

FY27 DRAFT Proposed Expenditure Detail with Notes

Category	Description	FY'26 Budget	FY'27 Request	Change	% Change	Notes	
Early Childhood Program	5100 Salaries	361,638	389,479	27,841			1
	5200 Employer Provided Benefits	157,466	165,883	8,418			2
	5300 Purchased Professional & Technical Services	900	900	-			4
	5500 Other Purchased Services	20,225	20,260	35		Act 166 Tuition	5
	5600 Supplies	6,300	6,900	600			6
	5800 Debt Service & Miscellaneous	1,200	1,950	750			7
Early Childhood Program - Total		547,728	585,372	37,644	6.87%		8
ECP Before/Aftercare	5100 Salaries	93,917	104,646	10,729			9
	5200 Employer Provided Benefits	71,355	72,138	783			10
	5600 Supplies	1,250	1,250	-			11
	5800 Debt Service & Miscellaneous	2,000	3,200	1,200			12
ECP Before/Aftercare - Total		168,522	181,235	12,712	7.54%		13
Elementary Education (K-5)	5100 Salaries	883,904	1,026,581	142,677		.4 Tech Integrater moved to Elementary to reflect STEAM	14
	5200 Employer Provided Benefits	398,453	441,356	42,902			15
	5300 Purchased Professional & Technical Services	1,350	450	(900)			16
	5500 Other Purchased Services	4,975	5,233	258			17
	5600 Supplies	64,985	63,120	(1,865)			18
	5700 Property	-	350	350			19
	5800 Debt Service & Miscellaneous	11,200	18,882	7,682		Field Trip entrance costs	20
Elementary Education (K-5) - Total		1,364,867	1,555,972	191,104	14.00%		21
Secondary Education (6-12)	5100 Salaries	1,571,053	1,563,649	(7,404)			22
	5200 Employer Provided Benefits	651,507	621,308	(30,198)			23
	5300 Purchased Professional & Technical Services	30,000	35,000	5,000		5K ACA Assembly speakers	24
	5500 Other Purchased Services	6,700	-	(6,700)			25
	5600 Supplies	53,800	53,800	-			26
	5800 Debt Service & Miscellaneous	8,100	8,100	-			27
Secondary Education (6-12) - Total		2,321,159	2,281,857	(39,302)	-1.69%		28
Career/Technical Education	5500 Other Purchased Services	350,000	325,856	(24,144)		Estimate	29
Career/Technical Education - Total		350,000	325,856	(24,144)	-6.90%		30
CoCurricular/Athletics	5100 Salaries	108,661	130,320	21,660		Refs underbudgeted FY26	31
	5200 Employer Provided Benefits	9,117	10,742	1,625			32
	5300 Purchased Professional & Technical Services	4,650	4,650	-			33
	5400 Purchased Property Services	30,000	30,000	-			34
	5500 Other Purchased Services	3,725	6,000	2,275		Increased Ref Travel costs	35
	5600 Supplies	32,725	30,500	(2,225)			36
	5800 Debt Service & Miscellaneous	5,400	5,400	-			37
CoCurricular/Athletics - Total		194,278	217,612	23,334	12.01%		38

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Multi-lingual Learners	5100 Salaries	-	31,652	31,652		New category due to need	47
	5200 Employer Provided Benefits	-	43,558	43,558			48
	5300 Purchased Professional & Technical Services	-	-	-			49
	5600 Supplies	-	-	-			50
Multi-lingual Learners - Total		-	75,210	75,210	#DIV/0!		51
Early Childhood Special Education	5100 Salaries	119,197	84,241	(34,957)		Unfilled positions not budgeted	52
	5200 Employer Provided Benefits	48,482	48,466	(16)			53
	5300 Purchased Professional & Technical Services	46,400	67,463	21,063		Increased services costs	54
	5600 Supplies	3,750	3,695	(55)			55
Early Childhood Special Education - Total		217,829	203,865	(13,964)	-6.41%		56
Special Education	5100 Salaries	797,675	790,471	(7,204)		Removed Van Driver	57
	5200 Employer Provided Benefits	519,823	458,089	(61,733)			58
	5300 Purchased Professional & Technical Services	631,500	700,841	69,341		Increased services costs	59
	5500 Other Purchased Services	1,449,405	1,790,595	341,190		Out-of-district tuition/trans costs	60
	5600 Supplies	12,600	12,822	222			61
Special Education - Total		3,411,003	3,752,819	341,816	10.02%		62
Community Classroom	5100 Salaries	367,902	304,355	(63,547)		Staffing and budgeting changes - should consider wrapping into regular Special Ed since no longer revenue generating.	63
	5200 Employer Provided Benefits	171,187	164,692	(6,495)			64
	5300 Purchased Professional & Technical Services	1,000	-	(1,000)			65
	5500 Other Purchased Services	1,000	-	(1,000)			66
	5600 Supplies	10,800	7,200	(3,600)			67
	5800 Debt Service & Miscellaneous	350	-	(350)			68
Community Classroom - Total		552,239	476,247	(75,992)	-13.76%		69
Farm to School	5100 Salaries	42,501	42,498	(3)			70
	5200 Employer Provided Benefits	3,715	3,965	251			71
Farm to School - Total		46,215	46,463	248	0.54%		72
Guidance	5100 Salaries	271,056	312,780	41,725		1 FTE WSE Counselor no longer grant funded.	73
	5200 Employer Provided Benefits	89,415	142,345	52,930			74
	5300 Purchased Professional & Technical Services	2,225	4,425	2,200			75
	5600 Supplies	4,700	3,800	(900)			76
	5800 Debt Service & Miscellaneous	800	800	-			77
Guidance - Total		368,196	464,150	95,955	26.06%		78

