SPOTSYLVANIA COUNTY
PUBLIC SCHOOLS

# FY 2027
# School Boards
# Approved Budget

**February 9, 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 of the FY 2027 Approved Budget. This comprehensive document is the result of a dedicated collaboration between school division staff, county government partners, advisory groups, and the community. We are especially grateful to the students, parents, and citizens who invested their time into this process. Furthermore, we thank the School Board and staff for their ongoing leadership and commitment as we transition into the subsequent phases of the FY 2027 financial plan.

**SCPS Budget Team**

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Chief Financial Officer

Tatiana Kooistra
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Senior Financial Analyst

Melissa Webster
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*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

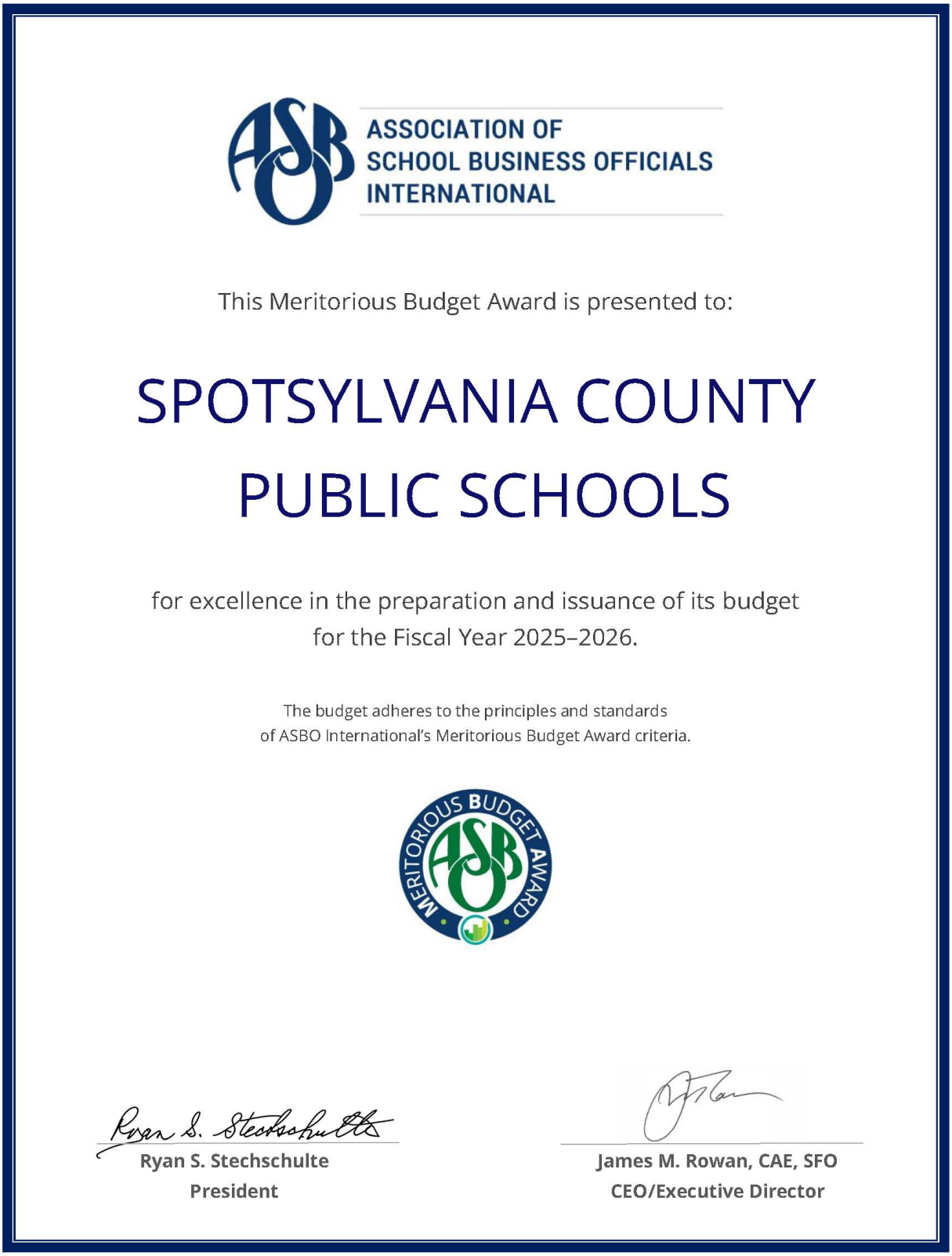



**Figure 1 - FY26 ASBO SCPS Meritorious Budget Award**

# 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

February 19, 2026

Lori Hayes

Spotsylvania County Board of Supervisor

Dear Mrs. Hayes,

On behalf of the School Board, I am pleased to present the FY 2027 School Board Approved Budget. This year's budget request aligns to our Strategic Plan and is united with the priorities put forth by the County Administrator. Our Budget is the result of engaging the citizens of Spotsylvania County, our parents, students and our staff. The culmination of this input, along with the collaborative dialogue with the Board of Supervisors, has produced a budget which incrementally targets budgetary needs of our students.

In FY2026 we began a multiyear process to address major school funding gaps which had accumulated over multiple years. The FY2027 Approved Budget picks up where the FY2026 process left off. While we have incorporated some necessary new initiatives in order to better support our students, most items added to the FY2027 Approved Budget were deferred initiatives from FY2026.

Last year, we launched our strategic framework, *Future Ready 2030*. This roadmap emphasizes that our greatest asset is our human capital. The FY 2027 budget prioritizes attracting and retaining a 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 in the people who make education excellence possible. This approved compensation increases aligns pay parity increases for School employees with those of the County as presented by Mr. Petrovitch on February 10th, 2026.

The FY 2027 Approved Budget totaling $547.7 million in seven funds, is an increase of 11.3% over the Revised FY26 Budget. Funding resources include:

- State funding (including sales tax) is projected at $240.7 million. This represents an increase of $12 million or 5.26% from last years Revised Budget.
- Federal revenues have a slight increase of $760K or 2.51% above FY26 Adopted Budget.
- The Increase in Loan and Bonds funding of $23.2 million or 49.3% above last year is directly related to the major capital improvement plan.
- Local transfer is budgeted at an increase of $5.7 million or 3.35% over FY26 Adopted Budget and is associated with a Debt Service increase.
- Other revenue is projected to decrease by $440K or 4.2% below the FY26 Adopted Budget.

To bridge the gap between our mandates and our mission, this budget includes a Local Funding Gap of $14.5 million.

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The development of the FY2027 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 incremental operational expense continues to be centered on instructional performance and the facilities that house them. FY2027's incremental categorical investments included:

- $20.6M to support instruction
- $22.8M towards capital projects to renovate and maintain school facilities
- $5.5M in Debt Service
- $5.8M to support administration, transportation, maintenance, and technology
- $1.1M Food Service

**Highlights of the FY 2027 Approved Budget**

| Category | Strategic Investment |
|---|---|
| **Compensation** | 2.7% 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 and Trainers conversion to 12 month contracts |
| **Student Support** | 90 new FTE positions, including Math/Reading Specialists, SPED-autism teachers and paras, and Counselors, Psychologists, Assistant Principals, CTE teachers. |
| **Operational Health** | Increased health insurance allocations and modernized HR/Technology business tools, Continuation of Attendance Liaison Program. |

In closing, the investments secured in FY2026 are producing results as teacher turnover is down, student attendance is up, and test scores are beginning to recover. The approved FY2027 Budget is designed to safeguard these outcomes by ensuring our educators have the consistent resources necessary to continue on a path of excellence. The School Board is grateful for the opportunities during the FY 2027 budget season which allowed for conversation between both boards, and we are committed to continue to working with the Board of Supervisors to find ways to invest additional funding in support of our budgetary goals.

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 Approved 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) approved budget reports, and 3) supplemental information. 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 Approved budget.

2. The **Approved Budget Reports Section** includes summary and detailed budget data for all school division funds combined. This section is further subdivided into each of the funds including Fund 1000 - the Commonwealth Governor's School, Fund 2000 - the Rappahannock Regional Detention Center, Fund 3000 - Food Service, Fund 4000 - Regional Adult Education, Fund 5000 - Operating, Fund 5400 - Restricted Grants Fund, Fund 5900 - Textbook Fund, Fund 6000 - Capital Projects (CIP), and Fund 7000 - Fleet Service (an internal service fund), Combined School Operating Funds (1000, 2000, 4000, and 5000).

3. The **Supplemental Information 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



# Spotsylvania County

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 2024 U.S. Census figures indicate an estimated County population of 152,021.





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/](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 business 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 business 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/.



# 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

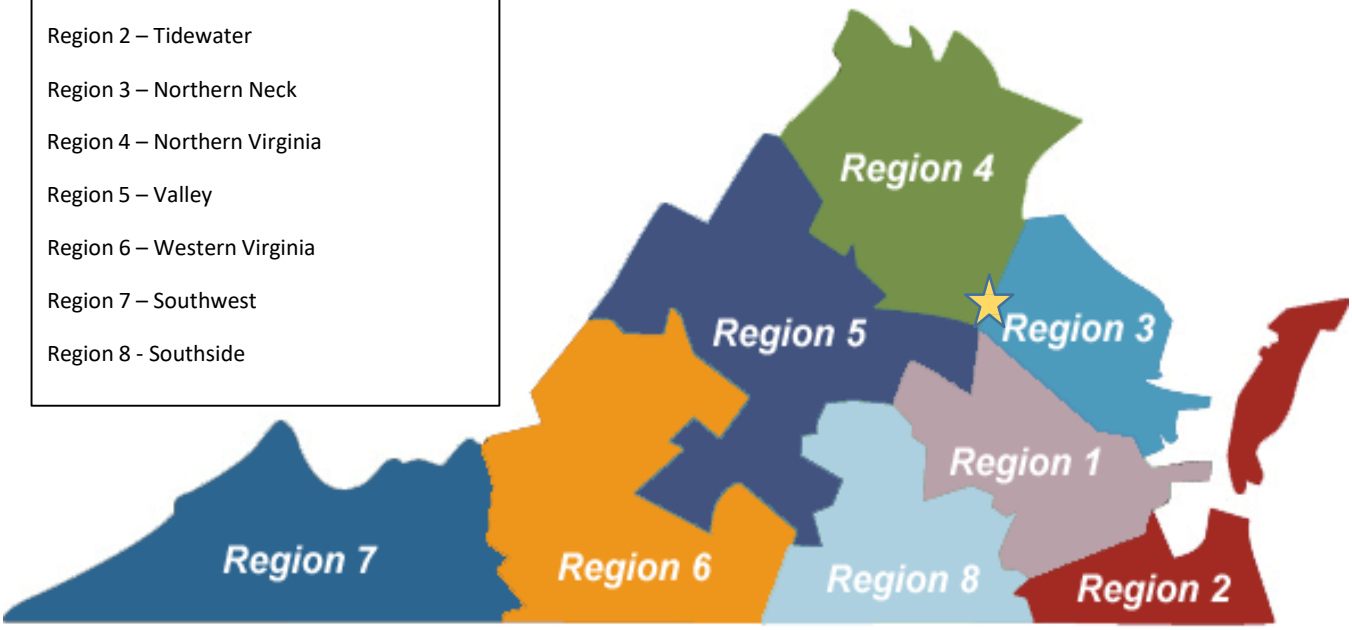
Region 4 – Northern Virginia

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

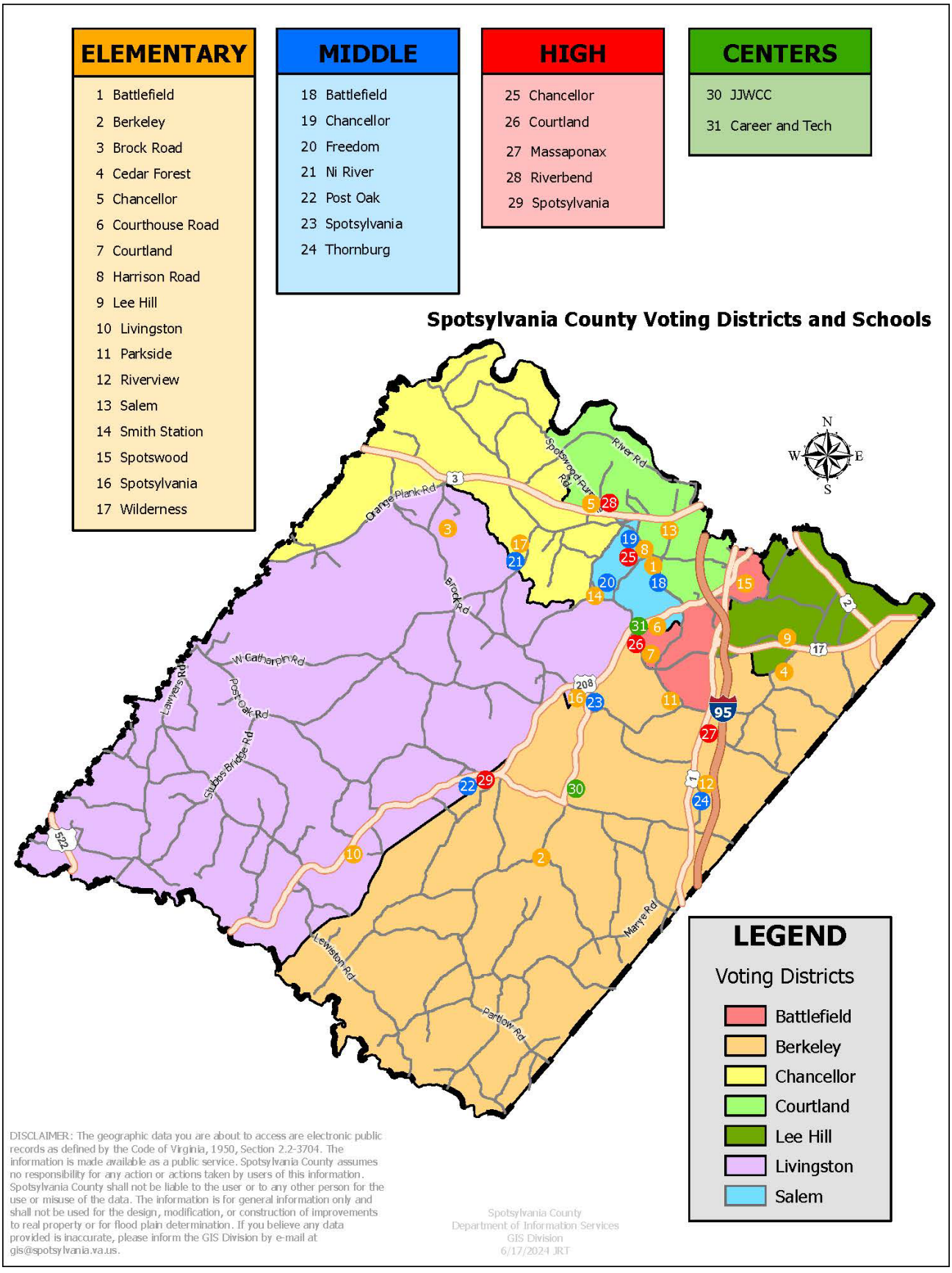
| District | School Board Member | Schools Represented |
|---|---|---|
| **Battlefield District**<br><br>***Original Term Start Date:***<br>*January 1, 2026*<br><br>***Current Term Start Date:***<br>*January 1, 2026*<br><br>***Current Term End Date:***<br>*December 31, 2029* | ***Ms. Jennifer Morgan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

| District | School Board Member | Schools Represented |
|---|---|---|
| **Courtland District**<br><br>***Original Term Start Date:***<br>*January 1, 2024*<br><br>***Current Term Start Date:***<br>*January 1, 2024*<br><br>***Current Term End Date:***<br>*December 31, 2027* | ***Dr. Carol Medawar***<br><br>cmedawar@spotsylvania.k12.va.us | Chancellor Elementary<br>Salem Elementary<br>Riverbend High |
| **Lee Hill District**<br><br>***Original Term Start Date:***<br>*January 1, 2026*<br><br>***Current Term Start Date:***<br>*January 1, 2026*<br><br>***Current Term End Date:***<br>*December 31, 2029* | ***Mr. Rich Lieberman***<br><br>rlieberman@spotsylvania.k12.va.us | Lee Hill Elementary |
| **Livingston District**<br><br>***Original Term Start Date:***<br>*January 1, 2024*<br><br>***Current Term Start Date:***<br>*January 1, 2024*<br><br>***Current Term End Date:***<br>*December 31, 2027* | ***Mrs. Megan K. Jackson, Chair***<br><br>mkjackson@spotsylvania.k12.va.us | Brock Road Elementary<br>Livingston Elementary<br>Parkside Elementary<br>Smith Station Elementary<br>Post Oak Middle<br>Spotsylvania High<br>John J. Wright Center |

| District | School Board Member | Schools Represented |
|---|---|---|
| **Salem District**<br><br>***Original Term Start Date:***<br>*January 1, 2020*<br><br>***Current Term Start Date:***<br>*January 1, 2024*<br><br>***Current Term End Date:***<br>*December 31, 2027* | ***Dr. Lorita C. Daniels***<br><br>lcdaniels@spotsylvania.k12.va.us | Battlefield Elementary<br>Courthouse Road Elementary<br>Harrison Road Elementary<br>Battlefield Middle<br>Chancellor Middle<br>Freedom Middle<br>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.

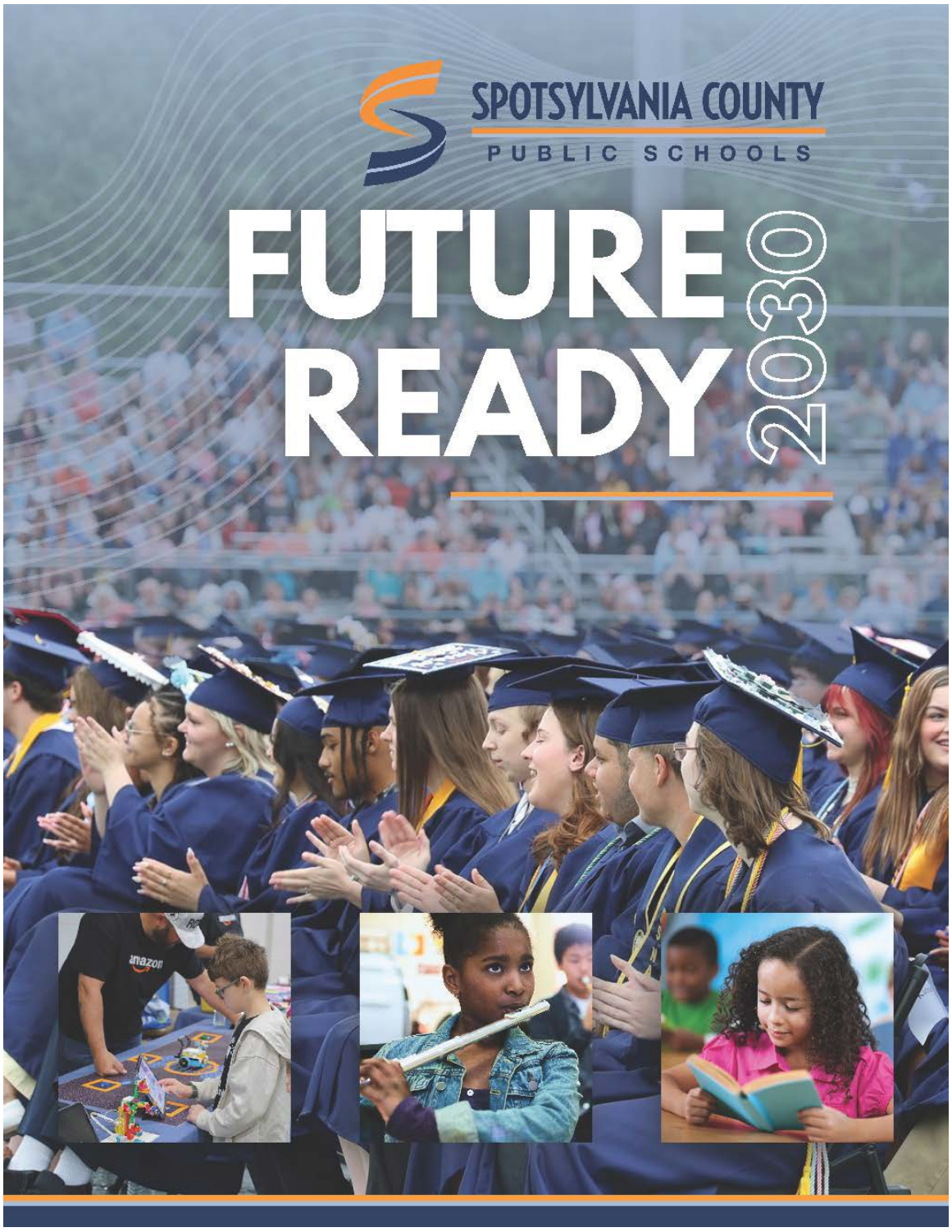
# School Board Meeting Information

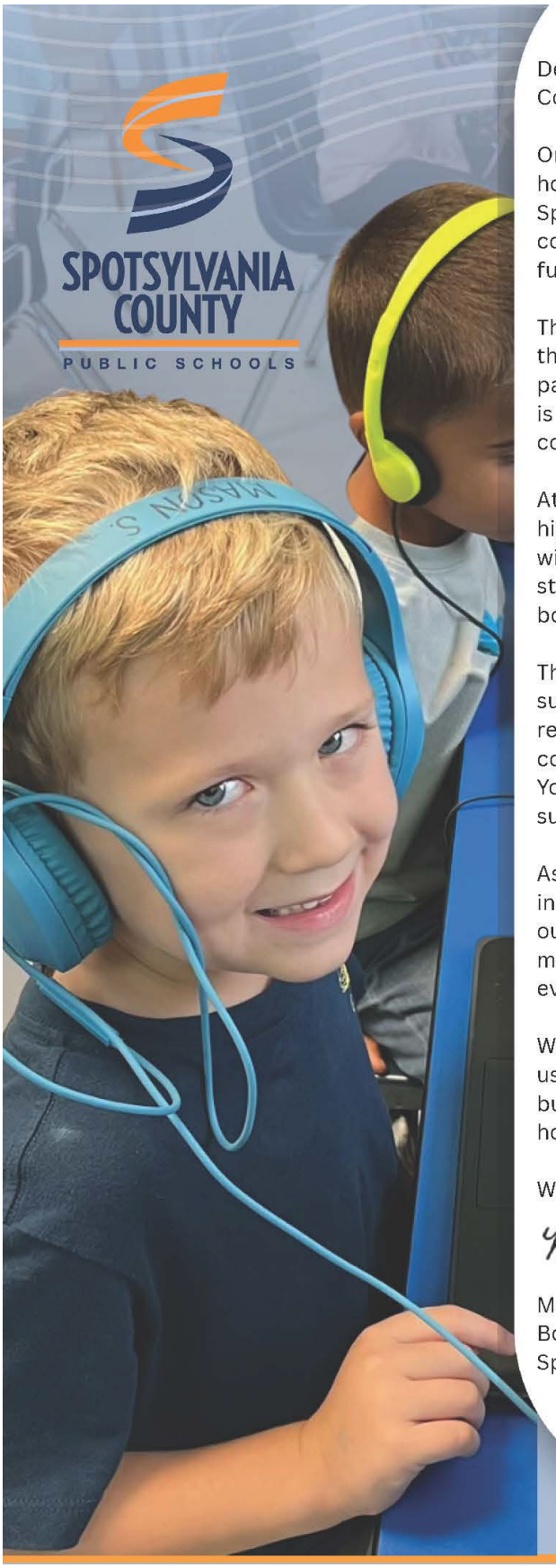
The Spotsylvania County Public School Board meets on the second Monday of every month, unless otherwise noted, in the Board Meeting Room of the Administrative Services Building, 8020 River Stone Drive, Fredericksburg, Virginia. All meetings are open to the public. Anyone requiring special accommodations 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**.

# 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





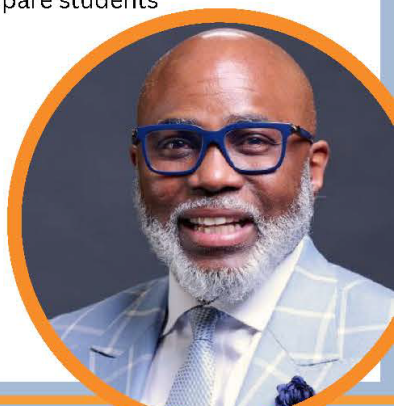

Dear Spotsylvania County Public Schools Community,

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.

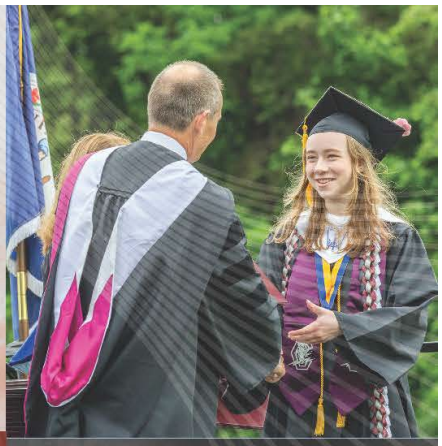
SPOTSYLVANIA COUNTY
PUBLIC SCHOOLS

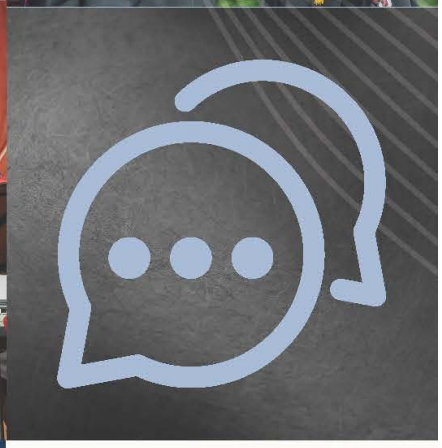
SPOTSYLVANIA COUNTY
PUBLIC SCHOOLS

# 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

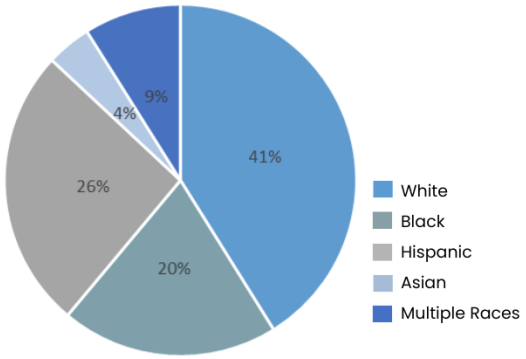
Total Number of Miles Daily Bus Travel: 27,578

### Enrollment & Student Demographics

Student Enrollment: 23,883

| Special Education | Gifted Education |
|---|---|
| 17.9% | 11.2% |

| English Language Learners | Economically Disadvantaged |
|---|---|
| 15.6% | 35.6% |



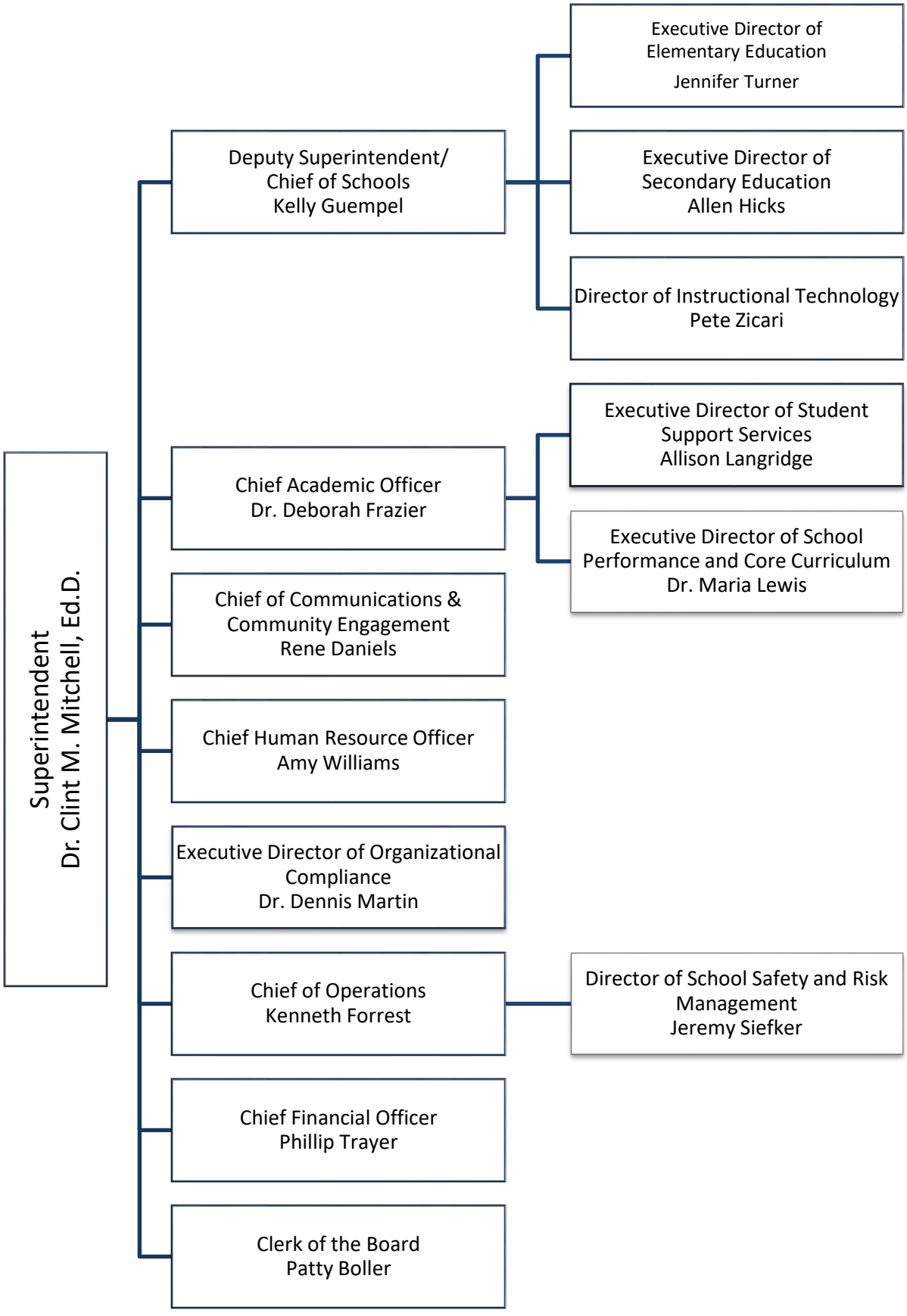

www.spotsylvania.k12.va.us

# Management Structure

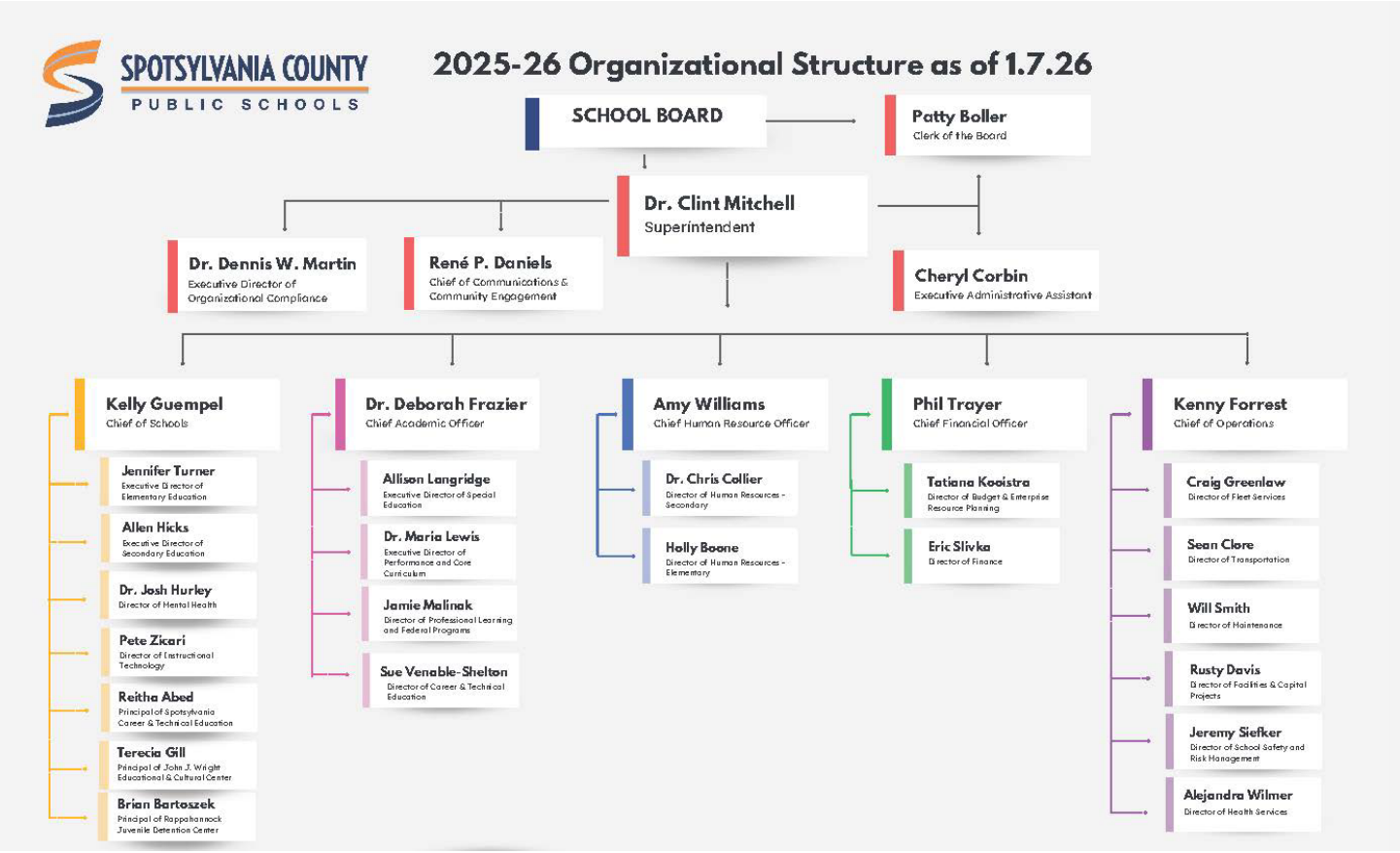
The Spotsylvania County Public Schools (SCPS) division was created in 1922 and is located in the County of Spotsylvania, approximately 50 miles south of Washington, D.C. and 50 miles north of Richmond, Virginia. SCPS serves students from preschool to grade twelve and is comprised of 32 schools and centers: 17 elementary schools, 7 middle schools, 5 high schools, 1 career and technical center and 2 alternative education centers.

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 *Deputy Superintendent/Chief of Schools and Chief Academic Officer* administer the overall instructional operations, division-wide professional development, and technology. The *Executive Director of Elementary Education* directly administers the instructional operations of the elementary schools, preschool services and Title I. The *Executive Director of Secondary Schools* provides oversight to the secondary schools, school counseling, and programs such as career and technical education and the governor's school. The *Executive Director of Student Support Services* provides oversight for special education and social services. 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 *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 *Chief Human Resource Officer* administers recruiting and personnel management. 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 *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 Financial Officer* manages the budget, oversees procurement, accounts payable, payroll, grants, audit, school activity funds and all accounting functions. 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.

# 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.



# 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:

- 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 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 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 |



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

| 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 |
|---|---|---|---|---|---|---|
| | | | | | | |
| 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 | | | | |

**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) |

# 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 |
| 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). | September - 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 Process Overview




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



# FY 2027 Summary of Approved Budget

In the last two budget seasons (FY 2025 and FY 2026) the State has not finalized appropriations until after the school division was required to adopt the final budget. The State's final appropriation occurred approximately one week after the FY 2026 budget was adopted. The State allocated an additional $6.1M in financial support to SCPS. The charts below reflect the final appropriation received from the State in the FY 2026 Adopted Budget.

## *Revenue Summary All Funds*

| Revenue | FY26 Revised Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|
| State Funds* | $228.6 | $240.6 | $12.0 | 5.26% | 43.94% |
| Local Funds | $170.8 | $176.6 | $5.7 | 3.35% | 32.24% |
| CIP | $47.1 | $70.3 | $23.2 | 49.26% | 12.84% |
| Federal Funds | $30.3 | $31.1 | $0.8 | 2.51% | 5.68% |
| Other Funds | $10.5 | $10.0 | -$0.4 | -4.20% | 1.83% |
| Fund Balance | $4.5 | $4.4 | -$0.1 | -1.74% | 0.81% |
| GAP | | $14.5 | $14.5 | | 2.66% |
| Grand Total | $491.9 | $547.7 | $55.8 | 11.33% | 100.00% |

## *Expenditure Summary All Funds*

| Type | FY26 Revised Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|
| Salaries/Wages* | $237.3 | $255.9 | $18.6 | 7.85% | 46.73% |
| Employee Benefits | $93.5 | $100.6 | $7.1 | 7.63% | 18.37% |
| **Subtotal** | **$330.8** | **$356.3** | **$25.8** | **7.79%** | **65.10%** |
| Purchased Services | $35.1 | $36.5 | $1.4 | 4.02% | 6.67% |
| Other Charges | $17.6 | $18.1 | $0.4 | 2.32% | 3.30% |
| Materials & Supplies | $23.1 | $23.8 | $0.7 | 3.19% | 4.34% |
| Capital Outlay | $3.0 | $2.2 | -$0.8 | -28.17% | 0.39% |
| CIP | $47.7 | $70.5 | $22.8 | 47.73% | 12.86% |
| Debt Service | $34.6 | $40.2 | $5.5 | 15.92% | 7.33% |
| **Subtotal** | **$161.2** | **$191.0** | **$30.0** | **18.61%** | **34.90%** |
| **Grand Total** | **$491.9** | **$547.7** | **$55.8** | **11.33%** | **100.00%** |

*The FY26 Revised Budget includes the Governor's Final State Funding Increase of $6.1M which was not finalized until after the division's budget was adopted.

# Approved FY 2027 Investment Summary

## *SOQ/ State & Federal Requirements*

**Spotsylvania County Public Schools**
**FY 2027 School Board Approved Matrix**
**February 9, 2026**

**Funds 1000, 2000, 4000, 5000**
**Expenditures Changes (Over FY 2026 Adopted )**

| Description | FY2027 in Millions | FTEs |
|---|---|---|
| **A - SOQ /State & Federal Requirements** | | |
| **SPED -4** Elementary Autism teachers are needed based on projected student enrollment from PreK coming to KG and requiring Autism programming. **8** special education paras will be needed to support 4 new Autism classrooms that will be needed based on projected enrollment. | $0.65 | 12.0 |
| ***A - SOQ /State & Federal Requirements*** | ***$0.65*** | ***12.0*** |

## *Key Critical Improvements*

| Description | FY2027 in Millions | FTEs |
|---|---|---|
| **B - Key Critical Improvements** | | |
| SPED Diagnosticians/Department Chairs | $0.33 | 3.0 |
| School Counselors 1:325 - National recommended caseload 1:250 students | $0.19 | 2.0 |
| SPED Division -wide Specialized Student Support Positions (Psychologist) National Recommended Caseload (1:250) | $0.25 | 2.0 |
| Behavioral (Classroom Climate ) Coaches | $0.11 | 1.0 |
| Assistant Principal to support schools over 500 students - SHS | $0.16 | 1.0 |
| Content Coordinators | $0.36 | 3.0 |
| ES VLA Reading Specialists | $0.46 | 4.0 |
| MS VLA Interventionists | $0.55 | 7.0 |
| Math Interventionists | $0.46 | 4.0 |
| CTE Teachers (Welding, Culinary, Health Science, EMS, Cosmetology/Barbery) | $0.39 | 5.0 |
| **FY27 New Requests** | | |
| **JJW -Alt Ed ES Teacher** - to accomodate ES students | $0.08 | 1.0 |
| **MS - SMS - Teacher** - SMS has 200-400 more students than the six other middle schools, but we have the same number of Art, Tech Ed, FACS teachers. We need other elective options for all of our students. FACS Teacher - 1 FTE | $0.08 | 1.0 |
| **ES - Admin - ES Admin Interns** for schools over 500 students | $0.24 | 2.0 |
| ***B - Key Critical Improvements*** | ***$3.67*** | ***36.0*** |

## *Compliance Adjustments*

| Description | FY2027 in Millions | FTEs |
|---|---|---|
| ***C - Compliance Adjustments and Organizational Improvements*** | | |
| Executive Director of Elementary School | $0.22 | 1.0 |
| Legal Services -Division Counsel | $0.22 | 1.0 |
| Legal Services - Paralegal | $0.07 | 1.0 |
| **FY27 New Requests** | | |
| **T & L** - Coordinator of Professional Learning - this position will assist T&L in the large number of professional learning responsibilities within the department and to expand the quality and quantity of the professional learning itself. | $0.12 | 1.0 |
| **T & L** - We would like additional funds in the supplemental pay lines to support providing more opportunities for hourly interpreters for family and community engagement events. | $0.02 | |
| **T & L** - additional funds to suport Teacher EDGE. | $0.02 | |
| **CTE** - Affiliation dues for the FFA. This is now a federal mandate that all students sitting in an agriculture education course must pay state and national dues. This will be in effect for the 2026-2027 school year. Once National FFA releases the scale, I will know more. I have estimated this to be approximately $10,000. | $0.01 | |
| Mental Health & Wellness - Attendance Liaisons - currently paid with HIT. Proven improvement in attendance in schools that have Liaison attached to school. In 2027 would like to move to local budget to continue the improvement in attendance. These are hourly employees with no benefits (8 ) | $0.36 | |
| Marching Band Allocation Increase for instruments repair $5,000 per HS | $0.03 | |
| Marching Band additional Stipend - 1 Assistant Coach at $2,300 per HS | $0.01 | |
| ***C - Compliance Adjustments and Organizational Improvements*** | ***$1.07*** | ***4.0*** |

## *Benefits and Workforce Adjustments*

| Description | FY2027 in Millions | FTEs |
|---|---|---|
| ***D - Benefit Adjustments*** | | |
| Health Insurance COLA increase on Employee and Employer Health Insurance Rate | $2.00 | |
| **D - Benefit Adjustments** | **$2.00** | **0.0** |

| Description | FY2027 in Millions | FTEs |
|---|---|---|
| ***E - Workforce Investments*** | | |
| 2.7% COLA for all - estimated - net of state funding ($4M) - estimated | $3.60 | |
| 0.5% COLA for all - FY26 holdback COLA at adoption level - funded with additional State $ - $1.3M | | |
| Steps for Employees on Teacher Scales, Steps for Paraeducators, Steps for P & APs - estimated | $3.54 | |
| 2% Merit for non- teacher, non-para, non school admin contracted employees - estimated | $1.23 | |
| Teacher Scale Modernization - adjustment of steps distribution - estimated | $4.24 | |
| Stipends for Clinic Backups ($1,000 at each school) | $0.03 | |
| **FY27 New Requests** | | |
| **HS Activity Directors** - adjust to put on correct steps on the salary scales - market adjustment | $0.03 | |
| **E - Workforce Investments** | **$12.66** | **0.0** |

## *School Maintenance, Health, Safety and Security*

| Description | FY2027 in Millions | FTEs |
|---|---|---|
| ***F - School Maintenance, Transportation, Health, Safety/Security*** | | |
| Transportation - Convert Hourly Bus Attendants to 5 hr Contracted Bus Attendants (Incremental Costs) | $0.27 | 24.0 |
| Transportation - converting Lead Trainers from 10 months to 12 months contracts | $0.07 | |
| Transportation - converting Lead Drivers from 10 months to 12 months contracts | $0.15 | |
| Custodians - Contracted Positions | $0.39 | 8.0 |
| **FY27 New Requests** | | |
| **Maintenance** - Need supplemental pay for providing an on-call schedule. This would include 1-HVAC technician, 1-Plumber, and 1-Electrician per week to be on standby call. Additional 16 hours of pay per week for each. | $0.11 | |
| **Maintenance** - Supplemental Pay for the Department Head of Custodial Amanda Ricker . Position should move to a Supervisors level. Amanda oversees over 180 custodial personel. Additional $30,000.00 yearly | $0.03 | |
| **Transportation** - sign on bonus for new bus drivers - This bonus is paid to new drivers who successfully complete six months of employment and is structured as follows:<br>$750 bonus for drivers who already have their Commercial Driver's License (CDL).<br>$500 bonus for new employees we train to obtain their CDL.<br>This program is a crucial part of our recruitment strategy and must be adequately funded to remain competitive. | $0.04 | |
| **Transportation** - increase to perfect attendance bonus budget. This program, which began in 2021, rewards drivers and attendants with perfect attendance each semester. Eligible employees receive a $250 bonus twice a year. Based on historical data from the program's inception, $50,000 is the projected amount needed to fund this initiative moving forward. | $0.03 | |
| **Transportation** - Proposal to Adjust Bus Attendant Pay Scale. Starting pay is $13.58/hr compared to $16.01/hr in Stafford and $15.08 in Fredericksburg. To remain competitive and effectively address our staffing needs, it is critical that we adjust our pay scale to align with the market. | $0.30 | |
| **F - School Maintenance, Transportation, Health, Safety/Security** | **$1.38** | **32.0** |

## *Technology and Business Needs*

| Description | FY2027 in Millions | FTEs |
|---|---|---|
| ***G - Technology, Business, Other Areas*** | | |
| HR Aspiring Educator & Licensure Specialist | $0.12 | 1.0 |
| HR "Grow Your Own" Tuition Assistance | $0.10 | |
| HR Increase in Employee Recognition Budget | $0.01 | |
| FY27 New Requests | | |
| HR - Principal apprenticeship program - 3 FTEs (1 FTE at MS, HS, ES) | $0.33 | 3 |
| **HR - HR Staffing Specialists** (TEC1 Scale) to handle recruitment tasks such as making job offers and maintaining staffing spreadsheets. | $0.16 | 2 |
| Rap Bak Program - Phased approach - $100K first year - rest next year - total cost $235K | $0.10 | |
| **G - Technology, Business, Other Areas** | **$1.02** | **6.0** |

| | | |
|---|---|---|
| **Funds 1000, 2000, 4000, and 5000 FY 2027 Investment Total** | **$22.44** | **90** |

## *Funds 1000, 2000, 4000, and 5000 Approved Needs Summary*

| Funds 1000, 2000, 4000, 5000 Investment Summary | | |
|---|---|---|
| **Description** | **FY2027 in Millions** | **FTEs** |
| *A - SOQ /State & Federal Requirements* | *$0.65* | *12.0* |
| *B - Key Critical Improvements* | *$3.67* | *36.0* |
| *C - Compliance Adjustments and Organizational Improvements* | *$1.07* | *4.0* |
| D - Benefit Adjustments | $2.00 | 0.0 |
| E - Workforce Investments | $12.66 | 0.0 |
| F - School Maintenance, Transportation, Health, Safety/Security | $1.38 | 32.0 |
| G - Technology, Business, Other Areas | $1.02 | 6.0 |
| Funds 1000, 2000, 4000, and 5000 FY 2027 Investment Total | $22.44 | 90 |



## *FY 2027 Approved Additional Positions/ FTEs*

| Position Description | FTEs |
|---|---|
| SPED Diagnosticians/Department Chairs | 3 |
| School Counselors 1:325 - National recommended caseload 1:250 students | 2 |
| SPED Division -wide Specialized Student Support Positions (Psychologist)<br>National Recommended Caseload (1:250) | 2 |
| Behavioral (Classroom Climate) Coach | 1 |
| Assistant Principal for SHS | 1 |
| Content Coordinators | 3 |
| ES VLA Reading Specialists | 4 |
| MS VLA Interventionists | 7 |
| Math Interventionists | 4 |
| CTE Teachers (Welding, Culinary, Health Science, EMS, Cosmetology/Barber) | 5 |
| SPED - Elementary Autism Teachers | 4 |
| SPED - Special Education Paras to support new Autism classrooms | 8 |
| JJW -Alt Ed ES Teacher | 1 |
| MS - SMS - Teacher - SMS FACS teachers | 1 |
| ES - Admin - ES Admin Interns for schools over 500 students | 2 |
| Executive Director of Elementary School | 1 |
| Legal Services - Division Counsel | 1 |
| Legal Services - Paralegal | 1 |
| T & L - Coordinator of Professional Learning | 1 |
| Transportation - Convert Hourly Bus Attendants to 5 Hr Contracted Bus Attendants | 24 |
| Custodians - Contracted Positions | 8 |
| HR Aspiring Educator & Licensure Specialist | 1 |
| HR - Principal apprenticeship program - 3 FTEs (1 FTE at MS, HS, ES) | 3 |
| HR - HR Staffing Specialists | 2 |
| **Approved Total Additional FTEs** | **90** |

**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















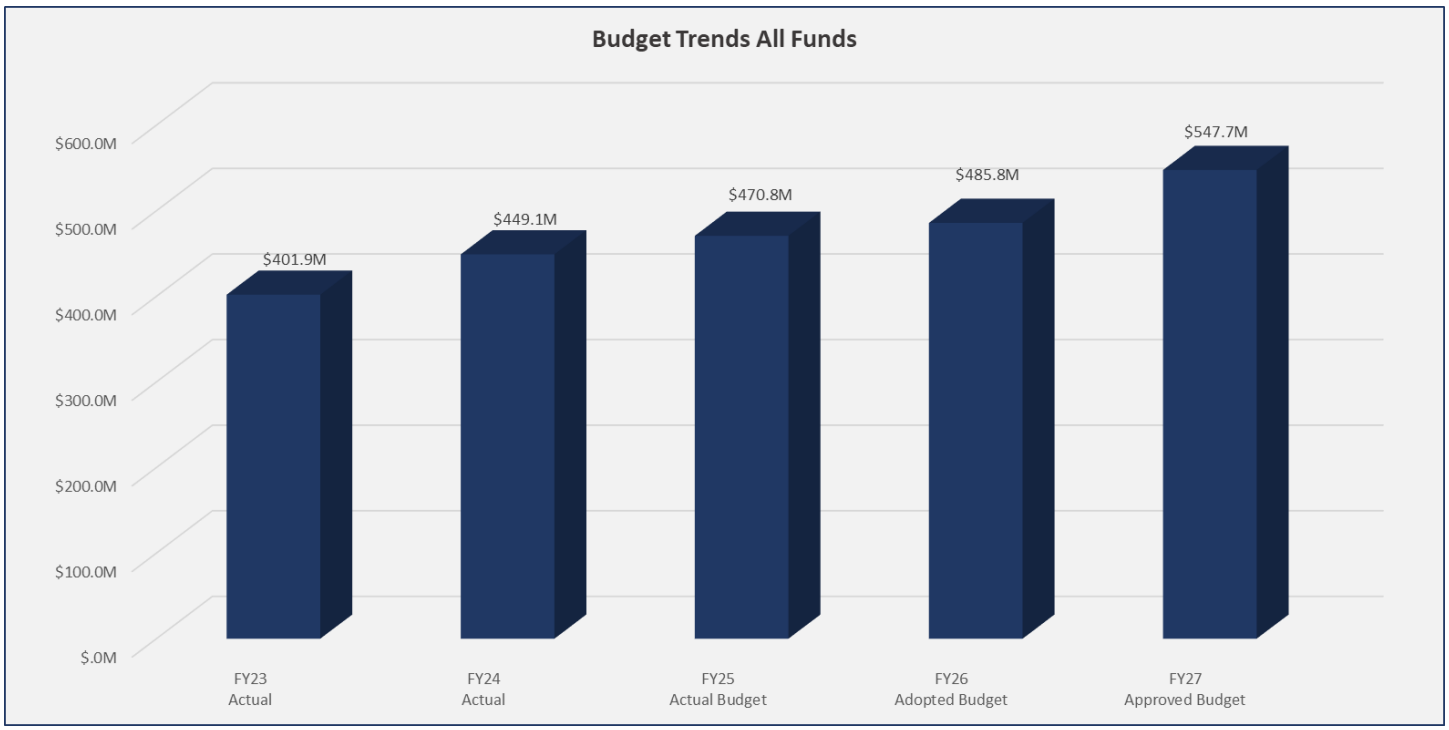


# FY 2027 Approved Budget Reports

# All Funds Summary

*Revenue Trends All Funds*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| **Total Budget** | **$401,913,543** | **$449,060,103** | **$470,751,850** | **$485,819,263** | **$547,673,298** | **$61,854,035** | **12.73%** | **100.00%** |

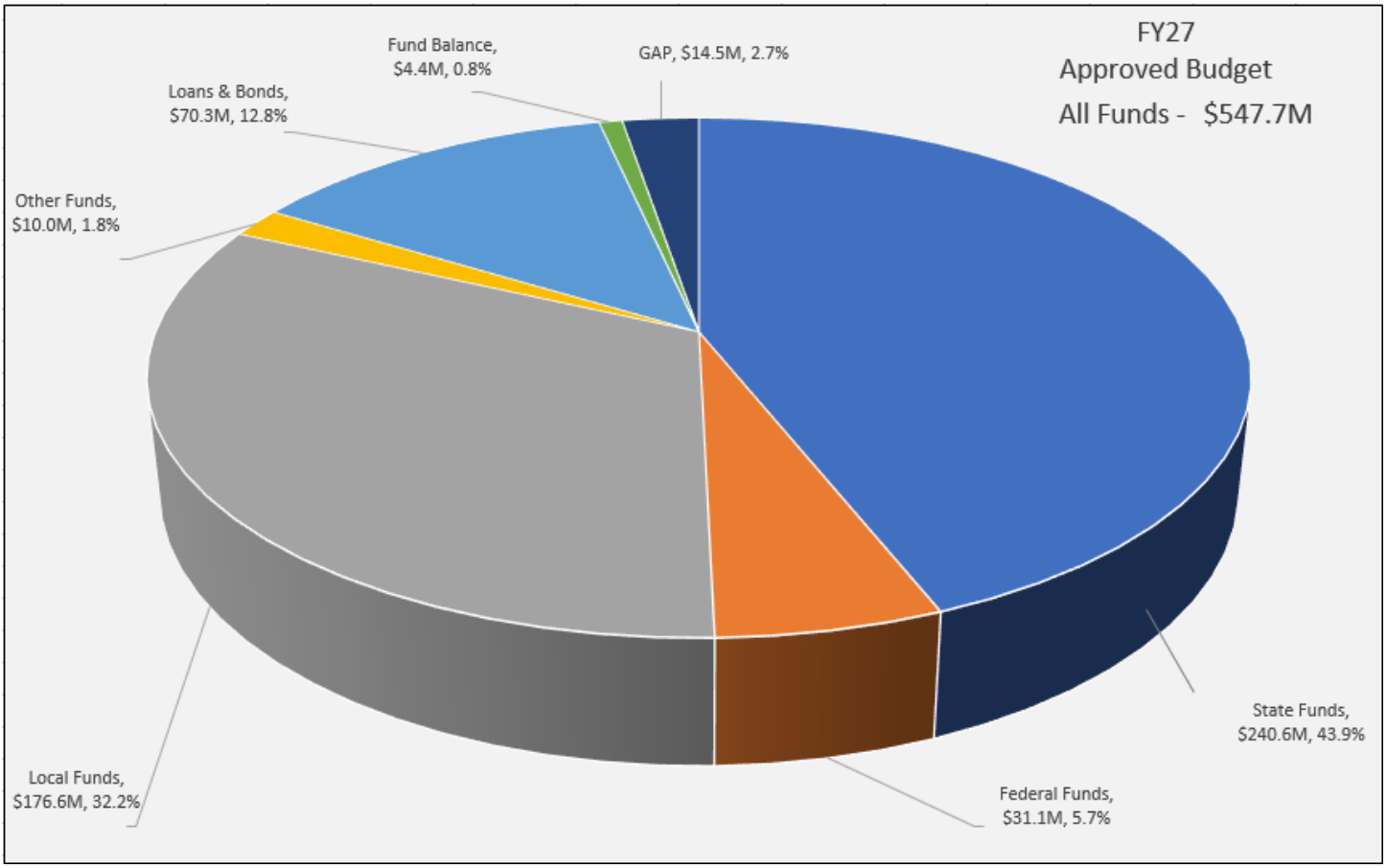





## *Revenue Trends by Summary Object All Funds*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| FUND BALANCE | $0 | $0 | $1,858,930 | $4,495,867 | $4,417,458 | ($78,409) | -1.74% | 0.81% |
| **Subtotal** | **$0** | **$0** | **$1,858,930** | **$4,495,867** | **$4,417,458** | **($78,409)** | **-1.74%** | **0.81%** |
| STATE FUNDS | $149,563,523 | $171,309,937 | $190,178,605 | $186,704,933 | $203,820,959 | $17,116,026 | 9.17% | 37.21% |
| STATE SALES TAX | $35,217,775 | $33,052,930 | $34,433,267 | $35,807,482 | $36,818,956 | $1,011,474 | 2.82% | 6.72% |
| **Subtotal** | **$184,781,298** | **$204,362,867** | **$224,611,872** | **$222,512,415** | **$240,639,915** | **$18,127,500** | **8.15%** | **43.93%** |
| FEDERAL FUNDS | $36,086,929 | $32,228,881 | $30,833,936 | $30,347,506 | $31,110,483 | $762,977 | 2.51% | 5.73% |
| GAP | $0 | $0 | $0 | $0 | $14,548,469 | $14,548,469 | 100.00% | 2.68% |
| LOANS & BONDS | $26,466,241 | $47,949,347 | $39,351,211 | $47,124,318 | $70,340,097 | $23,215,779 | 49.26% | 12.84% |
| LOCAL FUNDS | $146,498,481 | $152,350,186 | $163,859,036 | $170,849,522 | $176,567,442 | $5,717,920 | 3.35% | 32.23% |
| OTHER FUNDS | $8,080,593 | $12,168,822 | $10,236,865 | $10,489,635 | $10,049,434 | ($440,201) | -4.20% | 1.83% |
| **Subtotal** | **$217,132,245** | **$244,697,236** | **$244,281,048** | **$258,810,981** | **$302,615,925** | **$43,804,944** | **16.61%** | **55.26%** |
| **Grand Total** | **$401,913,543** | **$449,060,103** | **$470,751,850** | **$485,819,263** | **$547,673,298** | **$61,854,035** | **12.73%** | **100.00%** |

*may appear to add incorrectly due to rounding



*Revenue Trends by Object All Funds*

| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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% |
| | 034400 | 240248 SP ED - REGIONAL | $1,619,239 | $1,206,564 | $1,686,415 | $1,674,961 | $2,096,955 | $421,994 | 25.19% |

| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|---|
| | 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 Approved 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% |

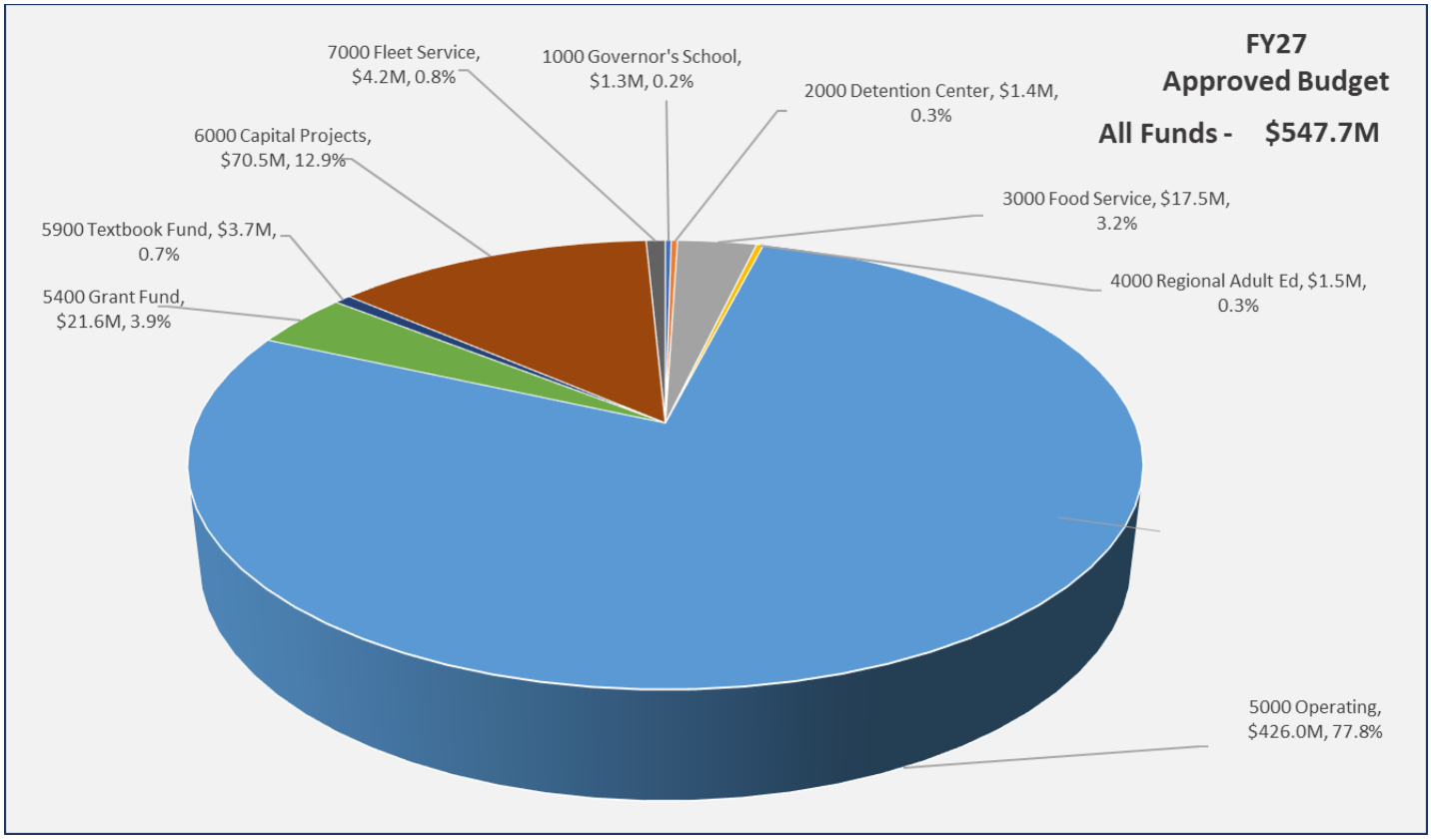
| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|---|
| | 046600 | 10.553 FED SCH BREAKFAST | $2,716,295 | $2,834,237 | $2,818,030 | $3,600,000 | $3,860,867 | $260,867 | 7.25% |
| | 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 | $136,402,669 | $203,069 | 0.15% |
| | 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 | $40,164,773 | $5,514,851 | 15.92% |
| | 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** | **$176,567,442** | **$5,717,920** | **3.35%** |
| **Other Funds** | 070000 | UNAWARDED OTHER REVENUE | $0 | $0 | $0 | $0 | $902,778 | $902,778 | 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% |

| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|---|
| | 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% |
| | 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% |

| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|---|
| | 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 | $850,000 | $0 | 0.00% |
| | 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% |
| | 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 | $70,340,097 | $23,215,779 | 49.26% |
| | 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** | **$70,340,097** | **$23,215,779** | **49.26%** |
| **GAP** | 076800 | REVENUE GAP | $0 | $0 | $0 | $0 | $14,548,469 | $14,548,469 | 100.00% |
| | | **Total for Area** | **$0** | **$0** | **$0** | **$0** | **$14,548,469** | **$14,548,469** | **100.00%** |
| **GRAND TOTAL** | | | **$401,913,543** | **$449,060,103** | **$470,751,850** | **$485,819,263** | **$547,673,298** | **$61,854,035** | **12.73%** |

