

FAUQUIER COUNTY PUBLIC SCHOOLS
FY27 ADOPTED BUDGET

Fauquier County Public Schools
Fiscal Year 2027 Adopted Budget
School Board



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Alternative formats of this publication are available upon request for individuals with disabilities. Call or write Erica Yelland, Director of Communications, Fauquier County Public Schools, 320 Hospital Drive, Suite 40, Warrenton, Virginia 20186. Telephone (540)422-7031, fax (540)422-7057, or e-mail her at Erica.Yelland@fcps1.org.

Fiscal Year 2027 Adopted Budget

The [School Board](#) adopted the FY 2027 budget on April 13, 2026. The total Adopted Budget for FY 2027 is \$206,427,330 (All Funds), representing an increase of \$8,619,999 or 4.36%, over the FY 2026 budget of \$197,807,331.

The budget was developed over the past six months as a collaborative process involving students, staff and families, county administration, and elected officials. It aligns with the School Board’s budget guidance established at the [October 16, 2025](#) Planning Summit and supports the division’s strategic priorities of: Engagement, Safety, and Learning.



The net increase of \$8.62 million in the FY 2027 adopted budget consists of two primary components:

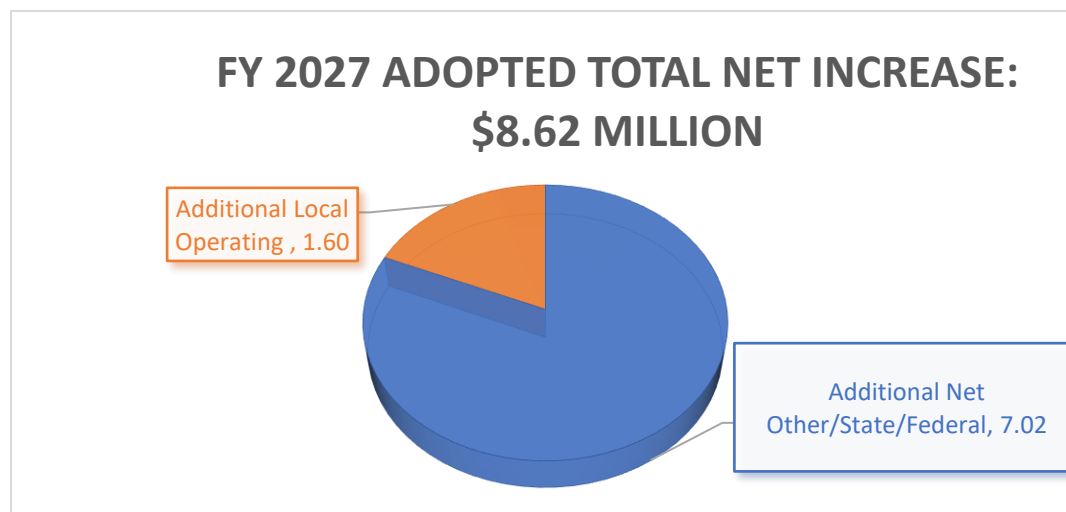
A. \$7.02 million – Revenue Supported Needs

This portion is funded through new State, Federal, and other revenue sources. It supports compensation increases for staff, including:

- **6% raise for teaching staff**
- **4.5% raise for support staff**, including custodians, school nutrition staff, bus drivers, instructional assistants, office staff, nurses and school security officers
- **3% raise for administrative staff**, including the Superintendent, executive cabinet, principals, assistant principals, instructional supervisors, and other leadership roles

B. \$1.60 million – Local Funding Request

This portion represents a request for additional local funding from the County to support a transfer to the health insurance fund.



EXECUTIVE SUMMARY

All the additional needs in the FY 2027 Budget align with the School Board's budget guidance and are designed to cultivate engagement, enhance safety, and support learning for all students.

The chart below outlines the key components of the FY 2027 adopted School Board budget needs. In accordance with the Board's guidance, the FY 2027 adopted budget includes: keeping the lights on (\$0.00 million), mandated requirements (\$0.45 million), grants and restricted funds (\$1.59 million), health insurance (\$3.55 million), workforce investment (\$7.49 million), instruction & student needs (\$.13 million), capital infrastructure and security (\$0.18 million).

FY 2027 Budget Needs		
No.	Description	TOTAL
1	Scrub Current School's Budget	\$ (4.77)
2	Keeping the Lights On	0.00
3	Mandated Requirements	0.45
4	Grants and Restricted Funds	1.59
5	Health Insurance	3.55
6	Workforce Investment	7.49
7	Instruction & Student Needs	0.13
8	Capital Infrastructure and Security	0.18
9	Total Budget Needs Net Increase:	\$ 8.62

Chart in millions

Totals may not sum due to rounding in millions

Summary of Revenue - All Funds				
Revenue Source	2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted
Local Revenue	\$ (6,330,486)	\$ (5,821,506)	\$ (5,821,506)	\$ (5,996,845)
State Revenue 38%	\$ (71,583,338)	\$ (72,241,324)	\$ (73,442,197)	\$ (79,097,275)
Federal Revenue	\$ (7,221,256)	\$ (7,767,957)	\$ (7,767,957)	\$ (8,669,409)
County Transfer 52%	\$(100,451,106)	\$ (106,050,967)	\$(106,050,967)	\$ (107,650,967)
Other	\$ (964,247)	\$ (226,000)	\$ (226,000)	\$ (226,000)
Transfer	\$ (8,373,251)	\$ (4,498,704)	\$ (4,498,704)	\$ (4,786,834)
Grand Total	\$(194,923,685)	\$ (196,606,458)	\$(197,807,331)	\$ (206,427,330)



FAUQUIER COUNTY PUBLIC SCHOOLS FCPS1 STRATEGIC PLAN FRAMEWORK FOR THE FUTURE

At Fauquier County Public Schools (FCPS1), we believe in our students. Our mission is to cultivate safe and engaging learning environments where all students can thrive.

The FCPS1 strategic plan features three main areas of focus: Safety, Engagement, and Learning.



Prioritizing Safety. Fostering Engagement. Inspiring Learning.

SAFETY

Ensuring the safety and well-being of our students, staff, and school community by addressing their physical, emotional, and health needs.

- » Cultivate positive, caring, respectful, and supportive culture divisionwide
- » Implement school-level practices to support effective behavioral health management systems
- » Continue to provide and maintain safe, secure, and clean environments
- » Implement strategies that enhance learning, support focus, and minimize distractions

ENGAGEMENT

Actively engaging with families, staff, students, and partners to foster a thriving and connected community.

- » Implement culturally responsible family engagement to promote communication that values parent, student, and community involvement
- » Promote the use of educational technology resources as tools for teaching and learning
- » Implement strategic recruitment practices to increase high-quality workforce diversity
- » Publicly connect financial and strategic outcomes by aligning all district resources with instructional services and support
- » Leverage communication platforms to keep families and the community informed and connected
- » Implement strategies to increase student access to learning

LEARNING

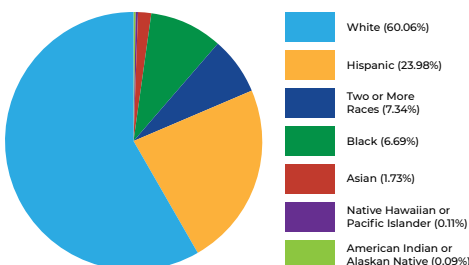
Creating a supportive environment that promotes continuous learning and growth for all students.

- » Increase student achievement in literacy and mathematics
- » Continue to maintain a high percentage of students graduating high school
- » Provide access to a variety of educational and extracurricular opportunities for all students
- » Increase Virginia College and Career Readiness Initiative and career technical education programs completion rates for all students
- » Expand professional learning for all staff to support mental health, physical and emotional well-being, best business practices, academic success, and post-secondary outcomes

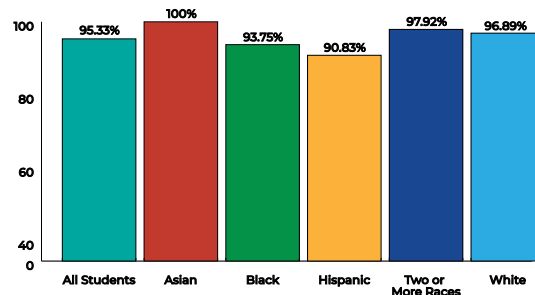
2024-2025 School Year



Student Demographics



Graduation Rate



Strategic Plan



The School Board adopted the school division's strategic plan at their [January 13, 2025](#) public meeting. This plan provides a clear framework in fostering growth and a positive mindset, focusing on three key principles:



- **Engagement:** Actively engaging with families, staff, students, and partners to foster a thriving and connected community;
- **Safety:** Ensuring the safety and well-being of our students, staff, and school community by addressing their physical, emotional, and health needs; and
- **Learning:** Creating a supportive environment that promotes continuous learning and growth for all students.



All the additional needs in the FY 2027 Budget reflect the budget guidance provided by the School Board at their budget planning summit on [October 16, 2025](#). The supplemental budget net increases are categorized into several simple categories that include: keeping the lights on, mandated requirements, grants and restricted funds, workforce investment, the health insurance fund, instruction and student needs, capital infrastructure and security. In addition, by scrubbing the school's budget, FCPS1 first reduced the amount of the budget by \$4.77 million to meet current needs.

The FY 2027 Adopted Budget affords:

1. Actively engaging with families, colleagues, County partners, and the wider community;
2. Ensuring the safety and well-being of our students and employees is a top priority; and
3. Providing a dynamic learning environment that encourages and empowers every child in the school division to succeed.

Thank you for being our partner in prioritizing safety and empowering learning for all students. Together, we're creating a school environment where everyone can thrive and support every student's post-secondary plan.

Engagement with Students:

- Middle and High School Advisory Council meetings
- Extracurricular Events
- PTO Meetings and Events
- Lunch with Students
- Community Engagement Events



Engagement with staff:

- Convocation
- School Visits
- Classified & Certified Forums
- New Teacher Events
- Professional Development Offerings
- Leadership Meetings
- Staff Meetings
- Leadership & Staff Check-ins



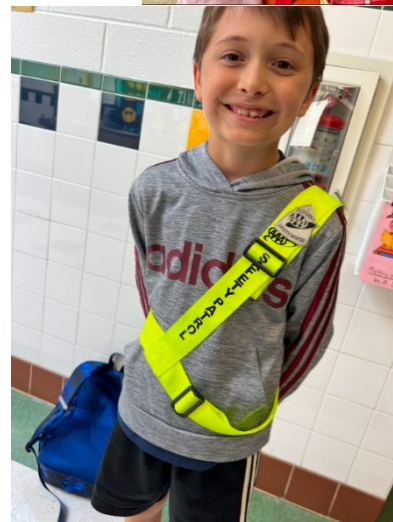
Engagement with Community:

- Family Forums
- Stakeholder meetings
- Special Education Advisory Committee
- Mountain Vista Governor's School
- Fauquier Excellence in Education Foundation
- Virginia Association of School Superintendents
- Regional Superintendent meetings



Safety

- Establish Safety Council
- Review Discipline Data and Protocols
- Enhance Student Support for Engagement and Mental Health
- Improve Physical Security for Students and Staff
- Conduct Thorough Fiscal Reviews
- Evaluate Capital Infrastructure
- Implement Strategic Resource Planning and Deployment Based on Student Needs.



Supporting Public Education in Fauquier County

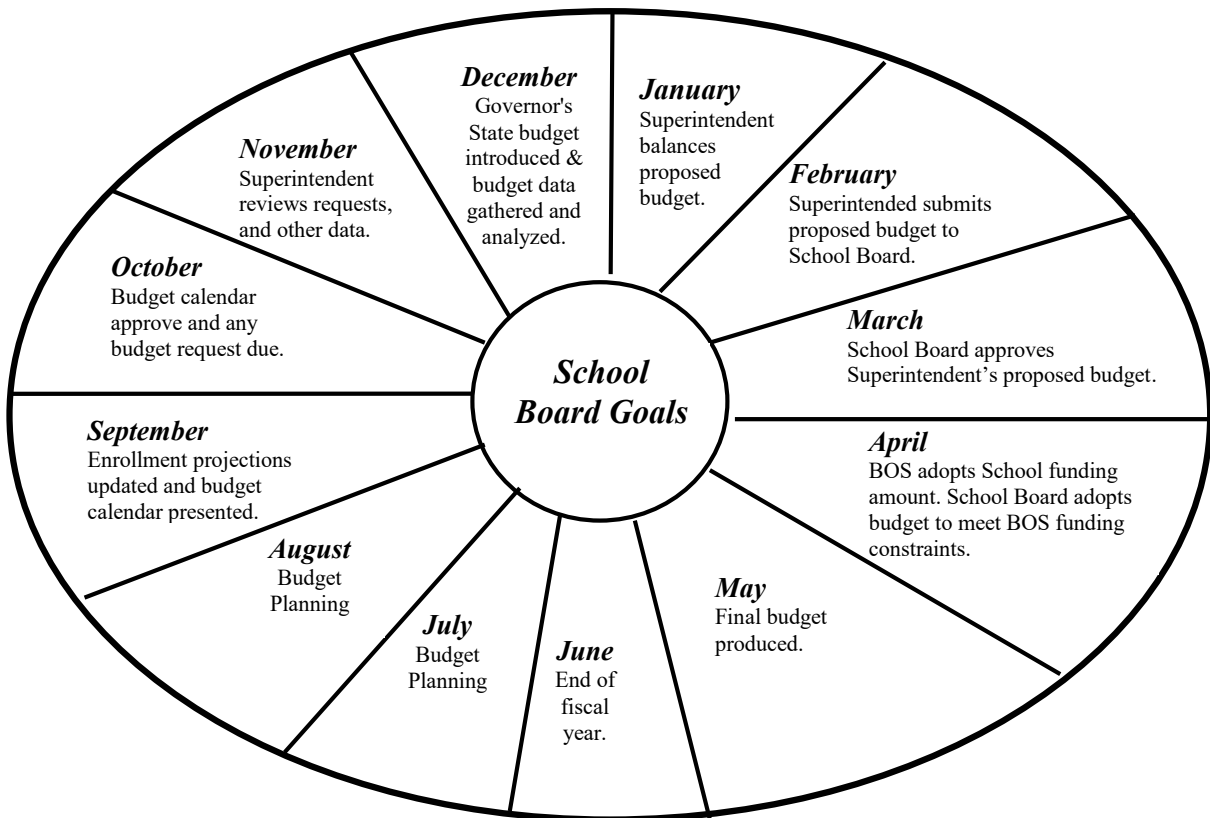
An annual budget is a plan that reflects the values and vision of our community. All the members of the community are stakeholders in public education. It is important for everyone to be involved and understand the process.

What can we do to support public education in Fauquier County?

- Understand that a budget is more than numbers, a budget represents the values and vision of our community,
- Attend and speak at School Board public hearings,
- Attend and speak at Board of Supervisors public hearings, and
- Contact your legislators regarding additional state funding: <https://whosmy.virginiageneralassembly.gov>

Budget Process At-A-Glance

The following illustration describes the annual year-round budget process.



Why Publish a Budget?

The annual budget process meets a variety of needs and requirements. The budget allocates funds to support Fauquier County Public Schools' fundamental goals and provides a framework that reflects the planning process. The following are some of the reasons why the budget is published each year and why it is revised often before final adoption:

- The most important objective of the budget is to reflect the mission and priorities established by the School Board each year. The budget is part of a larger planning process; it is developed to mirror FCPS1 goals and strategic targets by allocating funds to programs that support these goals and targets.
- The *Code of Virginia* requires that each year the Superintendent prepare a budget that estimates the amount of money needed during the next year to support the public schools (VA 22.1-92).
- The budget process enables a broad spectrum of individuals and organizations to bring their ideas to the School Board and influence how money will be spent. In many cases, changes are made in how programs will be implemented based on input brought to the School Board during budget development.
- When implemented, the budget provides a framework for monitoring expenditures. Throughout the year, actual spending is compared to the funds budgeted for each program. This comparison can provide a measurement of a program manager's effectiveness in managing funds and also helps to ensure that funds are used for their intended purpose.

Budget Development

The *Code of Virginia* requires the Division Superintendent submit to its governing body a School Board approved estimate of the funds deemed to be needed the next fiscal year for support of the public schools.

In a typical year, during the summer months, the budget office publishes and distributes to the principals and department heads a budget calendar and manual that provides detailed information and critical dates for budget submissions. In the spring, principals and other program managers at the school and office level review achievement of objectives and identify needs with the assistance of staff, community members, and students, as appropriate. These objectives reflect the School Board's system-wide mission, priorities, and targets. The result of these reviews serves as the basis for development of budget requests for each school or office.

The baseline budgets for schools are determined primarily by application of standards which meet or exceed state requirements, and have been approved by the School Board. Baseline budgets for offices and departments are determined by assigned missions, objectives, and responsibilities and are reviewed by the budget office. These resources must be justified every year.

Budget Development Calendar

The following calendar of events more fully explains activities that contribute to the budget development and approval process.

July:

The beginning of the new fiscal year starts with close out of the previous fiscal year.

September:

Student enrollment projections are updated based on September's student membership.

October:

Departments and Principals submit baseline budget requests, new program requests, and program expansion requests.

The budget office begins the process of assessing the current year salary and employee benefit budgets by analyzing the September payroll along with most recent turnover and vacancy estimates.

November:

The Superintendent and his senior staff members discuss all budget requests, and a determination is made of the priorities for the budget year.

December:

The Governor presents the state's budget, which includes projected state funding of public education.

Superintendent and senior staff review revenue projections, expenditure trend analysis, compensation, and budget priorities to begin balancing limited resources with expenditure needs.

FY 2027 Budget Development Calendar	
July 2025	Fiscal Year (FY) 2026 begins!
September	Enrollment projections are updated.
October	All budget requests are due to the Office of Budget and Planning. A market study is completed by the Human Resources Department for each school position type (classified & certificated).
November	Superintendent and senior staff review all budget requests and formulate budget priorities.
December	Governor's State budget is presented. Superintendent and senior staff weigh projected funding availability against budget priorities
January	Superintendent's Proposed Budget is balanced.
February	Superintendent's Proposed Budget is presented to the School Board.
March	School Board budget work session(s). Budget Public Hearing. School Board adopts the budget and presents it to the Board of Supervisors.
April	Board of Supervisors adopts its budget and school division funding. School Board adopts budget based on final appropriations.

BUDGET DEVELOPMENT

January:

The Superintendent and senior staff finish balancing the Superintendent's Proposed Budget and prepare the information of the School Board.

February:

The Superintendent presents the proposed budget to the School Board. The School Board holds one or more work sessions on the proposed budget.

March:

The School Board holds a public hearing and additional work sessions. The School Board adopts the budget and makes a formal presentation to the Board of Supervisors for funding consideration. The School Board and Board of Supervisors hold a joint budget work session.

April:

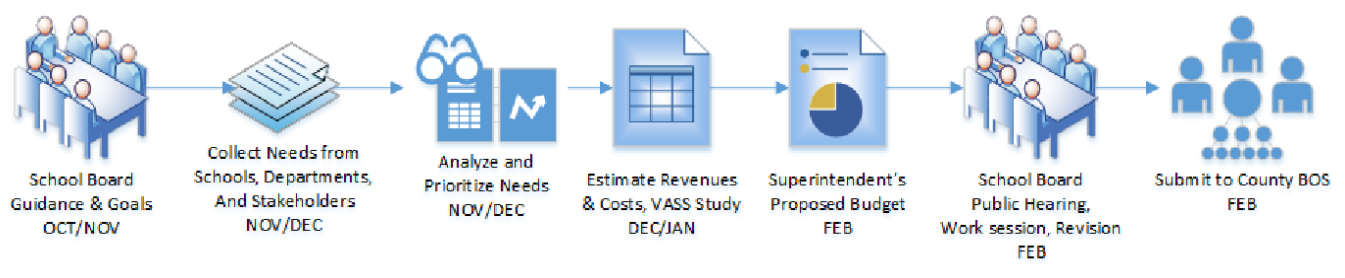
The Board of Supervisors adopts its budget and determines the funding level to be transferred to the school division. The budget office reviews other revenue and expenditure estimates to adjust, if necessary, in the future budget year. The School Board makes the final funding decisions based on the constraints placed by the Board of Supervisors.

May:

The adopted budget is distributed and posted on the Internet by June 30th.

June:

End of the fiscal year.



FY 2027 Budget Calendar

October 2025

- 10/13 Present Budget Calendar Draft
- 10/16 School Board Planning Summit

November 2025

- 11/10 School Board Meeting

December 2025

- 12/08 School Board Meeting/Draft Capital Improvement Plan & Enrollment Update
- 12/17 Governor's Biennium Budget Released

January 2026

- 1/05 School Board Organization Meeting
- 1/12 School Board Meeting
- 1/26 School Board Work Session

February 2026

- 2/09 School Board Meeting/Superintendent's Proposed Budget and CIP
- 2/23 School Board Work Session/Public Hearing

March 2026

- 3/02 School Board Budget Work Session
- 3/09 School Board Budget Work Session
- 3/17 School Board Work Session/Budget Approval

April 2026

- 4/13 School Board Budget Adoption

- School Board Meetings begin at 6 p.m. and are held at Fauquier High School
- School Board Work Sessions begin at 6 p.m. and are held at the School Board Office, except the Public Hearing and that will be held at Fauquier High School
- Board of Supervisors/School Board Meeting locations and times are to be determined
- School Board Meetings, dates, times, and locations may be adjusted, if necessary.
- Budget Calendar may be adjusted, if necessary.

The budget planning and formulation process is just one of many division-wide, short and long-range planning processes. At the center of all planning activities is the School Board’s Mission Statement & Goals which is adopted annually to provide guidance for all the school system’s plans. The annual budget reflects the varied plans by allocating resources to carry out the goals defined through the division-wide planning process.

The major planning activities are as follows:

- The School Board reviewed and discussed FY 2027 goals of Engagement, Learning and Safety at the [School Board Planning Summit](#).
- School Board’s proposed Budget is adopted annually by the School Board and reflects ongoing programs as well as initiatives for the next fiscal year.
- Environmental scans are conducted periodically to identify local, state, and national factors that influence planning.
- The Capital Improvement Program is adopted by the School Board and contains the five- year capital improvement plans, student membership projections, and building use analysis. The school Capital Improvement Program is subject to change by the Board of Supervisors.
- Integrated Technology Plan ensures that instructional and administrative technology in the schools and offices is consistent with the mission of the school division.
- School plans are required by Fauquier County Public Schools and the Virginia Department of Education. Aligned within the school plan are Standards of Accreditation (SOA) requirements and FCPS1 strategic targets. The school plan focuses on the four Standards of Learning (SOL) content areas and includes objectives for division targets. Schools are required to collaboratively review their progress related to division targets, and describe how the school will accomplish its objectives.
- In addition to division-wide plans, there are a number of plans that focus on a segment of the student population or FCPS1 operations, such as the Special Education Operating Plan. The results of these plans are evaluated regularly. End-of-year reports indicate progress made in meeting each objective in the Division Plan.
- The Superintendent’s Annual Report provides information on student progress based on a number of performance indicators.

Key Elements of the Planning Process

- School Board Mission & Goals
- School Board’s Approved Budget
- Environmental Scans
- Capital Improvement Program
- Integrated Technology Plan
- School Plans for Student Achievement
- Special Education Operating Plan
- Annual School Report on Student Achievement

All budgets are developed using a variety of assumptions based on expectations for the future. Funding decisions reflect the policies of the governing body. The following section includes School Board policies that highlight significant assumptions used to develop the budget.

Salary Increase Policies

All salary adjustments are subject to School Board approval and are generally part of the normal budget development process for the succeeding fiscal year.

FCPS1 has three salary scales. They are the teachers' scale (includes psychologists, therapists, etc.), administrators' scale, and a unified/classified scale (includes custodians, bus drivers, nutrition workers, etc.).

Position Policy

All position adjustments are subject to School Board approval and are either part of the normal budget development cycle for the succeeding fiscal year or the budget review cycle. Membership growth is given the highest priority. For each budget year, schools are staffed based on School Board established student/teacher ratios. Teachers, instructional assistants, school-based administrators, and other school-based staff are added to or deducted from each school's position allocation based on changes in projected student enrollment.

Positions can also be adjusted due to expansion or modifications to established programs or for new requirements. Requests for additional positions most often originate with the program manager/principal, are reviewed by the Superintendent, and as appropriate, are forwarded to the School Board for approval.

Expenditure Controls and Approval Policies

The budget is controlled at certain legal as well as administrative levels. The legal level is placed at the individual fund level, and the administrative controls are placed at the object level for each office and school within a fund.

The FCPS1 budget document serves as a means to formulate planning and resource allocation alternatives by the Leadership Team and the School Board. It also serves as the primary vehicle to inform the county citizens and business community about the mission, priorities, and objectives of the school division. After the budget is adopted in April and the appropriations made to the multiple accounts, it becomes the primary financial management tool for administering and monitoring expenditures.

Program managers are authorized to approve the expenditure of funds within their respective department, office, or school, provided the funds are used in accordance with FCPS1 purchasing procedures and legal requirements. Administrative regulations require that, prior to processing, all purchase orders be verified for the availability of funds and proper account coding. The County's Procurement Office ensures that all orders are in compliance with legal purchasing regulations and approves all bid awards and contracts. The budget office and program managers also carefully monitor comparisons between budget and actual expenditures to maintain cost control and to ensure against overspending.

Encumbrance Control Practices

Another important component in the FCPS1 financial control and reporting system is the encumbrance of funds. All expenditures – purchase orders, contracts, or salary commitments – must have funds set aside or encumbered to ensure that funds will be available when payment is due. The encumbrance process is an important control measure to prevent the inadvertent over-expenditure of budget appropriations due to lack of information about future commitments.

Transfer Between Budget Account Practices

School principals and program managers have flexibility to reallocate budget funds to support specific needs. However, system controls on the transfer of funds ensure that expenditures do not exceed available financial resources and expenditure guidelines are followed. Amendments, changes, or transfers at the legal level or individual fund level require the specific approval of the Superintendent and School Board.

Financial Information and Reporting Practices

Financial reports are provided monthly to the School Board, school principals, and department heads for monitoring purposes. Periodically reports are provided to the School Board to recognize changes in revenue or expenditure appropriations that have occurred since the budget was approved.

The combined financial statements of FCPS1 are prepared in conformity with generally accepted accounting principles applicable to governmental units. FCPS1 is considered to be a component unit of the county because the county Board of Supervisors provides significant funding to FCPS1.

Budget Amendment Practices

The budget is reviewed and amended as needed by the School Board periodically. The budget office evaluates all revenue and expenditure accounts and recommends changes accordingly. During these reviews, funds may be reallocated to address unanticipated critical needs.

Accounting Policies

The following is a summary of FCPS1 significant accounting policies:

Basis of Presentation

FCPS1 accounts are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

Basis of Accounting

All governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. FCPS1 primary sources of funding are funds appropriated by other governmental units. Accordingly, most revenues are considered to be available at the time they are appropriated. For certain types of revenue, availability is determined to be 60 days from the end of the current fiscal year.

Governmental fund expenditures are recognized when the liability is incurred. FCPS1 uses the modified accrual basis of accounting for governmental funds.

All proprietary and trust funds follow the accrual basis of accounting. These funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Budgetary Basis

Annual budgets are adopted for all funds except capital projects. The capital projects fund is budgeted on a project-by-project basis. FCPS1 uses the modified accrual basis of accounting in budgeting for governmental funds. The budgets are on a basis consistent with generally accepted accounting principles (GAAP) except that capital lease transactions, when initiated, are not budgeted as expenditures.

The budget period is the same as the accounting period. The budget and the accounting reports both follow GAAP. The budget document contains the same financial entities and funds as the financial report except the financial reports include the School Activity Fund.

Balanced Budget

Fauquier County Public Schools must always operate under a balanced budget. Since the School Board is not allowed to have a fund balance, revenues and expenditures must be in agreement at all times. Should the budget become out of balance, the division Superintendent will make recommendations to the School Board to correct this imbalance.

Encumbrances

FCPS1 uses encumbrance accounting to reserve funding for outstanding purchase orders, contracts, and other expenditure commitments. At year-end, encumbrances represent the estimated amount of obligations made in the current year that will be paid for in the succeeding year upon delivery of the goods or services. Funding for all encumbrances expires at year-end and may require appropriation by the county Board of Supervisors except for capital projects encumbrances.

Legal Authority

The Fauquier County School Board is charged by the Commonwealth of Virginia and the regulations of the Virginia Board of Education to provide and operate the public schools of Fauquier County. It is the function of the Fauquier County School Board to set general school policy and, within the framework of Virginia Board of Education regulations, to establish guidelines and rules that will ensure the proper administration of the School programs.

The School Board does not have taxation authority. Most operating revenue is derived from local tax dollars transferred from the County General Fund, with the remaining funds obtained from state and federal sources and tuition and fees. Construction projects are funded by bonds approved by county voters.

The budgeting and accounting systems of the school division are organized and operated on the basis of self-balancing accounts (Funds) which comprise its fund balances, revenues and expenditures, and assets and liabilities as appropriate. School division resources are allocated to and accounted for in these separate funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The school division funds are as follows:

Governmental Funds

Governmental funds are used to account for activities primarily supported by taxes, grants and similar revenue sources.

School Operating Fund is used to account for the revenues and expenditures necessary for the day-to-day operation of the school division. Revenues are received from state, the local government and other local sources. Tuitions and fees for some programs are collected to partially offset costs of those programs. Expenditures are tracked by school and by program.

School Grant/Donation Fund is used to account for revenues and expenditures of funds received for grants and donations. Revenues may be received from federal, state and local sources. Expenditures are tracked by federal and state regulations.

School Asset Replacement Fund is used to account for cash-fund capital improvements projects, the school division's comprehensive maintenance plan which includes major maintenance and systems replacement, renovations and major asset replacements, and transportation capital replacements such as school buses. The revenue for this fund is primarily a transfer from the school operating fund.

School Textbook Fund is used to account for the purchase of student textbooks. This fund allows for the accumulation of revenue to support the six-year textbook adoption cycle, as some adoptions are much more costly than others. This fund is supported by both state funds and funds transferred from the school operating fund.

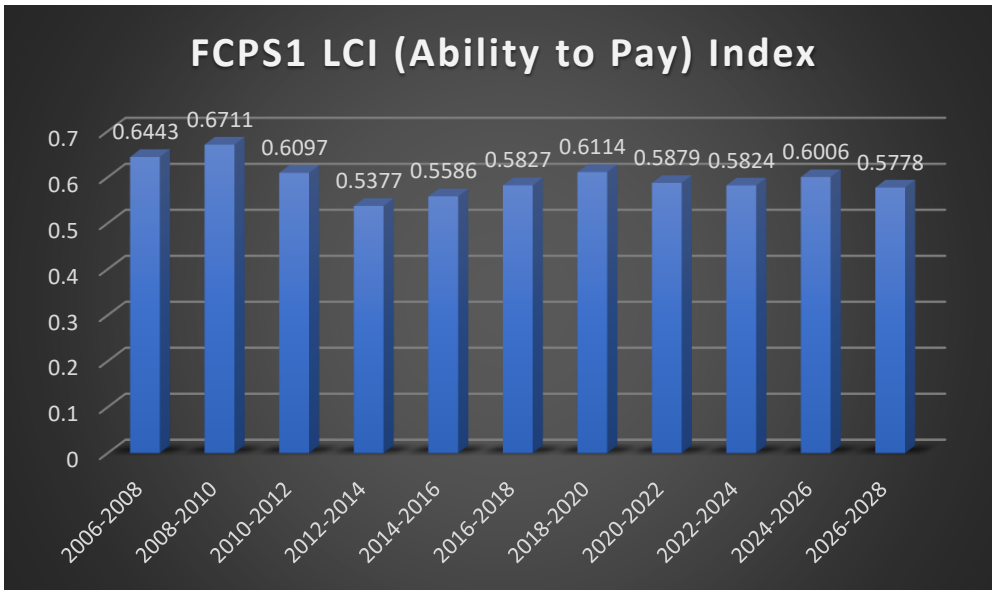
Proprietary Fund – Enterprise Fund

Proprietary funds are used to account for activities that receive significant support from fees and charges. The Enterprise Fund classification of proprietary funds must be used when there is a pricing policy that fees and charges are set to recover costs.

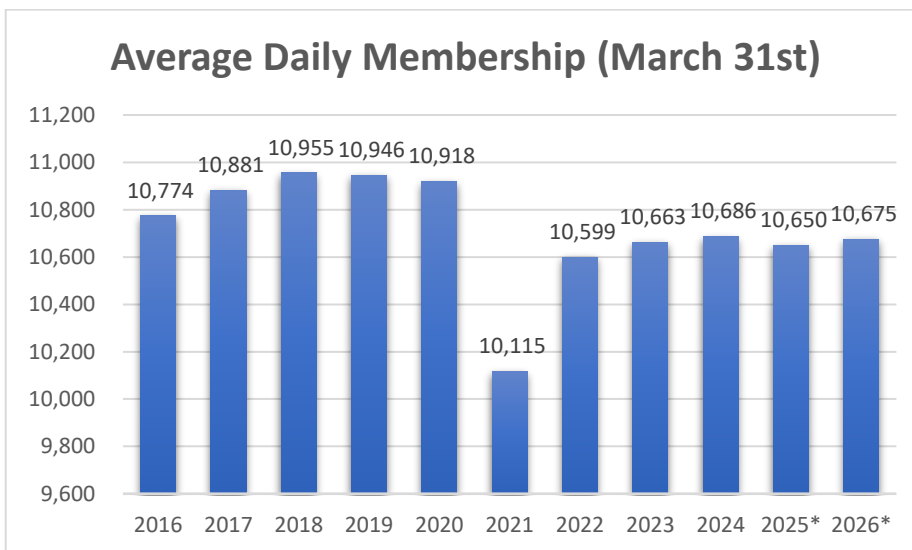
School Nutrition Fund is an enterprise fund. This type of fund is for programs that operate like a business. The school nutrition program is a self-supporting that uses resources from federal, state, and food sales to support its operational needs

ENROLLMENT PROJECTIONS

Most SOQ funding is equalized based on local ability to pay as determined by the Local Composite Index (LCI). The LCI is calculated using three indicators of a locality's ability-to-pay: true value of real property (weighted 50%), adjusted gross income (weighted 40%), and taxable retail sales (weighted 10%). Each locality's index is adjusted to maintain an overall statewide local share of 45% and an overall state share of 55%. Fauquier Public Schools detailed LCI calculation (0.5778). The chart below shows historical LCI for the division.



State Funding Indicators	FY2016-2018	FY2018-2020	FY2020-2022	FY 2022-2024	FY 2024-2026	FY 2026-2028	Trend
True Value of Real Property (50%)	\$ 13,771,384,560	\$ 14,418,202,056	\$ 15,265,896,813	\$ 15,809,580,866	\$ 19,655,680,778	\$ 21,191,047,480	
Adjusted Gross Income (40%)	\$ 2,641,102,891	\$ 3,197,576,358	\$ 2,964,279,243	\$ 3,494,864,694	\$ 4,441,513,149	\$ 4,605,594,170	
Taxable Retail Sales (10%)	694,006,725	744,459,400	861,595,287	828,264,733	947,146,409	1,089,914,457	
Total Population	66,573	67,898	69,098	70,580	73,291	73,731	
Composite Index	0.5827	0.6114	0.5879	0.5824	0.6006	0.5778	



Average daily membership is determined by dividing the total aggregate daily membership by the number of days school was in session, from the first day of the school term through

ENROLLMENT PROJECTIONS

the last school day in March of the school year. The chart to the right shows Fauquier county Public Schools ADM.

Fauquier County Public Schools uses the cohort ratio methodology to project student enrollment that draws upon both live birth rate and enrollment history. This process generates cohorts based upon projection ratios calculated from a certain number of years of historical growth. The projections are developed to assist the school division in planning for and managing the current and future impacts of enrollment. These impacts include staff, facilities and other resources such as furniture, textbooks, and supplies. An [enrollment update](#) report was provided in December to the School Board as part of the FY 2027 budget planning process.

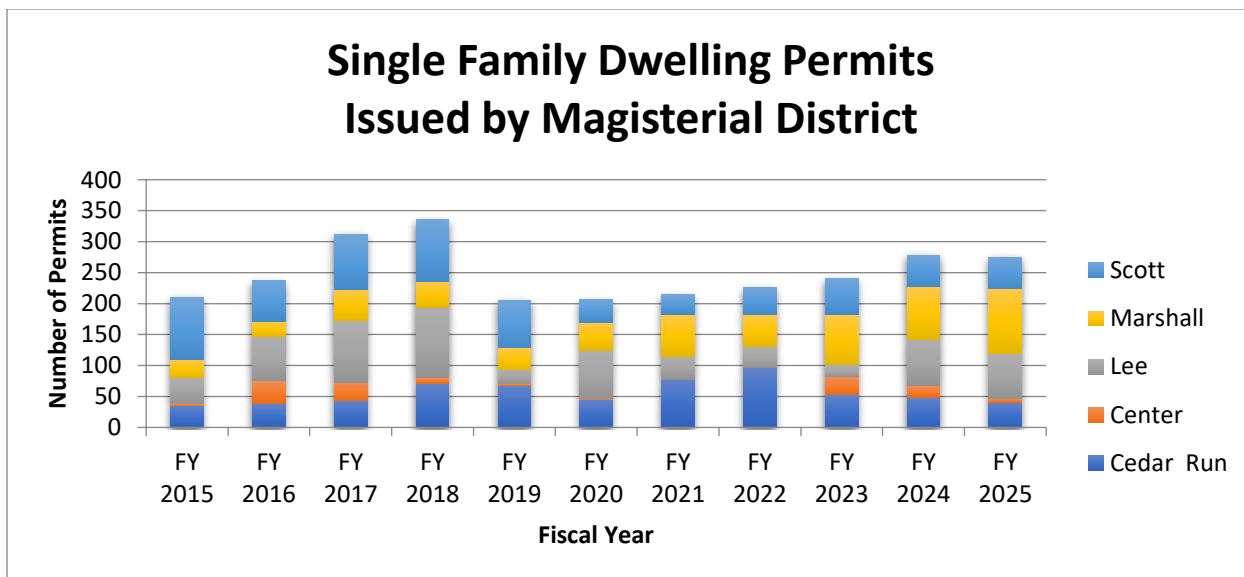
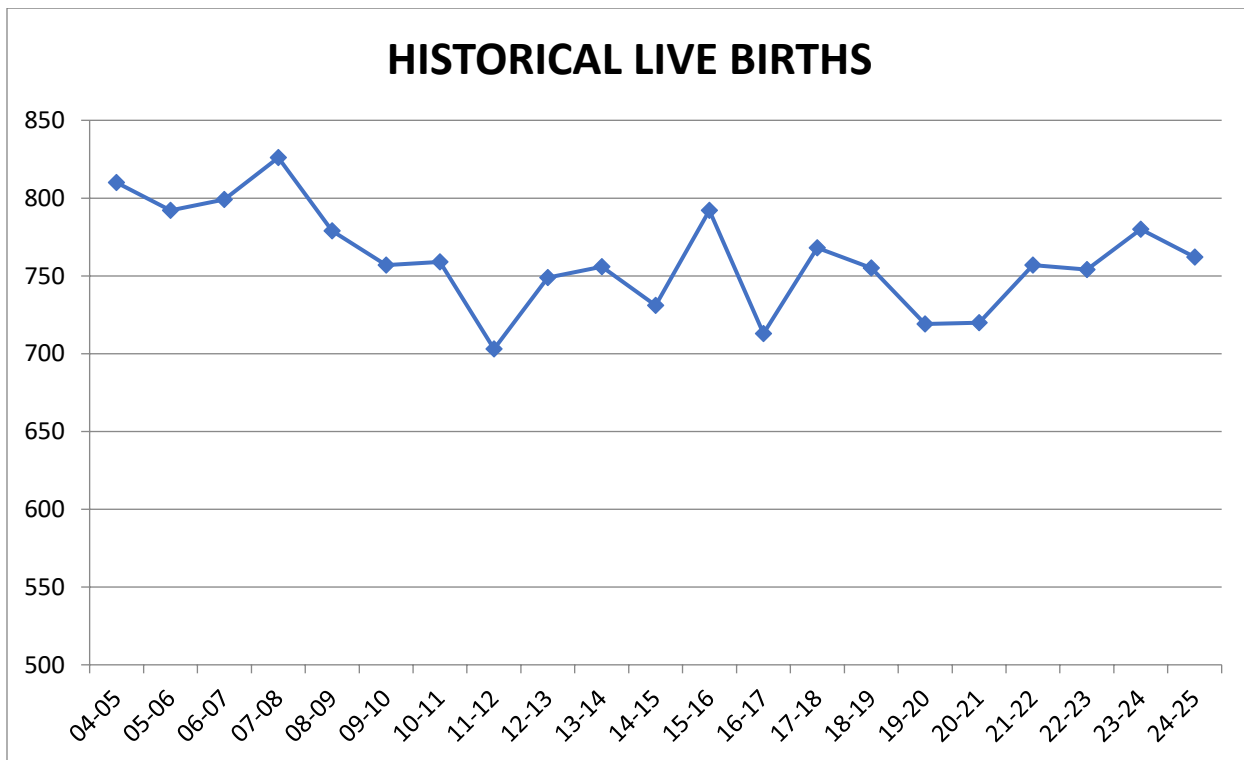
This is a 5-year analysis of program capacity based on projected enrollment. This analysis is a cohort progression model, considers birth rates and a growth factor. Areas of concern are South and Central Elementary, Middle School Growth, and Southern High School.

