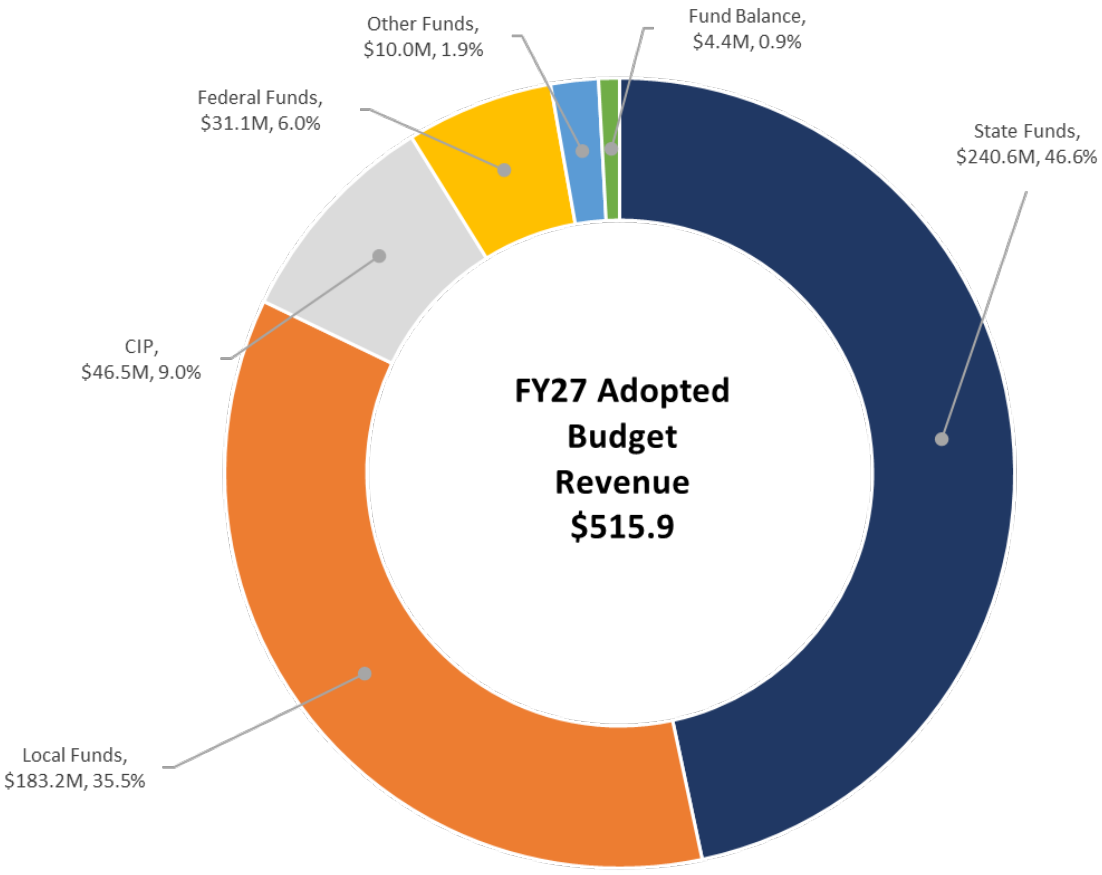
- Compensation adjustments to provide 2.7% COLA (cost of living adjustment all staff) plus 0.5% COLA for all employees – FY 2026 payback
- One step for employees on the teacher pay scales, paraeducator scale, principals, and assistant principal scales
- 2.7% COLA for non-licensed staff and non-admin staff plus 0.5% COLA – FY 2026 payback
- 2% COLA adjustment for employees on administrative scales (Principal & Assistant Principal, Supervisor & Above) plus 0.5% COLA – FY 2026 payback
- 2% Merit for non-teacher, non paraeducators, non-school admin contracted employees
- Market adjustments for the following contracted groups: Bus Driver Leads and Bus Aides

Additionally, 67.5 new FTEs for instructional and student support positions as a response to state and federal mandates and our changing demographics in the area of

- Special Education (12)
- Middle School Interventionists (3.5)
- Principal Apprentice (3)
- CTE Teachers (3)
- Sped Diagnosticians (3)
- School Counselors (1)
- Psychologists (2)
- Content Coordinator (1)
- SMS FACS Teacher (1)
- Executive Director for Elementary Schools (1)
- Coordinator of Professional Learning (1)
- Custodians (8)
- Bus Aides (12)
- Compliance Specialist (1)
- HR Staffing Specialists (2)
- MHS CTE teacher (1)
- CTE Workbased Learning Coordinator (1) – Title IV
- Instructional Support Specialists (2) – Title I
- EL Coach (1) – Title III
- MS Behavioral Interventionists (7) – Security Grant
- RJDC Art Teacher – State Grant

Revenue Highlights (All Funds)

The FY 2027 School Board's Adopted Revenue Budget (All Funds) is $515.9 million, representing an increase of $30.0 million, or 6.2%, over the FY 2026 Adopted Budget. Total revenue is comprised of seven distinct sources: State Sales Tax, Other State Revenue, Federal Revenue, Spotsylvania County Local Revenue, Other Revenue, Loans and Bonds Revenue, and Fund Balance. State and Local funding remain the primary revenue drivers for Spotsylvania County Public Schools. Notably, for the past three fiscal years, the State has not finalized its budget prior to the School Board's budget adoption. In FY 2026, the final State budget allocated an additional $6.1 million, which was subsequently incorporated into the division's revised budget. For FY 2027, the division anticipates a potential $3.3 million in additional state funding once the State budget is fully adopted; any necessary adjustments will be addressed during the upcoming fiscal year. Local funding increased by $12.3 million for FY 2027, marking another substantial investment following last year's historic, decade-high increase. Conversely, funding from Loans and Bonds for Capital Improvement projects decreased slightly by $0.6 million, reflecting scheduled adjustments across various SCPS projects.



*Values may not sum exactly due to rounding.

State Revenue

The combined State Sales Tax and other State Funds totals $240.6 million, which represents 46.6% of the total budget. This is a total net increase of $18.1 million or 8.2% from FY 2026 to FY 2027. In FY 2026 an additional $6.1 million in State funds were allocated after the school budget was adopted. State Sales tax made up $1.0 million of the net increase in FY 2027.

Local Revenue

Local Funds total $183.2 million, which represents 35.5% of the total budget. This is a net increase of $12.3 million or 7.2% from FY 2026 to FY 2027. Working collaboratively with the County Board of Supervisors, the School Board and division staff identified a need for additional funding to maintain staffing levels and remain competitive. This targeted investment builds upon last year's record-setting growth, which marked the largest local funding increase in a decade.

Federal Revenue

Federal funds total $31.1 million, which represents 6.0% of the total budget. This is a net increase of $.8 million or 2.5% from FY 2026 to FY 2027. This increase is projected based on federal grant funding anticipated to be added in FY 2027.

Other Revenue

Other revenues total $10.0 million, which represents 1.9% of the total budget. This is a net decrease of $.4 million or 4.2% from FY 2026 to FY 2027. The decrease in other revenues is to align with projections and anticipated other grant funding for FY 2027.

Loans and Bonds Revenue (CIP)

Loans and bonds revenue fund capital improvement projects and total $46.5 million, which represents 9.0% of the total budget. This is a net decrease of $.6 million or 1.4% from FY 2026 to FY 2027. This change is primarily associated with the 2021 Bond Referendum and timelines of various division-wide projects taking place in FY 2026.

Fund Balance

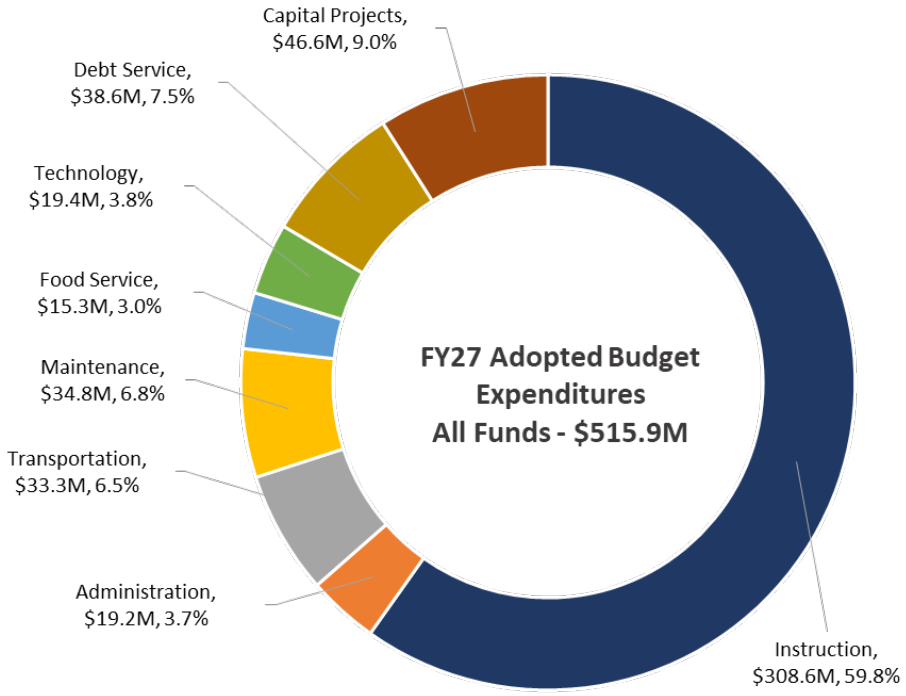
Fund Balance is specific to Fund 3000 - Food Service. The budgeted Food Service Fund Balance is $4.4 million, which represents 0.9% of the total budget. This is a net decrease of $.01 million or 1.7% from FY 2026 to FY 2027. The decrease in Fund Balance is tied to the replacement plan of cafeteria equipment across the school division.

Expenditure Highlights (All Funds)

The FY 2027 School Board's Adopted Expenditure Budget (All Funds) is $515.9 million, an increase of $30.0 million or a 6.2% above the FY 2026 Adopted Budget. The Adopted Budget includes the eight state-prescribed expenditure categories: instruction, administration/attendance & health, transportation, maintenance, food service, capital projects, technology, and debt service. These classification help track spending in different areas of school operations.

To navigate a highly competitive regional hiring market, the division is aggressively focusing its resources on recruitment and retention. The FY 2027 expenditure budget channels significant funding into enhanced employee compensation, directly addressing the rising costs of attracting top-tier talent. Because personnel costs constitute the core of the division's operations, these compensation adjustments are the primary catalyst driving the budget increase for FY 2027, reflecting a steadfast commitment to supporting the educators and staff who serve our students daily.

Expenditures by State Category



*Values may not sum exactly due to rounding.

Instruction

The Instruction category includes the activities and departments that deal directly with students and learning. SCPS includes the following functions as part of the Instruction category; Classroom Instruction, Guidance Services, School Social Worker Services, Homebound, Improvement of Instruction, Guidance Services, Testing Services, Media Services, Academic Services, Instruction Support Services, and Office of the Principal. The adopted Instruction expenditure budget is $308.6 million or 59.8% of the total budget, which reflects a net increase of $19.5 million or 6.7%. In addition to the 3.2% cost of living (COLA) compensation increase the teachers and paraeducators will receive one additional step. Non licensed employees will receive 3.2% COLA increase and 2% merit. Principals and assistant principals will receive 2.5% COLA and step increases. The FY 2027 budget includes an additional 40.5 FTEs in the Instruction category to address

State and Federal mandates and improvements in our students' overall wellbeing.

Administration/Attendance & Health

The Administration/Attendance & Health category includes the activities and departments concerned with establishing and administering policy for the division along with all activities related to the physical and mental health services. SCPS includes the following functions as part of the Administration/Attendance & Health category; Board Services, Executive Administrative Serves, Public Information, Human Resources, Fiscal Services, Purchasing, Health Services, and Psychological Services. The adopted Administration/Attendance & Health expenditure budget is $19.2 million or 3.7% of the total budget which reflects a net increase of $2.1 million or 12.2%. This increase is tied to multiple factors such as the 6 new FTEs adopted in FY 2027, and other expenditure like 3.2% cost of living increase for employees, 2% merit increase for non-teaching contracted staff, new HR RapBak software, and software cyclical increases and increase to Health Insurance costs.

Transportation

The Transportation category provides for transportation services for students to and from and school and other school based activities. SCPS includes the following functions as part of the Transportation category; Transportation Management & Direction, Vehicle Operation Services, Vehicle Maintenance Services. The adopted Transportation expenditure budget is $33.3 million or 6.5% of the total budget, which reflects a net increase of $1.4 million or 4.4%. The FY 2027 budget increase includes 12 new Bus Aides FTEs as well as 3.2 % cost of living increase for employees, 2% merit increase for non-teaching contracted staff, market adjustment of Bus Aides salary scales to align with competitive surrounding locations. Additionally, the adopted budget included increases to funding for both the new driver bonus and the transportation perfect attendance bonus.

Maintenance

The Maintenance category provides for activities and services related to the keeping up of facilities, to include environmental, structural, equipment, grounds, and building safety. SCPS includes the following functions as part of the Maintenance category; Maintenance Management & Direction, Building Services, Ground Services, Equipment Services, and Vehicle Services. The adopted Maintenance expenditure budget is $34.8 million or 6.8% of the total budget, which reflects a net increase of $1.5 million or 4.6%. In addition to the 3.2% cost of living compensation increase, maintenance department staff will receive 2% merit increase. In FY 2027 maintenance category will see an increase of 8 new FTEs in the Custodial team as well as an increase in funding for on call schedules in the supplemental pay area.

Food Service

The Food Service category provides for all nutrition and meals for students and staff. SCPS includes the following functions as part of the Food Service Category; Food Service and Food Service Maintenance. The adopted Food Service expenditure budget is $15.3 million or 3.0% of the total budget, which reflects a net decrease of $1.0 million or 7.3%. This due to the increase of the fees related to the food service vendor provider.

Technology

The Technology category provides for all network infrastructure, hardware and software management, and classroom technology development/implementation. In addition, the department maintains and manages all division data warehouses, student information system and provides all data for administration and State/Federal reporting. SCPS includes the following functions as part of the Technology category; Technology – Classroom, Technology – Instruction Support, Technology – Administration, Technology Transportation, Technology – Maintenance. The adopted Technology expenditure budget is $19.4 million or 3.8% of the total budget, which reflects a net increase of $1.6 million or 9.2% which directly ties to salary increase for employees in technology areas, as well as cyclical contract increases of technology software.

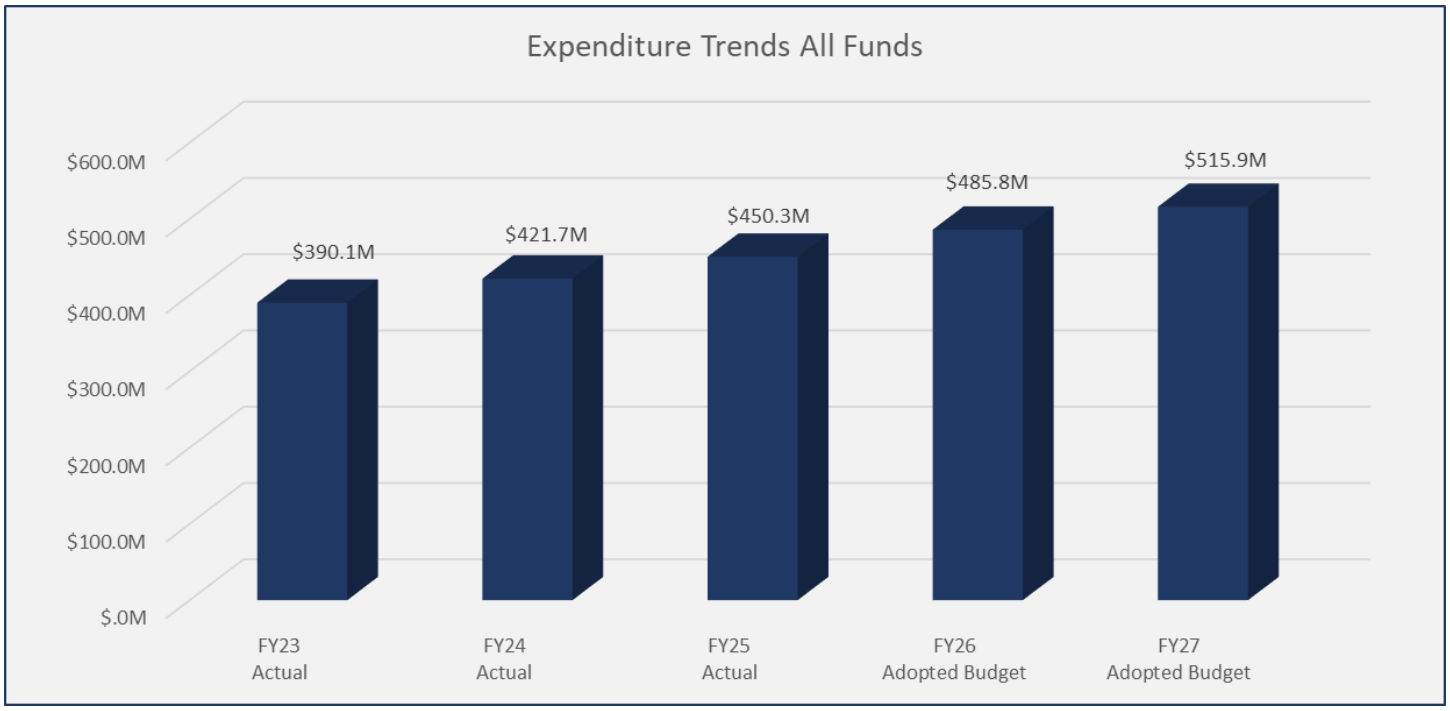
Debt Service

The Debt Service category provides for all principal and interest payments that are related to the funding of capital projects that have been financed on loans and bonds. The adopted budget for Debt Service is $38.6 million or 7.5% of the total budget, which is a net increase of $3.9 million or 11.4%. The division's increased capital improvement budget directly ties to the changes in the debt service expenditures.

Capital Projects

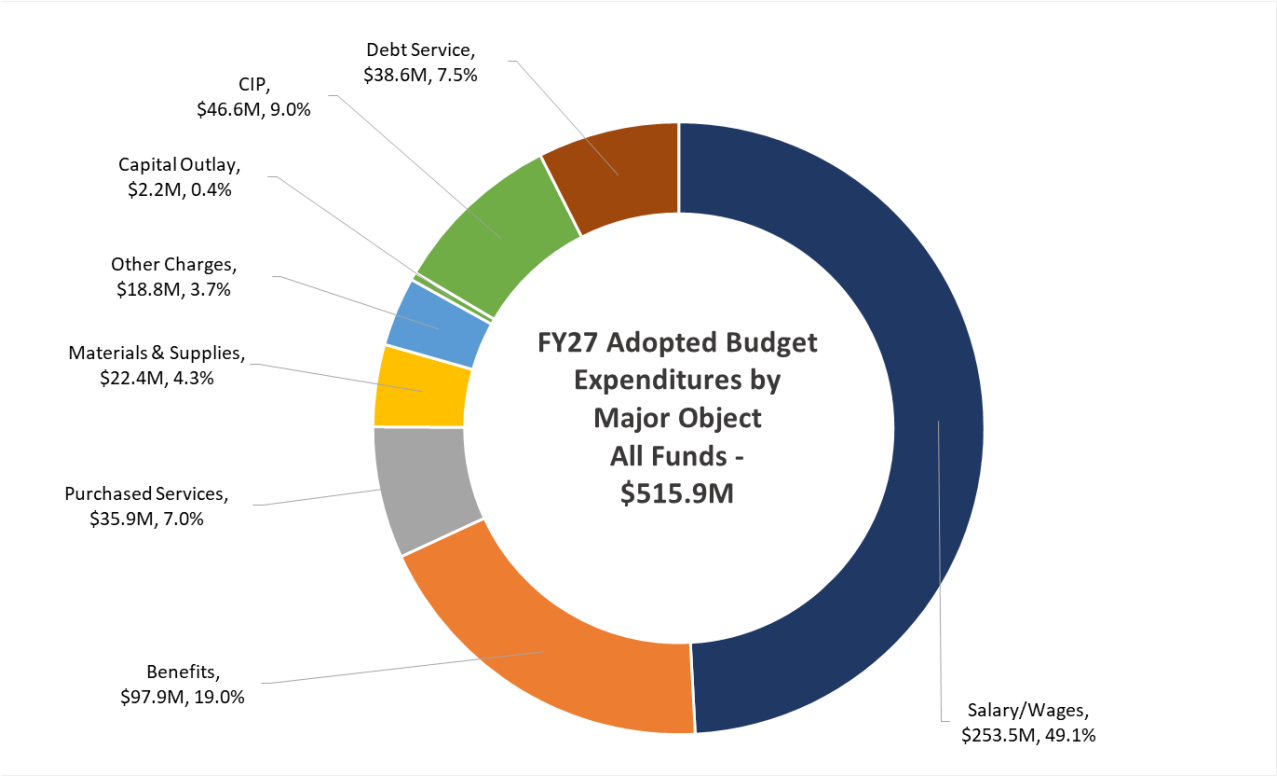
The Capital Projects category provides for capital maintenance, capital technology, and capital transportation projects. The adopted Capital Projects budget is $46.6 million or 9.0% of the total budget, which reflects a net decrease of $1.0 million or 2.3%. This increase is directly related to the 2021 approved Bond Referendum funding for major facility enhancements and timeline of projects in the approved CIP plan.

Driven by the strategic plan, the division's financial decisions ensure resources are used efficiently and responsibly to maximize public education funding.



Expenditures by Major Object

Reporting expenditures is further categorized into eight major objects; salaries/wages, employee benefits, purchased services, other charges, materials and supplies, capital outlay, capital improvement plan, and debt service.



*Values may not sum exactly due to rounding.

Salaries/Wages

The adopted salaries/wages expenditure budget is $253.5 million, a net increase of $22.3 million or 9.7%. The FY 2027 adopted budget reflects a net increase of 67.5 FTEs. The increase in FTEs is to meet State and Federal mandated standards and to address operational critical needs. Salaries/Wages comprise 49.1% of the total budget. The average salary increase in FY 2027 was 7.9% for employee on teacher scales and 5.2% for employees on support scales. The increase in FTEs reflects grant related FTE changes incorporated into FY27 budget. The FTE changes included in the FY 2027 adopted budget are as follows:

Description	***FTE***
SPED Autism Teachers (State & Federal Mandate)	*4.0*
SPED Autism Paraeducators (State & Federal Mandate)	*8.0*
SPED Diagnosticians	*3.0*
School Counselor	1.0
Psychologist	2.0
Content Coordinator	1.0
MS VLA Interventionists	3.5
CTE Teachers	4.0
SMS FACS Teacher	1.0
Bus Aides	12.0
Custodians	8.0

Description	***FTE***
T & L Coordinator of Professional Learning	1.0
Executive Director for Elementary Schools	1.0
Compliance Specialist	1.0
Principal Apprentice	3.0
HR Staffing Specialists	2.0
CTE WorkBased Learning Coordinator – Title IV	1.0
Instructional Support Specialist – Title I	2.0
EL Coach – Title III	1.0
MS Behavioral Interventionist – Security Grant	7.0
RJDC Art Teacher – State Grant	1.0
FY 2027 Adopted Budget Additional FTEs	**67.5**

Between FY 2008 and FY 2014—at the height of the Great Recession—the division eliminated 297 full-time equivalent (FTE) positions. In the subsequent years, SCPS began a gradual restoration of these roles. While approximately 110 net FTE positions were reduced through natural attrition, more than 50% of the total reductions were achieved through a voluntary Early Retirement Incentive Program (ERIP), effective across FY 2009, FY 2010, FY 2011, and FY 2016.

SCPS has strategically restored and added positions to comply with state mandates, support educational objectives, enhance safety and security, and address critical administrative functions. Demonstrating this commitment to student outcomes and well-being, the division has added 332 new instructional and student-centric positions since FY 2023.

FY23 Adopted FTEs	**FY24 Adopted FTEs**	**FY25 Adopted FTEs**	**FY26 Adopted FTEs**	**FY27 Adopted FTEs**
3,484.0	3,621.5	3,587.0	3,710.0	3,817.5

Note: Midyear school board approved FTE changes will impact the following year's projected FTE total. Those midyear approved FTEs are included in the Adopted numbers.

Salary Investment Trends

Fiscal Year	FY23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Adopted	FY27 Adopted
Salary Adjustments	5% pay increase for Teachers & Support Staff Plus, Teacher Pay Scale Modernization (All Teachers received a step and scale were modified to address distance between grades) 5% pay increase for Administrators Mandated minimum wage increases plus for Hourly Employees whose rates are already above minimum wage a 5% increase ESSER Tiered Bonus based on eligibility ranging from $500-$1,000 (approved during FY23 not as part of the adopted budget) Paid in November	4% COLA increase + One Step for Staff on Teacher Scales 5% pay increase for contracted Support Staff & Administrators Retention initiative (one time) $500 full time contracted Staff and $250 for non-contracted/hourly Employees. *In alignment with State Directed Compensation changes the Retention initiative was converted to a 2% midyear pay increase for contracted staff in January 2024.* Market Adjustment for staff on teacher pay scale hired after June 30, 2014, will receive one additional step (Year 1 of 3)	2% COLA increase + One Step for Staff on Teacher Scales 4% pay increase for contracted Paraeducators 3% pay increase for all other contracted Support Staff & Administrators Substitute and Hourly Rate Increase *After budget adoption the State provided funding for a $1,000 Retention bonus for contracted staff issued on 6/30/2025	2.5% COLA increase + One Step for Staff on Teacher Scales + Teacher Scale Modernization 2.5% COLA increase + One Step for contracted Paraeducators 2.5% COLA increase + 2% Merit increase for all other contracted staff Principals, Assistant Principals, and Maintenance Staff received market adjustments Substitute and Hourly Rate Increase of 2.5%	3.2% COLA increase + One Step for Staff on Teacher Scales + Teacher Scale Modernization 3.2% COLA increase + One Step for contracted Paraeducators 2.5% COLA increase + 2% Merit increase for non-based administrators supervisor and above 2.5% COLA increase + One Step – Principals & Assistant Principals 3.2% COLA increase + 2% Merit increase for non-teacher, non-para and non-administrator staff Bus Aide market adjustments Substitute and Hourly Rate Increase of 3.2%

Employee Benefits

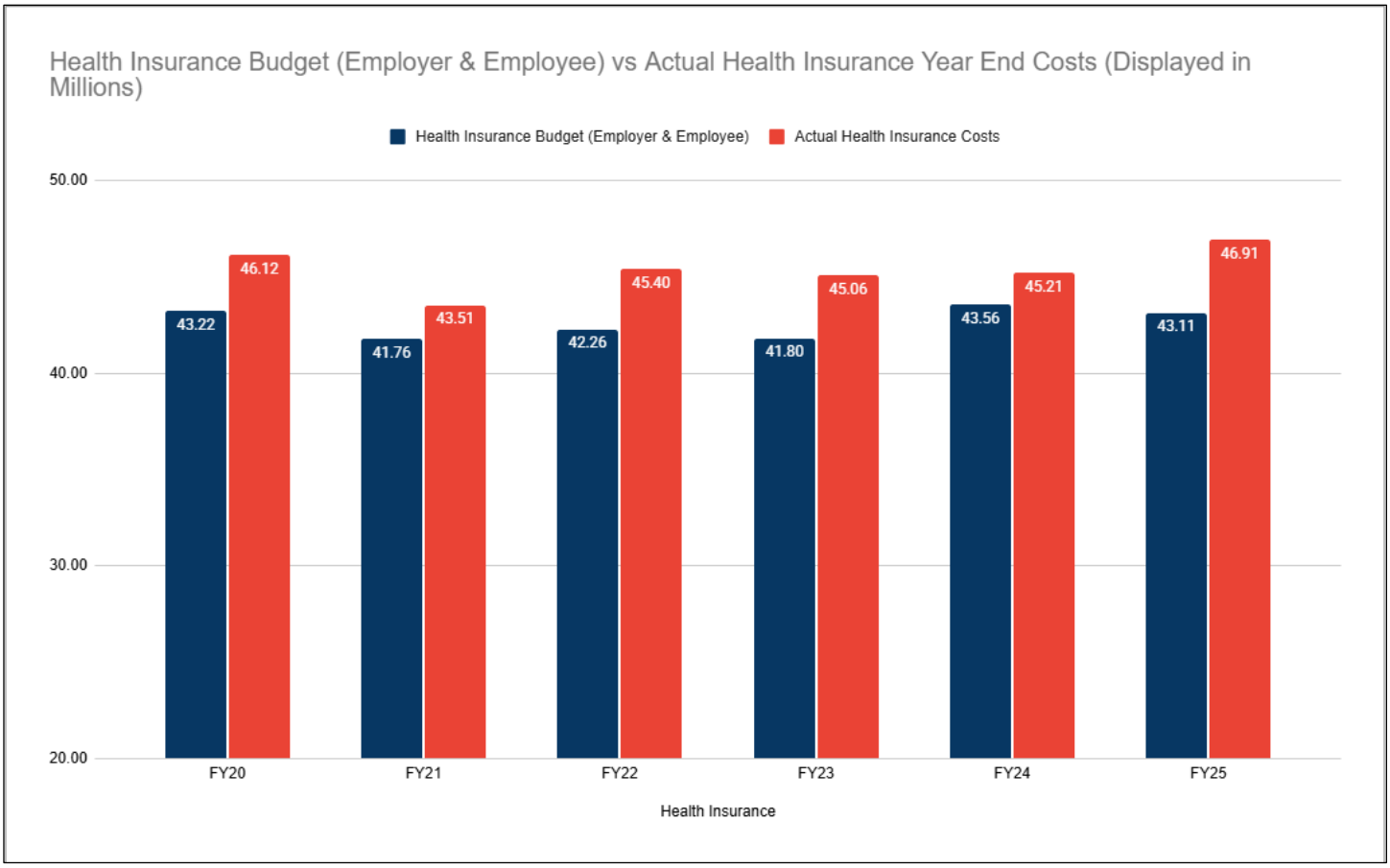
The adopted benefits expenditure budget is $97.9 million, which reflects an increase of $4.4 million or 4.7%. The benefits expenditure budget consists of health and dental insurance, FICA, VRS benefits, group life, disability, retiree benefits and worker's compensation. In FY 2027 VRS Rate has been decreased by 2%, however Health Insurance Rates have been increased by 3.5% on employee rate and 20% on employer rates to reflect the increasing cost of health insurance claims. Employee Benefit trend data is reflected in the table below:

Description	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
VRS (Professional Group)	**21.62%** (16.62% Paid by employer, 5.00% paid by employee)	**21.62%** (16.62% Paid by employer, 5.00% paid by employee)	**19.21%** (14.21% Paid by employer, 5.00% paid by employee)	**19.21%** (14.21% Paid by employer, 5.00% paid by employee)	**17.20%** (12.20% Paid by employer, 5.00% paid by employee)
VRS Rate (Non- Professional Group)	**11.52%** (6.52% Paid by employer, 5.00% paid by employee)	**11.52%** (6.52% Paid by employer, 5.00% paid by employee)	**10.03%** (5.03% Paid by employer, 5.00% paid by employee)	**10.03%** (5.03% Paid by employer, 5.00% paid by employee)	**8.25%** (3.25% Paid by employer, 5.00% paid by employee)
Health Insurance Rate Increases*	No Increases	No Increase	Plan Design Changes KeyCare Expanded 10% Employee Rate Increase KeyCare 500 and High Deductible Savings Plan converting to Anthem HealthKeepers Network Employer Rate increase of 5% for All Plans	No Increase	Plan Design Changes with KeyCare Expanded Employee Rate increase by 3.5% on all plans Employer Rate increase by 20% for All Plans
Group Life Insurance Rate	**1.34%** (Paid by employer)	**1.34%** (Paid by employer)	**1.18%** (Paid by employer)	**1.18%** (Paid by employer)	**1.34%** (Paid by employer)
Retiree Healthcare Credit	1.21%	1.21%	1.21%	1.21%	0.88%

Comprehensive healthcare coverage remains a cornerstone of the school division's total employee compensation package, vital for recruiting and retaining top talent. However, managing these benefits presents a substantial fiscal challenge, with rising healthcare costs serving as a significant financial driver of the budget. In response, more than $46.0 million has been allocated to healthcare costs, and mitigating these rising expenses remains a major priority for the division.

To proactively address these cost pressures, the division implemented strategic health insurance plan changes in FY 2025 and FY 2027. These updates were designed to control costs while still providing school employees with multiple flexible options tailored to meet their individual and family health plan needs. Looking ahead, future budgets must continue to manage potential cost increases and ensure the health insurance reserve maintains adequate funding to absorb unanticipated future claims. For a detailed breakdown the FY 2027 health insurance rate sheet is provided in the Informational Section of this budget book.

Overall, for the FY 2027 Adopted Budget, salaries/wages and employee benefits comprise 68.1% or $351.4 million of the total budget.



Purchased Services

The Purchased Services expenditure budget is $35.9 million, which reflects an increase of $.8 million or 2.2%. This object code primarily consists of services acquired from outside sources on a fee basis or fixed income contract basis. The increase is attributed to base budget adjustments to address contractual obligations in areas of special education, maintenance, and technology. Purchased services comprise 7.0% of the overall total budget.

Other Charges

The Other Charges expenditure budget is $18.8 million, which reflects an increase of $1.2million or 6.8%. The FY 2027 increase is directly attributable to base budget adjustments to meet actual expenditures. Other charges comprise 3.7% of the overall total budget.

Materials and Supplies

The Materials and Supplies expenditure budget is $22.4 million, which reflects a decrease of $.7 million or 2.9%. This object code includes articles or commodities that are consumed or materially altered when used and minor equipment that is not capitalized, including any equipment costing less than $5,000. The FY 2027 decrease is attributable to a drop in expected e-rate revenue and expenditures for FY 2027. Materials and supplies comprise 4.3% of the overall total budget.

Capital Outlay

The Capital Outlay expenditure budget is $2.2 million, which reflects a decrease of $.8 million or 28.2%. This category includes outlays that result in the acquisition of or additions to capitalized assets costing $5,000 or more. This decrease is primarily due to the Food Service replacement equipment plan in FY 2027. Capital outlay comprises 0.4% of the overall

total budget.

Capital Improvement Plan (CIP)

The Capital Improvement Plan expenditure budget is $46.6 million, which reflects a decrease of $1.1 million or 2.3%. The CIP is based on division capital maintenance, technology, and transportation projects and timing of these projects drives the FY 2027 budget. The CIP comprises 9.0% of the overall total budget.

Debt Service

The Debt Service budget is $38.6 million, which is an increase of $3.9 million or 11.4%. This net increase is due to 2021 bond issuances for the FY 2027 CIP. Debt service comprises 7.5% of the overall total budget.

In summary, resources are strategically targeted to provide employee salary increases, ensuring the division can attract and retain the talent needed to serve an increasingly diverse student population. Additionally, this targeted approach preserves the budget capacity required to fund contractual obligations and other critical programmatic needs.



Figure 30: Courthouse Road ES Career Day

FY 2027 Adopted Budget Investment Summary

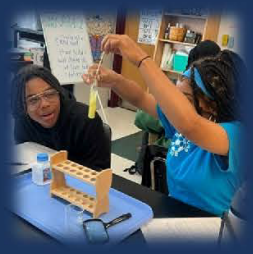
The FY 2027 Adopted Budget builds directly on the progress established last year. Developed with invaluable input from students, parents, school board members, and community members, this plan represents our collective voices. Every dollar has been carefully evaluated and prioritized to meet our division's most critical needs.



SPOTSYLVANIA COUNTY PUBLIC SCHOOLS

FY 2027 Adopted Budget Summary











Our FY 2027 Budget reflects the input and collaboration of our staff, board members, parents, students, and community. Through your feedback, we identified, prioritized, and planned for the most significant needs facing the school division, with a primary focus on investing in high-quality teachers and staff. Building on the strong foundation established in FY 2026, we continue to strengthen our momentum in strategically positioning SCPS to retain and attract highly qualified educators and staff while continuing to provide the highest quality education for our students.

The resulting FY 2027 All Funds Adopted Budget delivers a balanced and targeted spending plan designed to put students first and support every learner, every day.

Workforce Investments Highlights:

- Teachers: 3.2% COLA + 1 Step + Teacher Scale Modernization
- Paraeducators: 3.2% COLA + 1 Step
- Principals /Assistant Principals: 2.5% COLA + 1 Step
- Supervisors & Above: 2.5% COLA + 2% Merit
- All other contracted staff: 3.2% COLA + 2% Merit
- Bus Aides & Activity Directors Scale Modernization
- Chiefs : 2.5% COLA

All Fund Summary

Fund Description	Adopted Budget	% of Budget
Governor's School	$1.3M	0.3%
Detention Center	$1.4M	0.3%
Food Service	$17.5M	3.4%
Regional Adult Ed	$1.5M	0.3%
Operating Fund	$418.0M	81.0%
Grant Fund	$21.6M	4.2%
Textbook Fund	$3.7M	0.7%
Capital Projects	$46.6M	9.0%
Fleet Service	$4.2M	0.8%
Total	**$515.9M**	**100.0%**

Revenues (All Funds)	Adopted Budget	% of Budget
State Funds	$240.6M	46.6%
Local Funds	$183.2M	35.5%
Loans & Bonds	$46.5M	9.0%
Federal Funds	$31.1M	6.0%
Other Funds	$10.0M	1.9%
Fund Balance	$4.4M	0.9%
Total	**$515.9M**	**100.0%**

Non-Grant Related Additional FTEs

FTEs by Area	Additional FTEs
Instruction	28.5
Administration	6
Transportation	12
Maintenance	8
Total	**54.5**

Expenditures (All Funds)	Adopted Budget	% of Budget
Instruction	$308.6M	59.8%
Administration	$19.2M	3.7%
Transportation	$33.3M	6.5%
Maintenance	$34.8M	6.8%
Food Service	$15.3M	3.0%
Capital Projects	$46.6M	9.0%
Technology	$19.4M	3.8%
Debt Service	$38.6M	7.5%
Total	**$515.9M**	**100.0%**

Expenditures (All Funds)	Adopted Budget	% of Budget
Salaries/Wages	$253.5M	49.1%
Employee Benefits	$97.9M	19.0%
Purchased Services	$35.9M	7.0%
Other Charges	$18.8M	3.7%
Materials & Supplies	$22.4M	4.3%
Capital Outlay	$2.2M	0.4%
Debt Service	$38.6M	7.5%
CIP	$46.6M	9.0%
Total	**$515.9M**	**100.0%**

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Strategic Plan Pillars & Budget Investment Summary
Funds 1000, 2000, 4000, 5000



Funds 1000, 2000, 4000, 5000

With a $20.4M year-over-year investment, the FY 2027 Adopted Budget empowers Spotsylvania Public Schools to expand student learning, drive growth, and champion academic excellence.

FY 2027 Adopted Budget Changes from Prior Year
Funds 1000, 2000, 4000, 5000

Strategic Plan Pillars	Description	FY27 Adopted Amount	Adopted FTE
FY 2027 Investments			
A - SOQ /State & Federal Requirements			
Pillar 1	**SPED -4** Elementary Autism teachers . **8** special education paras will be needed to support 4 new Autism classrooms	$0.65M	12.0
Subtotal	***A - SOQ /State & Federal Requirements***	***$0.65M***	***12.0***

Strategic Plan Pillars	Description	FY27 Adopted Amount	Adopted FTE
B - Key Critical Improvements			
Pillar 1	SPED Diagnosticians/Department Chairs	$0.33M	3.0
Pillar 3	School Counselors	$0.10M	1.0
Pillar 3	SPED Division -wide Specialized Student Support Positions Psychologist	$0.25M	2.0
Pillar 4	Content Coordinator	$0.12M	1.0
Pillar 1	MS VLA Interventionists	$0.28M	3.5
Pillar 1	CTE Teachers (Welding, Culinary, Health Science)	$0.24M	3.0
Pillar 1	MS - SMS - Teacher - SMS FACS teachers.	$0.08M	1.0
Subtotal	***B - Key Critical Improvements***	***$1.39M***	***14.5***

Strategic Plan Pillars	Description	FY27 Adopted Amount	Adopted FTE
C - Compliance Adjustments and Organizational Improvements			
Pillar 4	Admin - Executive Director of Elementary School	$0.22M	1.0
Pillar 4	Legal Services - Compliance Specialist	$0.00M	1.0
Pillar 4	T & L - Coordinator of Professional Learning	$0.12M	1.0
Pillar 4	T & L - supplemental pay funding	$0.02M	
Pillar 4	T & L - additional funds to suport Teacher EDGE.	$0.02M	
Pillar 4	CTE - Affiliation dues for the FFA.	$0.01M	
Pillar 3	Mental Health & Wellness - Attendance Liaisons - hourly employees	$0.22M	
Pillar 3	Marching Band Allocation Increase for insturments $5000 x HS	$0.03M	
Pillar 3	Marching Band additional Stipend - Assistant + 1 x HS at $2,300 per stipend	$0.01M	
Subtotal	***C - Compliance Adjustments and Organizational Improvements***	***$0.65M***	***3.0***

Strategic Plan Pillars	Description	FY27 Adopted Amount	Adopted FTE
E - Workforce Investments			
Pillar 4	2.7% COLA for all - estimated - net of state funding ($4M) - estimated (2% COLA - Supervisor & Above)	$7.56M	
Pillar 4	0.5% COLA for all - FY26 holdback COLA at adoption level - funded with additional State $ - $1.3M		
Pillar 4	Steps for Employees on Teacher Scales, Steps for Paraeducators, Steps for P & APs - estimated	$3.54M	
Pillar 4	2% Merit for non- teacher, non-para, non school admin contracted employees - estimated	$1.23M	
Pillar 4	Teacher Scale Modernization - adjustment of steps distribution - estimated	$4.24M	
Pillar 4	Stipends for Clinic Backups ($1,000 at each school)	$0.03M	
Pillar 4	HS Activity Directors - adjust to put on correct steps on the salary scales - market adjustment	$0.03M	
Pillar 4	HS Girls Wrestling Coach 1 per HS and Assistant Coach - 2 per HS	$0.04M	
Subtotal	**E - Workforce Investments**	**$16.66M**	**0.0**

Strategic Plan Pillars	Description	FY27 Adopted Amount	Adopted FTE
F - School Maintenance, Transportation, Health, Safety/Security			
Pillar 4	Transportation - Convert Hourly Bus Attendants to 5 hr Contracted Bus Attendants (Incremental Costs)	$0.07M	12.0
Pillar 4	Transportation - converting Lead Drivers from 10 months to 12 months contracts	$0.15M	0.0
Pillar 3	Custodians - Contracted Positions - Funding frozen awaiting additional state funding	$0.00M	8.0
Pillar 4	Maintenance - Supplemental Pay for the Department Head of Custodial.	$0.03M	
Pillar 4	Transportation - Bus Aides Scale Modernization	$0.30M	
Subtotal	**F - School Maintenance, Transportation, Health, Safety/Security**	**$0.54M**	**20.0**

Strategic Plan Pillars	Description	FY27 Adopted Amount	Adopted FTE
G - Technology, Business, Other Areas			
Pillar 2	HR - Principal apprenticeship program - 3 FTEs (1 FTE at MS, HS, ES)	$0.33M	3.0
Pillar 4	HR - HR Staffing Specialists (TEC1 Scale	$0.08M	2.0
Pillar 2	Rap Bak Program - Phased approach - HR Background Software	$0.06M	
Subtotal	**G - Technology, Business, Other Areas**	**$0.48M**	**5.0**
	Funds 1000, 2000, 4000, and 5000 Subtotal FY27 Investement Summary	**$20.37M**	**54.5**

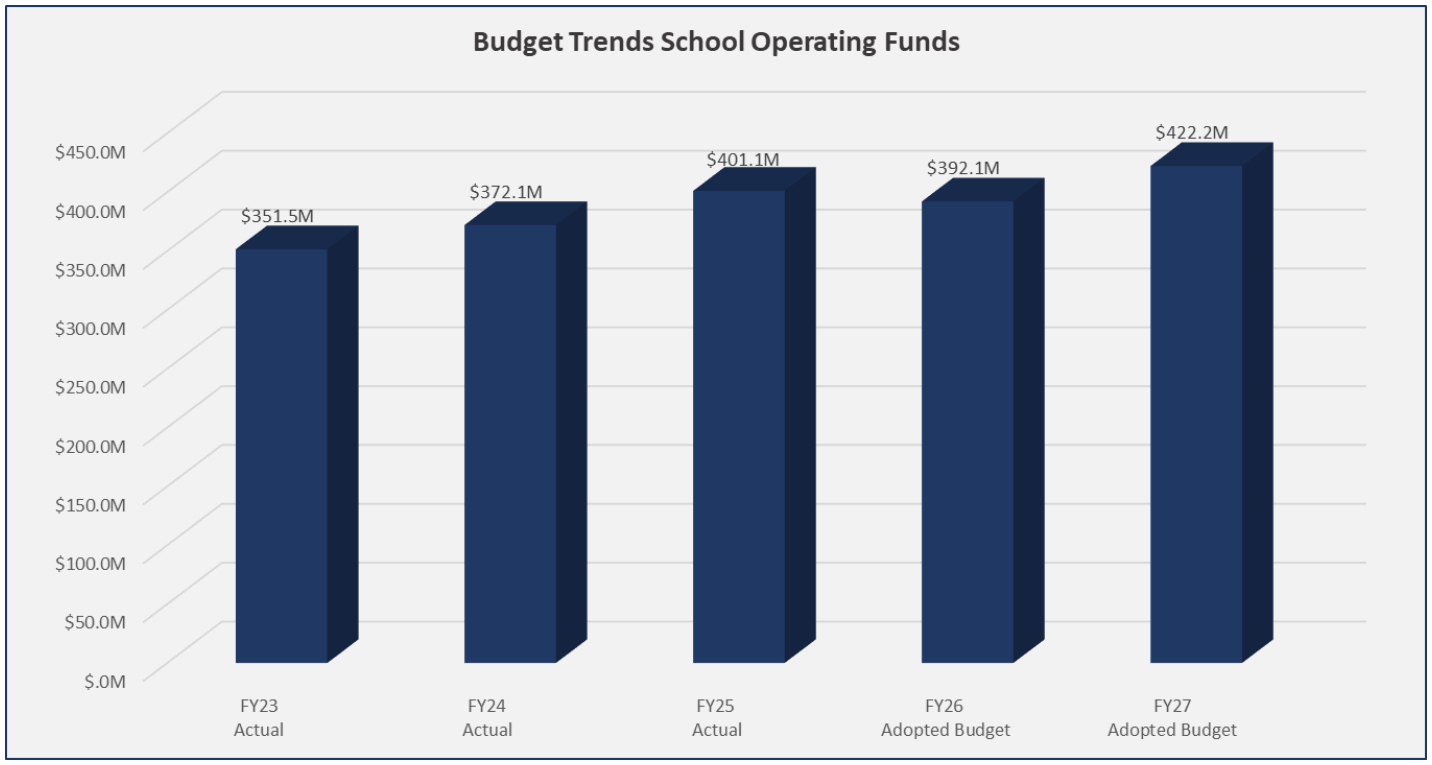
Please note that after the adoption of the FY 2027 Budget and before the printing of this book the School Board approved additional Grant Related (Fund 5400) Restricted FTEs that are included in the final count of Adopted FTEs for FY 2027 Budget. The 54.5 FTEs were new FTEs at the time of adoptions without the additional Grant related positions. Final Count of new FTEs is 67.5 FTEs.

Key Factors Affecting Budget Development

The initial key factors affecting budget development are generally those that will influence budgeting for baseline costs before consideration of new initiatives. Budget development is influenced in the early stages of the process not only by the projected cost of ongoing commitments and needs, but also by the projection of various sources of revenues for the coming year as well as possibly by anticipated changing needs of students. Additionally, the School Board and the division's Strategic Plan guide all budget decisions.

Operating Budget (Funds 1000, 2000, 4000, and 5000)

The FY 2027 School Board's Adopted Budget for Funds 1000, 2000, 4000, and 5000 is $422.2 million (the local governing body considers these Combined School Operating Funds).



- **Revenue Growth:** The FY 2027 operating budget revenue is projected to increase by 7.7% ($30.1 million) over the FY 2026 adopted budget. State revenue will increase by $18.0 million (8.3%) in this first year of the biennium, driven in part by an expected $1.0 million (2.8%) increase in state sales tax. The county's general fund transfer will provide a net increase of $12.1 million (7.2%), which is specifically targeted to support FY 2027 Cost of Living Adjustments (COLA). The local revenue increase is due to anticipated increase in local revenue from sales and personal taxes. Following the separation of grants into a designated fund in FY 2026, a slight increase in federal revenue is attributed to additional funding in the Adult Education Fund (Fund 4000). Conversely, other revenue sources are projected to decrease by $10,000 (0.33%) due to fee adjustments and downward-trending historical revenue streams.
- **The Local Composite Index:** The Local Composite Index determines a school division's ability to pay education costs fundamental to Virginia's Standards of Quality (SOQ). It is calculated using three local ability-to-pay indicators: 1) true value of real property (weighted 50%), 2) adjusted gross income (weighted 40%), and 3) taxable

retail sales (weighted 10%). Each locality's index is adjusted to maintain an overall statewide local share of 45% and a state share of 55%. Spotsylvania County Public Schools' local composite index has hovered between 36% and 37% for the past four biennia, increasing slightly from 0.3702 for the 2024–2026 biennium to 0.3782 for the current 2027–2029 biennium.

- **Student Membership & Projections:** Projected student membership drives staffing allocations and operating budgets for the division's 32 schools and instructional staff. Fall membership as of September 30, 2025, was 23,718 (excluding Pre-K). While this represents a decrease in total enrollment, shifting student demographics and intensifying student needs still require additional positions to maintain mandated student-to-teacher ratios and meet other state and federal compliance metrics. An Average Daily Membership (ADM) projection of 23,180 for March 31, 2026, was utilized to estimate FY 2027 state revenues.
- **Staffing & Standards of Quality (SOQ):** Funding for the SOQ requires minimum student-to-staff ratios for specific position types across Virginia school divisions. This budget ensures full compliance through the addition of special education teachers and paraeducators. Additionally, to meet evolving student needs, the FY 2027 budget includes funding for additional psychologists, counselors, CTE teachers, content coordinators, middle school reading interventionists, diagnosticians, and apprentice principals.
- **Class Size Reduction:** Full participation in the state's K-3 Class Size Reduction incentive program remains fully funded and staffed to meet all state requirements for FY 2027.
- **Budget Allocations:** Instruction continues to receive the vast majority of operating budget funding at 68.1%. The remaining funds are allocated as follows: debt services (9.1%), operations and maintenance (7.4%), transportation (6.9%), administration/attendance and health (4.3%), and technology (4.2%).
- **Virginia Retirement System (VRS) Rates:** The VRS professional rate is decreasing by 2% from FY 2026 and is set at 12.20%. The non-professional employer rate will also decrease for the next two years, holding at 3.25%.
- **Health Insurance Investments:** The School Board will maintain significant contributions toward employee and retiree health insurance in FY 2027. The FY 2027 budget accounts for a 3.5% increase in employee rates and a 20% increase in employer rates. Continued long-term investment will be necessary as health insurance claims exceeding budgeted amounts continue to pressure the division's budget.
- **Debt Service:** Budgeted debt service represents a significant portion of the adopted budget at 9.1% of the total operating budget. These funds support major renovations, critical maintenance, technology replacements, and bus fleet expansions or replacements. For FY 2027, debt service has increased by $3.9 million (11.4%).