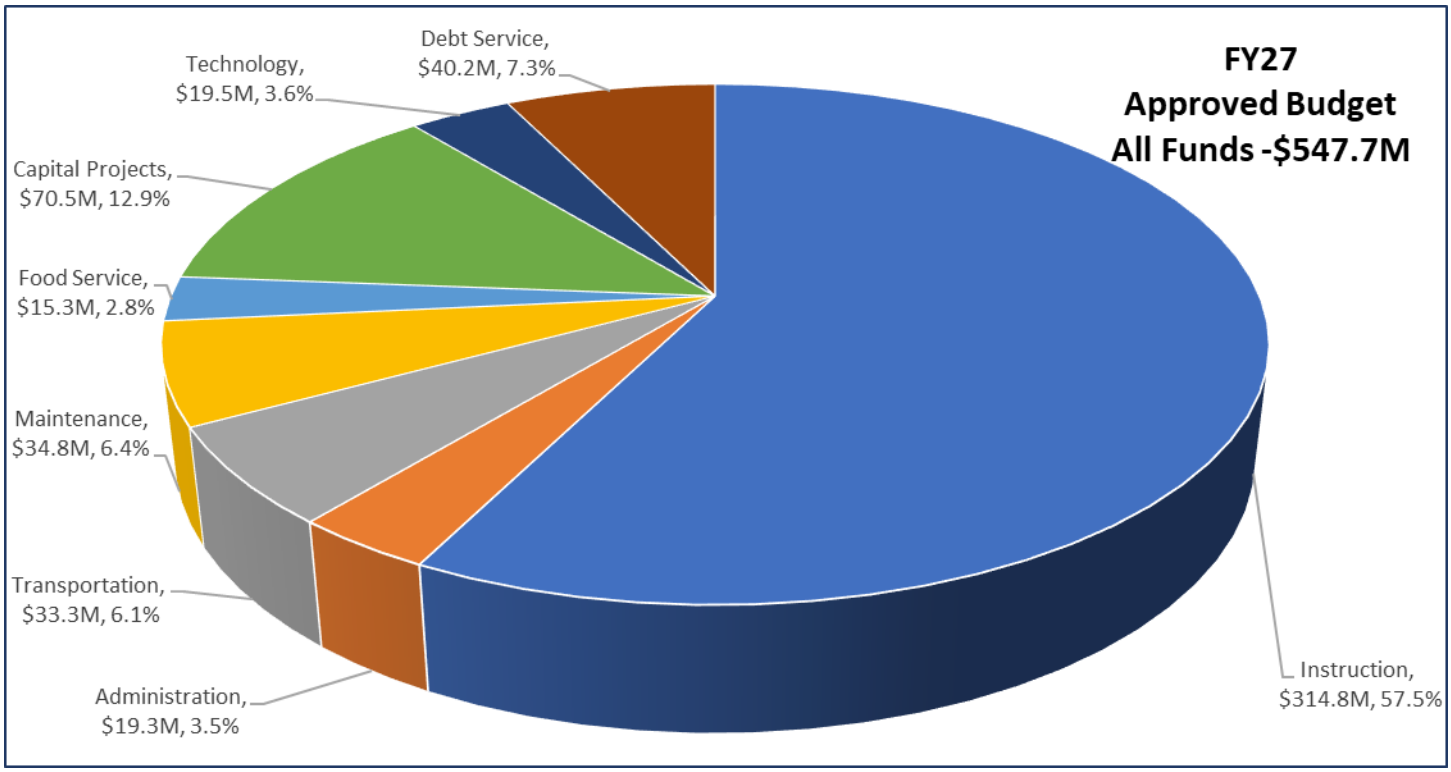
## *All Funds Budget Trends*

| Fund | Fund | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|---|
| 1 | GOVERNOR'S SCHOOL | $2,277,747 | $2,388,618 | $1,193,480 | $1,311,237 | $1,309,897 | ($1,340) | -0.10% | 0.24% |
| 2 | DETENTION CENTER | $1,175,228 | $1,144,802 | $1,314,481 | $1,426,024 | $1,388,835 | ($37,189) | -2.61% | 0.25% |
| 3 | FOOD SERVICE | $13,876,822 | $13,406,993 | $14,675,616 | $17,382,186 | $17,518,487 | $136,301 | 0.78% | 3.20% |
| 4 | REGIONAL ADULT ED | $859,002 | $948,024 | $974,260 | $1,519,726 | $1,521,836 | $2,110 | 0.14% | 0.28% |
| 5 | OPERATING FUND | $347,187,488 | $367,578,746 | $397,655,829 | $387,880,676 | $425,973,469 | $38,092,793 | 9.82% | 77.78% |
| 5 | GRANT FUND | $0 | $0 | $0 | $20,823,190 | $21,573,125 | $749,935 | 3.60% | 3.94% |
| 5 | TEXTBOOK FUND | $0 | $0 | $6,830,373 | $3,747,276 | $3,695,123 | ($52,153) | -1.39% | 0.67% |
| 6 | CAPITAL PROJECTS | $33,528,265 | $60,262,927 | $44,490,799 | $47,691,578 | $70,453,954 | $22,762,376 | 47.73% | 12.86% |
| 7 | FLEET SERVICE | $3,008,990 | $3,329,993 | $3,617,011 | $4,037,370 | $4,238,572 | $201,202 | 4.98% | 0.77% |
| **Total** | **Grand Total** | **$401,913,543** | **$449,060,103** | **$470,751,850** | **$485,819,263** | **$547,673,298** | **$61,854,035** | **12.73%** | **100%** |



## *Expenditures by State Category All Funds*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| Instruction | $237,413,015 | $255,615,175 | $268,157,117 | $289,090,783 | $314,818,707 | $25,727,924 | 8.90% | 57.48% |
| Administration | $14,170,274 | $15,148,774 | $16,227,236 | $17,150,594 | $19,270,756 | $2,120,162 | 12.36% | 3.52% |
| Transportation | $28,828,584 | $29,231,848 | $30,545,732 | $31,919,552 | $33,335,081 | $1,415,529 | 4.43% | 6.09% |
| Maintenance | $29,117,031 | $29,074,124 | $33,004,371 | $33,305,092 | $34,833,586 | $1,528,495 | 4.59% | 6.36% |
| Food Services | $13,458,401 | $13,114,798 | $14,001,683 | $14,218,273 | $15,273,969 | $1,055,696 | 7.42% | 2.79% |
| Capital Projects | $24,673,513 | $35,834,276 | $38,089,624 | $47,691,578 | $70,453,954 | $22,762,376 | 47.73% | 12.86% |
| Technology | $13,747,217 | $15,273,393 | $19,297,410 | $17,793,469 | $19,522,471 | $1,729,002 | 9.72% | 3.56% |
| Debt Services | $31,793,156 | $31,561,230 | $38,165,922 | $34,649,922 | $40,164,773 | $5,514,851 | 15.92% | 7.33% |
| **Grand Total** | **$393,201,190** | **$424,853,618** | **$457,489,094** | **$485,819,263** | **$547,673,298** | **$61,854,035** | **12.73%** | **100.00%** |



*Expenditures by State Category (Less CIP) All Funds*

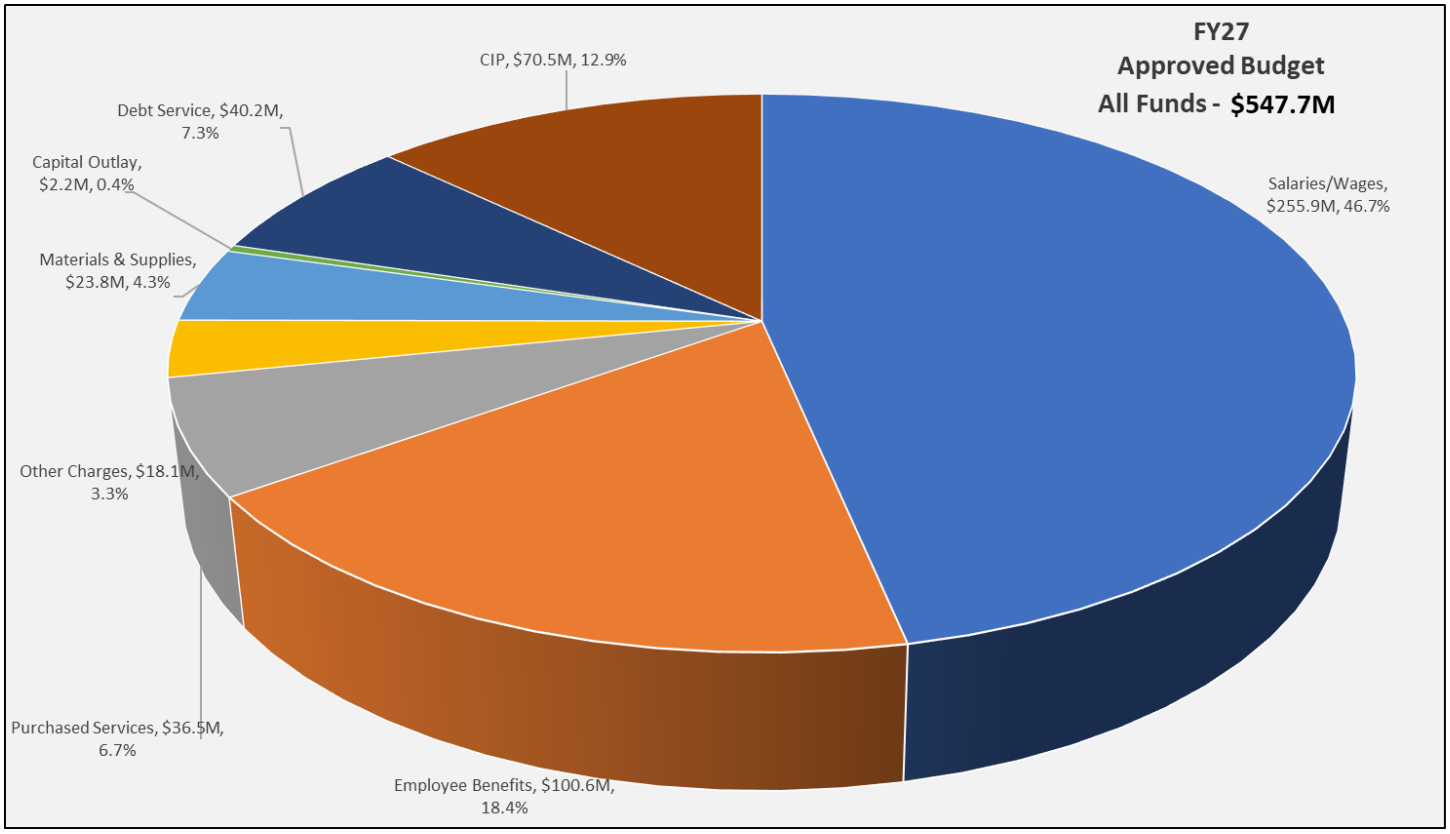
| Area | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| Instruction | $237,413,015 | $255,615,175 | $268,157,117 | $289,090,783 | $314,818,707 | $25,727,924 | 8.90% | 32.98% |
| Administration | $14,170,274 | $15,148,774 | $16,227,236 | $17,150,594 | $19,270,756 | $2,120,162 | 12.36% | 2.02% |
| Transportation | $28,828,584 | $29,231,848 | $30,545,732 | $31,919,552 | $33,335,081 | $1,415,529 | 4.43% | 3.49% |
| Maintenance | $29,117,031 | $29,074,124 | $33,004,371 | $33,305,092 | $34,833,586 | $1,528,495 | 4.59% | 3.65% |
| Food Services | $13,458,401 | $13,114,798 | $14,001,683 | $14,218,273 | $15,273,969 | $1,055,696 | 7.42% | 1.60% |
| Technology | $13,747,217 | $15,273,393 | $19,297,410 | $17,793,469 | $19,522,471 | $1,729,002 | 9.72% | 2.05% |
| Debt Services | $31,793,156 | $31,561,230 | $38,165,922 | $34,649,922 | $40,164,773 | $5,514,851 | 15.92% | 4.21% |
| **Total** | **$368,527,677** | **$389,019,343** | **$419,399,470** | **$438,127,685** | **$477,219,344** | **$39,091,659** | **8.92%** | **100%** |

*Expenditures by State Category (Less CIP & Less Debt Service) All Funds*

| Area | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| Instruction | $237,413,015 | $255,615,175 | $268,157,117 | $289,090,783 | $314,818,707 | $25,727,924 | 8.90% | 72.03% |
| Administration | $14,170,274 | $15,148,774 | $16,227,236 | $17,150,594 | $19,270,756 | $2,120,162 | 12.36% | 4.41% |
| Transportation | $28,828,584 | $29,231,848 | $30,545,732 | $31,919,552 | $33,335,081 | $1,415,529 | 4.43% | 7.63% |
| Maintenance | $29,117,031 | $29,074,124 | $33,004,371 | $33,305,092 | $34,833,586 | $1,528,495 | 4.59% | 7.97% |
| Food Services | $13,458,401 | $13,114,798 | $14,001,683 | $14,218,273 | $15,273,969 | $1,055,696 | 7.42% | 3.49% |
| Technology | $13,747,217 | $15,273,393 | $19,297,410 | $17,793,469 | $19,522,471 | $1,729,002 | 9.72% | 4.47% |
| **Total** | **$336,734,521** | **$357,458,112** | **$381,233,549** | **$403,477,763** | **$437,054,571** | **$33,576,808** | **8.32%** | **100%** |

## *Expenditure by Summary Object All Funds*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| SALARIES/WAGES | $190,872,866 | $201,696,555 | $213,348,853 | $231,194,335 | $255,918,893 | $24,724,558 | 10.69% | 46.73% |
| EMPLOYEE BENEFITS | $82,100,147 | $87,076,372 | $91,206,474 | $93,470,497 | $100,606,841 | $7,136,344 | 7.63% | 18.37% |
| **Subtotal** | **$272,973,013** | **$288,772,927** | **$304,555,327** | **$324,664,832** | **$356,525,734** | **$31,860,902** | **9.81%** | **65.10%** |
| PURCHASED SERVICES | $34,339,282 | $37,234,581 | $38,649,870 | $35,123,262 | $36,536,335 | $1,413,073 | 4.02% | 6.67% |
| OTHER CHARGES | $12,908,325 | $10,998,057 | $10,342,155 | $17,645,217 | $18,055,109 | $409,892 | 2.32% | 3.30% |
| MATERIALS & SUPPLIES | $14,324,925 | $19,921,653 | $24,104,023 | $23,050,642 | $23,786,954 | $736,312 | 3.19% | 4.34% |
| CAPITAL OUTLAY | $2,188,976 | $530,895 | $3,582,175 | $2,993,809 | $2,150,439 | ($843,370) | -28.17% | 0.39% |
| CIP | $24,673,513 | $35,834,276 | $38,089,624 | $47,691,578 | $70,453,954 | $22,762,376 | 47.73% | 12.86% |
| BONDS | $28,645,401 | $28,384,676 | $30,986,495 | $34,649,922 | $40,164,773 | $5,514,851 | 15.92% | 7.33% |
| 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** | **$191,147,564** | **$29,993,133** | **18.61%** | **34.90%** |
| **Grand Total** | **$393,201,190** | **$424,853,618** | **$457,489,094** | **$485,819,263** | **$547,673,298** | **$61,854,035** | **12.73%** | **100.00%** |



## *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 | | | | | $3,535,539 | $140,099 | | | $164,119 | **$3,839,757** |
| 111100 | COMP OF BOARD MEMBERS | | | | | $84,000 | | | | | **$84,000** |
| 111200 | COMP OF SUPERINTENDENT | | | | | $275,500 | | | | | **$275,500** |
| 111300 | COMP OF ASST SUPTS | | | | | $1,169,623 | | | | | **$1,169,623** |
| 111500 | TRAVEL/CAR ALLOWANCE | | | | | $13,200 | | | | | **$13,200** |
| 111600 | RECERTIFICATION SPCLST | | | | | $121,398 | | | | | **$121,398** |
| 111700 | SPECIALISTS | | | | | $937,944 | $119,948 | | | | **$1,057,892** |
| 111800 | ACTIVITIES PERSONNEL | | | | | $647,122 | | | | | **$647,122** |
| 112100 | COMP OF TEACHERS | $925,632 | $742,293 | | $471,176 | $144,360,327 | $6,021,350 | | | | **$152,520,778** |
| 112300 | COMP OF COORDINATOR | | | | $102,657 | $3,087,870 | $541,428 | | | | **$3,731,955** |
| 112400 | COMP OF INST SUPERVISORS | | | | | | $249,699 | | | | **$249,699** |
| 112600 | COMP OF PRINCIPALS | | $159,908 | | | $4,762,100 | | | | | **$4,922,008** |
| 112700 | COMP OF ASS'T PRINCIPALS | | | | | $6,049,361 | | | | | **$6,049,361** |
| 113000 | COMP-PROF SUPV PERSONNEL | | | $421,976 | | $1,157,636 | | | | | **$1,579,612** |
| 113100 | COMP OF SCHOOL NURSES | | | | | $2,271,171 | | | | | **$2,271,171** |
| 113200 | COMP OF PSYCHOLOGISTS | | | | | $1,445,188 | | | | | **$1,445,188** |
| 113400 | COMP OF SOCIAL WORKERS | | | | | $2,639,852 | $161,590 | | | | **$2,801,442** |
| 113500 | SUPERVISOR | | | | | $1,190,885 | | | | | **$1,190,885** |
| 113600 | SUPERVISOR - MAINTENANCE | | | | | $392,576 | | | | | **$392,576** |
| 113900 | COMP OF THERAPISTS | | | | | $1,197,233 | | | | | **$1,197,233** |
| 114000 | COMP-TECHNICAL PERSONNEL | | | | | $4,377,679 | $76,676 | | | | **$4,454,355** |
| 114100 | COMP OF TEACHER ASS'TS | | | | $55,690 | $18,584,830 | $1,162,290 | | | | **$19,802,810** |
| 114200 | COMP-HEALTH/SAFETY OFFICE | | | | | $375,848 | $486,512 | | | | **$862,360** |
| 114500 | COMP OF CAFETERIA WORKERS | | | $184,197 | | | | | | | **$184,197** |
| 114700 | EDUCATIONAL DIAGNOSTICIAN | | | | | $526,588 | | | | | **$526,588** |
| 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 | | | $113,179 | | $4,030,533 | | | | | **$4,143,712** |
| 116500 | COMP OF MECHANICS | | | | | | | | | $1,186,347 | **$1,186,347** |
| 117000 | DRIVER PAY | | | | | $8,466,892 | | | | | **$8,466,892** |

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 119100 | COMP OF CUSTODIANS | | | | | $3,880,566 | | | | | **$3,880,566** |
| 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 | | | | | $1,441,788 | | | | | **$1,441,788** |
| 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 | | | | | $1,886,243 | $1,754 | | | | **$1,887,997** |
| 161000 | SUPPLEMENTAL PAY | $3,000 | | $27,637 | $11,856 | $2,605,606 | $435,689 | | | | **$3,083,789** |
| 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 | | | | | $96,120 | | | | | **$96,120** |
| 210000 | FICA | $70,535 | $73,179 | $59,106 | $56,783 | $17,008,311 | $713,527 | | | $116,001 | **$18,097,443** |
| 221000 | VRS (PLAN 1 & 2) | $96,166 | $82,659 | $40,874 | $12,525 | $11,767,621 | $493,754 | | | $78,318 | **$12,571,917** |
| 222000 | VRS (HYBRID) | $19,398 | $40,893 | $47,756 | $8,219 | $15,087,322 | $518,972 | | | $48,842 | **$15,771,402** |

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 230000 | HOSPITALIZATION | $107,524 | $99,427 | $136,456 | $17,694 | $36,053,998 | $1,107,691 | | | $210,576 | **$37,733,366** |
| 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 | $5,335 | $4,669 | $6,009 | $918 | $1,546,910 | $51,605 | | | $8,641 | **$1,624,087** |
| 231100 | RETIREE DENTAL INSURANCE | $818 | | $2,273 | | $616,228 | | | | $409 | **$619,728** |
| 240000 | GROUP LIFE INSURANCE | $8,987 | $10,205 | $8,312 | $1,089 | $2,222,271 | $82,709 | | | $16,181 | **$2,349,754** |
| 250000 | DISABILITY INS (PLAN 1&2) | $1,690 | $1,615 | $968 | $245 | $251,342 | $9,654 | | | $2,310 | **$267,824** |
| 251000 | DISABILITY INS (HYBRID) | $327 | $679 | $902 | $149 | $253,945 | $8,956 | | | $1,329 | **$266,287** |
| 271000 | ANNUITY FOR NON-VRS EMP. | | | | | $3,600 | | | | | **$3,600** |
| 275000 | RETIREE HEALTH CREDIT | $7,462 | $8,472 | $6,509 | $1,658 | $1,835,733 | $67,966 | | | $10,862 | **$1,938,662** |
| 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 | $9,554,799 | $1,038,839 | | $56,935,289 | $318,481 | **$67,896,484** |
| 300100 | PROFESSIONAL IMPROVEMENT | | $3,700 | $386 | $10,390 | $586,694 | $502,775 | | | $2,625 | **$1,106,570** |
| 300200 | PRINTING/BINDING | | | | | $11,725 | $1,000 | | | | **$12,725** |
| 300600 | WORKER'S COMPENSATION | | | $55,793 | | $651,032 | | | | | **$706,825** |
| 300700 | RECRUITING EXPENSES | | | | | $237,000 | | | | | **$237,000** |
| 300800 | STAFF TRAINING | | | | | $9,917 | | | | | **$9,917** |
| 301500 | FEES & RELATED SERVICES | | | $13,843,370 | | $27,355 | | | | | **$13,870,725** |
| 301700 | UNIFORM RENTALS | | | | | $32,000 | | | | $8,610 | **$40,610** |
| 310200 | TUITION ASSISTANCE | | | | | $256,000 | $4,000 | | | | **$260,000** |
| 310400 | FIELD TRIPS | | | | | | $5,000 | | | | **$5,000** |
| 311000 | MEDICAL SERVICES | | | | | $29,500 | | | | | **$29,500** |
| 313000 | PROFESSIONAL SERVICES | | | | | | $289,732 | | | | **$289,732** |
| 313300 | TESTING SERVICES | | | | $3,470 | $70,000 | | | | | **$73,470** |
| 318000 | LEGAL FEES | | | | | $401,000 | | | | | **$401,000** |
| 330800 | VEHICLE REPAIRS | r | | | | $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 | | | | | $525,000 | | | | | **$525,000** |

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 342000 | IN-LIEU-OF TRANSPORTATION | | | | | $39,000 | | | | | **$39,000** |
| 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 | $173,049 | | | | | **$188,599** |
| 580000 | MISCELLANEOUS | | | | | $10,000 | | | | | **$10,000** |
| 580100 | DUES/LICENSES | | | $200 | | $45,269 | | | | $576 | **$46,045** |
| 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 | $45,055 | $62,086 | $109,401 | $2,867,563 | $737,708 | | | | **$3,850,214** |
| 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 | | | | | $6,261,279 | | | | $2,672 | **$6,263,952** |
| 601600 | TESTING MATERIALS | | | | | $187,000 | | | | | **$187,000** |

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 601700 | UNIFORMS | | | | | $28,000 | | | | $1,050 | **$29,050** |
| 601800 | SAFETY SUPPLIES | | | | | $35,000 | | | | | **$35,000** |
| 601900 | OTHER EXPENSES FOR BOARD | | | | | $5,250 | | | | | **$5,250** |
| 602400 | TECHNOLOGY SUPPLIES | | | | | $230,000 | | | $8,716,000 | | **$8,946,000** |
| 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 | | | | | $105,000 | | | | | **$105,000** |
| 603500 | COMPUTER SOFTWARE | | | | | $817,395 | $75,000 | | | | **$892,395** |
| 603600 | COMPUTER SUPPLIES | | | | | $186,251 | | | | | **$186,251** |
| 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 | | | | | $28,500 | | | | | **$28,500** |
| 609300 | INSTRUCT PROGRAM SUPPLIES | | | | | $14,900 | | | | | **$14,900** |
| 609400 | PARENT AND FAMILY ENGAGEMENT | | | | | $0 | $80,000 | | | | **$80,000** |
| 609500 | GUIDANCE SUPPLIES | | | | | $44,000 | | | | | **$44,000** |
| 609900 | MAINTENANCE SUPPLIES | | | | | $0 | $128,094 | | | | **$128,094** |
| 610000 | STRINGS PROGRAM SUPPLIES | | | | | $69,600 | | | | | **$69,600** |
| 610100 | TESTING SUPPLIES | | | | | $16,309 | | | | | **$16,309** |
| 610200 | SUPPLEMENTAL MATERIALS | | | | | $194,009 | | | | | **$194,009** |
| 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 | | $0 | $65,132 | **$143,001** |
| 820100 | BUSES - ADDITIONAL | | | | | | | | $265,905 | | **$265,905** |
| 910100 | PRINCIPAL - BONDS | | | | | $29,968,596 | | | | | **$29,968,596** |

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 920100 | INTEREST - BONDS | | | | | $10,186,177 | | | | | **$10,186,177** |
| 999500 | OFFSET UNAWARDED OTHER FUND | | | | | | $902,778 | | | | **$902,778** |
| 999600 | OFFSET UNAWARDED STATE FUND | | $20,000 | | $50,000 | | $792,000 | | | | **$862,000** |
| 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** | **$425,973,469** | **$21,573,125** | **$3,695,123** | **$70,453,954** | **$4,238,572** | **$547,673,298** |



## *Expenditure by State Category and Function All Funds*

| Function/Object | | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Instruction** | | | | | | | | | |
| 1100 CLASSROOM INSTRUCTION | | $189,001,224 | $202,444,257 | $213,116,036 | $234,545,743 | $255,716,130 | $21,170,387 | 9.03% | |
| 1210 GUIDANCE SERVICES | | $9,259,833 | $9,540,487 | $9,596,414 | $10,381,810 | $10,708,643 | $326,833 | 3.15% | |
| 1220 SCHOOL SOCIAL WORKERS SVC | | $3,568,318 | $4,228,626 | $4,344,295 | $4,487,148 | $4,167,972 | ($319,176) | -7.11% | |
| 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 | $14,860,487 | $2,737,166 | 22.58% | |
| 1311 GUIDANCE SERVICES SBO | | $34,866 | $55,815 | $263,025 | $43,300 | $68,300 | $25,000 | 57.74% | |
| 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 | $5,560,343 | $231,812 | 4.35% | |
| 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 | $21,132,550 | $21,650,009 | $23,196,033 | $1,546,024 | 7.14% | |
| **Subtotal** | | **$237,413,015** | **$255,615,175** | **$268,157,117** | **$289,090,783** | **$314,818,707** | **$25,727,924** | **8.90%** | **57.48%** |
| **Administration** | | | | | | | | | |
| 2110 BOARD SERVICES | | $295,751 | $259,448 | $202,168 | $236,689 | $243,045 | $6,356 | 2.69% | |
| 2120 EXECUTIVE ADMIN SERVICES | | $1,258,793 | $2,237,063 | $1,832,332 | $1,991,617 | $2,296,863 | $305,246 | 15.33% | |
| 2130 PUBLIC INFORMATION | | $607,491 | $865,662 | $953,913 | $997,320 | $1,034,663 | $37,343 | 3.74% | |
| 2140 HUMAN RESOURCES | | $1,738,526 | $1,927,245 | $2,235,938 | $2,107,044 | $2,960,333 | $853,289 | 40.50% | |
| 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 | $3,167,350 | $334,237 | 11.80% | |
| 2170 PURCHASING | | $440,755 | $304,811 | $317,362 | $322,907 | $441,222 | $118,315 | 36.64% | |
| 2220 HEALTH SERVICES | | $6,275,765 | $5,941,213 | $6,428,451 | $6,829,286 | $7,010,168 | $180,882 | 2.65% | |
| 2230 PSYCHOLOGICAL SERVICES | | $1,361,620 | $1,481,975 | $1,677,130 | $1,832,617 | $2,117,112 | $284,495 | 15.52% | |
| **Subtotal** | | **$14,170,274** | **$15,148,774** | **$16,227,236** | **$17,150,594** | **$19,270,756** | **$2,120,162** | **12.36%** | **3.52%** |
| **Transportation** | | | | | | | | | |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| 3100 TRANSP - MGMT & DIRECTION | $2,402,340 | $2,409,031 | $2,454,212 | $2,738,198 | $2,947,541 | $209,342 | 7.65% | |
| 3200 VEHICLE OPERATION SVCS | $21,113,088 | $20,880,226 | $21,724,543 | $22,123,313 | $22,976,663 | $853,351 | 3.86% | |
| 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%** | **6.09%** |
| **Maintenance** | | | | | | | | |
| 4100 MAINT - MGMT & DIRECTION | $1,097,238 | $1,071,343 | $1,219,522 | $1,934,144 | $2,489,901 | $555,757 | 28.73% | |
| 4200 BUILDING SERVICES | $26,344,263 | $25,004,270 | $28,839,189 | $26,516,145 | $27,652,097 | $1,135,952 | 4.28% | |
| 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 | $599,015 | $599,015 | 100.00% | |
| **Subtotal** | **$29,117,031** | **$29,074,124** | **$33,004,371** | **$33,305,092** | **$34,833,586** | **$1,528,495** | **4.59%** | **6.36%** |
| **Food Services** | | | | | | | | |
| 5100 FOOD SERVICE | $13,458,401 | $13,114,798 | $14,001,683 | $14,218,273 | $15,273,969 | $1,055,696 | 7.42% | |
| **Subtotal** | **$13,458,401** | **$13,114,798** | **$14,001,683** | **$14,218,273** | **$15,273,969** | **$1,055,696** | **7.42%** | **2.79%** |
| **Capital Projects** | | | | | | | | |
| 6500 BLDG ACQ & CONSTR SVCS | $24,673,513 | $35,834,276 | $38,089,624 | $47,691,578 | $70,453,954 | $22,762,376 | 47.73% | |
| **Subtotal** | **$24,673,513** | **$35,834,276** | **$38,089,624** | **$47,691,578** | **$70,453,954** | **$22,762,376** | **47.73%** | **12.86%** |
| **Technology** | | | | | | | | |
| 6810 TECHNOLOGY - CLASSROOM | $2,880,431 | $4,708,486 | $5,328,747 | $6,073,440 | $6,312,039 | $238,599 | 3.93% | |
| 6820 TECHNOLOGY - INSTRUCT. SUP | $9,003,768 | $8,175,493 | $10,718,167 | $8,687,718 | $9,832,883 | $1,145,165 | 13.18% | |
| 6830 TECHNOLOGY-ADMINISTRATION | $1,436,212 | $1,943,242 | $2,761,173 | $2,540,350 | $2,868,849 | $328,499 | 12.93% | |
| 6850 TECHNOLOGY-TRANSPORTATION | $280,051 | $292,777 | $330,161 | $326,341 | $337,742 | $11,402 | 3.49% | |
| 6860 TECHNOLOGY-MAINTENANCE | $146,755 | $153,395 | $159,162 | $165,620 | $170,958 | $5,338 | 3.22% | |
| **Subtotal** | **$13,747,217** | **$15,273,393** | **$19,297,410** | **$17,793,469** | **$19,522,471** | **$1,729,002** | **9.72%** | **3.56%** |
| **Debt Services** | | | | | | | | |
| 7100 DEBT SERVICE | $28,645,401 | $28,384,676 | $30,986,495 | $34,649,922 | $40,164,773 | $5,514,851 | 15.92% | |

| Function/Object | | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|---|
| 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** | **$40,164,773** | **$5,514,851** | **15.92%** | **7.33%** |
| **Grand Total** | | **$393,201,190** | **$424,853,618** | **$457,489,094** | **$485,819,263** | **$547,673,298** | **$61,854,035** | **12.73%** | **100.0%** |



*Expenditure Trends by Function and Object All Funds*

| Function/Object | | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|
| **1100 CLASSROOM INSTRUCTION** | | | | | | | | |
| 111000 - COMP OF DIRECTORS | | $120,322 | $137,399 | $0 | $0 | $0 | $0 | 0.00% |
| 111700 - SPECIALISTS | | $0 | $0 | $38,881 | $63,510 | $0 | ($63,510) | -100.00% |
| 111800 - ACTIVITIES PERSONNEL | | $517,723 | $532,541 | $563,972 | $588,976 | $647,122 | $58,146 | 9.87% |
| 112100 - COMP OF TEACHERS | | $99,064,448 | $103,785,916 | $110,782,132 | $125,177,955 | $139,120,408 | $13,942,453 | 11.14% |
| 112300 - COMP OF COORDINATOR | | $152,666 | $162,644 | $354,826 | $359,055 | $1,050,327 | $691,272 | 192.53% |
| 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 | $125,581 | ($65,805) | -34.38% |
| 114100 - COMP OF TEACHER ASS'TS | | $10,879,858 | $15,749,546 | $13,700,538 | $16,790,739 | $18,371,408 | $1,580,669 | 9.41% |
| 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 | $526,588 | ($21,530) | -3.93% |
| 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% |
| 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 | $1,878,802 | $225,920 | 13.67% |
| 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 | $12,076,861 | $1,351,627 | 12.60% |
| 221000 - VRS (PLAN 1 & 2) | | $10,486,137 | $10,240,281 | $8,596,927 | $7,913,765 | $7,714,880 | ($198,885) | -2.51% |
| 222000 - VRS (HYBRID) | | $7,657,225 | $9,718,749 | $10,451,099 | $12,745,918 | $11,609,293 | ($1,136,625) | -8.92% |
| 230000 - HOSPITALIZATION | | $19,042,053 | $19,182,445 | $21,924,877 | $22,357,822 | $27,506,324 | $5,148,502 | 23.03% |
| 230100 - RETIREE HEALTH INSURANCE | | $2,375,858 | $2,727,104 | $2,666,101 | $3,728,169 | $2,795,701 | ($932,468) | -25.01% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $1,133,791 | ($3,205) | -0.28% |
| 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 | $1,555,487 | ($210,993) | -11.94% |
| 250000 - DISABILITY INS (PLAN 1&2) | $171,195 | $165,121 | $161,400 | $172,923 | $154,796 | ($18,127) | -10.48% |
| 251000 - DISABILITY INS (HYBRID) | $130,540 | $163,907 | $182,956 | $182,782 | $193,657 | $10,875 | 5.95% |
| 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 | $1,288,284 | ($452,980) | -26.01% |
| 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 | $5,719,316 | ($196,728) | -3.33% |
| 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% |
| 332200 - COPIER MAINTENANCE | $1,826 | $359 | $0 | $0 | $0 | $0 | 0.00% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $3,197,418 | ($375,375) | -10.51% |
| 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 | $105,000 | $0 | 0.00% |
| 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 | $194,009 | ($2,536) | -1.29% |
| /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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $700,000 | ($143,191) | -16.98% |
| 999600 - OFFSET UNAWARDED STATE FUND | $0 | $0 | $0 | $662,000 | $662,000 | $0 | 0.00% |
| 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** | **$255,716,130** | **$21,170,387** | **9.03%** |
| **1210 GUIDANCE SERVICES** | | | | | | | |
| 111000 - COMP OF DIRECTORS | $105,323 | $130,029 | $136,069 | $142,174 | $153,956 | $11,782 | 8.29% |
| 112100 - COMP OF TEACHERS | $5,280,359 | $5,561,088 | $5,428,886 | $6,177,595 | $6,475,054 | $297,459 | 4.82% |
| 112300 - COMP OF COORDINATOR | $96,045 | $105,437 | $111,021 | $117,236 | $114,559 | ($2,677) | -2.28% |
| 113500 - SUPERVISOR | $103,022 | $109,204 | $113,541 | $118,708 | $124,909 | $6,201 | 5.22% |
| 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 | $587,664 | $45,244 | 8.34% |
| 221000 - VRS (PLAN 1 & 2) | $632,350 | $629,617 | $505,048 | $535,798 | $487,783 | ($48,015) | -8.96% |
| 222000 - VRS (HYBRID) | $395,967 | $460,719 | $488,803 | $578,221 | $516,772 | ($61,449) | -10.63% |
| 230000 - HOSPITALIZATION | $932,516 | $869,116 | $955,635 | $813,187 | $878,438 | $65,251 | 8.02% |
| 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 | $43,958 | $5,610 | 14.63% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $79,744 | ($3,991) | -4.77% |
| 250000 - DISABILITY INS (PLAN 1&2) | $10,201 | $10,128 | $9,379 | $8,999 | $10,100 | $1,101 | 12.23% |
| 251000 - DISABILITY INS (HYBRID) | $6,538 | $7,555 | $8,048 | $8,524 | $8,355 | ($169) | -1.98% |
| 275000 - RETIREE HEALTH CREDIT | $74,865 | $79,380 | $79,409 | $88,882 | $68,176 | ($20,706) | -23.30% |
| 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** | **$10,708,643** | **$326,833** | **3.15%** |
| **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 | $2,801,442 | $89,676 | 3.31% |
| 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 | $213,560 | ($4,643) | -2.13% |
| 221000 - VRS (PLAN 1 & 2) | $200,887 | $211,745 | $187,710 | $202,501 | $144,562 | ($57,939) | -28.61% |
| 222000 - VRS (HYBRID) | $161,627 | $194,946 | $193,575 | $227,058 | $213,570 | ($13,488) | -5.94% |
| 230000 - HOSPITALIZATION | $305,246 | $351,466 | $456,911 | $391,310 | $311,592 | ($79,718) | -20.37% |
| 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 | $15,576 | ($3,249) | -17.26% |
| 240000 - GROUP LIFE INSURANCE | $29,228 | $32,773 | $29,841 | $32,460 | $28,552 | ($3,908) | -12.04% |
| 250000 - DISABILITY INS (PLAN 1&2) | $3,281 | $3,371 | $3,608 | $3,569 | $2,827 | ($742) | -20.79% |
| 251000 - DISABILITY INS (HYBRID) | $2,661 | $3,224 | $3,331 | $3,398 | $3,610 | $212 | 6.24% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 275000 - RETIREE HEALTH CREDIT | $26,393 | $29,593 | $30,565 | $34,474 | $23,718 | ($10,756) | -31.20% |
| 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** | **$4,167,972** | **($319,176)** | **-7.11%** |
| **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 | $1,075,912 | $1,450,665 | $374,753 | 34.83% |
| 111300 - COMP OF ASST SUPTS | $112,933 | $218,335 | $218,342 | $222,180 | $224,744 | $2,564 | 1.15% |
| 111700 - SPECIALISTS | $139,492 | $172,788 | $539,155 | $200,178 | $483,665 | $283,487 | 141.62% |
| 112100 - COMP OF TEACHERS | $1,598,533 | $2,131,363 | $1,928,023 | $2,204,446 | $1,901,366 | ($303,080) | -13.75% |
| 112300 - COMP OF COORDINATOR | $304,091 | $522,315 | $642,782 | $683,056 | $1,697,623 | $1,014,567 | 148.53% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 112400 - COMP OF INST SUPERVISORS | $115,334 | $112,284 | $115,654 | $120,969 | $249,699 | $128,730 | 106.42% |
| 113500 - SUPERVISOR | $0 | $0 | $0 | $0 | $271,987 | $271,987 | 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 | $778,963 | $416,596 | 114.97% |
| 199800 - BONUS - ONE TIME | $70,500 | $0 | $63,000 | $0 | $0 | $0 | 0.00% |
| 210000 - FICA | $373,588 | $412,071 | $429,349 | $399,690 | $583,722 | $184,032 | 46.04% |
| 221000 - VRS (PLAN 1 & 2) | $583,944 | $738,377 | $636,158 | $644,150 | $657,826 | $13,676 | 2.12% |
| 222000 - VRS (HYBRID) | $179,302 | $117,442 | $141,746 | $141,039 | $208,525 | $67,486 | 47.85% |
| 230000 - HOSPITALIZATION | $651,559 | $660,134 | $695,114 | $561,621 | $555,267 | ($6,354) | -1.13% |
| 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 | $27,106 | ($1,570) | -5.47% |
| 231100 - RETIREE DENTAL INSURANCE | $7,810 | $7,413 | $6,050 | $5,773 | $5,773 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURA | $61,539 | $68,354 | $63,054 | $62,787 | $72,228 | $9,441 | 15.04% |
| 250000 - DISABILITY INS (PLAN 1&2) | $9,159 | $11,391 | $11,483 | $10,796 | $14,216 | $3,420 | 31.68% |
| 251000 - DISABILITY INS (HYBRID) | $3,406 | $2,304 | $2,364 | $1,974 | $2,269 | $295 | 14.94% |
| 275000 - RETIREE HEALTH CREDIT | $55,568 | $61,668 | $64,657 | $65,273 | $62,544 | ($2,729) | -4.18% |
| 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 | $1,518,162 | ($716,335) | -32.06% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 300100 - PROFESSIONAL IMPROVEMENT | $299,168 | $272,775 | $590,705 | $649,406 | $738,206 | $88,800 | 13.67% |
| 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 | $289,732 | $83,064 | 40.19% |
| 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 | $10,500 | $0 | 0.00% |
| 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 | $276,438 | $31,440 | 12.83% |
| 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** | **$14,860,487** | **$2,737,166** | **22.58%** |

| Function/Object | | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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 | $3,600 | $0 | 0.00% |
| 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** | **$68,300** | **$25,000** | **57.74%** |
| **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 | $2,837,997 | $124,358 | 4.58% |
| 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 Approved 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 | $292,233 | $26,373 | 9.92% |
| 221000 - VRS (PLAN 1 & 2) | $382,577 | $387,413 | $323,268 | $330,549 | $296,002 | ($34,547) | -10.45% |
| 222000 - VRS (HYBRID) | $123,366 | $155,621 | $188,187 | $221,978 | $205,488 | ($16,490) | -7.43% |
| 230000 - HOSPITALIZATION | $612,164 | $557,953 | $601,854 | $499,259 | $509,786 | $10,527 | 2.11% |
| 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 | $28,000 | $1,690 | 6.42% |
| 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 | $40,776 | ($2,286) | -5.31% |
| 250000 - DISABILITY INS (PLAN 1&2) | $6,290 | $6,281 | $6,054 | $5,551 | $5,790 | $239 | 4.31% |
| 251000 - DISABILITY INS (HYBRID) | $1,886 | $2,597 | $3,302 | $3,227 | $3,392 | $165 | 5.11% |
| 275000 - RETIREE HEALTH CREDIT | $36,835 | $39,535 | $41,254 | $44,495 | $33,853 | ($10,642) | -23.92% |
| 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** | **$5,560,343** | **$231,812** | **4.35%** |
| **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 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|
| **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 | $102,995 | $5,370 | 5.50% |
| 112300 - COMP OF COORDINATOR | | $111,619 | $118,282 | $122,980 | $152,200 | $164,984 | $12,784 | 8.40% |
| 112600 - COMP OF PRINCIPALS | | $4,116,964 | $4,336,031 | $4,461,622 | $4,782,071 | $4,922,008 | $139,937 | 2.93% |
| 112700 - COMP OF ASS'T PRINCIPALS | | $3,942,931 | $4,552,896 | $4,804,842 | $5,054,276 | $6,049,361 | $995,085 | 19.69% |
| 114100 - COMP OF TEACHER ASS'TS | | $596,131 | $684,033 | $721,440 | $768,935 | $812,671 | $43,736 | 5.69% |
| 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 | $1,218,108 | $135,553 | 12.52% |
| 221000 - VRS (PLAN 1 & 2) | | $1,558,477 | $1,619,866 | $1,453,187 | $1,551,535 | $1,344,629 | ($206,906) | -13.34% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 222000 - VRS (HYBRID) | $454,992 | $583,674 | $586,289 | $632,291 | $721,984 | $89,693 | 14.19% |
| 230000 - HOSPITALIZATION | $1,744,363 | $1,834,241 | $2,054,353 | $1,656,374 | $1,723,866 | $67,492 | 4.07% |
| 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 | $84,877 | $3,633 | 4.47% |
| 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 | $169,481 | ($4,943) | -2.83% |
| 250000 - DISABILITY INS (PLAN 1&2) | $24,522 | $25,047 | $26,380 | $26,041 | $27,294 | $1,253 | 4.81% |
| 251000 - DISABILITY INS (HYBRID) | $7,796 | $9,867 | $10,015 | $9,210 | $11,025 | $1,815 | 19.71% |
| 275000 - RETIREE HEALTH CREDIT | $146,589 | $160,425 | $167,088 | $178,865 | $142,674 | ($36,191) | -20.23% |
| 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 Approved 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** | **$21,132,550** | **$21,650,009** | **$23,196,033** | **$1,546,024** | **7.14%** |
| **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 | $6,348 | $296 | 4.89% |
| 221000 - VRS (PLAN 1 & 2) | $5,386 | $0 | $0 | $0 | $0 | $0 | 0.00% |
| 230000 - HOSPITALIZATION | $54,349 | $49,897 | $47,867 | $34,534 | $40,297 | $5,763 | 16.69% |
| 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 | $1,191 | $297 | 33.22% |
| 240000 - GROUP LIFE INSURANCE | $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 SERVICE | $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** | **$243,045** | **$6,356** | **2.69%** |
| **2120 EXECUTIVE ADMIN SERVICES** | | | | | | | |
| 111000 - COMP OF DIRECTORS | $232,190 | $317,238 | $342,582 | $359,808 | $363,954 | $4,146 | 1.15% |
| 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 | $386,695 | $182,054 | 88.96% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 111500 - TRAVEL/CAR ALLOWANCE | $0 | $0 | $12,450 | $13,200 | $13,200 | $0 | 0.00% |
| 112300 - COMP OF COORDINATOR | $0 | $0 | $0 | $0 | $39,610 | $39,610 | 100.00% |
| 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 | $99,740 | $24,022 | 31.73% |
| 221000 - VRS (PLAN 1 & 2) | $99,605 | $126,417 | $149,585 | $163,244 | $144,242 | ($19,002) | -11.64% |
| 222000 - VRS (HYBRID) | $7,072 | $8,910 | $37 | $0 | $36,428 | $36,428 | 100.00% |
| 230000 - HOSPITALIZATION | $49,358 | $77,870 | $81,231 | $61,646 | $83,374 | $21,728 | 35.25% |
| 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 | $3,485 | $387 | 12.49% |
| 231100 - RETIREE DENTAL INSURANCE | $273 | $248 | $0 | $0 | $0 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $8,601 | $10,911 | $12,421 | $13,402 | $15,420 | $2,018 | 15.06% |
| 250000 - DISABILITY INS (PLAN 1&2) | $1,542 | $1,941 | $2,662 | $2,706 | $3,443 | $737 | 27.24% |
| 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 | $13,509 | ($394) | -2.83% |
| 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 Approved 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 | $7,639 | $0 | 0.00% |
| 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** | **$2,296,863** | **$305,246** | **15.33%** |
| **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 | $167,728 | $167,728 | 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 | $134,702 | $16,520 | 13.98% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $41,950 | $3,850 | 10.10% |
| 221000 - VRS (PLAN 1 & 2) | $7,537 | $8,780 | $24,526 | $25,513 | $22,770 | ($2,743) | -10.75% |
| 222000 - VRS (HYBRID) | $32,462 | $47,261 | $44,539 | $47,367 | $47,799 | $432 | 0.91% |
| 230000 - HOSPITALIZATION | $40,322 | $52,606 | $60,187 | $48,648 | $40,766 | ($7,882) | -16.20% |
| 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 | $2,770 | $209 | 8.16% |
| 240000 - GROUP LIFE INSURANCE | $3,564 | $4,880 | $5,758 | $6,075 | $5,836 | ($239) | -3.93% |
| 250000 - DISABILITY INS (PLAN 1&2) | $119 | $137 | $438 | $429 | $445 | $16 | 3.73% |
| 251000 - DISABILITY INS (HYBRID) | $594 | $834 | $853 | $800 | $868 | $68 | 8.50% |
| 275000 - RETIREE HEALTH CREDIT | $2,976 | $4,151 | $5,639 | $5,951 | $4,716 | ($1,235) | -20.75% |
| 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 | $8,780 | $0 | 0.00% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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** | **$1,034,663** | **$37,343** | **3.74%** |
| **2140 HUMAN RESOURCES** | | | | | | | |
| 111000 - COMP OF DIRECTORS | $313,290 | $246,542 | $282,619 | $295,480 | $310,914 | $15,434 | 5.22% |
| 111300 - COMP OF ASST SUPTS | $112,387 | $163,256 | $177,086 | $185,144 | $187,321 | $2,177 | 1.18% |
| 111600 - RECERTIFICATION SPCLST | $89,735 | $95,923 | $100,702 | $108,247 | $121,398 | $13,151 | 12.15% |
| 111700 - SPECIALISTS | $81,166 | $81,053 | $84,922 | $93,034 | $303,125 | $210,091 | 225.82% |
| 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 | $120,814 | $24,016 | 24.81% |
| 221000 - VRS (PLAN 1 & 2) | $87,996 | $111,631 | $112,081 | $120,547 | $109,393 | ($11,154) | -9.25% |
| 222000 - VRS (HYBRID) | $36,184 | $42,794 | $59,001 | $73,961 | $102,027 | $28,066 | 37.95% |
| 230000 - HOSPITALIZATION | $69,739 | $70,004 | $89,037 | $83,252 | $111,256 | $28,004 | 33.64% |
| 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 | $6,578 | $1,217 | 22.70% |
| 231100 - RETIREE DENTAL INSURANCE | $818 | $893 | $893 | $818 | $818 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $10,012 | $12,451 | $13,535 | $14,682 | $16,470 | $1,788 | 12.18% |
| 250000 - DISABILITY INS (PLAN 1&2) | $1,649 | $1,772 | $2,033 | $2,023 | $2,688 | $665 | 32.87% |
| 251000 - DISABILITY INS (HYBRID) | $616 | $700 | $970 | $1,091 | $1,176 | $85 | 7.79% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 275000 - RETIREE HEALTH CREDIT | $9,041 | $11,243 | $13,879 | $15,799 | $14,899 | ($900) | -5.70% |
| 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 | $219,447 | $180,000 | 456.31% |
| 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 | $237,000 | $200,000 | 540.54% |
| 310200 - TUITION ASSISTANCE | $0 | $0 | $0 | $0 | $100,000 | $100,000 | 100.00% |
| 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 | $28,500 | $9,000 | 46.15% |
| 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** | **$2,960,333** | **$853,289** | **40.50%** |
| **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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $347,027 | $17,228 | 5.22% |
| 111300 - COMP OF ASST SUPTS | $164,206 | $184,700 | $191,245 | $200,773 | $203,135 | $2,362 | 1.18% |
| 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 | $289,082 | $14,350 | 5.22% |
| 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 | $152,454 | $9,447 | 6.61% |
| 221000 - VRS (PLAN 1 & 2) | $163,718 | $140,127 | $130,469 | $136,153 | $108,675 | ($27,478) | -20.18% |
| 222000 - VRS (HYBRID) | $53,535 | $96,602 | $137,641 | $174,524 | $175,311 | $787 | 0.45% |
| 230000 - HOSPITALIZATION | $186,158 | $186,268 | $240,202 | $215,268 | $317,903 | $102,635 | 47.68% |
| 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 | $10,152 | $324 | 3.30% |
| 240000 - GROUP LIFE INSURANCE | $17,312 | $19,087 | $20,212 | $20,970 | $20,915 | ($55) | -0.26% |
| 250000 - DISABILITY INS (PLAN 1&2) | $2,554 | $2,220 | $2,413 | $2,306 | $2,145 | ($161) | -6.98% |
| 251000 - DISABILITY INS (HYBRID) | $833 | $1,496 | $2,059 | $2,456 | $2,728 | $272 | 11.07% |
| 275000 - RETIREE HEALTH CREDIT | $15,633 | $17,235 | $20,726 | $24,068 | $18,120 | ($5,948) | -24.71% |
| 281000 - ANNUAL LEAVE PAYOFF | $5,733 | $24,849 | $12,816 | $0 | $0 | $0 | 0.00% |
| 300000 - PURCHASED SERVICE | $24,593 | $28,268 | $59,374 | $51,066 | $51,066 | $0 | 0.00% |
| 300100 - PROFESSIONAL | $21,594 | $20,051 | $24,947 | $26,000 | $26,000 | $0 | 0.00% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| IMPROVEMENT | | | | | | | |
| 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% |
| 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** | **$3,167,350** | **$334,237** | **11.80%** |
| **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 | $146,323 | $7,264 | 5.22% |
| 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 | $23,577 | $7,559 | 47.19% |
| 221000 - VRS (PLAN 1 & 2) | $28,810 | $34,481 | $30,652 | $32,048 | $28,952 | ($3,096) | -9.66% |
| 222000 - VRS (HYBRID) | $0 | $0 | $0 | $0 | $9,619 | $9,619 | 100.00% |
| 230000 - HOSPITALIZATION | $36,991 | $34,245 | $39,351 | $30,288 | $48,152 | $17,864 | 58.98% |
| 231000 - DENTAL INSURANCE | $1,662 | $1,488 | $1,488 | $1,489 | $2,382 | $893 | 59.97% |
| 240000 - GROUP LIFE INSURANCE | $2,323 | $2,780 | $2,545 | $2,662 | $3,290 | $628 | 23.59% |
| 250000 - DISABILITY INS (PLAN 1&2) | $454 | $532 | $555 | $537 | $566 | $29 | 5.40% |
| 251000 - DISABILITY INS (HYBRID) | $0 | $0 | $0 | $0 | $174 | $174 | 100.00% |
| 275000 - RETIREE HEALTH CREDIT | $2,098 | $2,510 | $2,610 | $2,730 | $2,731 | $1 | 0.04% |
| 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 Approved 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** | **$441,222** | **$118,315** | **36.64%** |
| **2220 HEALTH SERVICES** | | | | | | | |
| 111000 - COMP OF DIRECTORS | $131,637 | $139,536 | $145,078 | $151,680 | $159,603 | $7,923 | 5.22% |
| 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 | $124,909 | $6,201 | 5.22% |
| 113900 - COMP OF THERAPISTS | $1,041,169 | $1,004,998 | $945,969 | $1,160,813 | $1,197,233 | $36,420 | 3.14% |
| 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 | $297,991 | $28,709 | 10.66% |
| 221000 - VRS (PLAN 1 & 2) | $202,697 | $191,476 | $150,491 | $156,391 | $147,445 | ($8,946) | -5.72% |
| 222000 - VRS (HYBRID) | $306,885 | $314,397 | $360,115 | $428,695 | $388,733 | ($39,962) | -9.32% |
| 230000 - HOSPITALIZATION | $493,934 | $393,075 | $547,242 | $480,682 | $495,287 | $14,605 | 3.04% |
| 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 | $27,547 | $347 | 1.28% |
| 240000 - GROUP LIFE INSURANCE | $40,603 | $40,786 | $38,389 | $42,851 | $41,544 | ($1,307) | -3.05% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 250000 - DISABILITY INS (PLAN 1&2) | $3,137 | $3,033 | $2,773 | $2,765 | $2,884 | $119 | 4.30% |
| 251000 - DISABILITY INS (HYBRID) | $5,090 | $5,214 | $6,044 | $6,200 | $6,465 | $265 | 4.27% |
| 275000 - RETIREE HEALTH CREDIT | $36,608 | $36,830 | $39,366 | $45,374 | $34,906 | ($10,468) | -23.07% |
| 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** | **$7,010,168** | **$180,882** | **2.65%** |
| **2230 PSYCHOLOGICAL SERVICES** | | | | | | | |
| 113200 - COMP OF PSYCHOLOGISTS | $695,646 | $605,412 | $571,409 | $1,183,347 | $1,445,188 | $261,841 | 22.13% |
| 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 | $110,313 | $21,586 | 24.33% |
| 221000 - VRS (PLAN 1 & 2) | $72,945 | $54,858 | $58,177 | $62,887 | $57,049 | ($5,838) | -9.28% |
| 222000 - VRS (HYBRID) | $32,815 | $45,818 | $26,671 | $114,763 | $134,534 | $19,771 | 17.23% |
| 230000 - HOSPITALIZATION | $57,626 | $26,988 | $37,425 | $79,851 | $60,368 | ($19,483) | -24.40% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $3,305 | $1,614 | 95.45% |
| 231100 - RETIREE DENTAL INSURANCE | $124 | $0 | $0 | $0 | $0 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $8,527 | $8,117 | $6,744 | $13,969 | $15,549 | $1,580 | 11.31% |
| 250000 - DISABILITY INS (PLAN 1&2) | $1,343 | $848 | $1,059 | $1,055 | $1,601 | $546 | 51.75% |
| 251000 - DISABILITY INS (HYBRID) | $521 | $740 | $427 | $1,767 | $1,889 | $122 | 6.90% |
| 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 | $14,927 | $601 | 4.20% |
| 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** | **$2,117,112** | **$284,495** | **15.52%** |
| **3100 TRANSP - MGMT & DIRECTION** | | | | | | | |
| 111000 - COMP OF DIRECTORS | $134,254 | $143,107 | $148,791 | $155,562 | $163,687 | $8,125 | 5.22% |
| 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 | $660,505 | $368,887 | 126.50% |
| 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 | $115,337 | $16,349 | 16.52% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 221000 - VRS (PLAN 1 & 2) | $163,623 | $179,498 | $155,633 | $152,536 | $146,177 | ($6,359) | -4.17% |
| 222000 - VRS (HYBRID) | $18,966 | $17,957 | $19,164 | $42,841 | $34,645 | ($8,196) | -19.13% |
| 230000 - HOSPITALIZATION | $159,071 | $161,413 | $193,620 | $166,489 | $169,484 | $2,995 | 1.80% |
| 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 | $7,795 | $995 | 14.63% |
| 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 | $15,341 | $873 | 6.03% |
| 250000 - DISABILITY INS (PLAN 1&2) | $2,688 | $2,918 | $2,922 | $2,613 | $2,859 | $246 | 9.41% |
| 251000 - DISABILITY INS (HYBRID) | $324 | $299 | $313 | $644 | $594 | ($50) | -7.76% |
| 275000 - RETIREE HEALTH CREDIT | $13,293 | $14,375 | $14,634 | $16,263 | $12,954 | ($3,309) | -20.35% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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** | **$2,947,541** | **$209,342** | **7.65%** |
| **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 | $8,466,892 | $137,755 | 1.65% |
| 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 | $1,441,788 | $299,575 | 26.23% |
| 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 | $96,120 | $61,120 | 174.63% |
| 199800 - BONUS - ONE TIME | $373,500 | $0 | $397,250 | $0 | $0 | $0 | 0.00% |
| 210000 - FICA | $854,872 | $891,294 | $953,616 | $614,342 | $753,371 | $139,029 | 22.63% |
| 221000 - VRS (PLAN 1 & 2) | $219,757 | $211,039 | $238,117 | $216,173 | $199,585 | ($16,588) | -7.67% |
| 222000 - VRS (HYBRID) | $178,120 | $204,333 | $240,643 | $326,157 | $347,536 | $21,379 | 6.55% |
| 230000 - HOSPITALIZATION | $2,602,337 | $2,553,351 | $2,985,423 | $2,529,715 | $2,373,637 | ($156,078) | -6.17% |
| 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 | $113,192 | ($673) | -0.59% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $77,498 | ($6,060) | -7.25% |
| 250000 - DISABILITY INS (PLAN 1&2) | $16,023 | $17,307 | $17,060 | $13,023 | $12,364 | ($659) | -5.06% |
| 251000 - DISABILITY INS (HYBRID) | $8,705 | $8,378 | $9,782 | $8,428 | $9,711 | $1,283 | 15.22% |
| 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 | $53,507 | $464 | 0.87% |
| 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** | **$22,976,663** | **$853,351** | **3.86%** |

| Function/Object | | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|
| **3400 VEHICLE MAINTENANCE SVCS** | | | | | | | | |
| 111000 - COMP OF DIRECTORS | | $134,806 | $143,484 | $149,183 | $155,972 | $164,119 | $8,147 | 5.22% |
| 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 | $116,001 | $9,996 | 9.43% |
| 221000 - VRS (PLAN 1 & 2) | | $81,050 | $85,545 | $87,335 | $83,178 | $78,318 | ($4,860) | -5.84% |
| 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 | $210,576 | $15,132 | 7.74% |
| 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 | $8,641 | $299 | 3.58% |
| 231100 - RETIREE DENTAL INSURANCE | | $545 | $595 | $223 | $409 | $409 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | | $14,918 | $17,162 | $15,551 | $17,174 | $16,181 | ($993) | -5.78% |
| 250000 - DISABILITY INS (PLAN 1&2) | | $2,254 | $2,411 | $2,366 | $2,363 | $2,310 | ($53) | -2.24% |
| 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 | $10,862 | ($1,519) | -12.27% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $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 | $320,556 | $174,074 | 118.84% |
| 113600 - SUPERVISOR - MAINTENANCE | $229,596 | $222,750 | $265,647 | $276,909 | $392,576 | $115,667 | 41.77% |
| 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 | $71,808 | $25,932 | 56.53% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 221000 - VRS (PLAN 1 & 2) | $48,185 | $44,617 | $48,516 | $45,315 | $58,243 | $12,928 | 28.53% |
| 222000 - VRS (HYBRID) | $40,243 | $43,404 | $50,436 | $50,611 | $67,308 | $16,697 | 32.99% |
| 230000 - HOSPITALIZATION | $96,899 | $94,798 | $115,913 | $88,064 | $106,001 | $17,937 | 20.37% |
| 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 | $5,064 | $894 | 21.44% |
| 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 | $10,048 | $2,523 | 33.53% |
| 250000 - DISABILITY INS (PLAN 1&2) | $756 | $698 | $881 | $761 | $1,139 | $378 | 49.67% |
| 251000 - DISABILITY INS (HYBRID) | $650 | $698 | $844 | $760 | $1,120 | $360 | 47.37% |
| 275000 - RETIREE HEALTH CREDIT | $6,438 | $6,408 | $7,991 | $7,717 | $8,342 | $625 | 8.10% |
| 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** | **$2,489,901** | **$555,757** | **28.73%** |
| **4200 BUILDING SERVICES** | | | | | | | |
| 116100 - COMP OF MAINT EMPLOYEES | $3,108,724 | $3,258,952 | $3,536,099 | $4,015,730 | $4,018,907 | $3,177 | 0.08% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 119100 - COMP OF CUSTODIANS | $3,049,083 | $3,274,624 | $3,264,189 | $3,530,787 | $3,880,566 | $349,779 | 9.91% |
| 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 | $11,142 | $3,913 | $0 | $144,500 | $144,500 | 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 | $600,675 | $53,034 | 9.68% |
| 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 | $469,647 | $79,737 | 20.45% |
| 230000 - HOSPITALIZATION | $1,342,077 | $1,250,004 | $1,337,267 | $1,115,517 | $1,212,177 | $96,660 | 8.67% |
| 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 | $51,650 | $5,314 | 11.47% |
| 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 | $80,196 | ($7,421) | -8.47% |
| 250000 - DISABILITY INS (PLAN 1&2) | $10,192 | $10,428 | $9,153 | $8,765 | $8,289 | ($476) | -5.43% |
| 251000 - DISABILITY INS (HYBRID) | $7,098 | $7,622 | $9,440 | $9,374 | $10,640 | $1,266 | 13.51% |
| 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 | $58,092 | ($3,651) | -5.91% |
| 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 SERVICE | $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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 FEE3333 | $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% |

| Function/Object | | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|
| **Subtotal** | | **$26,344,263** | **$25,004,270** | **$28,839,189** | **$26,516,145** | **$27,652,097** | **$1,135,952** | **4.28%** |
| **4300 GROUNDS SERVICES** | | | | | | | | |
| 300000 - PURCHASED SERVICE | | $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 SERVICE | | $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% |

| Function/Object | | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|
| **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 | $148,148 | $148,148 | 100.00% |
| 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 | $33,393 | $33,393 | 100.00% |
| 221000 - VRS (PLAN 1 & 2) | | $0 | $0 | $0 | $0 | $42,068 | $42,068 | 100.00% |
| 222000 - VRS (HYBRID) | | $0 | $0 | $0 | $0 | $14,355 | $14,355 | 100.00% |
| 230000 - HOSPITALIZATION | | $0 | $0 | $0 | $0 | $54,226 | $54,226 | 100.00% |
| 231000 - DENTAL INSURANCE | | $0 | $0 | $0 | $0 | $2,689 | $2,689 | 100.00% |
| 240000 - GROUP LIFE INSURANCE | | $0 | $0 | $0 | $0 | $4,099 | $4,099 | 100.00% |
| 250000 - DISABILITY INS (PLAN 1&2) | | $0 | $0 | $0 | $0 | $822 | $822 | 100.00% |
| 251000 - DISABILITY INS (HYBRID) | | $0 | $0 | $0 | $0 | $283 | $283 | 100.00% |
| 275000 - RETIREE HEALTH CREDIT | | $0 | $0 | $0 | $0 | $4,175 | $4,175 | 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** | **$599,015** | **$599,015** | **100.00%** |
| **5100 FOOD SERVICE** | | | | | | | | |
| 113000 - COMP-PROF SUPV PERSONNEL | | $564,115 | $526,231 | $399,936 | $412,333 | $421,976 | $9,643 | 2.34% |
| 114500 - COMP OF CAFETERIA WORKERS | | $313,816 | $291,220 | $170,228 | $198,052 | $184,197 | ($13,855) | -7.00% |
| 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 | $50,458 | $6,029 | 13.57% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $38,101 | $21,875 | 134.81% |
| 230000 - HOSPITALIZATION | $321,173 | $288,156 | $195,550 | $173,660 | $130,345 | ($43,315) | -24.94% |
| 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 | $12,784 | $11,664 | $7,175 | $6,763 | $5,786 | ($977) | -14.45% |
| 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 | $7,112 | ($773) | -9.80% |
| 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 | $632 | $387 | 157.96% |
| 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 | $5,807 | ($1,374) | -19.13% |
| 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 | $13,843,370 | $1,343,370 | 10.75% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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** | **$15,273,969** | **$1,055,696** | **7.42%** |
| **6500 BLDG ACQ & CONSTR SVCS** | | | | | | | |
| 580800 - BOND ISSUENCE EXPENSES | $184,442 | $239,453 | $190,137 | $0 | $0 | $0 | 0.00% |
| 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% |
| 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% |
| 300000 - PURCHASED SERVICES | $11,562,232 | $30,383,966 | $33,128,576 | $39,563,950 | $56,935,289 | $17,371,339 | 43.91% |
| 602400 - TECHNOLOGY SUPPLIES | $5,092,930 | $4,445,088 | $366,368 | $3,449,255 | $8,716,000 | $5,266,745 | 152.69% |
| 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% |
| **Subtotal** | **$24,673,513** | **$35,834,276** | **$38,089,624** | **$47,691,578** | **$70,453,954** | **$22,762,376** | **47.73%** |
| **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 | $225,000 | $0 | 0.00% |
| 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 | $4,954,439 | $160,929 | 3.36% |
| 603400 - ASSISTIVE TECHNOLOGY | $54,417 | $0 | $25,343 | $0 | $0 | $0 | 0.00% |
| 603500 - COMPUTER SOFTWARE | $297,543 | $362,488 | $991,380 | $118,500 | $193,500 | $75,000 | 63.29% |
| 603600 - COMPUTER SUPPLIES | $113,104 | $110,781 | $192,156 | $153,000 | $153,000 | $0 | 0.00% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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** | **$6,312,039** | **$238,599** | **3.93%** |
| **6820 TECHNOLOGY - INSTRUCT. SUP** | | | | | | | |
| 112100 - COMP OF TEACHERS | $1,421,472 | $1,655,094 | $1,867,454 | $2,163,045 | $2,185,953 | $22,908 | 1.06% |
| 112300 - COMP OF COORDINATOR | $73,222 | $82,903 | $86,571 | $91,250 | $228,875 | $137,625 | 150.82% |
| 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 | $461,706 | $73,918 | 19.06% |
| 221000 - VRS (PLAN 1 & 2) | $463,796 | $500,061 | $464,977 | $494,048 | $421,811 | ($72,237) | -14.62% |
| 222000 - VRS (HYBRID) | $234,096 | $257,208 | $256,689 | $293,872 | $371,293 | $77,421 | 26.35% |
| 230000 - HOSPITALIZATION | $613,916 | $641,585 | $742,831 | $614,066 | $677,647 | $63,581 | 10.35% |
| 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 | $32,693 | $4,014 | 14.00% |
| 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 | $64,314 | $1,873 | 3.00% |
| 250000 - DISABILITY INS (PLAN 1&2) | $7,174 | $7,699 | $8,514 | $8,292 | $8,248 | ($44) | -0.53% |
| 251000 - DISABILITY INS (HYBRID) | $4,038 | $4,378 | $4,255 | $4,325 | $6,224 | $1,899 | 43.91% |
| 275000 - RETIREE HEALTH CREDIT | $50,809 | $55,132 | $58,687 | $64,033 | $53,835 | ($10,198) | -15.93% |
| 280000 - RETIREE SICK LEAVE PAY | $5,738 | $0 | $2,611 | $0 | $0 | $0 | 0.00% |