	Program Capacity	95% Cap	Actual Enrollment					% Cap	Projected Enrollment				
			2021-22	2022-23	2023-24	2024-25	2025-26		2026-27	2027-28	2028-29	2029-30	2030-31
ES South													
Miller	580	551	506	495	519	528	483	83.3%	475	467	471	480	452
Pearson	532	505	373	371	385	388	388	72.9%	397	407	409	411	418
Pierce	560	532	523	537	542	543	529	94.5%	504	487	481	485	481
Walter	588	559	417	406	399	397	403	68.5%	413	413	431	436	450
Subtotal South	2,260	2,147	1,819	1,809	1,845	1,856	1,803	79.8%	1,789	1,774	1,792	1,812	1,801
ES Central													
Bradley	588	559	346	365	350	362	374	63.6%	375	376	382	396	399
Brumfield	716	680	497	496	514	496	433	60.5%	408	392	383	360	359
Greenville	604	574	494	500	459	449	445	73.7%	417	386	380	388	393
Ritchie	548	521	490	499	526	525	465	84.9%	455	433	424	416	413
Smith	572	543	424	421	405	440	449	78.5%	452	463	468	475	488
Subtotal Central	3,028	2,877	2,251	2,281	2,254	2,272	2,166	71.5%	2,107	2,050	2,037	2,035	2,052
ES North													
Coleman	520	494	318	337	318	355	368	70.8%	366	371	394	417	426
Thompson	368	350	259	258	262	254	265	72.0%	280	282	286	277	286
Subtotal North	888	844	577	595	580	609	633	71.3%	646	653	680	694	712
TOTAL ELEMENTARY	6,176	5,867	4,647	4,685	4,679	4,737	4,602	74.5%	4,542	4,477	4,509	4,541	4,565
Available Capacity			1,529	1,491	1,497	1,439	1,574	25.5%	1,634	1,699	1,667	1,635	1,611
Middle Schools													
Auburn	657	624	586	554	582	570	596	90.7%	598	613	586	575	560
Cedar Lee	900	855	634	610	853	861	871	96.8%	923	999	960	942	915
Marshall	654	621	431	417	410	426	429	65.6%	416	434	422	414	404
Taylor	618	587	455	437	610	623	578	93.5%	594	615	633	622	604
Warrenton	-	-	381	395	-	-	-	-	-	-	-	-	-
TOTAL MIDDLE	2,829	2,688	2,487	2,413	2,455	2,480	2,474	87.5%	2,531	2,660	2,601	2,553	2,483
Available Capacity			342	416	374	349	355	12.5%	298	169	228	276	346
High Schools													
Fauquier	1,612	1,531	1,226	1,163	1,162	1,156	1,135	70.4%	1,164	1,156	1,208	1,254	1,287
Kettle Run	1,360	1,292	1,161	1,207	1,189	1,175	1,183	87.0%	1,166	1,189	1,245	1,273	1,309
Liberty	1,370	1,302	1,352	1,371	1,360	1,313	1,269	92.6%	1,274	1,275	1,337	1,382	1,418
TOTAL HIGH	4,342	4,125	3,739	3,741	3,711	3,644	3,587	82.6%	3,604	3,620	3,790	3,909	4,014
Available Capacity			603	601	631	698	755	17.4%	738	722	552	433	328
District Total	13,347	12,680	10,873	10,839	10,845	10,861	10,663	79.9%	10,677	10,757	10,900	11,003	11,062

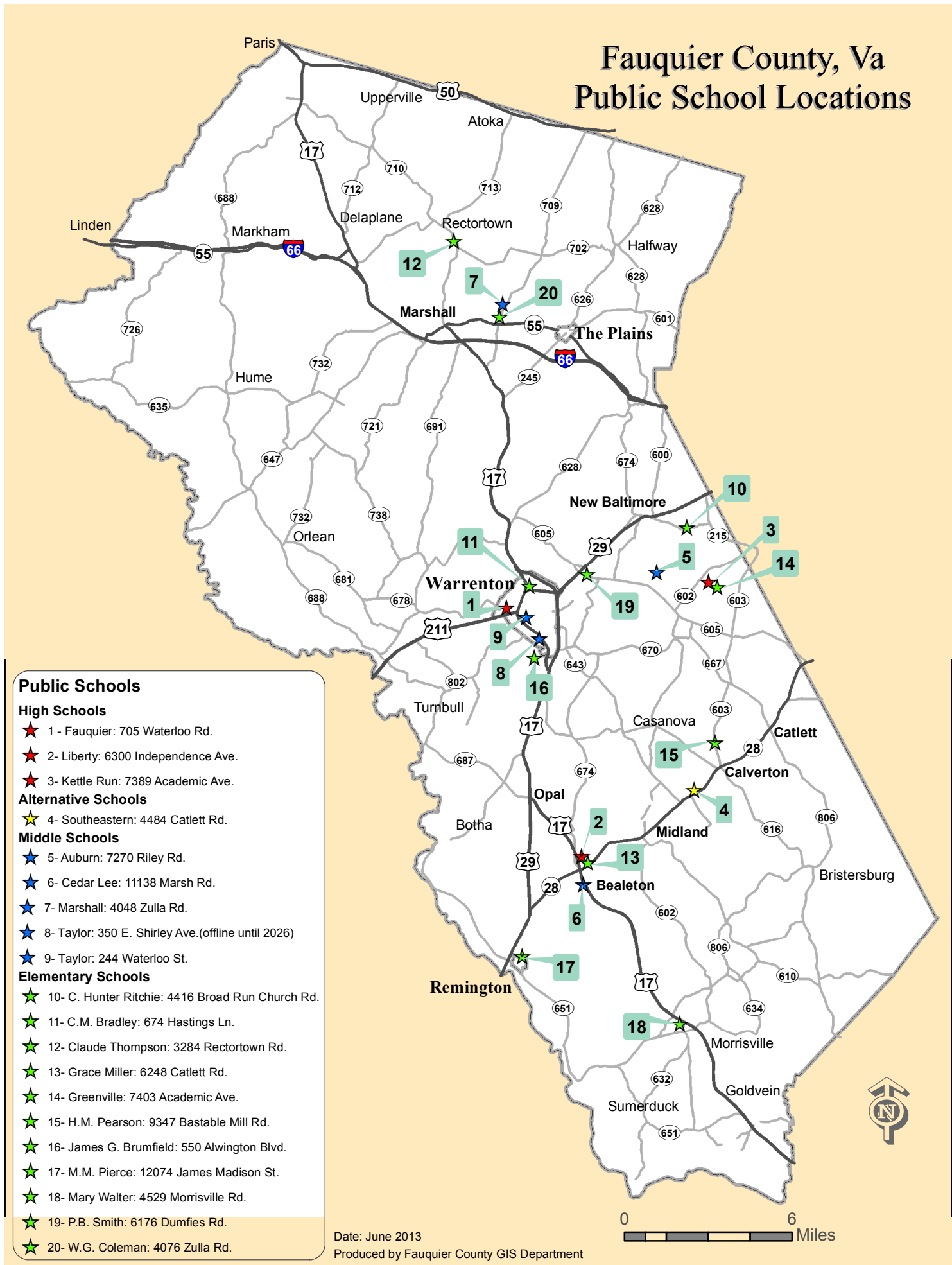
ENROLLMENT PROJECTIONS

The primary drivers for growth are: increased permits, and live birth rates. As of February 2026, there are a total of 2,875 development applications (i.e. SFD, SFA, APT, etc.) in our school zones. If approved would result in estimated additional students:

- 820 Elementary school students
- 347 Middle school students
- 410 High school students



Fauquier County, Va Public School Locations



Public Schools

High Schools

- ★ 1 - Fauquier: 705 Waterloo Rd.
- ★ 2 - Liberty: 6300 Independence Ave.
- ★ 3 - Kettle Run: 7389 Academic Ave.

Alternative Schools

- ★ 4 - Southeastern: 4484 Catlett Rd.

Middle Schools

- ★ 5 - Auburn: 7270 Riley Rd.
- ★ 6 - Cedar Lee: 11138 Marsh Rd.
- ★ 7 - Marshall: 4048 Zulla Rd.
- ★ 8 - Taylor: 350 E. Shirley Ave. (offline until 2026)
- ★ 9 - Taylor: 244 Waterloo St.

Elementary Schools

- ★ 10 - C. Hunter Ritchie: 4416 Broad Run Church Rd.
- ★ 11 - C.M. Bradley: 674 Hastings Ln.
- ★ 12 - Claude Thompson: 3284 Rectortown Rd.
- ★ 13 - Grace Miller: 6248 Catlett Rd.
- ★ 14 - Greenville: 7403 Academic Ave.
- ★ 15 - H.M. Pearson: 9347 Bastable Mill Rd.
- ★ 16 - James G. Brumfield: 550 Alwington Blvd.
- ★ 17 - M.M. Pierce: 12074 James Madison St.
- ★ 18 - Mary Walter: 4529 Morrisville Rd.
- ★ 19 - P.B. Smith: 6176 Dumfries Rd.
- ★ 20 - W.G. Coleman: 4076 Zulla Rd.

Date: June 2013

Produced by Fauquier County GIS Department



Geographical Area and Location

The County of Fauquier is located in the north central Piedmont region of Virginia, approximately 40 miles southwest of the nation's capital and approximately 80 miles northwest of Richmond, the state's capital. The County encompasses a land area of approximately 650 square miles. The Rappahannock River forms the county's western border. Interstate 66 runs east west through the northern portion of the County. In addition, five U.S. primary routes and two state primary routes traverse the County.

Historical Information

Once part of the Northern Neck Proprietary, a vast English land grant held by the 6th Lord Fairfax, Fauquier County was chartered in 1759 from Prince William County and named for Sir Francis Fauquier, the Colonial Lieutenant Governor at that time. Originally populated by the Manohoacs, Sioux tribe, and later used as a hunting ground by the Iroquois, Fauquier's first immigrants were of German and English ancestry. Brent Town, the first settlement, was established in 1686 in Southern Fauquier.

Fauquier County Government

Fauquier County operates under the County Administrator form of government, as defined under Virginia law. The governing body of the County is the Board of Supervisors, which makes policies for the administration of the County. The Board of Supervisors consists of five members representing the five magisterial districts in the county. The Chairman of the Board of Supervisors is elected from within the Board of Supervisors and serves generally for a term of one year in addition to being a District Supervisor. The Board of Supervisors appoints a County Administrator to act as the administrative head of the county government. The County Administrator serves at the pleasure of the Board of Supervisors, carries out the policies established by the Board of Supervisors, and directs business and administrative procedures within the County government.

The County provides a full range of services to its residents, including education, public safety, court services, solid waste disposal, community and economic development, parks and recreational activities, public libraries, social services, and general administration.

Fauquier County has approximately 74,577 (2024 Census Bureau) citizens with an estimated median household income of \$130,189 (<https://datausa.io/profile/geo/fauquier-county-va#>). In addition, has an unemployment rate of 3.8% as of April 2026 (<https://virginiaworks.gov/?s=unemployment+rate>).

Fauquier County Public Schools

The Fauquier County School Board is an elected five-member body vested with legislative powers. The members serve four-year non-staggered terms. The Board consists of one resident from each of the five magisterial districts in Fauquier County: Cedar Run, Center, Lee, Marshall, and Scott. The Chairman of the School Board is elected from within the School Board and serves generally for a term of one year in addition to being a School Board member. The School Board appoints a Superintendent to act as the administrative head of the school division.

The Superintendent serves at the pleasure of the School Board, carries out the policies established by the School Board, and directs business and administrative procedures within the school division.

The School Board is responsible for elementary and secondary education within the county of Fauquier. There are 10,630 students projected in FY 2025 to attend Fauquier County Public Schools. The school division’s instructional program encompasses kindergarten through 12th grade in addition to several preschool programs. There are 19 schools in the division: three high schools, four middle schools, eleven elementary schools, and one alternative school.

The Fauquier County School Board is the largest segment of the county budget and, since it does not have taxing authority, must submit its budget to the Board of Supervisors for approval. Fauquier County Public Schools are fiscally dependent upon the County Board of Supervisors, as the Board of Supervisors levies the necessary taxes to finance a substantial part of the school division’s operations and approves the borrowing of money and the issuance of bonds. The Board of Supervisors is prohibited from exercising control over specific appropriations within the operating budget; however, the Board of Supervisors may exercise control in total over the major categories as defined by the state (i.e., instruction, administration, etc.).

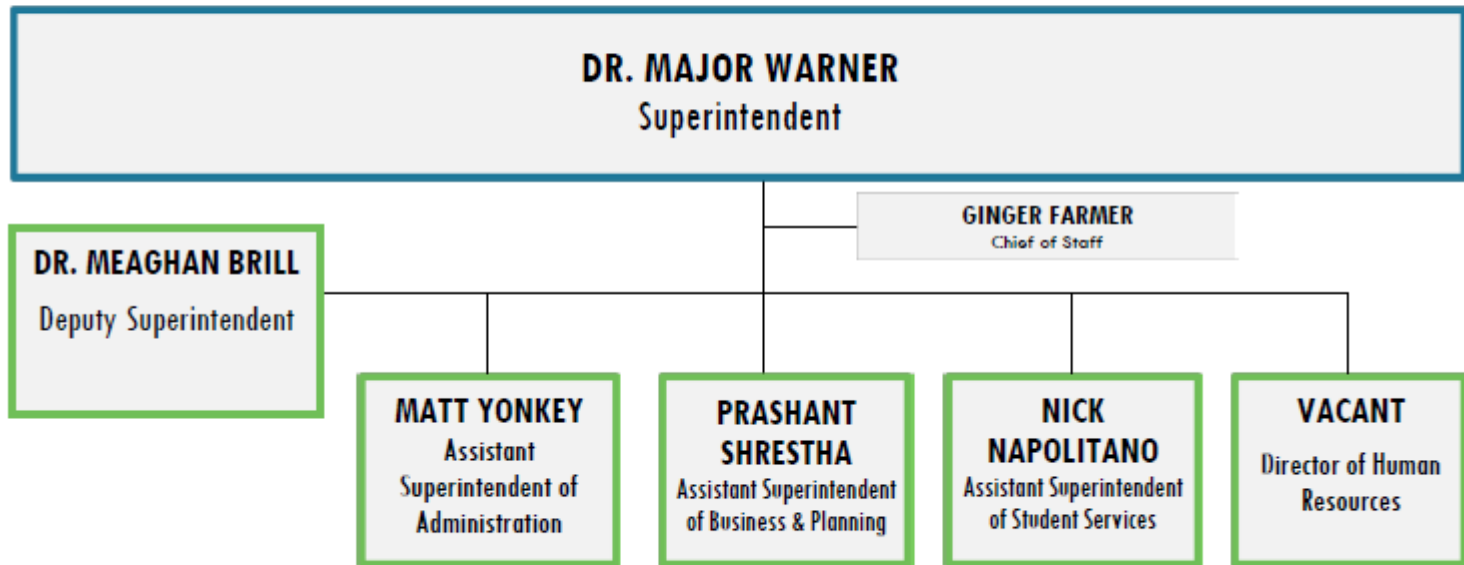
There are five funds associated with the operation of the school division. They are the School Operating Fund, the School Grants/Donation Fund, the School Asset Replacement Fund, the School Textbook Fund, and the School Nutrition Fund. The School Operating Fund is where the majority of all revenue and expenditures are located. The Grants/Donation Fund separates from the Operating Fund revenues and expenditures for federal, state and local grants. The fund also tracks revenue and expenditures for donations. The Asset Replacement Fund receives a transfer from the School Operating Fund to be used for the purchase or renovation of capital assets. The Textbook Fund also receives a transfer of funds from the School Operating Fund for the purchase of textbooks and related materials only as well as state funding. The School Nutrition Services Funds are obtained through federal, state funding and meal sales with occasional funds from the School Operating Fund as needed to maintain the fund.

Fauquier County Public Schools - Mission Statement

Fauquier County Public Schools (FCPS1), an innovative learning community, is committed to developing creative, confident, and knowledgeable citizens who are globally competitive by cultivating the potential of each learner.



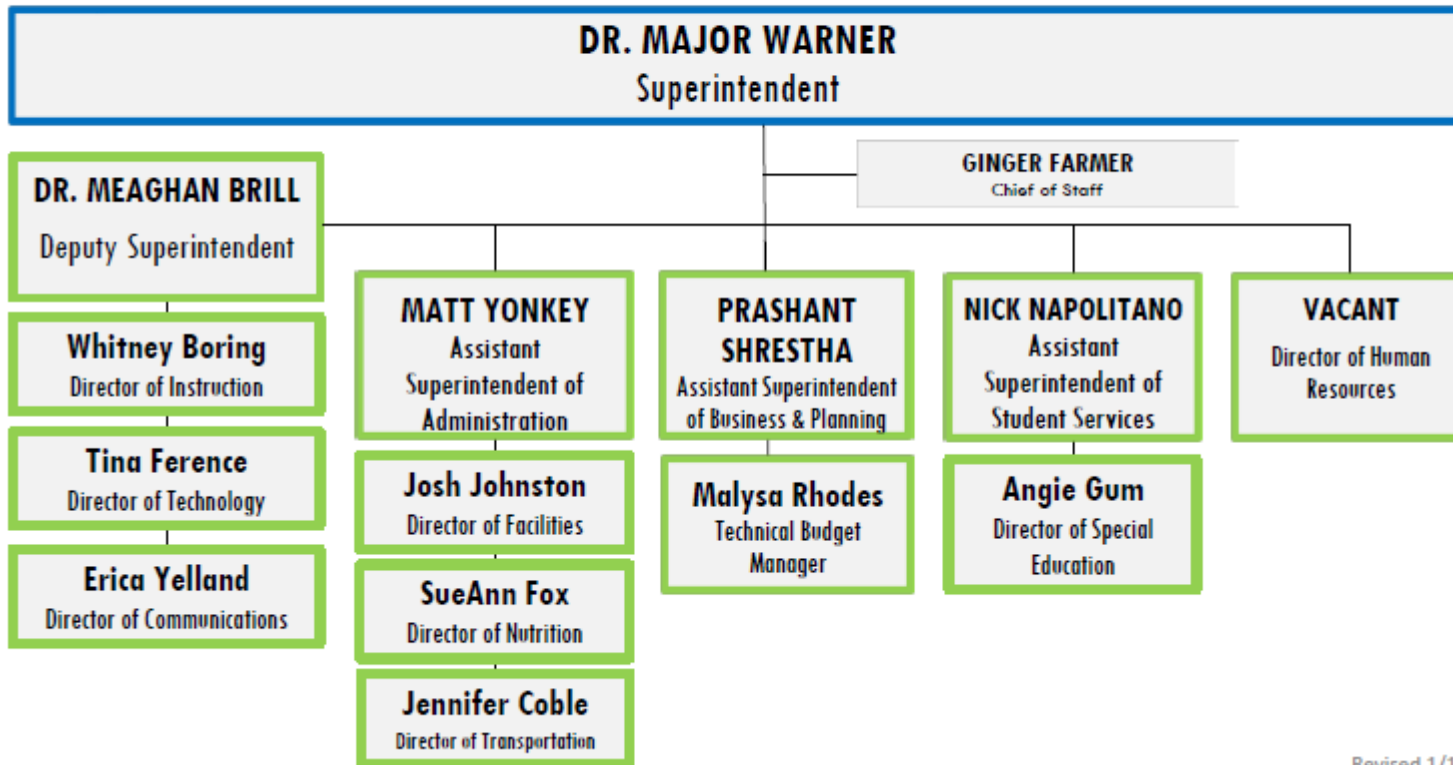
FAUQUIER COUNTY PUBLIC SCHOOLS EXECUTIVE CABINET



Revised 1/13/2026



FAUQUIER COUNTY PUBLIC SCHOOLS SENIOR STAFF

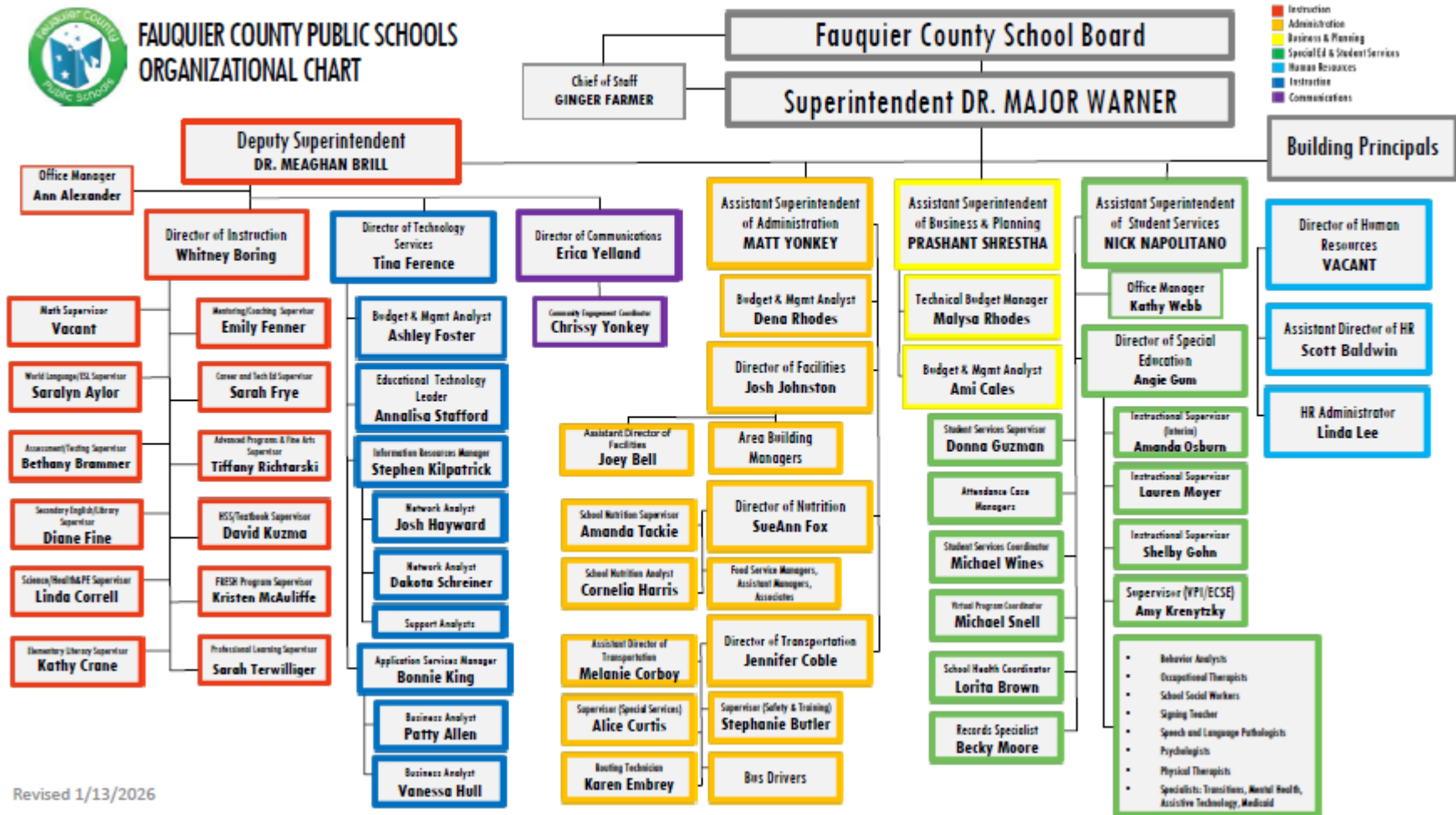


Revised 1/13/2026

ORGANIZATION



FAUQUIER COUNTY PUBLIC SCHOOLS ORGANIZATIONAL CHART



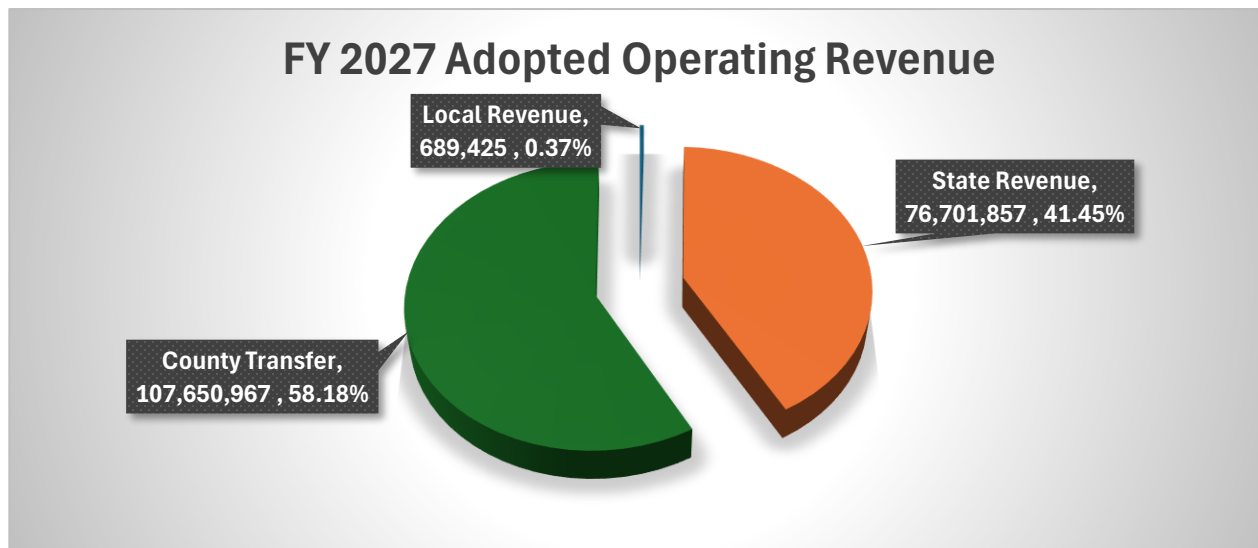
Revised 1/13/2026



FAUQUIER COUNTY PUBLIC SCHOOLS

OPERATING FUND REVENUE

The school's operating budget is funded through three primary revenue sources: transfers from the local government, state funding, and other local revenue. For Fiscal Year (FY) 2027, the budget includes a requested increase of \$3,020,000 in local government funding and an additional \$5,407,992 in state funding. The School Operating Fund supports the day-to-day operations of Fauquier County Public Schools. The chart below illustrates the distribution of total funding across each revenue source.



County Transfer (net increase \$1,600,000, 1.51%)

Support from the local governing body, the Fauquier County Board of Supervisors, represents the primary source of revenue for the School Division. Each year, the Board of Supervisors appropriates local funds to support public education. The minimum required level of local funding is established by the state through the application of the Local Composite Index to per-pupil amounts defined under the Standards of Quality (SOQ).

The Board of Supervisors consistently provides funding above this state-mandated minimum. This local transfer constitutes the largest share of the School Division's budget, accounting for approximately 52.15 percent of total funding.

Other Local Revenue (net increase \$18,388, 2.74%)

Other local miscellaneous revenues include a variety of smaller funding sources, such as tuition, student parking fees, activity fees, and other nominal charges. The majority of these revenues are generated from programs such as E-Rate reimbursements, community use of school facilities, and reimbursements for school-supported salaries.

State Support (net increase \$5,047,992, 7.59%)






The primary categories of state revenue for Fauquier County Public Schools include state sales tax, Standards of Quality (SOQ) funding, incentive program funding, categorical program funding, and lottery-funded programs.

The FY 2027 Average Daily Membership (ADM) is projected at 10,500 students, representing a slight decrease from FY 2026. The Local Composite Index (LCI) for Fauquier County is 0.5778, a decrease of 0.0228 from the FY 2026 LCI of 0.6006. Despite this decline, Fauquier County's LCI remains among the highest in the Commonwealth, reflecting the locality's relatively strong ability to fund public education.

ADOPTED OPERATING FUND REVENUE SUMMARY

Standards of Quality (SOQ) Programs Funding

The Standards of Quality (SOQ) establish the minimum educational program that all public schools in Virginia are required to meet. State funding supports the implementation of these standards as defined by the General Assembly. This funding is calculated using a per-pupil amount set by the General Assembly, multiplied by the school division's Average Daily Membership (ADM), and adjusted by a factor known as the Local Composite Index (LCI), which reflects the locality's ability to contribute to education funding.

State Funding Indicators	FY2016-2018	FY2018-2020	FY2020-2022	FY 2022-2024	FY 2024-2026	FY 2026-2028	Trend
True Value of Real Property (50%)	\$ 13,771,384,560	\$ 14,418,202,056	\$ 15,265,896,813	\$ 15,809,580,866	\$ 19,655,680,778	\$ 21,191,047,480	
Adjusted Gross Income (40%)	\$ 2,641,102,891	\$ 3,197,576,358	\$ 2,964,279,243	\$ 3,494,864,694	\$ 4,441,513,149	\$ 4,605,594,170	
Taxable Retail Sales (10%)	694,006,725	744,459,400	861,595,287	828,264,733	947,146,409	1,089,914,457	
Total Population	66,573	67,898	69,098	70,580	73,291	73,731	
Composite Index	0.5827	0.6114	0.5879	0.5824	0.6006	0.5778	

The Local Composite Index (LCI) combines three measures of local fiscal capacity—assessed value of real property, adjusted gross income, and taxable retail sales—into a single index that reflects a locality's ability to pay for public education. The LCI is recalculated with each biennial state budget.

For the FY 2024–2026 biennium, Fauquier County's LCI is 0.6006, resulting in a state share of SOQ funding equal to 0.3994 per pupil. For the FY 2026–2028 biennium, the LCI decreases to 0.5778, which increases the state share to 0.4222 per pupil.

A lower LCI indicates a reduced local ability to pay, resulting in a smaller required local contribution and a higher level of state funding per pupil.

Accurate projection of student enrollment is critical to the development of the revenue budget. The FY 2027 adopted revenue budget is based on a projected Average Daily Membership (ADM) of 10,500 students, as determined by the Virginia Department of Education (VDOE). This reflects a slight increase of 79 students compared to the FY 2025 ADM.

State Sales and Use Tax

One and one-eighth cents of the Virginia State Sales and Use Tax is dedicated to public education and distributed to localities based on the number of school-age children residing in each jurisdiction. The school-age population estimates are developed by the Weldon Cooper Center for Public Service, Demographics and Workforce Group.

For FY 2027, Fauquier County Public Schools is projected to receive \$17.05 million in sales tax revenue, representing an increase of 2.69 percent over the FY 2026 adopted budget. This estimate is provided by the Virginia Department of Taxation.

Incentive Programs Funding

Incentive-based payments from the state are not mandated by law but are designed to target resources toward specific student populations or school needs across the Commonwealth. To receive funding in this category, each school division must certify that it will meet program-specific

ADOPTED OPERATING FUND REVENUE SUMMARY

requirements and provide a local funding match based on its Local Composite Index (LCI).

In recent years, many programs that were previously categorized as incentive-based have transitioned to state support through lottery-funded programs. For example, the former Virginia Preschool Initiative (VPI) has been incorporated into the Early Childhood Care and Education Program and is no longer classified as an incentive program.

Incentive Program	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount	% Change
Supplemental GF Payments in Lieu of Food and Hygiene Tax	\$ 2,559,136	\$ 2,559,136	\$ 2,588,776	\$ 29,640	1.16%
Compensation Supplement/Bonus Payment	\$ 2,386,103	\$ 2,435,571	\$ 869,865	\$ (1,565,706)	-64.28%
Total	\$ 4,945,239	\$ 4,994,707	\$ 3,458,641	\$ (1,536,066)	-30.75%

Categorical Programs Funding

Categorical programs are designed to support specific state-mandated obligations, with funding typically driven by regulatory requirements. Within the School Operating Fund, homebound education is the primary program that receives categorical funding. For FY 2027, funding for this program is projected to increase by \$2,941, or 26 percent, compared to the FY 2026 level.

Lottery Funded Programs

Funding for these programs is derived from state lottery proceeds. Because lottery revenues can fluctuate significantly from year to year, reliance on this funding source may introduce variability and uncertainty in projected revenues.

Lottery Funded Program	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount	%
Foster Care	\$ 166,954	\$ 166,954	\$ 121,388	\$ (45,566)	-27.29%
At Risk	\$ 834,662	\$ 819,356	\$ 673,154	\$ (146,202)	-17.84%
Early Reading Intervention	\$ 214,259	\$ 214,259	\$ 263,657	\$ 49,398	23.06%
Mentor Teacher program	\$ 5,604	\$ 5,604	\$ 10,622	\$ 5,018	89.54%
K-3 Primary class Size Reduction	\$ 443,763	\$ 443,763	\$ 660,232	\$ 216,469	48.78%
SOL Algebra	\$ 89,087	\$ 89,087	\$ 92,907	\$ 3,820	4.29%
Alternative Education	\$ 277,281	\$ 269,411	\$ 240,435	\$ (28,976)	-10.76%
Project Graduation	\$ 8,912	\$ 8,912	\$ 7,651	\$ (1,261)	-14.15%
ISAEF	\$ 16,054	\$ 16,054	\$ 16,054	\$ -	0.00%
Special Education-Regional Tuition	\$ 516,984	\$ 516,984	\$ 562,887	\$ 45,903	8.88%
Career and Tech Education	\$ 109,689	\$ 109,689	\$ 125,940	\$ 16,251	14.82%
Infrastructure & Operatns Per Pupil	\$ 1,743,479	\$ 1,743,479	\$ 1,819,291	\$ 75,812	4.35%
Total	\$ 4,426,728	\$ 4,403,552	\$ 4,594,218	\$ 190,666	4.33%
*state funds only, does not include local match					

Other Miscellaneous State Revenues

In addition to the five primary categories of state revenue, Fauquier County Public Schools receives a range of miscellaneous state revenues. These revenues, while smaller in scale, are projected to increase in FY 2027 based on historical trends.

Federal Revenue

Federal Revenue is described under the new Grants/Donations fund.

Other Local Revenue

Other local revenues are derived from a variety of sources, including tuition, student activity fees, music instrument rental fees, out-of-county tuition, and other nominal charges.

REVENUE: OPERATING(205)

				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
Local Revenue	AccountNumber	Tyler Account							
	3-205-183000-4--	205 -60-60000-16205-00000-0-1-00000-316601-	Field Trips	\$ (134,363)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ -	
	3-205-189900-62--	205 -60-60000-18912-00000-0-1-00000-318399-	Freedom of Information Act Revenue	\$ (796)	\$ (150)	\$ (150)	\$ (150)	\$ -	
	3-205-189903-1--	205 -60-60000-18903-00000-0-1-00000-318600-	Local Donations			\$ -	\$ -	\$ -	
	3-205-189903-2--	205 -60-60000-18912-FLEXP-0-1-00000-316602-	Flex Program	\$ (4,125)		\$ -	\$ -	\$ -	
	3-205-189905-1--	205 -60-60000-18908-00000-0-1-00000-318403-	Sale of School Bus/Vehicles	\$ (18,644)		\$ -	\$ -	\$ -	
	3-205-189905-2--	205 -60-60000-18909-00000-0-1-00000-318402-	Sale of Equipment	\$ (10,096)		\$ -	\$ -	\$ -	
	3-205-189913-1--	205 -60-60000-18303-00000-0-1-00000-318702-	Rebates and Refunds	\$ (1,516)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ -	
	3-205-189913-10--	205 -60-60000-16202-PARKH-0-1-00000-316620-	High School Parking Fees	\$ (77,093)	\$ (80,000)	\$ (80,000)	\$ (80,000)	\$ -	
	3-205-189913-11--	205 -60-60000-16202-APTST-0-1-00000-316620-	A/P Testing Fees	\$ (7,015)		\$ -	\$ (3,000)	\$ (3,000)	
	3-205-189913-13--	205 -60-60000-15201-00000-0-1-00000-315201-	Facilities Rental	\$ (4,198)		\$ -	\$ (5,000)	\$ (5,000)	
	3-205-189913-16--	205 -60-60000-19011-00000-0-1-00000-319110-	E-Rate Refund	\$ -	\$ (145,000)	\$ (145,000)	\$ (145,000)	\$ -	
	3-205-189913-2--	205 -60-60000-18912-00000-0-1-00000-319294-	School Supported Salary	\$ (170,768)	\$ (121,938)	\$ (121,938)	\$ (121,938)	\$ -	
	3-205-189913-21--	205 -60-60000-18303-00000-0-1-00000-318706-	Middle School Activities	\$ (34,644)	\$ (39,889)	\$ (39,889)	\$ (39,889)	\$ -	
	3-205-189913-30--	205 -60-60000-18303-00000-0-1-00000-318701-	P-CARD and E-Payables Rebates			\$ -	\$ -	\$ -	
	3-205-189913-31--	205 -60-60000-18912-00000-0-1-00000-318999-	SFO Rounding Account	\$ (137)		\$ -	\$ -	\$ -	
	3-205-189913-5--	205 -60-60000-16202-INSTR-0-1-00000-316620-	Instrument Fees	\$ (13,407)	\$ (5,582)	\$ (5,582)	\$ (6,000)	\$ (418)	7.49%
	3-205-189913-7--	205 -60-60000-18912-00000-0-1-00000-319201-	Loss/Damage to School Property	\$ (27,457)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ -	
	3-205-189913-8--	205 -60-60000-18912-00000-0-1-00000-319298-	Miscellaneous School Charge	\$ (34,651)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ -	
	3-205-189913-9--	205 -60-60000-16202-00000-0-1-00000-316122-	School Activity Fees	\$ (128,310)	\$ (132,220)	\$ (132,220)	\$ (132,220)	\$ -	
	3-205-191000-1--	205 -60-60000-18303-00000-0-1-00000-316101-	Master Program Reimbursement	\$ (21,512)		\$ -	\$ -	\$ -	
	3-205-191000-10--	205 -60-60000-18912-QUEST-0-1-00000-316602-	Summerquest-Local	\$ -		\$ -	\$ -	\$ -	
	3-205-191000-4--	205 -60-60000-16201-00000-0-1-00000-316101-	Student Tuition	\$ (32,631)	\$ (20,030)	\$ (20,030)	\$ (30,000)	\$ (9,970)	49.78%
	3-205-191000-8--	205 -60-60000-18912-SMILE-0-1-00000-316602-	Camp Smile	\$ (3,751)		\$ -	\$ -	\$ -	
	3-205-191000-9--	205 -60-60000-18912-STEMC-0-1-00000-316602-	Stem Camp	\$ (73,418)	\$ (32,292)	\$ (32,292)	\$ (32,292)	\$ -	
	3-205-192000-20--	205 -60-60000-18912-00000-0-1-00000-319200-	Recovered Costs	\$ (1,768)	\$ (8,936)	\$ (8,936)	\$ (8,936)	\$ -	
	3-205-192000-400--	205 -60-60000-18912-00000-0-1-00000-319290-	Trust Reimbursement - RHIC	\$ (15,474)		\$ -	\$ -	\$ -	
Local Revenue Total				\$ (815,774)	\$ (671,037)	\$ (671,037)	\$ (689,425)	\$ (18,388)	2.74%
State Revenue	AccountNumber	Tyler Account							
	3-205-242000-1--	205 -60-60000-24308-00000-0-2-00000-326300-	Sales Tax Receipts	\$ (14,632,999)	\$ (17,037,521)	\$ (17,037,521)	\$ (17,495,420)	\$ (457,899)	2.69%
	3-205-242000-12--	205 -60-60000-24212-00000-0-2-00000-326300-	Special Ed - SOQ	\$ (3,636,079)	\$ (3,687,217)	\$ (4,008,118)	\$ (4,193,713)	\$ (185,595)	4.63%
	3-205-242000-13--	205 -60-60000-24006-00000-0-2-00000-326900-	Special Ed - Add On			\$ -	\$ (432,714)	\$ (432,714)	
	3-205-242000-17--	205 -60-60000-24217-00000-0-2-00000-326300-	Vocational Ed - SOQ	\$ (599,678)	\$ (607,407)	\$ (601,687)	\$ (744,761)	\$ (143,074)	23.78%
	3-205-242000-2--	205 -60-60000-24202-00000-0-2-00000-326300-	Basic Aid Entitlement	\$ (29,645,879)	\$ (29,776,721)	\$ (30,596,338)	\$ (35,545,569)	\$ (4,949,231)	16.18%
	3-205-242000-21--	205 -60-60000-24221-00000-0-2-00000-326300-	Social Security Instructional	\$ (1,592,104)	\$ (1,612,623)	\$ (1,597,437)	\$ (1,768,807)	\$ (171,370)	10.73%
	3-205-242000-23--	205 -60-60000-24223-00000-0-2-00000-326300-	Teacher Retirement Instructional	\$ (3,424,924)	\$ (3,469,064)	\$ (3,436,397)	\$ (3,293,792)	\$ 142,605	-4.15%
	3-205-242000-25--	205 -60-60000-24241-00000-0-2-00000-326300-	Group Life Insurance Instructional	\$ (97,131)	\$ (98,383)	\$ (97,456)	\$ (97,528)	\$ (72)	0.07%
	3-205-242000-28--	205 -60-60000-24228-00000-0-2-00000-326200-	Early Reading Intervention	\$ (212,517)	\$ (214,259)	\$ (214,259)	\$ (263,657)	\$ (49,398)	23.06%
	3-205-242000-3--	205 -60-60000-24312-00000-0-2-00000-326300-	Sales Tax Receipts 1/8th	\$ (1,830,054)		\$ -	\$ -	\$ -	
	3-205-242000-30--	205 -60-60000-25000-00000-0-2-00000-328250-	Medicaid Reimbursement	\$ (244,875)	\$ (425,000)	\$ (425,000)	\$ (425,000)	\$ -	
	3-205-242000-32--	205 -60-60000-24975-00000-0-2-00000-326800-	VPI Provisional Teacher Licensure	\$ (8,964)		\$ -	\$ -	\$ -	
	3-205-242000-33--	205 -60-60000-24865-00000-0-2-00000-326800-	State-VPI	\$ (474,965)	\$ (507,550)	\$ (507,550)	\$ (545,650)	\$ (38,100)	7.51%
	3-205-242000-36--	205 -60-60000-24891-00000-0-2-00000-326800-	VPI Teacher to Student Ratio	\$ (5,076)		\$ -	\$ -	\$ -	
	3-205-242000-4--	205 -60-60000-24204-00000-0-2-00000-326300-	Remedial Summer	\$ (79,327)	\$ (79,327)	\$ (79,327)		\$ 79,327	-100.00%
	3-205-242000-42--	205 -60-60000-24900-00000-0-2-00000-326100-	Supplmnt Pmnts-Lieu of Food/Hygiene	\$ (2,518,948)	\$ (2,559,136)	\$ (2,559,136)	\$ (2,588,776)	\$ (29,640)	1.16%
	3-205-242000-46--	205 -60-60000-24246-00000-0-2-00000-326600-	Homebound	\$ (11,008)	\$ (11,119)	\$ (11,119)	\$ (14,060)	\$ (2,941)	26.45%
	3-205-242000-48--	205 -60-60000-24248-00000-0-2-00000-326200-	Regional Programs	\$ (507,775)	\$ (516,984)	\$ (516,984)	\$ (562,887)	\$ (45,903)	8.88%
	3-205-242000-5--	205 -60-60000-24205-00000-0-2-00000-326200-	Regular Foster Children	\$ (42,051)	\$ (166,954)	\$ (166,954)	\$ (121,388)	\$ 45,566	-27.29%
	3-205-242000-50--	205 -60-60000-24286-00000-0-2-00000-326200-	Infrastructure & Operatns Per Pupil	\$ (1,884,718)	\$ (1,743,479)	\$ (1,743,479)	\$ (1,819,291)	\$ (75,812)	4.35%
	3-205-242000-53--	205 -60-60000-24282-00000-0-2-00000-326200-	Vocational Occupational Prep	\$ (105,530)	\$ (109,689)	\$ (109,689)	\$ (125,940)	\$ (16,251)	14.82%
	3-205-242000-54--	205 -60-60000-24334-00000-0-2-00000-326200-	CTE Equipment Schl Div High Demand	\$ (20,410)		\$ -	\$ -	\$ -	
	3-205-242000-56--	205 -60-60000-24203-00000-0-2-00000-326200-	ISAEP	\$ (16,054)	\$ (16,054)	\$ (16,054)	\$ (16,054)	\$ -	
	3-205-242000-57--	205 -60-60000-24991-00000-0-2-00000-326300-	VDOE Teacher Bonus	\$ (1,239,741)		\$ -	\$ -	\$ -	
	3-205-242000-58--	205 -60-60000-24211-00000-0-2-00000-326100-	Salary Supplement	\$ (1,157,092)	\$ (2,386,103)	\$ (2,435,571)	\$ (869,865)	\$ 1,565,706	-64.28%
	3-205-242000-59--	205 -60-60000-24259-00000-0-2-00000-326200-	Foster Children-Special Education	\$ (52,817)		\$ -	\$ -	\$ -	
	3-205-242000-60--	205 -60-60000-24405-00000-0-2-00000-326200-	Algebra Readiness Initiative	\$ (87,248)	\$ (89,087)	\$ (89,087)	\$ (92,907)	\$ (3,820)	4.29%