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Category	Description	FY'26 Budget	FY'27 Request	Change	% Change	Notes	
Health							95
	5100 Salaries	176,981	166,344	(10,637)			96
	5200 Employer Provided Benefits	79,375	84,011	4,637			97
	5500 Other Purchased Services	1,575	1,600	25			98
	5600 Supplies	4,200	4,650	450			100
Health - Total		262,130	256,605	(5,525)	-2.11%		101
Library							102
	5100 Salaries	95,994	147,969	51,975		ACA library under-budgeted FY26	103
	5200 Employer Provided Benefits	20,397	54,298	33,901			104
	5300 Purchased Professional & Technical Services	-	3,000	3,000			105
	5600 Supplies	33,500	43,600	10,100		ACA & Elem Books	106
Library - Total		149,891	248,867	98,976	66.03%		108
Instructional Improvement							109
	5100 Salaries	26,870	30,656	3,786			110
	5200 Employer Provided Benefits	82,230	84,560	2,330			111
	5300 Purchased Professional & Technical Services	-	63,500	63,500		60K PD - OGAP & RC	112
Instructional Improvement - Total		109,100	178,716	69,616	63.81%		113
Technology							116
	5100 Salaries	237,340	215,369	(21,971)		.4 Tech Integrater moved to	117
	5200 Employer Provided Benefits	122,696	102,136	(20,561)		Elementary to reflect STEAM	118
	5300 Purchased Professional & Technical Services	99,100	98,780	(320)		Instruction	119
	5440 Other	10,044	10,345	301			120
	5500 Other Purchased Services	17,675	25,111	7,436			121
	5600 Supplies	206,525	264,459	57,934		Increased software/hardware cost	122
	Technology - Total	693,381	716,200	22,819	3.29%		123
School Board/ Treasurer							125
	5100 Salaries	18,100	19,027	927			126
	5200 Employer Provided Benefits	1,487	1,567	80			127
	5300 Purchased Professional & Technical Services	36,050	46,000	9,950		Mailing/Additional Printing Ann RPT	128
	5500 Other Purchased Services	11,845	21,100	9,255		Insurance costs increases	129
	5600 Supplies	15,000	18,000	3,000		Software costs	130
	5800 Debt Service & Miscellaneous	6,180	6,300	120			131
School Board/Treasurer - Total		88,662	111,994	23,332	26.32%		132
District Administration							133
	5100 Salaries	125,000	147,340	22,340			134
	5200 Employer Provided Benefits	49,849	21,761	(28,088)		Benefits change	135
	5300 Purchased Professional & Technical Services	7,700	7,500	(200)			136
	5500 Other Purchased Services	225	1,500	1,275			137
	5800 Debt Service & Miscellaneous	4,500	5,500	1,000			138
District Administration - Total		187,274	183,601	(3,673)	-1.96%		140
							141