Other Funds (Funds 3000, 5400, 5900, 6000 and 7000)

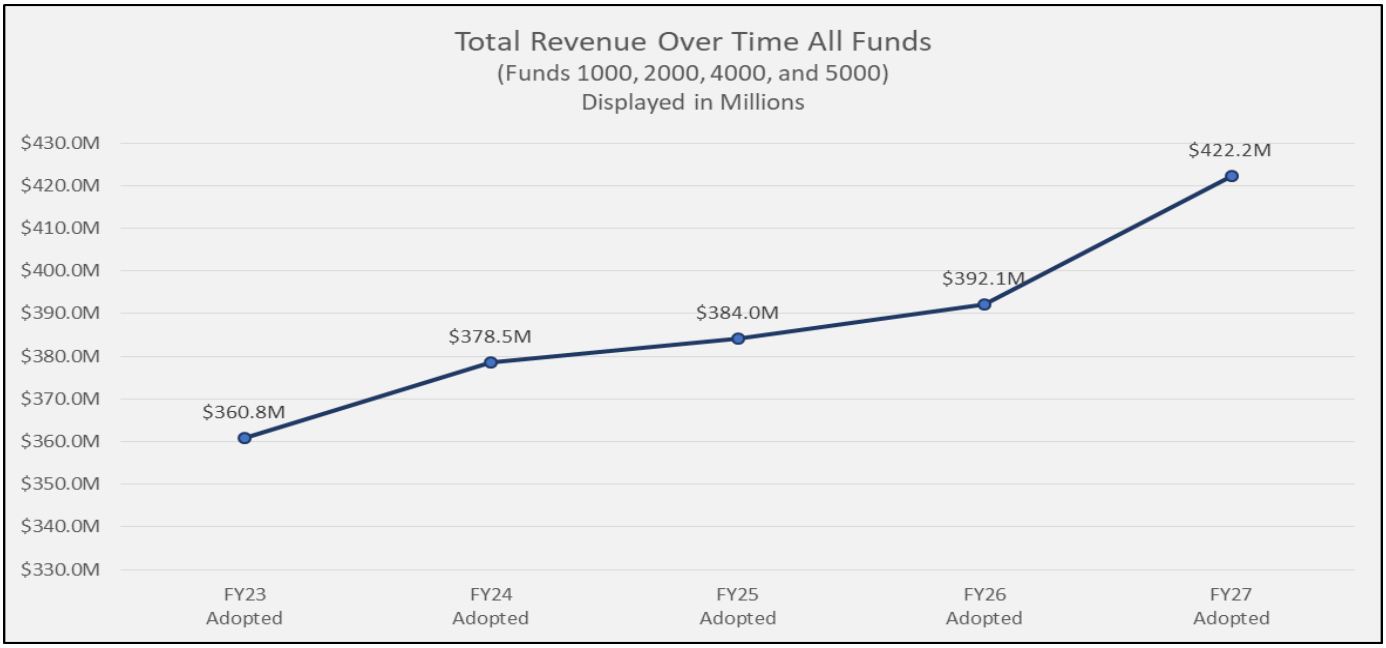
- **The food services fund (3000)** reflects an increase in revenue of $.1 million or 0.8%. This is directly related to the division's participation in the federally funding Community Eligibility Provision (CEP) program.
- The **grant fund (5400)** only houses restricted Federally, State, or local Grant Funded projects and it reflects an increase of $.7 million or 3.6% from FY 2026. This growth is associated with expected federal, state or local restricted grants.
- The **textbook fund (5900)** is fund is dedicated to curriculum/textbook purchasing and is funded by restricted state funds and local match funding. This fund total is $3.7 million and reflects a slight dip of $.01 million since adopted FY 2026.
- The **capital projects fund (6000)** includes a decrease of $1.1 million or 2.3%. The decrease is associated with the approved capital projects plan and the timing of planned projects in FY 2027.
- The **Fleet Services fund (7000)** reflects an increase of $0.2 million or 5.0% attributable to an increase in service rates due to parts/tires/equipment costs being impacted by inflation and COLA increases of Fleet employees.

Significant Trends, Initiatives and Challenges

The ongoing national staffing shortage continues to impact the recruitment and retention of teachers and support staff. Building on the strong foundation established in FY 2026, this year's budget sustains strategic investments in compensation to ensure the division remains competitive. Our priority is twofold: aggressively recruiting top-tier talent and investing in our current workforce to retain highly qualified educators and staff.

As of the publication of this document, the General Assembly's budget includes funding for the state share of an average 2% compensation increase for FY 2027. Going beyond this baseline, the School Board has adopted a budget that features additional COLA increases and merit pays for our support staff. Furthermore, targeted salary adjustments designed to alleviate pay compression issues for employees on the teacher, bus attendant, and activity director pay scales. Moreover, significant fiscal investments were required to absorb rising healthcare costs, supporting both employer and employee contributions toward our self-funded health insurance plan.

Combined School Operating Funds Budget Trends



The school operating fund (Funds 1000, 2000, 4000, and 5000 combined) has increased 17.0% since FY 2023. This includes federal pandemic funding which allowed SCPS to add critical supports during the height of the pandemic. In FY 2025 the federal funding was reduced by the federal pandemic funding of $8.8 million. State resources have continued to increase steadily, representing primarily the state share of the cost of the Standards of Quality. This revenue source together with sales tax has increased about 30% over the period. Historically local government revenue to the school division has declined. The local government provided about $6 million in one-time funding for FY 2023 (that has since been deemed ongoing) and another $10 million of recurring funding for FY 2024. FY 2025 local funding increased by $6.0 million including debt services. However, starting in FY 2026 local Board of Supervisors have invested into Spotsylvania County Schools which represented largest increases in a decade. In FY 2027 local revenue increase by $12.1 million. The net local increase shown for FY 2027 is directly related to the increase in the debt service as well as funding to address salary increases, market adjustments, and teacher salary modernizations to remain competitive in the current job market.

Three Year Forecast (All Funds)

A multi-year financial forecasts is a tool that can provide ongoing projections beyond the annual budget and assist in developing impactful budget plans based on the community's future funding priorities. The FY 2028-2030 three-year forecast included here provides conservative estimates for ongoing costs such as continued response to state and federal mandates, operationalizing current grant funded programs, increasing benefit costs and other costs such as utilities. In this three-year forecast, revenues are not expected to keep pace with the projected baseline expenditures. Strategic conversations and planning will be necessary to determine how the projected needs can be supported with projected revenue streams in future years. A plan developed through this process should be the topic for strategic discussions and analysis over time to determine adjustments to projected revenues and projected expenditures to continue to support a balanced budget during the annual budget development process.

Objective of the Three-Year Forecast – to project the future costs of:

- maintaining core instructional programs and services;
- providing quality services to almost 24,000 students;
- addressing inflationary costs impacting school purchasing for goods and services;
- debt service related to completion of all critical capital projects identified in the current Capital Improvement Plan.

The three-year cost of meeting these objectives has been calculated using the following assumptions with the understanding that this is simply a general projection for planning purposes and that there may be some factors that are not predictable at this time. It is important to note that the assumptions used in this forecast will be re-evaluated annually.

Long-Range Budget Assumptions

Revenue

- ADM changes are based on division enrollment projections and are minimal in FY 2028, FY 2029 and FY 2030.
- State aid is adjusted 4% in the first year of the biennium (FY 2027 and FY 2029) and 2% in the second year (FY 2028 and 2030). Projected state aid does not include funding for potential initiatives such as future salary increases or new/expanded programs.
- Sales tax is projected at a 2% increase in each successive year.
- Federal funds reflect 5% annual increase for other federal grant funding for FY 2028, FY 2029, and FY 2030.
- Local transfer is assumed to increase by 3% in FY 2028, FY 2029, and FY 2030.
- Other funding streams are projected to increase by 2% in FY 2028, FY 2029, and FY 2030.
- Food services fund balance is projected to decrease by $1 million each year (FY 2028 – FY 2030) based on spend down plan.
- CIP revenues are projected from adopted Capital Improvement Plan for years FY 2028 - FY 2030. It is expected SCPS will be requesting a Bond Referendum for necessary future funding.

Expenditures

- In FY 2028 the division plans to restore all frozen positions to address growing classroom instruction needs.
- Ensure compliance with state requirements for staffing and incentive programs in which SCPS participates.
- Debt service increases are based on the FY 2027 - FY 2031 CIP Plan.

- Includes salary increases in each year in keeping with the critical need to attract and retain a high quality workforce.
- Health insurance premiums increase by 3% per year; after recognizing budget overages anticipated for FY 2026 and FY 2027.
- VRS benefit rates are projected to remain stable through FY 2030 after the rate drop in FY 2027.
- Non compensation expenditures purchased services, software, materials & supplies projected to increase by 4% year over year (primarily driven by market pricing).
- Projected inflation and market pricing are driving the need to increase the utilities and fuel budgets over the next three years.
- CIP expenditures are projected from adopted Capital Improvement Plan for years FY 2028 - FY 2030.

All Funds Three Year Forecast

Revenue Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
STATE FUNDS	$186,704,933	$203,820,959	$207,943,323	$216,204,534	$220,568,792
STATE SALES TAX	$35,807,482	$36,818,956	$37,555,335	$38,306,442	$39,072,571
FEDERAL FUNDS	$30,347,506	$31,110,483	$32,391,851	$33,822,014	$35,403,403
LOCAL FUNDS	$170,849,522	$183,153,701	$188,648,312	$194,307,761	$200,136,994
OTHER FUNDS	$10,489,635	$10,049,434	$10,259,326	$10,595,908	$10,945,896
LOANS & BONDS	$47,124,318	$46,490,097	$75,922,866	$36,742,712	$36,247,995
FUND BALANCE	$4,495,867	$4,417,458	$3,000,000	$2,000,000	$1,000,000
Grand Total	**$485,819,263**	**$515,861,088**	**$555,721,013**	**$531,979,371**	**$543,375,652**

Expenditure Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
SALARIES/WAGES	$231,194,335	$253,523,144	$261,128,838	$268,954,231	$277,014,217
EMPLOYEE BENEFITS	$93,470,497	$97,883,080	$100,819,573	$103,841,467	$106,954,033
PURCHASED SERVICES	$35,123,262	$35,886,980	$37,043,685	$38,241,083	$39,480,690
OTHER CHARGES	$17,645,217	$18,843,306	$19,839,047	$20,901,403	$21,434,149
MATERIALS & SUPPLIES	$23,050,642	$22,381,109	$23,321,069	$24,253,075	$25,801,103
CAPITAL OUTLAY	$2,993,809	$2,150,439	$851,618	$226,682	$235,749
CAPITAL IMPROVEMENT PROJECTS	$47,691,578	$46,603,954	$75,922,866	$36,742,712	$36,247,995
DEBT SERVICE	$34,649,922	$38,589,076	$39,389,076	$40,089,076	$40,089,076
Grand Total	**$485,819,263**	**$515,861,088**	**$558,315,773**	**$533,249,728**	**$547,257,013**

Projected Budget Variance	**$0**	**$0**	**($2,594,759)**	**($1,270,358)**	**($3,881,361)**

Fund 1000 Commonwelath Governor's School Three Year Projection

Revenue Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
STATE FUNDS	$0	$0	$0	$0	$0
LOCAL FUNDS	$1,311,237	$1,309,897	$1,349,194	$1,389,670	$1,431,360
Grand Total	**$1,311,237**	**$1,309,897**	**$1,349,194**	**$1,389,670**	**$1,431,360**

Expenditure Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
SALARIES/WAGES	$907,114	$955,179	$983,834	$1,013,349	$1,043,750
EMPLOYEE BENEFITS	$365,398	$315,993	$325,473	$335,237	$345,294
PURCHASED SERVICES	$0	$0	$0	$0	$0
OTHER CHARGES	$10,325	$10,325	$10,738	$11,168	$11,614
MATERIALS & SUPPLIES	$28,400	$28,400	$29,536	$30,717	$31,946
Grand Total	**$1,311,237**	**$1,309,897**	**$1,349,581**	**$1,390,471**	**$1,432,604**

Anticipated Budget Variance	**$0**	**$0**	**($387)**	**($802)**	**-$1,245**

Fund 2000 Rappahannock Juvenile Dentention Center (RJDC) Three Year Projection

Revenue Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
STATE FUNDS	$1,291,256	$1,254,067	$1,279,148	$1,330,314	$1,356,921
FEDERAL FUNDS	$134,768	$134,768	$141,506	$148,582	$156,011
Grand Total	**$1,426,024**	**$1,388,835**	**$1,420,655**	**$1,478,896**	**$1,512,931**

Expenditure Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
SALARIES/WAGES	$980,321	$985,523	$1,015,089	$1,045,541	$1,076,908
EMPLOYEE BENEFITS	$354,057	$335,730	$345,802	$359,634	$374,019
PURCHASED SERVICES	$18,711	$8,300	$8,632	$8,977	$9,336
OTHER CHARGES	$48,000	$39,400	$40,976	$42,615	$44,320
MATERIALS & SUPPLIES	$24,935	$19,882	$20,677	$21,504	$22,365
Grand Total	**$1,426,024**	**$1,388,835**	**$1,431,176**	**$1,478,272**	**$1,526,947**

Anticipated Budget Variance	**$0**	**$0**	**($10,521)**	**$624**	**($14,016)**

Fund 3000 Food Service Three Year Projection

Revenue Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
STATE FUNDS	$506,319	$420,162	$428,565	$445,708	$454,622
FEDERAL FUNDS	$10,740,000	$11,300,867	$11,700,867	$12,200,867	$12,700,867
OTHER FUNDS	$1,640,000	$1,380,000	$1,407,600	$1,435,752	$1,464,467
FUND BALANCE	$4,495,867	$4,417,458	$3,000,000	$2,000,000	$1,000,000
Grand Total	**$17,382,186**	**$17,518,487**	**$16,537,032**	**$16,082,327**	**$15,619,956**

Expenditure Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
SALARIES/WAGES	$1,132,658	$822,502	$847,177	$864,121	$881,403
EMPLOYEE BENEFITS	$589,433	$597,186	$615,101	$627,403	$639,951
PURCHASED SERVICES	$12,656,630	$13,938,704	$14,217,478	$14,501,828	$14,791,865
OTHER CHARGES	$17,750	$17,750	$18,105	$18,467	$18,836
MATERIALS & SUPPLIES	$201,486	$201,486	$205,516	$209,626	$213,819
CAPITAL OUTLAY	$2,784,229	$1,940,859	$633,655	$0	$0
Grand Total	**$17,382,186**	**$17,518,487**	**$16,537,032**	**$16,221,445**	**$16,545,874**

Anticipated Budget Variance	**$0**	**$0**	**($0)**	**($139,118)**	**($925,918)**

Fund 4000 Regional Adult Education Three Year Projection

Revenue Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
STATE FUNDS	$269,178	$269,178	$274,562	$285,544	$291,255
FEDERAL FUNDS	$1,051,618	$1,053,728	$1,106,414	$1,161,735	$1,219,822
LOCAL FUNDS	$92,930	$92,930	$95,718	$98,589	$101,547
OTHER FUNDS	$106,000	$106,000	$106,000	$106,000	$106,000
Grand Total	**$1,519,726**	**$1,521,836**	**$1,582,694**	**$1,651,868**	**$1,718,624**

Expenditure Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
SALARIES/WAGES	$775,205	$711,285	$732,623	$754,602	$777,240
EMPLOYEE BENEFITS	$94,673	$97,226	$100,143	$103,148	$106,242
PURCHASED SERVICES	$12,852	$32,486	$33,785	$35,137	$36,542
OTHER CHARGES	$566,925	$571,437	$594,294	$618,066	$642,789
MATERIALS & SUPPLIES	$70,071	$109,401	$113,777	$118,329	$123,062
Grand Total	**$1,519,726**	**$1,521,836**	**$1,574,624**	**$1,629,281**	**$1,685,875**

Anticipated Budget Variance	**$0**	**$0**	**$8,070**	**$22,587**	**$32,748**

Fund 5000 Operating Three Year Projection

Revenue Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
STATE FUNDS	$180,833,817	$197,861,816	$201,819,052	$209,891,814	$214,089,651
STATE SALES TAX	$35,807,482	$36,818,956	$37,555,335	$38,306,442	$39,072,571
FEDERAL FUNDS	$455,637	$455,637	$469,306	$483,385	$497,887
LOCAL FUNDS	$167,891,040	$179,992,150	$185,391,915	$190,953,672	$196,682,282
OTHER FUNDS	$2,892,700	$2,882,700	$2,940,354	$2,999,161	$3,059,144
Grand Total	**$387,880,676**	**$418,011,259**	**$428,175,962**	**$442,634,475**	**$453,401,535**

Expenditure Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
SALARIES/WAGES	$217,792,275	$238,545,778	$245,702,152	$253,073,216	$260,665,413
EMPLOYEE BENEFITS	$88,592,573	$92,737,783	$95,519,917	$98,385,514	$101,337,080
PURCHASED SERVICES	$19,346,668	$19,717,547	$20,506,249	$21,326,499	$22,179,559
OTHER CHARGES	$11,538,641	$12,685,722	$13,185,722	$13,685,722	$14,185,722
MATERIALS & SUPPLIES	$15,885,143	$15,659,899	$16,286,295	$16,937,746	$17,615,256
CAPITAL OUTLAY	$75,454	$75,454	$78,472	$81,611	$84,875
DEBT SERVICE	$34,649,922	$38,589,076	$39,389,076	$40,089,076	$40,089,076
Grand Total	**$387,880,676**	**$418,011,259**	**$430,667,882**	**$443,579,385**	**$456,156,981**

Anticipated Budget Variance	**$0**	**$0**	**($2,491,920)**	**($944,910)**	**($2,755,446)**

Fund 5400 Grants Three Year Projection

Revenue Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
STATE FUNDS	$1,444,329	$1,718,478	$1,752,848	$1,822,961	$1,859,421
FEDERAL FUNDS	$17,965,483	$18,165,483	$19,073,757	$20,027,445	$21,028,817
LOCAL FUNDS	$167,073	$360,859	$371,685	$382,835	$394,320
OTHER FUNDS	$1,246,305	$1,328,305	$1,354,871	$1,381,969	$1,409,608
Grand Total	**$20,823,190**	**$21,573,125**	**$22,553,161**	**$23,615,210**	**$24,692,166**

Expenditure Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
SALARIES/WAGES	$8,148,191	$9,974,580	$10,273,818	$10,582,032	$10,899,493
EMPLOYEE BENEFITS	$2,982,916	$3,293,572	$3,392,379	$3,494,150	$3,598,975
PURCHASED SERVICES	$2,823,520	$1,807,727	$1,880,036	$1,955,238	$2,033,447
OTHER CHARGES	$5,336,391	$5,391,487	$5,856,939	$6,387,801	$6,387,802
MATERIALS & SUPPLIES	$1,486,802	$1,060,389	$1,102,805	$1,146,917	$1,721,415
CAPITAL OUTLAY	$45,370	$45,370	$47,184	$49,072	$51,035
Grand Total	**$20,823,190**	**$21,573,125**	**$22,553,161**	**$23,615,210**	**$24,692,166**

Anticipated Budget Variance	**$0**	**$0**	**$0**	**$0**	**$0**

Fund 5900 Textbooks Three Year Projection

Revenue Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
STATE FUNDS	$2,360,034	$2,297,258	$2,389,148	$2,436,931	$2,534,409
LOCAL FUNDS	$1,387,242	$1,397,865	$1,439,801	$1,482,995	$1,527,485
Grand Total	**$3,747,276**	**$3,695,123**	**$3,828,949**	**$3,919,926**	**$4,061,893**

Expenditure Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
MATERIALS & SUPPLIES	$3,747,276	$3,695,123	$3,828,949	$3,919,926	$4,061,893
Grand Total	**$3,747,276**	**$3,695,123**	**$3,828,949**	**$3,919,926**	**$4,061,893**

Anticipated Budget Variance	**$0**	**$0**	**$0**	**$0**	**$0**

Fund 6000 Capital Projects Three Year Projection

Revenue Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
OTHER FUNDS	$567,260	$113,857	$0	$0	$0
LOANS & BONDS	$47,124,318	$46,490,097	$75,922,866	$36,742,712	$36,247,995
Grand Total	**$47,691,578**	**$46,603,954**	**$75,922,866**	**$36,742,712**	**$36,247,995**

Expenditure Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
CAPITAL IMPROVEMENT PROJECTS	$47,691,578	$46,603,954	$75,922,866	$36,742,712	$36,247,995
Grand Total	**$47,691,578**	**$46,603,954**	**$75,922,866**	**$36,742,712**	**$36,247,995**

Anticipated Budget Variance	**$0**	**$0**	**$0**	**$0**	**$0**

Fund 7000 Fleet Service Three Year Projection

Revenue Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
OTHER FUNDS	$4,037,370	$4,238,572	$4,450,501	$4,673,026	$4,906,677
Grand Total	**$4,037,370**	**$4,238,572**	**$4,450,501**	**$4,673,026**	**$4,906,677**

Expenditure Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
SALARIES/WAGES	$1,458,571	$1,528,296	$1,574,145	$1,621,370	$1,670,011
EMPLOYEE BENEFITS	$491,447	$505,590	$520,758	$536,380	$552,472
PURCHASED SERVICES	$264,882	$382,216	$397,504	$413,404	$429,941
OTHER CHARGES	$127,185	$127,185	$132,273	$137,564	$143,066
MATERIALS & SUPPLIES	$1,606,528	$1,606,528	$1,733,514	$1,868,309	$2,011,348
CAPITAL OUTLAY	$88,757	$88,757	$92,307	$95,999	$99,839
Grand Total	**$4,037,370**	**$4,238,572**	**$4,450,501**	**$4,673,026**	**$4,906,677**

Anticipated Budget Variance	**$0**	**$0**	**$0**	**$0**	**$0**

Combined School Operating Funds (1000, 2000, 4000, and 5000) Three Year Projection

Revenue Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
STATE FUNDS	$182,394,251	$199,385,061	$203,372,762	$211,507,673	$215,737,826
STATE SALES TAX	$35,807,482	$36,818,956	$37,555,335	$38,306,442	$39,072,571
FEDERAL FUNDS	$1,642,023	$1,644,133	$1,717,227	$1,793,702	$1,873,719
LOCAL FUNDS	$169,295,207	$181,394,977	$186,836,826	$192,441,931	$198,215,189
OTHER FUNDS	$2,998,700	$2,988,700	$3,046,354	$3,105,161	$3,165,144
Grand Total	**$392,137,663**	**$422,231,827**	**$432,528,504**	**$447,154,909**	**$458,064,449**

Expenditure Description	FY26 Adopted Budget	FY27 Adopted Budget	FY28 Projected	FY29 Projected	FY30 Projected
SALARIES/WAGES	$220,454,915	$241,197,765	$248,433,698	$255,886,709	$263,563,310
EMPLOYEE BENEFITS	$89,406,701	$93,486,733	$96,291,335	$99,183,533	$102,162,635
PURCHASED SERVICES	$19,378,231	$19,758,333	$20,548,666	$21,370,613	$22,225,437
OTHER CHARGES	$12,163,891	$13,306,884	$13,831,730	$14,357,571	$14,884,445
MATERIALS & SUPPLIES	$16,008,550	$15,817,582	$16,450,285	$17,108,297	$17,792,629
CAPITAL OUTLAY	$75,454	$75,454	$78,472	$81,611	$84,875
DEBT SERVICE	$34,649,922	$38,589,076	$39,389,076	$40,089,076	$40,089,076
Grand Total	**$392,137,663**	**$422,231,827**	**$435,023,263**	**$448,077,409**	**$460,802,408**

Projected Budget Variance	**$0**	**$0**	**($2,494,759)**	**($922,501)**	**($2,737,958)**

Fund Balance

In accordance with the following section from the State Code of Virginia, school divisions are not permitted to hold a fund balance from year to year.

22.1-91. Limitation on expenditures; penalty.
No school board shall expend or contract to expend, in any fiscal year, any sum of money in excess of the funds available for school purposes for that fiscal year without the consent of the governing body or bodies appropriating funds to the school board. Any member of a school board or any division superintendent or other school officer violating, causing to be violated or voting to violate any provision of this section shall be guilty of malfeasance in office.
Code 1950, § 22-120; 1980, c. 559.

At each year end, however, the County Board of Supervisors reserves certain balances in accounts designated for the school division and re-appropriates them in future years according to the appropriations resolution and/or other subsequent actions by the Board of Supervisors. These fund balances include a self-insurance health reserve. The use of reserves are delineated in the financial policies of the county and year end balances are included in the Annual Comprehensive Financial Reports for Spotsylvania.

To the extent food service and fleet service fund balances are expected to be available at the end of any given fiscal year, they will be budgeted in those funds in the next fiscal year's adopted budget and are appropriated by the Board of Supervisors for that budget year.

The strategic use of fund balance reserves within Food Services and Capital Projects is carefully managed to ensure long-term fiscal health and alignment with the school system's strategic mission. These restricted and assigned reserves are utilized solely for designated, approved operational expenditures and critical infrastructure projects. To maintain the highest standards of financial accountability, any allocation or expenditure of these fund balances must undergo a rigorous review process, receive formal approval from the School Board, and strictly adhere to established Board policies and purchasing guidelines. By pairing robust oversight with targeted investments, the school system ensures that these resources directly support student nutrition programs and safe learning environments.

Fund Balance Area	FY 2025 Audited Fund Balance
School Health Insurance Reserve (held by County General Fund)	$17,524,242
School Activity Funds (SAF)	$3,261,484
School Food Service	$19,375,240
School Capital Projects	$51,973,571
Fleet Service*	$199,604
Textbook Fund	$6,830,373

*Fleet Service Fund balance is noted as cash equivalents on the annual comprehensive financial reports.

Detailed information on FY 2025 Audited Fund balances can be found on the pictures below.

FY 2025 Spotsylvania County Annual Comprehensive Financial Report (selected Fund Balance sections)

Fund Balance Classification				
	General Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
Non-spendable for:				
Leases	$ 97,754	$ -	$ 271,169	$ 368,923
Total non-spendable fund balance	**$ 97,754**	**$ -**	**$ 271,169**	**$ 368,923**
Restricted for:				
Special service district transportation	$ -	$ -	$ 1,816,847	$ 1,816,847
PRTC transportation funds	-	-	7,851,360	7,851,360
Transient occupancy - tourism	1,335,733	-	-	1,335,733
Unexpended bond interest	-	5,981,098	-	5,981,098
Available bond proceeds:				
Transportation	-	18,644,561	-	18,644,561
Fire & Rescue	-	14,689,514	-	14,689,514
County facilities	-	8,661,580	-	8,661,580
Other	-	74,880	-	74,880
Grant and other contributions:				
Forfeiture & seizure - drug enforcement	1,190,791	-	-	1,190,791
Fire & rescue equipment & personnel	2,522,022	-	-	2,522,022
Opioid settlement	1,142,780	-	-	1,142,780
Other	739,960	46,616	-	786,576
Total restricted fund balance	**$ 6,931,286**	**$ 48,098,249**	**$ 9,668,207**	**$ 64,697,742**
Committed for:				
Fiscal stability reserve	$ 68,151,060	$ -	$ -	$ 68,151,060
School health insurance reserve	17,524,242	-	-	17,524,242
County OPEB reserve	19,325,528	105,634	2,244,475	21,675,637
County health insurance reserve	6,403,560	-	-	6,403,560
Future fiscal stability reserve	4,000,000	-	-	4,000,000
LOSAP Benefits	2,073,381	-	-	2,073,381
Future community center reservation	629,800	-	-	629,800
Public safety line of duty benefits	500,000	-	-	500,000
Information technology	-	9,532,962	-	9,532,962
Fire & rescue facilities, equipment & service	-	8,108,472	743,340	8,851,812
Facility maintenance & improvements	-	3,268,640	295,685	3,564,325
Transportation	-	4,076,576	9,781,018	13,857,594
Solid waste	-	8,996,601	-	8,996,601
Code compliance services	-	-	9,503,814	9,503,814
Parks & recreation	-	5,926,509	-	5,926,509
Sheriff software, equipment & vehicles	-	5,619,617	-	5,619,617
Capital projects - various other	-	3,190,882	-	3,190,882
Capital projects - future budget	-	4,443,491	-	4,443,491
Total commited fund balance:	**$ 118,607,571**	**$ 53,269,384**	**$ 22,568,332**	**$ 194,445,287**

Fund Balance Classification continued	General Fund	Capital Projects	Other Governmental Funds	Total Governmental Funds
Assigned to:				
FY25 Carryover & FY26 use of fund balance:				
Education	$ 2,480,800	$ -	$ -	$ 2,480,800
Public safety	128,326	-	-	128,326
General government	356,791	-	-	356,791
Transportation	4,050,464	-	86,742	4,137,206
Transfer to Capital Projects	15,071,685	-	-	15,071,685
Various other	2,382,169	1,082	511,828	2,895,079
Capital projects cash funding	-	-	170,000	170,000
Capital projects - future cash funding	27,540,460	-	-	27,540,460
FY26 budget reserve	5,353,855	-	-	5,353,855
Loss contingencies	2,865,000			2,865,000
Kalahari incentive	1,200,000	-	-	1,200,000
Economic opportunities reserve	2,000,000	-	-	2,000,000
Total assigned fund balance:	$ 63,429,550	$ 1,082	$ 768,570	$ 64,199,202
Unassigned*:	$ 5,000,000	$ -	$ -	$ 5,000,000
Total fund balance:	$ 194,066,161	$ 101,368,715	$ 33,276,278	$ 328,711,154

* includes $5 million in budget stabilization funds, a minimum fund balance established by the Board.

COUNTY OF SPOTSYLVANIA, VIRGINIA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Discretely Presented Component Unit - School Board

For the Year Ended June 30, 2025

Schedule C-2 - Page 1

	Operating Fund	Cafeteria Fund	Capital Projects Fund	Other Governmental Funds	Total
REVENUES					
From use of money and property	$ 224,983	$ 169,205	$ 2,848,583	$ -	$ 3,242,771
Charges for services	449,204	1,514,435	-	-	1,963,639
Contributions	-	-	-	-	-
Miscellaneous	1,933,760	394,997	6,084	-	2,334,841
Intergovernmental	241,850,494	10,738,049	2,428,970	2,355,480	257,372,993
Student activity fees and contributions	-	-	-	4,709,229	4,709,229
Payments from Primary Government	125,693,115	-	36,312,491	-	162,005,606
Total revenues	$ 370,151,556	$ 12,816,686	$ 41,596,128	$ 7,064,709	$ 431,629,079
EXPENDITURES					
Current:					
Education	$ 366,747,837	$ 14,675,616	$ -	$ 4,467,565	$ 385,891,018
Capital projects	-	-	37,899,487	-	37,899,487
Debt service:					
Right to use assets:					
Principal retirement	3,076,472	-	-	-	3,076,472
Interest and other charges	155,642	-	-	-	155,642
Total expenditures	$ 369,979,951	$ 14,675,616	$ 37,899,487	$ 4,467,565	$ 427,022,619
Excess (deficiency) of revenues over (under) expenditures	$ 171,605	$ (1,858,930)	$ 3,696,641	$ 2,597,144	$ 4,606,460
Other financing sources (uses):					
Transfers in	$ -	$ -	$ 2,704,534	$ 4,474,893	$ 7,179,427
Transfers out	(7,179,427)	-	-	-	(7,179,427)
Lease liabilities issued	-	-	-	-	-
Subscription liabilities issued	7,007,822	-	-	-	7,007,822
Total other financing sources (uses), net	$ (171,605)	$ -	$ 2,704,534	$ 4,474,893	$ 7,007,822
Net change in fund balances	$ -	$ (1,858,930)	$ 6,401,175	$ 7,072,037	$ 11,614,282
Fund balance, beginning	-	21,234,169	45,572,396	3,019,820	69,826,385
Fund balance, ending	$ -	$ 19,375,239	$ 51,973,571	$ 10,091,857	$ 81,440,667

COUNTY OF SPOTSYLVANIA, VIRGINIA
Statement of Cash Flows - Internal Service Fund - School Board
For the Year Ended June 30, 2025

Schedule D-3

	Fleet Services Fund
Cash flows from operating activities:	
Receipts from internal customers	$ 3,597,011
Receipts from external customers	17,538
Receipts from miscellaneous revenue	2,562
Payments to suppliers and service providers	(1,647,349)
Payments to employees for salaries and benefits	(1,930,949)
Net cash provided by operating activities	38,813
Net increase in cash and cash equivalents	38,813
Cash and cash equivalents:	
Beginning	160,791
Ending	$ 199,604
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	$ 63,715
Depreciation expense	295,846
Effect of changes in assets and liabilities	
Receivables	99
Inventory	(45,103)
Other Assets	(13,630)
Accounts payable	8,814
Employment related benefits	(270,928)
Net cash provided by operating activities	$ 38,813

Debt Obligations

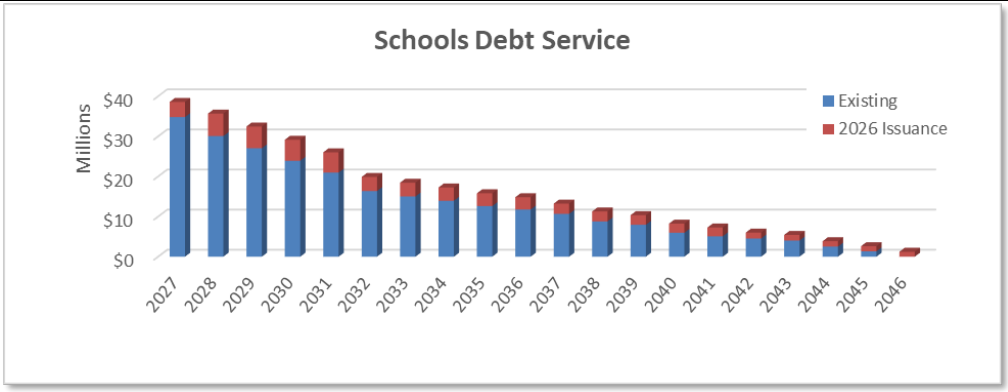
The division utilizes a five year Capital Improvement Plan (CIP) to plan for and fund all Capital Maintenance, Capital Transportation, and Capital Technology projects. The division's debt obligations are all related to past, current, and upcoming CIP projects. The Spotsylvania County Board of Supervisors finalizes funding appropriation in the spring of each calendar year related to CIP bonds.

TOTAL SCHOOLS DEBT - SPOTSYLVANIA COUNTY

	Existing Debt		New Debt		Total Debt	
	Principal	Interest	Principal	Interest	Principal	Interest
2027	$25,704,158	$9,124,608	$2,960,000	$800,309	$28,664,158	$9,924,917
2028	22,266,226	7,815,890	3,580,000	2,018,250	25,846,226	9,834,140
2029	20,263,578	6,777,567	3,575,000	1,839,250	23,838,578	8,616,817
2030	18,081,730	5,846,607	3,575,000	1,660,500	21,656,730	7,507,107
2031	15,924,489	5,043,731	3,575,000	1,481,750	19,499,489	6,525,481
2032	12,005,631	4,354,081	2,230,000	1,303,000	14,235,631	5,657,081
2033	11,207,985	3,821,522	2,230,000	1,191,500	13,437,985	5,013,022
2034	10,630,186	3,319,573	2,230,000	1,080,000	12,860,186	4,399,573
2035	9,780,544	2,846,659	2,225,000	968,500	12,005,544	3,815,159
2036	9,345,000	2,411,740	2,220,000	857,250	11,565,000	3,268,990
2037	8,680,000	1,998,128	1,815,000	746,250	10,495,000	2,744,378
2038	7,190,000	1,613,820	1,815,000	655,500	9,005,000	2,269,320
2039	6,680,000	1,286,700	1,815,000	564,750	8,495,000	1,851,450
2040	4,965,000	1,001,250	1,815,000	474,000	6,780,000	1,475,250
2041	4,315,000	766,550	1,815,000	383,250	6,130,000	1,149,800
2042	3,985,000	560,450	1,170,000	292,500	5,155,000	852,950
2043	3,675,000	364,250	1,170,000	234,000	4,845,000	598,250
2044	2,335,000	180,000	1,170,000	175,500	3,505,000	356,000
2045	1,275,000	63,750	1,170,000	117,000	2,445,000	180,750
2046	0	0	1,170,000	58,500	1,170,000	58,500
	$198,309,527	**$59,197,376**	**$43,325,000**[1]	**$16,901,559**	**$241,634,527**	**$76,098,935**

[1] FY 2027 budgeted issuance of general obligation (GO) bonds:

Bond proceeds (par value)	$43,325,000
Bond premiums less bond issuance cost	$3,165,097
Total project costs funded through GO bonds	$46,490,097



Other Post-Employment Benefit Obligations (OPEB)

The Spotsylvania County Public Schools' Local Finance Board is governed by Virginia Code (§15.2-1547) and is responsible for the monitoring and management of the local school division's Other Post-Employment Benefits (OPEB) Trust.

OPEB trusts are established for the purpose of accumulating and investing assets to fund post-employment benefits (OPEB) other than pensions as provided in Article 8, Chapter 15, Subtitle II of title 15.2 of the Virginia Code (§15.2-1544 through §15.2- 1549). SCPS is a participating employer in the VACo/VML Pooled OPEB Trust, which is an Internal Revenue Code Section 115 tax-exempt, governmental trust. Oversight and management of the VACo/VML Pooled OPEB Trust is provided by a nine-member Board of Trustees elected by participating localities in the Pooled OPEB Trust. Asset Consulting Group (ACG) is the Pooled OPEB Trust's Investment Advisor. VACo/VML Finance is the Program Administrator for the Pooled OPEB Trust. The role of the Board of Trustees is to oversee the management of the assets in the Pooled OPEB Trust. The Pooled OPEB Trust's Board of Trustees meet at least quarterly. An Annual Meeting is held in September or October, during which participating employers elect new members of the Board of Trustees and review the trust performance. Trustees serve three-year terms on a staggered basis with three seats up for election each year. At the annual meeting, VACo/VML Finance provides a list of all the trust fund participating employers (this information includes their investment share based on current market value). This information is used to determine the weighted vote assigned to each participating member. This weighted vote allocation is based on each participant's investments as a percent of the total fund. When SCPS established the OPEB trust, they elected to invest in the VACo/VML pooled Trust Portfolio I. Portfolio I asset allocation policy consists of investment benchmarks set by the trust board in conjunction with recommendations from ACG based on market forecasting and trends. Spotsylvania County Public Schools (SCPS) portfolio investment decision included factors such as: OPEB liability, staff size, age current staff, number of current retirees, how employee will qualify, and the type of coverage offered. The division's yearly OPEB liability is reported to the county and included in the County Annual Comprehensive Financial Report.

The Governmental Accounting Standards Board (GASB) includes standards that provide the required accounting and financial reporting for OPEB benefits (medical, dental, vision etc.). The division contracts with an outside third party to perform the Actuarial Valuation that are included as part of the annual audit. The current OPEB valuations (as of June 30, 2026) have not yet been finalized by Bolton Partners at the time of the FY 2027 Adopted Budget book printing. Prior year selected summary reports as of June 30, 2025 are shown below.

OPEB Funding

The Spotsylvania School Board implemented Policy DLA* which outlines how the division plans to fund its OPEB Liability.

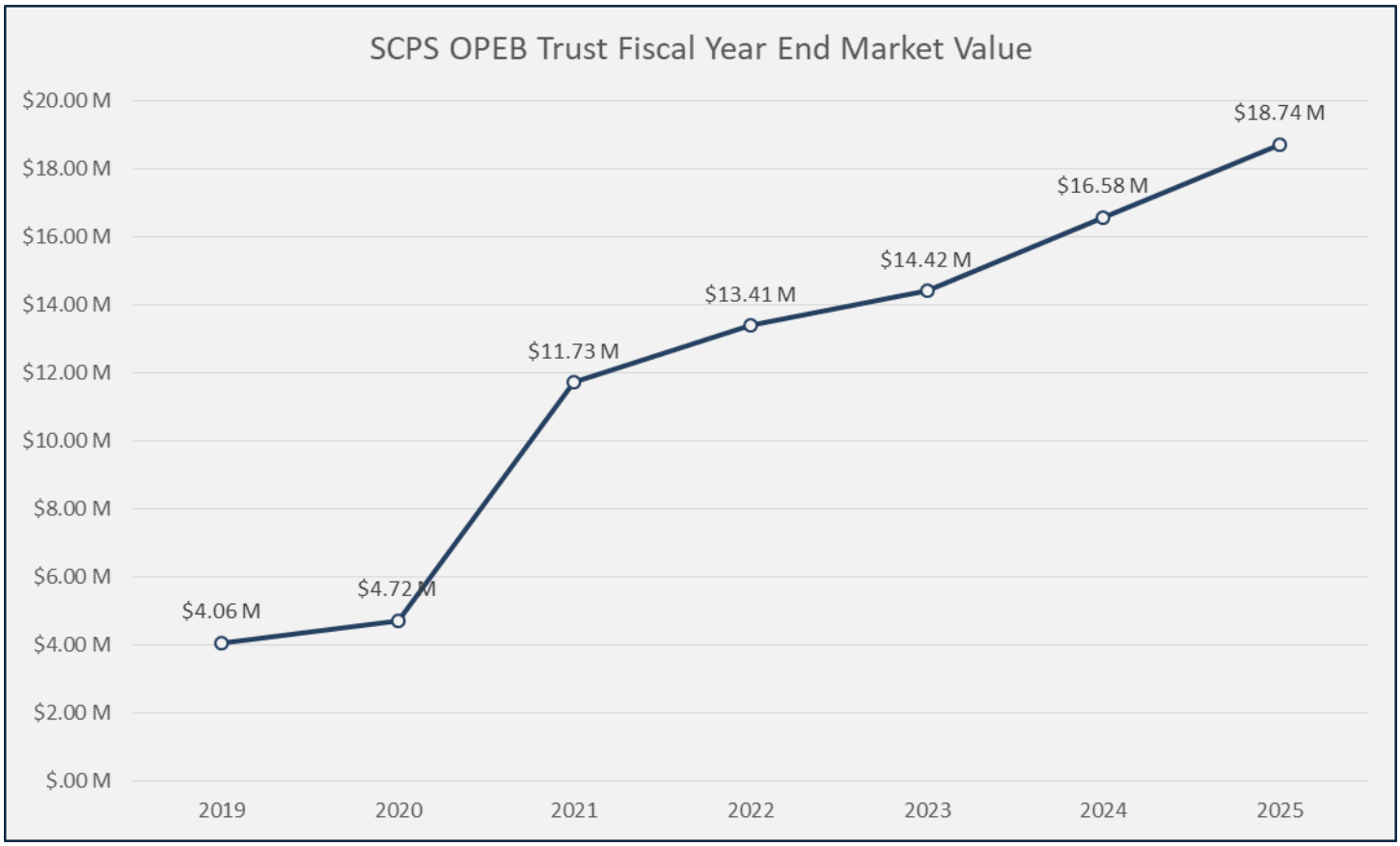
SCPS Policy DLA - Prefunding Other Post-Employment Benefits through a Trust Fund*

Prefunding OPEB expenses can only come from local revenues. Funds can be set aside during the budget process for the specific purpose of making a contribution into the Trust Fund. A percent or specific dollar amount of carryover funds will also be designated annually as a Trust Fund contribution. Carryover is the process by which unobligated funds remaining at the end of the budget period may be carried forward to the next budget period to cover allowable costs. Trust fund contributions are considered an allowable expenditure.

At the end of each budget period, based on final audited carryover numbers, the school division will make an annual contribution into its OPEB Trust Fund based on the guidelines outlined below.

- If the carryover balance is under $1 million, 5% of the carryover balance will be deposited into the Trust Fund.
- If the carryover balance is between $1 million and $2 million, 10% of the carryover balance will be deposited into the Trust Fund.
- If the carryover balance is greater than $2 million, but less than $3 million, 15% of the carryover balance will be deposited into the Trust Fund.

If the carryover balance is $3 million or greater, 20% of the carryover balance will be deposited into the Trust Fund.



SCPS OPEB Liability Trends (as of June 30, 2025)

Fiscal Year	*Total Liability*	*OPEB Trust Net Position*	*Net OPEB Liability*	*% Funded in OPEB Trust*
2019	265,855,235	4,060,243	261,794,992	1.53%
2020	300,644,661	4,179,345	296,465,316	1.39%
2021	188,376,803	11,726,729	176,650,074	6.23%
2022	146,178,231	13,408,626	132,769,605	9.17%
2023	98,465,376	14,416,646	84,048,733	14.64%
2024	100,979,068	16,582,870	84,396,198	16.42%
2025	154,457,345	18,735,277	135,722,068	12.13%

June 30, 2025 GASB Actuarial Information from Bolton Partners (selected summary reports)

Section II. GASB 74/GASB 75 Disclosure

Change in Net OPEB Liability - Required by both GASB 74 and GASB 75

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance as of June 30, 2024	$100,979,068	$16,582,870	$84,396,198
Changes for the Year			
Service Cost	2,044,766		2,044,766
Interest	6,737,710		6,737,710
Changes of Benefit Terms	25,911,296		25,911,296
Experience Losses/(Gains)	25,116,934		25,116,934
Changes in Assumptions	(286,631)		(286,631)
Trust Contribution - Employer		6,721,932	(6,721,932)
Trust Contribution - Employee		0	
Net Investment Income		1,476,273	(1,476,273)
Benefit Payments (net of retiree contributions)	(6,045,798)	(6,045,798)	0
Administrative Expense		0	0
Net Changes	53,478,277	2,152,407	51,325,870
Balance as of June 30, 2025	**$154,457,345**	**$18,735,277**	**$135,722,068**
Funded status		12.13%	

Section II. GASB 74/GASB 75 Disclosure

Sensitivity of Total and Net OPEB Liability - Required by both GASB 74 and GASB 75

The following table presents Spotsylvania County Public Schools' Total and Net OPEB liability. We also present the Total and Net OPEB liability if it is calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher.

Discount Rate	1% Decrease 5.75%	Baseline 6.75%	1% Increase 7.75%
Total OPEB Liability	$175,329,131	$154,457,345	$137,326,487
Net OPEB Liability/(Asset)	$156,593,854	$135,722,068	$118,591,210

The following table presents Spotsylvania County Public Schools' Total and Net OPEB liability. We also present the Total and Net OPEB liability if it is calculated using a health care cost trend rate that is 1 percentage point lower or 1 percentage point higher.

Ultimate Trend	1% Decrease 2.94%	Baseline 3.94%	1% Increase 4.94%
Total OPEB Liability	$135,136,767	$154,457,345	$178,424,822
Net OPEB Liability/(Asset)	$116,401,490	$135,722,068	$159,689,545

Schedule of Changes in the Total Liability and Related Ratios - Required by both GASB 74 and GASB 75

Changes in Employer's Net OPEB Liability and Related Ratios
Last 10 Fiscal Years
Information for FY2016 and earlier is not available

Plan FY for GASB 74 Reporting	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Plan Sponsor FY for GASB 75 Reporting	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Measurement Date:	6/30/2025	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016
Total OPEB liability										
Service Cost	$ 2,044,766	$ 2,100,046	$ 5,048,691	$ 7,770,288	$ 10,378,295	$ 8,672,650	$ 9,446,889	$ 9,179,260	$ 10,523,000	$ -
Interest Cost	6,737,710	6,442,925	5,719,864	3,566,569	7,272,565	8,206,901	8,742,678	8,413,026	7,155,000	-
Changes in Benefit Terms	25,911,296	-	-	-	-	-	-	-	-	-
Differences Between Expected and Actual Experience	25,116,934	(154,677)	(12,826,061)	(1,985,269)	(135,176,831)	(2,827,178)	(20,301,124)	(2,920,207)	-	-
Changes of Assumptions	(286,631)	-	(40,511,491)	(48,299,397)	8,991,339	25,217,748	27,700,896	(3,474,625)	(27,679,000)	-
Benefit Payments	(6,045,798)	(5,874,605)	(5,143,855)	(3,250,763)	(3,733,226)	(4,480,695)	(5,048,545)	(4,687,676)	(4,496,337)	-
Net Change in Total OPEB Liability	53,478,277	2,513,689	(47,712,852)	(42,198,572)	(112,267,858)	34,789,426	20,540,794	6,509,778	(14,497,337)	-
Total OPEB liability - Beginning of Year	100,979,068	98,465,379	146,178,231	188,376,803	300,644,661	265,855,235	245,314,441	238,804,663	253,302,000	-
Total OPEB Liability - End of Year	154,457,345	100,979,068	98,465,379	146,178,231	188,376,803	300,644,661	265,855,235	245,314,441	238,804,663	-

Plan Fiduciary Net Position
Last 10 Fiscal Years
Information for FY2016 and earlier is not available

Plan FY for GASB 74 Reporting	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Plan Sponsor FY for GASB 75 Reporting	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Measurement Date:	6/30/2025	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016
Contributions - Employer	$ 6,721,932	$ 6,668,605	$ 5,143,855	$ 6,170,905	$ 10,016,649	$ 4,480,695	$ 5,477,864	$ 4,687,676	$ 4,496,337	$ -
Contributions - Employee	-	-	-	-	-	-	-	-	-	-
Net Investment Income	1,476,273	1,372,224	1,008,020	(1,238,245)	1,263,961	119,102	203,641	295,751	353,809	-
Benefit Payments (net of retiree contributions)	(6,045,798)	(5,874,605)	(5,143,855)	(3,250,763)	(3,733,226)	(4,480,695)	(5,048,545)	(4,687,676)	(4,496,337)	-
Administrative Expense	-	-	-	-	-	-	-	-	-	-
Net Change in Fiduciary Net Position	2,152,407	2,166,224	1,008,020	1,681,897	7,547,384	119,102	632,960	295,751	353,809	-
Fiduciary Net Position - Beginning of Year	16,582,870	14,416,646	13,408,626	11,726,729	4,179,345	4,060,243	3,427,283	3,131,532	2,777,723	-
Fiduciary Net Position - End of Year	18,735,277	16,582,870	14,416,646	13,408,626	11,726,729	4,179,345	4,060,243	3,427,283	3,131,532	-
Net OPEB Liability	135,722,068	84,396,198	84,048,733	132,769,605	176,650,074	296,465,316	261,794,992	241,887,158	235,673,131	-
Fiduciary Net Position as a % of Total OPEB Liability	12.13%	16.42%	14.64%	9.17%	6.23%	1.39%	1.53%	1.40%	1.31%	
Covered-Employee Payroll[1]	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net OPEB Liability as a Percentage of Covered Employee Payroll[1]	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Expected Average Remaining Service Years of All Participants	8	8	8	7	7	7	7	8	8	-

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Notes to Schedule:

Changes in benefit terms: The subsidy for employees hired on or after July 1, 2009 was updated to 50% of the HealthKeepers 750 premium for pre-Medicare retirees and 50% of the Medicare Supplemental Plan premium for Medicare-eligible retirees.