REVENUE: OPERATING(205)

		2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change	
AccountNumber	Tyler Account							
3-205-242000-65--	205 -60-60000-24265-00000-0-2-00000-326200-	At Risk	\$ (2,502,221)	\$ (2,555,137)	\$ (2,612,860)	\$ (3,220,635)	\$ (607,775) 23.26%	
3-205-242000-68--	205 -60-60000-25000-00000-0-2-00000-329999-	Miscellaneous State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	
3-205-242000-7--	205 -60-60000-24207-00000-0-2-00000-326300-	Education of the Gifted	\$ (274,501)	\$ (278,038)	\$ (275,420)	\$ (301,451)	\$ (26,031) 9.45%	
3-205-242000-72--	205 -60-60000-24272-00000-0-2-00000-326200-	Alternative Education	\$ (262,921)	\$ (277,281)	\$ (269,411)	\$ (240,435)	\$ 28,976 -10.76%	
3-205-242000-75--	205 -60-60000-24275-00000-0-2-00000-326200-	Primary Class Size	\$ (364,513)	\$ (443,763)	\$ (443,763)	\$ (660,232)	\$ (216,469) 48.78%	
3-205-242000-78--	205 -60-60000-24445-00000-0-2-00000-326200-	Project Graduation Academic Grant	\$ (8,912)	\$ (8,912)	\$ (8,912)	\$ (7,651)	\$ 1,261 -14.15%	
3-205-242000-79--	205 -60-60000-24399-00000-0-2-00000-326900-	National Board Certification	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ (30,000)	\$ - 0.00%	
3-205-242000-8--	205 -60-60000-24208-00000-0-2-00000-326300-	Remedial Education			\$ -	\$ -	\$ -	
3-205-242000-80--	205 -60-60000-24349-00000-0-2-00000-326200-	Industry Certification Costs	\$ (21,621)		\$ -	\$ -	\$ -	
3-205-242000-81--	205 -60-60000-24336-00000-0-2-00000-326200-	CTE-STEM-H Industry Credentials	\$ (8,119)		\$ -	\$ -	\$ -	
3-205-242000-90--	205 -60-60000-24291-00000-0-2-00000-326200-	Mentor Teaching Program	\$ (5,604)	\$ (5,604)	\$ (5,604)	\$ (10,622)	\$ (5,018) 89.54%	
3-205-242000-91--	205 -60-60000-24467-00000-0-2-00000-326900-	Career Switcher Mentoring Grants	\$ (2,455)		\$ -	\$ -	\$ -	
3-205-242000-93--	205 -60-60000-24365-00000-0-2-00000-326900-	VA Workplace Readiness Skills Asmt	\$ (5,012)		\$ -	\$ -	\$ -	
3-205-242000-99--	205 -60-60000-24309-00000-0-2-00000-326300-	English as a Second Language	\$ (1,243,434)	\$ (1,398,732)	\$ (1,398,732)	\$ (1,213,052)	\$ 185,680 -13.27%	
State Revenue Total			\$ (68,857,277)	\$ (70,111,144)	\$ (71,293,865)	\$ (76,701,857)	\$ (5,407,992) 7.59%	
County Transfer	3-205-415000-100--	205 -00-00000-10000-00000-0-4-00000-345100-	Transfer from General Fund	\$ (99,491,663)	\$ (106,050,967)	\$ (106,050,967)	\$ (107,650,967)	\$ (1,600,000) 1.51%
County Transfer Total			\$ (99,491,663)	\$ (106,050,967)	\$ (106,050,967)	\$ (107,650,967)	\$ (1,600,000) 1.51%	
Other	3-205-411000-10--	205 -60-60000-18910-00000-0-4-00000-341000-	Insurance Recoveries	\$ (21,951)		\$ -	\$ -	
	3-205-414000-30--	205 -60-60000-18912-00000-0-4-00000-343010-	OFS - Lease Financing	\$ (566,010)		\$ -	\$ -	
	3-205-414000-31--	205 -60-60000-18912-00000-0-4-00000-343020-	OFS - SBITA Financing	\$ (19,837)		\$ -	\$ -	
Other Total			\$ (607,797)		\$ -	\$ -	\$ -	
Transfer	3-205-415000-201--	205 -00-00000-00000-00000-0-4-00000-345201-	Transfer from School Asset Replacmt	\$ (43,078)		\$ -	\$ -	
	3-205-415000-203--	205 -00-00000-00000-00000-0-4-00000-345203-	Transfer from School Grant Fund	\$ (14,250)		\$ -	\$ -	
	3-205-419000-10--	205 -00-00000-00000-00000-0-4-00000-349000-	Prior Years' Fund Balance			\$ -	\$ -	
Transfer Total			\$ (57,328)		\$ -	\$ -	\$ -	
Grand Total			\$ (169,829,840)	\$ (176,833,148)	\$ (178,015,869)	\$ (185,042,249)	\$ (7,026,380) 3.95%	



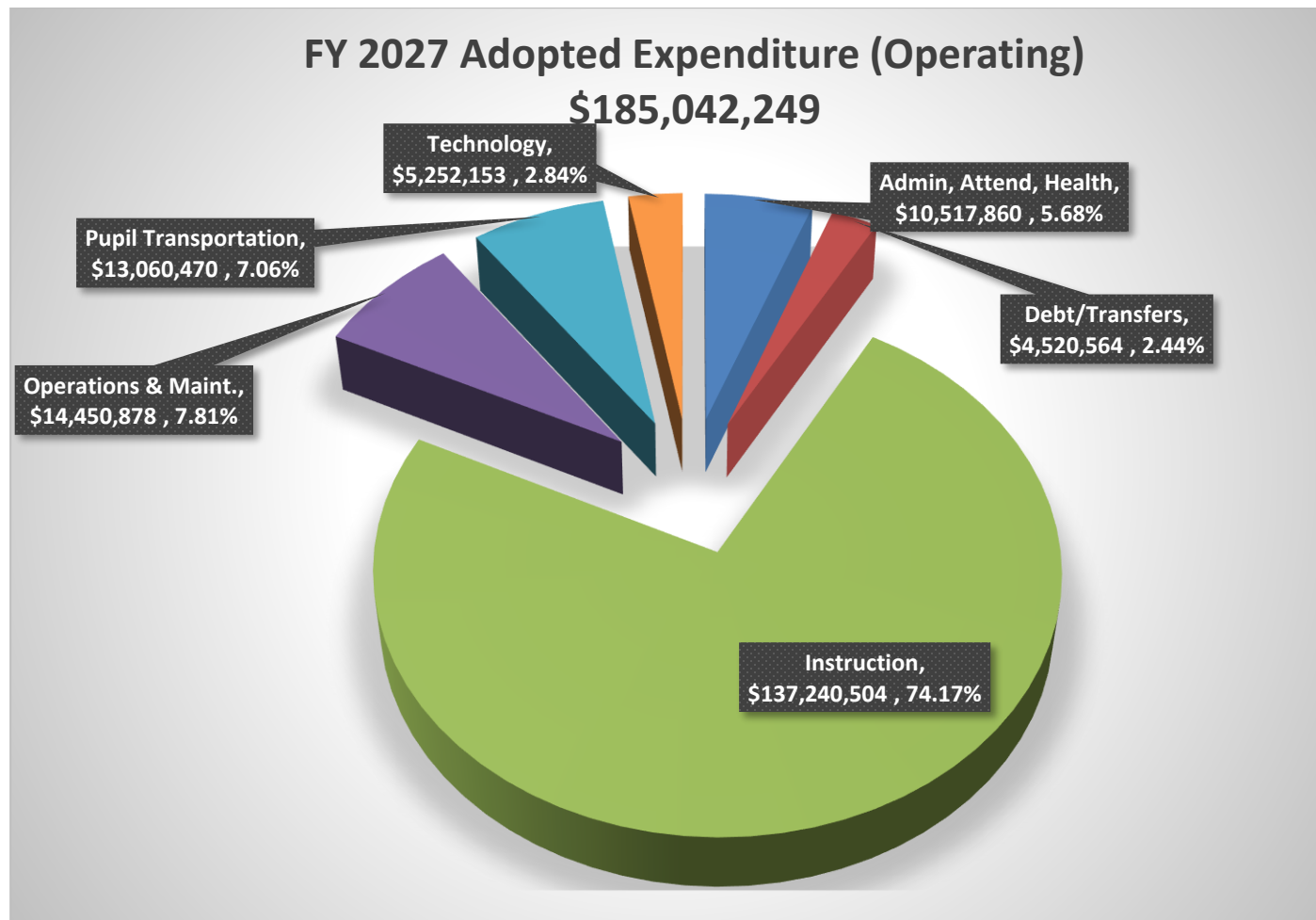
FAUQUIER COUNTY PUBLIC SCHOOLS

OPERATING FUND EXPENDITURE

OPERATING FUND EXPENDITURE SUMMARY

The Operating Budget (Fund 205) consists of six major expenditure categories: Instruction; Administration, Attendance, and Health; Pupil Transportation; Operations and Maintenance; Technology; and Debt Service and Fund Transfers.

The FY 2027 adopted operating budget totals \$186,462,249, representing an increase of 5 percent compared to the FY 2026 approved budget. The chart below provides a breakdown of expenditures across each major category.



Operating Expenditures by Category

Instruction (Net Increase: \$5,276,435; 4.00%)

Instruction includes programs and services that provide direct interaction among principals, teachers, instructional assistants, and students and families. These services may be delivered in classrooms, alternative settings, or through co-curricular activities. This category also includes school counseling, library/media services, school social work, student assessment, curriculum development, instructional staff training, and school-level administration. Instruction represents the largest portion of the budget, accounting for 70.76 percent of total expenditures.

OPERATING FUND EXPENDITURE SUMMARY

Administration, Attendance, and Health (Net Increase: \$539,921; 5.41%)

This category encompasses activities related to establishing and administering policy for the operation of the school division. It includes Board services, the Office of the Superintendent, Administrative Services, Fiscal Services, Data Services, and Health Services.

Pupil Transportation (Net Increase: \$823,747; 6.73%)

This category includes all activities associated with transporting students to and from school, as well as transportation for extracurricular and other school-related activities.

Operations and Maintenance (Net Increase: \$295,111; 2.08%)

This area covers expenditures necessary to keep school facilities safe, operational, and comfortable. It includes maintenance of buildings, grounds, and equipment to ensure they remain in effective working condition.

Technology (Net Increase: \$53,742; 1.03%)

This category includes services and infrastructure related to the use of technology for instructional purposes, public communication, and administrative support across the division.

Debt Service and Fund Transfers (Net Increase: \$37,604; 0.84%)

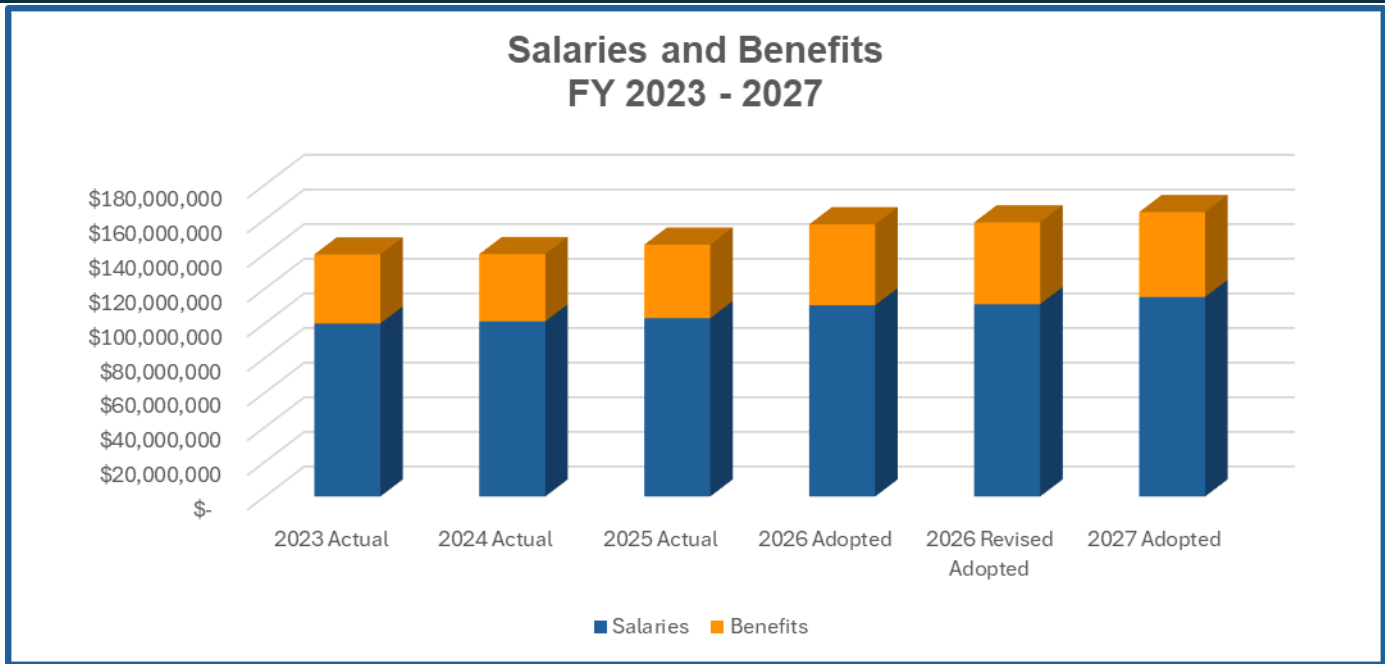
This category reflects transactions related to interfund transfers and, historically, debt service. Debt service payments are no longer made through the School Operating Fund; instead, they are paid directly by the local governing body on behalf of the school division. Routine fund transfers support the School Asset Fund, School Nutrition Fund, and School Textbook Fund.

StateCode	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change	Amount Change Desc	% of Budget
Admin, Attend, Health	\$ 9,925,422	\$ 9,977,939	\$ 10,517,860	\$ 539,921	5.41%	Increase	5.68%
Debt/Transfers	\$ 4,482,960	\$ 4,482,960	\$ 4,520,564	\$ 37,604	0.84%	Increase	2.44%
Instruction	\$ 131,036,609	\$ 131,964,069	\$ 137,240,504	\$ 5,276,435	4.00%	Increase	74.17%
Operations & Maint.	\$ 14,079,340	\$ 14,155,767	\$ 14,450,878	\$ 295,111	2.08%	Increase	7.81%
Pupil Transportation	\$ 12,140,723	\$ 12,236,723	\$ 13,060,470	\$ 823,747	6.73%	Increase	7.06%
Technology	\$ 5,168,094	\$ 5,198,411	\$ 5,252,153	\$ 53,742	1.03%	Increase	2.84%
Grand Total	\$ 176,833,148	\$ 178,015,869	\$ 185,042,429	\$ 7,026,560	3.95%		100.00%

Salaries and Benefits

The FY 2027 adopted budget continues the School Board's commitment to enhancing employee compensation. The budget includes a 6 percent salary increase for teachers, representing the first year of a three-year plan to increase teacher pay by a total of 15 percent. In addition, the budget provides a 4.5 percent increase for support staff and a 3 percent increase for administrative staff. Salaries and benefits comprise the largest share of the operating budget, accounting for 88.77 percent of total expenditures.

OPERATING FUND EXPENDITURE SUMMARY



Operating

This category includes a wide range of non-compensation costs necessary to support School Division programs and services. Major expenditures include fuel, utilities, contractual services, short-term leases, and educational supplies.

Capital Outlay

Capital outlay expenditures support the maintenance and improvement of aging school facilities and infrastructure. These funds also provide capacity for long-term planning and future capital needs.

Fund Transfers

This category reflects transfers from the School Operating Fund to other funds, including the Textbook Fund and the Asset Replacement Fund, to support ongoing instructional and infrastructure needs.

Expenditure trends for the School Operating Fund are more easily discussed when the fund is viewed by type of expenditure.

Total Expenditure by Object: Operating(Fund 205)						
Object	2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
Salaries	\$ 102,941,566	\$ 110,464,534	\$ 111,062,872	\$ 115,206,678	\$ 4,143,806	3.73%
Benefits	\$ 42,501,454	\$ 46,707,355	\$ 47,291,738	\$ 49,048,056	\$ 1,756,318	3.71%
Purchase Services	\$ 3,757,425	\$ 3,455,566	\$ 3,455,566	\$ 4,123,537	\$ 667,971	19.33%
Internal Services	\$ 2,865,899	\$ 2,338,220	\$ 2,338,220	\$ 2,538,220	\$ 200,000	8.55%
Other Charges	\$ 5,486,605	\$ 4,990,860	\$ 4,990,860	\$ 5,015,860	\$ 25,000	0.50%
Material & Supplies	\$ 3,523,266	\$ 3,925,053	\$ 3,925,053	\$ 4,061,347	\$ 136,294	3.47%
Payments to Joint Operations	\$ 408,600	\$ 408,600	\$ 408,600	\$ 467,987	\$ 59,387	14.53%
Capital Outlay	\$ 23,730	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	
Other Use of Funds	\$ 8,315,923	\$ 4,482,960	\$ 4,482,960	\$ 4,520,564	\$ 37,604	0.84%
Grand Total	\$ 169,824,467.15	\$ 176,833,148	\$ 178,015,869	\$ 185,042,249	\$ 7,026,380	3.95%



FAUQUIER COUNTY PUBLIC SCHOOLS
ELEMENTARY



FAUQUIER
COUNTY
PUBLIC
SCHOOLS

BRADLEY ELEMENTARY SCHOOL



ADDRESS:
674 HASTINGS LN, WARRENTON, VA 20186

PHONE:
540-422-7510

GRADES:
K-5

ENROLLMENT:
374

PRINCIPAL:
BETH BANKS



EXPENDITURE: OPERATING (205)

BRADLEY ELEMENTARY

		AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
Regular Education	Salaries	4-205-61100-1120-201-100	205-61-62010-61100-01000-2-0-00000-401120	Instructional	\$ 1,355,274	\$ 1,470,330	\$ 1,480,034	\$ 1,544,987	\$ 64,953	4.39%
		4-205-61100-1151-201-100	205-61-62010-61100-01000-2-0-00000-401151	Instructional Assistant	\$ 140,372	\$ 195,497	\$ 196,412	\$ 148,543	\$ (47,869)	-24.37%
		4-205-61100-1201-201-100	205-61-62010-61100-01000-2-0-00000-401201	Overtime	\$ 1,770		\$ -	\$ -	\$ -	
		4-205-61100-1620-201-100	205-61-62010-61100-01000-2-0-00000-401620	Supplement	\$ 9,191	\$ 9,651	\$ 9,651	\$ 12,451	\$ 2,800	29.01%
		4-205-61100-1660-201-100	205-61-62010-61100-01000-2-0-00000-401660	Bonus	\$ 18,477		\$ -	\$ -	\$ -	
	Salaries Total				\$ 1,525,085	\$ 1,675,478	\$ 1,686,097	\$ 1,705,981	\$ 19,884	1.18%
	Benefits	4-205-61100-2100-201-100	205-61-62010-61100-01000-2-0-00000-402100	F I C A	\$ 111,351	\$ 128,174	\$ 128,987	\$ 130,510	\$ 1,523	1.18%
		4-205-61100-2210-201-100	205-61-62010-61100-01000-2-0-00000-402211	Retirement - VRS	\$ 97,098	\$ 275,996	\$ 277,775	\$ 247,605	\$ (30,170)	-10.86%
		4-205-61100-2212-201-100	205-61-62010-61100-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 18,000	\$ 20,103	\$ 20,245	\$ 14,917	\$ (5,328)	-26.32%
		4-205-61100-2220-201-100	205-61-62010-61100-01000-2-0-00000-402221	VRS-Hybrid	\$ 130,800		\$ -	\$ -	\$ -	
		4-205-61100-2310-201-100	205-61-62010-61100-01000-2-0-00000-402310	Health Insurance	\$ 284,622	\$ 286,000	\$ 292,266	\$ 341,900	\$ 49,634	16.98%
		4-205-61100-2400-201-100	205-61-62010-61100-01000-2-0-00000-402400	Group Life	\$ 17,693	\$ 19,608	\$ 19,745	\$ 17,963	\$ (1,782)	-9.03%
		4-205-61100-2510-201-100	205-61-62010-61100-01000-2-0-00000-402510	Disability-Hybrid	\$ 1,911	\$ 3,951	\$ 3,975	\$ 4,045	\$ 70	1.76%
		4-205-61100-2720-201-100	205-61-62010-61100-01000-2-0-00000-402720	Worker's Compensation	\$ 3,347	\$ 3,865	\$ 3,903	\$ 3,934	\$ 31	0.79%
	Benefits Total				\$ 664,823	\$ 737,697	\$ 746,896	\$ 760,874	\$ 13,978	1.87%
	Purchase Services	4-205-61100-3160-201-100	205-61-62010-61100-01000-2-0-00000-403004	Professional Services - Other		\$ 1,873	\$ 1,873	\$ 1,873	\$ -	
		4-205-61100-3320-201-100	205-61-62010-61100-01000-2-0-00000-403008	Maintenance Service Contracts	\$ 4,787	\$ 4,860	\$ 4,860	\$ 4,860	\$ -	
		4-205-61100-3500-201-100	205-61-62010-61100-01000-2-0-00000-403020	Printing & Binding		\$ 1,873	\$ 1,873	\$ 1,873	\$ -	
	Purchase Services Total				\$ 4,787	\$ 8,606	\$ 8,606	\$ 8,606	\$ -	
	Other Charges	4-205-61100-5210-201-100	205-61-62010-61100-01000-2-0-00000-405210	Postal Service	\$ 216	\$ 375	\$ 375	\$ 375	\$ -	
		4-205-61100-5410-201-100	205-61-62010-61100-01000-2-0-00000-405410	Lease/Rent Equipment	\$ 9,007	\$ 8,626	\$ 8,626	\$ 8,626	\$ -	
		4-205-61100-5490-201-100	205-61-62010-61100-01000-2-0-00000-405490	Lease - Interest	\$ 505		\$ -	\$ -	\$ -	
	Other Charges Total				\$ 9,728	\$ 9,001	\$ 9,001	\$ 9,001	\$ -	
	Material & Supplies	4-205-61100-6001-201-100	205-61-62010-61100-01000-2-0-00000-406001	Office Supplies	\$ 9,243	\$ 2,997	\$ 2,997	\$ 2,997	\$ -	
		4-205-61100-6002-201-100	205-61-62010-61100-01000-2-0-00000-406002	Food Supplies	\$ 1,556	\$ 375	\$ 375	\$ 375	\$ -	
		4-205-61100-6005-201-100	205-61-62010-61100-01000-2-0-00000-406005	Laundry, Hsekpng & Janitor Supplies		\$ 375	\$ 375	\$ 375	\$ -	
		4-205-61100-6007-201-100	205-61-62010-61100-01000-2-0-00000-406007	Repair & Maintenance Supplies	\$ 140	\$ 375	\$ 375	\$ 375	\$ -	
		4-205-61100-6012-201-100	205-61-62010-61100-01000-2-0-00000-406012	Books & Subscriptions	\$ 610	\$ 3,747	\$ 3,747	\$ 3,747	\$ -	
		4-205-61100-6013-201-100	205-61-62010-61100-01000-2-0-00000-406013	Educational & Recreational Supplies	\$ 632		\$ -	\$ -	\$ -	
		4-205-61100-6014-201-100	205-61-62010-61100-01000-2-0-00000-406014	Other Operating Supplies	\$ 289	\$ 749	\$ 749	\$ 749	\$ -	
		4-205-61100-6030-201-100	205-61-62010-61100-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 5,561	\$ 6,744	\$ 6,744	\$ 6,744	\$ -	
		4-205-61100-6040-201-100	205-68-62010-68100-00000-9-0-00000-406040	Software/Online Content	\$ 179	\$ 375	\$ 375	\$ 375	\$ -	
		4-205-61100-6047-201-100	205-61-62010-61100-01000-2-0-00000-406021	Furniture & Equipment	\$ 378	\$ 749	\$ 749	\$ 749	\$ -	
		4-205-61100-6050-201-100	205-68-62010-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 2,477	\$ 3,372	\$ 3,372	\$ 3,372	\$ -	
	Material & Supplies Total				\$ 21,063	\$ 19,858	\$ 19,858	\$ 19,858	\$ -	
Regular Education Total					\$ 2,225,485	\$ 2,450,640	\$ 2,470,458	\$ 2,504,320	\$ 33,862	1.37%
Second Language	Salaries	4-205-61100-1120-201-190	205-61-62010-61100-12000-2-0-00000-401120	Instructional	\$ 80,444	\$ 82,857	\$ 83,404	\$ 88,408	\$ 5,004	6.00%
		4-205-61100-1660-201-190	205-61-62010-61100-12000-2-0-00000-401660	Bonus	\$ 800		\$ -	\$ -	\$ -	
	Salaries Total				\$ 81,244	\$ 82,857	\$ 83,404	\$ 88,408	\$ 5,004	6.00%
	Benefits	4-205-61100-2100-201-190	205-61-62010-61100-12000-2-0-00000-402100	F I C A	\$ 6,041	\$ 6,339	\$ 6,381	\$ 6,763	\$ 382	5.99%
		4-205-61100-2210-201-190	205-61-62010-61100-12000-2-0-00000-402211	Retirement - VRS	\$ 11,431	\$ 13,771	\$ 13,862	\$ 12,926	\$ (936)	-6.75%
		4-205-61100-2212-201-190	205-61-62010-61100-12000-2-0-00000-402750	VRS Retiree Health Credit	\$ 973	\$ 1,003	\$ 1,010	\$ 778	\$ (232)	-22.97%
		4-205-61100-2310-201-190	205-61-62010-61100-12000-2-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-61100-2400-201-190	205-61-62010-61100-12000-2-0-00000-402400	Group Life	\$ 949	\$ 978	\$ 985	\$ 938	\$ (47)	-4.77%
		4-205-61100-2510-201-190	205-61-62010-61100-12000-2-0-00000-402510	Disability-Hybrid		\$ 197	\$ 198	\$ 211	\$ 13	6.57%
		4-205-61100-2720-201-190	205-61-62010-61100-12000-2-0-00000-402720	Worker's Compensation	\$ 174	\$ 191	\$ 193	\$ 204	\$ 11	5.70%
	Benefits Total				\$ 30,516	\$ 33,479	\$ 33,870	\$ 34,970	\$ 1,100	3.25%
Second Language Total					\$ 111,761	\$ 116,336	\$ 117,274	\$ 123,378	\$ 6,104	5.20%
Special Education	Salaries	4-205-61100-1120-201-200	205-61-62010-61100-02000-2-0-00000-401120	Instructional	\$ 438,446	\$ 517,240	\$ 520,580	\$ 544,362	\$ 23,782	4.57%
		4-205-61100-1151-201-200	205-61-62010-61100-02000-2-0-00000-401151	Instructional Assistant	\$ 213,940	\$ 191,664	\$ 192,929	\$ 272,842	\$ 79,913	41.42%
		4-205-61100-1201-201-200	205-61-62010-61100-02000-2-0-00000-401201	Overtime	\$ 6,310		\$ -	\$ -	\$ -	
		4-205-61100-1660-201-200	205-61-62010-61100-02000-2-0-00000-401660	Bonus	\$ 8,877		\$ -	\$ -	\$ -	
	Salaries Total				\$ 667,573	\$ 708,904	\$ 713,509	\$ 817,204	\$ 103,695	14.53%
	Benefits	4-205-61100-2100-201-200	205-61-62010-61100-02000-2-0-00000-402100	F I C A	\$ 48,260	\$ 54,231	\$ 54,584	\$ 62,516	\$ 7,932	14.53%
		4-205-61100-2210-201-200	205-61-62010-61100-02000-2-0-00000-402211	Retirement - VRS	\$ 41,064	\$ 117,828	\$ 118,601	\$ 119,482	\$ 881	0.74%
		4-205-61100-2212-201-200	205-61-62010-61100-02000-2-0-00000-402750	VRS Retiree Health Credit	\$ 7,793	\$ 8,584	\$ 8,650	\$ 7,200	\$ (1,450)	-16.76%
		4-205-61100-2220-201-200	205-61-62010-61100-02000-2-0-00000-402221	VRS-Hybrid	\$ 54,491		\$ -	\$ -	\$ -	
		4-205-61100-2310-201-200	205-61-62010-61100-02000-2-0-00000-402310	Health Insurance	\$ 175,152	\$ 165,000	\$ 168,615	\$ 197,250	\$ 28,635	16.98%
		4-205-61100-2400-201-200	205-61-62010-61100-02000-2-0-00000-402400	Group Life	\$ 7,737	\$ 8,371	\$ 8,436	\$ 8,670	\$ 234	2.77%
		4-205-61100-2510-201-200	205-61-62010-61100-02000-2-0-00000-402510	Disability-Hybrid	\$ 848	\$ 1,687	\$ 1,696	\$ 1,953	\$ 257	15.15%
		4-205-61100-2720-201-200	205-61-62010-61100-02000-2-0-00000-402720	Worker's Compensation	\$ 1,417	\$ 1,639	\$ 1,656	\$ 1,889	\$ 233	14.07%
	Benefits Total				\$ 336,763	\$ 357,340	\$ 362,238	\$ 398,960	\$ 36,722	10.14%
	Purchase Services	4-205-61100-3160-201-200	205-61-62010-61100-02000-2-0-00000-403004	Professional Services - Other			\$ -	\$ -	\$ -	
	Purchase Services Total						\$ -	\$ -	\$ -	
	Material & Supplies	4-205-61100-6001-201-200	205-61-62010-61100-02000-2-0-00000-406001	Office Supplies			\$ -	\$ -	\$ -	

EXPENDITURE: OPERATING (205)

BRADLEY ELEMENTARY

		AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
		4-205-61100-6014-201-200	205-61-62010-61100-02000-2-0-00000-406014	Other Operating Supplies	\$ 25		\$ -		\$ -	
		4-205-61100-6030-201-200	205-61-62010-61100-02000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 2,613		\$ -		\$ -	
		4-205-61100-6047-201-200	205-61-62010-61100-02000-2-0-00000-406021	Furniture & Equipment	\$ 295		\$ -		\$ -	
		4-205-61100-6050-201-200	205-68-62010-68100-02000-9-0-00000-406056	Non-Capitalized Hardware	\$ 630		\$ -		\$ -	
		Material & Supplies Total			\$ 3,563		\$ -		\$ -	
Special Education Total					\$ 1,007,899	\$ 1,066,244	\$ 1,075,747	\$ 1,216,164	\$ 140,417	13.05%
Gifted Education	Salaries	4-205-61100-1120-201-400	205-61-62010-61100-04000-2-0-00000-401120	Instructional	\$ 157,329	\$ 162,049	\$ 163,118	\$ 172,905	\$ 9,787	6.00%
		4-205-61100-1660-201-400	205-61-62010-61100-04000-2-0-00000-401660	Bonus	\$ 1,600		\$ -		\$ -	
		Salaries Total			\$ 158,929	\$ 162,049	\$ 163,118	\$ 172,905	\$ 9,787	6.00%
	Benefits	4-205-61100-2100-201-400	205-61-62010-61100-04000-2-0-00000-402100	F I C A	\$ 12,138	\$ 12,397	\$ 12,479	\$ 13,227	\$ 748	5.99%
		4-205-61100-2210-201-400	205-61-62010-61100-04000-2-0-00000-402211	Retirement - VRS	\$ 22,356	\$ 26,933	\$ 27,112	\$ 25,279	\$ (1,833)	-6.76%
		4-205-61100-2212-201-400	205-61-62010-61100-04000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,904	\$ 1,962	\$ 1,976	\$ 1,522	\$ (454)	-22.98%
		4-205-61100-2310-201-400	205-61-62010-61100-04000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%
		4-205-61100-2400-201-400	205-61-62010-61100-04000-2-0-00000-402400	Group Life	\$ 1,857	\$ 1,913	\$ 1,926	\$ 1,834	\$ (92)	-4.78%
		4-205-61100-2510-201-400	205-61-62010-61100-04000-2-0-00000-402510	Disability-Hybrid		\$ 386	\$ 388	\$ 413	\$ 25	6.44%
		4-205-61100-2720-201-400	205-61-62010-61100-04000-2-0-00000-402720	Worker's Compensation	\$ 339	\$ 374	\$ 378	\$ 399	\$ 21	5.56%
		Benefits Total			\$ 60,488	\$ 65,965	\$ 66,741	\$ 68,974	\$ 2,233	3.35%
Gifted Education Total					\$ 219,417	\$ 228,014	\$ 229,859	\$ 241,879	\$ 12,020	5.23%
Pre-School	Salaries	4-205-61100-1120-201-800	205-61-62010-61100-08000-9-0-00000-401120	Instructional	\$ 58,157	\$ 58,157	\$ 58,541	\$ 91,532	\$ 32,991	56.36%
		4-205-61100-1151-201-800	205-61-62010-61100-08000-9-0-00000-401151	Instructional Assistant		\$ 49,248	\$ 49,573	\$ 22,812	\$ (26,761)	-53.98%
		Salaries Total			\$ 107,405	\$ 107,405	\$ 108,114	\$ 114,344	\$ 6,230	5.76%
	Benefits	4-205-61100-2100-201-800	205-61-62010-61100-08000-9-0-00000-402100	F I C A	\$ 8,217	\$ 8,270	\$ 8,270	\$ 8,747	\$ 477	5.77%
		4-205-61100-2210-201-800	205-61-62010-61100-08000-9-0-00000-402211	Retirement - VRS	\$ 17,852	\$ 17,971	\$ 17,971	\$ 16,718	\$ (1,253)	-6.97%
		4-205-61100-2212-201-800	205-61-62010-61100-08000-9-0-00000-402750	VRS Retiree Health Credit	\$ 1,301	\$ 1,311	\$ 1,311	\$ 1,007	\$ (304)	-23.19%
		4-205-61100-2310-201-800	205-61-62010-61100-08000-9-0-00000-402310	Health Insurance	\$ 33,000	\$ 33,000	\$ 33,723	\$ 26,300	\$ (7,423)	-22.01%
		4-205-61100-2400-201-800	205-61-62010-61100-08000-9-0-00000-402400	Group Life	\$ 1,270	\$ 1,280	\$ 1,280	\$ 1,213	\$ (67)	-5.23%
		4-205-61100-2510-201-800	205-61-62010-61100-08000-9-0-00000-402510	Disability-Hybrid	\$ 256	\$ 257	\$ 257	\$ 273	\$ 16	6.23%
		4-205-61100-2720-201-800	205-61-62010-61100-08000-9-0-00000-402720	Worker's Compensation	\$ 248	\$ 251	\$ 251	\$ 264	\$ 13	5.18%
		Benefits Total			\$ 62,144	\$ 63,063	\$ 63,063	\$ 54,522	\$ (8,541)	13.54%
	Material & Supplies	4-205-61100-6000-201-800	205-61-62010-61100-08000-9-0-00000-406000	Materials and Supplies		\$ 450	\$ 450	\$ 450	\$ -	
		4-205-61100-6030-201-800	205-61-62010-61100-08000-9-0-00000-406030	Instructional Material/Fieldtrip			\$ -	\$ -	\$ -	
		Material & Supplies Total				\$ 450	\$ 450	\$ 450	\$ -	
Pre School Total					\$ 169,999	\$ 171,627	\$ 171,627	\$ 169,316	\$ (2,311)	1.35%
ECSE	Material & Supplies	4-205-61100-6000-201-802	205-61-62010-61100-08002-9-0-00000-406000	Materials and Supplies			\$ -	\$ -	\$ -	
		4-205-61100-6030-201-802	205-61-62010-61100-08002-9-0-00000-406030	Instructional Material/Fieldtrip	\$ 299		\$ -	\$ -	\$ -	
		Material & Supplies Total			\$ 299	\$ -	\$ -	\$ -	\$ -	
ECSE Total					\$ 299	\$ -	\$ -	\$ -	\$ -	
Guidance Services	Salaries	4-205-61210-1120-201-100	205-61-62010-61210-01000-2-0-00000-401120	Instructional	\$ 80,513	\$ 75,203	\$ 75,699	\$ 72,913	\$ (2,786)	-3.68%
		Salaries Total			\$ 80,513	\$ 75,203	\$ 75,699	\$ 72,913	\$ (2,786)	3.68%
	Benefits	4-205-61210-2100-201-100	205-61-62010-61210-01000-2-0-00000-402100	F I C A	\$ 6,159	\$ 5,753	\$ 5,791	\$ 5,578	\$ (213)	-3.68%
		4-205-61210-2210-201-100	205-61-62010-61210-01000-2-0-00000-402211	Retirement - VRS		\$ 12,499	\$ 12,582	\$ 10,660	\$ (1,922)	-15.28%
		4-205-61210-2212-201-100	205-61-62010-61210-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 910		\$ 917	\$ 642	\$ (275)	-29.99%
		4-205-61210-2220-201-100	205-61-62010-61210-01000-2-0-00000-402221	VRS-Hybrid			\$ -	\$ -	\$ -	
		4-205-61210-2310-201-100	205-61-62010-61210-01000-2-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-61210-2400-201-100	205-61-62010-61210-01000-2-0-00000-402400	Group Life		\$ 888	\$ 894	\$ 773	\$ (121)	-13.53%
		4-205-61210-2510-201-100	205-61-62010-61210-01000-2-0-00000-402510	Disability-Hybrid	\$ 179	\$ 179	\$ 180	\$ 174	\$ (6)	-3.33%
		4-205-61210-2720-201-100	205-61-62010-61210-01000-2-0-00000-402720	Worker's Compensation	\$ 177	\$ 173	\$ 175	\$ 168	\$ (7)	-4.00%
		Benefits Total			\$ 17,283	\$ 31,402	\$ 31,780	\$ 31,145	\$ (635)	2.00%
	Material & Supplies	4-205-61210-6001-201-100	205-61-62010-61210-01000-2-0-00000-406001	Office Supplies		\$ 70	\$ 70	\$ 70	\$ -	
		4-205-61210-6012-201-100	205-61-62010-61210-01000-2-0-00000-406012	Books & Subscriptions		\$ 60	\$ 60	\$ 60	\$ -	
		4-205-61210-6030-201-100	205-61-62010-61210-01000-2-0-00000-406030	Instructional Material/Fieldtrip		\$ 70	\$ 70	\$ 70	\$ -	
		Material & Supplies Total				\$ 200	\$ 200	\$ 200	\$ -	
Guidance Services Total					\$ 97,796	\$ 106,805	\$ 107,679	\$ 104,258	\$ (3,421)	3.18%
Library & Media Services	Salaries	4-205-61322-1122-201-100	205-61-62010-61320-01000-2-0-00000-401122	Librarian	\$ 95,219	\$ 98,075	\$ 98,722	\$ 104,645	\$ 5,923	6.00%
		4-205-61322-1140-201-100	205-61-62010-61320-01000-2-0-00000-401140	Technical	\$ 35,638	\$ 36,707	\$ 36,949	\$ 39,034	\$ 2,085	5.64%
		4-205-61322-1201-201-100	205-61-62010-61320-01000-2-0-00000-401201	Overtime	\$ 878		\$ -	\$ -	\$ -	
		4-205-61322-1660-201-100	205-61-62010-61320-01000-2-0-00000-401660	Bonus	\$ 1,600		\$ -	\$ -	\$ -	
		Salaries Total			\$ 133,335	\$ 134,782	\$ 135,671	\$ 143,679	\$ 8,008	5.90%
	Benefits	4-205-61322-2100-201-100	205-61-62010-61320-01000-2-0-00000-402100	F I C A	\$ 9,992	\$ 10,311	\$ 10,380	\$ 10,991	\$ 611	5.89%
		4-205-61322-2210-201-100	205-61-62010-61320-01000-2-0-00000-402211	Retirement - VRS	\$ 18,595	\$ 22,402	\$ 22,551	\$ 21,007	\$ (1,544)	-8.85%
		4-205-61322-2212-201-100	205-61-62010-61320-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,583	\$ 1,632	\$ 1,643	\$ 1,265	\$ (378)	-23.01%
		4-205-61322-2310-201-100	205-61-62010-61320-01000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%
		4-205-61322-2400-201-100	205-61-62010-61320-01000-2-0-00000-402400	Group Life	\$ 1,544	\$ 1,592	\$ 1,603	\$ 1,524	\$ (79)	-4.93%
		4-205-61322-2510-201-100	205-61-62010-61320-01000-2-0-00000-402510	Disability-Hybrid		\$ 320	\$ 323	\$ 343	\$ 20	6.19%
		4-205-61322-2720-201-100	205-61-62010-61320-01000-2-0-00000-402720	Worker's Compensation	\$ 285	\$ 311	\$ 314	\$ 331	\$ 17	5.41%