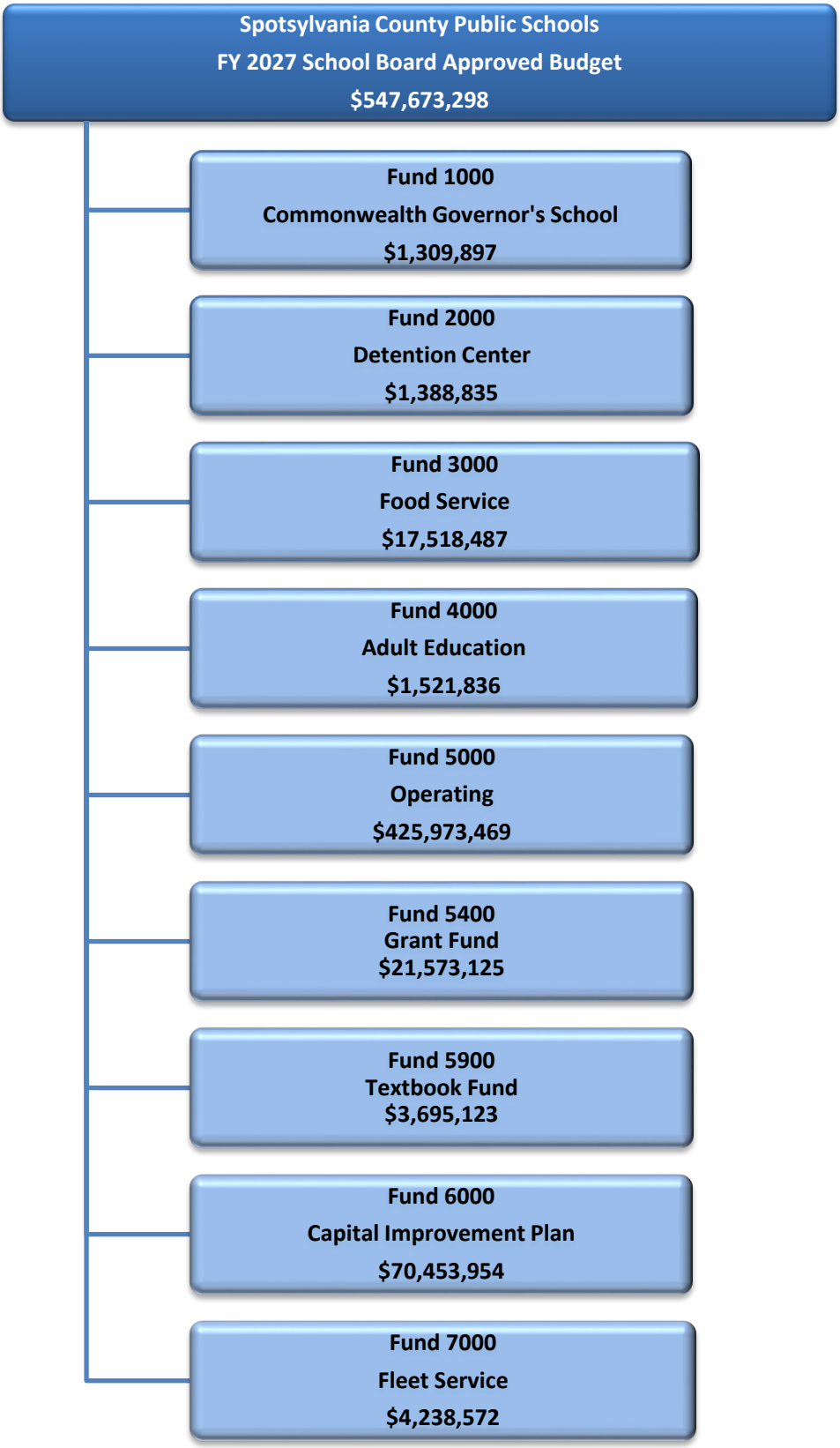
| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 281000 - ANNUAL LEAVE PAYOFF | $64,465 | $11,822 | $11,449 | $12,000 | $12,000 | $0 | 0.00% |
| 300000 - PURCHASED SERVICES | $76,042 | $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 - 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** | **$9,832,883** | **$1,145,165** | **13.18%** |
| **6830 TECHNOLOGY-ADMINISTRATION** | | | | | | | |
| 111000 - COMP OF DIRECTORS | $127,126 | $134,754 | $140,106 | $146,482 | $154,133 | $7,651 | 5.22% |
| 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 | $41,591 | $4,464 | 12.02% |
| 221000 - VRS (PLAN 1 & 2) | $53,698 | $65,266 | $62,727 | $65,582 | $59,248 | ($6,334) | -9.66% |
| 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 | $65,421 | $0 | 0.00% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 231000 - DENTAL INSURANCE | $3,127 | $2,214 | $3,276 | $3,477 | $3,477 | $0 | 0.00% |
| 231100 - RETIREE DENTAL INSURANCE | $545 | $595 | $595 | $545 | $545 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $6,742 | $6,135 | $5,864 | $6,132 | $5,798 | ($334) | -5.45% |
| 250000 - DISABILITY INS (PLAN 1&2) | $831 | $1,009 | $1,134 | $1,101 | $1,158 | $57 | 5.18% |
| 251000 - DISABILITY INS (HYBRID) | $470 | $178 | $153 | $139 | $146 | $7 | 5.04% |
| 275000 - RETIREE HEALTH CREDIT | $6,088 | $5,540 | $6,013 | $6,289 | $4,814 | ($1,475) | -23.45% |
| 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 | $445,000 | $0 | 0.00% |
| 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 | $1,277,789 | $275,359 | 27.47% |
| 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** | **$2,868,849** | **$328,499** | **12.93%** |
| **6850 TECHNOLOGY-TRANSPORTATION** | | | | | | | |
| 114000 - COMP-TECHNICAL PERSONNEL | $188,264 | $193,730 | $219,537 | $228,657 | $240,601 | $11,944 | 5.22% |
| 199800 - BONUS - ONE TIME | $2,000 | $0 | $1,000 | $0 | $0 | $0 | 0.00% |
| 210000 - FICA | $13,997 | $14,317 | $16,335 | $16,751 | $18,319 | $1,568 | 9.36% |
| 221000 - VRS (PLAN 1 & 2) | $30,941 | $31,344 | $31,078 | $32,493 | $29,356 | ($3,137) | -9.65% |
| 230000 - HOSPITALIZATION | $30,668 | $34,811 | $42,353 | $33,312 | $33,312 | $0 | 0.00% |
| 230100 - RETIREE HEALTH INSURANCE | $902 | $8,547 | $9,148 | $7,351 | $9,148 | $1,798 | 24.45% |

| Function/Object | | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|
| 231000 - DENTAL INSURANCE | | $1,310 | $1,391 | $1,487 | $1,489 | $1,489 | $0 | 0.00% |
| 231100 - RETIREE DENTAL INSURANCE | | $0 | $297 | $297 | $273 | $273 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | | $2,495 | $2,527 | $2,581 | $2,700 | $2,552 | ($148) | -5.48% |
| 250000 - DISABILITY INS (PLAN 1&2) | | $502 | $504 | $583 | $546 | $574 | $28 | 5.13% |
| 275000 - RETIREE HEALTH CREDIT | | $2,253 | $2,282 | $2,646 | $2,769 | $2,118 | ($651) | -23.51% |
| 281000 - ANNUAL LEAVE PAYOFF | | $6,720 | $3,025 | $3,116 | $0 | $0 | $0 | 0.00% |
| **Subtotal** | | **$280,051** | **$292,777** | **$330,161** | **$326,341** | **$337,742** | **$11,402** | **3.49%** |
| **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 | $9,449 | $1,169 | 14.12% |
| 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 | $17,864 | $0 | 0.00% |
| 231000 - DENTAL INSURANCE | | $893 | $893 | $893 | $893 | $893 | $0 | 0.00% |
| 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** | **$170,958** | **$5,338** | **3.22%** |
| **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 | $29,968,596 | $4,310,000 | 16.80% |
| 920100 - INTEREST - BONDS | | $6,845,960 | $7,176,288 | $8,164,567 | $8,981,326 | $10,186,177 | $1,204,851 | 13.42% |
| **Subtotal** | | **$28,645,401** | **$28,384,676** | **$30,986,495** | **$34,649,922** | **$40,164,773** | **$5,514,851** | **15.92%** |
| **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** | **$457,489,094** | **$485,819,263** | **$547,673,298** | **$61,854,035** | **12.73%** |



# 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 Approved Budget is $1.3 million due to staffing changes there is no significant changes to the funds budget.

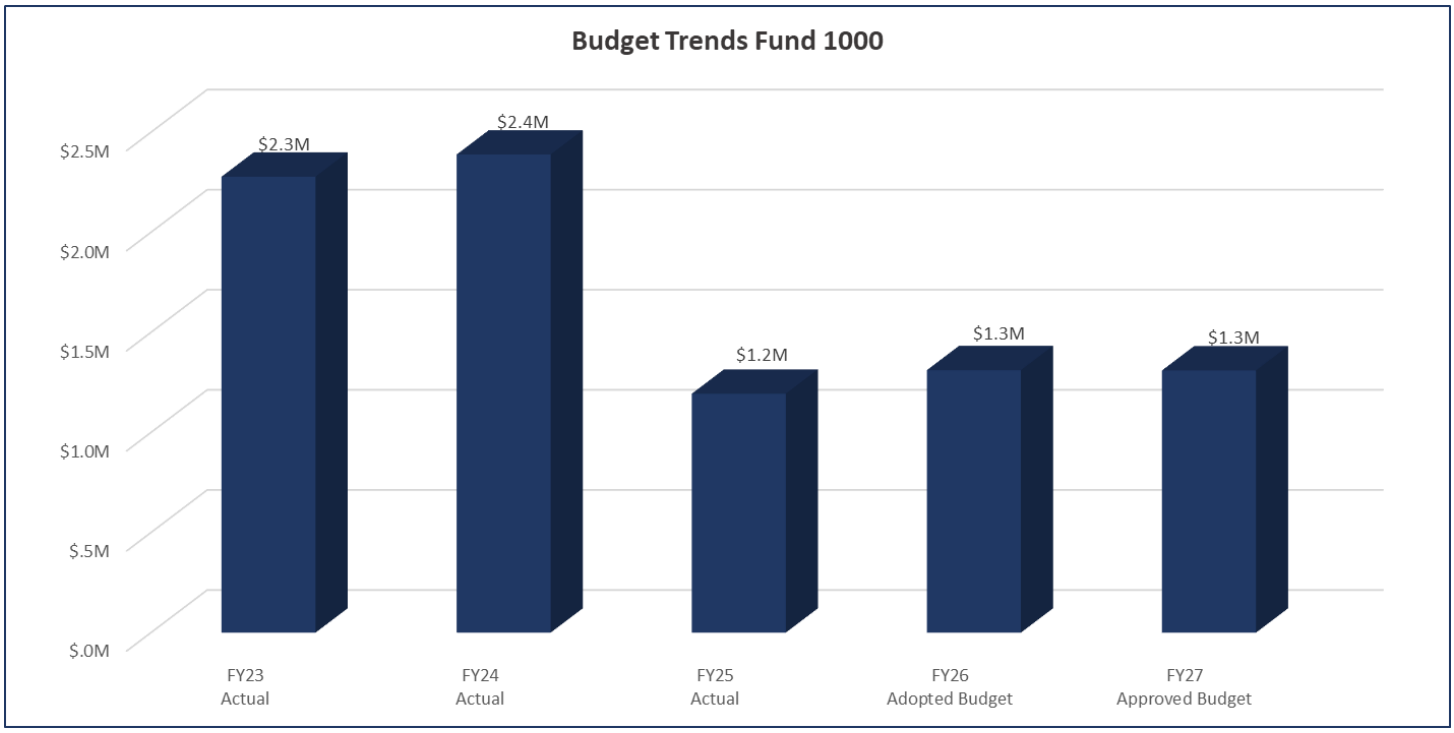
CGS provides students with a half-day academic program of studies including honors, Advanced Placement, and dual enrollment courses in the four core subjects. Upon graduation, CGS students receive an advanced studies diploma, a state governor's school seal, and an Early College Scholars seal. Unique 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 Approved 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%** |






## *Fund 1000 Revenue Trends by Summary Object (combined programs)*

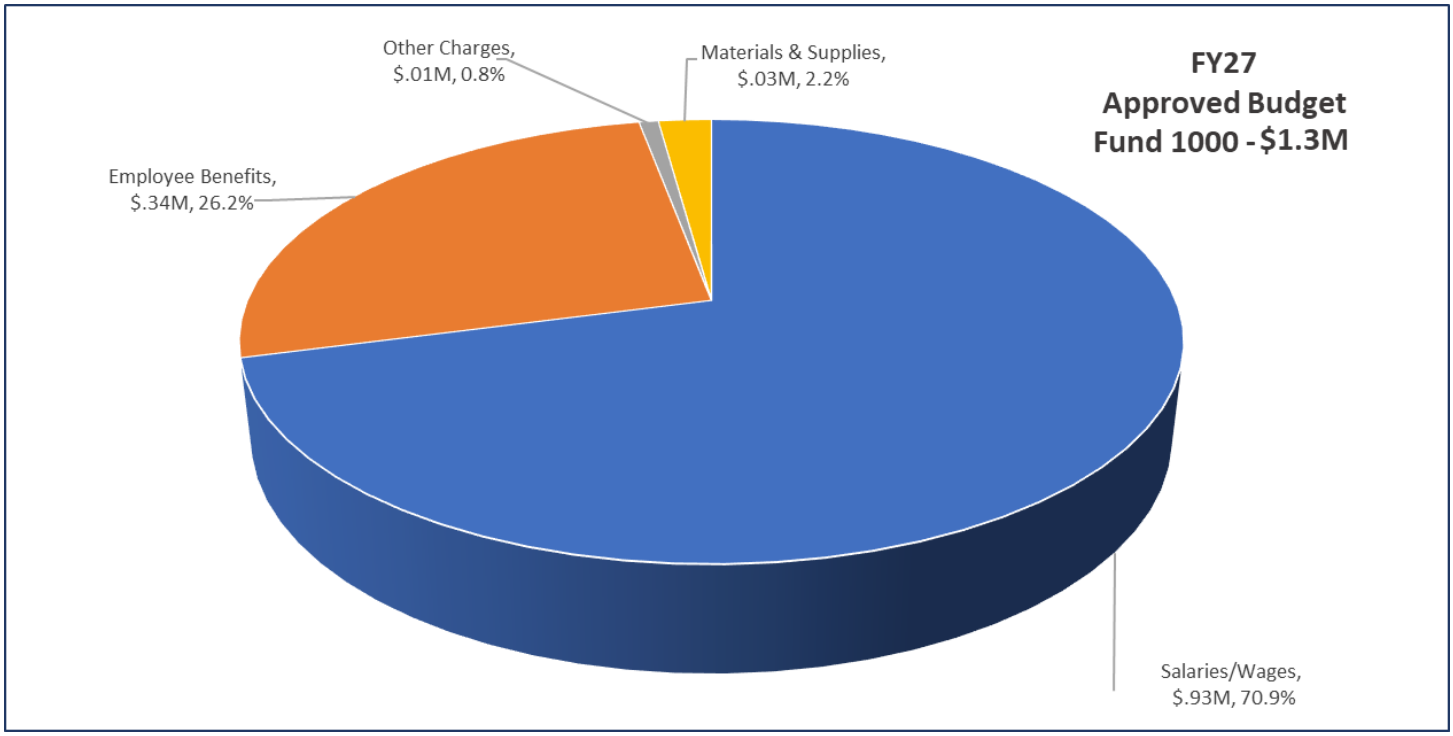
| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| STATE FUNDS | $1,254,638 | $1,397,091 | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| FEDERAL FUNDS | $35,525 | $0 | $0 | $0 | $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% |
| **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 Approved 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%** |

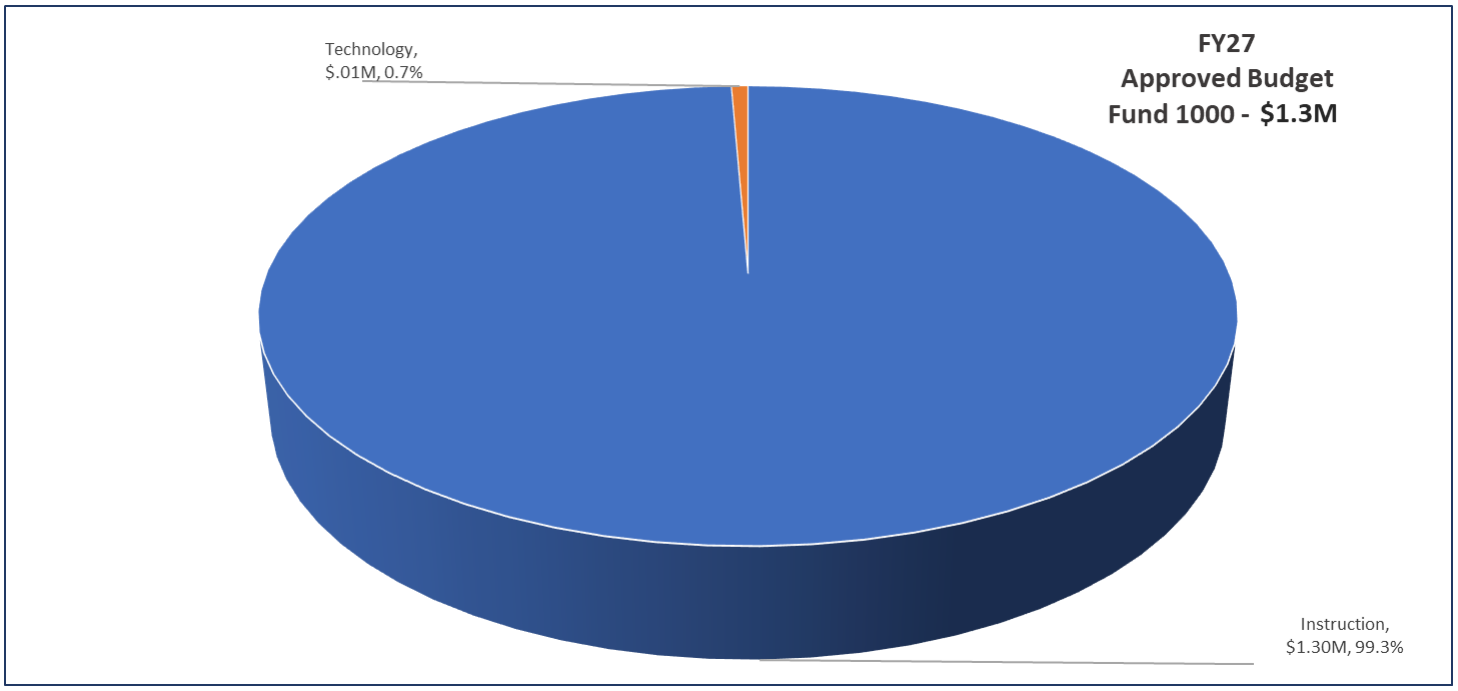
## *Fund 1000 Expenditure Budget Trends by Summary Object*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| SALARIES/WAGES | $1,046,829 | $991,663.5 | $805,343 | $907,114 | $928,632 | $21,518 | 2.37% | 70.89% |
| EMPLOYEE BENEFITS | $480,181 | $434,913.5 | $358,247 | $365,398 | $342,540 | ($22,858) | -6.26% | 26.15% |
| **Subtotal** | **$1,527,010** | **$1,426,577.0** | **$1,163,590** | **$1,272,512** | **$1,271,172** | **($1,340)** | **-0.11%** | **97.04%** |
| PURCHASED SERVICES | $184,090 | $207,094.2 | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| OTHER CHARGES | $120,430 | $87,371.6 | $10,827 | $10,325 | $10,325 | $0 | 0.00% | 0.79% |
| MATERIALS & SUPPLIES | $437,503 | $597,251.9 | $18,463 | $28,400 | $28,400 | $0 | 0.00% | 2.17% |
| **Subtotal** | **$742,023** | **$891,717.7** | **$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%** |



## *Fund 1000 Expenditure Trends by State Category*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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 Approved 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 Function and Object*

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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 | $925,632 | $18,518 | 2.04% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 210000 - FICA | $60,406 | $65,446 | $59,136 | $67,772 | $70,535 | $2,763 | 4.08% |
| 221000 - VRS (PLAN 1 & 2) | $120,476 | $131,341 | $99,387 | $108,600 | $96,166 | ($12,434) | -11.45% |
| 222000 - VRS (HYBRID) | $14,250 | $10,435 | $15,129 | $25,648 | $19,398 | ($6,250) | -24.37% |
| 230000 - HOSPITALIZATION | $121,810 | $123,776 | $130,762 | $113,040 | $107,524 | ($5,516) | -4.88% |
| 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 | $5,335 | $48 | 0.91% |
| 231100 - RETIREE DENTAL INSURANCE | $694 | $868 | $595 | $545 | $545 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $10,862 | $11,431 | $9,372 | $10,941 | $8,987 | ($1,954) | -17.86% |
| 250000 - DISABILITY INS (PLAN 1&2) | $1,913 | $2,072 | $1,832 | $1,820 | $1,690 | ($130) | -7.14% |
| 251000 - DISABILITY INS (HYBRID) | $235 | $164 | $264 | $389 | $327 | ($62) | -15.94% |
| 275000 - RETIREE HEALTH CREDIT | $9,808 | $10,322 | $9,611 | $11,221 | $7,462 | ($3,759) | -33.50% |
| 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% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 INSURANCE | $1,033 | $278 | $0 | $0 | $0 | $0 | 0.00% |
| 250000 - DISABILITY INS (PLAN 1&2) | $204 | $55 | $0 | $0 | $0 | $0 | 0.00% |
| 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%** |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| **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 INSURANCE | $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 Expenditure Trends by Object*

| Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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 | $925,632 | $18,518 | 2.04% |
| 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 | $70,535 | $2,763 | 4.08% |
| 221000 - VRS (PLAN 1 & 2) | $151,070 | $144,507 | $99,387 | $108,600 | $96,166 | ($12,434) | -11.45% |
| 222000 - VRS (HYBRID) | $14,250 | $10,435 | $15,129 | $25,648 | $19,398 | ($6,250) | -24.37% |
| 230000 - HOSPITALIZATION | $142,911 | $137,585 | $130,762 | $113,040 | $107,524 | ($5,516) | -4.88% |
| 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 | $5,335 | $48 | 0.91% |
| 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 | $8,987 | ($1,954) | -17.86% |
| 250000 - DISABILITY INS (PLAN 1&2) | $2,392 | $2,277 | $1,832 | $1,820 | $1,690 | ($130) | -7.14% |
| 251000 - DISABILITY INS (HYBRID) | $235 | $164 | $264 | $389 | $327 | ($62) | -15.94% |
| 275000 - RETIREE HEALTH CREDIT | $12,036 | $11,280 | $9,611 | $11,221 | $7,462 | ($3,759) | -33.50% |
| 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% |

| Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 310400 - FIELD TRIPS | $111,804 | $160,952 | $0 | $0 | $0 | $0 | 0.00% |
| 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 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 Approved 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.

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:

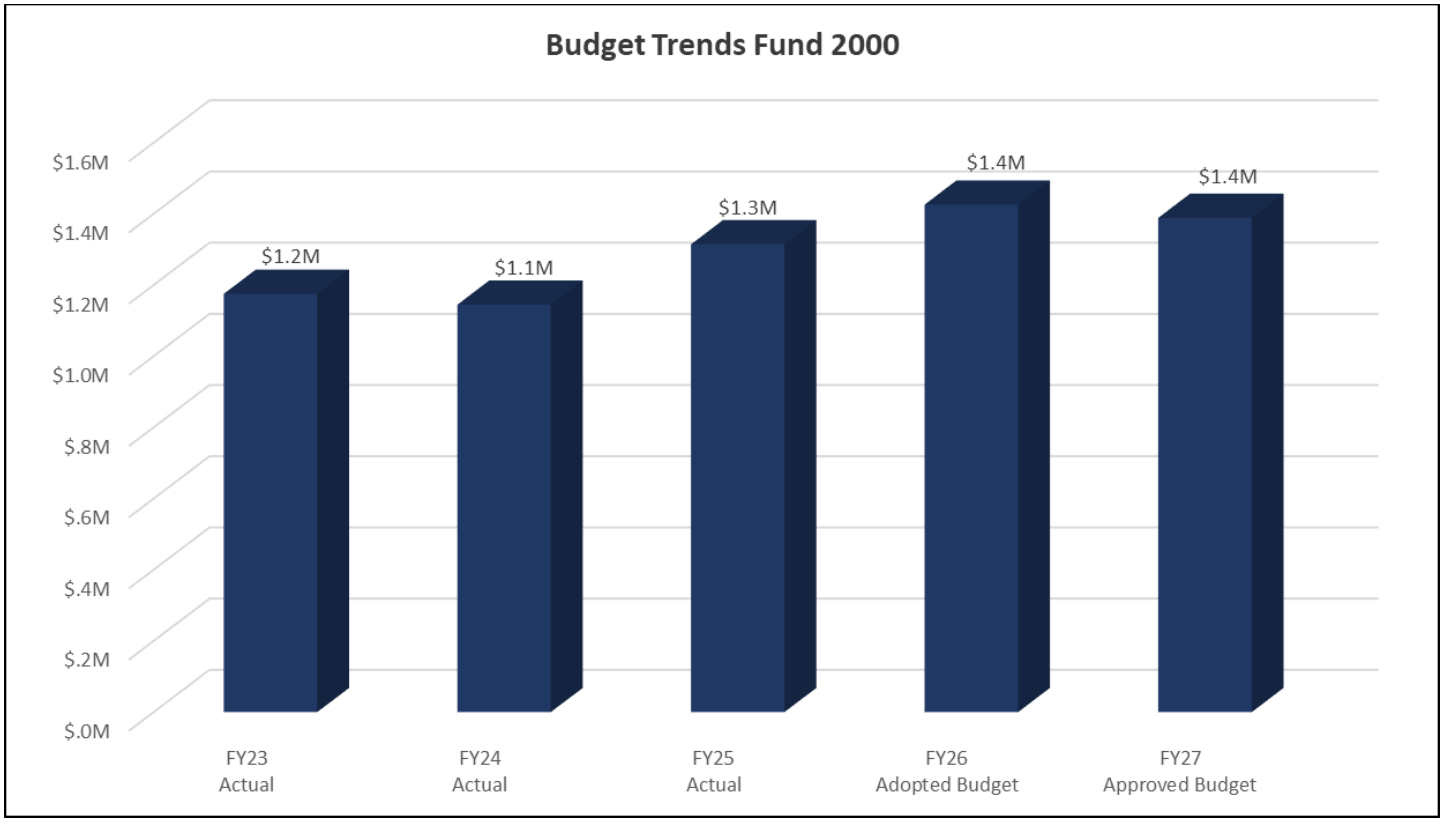
- Supporting each other and our students in learning
- Improving literacy
- Preparing our students for successful transition
- Engaging parents and community stakeholders

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. All funding is provided by the Virginia Department of Education. 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)

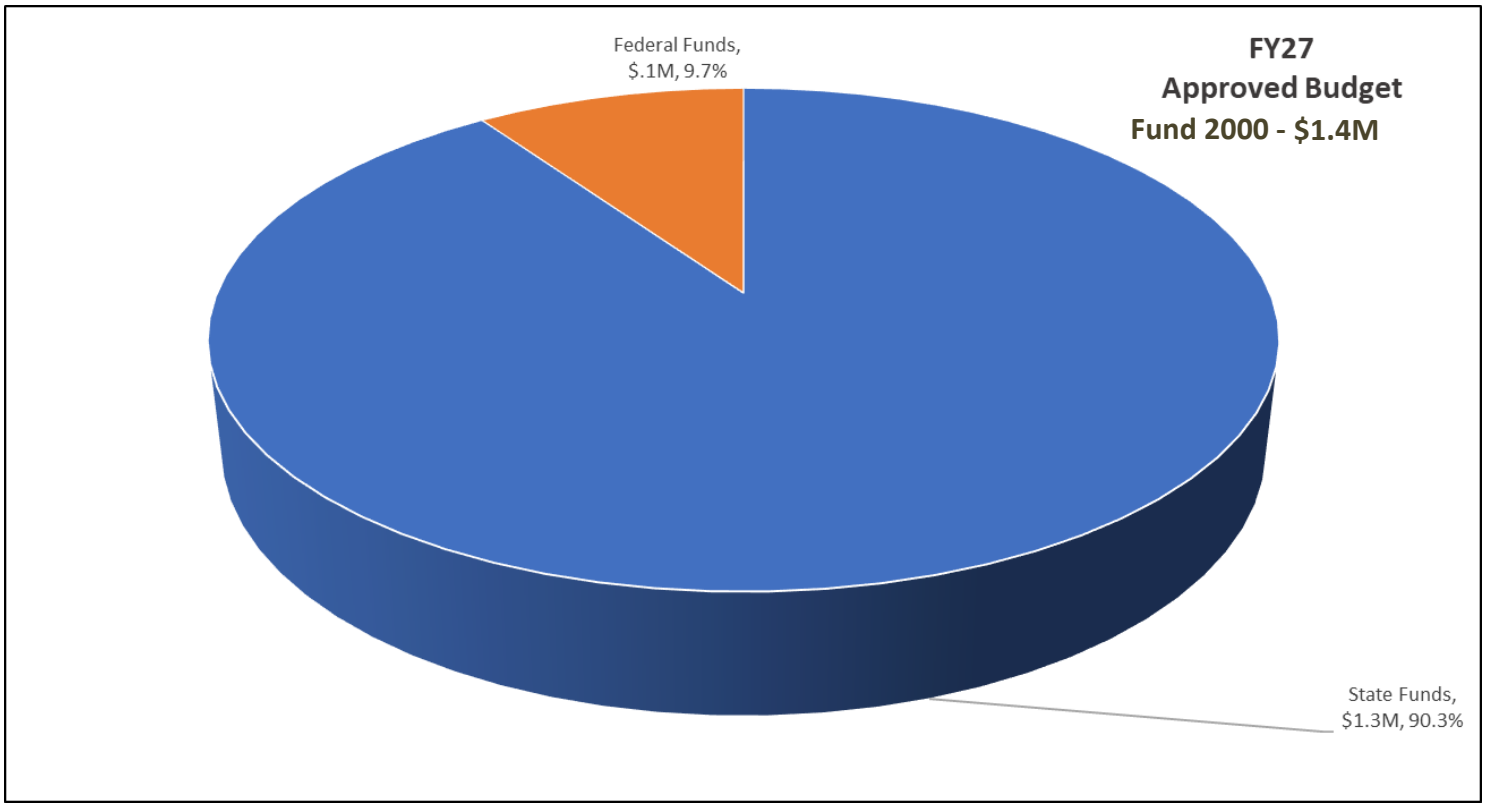
*Fund 2000 Budget Trends*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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 Approved 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%** |



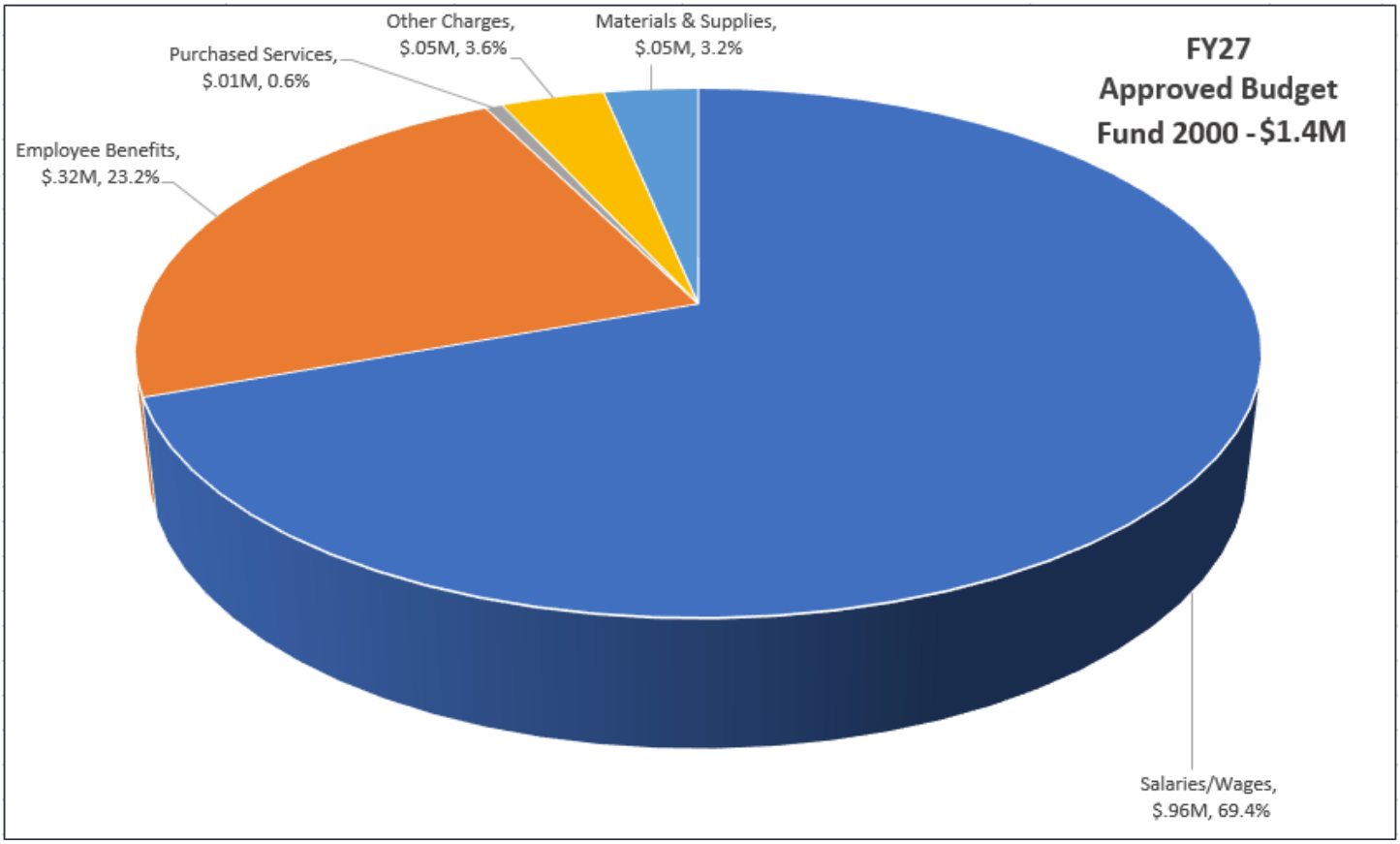
*Fund 2000 Revenue Trends by Object*

| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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%** |



## *Fund 2000 Expenditure Trends by Summary Object*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| SALARIES/WAGES | $776,379 | $768,574.1 | $858,038 | $980,321 | $964,282 | ($16,039) | -1.64% | 69.43% |
| EMPLOYEE BENEFITS | $313,645 | $330,027.5 | $346,181 | $354,057 | $321,798 | ($32,259) | -9.11% | 23.17% |
| **Subtotal** | **$1,090,024** | **$1,098,601.6** | **$1,204,219** | **$1,334,378** | **$1,286,080** | **($48,298)** | **-3.62%** | **92.60%** |
| PURCHASED SERVICES | $5,335 | $5,295.9 | $12,070 | $18,711 | $8,300 | ($10,411) | -55.64% | 0.60% |
| OTHER CHARGES | $1,384 | $1,727.3 | $1,514 | $48,000 | $49,400 | $1,400 | 2.92% | 3.56% |
| MATERIALS & SUPPLIES | $36,299 | $25,439.6 | $103,378 | $24,935 | $45,055 | $20,120 | 80.69% | 3.24% |
| **Subtotal** | **$43,018** | **$32,462.8** | **$116,961** | **$91,646** | **$102,755** | **$11,109** | **12.12%** | **7.40%** |
| **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 Approved 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 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| **Instruction** | | | | | | | | |
| 1100 CLASSROOM INSTRUCTION | $869,186 | $851,717 | $955,977 | $1,045,727 | $1,091,006 | $45,279 | 4.33% | |
| 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 | $297,829 | $7,315 | 2.52% | |
| **Subtotal** | **$1,133,043** | **$1,131,064** | **$1,240,526** | **$1,426,024** | **$1,388,835** | **($37,189)** | **-2.61%** | **100.00%** |
| 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 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| **1100 CLASSROOM INSTRUCTION** | | | | | | | |
| 112100 - COMP OF TEACHERS | $577,036 | $580,062 | $656,559 | $702,068 | $742,293 | $40,225 | 5.73% |
| 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 | $56,443 | $5,088 | 9.91% |
| 221000 - VRS (PLAN 1 & 2) | $59,189 | $59,955 | $56,223 | $61,431 | $55,835 | ($5,596) | -9.11% |
| 222000 - VRS (HYBRID) | $38,138 | $40,581 | $42,094 | $44,223 | $40,893 | ($3,330) | -7.53% |
| 230000 - HOSPITALIZATION | $80,367 | $70,615 | $87,425 | $71,205 | $71,205 | $0 | 0.00% |
| 231000 - DENTAL INSURANCE | $3,595 | $3,025 | $3,174 | $3,277 | $3,277 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $7,847 | $8,513 | $7,793 | $8,288 | $7,873 | ($415) | -5.01% |
| 250000 - DISABILITY INS (PLAN 1&2) | $951 | $944 | $1,044 | $1,031 | $1,091 | $60 | 5.82% |
| 251000 - DISABILITY INS (HYBRID) | $629 | $665 | $694 | $644 | $679 | $35 | 5.43% |
| 275000 - RETIREE HEALTH CREDIT | $7,086 | $7,319 | $7,896 | $8,499 | $6,536 | ($1,963) | -23.10% |
| 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 | $45,055 | $20,120 | 80.69% |
| 999600 - OFFSET UNAWARDED STATE FUND | $0 | $0 | $0 | $20,000 | $20,000 | $0 | 0.00% |
| 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** | **$1,091,006** | **$45,279** | **4.33%** |
| **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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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** | | | | | | | |
| 112600 - COMP OF PRINCIPALS | $139,021 | $132,949 | $136,906 | $153,413 | $159,908 | $6,495 | 4.23% |
| 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 | $16,736 | $1,658 | 11.00% |
| 221000 - VRS (PLAN 1 & 2) | $31,443 | $30,832 | $27,199 | $29,897 | $26,824 | ($3,073) | -10.28% |
| 230000 - HOSPITALIZATION | $19,758 | $29,303 | $34,134 | $28,222 | $28,222 | $0 | 0.00% |
| 230100 - RETIREE HEALTH INSURANCE | $1,169 | $8,547 | $9,148 | $0 | $0 | $0 | 0.00% |
| 231000 - DENTAL INSURANCE | $893 | $1,352 | $1,391 | $1,392 | $1,392 | $0 | 0.00% |
| 231100 - RETIREE DENTAL INSURANCE | $0 | $297 | $297 | $0 | $0 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $2,535 | $2,486 | $2,259 | $2,484 | $2,332 | ($152) | -6.12% |
| 250000 - DISABILITY INS (PLAN 1&2) | $492 | $485 | $497 | $502 | $524 | $22 | 4.38% |
| 275000 - RETIREE HEALTH CREDIT | $2,289 | $2,245 | $2,316 | $2,547 | $1,936 | ($611) | -23.99% |
| 281000 - ANNUAL LEAVE PAYOFF | $0 | $6,264 | $0 | $0 | $0 | $0 | 0.00% |
| **Subtotal** | **$263,856** | **$279,348** | **$284,549** | **$290,514** | **$297,829** | **$7,315** | **2.52%** |
| **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 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 112100 - COMP OF TEACHERS | $577,036 | $580,062 | $656,559 | $767,869 | $742,293 | ($25,576) | -3.33% |
| 112600 - COMP OF PRINCIPALS | $139,021 | $132,949 | $136,906 | $153,413 | $159,908 | $6,495 | 4.23% |
| 115000 - COMP OF CLERICAL STAFF | $49,323 | $51,383 | $53,574 | $56,979 | $59,955 | $2,976 | 5.22% |
| 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 | $73,179 | $1,877 | 2.63% |
| 221000 - VRS (PLAN 1 & 2) | $90,632 | $90,787 | $83,421 | $91,328 | $82,659 | ($8,669) | -9.49% |
| 222000 - VRS (HYBRID) | $38,138 | $40,581 | $42,094 | $54,233 | $40,893 | ($13,340) | -24.60% |
| 230000 - HOSPITALIZATION | $100,125 | $99,919 | $121,559 | $107,576 | $99,427 | ($8,149) | -7.58% |
| 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 | $4,669 | $0 | 0.00% |
| 231100 - RETIREE DENTAL INSURANCE | $0 | $297 | $297 | $0 | $0 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $10,382 | $10,999 | $10,052 | $10,772 | $10,205 | ($567) | -5.26% |
| 250000 - DISABILITY INS (PLAN 1&2) | $1,443 | $1,429 | $1,541 | $1,533 | $1,615 | $82 | 5.35% |
| 251000 - DISABILITY INS (HYBRID) | $629 | $665 | $694 | $801 | $679 | ($122) | -15.23% |
| 275000 - RETIREE HEALTH CREDIT | $9,375 | $9,564 | $10,212 | $11,843 | $8,472 | ($3,371) | -28.46% |
| 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 | $45,055 | $20,120 | 80.69% |
| 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 | $20,000 | $0 | 0.00% |
| 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 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 Approved 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).

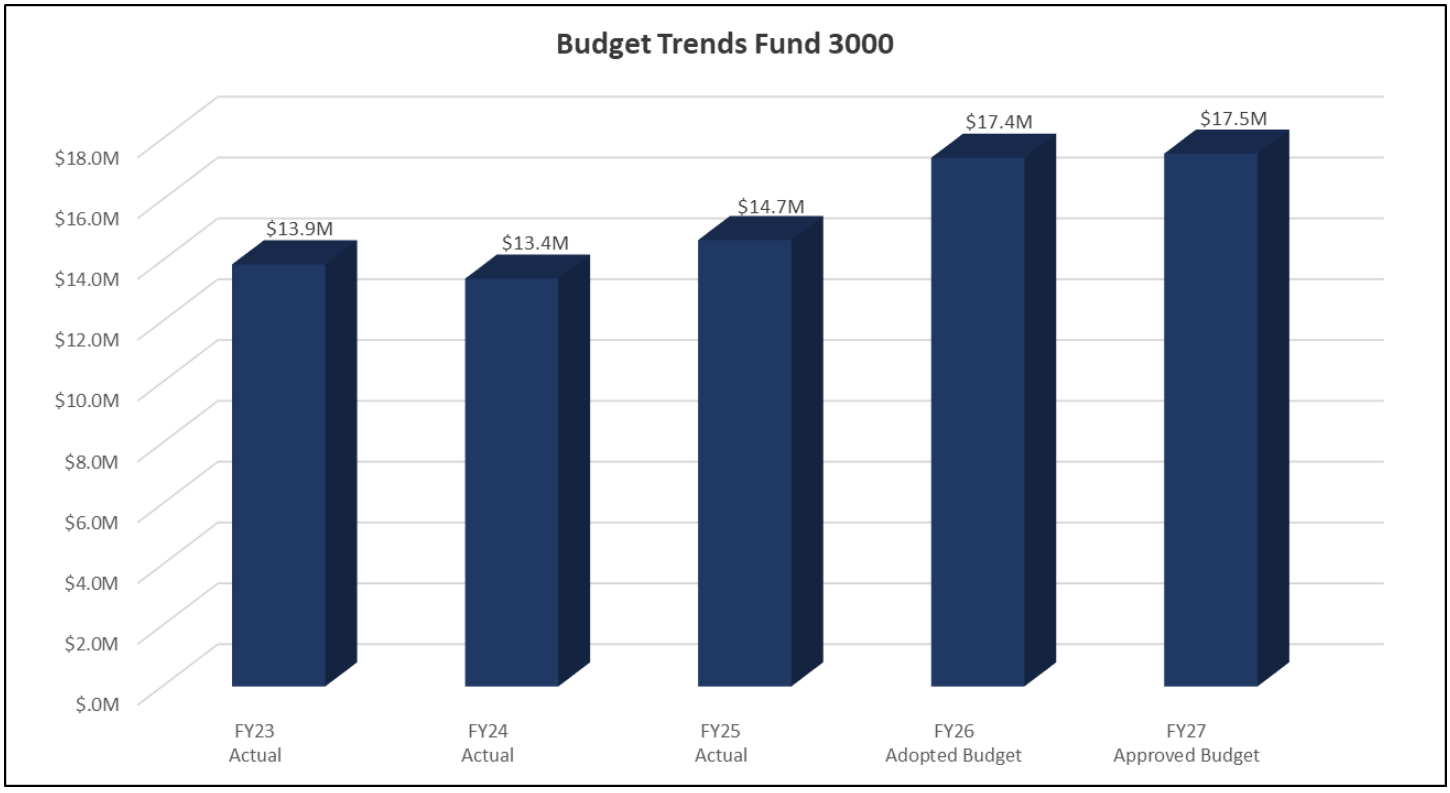
The critical functions of the Food Service Department are to provide nutritious and well-balanced USDA reimbursable breakfast, lunch, and a la carte programs. In this regard, the Food Service Department provides students with a variety of choices in meal selection with high quality product while maintain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



# Fund 3000 – Food Services

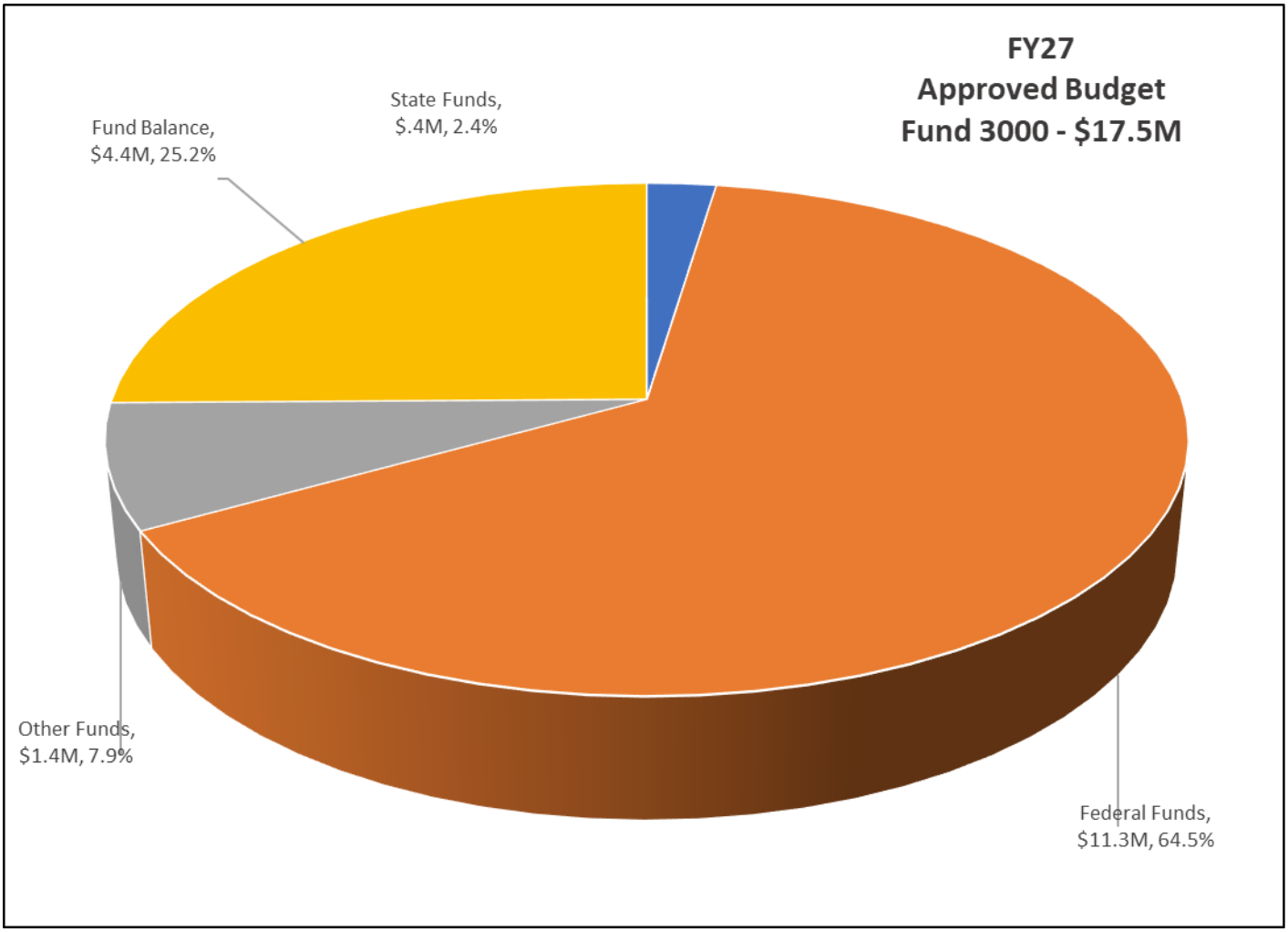
*Fund 3000 Budget Trends*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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 Approved 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%** |

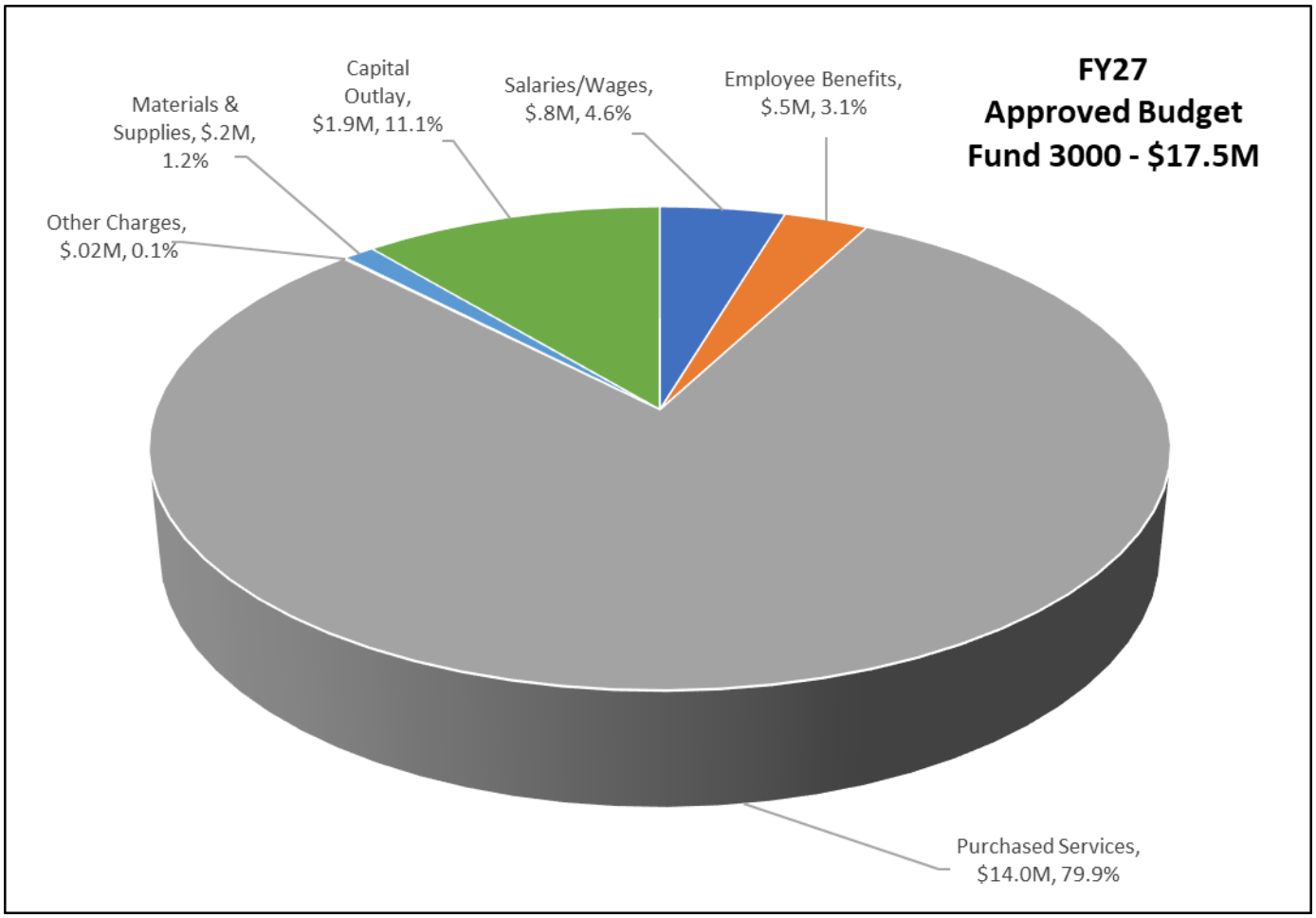


*Fund 3000 Revenue Trends by Object*

| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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%** |

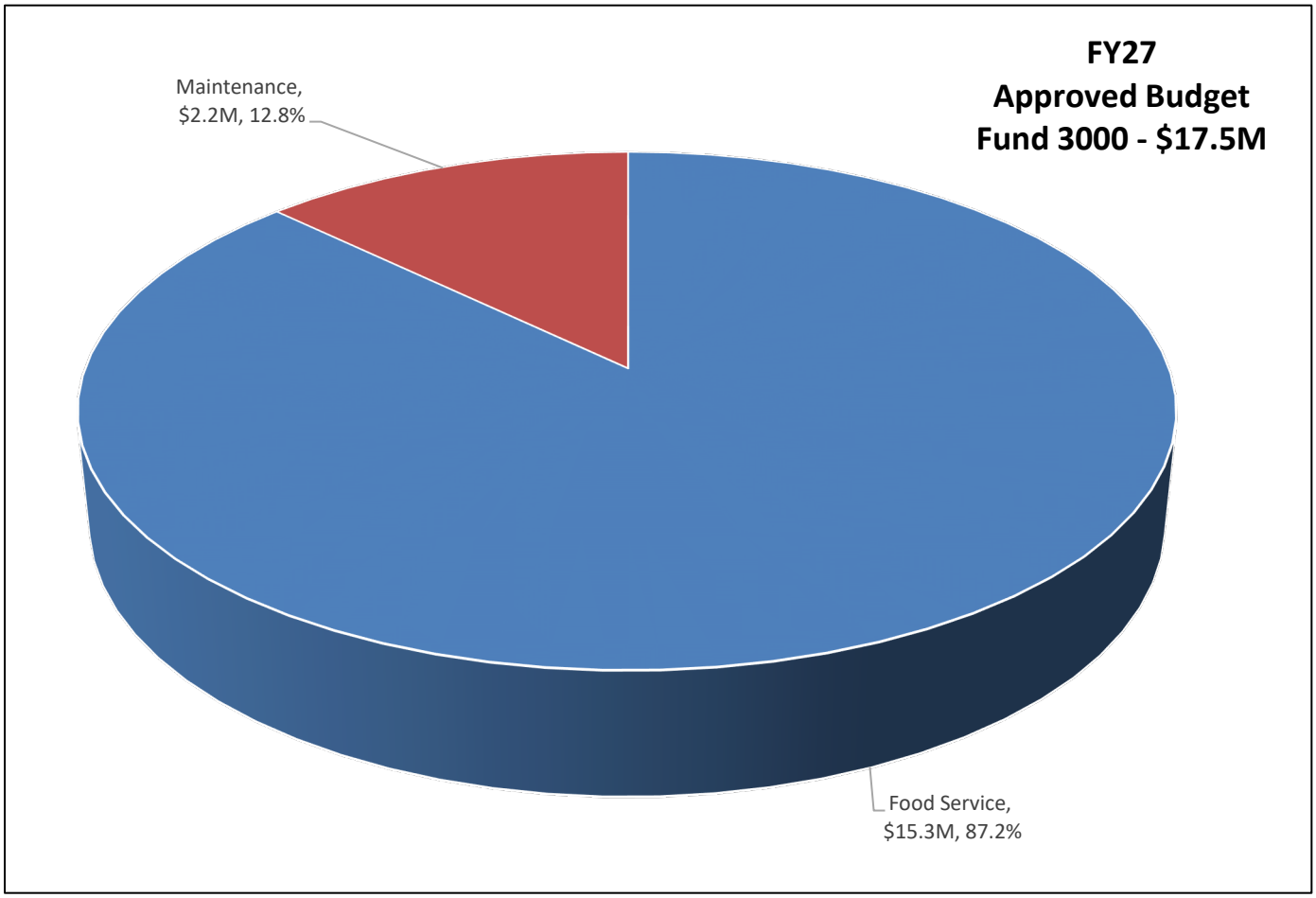
## *Fund 3000 Expenditure Trends by Summary Object*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| SALARIES/WAGES | $1,322,588 | $1,215,703.0 | $1,084,682 | $1,132,658 | $809,824 | ($322,834) | -28.50% | 4.62% |
| EMPLOYEE BENEFITS | $748,604 | $750,836.5 | $668,558 | $589,433 | $548,568 | ($40,865) | -6.93% | 3.13% |
| **Subtotal** | **$2,071,192** | **$1,966,539.4** | **$1,753,240** | **$1,722,091** | **$1,358,392** | **($363,699)** | **-21.12%** | **7.75%** |
| PURCHASED SERVICES | $11,319,110 | $11,119,628.1 | $12,345,026 | $12,656,630 | $14,000,000 | $1,343,370 | 10.61% | 79.92% |
| OTHER CHARGES | $68,961 | $28,863.6 | $20,522 | $17,750 | $17,750 | $0 | 0.00% | 0.10% |
| MATERIALS & SUPPLIES | $188,904 | $164,037.0 | $142,403 | $201,486 | $201,486 | $0 | 0.00% | 1.15% |
| CAPITAL OUTLAY | $325,476 | $311,121.2 | $414,426 | $2,784,229 | $1,940,859 | ($843,370) | -30.29% | 11.08% |
| **Subtotal** | **$11,902,451** | **$11,623,650.0** | **$12,922,376** | **$15,660,095** | **$16,160,095** | **$500,000** | **3.19%** | **92.25%** |
| **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 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| Maintenance | $515,242 | $475,392 | $673,933 | $3,163,913 | $2,244,518 | ($919,395) | -29.06% | 12.81% |
| Food Services | $13,458,401 | $13,114,798 | $14,001,683 | $14,218,273 | $15,273,969 | $1,055,696 | 7.42% | 87.19% |
| **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 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| **Maintenance** | | | | | | | | |
| 4200 BUILDING SERVICES | $47,356 | $49,180 | $143,978 | $216,013 | $139,988 | ($76,025) | -35.19% | |
| 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** | **$2,244,518** | **($919,395)** | **-29.06%** | **12.81%** |
| **Food Services** | | | | | | | | |
| 5100 FOOD SERVICE | $13,458,401 | $13,114,798 | $14,001,683 | $14,218,273 | $15,273,969 | $1,055,696 | 7.42% | |
| **Subtotal** | **$13,458,401** | **$13,114,798** | **$14,001,683** | **$14,218,273** | **$15,273,969** | **$1,055,696** | **7.42%** | **87.19%** |
| **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 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| **4200 BUILDING SERVICES** | | | | | | | |
| 116100 - COMP OF MAINT EMPLOYEES | $34,826 | $36,884 | $111,392 | $167,624 | $113,179 | ($54,445) | -32.48% |
| 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 | $8,648 | ($3,882) | -30.98% |
| 222000 - VRS (HYBRID) | $2,182 | $2,313 | $8,994 | $18,311 | $9,655 | ($8,656) | -47.27% |
| 230000 - HOSPITALIZATION | $5,723 | $5,763 | $9,378 | $14,260 | $6,111 | ($8,149) | -57.15% |
| 231000 - DENTAL INSURANCE | $219 | $221 | $344 | $223 | $223 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $466 | $493 | $1,315 | $1,270 | $1,200 | ($70) | -5.51% |
| 251000 - DISABILITY INS (HYBRID) | $98 | $103 | $303 | $400 | $270 | ($130) | -32.50% |
| 275000 - RETIREE HEALTH CREDIT | $215 | $228 | $691 | $1,395 | $702 | ($693) | -49.68% |
| **Subtotal** | **$47,356** | **$49,180** | **$143,978** | **$216,013** | **$139,988** | **($76,025)** | **-35.19%** |
| **4400 EQUIPMENT SERVICES** | | | | | | | |
| 330800 - VEHICLE REPAIRS | $428 | $972 | $1,692 | $0 | $0 | $0 | 0.00% |
| 331000 - REPAIRS TO EQUIP | $44,143 | $51,735 | $38,846 | $73,671 | $73,671 | $0 | 0.00% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $421,976 | $9,643 | 2.34% |
| 114500 - COMP OF CAFETERIA WORKERS | $313,816 | $291,220 | $170,228 | $198,052 | $184,197 | ($13,855) | -7.00% |
| 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 | $50,458 | $6,029 | 13.57% |
| 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 | $38,101 | $21,875 | 134.81% |
| 230000 - HOSPITALIZATION | $321,173 | $288,156 | $195,550 | $173,660 | $130,345 | ($43,315) | -24.94% |
| 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 | $12,784 | $11,664 | $7,175 | $6,763 | $5,786 | ($977) | -14.45% |
| 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 | $7,112 | ($773) | -9.80% |
| 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 | $632 | $387 | 157.96% |
| 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 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 275000 - RETIREE HEALTH CREDIT | $9,368 | $8,787 | $6,495 | $7,181 | $5,807 | ($1,374) | -19.13% |
| 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 | $13,843,370 | $1,343,370 | 10.75% |
| 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** | **$15,273,969** | **$1,055,696** | **7.42%** |
| **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 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 113000 - COMP-PROF SUPV PERSONNEL | $564,115 | $526,231 | $399,936 | $412,333 | $421,976 | $9,643 | 2.34% |
| 114500 - COMP OF CAFETERIA WORKERS | $313,816 | $291,220 | $170,228 | $198,052 | $184,197 | ($13,855) | -7.00% |
| 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 | $113,179 | ($54,445) | -32.48% |
| 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 | $59,106 | $2,147 | 3.77% |
| 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 | $47,756 | $13,219 | 38.27% |
| 230000 - HOSPITALIZATION | $326,896 | $293,919 | $204,928 | $187,920 | $136,456 | ($51,464) | -27.39% |
| 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 | $6,009 | ($977) | -13.99% |
| 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 | $8,312 | ($843) | -9.21% |
| 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 | $902 | $257 | 39.84% |
| 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 | $6,509 | ($2,067) | -24.10% |
| 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 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 301500 - FEES & RELATED SERVICES | $11,197,272 | $10,959,850 | $12,215,064 | $12,500,000 | $13,843,370 | $1,343,370 | 10.75% |
| 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 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 Approved 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.