Changes of assumptions:	The discount rate was changed as follows:	6.75%	6.75%	6.75%	3.99%	1.92%	2.45%	3.13%	3.62%	3.58%	N/A

The healthcare cost trend assumption was updated based on the 2024 Getzen model released by the SOA and adjusted to reflect the expected impact of the Inflation Reduction Act.

1/ Because this OPEB plan does not depend on salary, we do not have salary information.

Informational Section

The **Informational Section** includes additional information relevant to Spotsylvania County Public Schools including but not limited to – FTE allocations, Per Pupil, LCI and Student Demographics.



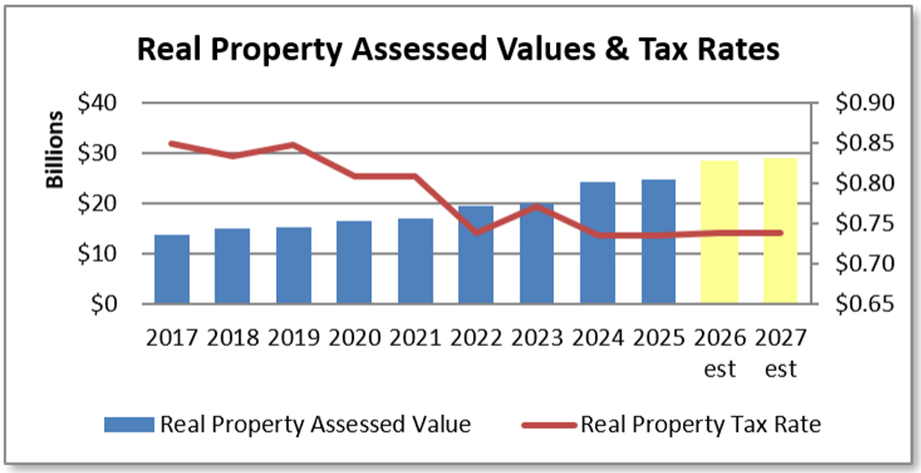
Spotsylvania County Tax Base and Rate Trends

The Spotsylvania County Board of Supervisors sets the Real Estate tax rates and determines what percentage or dollar value will be transferred to the school division as part of the Local Transfer.

Real Estate Tax Rate History[1]

Calendar Year	Tax Rate	Equalized Tax Rate
2005	0.89	
2006	0.62	0.62
2007	0.62	
2008	0.62	0.56
2009	0.62	
2010	0.86	0.83
2011	0.86	
2012	0.88	0.90
2013	0.88	
2014	0.86	0.863
2015	0.86	
2016	0.85	0.8313
2017	0.85	
2018	0.8330	0.8164
2019	0.8474	
2020	0.8094	0.8100
2021	0.8094	
2022	0.7377	0.7377
2023	0.7717	
2024	0.7343	0.6657
2025	0.7343	
2026	0.7373	0.6890

[1] Real Property and Mobile Home tax rates are levied per $100 of assessed value.

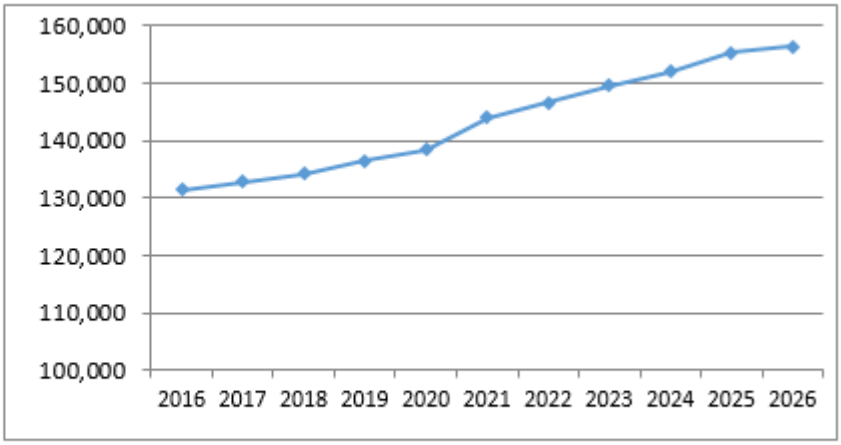


Source: Spotsylvania County Budget Department

Spotsylvania County Population Trends

The Planning Department estimates the County's 2026 population to be 156,367. The County's population has continued to grow consistently each of the past ten years with an average annual increase of 1.6%, down from an average annual increase of 3.5% for the previous decade between 2010 and 2020. Between 2024 and 2025, according to US Census Bureau *Annual and Cumulative Estimates of Resident Population Changes for Counties in Virginia*, the County ranked 6th with a population growth of 1.9%.

Year	Estimate
2016	131,401
2017	132,889
2018	134,227
2019	136,447
2020	138,449
2021	143,957
2022	146,688
2023	149,588
2024	152,021
2025	155,388
2026	156,367



Source for 2016 – 2025 estimates: U.S. Census Bureau
Source for 2026 estimates – Spotsylvania County Planning Department

The Planning Department projects the County's population growth to average between 1% and 2% per year into the next few decades. The following table compares the estimated population at these two percentage rates.

Spotsylvania County Population Forecast

Year	U.S. Census Population Estimates	
2000	90,395	
2005	114,909	
2010	122,397	
2015	130,042	
2020	140,475	
2025	155,388	
Planning Department Projections		
Year	**1% Growth Rate**	**2% Growth Rate**
2030	163,314	171,561
2035	171,645	189,417
2040	180,401	209,132
2045	189,603	230,898

Source: Spotsylvania County Budget Department

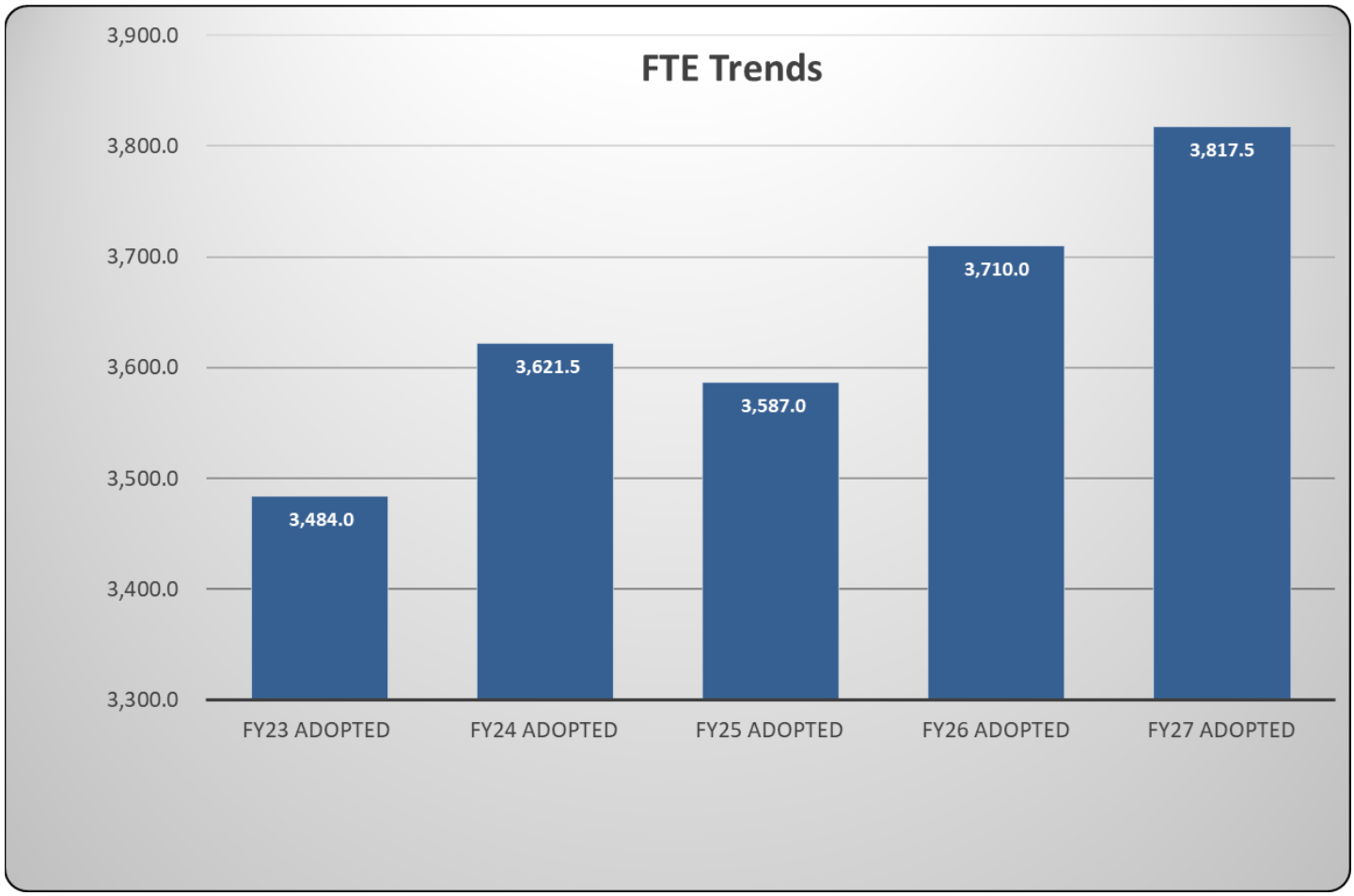
Bond Amortization Schedule

The following bond amortization schedule reflects all existing school related bonds obtained to finance the school division's capital improvement (maintenance, technology, and transportation) projects for prior years and the upcoming FY 2025 year. Spotsylvania County manages all bonds and debt service for the school division. In July 2024, the County's credit rating on General Obligation (GO) bonds were affirmed at AAA for Standard & Poor's and Fitch and upgraded to AAA for Moody's.

#	TITLE VPSA/IDA/EDA LOANS:	ISSUE DATE	MATURITY DATE	ANNUAL INTEREST RATE (%)	RATES: FIXED	ORIGINAL PRINCIPAL AMOUNT	ANNUAL PRINCIPAL RETIRED	PRINCIPAL AMOUNT OUTSTANDING
1	VPSA 02A	5/1/02	7/15/22	3.60% - 5.60%	FIXED	$17,315,000	$0	$0
2	VPSA 02B	11/1/02	7/15/22	2.35% - 5.10%	FIXED	$11,885,000	$0	$0
3	QSCB	6/23/10	6/1/27	5.31%	FIXED	$2,630,000	$155,000	$155,000
9	GO 14	8/25/14	6/1/34	2.0% - 5.0%	FIXED	$20,954,593	$1,252,110	$2,824,606
10	EDA 14	8/1/14	6/1/31	2.0% - 5.0%	FIXED	$26,445,000	$1,800,000	$9,580,000
11	GO 15	8/1/15	6/1/35	3.0% - 5.0%	FIXED	$27,765,885	$1,894,263	$,3738,615
12	GO 16	9/6/16	6/1/36	2.0% - 5.0%	FIXED	$19,615,000	$925,000	$3,745,000
13	GO 17A	8/1/15	6/1/35	2.4% - 5.0%	FIXED	$24,440,000	$1,445,000	$9,875,000
14	GO 18	8/28/18	7/15/38	2.5% - 5.0%	FIXED	$28,465,000	$1,510,000	$15,605,000
15	GO 19	8/20/19	1/15/39	4.0% - 5.0%	FIXED	$29,681,995	$1,563,964	$13,193,379
16	GO 20	9/11/20	1/15/40	3.0% - 5.0%	FIXED	$11,030,000	$760,000	$5,335,000
17	GO 21	8/24/21	1/15/41	3.0% - 5.0%	FIXED	$17,442,675	$2,805,641	$8,754,953
18	EDA 21	9/8/21	6/1/30	4.0% - 5.0%	FIXED	$21,971,891	$1,023,180	$9,597,976
19	GO 22	8/23/22	1/15/42	4.0% - 5.0%	FIXED	$22,610,000	$2,130,000	$14,090,000
20	GO 23	9/20/23	1/15/43	5.00%	FIXED	$41,275,000	$3,070,000	$32,730,000
21	GO 24	9/5/24	6/30/44	5.00%	FIXED	$42,110,000	$2,320,000	$28,795,000
22	GO 25	9/30/25	1/15/45	5.00%	FIXED	$42,570,000	$3,050,000	$40,290,000
GRAND TOTAL						**$379,007,039**	**$25,704,157**	**$198,309,529**

Allocation of Positions (FTE)

The table below reflects the FY 2027 Adopted full-time equivalent (FTE) positions for all funds with comparison data for the previous fiscal years. The authorized number of FTEs for the budget year ensures compliance with state requirements for class size and other Standards of Quality regulations. In some fiscal years, the division could have "mid-year" FTE changes that are approved by the School Board. As of June 2026 School Board approved additional 107.5 FTEs (FY 2026 and FY 2027) which were added to the FTEs since FY 2026 and are now reflected in FY 2027 Adopted FTE count.



Note: As of June 2026, School Board approved additional 40 FTEs in FY 2026 year plus 13 restricted (Grant) positions for FY 2027. The FY 2027 Adopted FTE reflects these "mid-year" additions and adopted 54.5 additional FTEs.



FY 2027 School Board Approved Budget Allocation of FTEs

Object Description	FY23 Adopted	FY24 Adopted	FY25 Adopted	FY26 Adopted	FY27 Adopted
111000 - COMP OF DIRECTORS	22.0	22.0	22.0	23.0	25.0
111100 - COMP OF BOARD MEMBERS	7.0	7.0	7.0	7.0	7.0
111200 - COMP OF SUPERINTENDENT	1.0	1.0	1.0	1.0	1.0
111300 - COMP OF ASST SUPTS	3.0	3.0	4.0	6.0	5.0
111600 - RECERTIFICATION SPCLST	1.0	1.0	1.0	1.0	1.0
111700 - SPECIALISTS	2.0	7.0	5.0	12.0	13.0
111800 - ACTIVITIES PERSONNEL	5.0	5.0	5.0	5.0	5.0
112100 - COMP OF TEACHERS	1,925.7	1,944.7	1,934.7	1998.7	2023.2
112300 - COMP OF COORDINATOR	15.0	18.0	18.0	17.0	33.0
112400 - COMP OF INST SUPERVISORS	1.0	1.0	1.0	2.0	2.0
112600 - COMP OF PRINCIPALS	32.0	32.0	32.0	32.0	32.0
112700 - COMP OF ASS'T PRINCIPALS	39.0	42.0	43.0	46.0	46.0
113000 - COMP-PROF SUPV PERSONNEL	25.0	25.0	21.0	18.0	18.0
113100 - COMP OF SCHOOL NURSES	32.0	35.0	34.0	35.0	35.0
113200 - COMP OF PSYCHOLOGISTS	10.0	11.0	11.0	11.0	13.0
113400 - COMP OF SOCIAL WORKERS	36.0	37.0	38.0	38.0	38.0
113500 - SUPERVISOR	5.0	8.0	8.0	9.0	8.0
113600 - SUPERVISOR - MAINTENANCE	2.0	2.0	2.0	3.0	3.0
113900 - COMP OF THERAPISTS	14.1	15.0	15.0	13.0	13.0
114000 - COMP-TECHNICAL PERSONNEL	28.0	28.0	27.0	31.0	58.0
114100 - COMP OF TEACHER ASS'TS	513.6	605.1	581.6	638.6	647.6
114200 - COMP-HEALTH/SAFETY OFFICE	11.0	11.0	19.0	19.0	25.0
114500 - COMP OF CAFETERIA WORKERS	21.0	21.0	20.0	10.0	9.0
114700 - EDUCATIONAL DIAGNOSTICIAN	4.0	6.0	6.0	6.0	9.0
114800 - CLINICAL ASSISTANTS	5.0	5.0	5.0	5.0	5.0
115000 - COMP OF CLERICAL STAFF	160.5	165.5	163.5	160.5	160.5
116100 - COMP OF MAINT EMPLOYEES	65.0	65.0	65.0	64.0	64.0
116500 - COMP OF MECHANICS	17.0	17.0	17.0	18.0	18.0
117000 - DRIVER PAY	325.0	325.0	324.0	324.0	324.0
119100 - COMP OF CUSTODIANS	83.1	83.1	83.1	83.1	91.1
134000 - COMP OF BUS AIDES	73.0	73.0	73.0	73.0	85.0
Grand Total	**3,484.0**	**3,621.5**	**3,587.0**	**3,710.0**	**3,817.5**

Please note that after the adoption of the FY 2027 Budget and before the printing of this book the School Board approved additional Grant Related (Fund 5400) Restricted FTEs that are included in the final count of Adopted FTEs for FY 2027 Budget. The 54.5 FTEs were new non-grant related FTEs at the time of adoptions without the additional Grant related positions. Final Count of new FTEs is 67.5.

FY 2027 Additional Positions/ FTEs

Adopted Position Description	***FTE***
SPED Autism Teachers (State & Federal Mandate)	*4.0*
SPED Autism Paraeducators (State & Federal Mandate)	*8.0*
SPED Diagnosticians	*3.0*
School Counselor	1.0
Psychologist	2.0
Content Coordinator	1.0
MS VLA Interventionists	3.5
CTE Teachers	3.0
SMS FACS Teacher	1.0
Bus Aides	12.0
Custodians	8.0
T & L Coordinator of Professional Learning	1.0
Executive Director for Elementary Schools	1.0
Compliance Specialist	1.0
Principal Apprentice	3.0
HR Staffing Specialists	2.0
Approved after the Adoption of FY27 Budget	
MHS CTE teacher	**1.0**
CTE WorkBased Learning Coordinator – Title IV Grant	1.0
Instructional Support Specialist – Title I Grant	2.0
EL Coach – Title III Grant	1.0
MS Behavioral Interventionist – Security Grant	7.0
RJDC Art Teacher – State Grant	1.0
FY 2027 Adopted Budget Additional FTEs	**67.5**

Per Pupil

State Code Requirements

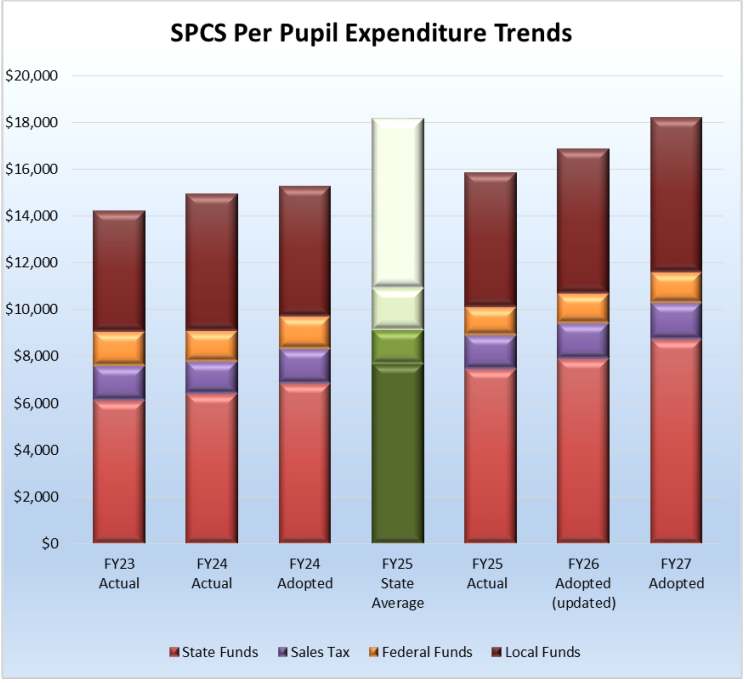
Virginia State Code Section 22.1-92 requires the following:

Upon preparing the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division, each division superintendent shall also prepare and distribute, within a reasonable time as prescribed by the Board of Education, notification of the estimated average per pupil cost for public education in the school division for the coming school year in accordance with the budget estimates provided to the local governing body or bodies. Such notification shall also include actual per pupil state and local education expenditures for the previous school year. The notice may also include federal funds expended for public education in the school division.

The notice shall be made available in a form provided by the Department of Education and shall be published on the school division's website or in hard copy upon request. Per pupil information is also posted to the county Per Pupil webpage.

ADM	24,138	23,866		23,875	23,400	23,180
Funding Source	FY23 Actual	FY24 Actual	FY25 State Average	FY25 Actual	FY26 Adopted (updated)	FY27 Adopted
State Funds	$6,145	$6,408	$7,692	$7,478	$7,912	$8,727
Sales Tax	$1,459	$1,385	$1,430	$1,442	$1,530	$1,588
Federal Funds	$1,457	$1,319	$1,804	$1,185	$1,246	$1,291
Local Funds	$5,173	$5,835	$7,262	$5,761	$6,181	$6,587
Total	**$14,234**	**$14,947**	**$18,188**	**$15,866**	**$16,869**	**$18,193**

Note: Per Pupil calculations Excludes Capital Outlay for Food Service, and Debt Service.



Estimated Required Local Effort

Virginia State Code section 22.1-93 requires the following:

"Upon approval of the school division's budget by the appropriating body, each school division shall publish the approved annual budget, including the estimated required local match, on its website and the document shall also be made available in hard copy as needed to citizens for inspection".

The calculation below meets this requirement in the format provided by the Virginia Department of Education.

Description	FY27 Adopted Budget	
SECTION 1: Qualifying Expenditures for Operations		
Total Budgeted Expenditures		$510,325,820
(Include all appropriated funds, including operational and capital)		
(Less) Excluded Capital Expenditures:		
1. Capital Outlay Additions All Functions, objects 8200 through 8230*	$345,775	
2. Facilities - Capital Outlay Replacements Function 66000 and sub-functions 68800 and 69800, objects 8100 through 8130*	$35,035,289	
3. Debt Service	$38,589,076	
(Less) School Nutrition, Enterprise & Community Services Sub-functions 65100, 65200, 65300, 68700, 69700, all objects - excluding objects 8200 through 8230*	$15,577,628	
(Less) Excluded Intra-fund Transfers Sub-Functions 67200 and 69900; objects 9400 and 9800*		
(Less) Excluded Inter-fund Transfers - Capital Purchases by Locality Sub-Function 67300; objects 9600 and 9650*		
(Less) Excluded Inter-fund Transfers - Transfer to Inter-Agency Fund Sub-Function 67300; objects 9700 through 9740*		
(Less) Excluded Programs Program 6, 7, 8, 9, and 10, all objects - excluding objects 8200*		
Total Excluded Expenditures		**($89,545,767)**
SECTION 2: Adjustment for State Funds		
(Less) Sales Tax (Revenue source codes 240308 and 240312)*	$36,818,956	
(Less) Other State Funds (See cell comment for exclusions)	$200,587,388	
(Less) Carry-Forward State Textbook Funds From Prior Year		
(Less) Carry-Forward Other State Funds (Not Incl. Textbook Funds) From Prior Year		
(Plus) State Funds Passed Through - Excluding Regional Programs Sub-Function 67300; object 9700*		
(Plus) State Funds Passed Through to Regional Alternative Education Programs Sub-Function 67300; object 9710*		
(Plus) State Funds Passed Through to Regional Governor's School Sub-Function 67300; object 9720*		
(Plus) State Funds Passed Through to Regional Career & Technical Education Center Sub-Function 67300; object 9730*		
Description	**FY27 Adopted Budget**	
(Plus) Unspent State Textbook Funds		
(Plus) Unspent Other State Funds (Not Incl. Textbook Funds)		

Description	FY27 Adopted Budget	
(Plus) Sum of Capital Expenditures Paid From State Funds (State funds only: All Functions, objects 8200 through 8230. Function 66000 and sub-functions 68800 and 69800, objects 8100 through 8130)*		
(Plus) Sum of Debt Service Expenditures Paid From State Funds (State funds only: Sub-function 67100, objects 4000 through 9300)*		
Total Excluded State Revenues		**($237,406,344)**
SECTION 3: Adjustment for Federal Funds (including all Federal Stimulus Funding)		
(Less) Federal Funds (See cell comment for exclusions)	$26,695,888	
(Less) Carry-Forward Federal Funds From Prior Year		
(Plus) Unspent Federal Funds		
(Plus) Sum of Capital Expenditures Paid From Federal Funds (Federal funds only: All Functions, objects 8200 through 8230. Function 66000 and sub-functions 68800 and 69800, objects 8110 through 8130)*	$45,370	
Total Excluded Federal Revenues		**($26,741,258)**
SECTION 4: Adjustment for Other Local Revenue		
(Less) Tuition and Other Payments from Another City or County (Beginning of year carry-forward amount)*		
(Less) Local Funds Carried Forward for Textbooks (Beginning of year carry-forward amount. Fund balance from prior qualifying fiscal years.)*		
(Less) Beginning of Year Carry-Forward Balance for Other State Funded Accounts		
(Plus) Unspent Local Matching Funds for Textbooks (End of Year Balance):		
(Plus) Unspent Local Matching Funds for Other State Funded Accounts (End of Year Balance):		
Total Excluded Local Revenues		**$0**
SECTION 5: Required Local Effort		
Net Local Expenditures for Operations:		**$156,635,451**
Required Local Effort for SOQ Accounts:**		**$94,399,980**

*Cell information noted with a * references account structure detail from the Annual School Report – Financial Section (ASRFIN).

**Cell information noted with a ** comes directly from the VDOE Calculation tool.

Local Composite Index (LCI)

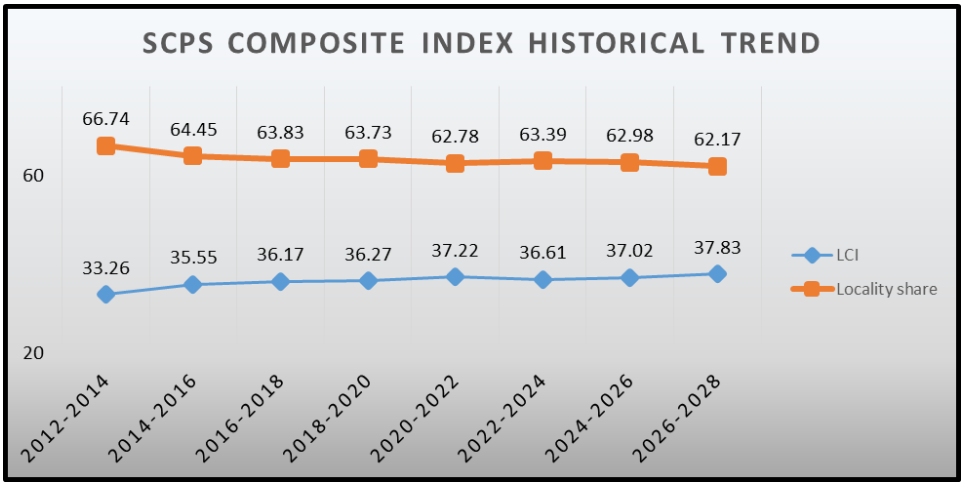
The Impact of LCI on State Funding

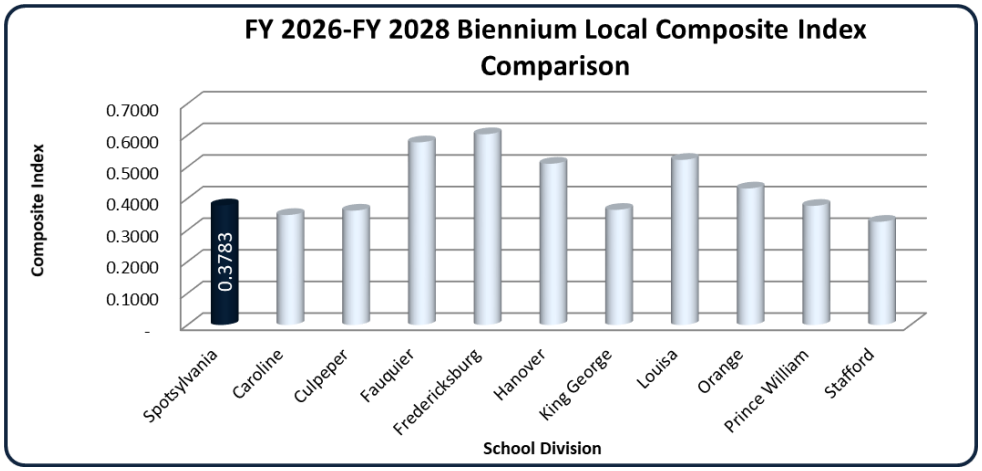
The Local Composite Index (LCI) is the measure of a locality's ability to contribute. The LCI formula is used to determine the state and local government's share of K-12 education program costs, which is expressed as a ratio, indicating the local percentage share of the cost of education programs. The Composite Index is calculated using five indicators of a locality's ability-to-pay:

- *True value of real property (TVRE) - weighted 50%*
- *Virginia adjusted gross income (VAGI) - weighted 40%*
- *Taxable retail sales (TRS) - weighted 10%*
- *Average Daily Membership (ADM) - weighted two-thirds*
- *Population (Pop.) - weighted one-third*

(.5 *TVRE + 0.4* VAGI + 0.1*TRS)
(0.667*ADM + 0.333*Pop.

Each specific locality LCI is recalculated every two years before the introduction of a new biennial budget and is based on each locality indicator percent of the total state indicator value. Each locality's index is adjusted to maintain an overall statewide local share of 45 percent and an overall state share of 55 percent. FY2027 represents year one of a new LCI which increased our index by .81 points to 37.83%.





Enrollment Forecast and Trends

Student enrollment data – historical and current – is used for both short and long range projections related to the annual operating budget as well as the 5-year capital improvement plan. The 2025 demographic study summarized below provides the baseline projections used for long-range capital improvement planning. For program planning, and annual budget purposes, September 30 student enrollment and membership projections provide a means for allocating school staffing and operating distributions for the budget year and are also used to calculate a projected average daily membership for state funding estimates.

Enrollment Long-Range Forecast Methodology

The enrollment forecasts were calculated using a modified average survivorship method. Average survivor rates (i.e., the proportion of students who progress from one grade level to the next given the average amount of net migration for that grade level) over the previous five years of year-to-year enrollment data were calculated for grades two through twelve. This procedure is used to identify specific grades where there are large numbers of students changing facilities for non-demographic factors, such as private school transfers or enrollment in special programs.

The survivorship rates were modified or adjusted to reflect the average rate of forecasted in and out migration of 5-to-9, 10-to-14 and 15-to-17-year-old cohorts to each of the attendance centers in Spotsylvania County Public Schools for the period 2019 to 2024. These survivorship rates then were adjusted to reflect the forecasted changes in age-specific migration the district should experience over the next five years. These modified survivorship rates were used to project the enrollment of grades 2 through 12 for the period 2024 to 2029. The survivorship rates were adjusted again for the period 2029 to 2034 to reflect the predicted changes in the amount of age-specific migration in the district for the period.

The forecasted enrollments for kindergarten and first grade are derived from the 5-to-9-year-old population of the age-sex population forecast at the elementary attendance center district level. This procedure allows the changes in the incoming grade sizes to be factors of forecasted population change and not an extrapolation of previous class sizes.

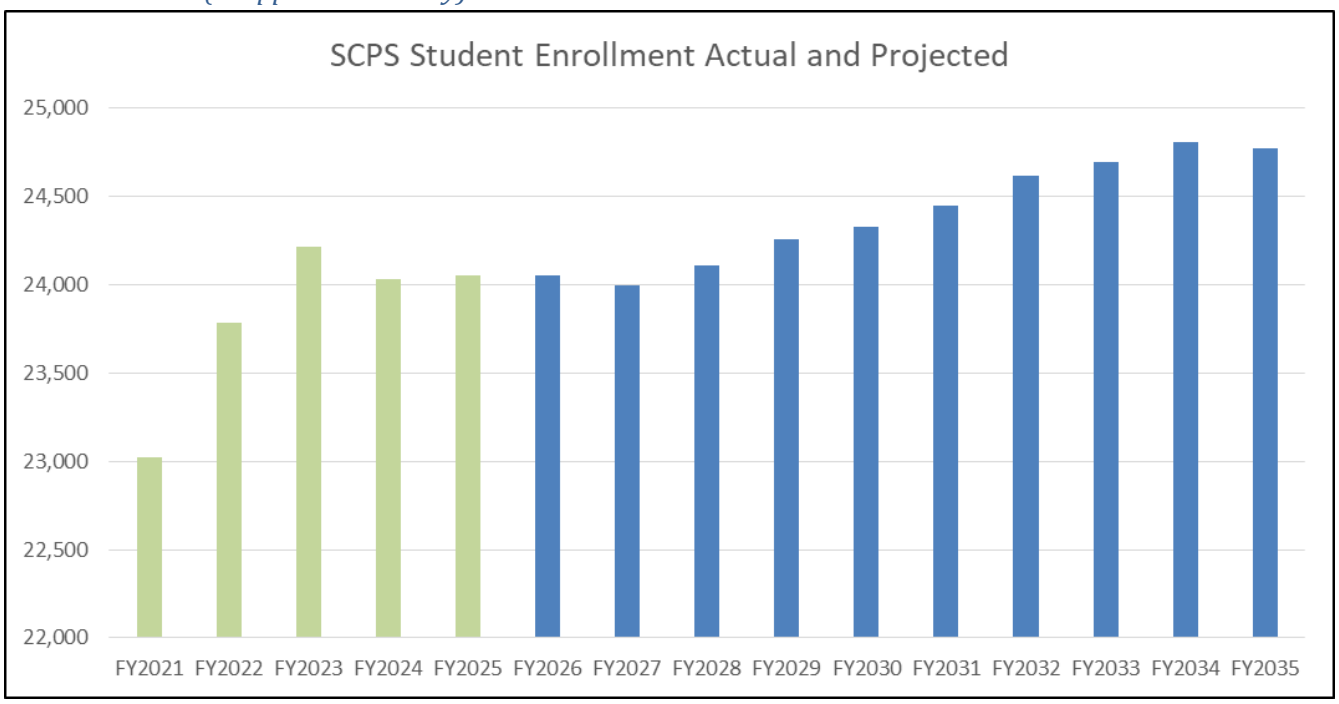
Source: Spotsylvania County Public Schools, VA, Demographic Study Report: January 2026, Cropper GIS/McKibben Demographics

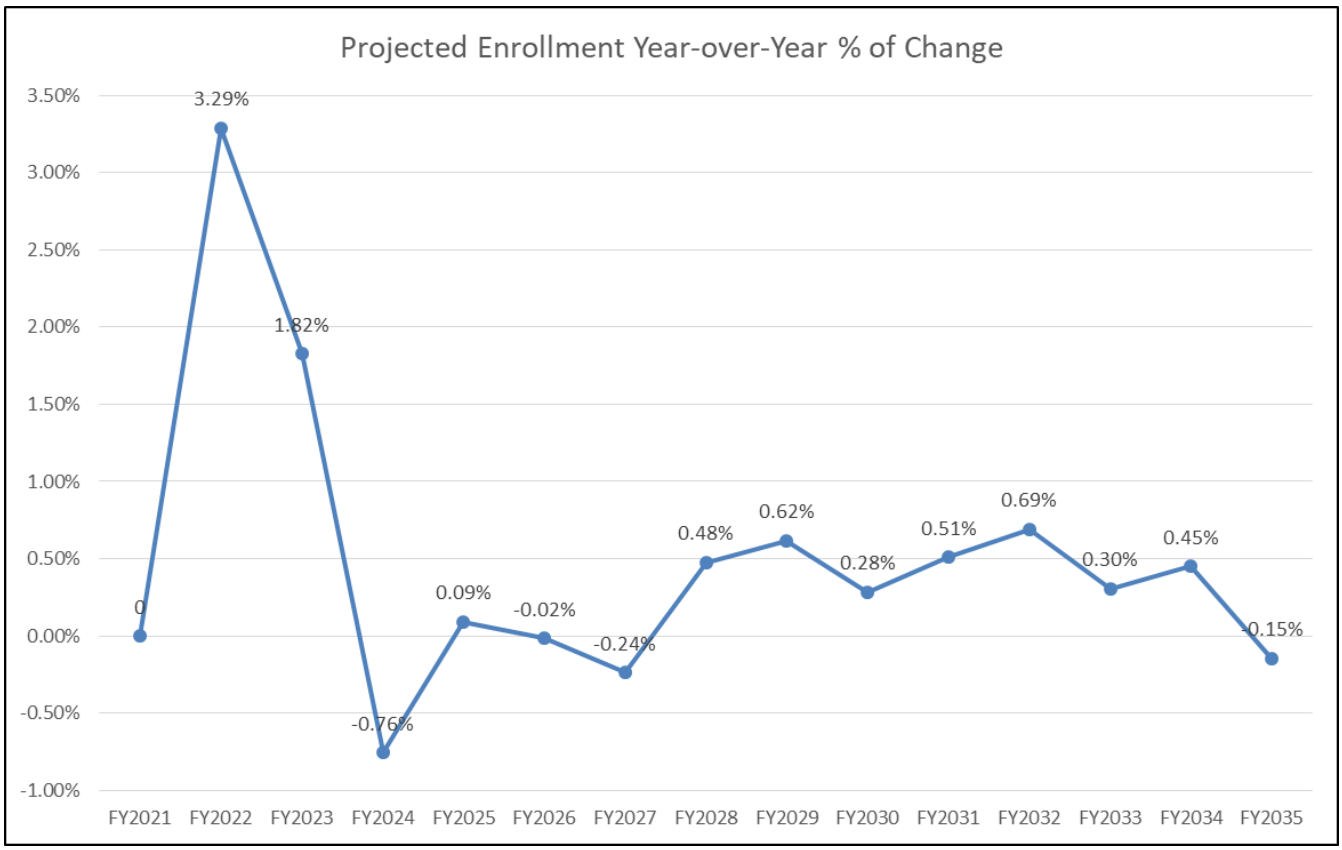
Enrollment Forecast Projections

From a historical perspective, student enrollment has not experienced significant changes year over year, ranging from 23,025 in FY 2021 to an estimate of 23,994 for FY 2027. As of September 30, 2025 SCPS's actual enrollment was 23,718.

A demographic study completed during 2025 indicates that enrollment over the next ten years is anticipated to increase by less than 1%. Changes in grade level enrollments, student demographics, and increasing student needs, year to year, however, program requirements and growth in certain areas may require a reassessment of staffing levels to meet student to staff ratio requirements from the state. Additionally, some schools are near the capacity levels due to program restrictions, therefore a new elementary school, middle school, and high school are considered in the future CIP plans.

Enrollment Forecast (Cropper 2025 Study)





Spotsylvania County Public Schools: Total Enrollment

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35
PK	401	441	450	450	416	416	416	416	416	416	416	416	416	416	416
K	1,362	1,639	1,607	1,648	1,548	1,537	1,534	1,573	1,575	1,580	1,590	1,603	1,602	1,610	1,608
1	1,562	1,560	1,728	1,685	1,735	1,641	1,607	1,610	1,655	1,657	1,664	1,669	1,680	1,680	1,689
2	1,548	1,687	1,654	1,771	1,715	1,803	1,698	1,660	1,665	1,712	1,724	1,722	1,729	1,743	1,738
3	1,599	1,604	1,746	1,659	1,821	1,754	1,844	1,728	1,696	1,701	1,755	1,771	1,765	1,768	1,787
4	1,669	1,692	1,671	1,763	1,715	1,862	1,798	1,886	1,763	1,738	1,751	1,803	1,821	1,813	1,819
5	1,716	1,767	1,794	1,718	1,814	1,779	1,927	1,864	1,951	1,830	1,805	1,825	1,877	1,894	1,882
Total: PK-5	**9,857**	**10,390**	**10,650**	**10,694**	**10,764**	**10,792**	**10,824**	**10,737**	**10,721**	**10,634**	**10,705**	**10,809**	**10,890**	**10,924**	**10,939**
6	1,700	1,776	1,833	1,806	1,759	1,843	1,806	1,953	1,894	1,967	1,855	1,819	1,837	1,902	1,911
7	1,908	1,784	1,821	1,842	1,832	1,789	1,874	1,836	1,988	1,923	1,990	1,881	1,844	1,864	1,933
8	1,912	1,957	1,830	1,826	1,880	1,856	1,814	1,901	1,861	2,007	1,938	2,008	1,898	1,863	1,887
Total: 6-8	**5,520**	**5,517**	**5,484**	**5,474**	**5,471**	**5,488**	**5,494**	**5,690**	**5,743**	**5,897**	**5,783**	**5,708**	**5,579**	**5,629**	**5,731**
9	1,978	2,240	2,208	1,998	2,007	2,093	2,071	2,017	2,121	2,081	2,243	2,168	2,253	2,123	2,085
10	2,022	1,910	2,134	2,092	1,918	1,922	2,006	1,983	1,930	2,036	1,994	2,150	2,080	2,158	2,037
11	1,813	1,879	1,793	1,910	1,922	1,769	1,774	1,849	1,829	1,783	1,879	1,841	1,983	1,918	1,988
12	1,835	1,846	1,947	1,865	1,973	1,987	1,825	1,832	1,913	1,895	1,846	1,943	1,909	2,053	1,989
Total: 9-12	**7,648**	**7,875**	**8,082**	**7,865**	**7,820**	**7,771**	**7,676**	**7,681**	**7,793**	**7,795**	**7,962**	**8,102**	**8,225**	**8,252**	**8,099**
Total: PK-12	**23,025**	**23,782**	**24,216**	**24,033**	**24,055**	**24,051**	**23,994**	**24,108**	**24,257**	**24,326**	**24,450**	**24,619**	**24,694**	**24,805**	**24,769**
Total: PK-12	**23,025**	**23,782**	**24,216**	**24,033**	**24,055**	**24,051**	**23,994**	**24,108**	**24,257**	**24,326**	**24,450**	**24,619**	**24,694**	**24,805**	**24,769**
Change		757	434	-183	22	-4	-57	114	149	69	124	169	75	111	-36
% Change		3.3%	1.8%	-0.8%	0.1%	0.0%	-0.2%	0.5%	0.6%	0.3%	0.5%	0.7%	0.3%	0.4%	-0.1%
Total: PK-5	**9,857**	**10,390**	**10,650**	**10,694**	**10,764**	**10,792**	**10,824**	**10,737**	**10,721**	**10,634**	**10,705**	**10,809**	**10,890**	**10,924**	**10,939**
Change		533	260	44	70	28	32	-87	-16	-87	71	104	81	34	15
% Change		5.4%	2.5%	0.4%	0.7%	0.3%	0.3%	-0.8%	-0.1%	-0.8%	0.7%	1.0%	0.7%	0.3%	0.1%
Total: 6-8	**5,520**	**5,517**	**5,484**	**5,474**	**5,471**	**5,488**	**5,494**	**5,690**	**5,743**	**5,897**	**5,783**	**5,708**	**5,579**	**5,629**	**5,731**
Change		-3	-33	-10	-3	17	6	196	53	154	-114	-75	-129	50	102
% Change		-0.1%	-0.6%	-0.2%	-0.1%	0.3%	0.1%	3.6%	0.9%	2.7%	-1.9%	-1.3%	-2.3%	0.9%	1.8%
Total: 9-12	**7,648**	**7,875**	**8,082**	**7,865**	**7,820**	**7,771**	**7,676**	**7,681**	**7,793**	**7,795**	**7,962**	**8,102**	**8,225**	**8,252**	**8,099**
Change		227	207	-217	-45	-49	-95	5	112	2	167	140	123	27	-153
% Change		3.0%	2.6%	-2.7%	-0.6%	-0.6%	-1.2%	0.1%	1.5%	0.0%	2.1%	1.8%	1.5%	0.3%	-1.9%

Forecasts developed August 2025
Green cells (2024-2025 and earlier) are historical data
Blue cells (2025-2026 and later) are forecasted years

Source: Spotsylvania County Public Schools, VA, Demographic Study Report, January 2026, Cropper GIS/McKibben Demographics

Student Fall Membership Trends

VDOE annually collects statistics on the number of students enrolled in public schools in the state of Virginia as of September 30th. This data collection is referred to as Fall Membership. The data collected is delineated into different subgroups for reporting purposes.