EXPENDITURE: OPERATING (205) BRADLEY ELEMENTARY					2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
	AccountNumber	Tyler Account								
	Benefits Total			\$ 53,894	\$ 58,568	\$ 59,296	\$ 61,761	\$ 2,465	4.16%	
	Purchase Services	4-205-61322-3160-201-100	205-61-62010-61320-01000-2-0-00000-403004	Professional Services - Other	\$ 881	\$ -	\$ -	\$ -		
	Purchase Services Total			\$ 881	\$ -	\$ -	\$ -	\$ -		
	Material & Supplies	4-205-61322-6001-201-100	205-61-62010-61320-01000-2-0-00000-406001	Office Supplies		\$ 840	\$ 840	\$ 840	\$ -	
		4-205-61322-6012-201-100	205-61-62010-61320-01000-2-0-00000-406012	Books & Subscriptions	\$ 4,059	\$ 2,100	\$ 2,100	\$ 2,100	\$ -	
		4-205-61322-6030-201-100	205-61-62010-61320-01000-2-0-00000-406030	Instructional Material/Fieldtrip		\$ 840	\$ 840	\$ 840	\$ -	
		4-205-61322-6040-201-100	205-68-62010-68200-00000-9-0-00000-406040	Software/Online Content		\$ 420	\$ 420	\$ 420	\$ -	
	Material & Supplies Total			\$ 4,059	\$ 4,200	\$ 4,200	\$ 4,200	\$ -		
	Library & Media Services Total			\$ 192,168	\$ 197,550	\$ 199,167	\$ 209,640	\$ 10,473	5.26%	
	Office of the Principal									
	Salaries	4-205-61410-1126-201-100	205-61-62010-61410-01000-2-0-00000-401126	Principal	\$ 130,321	\$ 134,230	\$ 134,230	\$ 138,258	\$ 4,028	3.00%
		4-205-61410-1127-201-100	205-61-62010-61410-01000-2-0-00000-401127	Assistant Principal	\$ 99,606	\$ 102,594	\$ 102,594	\$ 105,673	\$ 3,079	3.00%
		4-205-61410-1150-201-100	205-61-62010-61410-01000-2-0-00000-401150	Clerical	\$ 84,084	\$ 89,970	\$ 90,564	\$ 94,786	\$ 4,222	4.66%
		4-205-61410-1201-201-100	205-61-62010-61410-01000-2-0-00000-401201	Overtime	\$ 479		\$ -	\$ -	\$ -	
		4-205-61410-1660-201-100	205-61-62010-61410-01000-2-0-00000-401660	Bonus	\$ 4,051		\$ -	\$ -	\$ -	
	Salaries Total			\$ 318,541	\$ 326,794	\$ 327,388	\$ 338,717	\$ 11,329	3.46%	
	Benefits	4-205-61410-2100-201-100	205-61-62010-61410-01000-2-0-00000-402100	F I C A	\$ 23,910	\$ 25,000	\$ 25,046	\$ 25,912	\$ 866	3.46%
		4-205-61410-2210-201-100	205-61-62010-61410-01000-2-0-00000-402211	Retirement - VRS	\$ 39,932	\$ 54,316	\$ 54,415	\$ 49,522	\$ (4,893)	-8.99%
		4-205-61410-2212-201-100	205-61-62010-61410-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 3,802	\$ 3,957	\$ 3,965	\$ 2,982	\$ (983)	-24.79%
		4-205-61410-2220-201-100	205-61-62010-61410-01000-2-0-00000-402221	VRS-Hybrid	\$ 5,885		\$ -	\$ -	\$ -	
		4-205-61410-2310-201-100	205-61-62010-61410-01000-2-0-00000-402310	Health Insurance	\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600	\$ 7,636	16.98%
		4-205-61410-2400-201-100	205-61-62010-61410-01000-2-0-00000-402400	Group Life	\$ 3,708	\$ 3,858	\$ 3,866	\$ 3,593	\$ (273)	-7.06%
		4-205-61410-2510-201-100	205-61-62010-61410-01000-2-0-00000-402510	Disability-Hybrid	\$ 79	\$ 777	\$ 779	\$ 808	\$ 29	3.72%
		4-205-61410-2720-201-100	205-61-62010-61410-01000-2-0-00000-402720	Worker's Compensation	\$ 696	\$ 753	\$ 755	\$ 781	\$ 26	3.44%
	Benefits Total			\$ 121,800	\$ 132,661	\$ 133,790	\$ 136,198	\$ 2,408	1.80%	
	Purchase Services	4-205-61410-3160-201-100	205-61-62010-61410-01000-2-0-00000-403004	Professional Services - Other	\$ 20	\$ 20	\$ 20	\$ 20	\$ -	
		4-205-61410-3520-201-100	205-61-62010-61410-01000-2-0-00000-405810	Organizational Memberships		\$ 30	\$ 30	\$ 30	\$ -	
	Purchase Services Total				\$ 50	\$ 50	\$ 50	\$ 50	\$ -	
	Other Charges	4-205-61410-5500-201-100	205-61-62010-61410-01000-2-0-00000-405500	Travel		\$ 80	\$ 80	\$ 80	\$ -	
		4-205-61410-5510-201-100	205-61-62010-61410-01000-2-0-00000-405510	Local Mileage		\$ 30	\$ 30	\$ 30	\$ -	
	Other Charges Total				\$ 110	\$ 110	\$ 110	\$ 110	\$ -	
	Material & Supplies	4-205-61410-6000-201-100	205-61-62010-61410-01000-2-0-00000-406000	Materials and Supplies		\$ 4,595	\$ 4,595	\$ 9,145	\$ 4,550	99.02%
		4-205-61410-6001-201-100	205-61-62010-61410-01000-2-0-00000-406001	Office Supplies		\$ 20	\$ 20	\$ 20	\$ -	
		4-205-61410-6002-201-100	205-61-62010-61410-01000-2-0-00000-406002	Food Supplies		\$ 20	\$ 20	\$ 20	\$ -	
		4-205-61410-6047-201-100	205-61-62010-61410-01000-2-0-00000-406021	Furniture & Equipment	\$ 3,138		\$ -	\$ -	\$ -	
	Material & Supplies Total			\$ 3,138	\$ 4,635	\$ 4,635	\$ 9,185	\$ 4,550	98.17%	
	Office of the Principal Total			\$ 443,480	\$ 464,250	\$ 465,973	\$ 484,260	\$ 18,287	3.92%	
	Health Services									
	Salaries	4-205-62220-1131-201-000	205-62-62010-62220-00000-9-0-00000-401131	School Nurse	\$ 56,190	\$ 57,875	\$ 58,257	\$ 60,880	\$ 2,623	4.50%
		4-205-62220-1660-201-000	205-62-62010-62220-00000-9-0-00000-401660	Bonus	\$ 800		\$ -	\$ -	\$ -	
	Salaries Total			\$ 56,990	\$ 57,875	\$ 58,257	\$ 60,880	\$ 2,623	4.50%	
	Benefits	4-205-62220-2100-201-000	205-62-62010-62220-00000-9-0-00000-402100	F I C A	\$ 4,364	\$ 4,427	\$ 4,456	\$ 4,657	\$ 201	4.51%
		4-205-62220-2210-201-000	205-62-62010-62220-00000-9-0-00000-402211	Retirement - VRS		\$ 9,619	\$ 9,683	\$ 8,901	\$ (782)	-8.08%
		4-205-62220-2212-201-000	205-62-62010-62220-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 680	\$ 701	\$ 706	\$ 536	\$ (170)	-24.08%
		4-205-62220-2220-201-000	205-62-62010-62220-00000-9-0-00000-402221	VRS-Hybrid	\$ 9,692		\$ -	\$ -	\$ -	
		4-205-62220-2310-201-000	205-62-62010-62220-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-62220-2400-201-000	205-62-62010-62220-00000-9-0-00000-402400	Group Life	\$ 663	\$ 683	\$ 688	\$ 646	\$ (42)	-6.10%
		4-205-62220-2510-201-000	205-62-62010-62220-00000-9-0-00000-402510	Disability-Hybrid	\$ 128	\$ 138	\$ 139	\$ 145	\$ 6	4.32%
		4-205-62220-2720-201-000	205-62-62010-62220-00000-9-0-00000-402720	Worker's Compensation	\$ 121	\$ 134	\$ 135	\$ 141	\$ 6	4.44%
	Benefits Total			\$ 26,594	\$ 26,702	\$ 27,048	\$ 28,176	\$ 1,128	4.17%	
	Material & Supplies	4-205-62220-6001-201-000	205-62-62010-62220-00000-9-0-00000-406001	Office Supplies		\$ 100	\$ 100	\$ 100	\$ -	
		4-205-62220-6014-201-000	205-62-62010-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ 422	\$ 300	\$ 300	\$ 300	\$ -	
		4-205-62220-6014-201-100	205-62-62010-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ -		\$ -	\$ -	\$ -	
	Material & Supplies Total			\$ 422	\$ 400	\$ 400	\$ 400	\$ 400	\$ -	
	Health Services Total			\$ 84,006	\$ 84,977	\$ 85,705	\$ 89,456	\$ 3,751	4.38%	
	Security Services									
	Salaries	4-205-64600-1142-201-000	205-64-62010-64600-00000-9-0-00000-401142	Security	\$ 51,520	\$ 42,634	\$ 42,915	\$ 44,850	\$ 1,935	4.51%
		4-205-64600-1660-201-000	205-64-62010-64600-00000-9-0-00000-401660	Bonus	\$ 800		\$ -	\$ -	\$ -	
	Salaries Total			\$ 52,320	\$ 42,634	\$ 42,915	\$ 44,850	\$ 1,935	4.51%	
	Benefits	4-205-64600-2100-201-000	205-64-62010-64600-00000-9-0-00000-402100	F I C A	\$ 3,893	\$ 3,261	\$ 3,283	\$ 3,431	\$ 148	4.51%
		4-205-64600-2210-201-000	205-64-62010-64600-00000-9-0-00000-402211	Retirement - VRS			\$ -	\$ -	\$ -	
		4-205-64600-2212-201-000	205-64-62010-64600-00000-9-0-00000-402750	VRS - Retiree Health Ins			\$ -	\$ -	\$ -	
		4-205-64600-2310-201-000	205-64-62010-64600-00000-9-0-00000-402310	Health Insurance	\$ 21,894	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-64600-2400-201-000	205-64-62010-64600-00000-9-0-00000-402400	Group Life			\$ -	\$ -	\$ -	
		4-205-64600-2510-201-000	205-64-62010-64600-00000-9-0-00000-402510	Disability-Hybrid			\$ -	\$ -	\$ -	
		4-205-64600-2720-201-000	205-64-62010-64600-00000-9-0-00000-402720	Worker's Compensation	\$ 111	\$ 99	\$ 100	\$ 104	\$ 4	4.00%
	Benefits Total			\$ 25,898	\$ 14,360	\$ 14,624	\$ 16,685	\$ 2,061	14.09%	
	Material & Supplies	4-205-64600-6001-201-000	205-64-62010-64600-00000-9-0-00000-406001	Office Supplies		\$ 500	\$ 500	\$ 500	\$ -	

EXPENDITURE: OPERATING (205)
BRADLEY ELEMENTARY

		2025	2026	2026	2027	Amount	%
		Actual	Adopted	Revised	Adopted	Changed	Change
				Adopted			
	AccountNumber						
	Tyler Account						
	4-205-64600-6007-201-100						
	205-64-62010-64600-00000-9-0-00000-406007						
	Repair & Maintenance Supplies	\$ 310		\$ -		\$ -	
	Material & Supplies Total	\$ 310	\$ 500	\$ 500	\$ 500	\$ -	
	Security Services Total	\$ 78,528	\$ 57,494	\$ 58,039	\$ 62,035	\$ 3,996	6.89%
	BRADLEY ELEMENTARY Total	\$ 4,460,839	\$ 4,942,309	\$ 4,981,528	\$ 5,204,706	\$ 223,178	4.48%



FAUQUIER
COUNTY
PUBLIC
SCHOOLS

BRUMFIELD ELEMENTARY SCHOOL



ADDRESS:
550 ALWINGTON BLVD, WARRENTON, VA 20186

PHONE:
540-422-7530

GRADES:
K-5

ENROLLMENT:
433

PRINCIPAL:
TARA KIDWELL



EXPENDITURE: OPERATING (205) BRUMFIELD ELEMENTARY				2025	2026	2026	2026	Amount	%	
				Actual	Adopted	Revised	Adopted	Changed	Change	
	BudgetLevel4	AccountNumber	Tyler Account							
Regular Education	Salaries	4-205-61100-1120-202-100	205-61-62020-61100-01000-2-0-00000-401120	Instructional	\$ 1,689,813	\$ 1,822,170	\$ 1,834,197	\$ 1,820,608	\$ (13,589)	-0.74%
		4-205-61100-1151-202-100	205-61-62020-61100-01000-2-0-00000-401151	Instructional Assistant	\$ 137,582	\$ 172,758	\$ 173,828	\$ 150,625	\$ (23,203)	-13.35%
		4-205-61100-1201-202-100	205-61-62020-61100-01000-2-0-00000-401201	Overtime	\$ 2,268		\$ -	\$ -	\$ -	
		4-205-61100-1620-202-100	205-61-62020-61100-01000-2-0-00000-401620	Supplement	\$ 8,403	\$ 9,651	\$ 9,651	\$ 12,451	\$ 2,800	29.01%
		4-205-61100-1660-202-100	205-61-62020-61100-01000-2-0-00000-401660	Bonus	\$ 20,232		\$ -	\$ -	\$ -	
	Salaries Total				\$ 1,858,298	\$ 2,004,579	\$ 2,017,676	\$ 1,983,684	\$ (33,992)	1.68%
	Benefits	4-205-61100-2100-202-100	205-61-62020-61100-01000-2-0-00000-402100	F I C A	\$ 136,090	\$ 153,351	\$ 154,356	\$ 151,756	\$ (2,600)	-1.68%
		4-205-61100-2210-202-100	205-61-62020-61100-01000-2-0-00000-402211	Retirement - VRS	\$ 182,673	\$ 329,812	\$ 332,003	\$ 288,207	\$ (43,796)	-13.19%
		4-205-61100-2212-202-100	205-61-62020-61100-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 22,045	\$ 24,027	\$ 24,199	\$ 17,363	\$ (6,836)	-28.25%
		4-205-61100-2220-202-100	205-61-62020-61100-01000-2-0-00000-402221	VRS-Hybrid	\$ 87,209		\$ -	\$ -	\$ -	
		4-205-61100-2310-202-100	205-61-62020-61100-01000-2-0-00000-402310	Health Insurance	\$ 361,251	\$ 352,000	\$ 359,712	\$ 407,650	\$ 47,938	13.33%
		4-205-61100-2400-202-100	205-61-62020-61100-01000-2-0-00000-402400	Group Life	\$ 21,765	\$ 23,427	\$ 23,595	\$ 20,909	\$ (2,686)	-11.38%
		4-205-61100-2510-202-100	205-61-62020-61100-01000-2-0-00000-402510	Disability-Hybrid	\$ 1,264	\$ 4,724	\$ 4,752	\$ 4,708	\$ (44)	-0.93%
		4-205-61100-2720-202-100	205-61-62020-61100-01000-2-0-00000-402720	Worker's Compensation	\$ 5,814	\$ 4,626	\$ 4,675	\$ 4,574	\$ (101)	-2.16%
	Benefits Total				\$ 818,112	\$ 891,967	\$ 903,292	\$ 895,167	\$ (8,125)	0.90%
	Purchase Services	4-205-61100-3160-202-100	205-61-62020-61100-01000-2-0-00000-403004	Professional Services - Other	\$ 1,013	\$ 2,486	\$ 2,486	\$ 2,486	\$ -	
		4-205-61100-3320-202-100	205-61-62020-61100-01000-2-0-00000-403008	Maintenance Service Contracts	\$ -	\$ 2,486	\$ 2,486	\$ 2,486	\$ -	
		4-205-61100-3500-202-100	205-61-62020-61100-01000-2-0-00000-403020	Printing & Binding		\$ 2,486	\$ 2,486	\$ 2,486	\$ -	
	Purchase Services Total				\$ 1,013	\$ 7,458	\$ 7,458	\$ 7,458	\$ -	
	Other Charges	4-205-61100-5210-202-100	205-61-62020-61100-01000-2-0-00000-405210	Postal Service	\$ 175	\$ 497	\$ 497	\$ 497	\$ -	
		4-205-61100-5410-202-100	205-61-62020-61100-01000-2-0-00000-405410	Lease/Rent Equipment	\$ 8,369	\$ 15,414	\$ 15,414	\$ 15,414	\$ -	
		4-205-61100-5480-202-100	205-61-62020-61100-01000-2-0-00000-405480	Short Term Leases	\$ 4,207		\$ -	\$ -	\$ -	
		4-205-61100-5490-202-100	205-61-62020-61100-01000-2-0-00000-405490	Lease - Interest	\$ 332		\$ -	\$ -	\$ -	
		4-205-61100-5492-202-100	205-61-62020-61100-01000-2-0-00000-405492	Lease - Capital Outlay	\$ 86,359		\$ -	\$ -	\$ -	
		4-205-61100-5500-202-100	205-61-62020-61100-01000-2-0-00000-405500	Travel	\$ 666		\$ -	\$ -	\$ -	
	Other Charges Total				\$ 100,109	\$ 15,911	\$ 15,911	\$ 15,911	\$ -	
	Material & Supplies	4-205-61100-6001-202-100	205-61-62020-61100-01000-2-0-00000-406001	Office Supplies	\$ 8,163	\$ 3,978	\$ 3,978	\$ 3,978	\$ -	
		4-205-61100-6002-202-100	205-61-62020-61100-01000-2-0-00000-406002	Food Supplies	\$ 756	\$ 496	\$ 496	\$ 496	\$ -	
		4-205-61100-6005-202-100	205-61-62020-61100-01000-2-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 427	\$ 497	\$ 497	\$ 497	\$ -	
		4-205-61100-6007-202-100	205-61-62020-61100-01000-2-0-00000-406007	Repair & Maintenance Supplies		\$ 497	\$ 497	\$ 497	\$ -	
		4-205-61100-6012-202-100	205-61-62020-61100-01000-2-0-00000-406012	Books & Subscriptions		\$ 4,972	\$ 4,972	\$ 4,972	\$ -	
		4-205-61100-6014-202-100	205-61-62020-61100-01000-2-0-00000-406014	Other Operating Supplies	\$ 15	\$ 994	\$ 994	\$ 994	\$ -	
		4-205-61100-6030-202-100	205-61-62020-61100-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 8,873	\$ 8,950	\$ 8,950	\$ 8,950	\$ -	
		4-205-61100-6040-202-100	205-68-62020-68100-00000-9-0-00000-406040	Software/Online Content	\$ 2,268	\$ 497	\$ 497	\$ 497	\$ -	
		4-205-61100-6047-202-100	205-61-62020-61100-01000-2-0-00000-406021	Furniture & Equipment	\$ 5,609	\$ 997	\$ 997	\$ 997	\$ -	
		4-205-61100-6050-202-100	205-68-62020-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 11,576	\$ 4,475	\$ 4,475	\$ 4,475	\$ -	
	Material & Supplies Total				\$ 37,687	\$ 26,353	\$ 26,353	\$ 26,353	\$ -	
Regular Education Total					\$ 2,815,218	\$ 2,946,268	\$ 2,970,690	\$ 2,928,573	\$ (42,117)	1.42%
Second Language	Salaries	4-205-61100-1120-202-190	205-61-62020-61100-12000-2-0-00000-401120	Instructional	\$ 81,171	\$ 83,606	\$ 84,158	\$ 128,121	\$ 43,963	52.24%
		4-205-61100-1660-202-190	205-61-62020-61100-12000-2-0-00000-401660	Bonus	\$ 800		\$ -	\$ -	\$ -	
	Salaries Total				\$ 81,971	\$ 83,606	\$ 84,158	\$ 128,121	\$ 43,963	52.24%
	Benefits	4-205-61100-2100-202-190	205-61-62020-61100-12000-2-0-00000-402100	F I C A	\$ 6,084	\$ 6,396	\$ 6,438	\$ 9,801	\$ 3,363	52.24%
		4-205-61100-2210-202-190	205-61-62020-61100-12000-2-0-00000-402211	Retirement - VRS	\$ 11,534	\$ 13,896	\$ 13,988	\$ 18,733	\$ 4,745	33.92%
		4-205-61100-2212-202-190	205-61-62020-61100-12000-2-0-00000-402750	VRS Retiree Health Credit	\$ 982	\$ 1,012	\$ 1,019	\$ 1,129	\$ 110	10.79%
		4-205-61100-2220-202-190	205-61-62020-61100-12000-2-0-00000-402221	VRS-Hybrid			\$ -	\$ -	\$ -	
		4-205-61100-2310-202-190	205-61-62020-61100-12000-2-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 26,300	\$ 15,059	133.96%
		4-205-61100-2400-202-190	205-61-62020-61100-12000-2-0-00000-402400	Group Life	\$ 958	\$ 987	\$ 994	\$ 1,359	\$ 365	36.72%
		4-205-61100-2510-202-190	205-61-62020-61100-12000-2-0-00000-402510	Disability-Hybrid		\$ 199	\$ 200	\$ 305	\$ 105	52.50%
		4-205-61100-2720-202-190	205-61-62020-61100-12000-2-0-00000-402720	Worker's Compensation	\$ 174	\$ 193	\$ 195	\$ 295	\$ 100	51.28%
		4-205-61100-2801-202-190	205-61-62020-61100-12000-2-0-00000-402801	Other Reimbursables			\$ -	\$ -	\$ -	
	Benefits Total				\$ 30,680	\$ 33,683	\$ 34,075	\$ 57,922	\$ 23,847	69.98%
Second Language Total					\$ 112,651	\$ 117,289	\$ 118,233	\$ 186,043	\$ 67,810	57.35%
Special Education	Salaries	4-205-61100-1120-202-200	205-61-62020-61100-02000-2-0-00000-401120	Instructional	\$ 381,666	\$ 482,869	\$ 485,910	\$ 505,588	\$ 19,678	4.05%
		4-205-61100-1130-202-200	205-61-62020-61220-02000-5-0-00000-401130	Other Professional	\$ 220		\$ -	\$ -	\$ -	
		4-205-61100-1151-202-200	205-61-62020-61100-02000-2-0-00000-401151	Instructional Assistant	\$ 230,027	\$ 205,448	\$ 206,804	\$ 125,199	\$ (81,605)	-39.46%
		4-205-61100-1201-202-200	205-61-62020-61100-02000-2-0-00000-401201	Overtime	\$ 2,511		\$ -	\$ -	\$ -	
		4-205-61100-1660-202-200	205-61-62020-61100-02000-2-0-00000-401660	Bonus	\$ 11,200		\$ -	\$ -	\$ -	
	Salaries Total				\$ 625,624	\$ 688,317	\$ 692,714	\$ 630,787	\$ (61,927)	8.94%
	Benefits	4-205-61100-2100-202-200	205-61-62020-61100-02000-2-0-00000-402100	F I C A	\$ 45,291	\$ 52,656	\$ 52,991	\$ 48,257	\$ (4,734)	-8.93%
		4-205-61100-2210-202-200	205-61-62020-61100-02000-2-0-00000-402211	Retirement - VRS	\$ 18,689	\$ 114,409	\$ 115,146	\$ 92,228	\$ (22,918)	-19.90%
		4-205-61100-2212-202-200	205-61-62020-61100-02000-2-0-00000-402750	VRS Retiree Health Credit	\$ 7,073	\$ 8,335	\$ 8,398	\$ 5,558	\$ (2,840)	-33.82%

EXPENDITURE: OPERATING (205) BRUMFIELD ELEMENTARY				2025	2026	2026	2026	Amount	%
				Actual	Adopted	Revised	Adopted	Changed	Change
BudgetLevel4	AccountNumber	Tyler Account							
	4-205-61100-2220-202-200	205-61-62020-61100-02000-2-0-00000-402221	VRS-Hybrid	\$ 70,147		\$ -		\$ -	
	4-205-61100-2310-202-200	205-61-62020-61100-02000-2-0-00000-402310	Health Insurance	\$ 197,046	\$ 176,000	\$ 179,856	\$ 157,800	\$ (22,056)	-12.26%
	4-205-61100-2400-202-200	205-61-62020-61100-02000-2-0-00000-402400	Group Life	\$ 6,885	\$ 8,131	\$ 8,192	\$ 6,693	\$ (1,499)	-18.30%
	4-205-61100-2510-202-200	205-61-62020-61100-02000-2-0-00000-402510	Disability-Hybrid	\$ 1,082	\$ 1,637	\$ 1,645	\$ 1,509	\$ (136)	-8.27%
	4-205-61100-2720-202-200	205-61-62020-61100-02000-2-0-00000-402720	Worker's Compensation	\$ 1,471	\$ 1,592	\$ 1,610	\$ 1,457	\$ (153)	-9.50%
	Benefits Total			\$ 347,683	\$ 362,760	\$ 367,838	\$ 313,502	\$ (54,336)	14.77%
	Material & Supplies	4-205-61100-6001-202-200	205-61-62020-61100-02000-2-0-00000-406001	\$ 49		\$ -		\$ -	
		4-205-61100-6030-202-200	205-61-62020-61100-02000-2-0-00000-406030	\$ 1,707		\$ -		\$ -	
		4-205-61100-6047-202-200	205-61-62020-61100-02000-2-0-00000-406021	\$ 404		\$ -		\$ -	
	Material & Supplies Total			\$ 2,160		\$ -		\$ -	
Special Education Total				\$ 975,467	\$ 1,051,077	\$ 1,060,552	\$ 944,289	\$ (116,263)	10.96%
Gifted Education	Salaries	4-205-61100-1120-202-400	205-61-62020-61100-04000-2-0-00000-401120	\$ 31,536	\$ 69,443	\$ 69,901	\$ 62,053	\$ (7,848)	-11.23%
	Salaries Total			\$ 31,536	\$ 69,443	\$ 69,901	\$ 62,053	\$ (7,848)	11.23%
	Benefits	4-205-61100-2100-202-400	205-61-62020-61100-04000-2-0-00000-402100	\$ 2,418	\$ 5,312	\$ 5,347	\$ 4,747	\$ (600)	-11.22%
		4-205-61100-2210-202-400	205-61-62020-61100-04000-2-0-00000-402211	\$ 3,832	\$ 11,542	\$ 11,619	\$ 9,073	\$ (2,546)	-21.91%
		4-205-61100-2212-202-400	205-61-62020-61100-04000-2-0-00000-402750	\$ 326	\$ 841	\$ 847	\$ 547	\$ (300)	-35.42%
		4-205-61100-2220-202-400	205-61-62020-61100-04000-2-0-00000-402221			\$ -		\$ -	
		4-205-61100-2310-202-400	205-61-62020-61100-04000-2-0-00000-402310	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-61100-2400-202-400	205-61-62020-61100-04000-2-0-00000-402400	\$ 318	\$ 820	\$ 826	\$ 658	\$ (168)	-20.34%
		4-205-61100-2510-202-400	205-61-62020-61100-04000-2-0-00000-402510		\$ 165	\$ 166	\$ 148	\$ (18)	-10.84%
		4-205-61100-2720-202-400	205-61-62020-61100-04000-2-0-00000-402720	\$ 70	\$ 160	\$ 162	\$ 143	\$ (19)	-11.73%
	Benefits Total			\$ 17,912	\$ 29,840	\$ 30,208	\$ 28,466	\$ (1,742)	5.77%
Gifted Education Total				\$ 49,448	\$ 99,283	\$ 100,109	\$ 90,519	\$ (9,590)	9.58%
Pre-School	Salaries	4-205-61100-1120-202-800	205-61-62020-61100-08000-9-0-00000-401120	\$ 56,463		\$ -		\$ -	
		4-205-61100-1151-202-800	205-61-62020-61100-08000-9-0-00000-401151	\$ 47,814		\$ -		\$ -	
		4-205-61100-1201-202-800	205-61-62020-61100-08000-9-0-00000-401201	\$ 674		\$ -		\$ -	
		4-205-61100-1660-202-800	205-61-62020-61100-08000-9-0-00000-401660	\$ 1,677		\$ -		\$ -	
	Salaries Total			\$ 106,629		\$ -		\$ -	
	Benefits	4-205-61100-2100-202-800	205-61-62020-61100-08000-9-0-00000-402100	\$ 7,427		\$ -		\$ -	
		4-205-61100-2210-202-800	205-61-62020-61100-08000-9-0-00000-402211	\$ 3,111		\$ -		\$ -	
		4-205-61100-2212-202-800	205-61-62020-61100-08000-9-0-00000-402750	\$ 1,262		\$ -		\$ -	
		4-205-61100-2220-202-800	205-61-62020-61100-08000-9-0-00000-402221	\$ 12,790		\$ -		\$ -	
		4-205-61100-2310-202-800	205-61-62020-61100-08000-9-0-00000-402310	\$ 32,841		\$ -		\$ -	
		4-205-61100-2400-202-800	205-61-62020-61100-08000-9-0-00000-402400	\$ 1,230		\$ -		\$ -	
		4-205-61100-2510-202-800	205-61-62020-61100-08000-9-0-00000-402510	\$ 196		\$ -		\$ -	
		4-205-61100-2720-202-800	205-61-62020-61100-08000-9-0-00000-402720	\$ 225		\$ -		\$ -	
		4-205-61100-2821-202-800	205-61-62020-61100-08000-9-0-00000-402821	\$ 8,964		\$ -		\$ -	
	Benefits Total			\$ 68,047		\$ -		\$ -	
	Material & Supplies	4-205-61100-6000-202-800	205-61-62020-61100-08000-9-0-00000-406000			\$ -		\$ -	
		4-205-61100-6030-202-800	205-61-62020-61100-08000-9-0-00000-406030	\$ 468		\$ -		\$ -	
		4-205-61100-6047-202-800	205-61-62020-61100-08000-9-0-00000-406021	\$ 230		\$ -		\$ -	
	Material & Supplies Total			\$ 698		\$ -		\$ -	
Pre School Total				\$ 175,374		\$ -		\$ -	
ECSE	Material & Supplies	4-205-61100-6000-202-802	205-61-62020-61100-08002-9-0-00000-406000			\$ -		\$ -	
		4-205-61100-6030-202-802	205-61-62020-61100-08002-9-0-00000-406030	\$ 350		\$ -		\$ -	
		4-205-61100-6047-202-802	205-61-62020-61100-08002-9-0-00000-406021	\$ 328		\$ -		\$ -	
	Material & Supplies Total			\$ 678		\$ -		\$ -	
ECSE Total				\$ 678		\$ -		\$ -	
Guidance Services	Salaries	4-205-61210-1120-202-100	205-61-62020-61210-01000-2-0-00000-401120	\$ 112,931	\$ 118,655	\$ 119,438	\$ 126,604	\$ 7,166	6.00%
		4-205-61210-1660-202-100	205-61-62020-61210-01000-2-0-00000-401660	\$ 1,600		\$ -		\$ -	
	Salaries Total			\$ 114,531	\$ 118,655	\$ 119,438	\$ 126,604	\$ 7,166	6.00%
	Benefits	4-205-61210-2100-202-100	205-61-62020-61210-01000-2-0-00000-402100	\$ 8,356	\$ 9,077	\$ 9,137	\$ 9,686	\$ 549	6.01%
		4-205-61210-2210-202-100	205-61-62020-61210-01000-2-0-00000-402211		\$ 19,722	\$ 19,853	\$ 18,511	\$ (1,342)	-6.76%
		4-205-61210-2212-202-100	205-61-62020-61210-01000-2-0-00000-402750	\$ 1,394	\$ 1,437	\$ 1,447	\$ 1,115	\$ (332)	-22.94%
		4-205-61210-2220-202-100	205-61-62020-61210-01000-2-0-00000-402221	\$ 17,388		\$ -		\$ -	
		4-205-61210-2310-202-100	205-61-62020-61210-01000-2-0-00000-402310	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%
		4-205-61210-2400-202-100	205-61-62020-61210-01000-2-0-00000-402400	\$ 1,359	\$ 1,401	\$ 1,411	\$ 1,343	\$ (68)	-4.82%
		4-205-61210-2510-202-100	205-61-62020-61210-01000-2-0-00000-402510	\$ 274	\$ 282	\$ 284	\$ 303	\$ 19	6.69%
		4-205-61210-2720-202-100	205-61-62020-61210-01000-2-0-00000-402720	\$ 242	\$ 274	\$ 276	\$ 292	\$ 16	5.80%
	Benefits Total			\$ 50,907	\$ 54,193	\$ 54,890	\$ 57,550	\$ 2,660	4.85%
	Material & Supplies	4-205-61210-6001-202-100	205-61-62020-61210-01000-2-0-00000-406001		\$ 17	\$ 17	\$ 17	\$ -	

EXPENDITURE: OPERATING (205) BRUMFIELD ELEMENTARY					2025	2026	2026	2026	Amount	%
					Actual	Adopted	Revised	Adopted	Changed	Change
BudgetLevel4	AccountNumber	Tyler Account								
	4-205-61210-6012-202-100	205-61-62020-61210-01000-2-0-00000-406012	Books & Subscriptions		\$ 15	\$ 15	\$ 15	\$ -		
	4-205-61210-6030-202-100	205-61-62020-61210-01000-2-0-00000-406030	Instructional Material/Fieldtrip		\$ 18	\$ 18	\$ 18	\$ -		
	Material & Supplies Total				\$ 50	\$ 50	\$ 50	\$ 50		
Guidance Services Total					\$ 165,437	\$ 172,898	\$ 174,378	\$ 184,204	\$ 9,826	5.63%
Library & Media Services	Salaries	4-205-61322-1122-202-100	205-61-62020-61320-01000-2-0-00000-401122	Librarian	\$ 83,321	\$ 85,821	\$ 86,387	\$ 91,606	\$ 5,219	6.04%
		4-205-61322-1140-202-100	205-61-62020-61320-01000-2-0-00000-401140	Technical	\$ 26,445	\$ 27,238	\$ 27,418	\$ 28,960	\$ 1,542	5.62%
		4-205-61322-1201-202-100	205-61-62020-61320-01000-2-0-00000-401201	Overtime	\$ 529		\$ -	\$ -	\$ -	
		4-205-61322-1660-202-100	205-61-62020-61320-01000-2-0-00000-401660	Bonus	\$ 1,600		\$ -	\$ -	\$ -	
	Salaries Total				\$ 111,895	\$ 113,059	\$ 113,805	\$ 120,566	\$ 6,761	5.94%
	Benefits	4-205-61322-2100-202-100	205-61-62020-61320-01000-2-0-00000-402100	F I C A	\$ 8,022	\$ 8,649	\$ 8,706	\$ 9,223	\$ 517	5.94%
		4-205-61322-2210-202-100	205-61-62020-61320-01000-2-0-00000-402211	Retirement - VRS	\$ 11,840	\$ 18,791	\$ 18,916	\$ 17,627	\$ (1,289)	-6.81%
		4-205-61322-2212-202-100	205-61-62020-61320-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,328	\$ 1,369	\$ 1,379	\$ 1,062	\$ (317)	-22.99%
		4-205-61322-2220-202-100	205-61-62020-61320-01000-2-0-00000-402221	VRS-Hybrid	\$ 4,472		\$ -	\$ -	\$ -	
		4-205-61322-2310-202-100	205-61-62020-61320-01000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%
		4-205-61322-2400-202-100	205-61-62020-61320-01000-2-0-00000-402400	Group Life	\$ 1,295	\$ 1,335	\$ 1,345	\$ 1,279	\$ (66)	-4.91%
		4-205-61322-2510-202-100	205-61-62020-61320-01000-2-0-00000-402510	Disability-Hybrid	\$ 63	\$ 269	\$ 270	\$ 288	\$ 18	6.67%
		4-205-61322-2720-202-100	205-61-62020-61320-01000-2-0-00000-402720	Worker's Compensation	\$ 238	\$ 261	\$ 264	\$ 278	\$ 14	5.30%
	Benefits Total				\$ 49,152	\$ 52,674	\$ 53,362	\$ 56,057	\$ 2,895	5.05%
	Purchase Services	4-205-61322-3160-202-100	205-61-62020-61320-01000-2-0-00000-403004	Professional Services - Other	\$ 881		\$ -	\$ -	\$ -	
	Purchase Services Total				\$ 881		\$ -	\$ -	\$ -	
	Material & Supplies	4-205-61322-6001-202-100	205-61-62020-61320-01000-2-0-00000-406001	Office Supplies	\$ 1,173	\$ 1,173	\$ 1,173	\$ 1,173	\$ -	
		4-205-61322-6012-202-100	205-61-62020-61320-01000-2-0-00000-406012	Books & Subscriptions	\$ 5,029	\$ 2,934	\$ 2,934	\$ 2,934	\$ -	
		4-205-61322-6030-202-100	205-61-62020-61320-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 674	\$ 1,173	\$ 1,173	\$ 1,173	\$ -	
		4-205-61322-6040-202-100	205-68-62020-68200-00000-9-0-00000-406040	Software/Online Content		\$ 587	\$ 587	\$ 587	\$ -	
	Material & Supplies Total				\$ 5,703	\$ 5,867	\$ 5,867	\$ 5,867	\$ -	
Library & Media Services Total					\$ 167,632	\$ 171,600	\$ 173,034	\$ 182,490	\$ 9,456	5.46%
Office of the Principal	Salaries	4-205-61410-1126-202-100	205-61-62020-61410-01000-2-0-00000-401126	Principal	\$ 121,128	\$ 124,762	\$ 124,762	\$ 128,505	\$ 3,743	3.00%
		4-205-61410-1127-202-100	205-61-62020-61410-01000-2-0-00000-401127	Assistant Principal	\$ 95,172	\$ 98,027	\$ 98,027	\$ 100,969	\$ 2,942	3.00%
		4-205-61410-1150-202-100	205-61-62020-61410-01000-2-0-00000-401150	Clerical	\$ 96,393	\$ 103,657	\$ 104,341	\$ 109,217	\$ 4,876	4.67%
		4-205-61410-1201-202-100	205-61-62020-61410-01000-2-0-00000-401201	Overtime	\$ 2,019		\$ -	\$ -	\$ -	
		4-205-61410-1660-202-100	205-61-62020-61410-01000-2-0-00000-401660	Bonus	\$ 3,755		\$ -	\$ -	\$ -	
	Salaries Total				\$ 318,467	\$ 326,446	\$ 327,130	\$ 338,691	\$ 11,561	3.53%
	Benefits	4-205-61410-2100-202-100	205-61-62020-61410-01000-2-0-00000-402100	F I C A	\$ 23,969	\$ 24,973	\$ 25,026	\$ 25,910	\$ 884	3.53%
		4-205-61410-2210-202-100	205-61-62020-61410-01000-2-0-00000-402211	Retirement - VRS	\$ 37,320	\$ 51,432	\$ 51,528	\$ 46,899	\$ (4,629)	-8.98%
		4-205-61410-2212-202-100	205-61-62020-61410-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 3,600	\$ 3,747	\$ 3,754	\$ 2,825	\$ (929)	-24.75%
		4-205-61410-2220-202-100	205-61-62020-61410-01000-2-0-00000-402221	VRS-Hybrid	\$ 5,478		\$ -	\$ -	\$ -	
		4-205-61410-2310-202-100	205-61-62020-61410-01000-2-0-00000-402310	Health Insurance	\$ 43,788	\$ 44,000	\$ 44,994	\$ 52,600	\$ 7,606	16.90%
		4-205-61410-2400-202-100	205-61-62020-61410-01000-2-0-00000-402400	Group Life	\$ 3,510	\$ 3,654	\$ 3,661	\$ 3,403	\$ (258)	-7.05%
		4-205-61410-2510-202-100	205-61-62020-61410-01000-2-0-00000-402510	Disability-Hybrid	\$ 83	\$ 737	\$ 739	\$ 765	\$ 26	3.52%
		4-205-61410-2720-202-100	205-61-62020-61410-01000-2-0-00000-402720	Worker's Compensation	\$ 692	\$ 753	\$ 756	\$ 782	\$ 26	3.44%
	Benefits Total				\$ 118,441	\$ 129,296	\$ 130,458	\$ 133,184	\$ 2,726	2.09%
	Purchase Services	4-205-61410-3160-202-100	205-61-62020-61410-01000-2-0-00000-403004	Professional Services - Other		\$ 140	\$ 140	\$ 140	\$ -	
		4-205-61410-3520-202-100	205-61-62020-61410-01000-2-0-00000-405810	Organizational Memberships	\$ 248	\$ 210	\$ 210	\$ 210	\$ -	
	Purchase Services Total				\$ 248	\$ 350	\$ 350	\$ 350	\$ -	
	Other Charges	4-205-61410-5200-202-100	205-61-62020-61410-01000-2-0-00000-405200	Communications	\$ 994		\$ -	\$ -	\$ -	
		4-205-61410-5500-202-100	205-61-62020-61410-01000-2-0-00000-405500	Travel		\$ 560	\$ 560	\$ 560	\$ -	
		4-205-61410-5510-202-100	205-61-62020-61410-01000-2-0-00000-405510	Local Mileage		\$ 210	\$ 210	\$ 210	\$ -	
	Other Charges Total				\$ 994	\$ 770	\$ 770	\$ 770	\$ -	
	Material & Supplies	4-205-61410-6000-202-100	205-61-62020-61410-01000-2-0-00000-406000	Materials and Supplies		\$ 6,741	\$ 6,741	\$ 2,131	\$ (4,610)	-68.39%
		4-205-61410-6001-202-100	205-61-62020-61410-01000-2-0-00000-406001	Office Supplies		\$ 140	\$ 140	\$ 140	\$ -	
		4-205-61410-6002-202-100	205-61-62020-61410-01000-2-0-00000-406002	Food Supplies	\$ 78	\$ 140	\$ 140	\$ 140	\$ -	
		4-205-61410-6014-202-100	205-61-62020-61410-01000-2-0-00000-406014	Other Operating Supplies	\$ 773		\$ -	\$ -	\$ -	
		4-205-61410-6047-202-100	205-61-62020-61410-01000-2-0-00000-406021	Furniture & Equipment	\$ 1,325		\$ -	\$ -	\$ -	
	Material & Supplies Total				\$ 2,176	\$ 7,021	\$ 7,021	\$ 2,411	\$ (4,610)	65.66%
Office of the Principal Total					\$ 440,326	\$ 463,883	\$ 465,729	\$ 475,406	\$ 9,677	2.08%
Health Services	Salaries	4-205-62220-1131-202-000	205-62-62020-62220-00000-9-0-00000-401131	School Nurse	\$ 15,974	\$ 63,918	\$ 64,340	\$ 52,516	\$ (11,824)	-18.38%
	Salaries Total				\$ 15,974	\$ 63,918	\$ 64,340	\$ 52,516	\$ (11,824)	-18.38%
	Benefits	4-205-62220-2100-202-000	205-62-62020-62220-00000-9-0-00000-402100	F I C A	\$ 1,220	\$ 4,890	\$ 4,922	\$ 4,017	\$ (905)	-18.39%
		4-205-62220-2210-202-000	205-62-62020-62220-00000-9-0-00000-402211	Retirement - VRS	\$ 1,764	\$ 10,624	\$ 10,695	\$ 7,678	\$ (3,017)	-28.21%
		4-205-62220-2212-202-000	205-62-62020-62220-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 150	\$ 774	\$ 780	\$ 463	\$ (317)	-40.64%
		4-205-62220-2220-202-000	205-62-62020-62220-00000-9-0-00000-402221	VRS-Hybrid			\$ -	\$ -	\$ -	