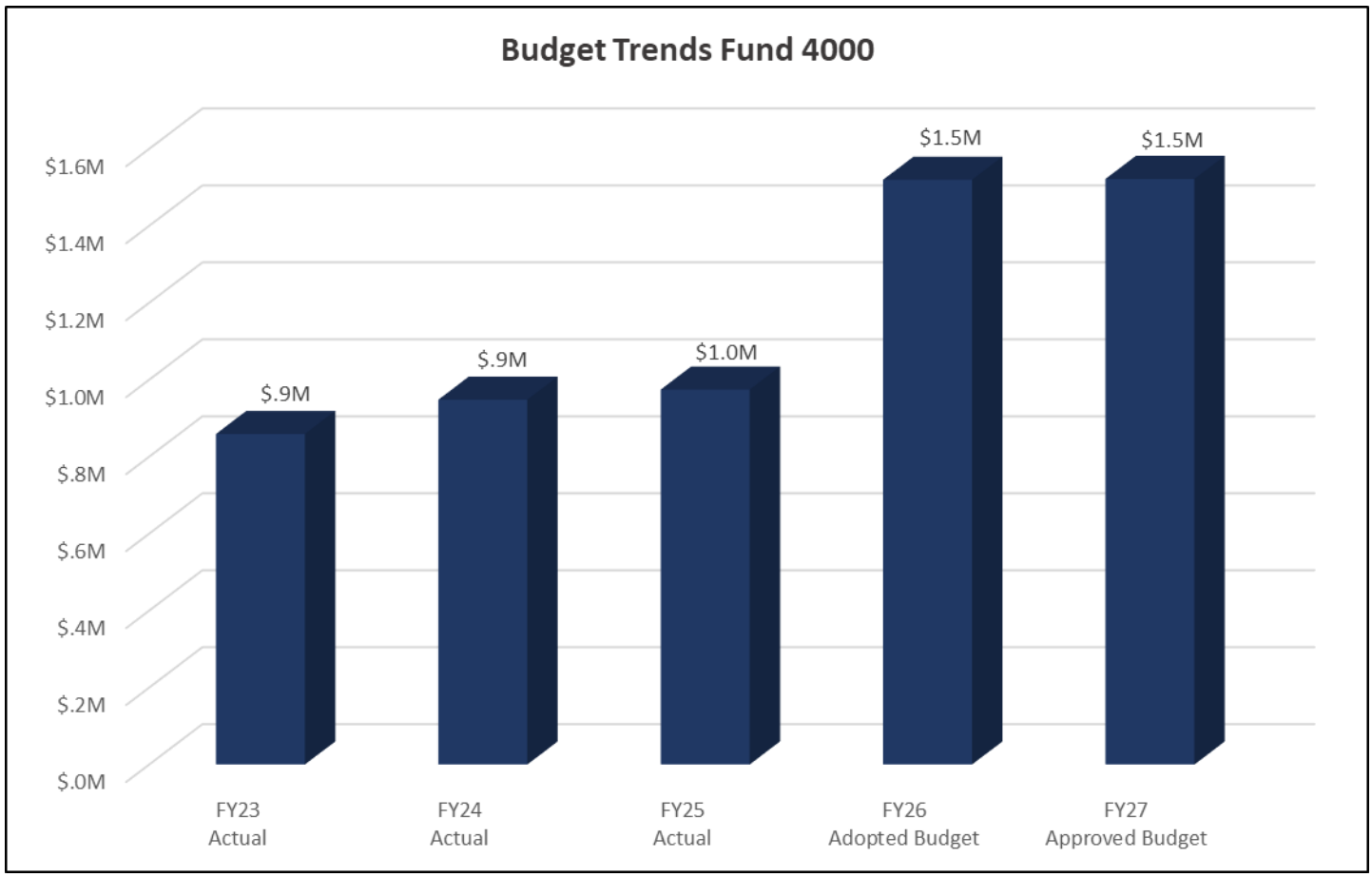
Rappahannock Area Regional Adult Education is managed by a regional agreement among the school divisions in Planning District 16 (Caroline, Fredericksburg, King George, Spotsylvania, and Stafford) and with the support of state and federal grants through the Department of Education. Spotsylvania County 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

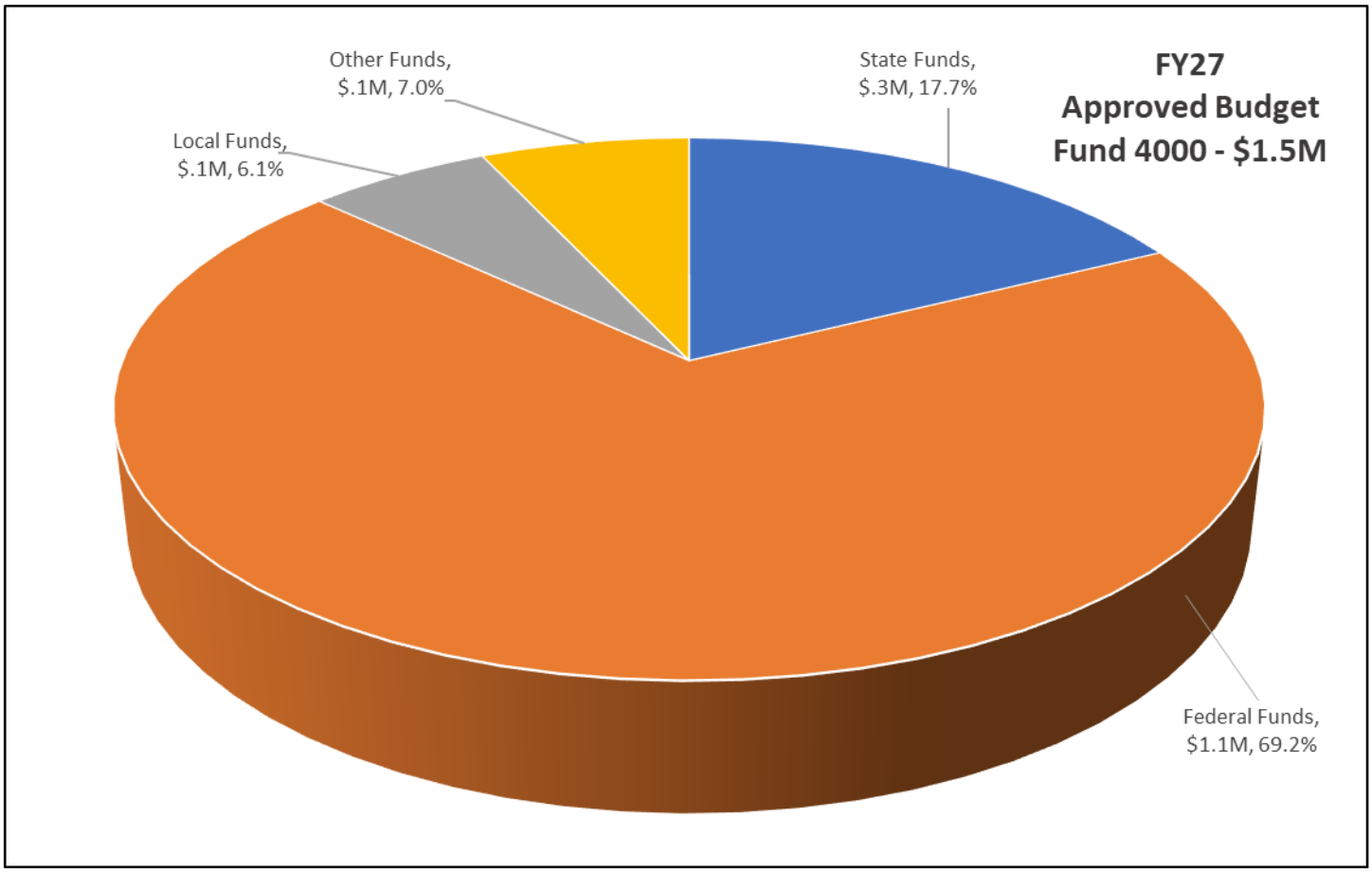
*Fund 4000 Budget Trends*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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 Approved 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%** |

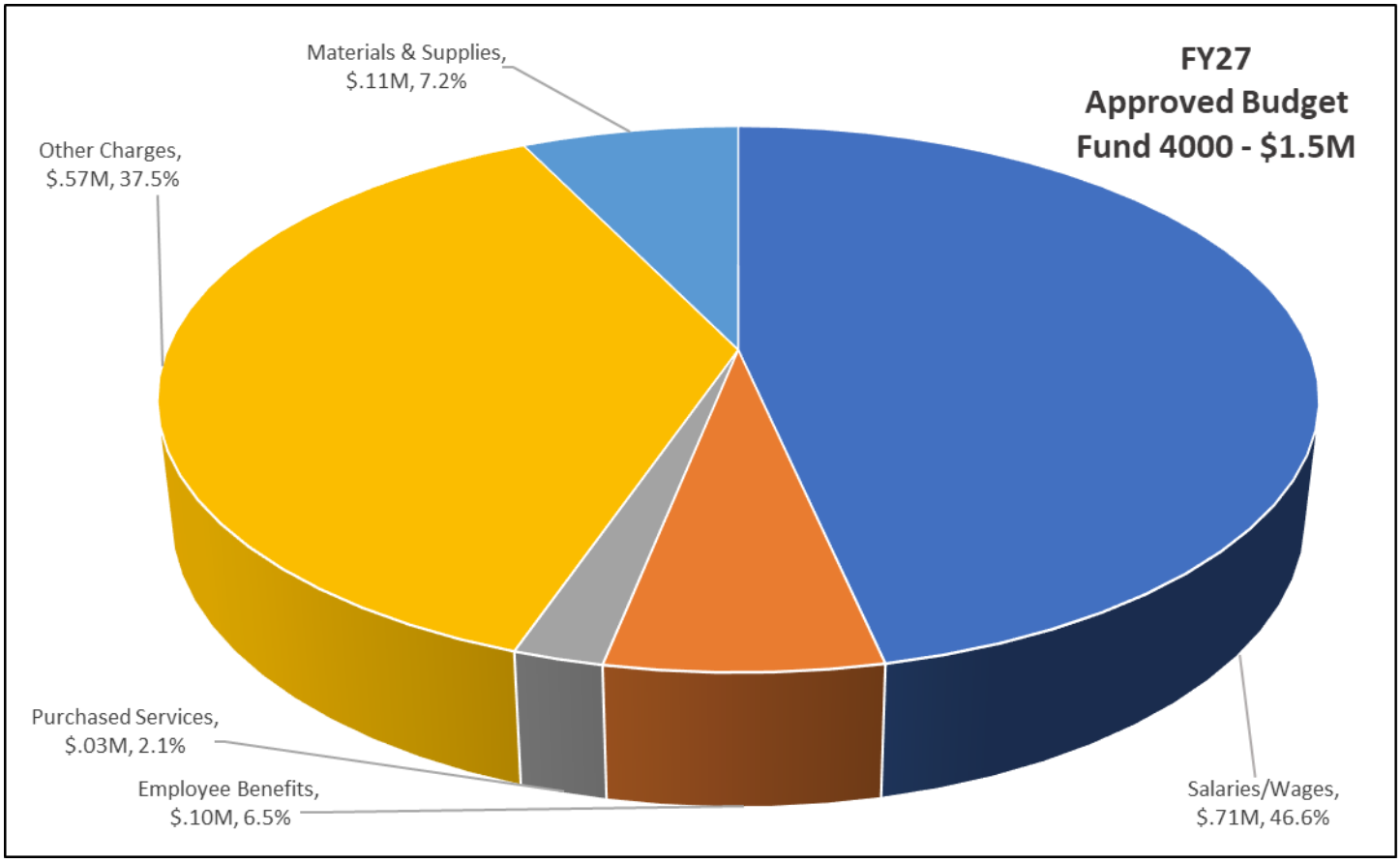


*Fund 4000 Revenue Trends by Object*

| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| SALARIES/WAGES | $679,021 | $646,051.6 | $748,437 | $775,205 | $709,231 | ($65,973) | -8.51% | 46.60% |
| EMPLOYEE BENEFITS | $94,920 | $86,280.4 | $94,445 | $94,673 | $99,280 | $4,607 | 4.87% | 6.52% |
| **Subtotal** | **$773,942** | **$732,332.0** | **$842,882** | **$869,878** | **$808,511** | **($61,366)** | **-7.05%** | **53.13%** |
| PURCHASED SERVICES | $15,134 | $13,414.9 | $10,389 | $12,852 | $32,486 | $19,634 | 152.77% | 2.13% |
| OTHER CHARGES | $16,732 | $17,110.7 | $17,056 | $566,925 | $571,437 | $4,512 | 0.80% | 37.55% |
| MATERIALS & SUPPLIES | $13,981 | $122,862.2 | $68,414 | $70,071 | $109,401 | $39,330 | 56.13% | 7.19% |
| **Subtotal** | **$45,846** | **$153,387.9** | **$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 Approved 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 Approved 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 Approved 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 | $97,048 | $99,476 | $102,657 | $3,181 | 3.20% |
| 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 | $56,783 | ($3,232) | -5.39% |
| 221000 - VRS (PLAN 1 & 2) | $13,031 | $15,135 | $13,791 | $14,136 | $12,525 | ($1,611) | -11.40% |
| 222000 - VRS (HYBRID) | $7,537 | $0 | $0 | $0 | $8,219 | $8,219 | 100.00% |
| 230000 - HOSPITALIZATION | $18,386 | $18,613 | $20,294 | $17,014 | $17,694 | $680 | 4.00% |

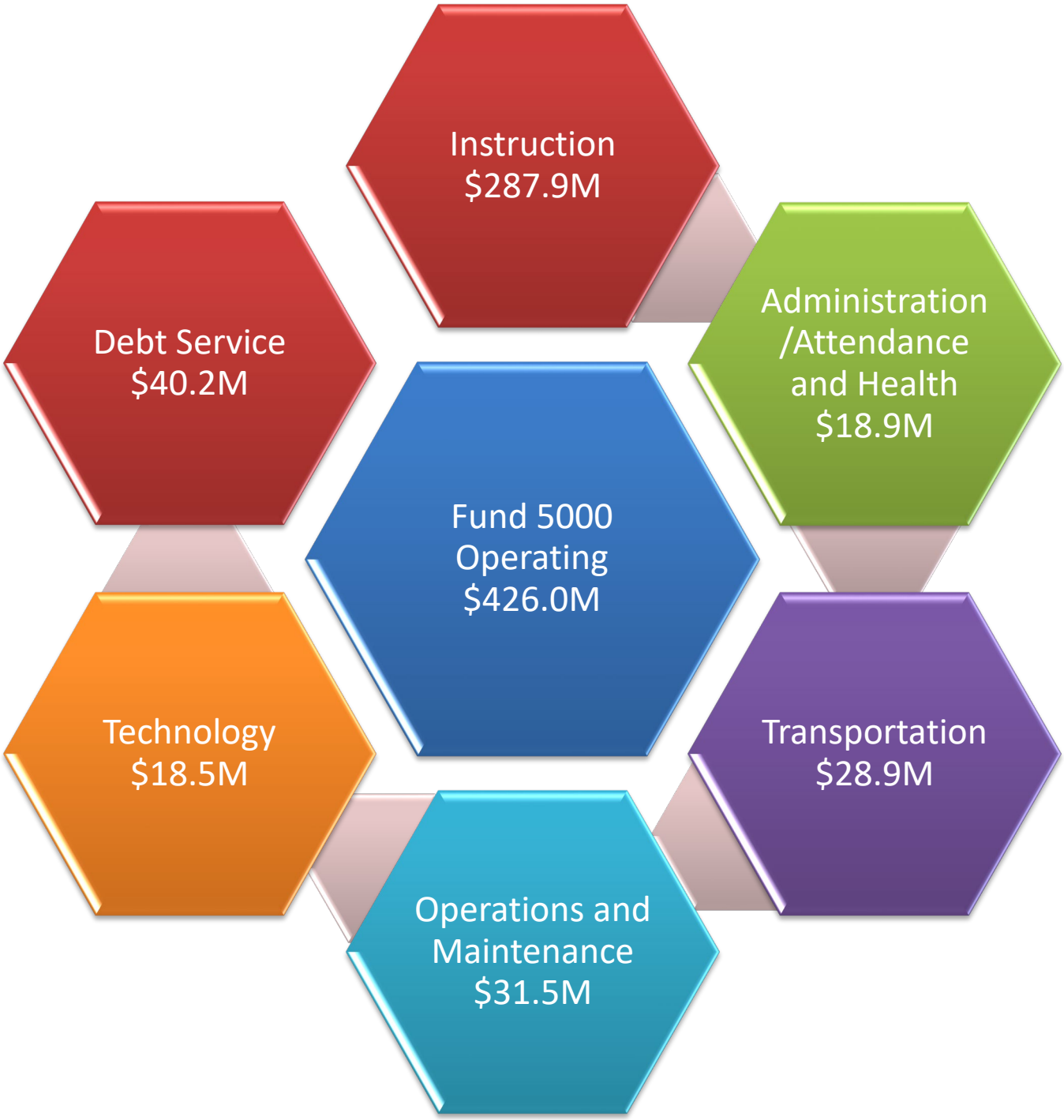
| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 231000 - DENTAL INSURANCE | $893 | $893 | $901 | $893 | $918 | $25 | 2.80% |
| 240000 - GROUP LIFE INSURANCE | $1,659 | $1,220 | $1,145 | $1,174 | $1,089 | ($85) | -7.24% |
| 250000 - DISABILITY INS (PLAN 1&2) | $207 | $237 | $252 | $237 | $245 | $8 | 3.38% |
| 251000 - DISABILITY INS (HYBRID) | $124 | $0 | $1 | $0 | $149 | $149 | 100.00% |
| 275000 - RETIREE HEALTH CREDIT | $1,497 | $1,102 | $1,174 | $1,204 | $1,658 | $454 | 37.71% |
| 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 Approved 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 | $102,657 | $3,181 | 3.20% |
| 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 | $56,783 | ($3,232) | -5.39% |
| 221000 - VRS (PLAN 1 & 2) | $13,031 | $15,135 | $13,791 | $14,136 | $12,525 | ($1,611) | -11.40% |
| 222000 - VRS (HYBRID) | $7,537 | $0 | $0 | $0 | $8,219 | $8,219 | 100.00% |
| 230000 - HOSPITALIZATION | $18,386 | $18,613 | $20,294 | $17,014 | $17,694 | $680 | 4.00% |
| 231000 - DENTAL INSURANCE | $893 | $893 | $901 | $893 | $918 | $25 | 2.80% |
| 240000 - GROUP LIFE INSURANCE | $1,659 | $1,220 | $1,145 | $1,174 | $1,089 | ($85) | -7.24% |
| 250000 - DISABILITY INS (PLAN 1&2) | $207 | $237 | $252 | $237 | $245 | $8 | 3.38% |
| 251000 - DISABILITY INS (HYBRID) | $124 | $0 | $1 | $0 | $149 | $149 | 100.00% |
| 275000 - RETIREE HEALTH CREDIT | $1,497 | $1,102 | $1,174 | $1,204 | $1,658 | $454 | 37.71% |
| 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 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 Approved Budget for Fund 5000 is $426.0 million. The FY 2027 Approved budget reflects a net increase of $38.1M or 9.82% 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* $287.9 Million

Provides for the day-to-day teaching and learning of the school division. The instruction category increased by $25.5 million or 9.7%. This increase is due to the addition of new positions and compensation workforce investments included in the FY 2027 Approved Budget. The Instruction category represents 67.6% 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 Approved Budget for administration and health category increases by $1.9 million or 11.3%. This increase is due to compensation workforce investments included in the FY 2027 Approved Budget. The Administration/Attendance & Health category represents 4.4% 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 Approved Budget. The Transportation category represents 6.8% of the total operating budget.

### Operations and Maintenance $31.5 Million

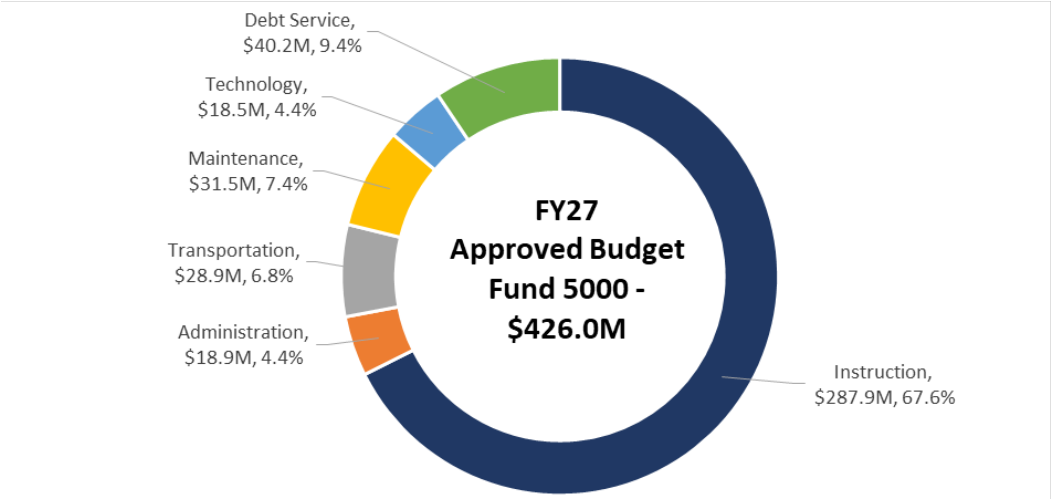
Provides for the day-to-day facility upkeep and facility management of the school division. The Maintenance budget reflects an increase of $2.3 million or 7.9%. This increase is related to operating cost increases, the reallocation of Café Monitors cost (from Fund 3000 to Fund 5000), purchased service cost increases, and compensation workforce investments included in the FY 2027 Approved Budget. The Operations and Maintenance category represents 7.4% of the total operating budget.

### *Technology* $18.5 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 $1.7 million or 9.8%. This increase is due to operational cost increases, the restructuring of the online learning program from Instruction to Technology, Rap Bak Program for employee background checking, and the compensation workforce investments included in the FY 2027 Approved Budget. The Technology category represents 4.4% of the total operating budget.

### *Debt Service* $40.2 Million

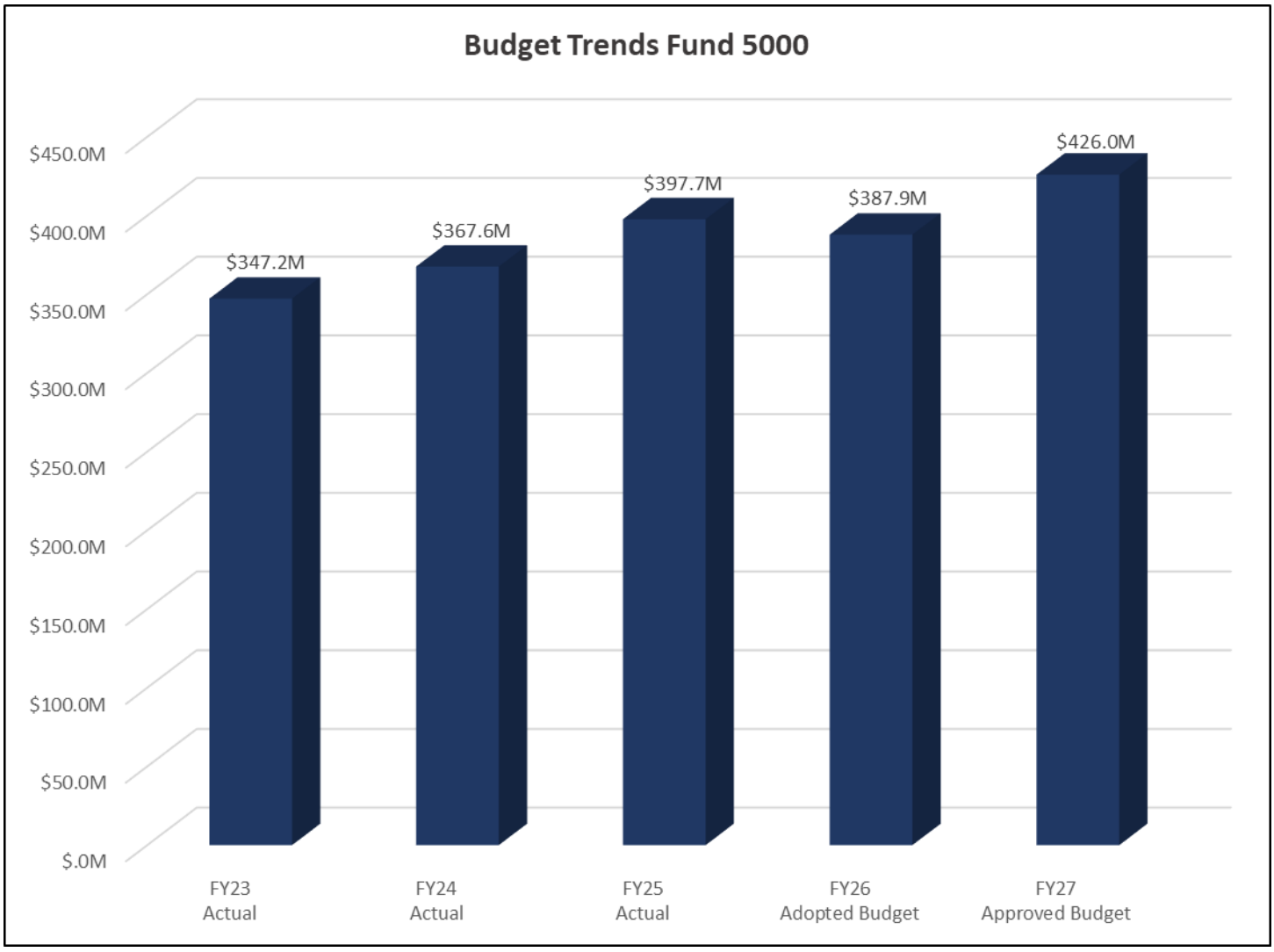
Debt Service covers the payments on the principal and interest on bonds issued for capital improvement projects, as well as some administrative fees required by the bank servicing the bonds. Based on the 2027-2031 capital improvement plan, debt service cost are increasing by $5.5 million or 15.9%. Included 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 9.4% of the total operating budget.



# Fund 5000 – Operating

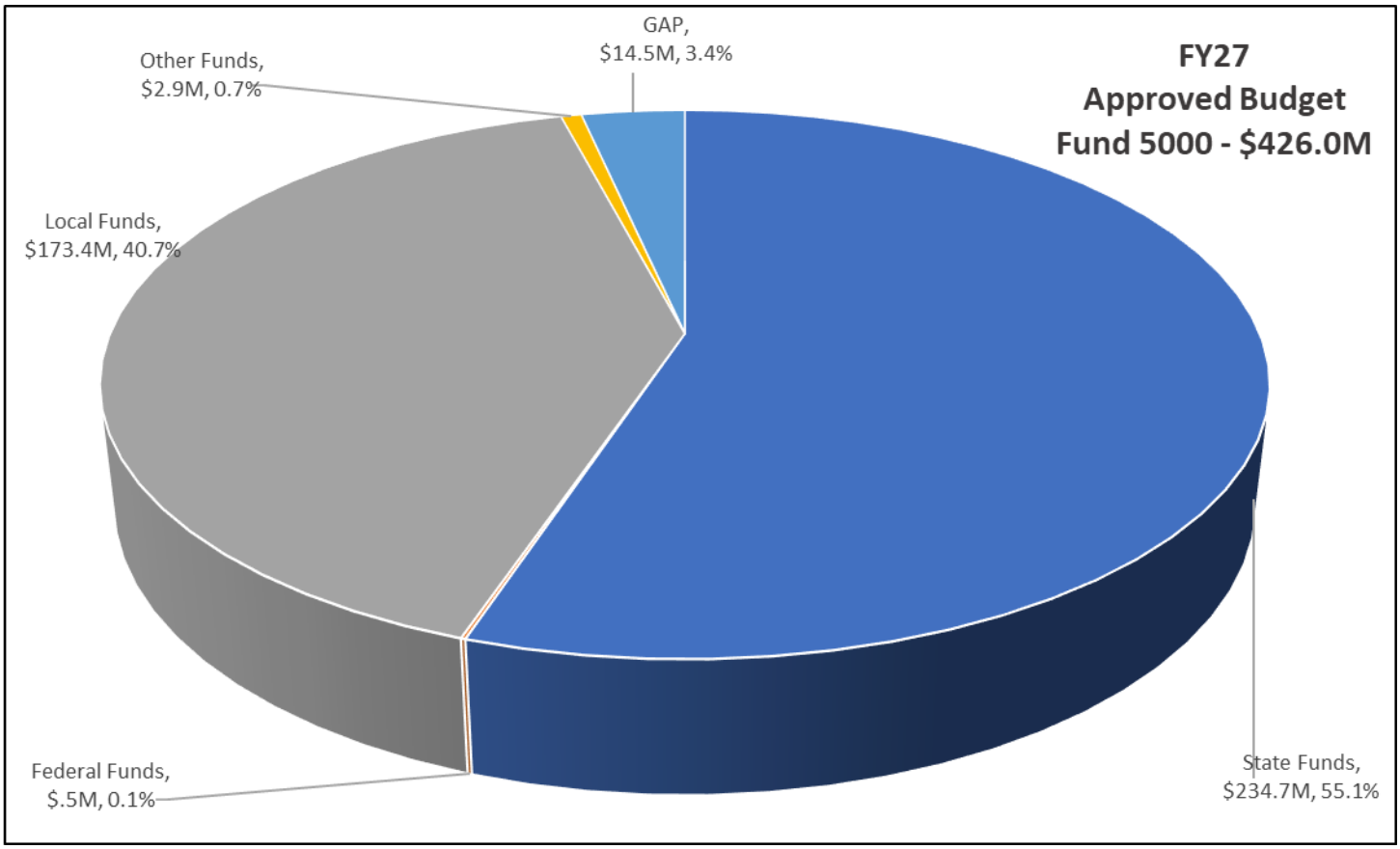
*Fund 5000 Budget Trends*

| Fund | Fund | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|---|
| 5 | OPERATING FUND | $347,187,488 | $367,578,746 | $397,655,829 | $387,880,676 | $425,973,469 | $38,092,793 | 9.82% | 100.00% |
| **Total** | **Grand Total** | **$347,187,488** | **$367,578,746** | **$397,655,829** | **$387,880,676** | **$425,973,469** | **$38,092,793** | **9.82%** | **100%** |



*Fund 5000 Revenue Trends by Summary Objects*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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% | 46.45% |
| STATE SALES TAX | $35,217,775 | $33,052,930 | $34,433,267 | $35,807,482 | $36,818,956 | $1,011,474 | 2.82% | 8.64% |
| **Subtotal** | **$181,701,612** | **$194,512,456** | **$220,351,052** | **$216,641,299** | **$234,680,772** | **$18,039,473** | **8.33%** | **55.09%** |
| FEDERAL FUNDS | $23,942,368 | $20,322,846 | $17,450,851 | $455,637 | $455,637 | $0 | 0.00% | 0.11% |
| GAP | $0 | $0 | $0 | $0 | $14,548,469 | $14,548,469 | 100.00% | 3.42% |
| LOCAL FUNDS | $139,110,361 | $147,350,520 | $155,412,007 | $167,891,040 | $173,405,891 | $5,514,851 | 3.28% | 40.71% |
| OTHER FUNDS | $2,433,147 | $5,392,924 | $4,441,919 | $2,892,700 | $2,882,700 | ($10,000) | -0.35% | 0.68% |
| **Subtotal** | **$165,485,876** | **$173,066,290** | **$177,304,777** | **$171,239,377** | **$191,292,697** | **$20,053,320** | **11.71%** | **44.91%** |
| **Grand Total** | **$347,187,488** | **$367,578,746** | **$397,655,829** | **$387,880,676** | **$425,973,469** | **$38,092,793** | **9.82%** | **100.00%** |



*Fund 5000 Revenue Trends by Object*

| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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- | $892,436 | $1,076,959 | $1,441,772 | $1,054,861 | $1,119,461 | $64,600 | 6.12% |

| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|---|
| | | YR OLD) | | | | | | | |
| | 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 | $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% |

| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|---|
| | 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% |
| | 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 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% |
| | 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 | $133,241,118 | $0 | 0.00% |
| | 050300 | 5105020 LOCAL TRANSFER-DEBT SE | $28,645,401 | $28,384,676 | $32,623,378 | $34,649,922 | $40,164,773 | $5,514,851 | 15.92% |
| | 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** | **$173,405,891** | **$5,514,851** | **3.28%** |

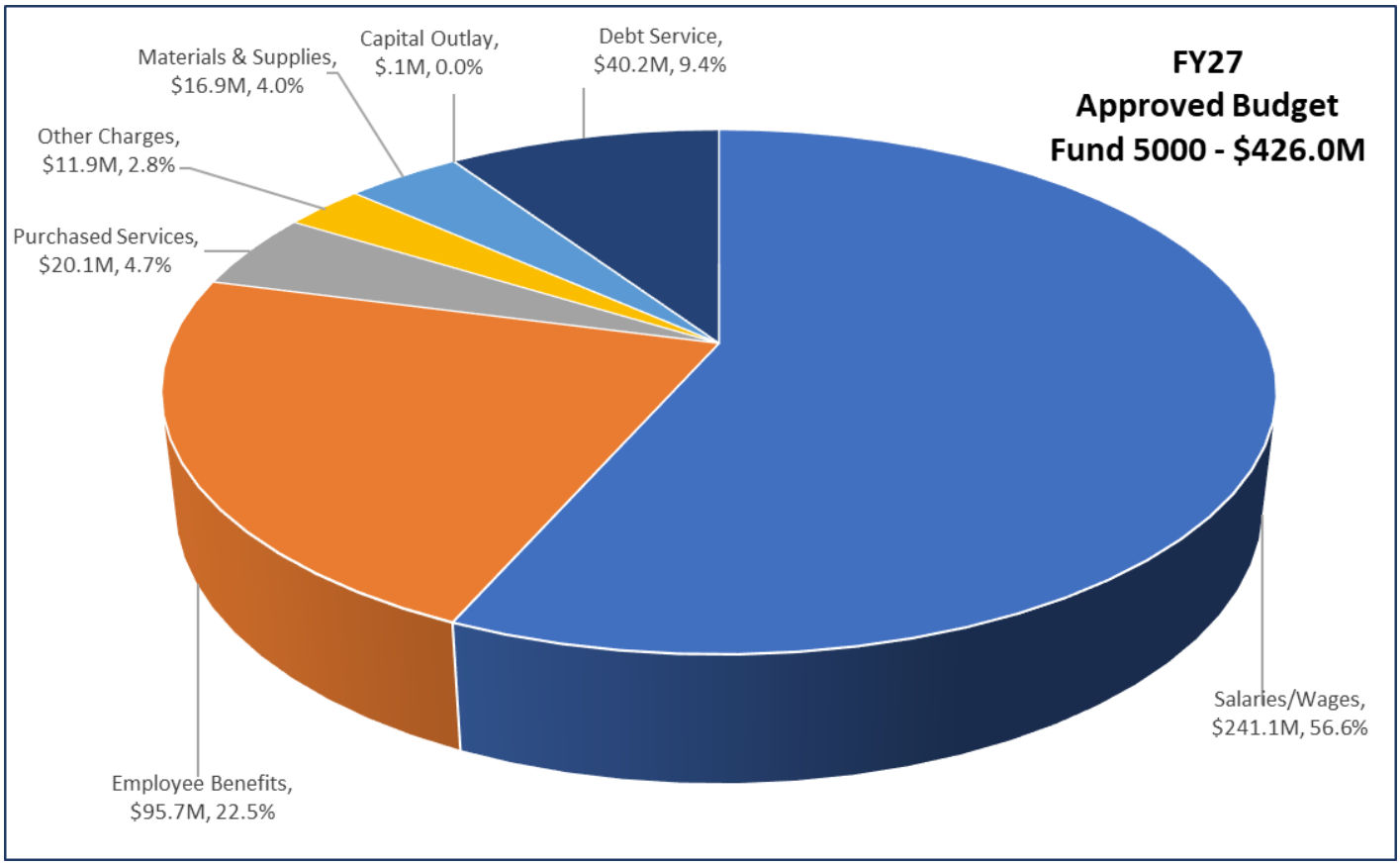
| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|---|
| **Other Funds** | 070200 | FOIA REQUEST REVENUE | $2,235 | $1,721 | $1,749 | $1,500 | $1,500 | $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% |
| | 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 | $850,000 | $0 | 0.00% |
| | 076200 | HP SELF-MAINTAINER REV | $94,015 | $105,875 | $75,400 | $90,000 | $90,000 | $0 | 0.00% |
| | 076300 | DISTRICT ATHLETIC | $35,385 | $0 | $0 | $0 | $0 | $0 | 0.00% |

| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|---|
| | | FUNDRSR | | | | | | | |
| | 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%** |
| **GAP** | 076800 | REVENUE GAP | $0 | $0 | $0 | $0 | $14,548,469 | $14,548,469 | 100.00% |
| | | **Total for Area** | **$0** | **$0** | **$0** | **$0** | **$14,548,469** | **$14,548,469** | **100.00%** |
| **GRAND TOTAL** | | | **$347,187,488** | **$367,578,746** | **$397,655,829** | **$387,880,676** | **$425,973,469** | **$38,092,793** | **9.82%** |



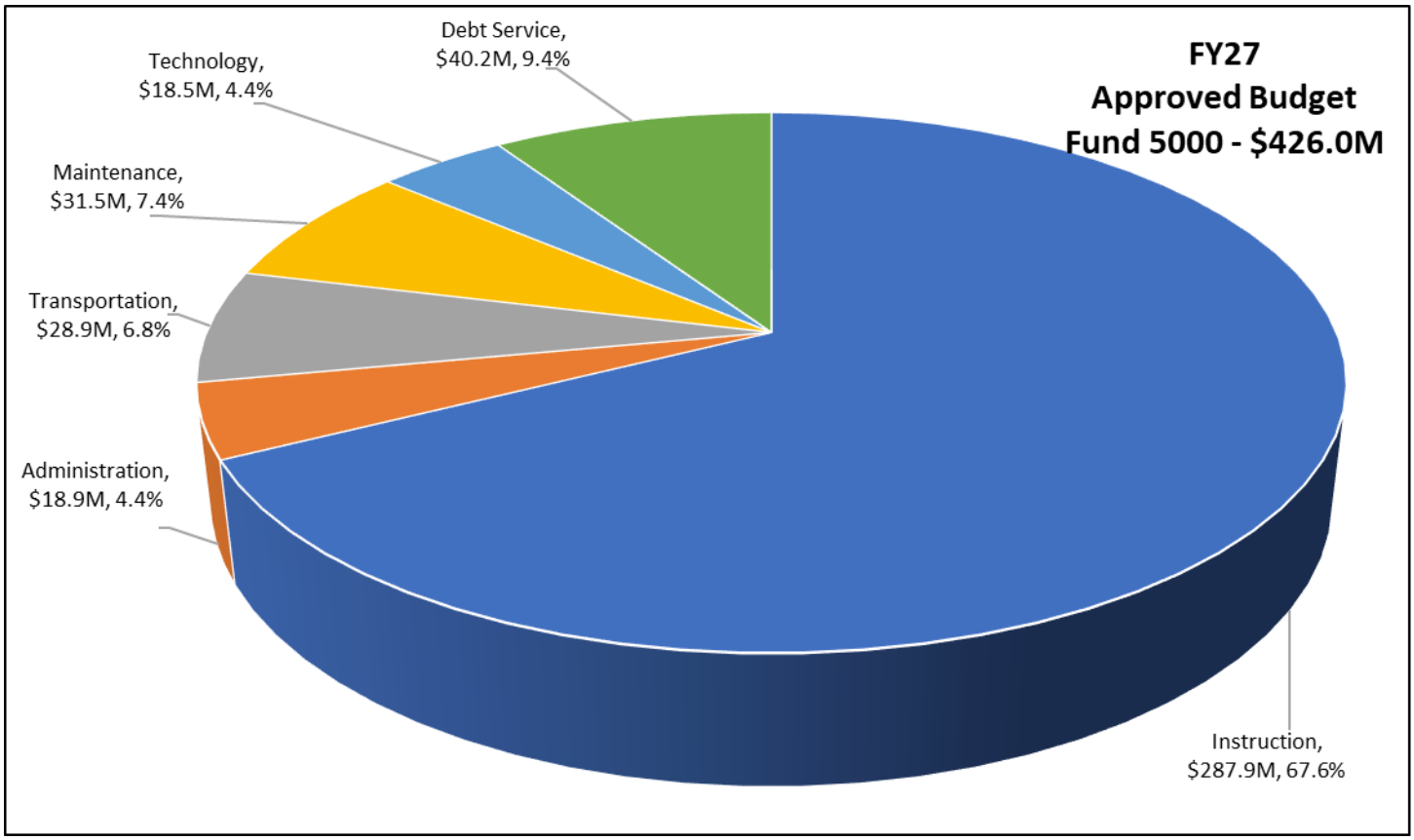
## *Fund 5000 Expenditure Trends by Summary Object*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| SALARIES/WAGES | $185,885,228 | $196,764,827 | $208,466,440 | $217,792,275 | $241,149,434 | $23,357,158 | 10.72% | 56.61% |
| EMPLOYEE BENEFITS | $80,019,372 | $84,987,521 | $89,194,410 | $88,592,573 | $95,708,630 | $7,116,058 | 8.03% | 22.47% |
| **Subtotal** | **$265,904,600** | **$281,752,348** | **$297,660,850** | **$306,384,848** | **$336,858,064** | **$30,473,216** | **9.95%** | **79.08%** |
| PURCHASED SERVICES | $22,565,368 | $25,656,444 | $26,036,366 | $19,346,668 | $20,063,987 | $717,319 | 3.71% | 4.71% |
| OTHER CHARGES | $12,609,691 | $10,755,590 | $10,188,334 | $11,538,641 | $11,883,034 | $344,393 | 2.98% | 2.79% |
| MATERIALS & SUPPLIES | $12,539,864 | $17,852,979 | $22,465,124 | $15,885,143 | $16,928,157 | $1,043,014 | 6.57% | 3.97% |
| CAPITAL OUTLAY | $1,858,101 | $144,509 | $3,167,749 | $75,454 | $75,454 | $0 | 0.00% | 0.02% |
| SCPS HOLDBACK | $0 | $0 | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| BONDS | $28,645,401 | $28,384,676 | $30,986,495 | $34,649,922 | $40,164,773 | $5,514,851 | 15.92% | 9.43% |
| 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** | **$89,115,405** | **$7,619,577** | **9.35%** | **20.92%** |
| **Grand Total** | **$347,270,780** | **$367,723,100** | **$397,684,345** | **$387,880,676** | **$425,973,469** | **$38,092,793** | **9.82%** | **100.00%** |



## *Fund 5000 Expenditure Trends by State Category*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| Instruction | $233,407,333 | $251,425,718 | $264,793,561 | $262,453,717 | $287,927,375 | $25,473,658 | 9.71% | 67.59% |
| Administration | $14,170,274 | $15,148,774 | $16,227,236 | $17,000,594 | $18,917,978 | $1,917,384 | 11.28% | 4.44% |
| Transportation | $25,764,269 | $25,860,785 | $26,959,021 | $27,682,182 | $28,896,509 | $1,214,327 | 4.39% | 6.78% |
| Maintenance | $28,601,789 | $28,598,733 | $32,330,438 | $29,216,178 | $31,535,928 | $2,319,750 | 7.94% | 7.40% |
| Food Services | $0 | $0 | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| Technology | $13,533,959 | $15,127,859 | $19,208,165 | $16,878,083 | $18,530,906 | $1,652,824 | 9.79% | 4.35% |
| Debt Services | $31,793,156 | $31,561,230 | $38,165,922 | $34,649,922 | $40,164,773 | $5,514,851 | 15.92% | 9.43% |
| **Grand Total** | **$347,270,780** | **$367,723,100** | **$397,684,345** | **$387,880,676** | **$425,973,469** | **$38,092,793** | **9.82%** | **100.00%** |



*Fund 5000 Expenditure Trends by State Category and Function*

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| **Instruction** | | | | | | | | |
| 1100 CLASSROOM INSTRUCTION | $185,371,173 | $198,567,252 | $210,037,029 | $212,792,544 | $233,203,097 | $20,410,553 | 9.59% | |
| 1210 GUIDANCE SERVICES | $9,148,059 | $9,507,383 | $9,596,414 | $10,292,027 | $10,708,643 | $416,616 | 4.05% | |
| 1220 SCHOOL SOCIAL WORKERS SVC | $3,568,318 | $4,228,626 | $4,344,295 | $4,250,810 | $3,928,041 | ($322,769) | -7.59% | |
| 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 | $11,089,625 | $3,157,688 | 39.81% | |
| 1311 GUIDANCE SERVICES SBO | $34,866 | $55,815 | $263,025 | $43,300 | $68,300 | $25,000 | 57.74% | |
| 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 | $5,560,343 | $231,812 | 4.35% | |
| 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 | $20,848,000 | $21,283,646 | $22,828,525 | $1,544,879 | 7.26% | |
| **Subtotal** | **$233,407,333** | **$251,425,718** | **$264,793,561** | **$262,453,717** | **$287,927,375** | **$25,473,658** | **9.71%** | **67.59%** |
| **Administration** | | | | | | | | |
| 2110 BOARD SERVICES | $295,751 | $259,448 | $202,168 | $236,689 | $243,045 | $6,356 | 2.69% | |
| 2120 EXECUTIVE ADMIN SERVICES | $1,258,793 | $2,237,063 | $1,832,332 | $1,891,617 | $2,196,863 | $305,246 | 16.14% | |
| 2130 PUBLIC INFORMATION | $607,491 | $865,662 | $953,913 | $997,320 | $1,034,663 | $37,343 | 3.74% | |
| 2140 HUMAN RESOURCES | $1,738,526 | $1,927,245 | $2,235,938 | $2,107,044 | $2,960,333 | $853,289 | 40.50% | |
| 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 | $2,964,572 | $131,459 | 4.64% | |
| 2170 PURCHASING | $440,755 | $304,811 | $317,362 | $322,907 | $441,222 | $118,315 | 36.64% | |
| 2220 HEALTH SERVICES | $6,275,765 | $5,941,213 | $6,428,451 | $6,779,286 | $6,960,168 | $180,882 | 2.67% | |
| 2230 PSYCHOLOGICAL SERVICES | $1,361,620 | $1,481,975 | $1,677,130 | $1,832,617 | $2,117,112 | $284,495 | 15.52% | |
| **Subtotal** | **$14,170,274** | **$15,148,774** | **$16,227,236** | **$17,000,594** | **$18,917,978** | **$1,917,384** | **11.28%** | **4.44%** |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| **Transportation** | | | | | | | | |
| 3100 TRANSP - MGMT & DIRECTION | $2,402,340 | $2,409,031 | $2,454,212 | $2,538,198 | $2,747,541 | $209,342 | 8.25% | |
| 3200 VEHICLE OPERATION SVCS | $21,113,088 | $20,880,226 | $21,724,543 | $22,123,313 | $22,976,663 | $853,351 | 3.86% | |
| 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** | **$28,896,509** | **$1,214,327** | **4.39%** | **6.78%** |
| **Maintenance** | | | | | | | | |
| 4100 MAINT - MGMT & DIRECTION | $1,097,238 | $1,071,343 | $1,219,522 | $1,434,144 | $1,989,901 | $555,757 | 38.75% | |
| 4200 BUILDING SERVICES | $26,296,908 | $24,955,090 | $28,695,211 | $25,875,132 | $27,087,109 | $1,211,977 | 4.68% | |
| 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 | $470,875 | $470,875 | 100.00% | |
| **Subtotal** | **$28,601,789** | **$28,598,733** | **$32,330,438** | **$29,216,178** | **$31,535,928** | **$2,319,750** | **7.94%** | **7.40%** |
| **Technology** | | | | | | | | |
| 6810 TECHNOLOGY - CLASSROOM | $2,854,431 | $4,682,486 | $5,328,747 | $5,373,440 | $5,537,039 | $163,599 | 3.04% | |
| 6820 TECHNOLOGY - INSTRUCT. SUP | $8,816,510 | $8,055,959 | $10,628,923 | $8,680,332 | $9,824,318 | $1,143,987 | 13.18% | |
| 6830 TECHNOLOGY-ADMINISTRATION | $1,436,212 | $1,943,242 | $2,761,173 | $2,332,350 | $2,660,849 | $328,499 | 14.08% | |
| 6850 TECHNOLOGY-TRANSPORTATION | $280,051 | $292,777 | $330,161 | $326,341 | $337,742 | $11,402 | 3.49% | |
| 6860 TECHNOLOGY-MAINTENANCE | $146,755 | $153,395 | $159,162 | $165,620 | $170,958 | $5,338 | 3.22% | |
| **Subtotal** | **$13,533,959** | **$15,127,859** | **$19,208,165** | **$16,878,083** | **$18,530,906** | **$1,652,824** | **9.79%** | **4.35%** |
| **Debt Services** | | | | | | | | |
| 7100 DEBT SERVICE | $28,645,401 | $28,384,676 | $30,986,495 | $34,649,922 | $40,164,773 | $5,514,851 | 15.92% | |
| 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** | **$40,164,773** | **$5,514,851** | **15.92%** | **9.43%** |
| **Grand Total** | **$347,270,780** | **$367,723,100** | **$397,684,343** | **$387,880,676** | **$425,973,469** | **$38,092,793** | **9.82%** | **100.0%** |

*Fund 5000 Expenditure Trends by Function & Object*

| Function/Object | | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|
| **1100 CLASSROOM INSTRUCTION** | | | | | | | | |
| 111700 - SPECIALISTS | | $0 | $0 | $38,881 | $0 | $0 | $0 | 0.00% |
| 111800 - ACTIVITIES PERSONNEL | | $517,723 | $532,541 | $563,972 | $588,976 | $647,122 | $58,146 | 9.87% |
| 112100 - COMP OF TEACHERS | | $97,328,219 | $101,994,051 | $108,842,090 | $118,854,251 | $131,892,343 | $13,038,092 | 10.97% |
| 112300 - COMP OF COORDINATOR | | $152,666 | $162,644 | $257,778 | $167,708 | $609,715 | $442,007 | 263.56% |
| 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 | $125,581 | $3,479 | 2.85% |
| 114100 - COMP OF TEACHER ASS'TS | | $10,814,345 | $15,680,432 | $13,642,687 | $15,744,503 | $17,153,428 | $1,408,925 | 8.95% |
| 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 | $526,588 | ($21,530) | -3.93% |
| 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 | $1,878,802 | $225,920 | 13.67% |
| 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 | $11,355,382 | $1,207,062 | 11.89% |
| 221000 - VRS (PLAN 1 & 2) | | $10,293,441 | $10,033,850 | $8,427,527 | $7,365,946 | $7,256,731 | ($109,215) | -1.48% |
| 222000 - VRS (HYBRID) | | $7,597,300 | $9,667,733 | $10,393,876 | $12,220,358 | $11,087,014 | ($1,133,344) | -9.27% |
| 230000 - HOSPITALIZATION | | $18,821,490 | $18,969,440 | $21,686,396 | $21,292,835 | $26,361,334 | $5,068,499 | 23.80% |
| 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 Approved 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 | $1,080,829 | ($7,058) | -0.65% |
| 231100 - RETIREE DENTAL INSURANCE | $63,838 | $69,168 | $67,054 | $587,546 | $587,546 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $1,441,346 | $1,576,188 | $1,455,876 | $1,686,356 | $1,475,747 | ($210,609) | -12.49% |
| 250000 - DISABILITY INS (PLAN 1&2) | $168,123 | $161,868 | $158,273 | $163,547 | $146,028 | ($17,519) | -10.71% |
| 251000 - DISABILITY INS (HYBRID) | $129,551 | $163,078 | $181,998 | $174,818 | $184,737 | $9,919 | 5.67% |
| 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 | $1,224,064 | ($430,183) | -26.00% |
| 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 | $5,053,168 | $0 | 0.00% |
| 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 | $2,455,546 | $93,674 | 3.97% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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% |
| 601700 - UNIFORMS | $1,864 | $3,840 | $2,112 | $0 | $0 | $0 | 0.00% |
| 603400 - ASSISTIVE TECHNOLOGY | $53,573 | $13,140 | $4,300 | $105,000 | $105,000 | $0 | 0.00% |
| 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 | $194,009 | ($2,536) | -1.29% |
| 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% |
| **Subtotal** | **$185,371,173** | **$198,567,252** | **$210,037,029** | **$212,792,544** | **$233,203,097** | **$20,410,553** | **9.59%** |
| **1210 GUIDANCE SERVICES** | | | | | | | |
| 111000 - COMP OF DIRECTORS | $105,323 | $130,029 | $136,069 | $142,174 | $153,956 | $11,782 | 8.29% |
| 112100 - COMP OF TEACHERS | $5,203,300 | $5,543,332 | $5,428,886 | $6,111,794 | $6,475,054 | $363,260 | 5.94% |
| 112300 - COMP OF COORDINATOR | $96,045 | $105,437 | $111,021 | $117,236 | $114,559 | ($2,677) | -2.28% |
| 113500 - SUPERVISOR | $103,022 | $109,204 | $113,541 | $118,708 | $124,909 | $6,201 | 5.22% |
| 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 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 210000 - FICA | $458,212 | $483,680 | $490,257 | $537,551 | $587,664 | $50,113 | 9.32% |
| 221000 - VRS (PLAN 1 & 2) | $619,543 | $626,169 | $505,048 | $535,798 | $487,783 | ($48,015) | -8.96% |
| 222000 - VRS (HYBRID) | $395,967 | $460,719 | $488,803 | $568,211 | $516,772 | ($51,439) | -9.05% |
| 230000 - HOSPITALIZATION | $921,279 | $866,650 | $955,635 | $805,038 | $878,438 | $73,400 | 9.12% |
| 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 | $43,958 | $5,610 | 14.63% |
| 231100 - RETIREE DENTAL INSURANCE | $2,182 | $2,926 | $3,000 | $3,000 | $3,000 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $81,950 | $87,708 | $77,505 | $83,735 | $79,744 | ($3,991) | -4.77% |
| 250000 - DISABILITY INS (PLAN 1&2) | $9,997 | $10,074 | $9,379 | $8,999 | $10,100 | $1,101 | 12.23% |
| 251000 - DISABILITY INS (HYBRID) | $6,538 | $7,555 | $8,048 | $8,367 | $8,355 | ($12) | -0.14% |
| 275000 - RETIREE HEALTH CREDIT | $73,933 | $79,129 | $79,409 | $88,085 | $68,176 | ($19,909) | -22.60% |
| 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** | **$10,708,643** | **$416,616** | **4.05%** |
| **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 | $2,639,852 | $93,727 | 3.68% |
| 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 | $201,291 | ($2,992) | -1.46% |
| 221000 - VRS (PLAN 1 & 2) | $200,887 | $211,745 | $187,710 | $189,705 | $131,970 | ($57,735) | -30.43% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 222000 - VRS (HYBRID) | $161,627 | $194,946 | $193,575 | $222,820 | $209,682 | ($13,138) | -5.90% |
| 230000 - HOSPITALIZATION | $305,246 | $351,466 | $456,911 | $356,432 | $293,728 | ($62,704) | -17.59% |
| 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 | $14,683 | ($2,356) | -13.83% |
| 240000 - GROUP LIFE INSURANCE | $29,228 | $32,773 | $29,841 | $31,078 | $27,156 | ($3,922) | -12.62% |
| 250000 - DISABILITY INS (PLAN 1&2) | $3,281 | $3,371 | $3,608 | $3,354 | $2,581 | ($773) | -23.05% |
| 251000 - DISABILITY INS (HYBRID) | $2,661 | $3,224 | $3,331 | $3,333 | $3,542 | $209 | 6.27% |
| 275000 - RETIREE HEALTH CREDIT | $26,393 | $29,593 | $30,565 | $33,057 | $22,559 | ($10,498) | -31.76% |
| 281000 - ANNUAL LEAVE PAYOFF | $5,651 | $12,613 | $5,833 | $0 | $0 | $0 | 0.00% |
| 300000 - PURCHASED SERVICE | $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** | **$3,928,041** | **($322,769)** | **-7.59%** |
| **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% |

| Function/Object | | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|
| **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 | $1,310,566 | $362,174 | 38.19% |
| 111300 - COMP OF ASST SUPTS | | $112,933 | $218,335 | $218,342 | $222,180 | $224,744 | $2,564 | 1.15% |
| 111700 - SPECIALISTS | | $139,492 | $172,788 | $539,155 | $104,760 | $363,717 | $258,957 | 247.19% |
| 112100 - COMP OF TEACHERS | | $1,598,533 | $2,131,363 | $1,928,023 | $1,233,583 | $968,980 | ($264,603) | -21.45% |
| 112300 - COMP OF COORDINATOR | | $304,091 | $522,315 | $642,782 | $563,464 | $1,588,406 | $1,024,942 | 181.90% |
| 112400 - COMP OF INST SUPERVISORS | | $115,334 | $112,284 | $115,654 | $0 | $0 | $0 | 0.00% |
| 113500 - SUPERVISOR | | $0 | $0 | $0 | $0 | $271,987 | $271,987 | 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 | $686,654 | $352,687 | 105.61% |
| 199800 - BONUS - ONE TIME | | $70,500 | $0 | $63,000 | $0 | $0 | $0 | 0.00% |
| 210000 - FICA | | $373,588 | $412,071 | $429,349 | $277,345 | $431,633 | $154,288 | 55.63% |
| 221000 - VRS (PLAN 1 & 2) | | $583,944 | $738,377 | $636,158 | $441,193 | $470,287 | $29,094 | 6.59% |
| 222000 - VRS (HYBRID) | | $179,302 | $117,442 | $141,746 | $104,661 | $169,161 | $64,500 | 61.63% |
| 230000 - HOSPITALIZATION | | $651,559 | $660,134 | $695,114 | $361,754 | $420,310 | $58,556 | 16.19% |
| 230100 - RETIREE HEALTH INS | | $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 | $20,133 | $792 | 4.09% |
| 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 | $53,737 | $9,766 | 22.21% |
| 250000 - DISABILITY INS (PLAN 1&2) | | $9,159 | $11,391 | $11,483 | $7,389 | $10,550 | $3,161 | 42.78% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 251000 - DISABILITY INS (HYBRID) | $3,406 | $2,304 | $2,364 | $1,413 | $1,561 | $148 | 10.47% |
| 275000 - RETIREE HEALTH CREDIT | $55,568 | $61,668 | $64,657 | $45,139 | $45,929 | $790 | 1.75% |
| 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 | $1,123,175 | $25,000 | 2.28% |
| 300100 - PROFESSIONAL IMPROVEMENT | $299,168 | $272,775 | $590,705 | $379,124 | $379,122 | ($2) | 0.00% |
| 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 | $10,500 | $0 | 0.00% |
| 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 | $125,711 | $5,000 | 4.14% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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** | **$11,089,625** | **$3,157,688** | **39.81%** |
| **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 SERVICE | $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 | $3,600 | $0 | 0.00% |
| 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** | **$68,300** | **$25,000** | **57.74%** |
| **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 SERVICE | $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% |