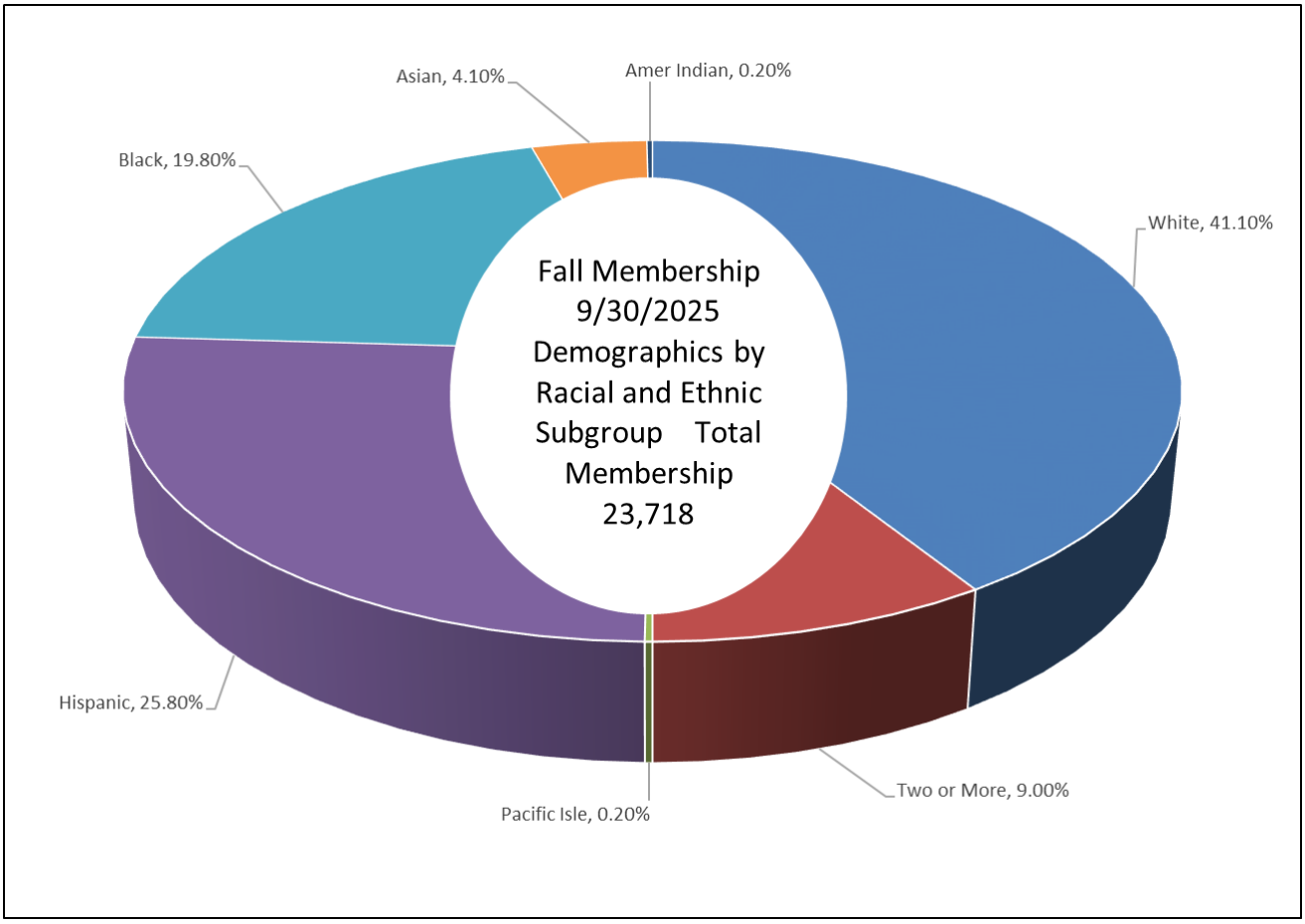
Fall Membership Summary by Subgroups

Demographic Subgroups	2022-2023	2023-2024	2024-2025	2025-2026
Total Fall Membership (September 30)	**24,260**	**24,064**	**24,055**	**23,718**
Gifted	2,664	2,644	2,652	
Students with Disabilities	3,641	3,753	3,849	3,872
Economically Disadvantaged	11,816	12,488	11,065	9,980
English Learners	2,511	3,239	3,500	3,689
Homeless	301	305	323	256
Military Connected	531	1,002	995	1,032
Foster Care	54	54	59	54

Fall Membership by Grade

Fall Enrollment by Grade	2022-2023	2023-2024	2024-2025	2025-2026
Pre-Kindergarten	489	472	416	268
Kindergarten	1,607	1,648	1,548	1,529
Grade 1	1,728	1,685	1,735	1,602
Grade 2	1,654	1,771	1,715	1,781
Grade 3	1,746	1,659	1,821	1,767
Grade 4	1,671	1,763	1,715	1,839
Grade 5	1,794	1,718	1,814	1,779
Grade 6	1,833	1,806	1,759	1,836
Grade 7	1,821	1,843	1,832	1,791
Grade 8	1,830	1,826	1,880	1,861
Grade 9	2,208	1,999	2,007	2,003
Grade 10	2,135	2,095	1,918	1,908
Grade 11	1,796	1,912	1,922	1,762
Grade 12	1,948	1,867	1,973	1,992
Post Graduate	0	0	0	0
Total Students	**24,260**	**24,064**	**24,055**	**23,718**

Fall Membership by Racial and Ethnic Subgroup

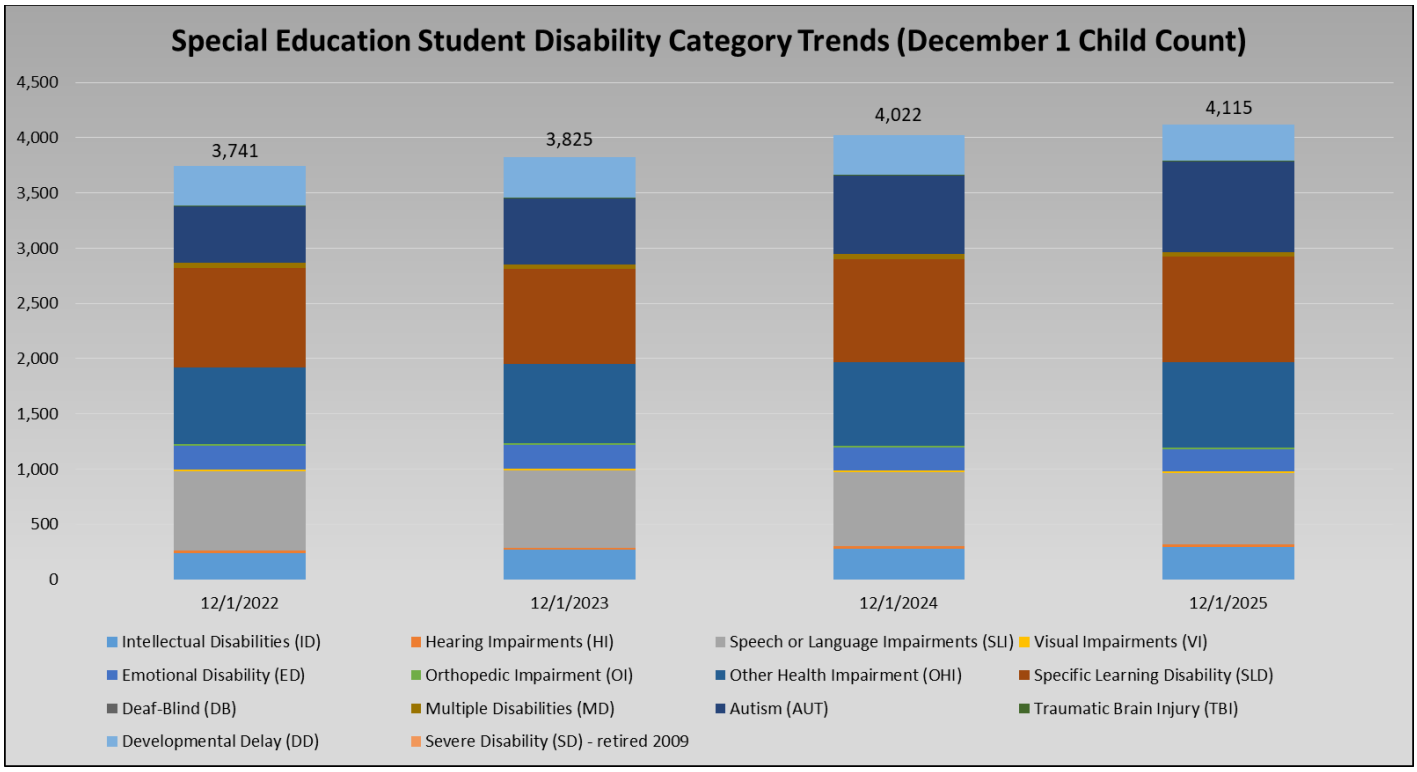


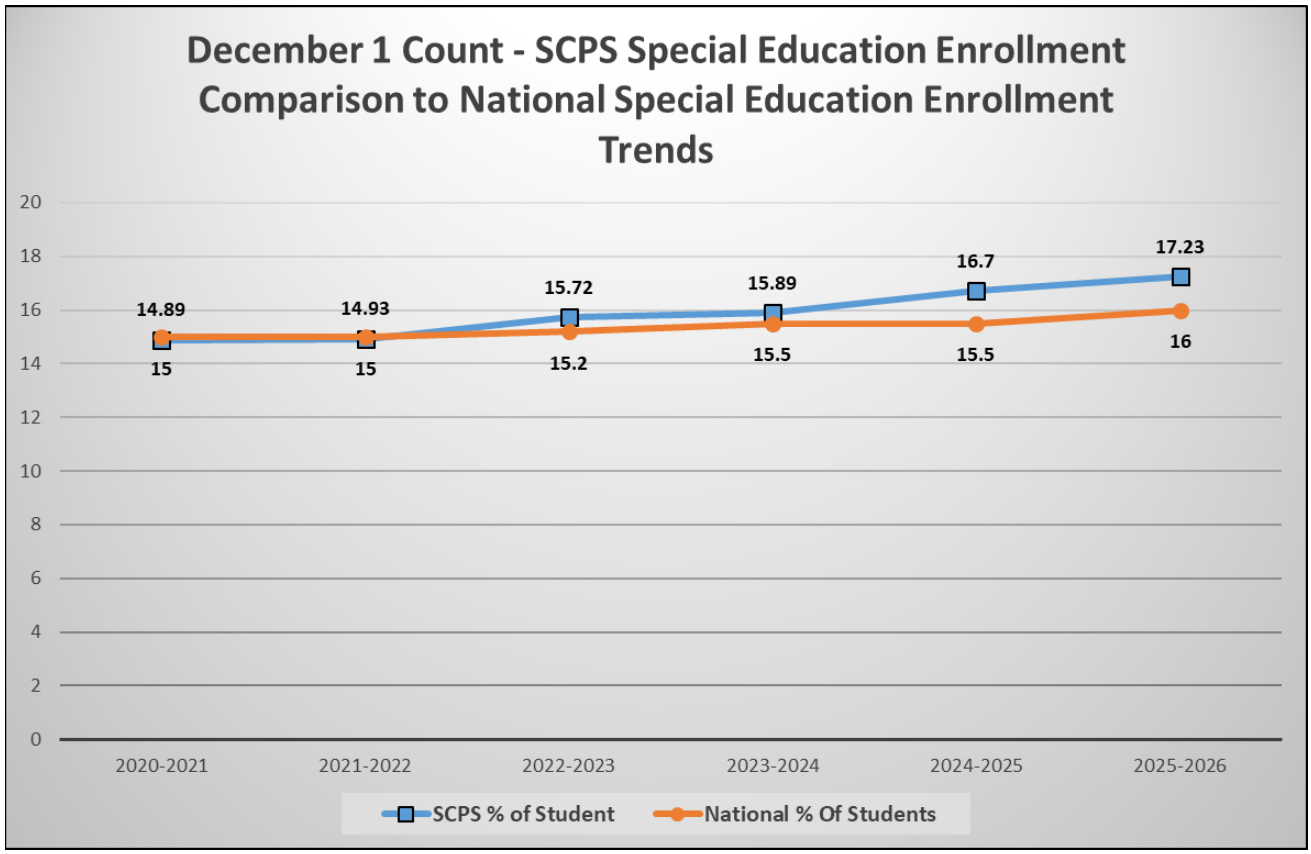
Source: Fall Membership by Racial and Ethnic Subgroup - September 30th Report

Special Education December 1 Child Count

VDOE requires school divisions to report a count of students with disabilities receiving special education services as of December 1. This official child count is how the State and Federal government allocate funding under provisions in the Individuals with Disabilities Education Act (IDEA) Part B. SCPS has experienced steady growth in this area of special education students. The data trends below reflect the December 1 Child Count for Special Education students with disabilities, note this count could be different from the September 30th Fall Membership data collection. As of December 1, 2025 the Special Education Student count was 4,115 which is an increase of 93 students or 2.3% since prior year.

When compared to national average enrollment trend in Special Education, SCPS trends slightly higher than national average as shown on the chart below.


Special Education Student Disability Category Trends (December 1 Child Count)
4,500
4,000
3,500
3,000
2,500
2,000
1,500
1,000
500
0
3,741
3,825
4,022
4,115
12/1/2022
12/1/2023
12/1/2024
12/1/2025
Intellectual Disabilities (ID)
Hearing Impairments (HI)
Speech or Language Impairments (SLI)
Visual Impairments (VI)
Emotional Disability (ED)
Orthopedic Impairment (OI)
Other Health Impairment (OHI)
Specific Learning Disability (SLD)
Deaf-Blind (DB)
Multiple Disabilities (MD)
Autism (AUT)
Traumatic Brain Injury (TBI)
Developmental Delay (DD)
Severe Disability (SD) - retired 2009


December 1 Count - SCPS Special Education Enrollment Comparison to National Special Education Enrollment Trends
20
18
16
14
12
10
8
6
4
2
0
14.89
14.93
15.72
15.89
16.7
17.23
15
15
15.2
15.5
15.5
16
2020-2021
2021-2022
2022-2023
2023-2024
2024-2025
2025-2026
SCPS % of Student
National % Of Students

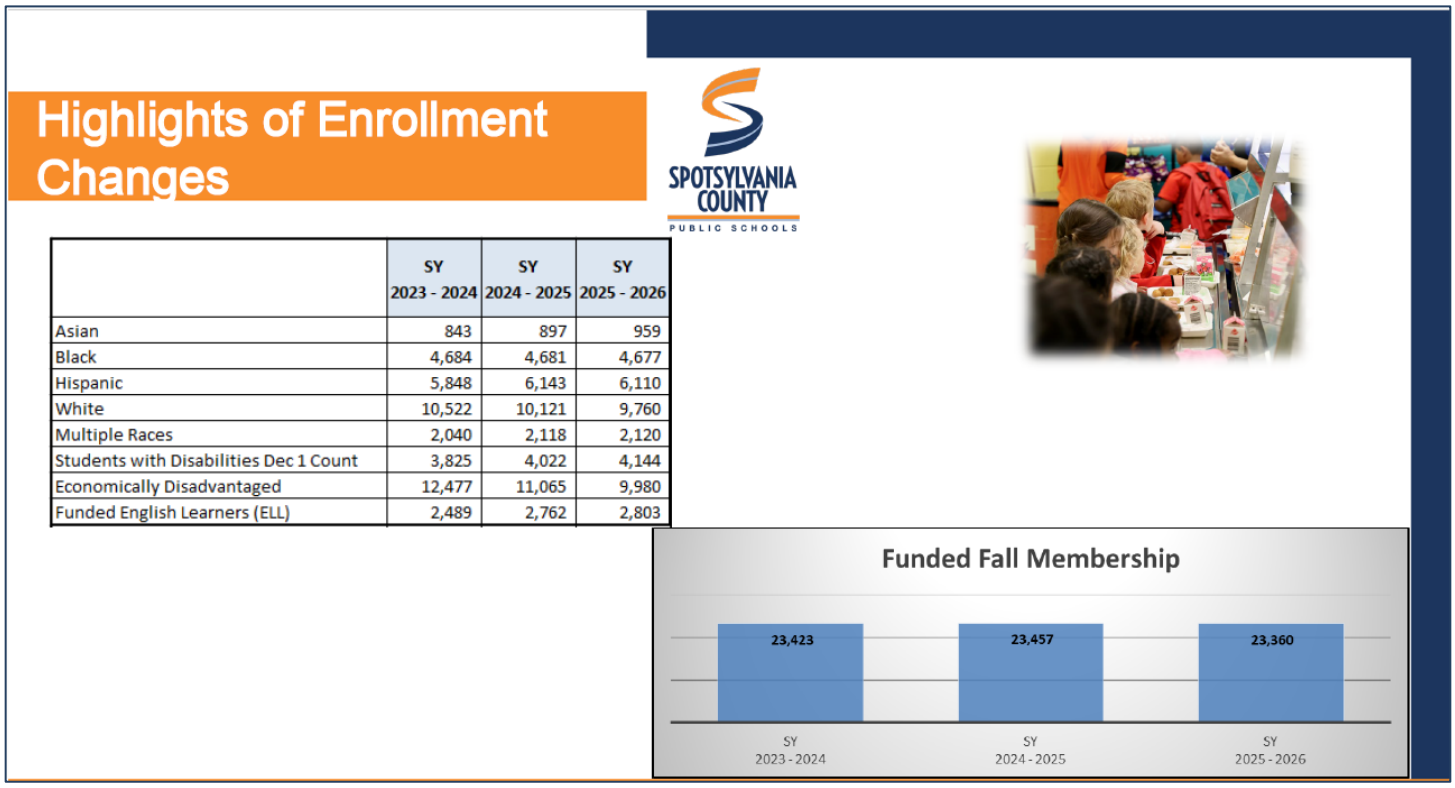
Student Demographic Information

Division Demographics Overview

Economic conditions and our student demographics are fundamentally changing.

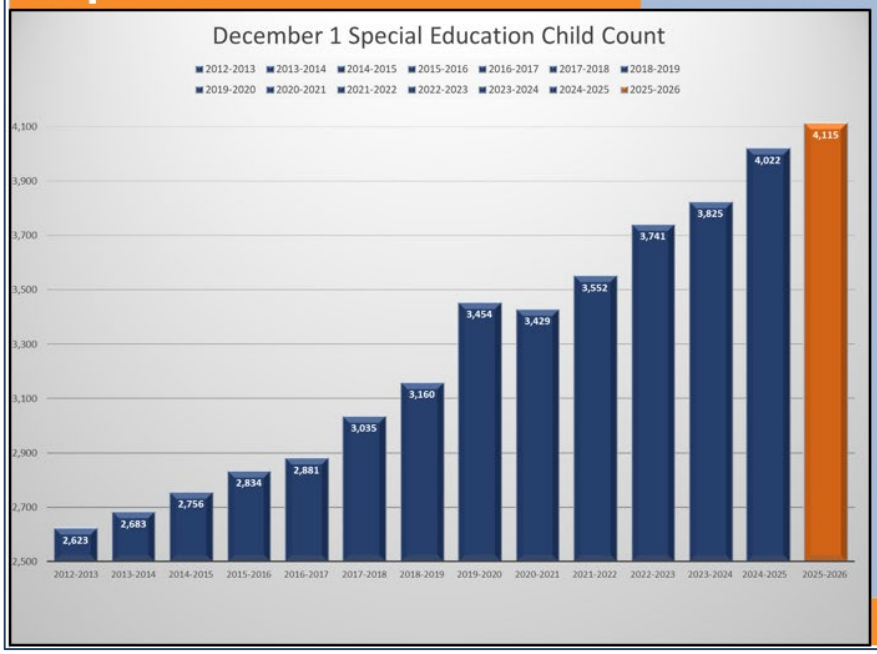
Reporting Category	2015-2016	2025-2026
Student Fall Membership (9/30)	23,731	23,718
English Learners	1,150 5%	3,689 16%
Economically Disadvantaged Students/Enrolled in Free and Reduced Lunch Program	7,143 30%	9,980 42%
Gifted Program	2,848 13%	2,623* 11%
Student with Disabilities (Dec 1 Child Count)	2,834 12%	4,144 17%

*Gifted Students Count as of 24/25 school year counting methodology changed.



	SY 2023 - 2024	SY 2024 - 2025	SY 2025 - 2026
Asian	843	897	959
Black	4,684	4,681	4,677
Hispanic	5,848	6,143	6,110
White	10,522	10,121	9,760
Multiple Races	2,040	2,118	2,120
Students with Disabilities Dec 1 Count	3,825	4,022	4,144
Economically Disadvantaged	12,477	11,065	9,980
Funded English Learners (ELL)	2,489	2,762	2,803

Special Education

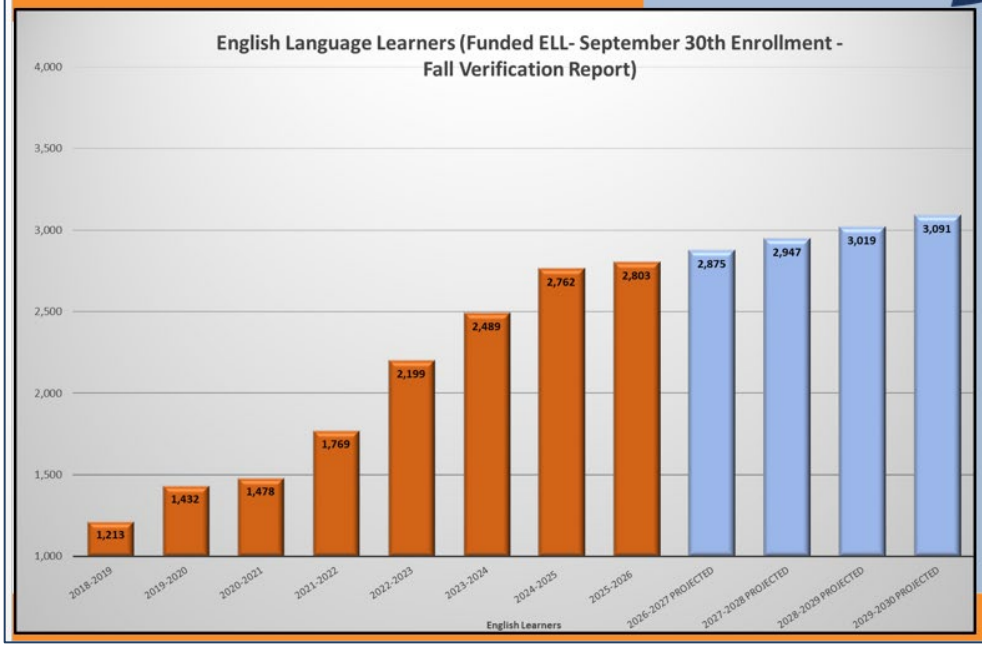


SPOTSYLVANIA COUNTY PUBLIC SCHOOLS



December 1 Child Count Trends

English Language Learners (ELL)



SPOTSYLVANIA COUNTY PUBLIC SCHOOLS

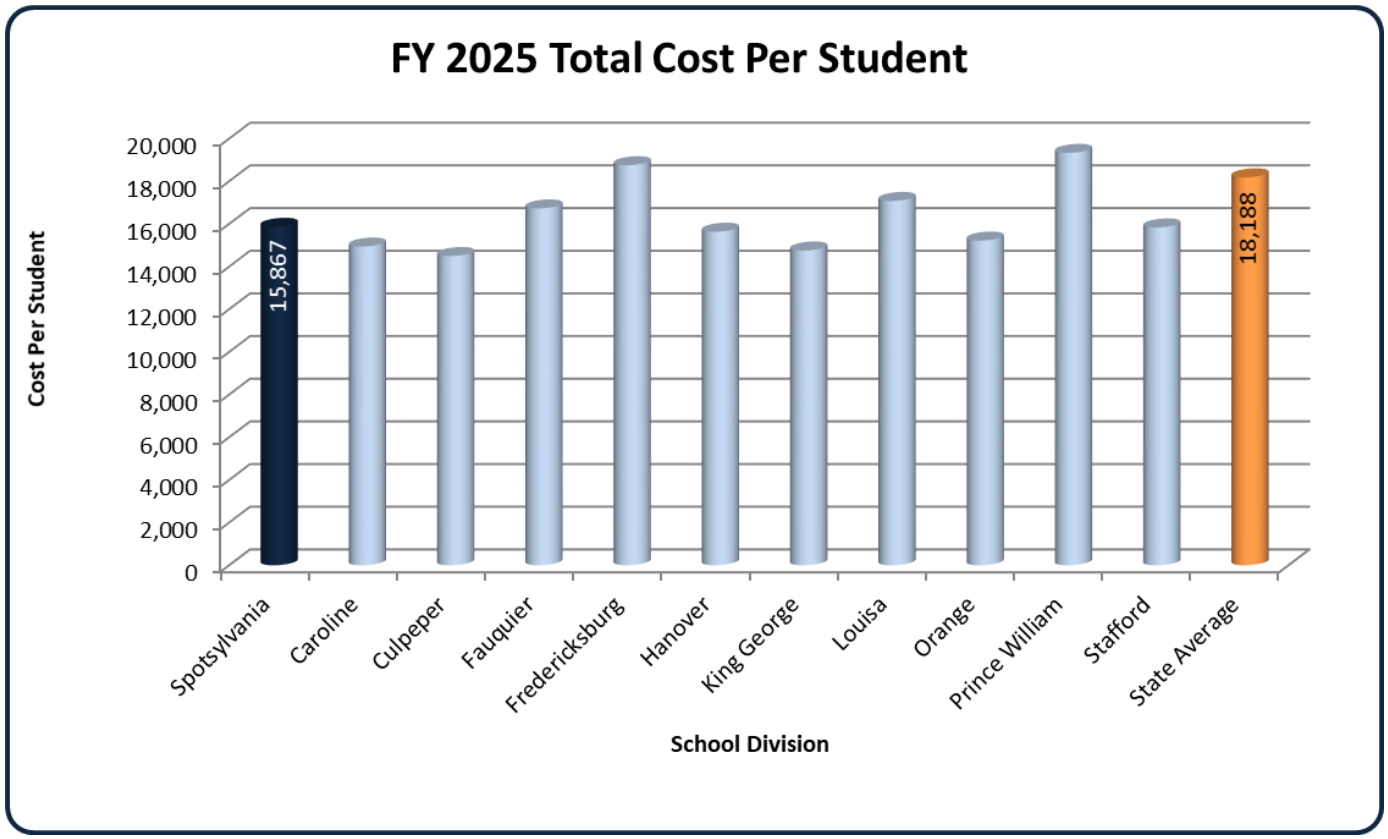


The rate of ELL population growth has not declined since FY 2025. September 30, 2025 reflected an increase of 41 students from 2024. Future projections have been adjusted to reflect this trend.

Benchmark Comparison Data

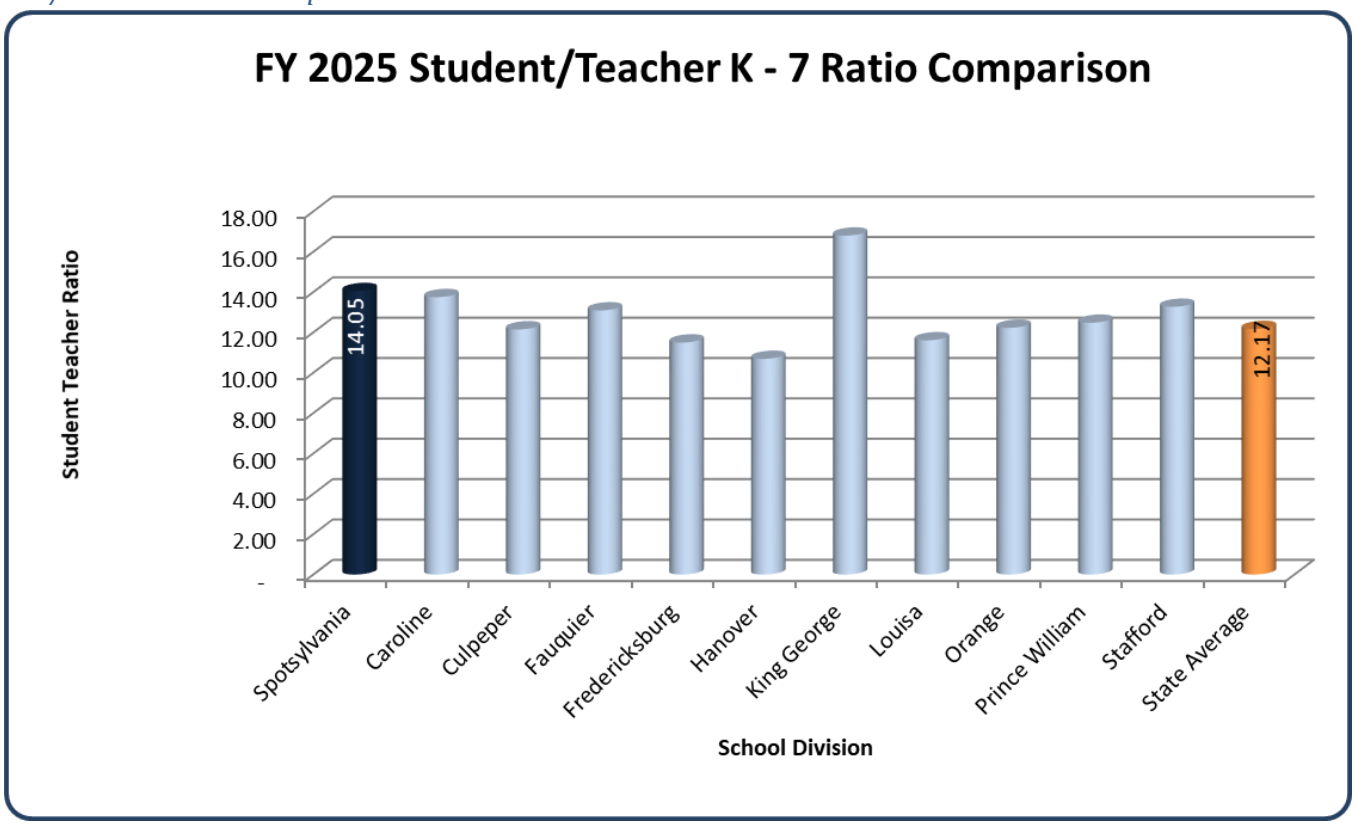
The graphs that follow are intended to provide the reader with a comparison of Spotsylvania County Public Schools with neighboring school divisions in the Commonwealth as well as some others of similar size around the state. The data source is the Virginia Department of Education website to ensure a like comparison of the selected data. The bar graphs compare the school divisions and the state average for the most recent data available from that website for FY 2025. Additional historical benchmark data and graphs are located in the Informational Section.

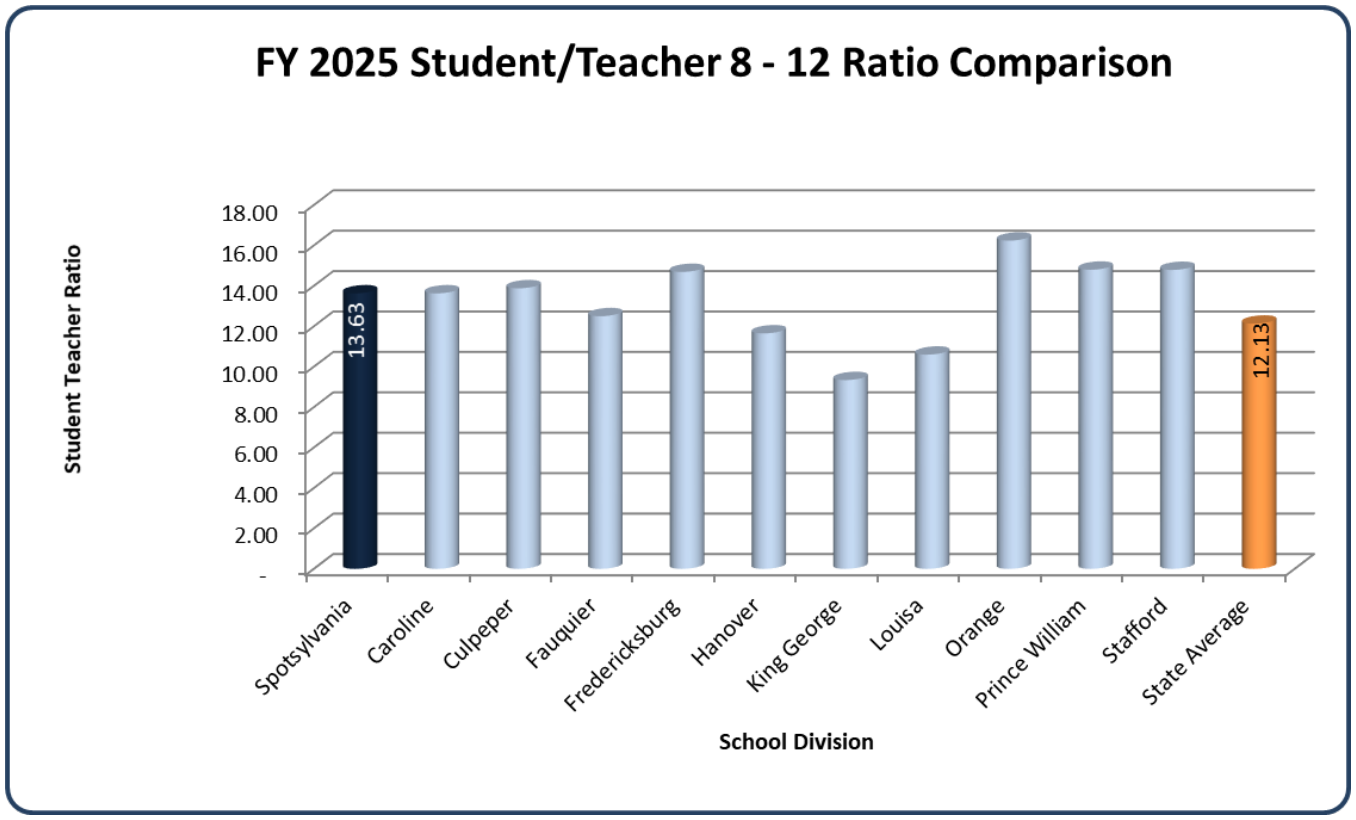
Total Cost per Student Comparison



Source: Superintendent's Annual Report Table 15

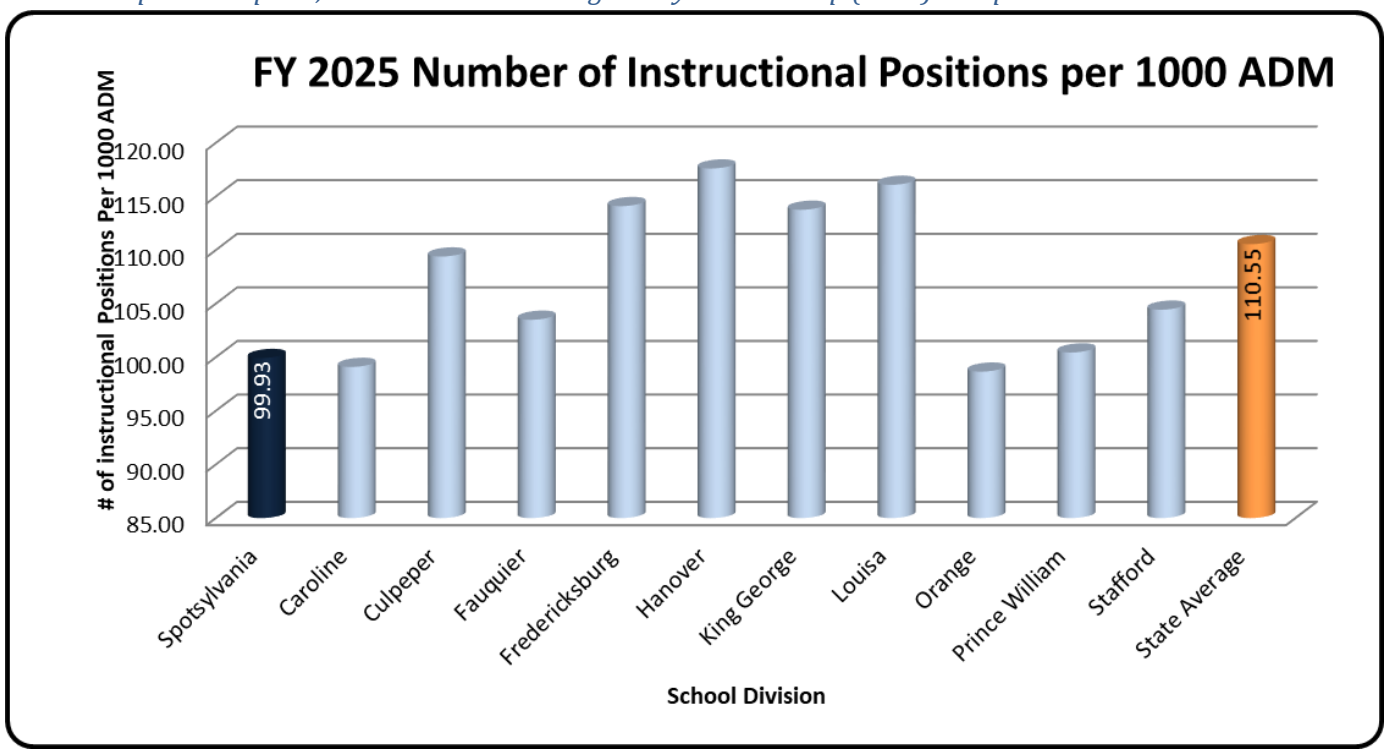
Student/Teacher Ratios Comparison





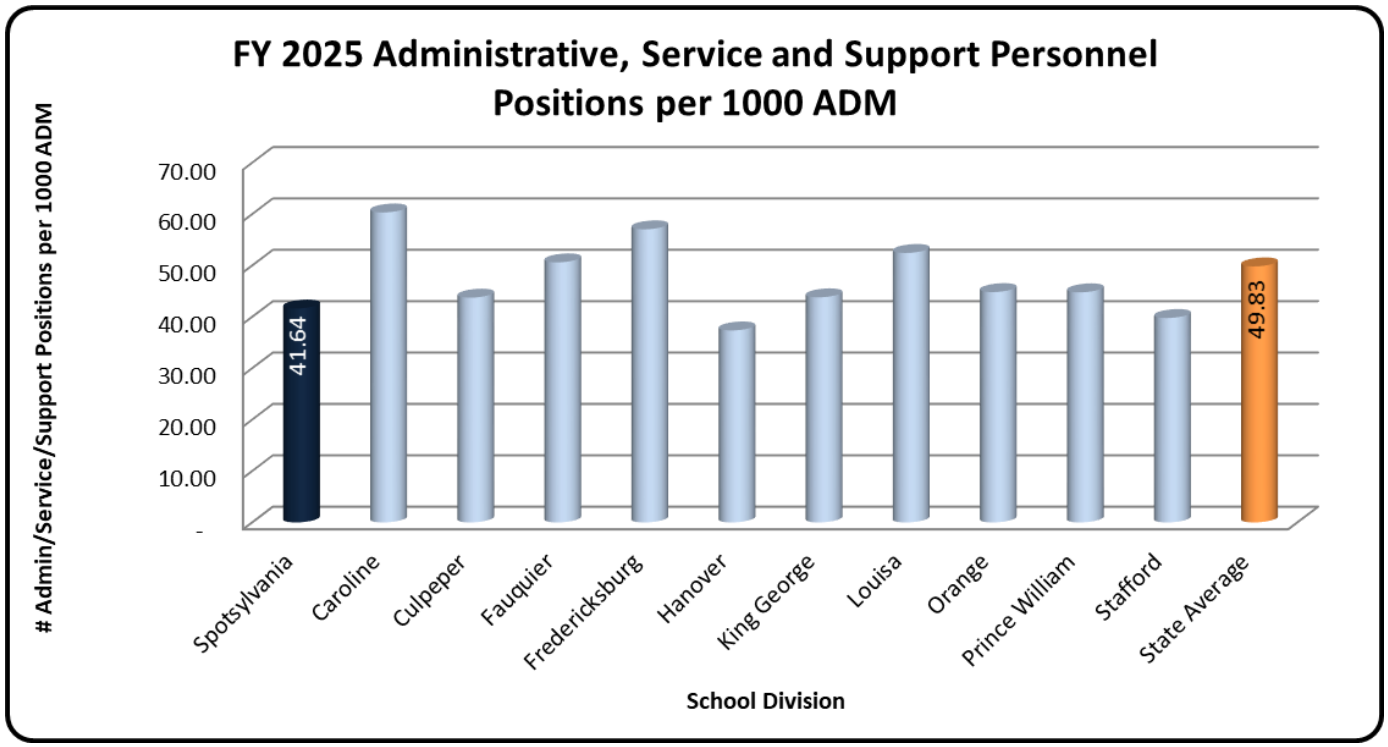
Source: Superintendent's Annual Report Table 17a

Instructional positions per 1,000 Students in Average Daily Membership (ADM) Comparison

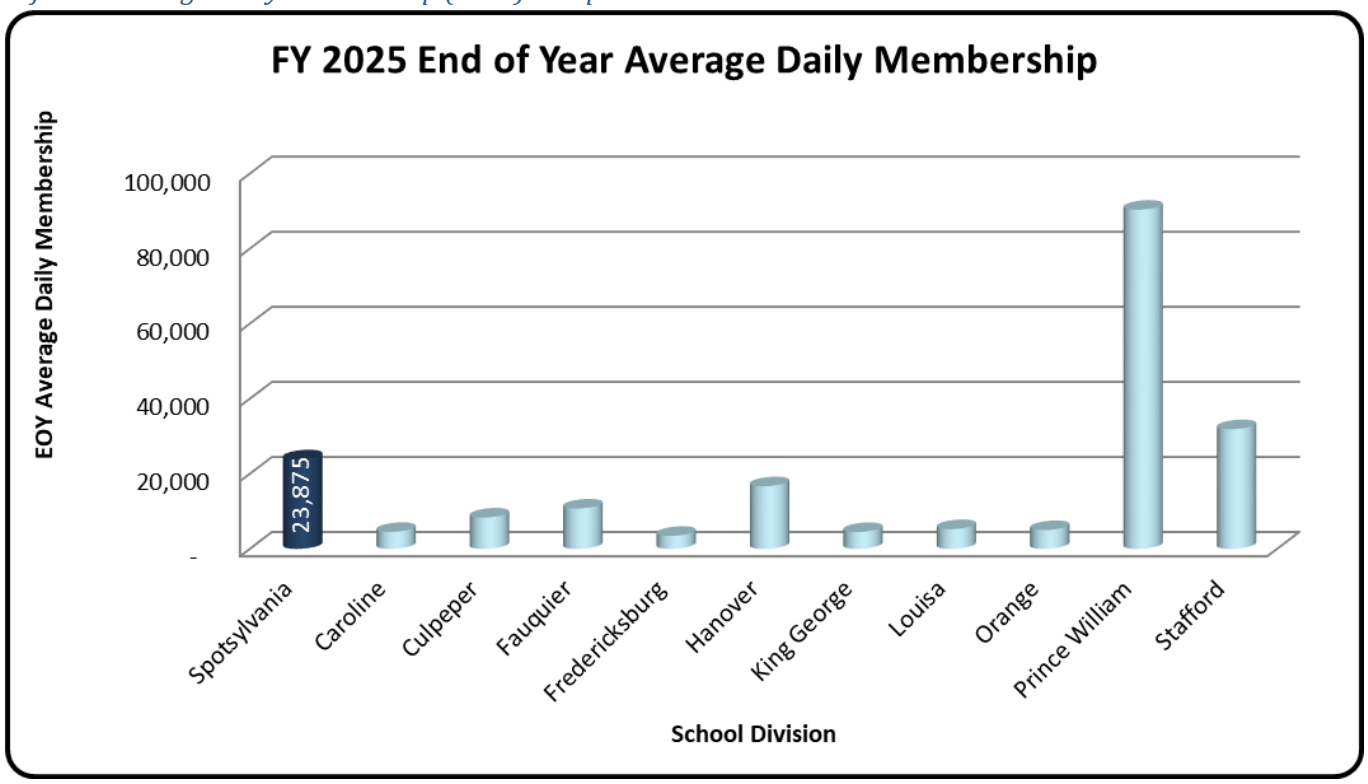


Source: [Superintendent's Annual Report Table 17b]

Administrative Services and Support Positions per 1,000 Students in ADM Comparison

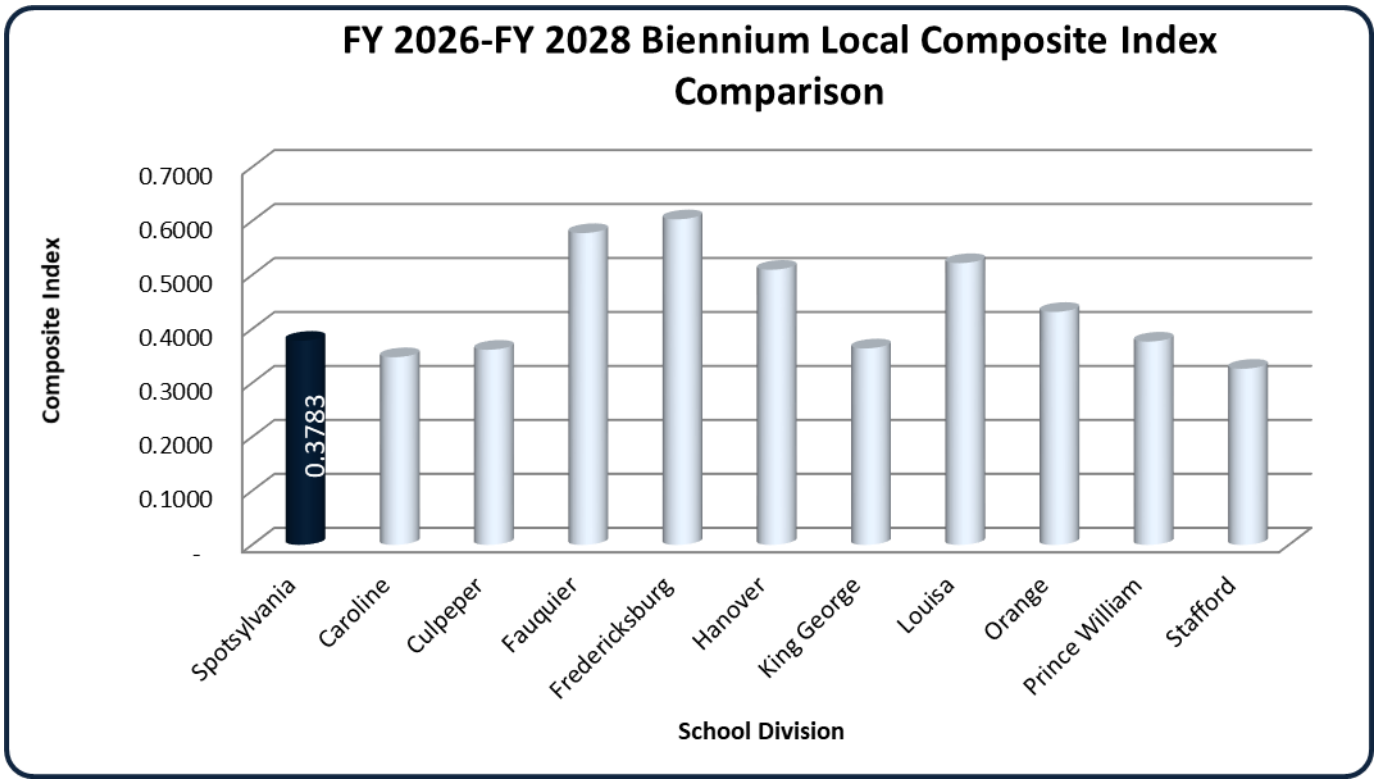


End of Year Average Daily Membership (ADM) Comparison



Source: [Superintendent's Annual Report Table 15]

Local Composite Index (LCI) Comparison



Source: [VDOE Composite Index of Local Ability-to-Pay]

Student Performance Measures

School Accreditation

The Virginia Department of Education establishes all regulations related to the Standards for Accrediting Public Schools in Virginia. The standards are to encourage continuous improvement for all schools, and place emphasis on closing achievement gaps in all areas. Currently the VDOE is undergoing revision to the accreditation standards. The last published school accreditation status are from FY 2025.

School Name	*Accreditation Status*
Elementary Schools	
Battlefield Elementary	Fully Accredited
Berkeley Elementary	Fully Accredited
Brock Road Elementary	Fully Accredited
Cedar Forest Elementary	Conditionally Accredited
Chancellor Elementary	Fully Accredited
Courthouse Road Elementary	Fully Accredited
Courtland Elementary	Fully Accredited
Harrison Road Elementary	Fully Accredited
Lee Hill Elementary	Fully Accredited
Livingston Elementary	Conditionally Accredited
Parkside Elementary	Fully Accredited
Riverview Elementary	Fully Accredited
Salem Elementary	Conditionally Accredited
Smith Station Elementary	Fully Accredited
Spotswood Elementary	Fully Accredited
Spotsylvania Elementary	Fully Accredited
Wilderness Elementary	Fully Accredited
Middle Schools	
Battlefield Middle	Conditionally Accredited
Chancellor Middle	Conditionally Accredited
Freedom Middle	Fully Accredited
Ni River Middle	Fully Accredited
Post Oak Middle	Conditionally Accredited
Spotsylvania Middle	Conditionally Accredited
Thornburg Middle	Conditionally Accredited
High Schools	
Chancellor High	Fully Accredited
Courtland High	Conditionally Accredited
Massaponax High	Conditionally Accredited
Riverbend High	Conditionally Accredited
Spotsylvania High	Conditionally Accredited

Source: Virginia School Quality Profiles – Spotsylvania County Public Schools

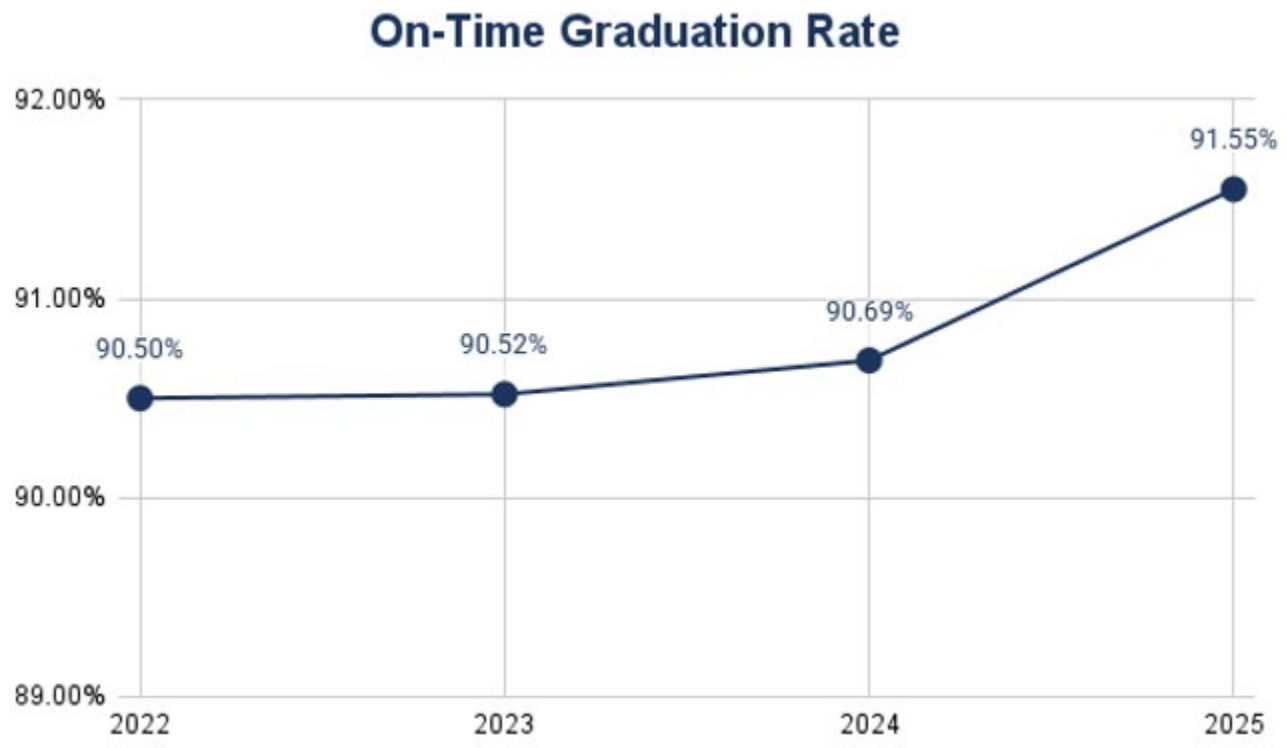
On-Time Graduation & Dropout Rates

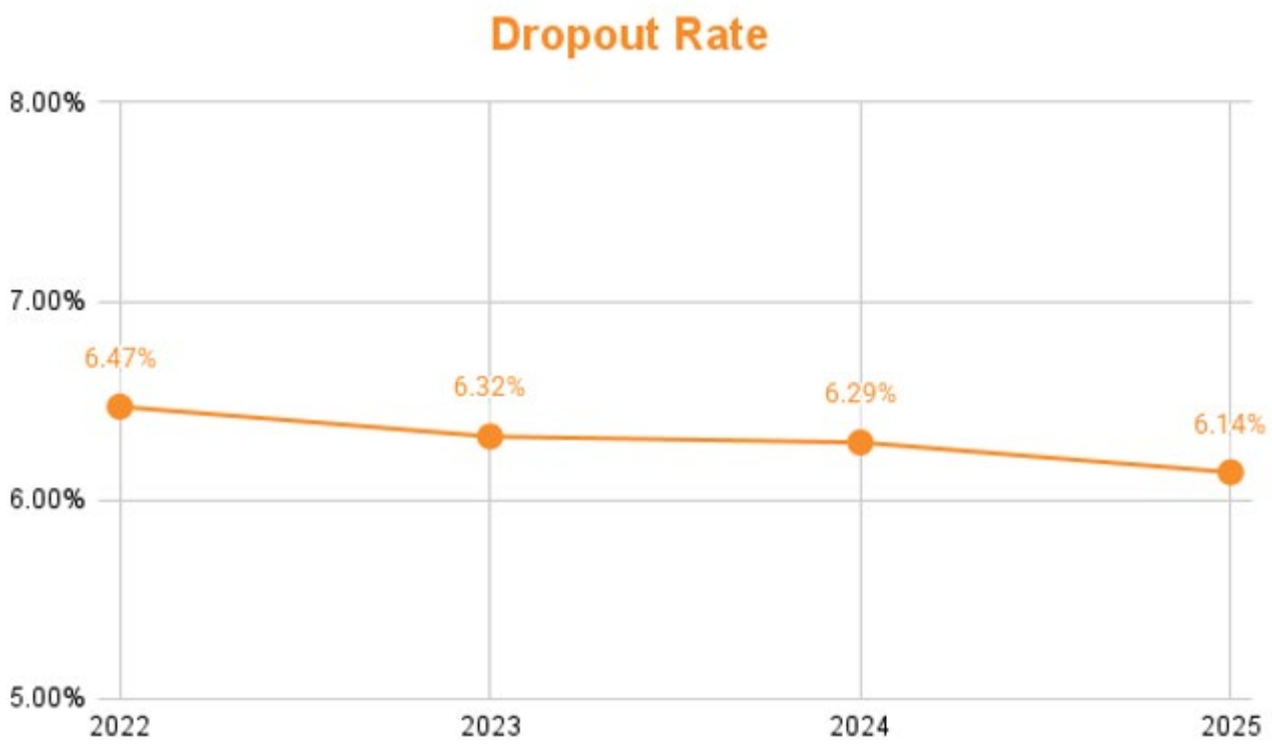
Area	2022	2023	2024	2025
On Time Graduation	90.50%	90.52%	90.69%	91.60%
Drop Out Rate	6.47%	6.32%	6.29%	6.50%