EXPENDITURE: OPERATING (205) BRUMFIELD ELEMENTARY				2025	2026	2026	2026	Amount	%	
BudgetLevel4	AccountNumber	Tyler Account		Actual	Adopted	Revised Adopted	Adopted	Changed	Change	
	4-205-62220-2310-202-000	205-62-62020-62220-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%	
	4-205-62220-2400-202-000	205-62-62020-62220-00000-9-0-00000-402400	Group Life	\$ 366	\$ 755	\$ 760	\$ 557	\$ (203)	-26.71%	
	4-205-62220-2510-202-000	205-62-62020-62220-00000-9-0-00000-402510	Disability-Hybrid		\$ 152	\$ 153	\$ 125	\$ (28)	-18.30%	
	4-205-62220-2720-202-000	205-62-62020-62220-00000-9-0-00000-402720	Worker's Compensation	\$ 35	\$ 148	\$ 149	\$ 121	\$ (28)	-18.79%	
	Benefits Total			\$ 14,483	\$ 28,343	\$ 28,700	\$ 26,111	\$ (2,589)	9.02%	
	Material & Supplies	4-205-62220-6001-202-000	205-62-62020-62220-00000-9-0-00000-406001	Office Supplies		\$ 200	\$ 200	\$ -		
		4-205-62220-6001-202-100	205-62-62020-62220-00000-9-0-00000-406001	Office Supplies		\$ -	\$ -	\$ -		
		4-205-62220-6014-202-000	205-62-62020-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ 582	\$ 500	\$ 500	\$ -		
		4-205-62220-6014-202-100	205-62-62020-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ (0)	\$ -	\$ -	\$ -		
		4-205-62220-6047-202-000	205-62-62020-62220-00000-9-0-00000-406021	Furniture & Equipment		\$ -	\$ -	\$ -		
	Material & Supplies Total			\$ 582	\$ 700	\$ 700	\$ 700	\$ -		
Health Services Total				\$ 31,038	\$ 92,961	\$ 93,740	\$ 79,327	\$ (14,413)	15.38%	
Security Services	Salaries	4-205-64600-1142-202-000	205-64-62020-64600-00000-9-0-00000-401142	Security	\$ 40,035	\$ 42,634	\$ 42,915	\$ 42,844	\$ (71)	-0.17%
		4-205-64600-1660-202-000	205-64-62020-64600-00000-9-0-00000-401660	Bonus	\$ 877	\$ -	\$ -	\$ -	\$ -	
	Salaries Total			\$ 40,913	\$ 42,634	\$ 42,915	\$ 42,844	\$ (71)	0.17%	
	Benefits	4-205-64600-2100-202-000	205-64-62020-64600-00000-9-0-00000-402100	F I C A	\$ 3,088	\$ 3,261	\$ 3,283	\$ 3,278	\$ (5)	-0.15%
		4-205-64600-2210-202-000	205-64-62020-64600-00000-9-0-00000-402211	Retirement - VRS		\$ -	\$ -	\$ -	\$ -	
		4-205-64600-2212-202-000	205-64-62020-64600-00000-9-0-00000-402750	VRS - Retiree Health Ins		\$ -	\$ -	\$ -	\$ -	
		4-205-64600-2310-202-000	205-64-62020-64600-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-64600-2400-202-000	205-64-62020-64600-00000-9-0-00000-402400	Group Life		\$ -	\$ -	\$ -	\$ -	
		4-205-64600-2510-202-000	205-64-62020-64600-00000-9-0-00000-402510	Disability-Hybrid		\$ -	\$ -	\$ -	\$ -	
		4-205-64600-2720-202-000	205-64-62020-64600-00000-9-0-00000-402720	Worker's Compensation	\$ 86	\$ 99	\$ 100	\$ 99	\$ (1)	-1.00%
	Benefits Total			\$ 14,121	\$ 14,360	\$ 14,624	\$ 16,527	\$ 1,903	13.01%	
	Material & Supplies	4-205-64600-6001-202-000	205-64-62020-64600-00000-9-0-00000-406001	Office Supplies	\$ 50	\$ 500	\$ 500	\$ 500	\$ -	
		4-205-64600-6047-202-000	205-64-62020-64600-00000-9-0-00000-406021	Furniture & Equipment	\$ 1,690	\$ -	\$ -	\$ -	\$ -	
	Material & Supplies Total			\$ 1,739	\$ 500	\$ 500	\$ 500	\$ -		
Security Services Total				\$ 56,773	\$ 57,494	\$ 58,039	\$ 59,871	\$ 1,832	3.16%	
BRUMFIELD ELEMENTARY Total				\$ 4,990,040	\$ 5,172,753	\$ 5,214,504	\$ 5,130,722	\$ (83,782)	1.61%	



FAUQUIER
COUNTY
PUBLIC
SCHOOLS

COLEMAN ELEMENTARY SCHOOL



ADDRESS:
4096 ZULLA ROAD, THE PLAINS, VA 20198

PHONE:
540-422-7550

GRADES:
K-5

ENROLLMENT:
368

PRINCIPAL:
SHAWN MORTON



**EXPENDITURE: OPERATING (205)
COLEMAN ELEMENTARY**

		AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
Regular Education	Salaries	4-205-61100-1120-203-100	205-61-62030-61100-01000-2-0-00000-401120	Instructional	\$ 1,268,419	\$ 1,369,384	\$ 1,378,349	\$ 1,360,169	\$ (18,180)	-1.32%
		4-205-61100-1151-203-100	205-61-62030-61100-01000-2-0-00000-401151	Instructional Assistant	\$ 140,037	\$ 163,851	\$ 164,786	\$ 137,533	\$ (27,253)	-16.54%
		4-205-61100-1201-203-100	205-61-62030-61100-01000-2-0-00000-401201	Overtime	\$ 1,297		\$ -	\$ -	\$ -	
		4-205-61100-1620-203-100	205-61-62030-61100-01000-2-0-00000-401620	Supplement	\$ 8,666	\$ 9,651	\$ 9,651	\$ 12,451	\$ 2,800	29.01%
		4-205-61100-1660-203-100	205-61-62030-61100-01000-2-0-00000-401660	Bonus	\$ 15,277		\$ -	\$ -	\$ -	
	Salaries Total				\$ 1,433,696	\$ 1,542,886	\$ 1,552,786	\$ 1,510,153	\$ (42,633)	2.75%
	Benefits	4-205-61100-2100-203-100	205-61-62030-61100-01000-2-0-00000-402100	F I C A	\$ 105,521	\$ 118,030	\$ 118,788	\$ 115,529	\$ (3,259)	-2.74%
		4-205-61100-2210-203-100	205-61-62030-61100-01000-2-0-00000-402211	Retirement - VRS	\$ 75,074	\$ 251,138	\$ 252,792	\$ 218,976	\$ (33,816)	-13.38%
		4-205-61100-2212-203-100	205-61-62030-61100-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 15,680	\$ 18,294	\$ 18,427	\$ 13,196	\$ (5,231)	-28.39%
		4-205-61100-2220-203-100	205-61-62030-61100-01000-2-0-00000-402221	VRS-Hybrid	\$ 133,675		\$ -	\$ -	\$ -	
		4-205-61100-2310-203-100	205-61-62030-61100-01000-2-0-00000-402310	Health Insurance	\$ 295,569	\$ 297,000	\$ 303,507	\$ 341,900	\$ 38,393	12.65%
		4-205-61100-2400-203-100	205-61-62030-61100-01000-2-0-00000-402400	Group Life	\$ 15,291	\$ 17,839	\$ 17,971	\$ 15,885	\$ (2,086)	-11.61%
		4-205-61100-2510-203-100	205-61-62030-61100-01000-2-0-00000-402510	Disability-Hybrid	\$ 2,007	\$ 3,597	\$ 3,618	\$ 3,580	\$ (38)	-1.05%
		4-205-61100-2720-203-100	205-61-62030-61100-01000-2-0-00000-402720	Worker's Compensation	\$ 3,052	\$ 3,559	\$ 3,595	\$ 3,482	\$ (113)	-3.14%
	Benefits Total				\$ 645,869	\$ 709,457	\$ 718,698	\$ 712,548	\$ (6,150)	0.86%
	Purchase Services	4-205-61100-3160-203-100	205-61-62030-61100-01000-2-0-00000-403004	Professional Services - Other	\$ 31	\$ 1,612	\$ 1,612	\$ 1,612	\$ -	
		4-205-61100-3320-203-100	205-61-62030-61100-01000-2-0-00000-403008	Maintenance Service Contracts		\$ 3,870	\$ 3,870	\$ 3,870	\$ -	
		4-205-61100-3500-203-100	205-61-62030-61100-01000-2-0-00000-403020	Printing & Binding		\$ 1,612	\$ 1,612	\$ 1,612	\$ -	
	Purchase Services Total				\$ 31	\$ 7,094	\$ 7,094	\$ 7,094	\$ -	
	Other Charges	4-205-61100-5210-203-100	205-61-62030-61100-01000-2-0-00000-405210	Postal Service	\$ 223	\$ 322	\$ 322	\$ 322	\$ -	
		4-205-61100-5410-203-100	205-61-62030-61100-01000-2-0-00000-405410	Lease/Rent Equipment	\$ 16,120	\$ 12,903	\$ 12,903	\$ 12,903	\$ -	
		4-205-61100-5490-203-100	205-61-62030-61100-01000-2-0-00000-405490	Lease - Interest	\$ 224		\$ -	\$ -	\$ -	
	Other Charges Total				\$ 16,567	\$ 13,225	\$ 13,225	\$ 13,225	\$ -	
	Material & Supplies	4-205-61100-6001-203-100	205-61-62030-61100-01000-2-0-00000-406001	Office Supplies	\$ 6,644	\$ 1,613	\$ 1,613	\$ 1,613	\$ -	
		4-205-61100-6002-203-100	205-61-62030-61100-01000-2-0-00000-406002	Food Supplies	\$ 317	\$ 323	\$ 323	\$ 323	\$ -	
		4-205-61100-6005-203-100	205-61-62030-61100-01000-2-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 129	\$ 323	\$ 323	\$ 323	\$ -	
		4-205-61100-6007-203-100	205-61-62030-61100-01000-2-0-00000-406007	Repair & Maintenance Supplies	\$ 86	\$ 323	\$ 323	\$ 323	\$ -	
		4-205-61100-6012-203-100	205-61-62030-61100-01000-2-0-00000-406012	Books & Subscriptions	\$ 121	\$ 3,226	\$ 3,226	\$ 3,226	\$ -	
		4-205-61100-6014-203-100	205-61-62030-61100-01000-2-0-00000-406014	Other Operating Supplies		\$ 323	\$ 323	\$ 323	\$ -	
		4-205-61100-6030-203-100	205-61-62030-61100-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 5,479	\$ 3,548	\$ 3,548	\$ 3,548	\$ -	
		4-205-61100-6040-203-100	205-68-62030-68100-00000-9-0-00000-406040	Software/Online Content		\$ 323	\$ 323	\$ 323	\$ -	
		4-205-61100-6047-203-100	205-61-62030-61100-01000-2-0-00000-406021	Furniture & Equipment	\$ 9,922	\$ 323	\$ 323	\$ 323	\$ -	
		4-205-61100-6050-203-100	205-68-62030-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 3,054	\$ 1,613	\$ 1,613	\$ 1,613	\$ -	
	Material & Supplies Total				\$ 25,752	\$ 11,938	\$ 11,938	\$ 11,938	\$ -	
Regular Education Total					\$ 2,121,915	\$ 2,284,600	\$ 2,303,741	\$ 2,254,958	\$ (48,783)	2.12%
Second Language	Salaries	4-205-61100-1120-203-190	205-61-62030-61100-12000-2-0-00000-401120	Instructional	\$ 70,270	\$ 72,379	\$ 72,857	\$ 132,634	\$ 59,777	82.05%
		4-205-61100-1660-203-190	205-61-62030-61100-12000-2-0-00000-401660	Bonus	\$ 800		\$ -	\$ -	\$ -	
	Salaries Total				\$ 71,070	\$ 72,379	\$ 72,857	\$ 132,634	\$ 59,777	82.05%
	Benefits	4-205-61100-2100-203-190	205-61-62030-61100-12000-2-0-00000-402100	F I C A	\$ 5,449	\$ 5,537	\$ 5,574	\$ 10,147	\$ 4,573	82.04%
		4-205-61100-2210-203-190	205-61-62030-61100-12000-2-0-00000-402211	Retirement - VRS	\$ 9,985	\$ 12,030	\$ 12,110	\$ 14,517	\$ 2,407	19.88%
		4-205-61100-2212-203-190	205-61-62030-61100-12000-2-0-00000-402750	VRS Retiree Health Credit	\$ 850	\$ 876	\$ 882	\$ 874	\$ (8)	-0.91%
		4-205-61100-2220-203-190	205-61-62030-61100-12000-2-0-00000-402221	VRS-Hybrid			\$ -	\$ -	\$ -	
		4-205-61100-2310-203-190	205-61-62030-61100-12000-2-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 19,750	\$ 8,509	75.70%
		4-205-61100-2400-203-190	205-61-62030-61100-12000-2-0-00000-402400	Group Life	\$ 829	\$ 855	\$ 861	\$ 1,053	\$ 192	22.30%
		4-205-61100-2510-203-190	205-61-62030-61100-12000-2-0-00000-402510	Disability-Hybrid		\$ 172	\$ 173	\$ 237	\$ 64	36.99%
		4-205-61100-2720-203-190	205-61-62030-61100-12000-2-0-00000-402720	Worker's Compensation	\$ 151	\$ 167	\$ 169	\$ 306	\$ 137	81.07%
	Benefits Total				\$ 28,212	\$ 30,637	\$ 31,010	\$ 46,884	\$ 15,874	51.19%
	Material & Supplies	4-205-61100-6030-203-190	205-61-62030-61100-12000-2-0-00000-406030	Instructional Material/Fieldtrip			\$ -	\$ -	\$ -	
	Material & Supplies Total						\$ -	\$ -	\$ -	
Second Language Total					\$ 99,282	\$ 103,016	\$ 103,867	\$ 179,518	\$ 75,651	72.83%
Special Education	Salaries	4-205-61100-1120-203-200	205-61-62030-61100-02000-2-0-00000-401120	Instructional	\$ 216,003	\$ 225,669	\$ 227,159	\$ 311,637	\$ 84,478	37.19%
		4-205-61100-1151-203-200	205-61-62030-61100-02000-2-0-00000-401151	Instructional Assistant	\$ 77,782	\$ 80,116	\$ 80,645	\$ 110,704	\$ 30,059	37.27%
		4-205-61100-1201-203-200	205-61-62030-61100-02000-2-0-00000-401201	Overtime	\$ 3,524		\$ -	\$ -	\$ -	
		4-205-61100-1660-203-200	205-61-62030-61100-02000-2-0-00000-401660	Bonus	\$ 4,877		\$ -	\$ -	\$ -	
	Salaries Total				\$ 302,187	\$ 305,785	\$ 307,804	\$ 422,341	\$ 114,537	37.21%
	Benefits	4-205-61100-2100-203-200	205-61-62030-61100-02000-2-0-00000-402100	F I C A	\$ 22,204	\$ 23,393	\$ 23,548	\$ 32,310	\$ 8,762	37.21%
		4-205-61100-2210-203-200	205-61-62030-61100-02000-2-0-00000-402211	Retirement - VRS	\$ 26,227	\$ 50,826	\$ 51,164	\$ 61,751	\$ 10,587	20.69%
		4-205-61100-2212-203-200	205-61-62030-61100-02000-2-0-00000-402750	VRS Retiree Health Credit	\$ 3,592	\$ 3,703	\$ 3,731	\$ 3,720	\$ (11)	-0.29%
		4-205-61100-2220-203-200	205-61-62030-61100-02000-2-0-00000-402221	VRS-Hybrid	\$ 17,338		\$ -	\$ -	\$ -	
		4-205-61100-2310-203-200	205-61-62030-61100-02000-2-0-00000-402310	Health Insurance	\$ 54,735	\$ 66,000	\$ 67,446	\$ 105,200	\$ 37,754	55.98%
		4-205-61100-2400-203-200	205-61-62030-61100-02000-2-0-00000-402400	Group Life	\$ 3,503	\$ 3,611	\$ 3,638	\$ 4,483	\$ 845	23.23%
		4-205-61100-2510-203-200	205-61-62030-61100-02000-2-0-00000-402510	Disability-Hybrid	\$ 261	\$ 727	\$ 730	\$ 1,009	\$ 279	38.22%

EXPENDITURE: OPERATING (205) COLEMAN ELEMENTARY				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
	AccountNumber	Tyler Account							
	4-205-61100-2720-203-200	205-61-62030-61100-02000-2-0-00000-402720	Worker's Compensation	\$ 1,090	\$ 706	\$ 714	\$ 975	\$ 261	36.55%
	Benefits Total			\$ 128,950	\$ 148,966	\$ 150,971	\$ 209,448	\$ 58,477	38.73%
	Material & Supplies					\$ -	\$ -	\$ -	
	4-205-61100-6001-203-200	205-61-62030-61100-02000-2-0-00000-406001	Office Supplies			\$ -	\$ -	\$ -	
	4-205-61100-6012-203-200	205-61-62030-61100-02000-2-0-00000-406012	Books & Subscriptions			\$ -	\$ -	\$ -	
	4-205-61100-6014-203-200	205-61-62030-61100-02000-2-0-00000-406014	Other Operating Supplies			\$ -	\$ -	\$ -	
	4-205-61100-6030-203-200	205-61-62030-61100-02000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 489		\$ -	\$ -	\$ -	
	4-205-61100-6047-203-200	205-61-62030-61100-02000-2-0-00000-406021	Furniture & Equipment	\$ 389		\$ -	\$ -	\$ -	
	Material & Supplies Total			\$ 878		\$ -	\$ -	\$ -	
	Special Education Total			\$ 432,015	\$ 454,751	\$ 458,775	\$ 631,789	\$ 173,014	37.71%
Gifted Education	Salaries			\$ 78,846	\$ 81,211	\$ 81,747	\$ 86,652	\$ 4,905	6.00%
	4-205-61100-1120-203-400	205-61-62030-61100-04000-2-0-00000-401120	Instructional	\$ 800		\$ -	\$ -	\$ -	
	4-205-61100-1660-203-400	205-61-62030-61100-04000-2-0-00000-401660	Bonus			\$ -	\$ -	\$ -	
	Salaries Total			\$ 79,646	\$ 81,211	\$ 81,747	\$ 86,652	\$ 4,905	6.00%
	Benefits								
	4-205-61100-2100-203-400	205-61-62030-61100-04000-2-0-00000-402100	F I C A	\$ 6,093	\$ 6,213	\$ 6,254	\$ 6,629	\$ 375	6.00%
	4-205-61100-2210-203-400	205-61-62030-61100-04000-2-0-00000-402211	Retirement - VRS		\$ 13,498	\$ 13,588	\$ 12,669	\$ (917)	-6.76%
	4-205-61100-2212-203-400	205-61-62030-61100-04000-2-0-00000-402750	VRS Retiree Health Credit	\$ 954	\$ 983	\$ 990	\$ 763	\$ (227)	-22.93%
	4-205-61100-2220-203-400	205-61-62030-61100-04000-2-0-00000-402221	VRS-Hybrid	\$ 13,735		\$ -	\$ -	\$ -	
	4-205-61100-2310-203-400	205-61-62030-61100-04000-2-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
	4-205-61100-2400-203-400	205-61-62030-61100-04000-2-0-00000-402400	Group Life	\$ 930	\$ 959	\$ 966	\$ 919	\$ (47)	-4.87%
	4-205-61100-2510-203-400	205-61-62030-61100-04000-2-0-00000-402510	Disability-Hybrid	\$ 188	\$ 193	\$ 194	\$ 207	\$ 13	6.70%
	4-205-61100-2720-203-400	205-61-62030-61100-04000-2-0-00000-402720	Worker's Compensation	\$ 170	\$ 187	\$ 189	\$ 200	\$ 11	5.82%
	Benefits Total			\$ 33,017	\$ 33,033	\$ 33,422	\$ 34,537	\$ 1,115	3.34%
	Gifted Education Total			\$ 112,663	\$ 114,244	\$ 115,169	\$ 121,189	\$ 6,020	5.23%
Pre-School	Salaries			\$ 79,549	\$ 81,935	\$ 82,476	\$ 87,425	\$ 4,949	6.00%
	4-205-61100-1151-203-800	205-61-62030-61100-08000-9-0-00000-401151	Instructional Assistant	\$ 22,112	\$ 22,775	\$ 22,925	\$ 32,519	\$ 9,594	41.85%
	4-205-61100-1201-203-800	205-61-62030-61100-08000-9-0-00000-401201	Overtime	\$ 895		\$ -	\$ -	\$ -	
	4-205-61100-1660-203-800	205-61-62030-61100-08000-9-0-00000-401660	Bonus	\$ 1,755		\$ -	\$ -	\$ -	
	Salaries Total			\$ 104,310	\$ 104,710	\$ 105,401	\$ 119,944	\$ 14,543	13.80%
	Benefits								
	4-205-61100-2100-203-800	205-61-62030-61100-08000-9-0-00000-402100	F I C A	\$ 7,572	\$ 8,010	\$ 8,062	\$ 9,176	\$ 1,114	13.82%
	4-205-61100-2210-203-800	205-61-62030-61100-08000-9-0-00000-402211	Retirement - VRS		\$ 17,404	\$ 17,519	\$ 17,537	\$ 18	0.10%
	4-205-61100-2212-203-800	205-61-62030-61100-08000-9-0-00000-402750	VRS Retiree Health Credit	\$ 1,230	\$ 1,268	\$ 1,277	\$ 1,057	\$ (220)	-17.23%
	4-205-61100-2220-203-800	205-61-62030-61100-08000-9-0-00000-402221	VRS-Hybrid	\$ 17,212		\$ -	\$ -	\$ -	
	4-205-61100-2310-203-800	205-61-62030-61100-08000-9-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%
	4-205-61100-2400-203-800	205-61-62030-61100-08000-9-0-00000-402400	Group Life	\$ 1,200	\$ 1,236	\$ 1,245	\$ 1,272	\$ 27	2.17%
	4-205-61100-2510-203-800	205-61-62030-61100-08000-9-0-00000-402510	Disability-Hybrid	\$ 242	\$ 249	\$ 250	\$ 287	\$ 37	14.80%
	4-205-61100-2720-203-800	205-61-62030-61100-08000-9-0-00000-402720	Worker's Compensation	\$ 221	\$ 242	\$ 245	\$ 277	\$ 32	13.06%
	Benefits Total			\$ 49,571	\$ 50,409	\$ 51,080	\$ 55,906	\$ 4,826	9.45%
	Material & Supplies								
	4-205-61100-6000-203-800	205-61-62030-61100-08000-9-0-00000-406000	Materials and Supplies		\$ 450	\$ 450	\$ 450	\$ -	
	4-205-61100-6001-203-800	205-61-62030-61100-08000-9-0-00000-406001	Office Supplies	\$ 52		\$ -	\$ -	\$ -	
	4-205-61100-6002-203-800	205-61-62030-61100-08000-9-0-00000-406002	Food Supplies	\$ 15		\$ -	\$ -	\$ -	
	4-205-61100-6030-203-800	205-61-62030-61100-08000-9-0-00000-406030	Instructional Material/Fieldtrip	\$ 375		\$ -	\$ -	\$ -	
	4-205-61100-6047-203-800	205-61-62030-61100-08000-9-0-00000-406021	Furniture & Equipment	\$ 258		\$ -	\$ -	\$ -	
	Material & Supplies Total			\$ 700	\$ 450	\$ 450	\$ 450	\$ -	
	Pre School Total			\$ 154,581	\$ 155,569	\$ 156,931	\$ 176,300	\$ 19,369	12.34%
ECSE	Material & Supplies								
	4-205-61100-6030-203-802	205-61-62030-61100-08002-9-0-00000-406030	Instructional Material/Fieldtrip			\$ -	\$ -	\$ -	
	4-205-61100-6047-203-802	205-61-62030-61100-08002-9-0-00000-406021	Furniture & Equipment	\$ 248		\$ -	\$ -	\$ -	
	Material & Supplies Total			\$ 248		\$ -	\$ -	\$ -	
	ECSE Total			\$ 248		\$ -	\$ -	\$ -	
Guidance Services	Salaries			\$ 76,608	\$ 78,906	\$ 79,427	\$ 84,193	\$ 4,766	6.00%
	4-205-61210-1120-203-100	205-61-62030-61210-01000-2-0-00000-401120	Instructional	\$ 800		\$ -	\$ -	\$ -	
	4-205-61210-1660-203-100	205-61-62030-61210-01000-2-0-00000-401660	Bonus			\$ -	\$ -	\$ -	
	Salaries Total			\$ 77,408	\$ 78,906	\$ 79,427	\$ 84,193	\$ 4,766	6.00%
	Benefits								
	4-205-61210-2100-203-100	205-61-62030-61210-01000-2-0-00000-402100	F I C A	\$ 5,278	\$ 6,036	\$ 6,076	\$ 6,441	\$ 365	6.01%
	4-205-61210-2210-203-100	205-61-62030-61210-01000-2-0-00000-402211	Retirement - VRS	\$ 10,886	\$ 13,115	\$ 13,202	\$ 12,310	\$ (892)	-6.76%
	4-205-61210-2212-203-100	205-61-62030-61210-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 927	\$ 955	\$ 962	\$ 741	\$ (221)	-22.97%
	4-205-61210-2310-203-100	205-61-62030-61210-01000-2-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
	4-205-61210-2400-203-100	205-61-62030-61210-01000-2-0-00000-402400	Group Life	\$ 904	\$ 932	\$ 939	\$ 893	\$ (46)	-4.90%
	4-205-61210-2510-203-100	205-61-62030-61210-01000-2-0-00000-402510	Disability-Hybrid	\$ 188	\$ 188	\$ 189	\$ 201	\$ 12	6.35%
	4-205-61210-2720-203-100	205-61-62030-61210-01000-2-0-00000-402720	Worker's Compensation	\$ 165	\$ 182	\$ 184	\$ 194	\$ 10	5.43%
	Benefits Total			\$ 29,107	\$ 32,408	\$ 32,793	\$ 33,930	\$ 1,137	3.47%
	Material & Supplies								
	4-205-61210-6001-203-100	205-61-62030-61210-01000-2-0-00000-406001	Office Supplies	\$ 2	\$ 61	\$ 61	\$ 61	\$ -	
	4-205-61210-6012-203-100	205-61-62030-61210-01000-2-0-00000-406012	Books & Subscriptions	\$ 172	\$ 53	\$ 53	\$ 53	\$ -	
	4-205-61210-6030-203-100	205-61-62030-61210-01000-2-0-00000-406030	Instructional Material/Fieldtrip		\$ 61	\$ 61	\$ 61	\$ -	

EXPENDITURE: OPERATING (205) COLEMAN ELEMENTARY						2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
	AccountNumber	Tyler Account									
	Material & Supplies Total				\$ 174	\$ 175	\$ 175	\$ 175	\$		
Guidance Services Total					\$ 106,689	\$ 111,489	\$ 112,395	\$ 118,298	\$ 5,903	5.25%	
Library & Media Services	Salaries	4-205-61322-1122-203-100	205-61-62030-61320-01000-2-0-00000-401122	Librarian	\$ 76,275	\$ 78,564	\$ 79,083	\$ 83,860	\$ 4,777	6.04%	
		4-205-61322-1140-203-100	205-61-62030-61320-01000-2-0-00000-401140	Technical	\$ 20,856	\$ 21,482	\$ 21,624	\$ 22,846	\$ 1,222	5.65%	
		4-205-61322-1201-203-100	205-61-62030-61320-01000-2-0-00000-401201	Overtime	\$ 367		\$ -		\$ -		
		4-205-61322-1660-203-100	205-61-62030-61320-01000-2-0-00000-401660	Bonus	\$ 1,600		\$ -		\$ -		
	Salaries Total				\$ 99,099	\$ 100,046	\$ 100,707	\$ 106,706	\$ 5,999	5.96%	
	Benefits	4-205-61322-2100-203-100	205-61-62030-61320-01000-2-0-00000-402100	F I C A	\$ 7,232	\$ 7,653	\$ 7,704	\$ 8,163	\$ 459	5.96%	
		4-205-61322-2210-203-100	205-61-62030-61320-01000-2-0-00000-402211	Retirement - VRS	\$ 10,839	\$ 16,629	\$ 16,740	\$ 15,602	\$ (1,138)	-6.80%	
		4-205-61322-2212-203-100	205-61-62030-61320-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,175	\$ 1,211	\$ 1,220	\$ 940	\$ (280)	-22.95%	
		4-205-61322-2220-203-100	205-61-62030-61320-01000-2-0-00000-402221	VRS-Hybrid	\$ 3,148		\$ -		\$ -		
		4-205-61322-2310-203-100	205-61-62030-61320-01000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%	
		4-205-61322-2400-203-100	205-61-62030-61320-01000-2-0-00000-402400	Group Life	\$ 1,146	\$ 1,182	\$ 1,191	\$ 1,132	\$ (59)	-4.95%	
		4-205-61322-2510-203-100	205-61-62030-61320-01000-2-0-00000-402510	Disability-Hybrid	\$ 48	\$ 238	\$ 239	\$ 255	\$ 16	6.69%	
		4-205-61322-2720-203-100	205-61-62030-61320-01000-2-0-00000-402720	Worker's Compensation	\$ 209	\$ 231	\$ 234	\$ 246	\$ 12	5.13%	
	Benefits Total				\$ 45,691	\$ 49,144	\$ 49,810	\$ 52,638	\$ 2,828	5.68%	
	Purchase Services	4-205-61322-3160-203-100	205-61-62030-61320-01000-2-0-00000-403004	Professional Services - Other	\$ 881		\$ -		\$ -		
	Purchase Services Total				\$ 881		\$ -		\$ -		
	Material & Supplies	4-205-61322-6001-203-100	205-61-62030-61320-01000-2-0-00000-406001	Office Supplies	\$ 220	\$ 720	\$ 720	\$ 720	\$ -		
		4-205-61322-6012-203-100	205-61-62030-61320-01000-2-0-00000-406012	Books & Subscriptions	\$ 2,390	\$ 1,800	\$ 1,800	\$ 1,800	\$ -		
		4-205-61322-6030-203-100	205-61-62030-61320-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 324	\$ 720	\$ 720	\$ 720	\$ -		
		4-205-61322-6040-203-100	205-68-62030-68200-00000-9-0-00000-406040	Software/Online Content		\$ 360	\$ 360	\$ 360	\$ -		
		4-205-61322-6050-203-100	205-68-62030-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 398		\$ -		\$ -		
	Material & Supplies Total				\$ 3,332	\$ 3,600	\$ 3,600	\$ 3,600	\$		
Library & Media Services Total					\$ 149,003	\$ 152,790	\$ 154,117	\$ 162,944	\$ 8,827	5.73%	
Office of the Principal	Salaries	4-205-61410-1126-203-100	205-61-62030-61410-01000-2-0-00000-401126	Principal	\$ 113,017	\$ 116,407	\$ 116,407	\$ 119,900	\$ 3,493	3.00%	
		4-205-61410-1127-203-100	205-61-62030-61410-01000-2-0-00000-401127	Assistant Principal	\$ 94,091	\$ 96,913	\$ 96,913	\$ 99,821	\$ 2,908	3.00%	
		4-205-61410-1150-203-100	205-61-62030-61410-01000-2-0-00000-401150	Clerical	\$ 96,190	\$ 101,759	\$ 102,431	\$ 107,196	\$ 4,765	4.65%	
		4-205-61410-1201-203-100	205-61-62030-61410-01000-2-0-00000-401201	Overtime	\$ 2,979		\$ -		\$ -		
		4-205-61410-1660-203-100	205-61-62030-61410-01000-2-0-00000-401660	Bonus	\$ 3,432		\$ -		\$ -		
	Salaries Total				\$ 309,708	\$ 315,079	\$ 315,751	\$ 326,917	\$ 11,166	3.54%	
	Benefits	4-205-61410-2100-203-100	205-61-62030-61410-01000-2-0-00000-402100	F I C A	\$ 23,242	\$ 24,104	\$ 24,155	\$ 25,008	\$ 853	3.53%	
		4-205-61410-2210-203-100	205-61-62030-61410-01000-2-0-00000-402211	Retirement - VRS	\$ 42,984	\$ 52,367	\$ 52,480	\$ 47,797	\$ (4,683)	-8.92%	
		4-205-61410-2212-203-100	205-61-62030-61410-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 3,660	\$ 3,814	\$ 3,823	\$ 2,880	\$ (943)	-24.67%	
		4-205-61410-2310-203-100	205-61-62030-61410-01000-2-0-00000-402310	Health Insurance	\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600	\$ 7,636	16.98%	
		4-205-61410-2400-203-100	205-61-62030-61410-01000-2-0-00000-402400	Group Life	\$ 3,570	\$ 3,720	\$ 3,729	\$ 3,467	\$ (262)	-7.03%	
		4-205-61410-2510-203-100	205-61-62030-61410-01000-2-0-00000-402510	Disability-Hybrid		\$ 750	\$ 752	\$ 780	\$ 28	3.72%	
		4-205-61410-2720-203-100	205-61-62030-61410-01000-2-0-00000-402720	Worker's Compensation	\$ 675	\$ 726	\$ 728	\$ 754	\$ 26	3.57%	
	Benefits Total				\$ 117,919	\$ 129,481	\$ 130,631	\$ 133,286	\$ 2,655	2.03%	
	Purchase Services	4-205-61410-3160-203-100	205-61-62030-61410-01000-2-0-00000-403004	Professional Services - Other	\$ 143	\$ 70	\$ 70	\$ 70	\$ -		
		4-205-61410-3520-203-100	205-61-62030-61410-01000-2-0-00000-405810	Organizational Memberships		\$ 105	\$ 105	\$ 105	\$ -		
	Purchase Services Total				\$ 143	\$ 175	\$ 175	\$ 175	\$		
	Other Charges	4-205-61410-5500-203-100	205-61-62030-61410-01000-2-0-00000-405500	Travel		\$ 280	\$ 280	\$ 280	\$ -		
		4-205-61410-5510-203-100	205-61-62030-61410-01000-2-0-00000-405510	Local Mileage		\$ 105	\$ 105	\$ 105	\$ -		
	Other Charges Total					\$ 385	\$ 385	\$ 385	\$		
	Material & Supplies	4-205-61410-6000-203-100	205-61-62030-61410-01000-2-0-00000-406000	Materials and Supplies		\$ 8,868	\$ 8,868	\$ 13,488	\$ 4,620	52.10%	
		4-205-61410-6001-203-100	205-61-62030-61410-01000-2-0-00000-406001	Office Supplies	\$ 238	\$ 70	\$ 70	\$ 70	\$ -		
		4-205-61410-6002-203-100	205-61-62030-61410-01000-2-0-00000-406002	Food Supplies	\$ 451	\$ 70	\$ 70	\$ 70	\$ -		
		4-205-61410-6005-203-100	205-61-62030-61410-01000-2-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 13		\$ -		\$ -		
		4-205-61410-6014-203-100	205-61-62030-61410-01000-2-0-00000-406014	Other Operating Supplies	\$ 55		\$ -		\$ -		
		4-205-61410-6030-203-100	205-61-62030-61410-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ (301)		\$ -		\$ -		
		4-205-61410-6040-203-100	205-68-62030-68100-00000-9-0-00000-406040	Software/Online Content	\$ 179		\$ -		\$ -		
		4-205-61410-6047-203-100	205-61-62030-61410-01000-2-0-00000-406021	Furniture & Equipment	\$ 2,106		\$ -		\$ -		
	Material & Supplies Total				\$ 2,742	\$ 9,008	\$ 9,008	\$ 13,628	\$ 4,620	51.29%	
Office of the Principal Total					\$ 430,512	\$ 454,128	\$ 455,950	\$ 474,391	\$ 18,441	4.04%	
Health Services	Salaries	4-205-62220-1131-203-000	205-62-62030-62220-00000-9-0-00000-401131	School Nurse	\$ 62,057	\$ 63,918	\$ 64,340	\$ 67,236	\$ 2,896	4.50%	
		4-205-62220-1660-203-000	205-62-62030-62220-00000-9-0-00000-401660	Bonus	\$ 800		\$ -		\$ -		
	Salaries Total				\$ 62,857	\$ 63,918	\$ 64,340	\$ 67,236	\$ 2,896	4.50%	
	Benefits	4-205-62220-2100-203-000	205-62-62030-62220-00000-9-0-00000-402100	F I C A	\$ 4,159	\$ 4,890	\$ 4,922	\$ 5,144	\$ 222	4.51%	
		4-205-62220-2210-203-000	205-62-62030-62220-00000-9-0-00000-402211	Retirement - VRS	\$ 8,818	\$ 10,624	\$ 10,695	\$ 9,830	\$ (865)	-8.09%	
		4-205-62220-2212-203-000	205-62-62030-62220-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 751	\$ 774	\$ 780	\$ 592	\$ (188)	-24.10%	
		4-205-62220-2310-203-000	205-62-62030-62220-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%	

EXPENDITURE: OPERATING (205) COLEMAN ELEMENTARY					2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change	
	AccountNumber	Tyler Account									
	4-205-62220-2400-203-000	205-62-62030-62220-00000-9-0-00000-402400	Group Life	\$	732	\$ 755	\$ 760	\$ 713	\$ (47)	-6.18%	
	4-205-62220-2510-203-000	205-62-62030-62220-00000-9-0-00000-402510	Disability-Hybrid			\$ 152	\$ 153	\$ 161	\$ 8	5.23%	
	4-205-62220-2720-203-000	205-62-62030-62220-00000-9-0-00000-402720	Worker's Compensation	\$	133	\$ 148	\$ 149	\$ 155	\$ 6	4.03%	
	Benefits Total			\$	25,540	\$ 28,343	\$ 28,700	\$ 29,745	\$ 1,045	3.64%	
	Material & Supplies					\$ 138	\$ 138	\$ 138	\$ -		
	4-205-62220-6014-203-000	205-62-62030-62220-00000-9-0-00000-406001	Office Supplies								
	4-205-62220-6014-203-000	205-62-62030-62220-00000-9-0-00000-406014	Other Operating Supplies	\$	631	\$ 412	\$ 412	\$ 412	\$ -		
	4-205-62220-6014-203-100	205-62-62030-62220-00000-9-0-00000-406014	Other Operating Supplies	\$	-		\$ -		\$ -		
	4-205-62220-6047-203-000	205-62-62030-62220-00000-9-0-00000-406021	Furniture & Equipment				\$ -		\$ -		
	Material & Supplies Total			\$	631	\$ 550	\$ 550	\$ 550	\$ 0		
	Health Services Total			\$	89,028	\$ 92,811	\$ 93,590	\$ 97,531	\$ 3,941	4.21%	
Security Services	Salaries	4-205-64600-1142-203-000	205-64-62030-64600-00000-9-0-00000-401142	Security	\$	24,568	\$ 42,641	\$ 42,922	\$ 42,711	\$ (211)	-0.49%
		4-205-64600-1660-203-000	205-64-62030-64600-00000-9-0-00000-401660	Bonus	\$	77		\$ -		\$ -	
	Salaries Total			\$	24,646	\$ 42,641	\$ 42,922	\$ 42,711	\$ (211)	0.49%	
	Benefits			\$	1,885	\$ 3,262	\$ 3,284	\$ 3,267	\$ (17)	-0.52%	
	4-205-64600-2100-203-000	205-64-62030-64600-00000-9-0-00000-402100	F I C A				\$ -	\$ -	\$ -		
	4-205-64600-2210-203-000	205-64-62030-64600-00000-9-0-00000-402211	Retirement - VRS				\$ -	\$ -	\$ -		
	4-205-64600-2212-203-000	205-64-62030-64600-00000-9-0-00000-402750	VRS - Retiree Health Ins				\$ -	\$ -	\$ -		
	4-205-64600-2310-203-000	205-64-62030-64600-00000-9-0-00000-402310	Health Insurance	\$	10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%	
	4-205-64600-2400-203-000	205-64-62030-64600-00000-9-0-00000-402400	Group Life				\$ -	\$ -	\$ -		
	4-205-64600-2510-203-000	205-64-62030-64600-00000-9-0-00000-402510	Disability-Hybrid				\$ -	\$ -	\$ -		
	4-205-64600-2720-203-000	205-64-62030-64600-00000-9-0-00000-402720	Worker's Compensation	\$	54	\$ 99	\$ 100	\$ 99	\$ (1)	-1.00%	
	Benefits Total			\$	12,886	\$ 14,361	\$ 14,625	\$ 16,516	\$ 1,891	12.93%	
	Material & Supplies					\$ 500	\$ 500	\$ 500	\$ -		
	4-205-64600-6001-203-000	205-64-62030-64600-00000-9-0-00000-406001	Office Supplies				\$ -	\$ -	\$ -		
	4-205-64600-6047-203-000	205-64-62030-64600-00000-9-0-00000-406021	Furniture & Equipment				\$ -	\$ -	\$ -		
	Material & Supplies Total					\$ 500	\$ 500	\$ 500	\$ 0		
	Security Services Total			\$	37,532	\$ 57,502	\$ 58,047	\$ 59,727	\$ 1,680	2.89%	
	COLEMAN ELEMENTARY Total			\$	3,733,468	\$ 3,980,900	\$ 4,012,582	\$ 4,276,645	\$ 264,063	6.58%	