| Function/Object | | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|
| **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 | $2,837,997 | $124,358 | 4.58% |
| 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 | $292,233 | $26,373 | 9.92% |
| 221000 - VRS (PLAN 1 & 2) | | $382,577 | $387,413 | $323,268 | $330,549 | $296,002 | ($34,547) | -10.45% |
| 222000 - VRS (HYBRID) | | $123,366 | $155,621 | $188,187 | $221,978 | $205,488 | ($16,490) | -7.43% |
| 230000 - HOSPITALIZATION | | $612,164 | $557,953 | $601,854 | $499,259 | $509,786 | $10,527 | 2.11% |
| 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 | $28,000 | $1,690 | 6.42% |
| 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 | $40,776 | ($2,286) | -5.31% |
| 250000 - DISABILITY INS (PLAN 1&2) | | $6,290 | $6,281 | $6,054 | $5,551 | $5,790 | $239 | 4.31% |
| 251000 - DISABILITY INS (HYBRID) | | $1,886 | $2,597 | $3,302 | $3,227 | $3,392 | $165 | 5.11% |
| 275000 - RETIREE HEALTH CREDIT | | $36,835 | $39,535 | $41,254 | $44,495 | $33,853 | ($10,642) | -23.92% |
| 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** | **$5,560,343** | **$231,812** | **4.35%** |
| **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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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% |
| 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 | $102,995 | $5,370 | 5.50% |
| 112300 - COMP OF COORDINATOR | $111,619 | $118,282 | $122,980 | $152,200 | $164,984 | $12,784 | 8.40% |
| 112600 - COMP OF PRINCIPALS | $3,977,943 | $4,203,082 | $4,324,716 | $4,628,658 | $4,762,100 | $133,442 | 2.88% |
| 112700 - COMP OF ASS'T PRINCIPALS | $3,942,931 | $4,552,896 | $4,804,842 | $5,054,276 | $6,049,361 | $995,085 | 19.69% |
| 114100 - COMP OF TEACHER ASS'TS | $596,131 | $684,033 | $721,440 | $768,935 | $812,671 | $43,736 | 5.69% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $141,500 | $0 | $137,500 | $0 | $0 | $0 | 0.00% |
| 210000 - FICA | $890,437 | $964,798 | $1,022,000 | $1,063,619 | $1,197,131 | $133,512 | 12.55% |
| 221000 - VRS (PLAN 1 & 2) | $1,527,034 | $1,589,034 | $1,425,989 | $1,521,638 | $1,317,805 | ($203,833) | -13.40% |
| 222000 - VRS (HYBRID) | $454,992 | $583,674 | $586,289 | $624,014 | $714,388 | $90,374 | 14.48% |
| 230000 - HOSPITALIZATION | $1,724,605 | $1,804,938 | $2,020,219 | $1,620,003 | $1,695,644 | $75,641 | 4.67% |
| 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 | $83,485 | $3,931 | 4.94% |
| 231100 - RETIREE DENTAL INSURANCE | $8,356 | $8,132 | $6,273 | $5,909 | $5,909 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $159,800 | $175,177 | $160,726 | $171,318 | $166,561 | ($4,757) | -2.78% |
| 250000 - DISABILITY INS (PLAN 1&2) | $24,030 | $24,562 | $25,883 | $25,539 | $26,770 | $1,231 | 4.82% |
| 251000 - DISABILITY INS (HYBRID) | $7,796 | $9,867 | $10,015 | $9,084 | $10,893 | $1,809 | 19.91% |
| 275000 - RETIREE HEALTH CREDIT | $144,300 | $158,180 | $164,772 | $175,680 | $140,250 | ($35,430) | -20.17% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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** | **$18,620,442** | **$19,985,376** | **$20,848,000** | **$21,283,646** | **$22,828,525** | **$1,544,879** | **7.26%** |
| **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 | $6,348 | $296 | 4.89% |
| 221000 - VRS (PLAN 1 & 2) | $5,386 | $0 | $0 | $0 | $0 | $0 | 0.00% |
| 230000 - HOSPITALIZATION | $54,349 | $49,897 | $47,867 | $34,534 | $40,297 | $5,763 | 16.69% |
| 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 | $1,191 | $297 | 33.22% |
| 240000 - GROUP LIFE INSURANCE | $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 | $0 | $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% |

| Function/Object | | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|
| **Subtotal** | | **$295,751** | **$259,448** | **$202,168** | **$236,689** | **$243,045** | **$6,356** | **2.69%** |
| **2120 EXECUTIVE ADMIN SERVICES** | | | | | | | | |
| 111000 - COMP OF DIRECTORS | | $232,190 | $317,238 | $342,582 | $359,808 | $363,954 | $4,146 | 1.15% |
| 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 | $386,695 | $182,054 | 88.96% |
| 111500 - TRAVEL/CAR ALLOWANCE | | $0 | $0 | $12,450 | $13,200 | $13,200 | $0 | 0.00% |
| 112300 - COMP OF COORDINATOR | | $0 | $0 | $0 | $0 | $39,610 | $39,610 | 100.00% |
| 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 | $99,740 | $24,022 | 31.73% |
| 221000 - VRS (PLAN 1 & 2) | | $99,605 | $126,417 | $149,585 | $163,244 | $144,242 | ($19,002) | -11.64% |
| 222000 - VRS (HYBRID) | | $7,072 | $8,910 | $37 | $0 | $36,428 | $36,428 | 100.00% |
| 230000 - HOSPITALIZATION | | $49,358 | $77,870 | $81,231 | $61,646 | $83,374 | $21,728 | 35.25% |
| 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 | $3,485 | $387 | 12.49% |
| 231100 - RETIREE DENTAL INSURANCE | | $273 | $248 | $0 | $0 | $0 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | | $8,601 | $10,911 | $12,421 | $13,402 | $15,420 | $2,018 | 15.06% |
| 250000 - DISABILITY INS (PLAN 1&2) | | $1,542 | $1,941 | $2,662 | $2,706 | $3,443 | $737 | 27.24% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 275000 - RETIREE HEALTH CREDIT | $7,766 | $9,852 | $12,737 | $13,903 | $13,509 | ($394) | -2.83% |
| 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 | $7,639 | $0 | 0.00% |
| 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** | **$2,196,863** | **$305,246** | **16.14%** |
| **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 | $167,728 | $167,728 | 100.00% |
| 111700 - SPECIALISTS | $0 | $0 | $160,885 | $169,645 | $179,218 | $9,573 | 5.64% |
| 112300 - COMP OF COORDINATOR | $88,883 | $146,341 | $114,486 | $118,182 | $134,702 | $16,520 | 13.98% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $41,950 | $3,850 | 10.10% |
| 221000 - VRS (PLAN 1 & 2) | $7,537 | $8,780 | $24,526 | $25,513 | $22,770 | ($2,743) | -10.75% |
| 222000 - VRS (HYBRID) | $32,462 | $47,261 | $44,539 | $47,367 | $47,799 | $432 | 0.91% |
| 230000 - HOSPITALIZATION | $40,322 | $52,606 | $60,187 | $48,648 | $40,766 | ($7,882) | -16.20% |
| 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 | $2,770 | $209 | 8.16% |
| 240000 - GROUP LIFE INSURANCE | $3,564 | $4,880 | $5,758 | $6,075 | $5,836 | ($239) | -3.93% |
| 250000 - DISABILITY INS (PLAN 1&2) | $119 | $137 | $438 | $429 | $445 | $16 | 3.73% |
| 251000 - DISABILITY INS (HYBRID) | $594 | $834 | $853 | $800 | $868 | $68 | 8.50% |
| 275000 - RETIREE HEALTH CREDIT | $2,976 | $4,151 | $5,639 | $5,951 | $4,716 | ($1,235) | -20.75% |
| 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 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $8,780 | $0 | 0.00% |
| 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** | **$1,034,663** | **$37,343** | **3.74%** |
| **2140 HUMAN RESOURCES** | | | | | | | |
| 111000 - COMP OF DIRECTORS | $313,290 | $246,542 | $282,619 | $295,480 | $310,914 | $15,434 | 5.22% |
| 111300 - COMP OF ASST SUPTS | $112,387 | $163,256 | $177,086 | $185,144 | $187,321 | $2,177 | 1.18% |
| 111600 - RECERTIFICATION SPCLST | $89,735 | $95,923 | $100,702 | $108,247 | $121,398 | $13,151 | 12.15% |
| 111700 - SPECIALISTS | $81,166 | $81,053 | $84,922 | $93,034 | $303,125 | $210,091 | 225.82% |
| 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 | $120,814 | $24,016 | 24.81% |
| 221000 - VRS (PLAN 1 & 2) | $87,996 | $111,631 | $112,081 | $120,547 | $109,393 | ($11,154) | -9.25% |
| 222000 - VRS (HYBRID) | $36,184 | $42,794 | $59,001 | $73,961 | $102,027 | $28,066 | 37.95% |
| 230000 - HOSPITALIZATION | $69,739 | $70,004 | $89,037 | $83,252 | $111,256 | $28,004 | 33.64% |
| 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 | $6,578 | $1,217 | 22.70% |
| 231100 - RETIREE DENTAL INSURANCE | $818 | $893 | $893 | $818 | $818 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURA | $10,012 | $12,451 | $13,535 | $14,682 | $16,470 | $1,788 | 12.18% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 250000 - DISABILITY INS (PLAN 1&2) | $1,649 | $1,772 | $2,033 | $2,023 | $2,688 | $665 | 32.87% |
| 251000 - DISABILITY INS (HYBRID) | $616 | $700 | $970 | $1,091 | $1,176 | $85 | 7.79% |
| 275000 - RETIREE HEALTH CREDIT | $9,041 | $11,243 | $13,879 | $15,799 | $14,899 | ($900) | -5.70% |
| 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 | $219,447 | $180,000 | 456.31% |
| 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 | $237,000 | $200,000 | 540.54% |
| 310200 - TUITION ASSISTANCE | $0 | $0 | $0 | $0 | $100,000 | $100,000 | 100.00% |
| 313000 - PROFESSIONAL SERVICES | $0 | $0 | $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 | $28,500 | $9,000 | 46.15% |
| 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** | **$2,960,333** | **$853,289** | **40.50%** |
| **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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $347,027 | $17,228 | 5.22% |
| 111300 - COMP OF ASST SUPTS | $164,206 | $184,700 | $191,245 | $200,773 | $203,135 | $2,362 | 1.18% |
| 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 | $289,082 | $14,350 | 5.22% |
| 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 | $152,454 | $9,447 | 6.61% |
| 221000 - VRS (PLAN 1 & 2) | $163,718 | $140,127 | $130,469 | $136,153 | $108,675 | ($27,478) | -20.18% |
| 222000 - VRS (HYBRID) | $53,535 | $96,602 | $137,641 | $174,524 | $175,311 | $787 | 0.45% |
| 230000 - HOSPITALIZATION | $186,158 | $186,268 | $240,202 | $215,268 | $317,903 | $102,635 | 47.68% |
| 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 | $10,152 | $324 | 3.30% |
| 240000 - GROUP LIFE INSURANCE | $17,312 | $19,087 | $20,212 | $20,970 | $20,915 | ($55) | -0.26% |
| 250000 - DISABILITY INS (PLAN 1&2) | $2,554 | $2,220 | $2,413 | $2,306 | $2,145 | ($161) | -6.98% |
| 251000 - DISABILITY INS (HYBRID) | $833 | $1,496 | $2,059 | $2,456 | $2,728 | $272 | 11.07% |
| 275000 - RETIREE HEALTH CREDIT | $15,633 | $17,235 | $20,726 | $24,068 | $18,120 | ($5,948) | -24.71% |
| 281000 - ANNUAL LEAVE PAYOFF | $5,733 | $24,849 | $12,816 | $0 | $0 | $0 | 0.00% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 300000 - PURCHASED SERVICE | $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** | **$2,964,572** | **$131,459** | **4.64%** |
| **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 | $146,323 | $7,264 | 5.22% |
| 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 | $23,577 | $7,559 | 47.19% |
| 221000 - VRS (PLAN 1 & 2) | $28,810 | $34,481 | $30,652 | $32,048 | $28,952 | ($3,096) | -9.66% |
| 222000 - VRS (HYBRID) | $0 | $0 | $0 | $0 | $9,619 | $9,619 | 100.00% |
| 230000 - HOSPITALIZATION | $36,991 | $34,245 | $39,351 | $30,288 | $48,152 | $17,864 | 58.98% |
| 231000 - DENTAL INSURANCE | $1,662 | $1,488 | $1,488 | $1,489 | $2,382 | $893 | 59.97% |
| 240000 - GROUP LIFE INSURANCE | $2,323 | $2,780 | $2,545 | $2,662 | $3,290 | $628 | 23.59% |
| 250000 - DISABILITY INS (PLAN 1&2) | $454 | $532 | $555 | $537 | $566 | $29 | 5.40% |
| 251000 - DISABILITY INS (HYBRID) | $0 | $0 | $0 | $0 | $174 | $174 | 100.00% |
| 275000 - RETIREE HEALTH CREDIT | $2,098 | $2,510 | $2,610 | $2,730 | $2,731 | $1 | 0.04% |
| 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 Approved 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** | **$441,222** | **$118,315** | **36.64%** |
| **2220 HEALTH SERVICES** | | | | | | | |
| 111000 - COMP OF DIRECTORS | $131,637 | $139,536 | $145,078 | $151,680 | $159,603 | $7,923 | 5.22% |
| 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 | $124,909 | $6,201 | 5.22% |
| 113900 - COMP OF THERAPISTS | $1,041,169 | $1,004,998 | $945,969 | $1,160,813 | $1,197,233 | $36,420 | 3.14% |
| 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 | $297,991 | $28,709 | 10.66% |
| 221000 - VRS (PLAN 1 & 2) | $202,697 | $191,476 | $150,491 | $156,391 | $147,445 | ($8,946) | -5.72% |
| 222000 - VRS (HYBRID) | $306,885 | $314,397 | $360,115 | $428,695 | $388,733 | ($39,962) | -9.32% |
| 230000 - HOSPITALIZATION | $493,934 | $393,075 | $547,242 | $480,682 | $495,287 | $14,605 | 3.04% |
| 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 | $27,547 | $347 | 1.28% |
| 240000 - GROUP LIFE INSURANCE | $40,603 | $40,786 | $38,389 | $42,851 | $41,544 | ($1,307) | -3.05% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 250000 - DISABILITY INS (PLAN 1&2) | $3,137 | $3,033 | $2,773 | $2,765 | $2,884 | $119 | 4.30% |
| 251000 - DISABILITY INS (HYBRID) | $5,090 | $5,214 | $6,044 | $6,200 | $6,465 | $265 | 4.27% |
| 275000 - RETIREE HEALTH CREDIT | $36,608 | $36,830 | $39,366 | $45,374 | $34,906 | ($10,468) | -23.07% |
| 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** | **$6,960,168** | **$180,882** | **2.67%** |
| **2230 PSYCHOLOGICAL SERVICES** | | | | | | | |
| 113200 - COMP OF PSYCHOLOGISTS | $695,646 | $605,412 | $571,409 | $1,183,347 | $1,445,188 | $261,841 | 22.13% |
| 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 | $110,313 | $21,586 | 24.33% |
| 221000 - VRS (PLAN 1 & 2) | $72,945 | $54,858 | $58,177 | $62,887 | $57,049 | ($5,838) | -9.28% |
| 222000 - VRS (HYBRID) | $32,815 | $45,818 | $26,671 | $114,763 | $134,534 | $19,771 | 17.23% |
| 230000 - HOSPITALIZATION | $57,626 | $26,988 | $37,425 | $79,851 | $60,368 | ($19,483) | -24.40% |
| 230100 - RETIREE HEALTH INSURANCE | $5,037 | $2,361 | $2,129 | $0 | $2,129 | $2,129 | 100.00% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 230400 - MEDICARE SUPPLEMENT PART D | $0 | $53 | $115 | $89 | $115 | $26 | 29.19% |
| 231000 - DENTAL INSURANCE | $3,028 | $1,689 | $2,061 | $1,691 | $3,305 | $1,614 | 95.45% |
| 231100 - RETIREE DENTAL INSURANCE | $124 | $0 | $0 | $0 | $0 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $8,527 | $8,117 | $6,744 | $13,969 | $15,549 | $1,580 | 11.31% |
| 250000 - DISABILITY INS (PLAN 1&2) | $1,343 | $848 | $1,059 | $1,055 | $1,601 | $546 | 51.75% |
| 251000 - DISABILITY INS (HYBRID) | $521 | $740 | $427 | $1,767 | $1,889 | $122 | 6.90% |
| 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 | $14,927 | $601 | 4.20% |
| 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** | **$2,117,112** | **$284,495** | **15.52%** |
| **3100 TRANSP - MGMT & DIRECTION** | | | | | | | |
| 111000 - COMP OF DIRECTORS | $134,254 | $143,107 | $148,791 | $155,562 | $163,687 | $8,125 | 5.22% |
| 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 | $660,505 | $368,887 | 126.50% |
| 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 | $115,337 | $16,349 | 16.52% |
| 221000 - VRS (PLAN 1 & 2) | $163,623 | $179,498 | $155,633 | $152,536 | $146,177 | ($6,359) | -4.17% |
| 222000 - VRS (HYBRID) | $18,966 | $17,957 | $19,164 | $42,841 | $34,645 | ($8,196) | -19.13% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 230000 - HOSPITALIZATION | $159,071 | $161,413 | $193,620 | $166,489 | $169,484 | $2,995 | 1.80% |
| 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 | $7,795 | $995 | 14.63% |
| 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 | $15,341 | $873 | 6.03% |
| 250000 - DISABILITY INS (PLAN 1&2) | $2,688 | $2,918 | $2,922 | $2,613 | $2,859 | $246 | 9.41% |
| 251000 - DISABILITY INS (HYBRID) | $324 | $299 | $313 | $644 | $594 | ($50) | -7.76% |
| 275000 - RETIREE HEALTH CREDIT | $13,293 | $14,375 | $14,634 | $16,263 | $12,954 | ($3,309) | -20.35% |
| 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** | **$2,747,541** | **$209,342** | **8.25%** |

| Function/Object | | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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 | $8,466,892 | $137,755 | 1.65% |
| 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 | $1,441,788 | $299,575 | 26.23% |
| 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 | $96,120 | $61,120 | 174.63% |
| 199800 - BONUS - ONE TIME | | $373,500 | $0 | $397,250 | $0 | $0 | $0 | 0.00% |
| 210000 - FICA | | $854,872 | $891,294 | $953,616 | $614,342 | $753,371 | $139,029 | 22.63% |
| 221000 - VRS (PLAN 1 & 2) | | $219,757 | $211,039 | $238,117 | $216,173 | $199,585 | ($16,588) | -7.67% |
| 222000 - VRS (HYBRID) | | $178,120 | $204,333 | $240,643 | $326,157 | $347,536 | $21,379 | 6.55% |
| 230000 - HOSPITALIZATION | | $2,602,337 | $2,553,351 | $2,985,423 | $2,529,715 | $2,373,637 | ($156,078) | -6.17% |
| 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 | $113,192 | ($673) | -0.59% |
| 231100 - RETIREE DENTAL INSURANCE | | $2,802 | $2,777 | $1,983 | $1,773 | $1,773 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURA | | $84,584 | $88,049 | $80,241 | $83,558 | $77,498 | ($6,060) | -7.25% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 250000 - DISABILITY INS (PLAN 1&2) | $16,023 | $17,307 | $17,060 | $13,023 | $12,364 | ($659) | -5.06% |
| 251000 - DISABILITY INS (HYBRID) | $8,705 | $8,378 | $9,782 | $8,428 | $9,711 | $1,283 | 15.22% |
| 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 | $53,507 | $464 | 0.87% |
| 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** | **$22,976,663** | **$853,351** | **3.86%** |
| **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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $320,556 | $174,074 | 118.84% |
| 113600 - SUPERVISOR - MAINTENANCE | $229,596 | $222,750 | $265,647 | $276,909 | $392,576 | $115,667 | 41.77% |
| 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 | $71,808 | $25,932 | 56.53% |
| 221000 - VRS (PLAN 1 & 2) | $48,185 | $44,617 | $48,516 | $45,315 | $58,243 | $12,928 | 28.53% |
| 222000 - VRS (HYBRID) | $40,243 | $43,404 | $50,436 | $50,611 | $67,308 | $16,697 | 32.99% |
| 230000 - HOSPITALIZATION | $96,899 | $94,798 | $115,913 | $88,064 | $106,001 | $17,937 | 20.37% |
| 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 | $5,064 | $894 | 21.44% |
| 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 | $10,048 | $2,523 | 33.53% |
| 250000 - DISABILITY INS (PLAN 1&2) | $756 | $698 | $881 | $761 | $1,139 | $378 | 49.67% |
| 251000 - DISABILITY INS (HYBRID) | $650 | $698 | $844 | $760 | $1,120 | $360 | 47.37% |
| 275000 - RETIREE HEALTH CREDIT | $6,438 | $6,408 | $7,991 | $7,717 | $8,342 | $625 | 8.10% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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** | **$1,989,901** | **$555,757** | **38.75%** |
| **4200 BUILDING SERVICES** | | | | | | | |
| 116100 - COMP OF MAINT EMPLOYEES | $3,073,898 | $3,222,068 | $3,424,706 | $3,848,106 | $3,905,728 | $57,622 | 1.50% |
| 119100 - COMP OF CUSTODIANS | $3,049,083 | $3,274,624 | $3,264,189 | $3,530,787 | $3,880,566 | $349,779 | 9.91% |
| 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 | $144,500 | $144,500 | 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 | $592,027 | $56,916 | 10.64% |
| 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 | $459,992 | $88,393 | 23.79% |
| 230000 - HOSPITALIZATION | $1,336,354 | $1,244,241 | $1,327,889 | $1,101,257 | $1,206,066 | $104,809 | 9.52% |
| 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 | $51,427 | $5,314 | 11.52% |
| 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 | $78,996 | ($7,351) | -8.51% |
| 250000 - DISABILITY INS (PLAN 1&2) | $10,192 | $10,428 | $9,153 | $8,765 | $8,289 | ($476) | -5.43% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 251000 - DISABILITY INS (HYBRID) | $7,000 | $7,519 | $9,138 | $8,974 | $10,370 | $1,396 | 15.56% |
| 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 | $57,390 | ($2,958) | -4.90% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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** | **$27,087,109** | **$1,211,977** | **4.68%** |
| **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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $148,148 | $148,148 | 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 | $26,182 | $26,182 | 100.00% |
| 221000 - VRS (PLAN 1 & 2) | $0 | $0 | $0 | $0 | $42,068 | $42,068 | 100.00% |
| 230000 - HOSPITALIZATION | $0 | $0 | $0 | $0 | $47,923 | $47,923 | 100.00% |
| 231000 - DENTAL INSURANCE | $0 | $0 | $0 | $0 | $2,382 | $2,382 | 100.00% |
| 240000 - GROUP LIFE INSURANCE | $0 | $0 | $0 | $0 | $3,656 | $3,656 | 100.00% |
| 250000 - DISABILITY INS (PLAN 1&2) | $0 | $0 | $0 | $0 | $822 | $822 | 100.00% |
| 275000 - RETIREE HEALTH CREDIT | $0 | $0 | $0 | $0 | $3,035 | $3,035 | 100.00% |
| **Subtotal** | **$0** | **$0** | **$0** | **$0** | **$470,875** | **$470,875** | **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 | $225,000 | $0 | 0.00% |
| 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 | $4,954,439 | $160,929 | 3.36% |
| 603400 - ASSISTIVE TECHNOLOGY | $54,417 | $0 | $25,343 | $0 | $0 | $0 | 0.00% |
| 603500 - COMPUTER SOFTWARE | $297,543 | $362,488 | $991,380 | $118,500 | $118,500 | $0 | 0.00% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 603600 - COMPUTER SUPPLIES | $113,104 | $110,781 | $192,156 | $153,000 | $153,000 | $0 | 0.00% |
| **Subtotal** | **$2,854,431** | **$4,682,486** | **$5,328,747** | **$5,373,440** | **$5,537,039** | **$163,599** | **3.04%** |
| **6820 TECHNOLOGY - INSTRUCT. SUP** | | | | | | | |
| 112100 - COMP OF TEACHERS | $1,421,472 | $1,655,094 | $1,867,454 | $2,163,045 | $2,185,953 | $22,908 | 1.06% |
| 112300 - COMP OF COORDINATOR | $73,222 | $82,903 | $86,571 | $91,250 | $228,875 | $137,625 | 150.82% |
| 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 | $461,706 | $73,918 | 19.06% |
| 221000 - VRS (PLAN 1 & 2) | $446,010 | $490,343 | $464,977 | $494,048 | $421,811 | ($72,237) | -14.62% |
| 222000 - VRS (HYBRID) | $234,096 | $257,208 | $256,689 | $293,872 | $371,293 | $77,421 | 26.35% |
| 230000 - HOSPITALIZATION | $604,052 | $630,242 | $742,831 | $614,066 | $677,647 | $63,581 | 10.35% |
| 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 | $32,693 | $4,014 | 14.00% |
| 231100 - RETIREE DENTAL INSURANCE | $1,760 | $1,661 | $1,289 | $1,363 | $1,363 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $54,834 | $60,272 | $57,232 | $62,441 | $64,314 | $1,873 | 3.00% |
| 250000 - DISABILITY INS (PLAN 1&2) | $6,898 | $7,547 | $8,514 | $8,292 | $8,248 | ($44) | -0.53% |
| 251000 - DISABILITY INS (HYBRID) | $4,038 | $4,378 | $4,255 | $4,325 | $6,224 | $1,899 | 43.91% |
| 275000 - RETIREE HEALTH CREDIT | $49,514 | $54,424 | $58,687 | $64,033 | $53,835 | ($10,198) | -15.93% |
| 280000 - RETIREE SICK LEAVE PAY | $0 | $0 | $2,611 | $0 | $0 | $0 | 0.00% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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** | **$9,824,318** | **$1,143,987** | **13.18%** |
| **6830 TECHNOLOGY-ADMINISTRATION** | | | | | | | |
| 111000 - COMP OF DIRECTORS | $127,126 | $134,754 | $140,106 | $146,482 | $154,133 | $7,651 | 5.22% |
| 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 | $41,591 | $4,464 | 12.02% |
| 221000 - VRS (PLAN 1 & 2) | $53,698 | $65,266 | $62,727 | $65,582 | $59,248 | ($6,334) | -9.66% |
| 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 | $65,421 | $0 | 0.00% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 231000 - DENTAL INSURANCE | $3,127 | $2,214 | $3,276 | $3,477 | $3,477 | $0 | 0.00% |
| 231100 - RETIREE DENTAL INSURANCE | $545 | $595 | $595 | $545 | $545 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $6,742 | $6,135 | $5,864 | $6,132 | $5,798 | ($334) | -5.45% |
| 250000 - DISABILITY INS (PLAN 1&2) | $831 | $1,009 | $1,134 | $1,101 | $1,158 | $57 | 5.18% |
| 251000 - DISABILITY INS (HYBRID) | $470 | $178 | $153 | $139 | $146 | $7 | 5.04% |
| 275000 - RETIREE HEALTH CREDIT | $6,088 | $5,540 | $6,013 | $6,289 | $4,814 | ($1,475) | -23.45% |
| 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 | $445,000 | $0 | 0.00% |
| 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 | $1,277,789 | $275,359 | 27.47% |
| 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** | **$2,660,849** | **$328,499** | **14.08%** |
| **6850 TECHNOLOGY-TRANSPORTATION** | | | | | | | |
| 114000 - COMP-TECHNICAL PERSONNEL | $188,264 | $193,730 | $219,537 | $228,657 | $240,601 | $11,944 | 5.22% |
| 199800 - BONUS - ONE TIME | $2,000 | $0 | $1,000 | $0 | $0 | $0 | 0.00% |
| 210000 - FICA | $13,997 | $14,317 | $16,335 | $16,751 | $18,319 | $1,568 | 9.36% |
| 221000 - VRS (PLAN 1 & 2) | $30,941 | $31,344 | $31,078 | $32,493 | $29,356 | ($3,137) | -9.65% |
| 230000 - HOSPITALIZATION | $30,668 | $34,811 | $42,353 | $33,312 | $33,312 | $0 | 0.00% |
| 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 | $1,489 | $0 | 0.00% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 231100 - RETIREE DENTAL INSURANCE | $0 | $297 | $297 | $273 | $273 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $2,495 | $2,527 | $2,581 | $2,700 | $2,552 | ($148) | -5.48% |
| 250000 - DISABILITY INS (PLAN 1&2) | $502 | $504 | $583 | $546 | $574 | $28 | 5.13% |
| 275000 - RETIREE HEALTH CREDIT | $2,253 | $2,282 | $2,646 | $2,769 | $2,118 | ($651) | -23.51% |
| 281000 - ANNUAL LEAVE PAYOFF | $6,720 | $3,025 | $3,116 | $0 | $0 | $0 | 0.00% |
| **Subtotal** | **$280,051** | **$292,777** | **$330,161** | **$326,341** | **$337,742** | **$11,402** | **3.49%** |
| **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 | $9,449 | $1,169 | 14.12% |
| 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 | $17,864 | $0 | 0.00% |
| 231000 - DENTAL INSURANCE | $893 | $893 | $893 | $893 | $893 | $0 | 0.00% |
| 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** | **$170,958** | **$5,338** | **3.22%** |
| **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 | $29,968,596 | $4,310,000 | 16.80% |
| 920100 - INTEREST - BONDS | $6,845,960 | $7,176,288 | $8,164,567 | $8,981,326 | $10,186,177 | $1,204,851 | 13.42% |
| **Subtotal** | **$28,645,401** | **$28,384,676** | **$30,986,495** | **$34,649,922** | **$40,164,773** | **$5,514,851** | **15.92%** |
| **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** | **$397,684,343** | **$387,880,676** | **$425,973,469** | **$38,092,793** | **9.82%** |

*Fund 5000 Expenditure Trends by Object*

| Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 111000 - COMP OF DIRECTORS | $2,595,268 | $2,879,952 | $3,111,111 | $3,076,913 | $3,535,539 | $458,626 | 14.91% |
| 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 | $1,169,623 | $356,885 | 43.91% |
| 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 | $121,398 | $13,151 | 12.15% |
| 111700 - SPECIALISTS | $220,657 | $328,347 | $907,365 | $454,762 | $937,944 | $483,182 | 106.25% |
| 111800 - ACTIVITIES PERSONNEL | $517,723 | $532,541 | $563,972 | $588,976 | $647,122 | $58,146 | 9.87% |
| 112100 - COMP OF TEACHERS | $107,749,040 | $113,731,226 | $120,569,134 | $131,076,312 | $144,360,327 | $13,284,015 | 10.13% |
| 112300 - COMP OF COORDINATOR | $1,085,017 | $1,382,540 | $1,583,230 | $1,488,082 | $3,087,870 | $1,599,788 | 107.51% |
| 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 | $4,324,716 | $4,628,658 | $4,762,100 | $133,442 | 2.88% |
| 112700 - COMP OF ASS'T PRINCIPALS | $4,046,250 | $4,656,903 | $4,912,980 | $5,166,592 | $6,049,361 | $882,769 | 17.09% |
| 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 | $1,445,188 | $261,841 | 22.13% |
| 113400 - COMP OF SOCIAL WORKERS | $2,039,788 | $2,255,339 | $2,379,125 | $2,546,125 | $2,639,852 | $93,727 | 3.68% |
| 113500 - SUPERVISOR | $753,859 | $844,163 | $906,412 | $1,023,547 | $1,190,885 | $167,338 | 16.35% |
| 113600 - SUPERVISOR - MAINTENANCE | $229,596 | $222,750 | $265,647 | $276,909 | $392,576 | $115,667 | 41.77% |
| 113900 - COMP OF THERAPISTS | $1,041,169 | $1,004,998 | $945,969 | $1,160,813 | $1,197,233 | $36,420 | 3.14% |
| 114000 - COMP-TECHNICAL PERSONNEL | $2,099,368 | $2,204,663 | $2,382,771 | $2,402,658 | $4,377,679 | $1,975,021 | 82.20% |
| 114100 - COMP OF TEACHER ASS'TS | $13,392,935 | $17,987,646 | $15,698,113 | $17,982,880 | $18,584,830 | $601,950 | 3.35% |
| 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 | $526,588 | ($21,530) | -3.93% |

| Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $4,030,533 | $63,818 | 1.61% |
| 117000 - DRIVER PAY | $9,379,919 | $10,071,923 | $10,570,334 | $8,329,137 | $8,466,892 | $137,755 | 1.65% |
| 119100 - COMP OF CUSTODIANS | $3,049,083 | $3,274,624 | $3,264,189 | $3,530,787 | $3,880,566 | $349,779 | 9.91% |
| 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 | $1,441,788 | $299,575 | 26.23% |
| 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% |

| Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $1,886,243 | $226,151 | 13.62% |
| 161000 - SUPPLEMENTAL PAY | $2,440,115 | $2,623,456 | $2,997,399 | $1,956,498 | $2,605,606 | $649,108 | 33.18% |
| 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 | $96,120 | $61,120 | 174.63% |
| 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 | $17,008,311 | $2,033,368 | 13.58% |
| 221000 - VRS (PLAN 1 & 2) | $15,612,632 | $15,654,671 | $13,440,494 | $12,394,276 | $11,767,621 | ($626,655) | -5.06% |
| 222000 - VRS (HYBRID) | $10,113,701 | $12,527,066 | $13,509,309 | $15,896,715 | $15,087,322 | ($809,393) | -5.09% |
| 230000 - HOSPITALIZATION | $28,925,100 | $28,888,960 | $33,066,555 | $30,585,678 | $36,053,998 | $5,468,320 | 17.88% |
| 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 | $1,546,910 | $20,823 | 1.36% |
| 231100 - RETIREE DENTAL INSURANCE | $100,470 | $104,235 | $97,525 | $616,228 | $616,228 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $2,159,356 | $2,348,366 | $2,172,635 | $2,438,702 | $2,222,271 | ($216,431) | -8.87% |
| 250000 - DISABILITY INS (PLAN 1&2) | $270,016 | $268,715 | $267,143 | $261,584 | $251,342 | ($10,242) | -3.92% |
| 251000 - DISABILITY INS (HYBRID) | $180,792 | $219,201 | $243,898 | $235,826 | $253,945 | $18,119 | 7.68% |
| 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 | $1,835,733 | ($539,019) | -22.70% |
| 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 | $9,554,799 | $224,448 | 2.41% |

| Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $586,694 | $24,347 | 4.33% |
| 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 | $237,000 | $200,000 | 540.54% |
| 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 | $256,000 | $100,000 | 64.10% |
| 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% |
| 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 | $525,000 | $0 | 0.00% |
| 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% |

| Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $173,049 | $300 | 0.17% |
| 580000 - MISCELLANEOUS | $1,400 | $0 | $0 | $10,000 | $10,000 | $0 | 0.00% |
| 580100 - DUES/LICENSES | $36,670 | $37,255 | $44,845 | $45,269 | $45,269 | $0 | 0.00% |
| 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 | $2,867,563 | $98,674 | 3.56% |
| 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 | $2,289,772 | $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% |

| Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 601500 - COMPUTER SUPPL/SOFTWARE | $2,544,425 | $5,311,641 | $5,479,741 | $5,816,991 | $6,261,279 | $444,288 | 7.64% |
| 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 | $105,000 | $0 | 0.00% |
| 603500 - COMPUTER SOFTWARE | $626,202 | $649,296 | $1,267,768 | $597,395 | $817,395 | $220,000 | 36.83% |
| 603600 - COMPUTER SUPPLIES | $201,918 | $185,758 | $279,756 | $186,251 | $186,251 | $0 | 0.00% |
| 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 | $28,500 | $9,000 | 46.15% |
| 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 | $194,009 | ($2,536) | -1.29% |
| 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% |

| Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $29,968,596 | $4,310,000 | 16.80% |
| 920100 - INTEREST - BONDS | $6,845,960 | $7,176,288 | $8,164,567 | $8,981,326 | $10,186,177 | $1,204,851 | 13.42% |
| 980000 - FUND TRANSFER-INTRA | $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** | **$425,973,469** | **$38,092,793** | **9.82%** |

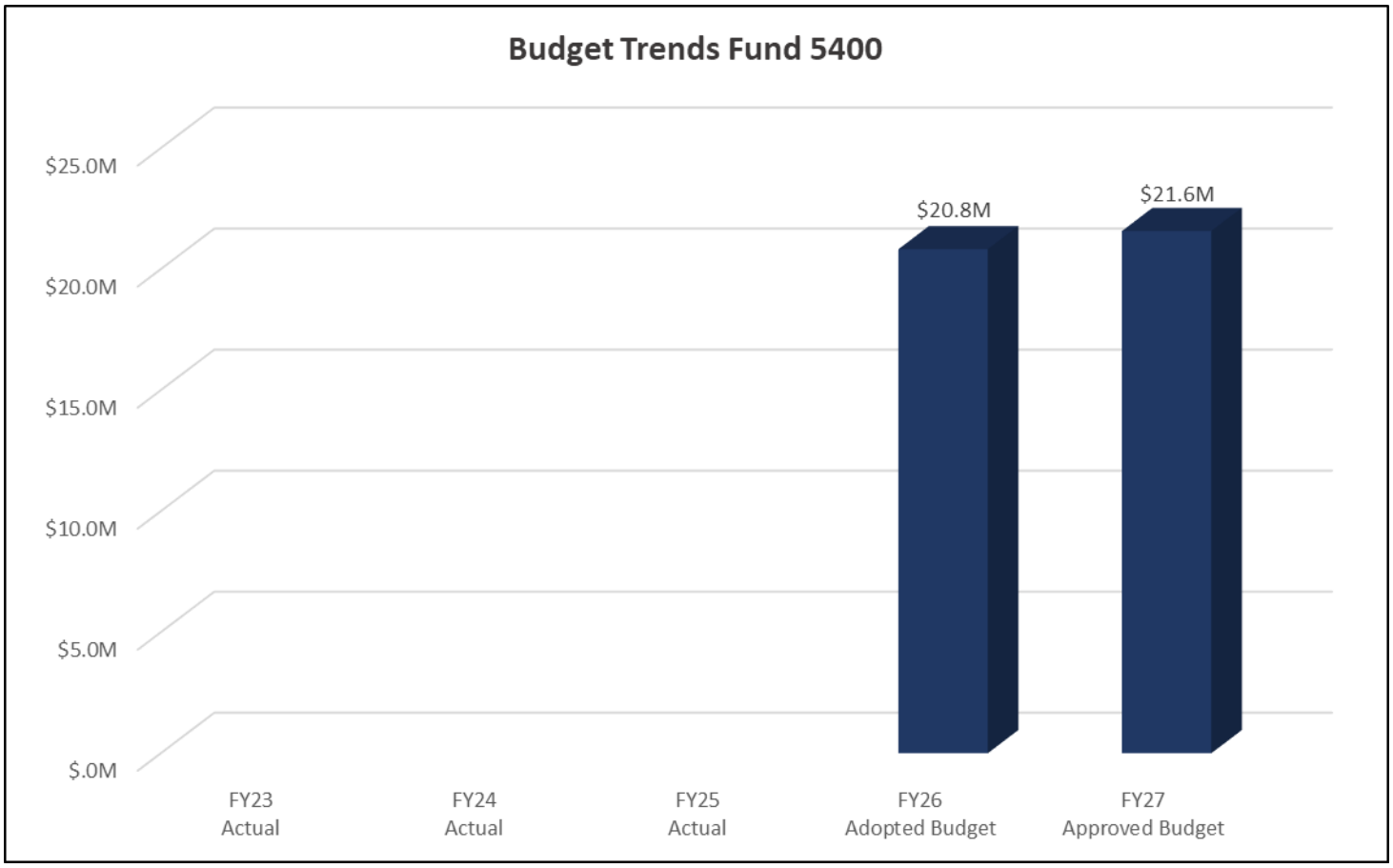


# Fund 5400 Restricted Grant Fund

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.

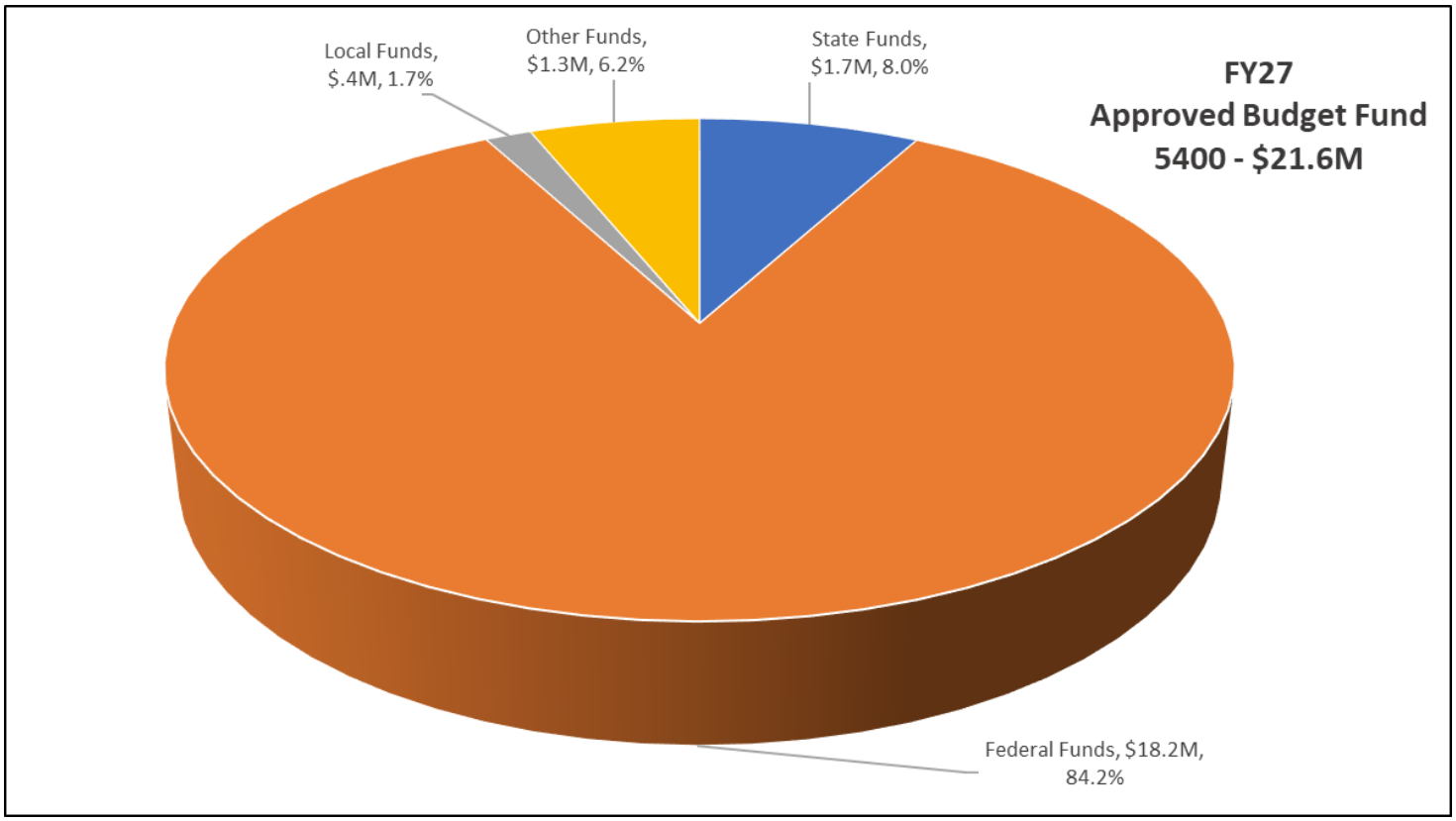
## *Fund 5400 Budget Trends*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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 Approved 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** | **$0.0** | **$0** | **$20,823,190** | **$21,573,125** | **$749,935** | **3.60%** | **100.00%** |

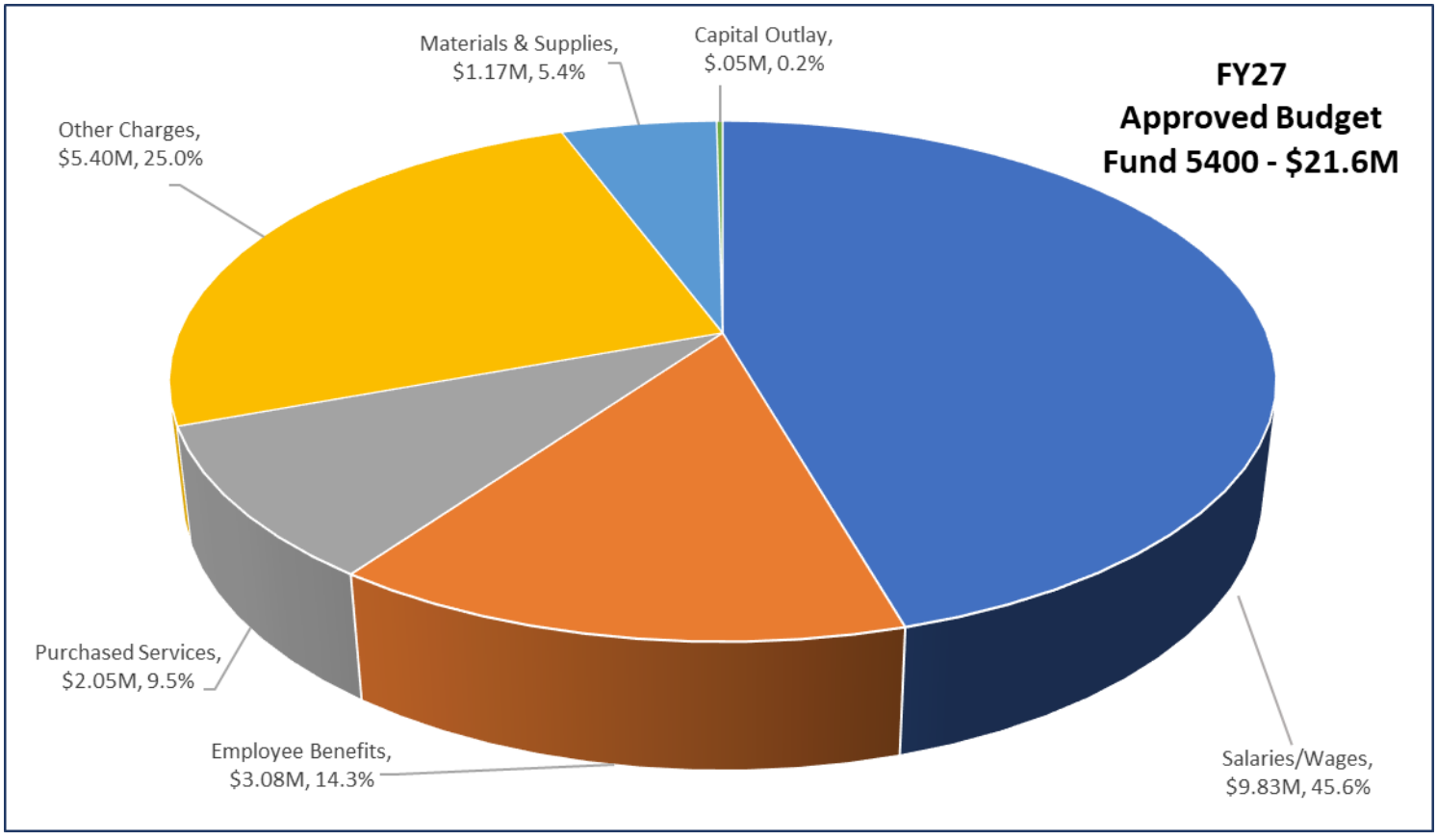


*Fund 5400 Revenue Trends by Object*

| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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%** |

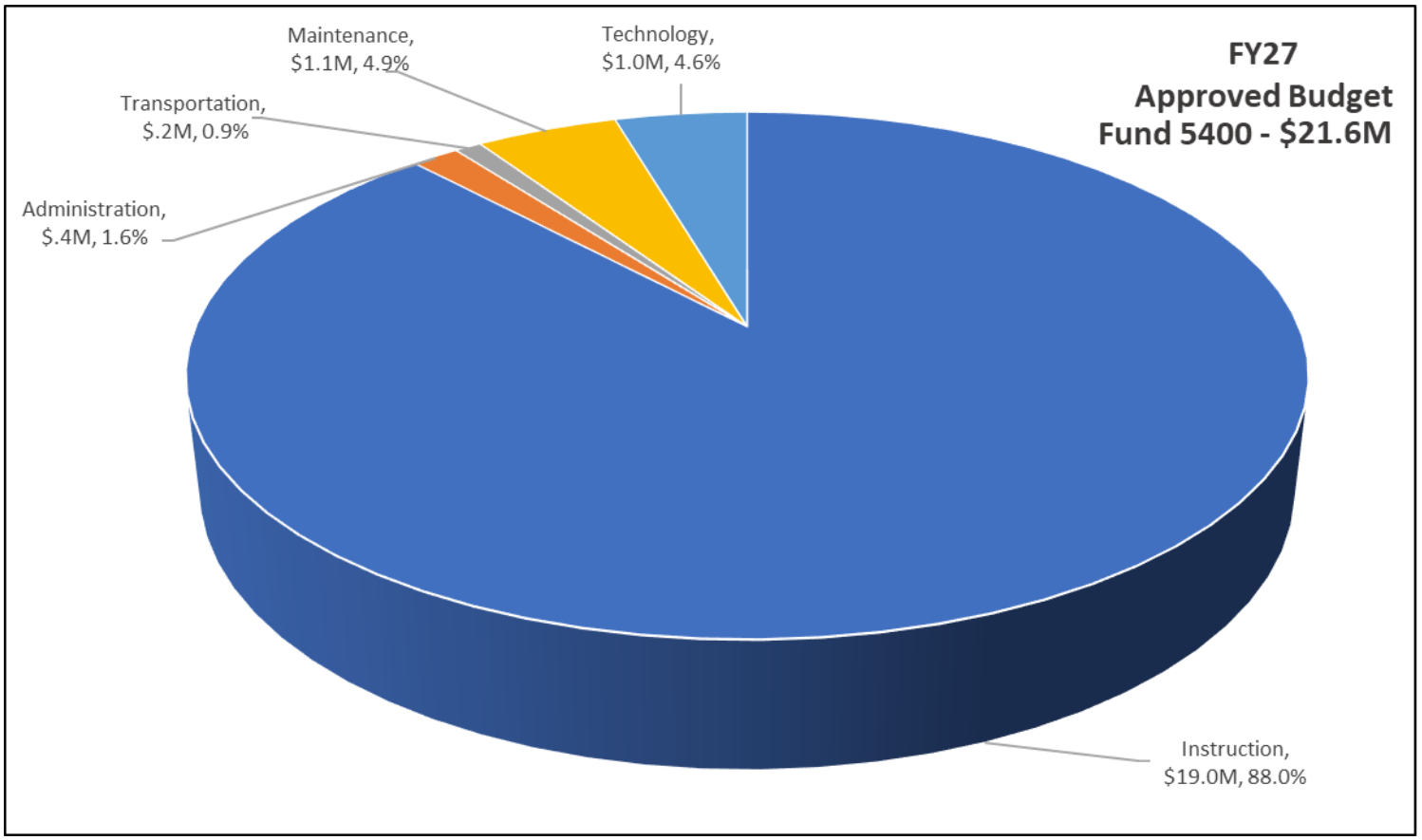
*Fund 5400 Expenditure Trends by Summary Object*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| SALARIES/WAGES | $0 | $0 | $0 | $8,148,191 | $9,828,081 | $1,679,890 | 20.62% | 45.56% |
| EMPLOYEE BENEFITS | $0 | $0 | $0 | $2,982,916 | $3,081,548 | $98,631 | 3.31% | 14.28% |
| **Subtotal** | **$0** | **$0** | **$0** | **$11,131,107** | **$12,909,629** | **$1,778,521** | **15.98%** | **59.84%** |
| PURCHASED SERVICES | $0 | $0 | $0 | $2,823,520 | $2,049,346 | ($774,174) | -27.42% | 9.50% |
| OTHER CHARGES | $0 | $0 | $0 | $5,336,391 | $5,395,978 | $59,587 | 1.12% | 25.01% |
| MATERIALS & SUPPLIES | $0 | $0 | $0 | $1,486,802 | $1,172,802 | ($314,000) | -21.12% | 5.44% |
| CAPITAL OUTLAY | $0 | $0 | $0 | $45,370 | $45,370 | $0 | 0.00% | 0.21% |
| **Subtotal** | **$0** | **$0** | **$0** | **$9,692,083** | **$8,663,496** | **($1,028,586)** | **-10.61%** | **40.16%** |
| **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 Approved 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 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| **Instruction** | | | | | | | | |
| 1100 CLASSROOM INSTRUCTION | $0 | $0 | $0 | $14,136,620 | $14,903,736 | $767,117 | 5.43% | |
| 1220 SCHOOL SOCIAL WORKERS SVC | $0 | $0 | $0 | $236,338 | $239,930 | $3,592 | 1.52% | |
| 1310 IMPROVEMT OF INSTRUCTION | $0 | $0 | $0 | $4,191,383 | $3,770,862 | ($420,522) | -10.03% | |
| 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** | **$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 Approved 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 | $5,088,964 | $956,977 | 23.16% |
| 112300 - COMP OF COORDINATOR | | $0 | $0 | $0 | $91,871 | $337,955 | $246,084 | 267.86% |
| 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 | $537,717 | $139,946 | 35.18% |
| 221000 - VRS (PLAN 1 & 2) | | $0 | $0 | $0 | $363,652 | $293,623 | ($70,029) | -19.26% |
| 222000 - VRS (HYBRID) | | $0 | $0 | $0 | $455,689 | $453,769 | ($1,920) | -0.42% |
| 230000 - HOSPITALIZATION | | $0 | $0 | $0 | $863,728 | $948,567 | $84,839 | 9.82% |
| 230500 - HSA CONTRIBUTION EXPENSE | | $0 | $0 | $0 | $13,586 | $23,374 | $9,788 | 72.04% |
| 231000 - DENTAL INSURANCE | | $0 | $0 | $0 | $39,652 | $43,432 | $3,780 | 9.53% |
| 240000 - GROUP LIFE INSURANCE | | $0 | $0 | $0 | $59,721 | $61,791 | $2,070 | 3.47% |
| 250000 - DISABILITY INS (PLAN 1&2) | | $0 | $0 | $0 | $6,288 | $5,742 | ($546) | -8.68% |
| 251000 - DISABILITY INS (HYBRID) | | $0 | $0 | $0 | $6,931 | $7,765 | $834 | 12.03% |
| 275000 - RETIREE HEALTH CREDIT | | $0 | $0 | $0 | $66,093 | $48,564 | ($17,529) | -26.52% |
| 300000 - PURCHASED SERVICES | | $0 | $0 | $0 | $851,516 | $643,852 | ($207,664) | -24.39% |
| 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 | $559,016 | ($528,499) | -48.60% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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 | $592,000 | $0 | 0.00% |
| 999700 - OFFSET UNAWARDED FED FUND | $0 | $0 | $0 | $2,200,000 | $2,200,000 | $0 | 0.00% |
| **Subtotal** | **$0** | **$0** | **$0** | **$14,136,620** | **$14,903,736** | **$767,117** | **5.43%** |
| **1220 SCHOOL SOCIAL WORKERS SVC** | | | | | | | |
| 113400 - COMP OF SOCIAL WORKERS | $0 | $0 | $0 | $165,641 | $161,590 | ($4,051) | -2.45% |
| 210000 - FICA | $0 | $0 | $0 | $13,920 | $12,269 | ($1,651) | -11.86% |
| 221000 - VRS (PLAN 1 & 2) | $0 | $0 | $0 | $12,796 | $12,592 | ($204) | -1.59% |
| 222000 - VRS (HYBRID) | $0 | $0 | $0 | $4,238 | $3,888 | ($350) | -8.26% |
| 230000 - HOSPITALIZATION | $0 | $0 | $0 | $34,878 | $17,864 | ($17,014) | -48.78% |
| 231000 - DENTAL INSURANCE | $0 | $0 | $0 | $1,786 | $893 | ($893) | -50.00% |
| 240000 - GROUP LIFE INSURANCE | $0 | $0 | $0 | $1,382 | $1,396 | $14 | 1.01% |
| 250000 - DISABILITY INS (PLAN 1&2) | $0 | $0 | $0 | $215 | $246 | $31 | 14.42% |
| 251000 - DISABILITY INS (HYBRID) | $0 | $0 | $0 | $65 | $68 | $3 | 4.62% |
| 275000 - RETIREE HEALTH CREDIT | $0 | $0 | $0 | $1,417 | $1,159 | ($258) | -18.21% |
| 600000 - MATERIALS & SUPPLIES | $0 | $0 | $0 | $0 | $27,965 | $27,965 | 100.00% |
| **Subtotal** | **$0** | **$0** | **$0** | **$236,338** | **$239,930** | **$3,592** | **1.52%** |
| **1310 IMPROVEMT OF INSTRUCTION** | | | | | | | |
| 111000 - COMP OF DIRECTORS | $0 | $0 | $0 | $127,520 | $140,099 | $12,579 | 9.86% |
| 111700 - SPECIALISTS | $0 | $0 | $0 | $95,418 | $119,948 | $24,530 | 25.71% |
| 112100 - COMP OF TEACHERS | $0 | $0 | $0 | $970,863 | $932,386 | ($38,477) | -3.96% |
| 112300 - COMP OF COORDINATOR | $0 | $0 | $0 | $119,592 | $109,217 | ($10,375) | -8.68% |
| 112400 - COMP OF INST SUPERVISORS | $0 | $0 | $0 | $120,969 | $249,699 | $128,730 | 106.42% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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 | $152,089 | $29,744 | 24.31% |
| 221000 - VRS (PLAN 1 & 2) | $0 | $0 | $0 | $202,957 | $187,539 | ($15,418) | -7.60% |
| 222000 - VRS (HYBRID) | $0 | $0 | $0 | $36,378 | $39,364 | $2,986 | 8.21% |
| 230000 - HOSPITALIZATION | $0 | $0 | $0 | $199,867 | $134,957 | ($64,910) | -32.48% |
| 230500 - HSA CONTRIBUTION EXPENSE | $0 | $0 | $0 | $3,340 | $3,340 | $0 | 0.00% |
| 231000 - DENTAL INSURANCE | $0 | $0 | $0 | $9,335 | $6,973 | ($2,362) | -25.30% |
| 240000 - GROUP LIFE INSURANCE | $0 | $0 | $0 | $18,816 | $18,491 | ($325) | -1.73% |
| 250000 - DISABILITY INS (PLAN 1&2) | $0 | $0 | $0 | $3,407 | $3,666 | $259 | 7.60% |
| 251000 - DISABILITY INS (HYBRID) | $0 | $0 | $0 | $561 | $708 | $147 | 26.20% |
| 275000 - RETIREE HEALTH CREDIT | $0 | $0 | $0 | $20,134 | $16,615 | ($3,519) | -17.48% |
| 300000 - PURCHASED SERVICES | $0 | $0 | $0 | $1,136,322 | $394,987 | ($741,335) | -65.24% |
| 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 | $289,732 | $83,064 | 40.19% |
| 600000 - MATERIALS & SUPPLIES | $0 | $0 | $0 | $124,287 | $150,727 | $26,440 | 21.27% |
| **Subtotal** | **$0** | **$0** | **$0** | **$4,191,383** | **$3,770,862** | **($420,522)** | **-10.03%** |
| **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% |
| 222000 - VRS (HYBRID) | $0 | $0 | $0 | $8,277 | $7,596 | ($681) | -8.23% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 INSUR | $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%** |
| **2230 PSYCHOLOGICAL SERVICES** | | | | | | | |
| **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% |
| 999600 - OFFSET UNAWARDED STATE FUND | $0 | $0 | $0 | $150,000 | $150,000 | $0 | 0.00% |

| Function/Object | | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|
| **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** | **$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 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 111000 - COMP OF DIRECTORS | $0 | $0 | $0 | $127,520 | $140,099 | $12,579 | 9.86% |
| 111700 - SPECIALISTS | $0 | $0 | $0 | $158,928 | $119,948 | ($38,980) | -24.53% |
| 112100 - COMP OF TEACHERS | $0 | $0 | $0 | $5,102,850 | $6,021,350 | $918,500 | 18.00% |
| 112300 - COMP OF COORDINATOR | $0 | $0 | $0 | $211,463 | $541,428 | $329,965 | 156.04% |
| 112400 - COMP OF INST SUPERVISORS | $0 | $0 | $0 | $120,969 | $249,699 | $128,730 | 106.42% |
| 113400 - COMP OF SOCIAL WORKERS | $0 | $0 | $0 | $165,641 | $161,590 | ($4,051) | -2.45% |
| 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 | $713,527 | $175,633 | 32.65% |
| 221000 - VRS (PLAN 1 & 2) | $0 | $0 | $0 | $579,405 | $493,754 | ($85,651) | -14.78% |
| 222000 - VRS (HYBRID) | $0 | $0 | $0 | $504,582 | $518,972 | $14,390 | 2.85% |
| 230000 - HOSPITALIZATION | $0 | $0 | $0 | $1,106,622 | $1,107,691 | $1,069 | 0.10% |
| 230500 - HSA CONTRIBUTION EXPENSE | $0 | $0 | $0 | $16,926 | $26,714 | $9,788 | 57.83% |
| 231000 - DENTAL INSURANCE | $0 | $0 | $0 | $51,071 | $51,605 | $534 | 1.04% |
| 240000 - GROUP LIFE INSURANCE | $0 | $0 | $0 | $80,541 | $82,709 | $2,168 | 2.69% |
| 250000 - DISABILITY INS (PLAN 1&2) | $0 | $0 | $0 | $9,910 | $9,654 | ($256) | -2.58% |
| 251000 - DISABILITY INS (HYBRID) | $0 | $0 | $0 | $7,683 | $8,956 | $1,273 | 16.57% |
| 275000 - RETIREE HEALTH CREDIT | $0 | $0 | $0 | $88,282 | $67,966 | ($20,316) | -23.01% |
| 300000 - PURCHASED SERVICES | $0 | $0 | $0 | $1,987,838 | $1,038,839 | ($948,998) | -47.74% |
| 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% |

| Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 310200 - TUITION ASSISTANCE | $0 | $0 | $0 | $4,000 | $4,000 | $0 | 0.00% |
| 310400 - FIELD TRIPS | $0 | $0 | $0 | $5,000 | $5,000 | $0 | 0.00% |
| 313000 - PROFESSIONAL SERVICES | $0 | $0 | $0 | $206,668 | $289,732 | $83,064 | 40.19% |
| 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 | $737,708 | ($474,094) | -39.12% |
| 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 | $792,000 | $0 | 0.00% |
| 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%** |



## *FY 2027 Grant Listing*

| Grant Project # | Grant Name | Funding Purpose | FY26 Adopted Budget | FY27 Approved 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 Approved 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 FY27** | $.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 |

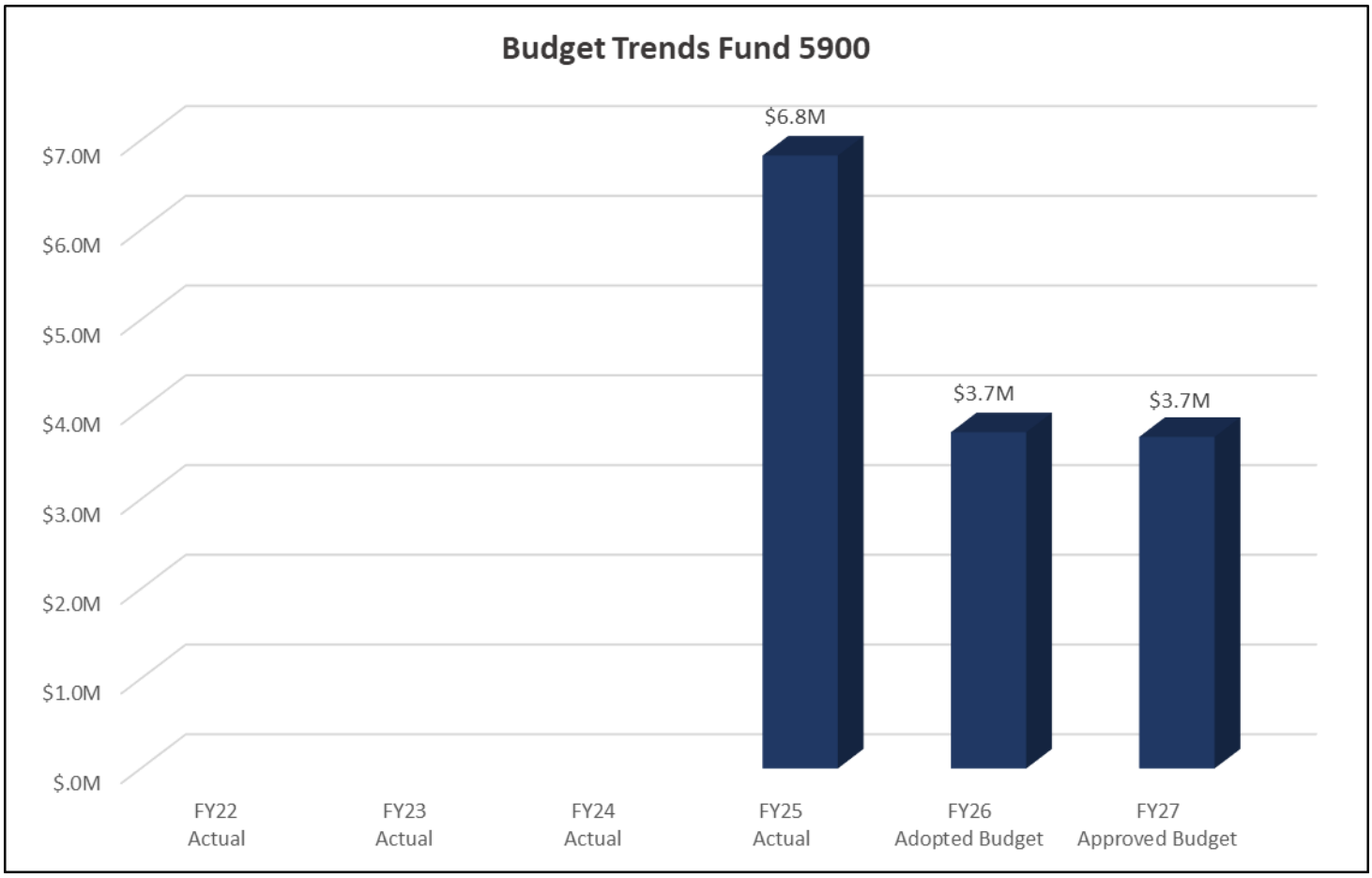
| Grant Project # | Grant Name | Funding Purpose | FY26 Adopted Budget | FY27 Approved Budget |
|---|---|---|---|---|
| 4546 | TITLE III I&Y AY26 | Title III, Language Instruction for English Learner and Immigrant students funds assist with providing tools and strategies to aid in the understanding and 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 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."