Student Class Size Trends

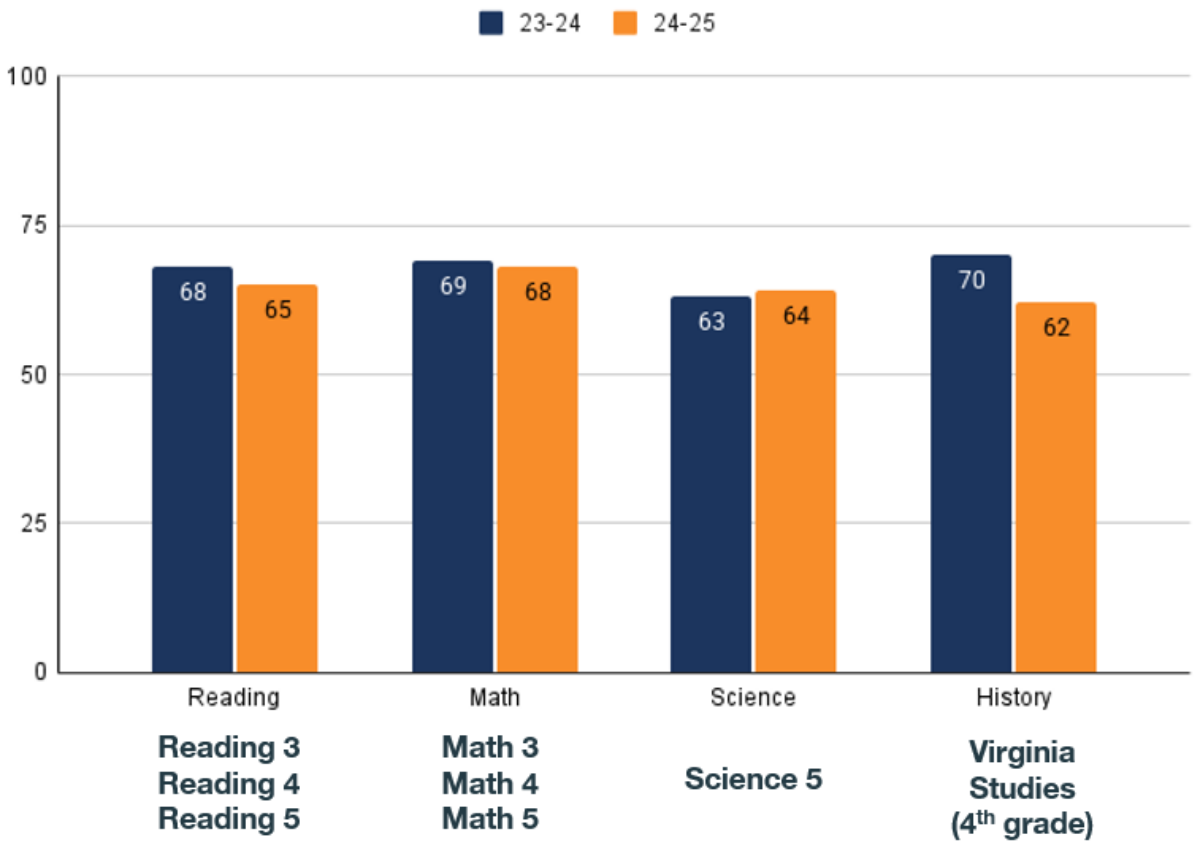
Level	2021-2022	2022-2023	2023-2024	2024-2025
Elementary	K-2: 20:3	K-2: 22:3	K-2: 22:7	K-2: 20:7
	3-5: 21:4	3-5: 24:5	3-5: 23:6	3-5: 23:3
Middle	4 Core: 23:1	4 Core: 23:1	4 Core: 22:1	4 Core: 23:1
High	4 Core: 23:1	4 Core: 23:1	4 Core: 22:1	4 Core: 20:1

Student On-time Graduation and Dropout Rates

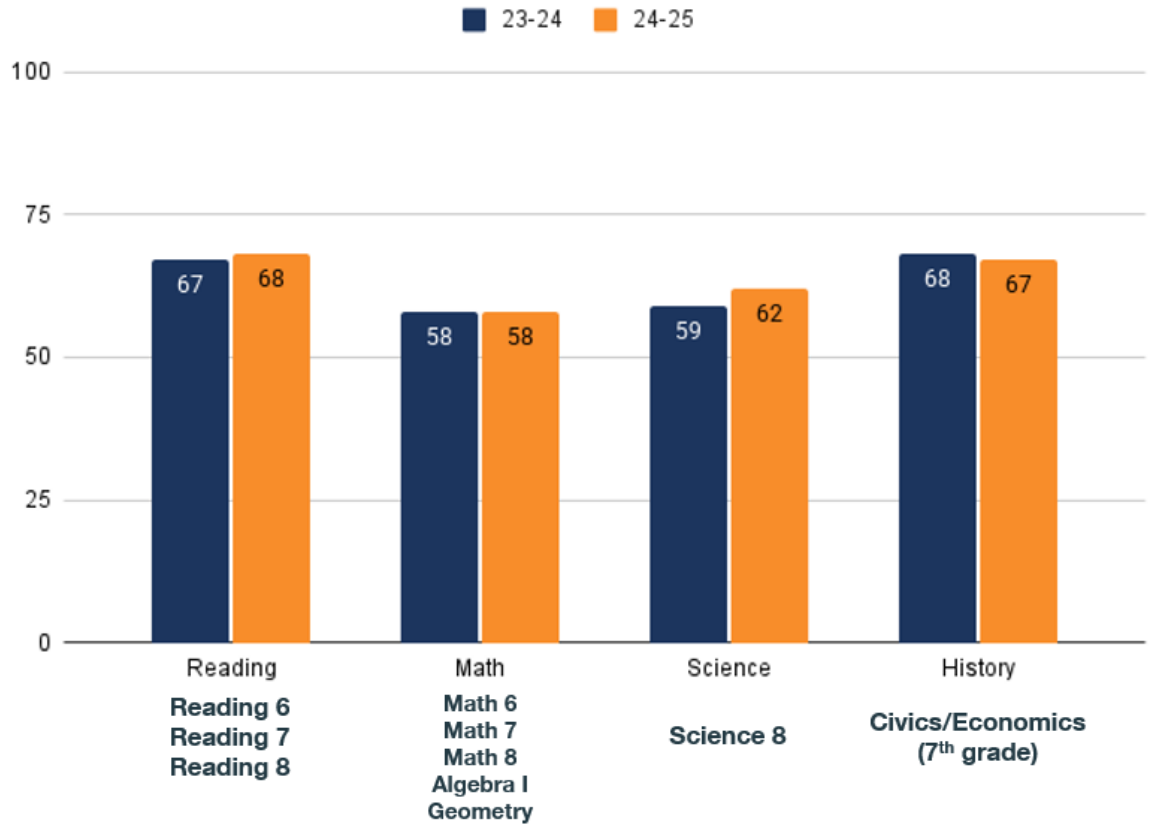




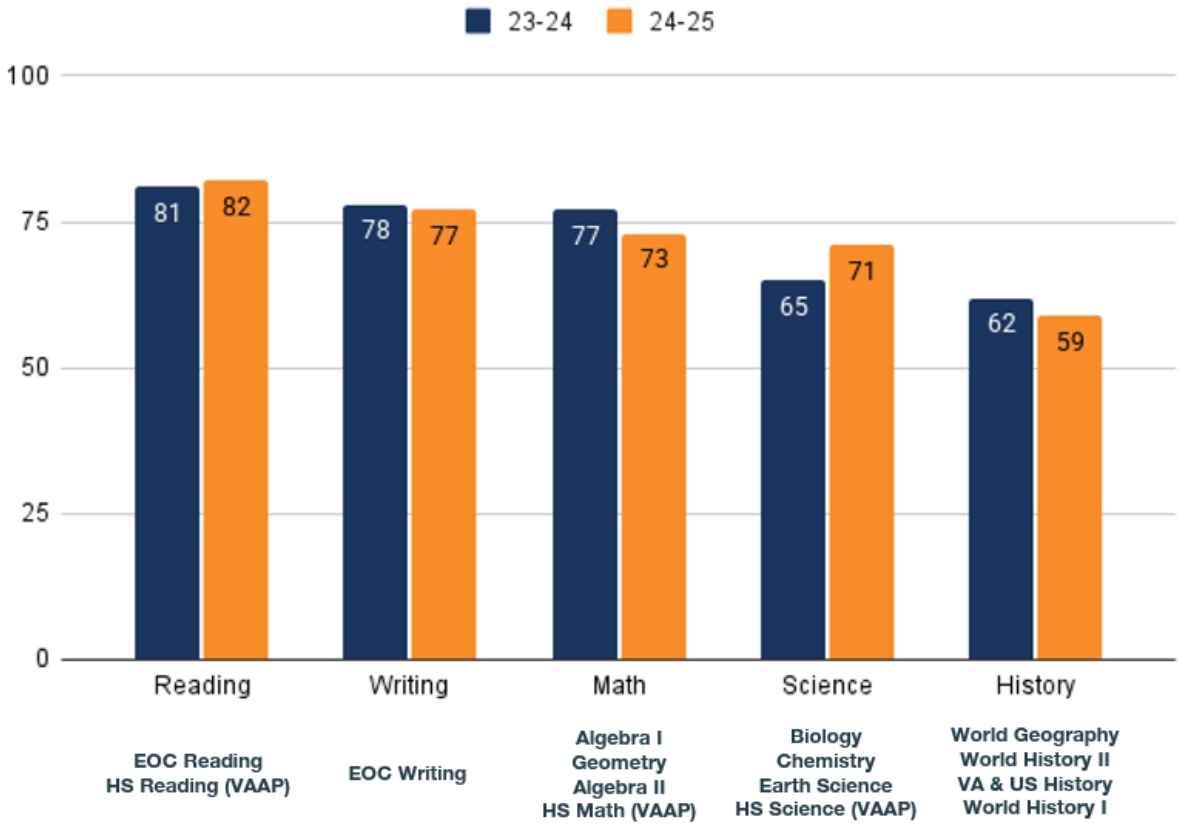
Student Standards of Learning Annual Pass Rates – Elementary Schools



Student Standards of Learning Annual Pass Rates – Middle Schools



Student Standards of Learning Annual Pass Rates – High Schools



School Based Operating Non-Compensation Allocation Methodology

Primarily the school based operating non-compensation allocations are budgeted based on projected student membership for the coming year. This includes, but is not limited to, supplies for instruction, technology, clinic, counseling and the office. Schools also receive a flat amount (depending on level) for professional development, transportation for academic and athletic trips, career and technical education (CTE), music and physical education. Technology allocations are based on average expenses across each grade level. From these allocations as described and shown in the tables below, principals will develop an annual plan that best meets the needs of their school community. Per pupil allocations are based on September 30th student enrollment in different areas. The overall student enrollment, special education student counts, and English as a second language student counts. Student enrollments are updated yearly and are used to determine per pupil budget allocations at the school level.

In addition, schools receive a flat rate allocation for other program specific areas. Some schools may have school specific grant funding included in the non-compensation allocations. In FY 2027 school base budget allocations were increased in the areas of:

- Instructional supplies, Library Materials, and Supplies for Gifted and Talented were increase on per pupil basis to address rising inflationary costs
- Career & Technical education supplies (MS & HS)
- High School allocation increase to Marching Band to assist with increased cost of band instruments repairs.



Elementary Schools Non-Compensation Allocations

Elementary School Based Non-Compensation Allocation		$1,429,881
Per Pupil Budget (Elementary School)	**FY27 Adopted Allocation**	**Total Elementary FY27 Adopted Budget**
Instructional Supplies	$49.00	$517,293
Library Materials	$8.00	$84,456
Office Supplies	$8.00	$84,456
Remedial Supplies	$3.00	$31,671
Supplemental Materials (Paper/Toner)	$8.00	$84,456
Medical Supplies (Clinic)	$5.00	$52,785
Gifted and Talented Supplies	$3.00	$31,671
Purchased Services	$7.00	$73,899
Equipment Lease/Rental	$13.00	$137,241
Fine Arts	$5.00	$52,785
English Learners (ELL) Supplies	$8.00	$13,376
Student with Disabilities Supplies	$8.00	$16,592
Flat Rate Budget Allocations		
Academic Activities	$1,000.00	$17,000
Telephone	$900.00	$15,300
Postage	$600.00	$10,200
Technology Software	$4,000.00	$66,500
Technology Hardware	$1,000.00	$17,000
Physical Education	$1,500.00	$25,500
Music (ES Only)	$1,500.00	$25,500
Travel (Varies based on Location/Programs)	$200-$500	$8,975
Staff Based Budget Allocations		
Professional Development	$50.00	$63,225

Student enrollment used for Per Pupil Budget Allocations (9/30 student data counts):

Description	Count
Student Enrollment	10,557
ECD Student Count	4,639
English Learners	1,672
Student with Disabilities	2,074
Staff @ ES Level	1,416.8

Middle School Non-Compensation Allocations

Middle School Based Non-Compensation Allocation		$1,024,599
Per Pupil Budget (Middle School)	**FY27 Adopted Allocation**	**Total Middle FY27 Adopted Budget**
Instructional Supplies	$49.00	$294,538
Library Materials	$8.00	$43,904
Office Supplies	$8.00	$43,904
Remedial Supplies	$3.00	$16,464
Supplemental Materials (Paper/Toner)	$8.00	$43,904
Medical Supplies (Clinic)	$2.00	$10,976
Gifted and Talented Supplies	$3.00	$16,464
Purchased Services	$7.00	$38,416
Equipment Lease/Rental	$13.00	$67,663
Fine Arts	$5.00	$27,440
English Learners (ELL) Supplies	$8.00	$3,744
Student with Disabilities Supplies	$8.00	$9,832
Flat Rate Budget Allocations		
Academic Activities	$1,000.00	$7,000
Telephone	$1,200.00	$8,400
Postage	$600.00	4,800
Technology Software (Varies based on Location)	$4,000-$4,500	$28,500
Technology Hardware (Varies based on Location)	$2,000-$4,000	$26,000
Physical Education	$1,500.00	$10,500
Athletics (MS & HS Only)	$8,600.00	$60,200
Band (MS & HS Only)	$5,300.00	$37,100
Chorus (MS & HS Only)	$3,000.00	$21,000
Strings (MS & HS Only)	$5,300.00	$37,100
CTE (MS & HS Only)	$6,500.00	$45,500
Travel (Varies based on Location/Programs)	$500-$2,000	$15,025
Athletic Official Support (MS Only)	$5,000.00	$35,000
Transportation Supplement Academics/Athletics/Band (MS & HS Only)	$6,050.00	$42,350
Staff Based Budget Allocations		
Professional Development	$50.00	$28,875

Student enrolment used for Per Pupil Budget Allocations (9/30 student data counts):

Description		Count
Student Enrollment		5,488
ECD Student Count		2,229
English Learners		468
Student with Disabilities		1,229
Staff @ MS Level		609

High School Non-Compensation Allocations

High School Based Non-Compensation Allocation		$1,561,272
Per Pupil Budget (High School)	**FY27 Adopted Allocation**	**Total High School FY27 Adopted Budget**
Instructional Supplies	$50.00	$481,585
Library Materials	$8.00	$61,384
Office Supplies	$8.00	$61,384
Remedial Supplies	$3.00	$23,019
Supplemental Materials (Paper/Toner)	$8.00	$61,384
Medical Supplies (Clinic)	$2.00	$15,346
Purchased Services	$7.00	$53,711
Equipment Lease/Rental	$13.00	$108,749
Fine Arts	$4.00	$30,692
English Learners (ELL) Supplies	$8.00	$5,160
Student with Disabilities Supplies	$8.00	$14,160
Flat Rate Budget Allocations		
Academic Activities	$3,000.00	$15,000
Telephone	$2,200.00	$11,000
Postage	$1,600.00	$9,600
Technology Software (Varies based on Enrollment)	$5,000.00	$23,500
Technology Hardware	$2,000.00	$10,000
Physical Education	$2,000.00	$10,000
Athletic Trainer Supplies (HS Only)	$2,500.00	$12,500
Athletics (MS & HS Only)	$9,000.00	$45,000
Band (MS & HS Only)	$11,500.00	$57,500
Chorus (MS & HS Only)	$3,000.00	$15,000
Strings (MS & HS Only)	$6,500.00	$32,500
CTE (MS & HS Only)	$7,000.00	$50,000
Travel (Varies based on Location/Programs)	$500-$2,000	$12,550
Transportation Supplement Academics/Athletics/Band (MS & HS Only)	$61,000.00	$305,000
Staff Based Budget Allocations		
Professional Development	$ 50.00	$35,548

Student enrolment used for Per Pupil Budget Allocations (9/30 student data counts):

Description	Count
Student Enrollment	7,673
ECD Student Count	2,947
English Learners	645
Student with Disabilities	1,770
Staff @ HS Level	789.2

Elementary School Profiles

Elementary Schools Summary Profile

Student Fall Enrollment Profile Data as of September 30, 2025							
Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	Total
260	1,529	1,602	1,781	1,767	1,839	1,779	**10,557**

Fall Enrollment Demographics							
American Indian	Asian	Black	Hispanic	Pacific Isle	Two or More	White	Total
0.20%	3.66%	19.20%	25.32%	0.16%	9.34%	42.12%	100.00%

Financial Profile								
Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$87,859,256	$91,589,937	$93,989,830	$98,495,776	$106,425,311	$7,929,536	8.05%	94.39%
Administration/Health Services	$2,287,442	$1,381,250	$1,435,398	$1,461,357	$1,573,026	$111,669	7.64%	1.40%
Maintenance	$2,679,184	$2,802,196	$2,856,579	$3,141,579	$3,275,105	$133,525	4.25%	2.90%
Technology	$666,239	$675,034	$721,628	$762,977	$1,471,481	$708,504	92.86%	1.31%
Transportation	$0	$14,542	$1,011	$0	$0	$0	$0	$0
Total	**$93,492,121**	**$96,462,959**	**$99,004,447**	**$103,861,689**	**$112,744,923**	**$8,883,233**	**8.55%**	**100.0%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$64,975,557	$67,403,986	$69,564,680	$73,521,039	$81,054,208	$7,533,169	10.25%	71.89%
Employee Benefits	$27,377,846	$27,951,959	$28,103,033	$28,954,928	$30,260,834	$1,305,906	4.51%	26.84%
Subtotal	**$92,353,403**	**$95,355,945**	**$97,667,714**	**$102,475,967**	**$111,315,042**	**$8,839,074**	**8.63%**	**98.73%**
Purchased Services	$68,696	$91,783	$168,725	$138,435	$137,124	($1,311)	-0.95%	0.12%
Other Charges	$157,821	$157,671	$156,422	$174,147	$171,716	($2,431)	-1.40%	0.15%
Materials & Supplies	$912,201	$857,560	$1,011,585	$1,073,140	$1,121,041	$47,901	4.46%	0.99%
Subtotal	**$1,138,718**	**$1,107,014**	**$1,336,733**	**$1,385,722**	**$1,429,881**	**$44,159**	**3.19%**	**1.27%**
Grand Total	**$93,492,121**	**$96,462,959**	**$99,004,447**	**$103,861,689**	**$112,744,923**	**$8,883,233**	**8.55%**	**100.00 %**

Staffing Profile		
Object Code	Object Description	FY27 Adopted Budget FTE
112100	COMP OF TEACHERS	863.0
112600	COMP OF PRINCIPALS	17.0
112700	COMP OF ASS'T PRINCIPALS	18.0
113100	COMP OF SCHOOL NURSES	17.0
114000	COMP OF TECHNICAL PERSONNEL	16.0
114100	COMP OF TEACHER ASS'TS	394.8
114200	COMP OF SAFETY OFFICERS	5.0
115000	COMP OF CLERICAL STAFF	34.0
119100	COMP OF CUSTODIANS	52.0
Grand Total		**1,416.8**

Battlefield Elementary Financial Profile



BATTLEFIELD ELEMENTARY SCHOOL

11108 Leavells Road, Fredericksburg, VA 22407

School Mission: Our mission at Battlefield Elementary School is to work with parents and the community to create a safe, positive and supportive atmosphere for learning. High standards and clear expectations are the cornerstones for preparing each child to become a lifelong learner and responsible, productive member of society.

Principal: Mrs. Kara Hurley / Assistant Principal Mrs. Stacey Cox

Student Fall Enrollment Profile Data as of September 30, 2025							
Year Built 1975 / Building Capacity 833							
Pre-K/VPI	**KG**	**1st**	**2nd**	**3rd**	**4th**	**5th**	**Total**
17	99	111	99	124	113	98	**661**

Fall Enrollment Demographics							
American Indian	**Asian**	**Black**	**Hispanic**	**Pacific Isle**	**Two or More**	**White**	**Total**
0.2%	4.8%	15.1%	39.5%		8.5%	31.9%	100.0%

Financial Profile								
Expenditures by State Category	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted**	**FY27 Adopted**	**Variance**	**% of Change**	**% of Budget**
Instruction	$5,270,375	$5,215,094	$5,442,775	$5,688,100	$5,983,178	$295,079	5.19%	93.09%
Administration/Health Services	$100,866	$95,085	$102,027	$100,794	$117,877	$17,083	16.95%	1.83%
Maintenance	$236,934	$267,358	$183,442	$230,904	$247,256	$16,352	7.08%	3.85%
Technology	$30,801	$30,844	$33,165	$34,093	$79,237	$45,144	132.41%	1.23%
Total	**$5,638,977**	**$5,608,380**	**$5,761,409**	**$6,053,891**	**$6,427,548**	**$373,657**	**6.17%**	**100.00%**

Expenditures by Summary Object	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted**	**FY27 Adopted**	**Variance**	**% of Change**	**% of Budget**
Salaries/Wages	$3,872,481	$3,826,766	$4,007,470	$4,230,346	$4,557,362	$549,891	13.72%	70.90%
Employee Benefits	$1,689,209	$1,709,216	$1,673,342	$1,738,184	$1,781,415	$108,073	6.46%	27.72%
Subtotal	**$5,561,690**	**$5,535,982**	**$5,680,812**	**$5,968,530**	**$6,338,777**	**$657,965**	**11.58%**	**98.62%**
Purchased Services	$3,701	$8,626	$4,789	$8,605	$8,577	$3,788	79.10%	0.13%
Other Charges	$6,725	$5,825	$5,904	$10,345	$10,293	$4,389	74.34%	0.16%
Materials & Supplies	$66,861	$57,947	$69,904	$66,411	$69,901	($3)	0.00%	1.09%
Subtotal	**$77,287**	**$72,398**	**$80,597**	**$85,361**	**$88,771**	**$8,174**	**10.14%**	**1.38%**
Grand Total	**$5,638,977**	**$5,608,380**	**$5,761,409**	**$6,053,891**	**$6,427,548**	**$666,139**	**11.56%**	**100.00%**

Battlefield Elementary Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF CAFETERIA WORKERS	2.0		1.0		
COMP OF CLERICAL STAFF	2.0	2.0	2.0	2.0	2.0
COMP OF CUSTODIANS	4.0	4.0	4.0	4.0	4.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	15.5	23.0	20.3	21.0	20.0
COMP OF TEACHERS	53.0	54.0	48.0	50.0	49.0
COMP OF TECHNICAL PERSONNEL					1.0
COMP OF THERAPISTS		1.0			
COMP-PROF SUPV PERSONNEL	1.0				
Grand Total	**80.5**	**87.0**	**78.3**	**80.0**	**79.0**

Berkeley Elementary Financial Profile



BERKELEY
ELEMENTARY SCHOOL

5979 Partlow Road, Spotsylvania VA 22551

School Mission: To create a learning partnership that is accepts diversity among parents, students, staff, and community; to educate, encourage, and motivate children to excel and achieve lifelong personal and academic goals globally.

Principal: Dr. Jack McKninely / Administrative Intern: Mrs. Shannon Myer

Student Fall Enrollment Profile Data as of September 30, 2025 Year Built 1962 / Building Capacity 353							
Pre-K/VPI	**KG**	**1st**	**2nd**	**3rd**	**4th**	**5th**	**TOTAL**
13	50	45	51	42	33	46	**280**

Fall Enrollment Demographics							
American Indian	**Asian**	**Black**	**Hispanic**	**Pacific Isle**	**Two or More**	**White**	**Total**
0.4%	0.7%	7.0%	14.4%		7.7%	69.7%	100%

Financial Profile								
Expenditures by State Category	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Instruction	$3,141,344	$3,469,323	$3,636,875	$3,745,093	$3,847,180	$102,088	2.73%	90.94%
Administration/Health Services	$72,688	$75,575	$79,604	$79,784	$84,441	$4,657	5.84%	2.00%
Maintenance	$145,812	$153,233	$166,186	$193,324	$205,519	$12,194	6.31%	4.86%
Technology	$26,730	$18,654	$24,110	$24,698	$93,171	$68,473	277.24%	2.20%
Total	**$3,386,574**	**$3,716,784**	**$3,906,775**	**$4,042,899**	**$4,230,311**	**$187,412**	**4.64%**	**100.00%**
Expenditures by Summary Object	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Salaries/Wages	$2,332,656	$2,571,275	$2,758,367	$2,846,359	$3,037,308	$190,949	6.71%	71.80%
Employee Benefits	$1,017,908	$1,099,604	$1,110,880	$1,153,724	$1,147,992	($5,731)	-0.50%	27.14%
Subtotal	**$3,350,564**	**$3,670,879**	**$3,869,247**	**$4,000,083**	**$4,185,300**	**$185,217**	**4.63%**	**98.94%**
Purchased Services	$1,794	$4,376	$1,178	$4,152	$4,187	$35	0.83%	0.10%
Other Charges	$8,207	$9,426	$7,181	$6,675	$6,740	$65	0.97%	0.16%
Materials & Supplies	$26,008	$32,103	$29,168	$31,989	$34,084	$2,095	6.55%	0.81%
Subtotal	**$36,009**	**$45,906**	**$37,527**	**$42,816**	**$45,011**	**$2,195**	**5.13%**	**1.06%**
Grand Total	**$3,386,574**	**$3,716,784**	**$3,906,775**	**$4,042,899**	**$4,230,311**	**$187,412**	**4.64%**	**100.00%**

Berkeley Elementary Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	
COMP OF CAFETERIA WORKERS	3.0		2.0		
COMP OF CLERICAL STAFF	2.0	2.0	2.0	2.0	2.0
COMP OF CUSTODIANS	2.5	3.0	3.5	3.0	3.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	12.5	12.0	10.5	12.0	12.0
COMP OF TEACHERS	25.7	25.0	27.3	28.0	29.0
COMP OF TECHNICAL PERSONNEL					1.0
COMP-PROF SUPV PERSONNEL	1.0				
Grand Total	**49.8**	**45.0**	**48.3**	**48.0**	**49.0**

Brock Road Elementary Financial Profile

BROCK ROAD ELEMENTARY SCHOOL

10207 Brock Road, Spotsylvania, VA 22553

School Mission: At Brock Road Elementary School, all learners grow to reach their full potential.

Principal Mrs. Nicole Ochs / Assistant Principal: Mrs. Kristen Steis

Student Fall Enrollment Profile
Data as of September 30, 2025
Year Built 1992 / Building Capacity 907

Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
1	89	98	119	127	110	107	**651**

Fall Enrollment Demographics

American Indian	Asian	Black	Hispanic	Pacific Isle	Two or More	White	Total
	2.4%	10.1%	18.8%	0.2%	12.7%	55.9%	100%

Financial Profile

Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$5,327,740	$5,654,823	$5,906,341	$6,312,970	$6,972,100	$659,131	10.44%	94.34%
Administration/Health Services	$312,676	$95,557	$100,320	$102,807	$106,304	$3,497	3.40%	1.44%
Maintenance	$204,568	$221,338	$190,895	$194,151	$207,408	$13,257	6.83%	2.81%
Technology	$48,347	$65,903	$70,066	$72,265	$104,364	$32,099	44.42%	1.41%
Total	**$5,893,331**	**$6,037,622**	**$6,267,622**	**$6,682,193**	**$7,390,176**	**$707,983**	**10.60%**	**100.00%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$4,068,818	$4,125,288	$4,318,196	$4,655,918	$5,212,852	$556,934	11.96%	70.54%
Employee Benefits	$1,752,957	$1,839,978	$1,855,278	$1,942,300	$2,089,427	$147,127	7.57%	28.27%
Subtotal	**$5,821,774**	**$5,965,266**	**$6,173,474**	**$6,598,218**	**$7,302,279**	**$704,061**	**10.67%**	**98.81%**
Purchased Services	$5,903	$6,860	$8,456	$8,407	$8,407	$0	0.00%	0.11%
Other Charges	$8,365	$6,504	$6,723	$11,063	$11,063	$0	0.00%	0.15%
Materials & Supplies	$57,288	$58,992	$78,969	$64,505	$68,427	$3,922	6.08%	0.93%
Subtotal	**$71,557**	**$72,356**	**$94,148**	**$83,975**	**$87,897**	**$3,922**	**4.67%**	**1.19%**
Grand Total	**$5,893,331**	**$6,037,622**	**$6,267,622**	**$6,682,193**	**$7,390,176**	**$707,983**	**10.60%**	**100.00%**

Brock Road Elementary Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF CLERICAL STAFF	2.0	2.0	2.0	2.0	2.0
COMP OF CUSTODIANS	5.0	3.0	4.0	3.0	3.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	17.0	19.0	21.0	22.0	24.0
COMP OF TEACHERS	54.8	48.0	49.0	50.0	52.0
COMP OF TECHNICAL PERSONNEL					1.0
COMP OF THERAPISTS	0.8	2.0			
COMP-PROF SUPV PERSONNEL	1.0		1.0		
Grand Total	**83.6**	**77.0**	**80.0**	**80.0**	**85.0**

Cedar Forest Elementary Financial Profile

CEDAR FOREST ELEMENTARY SCHOOL

3412 Massaponax Church Road, Fredericksburg, VA 22408

School Mission: The Cedar Forest Community leads all students toward a successful future.

Principal: Mrs. Daniella Smith / Assistant Principal: Mrs. Healther Hewson

Student Fall Enrollment Profile Data as of September 30, 2025							
Year Built 2008 / Building Capacity 936							
Pre-K/VPI	**KG**	**1st**	**2nd**	**3rd**	**4th**	**5th**	**TOTAL**
17	87	110	124	126	124	146	**734**

Fall Enrollment Demographics							
American Indian	**Asian**	**Black**	**Hispanic**	**Pacific Isle**	**Two or More**	**White**	**Total**
0.1%	5.1%	25.9%	30.1%	0.3%	10.2%	28.2%	100%

Financial Profile								
Expenditures by State Category	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Instruction	$6,463,810	$6,756,570	$6,610,392	$6,678,015	$7,027,857	$349,842	5.24%	94.93%
Administration/Health Services	$64,402	$65,981	$70,098	$69,973	$74,165	$4,192	5.99%	1.00%
Maintenance	$124,766	$124,895	$158,726	$167,708	$187,023	$19,315	11.52%	2.53%
Technology	$66,957	$67,698	$72,482	$72,126	$113,954	$41,828	57.99%	1.54%
Transportation		$1,695	$341					
Total	**$6,719,935**	**$7,016,839**	**$6,912,039**	**$6,987,822**	**$7,402,999**	**$415,177**	**5.94%**	**100.00%**
Expenditures by Summary Object	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Salaries/Wages	$4,704,529	$4,925,227	$4,897,935	$4,969,407	$5,494,754	$525,347	10.57%	74.22%
Employee Benefits	$1,935,690	$2,008,646	$1,928,921	$1,918,910	$1,809,993	($108,917)	-5.68%	24.45%
Subtotal	**$6,640,218**	**$6,933,873**	**$6,826,856**	**$6,888,317**	**$7,304,747**	**$416,430**	**6.05%**	**98.67%**
Purchased Services	$2,630	$14,596	$5,715	$10,223	$9,838	($385)	-3.77%	0.13%
Other Charges	$14,150	$11,896	$12,047	$12,507	$11,792	($715)	-5.72%	0.16%
Materials & Supplies	$62,936	$56,474	$67,421	$76,775	$76,622	($153)	-0.20%	1.04%
Subtotal	**$79,716**	**$82,966**	**$85,183**	**$99,505**	**$98,252**	**($1,253)**	**-1.26%**	**1.33%**
Grand Total	**$6,719,935**	**$7,016,839**	**$6,912,039**	**$6,987,822**	**$7,402,999**	**$415,177**	**5.94%**	**100.00%**

Cedar Forest Elementary Financial Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF CLERICAL STAFF	2.0	2.0	2.0	2.0	2.0
COMP OF CUSTODIANS	4.0	2.0	2.0	3.0	3.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	19.0	23.0	29.0	34.0	34.0
COMP OF TEACHERS	61.9	63.0	57.5	58.8	62.6
COMP OF TECHNICAL PERSONNEL					1.0
COMP-HEALTH/SAFETY OFFICE					1.0
Grand Total	**89.9**	**93.0**	**93.5**	**100.8**	**106.6**

Chancellor Elementary Financial Profile

CHANCELLOR ELEMENTARY SCHOOL

5995 Plank Road, Fredericksburg, VA 22407

School Mission: In partnership with students, parents and the community, the Chancellor Elementary faculty and staff are dedicated to excellence in education. Acknowledging each student as a valued individual, we are committed to preparing lifelong learners and future generations of productive citizens.

Principal: Mr. Shawn Hudson / Assistant Principal: Mrs. Casey Mahoney

Student Fall Enrollment Profile
Data as of September 30, 2025

Year Built 1939 / Building Capacity 455

Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
0	55	59	60	81	81	68	**404**

Fall Enrollment Demographics

American Indian	Asian	Black	Hispanic	Pacific Isle	Two or More	White	Total
	3.0%	9.4%	18.6%	0.5%	7.7%	60.9%	100%

Financial Profile

Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$3,860,005	$3,917,425	$3,721,416	$3,978,160	$4,369,340	$391,180	9.83%	91.89%
Administration/Health Services	$53,428	$57,768	$64,283	$60,424	$100,906	$40,482	67.00%	2.12%
Maintenance	$133,592	$118,619	$161,898	$178,953	$197,773	$18,821	10.52%	4.16%
Technology	$31,362	$31,287	$29,595	$33,597	$86,806	$53,209	158.37%	1.83%
Total	**$4,078,385**	**$4,125,099**	**$3,977,192**	**$4,251,134**	**$4,754,826**	**$503,692**	**11.85%**	**100.0%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$2,848,086	$2,940,036	$2,843,947	$3,058,630	$3,386,958	$328,328	10.73%	71.23%
Employee Benefits	$1,179,177	$1,140,699	$1,083,303	$1,133,716	$1,310,388	$176,672	15.58%	27.56%
Subtotal	**$4,027,263**	**$4,080,736**	**$3,927,250**	**$4,192,346**	**$4,697,346**	**$505,000**	**12.05%**	**98.79%**
Purchased Services	$3,252	$3,028	$2,924	$5,580	$5,328	($252)	-4.52%	0.11%
Other Charges	$6,921	$6,799	$7,027	$7,420	$6,952	($468)	-6.31%	0.15%
Materials & Supplies	$40,949	$34,536	$39,991	$45,788	$45,200	($588)	-1.28%	0.95%
Subtotal	**$51,123**	**$44,363**	**$49,941**	**$58,788**	**$57,480**	**($1,308)**	**-2.22%**	**1.21%**
Grand Total	**$4,078,385**	**$4,125,099**	**$3,977,192**	**$4,251,134**	**$4,754,826**	**$503,692**	**11.85%**	**100.00%**

Chancellor Elementary Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF CLERICAL STAFF	2.0	2.0	2.0	2.0	2.0
COMP OF CUSTODIANS	2.0	2.0	2.0	3.0	3.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	9.5	8.0	8.0	8.0	12.0
COMP OF TEACHERS	33.0	32.0	33.0	30.0	33.0
COMP OF TECHNICAL PERSONNEL					1.0
COMP-PROF SUPV PERSONNEL	1.0		1.0		
Grand Total	**50.5**	**47.0**	**49.0**	**46.0**	**54.0**

Courthouse Road Elementary Financial Profile

COURTHOUSE ROAD
ELEMENTARY SCHOOL

9911 Courthouse Road, Spotsylvania, VA 22553

School Mission: We, the Courthouse Road Elementary School Community, are committed to maximizing student potential for success in the 21st Century.

Principal: Mr. Nicholas Kennedy / Assistant Principal: Mrs. Diane Muldowney

Student Fall Enrollment Profile Data as of September 30, 2025							
Year Built 1993 / Building Capacity 907							
Pre-K/VPI	**KG**	**1st**	**2nd**	**3rd**	**4th**	**5th**	**TOTAL**
1	104	123	122	125	135	131	**741**

Fall Enrollment Demographics							
American Indian	**Asian**	**Black**	**Hispanic**	**Pacific Isle**	**Two or More**	**White**	**Total**
0.1%	3.8%	19.3%	29.2%		9.7%	37.9%	100%

Financial Profile

Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$6,170,432	$6,591,127	$7,162,609	$7,823,364	$8,206,523	$383,159	4.90%	97.02%
Administration/Health Services	$171,954	$69,062	$61,242	$72,686	$69,764	($2,922)	-4.02%	0.82%
Maintenance	$156,770	$166,597	$132,312	$160,376	$177,382	$17,006	10.60%	2.10%
Technology	$41,768	$45,198	$47,304	$52,087	$5,000	($47,087)	-90.40%	0.06%
Total	**$6,540,924**	**$6,871,984**	**$7,403,466**	**$8,108,513**	**$8,458,669**	**$350,156**	**4.32%**	**100.00%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$4,542,175	$4,762,894	$5,192,649	$5,712,456	$5,999,490	$287,034	5.02%	70.93%
Employee Benefits	$1,920,875	$2,041,707	$2,131,188	$2,300,213	$2,361,004	$60,790	2.64%	27.91%
Subtotal	**$6,463,050**	**$6,804,601**	**$7,323,838**	**$8,012,669**	**$8,360,494**	**$347,825**	**4.34%**	**98.84%**
Purchased Services	$3,540	$3,414	$3,218	$9,684	$9,537	($147)	-1.52%	0.11%
Other Charges	$10,639	$11,599	$12,196	$11,506	$11,233	($273)	-2.37%	0.13%
Materials & Supplies	$63,695	$52,370	$64,215	$74,654	$77,405	$2,751	3.69%	0.92%
Subtotal	**$77,874**	**$67,383**	**$79,628**	**$95,844**	**$98,175**	**$2,331**	**2.43%**	**1.16%**
Grand Total	**$6,540,924**	**$6,871,984**	**$7,403,466**	**$8,108,513**	**$8,458,669**	**$350,156**	**4.32%**	**100.00%**

Courthouse Road Elementary Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF CLERICAL STAFF	2.0	2.0	2.0	2.0	2.0
COMP OF CUSTODIANS	2.0	3.0	3.0	3.0	3.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	17.0	19.0	25.0	33.0	31.0
COMP OF TEACHERS	57.0	60.0	58.5	59.0	60.0
COMP OF THERAPISTS	1.0				
COMP-HEALTH/SAFETY OFFICE					1.0
COMP-PROF SUPV PERSONNEL	1.0				
Grand Total	**83.0**	**87.0**	**91.5**	**100.0**	**100.0**

Courtland Elementary Financial Profile

COURTLAND ELEMENTARY SCHOOL

6601 Smith Station Road, Spotsylvania, VA 22553

School Mission: At Courtland Elementary School, we **C**ollaborate to **E**nsure the **S**uccess of ALL students. We are respectful, responsible and productive each day! At Courtland Elementary, we believe ALL students can learn and be successful. Our collective responsibility is to model lifelong learning and prepare our students for careers and college.

Principal: Mrs. Tiffany Boggs / Assistant Principal: Mrs. Kelli Melton

Student Fall Enrollment Profile
Data as of September 30, 2025

Year Built 1986 / Building Capacity 789

Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
38	83	79	82	98	99	91	**570**

Fall Enrollment Demographics

American Indian	Asian	Black	Hispanic	Pacific Isle	Two or More	White	Total
	3.6%	13.4%	29.6%	0.3%	11.1%	42.0%	100%

Financial Profile

Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$4,872,354	$5,241,409	$5,369,215	$5,540,585	$6,081,828	$541,244	9.77%	94.25%
Administration/Health Services	$214,858	$69,650	$84,779	$85,504	$88,969	$3,465	4.05%	1.38%
Maintenance	$149,412	$155,478	$164,067	$163,815	$179,956	$16,141	9.85%	2.79%
Technology	$32,597	$32,316	$35,458	$35,915	$102,451	$66,536	185.26%	1.59%
Total	**$5,269,222**	**$5,498,854**	**$5,653,519**	**$5,825,819**	**$6,453,204**	**$627,385**	**10.77%**	**100.00%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$3,627,777	$3,786,572	$3,951,737	$4,094,358	$4,644,921	$550,563	13.45%	71.98%
Employee Benefits	$1,587,678	$1,657,540	$1,641,703	$1,659,158	$1,730,461	$71,303	4.30%	26.82%
Subtotal	**$5,215,455**	**$5,444,111**	**$5,593,439**	**$5,753,516**	**$6,375,382**	**$621,866**	**10.81%**	**98.79%**
Purchased Services	$3,081	$2,567	$4,048	$7,443	$7,590	$147	1.98%	0.12%
Other Charges	$11,850	$11,703	$11,340	$8,837	$9,110	$273	3.09%	0.14%
Materials & Supplies	$38,836	$40,473	$44,691	$56,023	$61,122	$5,099	9.10%	0.95%
Subtotal	**$53,767**	**$54,742**	**$60,079**	**$72,303**	**$77,822**	**$5,519**	**7.63%**	**1.21%**
Grand Total	**$5,269,222**	**$5,498,854**	**$5,653,519**	**$5,825,819**	**$6,453,204**	**$627,385**	**10.77%**	**100.00%**

Courtland Elementary Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF CAFETERIA WORKERS	1.0		1.0		
COMP OF CLERICAL STAFF	2.0	2.0	2.0	2.0	2.0
COMP OF CUSTODIANS	2.0	4.0	3.0	3.0	3.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	21.5	23.0	21.5	23.0	27.0
COMP OF TEACHERS	42.0	54.0	41.5	44.0	48.0
COMP OF TECHNICAL PERSONNEL					1.0
COMP OF THERAPISTS	1.0	1.0			
COMP-PROF SUPV PERSONNEL	1.0				
Grand Total	**73.5**	**87.0**	**72.0**	**75.0**	**84.0**

Harrison Road Elementary Financial Profile

HARRISON ROAD
ELEMENTARY SCHOOL

6230 Harrison Road, Fredericksburg, VA 22407

School Mission: As a team, we will foster academic, social, emotional, and physical growth in each student by being **PRESENT**, **CONNECTED**, and **CELEBRATING EACH** individual.

Principal: Mrs. Xanthe McFadden / Assistant Principal: Dr. Amanda Ayers, Mr. William Kuhnert

Student Fall Enrollment Profile
Data as of September 30, 2025

Year Built 2001 / Building Capacity 936

Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
29	99	114	125	104	119	108	**698**

Fall Enrollment Demographics

American Indian	Asian	Black	Hispanic	Pacific Isle	Two or More	White	Total
0.4%	2.6%	14.6%	42.3%	0.1%	9.2%	30.7%	100%

Financial Profile

Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$6,290,555	$6,771,054	$7,092,365	$6,833,280	$7,299,535	$466,255	6.82%	95.72%
Administration/Health Services	$190,939	$82,943	$85,770	$87,660	$92,174	$4,514	5.15%	1.21%
Maintenance	$123,933	$129,981	$133,926	$136,755	$148,463	$11,708	8.56%	1.95%
Technology	$32,144	$39,525	$41,978	$44,490	$86,033	$41,543	93.38%	1.13%
Transportation		$1,228	$93					
Total	**$6,637,571**	**$7,024,732**	**$7,354,132**	**$7,102,185**	**$7,626,205**	**$524,020**	**7.38%**	**100.0%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$4,650,030	$4,956,173	$5,176,724	$5,035,078	$5,473,495	$438,418	8.71%	71.77%
Employee Benefits	$1,908,791	$1,998,111	$2,068,563	$1,973,269	$2,058,385	$85,115	4.31%	26.99%
Subtotal	**$6,558,820**	**$6,954,284**	**$7,245,287**	**$7,008,347**	**$7,531,880**	**$523,533**	**7.47%**	**98.76%**
Purchased Services	$4,157	$3,678	$26,369	$9,858	$9,613	($245)	-2.49%	0.13%
Other Charges	$6,822	$8,403	$7,111	$11,229	$10,774	($455)	-4.05%	0.14%
Materials & Supplies	$67,771	$58,366	$75,366	$72,751	$73,938	$1,187	1.63%	0.97%
Subtotal	**$78,751**	**$70,448**	**$108,845**	**$93,838**	**$94,325**	**$487**	**0.52%**	**1.24%**
Grand Total	**$6,637,571**	**$7,024,732**	**$7,354,132**	**$7,102,185**	**$7,626,205**	**$524,020**	**7.38%**	**100.00%**

Harrison Road Elementary Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	2.0	2.0
COMP OF CLERICAL STAFF	2.0	2.0	2.0	2.0	2.0
COMP OF CUSTODIANS	4.5	5.0	2.0	2.0	2.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	18.0	19.0	28.0	32.0	30.0
COMP OF TEACHERS	63.3	64.0	59.0	62.2	62.8
COMP OF TECHNICAL PERSONNEL					1.0
COMP OF THERAPISTS	1.0	1.0			
COMP-HEALTH/SAFETY OFFICE					1.0
COMP-PROF SUPV PERSONNEL	1.0		1.0		
Grand Total	**92.8**	**94.0**	**95.0**	**102.2**	**102.8**

Lee Hill Elementary Financial Profile

LEE HILL ELEMENTARY SCHOOL

3600 Lee Hill School Drive, Fredericksburg, VA 22408

School Mission: The Lee Hill Elementary School faculty and staff are dedicated to excellence in education. In partnership with parents, students, and the community we are committed to successfully preparing each student to meet the challenges presented in a 21st-century global society.

Principal: Mrs. Carroll Ann Lewter / Assistant Principal: Mrs. Christie Hall

Student Fall Enrollment Profile
Data as of September 30, 2025

Year Built 1978 / Building Capacity 807

Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
21	92	103	110	111	131	98	**666**

Fall Enrollment Demographics

American Indian	Asian	Black	Hispanic	Pacific Isle	Two or More	White	Total
0.3%	5.2%	23.7%	31.2%		10.1%	29.5%	100%

Financial Profile

Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$5,143,429	$5,126,732	$5,518,732	$5,858,153	$6,804,464	$946,311	16.15%	94.78%
Administration/Health Services	$95,252	$96,856	$97,516	$92,967	$97,037	$4,070	4.38%	1.35%
Maintenance	$108,848	$106,058	$151,845	$170,372	$191,380	$21,008	12.33%	2.67%
Technology	$21,750	$41,390	$42,619	$49,921	$86,002	$36,081	72.28%	1.20%
Total	**$5,369,279**	**$5,371,036**	**$5,810,711**	**$6,171,413**	**$7,178,883**	**$1,007,470**	**16.32%**	**100.00%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$3,741,361	$3,804,070	$4,150,140	$4,440,292	$5,224,164	$783,872	17.65%	72.77%
Employee Benefits	$1,563,032	$1,504,056	$1,593,659	$1,644,782	$1,865,633	$220,851	13.43%	25.99%
Subtotal	**$5,304,393**	**$5,308,126**	**$5,743,799**	**$6,085,074**	**$7,089,798**	**$1,004,724**	**16.51%**	**98.76%**
Purchased Services	$5,645	$3,994	$7,273	$8,635	$8,537	($98)	-1.13%	0.12%
Other Charges	$8,121	$8,337	$8,446	$10,440	$10,258	($182)	-1.74%	0.14%
Materials & Supplies	$51,120	$50,579	$51,193	$67,264	$70,290	$3,026	4.50%	0.98%
Subtotal	**$64,886**	**$62,910**	**$66,912**	**$86,339**	**$89,085**	**$2,746**	**3.18%**	**1.24%**
Grand Total	**$5,369,279**	**$5,371,036**	**$5,810,711**	**$6,171,413**	**$7,178,883**	**$1,007,470**	**16.32%**	**100.00%**

Lee Hill Elementary Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF CLERICAL STAFF	2.0	2.0	2.0	2.0	2.0
COMP OF CUSTODIANS	3.0	2.0	2.0	3.0	3.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	17.0	15.0	15.3	16.0	24.0
COMP OF TEACHERS	49.6	55.0	48.3	50.0	56.0
COMP OF TECHNICAL PERSONNEL					1.0
Grand Total	**74.6**	**77.0**	**70.6**	**74.0**	**89.0**

Livingston Elementary Financial Profile

LIVINGSTON ELEMENTARY SCHOOL

6057 Courthouse Road, Spotsylvania, VA 22551

School Mission: Together, We Prepare our Eagles for a Successful Future.

Principal: Mrs. Cynthia Criscione / Assistant Principal: Mrs. Elizabeth Garland

Student Fall Enrollment Profile Data as of September 30, 2025							
Year Built 1961 / Building Capacity 504							
Pre-K/VPI	**KG**	**1st**	**2nd**	**3rd**	**4th**	**5th**	**TOTAL**
20	72	75	83	70	81	69	**470**

Fall Enrollment Demographics							
American Indian	**Asian**	**Black**	**Hispanic**	**Pacific Isle**	**Two or More**	**White**	**Total**
	0.8%	8.2%	12.1%	0.2%	9.7%	68.9%	100%

Financial Profile								
Expenditures by State Category	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Instruction	$3,787,467	$4,221,608	$4,183,195	$4,235,794	$5,196,278	$960,484	22.68%	93.25%
Administration/Health Services	$70,713	$58,839	$61,989	$63,830	$65,860	$2,030	3.18%	1.18%
Maintenance	$247,256	$262,867	$263,410	$266,702	$226,896	($39,806)	-14.93%	4.07%
Technology	$28,678	$18,017	$19,716	$24,702	$83,219	$58,517	236.89%	1.49%
Total	**$4,134,114**	**$4,561,332**	**$4,528,310**	**$4,591,028**	**$5,572,253**	**$981,225**	**21.37%**	**100.00%**
Expenditures by Summary Object	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Salaries/Wages	$2,829,430	$3,155,710	$3,165,709	$3,211,883	$3,963,774	$751,891	23.41%	71.13%
Employee Benefits	$1,257,390	$1,351,851	$1,313,911	$1,315,696	$1,543,056	$227,361	17.28%	27.69%
Subtotal	**$4,086,820**	**$4,507,561**	**$4,479,620**	**$4,527,579**	**$5,506,831**	**$979,252**	**21.63%**	**98.83%**
Purchased Services	$3,210	$2,751	$2,053	$5,853	$5,790	($63)	-1.08%	0.10%
Other Charges	$6,376	$7,486	$6,900	$8,427	$8,310	($117)	-1.39%	0.15%
Materials & Supplies	$37,708	$43,534	$39,737	$49,169	$51,322	$2,153	4.38%	0.92%
Subtotal	**$47,294**	**$53,771**	**$48,690**	**$63,449**	**$65,422**	**$1,973**	**3.11%**	**1.17%**
Grand Total	**$4,134,114**	**$4,561,332**	**$4,528,310**	**$4,591,028**	**$5,572,253**	**$981,225**	**21.37%**	**100.00%**

Livingston Elementary Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS		1.0	1.0	1.0	1.0
COMP OF CLERICAL STAFF	2.0	2.0	2.0	2.0	2.0
COMP OF CUSTODIANS	4.0	4.0	4.0	4.0	4.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	9.5	7.0	11.5	13.0	20.0
COMP OF TEACHERS	31.8	33.0	34.2	35.0	40.0
COMP OF TECHNICAL PERSONNEL					1.0
Grand Total	**49.3**	**49.0**	**54.7**	**57.0**	**70.0**

Parkside Elementary Financial Profile

PARKSIDE ELEMENTARY SCHOOL

5620 Smith Station Road, Fredericksburg, VA 22407

School Mission: Parkside Eagles SOAR Pledge - Eagles are respectful! Eagles are responsible! Eagles are productive! We pledge to learn the most we can today. We are special because we are Parkside Elementary School Eagles!