FAUQUIER
COUNTY
PUBLIC
SCHOOLS

GREENVILLE ELEMENTARY SCHOOL



ADDRESS:
7389 ACADEMIC AVE, NOKESVILLE, VA 20181

PHONE:
540-422-7570

GRADES:
K-5

ENROLLMENT:
445

PRINCIPAL:
ERIKA KERSEY



EXPENDITURE: OPERATING (205) GREENVILLE ELEMENTARY					2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
	AccountNumber	Tyler Account	BudgetLevel5							
Regular Education	Salaries	4-205-61100-1120-211-100	205-61-62110-61100-01000-2-0-00000-401120	Instructional	\$ 1,735,398	\$ 1,835,453	\$ 1,847,567	\$ 1,861,001	\$ 13,434	0.73%
		4-205-61100-1151-211-100	205-61-62110-61100-01000-2-0-00000-401151	Instructional Assistant	\$ 147,434	\$ 145,506	\$ 146,398	\$ 163,156	\$ 16,758	11.45%
		4-205-61100-1201-211-100	205-61-62110-61100-01000-2-0-00000-401201	Overtime	\$ 3,000		\$ -		\$ -	
		4-205-61100-1620-211-100	205-61-62110-61100-01000-2-0-00000-401620	Supplement	\$ 9,191	\$ 9,651	\$ 9,651	\$ 12,451	\$ 2,800	29.01%
		4-205-61100-1660-211-100	205-61-62110-61100-01000-2-0-00000-401660	Bonus	\$ 21,832		\$ -		\$ -	
	Salaries Total				\$ 1,916,855	\$ 1,990,610	\$ 2,003,616	\$ 2,036,608	\$ 32,992	1.65%
	Benefits	4-205-61100-2100-211-100	205-61-62110-61100-01000-2-0-00000-402100	F I C A	\$ 138,478	\$ 152,282	\$ 153,278	\$ 155,803	\$ 2,525	1.65%
		4-205-61100-2210-211-100	205-61-62110-61100-01000-2-0-00000-402211	Retirement - VRS	\$ 147,147	\$ 327,492	\$ 329,667	\$ 295,948	\$ (33,719)	-10.23%
		4-205-61100-2212-211-100	205-61-62110-61100-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 22,623	\$ 23,855	\$ 24,030	\$ 17,832	\$ (6,198)	-25.79%
		4-205-61100-2220-211-100	205-61-62110-61100-01000-2-0-00000-402221	VRS-Hybrid	\$ 136,340		\$ -		\$ -	
		4-205-61100-2310-211-100	205-61-62110-61100-01000-2-0-00000-402310	Health Insurance	\$ 361,251	\$ 352,000	\$ 359,712	\$ 420,800	\$ 61,088	16.98%
		4-205-61100-2400-211-100	205-61-62110-61100-01000-2-0-00000-402400	Group Life	\$ 22,063	\$ 23,265	\$ 23,436	\$ 21,470	\$ (1,966)	-8.39%
		4-205-61100-2510-211-100	205-61-62110-61100-01000-2-0-00000-402510	Disability-Hybrid	\$ 1,972	\$ 4,693	\$ 4,719	\$ 4,832	\$ 113	2.39%
		4-205-61100-2720-211-100	205-61-62110-61100-01000-2-0-00000-402720	Worker's Compensation	\$ 4,357	\$ 4,593	\$ 4,644	\$ 4,695	\$ 51	1.10%
	Benefits Total				\$ 834,232	\$ 888,180	\$ 899,486	\$ 921,380	\$ 21,894	2.43%
	Purchase Services	4-205-61100-3160-211-100	205-61-62110-61100-01000-2-0-00000-403004	Professional Services - Other	\$ 1,472	\$ 2,073	\$ 2,073	\$ 2,073	\$ -	
		4-205-61100-3320-211-100	205-61-62110-61100-01000-2-0-00000-403008	Maintenance Service Contracts		\$ 2,074	\$ 2,074	\$ 2,074	\$ -	
		4-205-61100-3500-211-100	205-61-62110-61100-01000-2-0-00000-403020	Printing & Binding		\$ 2,074	\$ 2,074	\$ 2,074	\$ -	
		4-205-61100-3520-211-100	205-61-62110-61100-01000-2-0-00000-405810	Organizational Memberships			\$ -		\$ -	
	Purchase Services Total				\$ 1,472	\$ 6,221	\$ 6,221	\$ 6,221	\$ -	
	Other Charges	4-205-61100-5210-211-100	205-61-62110-61100-01000-2-0-00000-405210	Postal Service		\$ 415	\$ 415	\$ 415	\$ -	
		4-205-61100-5410-211-100	205-61-62110-61100-01000-2-0-00000-405410	Lease/Rent Equipment	\$ 18,551	\$ 12,860	\$ 12,860	\$ 12,860	\$ -	
		4-205-61100-5490-211-100	205-61-62110-61100-01000-2-0-00000-405490	Lease - Interest	\$ 1,491		\$ -		\$ -	
		4-205-61100-5800-211-100	205-61-62110-61100-01000-2-0-00000-405800	Miscellaneous	\$ 546		\$ -		\$ -	
	Other Charges Total				\$ 20,588	\$ 13,275	\$ 13,275	\$ 13,275	\$ -	
	Material & Supplies	4-205-61100-6001-211-100	205-61-62110-61100-01000-2-0-00000-406001	Office Supplies	\$ 8,825	\$ 3,319	\$ 3,319	\$ 3,319	\$ -	
		4-205-61100-6002-211-100	205-61-62110-61100-01000-2-0-00000-406002	Food Supplies	\$ 3,493	\$ 415	\$ 415	\$ 415	\$ -	
		4-205-61100-6005-211-100	205-61-62110-61100-01000-2-0-00000-406005	Laundry, Hsekpng & Janitor Supplies		\$ 415	\$ 415	\$ 415	\$ -	
		4-205-61100-6007-211-100	205-61-62110-61100-01000-2-0-00000-406007	Repair & Maintenance Supplies		\$ 415	\$ 415	\$ 415	\$ -	
		4-205-61100-6011-211-100	205-61-62110-61100-01000-2-0-00000-406011	Uniforms & Wearing Apparel		\$ -	\$ -	\$ -	\$ -	
		4-205-61100-6012-211-100	205-61-62110-61100-01000-2-0-00000-406012	Books & Subscriptions	\$ 1,772	\$ 6,223	\$ 6,223	\$ 6,223	\$ -	
		4-205-61100-6013-211-100	205-61-62110-61100-01000-2-0-00000-406013	Educational & Recreational Supplies			\$ -		\$ -	
		4-205-61100-6014-211-100	205-61-62110-61100-01000-2-0-00000-406014	Other Operating Supplies	\$ 55	\$ 830	\$ 830	\$ 830	\$ -	
		4-205-61100-6030-211-100	205-61-62110-61100-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 1,413	\$ 5,393	\$ 5,393	\$ 5,393	\$ -	
		4-205-61100-6040-211-100	205-68-62110-68100-00000-9-0-00000-406040	Software/Online Content	\$ 3,865	\$ 415	\$ 415	\$ 415	\$ -	
		4-205-61100-6047-211-100	205-61-62110-61100-01000-2-0-00000-406021	Furniture & Equipment	\$ 5,834	\$ 830	\$ 830	\$ 830	\$ -	
		4-205-61100-6050-211-100	205-68-62110-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 70	\$ 3,734	\$ 3,734	\$ 3,734	\$ -	
	Material & Supplies Total				\$ 25,326	\$ 21,989	\$ 21,989	\$ 21,989	\$ -	
	Regular Education Total				\$ 2,798,473	\$ 2,920,275	\$ 2,944,587	\$ 2,999,473	\$ 54,886	1.86%
Second Language	Salaries	4-205-61100-1120-211-190	205-61-62110-61100-12000-2-0-00000-401120	Instructional	\$ 60,075	\$ 61,877	\$ 62,285	\$ 66,022	\$ 3,737	6.00%
		4-205-61100-1660-211-190	205-61-62110-61100-12000-2-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total				\$ 60,875	\$ 61,877	\$ 62,285	\$ 66,022	\$ 3,737	6.00%
	Benefits	4-205-61100-2100-211-190	205-61-62110-61100-12000-2-0-00000-402100	F I C A	\$ 4,563	\$ 4,734	\$ 4,765	\$ 5,051	\$ 286	6.00%
		4-205-61100-2210-211-190	205-61-62110-61100-12000-2-0-00000-402211	Retirement - VRS		\$ 10,285	\$ 10,353	\$ 9,653	\$ (700)	-6.76%
		4-205-61100-2212-211-190	205-61-62110-61100-12000-2-0-00000-402750	VRS Retiree Health Credit	\$ 727	\$ 749	\$ 754	\$ 581	\$ (173)	-22.94%
		4-205-61100-2220-211-190	205-61-62110-61100-12000-2-0-00000-402221	VRS-Hybrid	\$ 10,475		\$ -		\$ -	
		4-205-61100-2310-211-190	205-61-62110-61100-12000-2-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-61100-2400-211-190	205-61-62110-61100-12000-2-0-00000-402400	Group Life	\$ 709	\$ 731	\$ 736	\$ 700	\$ (36)	-4.89%
		4-205-61100-2510-211-190	205-61-62110-61100-12000-2-0-00000-402510	Disability-Hybrid	\$ 143	\$ 147	\$ 148	\$ 158	\$ 10	6.76%
		4-205-61100-2720-211-190	205-61-62110-61100-12000-2-0-00000-402720	Worker's Compensation	\$ 129	\$ 143	\$ 144	\$ 152	\$ 8	5.56%
	Benefits Total				\$ 27,693	\$ 27,789	\$ 28,141	\$ 29,445	\$ 1,304	4.63%
	Second Language Total				\$ 88,568	\$ 89,666	\$ 90,426	\$ 95,467	\$ 5,041	5.57%
Special Education	Salaries	4-205-61100-1120-211-200	205-61-62110-61100-02000-2-0-00000-401120	Instructional	\$ 224,198	\$ 237,818	\$ 239,315	\$ 349,503	\$ 110,188	46.04%
		4-205-61100-1151-211-200	205-61-62110-61100-02000-2-0-00000-401151	Instructional Assistant	\$ 116,642	\$ 131,061	\$ 131,927	\$ 146,284	\$ 14,357	10.88%
		4-205-61100-1201-211-200	205-61-62110-61100-02000-2-0-00000-401201	Overtime	\$ 1,966		\$ -		\$ -	
		4-205-61100-1660-211-200	205-61-62110-61100-02000-2-0-00000-401660	Bonus	\$ 7,277		\$ -		\$ -	
	Salaries Total				\$ 350,084	\$ 368,879	\$ 371,242	\$ 495,787	\$ 124,545	33.55%
	Benefits	4-205-61100-2100-211-200	205-61-62110-61100-02000-2-0-00000-402100	F I C A	\$ 26,696	\$ 28,219	\$ 28,400	\$ 37,928	\$ 9,528	33.55%
		4-205-61100-2210-211-200	205-61-62110-61100-02000-2-0-00000-402211	Retirement - VRS		\$ 61,313	\$ 61,708	\$ 72,490	\$ 10,782	17.47%
		4-205-61100-2212-211-200	205-61-62110-61100-02000-2-0-00000-402750	VRS Retiree Health Credit	\$ 3,841	\$ 4,469	\$ 4,502	\$ 4,367	\$ (135)	-3.00%
		4-205-61100-2220-211-200	205-61-62110-61100-02000-2-0-00000-402221	VRS-Hybrid	\$ 50,509		\$ -		\$ -	
		4-205-61100-2310-211-200	205-61-62110-61100-02000-2-0-00000-402310	Health Insurance	\$ 98,523	\$ 99,000	\$ 101,169	\$ 144,650	\$ 43,481	42.98%

EXPENDITURE: OPERATING (205) GREENVILLE ELEMENTARY					2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
	AccountNumber	Tyler Account	BudgetLevel5							
	4-205-61100-2400-211-200	205-61-62110-61100-02000-2-0-00000-402400	Group Life		\$ 3,878	\$ 4,357	\$ 4,390	\$ 5,260	\$ 870	19.82%
	4-205-61100-2510-211-200	205-61-62110-61100-02000-2-0-00000-402510	Disability-Hybrid		\$ 733	\$ 879	\$ 884	\$ 1,185	\$ 301	34.05%
	4-205-61100-2720-211-200	205-61-62110-61100-02000-2-0-00000-402720	Worker's Compensation		\$ 1,108	\$ 853	\$ 862	\$ 1,146	\$ 284	32.95%
	Benefits Total				\$ 185,289	\$ 199,090	\$ 201,915	\$ 267,026	\$ 65,111	32.25%
	Material & Supplies	4-205-61100-6001-211-200	205-61-62110-61100-02000-2-0-00000-406001	Office Supplies	\$ 632		\$ -		\$ -	
		4-205-61100-6040-211-200	205-68-62110-68100-02000-9-0-00000-406040	Software/Online Content	\$ 50		\$ -		\$ -	
		4-205-61100-6047-211-200	205-61-62110-61100-02000-2-0-00000-406021	Furniture & Equipment	\$ 23		\$ -		\$ -	
		4-205-61100-6050-211-200	205-68-62110-68100-02000-9-0-00000-406056	Non-Capitalized Hardware	\$ 250		\$ -		\$ -	
	Material & Supplies Total				\$ 955		\$ -		\$ -	
Special Education Total					\$ 536,328	\$ 567,969	\$ 573,157	\$ 762,813	\$ 189,656	33.09%
Gifted Education	Salaries	4-205-61100-1120-211-400	205-61-62110-61100-04000-2-0-00000-401120	Instructional	\$ 82,152	\$ 84,616	\$ 85,174	\$ 53,000	\$ (32,174)	-37.77%
		4-205-61100-1660-211-400	205-61-62110-61100-04000-2-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total				\$ 82,952	\$ 84,616	\$ 85,174	\$ 53,000	\$ (32,174)	37.77%
	Benefits	4-205-61100-2100-211-400	205-61-62110-61100-04000-2-0-00000-402100	F I C A	\$ 6,319	\$ 6,473	\$ 6,516	\$ 4,055	\$ (2,461)	-37.77%
		4-205-61100-2210-211-400	205-61-62110-61100-04000-2-0-00000-402211	Retirement - VRS	\$ 11,674	\$ 14,064	\$ 14,157	\$ 7,749	\$ (6,408)	-45.26%
		4-205-61100-2212-211-400	205-61-62110-61100-04000-2-0-00000-402750	VRS Retiree Health Credit	\$ 994	\$ 1,024	\$ 1,031	\$ 467	\$ (564)	-54.70%
		4-205-61100-2310-211-400	205-61-62110-61100-04000-2-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-61100-2400-211-400	205-61-62110-61100-04000-2-0-00000-402400	Group Life	\$ 969	\$ 999	\$ 1,006	\$ 562	\$ (444)	-44.14%
		4-205-61100-2510-211-400	205-61-62110-61100-04000-2-0-00000-402510	Disability-Hybrid		\$ 201	\$ 202	\$ 127	\$ (75)	-37.13%
		4-205-61100-2720-211-400	205-61-62110-61100-04000-2-0-00000-402720	Worker's Compensation	\$ 176	\$ 195	\$ 197	\$ 122	\$ (75)	-38.07%
	Benefits Total				\$ 31,080	\$ 33,956	\$ 34,350	\$ 26,232	\$ (8,118)	23.63%
Gifted Education Total					\$ 114,032	\$ 118,572	\$ 119,524	\$ 79,232	\$ (40,292)	33.71%
Guidance Services	Salaries	4-205-61210-1120-211-100	205-61-62110-61210-01000-2-0-00000-401120	Instructional	\$ 97,799	\$ 161,769	\$ 162,837	\$ 162,602	\$ (235)	-0.14%
		4-205-61210-1660-211-100	205-61-62110-61210-01000-2-0-00000-401660	Bonus	\$ 1,187		\$ -		\$ -	
	Salaries Total				\$ 98,986	\$ 161,769	\$ 162,837	\$ 162,602	\$ (235)	0.14%
	Benefits	4-205-61210-2100-211-100	205-61-62110-61210-01000-2-0-00000-402100	F I C A	\$ 7,533	\$ 12,375	\$ 12,457	\$ 12,439	\$ (18)	-0.14%
		4-205-61210-2210-211-100	205-61-62110-61210-01000-2-0-00000-402211	Retirement - VRS	\$ 13,897	\$ 26,887	\$ 27,065	\$ 23,773	\$ (3,292)	-12.16%
		4-205-61210-2212-211-100	205-61-62110-61210-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,183	\$ 1,958	\$ 1,972	\$ 1,432	\$ (540)	-27.38%
		4-205-61210-2220-211-100	205-61-62110-61210-01000-2-0-00000-402221	VRS-Hybrid			\$ -		\$ -	
		4-205-61210-2310-211-100	205-61-62110-61210-01000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%
		4-205-61210-2400-211-100	205-61-62110-61210-01000-2-0-00000-402400	Group Life	\$ 1,154	\$ 1,910	\$ 1,923	\$ 1,725	\$ (198)	-10.30%
		4-205-61210-2510-211-100	205-61-62110-61210-01000-2-0-00000-402510	Disability-Hybrid		\$ 385	\$ 388	\$ 388	\$ -	0.00%
		4-205-61210-2720-211-100	205-61-62110-61210-01000-2-0-00000-402720	Worker's Compensation	\$ 216	\$ 373	\$ 376	\$ 375	\$ (1)	-0.27%
	Benefits Total				\$ 45,878	\$ 65,888	\$ 66,663	\$ 66,432	\$ (231)	0.35%
	Material & Supplies	4-205-61210-6001-211-100	205-61-62110-61210-01000-2-0-00000-406001	Office Supplies	\$ 96	\$ 93	\$ 93	\$ 93	\$ -	
		4-205-61210-6012-211-100	205-61-62110-61210-01000-2-0-00000-406012	Books & Subscriptions	\$ 122	\$ 80	\$ 80	\$ 80	\$ -	
		4-205-61210-6030-211-100	205-61-62110-61210-01000-2-0-00000-406030	Instructional Material/Fieldtrip		\$ 92	\$ 92	\$ 92	\$ -	
		4-205-61210-6047-211-100	205-61-62110-61210-01000-2-0-00000-406021	Furniture & Equipment			\$ -		\$ -	
	Material & Supplies Total				\$ 218	\$ 265	\$ 265	\$ 265	\$ -	
Guidance Services Total					\$ 145,082	\$ 227,922	\$ 229,765	\$ 229,299	\$ (466)	0.20%
Library & Media Services	Salaries	4-205-61322-1122-211-100	205-61-62110-61320-01000-2-0-00000-401122	Librarian	\$ 53,327	\$ 54,927	\$ 55,290	\$ 58,630	\$ 3,340	6.04%
		4-205-61322-1140-211-100	205-61-62110-61320-01000-2-0-00000-401140	Technical	\$ 29,611	\$ 30,075	\$ 30,273	\$ 31,973	\$ 1,700	5.62%
		4-205-61322-1201-211-100	205-61-62110-61320-01000-2-0-00000-401201	Overtime	\$ 292		\$ -		\$ -	
		4-205-61322-1660-211-100	205-61-62110-61320-01000-2-0-00000-401660	Bonus	\$ 1,600		\$ -		\$ -	
	Salaries Total				\$ 84,830	\$ 85,002	\$ 85,563	\$ 90,603	\$ 5,040	5.89%
	Benefits	4-205-61322-2100-211-100	205-61-62110-61320-01000-2-0-00000-402100	F I C A	\$ 6,412	\$ 6,503	\$ 6,546	\$ 6,931	\$ 385	5.88%
		4-205-61322-2210-211-100	205-61-62110-61320-01000-2-0-00000-402211	Retirement - VRS	\$ 11,727	\$ 14,128	\$ 14,222	\$ 13,247	\$ (975)	-6.86%
		4-205-61322-2212-211-100	205-61-62110-61320-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 999	\$ 1,029	\$ 1,037	\$ 798	\$ (239)	-23.05%
		4-205-61322-2310-211-100	205-61-62110-61320-01000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%
		4-205-61322-2400-211-100	205-61-62110-61320-01000-2-0-00000-402400	Group Life	\$ 974	\$ 1,004	\$ 1,012	\$ 961	\$ (51)	-5.04%
		4-205-61322-2510-211-100	205-61-62110-61320-01000-2-0-00000-402510	Disability-Hybrid		\$ 203	\$ 204	\$ 217	\$ 13	6.37%
		4-205-61322-2720-211-100	205-61-62110-61320-01000-2-0-00000-402720	Worker's Compensation	\$ 178	\$ 197	\$ 199	\$ 209	\$ 10	5.03%
	Benefits Total				\$ 42,183	\$ 45,064	\$ 45,702	\$ 48,663	\$ 2,961	6.48%
	Material & Supplies	4-205-61322-6001-211-100	205-61-62110-61320-01000-2-0-00000-406001	Office Supplies	\$ 46	\$ 1,195	\$ 1,195	\$ 1,195	\$ -	
		4-205-61322-6002-211-100	205-61-62110-61320-01000-2-0-00000-406002	Food Supplies	\$ 55		\$ -		\$ -	
		4-205-61322-6012-211-100	205-61-62110-61320-01000-2-0-00000-406012	Books & Subscriptions	\$ 4,568	\$ 2,989	\$ 2,989	\$ 2,989	\$ -	
		4-205-61322-6030-211-100	205-61-62110-61320-01000-2-0-00000-406030	Instructional Material/Fieldtrip		\$ 1,196	\$ 1,196	\$ 1,196	\$ -	
		4-205-61322-6040-211-100	205-68-62110-68200-00000-9-0-00000-406040	Software/Online Content		\$ 598	\$ 598	\$ 598	\$ -	
		4-205-61322-6047-211-100	205-61-62110-61320-01000-2-0-00000-406021	Furniture & Equipment	\$ 1,790		\$ -		\$ -	
		4-205-61322-6050-211-100	205-68-62110-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 74		\$ -		\$ -	
	Material & Supplies Total				\$ 6,533	\$ 5,978	\$ 5,978	\$ 5,978	\$ -	
Library & Media Services Total					\$ 133,546	\$ 136,044	\$ 137,243	\$ 145,244	\$ 8,001	5.83%

**EXPENDITURE: OPERATING (205)
GREENVILLE ELEMENTARY**

		AccountNumber	Tyler Account	BudgetLevel5	2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
Office of the Principal	Salaries	4-205-61410-1126-211-100	205-61-62110-61410-01000-2-0-00000-401126	Principal	\$ 108,150	\$ 111,395	\$ 111,395	\$ 114,737	\$ 3,342	3.00%
		4-205-61410-1127-211-100	205-61-62110-61410-01000-2-0-00000-401127	Assistant Principal	\$ 93,215	\$ 96,011	\$ 96,011	\$ 98,892	\$ 2,881	3.00%
		4-205-61410-1150-211-100	205-61-62110-61410-01000-2-0-00000-401150	Clerical	\$ 81,970	\$ 89,448	\$ 90,039	\$ 94,252	\$ 4,213	4.68%
		4-205-61410-1201-211-100	205-61-62110-61410-01000-2-0-00000-401201	Overtime	\$ 599		\$ -		\$ -	
		4-205-61410-1660-211-100	205-61-62110-61410-01000-2-0-00000-401660	Bonus	\$ 3,200		\$ -		\$ -	
	Salaries Total				\$ 287,134	\$ 296,854	\$ 297,445	\$ 307,881	\$ 10,436	3.51%
	Benefits	4-205-61410-2100-211-100	205-61-62110-61410-01000-2-0-00000-402100	F I C A	\$ 21,117	\$ 22,710	\$ 22,756	\$ 23,552	\$ 796	3.50%
		4-205-61410-2210-211-100	205-61-62110-61410-01000-2-0-00000-402211	Retirement - VRS	\$ 20,505	\$ 49,339	\$ 49,438	\$ 45,014	\$ (4,424)	-8.95%
		4-205-61410-2212-211-100	205-61-62110-61410-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 3,424	\$ 3,593	\$ 3,601	\$ 2,712	\$ (889)	-24.69%
		4-205-61410-2220-211-100	205-61-62110-61410-01000-2-0-00000-402221	VRS-Hybrid	\$ 23,786		\$ -		\$ -	
		4-205-61410-2310-211-100	205-61-62110-61410-01000-2-0-00000-402310	Health Insurance	\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600	\$ 7,636	16.98%
		4-205-61410-2400-211-100	205-61-62110-61410-01000-2-0-00000-402400	Group Life	\$ 3,339	\$ 3,505	\$ 3,513	\$ 3,266	\$ (247)	-7.03%
		4-205-61410-2510-211-100	205-61-62110-61410-01000-2-0-00000-402510	Disability-Hybrid	\$ 330	\$ 707	\$ 709	\$ 735	\$ 26	3.67%
		4-205-61410-2720-211-100	205-61-62110-61410-01000-2-0-00000-402720	Worker's Compensation	\$ 625	\$ 685	\$ 687	\$ 710	\$ 23	3.35%
	Benefits Total				\$ 116,914	\$ 124,539	\$ 125,668	\$ 128,589	\$ 2,921	2.32%
	Purchase Services	4-205-61410-3160-211-100	205-61-62110-61410-01000-2-0-00000-403004	Professional Services - Other		\$ 190	\$ 190	\$ 190	\$ -	
		4-205-61410-3520-211-100	205-61-62110-61410-01000-2-0-00000-405810	Organizational Memberships		\$ 285	\$ 285	\$ 285	\$ -	
	Purchase Services Total					\$ 475	\$ 475	\$ 475	\$ -	
	Other Charges	4-205-61410-5500-211-100	205-61-62110-61410-01000-2-0-00000-405500	Travel	\$ 200	\$ 760	\$ 760	\$ 760	\$ -	
		4-205-61410-5510-211-100	205-61-62110-61410-01000-2-0-00000-405510	Local Mileage	\$ 358	\$ 285	\$ 285	\$ 285	\$ -	
	Other Charges Total				\$ 558	\$ 1,045	\$ 1,045	\$ 1,045	\$ -	
	Material & Supplies	4-205-61410-6000-211-100	205-61-62110-61410-01000-2-0-00000-406000	Materials and Supplies		\$ 8,292	\$ 8,292	\$ 11,822	\$ 3,530	42.57%
		4-205-61410-6001-211-100	205-61-62110-61410-01000-2-0-00000-406001	Office Supplies	\$ 3,039	\$ 190	\$ 190	\$ 190	\$ -	
		4-205-61410-6002-211-100	205-61-62110-61410-01000-2-0-00000-406002	Food Supplies	\$ 402	\$ 190	\$ 190	\$ 190	\$ -	
		4-205-61410-6014-211-100	205-61-62110-61410-01000-2-0-00000-406014	Other Operating Supplies	\$ 40		\$ -		\$ -	
		4-205-61410-6047-211-100	205-61-62110-61410-01000-2-0-00000-406021	Furniture & Equipment	\$ 1,390		\$ -		\$ -	
	Material & Supplies Total				\$ 4,871	\$ 8,672	\$ 8,672	\$ 12,202	\$ 3,530	40.71%
Office of the Principal Total					\$ 409,478	\$ 431,585	\$ 433,305	\$ 450,192	\$ 16,887	3.90%
Health Services	Salaries	4-205-62220-1131-211-000	205-62-62110-62220-00000-9-0-00000-401131	School Nurse	\$ 53,192	\$ 54,787	\$ 55,149	\$ 57,631	\$ 2,482	4.50%
		4-205-62220-1660-211-000	205-62-62110-62220-00000-9-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total				\$ 53,992	\$ 54,787	\$ 55,149	\$ 57,631	\$ 2,482	4.50%
	Benefits	4-205-62220-2100-211-000	205-62-62110-62220-00000-9-0-00000-402100	F I C A	\$ 3,896	\$ 4,191	\$ 4,219	\$ 4,409	\$ 190	4.50%
		4-205-62220-2210-211-000	205-62-62110-62220-00000-9-0-00000-402211	Retirement - VRS		\$ 9,106	\$ 9,167	\$ 8,426	\$ (741)	-8.08%
		4-205-62220-2212-211-000	205-62-62110-62220-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 644	\$ 663	\$ 668	\$ 508	\$ (160)	-23.95%
		4-205-62220-2220-211-000	205-62-62110-62220-00000-9-0-00000-402221	VRS-Hybrid	\$ 9,277		\$ -		\$ -	
		4-205-62220-2310-211-000	205-62-62110-62220-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-62220-2400-211-000	205-62-62110-62220-00000-9-0-00000-402400	Group Life	\$ 628	\$ 647	\$ 652	\$ 611	\$ (41)	-6.29%
		4-205-62220-2510-211-000	205-62-62110-62220-00000-9-0-00000-402510	Disability-Hybrid	\$ 126	\$ 130	\$ 131	\$ 138	\$ 7	5.34%
		4-205-62220-2720-211-000	205-62-62110-62220-00000-9-0-00000-402720	Worker's Compensation	\$ 114	\$ 127	\$ 128	\$ 133	\$ 5	3.91%
	Benefits Total				\$ 25,632	\$ 25,864	\$ 26,206	\$ 27,375	\$ 1,169	4.46%
	Material & Supplies	4-205-62220-6001-211-000	205-62-62110-62220-00000-9-0-00000-406001	Office Supplies	\$ 262	\$ 112	\$ 112	\$ 112	\$ -	
		4-205-62220-6014-211-000	205-62-62110-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ 188	\$ 338	\$ 338	\$ 338	\$ -	
		4-205-62220-6014-211-000	205-62-62110-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	
	Material & Supplies Total				\$ 450	\$ 450	\$ 450	\$ 450	\$ -	
Health Services Total					\$ 80,073	\$ 81,101	\$ 81,805	\$ 85,456	\$ 3,651	4.46%
Security Services	Salaries	4-205-64600-1142-211-000	205-64-62110-64600-00000-9-0-00000-401142	Security	\$ 38,107	\$ 40,603	\$ 40,871	\$ 42,713	\$ 1,842	4.51%
		4-205-64600-1660-211-000	205-64-62110-64600-00000-9-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total				\$ 38,907	\$ 40,603	\$ 40,871	\$ 42,713	\$ 1,842	4.51%
	Benefits	4-205-64600-2100-211-000	205-64-62110-64600-00000-9-0-00000-402100	F I C A	\$ 2,890	\$ 3,106	\$ 3,127	\$ 3,268	\$ 141	4.51%
		4-205-64600-2210-211-000	205-64-62110-64600-00000-9-0-00000-402211	Retirement - VRS		\$ -	\$ -	\$ -	\$ -	
		4-205-64600-2212-211-000	205-64-62110-64600-00000-9-0-00000-402750	VRS - Retiree Health Ins		\$ -	\$ -	\$ -	\$ -	
		4-205-64600-2310-211-000	205-64-62110-64600-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-64600-2400-211-000	205-64-62110-64600-00000-9-0-00000-402400	Group Life		\$ -	\$ -	\$ -	\$ -	
		4-205-64600-2510-211-000	205-64-62110-64600-00000-9-0-00000-402510	Disability-Hybrid		\$ -	\$ -	\$ -	\$ -	
		4-205-64600-2720-211-000	205-64-62110-64600-00000-9-0-00000-402720	Worker's Compensation	\$ 82	\$ 94	\$ 95	\$ 99	\$ 4	4.21%
	Benefits Total				\$ 13,919	\$ 14,200	\$ 14,463	\$ 16,517	\$ 2,054	14.20%
	Other Charges	4-205-64600-5500-211-000	205-64-62110-64600-00000-9-0-00000-405500	Travel			\$ -		\$ -	
	Other Charges Total						\$ -		\$ -	
	Material & Supplies	4-205-64600-6001-211-000	205-64-62110-64600-00000-9-0-00000-406001	Office Supplies	\$ 96	\$ 500	\$ 500	\$ 500	\$ -	
		4-205-64600-6011-211-000	205-64-62110-64600-00000-9-0-00000-406011	Uniforms & Wearing Apparel	\$ 90		\$ -		\$ -	
		4-205-64600-6014-211-000	205-64-62110-64600-00000-9-0-00000-406014	Other Operating Supplies	\$ 42		\$ -		\$ -	
		4-205-64600-6047-211-000	205-64-62110-64600-00000-9-0-00000-406021	Furniture & Equipment	\$ 795		\$ -		\$ -	

EXPENDITURE: OPERATING (205) GREENVILLE ELEMENTARY					2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
	AccountNumber	Tyler Account	BudgetLevel5							
	4-205-64600-6050-211-000	205-68-62110-68600-00000-9-0-00000-406056	Non-Capitalized Hardware				\$ -		\$ -	
	Material & Supplies Total				\$ 1,023	\$ 500	\$ 500	\$ 500	\$ -	
	Security Services Total				\$ 53,849	\$ 55,303	\$ 55,834	\$ 59,730	\$ 3,896	6.98%
	GREENVILLE ELEMENTARY Total				\$ 4,359,428	\$ 4,628,437	\$ 4,665,646	\$ 4,906,906	\$ 241,260	5.17%



MILLER ELEMENTARY SCHOOL



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ENROLLMENT:
483

PRINCIPAL:
MARK RENDELL



EXPENDITURE: OPERATING (205) MILLER ELEMENTARY					2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
BudgetLeve2	BudgetLevel4	AccountNumber	Tyler Account	BudgetLevel5						
Regular Education	Salaries	4-205-61100-1120-205-100	205-61-62050-61100-01000-2-0-00000-401120	Instructional	\$ 1,792,135	\$ 1,913,971	\$ 1,926,532	\$ 1,902,396	\$ (24,136)	-1.25%
		4-205-61100-1151-205-100	205-61-62050-61100-01000-2-0-00000-401151	Instructional Assistant	\$ 188,168	\$ 204,834	\$ 206,046	\$ 215,622	\$ 9,576	4.65%
		4-205-61100-1201-205-100	205-61-62050-61100-01000-2-0-00000-401201	Overtime	\$ 5,975		\$ -		\$ -	
		4-205-61100-1620-205-100	205-61-62050-61100-01000-2-0-00000-401620	Supplement	\$ 9,191	\$ 9,651	\$ 9,651	\$ 12,451	\$ 2,800	29.01%
		4-205-61100-1660-205-100	205-61-62050-61100-01000-2-0-00000-401660	Bonus	\$ 23,510		\$ -		\$ -	
	Salaries Total				\$ 2,018,978	\$ 2,128,456	\$ 2,142,229	\$ 2,130,469	\$ (11,760)	0.55%
	Benefits	4-205-61100-2100-205-100	205-61-62050-61100-01000-2-0-00000-402100	F I C A	\$ 147,410	\$ 162,827	\$ 163,639	\$ 162,984	\$ (655)	-0.40%
		4-205-61100-2210-205-100	205-61-62050-61100-01000-2-0-00000-402211	Retirement - VRS	\$ 160,452	\$ 348,638	\$ 350,942	\$ 309,669	\$ (41,273)	-11.76%
		4-205-61100-2212-205-100	205-61-62050-61100-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 23,773	\$ 25,400	\$ 25,581	\$ 18,660	\$ (6,921)	-27.06%
		4-205-61100-2220-205-100	205-61-62050-61100-01000-2-0-00000-402221	VRS-Hybrid	\$ 136,858		\$ -		\$ -	
		4-205-61100-2310-205-100	205-61-62050-61100-01000-2-0-00000-402310	Health Insurance	\$ 383,145	\$ 374,000	\$ 382,435	\$ 460,250	\$ 77,815	20.35%
		4-205-61100-2400-205-100	205-61-62050-61100-01000-2-0-00000-402400	Group Life	\$ 23,305	\$ 24,767	\$ 24,946	\$ 22,467	\$ (2,479)	-9.94%
		4-205-61100-2510-205-100	205-61-62050-61100-01000-2-0-00000-402510	Disability-Hybrid	\$ 1,973	\$ 4,990	\$ 5,019	\$ 5,056	\$ 37	0.74%
		4-205-61100-2720-205-100	205-61-62050-61100-01000-2-0-00000-402720	Worker's Compensation	\$ 5,259	\$ 4,914	\$ 4,963	\$ 4,914	\$ (49)	-0.99%
	Benefits Total				\$ 882,174	\$ 945,536	\$ 957,525	\$ 984,000	\$ 26,475	2.76%
	Purchase Services	4-205-61100-3160-205-100	205-61-62050-61100-01000-2-0-00000-403004	Professional Services - Other	\$ 1,464	\$ 2,013	\$ 2,013	\$ 2,013	\$ -	
		4-205-61100-3320-205-100	205-61-62050-61100-01000-2-0-00000-403008	Maintenance Service Contracts	\$ 3,756	\$ 2,013	\$ 2,013	\$ 2,013	\$ -	
		4-205-61100-3500-205-100	205-61-62050-61100-01000-2-0-00000-403020	Printing & Binding		\$ 2,013	\$ 2,013	\$ 2,013	\$ -	
		4-205-61100-3520-205-100	205-61-62050-61100-01000-2-0-00000-405810	Organizational Memberships	\$ 470		\$ -		\$ -	
	Purchase Services Total				\$ 5,690	\$ 6,039	\$ 6,039	\$ 6,039	\$ -	
	Other Charges	4-205-61100-5210-205-100	205-61-62050-61100-01000-2-0-00000-405210	Postal Service		\$ 403	\$ 403	\$ 403	\$ -	
		4-205-61100-5410-205-100	205-61-62050-61100-01000-2-0-00000-405410	Lease/Rent Equipment	\$ 6,737	\$ 12,480	\$ 12,480	\$ 12,480	\$ -	
		4-205-61100-5490-205-100	205-61-62050-61100-01000-2-0-00000-405490	Lease - Interest	\$ 684		\$ -		\$ -	
	Other Charges Total				\$ 7,420	\$ 12,883	\$ 12,883	\$ 12,883	\$ -	
	Material & Supplies	4-205-61100-6001-205-100	205-61-62050-61100-01000-2-0-00000-406001	Office Supplies	\$ 14,192	\$ 3,220	\$ 3,220	\$ 3,220	\$ -	
		4-205-61100-6002-205-100	205-61-62050-61100-01000-2-0-00000-406002	Food Supplies	\$ 1,788	\$ 403	\$ 403	\$ 403	\$ -	
		4-205-61100-6005-205-100	205-61-62050-61100-01000-2-0-00000-406005	Laundry, Hsekpng & Janitor Supplies		\$ 403	\$ 403	\$ 403	\$ -	
		4-205-61100-6007-205-100	205-61-62050-61100-01000-2-0-00000-406007	Repair & Maintenance Supplies	\$ 12	\$ 403	\$ 403	\$ 403	\$ -	
		4-205-61100-6012-205-100	205-61-62050-61100-01000-2-0-00000-406012	Books & Subscriptions	\$ 764	\$ 4,026	\$ 4,026	\$ 4,026	\$ -	
		4-205-61100-6013-205-100	205-61-62050-61100-01000-2-0-00000-406013	Educational & Recreational Supplies	\$ 1,006		\$ -		\$ -	
		4-205-61100-6014-205-100	205-61-62050-61100-01000-2-0-00000-406014	Other Operating Supplies	\$ 152	\$ 805	\$ 805	\$ 805	\$ -	
		4-205-61100-6030-205-100	205-61-62050-61100-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 6,905	\$ 7,245	\$ 7,245	\$ 7,245	\$ -	
		4-205-61100-6040-205-100	205-68-62050-68100-00000-9-0-00000-406040	Software/Online Content	\$ 2,624	\$ 403	\$ 403	\$ 403	\$ -	
		4-205-61100-6047-205-100	205-61-62050-61100-01000-2-0-00000-406021	Furniture & Equipment	\$ 5,570	\$ 805	\$ 805	\$ 805	\$ -	
		4-205-61100-6050-205-100	205-68-62050-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 2,006	\$ 3,623	\$ 3,623	\$ 3,623	\$ -	
	Material & Supplies Total				\$ 35,020	\$ 21,336	\$ 21,336	\$ 21,336	\$ -	
Regular Education Total					\$ 2,949,282	\$ 3,114,250	\$ 3,140,012	\$ 3,154,727	\$ 14,715	0.47%
Second Language	Salaries	4-205-61100-1120-205-190	205-61-62050-61100-12000-2-0-00000-401120	Instructional	\$ 105,867	\$ 140,302	\$ 141,228	\$ 253,778	\$ 112,550	79.69%
		4-205-61100-1660-205-190	205-61-62050-61100-12000-2-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total				\$ 106,667	\$ 140,302	\$ 141,228	\$ 253,778	\$ 112,550	79.69%
	Benefits	4-205-61100-2100-205-190	205-61-62050-61100-12000-2-0-00000-402100	F I C A	\$ 7,535	\$ 10,733	\$ 10,804	\$ 19,414	\$ 8,610	79.69%
		4-205-61100-2210-205-190	205-61-62050-61100-12000-2-0-00000-402211	Retirement - VRS	\$ 14,762	\$ 23,319	\$ 23,474	\$ 33,229	\$ 9,755	41.56%
		4-205-61100-2212-205-190	205-61-62050-61100-12000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,257	\$ 1,698	\$ 1,710	\$ 2,002	\$ 292	17.08%
		4-205-61100-2220-205-190	205-61-62050-61100-12000-2-0-00000-402221	VRS-Hybrid			\$ -		\$ -	
		4-205-61100-2310-205-190	205-61-62050-61100-12000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 46,050	\$ 23,568	104.83%
		4-205-61100-2400-205-190	205-61-62050-61100-12000-2-0-00000-402400	Group Life	\$ 1,226	\$ 1,656	\$ 1,668	\$ 2,410	\$ 742	44.48%
		4-205-61100-2510-205-190	205-61-62050-61100-12000-2-0-00000-402510	Disability-Hybrid		\$ 334	\$ 336	\$ 542	\$ 206	61.31%
		4-205-61100-2720-205-190	205-61-62050-61100-12000-2-0-00000-402720	Worker's Compensation	\$ 230	\$ 324	\$ 328	\$ 585	\$ 257	78.35%
	Benefits Total				\$ 46,904	\$ 60,064	\$ 60,802	\$ 104,232	\$ 43,430	71.43%
Second Language Total					\$ 153,571	\$ 200,366	\$ 202,030	\$ 358,010	\$ 155,980	77.21%
Special Education	Salaries	4-205-61100-1120-205-200	205-61-62050-61100-02000-2-0-00000-401120	Instructional	\$ 408,239	\$ 420,270	\$ 423,044	\$ 528,953	\$ 105,909	25.03%
		4-205-61100-1151-205-200	205-61-62050-61100-02000-2-0-00000-401151	Instructional Assistant	\$ 143,375	\$ 150,679	\$ 151,674	\$ 240,354	\$ 88,680	58.47%
		4-205-61100-1201-205-200	205-61-62050-61100-02000-2-0-00000-401201	Overtime	\$ 6,429		\$ -		\$ -	
		4-205-61100-1660-205-200	205-61-62050-61100-02000-2-0-00000-401660	Bonus	\$ 8,877		\$ -		\$ -	
	Salaries Total				\$ 566,921	\$ 570,949	\$ 574,718	\$ 769,307	\$ 194,589	33.86%
	Benefits	4-205-61100-2100-205-200	205-61-62050-61100-02000-2-0-00000-402100	F I C A	\$ 42,225	\$ 43,678	\$ 43,967	\$ 58,852	\$ 14,885	33.85%
		4-205-61100-2210-205-200	205-61-62050-61100-02000-2-0-00000-402211	Retirement - VRS	\$ 44,813	\$ 94,898	\$ 95,529	\$ 112,481	\$ 16,952	17.75%
		4-205-61100-2212-205-200	205-61-62050-61100-02000-2-0-00000-402750	VRS Retiree Health Credit	\$ 6,707	\$ 6,914	\$ 6,965	\$ 6,779	\$ (186)	-2.67%
		4-205-61100-2220-205-200	205-61-62050-61100-02000-2-0-00000-402221	VRS-Hybrid	\$ 38,363		\$ -		\$ -	
		4-205-61100-2310-205-200	205-61-62050-61100-02000-2-0-00000-402310	Health Insurance	\$ 120,417	\$ 132,000	\$ 134,892	\$ 210,400	\$ 75,508	55.98%
		4-205-61100-2400-205-200	205-61-62050-61100-02000-2-0-00000-402400	Group Life	\$ 6,541	\$ 6,743	\$ 6,792	\$ 8,166	\$ 1,374	20.23%