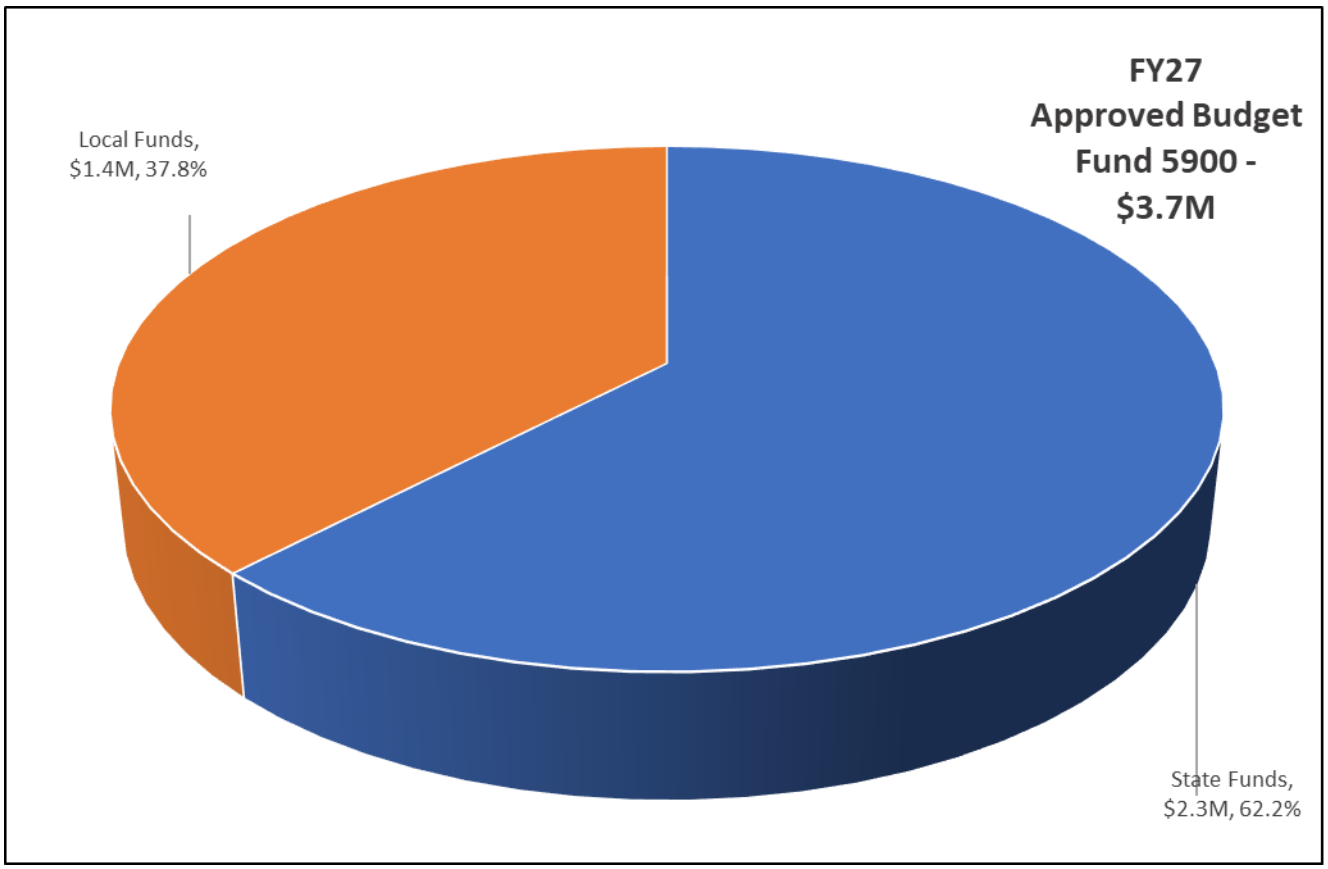
## *Fund 5900 Budget Trends*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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 Approved 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% |
| **Subtotal** | $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% |
| **Subtotal** | $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 Approved 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 Approved 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 Approved 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 Approved 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 Approved 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 Approved 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 Approved Budget of $70.5 million reflects an increase of $22.8 million or 47.7%. The FY 2027 CIP plan includes major renovations for: Spotsylvania Middle, New Pre School Facility (Marshall Center), Chancellor High/Chancellor Middle School.

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 was approved by the School Board on November 10, 2025.

### *School Board Approved Capital Improvement Plan 5 Year Summary*

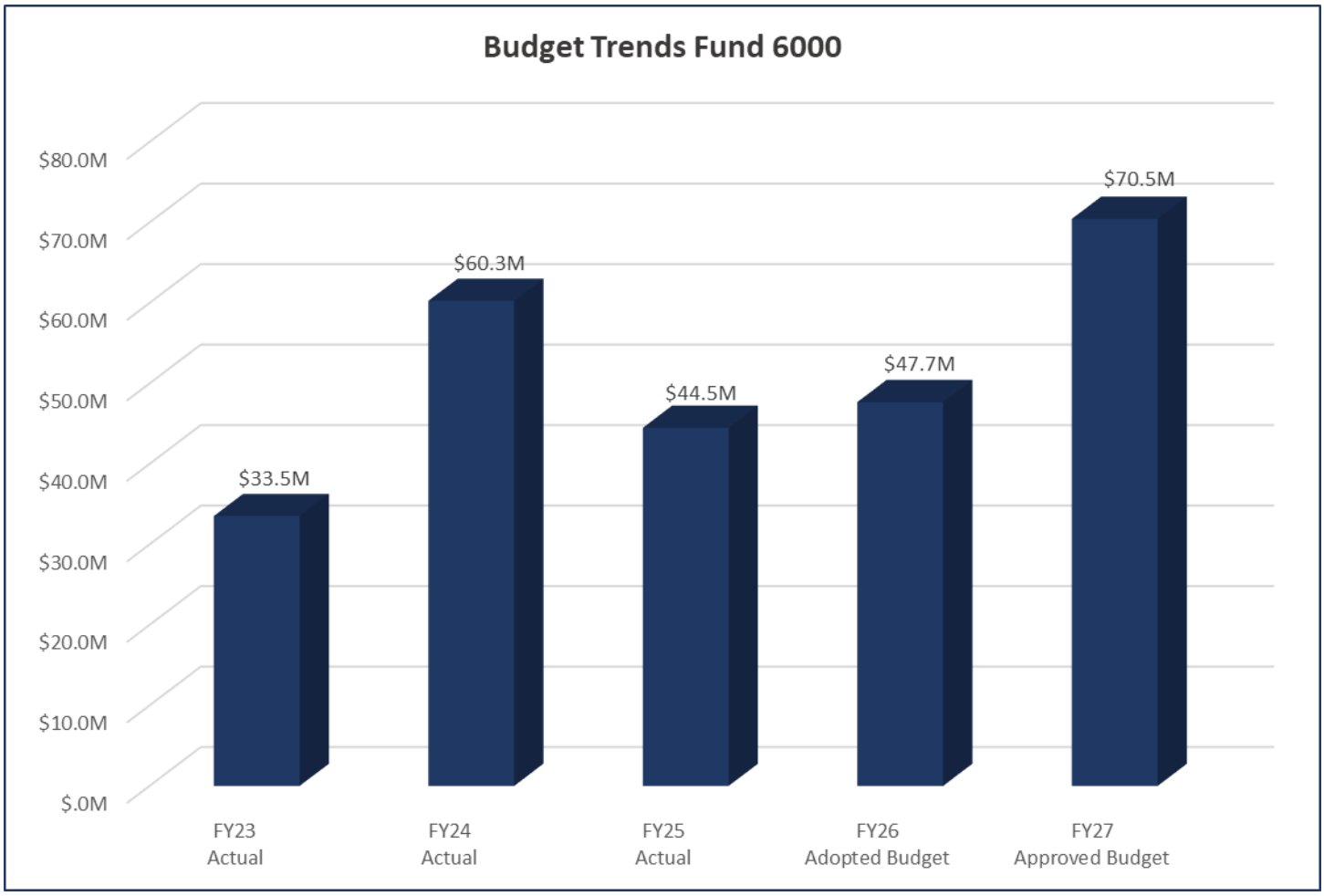
| Area | FY 2027* | FY 2028 | FY 2029 | FY 3030 | FY 3031 | 5 Year FY27-FY31 Plan Total | % of Budget |
|---|---|---|---|---|---|---|---|
| Capital Maintenance | $57,435,289 | $41,967,521 | $24,557,250 | $28,605,063 | $148,343,830 | $300,908,953 | 84.7% |
| Capital Technology | $8,716,000 | $9,973,600 | $7,620,765 | $2,850,000 | $2,160,000 | $31,320,365 | 8.8% |
| Capital Transportation | $4,302,665 | $4,431,745 | $4,564,697 | $4,792,932 | $5,078,568 | $23,170,607 | 6.5% |
| **Grand Total** | **$70,453,954** | **$56,372,866** | **$36,742,712** | **$36,247,995** | **$155,582,398** | **$355,399,925** | **100.0%** |

*Subsequent to the November 10, 2025 CIP approval the FY 2027 CIP Maintenance Plan was modified based upon revised estimates and approved project scheduling.

# Fund 6000 – Capital Improvement Plan (CIP)

## *Fund 6000 Budget Trends*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| **Total Budget** | **$33,528,265** | **$60,262,927** | **$44,490,799** | **$47,691,578** | **$70,453,954** | **$22,762,376** | **47.73%** | **100.00%** |



## *Fund 6000 Revenue Trends by Summary Object*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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 | $70,340,097 | $23,215,779 | 49.26% | 99.84% |
| 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% | 0.16% |
| **Subtotal** | **$33,528,265** | **$53,492,362** | **$44,490,799** | **$47,691,578** | **$70,453,954** | **$22,762,376** | **47.73%** | **100.00%** |
| **Grand Total** | **$33,528,265** | **$60,262,926** | **$44,490,799** | **$47,691,578** | **$70,453,954** | **$22,762,376** | **47.73%** | **100.00%** |

## *Fund 6000 Revenue Trends by Object*

| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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 | $70,340,097 | $23,215,779 | 49.26% |
| | 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** | **$70,340,097** | **$23,215,779** | **49.26%** |
| **GRAND TOTAL** | | | **$33,528,265** | **$60,262,927** | **$44,490,799** | **$47,691,578** | **$70,453,954** | **$22,762,376** | **47.73%** |

## *Fund 6000 Expenditure Trends by Summary Object*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| CIP | $24,673,513 | $35,834,275.8 | $38,089,624 | $47,691,578 | $70,453,954 | $22,762,376 | 47.73% | 100.00% |
| **Grand Total** | **$24,673,513** | **$35,834,276** | **$38,089,624** | **$47,691,578** | **$70,453,954** | **$22,762,376** | **47.73%** | **100.00%** |

## *Fund 6000 Expenditure Trends by State Category*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| Capital Projects | $24,673,513 | $35,834,276 | $38,089,624 | $47,691,578 | $70,453,954 | $22,762,376 | 47.73% | 100.00% |
| **Grand Total** | **$24,673,513** | **$35,834,276** | **$38,089,624** | **$47,691,578** | **$70,453,954** | **$22,762,376** | **47.73%** | **100.00%** |

## *Fund 6000 Expenditure Trends by State Category and Function*

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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 | $70,453,954 | $22,762,376 | 47.73% | |
| **Subtotal** | **$24,673,513** | **$35,834,276** | **$38,089,624** | **$47,691,578** | **$70,453,954** | **$22,762,376** | **47.73%** | **100.00%** |
| **Grand Total** | **$24,673,513** | **$35,834,276** | **$38,089,624** | **$47,691,578** | **$70,453,954** | **$22,762,376** | **47.73%** | **100.0%** |

*Fund 6000 Expenditure Trends Report by Function and Object*

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| **6500 BLDG ACQ & CONSTR SVCS** | | | | | | | |
| 300000 - PURCHASED SERVICES | $11,562,232 | $30,383,966 | $33,128,576 | $39,563,950 | $56,935,289 | $17,371,339 | 43.91% |
| 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 | $8,716,000 | $5,266,745 | 152.69% |
| 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% |
| **Subtotal** | **$24,673,513** | **$35,834,276** | **$38,089,624** | **$47,691,578** | **$70,453,954** | **$22,762,376** | **47.73%** |
| **Grand Total** | **$24,673,513** | **$35,834,276** | **$38,089,624** | **$47,691,578** | **$70,453,954** | **$22,762,376** | **47.73%** |

## *Fund 6000 Expenditure Trends Report by Object*

| Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 300000 - PURCHASED SERVICES | $11,562,232 | $30,383,966 | $33,128,576 | $39,563,950 | $56,935,289 | $17,371,339 | 43.91% |
| 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 | $8,716,000 | $5,266,745 | 152.69% |
| 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** | **$70,453,954** | **$22,762,376** | **47.73%** |

## *Fund 6000 Capital Projects Historical Trends by Area*

| Area | FY23 Actual | FY4 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| Maintenance | $11,793,583 | $31,138,448 | $34,979,908 | $40,063,950 | $57,435,289 | $17,371,339 | 43.36% | 81.5% |
| Technology | $5,092,930 | $4,445,088 | $366,368 | $3,449,255 | $8,716,000 | $5,266,745 | 152.69% | 12.4% |
| Transportation | $7,787,000 | $250,740 | $2,743,349 | $4,178,373 | $4,302,665 | $124,292 | 2.97% | 6.1% |
| **Grand Total** | **$24,673,513** | **$35,834,276** | **$38,089,624** | **$47,691,578** | **$70,453,954** | **$22,762,376** | **47.73%** | **100.0%** |

# 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:

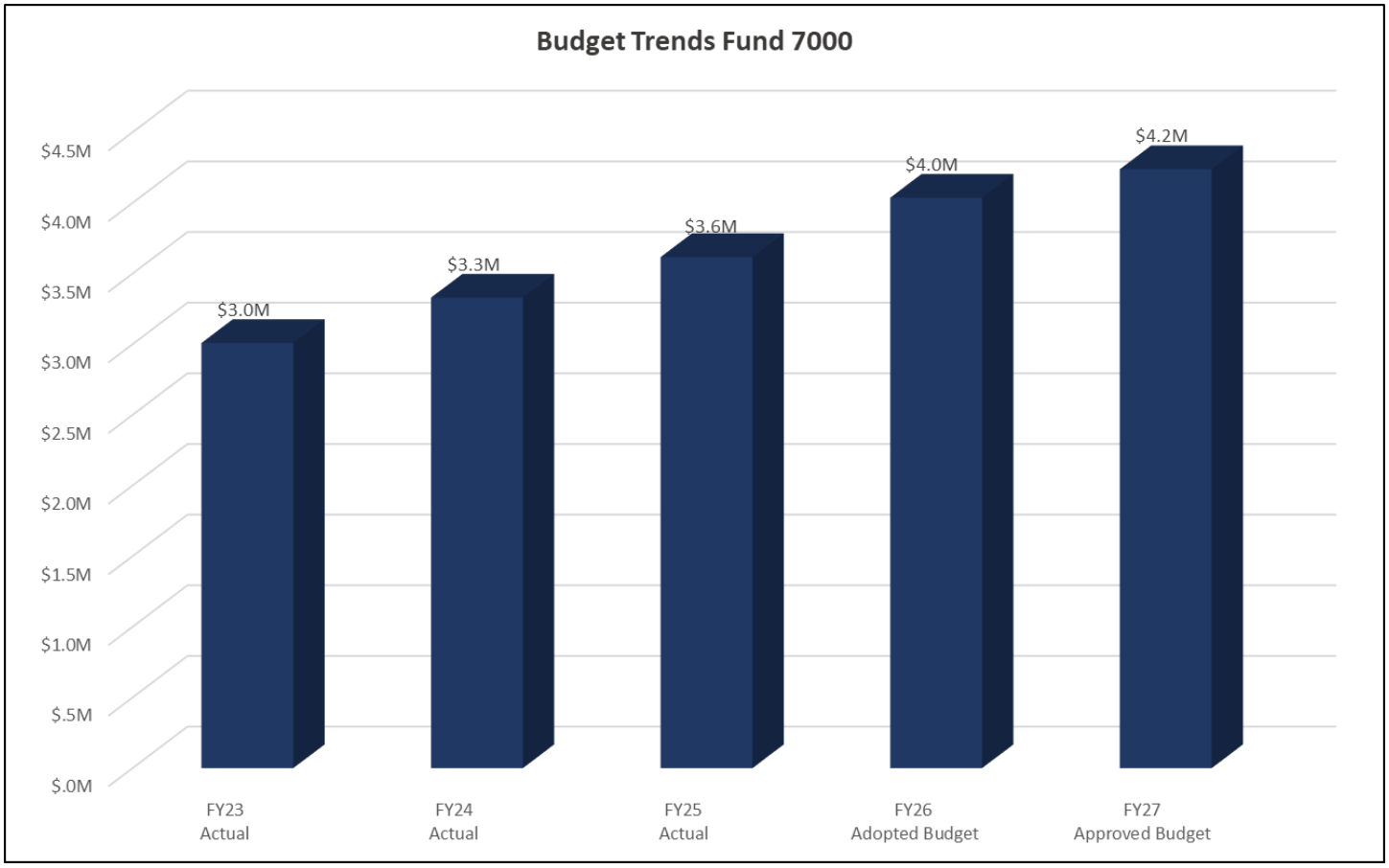
- Provide effective and efficient fleet management services.
- Balance customer expectations with fiscal accountability.
- Maintain a charging structure that provides sufficient revenue to cover all operational costs.
- Manage and monitor all fuel dispensing activities.
- Attract, hire, and retain quality personnel.

The FY 2027 Approved 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

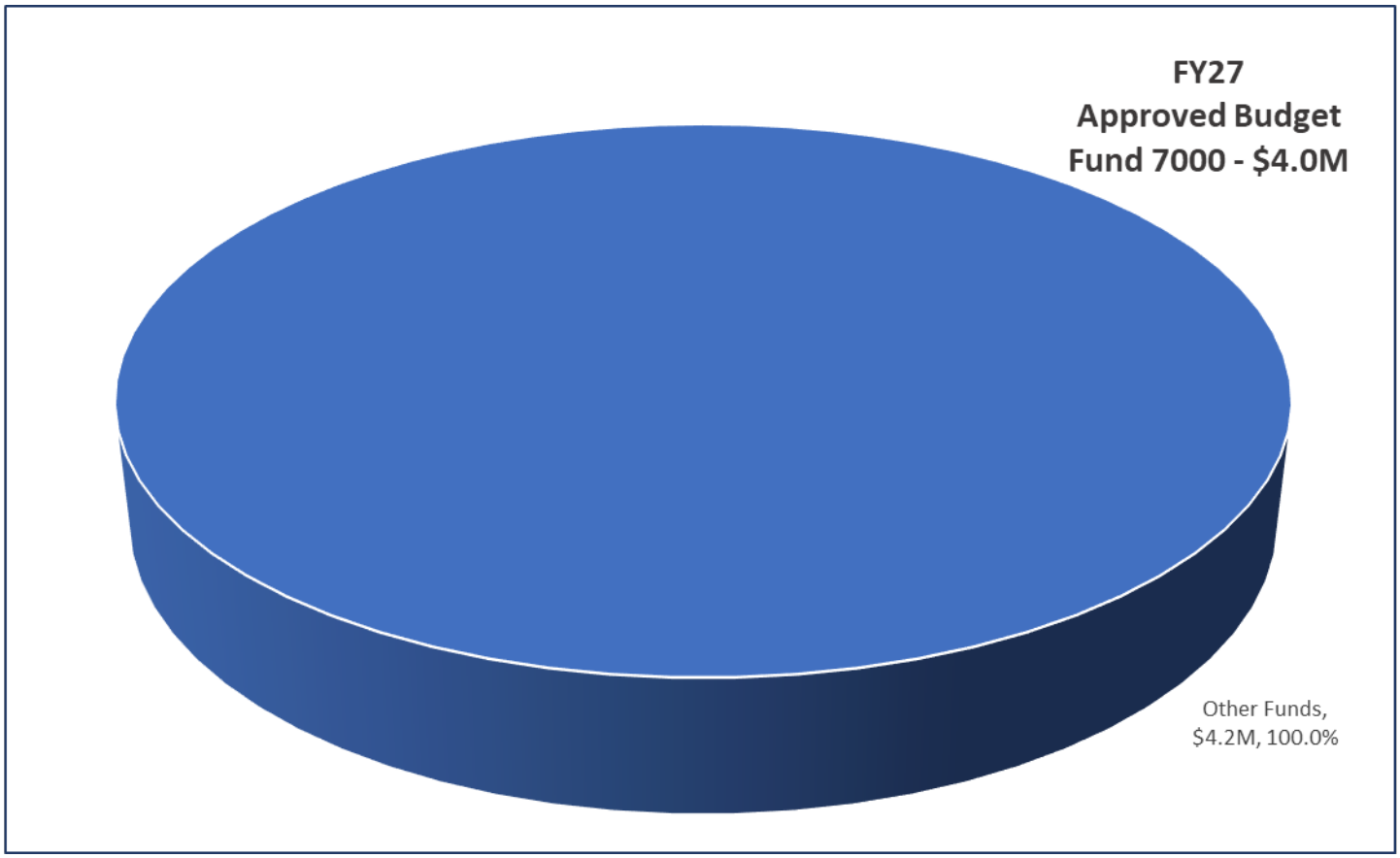
## *Fund 7000 Revenue Budget Trends*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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 Approved 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%** |

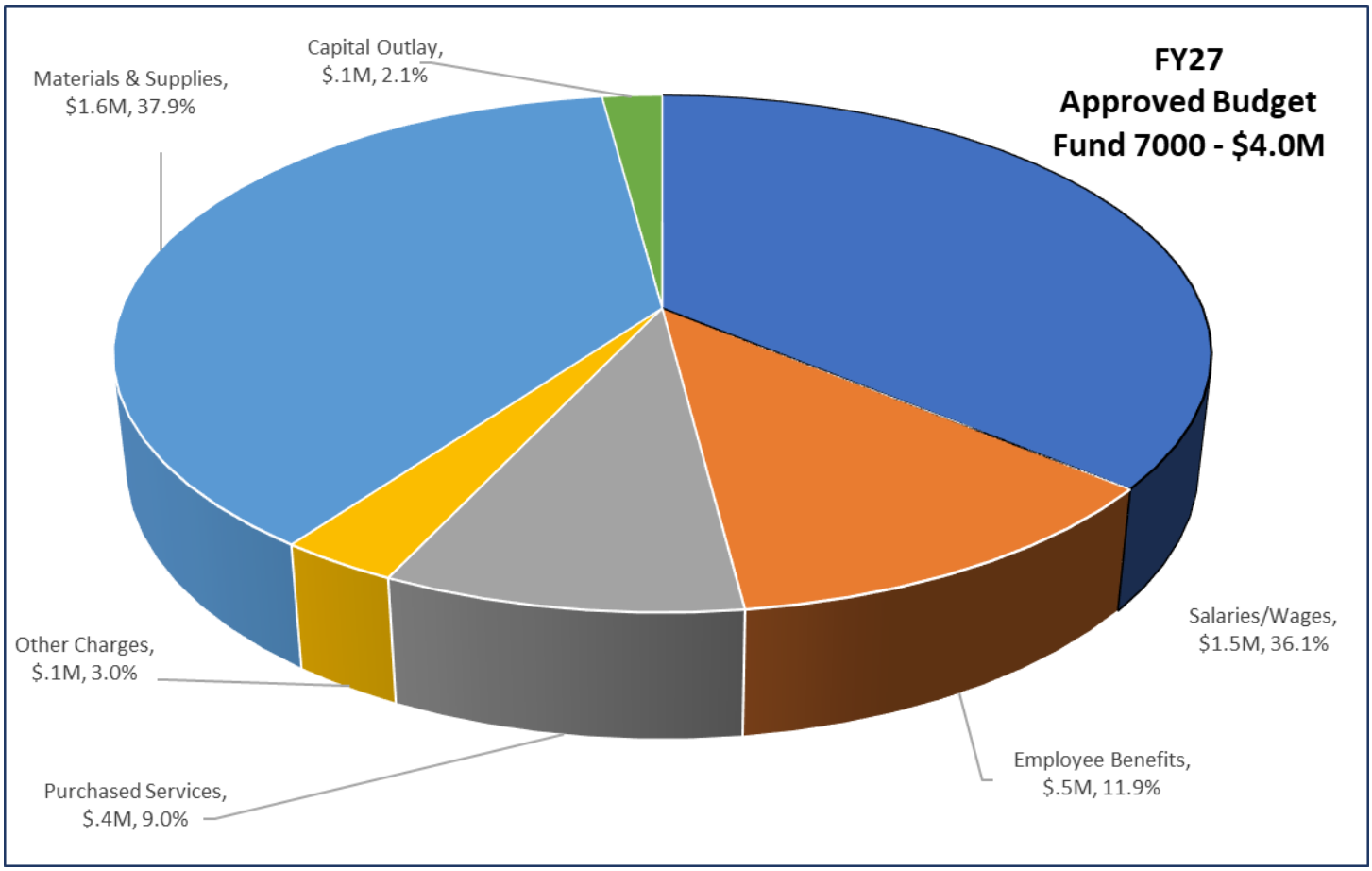


*Fund 7000 Revenue Trends by Object*

| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| SALARIES/WAGES | $1,162,821 | $1,309,735 | $1,385,912 | $1,458,571 | $1,529,409 | $70,838 | 4.86% | 36.08% |
| EMPLOYEE BENEFITS | $443,425 | $486,793 | $544,634 | $491,447 | $504,477 | $13,030 | 2.65% | 11.90% |
| **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 | $232,703 | $246,019 | $264,882 | $382,216 | $117,334 | 44.30% | 9.02% |
| OTHER CHARGES | $91,127 | $107,393 | $103,903 | $127,185 | $127,185 | $0 | 0.00% | 3.00% |
| MATERIALS & SUPPLIES | $1,108,373 | $1,159,082 | $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 Approved 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 Approved 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 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| **3400 VEHICLE MAINTENANCE SVCS** | | | | | | | |
| 111000 - COMP OF DIRECTORS | $134,806 | $143,484 | $149,183 | $155,972 | $164,119 | $8,147 | 5.22% |
| 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 | $116,001 | $9,996 | 9.43% |
| 221000 - VRS (PLAN 1 & 2) | $81,050 | $85,545 | $87,335 | $83,178 | $78,318 | ($4,860) | -5.84% |
| 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 | $210,576 | $15,132 | 7.74% |
| 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 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 231000 - DENTAL INSURANCE | $8,621 | $8,653 | $8,157 | $8,342 | $8,641 | $299 | 3.58% |
| 231100 - RETIREE DENTAL INSURANCE | $545 | $595 | $223 | $409 | $409 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $14,918 | $17,162 | $15,551 | $17,174 | $16,181 | ($993) | -5.78% |
| 250000 - DISABILITY INS (PLAN 1&2) | $2,254 | $2,411 | $2,366 | $2,363 | $2,310 | ($53) | -2.24% |
| 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 | $10,862 | ($1,519) | -12.27% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 111000 - COMP OF DIRECTORS | $134,806 | $143,484 | $149,183 | $155,972 | $164,119 | $8,147 | 5.22% |
| 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 | $116,001 | $9,996 | 9.43% |
| 221000 - VRS (PLAN 1 & 2) | $81,050 | $85,545 | $87,335 | $83,178 | $78,318 | ($4,860) | -5.84% |
| 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 | $210,576 | $15,132 | 7.74% |
| 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 | $8,641 | $299 | 3.58% |
| 231100 - RETIREE DENTAL INSURANCE | $545 | $595 | $223 | $409 | $409 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $14,918 | $17,162 | $15,551 | $17,174 | $16,181 | ($993) | -5.78% |
| 250000 - DISABILITY INS (PLAN 1&2) | $2,254 | $2,411 | $2,366 | $2,363 | $2,310 | ($53) | -2.24% |
| 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 | $10,862 | ($1,519) | -12.27% |
| 281000 - ANNUAL LEAVE PAYOFF | $6,158 | $2,501 | $3,573 | $0 | $0 | $0 | 0.00% |

| Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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%** |

# Combined School Operating Funds

Spotsylvania County Government considers the following school funds to be School Operating Funds:

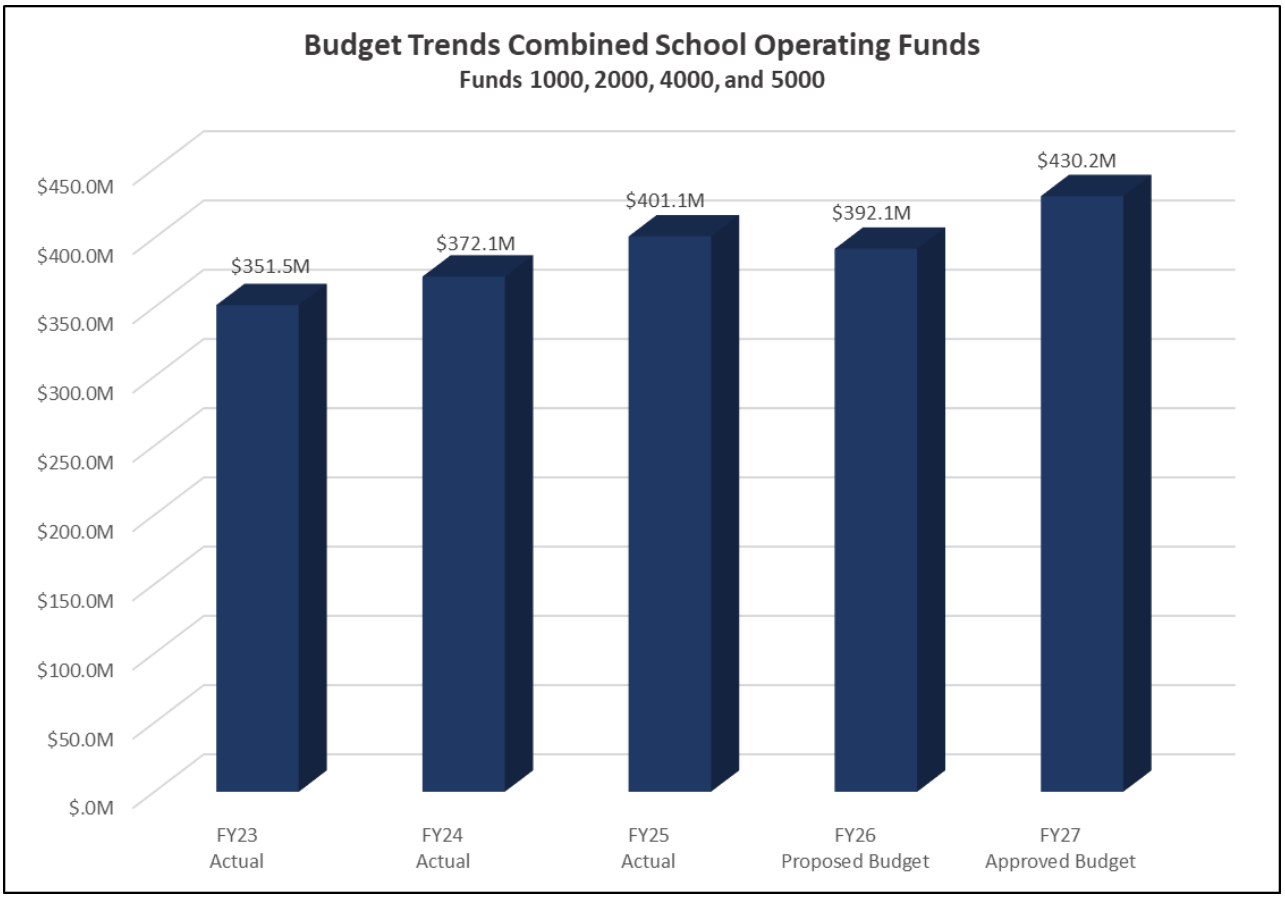
- Fund 1000 Commonwealth Governor's School
- Fund 2000 Rappahannock Juvenile Detention Center
- Fund 4000 Regional Adult Education Center
- Fund 5000 Operating

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, School Operating fund will reflect a decrease in federal and state funding due to this move.

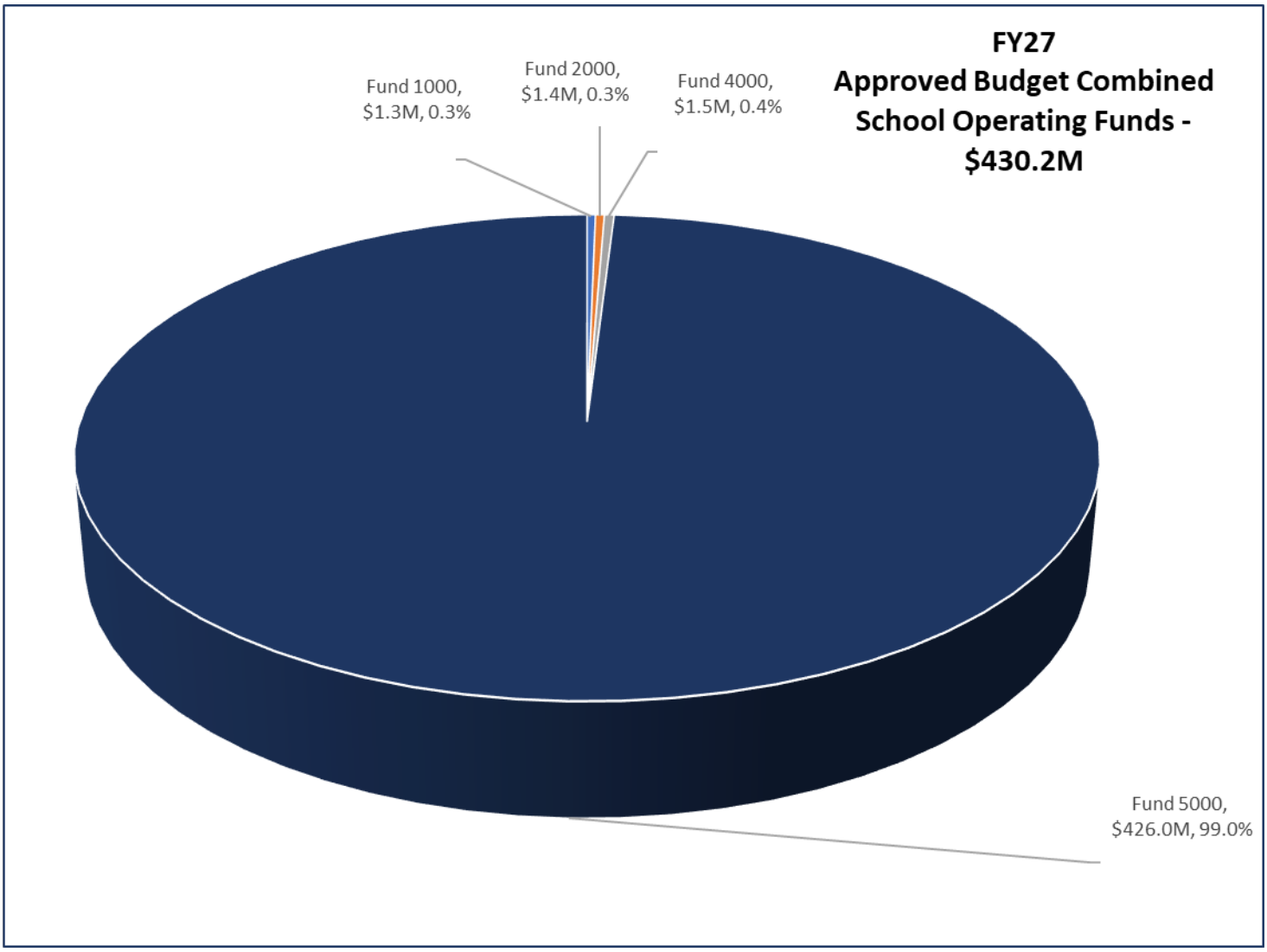
## *Combined School Operating Funds Budget Trends*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| **Total Budget** | **$351,499,465** | **$372,060,191** | **$401,138,051** | **$392,137,663** | **$430,194,037** | **$38,056,374** | **9.70%** | **100.00%** |



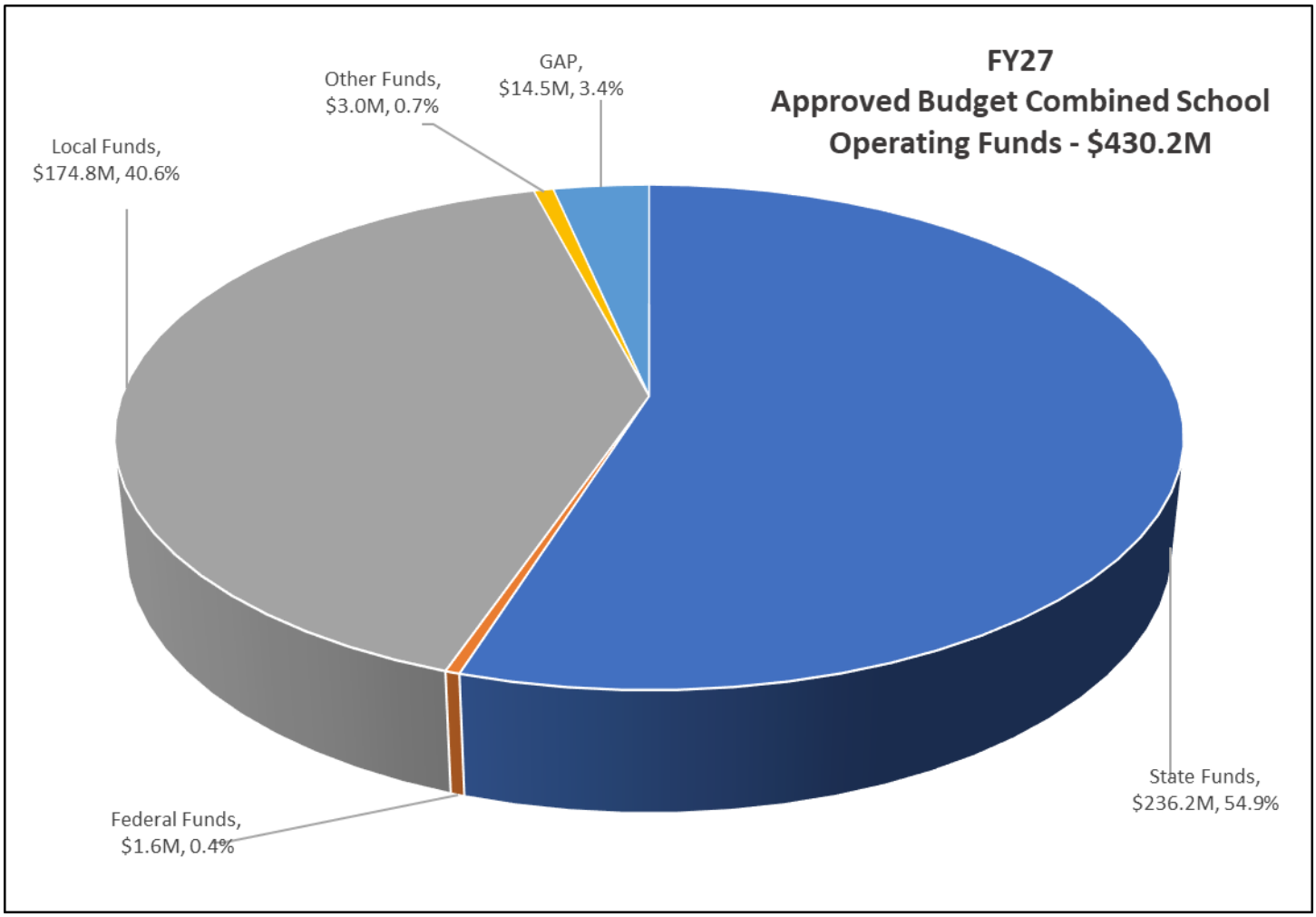
*Combined School Operating Funds Budget Trends by Fund*

| Fund | Fund | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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% | 0.30% |
| 2000 | DETENTION CENTER | $1,175,228 | $1,144,802 | $1,314,481 | $1,426,024 | $1,388,835 | ($37,189) | -2.61% | 0.32% |
| 4000 | REGIONAL ADULT ED | $859,002 | $948,024 | $974,260 | $1,519,726 | $1,521,836 | $2,110 | 0.14% | 0.35% |
| 5000 | OPERATING FUND | $347,187,488 | $367,578,746 | $397,655,829 | $387,880,676 | $425,973,469 | $38,092,793 | 9.82% | 99.02% |
| **Total** | **Grand Total** | **$351,499,465** | **$372,060,191** | **$401,138,051** | **$392,137,663** | **$430,194,037** | **$38,056,374** | **9.70%** | **100%** |



*Combined School Operating Funds Revenue Trends by Summary Object*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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% | 46.35% |
| STATE SALES TAX | $35,217,775 | $33,052,930 | $34,433,267 | $35,807,482 | $36,818,956 | $1,011,474 | 2.82% | 8.56% |
| **Subtotal** | **$184,312,843** | **$197,185,705** | **$221,791,299** | **$218,201,733** | **$236,204,017** | **$18,002,284** | **8.25%** | **54.91%** |
| FEDERAL FUNDS | $24,452,992 | $20,995,087 | $18,132,010 | $1,642,023 | $1,644,133 | $2,110 | 0.13% | 0.38% |
| GAP | $0 | $0 | $0 | $0 | $14,548,469 | $14,548,469 | 100.00% | 3.38% |
| LOCAL FUNDS | $140,190,011 | $148,405,757 | $156,679,609 | $169,295,207 | $174,808,718 | $5,513,511 | 3.26% | 40.63% |
| OTHER FUNDS | $2,543,619 | $5,473,641 | $4,535,132 | $2,998,700 | $2,988,700 | ($10,000) | -0.33% | 0.69% |
| **Subtotal** | **$167,186,622** | **$174,874,486** | **$179,346,752** | **$173,935,930** | **$193,990,020** | **$20,054,090** | **11.53%** | **45.09%** |
| **Grand Total** | **$351,499,465** | **$372,060,191** | **$401,138,051** | **$392,137,663** | **$430,194,037** | **$38,056,374** | **9.70%** | **100.00%** |



*Combined School Operating Funds Revenue Trends by Object*

| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved 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% |
| | 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% |
| | 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% |
| | 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% |
| | 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% |

| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|---|
| | 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% |
| | 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 | $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% |
| | 037100 | UNAWARDED STATE REVENUE | $0 | $0 | $0 | $70,000 | $70,000 | $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% |
| | 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** | **$184,312,843** | **$197,185,705** | **$221,791,299** | **$218,201,733** | **$236,204,017** | **$18,002,284** | **8.25%** |

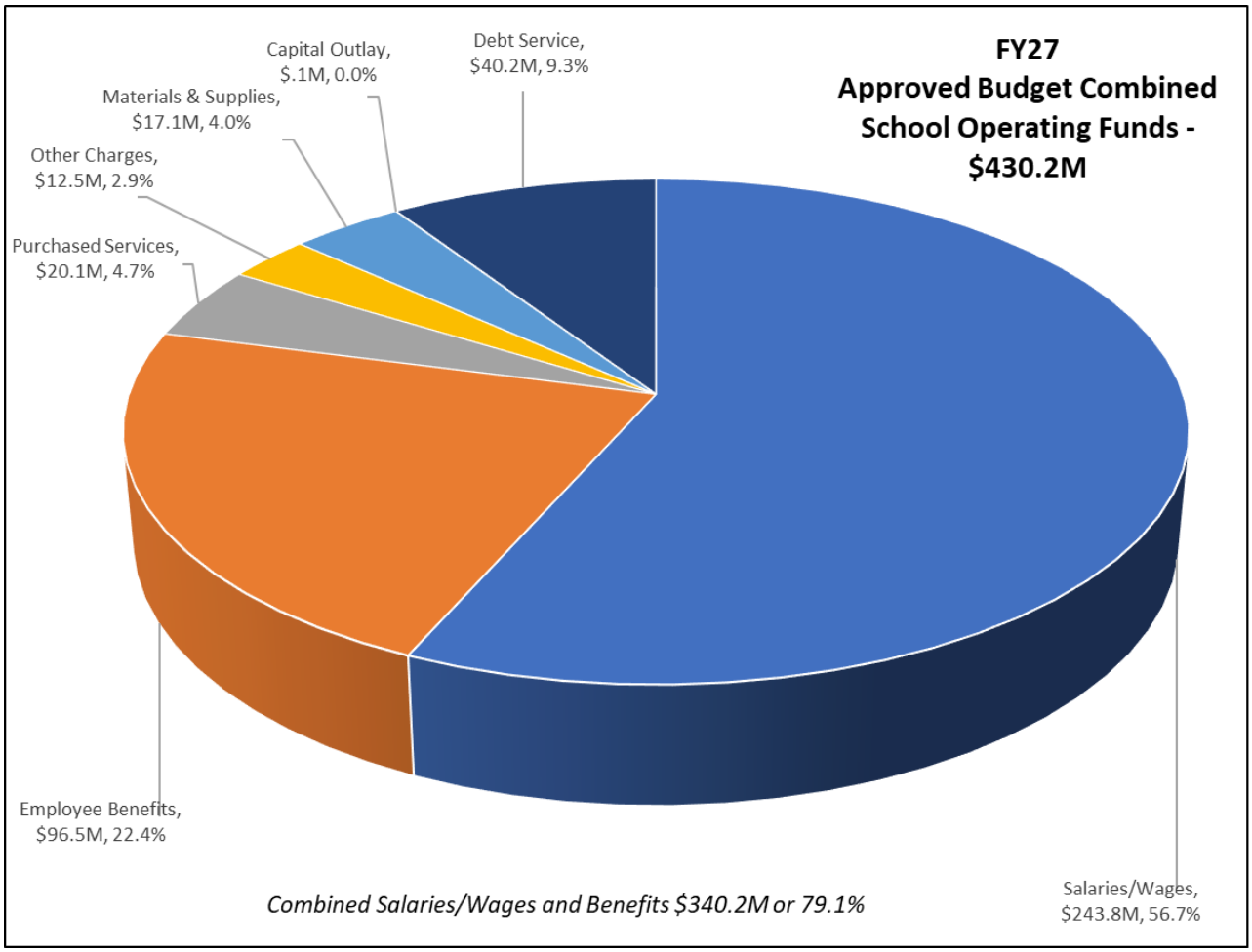
| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|---|
| **Federal Funds** | 040100 | 84.002 REG.AD.ED.ABE | $386,783 | $413,300 | $402,121 | $401,154 | $401,154 | $0 | 0.00% |
| | 040200 | 84.01 TITLE I-LOCAL ED | $3,624,432 | $2,972,242 | $3,322,163 | $109,768 | $109,768 | $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% |
| | 043600 | 3302240 CARL PERKINS | $352,758 | $359,115 | $391,921 | $0 | $0 | $0 | 0.00% |
| | 044200 | 3302990 OTHER FED FUNDS | $2,428,610 | $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% |
| | 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% |
| | 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% |
| | 046780 | ARP ESSER III SET-ASIDE | $1,182,870 | $611,104 | $0 | $0 | $0 | $0 | 0.00% |

| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|---|
| | 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 | $525,000 | $525,000 | $0 | 0.00% |
| | 047100 | 84.424 TITLE IV PART A | $237,981 | $245,054 | $229,111 | $0 | $0 | $0 | 0.00% |
| | | **Total for Area** | **$24,452,992** | **$20,995,087** | **$18,132,010** | **$1,642,023** | **$1,644,133** | **$2,110** | **0.13%** |
| **Local Funds** | 050100 | 5105000 LOCAL TRANSFER OPERATI | $108,767,000 | $116,844,527 | $124,056,232 | $134,645,285 | $134,643,945 | ($1,340) | 0.00% |
| | 050300 | 5105020 LOCAL TRANSFER-DEBT SE | $28,645,401 | $28,384,676 | $32,623,378 | $34,649,922 | $40,164,773 | $5,514,851 | 15.92% |
| | 050400 | 5105000 PRIOR YR CARRYOVR | $2,777,610 | $3,176,554 | $0 | $0 | $0 | $0 | 0.00% |
| | | **Total for Area** | **$140,190,011** | **$148,405,757** | **$156,679,609** | **$169,295,207** | **$174,808,718** | **$5,513,511** | **3.26%** |
| **Other Funds** | 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% |
| | 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 | $91,935 | $227,260 | $270,007 | $50,000 | $50,000 | $0 | 0.00% |
| | 071800 | 1899120 OTHER FUNDS | $24,119 | $1,577,898 | $401,674 | $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% |

| Area | Object Code | Revenue Object Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|---|
| | 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% |
| | 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 | $850,000 | $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** | **$2,543,619** | **$5,473,641** | **$4,535,132** | **$2,998,700** | **$2,988,700** | **($10,000)** | **-0.33%** |
| **GAP** | 076800 | REVENUE GAP | $0 | $0 | $0 | $0 | $14,548,469 | $14,548,469 | 100.00% |
| | | **Total for Area** | **$0** | **$0** | **$0** | **$0** | **$14,548,469** | **$14,548,469** | **100.00%** |
| **GRAND TOTAL** | | | **$351,499,465** | **$372,060,191** | **$401,138,051** | **$392,137,663** | **$430,194,037** | **$38,056,374** | **9.70%** |

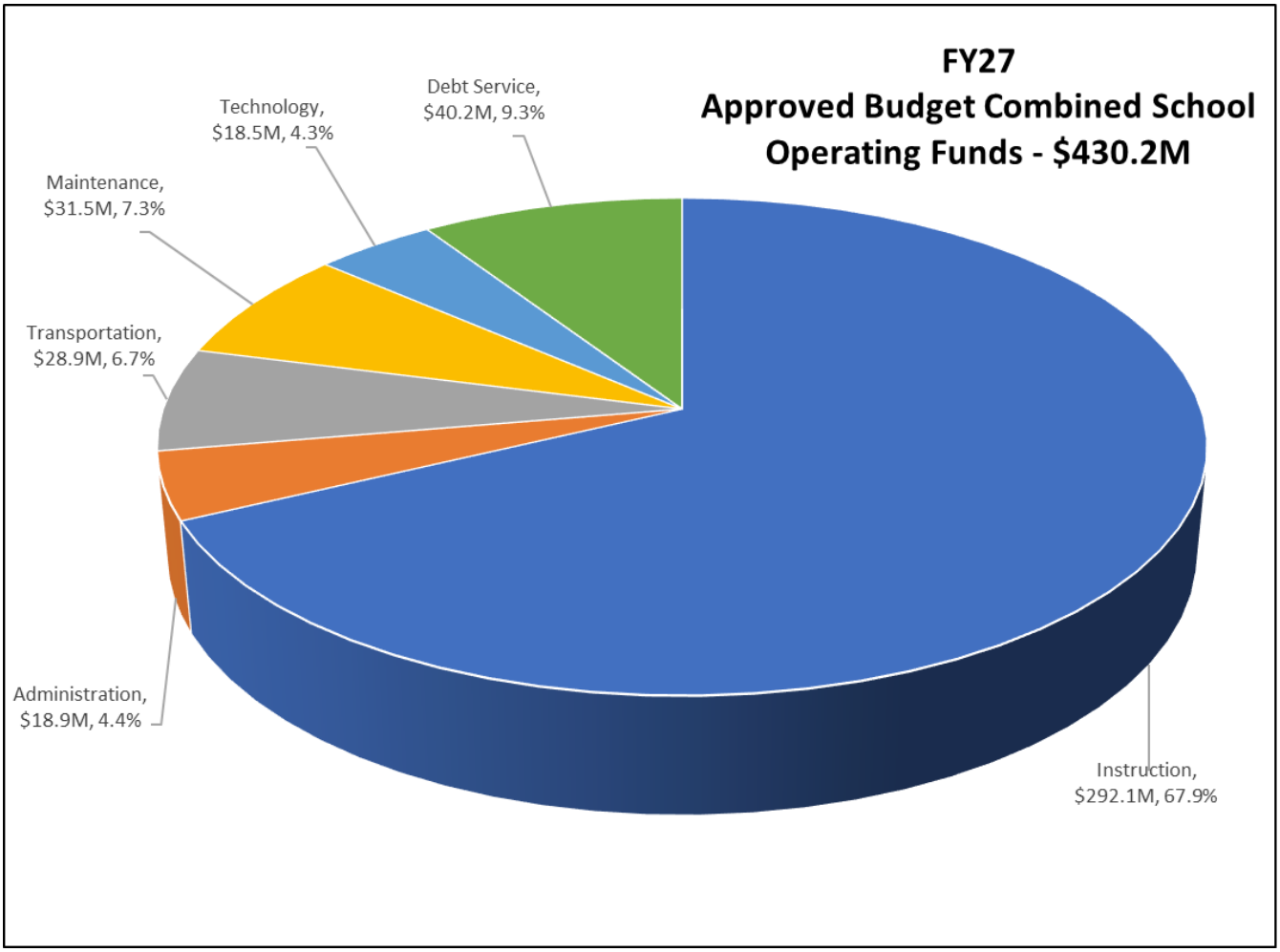
## *Combined School Operating Funds Expenditure Trends by Summary Object*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| SALARIES/WAGES | $188,387,457 | $199,171,116 | $210,878,259 | $220,454,915 | $243,751,579 | $23,296,664 | 10.57% | 56.66% |
| EMPLOYEE BENEFITS | $80,908,118 | $85,838,743 | $89,993,282 | $89,406,701 | $96,472,248 | $7,065,548 | 7.90% | 22.43% |
| **Subtotal** | **$269,295,576** | **$285,009,858** | **$300,871,541** | **$309,861,616** | **$340,223,827** | **$30,362,211** | **9.80%** | **79.09%** |
| PURCHASED SERVICES | $22,769,926 | $25,882,249 | $26,058,825 | $19,378,231 | $20,104,773 | $726,542 | 3.75% | 4.67% |
| OTHER CHARGES | $12,748,237 | $10,861,799 | $10,217,730 | $12,163,891 | $12,514,196 | $350,305 | 2.88% | 2.91% |
| MATERIALS & SUPPLIES | $13,027,647 | $18,598,533 | $22,655,379 | $16,008,550 | $17,111,014 | $1,102,464 | 6.89% | 3.98% |
| 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 | $40,164,773 | $5,514,851 | 15.92% | 9.34% |
| 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** | **$89,970,210** | **$7,694,163** | **9.35%** | **20.91%** |
| **Grand Total** | **$351,492,644** | **$372,058,179** | **$401,137,144** | **$392,137,663** | **$430,194,037** | **$38,056,374** | **9.70%** | **100.00%** |



*Combined School Operating Funds Expenditure Trends by State Category*

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| Instruction | $237,413,015 | $255,615,175 | $268,157,117 | $266,703,317 | $292,139,377 | $25,436,060 | 9.54% | 67.91% |
| Administration | $14,170,274 | $15,148,774 | $16,227,236 | $17,000,594 | $18,917,978 | $1,917,384 | 11.28% | 4.40% |
| Transportation | $25,767,193 | $25,860,873 | $26,959,021 | $27,682,182 | $28,896,509 | $1,214,327 | 4.39% | 6.72% |
| Maintenance | $28,601,789 | $28,598,733 | $32,330,438 | $29,216,178 | $31,535,928 | $2,319,750 | 7.94% | 7.33% |
| Technology | $13,747,217 | $15,273,393 | $19,297,410 | $16,885,469 | $18,539,471 | $1,654,002 | 9.80% | 4.31% |
| Debt Services | $31,793,156 | $31,561,230 | $38,165,922 | $34,649,922 | $40,164,773 | $5,514,851 | 15.92% | 9.34% |
| **Grand Total** | **$351,492,644** | **$372,058,179** | **$401,137,144** | **$392,137,663** | **$430,194,037** | **$38,056,374** | **9.70%** | **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 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|---|
| **Instruction** | | | | | | | | | |
| 1100 CLASSROOM INSTRUCTION | | $189,001,224 | $202,444,257 | $213,116,036 | $216,661,847 | $237,117,271 | $20,455,423 | 9.44% | |
| 1210 GUIDANCE SERVICES | | $9,259,833 | $9,540,487 | $9,596,414 | $10,381,810 | $10,708,643 | $326,833 | 3.15% | |
| 1220 SCHOOL SOCIAL WORKERS SVC | | $3,568,318 | $4,228,626 | $4,344,295 | $4,250,810 | $3,928,041 | ($322,769) | -7.59% | |
| 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 | $11,089,625 | $3,157,688 | 39.81% | |
| 1311 GUIDANCE SERVICES SBO | | $34,866 | $55,815 | $263,025 | $43,300 | $68,300 | $25,000 | 57.74% | |
| 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 | $5,560,343 | $231,812 | 4.35% | |
| 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 | $21,132,550 | $21,574,160 | $23,126,354 | $1,552,194 | 7.19% | |
| **Subtotal** | | **$237,413,015** | **$255,615,175** | **$268,157,117** | **$266,703,317** | **$292,139,377** | **$25,436,060** | **9.54%** | **67.91%** |
| **Administration** | | | | | | | | | |
| 2110 BOARD SERVICES | | $295,751 | $259,448 | $202,168 | $236,689 | $243,045 | $6,356 | 2.69% | |
| 2120 EXECUTIVE ADMIN SERVICES | | $1,258,793 | $2,237,063 | $1,832,332 | $1,891,617 | $2,196,863 | $305,246 | 16.14% | |
| 2130 PUBLIC INFORMATION | | $607,491 | $865,662 | $953,913 | $997,320 | $1,034,663 | $37,343 | 3.74% | |
| 2140 HUMAN RESOURCES | | $1,738,526 | $1,927,245 | $2,235,938 | $2,107,044 | $2,960,333 | $853,289 | 40.50% | |
| 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 | $2,964,572 | $131,459 | 4.64% | |
| 2170 PURCHASING | | $440,755 | $304,811 | $317,362 | $322,907 | $441,222 | $118,315 | 36.64% | |
| 2220 HEALTH SERVICES | | $6,275,765 | $5,941,213 | $6,428,451 | $6,779,286 | $6,960,168 | $180,882 | 2.67% | |
| 2230 PSYCHOLOGICAL SERVICES | | $1,361,620 | $1,481,975 | $1,677,130 | $1,832,617 | $2,117,112 | $284,495 | 15.52% | |
| **Subtotal** | | **$14,170,274** | **$15,148,774** | **$16,227,236** | **$17,000,594** | **$18,917,978** | **$1,917,384** | **11.28%** | **4.40%** |
| **Transportation** | | | | | | | | | |
| 3100 TRANSP - MGMT & DIRECTION | | $2,402,340 | $2,409,031 | $2,454,212 | $2,538,198 | $2,747,541 | $209,342 | 8.25% | |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| 3200 VEHICLE OPERATION SVCS | $21,113,088 | $20,880,226 | $21,724,543 | $22,123,313 | $22,976,663 | $853,351 | 3.86% | |
| 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%** | **6.72%** |
| **Maintenance** | | | | | | | | |
| 4100 MAINT - MGMT & DIRECTION | $1,097,238 | $1,071,343 | $1,219,522 | $1,434,144 | $1,989,901 | $555,757 | 38.75% | |
| 4200 BUILDING SERVICES | $26,296,908 | $24,955,090 | $28,695,211 | $25,875,132 | $27,087,109 | $1,211,977 | 4.68% | |
| 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 | $470,875 | $470,875 | 100.00% | |
| **Subtotal** | **$28,601,789** | **$28,598,733** | **$32,330,438** | **$29,216,178** | **$31,535,928** | **$2,319,750** | **7.94%** | **7.33%** |
| **Technology** | | | | | | | | |
| 6810 TECHNOLOGY - CLASSROOM | $2,880,431 | $4,708,486 | $5,328,747 | $5,373,440 | $5,537,039 | $163,599 | 3.04% | |
| 6820 TECHNOLOGY - INSTRUCT. SUP | $9,003,768 | $8,175,493 | $10,718,167 | $8,687,718 | $9,832,883 | $1,145,165 | 13.18% | |
| 6830 TECHNOLOGY-ADMINISTRATION | $1,436,212 | $1,943,242 | $2,761,173 | $2,332,350 | $2,660,849 | $328,499 | 14.08% | |
| 6850 TECHNOLOGY-TRANSPORTATION | $280,051 | $292,777 | $330,161 | $326,341 | $337,742 | $11,402 | 3.49% | |
| 6860 TECHNOLOGY-MAINTENANCE | $146,755 | $153,395 | $159,162 | $165,620 | $170,958 | $5,338 | 3.22% | |
| **Subtotal** | **$13,747,217** | **$15,273,393** | **$19,297,410** | **$16,885,469** | **$18,539,471** | **$1,654,002** | **9.80%** | **4.31%** |
| **Debt Services** | | | | | | | | |
| 7100 DEBT SERVICE | $28,645,401 | $28,384,676 | $30,986,495 | $34,649,922 | $40,164,773 | $5,514,851 | 15.92% | |
| 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** | **$40,164,773** | **$5,514,851** | **15.92%** | **9.34%** |
| **Grand Total** | **$351,492,644** | **$372,058,179** | **$401,137,144** | **$392,137,663** | **$430,194,037** | **$38,056,374** | **9.70%** | **100.0%** |