Principal: Mr. Sean Bellis / Assistant Principals: Mr. Sean McAninley, Mrs. Rebecca Eastman

Student Fall Enrollment Profile
Data as of September 30, 2025

Year Built 2001 / Building Capacity 936

Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	Total
2	135	143	183	153	179	159	**954**

Fall Enrollment Demographics

American Indian	Asian	Black	Hispanic	Pacific Isle	Two or More	White	Total
0.4%	9.5%	32.1%	22.4%	0.2%	8.8%	26.7%	100%

Financial Profile

Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$6,904,359	$6,699,051	$6,978,494	$7,482,950	$8,136,557	$653,607	8.73%	95.29%
Administration/Health Services	$208,360	$69,731	$72,154	$75,021	$78,182	$3,161	4.21%	0.92%
Maintenance	$162,175	$172,185	$188,509	$194,949	$205,117	$10,168	5.22%	2.40%
Technology	$57,594	$51,226	$54,930	$46,080	$118,870	$72,790	157.96%	1.39%
Total	**$7,332,487**	**$6,992,192**	**$7,294,087**	**$7,799,000**	**$8,538,726**	**$739,726**	**9.48%**	**100.00%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$5,160,309	$4,986,136	$5,125,508	$5,508,448	$6,071,925	$563,477	10.23%	71.11%
Employee Benefits	$2,071,697	$1,919,828	$2,057,648	$2,174,775	$2,344,284	$169,508	7.79%	27.45%
Subtotal	**$7,232,006**	**$6,905,964**	**$7,183,156**	**$7,683,223**	**$8,416,209**	**$732,986**	**9.54%**	**98.57%**
Purchased Services	$7,750	$8,515	$8,567	$11,222	$11,278	$56	0.50%	0.13%
Other Charges	$7,643	$7,919	$9,809	$14,373	$14,477	$104	0.72%	0.17%
Materials & Supplies	$85,088	$69,796	$92,555	$90,182	$96,762	$6,580	7.30%	1.13%
Subtotal	**$100,481**	**$86,229**	**$110,930**	**$115,777**	**$122,517**	**$6,740**	**5.82%**	**1.43%**
Grand Total	**$7,332,487**	**$6,992,192**	**$7,294,087**	**$7,799,000**	**$8,538,726**	**$739,726**	**9.48%**	**100.00%**

Parkside Elementary Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	2.0
COMP OF CLERICAL STAFF	2.0	2.0	2.0	2.0	2.0
COMP OF CUSTODIANS	3.0	3.0	3.0	3.0	3.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	17.0	17.0	23.0	23.0	22.0
COMP OF TEACHERS	62.6	65.0	65.4	64.4	66.0
COMP OF TECHNICAL PERSONNEL					1.0
COMP OF THERAPISTS	2.0	2.0			
COMP-HEALTH/SAFETY OFFICE					1.0
Grand Total	**89.6**	**92.0**	**96.4**	**95.4**	**99.0**

Riverview Elementary Financial Profile



RIVERVIEW
ELEMENTARY SCHOOL

7001 North Roxbury Mill Road, Spotsylvania, VA 22551

School Mission: Our mission at Riverview Elementary School is to form a partnership in education among students, staff, parents, and the community. We will provide a positive, safe, and healthy atmosphere where each child's intellectual, physical, and social development will be supported and valued. Children will be empowered to become adaptable and productive life-long learners, capable of meeting the challenges of tomorrow.

Principal: Mr. Paul Scott / Assistant Principal: Mrs. Samantha Funk

Student Fall Enrollment Profile
Data as of September 30, 2025

Year Built 1993 / Building Capacity 907

Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
36	103	92	112	115	117	121	**696**

Fall Enrollment Demographics

American Indian	Asian	Black	Hispanic	Pacific Isle	Two or More	White	Total
0.1%	2.5%	23.5%	19.4%	0.1%	7.8%	46.5%	100%

Financial Profile

Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$5,678,496	$6,184,158	$6,044,893	$6,363,310	$6,779,138	$415,828	6.53%	94.99%
Administration/Health Services	$88,545	$92,474	$87,359	$96,400	$100,964	$4,564	4.73%	1.41%
Maintenance	$104,411	$140,008	$160,138	$162,822	$170,738	$7,916	4.86%	2.39%
Technology	$52,786	$57,781	$61,938	$63,190	$85,754	$22,564	35.71%	1.20%
Total	**$5,924,237**	**$6,474,421**	**$6,354,328**	**$6,685,722**	**$7,136,593**	**$450,871**	**6.74%**	**100.00%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$4,133,610	$4,539,829	$4,490,836	$4,753,276	$5,155,644	$402,368	8.47%	72.24%
Employee Benefits	$1,721,025	$1,871,089	$1,768,778	$1,844,890	$1,888,743	$43,853	2.38%	26.47%
Subtotal	**$5,854,635**	**$6,410,919**	**$6,259,614**	**$6,598,166**	**$7,044,387**	**$446,221**	**6.76%**	**98.71%**
Purchased Services	$2,329	$2,351	$3,561	$8,964	$8,999	$35	0.39%	0.13%
Other Charges	$10,979	$9,953	$9,859	$10,583	$10,648	$65	0.61%	0.15%
Materials & Supplies	$56,294	$51,199	$81,295	$68,009	$72,560	$4,551	6.69%	1.02%
Subtotal	**$69,603**	**$63,503**	**$94,714**	**$87,556**	**$92,207**	**$4,651**	**5.31%**	**1.29%**
Grand Total	**$5,924,237**	**$6,474,421**	**$6,354,328**	**$6,685,722**	**$7,136,593**	**$450,871**	**6.74%**	**100.00%**

Riverview Elementary Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF CAFETERIA WORKERS	1.0				
COMP OF CLERICAL STAFF	2.0	2.0	2.0	2.0	2.0
COMP OF CUSTODIANS	2.5	3.0	3.0	3.0	3.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	23.0	20.0	25.0	25.0	28.0
COMP OF TEACHERS	52.5	56.0	51.6	52.6	54.6
COMP OF TECHNICAL PERSONNEL					1.0
COMP-HEALTH/SAFETY OFFICE					1.0
COMP-PROF SUPV PERSONNEL	1.0		1.0		
Grand Total	**85.0**	**84.0**	**85.6**	**85.6**	**92.6**

Salem Elementary Financial Profile

SALEM ELEMENTARY SCHOOL

4501 Jackson Road, Fredericksburg, VA 22407

School Mission: Salem Elementary School is dedicated to equipping 21st-century learners and providing a safe and supported academic environment, that promotes academic, emotional and social growth within our diverse community.

Principal: Mrs. Tara Schohn / Assistant Principal: Mr. Devin Moody

Student Fall Enrollment Profile
Data as of September 30, 2025

Year Built 1978 / Building Capacity 815

Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
18	79	79	83	93	104	90	**546**

Fall Enrollment Demographics

American Indian	Asian	Black	Hispanic	Pacific Isle	Two or More	White	Total
	2.9%	25.5%	40.3%	0.4%	8.8%	22.2%	100%

Financial Profile

Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$4,978,841	$5,380,236	$4,900,804	$5,410,925	$5,712,094	$301,170	5.57%	94.10%
Administration/Health Services	$104,602	$75,787	$91,283	$93,372	$100,534	$7,162	7.67%	1.66%
Maintenance	$92,551	$130,916	$161,710	$179,670	$181,365	$1,695	0.94%	2.99%
Technology	$55,845	$42,298	$41,971	$42,630	$76,398	$33,768	79.21%	1.26%
Transportation		$3,228	$266					
Total	**$5,231,839**	**$5,632,464**	**$5,196,035**	**$5,726,597**	**$6,070,391**	**$343,795**	**6.00%**	**100.00%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$3,651,212	$3,963,617	$3,696,941	$4,115,287	$4,435,114	$319,826	7.77%	73.06%
Employee Benefits	$1,513,616	$1,594,459	$1,410,892	$1,535,942	$1,559,560	$23,617	1.54%	25.69%
Subtotal	**$5,164,828**	**$5,558,076**	**$5,107,833**	**$5,651,230**	**$5,994,673**	**$343,444**	**6.08%**	**98.75%**
Purchased Services	$7,127	$9,601	$26,504	$7,641	$7,452	($189)	-2.47%	0.12%
Other Charges	$9,150	$9,017	$8,650	$9,399	$9,048	($351)	-3.73%	0.15%
Materials & Supplies	$50,734	$55,770	$53,048	$58,327	$59,218	$891	1.53%	0.98%
Subtotal	**$67,011**	**$74,387**	**$88,201**	**$75,367**	**$75,718**	**$351**	**0.47%**	**1.25%**
Grand Total	**$5,231,839**	**$5,632,464**	**$5,196,035**	**$5,726,597**	**$6,070,391**	**$343,795**	**6.00%**	**100.00%**

Salem Elementary Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF CLERICAL STAFF	2.0	2.0	2.0	2.0	2.0
COMP OF CUSTODIANS	3.0	3.0	3.0	3.0	3.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	16.6	15.0	17.3	18.8	18.8
COMP OF TEACHERS	49.6	49.0	50.8	47.3	50.0
COMP OF TECHNICAL PERSONNEL					1.0
COMP-PROF SUPV PERSONNEL	1.0				
Grand Total	**75.2**	**72.0**	**76.1**	**74.1**	**77.8**

Smith Station Elementary Financial Profile

SMITH STATION
ELEMENTARY SCHOOL

7320 Smith Station Road, Fredericksburg, VA 22407

School Mission: The parents, faculty, and staff of Smith Station are committed to creating a safe and supportive environment where students are the priority. Fundamental skills, personal development and social responsibility will promote lifelong learning in a dynamic global society.

Principal: Mr. David Peck / Assistant Principal: Mrs. Christine Story

Student Fall Enrollment Profile
Data as of September 30, 2025
Year Built 1991 / Building Capacity 986

Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
1	110	113	110	95	119	113	**661**

Fall Enrollment Demographics

American Indian	Asian	Black	Hispanic	Pacific Isle	Two or More	White	Total
0.1%	4.7%	24.9%	25.4%	0.1%	10.1%	34.6%	100%

Financial Profile

Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$5,991,992	$6,209,644	$6,618,771	$6,733,699	$6,958,279	$224,580	3.34%	95.12%
Administration/Health Services	$190,945	$98,965	$88,216	$89,618	$92,994	$3,376	3.77%	1.27%
Maintenance	$157,121	$115,273	$125,118	$170,992	$177,160	$6,168	3.61%	2.42%
Technology	$41,780	$47,976	$60,630	$63,868	$86,542	$22,674	35.50%	1.18%
Transportation		$2,832	$0					
Total	**$6,381,838**	**$6,474,690**	**$6,892,735**	**$7,058,177**	**$7,314,975**	**$256,798**	**3.64%**	**100.00%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$4,389,864	$4,480,284	$4,764,314	$4,938,630	$5,201,026	$262,395	5.31%	71.10%
Employee Benefits	$1,916,493	$1,927,940	$2,051,351	$2,027,923	$2,024,114	($3,809)	-0.19%	27.67%
Subtotal	**$6,306,357**	**$6,408,223**	**$6,815,665**	**$6,966,554**	**$7,225,140**	**$258,586**	**3.71%**	**98.77%**
Purchased Services	$7,413	$7,051	$14,940	$9,419	$9,041	($378)	-4.02%	0.12%
Other Charges	$8,119	$8,138	$7,533	$11,795	$11,093	($702)	-5.95%	0.15%
Materials & Supplies	$59,949	$51,277	$54,597	$70,409	$69,701	($708)	-1.01%	0.95%
Subtotal	**$75,481**	**$66,467**	**$77,070**	**$91,623**	**$89,835**	**($1,788)**	**-1.95%**	**1.23%**
Grand Total	**$6,381,838**	**$6,474,690**	**$6,892,735**	**$7,058,177**	**$7,314,975**	**$256,798**	**3.64%**	**100.00%**

Smith Station Elementary Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF CAFETERIA WORKERS	1.0		1.0		
COMP OF CLERICAL STAFF	2.0	2.0	2.0	2.0	2.0
COMP OF CUSTODIANS	4.0	4.0	2.6	3.0	3.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	25.0	23.0	25.0	28.0	32.0
COMP OF TEACHERS	51.3	54.0	53.3	54.0	56.0
COMP OF TECHNICAL PERSONNEL					1.0
COMP OF THERAPISTS	1.3	1.0			
COMP-PROF SUPV PERSONNEL	1.0		1.0		
Grand Total	**88.6**	**87.0**	**87.9**	**90.0**	**97.0**

Spotswood Elementary Financial Profile

SPOTSWOOD ELEMENTARY SCHOOL

400 Lorraine Avenue, Fredericksburg, VA 22408

School Mission: Spotswood Elementary School is a partnership between students, staff, parents, and the community. Our mission is to create the foundation for lifelong learning by ensuring a safe, caring environment where high expectations motivate students to achieve their best.

Principal: Mrs. Jamie Sotzing / Assistant Principal: Mrs. Susan Pickett

Student Fall Enrollment Profile
Data as of September 30, 2025

Year Built 1965 / Building Capacity 641

Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
12	84	76	99	100	86	96	**553**

Fall Enrollment Demographics

American Indian	Asian	Black	Hispanic	Pacific Isle	Two or More	White	Total
0.4%	8.7%	22.6%	30.6%		11.6%	26.2%	100%

Financial Profile

Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$4,576,055	$4,407,016	$4,544,242	$4,700,884	$5,066,858	$365,975	7.79%	93.20%
Administration/Health Services	$81,902	$91,146	$93,968	$95,725	$100,357	$4,632	4.84%	1.85%
Maintenance	$151,553	$134,754	$146,041	$171,881	$175,796	$3,915	2.28%	3.23%
Technology	$31,669	$32,842	$33,962	$35,919	$93,325	$57,406	159.82%	1.72%
Transportation		$3,633	$0					
Total	**$4,841,179**	**$4,669,391**	**$4,818,214**	**$5,004,409**	**$5,436,336**	**$431,928**	**8.63%**	**100.00%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$3,364,742	$3,254,316	$3,373,862	$3,538,385	$3,923,013	$384,628	10.87%	72.16%
Employee Benefits	$1,416,883	$1,354,874	$1,376,366	$1,396,116	$1,437,045	$40,929	2.93%	26.43%
Subtotal	**$4,781,625**	**$4,609,190**	**$4,750,228**	**$4,934,501**	**$5,360,057**	**$425,557**	**8.62%**	**98.60%**
Purchased Services	$3,892	$4,674	$6,520	$6,882	$7,071	$189	2.75%	0.13%
Other Charges	$11,450	$12,428	$12,748	$8,688	$9,039	$351	4.04%	0.17%
Materials & Supplies	$44,211	$43,099	$48,718	$54,338	$60,169	$5,831	10.73%	1.11%
Subtotal	**$59,553**	**$60,201**	**$67,986**	**$69,908**	**$76,279**	**$6,371**	**9.11%**	**1.40%**
Grand Total	**$4,841,179**	**$4,669,391**	**$4,818,214**	**$5,004,409**	**$5,436,336**	**$431,928**	**8.63%**	**100.00%**

Spotswood Elementary Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF CAFETERIA WORKERS	2.0		1.0		
COMP OF CLERICAL STAFF	2.0	2.0	2.0	2.0	2.0
COMP OF CUSTODIANS	2.0	3.0	3.0	3.0	3.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	11.5	11.0	11.5	13.0	16.0
COMP OF TEACHERS	43.6	46.0	44.8	45.0	47.0
COMP OF TECHNICAL PERSONNEL					1.0
Grand Total	**64.1**	**65.0**	**65.3**	**66.0**	**72.0**

Spotsylvania Elementary Financial Profile

SPOTSYLVANIA ELEMENTARY SCHOOL

7415 Brock Road, Spotsylvania, VA 22553

School Mission: At Spotsylvania Elementary, our students and teachers will thrive in a vibrant, joy-filled school culture where purposeful, engaging, and instructionally-aligned learning experiences are fostered each day.

Principal: Mrs. Rebecca Fuller / Assistant Principal: Mrs. Kimberly Baker

Student Fall Enrollment Profile
Data as of September 30, 2025

Year Built 1950 / Building Capacity 585

Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
0	86	94	115	97	114	123	**629**

Fall Enrollment Demographics

American Indian	Asian	Black	Hispanic	Pacific Isle	Two or More	White	Total
0.8%	1.7%	21.9%	16.7%		11.2%	47.7%	100%

Financial Profile

Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$4,123,142	$4,112,776	$4,463,827	$4,966,527	$5,009,816	$43,289	0.87%	92.83%
Administration/Health Services	$81,625	$87,186	$89,365	$89,561	$93,898	$4,337	4.84%	1.74%
Maintenance	$202,750	$220,168	$175,551	$209,863	$196,917	($12,946)	-6.17%	3.65%
Technology	$19,777	$14,979	$21,455	$21,402	$96,266	$74,864	349.80%	1.78%
Total	**$4,427,294**	**$4,435,111**	**$4,750,198**	**$5,287,353**	**$5,396,897**	**$109,544**	**2.07%**	**100.00%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$3,042,314	$3,101,062	$3,261,818	$3,720,599	$3,855,326	$134,727	3.62%	71.44%
Employee Benefits	$1,328,415	$1,272,425	$1,390,769	$1,487,207	$1,457,624	($29,584)	-1.99%	27.01%
Subtotal	**$4,370,729**	**$4,373,487**	**$4,652,587**	**$5,207,806**	**$5,312,950**	**$105,144**	**2.02%**	**98.44%**
Purchased Services	$1,213	$2,603	$20,523	$7,311	$7,353	$42	0.57%	0.14%
Other Charges	$8,208	$8,484	$8,160	$10,199	$10,277	$78	0.76%	0.19%
Materials & Supplies	$47,144	$50,536	$68,928	$62,037	$66,317	$4,280	6.90%	1.23%
Subtotal	**$56,565**	**$61,623**	**$97,611**	**$79,547**	**$83,947**	**$4,400**	**5.53%**	**1.56%**
Grand Total	**$4,427,294**	**$4,435,111**	**$4,750,198**	**$5,287,353**	**$5,396,897**	**$109,544**	**2.07%**	**100.00%**

Spotsylvania Elementary Financial Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	2.0	1.0
COMP OF CLERICAL STAFF	2.0	2.0	2.0	2.0	2.0
COMP OF CUSTODIANS	3.0	3.0	3.0	3.0	3.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	10.5	12.0	11.0	15.0	16.0
COMP OF TEACHERS	36.5	43.0	36.5	41.0	44.0
COMP OF TECHNICAL PERSONNEL					1.0
COMP-PROF SUPV PERSONNEL	1.0		1.0		
Grand Total	**56.0**	**63.0**	**56.5**	**65.0**	**69.0**

Wilderness Elementary Financial Profile

WILDERNESS ELEMENTARY SCHOOL

11600 Catharpin Road, Spotsylvania, VA 22553

School Mission: Wilderness Elementary School is a community of learners where teamwork is embraced, diversity is a strength, and all Wildcats are productive, respectful, and responsible.

Principal: Dr. Jametha Ruffin / Assistant Principal: Mr. Paul Scott

Student Fall Enrollment Profile
Data as of September 30, 2025

Year Built 1998 / Building Capacity 936

Pre-K/VPI	KG	1st	2nd	3rd	4th	5th	TOTAL
34	102	88	104	106	94	115	**643**

Fall Enrollment Demographics

American Indian	Asian	Black	Hispanic	Pacific Isle	Two or More	White	Total
0.2%	1.7%	16.9%	25.2%	0.2%	10.1%	45.9%	100%

Financial Profile

Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$5,278,859	$5,631,892	$5,794,884	$6,143,969	$6,974,286	$830,317	13.51%	94.81%
Administration/Health Services	$183,688	$98,645	$105,425	$105,231	$108,600	$3,369	3.20%	1.48%
Maintenance	$176,734	$182,467	$192,807	$188,342	$198,957	$10,615	5.64%	2.70%
Technology	$45,654	$37,100	$30,251	$45,994	$74,089	$28,095	61.08%	1.01%
Transportation		$1,926	$310					
Total	**$5,684,935**	**$5,952,029**	**$6,123,676**	**$6,483,536**	**$7,355,932**	**$872,396**	**13.46%**	**100.00%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$4,016,162	$4,224,732	$4,388,527	$4,691,688	$5,417,083	$725,395	15.46%	73.64%
Employee Benefits	$1,597,011	$1,659,935	$1,646,481	$1,708,123	$1,851,710	$143,587	8.41%	25.17%
Subtotal	**$5,613,173**	**$5,884,667**	**$6,035,008**	**$6,399,810**	**$7,268,792**	**$868,982**	**13.58%**	**98.82%**
Purchased Services	$2,059	$3,097	$22,088	$8,556	$8,528	($28)	-0.33%	0.12%
Other Charges	$14,095	$13,755	$14,791	$10,661	$10,609	($52)	-0.49%	0.14%
Materials & Supplies	$55,608	$50,509	$51,790	$64,509	$68,003	$3,494	5.42%	0.92%
Subtotal	**$71,762**	**$67,362**	**$88,669**	**$83,726**	**$87,140**	**$3,414**	**4.08%**	**1.18%**
Grand Total	**$5,684,935**	**$5,952,029**	**$6,123,676**	**$6,483,536**	**$7,355,932**	**$872,396**	**13.46%**	**100.00%**

Wilderness Elementary Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF CLERICAL STAFF	2.0	2.0	2.0	2.0	2.0
COMP OF CUSTODIANS	3.5	4.0	3.0	3.0	3.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	20.0	23.0	23.0	25.0	28.0
COMP OF TEACHERS	50.9	51.0	48.5	49.0	53.0
COMP OF TECHNICAL PERSONNEL					1.0
COMP OF THERAPISTS	1.0	1.0			
COMP-PROF SUPV PERSONNEL	1.0		1.0		
Grand Total	**81.4**	**84.0**	**80.5**	**82.0**	**90.0**

Middle School Profiles

Middle Schools Summary Profile

Student Fall Enrollment Profile Data as of September 30, 2024			
6th	7th	8th	Total
1,836	1,791	1,861	**5,488**

Fall Enrollment Demographics							
American Indian	Asian	Black	Hispanic	Pacific Isle	Two or More	White	Total
0.14%	3.55%	19.54%	22.91%	0.19%	8.41%	45.26%	100.00%

Financial Profile								
Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$44,047,766	$47,473,849	$48,356,835	$50,181,903	$54,205,855	$4,023,952	8.02%	96.04%
alth Services	$978,395	$607,482	$631,301	$637,966	$664,557	$26,591	4.17%	1.18%
Maintenance	$838,314	$903,986	$735,833	$840,339	$864,809	$24,470	2.91%	1.53%
Technology	$346,082	$344,193	$358,591	$365,903	$648,076	$282,173	77.12%	1.15%
Transportation	$40,521	$47,945	$32,865	$55,721	$57,504	$1,783	3.20%	0.10%
Total	**$46,251,078**	**$49,377,455**	**$50,115,425**	**$52,081,832**	**$56,440,801**	**$4,358,969**	**8.37%**	**100.00%**
Expenditures by Summary Object	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Salaries/Wages	$32,306,222	$34,619,579	$35,110,424	$37,050,232	$40,608,902	$3,558,670	9.60%	71.95%
Employee Benefits	$13,225,565	$14,032,068	$13,889,214	$14,129,438	$14,861,509	$732,071	5.18%	26.33%
Subtotal	**$45,531,787**	**$48,651,647**	**$48,999,638**	**$51,179,670**	**$55,470,411**	**$4,290,741**	**8.38%**	**98.28%**
Purchased Services	$59,850	$137,940	$333,998	$102,172	$118,958	$16,786	16.43%	0.21%
Other Charges	$92,142	$99,842	$94,232	$92,858	$92,988	$130	0.14%	0.16%
Materials & Supplies	$562,288	$484,796	$683,922	$707,132	$758,444	$51,312	7.26%	1.34%
Capital Outlay	$5,010	$3,230	$3,635	$0	$0	$0	0.00%	0.00%
Subtotal	**$719,291**	**$725,808**	**$1,115,787**	**$902,162**	**$970,390**	**$68,228**	**7.56%**	**1.72%**
Grand Total	**$46,251,078**	**$49,377,455**	**$50,115,425**	**$52,081,832**	**$56,440,801**	**$4,358,969**	**8.37%**	**100.00%**

Staffing Profile		
Object Code	Object Description	FY27 Adopted Budget FTE
112100	COMP OF TEACHERS	455.3
112600	COMP OF PRINCIPALS	7.0
112700	COMP OF ASS'T PRINCIPALS	8.0
113100	COMP OF SCHOOL NURSES	7.0
114000	COMP OF TECHNICAL PERSONNEL	7.0
114100	COMP OF TEACHER ASS'TS	74.8
114200	COMP-HEALTH/SAFETY OFFICE	7.0
115000	COMP OF CLERICAL STAFF	28.0
119100	COMP OF CUSTODIANS	15.0
Grand Total		**609.1**

Battlefield Middle Financial Profile



BATTLEFIELD
MIDDLE SCHOOL

11120 Leavells Road, Fredericksburg, VA 22407

School Mission: Together, we prepare out students for their future.

Principal: Mr. K. Michael Brown / Assistant Principal: Mrs. Stacey Adams

Student Fall Enrollment Profile Data as of September 30, 2025			
Year Built 1978 / Building Capacity 807			
6th	**7th**	**8th**	**Total**
259	252	269	**780**

Fall Enrollment Demographics							
American Indian	**Asian**	**Black**	**Hispanic**	**Pacific Isle**	**Two or More**	**White**	**Total**
0.3%	6.7%	21.4%	33.8%		7.1%	30.8%	100%

Financial Profile

Expenditures by State Category	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Instruction	$6,682,229	$6,756,364	$6,871,763	$7,164,159	$7,789,641	$625,482	8.73%	96.12%
Administration/Health Services	$110,296	$97,522	$99,819	$100,099	$103,248	$3,149	3.15%	1.27%
Maintenance	$124,558	$121,399	$76,259	$105,434	$101,240	($4,194)	-3.98%	1.25%
Technology	$59,749	$51,038	$51,368	$55,172	$97,367	$42,195	76.48%	1.20%
Transportation	$6,604	$1,099	$236	$12,282	$12,675	$393	3.20%	0.16%
Total	**$6,983,436**	**$7,027,422**	**$7,099,445**	**$7,437,146**	**$8,104,170**	**$667,025**	**8.97%**	**100.00%**

Expenditures by Summary Object	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Salaries/Wages	$4,877,460	$4,950,606	$5,024,340	$5,330,249	$5,877,120	$546,870	10.26%	72.52%
Employee Benefits	$2,008,007	$1,970,253	$1,915,228	$1,978,266	$2,091,620	$113,354	5.73%	25.81%
Subtotal	**$6,885,467**	**$6,920,860**	**$6,939,568**	**$7,308,516**	**$7,968,740**	**$660,225**	**9.03%**	**98.33%**
Purchased Services	$7,029	$29,123	$62,753	$14,710	$14,710	$0	0.00%	0.18%
Other Charges	$9,688	$10,059	$1,895	$14,240	$14,240	$0	0.00%	0.18%
Materials & Supplies	$81,251	$67,381	$95,229	$99,680	$106,480	$6,800	6.82%	1.31%
Subtotal	**$97,969**	**$106,563**	**$159,877**	**$128,630**	**$135,430**	**$6,800**	**5.29%**	**1.67%**
Grand Total	**$6,983,436**	**$7,027,422**	**$7,099,445**	**$7,437,146**	**$8,104,170**	**$667,025**	**8.97%**	**100.00%**

Battlefield Middle Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF CLERICAL STAFF	4.0	4.0	4.0	4.0	4.0
COMP OF CUSTODIANS	2.0	2.0	2.0	2.0	2.0
COMP-HEALTH/SAFETY OFFICE	0.0	0.0	1.0	1.0	1.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	7.0	12.0	7.0	7.0	10.0
COMP OF TEACHERS	62.7	66.0	61.2	62.0	65.0
COMP OF TECHNICAL PERSONNEL					1.0
Grand Total	**78.7**	**87.0**	**78.2**	**79.0**	**86.0**

Chancellor Middle Financial Profile

CHANCELLOR MIDDLE SCHOOL

6320 Harrison Road, Fredericksburg, VA 22407

School Mission: Our Mission is together - we prepare our students for their future.

Principal: Mr. John Florip / Assistant Principal: Ms. Jessica Mereles

Student Fall Enrollment Profile Data as of September 30, 2025			
Year Built 1988 / Building Capacity 857			
6th	**7th**	**8th**	**Total**
291	259	280	**830**

Fall Enrollment Demographics							
American Indian	**Asian**	**Black**	**Hispanic**	**Pacific Isle**	**Two or More**	**White**	**Total**
0.0%	4.7%	15.7%	40.5%	0.1%	9.0%	30.0%	100%

Financial Profile

Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$6,978,200	$7,646,637	$7,877,878	$8,211,308	$8,452,080	$240,772	2.93%	96.47%
Administration/Health Services	$86,595	$91,673	$95,806	$98,458	$101,872	$3,414	3.47%	1.16%
Maintenance	$97,175	$105,248	$93,970	$92,278	$106,325	$14,047	15.22%	1.21%
Technology	$36,972	$44,103	$49,519	$48,689	$88,376	$39,687	81.51%	1.01%
Transportation	$5,231	$6,324	$5,167	$12,282	$12,675	$393	3.20%	0.14%
Total	**$7,204,173**	**$7,893,984**	**$8,122,341**	**$8,463,015**	**$8,761,328**	**$298,313**	**3.52%**	**100.00%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$5,000,759	$5,561,696	$5,749,318	$6,056,229	$6,383,086	$326,857	5.40%	72.86%
Employee Benefits	$2,093,618	$2,231,959	$2,204,017	$2,275,682	$2,237,150	($38,532)	-1.69%	25.53%
Subtotal	**$7,094,377**	**$7,793,655**	**$7,953,335**	**$8,331,911**	**$8,620,236**	**$288,325**	**3.46%**	**98.39%**
Purchased Services	$7,096	$12,747	$54,230	$14,800	$15,010	$210	1.42%	0.17%
Other Charges	$10,214	$14,179	$10,879	$12,800	$13,190	$390	3.05%	0.15%
Materials & Supplies	$87,476	$70,174	$100,262	$103,504	$112,892	$9,388	9.07%	1.29%
Capital Outlay	$5,010	$3,230	$3,635	$0	$0	$0	0.00%	0.00%
Subtotal	**$109,797**	**$100,330**	**$169,006**	**$131,104**	**$141,092**	**$9,988**	**7.62%**	**1.61%**
Grand Total	**$7,204,173**	**$7,893,984**	**$8,122,341**	**$8,463,015**	**$8,761,328**	**$298,313**	**3.52%**	**100.00%**

Chancellor Middle Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF CLERICAL STAFF	4.0	4.0	4.0	4.0	4.0
COMP OF CUSTODIANS	2.0	2.0	2.0	2.0	2.0
COMP-HEALTH/SAFETY OFFICE	0.0	0.0	1.0	1.0	1.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	9.0	13.0	12.0	11.0	10.0
COMP OF TEACHERS	61.0	62.0	65.5	66.0	70.0
COMP OF TECHNICAL PERSONNEL					1.0
Grand Total	**79.0**	**84.0**	**87.5**	**87.0**	**91.0**

Freedom Middle Financial Profile

FREEDOM MIDDLE SCHOOL

7315 Smith Station Road, Fredericksburg, VA 22407

School Mission: Freedom Middle School provides opportunities for a diverse population to become lifelong learners, effective communicators and critical thinkers in an ever-changing society.

Principal: Dr. Eric Wright, ED. D. / Assistant Principal: Mrs. Alyssa Marshall

Student Fall Enrollment Profile Data as of September 30, 2025			
Year Built 2003 / Building Capacity 948			
6th	**7th**	**8th**	**Total**
261	251	229	**741**

Fall Enrollment Demographics							
American Indian	**Asian**	**Black**	**Hispanic**	**Pacific Isle**	**Two or More**	**White**	**Total**
0.3%	3.5%	20.8%	23.9%		9.3%	42.3%	100%

Financial Profile

Expenditures by State Category	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Instruction	$6,505,112	$6,977,672	$7,378,044	$7,601,913	$8,379,046	$777,133	10.22%	96.33%
Administration/Health Services	$221,246	$86,033	$87,173	$88,253	$88,257	$4	0.00%	1.01%
Maintenance	$102,964	$107,457	$109,351	$112,464	$117,786	$5,322	4.73%	1.35%
Technology	$59,234	$57,637	$60,334	$62,023	$106,855	$44,832	72.28%	1.23%
Transportation	$7,904	$6,057	$6,624	$6,232	$6,431	$199	3.20%	0.07%
Total	**$6,896,460**	**$7,234,857**	**$7,641,527**	**$7,870,884**	**$8,698,375**	**$827,491**	**10.51%**	**100.00%**

Expenditures by Summary Object	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Salaries/Wages	$4,854,705	$5,080,119	$5,347,246	$5,629,162	$6,235,336	$606,173	10.77%	71.68%
Employee Benefits	$1,933,612	$2,059,893	$2,143,003	$2,113,623	$2,329,854	$216,231	10.23%	26.78%
Subtotal	**$6,788,317**	**$7,140,013**	**$7,490,250**	**$7,742,785**	**$8,565,190**	**$822,405**	**10.62%**	**98.47%**
Purchased Services	$12,770	$10,711	$36,210	$14,835	$14,737	($98)	-0.66%	0.17%
Other Charges	$12,659	$10,209	$10,079	$13,640	$13,458	($182)	-1.33%	0.15%
Materials & Supplies	$82,714	$73,925	$104,989	$99,624	$104,990	$5,366	5.39%	1.21%
Subtotal	**$108,143**	**$94,844**	**$151,278**	**$128,099**	**$133,185**	**$5,086**	**3.97%**	**1.53%**
Grand Total	**$6,896,460**	**$7,234,857**	**$7,641,527**	**$7,870,884**	**$8,698,375**	**$827,491**	**10.51%**	**100.00%**

Freedom Middle Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF CAFETERIA WORKERS	2.0		1.0		
COMP OF CLERICAL STAFF	4.0	4.0	4.0	4.0	4.0
COMP OF CUSTODIANS	2.0	2.0	2.0	2.0	2.0
COMP-HEALTH/SAFETY OFFICE	0.0	0.0	1.0	1.0	1.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	15.0	16.0	19.0	18.0	18.0
COMP OF TEACHERS	62.0	69.0	62.5	64.0	68.0
COMP OF TECHNICAL PERSONNEL					1.0
COMP OF THERAPISTS	1.0	1.0			
COMP-PROF SUPV PERSONNEL	1.0				
Grand Total	**90.0**	**95.0**	**92.5**	**92.0**	**97.0**

Ni River Middle Financial Profile

NI RIVER MIDDLE SCHOOL

11632 Catharpin Road, Spotsylvania, VA 22553

School Mission: We believe in educating the whole child and offer numerous school activities to enrich our students' lives and promote each of the Falcon Core Values.

Principal: Dr. Ashley Faaborg / Assistant Principal: Mrs. Destiny Gebhart

Student Fall Enrollment Profile Data as of September 30, 2025			
Year Built 1999 / Building Capacity 774			
6th	**7th**	**8th**	**Total**
213	231	234	**678**

Fall Enrollment Demographics							
American Indian	**Asian**	**Black**	**Hispanic**	**Pacific Isle**	**Two or More**	**White**	**Total**
0.1%	2.1%	12.4%	15.9%	0.1%	9.4%	59.9%	100%

Financial Profile

Expenditures by State Category	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Instruction	$5,914,081	$6,101,153	$5,950,274	$6,102,075	$6,606,242	$504,168	8.26%	95.84%
Administration/Health Services	$321,044	$82,393	$83,023	$79,847	$83,147	$3,300	4.13%	1.21%
Maintenance	$106,876	$102,477	$73,247	$108,834	$102,122	($6,712)	-6.17%	1.48%
Technology	$47,112	$48,913	$51,862	$59,402	$94,866	$35,464	59.70%	1.38%
Transportation	$6,407	$4,654	$3,899	$6,232	$6,431	$199	3.20%	0.09%
Total	**$6,395,520**	**$6,339,590**	**$6,162,303**	**$6,356,389**	**$6,892,808**	**$536,419**	**8.44%**	**99.91%**

Expenditures by Summary Object	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Salaries/Wages	$4,466,561	$4,417,326	$4,242,665	$4,436,925	$4,861,452	$424,527	9.57%	70.53%
Employee Benefits	$1,850,221	$1,836,616	$1,803,302	$1,797,412	$1,900,024	$102,612	5.71%	27.57%
Subtotal	**$6,316,782**	**$6,253,942**	**$6,045,968**	**$6,234,337**	**$6,761,476**	**$527,139**	**8.46%**	**98.09%**
Purchased Services	$5,025	$9,232	$26,538	$13,744	$18,490	$4,746	34.53%	0.27%
Other Charges	$13,296	$15,244	$16,016	$14,196	$14,014	($182)	-1.28%	0.20%
Materials & Supplies	$60,417	$61,172	$73,782	$94,112	$98,828	$4,716	5.01%	1.43%
Subtotal	**$78,738**	**$85,647**	**$116,336**	**$122,052**	**$131,332**	**$9,280**	**7.60%**	**1.91%**
Grand Total	**$6,395,520**	**$6,339,590**	**$6,162,303**	**$6,356,389**	**$6,892,808**	**$536,419**	**8.44%**	**100.00%**

Ni River Middle Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF CAFETERIA WORKERS			1.0		
COMP OF CLERICAL STAFF	4.0	4.0	4.0	4.0	4.0
COMP OF CUSTODIANS	2.0	2.0	2.0	2.0	2.0
COMP-HEALTH/SAFETY OFFICE	0.0	0.0	1.0	1.0	1.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	9.0	11.0	13.0	10.0	9.0
COMP OF TEACHERS	51.5	56.0	54.8	55.0	55.5
COMP OF TECHNICAL PERSONNEL					1.0
COMP OF THERAPISTS	3.0	2.0	1.0		
Grand Total	**72.5**	**78.0**	**79.8**	**75.0**	**75.5**

Post Oak Middle Financial Profile

POST OAK MIDDLE SCHOOL

6959 Courthouse Road, Spotsylvania, VA 22551

School Mission: In partnership with our community, we will give our students a dynamic education cultivating independent thought, character, and Patriot Pride.

Principal: Mr. Scott Wilson / Assistant Principal: Ms. Sarah French

Student Fall Enrollment Profile Data as of September 30, 2025			
Year Built 2006 / Building Capacity 948			
6th	**7th**	**8th**	**Total**
233	214	241	**688**

Fall Enrollment Demographics							
American Indian	**Asian**	**Black**	**Hispanic**	**Pacific Isle**	**Two or More**	**White**	**Total**
0.1%	0.9%	6.1%	16.0%		8.9%	68.0%	100%

Financial Profile

Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$5,671,951	$6,254,479	$6,114,228	$6,155,949	$6,410,202	$254,253	4.13%	95.00%
Administration/Health Services	$93,689	$98,995	$101,955	$104,511	$108,959	$4,448	4.26%	1.61%
Maintenance	$118,126	$125,511	$112,691	$130,820	$135,162	$4,342	3.32%	2.00%
Technology	$40,528	$37,575	$31,084	$40,676	$87,045	$46,369	114.00%	1.29%
Transportation	$4,751	$15,654	$6,501	$6,232	$6,431	$199	3.20%	0.10%
Total	**$5,929,045**	**$6,532,214**	**$6,366,460**	**$6,438,187**	**$6,747,799**	**$309,611**	**4.81%**	**100.00%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$4,099,854	$4,568,553	$4,454,432	$4,637,151	$4,874,228	$237,076	5.11%	72.23%
Employee Benefits	$1,725,994	$1,873,476	$1,718,471	$1,681,516	$1,742,166	$60,650	3.61%	25.82%
Subtotal	**$5,825,848**	**$6,442,029**	**$6,172,903**	**$6,318,667**	**$6,616,394**	**$297,726**	**4.71%**	**98.05%**
Purchased Services	$9,917	$10,798	$82,508	$13,253	$18,069	$4,816	36.34%	0.27%
Other Charges	$14,740	$15,531	$16,622	$13,227	$13,344	$117	0.88%	0.20%
Materials & Supplies	$78,539	$63,855	$94,428	$93,040	$99,992	$6,952	7.47%	1.48%
Subtotal	**$103,197**	**$90,185**	**$193,557**	**$119,520**	**$131,405**	**$11,885**	**9.94%**	**1.95%**
Grand Total	**$5,929,045**	**$6,532,214**	**$6,366,460**	**$6,438,187**	**$6,747,799**	**$309,611**	**4.81%**	**100.00%**

Post Oak Middle Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF CLERICAL STAFF	4.0	4.0	4.0	4.0	4.0
COMP OF CUSTODIANS	2.0	2.0	2.0	2.0	2.0
COMP-HEALTH/SAFETY OFFICE	0.0	0.0	1.0	1.0	1.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	5.0	9.0	7.0	6.0	5.0
COMP OF TEACHERS	53.0	54.0	53.6	52.8	54.8
COMP OF TECHNICAL PERSONNEL					1.0
Grand Total	**67.0**	**72.0**	**70.6**	**68.8**	**70.8**

Spotsylvania Middle Financial Profile

SPOTSYLVANIA MIDDLE SCHOOL

8801 Courthouse Road, Spotsylvania, VA 22553

School Mission: Together, we prepare out students for their future.

Principal: Mr. Paul Workman / Assistant Principal: Mrs. Misty Kelly, Mrs. Stephanie Burchett

Student Fall Enrollment Profile Data as of September 30, 2025			
Year Built 1968 / Building Capacity 907			
6th	**7th**	**8th**	**Total**
353	347	362	**1,062**

Fall Enrollment Demographics							
American Indian	**Asian**	**Black**	**Hispanic**	**Pacific Isle**	**Two or More**	**White**	**Total**
0.2%	6.5%	29.0%	19.4%	0.2%	9.2%	35.5%	100%

Financial Profile

Expenditures by State Category	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Instruction	$6,718,431	$7,365,747	$7,517,047	$7,875,171	$8,932,412	$1,057,241	13.42%	96.02%
Administration/Health Services	$57,319	$75,216	$92,473	$94,687	$104,685	$9,998	10.56%	1.13%
Maintenance	$155,705	$224,005	$162,808	$171,279	$177,505	$6,226	3.64%	1.91%
Technology	$47,399	$41,435	$45,505	$41,812	$81,363	$39,551	94.59%	0.87%
Transportation	$4,580	$8,640	$4,789	$6,232	$6,431	$199	3.20%	0.07%
Total	**$6,983,434**	**$7,715,044**	**$7,822,622**	**$8,189,180**	**$9,302,396**	**$1,113,215**	**13.59%**	**100.00%**

Expenditures by Summary Object	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Salaries/Wages	$4,941,552	$5,410,785	$5,490,029	$5,793,506	$6,670,549	$877,043	15.14%	71.71%
Employee Benefits	$1,920,728	$2,169,777	$2,171,562	$2,241,483	$2,456,845	$215,362	9.61%	26.41%
Subtotal	**$6,862,279**	**$7,580,563**	**$7,661,591**	**$8,034,989**	**$9,127,395**	**$1,092,405**	**13.60%**	**98.12%**
Purchased Services	$8,551	$31,594	$28,688	$16,545	$23,979	$7,434	44.93%	0.26%
Other Charges	$21,490	$22,950	$24,997	$16,930	$17,606	$676	3.99%	0.19%
Materials & Supplies	$91,113	$79,938	$107,346	$120,716	$133,416	$12,700	10.52%	1.43%
Subtotal	**$121,154**	**$134,482**	**$161,031**	**$154,191**	**$175,001**	**$20,810**	**13.50%**	**1.88%**
Grand Total	**$6,983,434**	**$7,715,044**	**$7,822,622**	**$8,189,180**	**$9,302,396**	**$1,113,215**	**13.59%**	**100.00%**

Spotsylvania Middle Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	2.0
COMP OF CAFETERIA WORKERS	2.0				
COMP OF CLERICAL STAFF	4.0	4.0	4.0	4.0	4.0
COMP OF CUSTODIANS	2.0	2.0	3.0	3.0	3.0
COMP-HEALTH/SAFETY OFFICE			1.0	1.0	1.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	8.0	10.0	11.0	11.0	11.0
COMP OF TEACHERS	67.0	71.0	69.0	69.0	74.0
COMP OF TECHNICAL PERSONNEL					1.0
COMP OF THERAPISTS		1.0			
Grand Total	**86.0**	**91.0**	**91.0**	**91.0**	**98.0**

Thornburg Middle Financial Profile

THORNBURG MIDDLE SCHOOL

6929 North Roxbury Mill Road, Spotsylvania, VA 22551

School Mission: Together, we prepare out students for their future.

Principal: Mrs. Julie Hamlett / Assistant Principal: Ms. Kamiel Ricks

Student Fall Enrollment Profile Data as of September 30, 2025			
Year Built 1994 / Building Capacity 790			
6th	**7th**	**8th**	**Total**
226	237	246	**709**

Fall Enrollment Demographics							
American Indian	**Asian**	**Black**	**Hispanic**	**Pacific Isle**	**Two or More**	**White**	**Total**
0.1%	3.9%	26.9%	25.0%	0.4%	10.4%	33.1%	100%

Financial Profile

Expenditures by State Category	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Instruction	$5,577,763	$6,371,798	$6,647,601	$7,071,328	$7,636,233	$564,904	7.99%	96.25%
Administration/Health Services	$88,205	$75,649	$71,052	$72,111	$74,389	$2,278	3.16%	0.94%
Maintenance	$132,910	$117,888	$107,506	$119,230	$124,669	$5,439	4.56%	1.57%
Technology	$55,088	$63,492	$68,919	$58,129	$92,204	$34,075	58.62%	1.16%
Transportation	$5,044	$5,516	$5,648	$6,232	$6,431	$199	3.20%	0.08%
Total	**$5,859,009**	**$6,634,344**	**$6,900,726**	**$7,327,030**	**$7,933,926**	**$606,896**	**8.28%**	**100.00%**

Expenditures by Summary Object	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Salaries/Wages	$4,065,331	$4,630,493	$4,802,393	$5,167,009	$5,707,132	$540,123	10.45%	71.93%
Employee Benefits	$1,693,386	$1,890,093	$1,933,631	$2,041,455	$2,103,849	$62,394	3.06%	26.52%
Subtotal	**$5,758,717**	**$6,520,586**	**$6,736,024**	**$7,208,464**	**$7,810,981**	**$602,517**	**8.36%**	**98.45%**
Purchased Services	$9,462	$33,735	$43,072	$14,285	$13,963	($322)	-2.25%	0.18%
Other Charges	$10,053	$11,670	$13,744	$7,825	$7,136	($689)	-8.81%	0.09%
Materials & Supplies	$80,777	$68,353	$107,886	$96,456	$101,846	$5,390	5.59%	1.28%
Subtotal	**$100,292**	**$113,758**	**$164,702**	**$118,566**	**$122,945**	**$4,379**	**3.69%**	**1.55%**
Grand Total	**$5,859,009**	**$6,634,344**	**$6,900,726**	**$7,327,030**	**$7,933,926**	**$606,896**	**8.28%**	**100.00%**

Thornburg Middle Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF CLERICAL STAFF	4.0	4.0	4.0	4.0	4.0
COMP OF CUSTODIANS	3.0	3.0	2.0	2.0	2.0
COMP-HEALTH/SAFETY OFFICE	0.0	0.0	1.0	1.0	1.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	10.0	14.0	13.0	11.8	11.8
COMP OF TEACHERS	55.8	62.0	57.8	59.0	61.0
COMP OF TECHNICAL PERSONNEL					1.0
Grand Total	**75.8**	**86.0**	**80.8**	**80.8**	**83.8**

High School Profiles

High Schools Summary Profile

Student Fall Enrollment Profile Data as of September 30, 2025				
9th	10th	11th	12th	Total
2,003	1,908	1,762	1,992	**7,665**

Fall Enrollment Demographics							
American Indian	Asian	Black	Hispanic	Pacific Isle	Two or More	White	Total
0.20%	3.25%	19.88%	23.88%	0.30%	7.39%	45.10%	100.00%

Financial Profile								
Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$58,455,106	$62,164,400	$63,926,620	$63,575,675	$72,115,190	$8,539,515	13.43%	96.68%
Administration/Health Services	$621,766	$637,840	$699,541	$787,895	$826,606	$38,711	4.91%	1.11%
Maintenance	$702,603	$619,826	$611,678	$653,732	$730,962	$77,230	11.81%	0.98%
Technology	$237,547	$256,618	$272,201	$296,957	$282,164	($14,793)	-4.98%	0.38%
Transportation	$288,387	$286,688	$277,916	$619,150	$638,963	$19,813	3.20%	0.86%
Total	**$60,305,409**	**$63,965,371**	**$65,787,957**	**$65,933,409**	**$74,593,884**	**$8,660,476**	**13.14%**	**100.00%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$41,880,150	$44,818,921	$46,377,811	$47,081,119	$53,607,679	$6,526,561	13.86%	71.87%
Employee Benefits	$17,311,334	$18,190,875	$18,337,464	$18,698,958	$19,729,934	$1,030,976	5.51%	26.45%
Subtotal	**$59,191,484**	**$63,009,796**	**$64,715,275**	**$65,780,077**	**$73,337,613**	**$7,557,537**	**11.49%**	**98.32%**
Purchased Services	$71,501	$51,546	$111,006	$58,772	$98,959	$40,187	68.38%	0.13%
Other Charges	$145,663	$148,792	$152,013	$164,515	$155,186	($9,329)	-5.67%	0.21%
Materials & Supplies	$818,788	$755,237	$798,136	$815,527	$1,002,127	$186,600	22.88%	1.34%
Capital Outlay	$77,974	$0	$11,526	$0	$0	$0	0.00%	0.00%
Subtotal	**$1,113,926**	**$955,575**	**$1,072,682**	**$1,038,814**	**$1,256,271**	**$217,458**	**20.93%**	**1.68%**
Grand Total	**$60,305,409**	**$63,965,371**	**$65,787,957**	**$66,818,890**	**$74,593,884**	**$7,774,994**	**11.64%**	**100.00%**

Staffing Profile		
Object Code	Object Description	FY27 Adopted Budget FTE
111800	ACTIVITIES PERSONNEL	5.0
112100	COMP OF TEACHERS	573.2
112600	COMP OF PRINCIPALS	6.0
112700	COMP OF ASS'T PRINCIPALS	18.0
113100	COMP OF SCHOOL NURSES	6.0
114000	COMP OF TECHNICAL PERSONNEL	3.0
114100	COMP OF TEACHER ASS'TS	100.0
114200	COMP HEALTH/SAFETY OFFICE	11.0
114800	CLINICAL ASSISTANTS	5.0
115000	COMP OF CLERICAL STAFF	37.0
119100	COMP OF CUSTODIANS	12.0
Grand Total		**776.2**

Chancellor High Financial Profile



6300 Harrison Road, Fredericksburg, VA 22407

School Mission: "CHARGERS" - Create High Achievement and Realistic Goals so Everyone Reaches Success.

