

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%	
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%	
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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Category	Description	FY'26 Budget	FY'27 Request	Change	% Change	Notes	
Multi-lingual Learners							47
	5100 Salaries	-	31,652	31,652		New category due to need	48
	5200 Employer Provided Benefits	-	43,558	43,558			49
	5300 Purchased Professional & Technical Services	-	-	-			50
	5600 Supplies	-	-	-			51
	5600 Supplies	-	-	-			52
Multi-lingual Learners - Total		-	75,210	75,210	#DIV/0!		53
Early Childhood Special Education							54
	5100 Salaries	119,197	84,241	(34,957)		Unfilled positions not budgeted	55
	5200 Employer Provided Benefits	48,482	48,466	(16)			57
	5300 Purchased Professional & Technical Services	46,400	67,463	21,063		Increased services costs	58
	5600 Supplies	3,750	3,695	(55)			60
Early Childhood Special Education - Total		217,829	203,865	(13,964)	-6.41%		61
Special Education							62
	5100 Salaries	797,675	790,471	(7,204)		Removed Van Driver	63
	5200 Employer Provided Benefits	519,823	458,089	(61,733)			65
	5300 Purchased Professional & Technical Services	631,500	700,841	69,341		Increased services costs	66
	5500 Other Purchased Services	1,449,405	1,790,595	341,190		Out-of-district tuition/trans costs	68
	5600 Supplies	12,600	12,822	222			69
Special Education - Total		3,411,003	3,752,819	341,816	10.02%		71
Community Classroom							72
	5100 Salaries	367,902	304,355	(63,547)		Staffing and budgeting changes - should consider wrapping into regular Special Ed since no longer revenue generating.	73
	5200 Employer Provided Benefits	171,187	164,692	(6,495)			75
	5300 Purchased Professional & Technical Services	1,000	-	(1,000)			76
	5500 Other Purchased Services	1,000	-	(1,000)			77
	5600 Supplies	10,800	7,200	(3,600)			78
	5800 Debt Service & Miscellaneous	350	-	(350)			79
Community Classroom - Total		552,239	476,247	(75,992)	-13.76%		80
Farm to School							81
	5100 Salaries	42,501	42,498	(3)			82
	5200 Employer Provided Benefits	3,715	3,965	251			83
Farm to School - Total		46,215	46,463	248	0.54%		85
Guidance							86
	5100 Salaries	271,056	312,780	41,725		1 FTE WSE Counselor no longer grant funded.	87
	5200 Employer Provided Benefits	89,415	142,345	52,930			89
	5300 Purchased Professional & Technical Services	2,225	4,425	2,200			90
	5600 Supplies	4,700	3,800	(900)			92
	5800 Debt Service & Miscellaneous	800	800	-			93
Guidance - Total		368,196	464,150	95,955	26.06%		94

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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%		107
Instructional Improvement							108
	5100 Salaries	26,870	30,656	3,786			109
	5200 Employer Provided Benefits	82,230	84,560	2,330			110
	5300 Purchased Professional & Technical Services	-	63,500	63,500		60K PD - OGAP & RC	111
Instructional Improvement - Total		109,100	178,716	69,616	63.81%		112
Technology							113
	5100 Salaries	237,340	215,369	(21,971)		.4 Tech Integrater moved to Elementary to reflect STEAM Instruction	114
	5200 Employer Provided Benefits	122,696	102,136	(20,561)			115
	5300 Purchased Professional & Technical Services	99,100	98,780	(320)			116
	5440 Other	10,044	10,345	301			117
	5500 Other Purchased Services	17,675	25,111	7,436			118
	5600 Supplies	206,525	264,459	57,934		Increased software/hardware cost	119
Technology - Total		693,381	716,200	22,819	3.29%		120
School Board/Treasurer							121
	5100 Salaries	18,100	19,027	927			122
	5200 Employer Provided Benefits	1,487	1,567	80			123
	5300 Purchased Professional & Technical Services	36,050	46,000	9,950		Mailing/Additional Printing Ann RPT	124
	5500 Other Purchased Services	11,845	21,100	9,255		Insurance costs increases	125
	5600 Supplies	15,000	18,000	3,000		Software costs	126
	5800 Debt Service & Miscellaneous	6,180	6,300	120			127
School Board/Treasurer - Total		88,662	111,994	23,332	26.32%		128
District Administration							129
	5100 Salaries	125,000	147,340	22,340			130
	5200 Employer Provided Benefits	49,849	21,761	(28,088)		Benefits change	131
	5300 Purchased Professional & Technical Services	7,700	7,500	(200)			132
	5500 Other Purchased Services	225	1,500	1,275			133
	5800 Debt Service & Miscellaneous	4,500	5,500	1,000			134
District Administration - Total		187,274	183,601	(3,673)	-1.96%		135