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Category	Description	FY'26 Budget	FY'27 Request	Change	% Change	Notes
School Administration						
	5100 Salaries	606,437	663,898	57,460		
	5200 Employer Provided Benefits	319,974	332,080	12,106		
	5300 Purchased Professional & Technical Services	8,000	16,608	8,608		
	5500 Other Purchased Services	4,950	5,380	430		
	5600 Supplies	12,325	14,525	2,200		
	5800 Debt Service & Miscellaneous	1,525	1,875	350		
School Administration - Total		953,212	1,034,366	81,154	8.51%	
Special Ed Administration						
	5100 Salaries	140,526	122,960	(17,566)		Reduced by .5 Admin Asst
	5200 Employer Provided Benefits	61,227	40,283	(20,944)		
	5300 Purchased Professional & Technical Services	27,000	30,152	3,152		
	5500 Other Purchased Services	1,000	2,000	1,000		
	5600 Supplies	8,300	9,400	1,100		
	5800 Debt Service & Miscellaneous	1,400	1,400	-		
Special Ed Administration - Total		239,453	206,195	(33,258)	-13.89%	
Contracted Benefits						
	5100 Salaries	-	-	-		VSTRS OPEB, & CBA Annuity, Unemployment, W.C., cash in lieu sick buyout placeholders
	5200 Employer Provided Benefits	85,300	94,500	9,200		
	5300 Purchased Professional & Technical Services	13,000	12,000	(1,000)		S125 Fees, DW training
Contracted Benefits - Total		98,300	106,500	8,200	8.34%	
Business Services						
	5100 Salaries	379,864	367,897	(11,967)		1 unfilled position
	5200 Employer Provided Benefits	183,445	172,077	(11,369)		Includes Grants, HR and Business
	5300 Purchased Professional & Technical Services	15,175	17,804	2,629		
	5400 Purchased Property Services	900	1,000	100		
	5500 Other Purchased Services	5,445	10,250	4,805		
	5600 Supplies	7,500	3,675	(3,825)		
	5800 Debt Service & Miscellaneous	2,975	3,000	25		
Business Services - Total		595,305	575,703	(19,602)	-3.29%	
Debt Service & Transfers						
	5800 Debt Service & Miscellaneous	145,687	5,000	(140,687)		Final pmt from Unassigned Fund balance per Warrant Article
Debt Service & Transfers - Total		145,687	5,000	(140,687)	-96.57%	

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Category	Description	FY'26 Budget	FY'27 Request	Change	% Change	Notes	
Operations/ Grounds							180
	5100 Salaries	423,649	437,217	13,568			181
	5200 Employer Provided Benefits	177,068	171,629	(5,439)			182
	5300 Purchased Professional & Technical Services	29,100	31,252	2,152			183
	5400 Purchased Property Services	182,300	172,300	(10,000)			184
	5500 Other Purchased Services	70,000	94,000	24,000			185
	5600 Supplies	326,650	335,450	8,800			186
	5800 Debt Service & Miscellaneous	500	500	-			187
Operations/Grounds - Total		1,209,267	1,242,347	33,080	2.74%		188
Transportation							189
	5100 Salaries	-	10,600	10,600			190
	5200 Employer Provided Benefits	-	885	885			191
	5500 Other Purchased Services	610,301	630,145	19,844			192
Transportation - Total		610,301	641,630	31,329	5.13%		193
Summer Program							194
	5100 Salaries	59,620	47,816	(11,804)			195
	5200 Employer Provided Benefits	5,087	3,993	(1,094)			196
	5300 Purchased Professional & Technical Services	300	300	-			197
	5500 Other Purchased Services	8,330	8,480	150			198
	5600 Supplies	4,400	5,800	1,400			199
	5800 Debt Service & Miscellaneous	4,850	5,350	500			200
Summer Program - Total		82,587	71,739	(10,848)	-13.14%		201
Rivendell Trails Program							202
	5100 Salaries	-	-	-			203
	5200 Employer Provided Benefits	-	-	-			204
Rivendell Trails Program - Total		-	-	-	#DIV/0!		205
Elementary Afterschool							206
	5100 Salaries	107,109	117,476	10,367			207
	5200 Employer Provided Benefits	10,182	11,182	1,000			208
	5300 Purchased Professional & Technical Services	1,000	1,500	500			209
	5500 Other Purchased Services	1,672	2,072	400			210
	5600 Supplies	4,450	4,650	200			211
	5800 Debt Service & Miscellaneous	6,350	6,550	200			212
Elementary Afterschool - Total		130,763	143,430	12,667	9.69%		213

FY27 DRAFT Proposed Expenditure Detail with Notes

Category	Description	FY'26 Budget	FY'27 Request	Change	% Change	Notes	
Food Service							217
							218
	5100 Salaries	140,556	150,925	10,369			219
	5200 Employer Provided Benefits	57,109	87,010	29,901			220
	5300 Purchased Professional & Technical Services	450	1,950	1,500			221
	5500 Other Purchased Services	250	-	(250)			223
	5600 Supplies	147,750	143,200	(4,550)			224
	5800 Debt Service & Miscellaneous	300	300	-			225
Food Service - Total		346,414	383,385	36,971	10.67%		226
Grants						Removed 40K Title II	227
	5100 Salaries	222,383	224,905	2,521		Medicaid IEP only 40K budgeted	228
	5200 Employer Provided Benefits	60,917	66,647	5,730			229
	5300 Purchased Professional & Technical Services	105,000	40,000	(65,000)			230
Grants - Total		388,300	331,551	(56,749)	-14.61%		237
Contingency Fund Expenditures							238
	5300 Purchased Professional & Technical Services	-	-	-			239
	5400 Purchased Property Services	-	-	-			240
	5600 Supplies	-	-	-			241
	5700 Property	-	-	-			242
Contingency Fund Expenditures - Total		-	-	-	#DIV/0!		243
Overall - Total		15,832,064	16,604,486	772,422	4.88%		244