*Combined School Operating Funds Expenditure Trends by Function and Object*

| Function/Object | | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|
| **1100 CLASSROOM INSTRUCTION** | | | | | | | | |
| 111000 - COMP OF DIRECTORS | | $120,322 | $137,399 | $0 | $0 | $0 | $0 | 0.00% |
| 111700 - SPECIALISTS | | $0 | $0 | $38,881 | $0 | $0 | $0 | 0.00% |
| 111800 - ACTIVITIES PERSONNEL | | $517,723 | $532,541 | $563,972 | $588,976 | $647,122 | $58,146 | 9.87% |
| 112100 - COMP OF TEACHERS | | $99,064,448 | $103,785,916 | $110,782,132 | $121,045,968 | $134,031,444 | $12,985,476 | 10.73% |
| 112300 - COMP OF COORDINATOR | | $152,666 | $162,644 | $354,826 | $267,184 | $712,372 | $445,188 | 166.62% |
| 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 | $125,581 | $3,479 | 2.85% |
| 114100 - COMP OF TEACHER ASS'TS | | $10,879,858 | $15,749,546 | $13,700,538 | $15,798,984 | $17,209,118 | $1,410,134 | 8.93% |
| 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 | $526,588 | ($21,530) | -3.93% |
| 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 | $1,878,802 | $225,920 | 13.67% |
| 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 | $11,539,143 | $1,211,681 | 11.73% |
| 221000 - VRS (PLAN 1 & 2) | | $10,486,137 | $10,240,281 | $8,596,927 | $7,550,113 | $7,421,257 | ($128,856) | -1.71% |
| 222000 - VRS (HYBRID) | | $7,657,225 | $9,718,749 | $10,451,099 | $12,290,229 | $11,155,524 | ($1,134,705) | -9.23% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 230000 - HOSPITALIZATION | $19,042,053 | $19,182,445 | $21,924,877 | $21,494,094 | $26,557,757 | $5,063,663 | 23.56% |
| 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 | $1,090,359 | ($6,985) | -0.64% |
| 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 | $1,493,696 | ($213,063) | -12.48% |
| 250000 - DISABILITY INS (PLAN 1&2) | $171,195 | $165,121 | $161,400 | $166,635 | $149,054 | ($17,581) | -10.55% |
| 251000 - DISABILITY INS (HYBRID) | $130,540 | $163,907 | $182,956 | $175,851 | $185,892 | $10,041 | 5.71% |
| 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 | $1,239,720 | ($435,451) | -25.99% |
| 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 | $5,075,464 | $10,936 | 0.22% |
| 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 Approved 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 | $2,638,402 | $153,124 | 6.16% |
| 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 | $105,000 | $0 | 0.00% |
| 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 | $194,009 | ($2,536) | -1.29% |
| 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 Approved 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% |
| 999600 - OFFSET UNAWARDED STATE FUND | $0 | $0 | $0 | $70,000 | $70,000 | $0 | 0.00% |
| 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** | **$237,117,271** | **$20,455,423** | **9.44%** |
| **1210 GUIDANCE SERVICES** | | | | | | | |
| 111000 - COMP OF DIRECTORS | $105,323 | $130,029 | $136,069 | $142,174 | $153,956 | $11,782 | 8.29% |
| 112100 - COMP OF TEACHERS | $5,280,359 | $5,561,088 | $5,428,886 | $6,177,595 | $6,475,054 | $297,459 | 4.82% |
| 112300 - COMP OF COORDINATOR | $96,045 | $105,437 | $111,021 | $117,236 | $114,559 | ($2,677) | -2.28% |
| 113500 - SUPERVISOR | $103,022 | $109,204 | $113,541 | $118,708 | $124,909 | $6,201 | 5.22% |
| 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 | $587,664 | $45,244 | 8.34% |
| 221000 - VRS (PLAN 1 & 2) | $632,350 | $629,617 | $505,048 | $535,798 | $487,783 | ($48,015) | -8.96% |
| 222000 - VRS (HYBRID) | $395,967 | $460,719 | $488,803 | $578,221 | $516,772 | ($61,449) | -10.63% |
| 230000 - HOSPITALIZATION | $932,516 | $869,116 | $955,635 | $813,187 | $878,438 | $65,251 | 8.02% |
| 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 | $43,958 | $5,610 | 14.63% |
| 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 | $79,744 | ($3,991) | -4.77% |
| 250000 - DISABILITY INS (PLAN 1&2) | $10,201 | $10,128 | $9,379 | $8,999 | $10,100 | $1,101 | 12.23% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 251000 - DISABILITY INS (HYBRID) | $6,538 | $7,555 | $8,048 | $8,524 | $8,355 | ($169) | -1.98% |
| 275000 - RETIREE HEALTH CREDIT | $74,865 | $79,380 | $79,409 | $88,882 | $68,176 | ($20,706) | -23.30% |
| 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** | **$10,708,643** | **$326,833** | **3.15%** |
| **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 | $2,639,852 | $93,727 | 3.68% |
| 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 | $201,291 | ($2,992) | -1.46% |
| 221000 - VRS (PLAN 1 & 2) | $200,887 | $211,745 | $187,710 | $189,705 | $131,970 | ($57,735) | -30.43% |
| 222000 - VRS (HYBRID) | $161,627 | $194,946 | $193,575 | $222,820 | $209,682 | ($13,138) | -5.90% |
| 230000 - HOSPITALIZATION | $305,246 | $351,466 | $456,911 | $356,432 | $293,728 | ($62,704) | -17.59% |
| 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 | $14,683 | ($2,356) | -13.83% |
| 240000 - GROUP LIFE INSURANCE | $29,228 | $32,773 | $29,841 | $31,078 | $27,156 | ($3,922) | -12.62% |
| 250000 - DISABILITY INS (PLAN 1&2) | $3,281 | $3,371 | $3,608 | $3,354 | $2,581 | ($773) | -23.05% |
| 251000 - DISABILITY INS (HYBRID) | $2,661 | $3,224 | $3,331 | $3,333 | $3,542 | $209 | 6.27% |
| 275000 - RETIREE HEALTH CREDIT | $26,393 | $29,593 | $30,565 | $33,057 | $22,559 | ($10,498) | -31.76% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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% |
| 606000 - FOOD | $490 | $508 | $498 | $500 | $500 | $0 | 0.00% |
| **Subtotal** | **$3,568,318** | **$4,228,626** | **$4,344,295** | **$4,250,810** | **$3,928,041** | **($322,769)** | **-7.59%** |
| **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 | $1,310,566 | $362,174 | 38.19% |
| 111300 - COMP OF ASST SUPTS | $112,933 | $218,335 | $218,342 | $222,180 | $224,744 | $2,564 | 1.15% |
| 111700 - SPECIALISTS | $139,492 | $172,788 | $539,155 | $104,760 | $363,717 | $258,957 | 247.19% |
| 112100 - COMP OF TEACHERS | $1,598,533 | $2,131,363 | $1,928,023 | $1,233,583 | $968,980 | ($264,603) | -21.45% |
| 112300 - COMP OF COORDINATOR | $304,091 | $522,315 | $642,782 | $563,464 | $1,588,406 | $1,024,942 | 181.90% |
| 112400 - COMP OF INST SUPERVISORS | $115,334 | $112,284 | $115,654 | $0 | $0 | $0 | 0.00% |
| 113500 - SUPERVISOR | $0 | $0 | $0 | $0 | $271,987 | $271,987 | 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $686,654 | $352,687 | 105.61% |
| 199800 - BONUS - ONE TIME | $70,500 | $0 | $63,000 | $0 | $0 | $0 | 0.00% |
| 210000 - FICA | $373,588 | $412,071 | $429,349 | $277,345 | $431,633 | $154,288 | 55.63% |
| 221000 - VRS (PLAN 1 & 2) | $583,944 | $738,377 | $636,158 | $441,193 | $470,287 | $29,094 | 6.59% |
| 222000 - VRS (HYBRID) | $179,302 | $117,442 | $141,746 | $104,661 | $169,161 | $64,500 | 61.63% |
| 230000 - HOSPITALIZATION | $651,559 | $660,134 | $695,114 | $361,754 | $420,310 | $58,556 | 16.19% |
| 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 | $20,133 | $792 | 4.09% |
| 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 | $53,737 | $9,766 | 22.21% |
| 250000 - DISABILITY INS (PLAN 1&2) | $9,159 | $11,391 | $11,483 | $7,389 | $10,550 | $3,161 | 42.78% |
| 251000 - DISABILITY INS (HYBRID) | $3,406 | $2,304 | $2,364 | $1,413 | $1,561 | $148 | 10.47% |
| 275000 - RETIREE HEALTH CREDIT | $55,568 | $61,668 | $64,657 | $45,139 | $45,929 | $790 | 1.75% |
| 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 SERVICE | $2,506,329 | $3,261,833 | $2,715,286 | $1,098,175 | $1,123,175 | $25,000 | 2.28% |
| 300100 - PROFESSIONAL IMPROVEMENT | $299,168 | $272,775 | $590,705 | $379,124 | $379,122 | ($2) | 0.00% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $10,500 | $0 | 0.00% |
| 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 | $125,711 | $5,000 | 4.14% |
| 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** | **$11,089,625** | **$3,157,688** | **39.81%** |
| **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 SERVICE | $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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 601500 - COMPUTER SUPPL/SOFTWARE | $3,600 | $1,837 | $1,116 | $3,600 | $3,600 | $0 | 0.00% |
| 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** | **$68,300** | **$25,000** | **57.74%** |
| **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 | $2,837,997 | $124,358 | 4.58% |
| 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 | $292,233 | $26,373 | 9.92% |
| 221000 - VRS (PLAN 1 & 2) | $382,577 | $387,413 | $323,268 | $330,549 | $296,002 | ($34,547) | -10.45% |
| 222000 - VRS (HYBRID) | $123,366 | $155,621 | $188,187 | $221,978 | $205,488 | ($16,490) | -7.43% |
| 230000 - HOSPITALIZATION | $612,164 | $557,953 | $601,854 | $499,259 | $509,786 | $10,527 | 2.11% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 231000 - DENTAL INSURANCE | $28,529 | $26,384 | $27,151 | $26,310 | $28,000 | $1,690 | 6.42% |
| 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 | $40,776 | ($2,286) | -5.31% |
| 250000 - DISABILITY INS (PLAN 1&2) | $6,290 | $6,281 | $6,054 | $5,551 | $5,790 | $239 | 4.31% |
| 251000 - DISABILITY INS (HYBRID) | $1,886 | $2,597 | $3,302 | $3,227 | $3,392 | $165 | 5.11% |
| 275000 - RETIREE HEALTH CREDIT | $36,835 | $39,535 | $41,254 | $44,495 | $33,853 | ($10,642) | -23.92% |
| 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** | **$5,560,343** | **$231,812** | **4.35%** |
| **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 Approved 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 | $102,995 | $5,370 | 5.50% |
| 112300 - COMP OF COORDINATOR | $111,619 | $118,282 | $122,980 | $152,200 | $164,984 | $12,784 | 8.40% |
| 112600 - COMP OF PRINCIPALS | $4,116,964 | $4,336,031 | $4,461,622 | $4,782,071 | $4,922,008 | $139,937 | 2.93% |
| 112700 - COMP OF ASS'T PRINCIPALS | $3,942,931 | $4,552,896 | $4,804,842 | $5,054,276 | $6,049,361 | $995,085 | 19.69% |
| 114100 - COMP OF TEACHER ASS'TS | $596,131 | $684,033 | $721,440 | $768,935 | $812,671 | $43,736 | 5.69% |
| 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 | $1,213,867 | $135,170 | 12.53% |
| 221000 - VRS (PLAN 1 & 2) | $1,558,477 | $1,619,866 | $1,453,187 | $1,551,535 | $1,344,629 | ($206,906) | -13.34% |
| 222000 - VRS (HYBRID) | $454,992 | $583,674 | $586,289 | $624,014 | $714,388 | $90,374 | 14.48% |
| 230000 - HOSPITALIZATION | $1,744,363 | $1,834,241 | $2,054,353 | $1,648,225 | $1,723,866 | $75,641 | 4.59% |
| 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 | $80,946 | $84,877 | $3,931 | 4.86% |
| 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 | $173,802 | $168,893 | ($4,909) | -2.82% |
| 250000 - DISABILITY INS (PLAN 1&2) | $24,522 | $25,047 | $26,380 | $26,041 | $27,294 | $1,253 | 4.81% |
| 251000 - DISABILITY INS (HYBRID) | $7,796 | $9,867 | $10,015 | $9,084 | $10,893 | $1,809 | 19.91% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 275000 - RETIREE HEALTH CREDIT | $146,589 | $160,425 | $167,088 | $178,227 | $142,186 | ($36,041) | -20.22% |
| 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** | **$21,132,550** | **$21,574,160** | **$23,126,354** | **$1,552,194** | **7.19%** |
| **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 | $6,348 | $296 | 4.89% |
| 221000 - VRS (PLAN 1 & 2) | $5,386 | $0 | $0 | $0 | $0 | $0 | 0.00% |
| 230000 - HOSPITALIZATION | $54,349 | $49,897 | $47,867 | $34,534 | $40,297 | $5,763 | 16.69% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $1,191 | $297 | 33.22% |
| 240000 - GROUP LIFE INSURANCE | $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** | **$243,045** | **$6,356** | **2.69%** |
| **2120 EXECUTIVE ADMIN SERVICES** | | | | | | | |
| 111000 - COMP OF DIRECTORS | $232,190 | $317,238 | $342,582 | $359,808 | $363,954 | $4,146 | 1.15% |
| 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 | $386,695 | $182,054 | 88.96% |
| 111500 - TRAVEL/CAR ALLOWANCE | $0 | $0 | $12,450 | $13,200 | $13,200 | $0 | 0.00% |
| 112300 - COMP OF COORDINATOR | $0 | $0 | $0 | $0 | $39,610 | $39,610 | 100.00% |
| 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 | $99,740 | $24,022 | 31.73% |
| 221000 - VRS (PLAN 1 & 2) | $99,605 | $126,417 | $149,585 | $163,244 | $144,242 | ($19,002) | -11.64% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 222000 - VRS (HYBRID) | $7,072 | $8,910 | $37 | $0 | $36,428 | $36,428 | 100.00% |
| 230000 - HOSPITALIZATION | $49,358 | $77,870 | $81,231 | $61,646 | $83,374 | $21,728 | 35.25% |
| 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 | $3,485 | $387 | 12.49% |
| 231100 - RETIREE DENTAL INSURANCE | $273 | $248 | $0 | $0 | $0 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $8,601 | $10,911 | $12,421 | $13,402 | $15,420 | $2,018 | 15.06% |
| 250000 - DISABILITY INS (PLAN 1&2) | $1,542 | $1,941 | $2,662 | $2,706 | $3,443 | $737 | 27.24% |
| 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 | $13,509 | ($394) | -2.83% |
| 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 | $7,639 | $0 | 0.00% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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** | **$2,196,863** | **$305,246** | **16.14%** |
| **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 | $167,728 | $167,728 | 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 | $134,702 | $16,520 | 13.98% |
| 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 | $41,950 | $3,850 | 10.10% |
| 221000 - VRS (PLAN 1 & 2) | $7,537 | $8,780 | $24,526 | $25,513 | $22,770 | ($2,743) | -10.75% |
| 222000 - VRS (HYBRID) | $32,462 | $47,261 | $44,539 | $47,367 | $47,799 | $432 | 0.91% |
| 230000 - HOSPITALIZATION | $40,322 | $52,606 | $60,187 | $48,648 | $40,766 | ($7,882) | -16.20% |
| 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 | $2,770 | $209 | 8.16% |
| 240000 - GROUP LIFE INSURANCE | $3,564 | $4,880 | $5,758 | $6,075 | $5,836 | ($239) | -3.93% |
| 250000 - DISABILITY INS (PLAN 1&2) | $119 | $137 | $438 | $429 | $445 | $16 | 3.73% |
| 251000 - DISABILITY INS (HYBRID) | $594 | $834 | $853 | $800 | $868 | $68 | 8.50% |
| 275000 - RETIREE HEALTH CREDIT | $2,976 | $4,151 | $5,639 | $5,951 | $4,716 | ($1,235) | -20.75% |
| 280000 - RETIREE SICK LEAVE PAY | $2 | $0 | $0 | $0 | $0 | $0 | 0.00% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $8,780 | $0 | 0.00% |
| 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** | **$1,034,663** | **$37,343** | **3.74%** |
| **2140 HUMAN RESOURCES** | | | | | | | |
| 111000 - COMP OF DIRECTORS | $313,290 | $246,542 | $282,619 | $295,480 | $310,914 | $15,434 | 5.22% |
| 111300 - COMP OF ASST SUPTS | $112,387 | $163,256 | $177,086 | $185,144 | $187,321 | $2,177 | 1.18% |
| 111600 - RECERTIFICATION SPCLST | $89,735 | $95,923 | $100,702 | $108,247 | $121,398 | $13,151 | 12.15% |
| 111700 - SPECIALISTS | $81,166 | $81,053 | $84,922 | $93,034 | $303,125 | $210,091 | 225.82% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 199800 - BONUS - ONE TIME | $10,000 | $0 | $11,000 | $0 | $0 | $0 | 0.00% |
| 210000 - FICA | $71,449 | $76,942 | $91,219 | $96,798 | $120,814 | $24,016 | 24.81% |
| 221000 - VRS (PLAN 1 & 2) | $87,996 | $111,631 | $112,081 | $120,547 | $109,393 | ($11,154) | -9.25% |
| 222000 - VRS (HYBRID) | $36,184 | $42,794 | $59,001 | $73,961 | $102,027 | $28,066 | 37.95% |
| 230000 - HOSPITALIZATION | $69,739 | $70,004 | $89,037 | $83,252 | $111,256 | $28,004 | 33.64% |
| 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 | $6,578 | $1,217 | 22.70% |
| 231100 - RETIREE DENTAL INSURANCE | $818 | $893 | $893 | $818 | $818 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $10,012 | $12,451 | $13,535 | $14,682 | $16,470 | $1,788 | 12.18% |
| 250000 - DISABILITY INS (PLAN 1&2) | $1,649 | $1,772 | $2,033 | $2,023 | $2,688 | $665 | 32.87% |
| 251000 - DISABILITY INS (HYBRID) | $616 | $700 | $970 | $1,091 | $1,176 | $85 | 7.79% |
| 275000 - RETIREE HEALTH CREDIT | $9,041 | $11,243 | $13,879 | $15,799 | $14,899 | ($900) | -5.70% |
| 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 | $219,447 | $180,000 | 456.31% |
| 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 | $237,000 | $200,000 | 540.54% |
| 310200 - TUITION ASSISTANCE | $0 | $0 | $0 | $0 | $100,000 | $100,000 | 100.00% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $28,500 | $9,000 | 46.15% |
| 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** | **$2,960,333** | **$853,289** | **40.50%** |
| **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 | $347,027 | $17,228 | 5.22% |
| 111300 - COMP OF ASST SUPTS | $164,206 | $184,700 | $191,245 | $200,773 | $203,135 | $2,362 | 1.18% |
| 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 | $289,082 | $14,350 | 5.22% |
| 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 | $152,454 | $9,447 | 6.61% |
| 221000 - VRS (PLAN 1 & 2) | $163,718 | $140,127 | $130,469 | $136,153 | $108,675 | ($27,478) | -20.18% |
| 222000 - VRS (HYBRID) | $53,535 | $96,602 | $137,641 | $174,524 | $175,311 | $787 | 0.45% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 230000 - HOSPITALIZATION | $186,158 | $186,268 | $240,202 | $215,268 | $317,903 | $102,635 | 47.68% |
| 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 | $10,152 | $324 | 3.30% |
| 240000 - GROUP LIFE INSURANCE | $17,312 | $19,087 | $20,212 | $20,970 | $20,915 | ($55) | -0.26% |
| 250000 - DISABILITY INS (PLAN 1&2) | $2,554 | $2,220 | $2,413 | $2,306 | $2,145 | ($161) | -6.98% |
| 251000 - DISABILITY INS (HYBRID) | $833 | $1,496 | $2,059 | $2,456 | $2,728 | $272 | 11.07% |
| 275000 - RETIREE HEALTH CREDIT | $15,633 | $17,235 | $20,726 | $24,068 | $18,120 | ($5,948) | -24.71% |
| 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** | **$2,964,572** | **$131,459** | **4.64%** |
| **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 | $146,323 | $7,264 | 5.22% |
| 115000 - COMP OF CLERICAL STAFF | $61,438 | $79,893 | $82,700 | $86,464 | $163,844 | $77,380 | 89.49% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 199800 - BONUS - ONE TIME | $2,000 | $0 | $2,000 | $0 | $0 | $0 | 0.00% |
| 210000 - FICA | $12,401 | $14,841 | $15,523 | $16,018 | $23,577 | $7,559 | 47.19% |
| 221000 - VRS (PLAN 1 & 2) | $28,810 | $34,481 | $30,652 | $32,048 | $28,952 | ($3,096) | -9.66% |
| 222000 - VRS (HYBRID) | $0 | $0 | $0 | $0 | $9,619 | $9,619 | 100.00% |
| 230000 - HOSPITALIZATION | $36,991 | $34,245 | $39,351 | $30,288 | $48,152 | $17,864 | 58.98% |
| 231000 - DENTAL INSURANCE | $1,662 | $1,488 | $1,488 | $1,489 | $2,382 | $893 | 59.97% |
| 240000 - GROUP LIFE INSURANCE | $2,323 | $2,780 | $2,545 | $2,662 | $3,290 | $628 | 23.59% |
| 250000 - DISABILITY INS (PLAN 1&2) | $454 | $532 | $555 | $537 | $566 | $29 | 5.40% |
| 251000 - DISABILITY INS (HYBRID) | $0 | $0 | $0 | $0 | $174 | $174 | 100.00% |
| 275000 - RETIREE HEALTH CREDIT | $2,098 | $2,510 | $2,610 | $2,730 | $2,731 | $1 | 0.04% |
| 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** | **$441,222** | **$118,315** | **36.64%** |
| **2220 HEALTH SERVICES** | | | | | | | |
| 111000 - COMP OF DIRECTORS | $131,637 | $139,536 | $145,078 | $151,680 | $159,603 | $7,923 | 5.22% |
| 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 | $124,909 | $6,201 | 5.22% |
| 113900 - COMP OF THERAPISTS | $1,041,169 | $1,004,998 | $945,969 | $1,160,813 | $1,197,233 | $36,420 | 3.14% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $297,991 | $28,709 | 10.66% |
| 221000 - VRS (PLAN 1 & 2) | $202,697 | $191,476 | $150,491 | $156,391 | $147,445 | ($8,946) | -5.72% |
| 222000 - VRS (HYBRID) | $306,885 | $314,397 | $360,115 | $428,695 | $388,733 | ($39,962) | -9.32% |
| 230000 - HOSPITALIZATION | $493,934 | $393,075 | $547,242 | $480,682 | $495,287 | $14,605 | 3.04% |
| 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 | $27,547 | $347 | 1.28% |
| 240000 - GROUP LIFE INSURANCE | $40,603 | $40,786 | $38,389 | $42,851 | $41,544 | ($1,307) | -3.05% |
| 250000 - DISABILITY INS (PLAN 1&2) | $3,137 | $3,033 | $2,773 | $2,765 | $2,884 | $119 | 4.30% |
| 251000 - DISABILITY INS (HYBRID) | $5,090 | $5,214 | $6,044 | $6,200 | $6,465 | $265 | 4.27% |
| 260000 - WORKER'S COMPENSATION | $0 | $0 | $0 | $0 | $0 | $0 | 0.00% |
| 275000 - RETIREE HEALTH CREDIT | $36,608 | $36,830 | $39,366 | $45,374 | $34,906 | ($10,468) | -23.07% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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** | **$6,960,168** | **$180,882** | **2.67%** |
| **2230 PSYCHOLOGICAL SERVICES** | | | | | | | |
| 113200 - COMP OF PSYCHOLOGISTS | $695,646 | $605,412 | $571,409 | $1,183,347 | $1,445,188 | $261,841 | 22.13% |
| 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 | $110,313 | $21,586 | 24.33% |
| 221000 - VRS (PLAN 1 & 2) | $72,945 | $54,858 | $58,177 | $62,887 | $57,049 | ($5,838) | -9.28% |
| 222000 - VRS (HYBRID) | $32,815 | $45,818 | $26,671 | $114,763 | $134,534 | $19,771 | 17.23% |
| 230000 - HOSPITALIZATION | $57,626 | $26,988 | $37,425 | $79,851 | $60,368 | ($19,483) | -24.40% |
| 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 | $3,305 | $1,614 | 95.45% |
| 231100 - RETIREE DENTAL INSURANCE | $124 | $0 | $0 | $0 | $0 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $8,527 | $8,117 | $6,744 | $13,969 | $15,549 | $1,580 | 11.31% |
| 250000 - DISABILITY INS (PLAN 1&2) | $1,343 | $848 | $1,059 | $1,055 | $1,601 | $546 | 51.75% |
| 251000 - DISABILITY INS (HYBRID) | $521 | $740 | $427 | $1,767 | $1,889 | $122 | 6.90% |
| 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 | $14,927 | $601 | 4.20% |
| 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** | **$2,117,112** | **$284,495** | **15.52%** |
| **3100 TRANSP - MGMT & DIRECTION** | | | | | | | |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 111000 - COMP OF DIRECTORS | $134,254 | $143,107 | $148,791 | $155,562 | $163,687 | $8,125 | 5.22% |
| 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 | $660,505 | $368,887 | 126.50% |
| 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 | $115,337 | $16,349 | 16.52% |
| 221000 - VRS (PLAN 1 & 2) | $163,623 | $179,498 | $155,633 | $152,536 | $146,177 | ($6,359) | -4.17% |
| 222000 - VRS (HYBRID) | $18,966 | $17,957 | $19,164 | $42,841 | $34,645 | ($8,196) | -19.13% |
| 230000 - HOSPITALIZATION | $159,071 | $161,413 | $193,620 | $166,489 | $169,484 | $2,995 | 1.80% |
| 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 | $7,795 | $995 | 14.63% |
| 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 | $15,341 | $873 | 6.03% |
| 250000 - DISABILITY INS (PLAN 1&2) | $2,688 | $2,918 | $2,922 | $2,613 | $2,859 | $246 | 9.41% |
| 251000 - DISABILITY INS (HYBRID) | $324 | $299 | $313 | $644 | $594 | ($50) | -7.76% |
| 275000 - RETIREE HEALTH CREDIT | $13,293 | $14,375 | $14,634 | $16,263 | $12,954 | ($3,309) | -20.35% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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** | **$2,747,541** | **$209,342** | **8.25%** |
| **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 | $8,466,892 | $137,755 | 1.65% |
| 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 | $1,441,788 | $299,575 | 26.23% |
| 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 | $96,120 | $61,120 | 174.63% |
| 199800 - BONUS - ONE TIME | $373,500 | $0 | $397,250 | $0 | $0 | $0 | 0.00% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 210000 - FICA | $854,872 | $891,294 | $953,616 | $614,342 | $753,371 | $139,029 | 22.63% |
| 221000 - VRS (PLAN 1 & 2) | $219,757 | $211,039 | $238,117 | $216,173 | $199,585 | ($16,588) | -7.67% |
| 222000 - VRS (HYBRID) | $178,120 | $204,333 | $240,643 | $326,157 | $347,536 | $21,379 | 6.55% |
| 230000 - HOSPITALIZATION | $2,602,337 | $2,553,351 | $2,985,423 | $2,529,715 | $2,373,637 | ($156,078) | -6.17% |
| 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 | $113,192 | ($673) | -0.59% |
| 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 | $77,498 | ($6,060) | -7.25% |
| 250000 - DISABILITY INS (PLAN 1&2) | $16,023 | $17,307 | $17,060 | $13,023 | $12,364 | ($659) | -5.06% |
| 251000 - DISABILITY INS (HYBRID) | $8,705 | $8,378 | $9,782 | $8,428 | $9,711 | $1,283 | 15.22% |
| 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 | $53,507 | $464 | 0.87% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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** | **$22,976,663** | **$853,351** | **3.86%** |
| **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%** |
| **4100 MAINT - MGMT & DIRECTION** | | | | | | | |
| 111000 - COMP OF DIRECTORS | $124,586 | $116,626 | $188,042 | $146,482 | $320,556 | $174,074 | 118.84% |
| 113600 - SUPERVISOR - MAINTENANCE | $229,596 | $222,750 | $265,647 | $276,909 | $392,576 | $115,667 | 41.77% |
| 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 | $71,808 | $25,932 | 56.53% |
| 221000 - VRS (PLAN 1 & 2) | $48,185 | $44,617 | $48,516 | $45,315 | $58,243 | $12,928 | 28.53% |
| 222000 - VRS (HYBRID) | $40,243 | $43,404 | $50,436 | $50,611 | $67,308 | $16,697 | 32.99% |
| 230000 - HOSPITALIZATION | $96,899 | $94,798 | $115,913 | $88,064 | $106,001 | $17,937 | 20.37% |
| 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 | $5,064 | $894 | 21.44% |
| 231100 - RETIREE DENTAL INSURANCE | $4,165 | $2,554 | $1,116 | $1,182 | $1,182 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURA | $7,130 | $7,097 | $7,793 | $7,525 | $10,048 | $2,523 | 33.53% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 250000 - DISABILITY INS (PLAN 1&2) | $756 | $698 | $881 | $761 | $1,139 | $378 | 49.67% |
| 251000 - DISABILITY INS (HYBRID) | $650 | $698 | $844 | $760 | $1,120 | $360 | 47.37% |
| 275000 - RETIREE HEALTH CREDIT | $6,438 | $6,408 | $7,991 | $7,717 | $8,342 | $625 | 8.10% |
| 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** | **$1,989,901** | **$555,757** | **38.75%** |
| **4200 BUILDING SERVICES** | | | | | | | |
| 116100 - COMP OF MAINT EMPLOYEES | $3,073,898 | $3,222,068 | $3,424,706 | $3,848,106 | $3,905,728 | $57,622 | 1.50% |
| 119100 - COMP OF CUSTODIANS | $3,049,083 | $3,274,624 | $3,264,189 | $3,530,787 | $3,880,566 | $349,779 | 9.91% |
| 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 | $144,500 | $144,500 | 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 | $592,027 | $56,916 | 10.64% |
| 221000 - VRS (PLAN 1 & 2) | $351,086 | $360,602 | $262,116 | $289,662 | $216,802 | ($72,860) | -25.15% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 222000 - VRS (HYBRID) | $230,848 | $257,414 | $312,146 | $371,599 | $459,992 | $88,393 | 23.79% |
| 230000 - HOSPITALIZATION | $1,336,354 | $1,244,241 | $1,327,889 | $1,101,257 | $1,206,066 | $104,809 | 9.52% |
| 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 | $51,427 | $5,314 | 11.52% |
| 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 | $78,996 | ($7,351) | -8.51% |
| 250000 - DISABILITY INS (PLAN 1&2) | $10,192 | $10,428 | $9,153 | $8,765 | $8,289 | ($476) | -5.43% |
| 251000 - DISABILITY INS (HYBRID) | $7,000 | $7,519 | $9,138 | $8,974 | $10,370 | $1,396 | 15.56% |
| 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 | $57,390 | ($2,958) | -4.90% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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** | **$27,087,109** | **$1,211,977** | **4.68%** |
| **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 | $11,302 | $0 | $0 | $0 | $0 | $0 | 0.00% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| SERVICES | | | | | | | |
| 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 | $148,148 | $148,148 | 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 | $26,182 | $26,182 | 100.00% |
| 221000 - VRS (PLAN 1 & 2) | $0 | $0 | $0 | $0 | $42,068 | $42,068 | 100.00% |
| 222000 - VRS (HYBRID) | $0 | $0 | $0 | $0 | $0 | $0 | 0.00% |
| 230000 - HOSPITALIZATION | $0 | $0 | $0 | $0 | $47,923 | $47,923 | 100.00% |
| 231000 - DENTAL INSURANCE | $0 | $0 | $0 | $0 | $2,382 | $2,382 | 100.00% |
| 240000 - GROUP LIFE INSURANCE | $0 | $0 | $0 | $0 | $3,656 | $3,656 | 100.00% |
| 250000 - DISABILITY INS (PLAN 1&2) | $0 | $0 | $0 | $0 | $822 | $822 | 100.00% |
| 275000 - RETIREE HEALTH CREDIT | $0 | $0 | $0 | $0 | $3,035 | $3,035 | 100.00% |
| **Subtotal** | **$0** | **$0** | **$0** | **$0** | **$470,875** | **$470,875** | **100.00%** |
| **6810 TECHNOLOGY - CLASSROOM** | | | | | | | |
| 161000 - SUPPLEMENTAL PAY | $61,850 | $60,150 | $85,868 | $83,430 | $86,100 | $2,670 | 3.20% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $225,000 | $0 | 0.00% |
| 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 | $4,954,439 | $160,929 | 3.36% |
| 603400 - ASSISTIVE TECHNOLOGY | $54,417 | $0 | $25,343 | $0 | $0 | $0 | 0.00% |
| 603500 - COMPUTER SOFTWARE | $297,543 | $362,488 | $991,380 | $118,500 | $118,500 | $0 | 0.00% |
| 603600 - COMPUTER SUPPLIES | $113,104 | $110,781 | $192,156 | $153,000 | $153,000 | $0 | 0.00% |
| **Subtotal** | **$2,880,431** | **$4,708,486** | **$5,328,747** | **$5,373,440** | **$5,537,039** | **$163,599** | **3.04%** |
| **6820 TECHNOLOGY - INSTRUCT. SUP** | | | | | | | |
| 112100 - COMP OF TEACHERS | $1,421,472 | $1,655,094 | $1,867,454 | $2,163,045 | $2,185,953 | $22,908 | 1.06% |
| 112300 - COMP OF COORDINATOR | $73,222 | $82,903 | $86,571 | $91,250 | $228,875 | $137,625 | 150.82% |
| 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 | $461,706 | $73,918 | 19.06% |
| 221000 - VRS (PLAN 1 & 2) | $463,796 | $500,061 | $464,977 | $494,048 | $421,811 | ($72,237) | -14.62% |
| 222000 - VRS (HYBRID) | $234,096 | $257,208 | $256,689 | $293,872 | $371,293 | $77,421 | 26.35% |
| 230000 - HOSPITALIZATION | $613,916 | $641,585 | $742,831 | $614,066 | $677,647 | $63,581 | 10.35% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $32,693 | $4,014 | 14.00% |
| 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 | $64,314 | $1,873 | 3.00% |
| 250000 - DISABILITY INS (PLAN 1&2) | $7,174 | $7,699 | $8,514 | $8,292 | $8,248 | ($44) | -0.53% |
| 251000 - DISABILITY INS (HYBRID) | $4,038 | $4,378 | $4,255 | $4,325 | $6,224 | $1,899 | 43.91% |
| 275000 - RETIREE HEALTH CREDIT | $50,809 | $55,132 | $58,687 | $64,033 | $53,835 | ($10,198) | -15.93% |
| 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 - 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** | **$9,832,883** | **$1,145,165** | **13.18%** |
| **6830 TECHNOLOGY-ADMINISTRATION** | | | | | | | |
| 111000 - COMP OF DIRECTORS | $127,126 | $134,754 | $140,106 | $146,482 | $154,133 | $7,651 | 5.22% |
| 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% |

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $41,591 | $4,464 | 12.02% |
| 221000 - VRS (PLAN 1 & 2) | $53,698 | $65,266 | $62,727 | $65,582 | $59,248 | ($6,334) | -9.66% |
| 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 | $65,421 | $0 | 0.00% |
| 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 | $3,477 | $0 | 0.00% |
| 231100 - RETIREE DENTAL INSURANCE | $545 | $595 | $595 | $545 | $545 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | $6,742 | $6,135 | $5,864 | $6,132 | $5,798 | ($334) | -5.45% |
| 250000 - DISABILITY INS (PLAN 1&2) | $831 | $1,009 | $1,134 | $1,101 | $1,158 | $57 | 5.18% |
| 251000 - DISABILITY INS (HYBRID) | $470 | $178 | $153 | $139 | $146 | $7 | 5.04% |
| 275000 - RETIREE HEALTH CREDIT | $6,088 | $5,540 | $6,013 | $6,289 | $4,814 | ($1,475) | -23.45% |
| 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 | $445,000 | $0 | 0.00% |
| 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 | $1,277,789 | $275,359 | 27.47% |
| 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** | **$2,660,849** | **$328,499** | **14.08%** |

| Function/Object | | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|
| **6850 TECHNOLOGY-TRANSPORTATION** | | | | | | | | |
| 114000 - COMP-TECHNICAL PERSONNEL | | $188,264 | $193,730 | $219,537 | $228,657 | $240,601 | $11,944 | 5.22% |
| 199800 - BONUS - ONE TIME | | $2,000 | $0 | $1,000 | $0 | $0 | $0 | 0.00% |
| 210000 - FICA | | $13,997 | $14,317 | $16,335 | $16,751 | $18,319 | $1,568 | 9.36% |
| 221000 - VRS (PLAN 1 & 2) | | $30,941 | $31,344 | $31,078 | $32,493 | $29,356 | ($3,137) | -9.65% |
| 230000 - HOSPITALIZATION | | $30,668 | $34,811 | $42,353 | $33,312 | $33,312 | $0 | 0.00% |
| 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 | $1,489 | $0 | 0.00% |
| 231100 - RETIREE DENTAL INSURANCE | | $0 | $297 | $297 | $273 | $273 | $0 | 0.00% |
| 240000 - GROUP LIFE INSURANCE | | $2,495 | $2,527 | $2,581 | $2,700 | $2,552 | ($148) | -5.48% |
| 250000 - DISABILITY INS (PLAN 1&2) | | $502 | $504 | $583 | $546 | $574 | $28 | 5.13% |
| 275000 - RETIREE HEALTH CREDIT | | $2,253 | $2,282 | $2,646 | $2,769 | $2,118 | ($651) | -23.51% |
| 281000 - ANNUAL LEAVE PAYOFF | | $6,720 | $3,025 | $3,116 | $0 | $0 | $0 | 0.00% |
| **Subtotal** | | **$280,051** | **$292,777** | **$330,161** | **$326,341** | **$337,742** | **$11,402** | **3.49%** |
| **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 | $9,449 | $1,169 | 14.12% |
| 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 | $17,864 | $0 | 0.00% |
| 231000 - DENTAL INSURANCE | | $893 | $893 | $893 | $893 | $893 | $0 | 0.00% |
| 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** | **$170,958** | **$5,338** | **3.22%** |
| **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 | $29,968,596 | $4,310,000 | 16.80% |

| Function/Object | | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|---|
| 920100 - INTEREST - BONDS | | $6,845,960 | $7,176,288 | $8,164,567 | $8,981,326 | $10,186,177 | $1,204,851 | 13.42% |
| **Subtotal** | | **$28,645,401** | **$28,384,676** | **$30,986,495** | **$34,649,922** | **$40,164,773** | **$5,514,851** | **15.92%** |
| **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** | **$401,137,144** | **$392,137,663** | **$430,194,037** | **$38,056,374** | **9.70%** |

## *Combined School Operating Funds Expenditure Trends by Object*

| Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 111000 - COMP OF DIRECTORS | $2,715,590 | $3,017,351 | $3,111,111 | $3,076,913 | $3,535,539 | $458,626 | 14.91% |
| 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 | $1,169,623 | $356,885 | 43.91% |
| 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 | $121,398 | $13,151 | 12.15% |
| 111700 - SPECIALISTS | $220,657 | $328,347 | $907,365 | $454,762 | $937,944 | $483,182 | 106.25% |
| 111800 - ACTIVITIES PERSONNEL | $517,723 | $532,541 | $563,972 | $588,976 | $647,122 | $58,146 | 9.87% |
| 112100 - COMP OF TEACHERS | $109,562,328 | $115,540,846 | $122,509,177 | $133,333,830 | $146,499,428 | $13,165,598 | 9.87% |
| 112300 - COMP OF COORDINATOR | $1,085,017 | $1,382,540 | $1,680,278 | $1,587,558 | $3,190,527 | $1,602,969 | 100.97% |
| 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 | $4,461,622 | $4,782,071 | $4,922,008 | $139,937 | 2.93% |
| 112700 - COMP OF ASS'T PRINCIPALS | $4,046,250 | $4,656,903 | $4,912,980 | $5,166,592 | $6,049,361 | $882,769 | 17.09% |
| 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 | $1,445,188 | $261,841 | 22.13% |
| 113400 - COMP OF SOCIAL WORKERS | $2,039,788 | $2,255,339 | $2,379,125 | $2,546,125 | $2,639,852 | $93,727 | 3.68% |
| 113500 - SUPERVISOR | $753,859 | $844,163 | $906,412 | $1,023,547 | $1,190,885 | $167,338 | 16.35% |
| 113600 - SUPERVISOR - MAINTENANCE | $229,596 | $222,750 | $265,647 | $276,909 | $392,576 | $115,667 | 41.77% |

| Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 113900 - COMP OF THERAPISTS | $1,041,169 | $1,004,998 | $945,969 | $1,160,813 | $1,197,233 | $36,420 | 3.14% |
| 114000 - COMP-TECHNICAL PERSONNEL | $2,206,388 | $2,285,481 | $2,382,771 | $2,402,658 | $4,377,679 | $1,975,021 | 82.20% |
| 114100 - COMP OF TEACHER ASS'TS | $13,458,447 | $18,056,760 | $15,755,964 | $18,037,361 | $18,640,520 | $603,159 | 3.34% |
| 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 | $526,588 | ($21,530) | -3.93% |
| 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 | $4,030,533 | $63,818 | 1.61% |
| 117000 - DRIVER PAY | $9,379,919 | $10,071,923 | $10,570,334 | $8,329,137 | $8,466,892 | $137,755 | 1.65% |
| 119100 - COMP OF CUSTODIANS | $3,049,083 | $3,274,624 | $3,264,189 | $3,530,787 | $3,880,566 | $349,779 | 9.91% |
| 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 | $1,441,788 | $299,575 | 26.23% |
| 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% |

| Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $1,886,243 | $226,151 | 13.62% |
| 161000 - SUPPLEMENTAL PAY | $2,440,115 | $2,627,636 | $3,010,289 | $1,963,911 | $2,620,462 | $656,551 | 33.43% |
| 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 | $96,120 | $61,120 | 174.63% |
| 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 | $17,208,808 | $2,034,776 | 13.41% |
| 221000 - VRS (PLAN 1 & 2) | $15,867,365 | $15,905,100 | $13,637,093 | $12,608,340 | $11,958,971 | ($649,369) | -5.15% |
| 222000 - VRS (HYBRID) | $10,173,626 | $12,578,082 | $13,566,531 | $15,976,596 | $15,155,832 | ($820,764) | -5.14% |
| 230000 - HOSPITALIZATION | $29,186,522 | $29,145,077 | $33,339,170 | $30,823,308 | $36,278,643 | $5,455,335 | 17.70% |
| 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 | $1,557,832 | $20,896 | 1.36% |
| 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 | $2,242,552 | ($219,037) | -8.90% |
| 250000 - DISABILITY INS (PLAN 1&2) | $274,059 | $272,658 | $270,768 | $265,174 | $254,892 | ($10,282) | -3.88% |
| 251000 - DISABILITY INS (HYBRID) | $181,780 | $220,029 | $244,856 | $237,016 | $255,100 | $18,084 | 7.63% |
| 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 | $1,853,325 | ($545,695) | -22.75% |

| Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $9,577,095 | $235,384 | 2.52% |
| 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 | $600,784 | $20,426 | 3.52% |
| 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 | $237,000 | $200,000 | 540.54% |
| 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 | $256,000 | $100,000 | 64.10% |
| 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% |
| 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 | $525,000 | $0 | 0.00% |
| 342000 - IN-LIEU-OF TRANSPORTATION | $40,041 | $37,836 | $54,236 | $39,000 | $39,000 | $0 | 0.00% |

| Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $179,549 | $3,300 | 1.87% |
| 580000 - MISCELLANEOUS | $1,400 | $0 | $0 | $10,000 | $10,000 | $0 | 0.00% |
| 580100 - DUES/LICENSES | $36,670 | $37,255 | $44,845 | $45,269 | $45,269 | $0 | 0.00% |
| 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 | $3,050,419 | $158,124 | 5.47% |
| 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% |

| Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 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 | $6,261,279 | $444,288 | 7.64% |
| 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 | $105,000 | $0 | 0.00% |
| 603500 - COMPUTER SOFTWARE | $626,202 | $649,296 | $1,267,768 | $597,395 | $817,395 | $220,000 | 36.83% |
| 603600 - COMPUTER SUPPLIES | $201,918 | $185,758 | $279,756 | $186,251 | $186,251 | $0 | 0.00% |
| 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% |
| 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 | $28,500 | $9,000 | 46.15% |
| 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 | $194,009 | ($2,536) | -1.29% |
| 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% |

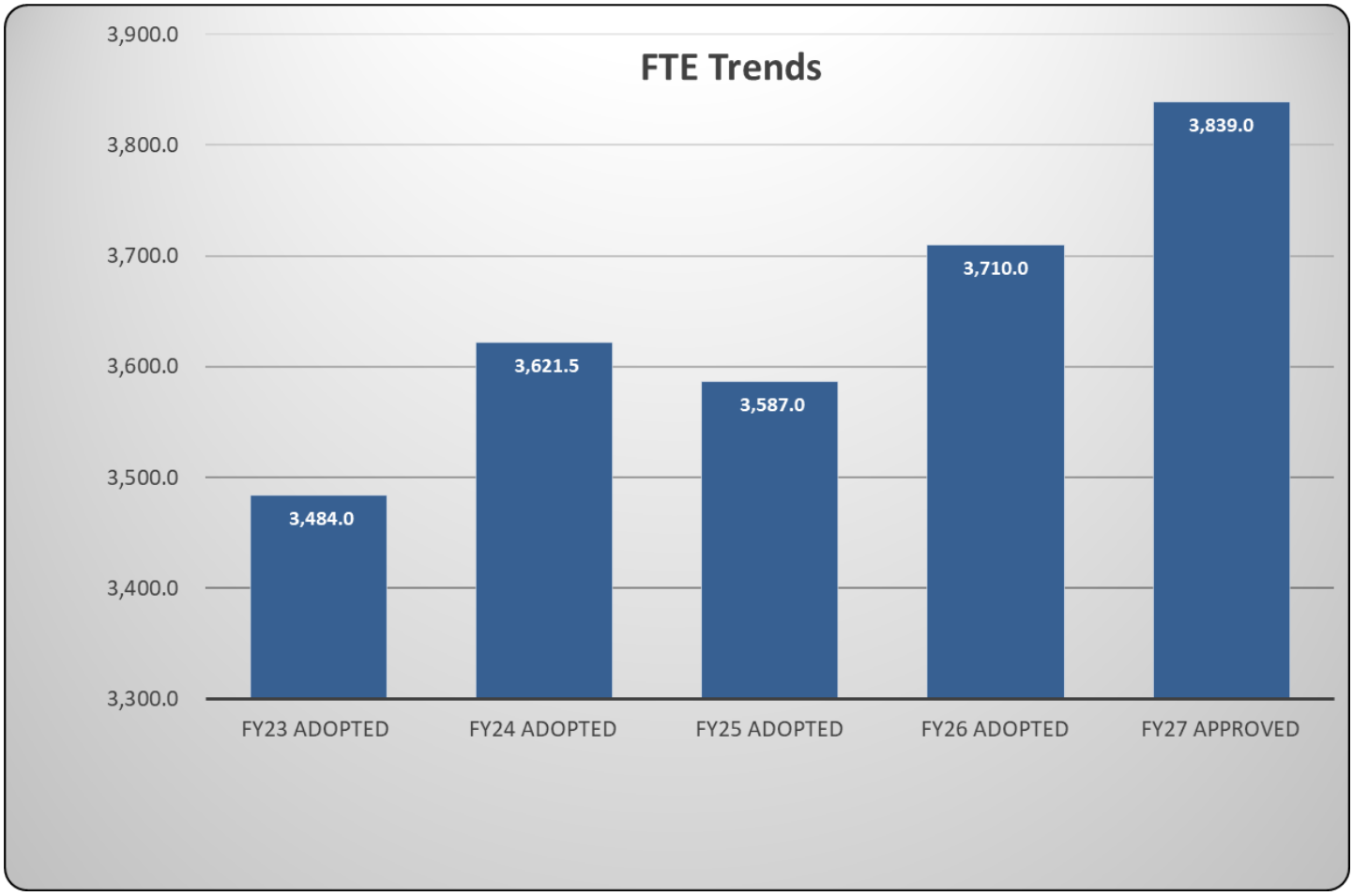
| Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Approved Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| 615100 - ATHLETIC TRAINER SUPPLIES | $12,257 | $10,784 | $12,419 | $12,500 | $12,500 | $0 | 0.00% |
| 615200 - TRAINING MATERIALS | $820 | $1,076 | $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 | $29,968,596 | $4,310,000 | 16.80% |
| 920100 - INTEREST - BONDS | $6,845,960 | $7,176,288 | $8,164,567 | $8,981,326 | $10,186,177 | $1,204,851 | 13.42% |
| 980000 - FUND TRANSFER-INTRA | $3,147,755 | $3,176,554 | $7,179,427 | $0 | $0 | $0 | 0.00% |
| 999600 - OFFSET UNAWARDED STATE FUND | $0 | $0 | $0 | $70,000 | $70,000 | $0 | 0.00% |
| 999700 - OFFSET UNAWARDED FED FUND | $0 | $0 | $0 | $525,000 | $525,000 | $0 | 0.00% |
| **Grand Total** | **$351,492,644** | **$372,058,179** | **$401,137,144** | **$392,137,663** | **$430,194,037** | **$38,056,374** | **9.70%** |

# Supplemental Information



# Allocation of Positions (FTE)

The table below reflects the FY 2027 Approved 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.




*Note: As of January 2026, School Board approved additional 39 FTEs. The FY 2027 Approved FTE count includes FY26 "mid-year" additions and requested 90 additional FTEs.*



## *FY 2027 School Board Approved Budget Allocation of FTEs*

| Object Description | FY23 Adopted | FY24 Adopted | FY25 Adopted | FY26 Adopted | FY27 Approved |
|---|---|---|---|---|---|
| 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 | 6.0 |
| 111600 - RECERTIFICATION SPCLST | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| 111700 - SPECIALISTS | 2.0 | 7.0 | 5.0 | 12.0 | 14.0 |
| 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 | 2028.7 |
| 112300 - COMP OF COORDINATOR | 15.0 | 18.0 | 18.0 | 17.0 | 34.0 |
| 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 | 50.0 |
| 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 | 9.0 |
| 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 | 31.0 |
| 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 | 19.0 |
| 114500 - COMP OF CAFETERIA WORKERS | 21.0 | 21.0 | 20.0 | 10.0 | 10.0 |
| 114700 - EDUCATIONAL DIAGNOSTICIAN | 4.0 | 6.0 | 6.0 | 6.0 | 6.0 |
| 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 | 97.0 |
| **Grand Total** | **3,484.0** | **3,621.5** | **3,587.0** | **3,710.0** | **3,839.0** |

*Note: FY 2027 Approved Budget reflects the changes to FTEs made during FY 2026 that were approved by the School Board. School board approved additional 39 FTEs as of January 2026.*

# Per Pupil

*State Code Requirements*

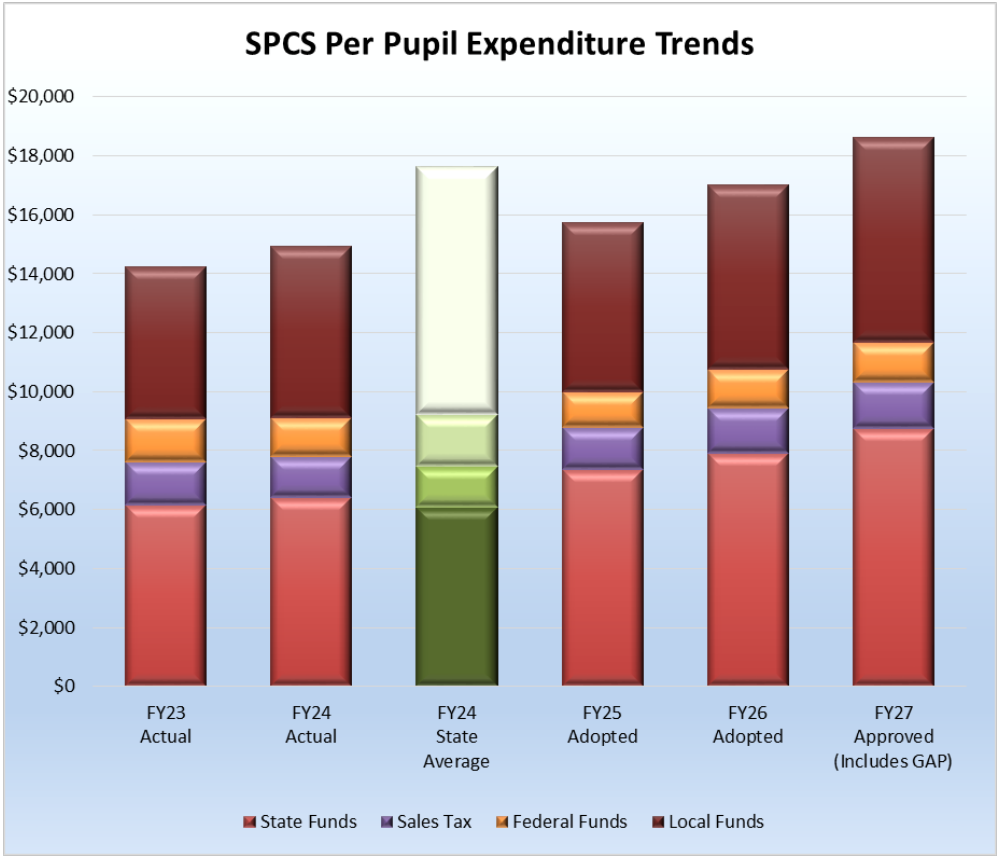
Virginia State Code Section 22.1-92 requires the following:

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 | | 23,400 | 23,400 | 23,180 |
|---|---|---|---|---|---|---|
| **Funding Source** | **FY23 Actual** | **FY24 Actual** | **FY24 State Average** | **FY25 Adopted** | **FY26 Adopted** | **FY27 Approved (Includes GAP)** |
| **State Funds** | $6,145 | $6,408 | $6,093 | $7,356 | $7,924 | $8,739 |
| **Sales Tax** | $1,459 | $1,385 | $1,381 | $1,428 | $1,530 | $1,588 |
| **Federal Funds** | $1,457 | $1,319 | $1,759 | $1,200 | $1,291 | $1,336 |
| **Local Funds** | $5,173 | $5,835 | $8,403 | $5,760 | $6,264 | $6,948 |
| **Total** | **$14,234** | **$14,947** | **$17,636** | **$15,744** | **$17,009** | **$18,611** |

Note: Per Pupil calculations Excludes Capital Outlay for Food Service, and Debt Service.



# Local Composite Index (LCI)

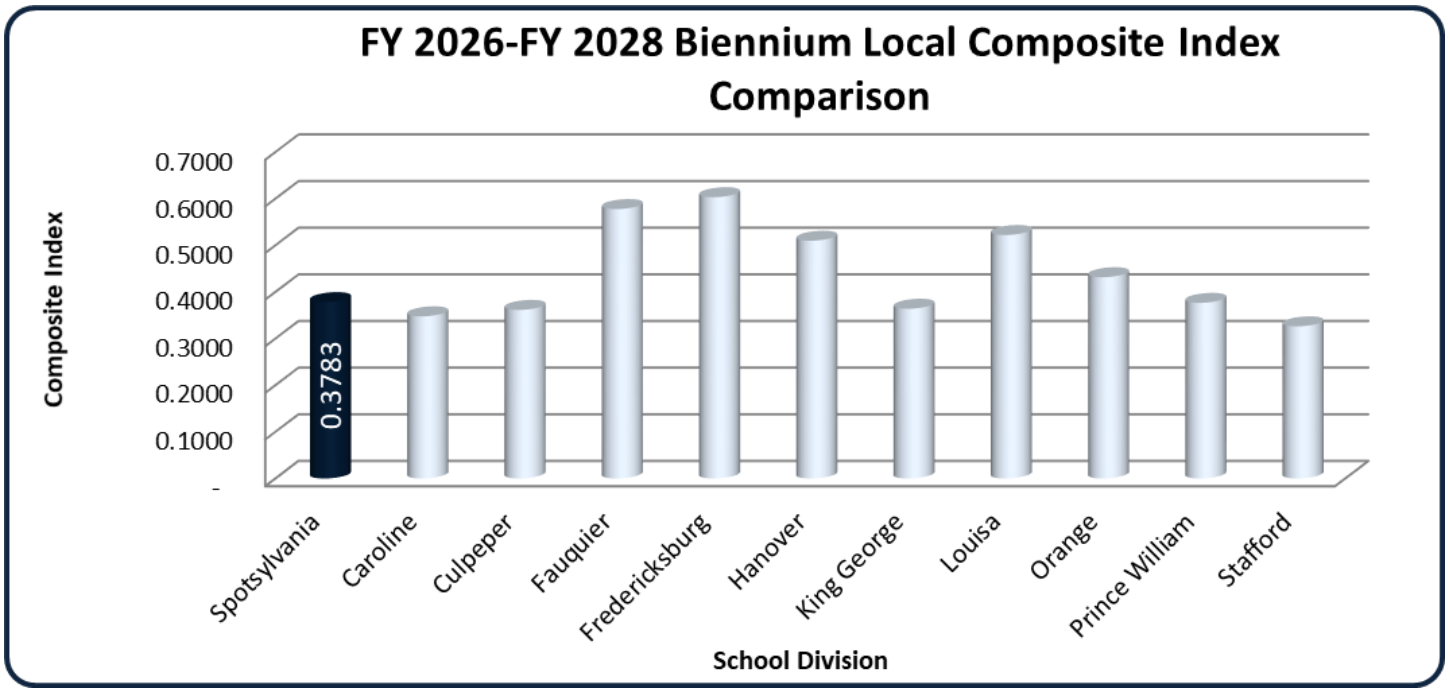
## *The Impact of LCI on State Funding*

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%.



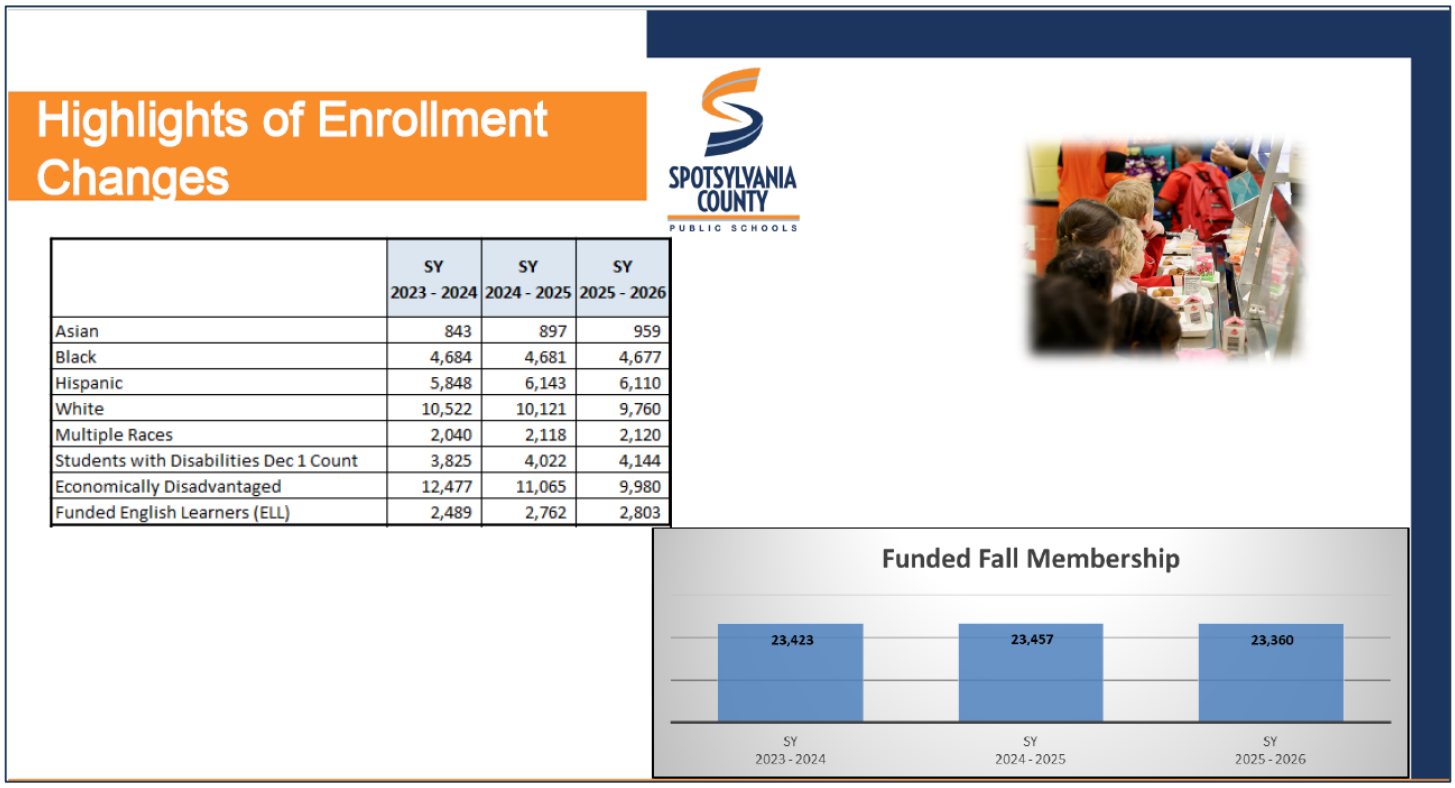
# Student Demographic Information

## Division Demographics Overview

Economic conditions and our student demographics are fundamentally changing.