Principal: Dr. Darren Ainsworth / Assistant Principals: Ms. Kristy Jett-Brown, Ms. Kimberly Lauderdale, Mrs. Melissa Rothrauff

Student Fall Enrollment Profile Data as of September 30, 2025				
Year Built 1987 / Building Capacity 1,427				
9th	**10th**	**11th**	**12th**	**Total**
309	314	309	337	**1,269**

Fall Enrollment Demographics							
American Indian	**Asian**	**Black**	**Hispanic**	**Pacific Isle**	**Two or More**	**White**	**Total**
0.2%	3.7%	22.3%	38.1%	0.3%	7.0%	28.4%	100%

Financial Profile

Expenditures by State Category	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Instruction	$8,869,716	$9,662,723	$10,507,327	$10,143,609	$11,937,750	$1,794,141	17.69%	96.11%
Administration/Health Services	$97,541	$122,227	$136,176	$140,942	$152,664	$11,722	8.32%	1.23%
Maintenance	$97,790	$102,992	$108,935	$107,059	$112,660	$5,601	5.23%	0.91%
Technology	$57,107	$66,771	$71,544	$74,055	$89,738	$15,683	21.18%	0.72%
Transportation	$61,767	$58,668	$49,239	$123,830	$127,793	$3,963	3.20%	1.03%
Total	**$9,183,921**	**$10,013,380**	**$10,873,221**	**$10,589,495**	**$12,420,604**	**$1,831,110**	**17.29%**	**100.00%**

Expenditures by Summary Object	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Salaries/Wages	$6,458,712	$7,052,891	$7,663,675	$7,360,000	$8,983,891	$1,623,891	22.06%	72.33%
Employee Benefits	$2,563,525	$2,789,344	$3,007,031	$3,040,063	$3,238,840	$198,777	6.54%	26.08%
Subtotal	**$9,022,237**	**$9,842,235**	**$10,670,706**	**$10,400,063**	**$12,222,731**	**$1,822,669**	**17.53%**	**98.41%**
Purchased Services	$13,432	$9,133	$30,766	$15,406	$15,007	($399)	-2.59%	0.12%
Other Charges	$23,351	$22,128	$21,605	$23,888	$23,147	($741)	-3.10%	0.19%
Materials & Supplies	$124,901	$139,885	$150,145	$150,138	$159,719	$9,581	6.38%	1.29%
Subtotal	**$161,684**	**$171,146**	**$202,515**	**$189,432**	**$197,873**	**$8,441**	**4.46%**	**1.59%**
Grand Total	**$9,183,921**	**$10,013,380**	**$10,873,221**	**$10,589,495**	**$12,420,604**	**$1,831,110**	**17.29%**	**100.00%**

Chancellor High Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
ACTIVITIES PERSONNEL	1.0	1.0	1.0	1.0	1.0
CLINICAL ASSISTANTS	1.0	1.0	1.0	1.0	1.0
COMP OF ASS'T PRINCIPALS	2.0	3.0	3.0	3.0	4.0
COMP OF CAFETERIA WORKERS	2.0		1.0		
COMP OF CLERICAL STAFF	7.0	7.0	7.0	7.0	7.0
COMP OF CUSTODIANS	2.0	2.0	2.0	2.0	2.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	10.0	12.0	13.0	13.0	15.0
COMP OF TEACHERS	90.5	98.0	93.0	94.6	97.6
COMP OF TECHNICAL PERSONNEL					1.0
COMP-HEALTH/SAFETY OFFICE	2.0	2.0	2.0	2.0	2.0
Grand Total	**119.5**	**128.0**	**125.0**	**125.6**	**132.6**

Courtland High Financial Profile



6701 Smith Station Road, Spotsylvania, VA 22553

School Mission: Learning for all - Educate, Equip, and Inspire.

Principal: Mr. Clifton Conway / Assistant Principals: Mrs. Jacentia Harris, Mr. Bradley Lael, Mr. Joseph Lunsford

Student Fall Enrollment Profile Data as of September 30, 2025				
Year Built 1980 / Building Capacity 1,565				
9th	**10th**	**11th**	**12th**	**Total**
358	356	356	346	**1,416**

Fall Enrollment Demographics							
American Indian	**Asian**	**Black**	**Hispanic**	**Pacific Isle**	**Two or More**	**White**	**Total**
0.2%	5.9%	23.7%	23.6%	0.3%	8.0%	38.2%	100%

Financial Profile

Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$10,454,452	$11,239,244	$11,294,678	$10,886,570	$12,561,658	$1,675,087	15.39%	96.11%
Administration/Health Services	$155,706	$161,610	$165,951	$169,673	$177,271	$7,598	4.48%	1.36%
Maintenance	$101,558	$106,640	$109,898	$114,435	$119,963	$5,528	4.83%	0.92%
Technology	$45,366	$45,312	$36,852	$47,320	$83,255	$35,935	75.94%	0.64%
Transportation	$28,329	$54,949	$54,631	$123,830	$127,793	$3,963	3.20%	0.98%
Total	**$10,785,411**	**$11,607,756**	**$11,662,011**	**$11,341,828**	**$13,069,939**	**$1,728,111**	**15.24%**	**100.00%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$7,513,011	$8,115,429	$8,219,959	$7,829,422	$9,379,225	$1,549,804	19.79%	71.76%
Employee Benefits	$3,114,693	$3,347,001	$3,278,366	$3,307,907	$3,479,236	$171,329	5.18%	26.62%
Subtotal	**$10,627,704**	**$11,462,430**	**$11,498,325**	**$11,137,329**	**$12,858,462**	**$1,721,133**	**15.45%**	**98.38%**
Purchased Services	$8,033	$8,933	$13,036	$16,924	$16,350	($574)	-3.39%	0.13%
Other Charges	$27,546	$34,473	$36,704	$24,274	$23,208	($1,066)	-4.39%	0.18%
Materials & Supplies	$122,128	$101,920	$113,946	$163,302	$171,920	$8,618	5.28%	1.32%
Subtotal	**$157,707**	**$145,326**	**$163,686**	**$204,500**	**$211,478**	**$6,978**	**3.41%**	**1.62%**
Grand Total	**$10,785,411**	**$11,607,756**	**$11,662,011**	**$11,341,828**	**$13,069,939**	**$1,728,111**	**15.24%**	**100.00%**

Courtland High Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
ACTIVITIES PERSONNEL	1.0	1.0	1.0	1.0	1.0
CLINICAL ASSISTANTS	1.0	1.0	1.0	1.0	1.0
COMP OF ASS'T PRINCIPALS	2.0	2.0	3.0	3.0	3.0
COMP OF CLERICAL STAFF	7.0	7.0	7.0	7.0	7.0
COMP OF CUSTODIANS	2.0	2.0	2.0	2.0	2.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	11.0	14.0	16.0	14.0	14.0
COMP OF TEACHERS	92.0	99.0	95.5	95.5	99.0
COMP OF TECHNICAL PERSONNEL					1.0
COMP-HEALTH/SAFETY OFFICE	2.0	2.0	2.0	2.0	2.0
Grand Total	**120.0**	**130.0**	**129.5**	**127.5**	**132.0**

Massaponax High Financial Profile



MASSAPONAX HIGH SCHOOL

8201 Patriot Highway, Fredericksburg, VA 22407

School Mission: Unified by the challenge of preparing for the future, students, parents, and teachers will cooperate to advance each student's achievement and knowledge.

Principal: Dr. William Lancaster / Assistant Principals: Ms. Lara Haney, Mrs. Molly Miller, Mrs. Christine Rogucki, Mr. Matthew Cavalier

Student Fall Enrollment Profile Data as of September 30, 2025				
Year Built 1998 / Building Capacity 1,830				
9th	**10th**	**11th**	**12th**	**Total**
479	426	368	466	**1,739**

Fall Enrollment Demographics							
American Indian	**Asian**	**Black**	**Hispanic**	**Pacific Isle**	**Two or More**	**White**	**Total**
0.2%	4.5%	27.5%	26.8%	0.3%	8.3%	32.3%	100%

Financial Profile

Expenditures by State Category	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Instruction	$13,025,970	$13,941,908	$14,185,154	$14,158,511	$15,828,503	$1,669,992	11.79%	97.50%
Administration/Health Services	$122,495	$112,625	$118,096	$120,386	$139,865	$19,479	16.18%	0.86%
Maintenance	$100,750	$70,847	$90,901	$111,779	$131,279	$19,500	17.45%	0.81%
Technology	$58,153	$35,915	$44,471	$48,626	$7,000	($41,626)	-85.60%	0.04%
Transportation	$81,718	$57,227	$58,209	$123,830	$127,793	$3,963	3.20%	0.79%
Total	**$13,389,086**	**$14,218,523**	**$14,496,832**	**$14,563,132**	**$16,234,440**	**$1,671,308**	**11.48%**	**99.21%**

Expenditures by Summary Object	**FY23 Actual**	**FY24 Actual**	**FY25 Actual**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**Variance**	**% of Change**	**% of Budget**
Salaries/Wages	$9,256,703	$9,939,675	$10,211,588	$10,107,917	$11,616,655	$1,508,738	14.93%	71.56%
Employee Benefits	$3,920,225	$4,111,293	$4,073,394	$4,225,339	$4,366,323	$140,984	3.34%	26.90%
Subtotal	**$13,176,927**	**$14,050,967**	**$14,284,983**	**$14,333,256**	**$15,982,978**	**$1,649,722**	**11.51%**	**98.45%**
Purchased Services	$15,358	$5,811	$25,087	$20,314	$20,622	$308	1.52%	0.13%
Other Charges	$30,781	$28,232	$28,582	$29,335	$29,907	$572	1.95%	0.18%
Materials & Supplies	$166,020	$133,512	$158,181	$180,227	$200,933	$20,706	11.49%	1.24%
Subtotal	**$212,159**	**$167,555**	**$211,849**	**$229,876**	**$251,462**	**$21,586**	**9.39%**	**1.55%**
Grand Total	**$13,389,086**	**$14,218,523**	**$14,496,832**	**$14,563,132**	**$16,234,440**	**$1,671,308**	**11.48%**	**100.00%**

Massaponax High Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
ACTIVITIES PERSONNEL	1.0	1.0	1.0	1.0	1.0
CLINICAL ASSISTANTS	1.0	1.0	1.0	1.0	1.0
COMP OF ASS'T PRINCIPALS	4.0	4.0	4.0	4.0	4.0
COMP OF CAFETERIA WORKERS	1.0		1.0		
COMP OF CLERICAL STAFF	7.0	7.0	7.0	7.0	7.0
COMP OF CUSTODIANS	2.0	2.0	2.0	2.0	2.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	26.0	27.0	31.0	27.0	32.0
COMP OF TEACHERS	118.0	129.0	120.5	118.8	120.0
COMP-HEALTH/SAFETY OFFICE	2.0	2.0	2.0	2.0	2.0
Grand Total	**164.0**	**175.0**	**171.5**	**164.8**	**171.0**

Riverbend High Financial Profile



12301 Spotswood Furnace Road, Fredericksburg, VA 22407

School Mission: To prepare all students to excel in a diverse, dynamic and global society.

Principal: Ms. Chawrdi Elliott / Assistant Principal: Mr. Jerome Farley, Mr. Brian Gebhardt, Mr. Paul Nicely, Mrs. Megan Stiffler

Student Fall Enrollment Profile Data as of September 30, 2025				
Year Built 2004 / Building Capacity 1,995				
9th	**10th**	**11th**	**12th**	**Total**
496	463	445	498	**1,902**

Fall Enrollment Demographics							
American Indian	**Asian**	**Black**	**Hispanic**	**Pacific Isle**	**Two or More**	**White**	**Total**
0.1%	3.4%	13.3%	21.8%	0.4%	7.7%	53.3%	100%

Financial Profile

Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$12,837,200	$13,193,897	$13,354,796	$13,433,642	$15,001,242	$1,567,599	11.67%	96.83%
Administration/Health Services	$119,305	$128,145	$132,462	$134,719	$140,592	$5,873	4.36%	0.91%
Maintenance	$202,386	$122,507	$120,680	$115,269	$127,062	$11,793	10.23%	0.82%
Technology	$24,577	$42,638	$51,653	$53,992	$95,671	$41,679	77.19%	0.62%
Transportation	$59,899	$61,391	$65,116	$123,830	$127,793	$3,963	3.20%	0.82%
Total	**$13,243,367**	**$13,548,577**	**$13,724,707**	**$13,861,452**	**$15,492,359**	**$1,630,907**	**11.77%**	**99.18%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$9,120,542	$9,465,442	$9,680,239	$9,678,148	$11,239,814	$1,561,666	16.14%	72.55%
Employee Benefits	$3,813,487	$3,891,484	$3,832,772	$3,933,116	$3,985,201	$52,084	1.32%	25.72%
Subtotal	**$12,934,029**	**$13,356,926**	**$13,513,011**	**$13,611,264**	**$15,225,015**	**$1,613,751**	**11.86%**	**98.27%**
Purchased Services	$16,465	$13,681	$8,004	$21,704	$21,620	($84)	-0.39%	0.14%
Other Charges	$25,020	$26,971	$26,259	$32,082	$31,926	($156)	-0.49%	0.21%
Materials & Supplies	$189,880	$150,999	$165,908	$196,402	$213,798	$17,396	8.86%	1.38%
Capital Outlay	$77,974	$0	$11,526	$0		$0	0.00%	0.00%
Subtotal	**$309,338**	**$191,651**	**$211,696**	**$250,188**	**$267,344**	**$17,156**	**6.86%**	**1.73%**
Grand Total	**$13,243,367**	**$13,548,577**	**$13,724,707**	**$13,861,452**	**$15,492,359**	**$1,630,907**	**11.77%**	**100.00%**

Riverbend High Staffing Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
ACTIVITIES PERSONNEL	1.0	1.0	1.0	1.0	1.0
CLINICAL ASSISTANTS	1.0	1.0	1.0	1.0	1.0
COMP OF ASS'T PRINCIPALS	4.0	4.0	4.0	4.0	4.0
COMP OF CAFETERIA WORKERS	1.0		1.0		
COMP OF CLERICAL STAFF	7.0	7.0	7.0	7.0	7.0
COMP OF CUSTODIANS	2.0	2.0	2.0	2.0	2.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	14.0	19.0	19.0	18.0	21.0
COMP OF TEACHERS	115.1	145.0	120.1	128.6	127.6
COMP OF TECHNICAL PERSONNEL					1.0
COMP-HEALTH/SAFETY OFFICE	2.0	2.0	2.0	2.0	2.0
Grand Total	**149.1**	**183.0**	**159.1**	**165.6**	**168.6**

Spotsylvania High Financial Profile

Est. 1940 Go Knights!

SPOTSYLVANIA HIGH SCHOOL

6975 Courthouse Road, Spotsylvania, VA 22551

School Mission: The mission of the faculty and staff of Spotsylvania High School is to provide a nurturing and safe environment where students can become informed, productive members of society. We strive to create educational experiences which develop critical thinking and effective communication skills, personal responsibility, respect for others and a life-long love of learning.

Principal: Mr. Robert Marchetti / Assistant Principals: Ms. Lisa Andruss, Mr. Brett Gibbons

Student Fall Enrollment Profile Data as of September 30, 2025				
Year Built 1992 / Building Capacity 1,611				
9th	**10th**	**11th**	**12th**	**Total**
361	349	284	345	**1,339**

Fall Enrollment Demographics							
American Indian	**Asian**	**Black**	**Hispanic**	**Pacific Isle**	**Two or More**	**White**	**Total**
0.1%	1.9%	13.8%	14.7%	0.2%	7.8%	61.6%	100%

Financial Profile

Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$9,766,904	$10,323,378	$10,810,492	$10,880,123	$12,109,245	$1,229,123	11.30%	96.89%
Administration/Health Services	$126,719	$113,234	$146,855	$151,449	$130,854	($20,595)	-13.60%	1.05%
Maintenance	$103,054	$109,847	$107,075	$91,267	$123,502	$32,235	35.32%	0.99%
Technology	$52,343	$65,982	$67,680	$72,964	$6,500	($66,464)	-91.09%	0.05%
Transportation	$56,674	$54,452	$50,722	$123,830	$127,793	$3,963	3.20%	1.02%
Total	**$10,105,695**	**$10,666,893**	**$11,182,824**	**$11,319,633**	**$12,497,894**	**$1,178,261**	**10.41%**	**98.98%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$7,045,343	$7,525,544	$7,936,018	$7,890,675	$8,988,896	$1,098,221	13.92%	71.92%
Employee Benefits	$2,883,926	$2,946,764	$3,059,606	$3,235,339	$3,304,718	$69,378	2.14%	26.44%
Subtotal	**$9,929,269**	**$10,472,308**	**$10,995,624**	**$11,126,014**	**$12,293,614**	**$1,167,599**	**10.49%**	**98.37%**
Purchased Services	$12,933	$5,018	$29,493	$15,940	$15,660	($280)	-1.76%	0.13%
Other Charges	$29,010	$26,987	$29,645	$23,331	$22,811	($520)	-2.23%	0.18%
Materials & Supplies	$134,483	$162,579	$128,062	$154,347	$165,809	$11,462	7.43%	1.33%
Subtotal	**$176,426**	**$194,585**	**$187,199**	**$193,618**	**$204,280**	**$10,662**	**5.51%**	**1.63%**
Grand Total	**$10,105,695**	**$10,666,893**	**$11,182,824**	**$11,319,633**	**$12,497,894**	**$1,178,261**	**10.41%**	**100.00%**

Spotsylvania High Financial Profile

Staffing Profile					
Object Description	**FY23 Adopted Budget FTE**	**FY24 Adopted Budget FTE**	**FY25 Adopted Budget FTE**	**FY26 Adopted Budget FTE**	**FY27 Adopted Budget FTE**
ACTIVITIES PERSONNEL	1.0	1.0	1.0	1.0	1.0
CLINICAL ASSISTANTS	1.0	1.0	1.0	1.0	1.0
COMP OF ASS'T PRINCIPALS	3.0	2.0	2.0	2.0	2.0
COMP OF CAFETERIA WORKERS	3.0		2.0		
COMP OF CLERICAL STAFF	7.0	7.0	7.0	7.0	7.0
COMP OF CUSTODIANS	2.0	2.0	2.0	2.0	2.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES	1.0	1.0	1.0	1.0	1.0
COMP OF TEACHER ASS'TS	10.0	13.0	14.0	13.0	14.0
COMP OF TEACHERS	85.8	103.0	93.5	100.0	101.0
COMP-HEALTH/SAFETY OFFICE	2.0	2.0	2.0	2.0	2.0
Grand Total	**116.8**	**133.0**	**126.5**	**130.0**	**132.0**

Spotsylvania Career & Technical Center Financial Profile

Year Built: 1980

6713 Smith Station Road, Spotsylvania, VA 22553

School Mission: Spotsylvania Career and Technical Center's Mission is to provide quality instruction to both secondary students and adults with a focus on career and college readiness.

Principal: Mr. Reitha Abed / Assistant Principal: Mrs. Cara Gravatt

Financial Profile

Expenditures by State Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Instruction	$3,500,864	$3,803,250	$3,774,173	$4,073,220	$4,676,793	$603,572	14.82%	95.86%
Administration/Health Services				$70,726	$85,360	$14,634	100.00%	1.75%
Maintenance	$97,065	$106,993	$74,189	$113,923	$116,496	$2,573	2.26%	2.39%
Total	**$3,597,929**	**$3,910,243**	**$3,848,362**	**$4,257,869**	**$4,878,649**	**$620,779**	**14.58%**	**100.00%**

Expenditures by Summary Object	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Adopted Budget	FY27 Adopted Budget	Variance	% of Change	% of Budget
Salaries/Wages	$2,485,840	$2,719,942	$2,666,333	$2,963,659	$3,399,197	$435,538	14.70%	69.67%
Employee Benefits	$1,015,478	$1,104,989	$1,086,294	$1,185,375	$1,355,616	$170,241	14.36%	27.79%
Subtotal	**$3,501,318**	**$3,824,930**	**$3,752,626**	**$4,149,035**	**$4,754,814**	**$605,779**	**14.60%**	**97.46%**
Purchased Services	$5,280	$8,970	$4,621	$9,700	$9,700	$0	0.00%	0.20%
Other Charges	$9,955	$10,000	$9,219	$24,187	$24,187	$0	0.00%	0.50%
Materials & Supplies	$81,376	$66,343	$81,895	$74,948	$89,948	$15,000	20.01%	1.84%
Subtotal	**$96,611**	**$85,313**	**$95,736**	**$108,835**	**$123,835**	**$15,000**	**13.78%**	**2.54%**
Grand Total	**$3,597,929**	**$3,910,243**	**$3,848,362**	**$4,257,869**	**$4,878,649**	**$620,779**	**14.58%**	**100.00%**

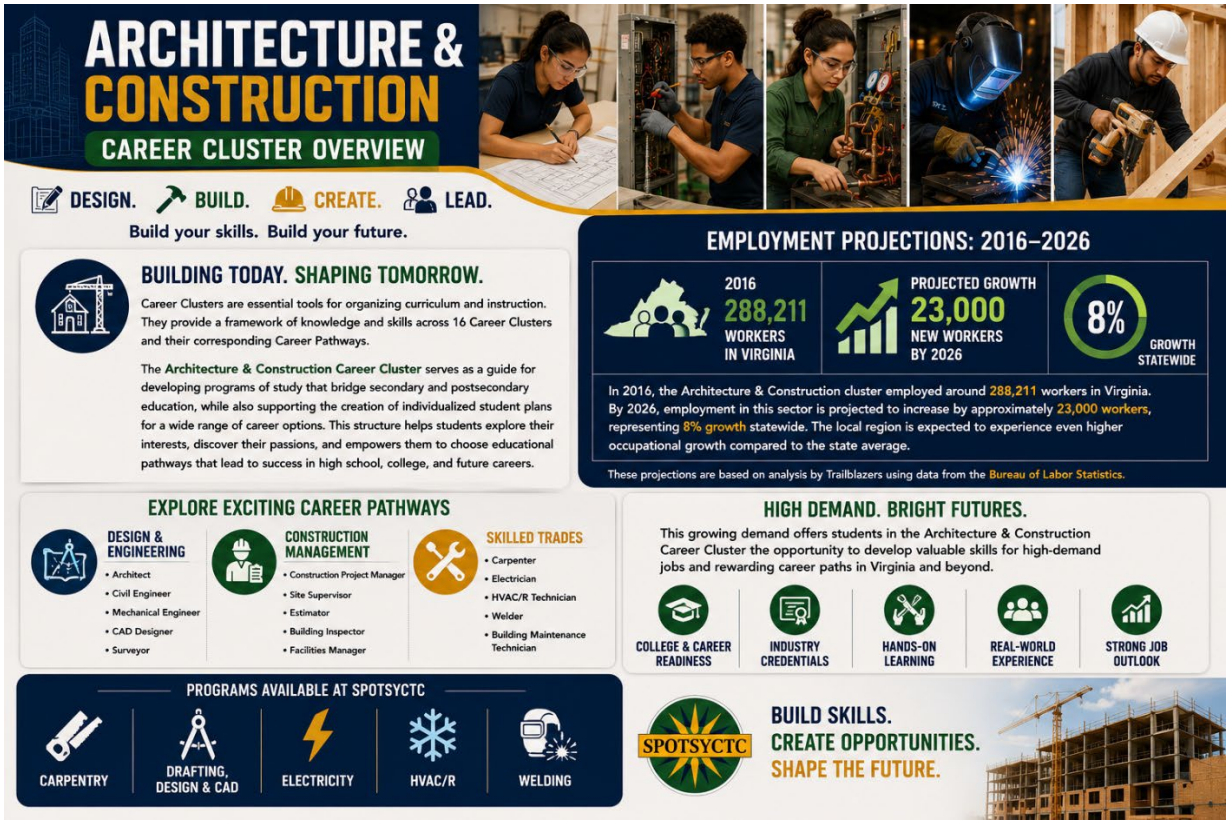
Spotsylvania Career & Technical Center Staffing Profile

Staffing Profile

Object Description	FY23 Adopted Budget FTE	FY24 Adopted Budget FTE	FY25 Adopted Budget FTE	FY26 Adopted Budget FTE	FY26 Adopted Budget FTE
COMP OF ASS'T PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF CLERICAL STAFF	2.0	2.0	2.0	2.0	2.0
COMP OF COORDINATOR	0.0		1.0		
COMP OF CUSTODIANS	2.0	2.0	2.0	2.0	2.0
COMP OF PRINCIPALS	1.0	1.0	1.0	1.0	1.0
COMP OF SCHOOL NURSES				1.0	1.0
COMP OF TEACHER ASS'TS	1.0	10.0	4.0	4.0	4.0
COMP OF TEACHERS	24.0	24.0	24.0	24.0	28.0
COMP-HEALTH/SAFETY OFFICE					1.0
Grand Total	**31.0**	**40.0**	**35.0**	**35.0**	**40.0**

SCTC Programs:

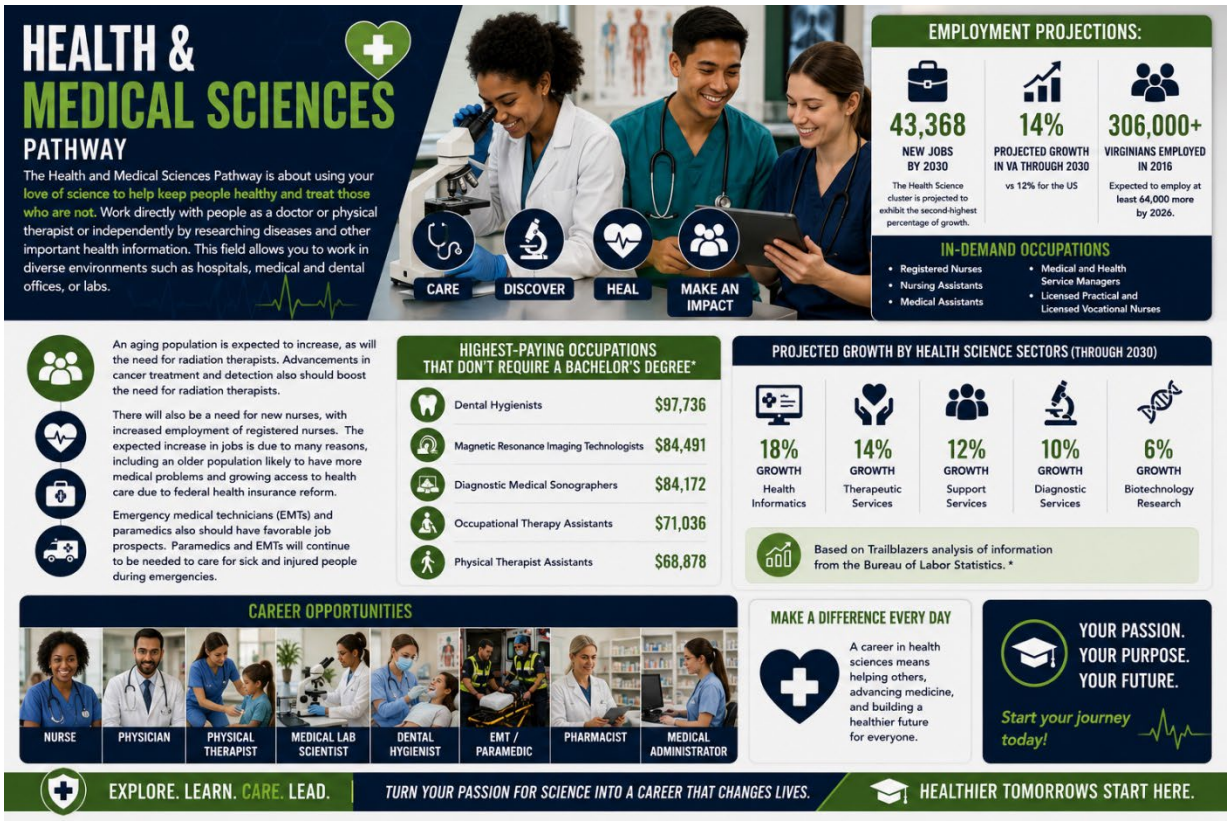
Career Clusters are an organizing tool for curriculum design and instruction. Career Clusters provide the essential knowledge and skills for the 16 Career Clusters and their Career Pathways. To learn more about the programs offered in each career cluster visit the SCTC program website. Below are examples of Career Cluster Overviews available at the SCTC.






DIGITAL TECHNOLOGY
CODE YOUR FUTURE.
TECHNOLOGY YOUR PASSION.
INNOVATE. SOLVE. CONNECT. CAREERS THAT DRIVE TOMORROW.
Do You...
Enjoy solving problems with technology?
Learn best through hands-on and visual methods?
Have a passion for computers and technology?
Love working with others on projects?
Maintain a positive attitude?
Want to see real, tangible results from your learning?
If you answered YES to these questions, then this class could be the perfect fit for you!
The Digital Technology cluster uses your love of technology to teach you how to design, develop, and manage different software and hardware programs. Though this field requires a solid foundation in math and science and strong technical skills, there are careers in information technology in virtually every part of the economy.
INNOVATIVE CAREERS
From software development to cybersecurity, this field offers exciting opportunities that keep our world connected.
GROWING DEMAND
Technology continues to evolve, creating thousands of new jobs and career advancement opportunities.
REAL-WORLD IMPACT
Use your skills to solve real problems, protect information, and build tools that improve lives and businesses.
ENDLESS POSSIBILITIES
Work in nearly every industry—from healthcare to entertainment, finance to education.
DIGITAL TECHNOLOGY I
Course #: 8795
Recommended: Grade 10, 11
Credit: 2 Units
SkillsUSA Membership
Students are introduced to the fundamental principles of digital technology, including computer hardware, operating systems, networking, cybersecurity basics, and programming logic. Through hands-on labs and real-world projects, students will develop technical skills, critical thinking, and problem-solving abilities. Topics include computer systems, troubleshooting, web development basics, and emerging technologies.
SpotsyCTC Application is required to be considered for Admission.
DIGITAL TECHNOLOGY II
Course #: 8796
Recommended: Grade 11, 12
Credit: 2 Units
Prerequisites: Digital Technology I
Industry Certification: CompTIA ITF+, Cisco CCNA Introduction to Networks (optional)
SkillsUSA Membership
Students build on foundational skills by exploring advanced topics such as network administration, cybersecurity, database management, programming, cloud computing, and IT support. Students will work on industry-relevant projects and prepare for certifications that align with high-demand careers in technology.
SpotsyCTC application is not required upon successful completion of Digital Technology I.
EMPLOYMENT PROJECTIONS: 2016-2026*
According to Trailblazers analysis of Bureau of Labor Statistics data, the Information Technology cluster is projected to expand by
17%
by 2026 in Virginia, the third highest percentage of growth among all clusters.
More than
111,000
Virginians were employed in this sector in 2016.
about
19,000
more are expected by 2026.
*Based on Trailblazers calculations using data provided by the Bureau of Labor Statistics.
ADDITIONAL INFORMATION
SAFETY FIRST:
Safety is our top priority in all SCTC labs and classrooms. Students are required to wear appropriate safety gear, including eye protection and other necessary equipment.
APPLICATION REQUIREMENT:
A SpotsyCTC application is required for admission consideration.
JOIN SKILLSUSA:
All students are encouraged to become members of SkillsUSA and SkillsUSA Virginia, the Career and Technical Student Organization, to enhance their learning and networking opportunities.
CAREER OPPORTUNITIES
Software Developer
Database Administrator
Systems Analyst
Network Administrator
IT Support Specialist
Cloud Engineer
Cybersecurity Analyst
Web Developer
Game Developer
YOUR FUTURE.
POWERED BY TECHNOLOGY.
THINK CREATIVELY
SOLVE PROBLEMS
BUILD CONNECTIONS
MAKE AN IMPACT
LAUNCH YOUR CAREER
SpotsyCTC
CAREER & TECHNICAL CENTER


EDUCATION & TRAINING PATHWAY
Inspire Minds. Change Lives. Shape the Future.
The Education and Training Pathway is about using your ability to motivate and your love of people to provide education and training that reaches individuals of all ages and across various industries. Careers include teaching in a classroom, leading as a college president, and serving as a social worker in your community.
BELIEVE
ACHIEVE
SUCCEED
PATHWAY PILLARS
TEACH
Inspire and educate learners of all ages.
LEAD
Guide, mentor, and empower through leadership.
SUPPORT
Serve and strengthen communities.
SHAPE
Shape a better future for all.
A GROWING NEED. A BRIGHT FUTURE.
Increased enrollment in middle schools and larger class sizes should increase employment of middle school teachers.
During this time period a number of older teachers are expected to retire, which is expected to improve job prospects for younger educators.
Employment also is expected to increase for preschool teachers due to higher enrollment. The increased emphasis on early childhood education is driving the demand for pre-school teachers.
Job prospects should be better for teachers with bachelor's degrees and those with prior experience working with preschool-aged children.
EMPLOYMENT PROJECTIONS:*
34,527
NEW JOBS EXPECTED BY 2030
13%
PROJECTED JOB GROWTH IN VA THROUGH 2030 vs 10% for US
27,616
JOB OPENINGS THROUGHOUT VIRGINIA EACH YEAR
These figures are based on Trailblazers analysis of Bureau of Labor Statistics data.*
PREDOMINANT EDUCATION LEVEL
Most common among occupations is
GRADUATE/ PROFESSIONAL DEGREE
Elementary School Teachers, Except Special Education
Teaching Assistants
Secondary School Teachers
Coaches
EARNINGS
13% JOB GROWTH IN VIRGINIA
14% TEACHERS/ TRAINING
11% ADMINISTRATION
10% PROFESSIONAL SUPPORT SERVICES
MEDIAN ANNUAL EARNINGS RANGE FROM $32,713 TO $119,216
CAREER OPPORTUNITIES
TEACHER Preschool – High School
COLLEGE PRESIDENT
SCHOOL COUNSELOR
EARLY CHILDHOOD EDUCATOR
TRAINING & DEVELOPMENT SPECIALIST
SKILLS FOR SUCCESS
Strong Communication
Critical Thinking
Leadership
Organization
Patience & Empathy
Problem Solving
MAKE AN IMPACT ACROSS MANY INDUSTRIES
PUBLIC & PRIVATE SCHOOLS
HIGHER EDUCATION
CORPORATE TRAINING
SOCIAL SERVICES & COMMUNITY PROGRAMS
GOVERNMENT & NONPROFITS
TEACH. LEAD. INSPIRE. THE FUTURE IS IN YOUR HANDS.
START YOUR JOURNEY IN EDUCATION TODAY!


HEALTH &
MEDICAL SCIENCES
PATHWAY
The Health and Medical Sciences Pathway is about using your love of science to help keep people healthy and treat those who are not. Work directly with people as a doctor or physical therapist or independently by researching diseases and other important health information. This field allows you to work in diverse environments such as hospitals, medical and dental offices, or labs.
CARE
DISCOVER
HEAL
MAKE AN IMPACT
EMPLOYMENT PROJECTIONS:
43,368
NEW JOBS BY 2030
The Health Science cluster is projected to exhibit the second-highest percentage of growth.
14%
PROJECTED GROWTH IN VA THROUGH 2030
vs 12% for the US
306,000+
VIRGINIANS EMPLOYED IN 2016
Expected to employ at least 64,000 more by 2026.
IN-DEMAND OCCUPATIONS
Registered Nurses
Nursing Assistants
Medical Assistants
Medical and Health Service Managers
Licensed Practical and Licensed Vocational Nurses
An aging population is expected to increase, as will the need for radiation therapists. Advancements in cancer treatment and detection also should boost the need for radiation therapists.
There will also be a need for new nurses, with increased employment of registered nurses. The expected increase in jobs is due to many reasons, including an older population likely to have more medical problems and growing access to health care due to federal health insurance reform.
Emergency medical technicians (EMTs) and paramedics also should have favorable job prospects. Paramedics and EMTs will continue to be needed to care for sick and injured people during emergencies.
HIGHEST-PAYING OCCUPATIONS THAT DON'T REQUIRE A BACHELOR'S DEGREE*
Dental Hygienists $97,736
Magnetic Resonance Imaging Technologists $84,491
Diagnostic Medical Sonographers $84,172
Occupational Therapy Assistants $71,036
Physical Therapist Assistants $68,878
PROJECTED GROWTH BY HEALTH SCIENCE SECTORS (THROUGH 2030)
18% GROWTH Health Informatics
14% GROWTH Therapeutic Services
12% GROWTH Support Services
10% GROWTH Diagnostic Services
6% GROWTH Biotechnology Research
Based on Trailblazers analysis of information from the Bureau of Labor Statistics. *
CAREER OPPORTUNITIES
NURSE
PHYSICIAN
PHYSICAL THERAPIST
MEDICAL LAB SCIENTIST
DENTAL HYGIENIST
EMT / PARAMEDIC
PHARMACIST
MEDICAL ADMINISTRATOR
MAKE A DIFFERENCE EVERY DAY
A career in health sciences means helping others, advancing medicine, and building a healthier future for everyone.
YOUR PASSION. YOUR PURPOSE. YOUR FUTURE.
Start your journey today!
EXPLORE. LEARN. CARE. LEAD.
TURN YOUR PASSION FOR SCIENCE INTO A CAREER THAT CHANGES LIVES.
HEALTHIER TOMORROWS START HERE.


HOSPITALITY, EVENTS & TOURISM
CREATE EXPERIENCES. SERVE OTHERS. BUILD YOUR FUTURE.
Do you enjoy working both creatively and practically?
Are you interested in the food and travel industry?
Do you love interacting with people?
Do you maintain a positive attitude?
Do you want to see real, tangible results from your learning?
If you answered YES to these questions, then this class could be the perfect fit for you!
Hospitality, Events and Tourism encompasses managing, marketing, and operating restaurants and other food services, lodging, attractions, recreation events, and travel-related services.
CHEFS & HEAD COOKS
There should be a greater need for chefs and head cooks as the population grows and people's incomes increase. Consumers increasingly demand healthier food, so experienced chefs will be needed to help prepare those meals.
RECREATION WORKERS
As more resources are put toward fighting childhood obesity, more recreation workers will be needed to help guide children through physical activities in parks, camps, aquatic centers, and other facilities.
FOOD SERVICE MANAGERS
The need for food service managers is expected to increase because people will continue to eat out, so managers will be needed to supervise food establishments.
HOSPITALITY, EVENTS AND TOURISM I
Course #: 8202
Recommended Grade: 10, 11
Credits: 1 Unit
CTSO: FCCLA
Students begin preparation for employment in the hospitality industry by focusing on principles of operations in food services, recreation, hospitality planning, and business relations. Special attention is paid to developing culinary skills (food sanitation, food preparation, and serving) and customer service skills.
SpotsyCTC Application is required to be considered for Admission.
HOSPITALITY, EVENTS AND TOURISM II
Course #: 8203
Credits: 2 Units
Recommended Grade: 11, 12
Prerequisites: Hospitality, Events and Tourism I
CTSO: FCCLA
Students continue preparation for employment in hospitality industries by focusing on principles of operations in travel and tourism, lodging, food services, hospitality planning, and business relations. Students develop skills in the lodging industry, customer service, and gain leadership through CTSO activities. High-quality work-based learning (HQWBL) provides real-world experience with local businesses and organizations.
SpotsyCTC application is not required upon successful completion of Hospitality, Events and Tourism I.
EMPLOYMENT PROJECTIONS: 2016–2026*
The Hospitality & Tourism cluster employed approximately
486,000
Virginians in 2016
and is expected to employ about
58,000
more in 2026.
THAT'S ABOUT 12% GROWTH OVER THE DECADE
The Hospitality and Tourism Cluster is projected to have the GREATEST ANNUAL JOB OPENINGS among all the clusters between 2016 and 2026.*
*Based on Trailblazers calculations using data provided by the Bureau of Labor Statistics.
CAREER OPPORTUNITIES
Executive Housekeeper
Front Desk Clerk
Front Office Manager
Reservationist
Restaurants & Food & Beverage Services
Caterer / Food Service Manager
Director of Convention & Visitors Bureau
Director of Tourism Development
Meeting & Convention Planner
Tour Guide
Travel Agent
Be part of an industry that creates memories and opens doors.
FOOD
LODGING
ATTRACTIONS
TRAVEL
EVENTS
SpotsyCTC
CAREER & TECHNICAL CENTER

SUPPLY CHAIN TRANSPORTATION PATHWAY

MOVE WHAT MATTERS.
DRIVE THE WORLD FORWARD.



DO YOU –

- Enjoy working with vehicles and technology?
- Like problem solving and hands-on work?
- Have strong math and mechanical skills?
- Want a career with high demand and great pay?
- Have a positive attitude?

Then this pathway might be for *you!*



The Supply Chain Transportation Pathway focuses on the areas of mechanics, mathematics, and design to work in careers related to managing and moving everything from people to company products through a range of transportation services. As people continue to rely on automobiles, more automotive service technicians will be needed to perform vehicle maintenance and repair. Many employers in the automotive field have difficulty finding qualified technicians, so applicants with training or certifications should have better job prospects.

GROWING INDUSTRY
Steady growth and high demand for skilled transportation professionals.

GLOBAL IMPACT
Keep goods and people moving and businesses running every day.

HANDS-ON CAREERS
Use your technical skills to solve real problems and make a difference.

GREAT OPPORTUNITIES
Competitive pay, advancement potential, and diverse career paths.

SUPPLY CHAIN TRANSPORTATION I

- Credits: 1 Unit
- Offered Grade 11

Students explore the fundamentals of transportation and logistics including supply chain operations, vehicles and equipment, safety, and customer service. Students learn how goods and people move through local, national, and global systems. Hands-on projects and real-world scenarios build skills in problem solving, communication, and teamwork.

SpotsyCTC Application is required to be considered for Admission.

SUPPLY CHAIN TRANSPORTATION II

- Credits: 2 Units
- Offered Grade 12
- Prerequisite: Supply Chain Transportation I

Students build on foundational knowledge with advanced topics in inventory management, warehousing, route planning, fleet operations, and logistics technology. Students analyze supply chain systems, reduce costs, and improve efficiency through hands-on labs and industry-based projects.

SpotsyCTC application is not required upon successful completion of Transportation I.

EMPLOYMENT PROJECTIONS: 2016–2026*

According to Trailblazers analysis of Bureau of Labor Statistics data, the Transportation, Distribution & Logistics cluster is projected to grow

9%
by 2026 in Virginia.

More than **273,000** Virginians were employed in this sector in 2016.

about **16,000** more are expected by 2026.

*Based on Trailblazers calculations using data provided by the Bureau of Labor Statistics.

CAREER OPPORTUNITIES

- Logistics Coordinator
- Transportation Manager
- Warehouse Supervisor
- Truck Driver
- Fleet Manager
- Supply Chain Analyst
- Auto Service Technician
- Diesel Technician
- Inventory Manager
- Dispatch Coordinator

BUILT ON SKILLS. DRIVEN BY YOU.

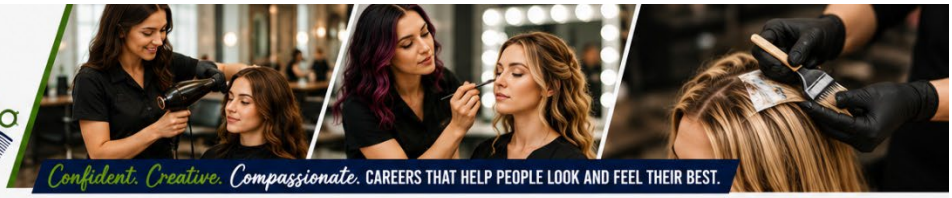
MECHANICS & MAINTENANCE | LOGISTICS & PLANNING | SAFETY & COMPLIANCE | CUSTOMER SERVICE | TECHNOLOGY & INNOVATION



SpotsyCTC CAREER & TECHNICAL CENTER

HUMAN SERVICES COSMETOLOGY

Turn your creativity into a career that changes lives!



DO YOU...

- Enjoy working with your hands?
- Learn best through visual methods?
- Have a passion for hair and personal care?
- Love interacting with people?
- Maintain a positive attitude?
- Want to see real, tangible results from your learning?

If you answered YES to these questions, then this class could be the *perfect fit* for you!

Cosmetology is a career-focused program that combines creativity, science, and people skills to prepare you for a rewarding future in the beauty industry. You'll learn the skills to perform hair care, skin care, nail care, and makeup services while building confidence and professionalism.

HAIR CARE & STYLING
Learn cutting, coloring, styling, and chemical services to create today's hottest looks.

SKIN & NAIL CARE
Develop skills in facials, skin treatments, manicures, pedicures, and nail art.

MAKEUP & DESIGN
Explore makeup application, bridal looks, and special effects to enhance natural beauty.

PROFESSIONAL SUCCESS
Gain knowledge in salon management, client relations, and building a successful career.

COSMETOLOGY I

- Course #: 8745
- Recommended: Grade 11
- Credit: 3 Units
- SkillsUSA Membership

In this introductory course, students will study hair, skin, and nails and their related care. Students will be grounded in theory as they prepare to practice procedures in a clinical lab setting or classroom, using manikins for manipulative skill practice. Theory will include study of bacteriology, chemistry, math, and terminology related to the cosmetology field. The first-year course will emphasize personal safety, professionalism, and sanitation and disinfection of equipment and facilities. Students will develop skills in shampooing and conditioning hair, as well as styling and cutting hair and develop skills in manicure and pedicure procedures.

SpotsyCTC Application is required to be considered for Admission.

COSMETOLOGY II

- Course #: 8746
- Recommended: Grade 12
- Credit: 3 Units
- Prerequisites: Cosmetology I
- Industry Certification: Virginia State Licensing Exam (Social Security Number and other documentation are required for this credential)
- SkillsUSA Membership

In this advanced course, students will enhance their foundational knowledge of cosmetology by gaining hands-on experience in hair cutting and styling on live models, with a strong focus on professionalism, client consultation, safety, and infection control. Students will receive training in safe chemical processes for permanent waves, relaxers, soft-curl waves, hair lightening, and coloring. They will also develop artistic skills with wigs and hair additions. Additionally, students will expand their expertise in skin, hand, and foot care by providing facials, manicures, pedicures, and nail enhancements. A business management unit will cover essential skills for managing a salon. This course also prepares students for the Virginia State Licensing Exam, which requires a Social Security Number and other documentation.

SpotsyCTC application is not required upon successful completion of Cosmetology I.

EMPLOYMENT PROJECTIONS: 2016–2026*

According to Trailblazers analysis of Bureau of Labor Statistics data, The Personal Care and Service sector (which includes cosmetology) is projected to grow:

15%
by 2026 in Virginia.
That's faster than the average for all occupations!

More than **21,560** Virginians were employed in this sector in 2016.

about **3,200** more are expected by 2026.

*Based on Trailblazers calculations using data provided by the Bureau of Labor Statistics.

CAREER OPPORTUNITIES

- Hair Stylist
- Hair Color Specialist
- Makeup Artist
- Nail Technician
- Esthetician
- Shop Owner
- Product Salesperson
- Shop Manager
- Regional Shop Manager
- Corporate Associate in the Hair Industry
- Platform Artist
- Educator

BEAUTY IS MORE THAN A LOOK.
It's confidence. It's care. It's you.