EXPENDITURE: OPERATING (205) MILLER ELEMENTARY					2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change	
BudgetLeve2	BudgetLevel4	AccountNumber	Tyler Account	BudgetLevel5							
		4-205-61100-2510-205-200	205-61-62050-61100-02000-2-0-00000-402510	Disability-Hybrid	\$ 555	\$ 1,360	\$ 1,368	\$ 1,841	\$ 473	34.58%	
		4-205-61100-2720-205-200	205-61-62050-61100-02000-2-0-00000-402720	Worker's Compensation	\$ 1,200	\$ 1,319	\$ 1,334	\$ 1,778	\$ 444	33.28%	
	Benefits Total				\$ 260,821	\$ 286,912	\$ 290,847	\$ 400,297	\$ 109,450	37.63%	
	Material & Supplies	4-205-61100-6001-205-200	205-61-62050-61100-02000-2-0-00000-406001	Office Supplies	\$ 56		\$ -		\$ -		
		4-205-61100-6013-205-200	205-61-62050-61100-02000-2-0-00000-406013	Educational & Recreational Supplies	\$ 731		\$ -		\$ -		
		4-205-61100-6014-205-200	205-61-62050-61100-02000-2-0-00000-406014	Other Operating Supplies	\$ 40		\$ -		\$ -		
		4-205-61100-6030-205-200	205-61-62050-61100-02000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 557		\$ -		\$ -		
		4-205-61100-6047-205-200	205-61-62050-61100-02000-2-0-00000-406021	Furniture & Equipment	\$ 759		\$ -		\$ -		
	Material & Supplies Total				\$ 2,142		\$ -		\$ -		
	Special Education Total				\$ 829,884	\$ 857,861	\$ 865,565	\$ 1,169,604	\$ 304,039	35.13%	
	Gifted Education	Salaries	4-205-61100-1120-205-400	205-61-62050-61100-04000-2-0-00000-401120	Instructional	\$ 60,313	\$ 62,122	\$ 62,532	\$ 66,284	\$ 3,752	6.00%
			4-205-61100-1660-205-400	205-61-62050-61100-04000-2-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total				\$ 61,113	\$ 62,122	\$ 62,532	\$ 66,284	\$ 3,752	6.00%	
	Benefits	4-205-61100-2100-205-400	205-61-62050-61100-04000-2-0-00000-402100	F I C A	\$ 4,688	\$ 4,752	\$ 4,783	\$ 5,071	\$ 288	6.02%	
		4-205-61100-2210-205-400	205-61-62050-61100-04000-2-0-00000-402211	Retirement - VRS		\$ 10,325	\$ 10,394	\$ 9,691	\$ (703)	-6.76%	
		4-205-61100-2212-205-400	205-61-62050-61100-04000-2-0-00000-402750	VRS Retiree Health Credit	\$ 730	\$ 752	\$ 757	\$ 584	\$ (173)	-22.85%	
		4-205-61100-2220-205-400	205-61-62050-61100-04000-2-0-00000-402221	VRS-Hybrid	\$ 9,406		\$ -		\$ -		
		4-205-61100-2310-205-400	205-61-62050-61100-04000-2-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%	
		4-205-61100-2400-205-400	205-61-62050-61100-04000-2-0-00000-402400	Group Life	\$ 712	\$ 734	\$ 739	\$ 703	\$ (36)	-4.87%	
		4-205-61100-2510-205-400	205-61-62050-61100-04000-2-0-00000-402510	Disability-Hybrid	\$ 144	\$ 148	\$ 149	\$ 158	\$ 9	6.04%	
		4-205-61100-2720-205-400	205-61-62050-61100-04000-2-0-00000-402720	Worker's Compensation	\$ 130	\$ 143	\$ 144	\$ 153	\$ 9	6.25%	
	Benefits Total				\$ 26,755	\$ 27,854	\$ 28,207	\$ 29,510	\$ 1,303	4.62%	
	Gifted Education Total				\$ 87,868	\$ 89,976	\$ 90,739	\$ 95,794	\$ 5,055	5.57%	
	Pre-School	Salaries	4-205-61100-1120-205-800	205-61-62050-61100-08000-9-0-00000-401120	Instructional	\$ 68,963	\$ 71,032	\$ 71,501	\$ 75,791	\$ 4,290	6.00%
			4-205-61100-1151-205-800	205-61-62050-61100-08000-9-0-00000-401151	Instructional Assistant	\$ 24,434	\$ 25,167	\$ 25,333	\$ 26,764	\$ 1,431	5.65%
			4-205-61100-1201-205-800	205-61-62050-61100-08000-9-0-00000-401201	Overtime	\$ 1,036		\$ -		\$ -	
			4-205-61100-1660-205-800	205-61-62050-61100-08000-9-0-00000-401660	Bonus	\$ 1,832		\$ -		\$ -	
	Salaries Total				\$ 96,265	\$ 96,199	\$ 96,834	\$ 102,555	\$ 5,721	5.91%	
	Benefits	4-205-61100-2100-205-800	205-61-62050-61100-08000-9-0-00000-402100	F I C A	\$ 6,946	\$ 7,359	\$ 7,408	\$ 7,845	\$ 437	5.90%	
		4-205-61100-2210-205-800	205-61-62050-61100-08000-9-0-00000-402211	Retirement - VRS	\$ 13,272	\$ 15,989	\$ 16,095	\$ 14,994	\$ (1,101)	-6.84%	
		4-205-61100-2212-205-800	205-61-62050-61100-08000-9-0-00000-402750	VRS Retiree Health Credit	\$ 1,130	\$ 1,165	\$ 1,174	\$ 903	\$ (271)	-23.08%	
		4-205-61100-2310-205-800	205-61-62050-61100-08000-9-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%	
		4-205-61100-2400-205-800	205-61-62050-61100-08000-9-0-00000-402400	Group Life	\$ 1,102	\$ 1,136	\$ 1,144	\$ 1,088	\$ (56)	-4.90%	
		4-205-61100-2510-205-800	205-61-62050-61100-08000-9-0-00000-402510	Disability-Hybrid		\$ 229	\$ 230	\$ 245	\$ 15	6.52%	
		4-205-61100-2720-205-800	205-61-62050-61100-08000-9-0-00000-402720	Worker's Compensation	\$ 203	\$ 222	\$ 225	\$ 237	\$ 12	5.33%	
	Benefits Total				\$ 44,546	\$ 48,100	\$ 48,758	\$ 51,612	\$ 2,854	5.85%	
	Material & Supplies	4-205-61100-6000-205-800	205-61-62050-61100-08000-9-0-00000-406000	Materials and Supplies		\$ 450	\$ 450	\$ 450	\$ -		
		4-205-61100-6002-205-800	205-61-62050-61100-08000-9-0-00000-406002	Food Supplies	\$ 26		\$ -		\$ -		
		4-205-61100-6030-205-800	205-61-62050-61100-08000-9-0-00000-406030	Instructional Material/Fieldtrip	\$ 236		\$ -		\$ -		
		4-205-61100-6047-205-800	205-61-62050-61100-08000-9-0-00000-406021	Furniture & Equipment	\$ 472		\$ -		\$ -		
	Material & Supplies Total				\$ 734	\$ 450	\$ 450	\$ 450	\$ -		
	Pre School Total				\$ 141,545	\$ 144,749	\$ 146,042	\$ 154,617	\$ 8,575	5.87%	
	ECSE	Material & Supplies	4-205-61100-6000-205-802	205-61-62050-61100-08002-9-0-00000-406000	Materials and Supplies			\$ -		\$ -	
			4-205-61100-6013-205-802	205-61-62050-61100-08002-9-0-00000-406013	Educational & Recreational Supplies	\$ 115		\$ -		\$ -	
			4-205-61100-6030-205-802	205-61-62050-61100-08002-9-0-00000-406030	Instructional Material/Fieldtrip	\$ 264		\$ -		\$ -	
	Material & Supplies Total				\$ 380		\$ -		\$ -		
	ECSE Total				\$ 380		\$ -		\$ -		
	Guidance Services	Salaries	4-205-61210-1120-205-100	205-61-62050-61210-01000-2-0-00000-401120	Instructional	\$ 86,828	\$ 89,433	\$ 90,023	\$ 95,424	\$ 5,401	6.00%
			4-205-61210-1660-205-100	205-61-62050-61210-01000-2-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total				\$ 87,628	\$ 89,433	\$ 90,023	\$ 95,424	\$ 5,401	6.00%	
	Benefits	4-205-61210-2100-205-100	205-61-62050-61210-01000-2-0-00000-402100	F I C A	\$ 6,650	\$ 6,842	\$ 6,887	\$ 7,300	\$ 413	6.00%	
		4-205-61210-2210-205-100	205-61-62050-61210-01000-2-0-00000-402211	Retirement - VRS	\$ 12,338	\$ 14,864	\$ 14,963	\$ 13,951	\$ (1,012)	-6.76%	
		4-205-61210-2212-205-100	205-61-62050-61210-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,051	\$ 1,083	\$ 1,091	\$ 840	\$ (251)	-23.01%	
		4-205-61210-2310-205-100	205-61-62050-61210-01000-2-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%	
		4-205-61210-2400-205-100	205-61-62050-61210-01000-2-0-00000-402400	Group Life	\$ 1,025	\$ 1,056	\$ 1,063	\$ 1,012	\$ (51)	-4.80%	
		4-205-61210-2510-205-100	205-61-62050-61210-01000-2-0-00000-402510	Disability-Hybrid		\$ 213	\$ 214	\$ 228	\$ 14	6.54%	
		4-205-61210-2720-205-100	205-61-62050-61210-01000-2-0-00000-402720	Worker's Compensation	\$ 187	\$ 206	\$ 208	\$ 220	\$ 12	5.77%	
	Benefits Total				\$ 32,198	\$ 35,264	\$ 35,867	\$ 36,701	\$ 1,034	2.90%	
	Material & Supplies	4-205-61210-6001-205-100	205-61-62050-61210-01000-2-0-00000-406001	Office Supplies		\$ 70	\$ 70	\$ 70	\$ -		
		4-205-61210-6012-205-100	205-61-62050-61210-01000-2-0-00000-406012	Books & Subscriptions		\$ 60	\$ 60	\$ 60	\$ -		
		4-205-61210-6014-205-100	205-61-62050-61210-01000-2-0-00000-406014	Other Operating Supplies	\$ 49		\$ -		\$ -		

EXPENDITURE: OPERATING (205) MILLER ELEMENTARY					2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
BudgetLeve2	BudgetLevel4	AccountNumber	Tyler Account	BudgetLevel5						
		4-205-61210-6030-205-100	205-61-62050-61210-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 135	\$ 70	\$ 70	\$ 70	\$ -	
	Material & Supplies Total				\$ 184	\$ 200	\$ 200	\$ 200	\$ -	
	Guidance Services Total				\$ 120,010	\$ 124,897	\$ 125,890	\$ 132,325	\$ 6,435	5.11%
Library & Media Services	Salaries	4-205-61322-1122-205-100	205-61-62050-61320-01000-2-0-00000-401122	Librarian	\$ 81,078	\$ 83,510	\$ 84,061	\$ 89,140	\$ 5,079	6.04%
		4-205-61322-1140-205-100	205-61-62050-61320-01000-2-0-00000-401140	Technical	\$ 25,239	\$ 25,570	\$ 25,739	\$ 27,195	\$ 1,456	5.66%
		4-205-61322-1660-205-100	205-61-62050-61320-01000-2-0-00000-401660	Bonus	\$ 1,600		\$ -		\$ -	
	Salaries Total				\$ 107,917	\$ 109,080	\$ 109,800	\$ 116,335	\$ 6,535	5.95%
	Benefits	4-205-61322-2100-205-100	205-61-62050-61320-01000-2-0-00000-402100	F I C A	\$ 7,613	\$ 8,345	\$ 8,400	\$ 8,899	\$ 499	5.94%
		4-205-61322-2210-205-100	205-61-62050-61320-01000-2-0-00000-402211	Retirement - VRS	\$ 3,528	\$ 18,130	\$ 18,251	\$ 17,009	\$ (1,242)	-6.81%
		4-205-61322-2212-205-100	205-61-62050-61320-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,281	\$ 1,321	\$ 1,331	\$ 1,025	\$ (306)	-22.99%
		4-205-61322-2220-205-100	205-61-62050-61320-01000-2-0-00000-402221	VRS-Hybrid	\$ 14,141		\$ -		\$ -	
		4-205-61322-2310-205-100	205-61-62050-61320-01000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%
		4-205-61322-2400-205-100	205-61-62050-61320-01000-2-0-00000-402400	Group Life	\$ 1,250	\$ 1,288	\$ 1,297	\$ 1,234	\$ (63)	-4.86%
		4-205-61322-2510-205-100	205-61-62050-61320-01000-2-0-00000-402510	Disability-Hybrid	\$ 193	\$ 260	\$ 261	\$ 278	\$ 17	6.51%
		4-205-61322-2720-205-100	205-61-62050-61320-01000-2-0-00000-402720	Worker's Compensation	\$ 229	\$ 252	\$ 255	\$ 269	\$ 14	5.49%
	Benefits Total				\$ 50,128	\$ 51,596	\$ 52,277	\$ 55,014	\$ 2,737	5.24%
	Purchase Services	4-205-61322-3160-205-100	205-61-62050-61320-01000-2-0-00000-403004	Professional Services - Other	\$ 881		\$ -		\$ -	
	Purchase Services Total				\$ 881		\$ -		\$ -	
	Material & Supplies	4-205-61322-6001-205-100	205-61-62050-61320-01000-2-0-00000-406001	Office Supplies	\$ 61	\$ 760	\$ 760	\$ 760	\$ -	
		4-205-61322-6002-205-100	205-61-62050-61320-01000-2-0-00000-406002	Food Supplies	\$ 16		\$ -		\$ -	
		4-205-61322-6012-205-100	205-61-62050-61320-01000-2-0-00000-406012	Books & Subscriptions	\$ 2,491	\$ 1,900	\$ 1,900	\$ 1,900	\$ -	
		4-205-61322-6030-205-100	205-61-62050-61320-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 890	\$ 760	\$ 760	\$ 760	\$ -	
		4-205-61322-6040-205-100	205-68-62050-68200-00000-9-0-00000-406040	Software/Online Content		\$ 380	\$ 380	\$ 380	\$ -	
		4-205-61322-6047-205-100	205-61-62050-61320-01000-2-0-00000-406021	Furniture & Equipment	\$ 193		\$ -		\$ -	
		4-205-61322-6050-205-100	205-68-62050-68200-00000-9-0-00000-406056	Non-Capitalized Hardware			\$ -		\$ -	
	Material & Supplies Total				\$ 3,650	\$ 3,800	\$ 3,800	\$ 3,800	\$ -	
	Library & Media Services Total				\$ 162,576	\$ 164,476	\$ 165,877	\$ 175,149	\$ 9,272	5.59%
Office of the Principal	Salaries	4-205-61410-1126-205-100	205-61-62050-61410-01000-2-0-00000-401126	Principal	\$ 108,000	\$ 111,240	\$ 111,240	\$ 114,577	\$ 3,337	3.00%
		4-205-61410-1127-205-100	205-61-62050-61410-01000-2-0-00000-401127	Assistant Principal	\$ 92,185	\$ 94,951	\$ 94,951	\$ 97,800	\$ 2,849	3.00%
		4-205-61410-1150-205-100	205-61-62050-61410-01000-2-0-00000-401150	Clerical	\$ 75,719	\$ 81,019	\$ 81,553	\$ 85,371	\$ 3,818	4.68%
		4-205-61410-1201-205-100	205-61-62050-61410-01000-2-0-00000-401201	Overtime	\$ 5,752		\$ -		\$ -	
		4-205-61410-1660-205-100	205-61-62050-61410-01000-2-0-00000-401660	Bonus	\$ 3,355		\$ -		\$ -	
	Salaries Total				\$ 285,010	\$ 287,210	\$ 287,744	\$ 297,748	\$ 10,004	3.48%
	Benefits	4-205-61410-2100-205-100	205-61-62050-61410-01000-2-0-00000-402100	F I C A	\$ 20,513	\$ 21,972	\$ 22,013	\$ 22,778	\$ 765	3.48%
		4-205-61410-2210-205-100	205-61-62050-61410-01000-2-0-00000-402211	Retirement - VRS	\$ 33,557	\$ 47,737	\$ 47,827	\$ 43,533	\$ (4,294)	-8.98%
		4-205-61410-2212-205-100	205-61-62050-61410-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 3,341	\$ 3,478	\$ 3,486	\$ 2,622	\$ (864)	-24.78%
		4-205-61410-2220-205-100	205-61-62050-61410-01000-2-0-00000-402221	VRS-Hybrid	\$ 6,478		\$ -		\$ -	
		4-205-61410-2310-205-100	205-61-62050-61410-01000-2-0-00000-402310	Health Insurance	\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600	\$ 7,636	16.98%
		4-205-61410-2400-205-100	205-61-62050-61410-01000-2-0-00000-402400	Group Life	\$ 3,258	\$ 3,391	\$ 3,398	\$ 3,158	\$ (240)	-7.06%
		4-205-61410-2510-205-100	205-61-62050-61410-01000-2-0-00000-402510	Disability-Hybrid	\$ 95	\$ 684	\$ 686	\$ 710	\$ 24	3.50%
		4-205-61410-2720-205-100	205-61-62050-61410-01000-2-0-00000-402720	Worker's Compensation	\$ 619	\$ 663	\$ 665	\$ 686	\$ 21	3.16%
	Benefits Total				\$ 111,650	\$ 121,925	\$ 123,039	\$ 126,087	\$ 3,048	2.48%
	Purchase Services	4-205-61410-3160-205-100	205-61-62050-61410-01000-2-0-00000-403004	Professional Services - Other		\$ 14	\$ 14	\$ 14	\$ -	
		4-205-61410-3520-205-100	205-61-62050-61410-01000-2-0-00000-405810	Organizational Memberships		\$ 21	\$ 21	\$ 21	\$ -	
	Purchase Services Total					\$ 35	\$ 35	\$ 35	\$ -	
	Other Charges	4-205-61410-5500-205-100	205-61-62050-61410-01000-2-0-00000-405500	Travel	\$ 220	\$ 56	\$ 56	\$ 56	\$ -	
		4-205-61410-5510-205-100	205-61-62050-61410-01000-2-0-00000-405510	Local Mileage		\$ 21	\$ 21	\$ 21	\$ -	
	Other Charges Total				\$ 220	\$ 77	\$ 77	\$ 77	\$ -	
	Material & Supplies	4-205-61410-6000-205-100	205-61-62050-61410-01000-2-0-00000-406000	Materials and Supplies		\$ 23,442	\$ 23,442	\$ 21,672	\$ (1,770)	-7.55%
		4-205-61410-6001-205-100	205-61-62050-61410-01000-2-0-00000-406001	Office Supplies		\$ 14	\$ 14	\$ 14	\$ -	
		4-205-61410-6002-205-100	205-61-62050-61410-01000-2-0-00000-406002	Food Supplies		\$ 14	\$ 14	\$ 14	\$ -	
		4-205-61410-6047-205-100	205-61-62050-61410-01000-2-0-00000-406021	Furniture & Equipment	\$ 5,143		\$ -		\$ -	
	Material & Supplies Total				\$ 5,143	\$ 23,470	\$ 23,470	\$ 21,700	\$ (1,770)	7.54%
	Office of the Principal Total				\$ 402,023	\$ 432,717	\$ 434,365	\$ 445,647	\$ 11,282	2.60%
Health Services	Salaries	4-205-62220-1131-205-000	205-62-62050-62220-00000-9-0-00000-401131	School Nurse	\$ 53,191	\$ 54,787	\$ 55,149	\$ 57,631	\$ 2,482	4.50%
		4-205-62220-1660-205-000	205-62-62050-62220-00000-9-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total				\$ 53,991	\$ 54,787	\$ 55,149	\$ 57,631	\$ 2,482	4.50%
	Benefits	4-205-62220-2100-205-000	205-62-62050-62220-00000-9-0-00000-402100	F I C A	\$ 3,908	\$ 4,191	\$ 4,219	\$ 4,409	\$ 190	4.50%
		4-205-62220-2210-205-000	205-62-62050-62220-00000-9-0-00000-402211	Retirement - VRS		\$ 9,106	\$ 9,167	\$ 8,426	\$ (741)	-8.08%
		4-205-62220-2212-205-000	205-62-62050-62220-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 644	\$ 663	\$ 668	\$ 508	\$ (160)	-23.95%
		4-205-62220-2220-205-000	205-62-62050-62220-00000-9-0-00000-402221	VRS-Hybrid	\$ 9,277		\$ -		\$ -	

EXPENDITURE: OPERATING (205) MILLER ELEMENTARY					2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
BudgetLeve2	BudgetLevel4	AccountNumber	Tyler Account	BudgetLevel5						
		4-205-62220-2310-205-000	205-62-62050-62220-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-62220-2400-205-000	205-62-62050-62220-00000-9-0-00000-402400	Group Life	\$ 628	\$ 647	\$ 652	\$ 611	\$ (41)	-6.29%
		4-205-62220-2510-205-000	205-62-62050-62220-00000-9-0-00000-402510	Disability-Hybrid	\$ 126	\$ 130	\$ 131	\$ 138	\$ 7	5.34%
		4-205-62220-2720-205-000	205-62-62050-62220-00000-9-0-00000-402720	Worker's Compensation	\$ 115	\$ 127	\$ 128	\$ 133	\$ 5	3.91%
	Benefits Total				\$ 25,644	\$ 25,864	\$ 26,206	\$ 27,375	\$ 1,169	4.46%
	Material & Supplies	4-205-62220-6050-205-000	205-68-62050-68400-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 230		\$ -		\$ -	
		4-205-62220-6001-205-000	205-62-62050-62220-00000-9-0-00000-406001	Office Supplies		\$ 200	\$ 200	\$ 200	\$ -	
		4-205-62220-6014-205-000	205-62-62050-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ 569	\$ 600	\$ 600	\$ 600	\$ -	
	Material & Supplies Total				\$ 799	\$ 800	\$ 800	\$ 800	\$ -	
	Health Services Total				\$ 80,435	\$ 81,451	\$ 82,155	\$ 85,806	\$ 3,651	4.44%
Security Services	Salaries	4-205-64600-1142-205-000	205-64-62050-64600-00000-9-0-00000-401142	Security	\$ 39,851	\$ 42,641	\$ 42,922	\$ 44,858	\$ 1,936	4.51%
		4-205-64600-1660-205-000	205-64-62050-64600-00000-9-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total				\$ 40,651	\$ 42,641	\$ 42,922	\$ 44,858	\$ 1,936	4.51%
	Benefits	4-205-64600-2100-205-000	205-64-62050-64600-00000-9-0-00000-402100	F I C A	\$ 3,110	\$ 3,262	\$ 3,284	\$ 3,432	\$ 148	4.51%
		4-205-64600-2210-205-000	205-64-62050-64600-00000-9-0-00000-402211	Retirement - VRS			\$ -	\$ -	\$ -	
		4-205-64600-2212-205-000	205-64-62050-64600-00000-9-0-00000-402750	VRS - Retiree Health Ins			\$ -	\$ -	\$ -	
		4-205-64600-2310-205-000	205-64-62050-64600-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-64600-2400-205-000	205-64-62050-64600-00000-9-0-00000-402400	Group Life			\$ -	\$ -	\$ -	
		4-205-64600-2510-205-000	205-64-62050-64600-00000-9-0-00000-402510	Disability-Hybrid			\$ -	\$ -	\$ -	
		4-205-64600-2720-205-000	205-64-62050-64600-00000-9-0-00000-402720	Worker's Compensation	\$ 85	\$ 99	\$ 100	\$ 104	\$ 4	4.00%
	Benefits Total				\$ 14,142	\$ 14,361	\$ 14,625	\$ 16,686	\$ 2,061	14.09%
	Purchase Services	4-205-64600-3160-205-000	205-64-62050-64600-00000-9-0-00000-403004	Professional Services - Other			\$ -		\$ -	
	Purchase Services Total						\$ -		\$ -	
	Material & Supplies	4-205-64600-6001-205-000	205-64-62050-64600-00000-9-0-00000-406001	Office Supplies	\$ 12	\$ 500	\$ 500	\$ 500	\$ -	
		4-205-64600-6014-205-000	205-64-62050-64600-00000-9-0-00000-406014	Other Operating Supplies	\$ 211		\$ -		\$ -	
		4-205-64600-6047-205-000	205-64-62050-64600-00000-9-0-00000-406021	Furniture & Equipment	\$ 777		\$ -		\$ -	
	Material & Supplies Total				\$ 1,000	\$ 500	\$ 500	\$ 500	\$ -	
	Security Services Total				\$ 55,793	\$ 57,502	\$ 58,047	\$ 62,044	\$ 3,997	6.89%
MILLER ELEMENTARY Total					\$ 4,983,367	\$ 5,268,245	\$ 5,310,722	\$ 5,833,723	\$ 523,001	9.85%



FAUQUIER
COUNTY
PUBLIC
SCHOOLS

PEARSON ELEMENTARY SCHOOL



ADDRESS:
9347 BASTABLE MILL RD, CATLETT, VA 20119

PHONE:
540-422-7610

GRADES:
K-5

ENROLLMENT:
388

PRINCIPAL:
BRUCE MCDANIEL



EXPENDITURE: OPERATING (205) PEARSON ELEMENTARY				2025 Actual	2026 Adopted	2026 Revised Budget	2027 Adopted	Amount Changed	% Change	
	AccountNumber	Tyler Account								
Regular Education	Salaries	4-205-61100-1120-207-100	205-61-62070-61100-01000-2-0-00000-401120	Instructional	\$ 1,236,437	\$ 1,338,389	\$ 1,347,151	\$ 1,430,758	\$ 83,607	6.21%
		4-205-61100-1151-207-100	205-61-62070-61100-01000-2-0-00000-401151	Instructional Assistant	\$ 67,856	\$ 71,981	\$ 72,386	\$ 47,076	\$ (25,310)	-34.97%
		4-205-61100-1201-207-100	205-61-62070-61100-01000-2-0-00000-401201	Overtime	\$ 382		\$ -		\$ -	
		4-205-61100-1620-207-100	205-61-62070-61100-01000-2-0-00000-401620	Supplement	\$ 9,691	\$ 9,651	\$ 9,651	\$ 12,451	\$ 2,800	29.01%
		4-205-61100-1660-207-100	205-61-62070-61100-01000-2-0-00000-401660	Bonus	\$ 16,955		\$ -		\$ -	
	Salaries Total				\$ 1,331,321	\$ 1,420,021	\$ 1,429,188	\$ 1,490,285	\$ 61,097	4.27%
	Benefits	4-205-61100-2100-207-100	205-61-62070-61100-01000-2-0-00000-402100	F I C A	\$ 98,423	\$ 108,632	\$ 109,091	\$ 114,010	\$ 4,919	4.51%
		4-205-61100-2210-207-100	205-61-62070-61100-01000-2-0-00000-402211	Retirement - VRS	\$ 69,755	\$ 232,654	\$ 234,189	\$ 216,071	\$ (18,118)	-7.74%
		4-205-61100-2212-207-100	205-61-62070-61100-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 15,727	\$ 16,947	\$ 17,070	\$ 13,015	\$ (4,055)	-23.76%
		4-205-61100-2220-207-100	205-61-62070-61100-01000-2-0-00000-402221	VRS-Hybrid	\$ 129,033		\$ -		\$ -	
		4-205-61100-2310-207-100	205-61-62070-61100-01000-2-0-00000-402310	Health Insurance	\$ 273,675	\$ 253,000	\$ 258,784	\$ 315,600	\$ 56,816	21.95%
		4-205-61100-2400-207-100	205-61-62070-61100-01000-2-0-00000-402400	Group Life	\$ 15,337	\$ 16,527	\$ 16,646	\$ 15,677	\$ (969)	-5.82%
		4-205-61100-2510-207-100	205-61-62070-61100-01000-2-0-00000-402510	Disability-Hybrid	\$ 1,766	\$ 3,333	\$ 3,355	\$ 3,535	\$ 180	5.37%
		4-205-61100-2720-207-100	205-61-62070-61100-01000-2-0-00000-402720	Worker's Compensation	\$ 2,986	\$ 3,274	\$ 3,303	\$ 3,434	\$ 131	3.97%
	Benefits Total				\$ 606,701	\$ 634,367	\$ 642,438	\$ 681,342	\$ 38,904	6.06%
	Purchase Services	4-205-61100-3160-207-100	205-61-62070-61100-01000-2-0-00000-403004	Professional Services - Other	\$ 986	\$ 1,759	\$ 1,759	\$ 1,759	\$ -	
		4-205-61100-3320-207-100	205-61-62070-61100-01000-2-0-00000-403008	Maintenance Service Contracts	\$ 7,320	\$ 1,759	\$ 1,759	\$ 1,759	\$ -	
		4-205-61100-3500-207-100	205-61-62070-61100-01000-2-0-00000-403020	Printing & Binding		\$ 1,759	\$ 1,759	\$ 1,759	\$ -	
	Purchase Services Total				\$ 8,306	\$ 5,277	\$ 5,277	\$ 5,277	\$ -	
	Other Charges	4-205-61100-5210-207-100	205-61-62070-61100-01000-2-0-00000-405210	Postal Service		\$ 352	\$ 352	\$ 352	\$ -	
		4-205-61100-5410-207-100	205-61-62070-61100-01000-2-0-00000-405410	Lease/Rent Equipment	\$ 3,409	\$ 10,908	\$ 10,908	\$ 10,908	\$ -	
		4-205-61100-5480-207-100	205-61-62070-61100-01000-2-0-00000-405480	Short Term Leases	\$ 392		\$ -		\$ -	
		4-205-61100-5490-207-100	205-61-62070-61100-01000-2-0-00000-405490	Lease - Interest	\$ 506		\$ -		\$ -	
		4-205-61100-5492-207-100	205-61-62070-61100-01000-2-0-00000-405492	Lease - Capital Outlay	\$ 22,181		\$ -		\$ -	
	Other Charges Total				\$ 26,488	\$ 11,260	\$ 11,260	\$ 11,260	\$ -	
	Material & Supplies	4-205-61100-6001-207-100	205-61-62070-61100-01000-2-0-00000-406001	Office Supplies	\$ 4,587	\$ 2,815	\$ 2,815	\$ 2,815	\$ -	
		4-205-61100-6002-207-100	205-61-62070-61100-01000-2-0-00000-406002	Food Supplies	\$ 807	\$ 352	\$ 352	\$ 352	\$ -	
		4-205-61100-6005-207-100	205-61-62070-61100-01000-2-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 129	\$ 352	\$ 352	\$ 352	\$ -	
		4-205-61100-6007-207-100	205-61-62070-61100-01000-2-0-00000-406007	Repair & Maintenance Supplies		\$ 352	\$ 352	\$ 352	\$ -	
		4-205-61100-6011-207-100	205-61-62070-61100-01000-2-0-00000-406011	Uniforms & Wearing Apparel	\$ 121		\$ -		\$ -	
		4-205-61100-6012-207-100	205-61-62070-61100-01000-2-0-00000-406012	Books & Subscriptions	\$ 192	\$ 3,519	\$ 3,519	\$ 3,519	\$ -	
		4-205-61100-6013-207-100	205-61-62070-61100-01000-2-0-00000-406013	Educational & Recreational Supplies	\$ 152		\$ -		\$ -	
		4-205-61100-6014-207-100	205-61-62070-61100-01000-2-0-00000-406014	Other Operating Supplies	\$ 900	\$ 704	\$ 704	\$ 704	\$ -	
		4-205-61100-6030-207-100	205-61-62070-61100-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 2,487	\$ 6,333	\$ 6,333	\$ 6,333	\$ -	
		4-205-61100-6040-207-100	205-68-62070-68100-00000-9-0-00000-406040	Software/Online Content		\$ 350	\$ 350	\$ 350	\$ -	
		4-205-61100-6047-207-100	205-61-62070-61100-01000-2-0-00000-406021	Furniture & Equipment	\$ 8,440	\$ 704	\$ 704	\$ 704	\$ -	
		4-205-61100-6050-207-100	205-68-62070-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 401	\$ 3,168	\$ 3,168	\$ 3,168	\$ -	
	Material & Supplies Total				\$ 18,217	\$ 18,649	\$ 18,649	\$ 18,649	\$ -	
Regular Education Total					\$ 1,991,033	\$ 2,089,574	\$ 2,106,812	\$ 2,206,813	\$ 100,001	4.75%
Second Language	Salaries	4-205-61100-1120-207-190	205-61-62070-61100-12000-2-0-00000-401120	Instructional	\$ 66,006	\$ 68,335	\$ 68,786	\$ 136,501	\$ 67,715	98.44%
		4-205-61100-1660-207-190	205-61-62070-61100-12000-2-0-00000-401660	Bonus	\$ 877		\$ -		\$ -	
	Salaries Total				\$ 66,884	\$ 68,335	\$ 68,786	\$ 136,501	\$ 67,715	98.44%
	Benefits	4-205-61100-2100-207-190	205-61-62070-61100-12000-2-0-00000-402100	F I C A	\$ 4,762	\$ 5,228	\$ 5,263	\$ 10,442	\$ 5,179	98.40%
		4-205-61100-2210-207-190	205-61-62070-61100-12000-2-0-00000-402211	Retirement - VRS	\$ 9,428	\$ 11,358	\$ 11,433	\$ 19,957	\$ 8,524	74.56%
		4-205-61100-2212-207-190	205-61-62070-61100-12000-2-0-00000-402750	VRS Retiree Health Credit	\$ 803	\$ 827	\$ 833	\$ 1,202	\$ 369	44.30%
		4-205-61100-2220-207-190	205-61-62070-61100-12000-2-0-00000-402221	VRS-Hybrid			\$ -		\$ -	
		4-205-61100-2310-207-190	205-61-62070-61100-12000-2-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 26,300	\$ 15,059	133.96%
		4-205-61100-2400-207-190	205-61-62070-61100-12000-2-0-00000-402400	Group Life	\$ 783	\$ 807	\$ 813	\$ 1,448	\$ 635	78.11%
		4-205-61100-2510-207-190	205-61-62070-61100-12000-2-0-00000-402510	Disability-Hybrid		\$ 163	\$ 164	\$ 326	\$ 162	98.78%
		4-205-61100-2720-207-190	205-61-62070-61100-12000-2-0-00000-402720	Worker's Compensation	\$ 142	\$ 158	\$ 160	\$ 315	\$ 155	96.88%
	Benefits Total				\$ 26,864	\$ 29,541	\$ 29,907	\$ 59,990	\$ 30,083	100.59%
Second Language Total					\$ 93,748	\$ 97,876	\$ 98,693	\$ 196,491	\$ 97,798	99.09%
Special Education	Salaries	4-205-61100-1120-207-200	205-61-62070-61100-02000-2-0-00000-401120	Instructional	\$ 222,922	\$ 338,444	\$ 340,605	\$ 262,411	\$ (78,194)	-22.96%
		4-205-61100-1151-207-200	205-61-62070-61100-02000-2-0-00000-401151	Instructional Assistant	\$ 209,396	\$ 176,027	\$ 177,190	\$ 292,628	\$ 115,438	65.15%
		4-205-61100-1201-207-200	205-61-62070-61100-02000-2-0-00000-401201	Overtime	\$ 2,460		\$ -		\$ -	
		4-205-61100-1660-207-200	205-61-62070-61100-02000-2-0-00000-401660	Bonus	\$ 8,077		\$ -		\$ -	
	Salaries Total				\$ 442,855	\$ 514,471	\$ 517,795	\$ 555,039	\$ 37,244	7.19%
	Benefits	4-205-61100-2100-207-200	205-61-62070-61100-02000-2-0-00000-402100	F I C A	\$ 31,528	\$ 39,357	\$ 39,611	\$ 42,460	\$ 2,849	7.19%
		4-205-61100-2210-207-200	205-61-62070-61100-02000-2-0-00000-402211	Retirement - VRS	\$ 25,235	\$ 85,511	\$ 86,068	\$ 81,151	\$ (4,917)	-5.71%

**EXPENDITURE: OPERATING (205)
PEARSON ELEMENTARY**

				2025 Actual	2026 Adopted	2026 Revised Budget	2027 Adopted	Amount Changed	% Change
		AccountNumber	Tyler Account						
		4-205-61100-2212-207-200	205-61-62070-61100-02000-2-0-00000-402750	\$ 5,242	\$ 6,231	\$ 6,276	\$ 4,893	\$ (1,383)	-22.04%
		4-205-61100-2220-207-200	205-61-62070-61100-02000-2-0-00000-402221	\$ 39,406		\$ -		\$ -	
		4-205-61100-2310-207-200	205-61-62070-61100-02000-2-0-00000-402310	\$ 87,576	\$ 132,000	\$ 134,892	\$ 170,950	\$ 36,058	26.73%
		4-205-61100-2400-207-200	205-61-62070-61100-02000-2-0-00000-402400	\$ 5,112	\$ 6,077	\$ 6,122	\$ 5,890	\$ (232)	-3.79%
		4-205-61100-2510-207-200	205-61-62070-61100-02000-2-0-00000-402510	\$ 597	\$ 1,225	\$ 1,231	\$ 1,330	\$ 99	8.04%
		4-205-61100-2720-207-200	205-61-62070-61100-02000-2-0-00000-402720	\$ 932	\$ 1,189	\$ 1,204	\$ 1,281	\$ 77	6.40%
		Benefits Total		\$ 195,627	\$ 271,590	\$ 275,404	\$ 307,955	\$ 32,551	11.82%
		Material & Supplies				\$ -		\$ -	
		4-205-61100-6001-207-200	205-61-62070-61100-02000-2-0-00000-406001			\$ -		\$ -	
		4-205-61100-6014-207-200	205-61-62070-61100-02000-2-0-00000-406014			\$ -		\$ -	
		4-205-61100-6030-207-200	205-61-62070-61100-02000-2-0-00000-406030	\$ 587		\$ -		\$ -	
		4-205-61100-6040-207-200	205-68-62070-68100-02000-9-0-00000-406040	\$ 50		\$ -		\$ -	
		Material & Supplies Total		\$ 637		\$ -		\$ -	
		Special Education Total		\$ 639,119	\$ 786,061	\$ 793,199	\$ 862,994	\$ 69,795	8.80%
		Gifted Education							
		Salaries	4-205-61100-1120-207-400	\$ 144,019	\$ 148,340	\$ 149,319	\$ 158,278	\$ 8,959	6.00%
			4-205-61100-1660-207-400	\$ 1,600		\$ -		\$ -	
		Salaries Total		\$ 145,619	\$ 148,340	\$ 149,319	\$ 158,278	\$ 8,959	6.00%
		Benefits	4-205-61100-2100-207-400	\$ 10,719	\$ 11,348	\$ 11,423	\$ 12,108	\$ 685	6.00%
			4-205-61100-2210-207-400	\$ 11,766	\$ 24,655	\$ 24,819	\$ 23,142	\$ (1,677)	-6.76%
			4-205-61100-2212-207-400	\$ 1,743	\$ 1,795	\$ 1,808	\$ 1,394	\$ (414)	-22.90%
			4-205-61100-2220-207-400	\$ 10,672		\$ -		\$ -	
			4-205-61100-2310-207-400	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%
			4-205-61100-2400-207-400	\$ 1,699	\$ 1,752	\$ 1,764	\$ 1,679	\$ (85)	-4.82%
			4-205-61100-2510-207-400	\$ 146	\$ 353	\$ 355	\$ 378	\$ 23	6.48%
			4-205-61100-2720-207-400	\$ 310	\$ 343	\$ 346	\$ 365	\$ 19	5.49%
		Benefits Total		\$ 58,948	\$ 62,246	\$ 62,997	\$ 65,366	\$ 2,369	3.76%
		Gifted Education Total		\$ 204,567	\$ 210,586	\$ 212,316	\$ 223,644	\$ 11,328	5.34%
		Guidance Services							
		Salaries	4-205-61210-1120-207-100		\$ 61,033	\$ 61,436	\$ 71,437	\$ 10,001	16.28%
		Salaries Total			\$ 61,033	\$ 61,436	\$ 71,437	\$ 10,001	16.28%
		Benefits	4-205-61210-2100-207-100		\$ 4,669	\$ 4,700	\$ 5,465	\$ 765	16.28%
			4-205-61210-2210-207-100		\$ 10,144	\$ 10,211	\$ 10,445	\$ 234	2.29%
			4-205-61210-2212-207-100		\$ 739	\$ 744	\$ 629	\$ (115)	-15.46%
			4-205-61210-2220-207-100			\$ -		\$ -	
			4-205-61210-2310-207-100	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
			4-205-61210-2400-207-100		\$ 721	\$ 726	\$ 758	\$ 32	4.41%
			4-205-61210-2510-207-100		\$ 145	\$ 146	\$ 171	\$ 25	17.12%
			4-205-61210-2720-207-100		\$ 141	\$ 142	\$ 165	\$ 23	16.20%
		Benefits Total		\$ 10,947	\$ 27,559	\$ 27,910	\$ 30,783	\$ 2,873	10.29%
		Material & Supplies	4-205-61210-6001-207-100		\$ 70	\$ 70	\$ 70	\$ -	
			4-205-61210-6012-207-100		\$ 60	\$ 60	\$ 60	\$ -	
			4-205-61210-6030-207-100		\$ 70	\$ 70	\$ 70	\$ -	
		Material & Supplies Total			\$ 200	\$ 200	\$ 200	\$ -	
		Guidance Services Total		\$ 10,947	\$ 88,792	\$ 89,546	\$ 102,420	\$ 12,874	14.38%
		Library & Media Services							
		Salaries	4-205-61322-1122-207-100	\$ 76,843	\$ 80,919	\$ 81,453	\$ 86,373	\$ 4,920	6.04%
			4-205-61322-1140-207-100	\$ 19,722	\$ 22,553	\$ 22,702	\$ 23,980	\$ 1,278	5.63%
			4-205-61322-1201-207-100	\$ 480		\$ -		\$ -	
			4-205-61322-1660-207-100	\$ 1,600		\$ -		\$ -	
		Salaries Total		\$ 98,645	\$ 103,472	\$ 104,155	\$ 110,353	\$ 6,198	5.95%
		Benefits	4-205-61322-2100-207-100	\$ 6,678	\$ 7,915	\$ 7,967	\$ 8,442	\$ 475	5.96%
			4-205-61322-2210-207-100	\$ 11,164	\$ 17,198	\$ 17,312	\$ 16,134	\$ (1,178)	-6.80%
			4-205-61322-2212-207-100	\$ 1,216	\$ 1,253	\$ 1,262	\$ 973	\$ (289)	-22.90%
			4-205-61322-2220-207-100	\$ 3,489		\$ -		\$ -	
			4-205-61322-2310-207-100	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%
			4-205-61322-2400-207-100	\$ 1,185	\$ 1,222	\$ 1,231	\$ 1,171	\$ (60)	-4.87%
			4-205-61322-2510-207-100	\$ 52	\$ 247	\$ 248	\$ 264	\$ 16	6.45%
			4-205-61322-2720-207-100	\$ 208	\$ 239	\$ 242	\$ 255	\$ 13	5.37%
		Benefits Total		\$ 45,886	\$ 50,074	\$ 50,744	\$ 53,539	\$ 2,795	5.51%
		Purchase Services	4-205-61322-3160-207-100	\$ 881		\$ -		\$ -	
		Purchase Services Total		\$ 881		\$ -		\$ -	
		Material & Supplies	4-205-61322-6001-207-100		\$ 772	\$ 772	\$ 772	\$ -	