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Category	Description	FY'26 Budget	FY'27 Request	Change	% Change	Notes	
School Administration							142
							143
	5100 Salaries	606,437	663,898	57,460			144
	5200 Employer Provided Benefits	319,974	332,080	12,106			145
	5300 Purchased Professional & Technical Services	8,000	16,608	8,608			146
	5500 Other Purchased Services	4,950	5,380	430			148
	5600 Supplies	12,325	14,525	2,200			149
	5800 Debt Service & Miscellaneous	1,525	1,875	350			150
School Administration - Total		953,212	1,034,366	81,154	8.51%		151
Special Ed Administration							152
	5100 Salaries	140,526	122,960	(17,566)		Reduced by .5 Admin Asst	153
	5200 Employer Provided Benefits	61,227	40,283	(20,944)			154
	5300 Purchased Professional & Technical Services	27,000	30,152	3,152			155
	5500 Other Purchased Services	1,000	2,000	1,000			156
	5600 Supplies	8,300	9,400	1,100			157
	5800 Debt Service & Miscellaneous	1,400	1,400	-			158
Special Ed Administration - Total		239,453	206,195	(33,258)	-13.89%		159
Contracted Benefits							160
	5100 Salaries	-	-	-		VSTRS OPEB, & CBA Annuity, Unemployment, W.C., cash in lieu sick buyout placeholders	161
	5200 Employer Provided Benefits	85,300	94,500	9,200			162
	5300 Purchased Professional & Technical Services	13,000	12,000	(1,000)		S125 Fees, DW training	163
Contracted Benefits - Total		98,300	106,500	8,200	8.34%		165
Business Services							166
	5100 Salaries	379,864	367,897	(11,967)		1 unfilled position	167
	5200 Employer Provided Benefits	183,445	172,077	(11,369)		Includes Grants, HR and Business	168
	5300 Purchased Professional & Technical Services	15,175	17,804	2,629			169
	5400 Purchased Property Services	900	1,000	100			170
	5500 Other Purchased Services	5,445	10,250	4,805			172
	5600 Supplies	7,500	3,675	(3,825)			173
	5800 Debt Service & Miscellaneous	2,975	3,000	25			174
Business Services - Total		595,305	575,703	(19,602)	-3.29%		175
Debt Service & Transfers							176
	5800 Debt Service & Miscellaneous	145,687	5,000	(140,687)		Final pmt from Unassigned Fund balance per Warrant Article	177
Debt Service & Transfers - Total		145,687	5,000	(140,687)	-96.57%		179

FY27 DRAFT Proposed Expenditure Detail with Notes

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
							188
							189
Operations/Grounds - Total		1,209,267	1,242,347	33,080	2.74%		190
Transportation							191
	5100 Salaries	-	10,600	10,600			192
	5200 Employer Provided Benefits	-	885	885			193
	5500 Other Purchased Services	610,301	630,145	19,844			194
							195
							196
Transportation - Total		610,301	641,630	31,329	5.13%		197
Summer Program							198
	5100 Salaries	59,620	47,816	(11,804)			199
	5200 Employer Provided Benefits	5,087	3,993	(1,094)			200
	5300 Purchased Professional & Technical Services	300	300	-			201
	5500 Other Purchased Services	8,330	8,480	150			202
	5600 Supplies	4,400	5,800	1,400			203
	5800 Debt Service & Miscellaneous	4,850	5,350	500			204
							205
Summer Program - Total		82,587	71,739	(10,848)	-13.14%		206
Rivendell Trails Program							207
	5100 Salaries	-	-	-			208
	5200 Employer Provided Benefits	-	-	-			209
							210
Rivendell Trails Program - Total		-	-	-	#DIV/0!		211
Elementary Afterschool							212
	5100 Salaries	107,109	117,476	10,367			213
	5200 Employer Provided Benefits	10,182	11,182	1,000			214
	5300 Purchased Professional & Technical Services	1,000	1,500	500			215
	5500 Other Purchased Services	1,672	2,072	400			216
	5600 Supplies	4,450	4,650	200			217
	5800 Debt Service & Miscellaneous	6,350	6,550	200			218
							219
Elementary Afterschool - Total		130,763	143,430	12,667	9.69%		220

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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
						Medicaid IEP only 40K budgeted	228
	5100 Salaries	222,383	224,905	2,521			229
	5200 Employer Provided Benefits	60,917	66,647	5,730			230
	5300 Purchased Professional & Technical Services	105,000	40,000	(65,000)			237
Grants - Total		388,300	331,551	(56,749)	-14.61%		238
Contingency Fund Expenditures							239
	5300 Purchased Professional & Technical Services	-	-	-			240
	5400 Purchased Property Services	-	-	-			241
	5600 Supplies	-	-	-			242
	5700 Property	-	-	-			243
Contingency Fund Expenditures - Total		-	-	-	#DIV/0!		244
Overall - Total		15,832,064	16,604,486	772,422	4.88%		