CREATE BEAUTY | BUILD CONNECTIONS | INSPIRE CONFIDENCE | BUILD YOUR FUTURE



SpotsyCTC CAREER & TECHNICAL CENTER


Do You...
Enjoy working with both your hands and your mind?
Have a passion for the food industry?
Love collaborating with people?
Maintain a positive attitude?
Want to see real, tangible results from your efforts?
If you answered "YES" to these questions, then this Culinary and Baking/Pastry could be a perfect fit for you!
COOK. CREATE. INSPIRE.
YOUR FUTURE IS ON THE MENU!
Hands-on learning. Real-world skills.
Endless opportunities.
CTSO: FCCLA
CULINARY ARTS I
Course #: 8275A
Recommended: Grade 10, 11
Credit: 2 Units
Industry Certification: OSHA 10 – General Industry and Safety
CTSO: FCCLA
Culinary Arts I introduces students to the essential concepts of the food service industry while developing practical skills in food preparation and service.
Students will learn:
• Kitchen safety & sanitation practices
• Purchasing, receiving, nutrition & menu development
• Baking, pastry making, food preparation & meal presentation
• Equipment use, time management & cost control
• Restaurant operations (front-of-house & kitchen roles)
• Life Management Skills for success in the culinary field
SpotsyCTC Application is required to be considered for Admission.
CULINARY ARTS II
Course #: 8276
Recommended: Grade 11, 12
Credit: 2 Units
Prerequisites: Culinary Arts I
Industry Certification: ServSafe Food Protection Manager
CTSO: FCCLA
ServSafe
Culinary Arts II builds on the foundational skills from Culinary Arts I, advancing students to a mastery level in culinary techniques and food service operations.
Students will:
• Earn ServSafe Food Protection Manager certification
• Prepare specialized dishes, broil, fry, steam & bake
• Learn commercial food management & catering
• Design menus, price products & manage personnel
• Gain extensive kitchen production experience
SpotsyCTC application is not required upon successful completion of Culinary I.
BAKING & PASTRY SPECIALIZATION
Course #: 8279
Recommended: Grade 11, 12
Credit: 1 Unit
Prerequisites: Culinary Arts I
Industry Certification: SERVE SAFE Management
CTSO: FCCLA
ServSafe
This specialization equips students with the skills and knowledge needed to pursue careers in the bakery industry.
Students will:
• Create a wide range of baked goods & confections
• Apply nutritional principles & plan menus
• Develop business, math & entrepreneurial skills
• Select & maintain equipment; follow safety & sanitation
• Integrate science, math, critical thinking & problem-solving
SpotsyCTC application is not required upon successful completion of Culinary I.
ADDITIONAL INFORMATION
SAFETY FIRST
Safety is our top priority in all SCTC labs and classrooms. Students are required to wear appropriate safety gear and uniforms, including program-specific shoes or boots, safety glasses, gloves, and other necessary protective equipment.
ADMISSION REQUIREMENTS
A completed SpotsyCTC application is mandatory for admission into the program.
STUDENT INVOLVEMENT
We highly encourage all students to join FCCLA (Family, Career, and Community Leaders of America), a national organization that promotes leadership development and career preparation in family and consumer sciences.
CAREER PATHWAYS IN CULINARY ARTS
Chef
Restaurant Owner
Food Sales
Food Product Development
Nutrition Specialist
Hospitality Management
Tourism Industry Professional
HANDS-ON LEARNING
BAKING & PASTRY
TEAMWORK
REAL-WORLD EXPERIENCE
SEE REAL RESULTS
CAREERS THAT INSPIRE
YOUR PASSION. YOUR SKILLS. YOUR FUTURE.
Start your journey in Culinary Arts today!
Learn. Create. Succeed.
SpotsyCTC
CAREER & TECHNICAL CENTER


AUTOMOTIVE TECHNOLOGY
BUILD SKILLS. POWER THE FUTURE.
START YOUR ENGINE. DRIVE YOUR SUCCESS.
DIAGNOSE. REPAIR. PERFORM. CAREERS THAT KEEP THE WORLD MOVING.
IS AUTOMOTIVE TECHNOLOGY THE RIGHT PATH FOR YOU?
Do you enjoy working with your hands?
Are you a visual learner?
Are you passionate about a career in the automotive industry?
Do you have a strong interest in automobiles?
Do you maintain great grades and attendance?
Are you known for your positive work ethic and problem-solving skills?
Do you want to see real, tangible results from your learning?
If you answered "YES" to these questions, this class could be the perfect fit for you!
PROGRAM DETAILS:
DURATION:
A 2-year program starting in 10th or 11th grade and completed by 11th or 12th grade.
OPPORTUNITIES:
Students can join the Automotive Youth Services Program (AYES), offering internships and job shadowing experiences.
CERTIFICATIONS:
Students are encouraged to achieve certification in at least one area before graduation by passing a Student Automotive Service Excellence (ASE) exam, such as:
A4: Suspension and Steering
A5: Brakes
A6: Electrical/Electronic Systems
A8: Engine Performance
G1: Maintenance and Light Repair
AUTO SERVICE TECHNOLOGY I
Course #8506A | Credit: 2 Units
Recommended for Grades 10–12
CTSO: SkillsUSA
Industry Certification: ASE Automotive: Suspension and Steering, and ASE Automotive: Maintenance and Light Repair
SkillsUSA
In Automotive Service Technology, students will be introduced to selective theories and skills required of an Automotive Service Excellence (ASE) certified automotive technician. Automotive Service Technology I uses the National Automotive Technician Educational Foundations (NATEF) Curriculum and will include instruction in career opportunities, safety, tool and equipment use, and general shop practices. In-depth theory and diagnosis and repair of the automotive electrical and brake systems will be covered as well as a brief introduction to manual transmissions and drive lines. The student will be exposed to the automotive service industry through classroom lectures; audio-visual media; shop demonstrations; and hands-on experience using components, donated cars and trucks, and customer motor vehicles. Students will be eligible to participate in the Automotive Youth Services Program (AYES), which involves interning, and job shadowing opportunities.
Note: A SpotsyCTC application is required for admission consideration.
AUTO SERVICE TECHNOLOGY II
Course #8507A | Credit: 2 Units
Recommended for Grades 11–12
CTSO: SkillsUSA
Industry Certification: ASE Automotive: Brakes, and ASE Automotive: Electrical/Electronic Systems
Prerequisites: Auto Service Technology I
SkillsUSA
Automotive Service Technology II will continue with the National Automotive Technician Educational Foundations (NATEF) Curriculum and will include the theory of operation and service of the suspension and steering systems and fuel, ignition, and emission systems. Limited instruction will also be given in automotive air conditioning. Students will be encouraged to take various Automotive Service Excellence (ASE) tests, as well as participate in the Automotive Youth Services Program (AYES), which involves interning and cooperative education experiences.
Note: A SpotsyCTC application is not required upon successful completion of Auto Service Technology I.
EMPLOYMENT PROJECTIONS: 2016–2026*
According to Trailblazers analysis of Bureau of Labor Statistics data, the Transportation, Distribution & Logistics cluster is projected to grow
9%
by 2026 in Virginia.
More than
273,000
Virginians were employed in this sector in 2016.
about
16,000
more are expected by 2026.
*Based on Trailblazers calculations using data provided by the Bureau of Labor Statistics.
ADDITIONAL INFORMATION
SAFETY GEAR: Students must wear proper safety gear and uniforms in the lab, including steel-toed work boots.
SKILLSUSA PARTICIPATION: Involvement in the Career and Technical Student Organization, SkillsUSA and SkillsUSA Virginia, is strongly encouraged.
AYES PROGRAM: Students are encouraged to participate in the Automotive Youth Educational Systems (AYES) program, which offers opportunities for dealership visits and job shadowing. This program also allows students to apply for paid internships at local dealerships during the summer between 11th and 12th grade.
DRIVER'S LICENSE REQUIREMENT: It is essential for students in the Automotive Service program to obtain a driver's license by their second year.
AUTOMOTIVE SERVICE CAREER PATHWAYS
Automotive Technician
Service Advisor/Writer
Parts Manager
Sales Representative
Service Manager
Vehicle Detailer
REAL SKILLS. REAL TOOLS.
REAL OPPORTUNITIES.
DIAGNOSE PROBLEMS
REPAIR WITH CONFIDENCE
USE ADVANCED TECHNOLOGY
WORK WITH YOUR HANDS
BUILD YOUR FUTURE
SpotsyCTC
CAREER & TECHNICAL CENTER

Salary Pay Scales by Grade

SCPS currently utilizes salary tables for employee compensation. Employees are placed on salary scales based on the Contract Type and Grade. Steps do not necessarily equate to years of service. As part of the budget process, the salary scales are adjusted based on the adopted budget salary increase rates. To view all the salary scales, click on the following link: FY 2027 Adopted Salary Scales.

Teacher Salary Scales

In FY 2027 School Board approved 2nd phase of Teacher Scale modernization. The teacher scale modernization plan is a 4 Phase approach to improve the divisions' competitiveness in the area of teacher salaries. Outlined in the following chart is the teacher pay modernization plan.

FY 2026 Phase 1	FY 2027 Phase 2	Phase 3	Phase 4
1.25% Steps 0-5	1.50% Steps 0-5	1.75% Steps 0-5	2.00% Steps 0-5
2.00% Steps 6-15	2.25% Steps 6-15	2.50% Steps 6-15	3.00% Steps 6-15
1.75% Steps 16-20	1.75% Steps 16-20	1.75% Steps 16-20	2.00% Steps 16-20
1.50% Steps 21-30	1.50% Steps 21-30	1.50% Steps 21-30	1.50% Steps 21-30
1.00% Steps 31+	1.00% Steps 31+	1.00% Steps 31+	1.00% Steps 31+

FY 2027 School Board's Adopted Teacher salary scales reflect 3.2% COLA (cost of living) increase as well as the above mentioned scale modernization in Phase 2.

Employees on teachers scales (T10 through T12F salary scales) will realize one step increase which incorporates the 3.2% COLA increase and scale modernization adjustments.

Following pages break the Teacher Scales and FY 2027 adopted salaries by the Contract Length and Educational level.

10 Month Teacher Salary Scales

Spotsylvania County Public Schools Adopted Teacher Salary Scales 2026 - 2027						
	200 Days (10 Months)					
Step	**Bachelor's**	**Bachelor's + 15 hours**	**Master's**	**Master's + 15 hours**	**EDS**	**Doctorate**
0	$54,902	$56,549	$58,745	$59,844	$60,393	$61,490
1	$55,726	$57,398	$59,627	$60,742	$61,299	$62,412
2	$56,562	$58,259	$60,521	$61,653	$62,218	$63,349
3	$57,410	$59,133	$61,429	$62,578	$63,152	$64,299
4	$58,271	$60,020	$62,350	$63,516	$64,099	$65,263
5	$59,146	$60,920	$63,286	$64,469	$65,060	$66,242
6	$60,476	$62,291	$64,709	$65,920	$66,524	$67,733
7	$61,837	$63,692	$66,165	$67,403	$68,021	$69,257
8	$63,228	$65,125	$67,654	$68,919	$69,552	$70,815
9	$64,651	$66,590	$69,176	$70,470	$71,116	$72,408
10	$66,106	$68,089	$70,733	$72,056	$72,717	$74,037
11	$67,593	$69,621	$72,324	$73,677	$74,353	$75,703
12	$69,114	$71,187	$73,952	$75,335	$76,026	$77,407
13	$70,669	$72,789	$75,615	$77,030	$77,736	$79,148
14	$72,259	$74,427	$77,317	$78,763	$79,485	$80,929
15	$73,885	$76,101	$79,056	$80,535	$81,274	$82,750
16	$75,178	$77,433	$80,440	$81,944	$82,696	$84,198
17	$76,493	$78,788	$81,848	$83,378	$84,143	$85,672
18	$77,832	$80,167	$83,280	$84,837	$85,616	$87,171
19	$79,194	$81,570	$84,737	$86,322	$87,114	$88,696
20	$80,580	$82,997	$86,220	$87,833	$88,638	$90,248
21	$81,789	$84,242	$87,513	$89,150	$89,968	$91,602
22	$83,015	$85,506	$88,826	$90,487	$91,318	$92,976
23	$84,261	$86,788	$90,159	$91,845	$92,687	$94,371
24	$85,524	$88,090	$91,511	$93,222	$94,078	$95,786
25	$86,807	$89,411	$92,884	$94,621	$95,489	$97,223
26	$88,109	$90,753	$94,277	$96,040	$96,921	$98,682
27	$89,431	$92,114	$95,691	$97,481	$98,375	$100,162
28	$90,773	$93,496	$97,126	$98,943	$99,851	$101,664
29	$92,134	$94,898	$98,583	$100,427	$101,348	$103,189
30	$93,516	$96,321	$100,062	$101,933	$102,869	$104,737

10.5 Month Teacher Salary Scales

Spotsylvania County Public Schools Adopted Teacher Salary Scales 2026 - 2027						
	210 Days (10.5 Months)					
Step	Bachelor's	Bachelor's + 15 hours	Master's	Master's + 15 hours	EDS	Doctorate
0	$57,642	$59,371	$61,677	$62,830	$63,406	$64,559
1	$58,507	$60,262	$62,602	$63,772	$64,357	$65,527
2	$59,384	$61,165	$63,541	$64,729	$65,322	$66,510
3	$60,275	$62,083	$64,494	$65,700	$66,302	$67,508
4	$61,179	$63,014	$65,462	$66,685	$67,297	$68,521
5	$62,097	$63,959	$66,444	$67,686	$68,306	$69,548
6	$63,494	$65,399	$67,939	$69,209	$69,843	$71,113
7	$64,923	$66,870	$69,467	$70,766	$71,415	$72,713
8	$66,383	$68,375	$71,030	$72,358	$73,021	$74,349
9	$67,877	$69,913	$72,628	$73,986	$74,664	$76,022
10	$69,404	$71,486	$74,263	$75,651	$76,344	$77,733
11	$70,966	$73,094	$75,933	$77,353	$78,062	$79,482
12	$72,563	$74,739	$77,642	$79,093	$79,819	$81,270
13	$74,195	$76,421	$79,389	$80,873	$81,614	$83,099
14	$75,865	$78,140	$81,175	$82,693	$83,451	$84,968
15	$77,572	$79,898	$83,002	$84,553	$85,328	$86,880
16	$78,929	$81,297	$84,454	$86,033	$86,822	$88,400
17	$80,310	$82,719	$85,932	$87,539	$88,341	$89,947
18	$81,716	$84,167	$87,436	$89,070	$89,887	$91,522
19	$83,146	$85,640	$88,966	$90,629	$91,460	$93,123
20	$84,601	$87,138	$90,523	$92,215	$93,061	$94,753
21	$85,870	$88,446	$91,881	$93,598	$94,457	$96,174
22	$87,158	$89,772	$93,259	$95,002	$95,873	$97,617
23	$88,465	$91,119	$94,658	$96,427	$97,311	$99,081
24	$89,792	$92,486	$96,078	$97,874	$98,771	$100,567
25	$91,139	$93,873	$97,519	$99,342	$100,253	$102,076
26	$92,506	$95,281	$98,982	$100,832	$101,756	$103,607
27	$93,894	$96,710	$100,466	$102,345	$103,283	$105,161
28	$95,302	$98,161	$101,973	$103,880	$104,832	$106,738
29	$96,732	$99,633	$103,503	$105,438	$106,405	$108,339
30	$98,183	$101,128	$105,056	$107,020	$108,001	$109,965

11 Month Teacher Salary Scales

Spotsylvania County Public Schools Adopted Teacher Salary Scales 2026 - 2027						
	220 Days (11 Months)					
Step	**Bachelor's**	**Bachelor's + 15 hours**	**Master's**	**Master's + 15 hours**	**EDS**	**Doctorate**
0	$60,387	$62,199	$64,615	$65,822	$66,426	$67,633
1	$61,293	$63,132	$65,584	$66,809	$67,422	$68,647
2	$62,212	$64,079	$66,568	$67,811	$68,434	$69,677
3	$63,145	$65,040	$67,567	$68,829	$69,460	$70,722
4	$64,093	$66,016	$68,580	$69,861	$70,502	$71,783
5	$65,054	$67,006	$69,609	$70,909	$71,560	$72,860
6	$66,518	$68,514	$71,175	$72,504	$73,170	$74,499
7	$68,014	$70,055	$72,776	$74,136	$74,816	$76,176
8	$69,545	$71,631	$74,414	$75,804	$76,499	$77,889
9	$71,109	$73,243	$76,088	$77,509	$78,221	$79,642
10	$72,709	$74,891	$77,800	$79,253	$79,981	$81,434
11	$74,345	$76,576	$79,551	$81,037	$81,780	$83,266
12	$76,018	$78,299	$81,340	$82,860	$83,620	$85,140
13	$77,728	$80,061	$83,171	$84,724	$85,502	$87,055
14	$79,477	$81,862	$85,042	$86,631	$87,426	$89,014
15	$81,266	$83,704	$86,955	$88,580	$89,393	$91,017
16	$82,688	$85,169	$88,477	$90,130	$90,957	$92,610
17	$84,135	$86,659	$90,026	$91,707	$92,549	$94,230
18	$85,607	$88,176	$91,601	$93,312	$94,168	$95,879
19	$87,105	$89,719	$93,204	$94,945	$95,816	$97,557
20	$88,630	$91,289	$94,835	$96,607	$97,493	$99,265
21	$89,959	$92,658	$96,258	$98,056	$98,955	$100,754
22	$91,308	$94,048	$97,701	$99,526	$100,440	$102,265
23	$92,678	$95,459	$99,167	$101,019	$101,946	$103,799
24	$94,068	$96,891	$100,654	$102,535	$103,476	$105,356
25	$95,479	$98,344	$102,164	$104,073	$105,028	$106,936
26	$96,911	$99,819	$103,697	$105,634	$106,603	$108,540
27	$98,365	$101,317	$105,252	$107,218	$108,202	$110,168
28	$99,841	$102,836	$106,831	$108,827	$109,825	$111,821
29	$101,338	$104,379	$108,433	$110,459	$111,473	$113,498
30	$102,858	$105,945	$110,060	$112,116	$113,145	$115,201

12 Month Teacher Salary Scales

Spotsylvania County Public Schools Adopted Teacher Salary Scales 2026 - 2027						
	240 Days (12 Months)					
Step	**Bachelor's**	**Bachelor's + 15 hours**	**Master's**	**Master's + 15 hours**	**EDS**	**Doctorate**
0	$65,878	$67,854	$70,489	$71,806	$72,465	$73,783
1	$66,866	$68,872	$71,546	$72,883	$73,552	$74,890
2	$67,869	$69,905	$72,620	$73,976	$74,655	$76,013
3	$68,887	$70,953	$73,709	$75,086	$75,775	$77,153
4	$69,921	$72,018	$74,814	$76,212	$76,912	$78,311
5	$70,969	$73,098	$75,937	$77,355	$78,065	$79,485
6	$72,566	$74,743	$77,645	$79,096	$79,822	$81,274
7	$74,199	$76,424	$79,392	$80,876	$81,618	$83,102
8	$75,868	$78,144	$81,179	$82,695	$83,454	$84,972
9	$77,575	$79,902	$83,005	$84,556	$85,332	$86,884
10	$79,321	$81,700	$84,873	$86,458	$87,252	$88,839
11	$81,106	$83,538	$86,782	$88,404	$89,215	$90,838
12	$82,930	$85,418	$88,735	$90,393	$91,222	$92,882
13	$84,796	$87,340	$90,732	$92,427	$93,275	$94,971
14	$86,704	$89,305	$92,773	$94,506	$95,374	$97,108
15	$88,655	$91,314	$94,860	$96,633	$97,520	$99,293
16	$90,207	$92,912	$96,520	$98,324	$99,226	$101,031
17	$91,785	$94,538	$98,210	$100,044	$100,963	$102,799
18	$93,391	$96,193	$99,928	$101,795	$102,729	$104,598
19	$95,026	$97,876	$101,677	$103,577	$104,527	$106,428
20	$96,689	$99,589	$103,456	$105,389	$106,356	$108,291
21	$98,139	$101,083	$105,008	$106,970	$107,952	$109,915
22	$99,611	$102,599	$106,583	$108,575	$109,571	$111,564
23	$101,105	$104,138	$108,182	$110,203	$111,215	$113,237
24	$102,622	$105,700	$109,805	$111,856	$112,883	$114,936
25	$104,161	$107,286	$111,452	$113,534	$114,576	$116,660
26	$105,724	$108,895	$113,124	$115,237	$116,295	$118,410
27	$107,309	$110,528	$114,820	$116,966	$118,039	$120,186
28	$108,919	$112,186	$116,543	$118,720	$119,810	$121,989
29	$110,553	$113,869	$118,291	$120,501	$121,607	$123,819
30	$112,211	$115,577	$120,065	$122,308	$123,431	$125,676

Hourly Rates for Substitutes/Hourly Employees

Rates for Substitutes/Hourly Employees			
FY 2026 Adopted	FY 2027 Adopted	Position	Pay Type
Instruction			
$ 30.75	$ 31.73	Adult Education Teacher	Hourly
$ 30.75	$ 31.73	Homebound Teacher	Hourly
$ 20.50	$ 21.16	Extra/Co Curriculum Interpreting (Level I & Level II Skilled)	Hourly
$ 30.75	$ 31.73	Extra/Co Curriculum Interpreting (Level III Skilled)	Hourly
$ 24.02	$ 24.79	Substitute Fiscal Services Bookkeeper	Hourly
$ 22.86	$ 23.59	Substitute Bookkeeper	Hourly
$ 21.82	$ 22.52	Substitute Bookkeeper/Secretary	Hourly
$ 235.25	$ 242.78	Substitute Nurse, Non-Bachelor's Degree	Daily
$ 265.02	$ 273.51	Substitute Nurse, Bachelor's Degree	Daily
$ 30.75	$ 31.73	School Nurse	Hourly
$ 19.86	$ 20.49	Substitute Secretary	Hourly
$ 107.63	$ 111.07	Online Blended Facilitator	Daily
$ 92.25	$ 95.20	Substitute Paraeducator	Daily
$ 112.75	$ 116.36	Substitute Teacher, Degreed	Daily
$ 102.50	$ 105.78	Substitute Teacher, Non-degreed	Daily
$ 199.88	$ 206.27	Substitute Teacher, Long-term, endorsed	Daily
$ 153.75	$ 158.67	Substitute Teacher, Long-term, non-endorsed	Daily
$ 138.38	$ 142.80	Substitute Teacher, Permanent Building Sub	Daily
$ 30.75	$ 31.73	Summer School Teacher, Librarian, Sub/ Hourly Teacher	Hourly
$ 15.38	$ 15.87	Summer School Paraeducator/Hourly Paraeducator	Hourly
$ 30.75	$ 31.73	SOL Remediation Teacher	Hourly
$ 25.63	$ 26.45	Light & Sound Technician	Hourly
$ 30.75	$ 31.73	Athletic Trainer	Hourly
$ 15.84	$ 16.35	Hourly Paraeducator	Hourly
Administration			
$ 13.58	$ 14.02	High School Clinic Assistants	Hourly
Transportation			
Employee's Hourly Rate	Employee's Hourly Rate	Activity Route	Hourly
Employee's Hourly Rate	Employee's Hourly Rate	Field Trips	Hourly

Rates for Substitutes/Hourly Employees					
	FY 2026 Adopted	FY 2027 Adopted		Position	Pay Type
	Employee's Hourly Rate	Employee's Hourly Rate		First Aid/CPR Training	Hourly
	Employee's Hourly Rate	Employee's Hourly Rate		Governor's School Route	Hourly
	$ 13.58	$ 14.78		Non-contracted Bus Aide	Hourly
	$ 23.72	$ 23.95		Non-contracted Bus Driver*	Hourly
	Employee's Hourly Rate	Employee's Hourly Rate		Training Classes	Hourly
	Employee's Hourly Rate	Employee's Hourly Rate		Vocational Route	Hourly
	Employee's Hourly Rate	Employee's Hourly Rate		Summer School Driver (Contracted during year)	Hourly
	Employee's Hourly Rate	Employee's Hourly Rate		Summer School Driver Assistant (Contracted during year)	Hourly
	Employee's Hourly Rate	Employee's Hourly Rate		Transportation Hotline	Hourly
	$ 12.77	$ 13.18		Bus Driver Training*	Hourly
	$ 12.77	$ 13.18		Bus Aide Training*	Hourly
Maintenance					
	$ 13.33	$ 13.75		Maintenance, Part-time grounds keepers	Hourly
	$ 15.38	$ 15.87		Substitute Custodian	Hourly
	$ 15.84	$ 16.35		Hourly Custodian	Hourly
Food Service					
	$ 12.77	$ 13.18		Café Monitors*	Hourly

Notes:

All hourly rates have been adjusted by 3.2% COLA increases.

* Minimum wage was adjusted to $12.77 on Jan 1, 2026

** Hourly Bus Aide was adjusted with Bus Aide Scale Modernization

* Bus Driver Rate was adjusted by 1% COLA in FY27

Stipends

FY 2026 - 2027 Adopted Stipends	FY26 Adopted	FY27 Adopted
Elementary School Supplements		
Grade Level Chairperson	$ 546	$ 564
Special Education Chairperson	$ 1,093	$ 1,128
Mentor Teacher	$ 546	$ 564
Extra Duty Assignments	$ 546	$ 564
Webmaster	$ 546	$ 564
Student Activity Fund Lead	$ 3,278	$ 3,383
Middle School Supplements		
Athletic Director	$ 3,029	$ 3,126
Middle School Coach	$ 1,639	$ 1,691
Middle School Assistant Coach	$ 1,329	$ 1,329
Band	$ 1,329	$ 1,371
Chorus	$ 1,329	$ 1,371
Strings	$ 1,329	$ 1,371
James Farmer Sponsor	$ 859	$ 886
Honor Society Sponsor	$ 546	$ 564
SCA Sponsor	$ 546	$ 564
Yearbook Sponsor	$ 546	$ 564
Drama Sponsor	$ 546	$ 564
Subject Area Coordinator	$ 1,093	$ 1,128
Special Education Chairperson	$ 2,312	$ 2,312
Lead Teacher - MS World Languages	$ 546	$ 564
Student Activity Fund Lead	$ 3,278	$ 3,383
Mentor Teacher	$ 546	$ 564
Webmaster	$ 546	$ 564
Certamen (Latin)	$ 546	$ 564
Debate	$ 546	$ 564
CTE MS Leads	$ 3,278	$ 3,383
Post Season Game/Events (Per Game)		
Football	$ 78	$ 80
Field Hockey	$ 66	$ 68
Cross Country	$ 54	$ 55
Basketball	$ 54	$ 55
All Others	$ 48	$ 50
Advanced Placement Coordinators	$ 2,185	$ 2,255
Battle of the Brains	$ 1,686	$ 1,740
Certamen (Latin)	$ 546	$ 564
Debate Team Coach	$ 1,639	$ 1,691

FY 2026 - 2027 Adopted Stipends	FY26 Adopted	FY27 Adopted
Department Chairperson	$ 2,312	$ 2,386
Drama Director	$ 2,774	$ 2,863
Forensics Coach	$ 1,639	$ 1,691
James Farmer Coordinator	$ 2,312	$ 2,386
James Farmer Sponsor	$ 859	$ 886
Magazine Sponsor	$ 1,093	$ 1,128
Mentor Teacher(lead, ambassador)	$ 546	$ 564
National Honor Society Sponsor	$ 1,686	$ 1,740
Newspaper Sponsor	$ 2,296	$ 2,369
SCA Sponsor	$ 2,296	$ 2,369
High School Supplements	**FY26 Adopted**	**FY27 Adopted**
Yearbook Sponsor	$ 2,296	$ 2,369
Student Activity Fund Lead	$ 3,278	$ 3,383
Baseball – Assistant	$ 2,185	$ 2,255
Baseball – Head	$ 2,732	$ 2,819
Boys' Basketball – Assistant	$ 2,185	$ 2,255
Boys' Basketball – Head	$ 3,278	$ 3,383
Boys' Lacrosse - Head	$ 2,732	$ 2,819
Boys' Lacrosse - Assistant	$ 2,185	$ 2,255
Boys' Soccer – Assistant	$ 2,185	$ 2,255
Boys' Soccer – Head	$ 2,732	$ 2,819
Boys' Tennis – Head	$ 2,185	$ 2,255
Boys' Track – Assistant	$ 2,185	$ 2,255
Boys' Track – Head	$ 2,732	$ 2,819
Cheerleader – Assistant	$ 2,185	$ 2,255
Cheerleader – Head	$ 2,732	$ 2,819
Cheerleader – Competitive Cheer Coach	$ 2,185	$ 2,255
Chorus	$ 2,774	$ 2,863
Cross Country – Assistant (For >30)	$ 2,185	$ 2,255
Cross Country – Head	$ 2,732	$ 2,819
Field Hockey – Assistant	$ 2,185	$ 2,255
Field Hockey – Head	$ 2,732	$ 2,819
Football – Assistant	$ 2,732	$ 2,819
Football – Head	$ 4,261	$ 4,398
Girls' Basketball – Assistant	$ 2,185	$ 2,255
Girls' Basketball – Head	$ 3,278	$ 3,383
Girls' Lacrosse - Head	$ 2,732	$ 2,819
Girls' Lacrosse - Assistant	$ 2,185	$ 2,255
Girls' Soccer – Assistant	$ 2,185	$ 2,255
Girls' Soccer – Head	$ 2,732	$ 2,819

FY 2026 - 2027 Adopted Stipends	FY26 Adopted	FY27 Adopted
Girls' Tennis – Head	$ 2,185	$ 2,255
Girls' Track – Assistant	$ 2,185	$ 2,255
Girls' Track – Head	$ 2,732	$ 2,819
Golf – Head	$ 2,185	$ 2,255
Indoor Track - Assistant	$ 2,185	$ 2,255
Indoor Track - Head	$ 2,732	$ 2,820
Marching Band – Assistant	$ 2,296	$ 2,369
Marching Band – Director	$ 3,495	$ 3,607
Softball – Assistant	$ 2,185	$ 2,255
Softball – Head	$ 2,732	$ 2,819
Strings	$ 1,686	$ 1,740
Swimming – Assistant	$ 2,185	$ 2,255
Swimming - Head	$ 2,732	$ 2,819
Volleyball – Assistant	$ 2,185	$ 2,255
Volley Ball – Head	$ 2,732	$ 2,819
Webmaster	$ 546	$ 564
Wrestling – Assistant	$ 2,185	$ 2,255
Wrestling – Head	$ 2,732	$ 2,819
Wrestling Girls– Assistant		$ 2,255
Wrestling Girls– Head		$ 2,819
E sports	$ 1,639	$ 1,691
Content Liaison	$ 3,278	$ 3,383
Student Support Services Liaisons	$ 3,278	$ 3,383
Lead ESOL Parent Liaison	$ 1,311	$ 1,353
Instructional Coordinator Liaison	$ 3,278	$ 3,383

Health Insurance Premium Rates

FY 2027 Health Insurance rates published and effective as of January 1, 2027.

Spotsylvania County Public Schools Adopted FY 2027 Health Insurance Employee Rates Increase of 3.5% and Employer Rates Increase of 20%						
Plan	**Current Monthly Premium**	**Employee Monthly Premium Share**	**Employer Premium Share**	**Proposed Total Monthly Premium**	**Proposed 3.5% Employee Health Rate**	**Proposed 20% Employer Health Rate**
Key Care Expanded FT Employees						
Employee only	$ 859.66	$ 180.62	$ 679.04	$ 1,001.78	$ 186.94	$ 814.84
Employee + child	$ 1,566.07	$ 476.72	$ 1,089.35	$ 1,800.63	$ 493.40	$ 1,307.22
Employee + spouse	$ 1,732.23	$ 645.21	$ 1,087.02	$ 1,972.21	$ 667.79	$ 1,304.43
Employee + family	$ 2,289.99	$ 801.33	$ 1,488.66	$ 2,615.76	$ 829.37	$ 1,786.39
Employee + family share	$ 1,415.54	$ 552.42	$ 863.12	$ 1,607.50	$ 571.75	$ 1,035.75
HealthKeepers 750 FT Employees						
Employee only	$ 687.05	$ 40.35	$ 646.70	$ 817.80	$ 41.76	$ 776.04
Employee + child	$ 1,243.27	$ 205.79	$ 1,037.48	$ 1,457.97	$ 212.99	$ 1,244.98
Employee + spouse	$ 1,374.11	$ 338.85	$ 1,035.26	$ 1,593.02	$ 350.71	$ 1,242.31
Employee + family	1,791.29	373.52	1,417.77	2,087.92	$ 386.59	$ 1,701.32
Employee + family share	969.26	147.24	$ 822.02	1,138.82	$ 152.39	$ 986.42
HealthKeepers HIGH DEDUCTIBLE PLAN FT Employees						
Employee only	$ 674.70	$ 28.00	$ 646.70	$ 805.02	$ 28.98	$ 776.04
Employee + child	$ 1,180.28	$ 142.80	$ 1,037.48	$ 1,392.77	$ 147.80	$ 1,244.98
Employee + spouse	$ 1,270.40	$ 235.14	$ 1,035.26	$ 1,485.68	$ 243.37	$ 1,242.31
Employee + family	$ 1,676.97	$ 259.20	$ 1,417.77	$ 1,969.60	$ 268.27	$ 1,701.32
Employee + family share	$ 924.20	$ 102.18	$ 822.02	$ 1,092.18	$ 105.76	$ 986.42

Acronym List

Acronym Index	
A	
ACFR	Annual Comprehensive Financial Report
ACT	American College Test
ADA	Americans with Disabilities Act
ADM	Average Daily Membership
AMAO	Annual Measurable Achievement Objective
AP	Advanced Placement
ARI	Apprenticeship Related Instructions
ARP	American Rescue Plan
ASBO	Association of School Business Officials International
AYP	Adequate Yearly Progress
B	
BAC	Budget Advisory Committee
BOS	Board of Supervisors
C	
CEP	Federal Community Eligibility Provision
CGS	Commonwealth Governor's School
CI	Composite Index
CIP	Capital Improvement Plan
CPI	Consumer Price Index
CTE	Career and Technical Education
COLA	Cost of Living Adjustment
D	
DOE	Department of Education
E	
ERIP	Early Retirement Incentive Program
ECSE	Early Childhood Special Education
ESL	English as a Second Language
ESSER	Elementary and Secondary School Emergency Relief
ELL	English as a Second Language
ETV	Educational Television
F	
FTE	Full Time Equivalent
FY	Fiscal Year
G	
GASB	Governmental Accounting Standards Board
GAAP	Generally Accepted Accounting Principles
GED	General Education Diploma
GFOA	Government Finance Officers Association
GO	General Obligation
GPS	Global Positioning System
GT	Gifted and Talented
H	
H/PE	Health and Physical Education

HVAC	Heating, Ventilating, and Air Conditioning
I	
IB	International Baccalaureate
IEP	Individualized Education Program
IFB	Invitation for Bid
IT	Information Technology
J	
JJWCC	John J. Wright Educational and Cultural Center
JROTC	Junior Reserve Officers Training Corps
L	
LCI	Local Composite Index
N	
NCLB	"No Child Left Behind" Act
NSBA	National School Boards Association
P	
PALS	Phonemic Awareness Literacy Screening
PBIS	Positive Behavioral Interventions and Support
PD	Professional Development
PLC	Professional Learning Community
PO	Purchase Order
PRC	Parent Resource Center
R	
RARAE	Rappahannock Area Regional Adult Education
RFP	Request for Proposal
RRJDC	Rappahannock Regional Juvenile Detention Center
RtI	Response to Intervention
S	
SACS	Southern Association Colleges and Schools
SAF	Student Activity Fund
SAT	Scholastic Aptitude Test
SCPS	Spotsylvania County Public Schools
SIP	School Improvement Plan
SNAP	Supplemental Nutrition Assistance Program
SOA	Standards of Accreditation
SOL	Standards of Learning
SOQ	Standards of Quality
SRO	School Resource Officer
SCPS	Spotsylvania County Public Schools
SCTC	Spotsylvania County Technical Center
STEM	Science Technology Engineering Math
SWD	Students with Disabilities
T	
TANF	Temporary Assistance for needy family
TDA	Tax Deferred Annuity
V	
VDOE	Virginia Department of Education

Glossary

Term	Definition
Accreditation	State legislation passed in 1996 that requires public school divisions to implement a state curriculum, administer yearly tests, and be accountable for the results.
Accrual Basis	A basis of accounting in which transactions are recognized at the time they are incurred, not when cash is received or spent.
Adequate Yearly Progress (AYP)	Represents the minimum level of improvement that schools and school divisions must achieve each year as determined by the No Child Left Behind Act of 2001. AYP applies to all students and to the following subgroups of students: students with disabilities; limited English Proficient students; economically disadvantaged students; students in major racial/ethnic groups (White, African American, and Hispanic).
Adopted Budget	A plan of financial operations adopted by the School Board following approval by the Board of Supervisors and the approval of the state's budget. The Adopted Budget reflects approved tax rates and estimates of revenues, expenditures, and transfers.
Adult Education	Programs offered to provide literacy and educational opportunities to all Spotsylvania residents.
Approved Budget	A plan of financial operations approved by the School Board highlighting changes made to the School Board's Approved annual financial plan.
Appropriation	An authorization granted by the Board of Supervisors to the school division to make expenditures and incur obligations for specific purposes. An appropriation is limited in dollar amount and when it may be spent, usually expiring at the end of the fiscal year. Section 22.1-115 of the state code of Virginia establishes the appropriation categories (major classifications of school funds) as follows: (i) instruction, (ii) administration, attendance and health, (iii) pupil transportation, (iv) operation and maintenance, (v) school food services and other non-instructional operations, (vi) facilities, (vii) debt and fund transfers, (viii) technology, and (ix) contingency reserves.
Appropriations Resolution	A legally binding document which delineates by fund or category and/or by department or grant all expenditures and revenues adopted by the Board of Supervisors and reflected in the Adopted Budget.
Asset	Resources owned or held by a government which have monetary value.
Assigned Fund Balance	Amounts constrained for the intent to be used for a specific purpose by a governing board or a body or official that has been delegated authority to assign amounts.
Average Daily Membership	The total student membership of the school division divided by the number of days school was in session.
Authorized Positions (FTEs)	Employee full-time permanent positions, which are authorized in the Adopted Budget, to be filled during the fiscal year.
Balanced Budget	A term used to describe a budget in which total revenues equal total expenditures, reserves, and unassigned fund balance for a given period.
Base or Baseline Budget	Cost of continuing existing levels of service in the current budget year.
Basis of Accounting	The timing of recognition of transactions or events for financial statement reporting purposes. Spotsylvania County either uses the accrual or the modified accrual basis of accounting, as appropriate for each fund type or activity, in accordance with the US generally accepted accounting principles (GAAP) applicable to governmental units.

Term	Definition
Basis of Budgeting	Refers to the basis of accounting used to estimate financing sources and uses in the budget. Modified accrual basis indicates how expenditures, other than accrued interest on general long-term debt, are recorded at the time liabilities are incurred, and how revenues are recorded when they become susceptible to accrual, that is both measurable and available. Accrual Basis indicates revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received.
Benchmark	A standard or point of reference against which things may be compared or assessed.
Biennial Financial Plan	A two-year financial and operational budget used for planning.
Bond	Interest bearing certificates of public indebtedness used primarily to finance capital projects. They evidence the issuer's obligation to repay a specified principal amount on a set maturity date, together with interest at a stated rate, or according to a formula which determines that rate.
Bond - General Obligation (G.O.)	A type of bond backed by the full faith, credit, and taxing power of the issuing government.
Bond Rating	An evaluation performed by an independent rating service of the credit quality of bonds issued. Ratings are intended to measure the probability of timely repayment of principal and interest on municipal securities.
Bonus	Compensation given, paid or received above what is expected. The tax implication of the bonus varies based on the timing of the payment and the recipients' tax withholding elections.
Budget	An annual financial plan that identifies a plan of operation for the fiscal year. It identifies expenditures required and revenues necessary to finance the plan.
Budget Advisory Committee	An advisory committee charged with providing feedback on the budget.
Budget Calendar	A schedule of key dates the school division follows to prepare and adopt its budget.
Budget Message (Transmittal Letter)	Written explanation of the budget and School Board's financial priorities prepared by the chairperson of the School Board for the community and the governing body.
Budget Resolution	A written signed budget statement.
Budgetary Control	The management of the financial affairs of the division in accordance with applicable laws, regulations, and procedures of the various governing bodies for the purpose of keeping expenditures within the limitations of available appropriations and resources.
ACFR or Annual Comprehensive Financial Report	A report compiled annually which provides detailed information on an organization's financial status at year end.
Capital Improvement Plan (CIP)	A plan of acquisition, development, enhancement, or replacement of school facilities and/or infrastructure to serve the county citizenry. The CIP reflects the physical development policies of the county and typically encompasses a five-year period.
Capital Outlay	Assets of a substantial nature ($5,000 or more) expected to have a useful life of two or more years. Examples include vehicles, large scanners, and computer servers.
Capital Projects Fund	Used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities and other capital assets.

Term	Definition
Carryover Funds	Unexpended funds from the previous fiscal year that may be used to cover expenses in the current fiscal year.
Coinsurance	This is the employee share of the cots for covered health care services, calculated as a percentage.
Composite Index (LCI)	The Constitution of Virginia authorizes the General Assembly to determine the cost of public education as dictated by the Standards of Quality (SOQ) and to apportion those costs between state and local governments. Local governments are required to their respective shares of this cost from local taxes and other sources of revenue. Each locality's index is a ratio adjusted to maintain an overall local share of 45% and an overall state share of 55%.
Compliance	Several state and federal revenue sources used to fund public education include rules and regulations governing the expenditure of those funds. SCPS generally classifies those expenditures limited by these rules and regulations as "compliance – related" to assist constituents and others understand the budget decisions related to these expenditures.
Contingency	A budgetary assignment established for emergencies or unforeseen expenditures.
Contractual Services	An object series that includes services rendered to private firms, individuals or other governmental entities; examples include rent, maintenance agreements and professional consulting services.
Co-op program	Cooperative Education in the Career and Technical Education department that combines classroom and workplace experiences.
Copayment	The fixed dollar amount the employee pays for some covered health insurance services.
Cost Per Pupil (or Per-Pupil Expenditure)	This is a measure of the cost of programs and is used to compare how school divisions spend their funds. For example, identifying all direct and indirect costs associated with an instructional program and dividing by the unduplicated student membership in the program will yield a cost per pupil.
Curriculum	The information, skills and materials used in teaching a course of study or for a particular class or lesson.
Debt Service	The payment of principal and interest on borrowed funds through instruments such as bonds with a pre-determined repayment schedule.
Deductible	A fixed dollar amount of covered health services that the employee pays in a plan year before the health plan will pay for any remaining covered services during the plan year.
Demographic	A portion of the human population.
Department	An organizational unit of the school division functionally unique in its delivery of service.
E-rate	A federal program sponsored by the Federal Communications Commission (FCC) to provide discounts for telecommunication services.
Encumbrance	A commitment of funds for an anticipated expenditure prior to payment for the item. Funds usually are assigned or encumbered once a contract obligation has been signed. The commitment is released when the order is cancelled, or the item or service is received and payment made.
Enterprise Fund	A self-supporting fund designed to account for activities provided to external customers and supported by user charges; an example for CCPS is the food service funds.
Expenditure	The payment of cash upon the transfer of property or services for the purpose of acquiring an asset or service.
Expenditure Object Code	An expenditure classification referring to the lowest and most detailed level of classification, such as utility charges, office supplies and furniture.

Term	Definition
FICA	An acronym for Federal Insurance Contributions Act. It is a tax withheld from salary earnings that funds social security and Medicare payments.
Fiscal Year	The period of time used by the school division for budgeting and accounting purposes. Spotsylvania County uses the twelve-month period beginning on July 1st and ending June 30th.
Fixed Assets	Assets of a long-term nature that continue to be held or used, such as land, buildings, machinery, furniture, and equipment.
Food Service Funds	Self-supporting funds used to account for all the activities of the school food and nutrition services program.
Fringe Benefits	Contributions made by the school division for its share of compensation costs for Social Security, retirement, medical, and life insurance plans.
Full-time Equivalent (FTE)	Number of employees, including full-time and part-time employees.
Function	An activity or group of related activities that accomplish a major service or regulatory program for which the school division is responsible.
Fund	An accounting entity with a group of self-balancing accounts. Budgets for all funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).
General Fund Transfer	The amount transferred to SCPS from the County Board of Supervisors. It is one of the primary sources of operating funds for SCPS.
General Obligation Bond (GO Bond)	A certificate of debt issued by a government in which the payment of the original investment plus interest is guaranteed and secured by the full faith and credit of the government. Issuance of these bonds usually requires voter approval.
General Obligation Debt	Indebtedness whereby the general taxing power of the jurisdiction is pledged to repay both the principal and interest associated with the debt.
General Property Taxes	A category of county revenue from taxes levied on property located in or owned by the residents and businesses of Spotsylvania County. This includes taxes on real and personal property, motor vehicles, mobile homes, intangibles, and equipment.
Goal	A broad statement of purpose. A goal represents a framework of outcomes to be achieved on behalf of the customers and reflects realistic expectations for the unit providing the service.
Grant	Contributions or gifts of cash or other assets from another government or other entity to be used or expended for a specified purpose.
Impact Aid	A federal education program administered by the Department of Education designed to assist local school districts that have lost property tax revenue due to the presence of tax-exempt federal property or that have experienced increased expenditures due to the enrollment of federally connected children.
Individualized Education Program (IEP)	A written plan designed to meet the unique needs of children eligible to receive special education services.
Individuals with Disabilities Education Act (IDEA)	A federal law that determines how states and local education agencies provide early intervention, special education, and related services to children with disabilities for all states and school districts that accept IDEA funding.
Internal Service Charges	Charges to user departments for internal services provided by another governmental department.
Line-item Budget	A school or departmental budget that specifies types of expenditures (objects) planned for the fiscal year.
Long-Term Debt	Debt that has a maturity of more than one year from date of issuance.

Term	Definition
Materials and Supplies	An object series that includes expendable materials and operating supplies necessary to conduct departmental operations.
Mentorship	A program for teachers new to SCPS that pairs each new teacher with an experienced teacher in a formal support role.
Miscellaneous Revenue	All revenue received, not otherwise classified into another line item, such as interest, concessions, and rental of property/equipment.
Mission Statement	A written description stating the purpose of an organizational unit (department or agency) and its function.
Modernization	Improvement of the process.
Modified Accrual	A basis of accounting in which revenues are recorded when susceptible to accrual, i.e. both measurable and available to finance expenditures of the fiscal period.
Non-compensation	Expenses related to items, services, etc. other than salaries and benefits.
Non-recurring expenses	One-time expenses that do not continue from year to year.
Object Code	An expenditure classification referring to the types of items purchased, or services obtained (e.g., personal services, materials, supplies and equipment).
Objective	A statement of results to be achieved by a specific period of time to accomplish stated goals. Objectives describe specific measurable outputs within a designated time frame.
Obligation	An amount the school division is legally required to satisfy through use of its resources, including liabilities and unliquidated encumbrances.
Operating Budget	Plans of current expenditures and the proposed means to finance them. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, supplies, training, utilities, fuel, various services, repair and maintenance, rentals and leases, and capital outlay for schools and administrative and support departments.
Operating Expenses	Proprietary fund expenses directly related to the fund's primary activities.
Operating Fund	The Operating Fund is the primary location of financial activity associated with day-to-day operations of the school division.
Operating Revenue	Funds that the school division receives as income to pay ongoing operations, such as taxes, state funding, and fees for specific services.
Out of Pocket	Deductibles, copayments, and coinsurance for services by providers and facilities with in the health plan network that count towards an employees in-network, out-of-pocket expense limit. When in network, out-of-pocket expense limit is reached, deductibles, copayments, and coinsurance for in-network services will no longer apply for the rest of the plan year. Note that employee health insurance plans also have an out-of-network, out-of-pocket expense limit. This is separate from the in-network, out-of-pocket limit.
Overtime	Compensation paid to non- exempt employees for hours worked in excess of 40 per week.
Pandemic	A widespread occurrence of an infectious disease over a whole country or the world at a particular time.
Per Pupil Allocation	The basis on which most operating funds are allocated to individual schools to finance the day-to- day operations of the schools.
Personal Services	An object series that includes employee salaries, wages, and fringe benefits.
Phonemic Awareness Literacy Screening (PALS)	An assessment given to students in grades Pre-k through 3.
Proffer	Funds negotiated at the time of rezoning to help defray the capital costs associated with development.

Term	Definition
Program	A group of related activities to accomplish a major service or function for which the school division is responsible.
Property Tax Rate	The dollar amount applied to the assessed value of various categories of property used to calculate the amount of taxes to be collected. The tax rate is usually expressed as an amount per $100 of assessed valuation.
Proposed Budget	A plan of financial operations developed by the Superintendent and presented to the School Board including projected revenues, proposed expenditures, and transfers for the coming fiscal year. The Approved Budget marks the end of the initial phase of the budget cycle.
Purchased Services	Cost of services provided to the schools by other entities such as workers' compensation, maintenance contracts, etc.
Rebenchmarking	A process by which the state adjusts its cost of continuing the current direct aid programs into the next biennium with updates to input data used in the formulas that determine the cost of the programs.
Reclassification	A personnel action approved when an employee's position duties and responsibilities change substantially. The result is an increase or decrease in the salary grade assigned to the position.
Remediation	In education, the re-teaching of content/skills for mastery.
Reserve	A budgetary term used to indicate the portion of fund balance that is either restricted, committed, or assigned.
Resources	Amounts available for appropriation including estimated revenues fund transfers and beginning balances.
Restricted Fund Balance	Amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation.
Retention	In education, requiring a student to repeat a grade level.
Retention Initiative	Compensation given, paid or received above what is expected. The tax implication of the retention initiative varies based on the timing of the payment and the recipients' tax withholding elections.
Revenue	A source of income that provides an increase in net financial resources and is used to fund expenditures. Budgeted revenue is categorized according to its source, such as local, state, federal or other financing sources.
Salary Lapse	Salary lapse occurs when a budgeted position is filled for a portion of the year, is not filled during the year, or is filled with salary that is lower than that which was budgeted.
Self-sustaining Fund	A fund used for a program that operates solely on external funding such as grants, federal funds, or fees. Such programs are not directly supported by local tax sources.
Special Revenue Fund	A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditure for specific purpose such as grants for specific programs.
Staffing Standards	A set of formulae by which the base level of teacher, administrator, other instructional, and support staffing is allocated to each school.
Standards of Accreditation	Enacted by the State Board of Education in 1988 and established that school accreditation shall be based on the percentage of students passing the Standards of Learning test.
Standards of Learning	As prescribed by the Code of Virginia, the Standards of Learning are educational objectives, which form the core of Virginia's educational program, and other educational objectives, which together are designed to ensure the development of the skills that are necessary for success in school and for preparation for life in the years beyond. At a minimum, the Board of Education is required to establish Standards of Learning for English, mathematics, science, and history and social science.

Term	Definition
Standards of Quality	The Constitution of Virginia requires the Board of Education to prescribe standards of quality for the public schools of Virginia, subject to revision only by the General Assembly. These standards, found in the Code of Virginia §§ 22.1-253.13:1 through 22.1-253.13:9, are known as the Standards of Quality (SOQ) and encompass the minimum requirements that must be met by all Virginia public schools and divisions. Every two years – as required by the Code – the Board of Education reviews the SOQ for necessary revisions. A major portion of state funding for direct aid to public education is based on the Standards of Quality.
State K-3 Class Size Initiative	A state funded program designed to reduce class sizes in these four grades in schools with the largest percentage of free lunch-eligible students. School divisions are required to provide a local match based on the composite index.
Student Membership (Enrollment)	The number of students either projected or attending Spotsylvania County Public Schools as of September 30 of any given year.
Support Position	A non-instructional position necessary for the operation of a school. Examples are clerical staff, school bus drivers, bus aides, and cafeteria workers.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of all people.
Unassigned Fund Balance	For the operating fund, amounts not classified as restricted, committed, or assigned. The operating fund is the only fund that would report a positive amount in unassigned fund balance.
Unencumbered Balance	The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future expenses.
Virginia Preschool Initiative (VPI)	The Virginia Preschool Initiative distributes state funds to schools and community-based organizations to provide quality preschool programs for at-risk four-year-olds unserved by Head Start.
Virginia Public School Authority (VPSA)	An agency of the state government that pools and issues debt on behalf of a consortium of school divisions.
Virginia Retirement System (VRS)	Provides pension benefits for retirees from state and local governments.