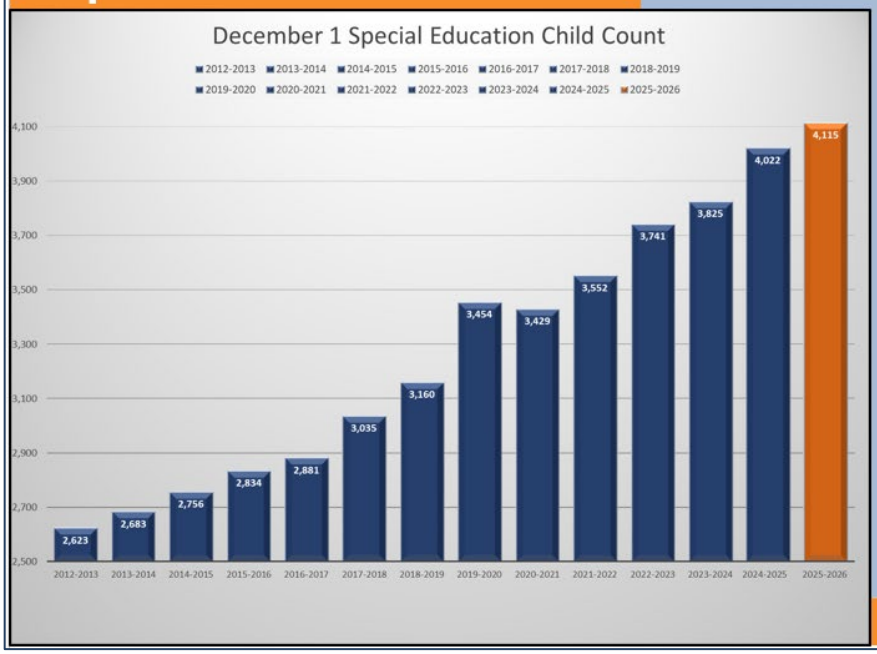
| Reporting Category | 2015-2016 | 2025-2026 |
|---|---|---|
| Student Fall Membership (9/30) | 23,731 | 23,718 |
| English Learners | 1,150<br>5% | 3,689<br>16% |
| Economically Disadvantaged Students/Enrolled in Free and Reduced Lunch Program | 7,143<br>30% | 9,980<br>42% |
| Gifted Program | 2,848<br>13% | 2,623*<br>11% |
| Student with Disabilities (Dec 1 Child Count) | 2,834<br>12% | 4,144<br>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

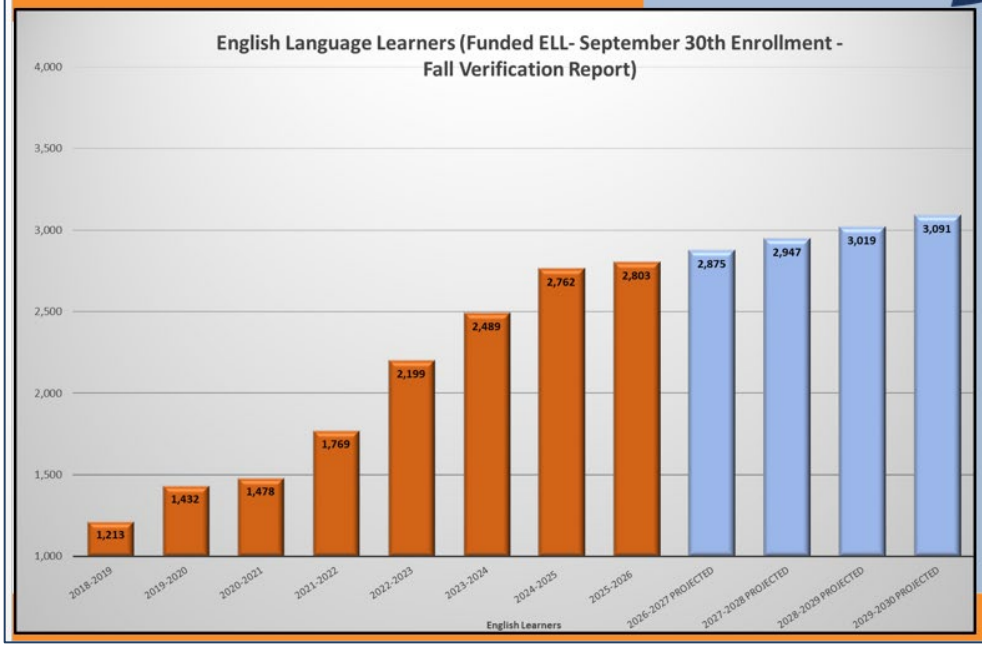



SPOTSYLVANIA COUNTY PUBLIC SCHOOLS



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.

# Budget Questions and Answers

| Question Date | Question # | Question | Date Responded |
|---|---|---|---|
| 1/20/2026 | 1 | What does the SCPS spend on Legal Fees? | 1/29/2026 |
| 1/20/2026 | 2 | What improvement in attendance can be seen with the influence of attendance liaisons? Please provide some information and #s. | 1/29/2026 |
| 1/20/2026 | 3 | What is the expected average salary increase for a teacher in the proposed FY27 budget? | 1/29/2026 |
| 1/20/2026 | 4 | Is there available CTE room capacity to add additional positions over those requested in the FY27 Proposed Budget? | 1/29/2026 |
| 1/20/2026 | 5 | Who is using Tuition reimbursement and how many employees used this benefit last year? | 1/29/2026 |
| 1/20/2026 | 6 | How much of the FY26 Unfunded needs is part of the FY27 Proposed? | 1/29/2026 |
| 1/20/2026 | 7 | On the slide 9 of the Proposed Presentation, in FY26 both educators and para educators received step adjustments and 3% COLA? | 1/29/2026 |
| 1/20/2026 | 8 | Slide 28 of the Proposed Presentation mentions methodology change from 2015 for counting Gifted students. How does that effect the numbers/percentages? | 1/29/2026 |
| 1/20/2026 | 9 | Slide 61 mentions conversion of 24 Hourly Bus Attendants to contracted positions. How many Hourly Bus Attendants would remain? | 1/29/2026 |
| 1/26/2026 | 10 | Page 83 of the proposed budget - Category 2110 Board Services - Lien 300100 Professional Development. Can you please provide an actual expenses of 2025 and 2026? | 1/30/2026 |
| 1/26/2026 | 11 | The Superintendent's Proposal Matrix's line 31 is for an "Executive Director of Middle/Elementary School." Executive Leadership already includes an Executive Director of Elementary Education, Jennifer Turner, and Executive Director of Secondary Education, Allen Hicks (FY 2027 Superintendent's Proposed Budget, Pg. 26). I understand some divisions have an executive director specifically for middle school. Is that what this role will be, or will they also be taking on the duties of another director as well? | 1/30/2026 |
| 1/26/2026 | 12 | The Superintendent's Proposal Matrix's Lines 35 and 36 are for internal legal services. Have we done cost comparison between the outside firms we use and internal counsel? Additionally, how much would be saved reclassifying para legal as an entry level legal assistant? | 1/30/2026 |
| 1/26/2026 | 13 | How much would it cost to theoretically pay all of our para educators at least $22 an hour? I understand some are hourly and some are salaried. Please provide the costs for each as well as combined. | 1/30/2026 |
| 1/26/2026 | 14 | I hear from various para educators, one who is a 9th year salaried para educator that just got her first step increase that their steps are behind. Why are these steps so behind, and how much would it cost to fix? | 1/30/2026 |
| 1/26/2026 | 15 | How much do we receive in funding support from Medicaid? What services are covered by Medicaid in our schools? What would happen if that funding were cut or reduced either by the state or federal government? | 1/30/2026 |
| 1/28/2026 | 16 | Can I get a little more breakdown of the following? Specifically I would like to know how many of the paras are SPED and how many of the teachers are fully qualified SPED? To expand on the later, how many teachers are still working on becoming fully qualified in SPED? | 1/30/2026 |
| 2/1/2026 | 17 | Can you please breakdown the following increases in the Proposed FY27 budget from page 90 for the following?<br>115000 Comp of Clerical staff + 77,390 (89.49%) | 2/2/2026 |
| 2/1/2026 | 18 | Can you please breakdown the following increases in the Proposed FY27 budget from page 108 what was the 182 % increase in retiree health insurance of $26,400? | 2/2/2026 |
| 2/1/2026 | 19 | On page 61 Materials and Supplies seems to be a typo. FY26 adopted 23,050,642 and FY27 proposed 23,661,954, but variance shows +1,054,011, what do we expect the increase to be? | 2/2/2026 |
| 2/1/2026 | 20 | Page 66 $60,450 - Band Supplies do we have a breakdown on that covers? | 2/2/2026 |

| Question Date | Question # | Question | Date Responded |
|---|---|---|---|
| 2/1/2026 | 21 | Page 69 - 4600 - Safety and Security + 599,015. What is the purpose of this new line and where did we move them from that should show us the savings as I understand we already have these positions filled? | 2/2/2026 |
| 2/1/2026 | 22 | Can we get a list of the actual number of stipend positions we have at each school and what sport/activity they are assigned to? | 2/2/2026 |
| 2/1/2026 | 23 | I understand that our Athletic Directors, Assistant Principals, Principals are all paid above the market rate. I am not asking for exact numbers, but do we have an idea about how much above market rate we currently are? | 2/7/2026 |
| 2/1/2026 | 24 | How does our Central Office staff salaries compare to their counterparts in Stafford for instance? | 2/7/2026 |
| 2/1/2026 | 25 | Can you please breakdown the following increases in the Proposed FY27 budget for me from page 199 for the following? | 2/7/2026 |
| 2/1/2026 | | 111000 Comp of Directors + 458, 626; 111300 Comp of Asst Supts + 356,885; 112300 Comp of Coordinators + 1,645,788 (+ 1,648,969 on page 288); 112600 comp of principals +133,442 (+139,937 on page 288); 112700 Comp of Asst Princ + 882769 (+995,085 on page 264); 113600 Comp of Super of Maint + 115,667; 114000 Comp of Tech person + 1,975,021 (+1,594,190 on page 284) | 2/7/2026 |
| 2/2/2026 | 26 | Can we break down legal expenditures to what will be handled by the legal counsel and what would be by the outside agency? | 2/7/2026 |
| 2/2/2026 | 27 | Can you please clarify and explain the marching band uniform rotation schedule? | 2/7/2026 |

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|---|---|---|---|
| **Received Date:** | **1/20/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **1** | |
| **Answered On:** | **1/29/2026** | | |

**QUESTION:**

What does the SCPS spend on Legal Fees?

**ANSWER:**

The division currently utilizes outside legal services to support all legal issues such as:

- school board meetings
- policy and procedure guidance
- contract negotiation
- employment disputes
- student matters
- lawsuits that can arise from student discipline, special education disputes, discrimination claims, vendor issues etc.
- compliance with laws, including FOIA
- employee grievances
- third-party investigations

| Object Code | Object Description | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Adopted Budget |
|---|---|---|---|---|---|---|---|
| 318000 | LEGAL FEES | 235,263 | 312,903 | 818,407 | 659,591 | 401,000 | 401,000 |
| **Grand Total** | | **235,263** | **312,903** | **818,407** | **659,591** | **401,000** | **401,000** |

In FY2025, several major cases were coming to a conclusion. As a result, we were in a position to reduce this line item in the current fiscal year. Appropriations will be adjusted as necessary.

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| **Received Date:** | **1/20/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **2** | |
| **Answered On:** | **1/29/2026** | | |

**QUESTION:**
What improvement in attendance can be seen with the influence of attendance liaisons. Please provide some information and #s.

**ANSWER:**
The data comparing FY2023, FY2024 and FY2025 demonstrates a strong correlation between the utilization of Attendance Liaisons and positive attendance outcomes in SCPS. By providing a targeted intervention and support, Attendance Liaisons have served as a critical driver in our district's efforts to re-engage students. YTD we have 8 Attendance Liaisons supporting 13 different schools: 10ES, 2MS, 1HS

The key performance indicators reveal:

- **Widespread Improvement:** 100% of schools utilizing an Attendance Liaison achieved a measurable reduction in chronic absenteeism.
- **Measurable Impact:** These schools realized an average 5.6% reduction in chronic absenteeism rates from the 23-24SY to current YTD rates. A 2% reduction is the current KPI standard.
- **School Social Worker (SSW) Data:**
    - **2024-2025SY:** 36 Diversion Cases & 18 Child in Need of Services (CHINS)
    - **TYD 2025-2026SY:** 24 Diversion Cases & 48 CHINS

SCPS is currently in the third and final year of Virginia's All In funding. On average, between FY24 and FY25 we saw a drop of 5 percent in chronic absenteeism within the participating schools. Between FY2026 YTD and FY2025, we have seen this drop an additional 17.2 percent for a difference of 22.8% between FY2024 and FY2026 YTD.

Our School based Administrative staff have advocated for the continuation of this program. School data indicates improvements have occurred in every participating school. Improvements between FY2024 and FY2026 ranges from 4% to 41% in improvement in chronic absenteeism.

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| **Received Date:** | **1/20/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **3** | |
| **Answered On:** | **1/29/2026** | | |

**QUESTION:**

What is the expected average salary increase for a teacher in the proposed FY 2027 budget?

**ANSWER:**

The FY 2027 budget includes the following workforce investments that will affect employees on teachers scales average salary increase:

- 2.7% COLA
- 0.5% deferred 2026 COLA
- Steps for licensed employees
- Teacher scale modernization

Based on a combined COLA of 3.2%, plus a step, the average teacher will receive an increase of approximately $3,500 before Phase II of the teacher scale modernization is applied. After the implementation of the Phase II wage scale modernization, teachers, on average, will experience an increase of $5,497 a year.

Teacher scale modernization is on the Phase 2 of the 4 Phase approach and addresses compensation inadequacies and focuses on step distribution improvements.

The focus of the Phase 1 of modernization was on Steps 6 to 20 where SCPS sees the largest turnover. Phase 2 increases the step distribution between Steps 0 and 15 by .25%. Adjustments made on the front compound throughout the scale, yield stronger compensation overall.

The following are the average salary increases employees on teachers scales will realize in the following step bands:

- Employee between **step 1 and 10** will see an average increase of $3,545
- Employee between **step 11 and 15** will see an average increase of $5,652
- Employee between **step 16 and 30** will see an average increase of $6,747

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| **Received Date:** | **1/20/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **4** | |
| **Answered On:** | **1/29/2026** | | |

**QUESTION:**

Is there available CTE room capacity to add additional positions over those requested in the FY27 Proposed Budget?

**ANSWER:**

SCTC has experienced a significant increase in student interest over the past several years. In response, the administration is planning to reconfigure instructional spaces within the Health Science, Culinary/Hospitality, and Welding programs to accommodate three additional FTE positions. These programs will operate on a rotation model, allowing one class to be engaged in hands-on lab instruction while another participates in classroom-based theoretical instruction. Similar rotational schedules will be implemented across all three program areas.

While space at the SCTC center remains limited, a new SCTC facility is included in the division's future CIP plan. In the interim, CTE administration has identified opportunities for program expansion within the Cosmetology and Health Science areas. These adjustments could support the addition of an **EMT class** as well as the development of a combined **Cosmetology/Barber education class**, further increasing access to high-demand career pathways for students.

With the addition of these five FTEs, (3 within the Proposed and possibly another 2 positions), SCTC will reach its current capacity, limiting the ability to add new programs or expand existing offerings to meet growing student interest and evolving industry demands.

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| **Received Date:** | **1/20/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **5** | |
| **Answered On:** | **1/29/2026** | | |

**QUESTION:**

Who is using Tuition reimbursement and how many employees used this benefit last year?

**ANSWER:**

In the 2024–2025 school year, 185 full-time staff members applied for and received tuition reimbursement.

The majority of participants were teachers completing coursework to meet licensure requirements. In addition, paraprofessionals, school nurses, and administrators also received reimbursement for coursework and/or training directly connected to their current roles and professional growth opportunities.

Tuition reimbursement funding has also supported several of our Grow Your Own pathways, including the Teacher Apprenticeship Program, the Special Education cohort with Regent, and pre-apprenticeship coursework through Germanna. These programs are partially funded through various grants as well.

Looking ahead, we anticipate continued high utilization given our licensure pipeline: we currently have 270 provisionally licensed teachers who must complete required coursework over a three-year period to convert to professional licensure, as well as 85 interim teachers who are currently enrolled in educator preparation programs and/or coursework to obtain a teaching license.

In FY25, we spent $145,000 in tuition reimbursement to support staff with the costs associated with coursework and training that strengthen and sustain a highly qualified, effective workforce.

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| **Received Date:** | **1/20/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **6** | |
| **Answered On:** | **1/29/2026** | | |

**QUESTION:**

How much of the FY 2026 Unfunded needs is part of the FY 2027 Proposed Budget?

**ANSWER:**

FY 2027 Budget season started with FY 2026 Unfunded needs which were all considered by the SCPS administration. Through a thorough analysis and evaluation, $9.8M from the $21.4M were included in the FY 2027 proposed budget. In some cases we were able to include the entire 2026 request. With other requests, such as Psychologists, we are addressing the need on an incremental basis. Unfunded needs that remain after the FY2027 Budget process, will form the basis of the FY 2028 Budget request.

The Matrix below shows the FY 2026 Unfunded request and those included in the FY2027 Proposed Budget by the Budget Category. In the **Key Critical Improvements** section of the Matrix, a total of $3M of requests were included within the Superintendent's Proposed Budget. Three requests, totaling $399K were added for Admin Interns, one FACS teacher at SMS, and one elementary Alt Education teacher.

In the **Compliance Adjustments and Organizational Improvements** section of the Matrix, a total of $557K of requests were included with the Superintendent's Proposed Budget. Five requests, totaling $520K were added for Attendance Liaisons, Coordinator of Professional Learning, and non compensation support for interpreters, teachers training, and DDA affiliation dues.

In the **Benefits Adjustment** section $900K of health insurance adjustments were a part of the FY2027 Proposed Budget ask of $2M.

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| **Received Date:** | **1/20/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **7** | |
| **Answered On:** | **1/29/2026** | | |

**QUESTION:**

On slide 9 of the Proposed Presentation, in FY26 both educators and para educators received step adjustments and 3% COLA? Is that correct?

**ANSWER:**

At the FY 2026 adoption level employees on teacher scales and paraeducators received the following workforce adjustments:

- 2.5% COLA
- Steps
- Teacher Scale Modernization - Phase 1 of 4 Phases

The slide 9 referenced a 3% COLA which was the amount of the COLA before the final adjustments to 2.5% was made. The 3% COLA description was an error, we will update the slide to reference the proper description. All expense references remain unchanged.

The paraeducator realized an average 5.4% increase in salary (2.5% COLA + 2.9%)

The analysis and comparison of our scales determined that our lower steps are compatible with surrounding counties, whereas higher steps are where the compression is more evident. The focus of the Phase 1 of modernization was on Steps 6 to 20 where SCPS sees the largest turnover.

The following are the average salary increases employees on teachers scales have realized in the following step bands:

- Employee between **step 1 and 5** received an average increase of 3.8%
- Employee between **step 6 and 20** received an average increase of 8.5%
- Employee between **step 21 and 30** will see an average increase of 7%

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| **Received Date:** | **1/20/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **8** | |
| **Answered On:** | **1/29/2026** | | |

**QUESTION:**

Slide 28 of the Proposed Presentation mentions methodology change from 2015 for the counting of Gifted Students. How does that affect the numbers / percentages?

**ANSWER:**

Starting in 2015, SCPS modified the gifted identification processes and criteria to align with our Local Plan for the Education of the Gifted and national best practices for gifted students' identification. While each division is allowed to formulate its own identification process, only students who are formally identified as gifted will be recognized and recorded by VDOE. The gifted student population has been consistently around 11% of K-12 students.

SCPS provides additional services beyond the state gifted regulations through our Rising Scholars Program as part of our Local Plan for the Education of the Gifted. The Rising Scholars Program participation has increased over 300% since 2020. Together with the gifted students services are being provided to about 15% of K-12 students.

The graphs below provide a trendline of Gifted students and Rising Scholars served between FY2021 and FY2025 based on our internal records.

Gifted Students

| | 2024-25 | 2023-24 | 2022-23 | 2021-22 | 2020-21 |
|---|---|---|---|---|---|
| Gifted Student Count | 2623 | 2573 | 2599 | 2568 | 2416 |
| % of Gifted Students K-12 | **11.17%** | **10.94%** | **10.92%** | **10.96%** | **10.71%** |

Rising Scholars

| | 2024-25 | 2023-24 | 2022-23 | 2021-22 | 2020-21 |
|---|---|---|---|---|---|
| Rising Scholars Student Count | 1105 | 962 | 788 | 618 | 349 |
| % of Rising Scholars K-12 | **4.71%** | **4.09%** | **3.31%** | **2.64%** | **1.55%** |

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| **Received Date:** | **1/20/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **9** | |
| **Answered On:** | **1/29/2026** | | |

**QUESTION:**

Slide 61 of the Proposed Presentation mentions conversion of 24 Hourly Bus Attendants to contracted positions. How many Hourly Bus Attendants would remain?

**ANSWER:**

SCPS currently has an equivalent of 36 FTEs of NonContracted Bus Assistants who provide essential support to our transportation services. To better meet fluctuating demands, and to retain our staff, we are requesting an addition of 24 contracted Bus Attendants positions in our budget. Full time, contractual positions allow for better recruiting and a stable workforce. If approved, our current Hourly aides will be eligible to apply for these new contracted positions. To offset the increased costs, SCPS will reduce the number of hourly Bus Attendants leaving the equivalent of 12 hourly FTE's to be filled by hourly staff. These positions will be adjusted to meet the specific service needs as they arise.

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| **Received Date:** | **1/26/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **10** | |
| **Answered On:** | **2/2/2026** | | |

**QUESTION:**

Page 83 of the proposed budget - Category 2110 Board Services - Lien 300100 Professional Development. Can you please provide the actual expenses of 2025 and 2026?

**ANSWER:**

The Board Services Professional Development provides budget authority for Professional Development for board members. Below is a historical 5 year trend for this category.

| objectCd | ObjectDesc | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Proposed Budget |
|---|---|---|---|---|---|---|---|
| 300100 | PROFESSIONAL IMPROVEMENT | 5,648 | 7,100 | 11,101 | 19,081 | 39,000 | 39,000 |
| **Grand Total** | | **5,648** | **7,100** | **11,101** | **19,081** | **39,000** | **39,000** |

Below is the breakdown of the expenditures for FY25 and FY26. FY2026's Budget was based upon FY2025 actual expense plus $20,000 in additional appropriations to ensure all Board members have the ability to attend at least one national training conference.

| Type of Expenditure | Amount |
|---|---|
| VSBA Conferences Registration and Travel Reimbursement | $ 9,341 |
| SBMA Conferences Registration and Travel Reimbursement | $ 1,451 |
| COSSBA National Conference Registration and Travel Reimbursement | $ 4,403 |
| Parliamentary Services | $ 3,459 |
| Conference Room Reservation for Board Retreat | $ 428 |
| **FY25 Total** | **$ 19,081** |
| VSBA Conferences Registration and Travel Reimbursement | $ 6,726 |
| VA School Safety Executive Forum Travel Reimbursement | $ 162 |
| Travel Reimbursement | $ 92 |
| **FY26 Total as of Jan 29, 2026** | **$ 6,980** |

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| **Received Date:** | **1/26/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **11** | |
| **Answered On:** | **2/2/2026** | | |

**QUESTION:**

The Superintendent's Proposal Matrix's line 31 is for an "Executive Director of Middle/Elementary School." Executive Leadership already includes an Executive Director of Elementary Education, Jennifer Turner, and an Executive Director of Secondary Education, Allen Hicks (FY 2027 Superintendent's Proposed Budget, Pg. 26). I understand some divisions have an executive director specifically for middle school. Is that what this role will be, or will they also be taking on the duties of another director as well?

**ANSWER:**

- The Executive Director of Middle/Elementary Schools in the budget will focus specifically on elementary school leadership, similar to models seen in other divisions. It is specifically to provide a second person to support Mrs. Turner at the elementary level. It says elementary/middle because we were thinking we could assign it to the area of greatest need. That would reduce principal supervision (from 18 to 9) per Executive Director. Some of the key responsibilities include: follow-up and coaching all of the novice principals that we have hired over the last three years, conducting follow-up meetings with principals after central office monthly Impact Check meetings to ensure alignment and continuation of the work that is expected.
- The Executive Director role also enhances teaching and learning both directly and indirectly:

*-Direct Support for Teaching & Learning*

*-Instructional Leadership: Provides targeted support for principals and instructional leaders,*

*-Ensuring high-quality teaching practices are implemented consistently across all schools.*

*-Curriculum Implementation: Assists in monitoring fidelity to curriculum, pacing, and alignment with state standards.*

*-Professional Development: Designs and delivers professional learning for teachers, literacy coaches, interventionists, and administrators to improve instructional strategies and student outcomes.*

*-Data-Driven Support: Analyzes student achievement data (e.g., reading and math benchmarks, SOL scores, growth measures) to identify instructional gaps and guide interventions.*

- This position would not assume the duties currently assigned to the Executive Director of Secondary Schools. We will change Mr. Hicks's title to Executive Director of High Schools.
- The plan is to hire an Executive Director of Middle Schools with the vacancy left by Dr. Guempel. That way, we will have all three levels addressed with the appropriate supervision. The role would be structured so that responsibilities are clearly differentiated and do not overlap with existing executive director positions.
- Principal Experience:

-Elementary:(9 out of 17) principals have less than 3 years of experience (52%)

-Middle School (5 out of 7) principals have less than 3 years of experience (71%)

-High School: (3 out of 5) principals have less than 3 years of experience (60%)

- Title I schools have a number of federal requirements that they have to meet beyond those of non-Title I schools. Additional support and monitoring are required to ensure that Title I schools are fully compliant. Nine of our 17 schools qualify for Title I funds. Currently, 4 of these Title schools are targeted for academic support and improvement by the federal government.

## SCPS Staffing Ratios Comparison

Spotsylvania County is the 12th largest School system in the State of Virginia. It takes a significant amount of resources to operate this system. Eighty-one percent of our operating budget, excluding CIP & Debt Service, is for wages and benefits. The table below provides SCPS's ranking of staffing levels per 1,000 in comparison to the State.

| School Year 2023 - 2024 | | Ranking Out of 131 VA school Districts | | | | |
|---|---|---|---|---|---|---|
| **Locality** | **Ranking by Highest ADM** | Ranking by Highest **Teacher** per 1000 students (#of positions per 1000 students) | Ranking by Highest **Teacher Aide** per 1000 students (#of positions per 1000 students) | Ranking by Highest **Principal and AP** per 1000 students (# of positions per 1000 students) | Ranking by Highest **All Instructional Positions** per 1000 students (# of positions per 1000 students) | Ranking by Highest **Central Office Administration** per 1000 students (#of positions per 1000 students) |
| Spotsylvania | 12 | 123 | 43 | 127 | 109 | 127 |
| Stafford | 8 | 124 | 51 | 130 | 112 | 112 |
| Caroline | 51 | 125 | 90 | 102 | 118 | 76 |
| Prince William | 2 | 115 | 103 | 86 | 122 | 86 |
| Fredericksburg City | 68 | 74 | 41 | 113 | 53 | 42 |
| Culpeper | 30 | 84 | 52 | 118 | 88 | 110 |
| Hanover | 15 | 38 | 102 | 109 | 67 | 123 |
| Henrico | 6 | 111 | 121 | 81 | 120 | 131 |
| Louisa | 47 | 50 | 60 | 124 | 57 | 96 |

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|---|---|---|---|
| **Received Date:** | **1/26/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **12** | |
| **Answered On:** | **2/2/2026** | | |

**QUESTION:**

The Superintendent's Proposal Matrix's Lines 35 and 36 are for internal legal services. Have we done cost comparison between the outside firms we use and internal counsel? Additionally, how much would be saved reclassifying para legal as an entry level legal assistant?

**ANSWER:**

The division currently utilizes outside legal services to support legal issues such as:

- school board meetings
- policy and procedure guidance
- contract negotiation
- employment disputes
- student matters
- lawsuits that can arise from student discipline, special education disputes, discrimination claims, vendor issues, etc.
- compliance with laws, including FOIA
- employee grievances
- third-party investigations

The division legal fees have been on the rise for the last several years. The addition of in-house legal staff (lawyer, paralegal) to support a division our size would allow for timely action/decision for staff in a variety of areas. In-house legal staff is estimated to save the division between $100-$200K per year in outside legal fees. Outside legal services would still be needed to support specialized, complex cases, and future litigations..

The Paralegal is currently budgeted at lower mid range specialist scale with $85K salary and $30K benefits for the total salary package of $115K. To reclassify that position as an entry level legal assistant it would result in a salary and benefits cost of $69K ($49K in salary and $20K in benefits).

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| **Received Date:** | **1/26/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **13** | |
| **Answered On:** | **2/2/2026** | | |

**QUESTION:**

How much would it cost to theoretically pay all of our paraeducators at least $22 an hour? I understand some are hourly and some are salaried. Please provide the costs for each as well as combined.

**ANSWER:**

SCPS has two different groups of paraeducators that provide services to our students: contracted (full-time) and hourly. With the proposed 3.2% COLA increase as part of the FY27 Budget Proposal, the contracted paraeducator step zero hourly rate will be $18.19. Upon hire, initial step placement for paraeducators is based on a review of relevant experience and internal equity for comparable roles, with additional consideration given for education as outlined in the division's placement practices.

As a result of increasing the starting compensation (aka step zero) for contracted paraeducators from $18.19 to $22.00, all steps of the contracted paraeducator scale (A185) will also need to be adjusted to ensure the scale's step distribution remains intact. As a result, the adjustment would represent a 21% increase over the proposed 3.2% COLA. The cost of this increase for the contracted paraeducator (634 FTEs) is $4.9M. SCPS's current starting rate of $17.62 per hour is ahead of Stafford, Caroline, and Orange but below King George and Fredericksburg City.

With the proposed 3.2% COLA increase as part of the FY27 Budget Proposal, compensation for hourly paraeducators will be $16.34. An increase to $22.00 would represent a 35% increase and is estimated to cost $470K.

The total cost to increase the starting compensation for Paraeducators to $22.00 an hour would result in an annual increase of $5.4M. A $22 hourly rate would put SCPS ahead of Fairfax, Loudoun, Prince William, and Manassas.

| Category | Proposed Rate (with FY27 3.2% COLA) | Target Base Rate | Percent Increase | Implementation Cost |
|---|---|---|---|---|
| Contracted (634 FTEs) | $18.19 | $22.00 | 21% | $4,900,000 |
| Hourly | $16.34 | $22.00 | 35% | $470,000 |
| Total Annual Cost | | | | **$5,370,000** |

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|---|---|---|---|
| **Received Date:** | **1/26/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **14** | |
| **Answered On:** | **2/2/2026** | | |

**QUESTION:**

I hear from various para educators, one who is a 9th year salaried para educator that just got her first step increase, that their steps are behind. Why are these steps so behind, and how much would it cost to fix?

**ANSWER:**

Paraeducators' concerns about being "behind on steps" are best understood in the context of SCPS's historical compensation structure. Prior to FY25, School Board–approved COLAs were applied annually across employee groups, but step progression was limited to employees on the teacher salary scales. As a result, paraeducators and other non-teacher roles saw salary growth through COLA and periodic market adjustments rather than consistent annual step movement.

In FY25, SCPS moved away from the prior model and implemented an approach that includes both step increases and COLA for paraeducators, mirroring the structure used for licensed personnel. In FY25, paraeducators, principals, and assistant principals received step increases in addition to teachers, and maintenance staff and principals/assistant principals also received market adjustments to step placement.

To ensure paraeducators are appropriately placed based on experience, education, and internal equity, SCPS launched Phase 5 of the Employee Experience Survey on January 12, 2026. This information will inform any future adjustments that may be needed.

The cost to "fix" steps depends on the solution under consideration. Correcting placements based on verified experience and education would reflect the difference between current pay and corrected placement. A broader "catch-up" approach (e.g., advancing employees additional steps beyond verified placement) would have a higher fiscal impact and would vary by option. Once survey data and placement verification are complete, SCPS will be able to model options and provide the School Board with a clear cost estimate.

Below are the historical trends of salary increases applied to paraeducators:

| | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY2027 Proposed |
|---|---|---|---|---|---|---|
| Paraeducators | 5.5% COLA<br><br>Phase 3 of Evergreen Study Market Adjustment | 5% COLA | 5% COLA + Mid-year 2% COLA | 4% COLA | 2.5% COLA + Steps | 3.2% COLA + Steps |

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| **Received Date:** | **1/26/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **15** | |
| **Answered On:** | **2/2/2026** | | |

**QUESTION:**

How much do we receive in funding support from Medicaid? What services are covered by Medicaid in our schools? What would happen if that funding were cut or reduced either by the state or federal government?

**ANSWER:**

Virginia Public schools may seek partial reimbursement from the Department of Medical Assistance Services (DMAS) for eligible health services provided to Medicaid-enrolled students, with parental consent to bill for services. These services in SPCS include:

- Special transportation services that require specialized equipment
- Physical therapy services
- Occupational therapy services
- Direct counseling by a licensed school social worker
- Speech language therapy services
- Nursing services

Historical Trend shows a slight increase in FY25, however with changes in political culture SCPS has decreased the expected revenues in FY26.

| objectCd | ObjectDesc | FY22 Actual | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Proposed Budget |
|---|---|---|---|---|---|---|---|
| 074600 | MEDICAID REIMBURSEMENTS | 1,436,685 | 1,433,125 | 1,239,633 | 1,651,098 | 1,200,000 | 1,200,000 |
| **Grand Total** | | **1,436,685** | **1,433,125** | **1,239,633** | **1,651,098** | **1,200,000** | **1,200,000** |

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|---|---|---|---|
| **Received Date:** | **1/28/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **16** | |
| **Answered On:** | **2/2/2026** | | |

**QUESTION:**

Can I get a little more breakdown of the following? Specifically I would like to know how many of the paras are SPED and how many of the teachers are fully qualified SPED? To expand on the latter, how many teachers are still working on becoming fully qualified in SPED?

**ANSWER:**

We currently have 401 FTE special education paraeducator positions, and we also have 76 hourly special education paraeducators. The hourly positions are allocated based on student needs each year and are not FTE positions.

For special education teachers, we have 323 special education teaching FTE positions. At this time, 297 of those positions are filled by SCPS employees, and we also have 15 positions filled by outside contractors (in addition to the 297 filled positions). Of the 297 filled positions held by SCPS employees, a total of 251 are filled by teachers who hold a license—163 hold a Year Renewable license and 88 hold a Provisional license in special education. Teachers holding a Provisional license in special education are considered properly licensed/endorsed for their position while completing requirements for a renewable license. The remaining 26 filled positions are unlicensed or not properly endorsed at this time (14 of these have been submitted to VDOE and we anticipate licenses being issued in the coming weeks). In addition, 25 of the filled positions are interim teachers who are actively enrolled in a program to become licensed in special education, but are not yet eligible for a Provisional license because they do not yet hold a bachelor's degree; many of these interim teachers have already completed substantial special education coursework.

| | | | |
|---|---|---|---|
| **Received Date:** | **2/1/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **17** | |
| **Answered On:** | **2/2/2026** | | |

**QUESTION:**

Can you please break down the following increases in the Proposed FY27 budget from page 90 for the following?

- 115000 Comp of Clerical staff + 77,390 (89.49%)

**ANSWER:**

The **page 90** shows expenditures for Purchasing Function and the Comp of Clerical 115000 houses purchasing assistants aka purchasing buyer positions. During FY 2026 an additional position was approved by the School Board for this area - additional buyer which is the reason for the increase of $77,390 or 89.49%.

| | | | |
|---|---|---|---|
| Received Date: | 2/1/2026 | Question No. | SPOTSYLVANIA COUNTY PUBLIC SCHOOLS |
| Sent By: | School Board | 18 | |
| Answered On: | 2/2/2026 | | |

**QUESTION:**

Can you please break down the following increases in the Proposed FY27 budget from page 108 what was the 182 % increase in retiree health insurance of $26,400?

**ANSWER:**

The data on the **page 108** is showing expenditures for Function 6830 Technology Administration and Retiree Health Insurance - Object Code 230100 has increased by 182% to align the budget with expected expenditures. FY2027's Budget corrects an under budgeted line item in FY2026.

The historical trend for this line item can be seen below:

| Function/Object | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Proposed Budget | Variance | % of Change |
|---|---|---|---|---|---|---|---|
| **6830 TECHNOLOGY-ADMINISTRATION** | | | | | | | |
| 230100 - RETIREE HEALTH INSURANCE | $39,478 | $45,430 | $40,864 | $14,465 | $40,864 | $26,400 | 182.51% |

| Received Date: | 2/1/2026 | Question No. | |
|---|---|---|---|
| Sent By: | School Board | 19 | |
| Answered On: | 2/2/2026 | | |

**QUESTION:**

On page 61 Materials and Supplies seems to be a typo. In FY 2026 adopted 23,050,642 and FY 2027 proposed 23,661,954, but variance shows +1,054,011, what do we expect the increase to be?

**ANSWER:**

**Page 61** shows All Funds expenditure summary by category. The chart does have a typo in the Materials and Supplies line. The Net increase in Materials and Supplies from FY 2026 to FY 2027 is $611,312.
Please see the updated summary by category below.

| Description | FY23 Actual | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Proposed Budget | Variance | % of Change | % of Budget |
|---|---|---|---|---|---|---|---|---|
| SALARIES/WAGES | $190,872,866 | $201,696,555 | $213,348,853 | $231,194,335 | $255,760,920 | $24,566,585 | 10.63% | 46.73% |
| EMPLOYEE BENEFITS | $82,100,147 | $37,076,372 | $91,206,474 | $93,470,497 | $100,533,372 | $7,062,875 | 7.56% | 18.37% |
| **Subtotal** | **$272,973,013** | **$238,772,927** | **$304,555,327** | **$324,664,832** | **$356,294,292** | **$31,629,460** | **9.74%** | **65.10%** |
| PURCHASED SERVICES | $34,339,282 | $37,234,581 | $38,649,870 | $35,123,262 | $36,536,335 | $1,413,073 | 4.02% | 6.68% |
| OTHER CHARGES | $12,908,325 | $10,998,057 | $10,342,155 | $17,645,217 | $18,055,109 | $409,892 | 2.32% | 3.30% |
| MATERIALS & SUPPLIES | $14,324,925 | $19,921,653 | $24,104,023 | $23,050,642 | $23,661,954 | $611,312 | 2.65% | 4.32% |
| CAPITAL OUTLAY | $2,188,976 | $530,895 | $3,582,175 | $2,993,809 | $2,150,439 | ($843,370) | -28.17% | 0.39% |
| CIP | $24,673,513 | $35,834,276 | $38,089,624 | $47,691,578 | $70,453,954 | $22,762,376 | 47.73% | 12.87% |
| SCPS HOLDBACK | $0 | $0 | $0 | $0 | $0 | $0 | 0.00% | 0.00% |
| BONDS | $28,645,401 | $28,384,676 | $30,986,495 | $34,649,922 | $40,164,773 | $5,514,851 | 15.92% | 7.34% |
| 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** | **$191,022,564** | **$29,868,133** | **18.53%** | **34.90%** |
| **Grand Total** | **$393,201,190** | **$424,853,618** | **$457,489,096** | **$485,819,263** | **$547,316,856** | **$61,497,593** | **12.66%** | **100.00%** |

| | | | |
|---|---|---|---|
| **Received Date:** | **2/1/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **20** | |
| **Answered On:** | **2/2/2026** | | |

**QUESTION:**

Page 66 $60,450 - Band Supplies, do you have a breakdown of what that covers?

**ANSWER:**

The FY2027 provisions are flat to FY2026. Our most recent full year actuals, FY2025, shows 25% of the allotment went towards instrument repairs, 21% was spent on Music, and the balance was spent on music licenses, registration fees, band assessments and supplies.

| | | | |
|---|---|---|---|
| **Received Date:** | **2/1/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **21** | |
| **Answered On:** | **2/2/2026** | | |

**QUESTION:**

Page 69 - 4600 - Safety and Security + 599,015. What is the purpose of this new line and where did we move them from that should show us the savings as I understand we already have these positions filled?

**ANSWER:**

**The New Function 4600 appears on Page 103** - Safety and Security has been created to align SCPS accounting structure with VDOEs recommendations. Our Finance team is slowly making the transition of moving expenditures related to this newly created function starting with Director (Mr. Siefker), School Safety Coordinator (Mr. Keene) and Safety Threat Assessment Coordinator (vacant FTE) salaries and benefits. These positions have been previously coded under Function 1220 - School Social Workers Svc.

Moving the Budget associated with these positions there is a decrease in Function 1220 **(Page 75)** in the Comp of Directors 111000 for $140,794 and Comp of Coordinator 112300 for $114,013 representing this move to the Function 4600.

As we move towards transitioning all Safety and Security related expenditures into this new function, the budget of this function will reflect this move in the next few budget cycles.

| Received Date: | 2/1/2026 | Question No. | |
|---|---|---|---|
| Sent By: | School Board | 22 | |
| Answered On: | 2/2/2026 | | |

**QUESTION:**

Can we get a list of the actual number of stipend positions we have at each school and what sport/activity they are assigned to?

**ANSWER:**

Below please find the stipends and the school level they are assigned to:
Elementary School Supplements/Stipends

| Level | FY26 Adopted | FY27 Proposed 3.2% Increase | |
|---|---|---|---|
| **Elementary School Supplements** | | | **Notes on # Stipends Issued Per HR FY2027** |
| Grade Level Chairperson | $ 546 | $ 564 | 6 Grade Levels per ES |
| Special Education Chairperson | $ 1,093 | $ 1,128 | 1 Per ES |
| Mentor Teacher | $ 546 | $ 564 | Varies on need (Projecting Cost Est 10 Per ES) |
| Extra Duty Assignments | $ 546 | $ 564 | 2 Per ES |
| Webmaster | $ 546 | $ 564 | 1 Per ES |
| Student Activity Fund Lead | $ 3,278 | $ 3,383 | 2 for the entire ES Level |
| | | | **Elementary Total** |

## Middle School Supplements/Stipends

| Middle School Supplements | FY26 Adopted | FY27 Proposed 3.2% Increase | Notes on # Stipends Issued Per HR FY2027 |
|---|---|---|---|
| Athletic Director | $ 3,029 | $ 3,126 | 1 Per MS |
| Middle School Coach | $ 1,639 | $ 1,691 | 4 Fall, 3 Winter, 4 Spring Per MS |
| Middle School Assistant Coach | $ 1,329 | $ 1,329 | 4 Fall, 3 Winter, 4 Spring Per MS |
| Band | $ 1,329 | $ 1,371 | 1 Per MS |
| Chorus | $ 1,329 | $ 1,371 | 1 Per MS |
| Strings | $ 1,329 | $ 1,371 | 1 Per MS |
| James Farmer Sponsor | $ 859 | $ 886 | 1 Per MS |
| Honor Society Sponsor | $ 546 | $ 564 | 1 Per MS |
| SCA Sponsor | $ 546 | $ 564 | 1 Per MS |
| Yearbook Sponsor | $ 546 | $ 564 | 1 Per MS |
| Drama Sponsor | $ 546 | $ 564 | 1 Per MS |
| Subject Area Coordinator | $ 1,093 | $ 1,128 | 6 Per MS for English, Reading, Math, Social Studies, Science, PE/Health, Counseling (new FY24) |
| Special Education Chairperson | $ 2,312 | $ 2,312 | 1 Per MS (FY23 Increase to match Other HS Dept Chair amounts Increase 1219.) |
| Lead Teacher - MS World Languages | $ 546 | $ 564 | 1 Per MS |
| Student Activity Fund Lead | $ 3,278 | $ 3,383 | 1 For the MS Level (Finance to Assign Person) |
| Mentor Teacher | $ 546 | $ 564 | Varies on need (Projecting Cost Est 8 Per MS) |
| Webmaster | $ 546 | $ 564 | 1 Per MS |
| Certamen (Latin) | $ 546 | $ 564 | 1 Per MS |
| Debate | $ 546 | $ 564 | 1 Per MS |
| CTE MS Leads | $ 3,278 | $ 3,383 | 3 For MS Level (to be assigned by Inst/CTE Leadership) |
| | | | **MS Total** |

## Post Season Game/Events (Per Game)

| Post Season Game/Events (Per Game) | FY26 Adopted | FY27 Proposed 3.2% Increase | Notes on # Stipends Issued Per HR FY2027 |
|---|---|---|---|
| Football | $ 78 | $ 80 | post season - any games over their scheduled games, districts, regionals, states |
| Field Hockey | $ 66 | $ 68 | post season - any games over their scheduled games, districts, regionals, states |
| Cross Country | $ 54 | $ 55 | post season - any games over their scheduled games, districts, regionals, states |
| Basketball | $ 54 | $ 55 | post season - any games over their scheduled games, districts, regionals, states |
| All Others | $ 48 | $ 50 | post season - any games over their scheduled games, districts, regionals, states |
| | | | **Total** |

## High School Supplements/Stipends

| High School Supplements | FY26 Adopted | FY27 Proposed 3.2% Increase | Notes on # Stipends Issued Per HR FY2027 |
|---|---|---|---|
| Advanced Placement Coordinators | $ 2,185 | $ 2,255 | 1 Per HS |
| Battle of the Brains | $ 1,686 | $ 1,740 | 1 Per HS |
| Certamen (Latin) | $ 546 | $ 564 | 1 Per HS |
| Debate Team Coach | $ 1,639 | $ 1,691 | 1 Per HS |
| Department Chairperson | $ 2,312 | $ 2,386 | 11 Per HS for English, Math, Social Studies, Science, PE, Fine Arts, SPED, Business, World Lang, Agriculture, Counseling (new fy24), Other |
| Drama Director | $ 2,774 | $ 2,863 | 1 Per HS |
| Forensics Coach | $ 1,639 | $ 1,691 | 1 Per HS |
| James Farmer Coordinator | $ 2,312 | $ 2,386 | 1 For the Division |
| James Farmer Sponsor | $ 859 | $ 886 | 1 Per HS |
| Magazine Sponsor | $ 1,093 | $ 1,128 | 1 Per HS |
| Mentor Teacher(lead, ambassador) | $ 546 | $ 564 | Varies on need (Projecting Cost Est 16 Per HS) |
| National Honor Society Sponsor | $ 1,686 | $ 1,740 | 1 Per HS |
| Newspaper Sponsor | $ 2,296 | $ 2,369 | 1 Per HS |
| SCA Sponsor | $ 2,296 | $ 2,369 | 1 Per HS |
| Yearbook Sponsor | $ 2,296 | $ 2,369 | 1 Per HS |
| Student Activity Fund Lead | $ 3,278 | $ 3,383 | 1 for the entire Secondary Level |
| Baseball – Assistant | $ 2,185 | $ 2,255 | 2 Per HS |
| Baseball – Head | $ 2,732 | $ 2,819 | 1 Per HS |
| Boys' Basketball – Assistant | $ 2,185 | $ 2,255 | 3 Per HS |
| Boys' Basketball – Head | $ 3,278 | $ 3,383 | 1 Per HS |
| Boys' Lacrosse - Head | $ 2,732 | $ 2,819 | 1 Per HS |
| Boys' Lacrosse - Assistant | $ 2,185 | $ 2,255 | 2 Per HS |
| Boys' Soccer – Assistant | $ 2,185 | $ 2,255 | 2 Per HS |
| Boys' Soccer – Head | $ 2,732 | $ 2,819 | 1 Per HS |
| Boys' Tennis – Head | $ 2,185 | $ 2,255 | 1 Per HS |
| Boys' Track – Assistant | $ 2,185 | $ 2,255 | 2 Per HS |
| Boys' Track – Head | $ 2,732 | $ 2,819 | 1 Per HS |
| Cheerleader – Assistant | $ 2,185 | $ 2,255 | 2 Per HS |
| Cheerleader – Head | $ 2,732 | $ 2,819 | 1 Per HS |
| Cheerleader – Competitive Cheer Coach | $ 2,185 | $ 2,255 | 1 Per HS |
| Chorus | $ 2,774 | $ 2,863 | 1 Per HS |
| Cross Country – Assistant (For >30) | $ 2,185 | $ 2,255 | 2 Per HS |
| Cross Country – Head | $ 2,732 | $ 2,819 | 1 Per HS |
| Field Hockey – Assistant | $ 2,185 | $ 2,255 | 2 Per HS |
| Field Hockey – Head | $ 2,732 | $ 2,819 | 1 Per HS |
| Football – Assistant | $ 2,732 | $ 2,819 | 6 Per (MHS/RHS) 8 Per (CHHS,COHS,SHS) |
| Football – Head | $ 4,261 | $ 4,398 | 1 Per HS |

| High School Supplements | FY26 Adopted | FY27 Proposed 3.2% Increase | Notes on # Stipends Issued Per HR FY2027 |
|---|---|---|---|
| Girls' Basketball – Assistant | $ 2,185 | $ 2,255 | 3 Per HS |
| Girls' Basketball – Head | $ 3,278 | $ 3,383 | 1 Per HS |
| Girls' Lacrosse - Head | $ 2,732 | $ 2,819 | 1 for (MHS & RHS Only) |
| Girls' Lacrosse - Assistant | $ 2,185 | $ 2,255 | 2 for (MHS & RHS Only) |
| Girls' Soccer – Assistant | $ 2,185 | $ 2,255 | 2 Per HS |
| Girls' Soccer – Head | $ 2,732 | $ 2,819 | 1 Per HS |
| Girls' Tennis – Head | $ 2,185 | $ 2,255 | 1 Per HS |
| Girls' Track – Assistant | $ 2,185 | $ 2,255 | 2 Per HS |
| Girls' Track – Head | $ 2,732 | $ 2,819 | 1 Per HS |
| Golf – Head | $ 2,185 | $ 2,255 | 1 Per HS |
| Indoor Track - Assistant | $ 2,185 | $ 2,255 | 2 Per HS |
| Indoor Track - Head | $ 2,732 | $ 2,820 | 1 Per HS |
| Marching Band – Assistant | $ 2,296 | $ 2,369 | 2 Per HS |
| Marching Band – Director | $ 3,495 | $ 3,607 | 1 Per HS |
| Softball – Assistant | $ 2,185 | $ 2,255 | 2 Per HS |
| Softball – Head | $ 2,732 | $ 2,819 | 1 Per HS |
| Strings | $ 1,686 | $ 1,740 | 1 Per HS |
| Swimming – Assistant | $ 2,185 | $ 2,255 | 2 Per HS |
| Swimming - Head | $ 2,732 | $ 2,819 | 1 Per HS |
| Volleyball – Assistant | $ 2,185 | $ 2,255 | 2 Per HS |
| Volley Ball – Head | $ 2,732 | $ 2,819 | 1 Per HS |
| Webmaster | $ 546 | $ 564 | 1 Per HS |
| Wrestling – Assistant | $ 2,185 | $ 2,255 | 2 Per HS |
| Wrestling – Head | $ 2,732 | $ 2,819 | 1 Per HS |
| E sports | $ 1,639 | $ 1,737 | 1 Per HS |
| | | | HS Total |

| | | | |
|---|---|---|---|
| **Received Date:** | **2/1/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **23** | |
| **Answered On:** | **2/7/2026** | | |

**QUESTION:**

I understand that our Athletic Directors, Assistant Principals, and Principals are all paid above the market rate. I am not asking for exact numbers, but do we have an idea about how much above market rate we currently are?

**ANSWER:**

When reviewing administrative salary scales, SCPS compares its compensation to Stafford County and other school divisions of similar size. Below is a summary of our salary ranges and how they compare to key counterparts (Stafford, Hanover, Richmond City, Hampton, and Newport News), with a particular emphasis on the difference between starting and maximum pay on each scale.

**Principals**

SCPS's Principal scale ranges from $123,584 to $198,031, for a total scale spread of $74,447. Compared to Stafford, Hanover, Richmond City, Hampton, and Newport News SCPS has the highest entry salary, but ranks third highest at the end of the scale. Relative to Stafford specifically, SCPS's starting salary is $19,256 (18.5%) higher than Stafford's entry point; however, at the top of the scale SCPS is $19,370 (9.8%) lower than Stafford's maximum. It is important to note that there are different scales for elementary, middle, and high school principals, with each level having different scales for highest degree earned. The entry level salary reflected is for an elementary school principal with a Master's Degree, and the highest salary reflected is for a high school principal with a doctoral degree.

**Assistant Principals**

SCPS's Assistant Principal scale ranges from $110,841 to $142,913, for a total scale spread of $32,072. Compared to Stafford, Hanover, Richmond City, Hampton, and Newport News, SCPS ranks highest at the beginning of the scale and fourth highest at the end. Relative to Stafford, SCPS's starting salary is $20,746 (23%) higher than

Stafford's entry point; at the top of the scale, SCPS is $36,744 (25.7%) lower than Stafford's maximum.

**Activities Directors**

SCPS's Activities Director scale ranges from $105,551 to $127,466, for a total scale spread of $21,915. Compared to Stafford, Hanover, Richmond City, Hampton, and Newport News, SCPS ranks highest at the beginning of the scale and third highest at the end. Relative to Stafford, SCPS's starting salary is $5,742 (5.75%) higher than Stafford's entry point; however, at the top of the scale SCPS is $52,191 (40.95%) lower than Stafford's maximum. Notably, the Activities Director scale has the smallest spread of the three SCPS scales ($21,915, compared to $32,072 for Assistant Principals and $74,447 for Principals), reflecting greater compression and more limited long-term growth. In addition, the Activities Director scale is currently stagnant beyond Step 16, effectively capping salaries for experienced Activities Directors, including those currently serving in SCPS.

Compression within administrative scales can impact both recruitment and retention, particularly for experienced administrators who have reached freeze points or salary caps. Over time, limited salary growth at the upper end of a scale can reduce competitiveness for retaining highly experienced leaders and for recruiting seasoned candidates from other divisions.

When comparing to Stafford's FY2027 proposed budget, it should also be noted that Stafford's proposed administrative scale adjustments would significantly narrow the gap at entry levels between the two divisions.

In summary, SCPS is generally strong at entry for Principals, Assistant Principals, and Activities Directors, but less competitive at the top of the scales, and the Activities Director scale is the most compressed—capped beyond Step 16—limiting pay growth for experienced ADs and creating recruitment and retention risks over time.

| | | | |
|---|---|---|---|
| **Received Date:** | **2/1/2026** | **Question No.** | |
| **Sent By:** | **School Board** | **24** | |
| **Answered On:** | **2/7/2026** | | |

**QUESTION:**

How does our Central Office staff salaries compare to their counterparts in Stafford for instance?

**ANSWER:**

When reviewing Central Office leadership salary scales, SCPS compares compensation to nearby and similarly sized divisions, including Stafford, Richmond City, Hanover, Hampton, and Newport News. Below is a summary of how SCPS compares at both entry pay and maximum pay for each level of Central Office leadership.

Our three highest scales are for the Chief, Executive Director, and Director Levels.

**Chiefs**

SCPS's Chief salary scale ranges from $141,436 to $208,650. Among peer school divisions, SCPS ranks third highest at entry and fourth highest at the top of the scale. Compared specifically to Stafford, SCPS's starting salary is $14,621 (9.4%) lower, while SCPS's maximum salary is $16,815 (8.8%) higher than Stafford's top scale. While SCPS remains competitive overall, the moderate scale spread (47.52%) limits long-term growth compared to peers with wider ranges. It should also be noted that under the adopted FY26 budget and the proposed FY27 budget, Chiefs are not eligible for merit increases.

**Executive Directors**

SCPS's Executive Director scale ranges from $134,704 to $196,252. Compared to peer divisions, SCPS ranks highest at entry and second highest at the top of the scale. Relative to Stafford, SCPS's starting salary is $4,652 (3.6%) higher, and the maximum salary is $31,060 (18.8%) higher than Stafford's top scale. Although entry compensation is strong, the overall spread (45.69%) provides less long-term growth than some peer divisions.

### Directors

SCPS's Director scale ranges from $122,519 to $180,741. Among peer divisions, SCPS ranks highest at entry and second highest at the top of the scale. Compared to Stafford, SCPS's starting salary is $18,481 (17.8%) higher, and the maximum salary is $31,536 (21.1%) higher than Stafford's top scale. While SCPS is highly competitive at entry, the scale spread (47.52%) remains narrower than several peers, limiting growth for long-serving Directors.

### Internal Alignment Considerations

While SCPS remains externally competitive—particularly at entry—internal compensation alignment presents challenges. Starting pay for school-based administrators is strong, and with recent step adjustments for Principals and Assistant Principals, there can be overlap between school-based and Central Office leadership compensation, even though Central Office roles often carry broader divisionwide responsibility and span of control. Additionally, Central Office staff have historically received only Board-approved COLAs and have not had step progression; in FY26, Central Office staff (with the exception of Chiefs) received the COLA and a merit increase, but no step adjustment. Over time, this dynamic can make transitions from school-based leadership into Central Office roles less financially attractive for experienced administrators and is an area that may warrant future review.

SCPS is competitive at entry for Central Office leadership positions but less competitive at maximum pay, and narrower scale spreads—combined with limited step progression—create internal compression that can impact recruitment, retention, and leadership transitions.

| Received Date: | 2/1/2026 | Question No. | |
|---|---|---|---|
| Sent By: | School Board | 25 | |
| Answered On: | 2/7/2026 | | |

**QUESTION:**

Can you please breakdown the following increases in the proposed FY27 budget from page 199 for the following?

- 111000 Comp of Directors + 458,626;
- 111300 Comp of Asst Supts.+ 356,885;
- 112300 Comp of Coordinators + 1,645,788 (+ 1,648,969 on page 288);
- 112600 comp of principals +133,442 (+139,937 on page 288);
- 112700 Comp of asst Princ + 882,769 (+995,085 on page 264);
- 113600 Comp of Super of Maint. + 115,667;
- 114000 Comp of Tech person + 1,975,021 (+1,594,190 on page 284)

**ANSWER:**

Page 199 lists expenditures in Fund 5000 by Object Code.

| Question | Answer/Notes |
|---|---|
| 111000 Comp of Directors + 458,626 | This Object was impacted by Organizational restructuring in FY26 which included the following changes: |

| | Description | Position | Amount |
|---|---|---|---|
| FY2026 - Revised | Reclassification | Supervisor to Director Prof. Dev. | $ 130 |
| FY2026 - Revised | Reclassification | Director to Chief Com. | $ (163) |
| FY2027 | Proposed FY27 Position | Director Elemen./ Middle | $ 171 |
| FY2027 | Proposed FY27 Position | Legal Councel | $ 171 |
| FY2027 | COLA + Merit | | $ 150 |
| **Total** | | | **$ 458** |

<table>
<tr>
<td>111300 Comp of Asst Supts. + 356,885</td>
<td>This Object increased due to Organizational restructuring in FY26 which included the following changes:
<table>
<tr><th>Description</th><th></th><th>Position</th><th>Amount</th></tr>
<tr><td>FY2026 - Revised</td><td>Reclassification</td><td>Director to Chief Com.</td><td>$ 163</td></tr>
<tr><td>FY2026 - Revised</td><td>Reclassification</td><td>Director to Chief Ops.</td><td>$ 174</td></tr>
<tr><td>FY2027</td><td>COLA</td><td></td><td>$ 20</td></tr>
<tr><td>Total</td><td></td><td></td><td>$ 357</td></tr>
</table></td>
</tr>
<tr>
<td>112300 Comp of Coordinators + 1,645,788 (+ 1,648,969 on page 288)</td>
<td>This Object increased due to the Coordinator's Market adjustment, which was part of FY26 Adopted Initiatives. This involved creating a new Coordinator salary scale, evaluating coordinators' experience, and placing them on the new scale. This adjustment moved coordinators out of teacher scales, primarily Object Code 112100 Comp of Teachers, to their appropriate category. This moved 11 total FTEs to 112300, 9 from 112100, 1 FTE from 113500, and 1 from 111700. In addition, 5 FTEs were added during the FY2027 Proposed Budget to include - Paralegal 1 FTE $90K, Content Coordinators - 3 FTEs - $268K, Coordinator of Professional Learning - $90K were added in the FY27 Proposed Budget. The difference in variances between pages 199 and 288 is $3,181, which is the COLA + Merit increase for the Adult Education Coordinator. Variances on Page 199 apply to Fund 5000 only, while variances on page 288 are for all operating funds, including 1000,2000,4000,5000. Reconciliation appears below:
<table>
<tr><th>Description</th><th></th><th>Position</th><th>Amount</th></tr>
<tr><td>FY2026 - Revised</td><td>Reclassification</td><td>Teachers to Coordinator Scale</td><td>$ 1,112</td></tr>
<tr><td>FY2026 - Revised</td><td>Proposed FY27 Position</td><td>Content Coord</td><td>$ 268</td></tr>
<tr><td>FY2027</td><td>Proposed FY27 Position</td><td>Professional Learning</td><td>$ 90</td></tr>
<tr><td>FY2027</td><td>Proposed FY27 Position</td><td>Para Legal</td><td>$ 90</td></tr>
<tr><td>FY2027</td><td>3.2% COLA + 2% Merit</td><td></td><td>$ 86</td></tr>
<tr><td>Total</td><td></td><td></td><td>$ 1,646</td></tr>
<tr><td>Add</td><td>COLA + Merit Fund 4000 - Regional Adult Ed</td><td></td><td>$ 3</td></tr>
<tr><td>Total</td><td></td><td></td><td>$ 1,649</td></tr>
</table></td>
</tr>
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<tr><td>112600 comp of principals +133,442 (+139,937 on page 288)</td><td>The variance for the Comp of Principals on page 199 equals $133,442 or 2.88% represents COLA + Step increase for Fund 5000. Year-over-year variance percentage is affected by employee turnover, which drove down the variance percentage. The variance appearing on page 288, the data by object code is for Operating Funds 1000, 2000, 4000,5000 and the additional $6,495 is due to a principal for Fund 2000 - RJDC.</td></tr>
<tr><td>112700 Comp of asst Princ + 882,769 (+995,085 on page 264)</td><td>Comp of Assistant Principals $882,769 or 17.09% represents the following changes:<br><table><tr><th>Description</th><th></th><th>Position</th><th>Amount</th></tr><tr><td>FY2026</td><td>AP Market Adjustment</td><td></td><td>$ 150</td></tr><tr><td>FY2026 Revised</td><td>Revised</td><td>AP for SMS</td><td>$ 124</td></tr><tr><td>FY2027</td><td>Proposed Position</td><td>AP for SHS</td><td>$ 122</td></tr><tr><td>FY2027</td><td>Proposed Position</td><td>Principal Apprenticeship</td><td>$ 265</td></tr><tr><td>FY2027 s</td><td>COLA + Step</td><td></td><td>$ 222</td></tr><tr><td></td><td></td><td></td><td>$ 883</td></tr></table><br>Data appearing on page 199 is reported by object code, while data appearing on page 264 is reported by function and object. There was a reclassification in FY2027's Budget from Function Code 1100, Instruction, to the Office of the Principal, Function Code 1410. Please combine with the variance of <$112,316> (Page 254), which appears in Function Code 1100, to reconcile the two amounts.</td></tr>
<tr><td>113600 Comp of Super of Maint + 115,667</td><td>This Comp of Supervisors of Maintenance Object increased due to the following changes:<br><table><tr><th></th><th>Description</th><th>Position</th><th>Amount</th></tr><tr><td>FY2026 Adopted</td><td>Reclassification</td><td>Director of Maintenance and Ops</td><td>$ (142)</td></tr><tr><td>FY2026 Revised</td><td></td><td>Supervisor of Maintenance and Ops</td><td>$ 124</td></tr><tr><td>FY2026 Revised</td><td></td><td>Supervisor of Capital Projects</td><td>$ 116</td></tr><tr><td>FY2027</td><td>COLA + Merit</td><td></td><td>$ 18</td></tr><tr><td></td><td></td><td></td><td>$ 116</td></tr></table></td></tr>
<tr><td>114000 Comp of Tech person + 1,975,021 (+1,594,190 on page 284)</td><td>On page 199 - Fund 5000 by Object Code in Comp of Tech Personnel 114000 increase includes FY26 adopted ITA transition from 10 months to 12 months and moved to Tech 1 scale. The variance of $1,975,021 as reported on page 199 is reported by object code, and the variance of $1,594,190 on page 284 is for Function 6820 only. Please add variances of $368,887 (Function Code 3100, page 276) and $11,944 (Function Code 6850, page 287) to reconcile the two variances. A high-level reconciliation appears below:</td></tr>
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| | Description | Position | Amount |
|---|---|---|---|
| FY2026 - Revised | Reclassification | Transportation Dispatch | $ 369 |
| FY2026 - Revised | IT Tech Reclassification | | $ 855 |
| FY2026 - Revised | IT Tech Scale Adjustment | | $ 620 |
| FY2027 | Lead Trainer 10 month to 12 month | | $ 54 |
| FY2027 | Instructional Analyst | | $ 77 |
| **Total** | | | **$ 1,975** |