EXPENDITURE: OPERATING (205) PEARSON ELEMENTARY				2025 Actual	2026 Adopted	2026 Revised Budget	2027 Adopted	Amount Changed	% Change
	AccountNumber	Tyler Account							
	4-205-61322-6012-207-100	205-61-62070-61320-01000-2-0-00000-406012	Books & Subscriptions	\$ 2,090	\$ 1,930	\$ 1,930	\$ 1,930	\$ -	
	4-205-61322-6014-207-100	205-61-62070-61320-01000-2-0-00000-406014	Other Operating Supplies	\$ 457		\$ -		\$ -	
	4-205-61322-6030-207-100	205-61-62070-61320-01000-2-0-00000-406030	Instructional Material/Fieldtrip		\$ 772	\$ 772	\$ 772	\$ -	
	4-205-61322-6040-207-100	205-68-62070-68200-00000-9-0-00000-406040	Software/Online Content	\$ 578	\$ 386	\$ 386	\$ 386	\$ -	
	4-205-61322-6047-207-100	205-61-62070-61320-01000-2-0-00000-406021	Furniture & Equipment	\$ 195		\$ -		\$ -	
	Material & Supplies Total			\$ 3,320	\$ 3,860	\$ 3,860	\$ 3,860	\$ -	
Library & Media Services Total				\$ 148,732	\$ 157,406	\$ 158,759	\$ 167,752	\$ 8,993	5.66%
Office of the Principal	Salaries								
	4-205-61410-1126-207-100	205-61-62070-61410-01000-2-0-00000-401126	Principal	\$ 101,352	\$ 104,393	\$ 104,393	\$ 107,525	\$ 3,132	3.00%
	4-205-61410-1127-207-100	205-61-62070-61410-01000-2-0-00000-401127	Assistant Principal	\$ 96,037	\$ 98,918	\$ 98,918	\$ 92,700	\$ (6,218)	-6.29%
	4-205-61410-1150-207-100	205-61-62070-61410-01000-2-0-00000-401150	Clerical	\$ 95,141	\$ 101,800	\$ 102,472	\$ 107,237	\$ 4,765	4.65%
	4-205-61410-1201-207-100	205-61-62070-61410-01000-2-0-00000-401201	Overtime	\$ 6,078		\$ -		\$ -	
	4-205-61410-1660-207-100	205-61-62070-61410-01000-2-0-00000-401660	Bonus	\$ 2,400		\$ -		\$ -	
	Salaries Total			\$ 301,008	\$ 305,111	\$ 305,783	\$ 307,462	\$ 1,679	0.55%
	Benefits								
	4-205-61410-2100-207-100	205-61-62070-61410-01000-2-0-00000-402100	F I C A	\$ 22,085	\$ 23,341	\$ 23,392	\$ 23,521	\$ 129	0.55%
	4-205-61410-2210-207-100	205-61-62070-61410-01000-2-0-00000-402211	Retirement - VRS	\$ 27,207	\$ 50,712	\$ 50,825	\$ 44,953	\$ (5,872)	-11.55%
	4-205-61410-2212-207-100	205-61-62070-61410-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 2,317	\$ 3,694	\$ 3,703	\$ 2,708	\$ (995)	-26.87%
	4-205-61410-2220-207-100	205-61-62070-61410-01000-2-0-00000-402221	VRS-Hybrid			\$ -		\$ -	
	4-205-61410-2310-207-100	205-61-62070-61410-01000-2-0-00000-402310	Health Insurance	\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600	\$ 7,636	16.98%
	4-205-61410-2400-207-100	205-61-62070-61410-01000-2-0-00000-402400	Group Life	\$ 2,259	\$ 3,603	\$ 3,612	\$ 3,260	\$ (352)	-9.75%
	4-205-61410-2510-207-100	205-61-62070-61410-01000-2-0-00000-402510	Disability-Hybrid		\$ 725	\$ 727	\$ 733	\$ 6	0.83%
	4-205-61410-2720-207-100	205-61-62070-61410-01000-2-0-00000-402720	Worker's Compensation	\$ 657	\$ 704	\$ 706	\$ 710	\$ 4	0.57%
	Benefits Total			\$ 98,312	\$ 126,779	\$ 127,929	\$ 128,485	\$ 556	0.43%
	Other Charges								
	4-205-61410-5500-207-100	205-61-62070-61410-01000-2-0-00000-405500	Travel	\$ 71		\$ -		\$ -	
	Other Charges Total			\$ 71	\$ -	\$ -	\$ -	\$ -	
	Material & Supplies								
	4-205-61410-6000-207-100	205-61-62070-61410-01000-2-0-00000-406000	Materials and Supplies		\$ 10,694	\$ 10,694	\$ 14,174	\$ 3,480	32.54%
	4-205-61410-6047-207-100	205-61-62070-61410-01000-2-0-00000-406021	Furniture & Equipment	\$ 0		\$ -		\$ -	
	Material & Supplies Total			\$ 0	\$ 10,694	\$ 10,694	\$ 14,174	\$ 3,480	32.54%
Office of the Principal Total				\$ 399,390	\$ 442,584	\$ 444,406	\$ 450,121	\$ 5,715	1.29%
Health Services	Salaries								
	4-205-62220-1131-207-000	205-62-62070-62220-00000-9-0-00000-401131	School Nurse	\$ 21,828	\$ 59,330	\$ 59,722	\$ 50,606	\$ (9,116)	-15.26%
	Salaries Total			\$ 21,828	\$ 59,330	\$ 59,722	\$ 50,606	\$ (9,116)	-15.26%
	Benefits								
	4-205-62220-2100-207-000	205-62-62070-62220-00000-9-0-00000-402100	F I C A	\$ 1,622	\$ 4,539	\$ 4,569	\$ 3,871	\$ (698)	-15.28%
	4-205-62220-2210-207-000	205-62-62070-62220-00000-9-0-00000-402211	Retirement - VRS		\$ 9,861	\$ 9,927	\$ 7,399	\$ (2,528)	-25.47%
	4-205-62220-2212-207-000	205-62-62070-62220-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 209	\$ 718	\$ 723	\$ 446	\$ (277)	-38.31%
	4-205-62220-2220-207-000	205-62-62070-62220-00000-9-0-00000-402221	VRS-Hybrid	\$ 2,890		\$ -		\$ -	
	4-205-62220-2310-207-000	205-62-62070-62220-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
	4-205-62220-2400-207-000	205-62-62070-62220-00000-9-0-00000-402400	Group Life	\$ 204	\$ 701	\$ 706	\$ 537	\$ (169)	-23.94%
	4-205-62220-2510-207-000	205-62-62070-62220-00000-9-0-00000-402510	Disability-Hybrid	\$ 40	\$ 141	\$ 142	\$ 121	\$ (21)	-14.79%
	4-205-62220-2720-207-000	205-62-62070-62220-00000-9-0-00000-402720	Worker's Compensation	\$ 48	\$ 137	\$ 138	\$ 117	\$ (21)	-15.22%
	Benefits Total			\$ 15,961	\$ 27,097	\$ 27,446	\$ 25,641	\$ (1,805)	6.58%
	Material & Supplies								
	4-205-62220-6001-207-000	205-62-62070-62220-00000-9-0-00000-406001	Office Supplies		\$ 125	\$ 125	\$ 125	\$ -	
	4-205-62220-6014-207-000	205-62-62070-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ 486	\$ 375	\$ 375	\$ 375	\$ -	
	Material & Supplies Total			\$ 486	\$ 500	\$ 500	\$ 500	\$ -	
Health Services Total				\$ 38,275	\$ 86,927	\$ 87,668	\$ 76,747	\$ (10,921)	12.46%
Security Services	Salaries								
	4-205-64600-1142-207-000	205-64-62070-64600-00000-9-0-00000-401142	Security	\$ 37,947	\$ 40,603	\$ 40,871	\$ 42,713	\$ 1,842	4.51%
	4-205-64600-1660-207-000	205-64-62070-64600-00000-9-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total			\$ 38,747	\$ 40,603	\$ 40,871	\$ 42,713	\$ 1,842	4.51%
	Benefits								
	4-205-64600-2100-207-000	205-64-62070-64600-00000-9-0-00000-402100	F I C A	\$ 2,916	\$ 3,106	\$ 3,127	\$ 3,268	\$ 141	4.51%
	4-205-64600-2210-207-000	205-64-62070-64600-00000-9-0-00000-402211	Retirement - VRS			\$ -	\$ -	\$ -	
	4-205-64600-2212-207-000	205-64-62070-64600-00000-9-0-00000-402750	VRS - Retiree Health Ins			\$ -	\$ -	\$ -	
	4-205-64600-2310-207-000	205-64-62070-64600-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
	4-205-64600-2400-207-000	205-64-62070-64600-00000-9-0-00000-402400	Group Life			\$ -	\$ -	\$ -	
	4-205-64600-2510-207-000	205-64-62070-64600-00000-9-0-00000-402510	Disability-Hybrid			\$ -	\$ -	\$ -	
	4-205-64600-2720-207-000	205-64-62070-64600-00000-9-0-00000-402720	Worker's Compensation	\$ 81	\$ 94	\$ 95	\$ 99	\$ 4	4.21%
	Benefits Total			\$ 13,944	\$ 14,200	\$ 14,463	\$ 16,517	\$ 2,054	14.20%
	Material & Supplies								
	4-205-64600-6001-207-000	205-64-62070-64600-00000-9-0-00000-406001	Office Supplies		\$ 500	\$ 500	\$ 500	\$ -	
	Material & Supplies Total			\$ -	\$ 500	\$ 500	\$ 500	\$ -	
Security Services Total				\$ 52,691	\$ 55,303	\$ 55,834	\$ 59,730	\$ 3,896	6.98%
PEARSON ELEMENTARY Total				\$ 3,578,502	\$ 4,015,109	\$ 4,047,233	\$ 4,346,712	\$ 299,479	7.40%



FAUQUIER
COUNTY
PUBLIC
SCHOOLS

PIERCE ELEMENTARY SCHOOL



ADDRESS:
12074 JAMES MADISON ST, REMINGTON, VA 22734

PHONE:
540-422-7630

GRADES:
K-5

ENROLLMENT:
529

PRINCIPAL:

Christina Wolf



24/7

**EXPENDITURE: OPERATING (205)
PIERCE ELEMENTARY**

				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change	
	AccountNumber	Tyler Account								
Regular Education	Salaries	4-205-61100-1120-208-100	205-61-62080-61100-01000-2-0-00000-401120	Instructional	\$ 1,643,314	\$ 1,723,301	\$ 1,734,604	\$ 1,931,379	\$ 196,775	11.34%
		4-205-61100-1151-208-100	205-61-62080-61100-01000-2-0-00000-401151	Instructional Assistant	\$ 187,518	\$ 190,250	\$ 191,436	\$ 191,022	\$ (414)	-0.22%
		4-205-61100-1201-208-100	205-61-62080-61100-01000-2-0-00000-401201	Overtime	\$ 3,377		\$ -	\$ -	\$ -	
		4-205-61100-1620-208-100	205-61-62080-61100-01000-2-0-00000-401620	Supplement	\$ 9,691	\$ 9,651	\$ 9,651	\$ 12,451	\$ 2,800	29.01%
		4-205-61100-1660-208-100	205-61-62080-61100-01000-2-0-00000-401660	Bonus	\$ 28,077		\$ -	\$ -	\$ -	
	Salaries Total				\$ 1,871,977	\$ 1,923,202	\$ 1,935,691	\$ 2,134,852	\$ 199,161	10.29%
	Benefits	4-205-61100-2100-208-100	205-61-62080-61100-01000-2-0-00000-402100	F I C A	\$ 138,275	\$ 147,126	\$ 147,601	\$ 163,319	\$ 15,718	10.65%
		4-205-61100-2210-208-100	205-61-62080-61100-01000-2-0-00000-402211	Retirement - VRS	\$ 142,242	\$ 316,290	\$ 318,382	\$ 310,311	\$ (8,071)	-2.54%
		4-205-61100-2212-208-100	205-61-62080-61100-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 21,844	\$ 23,041	\$ 23,207	\$ 18,696	\$ (4,511)	-19.44%
		4-205-61100-2220-208-100	205-61-62080-61100-01000-2-0-00000-402221	VRS-Hybrid	\$ 126,146		\$ -	\$ -	\$ -	
		4-205-61100-2310-208-100	205-61-62080-61100-01000-2-0-00000-402310	Health Insurance	\$ 383,145	\$ 363,000	\$ 371,435	\$ 460,250	\$ 88,815	23.91%
		4-205-61100-2400-208-100	205-61-62080-61100-01000-2-0-00000-402400	Group Life	\$ 21,303	\$ 22,469	\$ 22,632	\$ 22,513	\$ (119)	-0.53%
		4-205-61100-2510-208-100	205-61-62080-61100-01000-2-0-00000-402510	Disability-Hybrid	\$ 1,886	\$ 4,530	\$ 4,557	\$ 5,070	\$ 513	11.26%
		4-205-61100-2720-208-100	205-61-62080-61100-01000-2-0-00000-402720	Worker's Compensation	\$ 4,598	\$ 4,435	\$ 4,481	\$ 4,927	\$ 446	9.95%
	Benefits Total				\$ 839,439	\$ 880,891	\$ 892,295	\$ 985,086	\$ 92,791	10.40%
	Purchase Services	4-205-61100-3160-208-100	205-61-62080-61100-01000-2-0-00000-403004	Professional Services - Other	\$ 740	\$ 2,520	\$ 2,520	\$ 2,520	\$ -	
		4-205-61100-3320-208-100	205-61-62080-61100-01000-2-0-00000-403008	Maintenance Service Contracts	\$ 6,328	\$ 2,520	\$ 2,520	\$ 2,520	\$ -	
		4-205-61100-3500-208-100	205-61-62080-61100-01000-2-0-00000-403020	Printing & Binding		\$ 2,520	\$ 2,520	\$ 2,520	\$ -	
	Purchase Services Total				\$ 7,068	\$ 7,560	\$ 7,560	\$ 7,560	\$ -	
	Other Charges	4-205-61100-5210-208-100	205-61-62080-61100-01000-2-0-00000-405210	Postal Service	\$ 298	\$ 504	\$ 504	\$ 504	\$ -	
		4-205-61100-5410-208-100	205-61-62080-61100-01000-2-0-00000-405410	Lease/Rent Equipment	\$ 10,943	\$ 15,625	\$ 15,625	\$ 15,625	\$ -	
		4-205-61100-5480-208-100	205-61-62080-61100-01000-2-0-00000-405480	Short Term Leases	\$ 617		\$ -	\$ -	\$ -	
		4-205-61100-5490-208-100	205-61-62080-61100-01000-2-0-00000-405490	Lease - Interest	\$ 197		\$ -	\$ -	\$ -	
		4-205-61100-5492-208-100	205-61-62080-61100-01000-2-0-00000-405492	Lease - Capital Outlay	\$ 27,761		\$ -	\$ -	\$ -	
	Other Charges Total				\$ 39,815	\$ 16,129	\$ 16,129	\$ 16,129	\$ -	
	Material & Supplies	4-205-61100-6001-208-100	205-61-62080-61100-01000-2-0-00000-406001	Office Supplies	\$ 1,124	\$ 4,032	\$ 4,032	\$ 4,032	\$ -	
		4-205-61100-6002-208-100	205-61-62080-61100-01000-2-0-00000-406002	Food Supplies	\$ 3,378	\$ 504	\$ 504	\$ 504	\$ -	
		4-205-61100-6005-208-100	205-61-62080-61100-01000-2-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 130	\$ 504	\$ 504	\$ 504	\$ -	
		4-205-61100-6007-208-100	205-61-62080-61100-01000-2-0-00000-406007	Repair & Maintenance Supplies	\$ 9	\$ 504	\$ 504	\$ 504	\$ -	
		4-205-61100-6011-208-100	205-61-62080-61100-01000-2-0-00000-406011	Uniforms & Wearing Apparel	\$ 1,791		\$ -	\$ -	\$ -	
		4-205-61100-6012-208-100	205-61-62080-61100-01000-2-0-00000-406012	Books & Subscriptions	\$ 9	\$ 5,040	\$ 5,040	\$ 5,040	\$ -	
		4-205-61100-6013-208-100	205-61-62080-61100-01000-2-0-00000-406013	Educational & Recreational Supplies	\$ 182		\$ -	\$ -	\$ -	
		4-205-61100-6014-208-100	205-61-62080-61100-01000-2-0-00000-406014	Other Operating Supplies	\$ 854	\$ 1,008	\$ 1,008	\$ 1,008	\$ -	
		4-205-61100-6030-208-100	205-61-62080-61100-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 20,543	\$ 9,073	\$ 9,073	\$ 9,073	\$ -	
		4-205-61100-6040-208-100	205-68-62080-68100-00000-9-0-00000-406040	Software/Online Content	\$ 993	\$ 504	\$ 504	\$ 504	\$ -	
		4-205-61100-6047-208-100	205-61-62080-61100-01000-2-0-00000-406047	Furniture & Equipment	\$ 5,899	\$ 1,009	\$ 1,009	\$ 1,009	\$ -	
		4-205-61100-6050-208-100	205-68-62080-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 1,994	\$ 4,536	\$ 4,536	\$ 4,536	\$ -	
	Material & Supplies Total				\$ 36,905	\$ 26,714	\$ 26,714	\$ 26,714	\$ -	
Regular Education Total					\$ 2,795,205	\$ 2,854,496	\$ 2,878,389	\$ 3,170,341	\$ 291,952	10.14%
Second Language	Salaries	4-205-61100-1120-208-190	205-61-62080-61100-12000-2-0-00000-401120	Instructional	\$ 134,024	\$ 138,045	\$ 138,956	\$ 173,794	\$ 34,838	25.07%
		4-205-61100-1660-208-190	205-61-62080-61100-12000-2-0-00000-401660	Bonus	\$ 1,600		\$ -	\$ -	\$ -	
	Salaries Total				\$ 135,624	\$ 138,045	\$ 138,956	\$ 173,794	\$ 34,838	25.07%
	Benefits	4-205-61100-2100-208-190	205-61-62080-61100-12000-2-0-00000-402100	F I C A	\$ 9,670	\$ 10,560	\$ 10,630	\$ 13,295	\$ 2,665	25.07%
		4-205-61100-2210-208-190	205-61-62080-61100-12000-2-0-00000-402211	Retirement - VRS	\$ 19,045	\$ 22,944	\$ 23,096	\$ 21,535	\$ (1,561)	-6.76%
		4-205-61100-2212-208-190	205-61-62080-61100-12000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,622	\$ 1,671	\$ 1,683	\$ 1,297	\$ (386)	-22.94%
		4-205-61100-2310-208-190	205-61-62080-61100-12000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 32,900	\$ 10,418	46.34%
		4-205-61100-2400-208-190	205-61-62080-61100-12000-2-0-00000-402400	Group Life	\$ 1,582	\$ 1,630	\$ 1,642	\$ 1,563	\$ (79)	-4.81%
		4-205-61100-2510-208-190	205-61-62080-61100-12000-2-0-00000-402510	Disability-Hybrid		\$ 329	\$ 331	\$ 352	\$ 21	6.34%
		4-205-61100-2720-208-190	205-61-62080-61100-12000-2-0-00000-402720	Worker's Compensation	\$ 288	\$ 319	\$ 322	\$ 401	\$ 79	24.53%
	Benefits Total				\$ 54,099	\$ 59,453	\$ 60,186	\$ 71,343	\$ 11,157	18.54%
Second Language Total					\$ 189,723	\$ 197,498	\$ 199,142	\$ 245,137	\$ 45,995	23.10%
Special Education	Salaries	4-205-61100-1120-208-200	205-61-62080-61100-02000-2-0-00000-401120	Instructional	\$ 163,147	\$ 349,615	\$ 351,704	\$ 344,791	\$ (6,913)	-1.97%
		4-205-61100-1151-208-200	205-61-62080-61100-02000-2-0-00000-401151	Instructional Assistant	\$ 59,052	\$ 64,891	\$ 65,320	\$ 26,478	\$ (38,842)	-59.46%
		4-205-61100-1201-208-200	205-61-62080-61100-02000-2-0-00000-401201	Overtime	\$ 1,139		\$ -	\$ -	\$ -	
		4-205-61100-1660-208-200	205-61-62080-61100-02000-2-0-00000-401660	Bonus	\$ 4,800		\$ -	\$ -	\$ -	
	Salaries Total				\$ 228,138	\$ 414,506	\$ 417,024	\$ 371,269	\$ (45,755)	10.97%
	Benefits	4-205-61100-2100-208-200	205-61-62080-61100-02000-2-0-00000-402100	F I C A	\$ 16,231	\$ 31,710	\$ 31,902	\$ 28,404	\$ (3,498)	-10.96%
		4-205-61100-2210-208-200	205-61-62080-61100-02000-2-0-00000-402211	Retirement - VRS		\$ 68,897	\$ 69,318	\$ 54,283	\$ (15,035)	-21.69%

**EXPENDITURE: OPERATING (205)
PIERCE ELEMENTARY**

					2025	2026	2026	2027	Amount	%
					Actual	Adopted	Revised	Adopted	Changed	Change
							Adopted			
	AccountNumber	Tyler Account								
	4-205-61100-2212-208-200	205-61-62080-61100-02000-2-0-00000-402750	VRS Retiree Health Credit		\$ 2,645	\$ 5,020	\$ 5,054	\$ 3,271	\$ (1,783)	-35.28%
	4-205-61100-2220-208-200	205-61-62080-61100-02000-2-0-00000-402221	VRS-Hybrid		\$ 33,802		\$ -		\$ -	
	4-205-61100-2310-208-200	205-61-62080-61100-02000-2-0-00000-402310	Health Insurance		\$ 98,523	\$ 99,000	\$ 101,169	\$ 92,050	\$ (9,119)	-9.01%
	4-205-61100-2400-208-200	205-61-62080-61100-02000-2-0-00000-402400	Group Life		\$ 2,651	\$ 4,897	\$ 4,930	\$ 3,938	\$ (992)	-20.12%
	4-205-61100-2510-208-200	205-61-62080-61100-02000-2-0-00000-402510	Disability-Hybrid		\$ 520	\$ 987	\$ 993	\$ 888	\$ (105)	-10.57%
	4-205-61100-2720-208-200	205-61-62080-61100-02000-2-0-00000-402720	Worker's Compensation		\$ 479	\$ 958	\$ 967	\$ 856	\$ (111)	-11.48%
	Benefits Total				\$ 154,851	\$ 211,469	\$ 214,333	\$ 183,690	\$ (30,643)	14.30%
	Material & Supplies	4-205-61100-6001-208-200	205-61-62080-61100-02000-2-0-00000-406001	Office Supplies	\$ 12		\$ -		\$ -	
		4-205-61100-6030-208-200	205-61-62080-61100-02000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 588		\$ -		\$ -	
		4-205-61100-6050-208-200	205-68-62080-68100-02000-9-0-00000-406056	Non-Capitalized Hardware			\$ -		\$ -	
	Material & Supplies Total				\$ 600		\$ -		\$ -	
Special Education Total					\$ 383,589	\$ 625,975	\$ 631,357	\$ 554,959	\$ (76,398)	12.10%
Gifted Education	Salaries	4-205-61100-1120-208-400	205-61-62080-61100-04000-2-0-00000-401120	Instructional	\$ 159,356	\$ 164,136	\$ 165,219	\$ 175,132	\$ 9,913	6.00%
		4-205-61100-1660-208-400	205-61-62080-61100-04000-2-0-00000-401660	Bonus	\$ 1,600		\$ -		\$ -	
	Salaries Total				\$ 160,956	\$ 164,136	\$ 165,219	\$ 175,132	\$ 9,913	6.00%
	Benefits	4-205-61100-2100-208-400	205-61-62080-61100-04000-2-0-00000-402100	F I C A	\$ 11,729	\$ 12,556	\$ 12,639	\$ 13,397	\$ 758	6.00%
		4-205-61100-2210-208-400	205-61-62080-61100-04000-2-0-00000-402211	Retirement - VRS	\$ 22,644	\$ 27,280	\$ 27,461	\$ 25,606	\$ (1,855)	-6.76%
		4-205-61100-2212-208-400	205-61-62080-61100-04000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,928	\$ 1,987	\$ 2,001	\$ 1,542	\$ (459)	-22.94%
		4-205-61100-2310-208-400	205-61-62080-61100-04000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%
		4-205-61100-2400-208-400	205-61-62080-61100-04000-2-0-00000-402400	Group Life	\$ 1,880	\$ 1,938	\$ 1,952	\$ 1,858	\$ (94)	-4.82%
		4-205-61100-2510-208-400	205-61-62080-61100-04000-2-0-00000-402510	Disability-Hybrid		\$ 391	\$ 393	\$ 417	\$ 24	6.11%
		4-205-61100-2720-208-400	205-61-62080-61100-04000-2-0-00000-402720	Worker's Compensation	\$ 344	\$ 378	\$ 382	\$ 404	\$ 22	5.76%
	Benefits Total				\$ 60,419	\$ 66,530	\$ 67,310	\$ 69,524	\$ 2,214	3.29%
Gifted Education Total					\$ 221,375	\$ 230,666	\$ 232,529	\$ 244,656	\$ 12,127	5.22%
Pre-School	Salaries	4-205-61100-1120-208-800	205-61-62080-61100-08000-9-0-00000-401120	Instructional	\$ 21,077	\$ 61,033	\$ 61,363	\$ 74,095	\$ 12,732	20.75%
		4-205-61100-1151-208-800	205-61-62080-61100-08000-9-0-00000-401151	Instructional Assistant	\$ 24,852	\$ 25,598	\$ 25,767	\$ 27,223	\$ 1,456	5.65%
		4-205-61100-1201-208-800	205-61-62080-61100-08000-9-0-00000-401201	Overtime	\$ 253		\$ -		\$ -	
		4-205-61100-1660-208-800	205-61-62080-61100-08000-9-0-00000-401660	Bonus	\$ 1,600		\$ -		\$ -	
	Salaries Total				\$ 47,782	\$ 86,631	\$ 87,130	\$ 101,318	\$ 14,188	16.28%
	Benefits	4-205-61100-2100-208-800	205-61-62080-61100-08000-9-0-00000-402100	F I C A	\$ 3,242	\$ 6,627	\$ 6,665	\$ 7,751	\$ 1,086	16.29%
		4-205-61100-2210-208-800	205-61-62080-61100-08000-9-0-00000-402211	Retirement - VRS	\$ 3,531	\$ 14,399	\$ 14,483	\$ 14,814	\$ 331	2.29%
		4-205-61100-2212-208-800	205-61-62080-61100-08000-9-0-00000-402750	VRS Retiree Health Credit	\$ 446	\$ 1,049	\$ 1,056	\$ 893	\$ (163)	-15.44%
		4-205-61100-2220-208-800	205-61-62080-61100-08000-9-0-00000-402221	VRS-Hybrid	\$ 1,821		\$ -		\$ -	
		4-205-61100-2310-208-800	205-61-62080-61100-08000-9-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%
		4-205-61100-2400-208-800	205-61-62080-61100-08000-9-0-00000-402400	Group Life	\$ 434	\$ 1,024	\$ 1,030	\$ 1,075	\$ 45	4.37%
		4-205-61100-2510-208-800	205-61-62080-61100-08000-9-0-00000-402510	Disability-Hybrid	\$ 31	\$ 206	\$ 207	\$ 242	\$ 35	16.91%
		4-205-61100-2720-208-800	205-61-62080-61100-08000-9-0-00000-402720	Worker's Compensation	\$ 97	\$ 200	\$ 202	\$ 234	\$ 32	15.84%
	Benefits Total				\$ 31,496	\$ 45,505	\$ 46,125	\$ 51,309	\$ 5,184	11.24%
	Material & Supplies	4-205-61100-6001-208-800	205-61-62080-61100-08000-9-0-00000-406001	Office Supplies	\$ 13	\$ 450	\$ 450	\$ 450	\$ -	
		4-205-61100-6030-208-800	205-61-62080-61100-08000-9-0-00000-406030	Instructional Material/Fieldtrip	\$ 493		\$ -		\$ -	
		4-205-61100-6047-208-800	205-61-62080-61100-08000-9-0-00000-406021	Furniture & Equipment	\$ 350		\$ -		\$ -	
	Material & Supplies Total				\$ 856	\$ 450	\$ 450	\$ 450	\$ -	
Pre-School Total					\$ 80,134	\$ 132,586	\$ 133,705	\$ 153,077	\$ 19,372	14.49%
ECSE	Material & Supplies	4-205-61100-6000-208-802	205-61-62080-61100-08002-9-0-00000-406000	Materials and Supplies			\$ -		\$ -	
		4-205-61100-6002-208-802	205-61-62080-61100-08002-9-0-00000-406002	Food Supplies			\$ -		\$ -	
		4-205-61100-6005-208-802	205-61-62080-61100-08002-9-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 28		\$ -		\$ -	
		4-205-61100-6014-208-802	205-61-62080-61100-08002-9-0-00000-406014	Other Operating Supplies			\$ -		\$ -	
		4-205-61100-6030-208-802	205-61-62080-61100-08002-9-0-00000-406030	Instructional Material/Fieldtrip	\$ 272		\$ -		\$ -	
		4-205-61100-6047-208-802	205-61-62080-61100-08002-9-0-00000-406021	Furniture & Equipment	\$ 350		\$ -		\$ -	
	Material & Supplies Total				\$ 650		\$ -		\$ -	
ECSE Total					\$ 650		\$ -		\$ -	
Guidance Services	Salaries	4-205-61210-1120-208-100	205-61-62080-61210-01000-2-0-00000-401120	Instructional	\$ 137,489	\$ 142,513	\$ 143,453	\$ 152,059	\$ 8,606	6.00%
		4-205-61210-1660-208-100	205-61-62080-61210-01000-2-0-00000-401660	Bonus	\$ 1,600		\$ -		\$ -	
	Salaries Total				\$ 139,089	\$ 142,513	\$ 143,453	\$ 152,059	\$ 8,606	6.00%
	Benefits	4-205-61210-2100-208-100	205-61-62080-61210-01000-2-0-00000-402100	F I C A	\$ 10,056	\$ 10,902	\$ 10,974	\$ 11,632	\$ 658	6.00%
		4-205-61210-2210-208-100	205-61-62080-61210-01000-2-0-00000-402211	Retirement - VRS	\$ 10,561	\$ 23,686	\$ 23,843	\$ 22,232	\$ (1,611)	-6.76%
		4-205-61210-2212-208-100	205-61-62080-61210-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,674	\$ 1,726	\$ 1,739	\$ 1,339	\$ (400)	-23.00%
		4-205-61210-2220-208-100	205-61-62080-61210-01000-2-0-00000-402221	VRS-Hybrid	\$ 10,381		\$ -		\$ -	

**EXPENDITURE: OPERATING (205)
PIERCE ELEMENTARY**

				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change	
		AccountNumber	Tyler Account							
		4-205-61210-2310-208-100	205-61-62080-61210-01000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%
		4-205-61210-2400-208-100	205-61-62080-61210-01000-2-0-00000-402400	Group Life	\$ 1,633	\$ 1,683	\$ 1,695	\$ 1,613	\$ (82)	-4.84%
		4-205-61210-2510-208-100	205-61-62080-61210-01000-2-0-00000-402510	Disability-Hybrid	\$ 152	\$ 339	\$ 341	\$ 363	\$ 22	6.45%
		4-205-61210-2720-208-100	205-61-62080-61210-01000-2-0-00000-402720	Worker's Compensation	\$ 296	\$ 329	\$ 333	\$ 350	\$ 17	5.11%
	Benefits Total				\$ 56,647	\$ 60,665	\$ 61,407	\$ 63,829	\$ 2,422	3.94%
	Material & Supplies	4-205-61210-6001-208-100	205-61-62080-61210-01000-2-0-00000-406001	Office Supplies		\$ 96	\$ 96	\$ 96	\$ -	
		4-205-61210-6012-208-100	205-61-62080-61210-01000-2-0-00000-406012	Books & Subscriptions		\$ 83	\$ 83	\$ 83	\$ -	
		4-205-61210-6014-208-100	205-61-62080-61210-01000-2-0-00000-406014	Other Operating Supplies			\$ -	\$ -	\$ -	
		4-205-61210-6030-208-100	205-61-62080-61210-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 238	\$ 96	\$ 96	\$ 96	\$ -	
	Material & Supplies Total				\$ 238	\$ 275	\$ 275	\$ 275	\$ -	
	Guidance Services Total				\$ 195,974	\$ 203,453	\$ 205,135	\$ 216,163	\$ 11,028	5.38%
Library & Media Services	Salaries	4-205-61322-1122-208-100	205-61-62080-61320-01000-2-0-00000-401122	Librarian	\$ 76,218	\$ 78,504	\$ 79,022	\$ 83,795	\$ 4,773	6.04%
		4-205-61322-1140-208-100	205-61-62080-61320-01000-2-0-00000-401140	Technical	\$ 24,461	\$ 25,194	\$ 25,360	\$ 26,793	\$ 1,433	5.65%
		4-205-61322-1201-208-100	205-61-62080-61320-01000-2-0-00000-401201	Overtime	\$ 539		\$ -	\$ -	\$ -	
		4-205-61322-1660-208-100	205-61-62080-61320-01000-2-0-00000-401660	Bonus	\$ 1,600		\$ -	\$ -	\$ -	
	Salaries Total				\$ 102,817	\$ 103,698	\$ 104,382	\$ 110,588	\$ 6,206	5.95%
	Benefits	4-205-61322-2100-208-100	205-61-62080-61320-01000-2-0-00000-402100	F I C A	\$ 6,838	\$ 7,933	\$ 7,986	\$ 8,460	\$ 474	5.94%
		4-205-61322-2210-208-100	205-61-62080-61320-01000-2-0-00000-402211	Retirement - VRS	\$ 14,306	\$ 17,236	\$ 17,351	\$ 16,169	\$ (1,182)	-6.81%
		4-205-61322-2212-208-100	205-61-62080-61320-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,218	\$ 1,255	\$ 1,265	\$ 974	\$ (291)	-23.00%
		4-205-61322-2310-208-100	205-61-62080-61320-01000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%
		4-205-61322-2400-208-100	205-61-62080-61320-01000-2-0-00000-402400	Group Life	\$ 1,188	\$ 1,225	\$ 1,234	\$ 1,174	\$ (60)	-4.86%
		4-205-61322-2510-208-100	205-61-62080-61320-01000-2-0-00000-402510	Disability-Hybrid		\$ 247	\$ 248	\$ 264	\$ 16	6.45%
		4-205-61322-2720-208-100	205-61-62080-61320-01000-2-0-00000-402720	Worker's Compensation	\$ 217	\$ 239	\$ 242	\$ 255	\$ 13	5.37%
	Benefits Total				\$ 45,662	\$ 50,135	\$ 50,808	\$ 53,596	\$ 2,788	5.49%
	Purchase Services	4-205-61322-3160-208-100	205-61-62080-61320-01000-2-0-00000-403004	Professional Services - Other	\$ 881		\$ -	\$ -	\$ -	
	Purchase Services Total				\$ 881		\$ -	\$ -	\$ -	
	Material & Supplies	4-205-61322-6001-208-100	205-61-62080-61320-01000-2-0-00000-406001	Office Supplies		\$ 900	\$ 900	\$ 900	\$ -	
		4-205-61322-6012-208-100	205-61-62080-61320-01000-2-0-00000-406012	Books & Subscriptions	\$ 4,241	\$ 2,250	\$ 2,250	\$ 2,250	\$ -	
		4-205-61322-6030-208-100	205-61-62080-61320-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 237	\$ 900	\$ 900	\$ 900	\$ -	
		4-205-61322-6040-208-100	205-68-62080-68200-00000-9-0-00000-406040	Software/Online Content		\$ 450	\$ 450	\$ 450	\$ -	
		4-205-61322-6047-208-100	205-61-62080-61320-01000-2-0-00000-406021	Furniture & Equipment			\$ -	\$ -	\$ -	
		4-205-61322-6050-208-100	205-68-62080-68100-00000-9-0-00000-406056	Non-Capitalized Hardware			\$ -	\$ -	\$ -	
	Material & Supplies Total				\$ 4,477	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	
	Library & Media Services Total				\$ 153,838	\$ 158,333	\$ 159,690	\$ 168,684	\$ 8,994	5.63%
Office of the Principal	Salaries	4-205-61410-1126-208-100	205-61-62080-61410-01000-2-0-00000-401126	Principal	\$ 135,732	\$ 121,531	\$ 121,531	\$ 125,178	\$ 3,647	3.00%
		4-205-61410-1127-208-100	205-61-62080-61410-01000-2-0-00000-401127	Assistant Principal	\$ 74,511	\$ 95,020	\$ 95,020	\$ 103,000	\$ 7,980	8.40%
		4-205-61410-1150-208-100	205-61-62080-61410-01000-2-0-00000-401150	Clerical	\$ 91,007	\$ 97,377	\$ 98,020	\$ 102,580	\$ 4,560	4.65%
		4-205-61410-1201-208-100	205-61-62080-61410-01000-2-0-00000-401201	Overtime	\$ 291		\$ -	\$ -	\$ -	
		4-205-61410-1660-208-100	205-61-62080-61410-01000-2-0-00000-401660	Bonus	\$ 2,400		\$ -	\$ -	\$ -	
	Salaries Total				\$ 303,941	\$ 313,928	\$ 314,571	\$ 330,758	\$ 16,187	5.15%
	Benefits	4-205-61410-2100-208-100	205-61-62080-61410-01000-2-0-00000-402100	F I C A	\$ 21,899	\$ 24,015	\$ 24,065	\$ 25,303	\$ 1,238	5.14%
		4-205-61410-2210-208-100	205-61-62080-61410-01000-2-0-00000-402211	Retirement - VRS	\$ 29,737	\$ 52,177	\$ 52,285	\$ 48,359	\$ (3,926)	-7.51%
		4-205-61410-2212-208-100	205-61-62080-61410-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 3,648	\$ 3,800	\$ 3,809	\$ 2,913	\$ (896)	-23.52%
		4-205-61410-2220-208-100	205-61-62080-61410-01000-2-0-00000-402221	VRS-Hybrid	\$ 14,493		\$ -	\$ -	\$ -	
		4-205-61410-2310-208-100	205-61-62080-61410-01000-2-0-00000-402310	Health Insurance	\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600	\$ 7,636	16.98%
		4-205-61410-2400-208-100	205-61-62080-61410-01000-2-0-00000-402400	Group Life	\$ 3,558	\$ 3,707	\$ 3,716	\$ 3,507	\$ (209)	-5.62%
		4-205-61410-2510-208-100	205-61-62080-61410-01000-2-0-00000-402510	Disability-Hybrid	\$ 220	\$ 747	\$ 749	\$ 789	\$ 40	5.34%
		4-205-61410-2720-208-100	205-61-62080-61410-01000-2-0-00000-402720	Worker's Compensation	\$ 664	\$ 724	\$ 726	\$ 762	\$ 36	4.96%
	Benefits Total				\$ 118,006	\$ 129,170	\$ 130,314	\$ 134,233	\$ 3,919	3.01%
	Purchase Services	4-205-61410-3160-208-100	205-61-62080-61410-01000-2-0-00000-403004	Professional Services - Other		\$ 213	\$ 213	\$ 213	\$ -	
		4-205-61410-3520-208-100	205-61-62080-61410-01000-2-0-00000-405810	Organizational Memberships		\$ 319	\$ 319	\$ 319	\$ -	
	Purchase Services Total					\$ 532	\$ 532	\$ 532	\$ -	
	Other Charges	4-205-61410-5500-208-100	205-61-62080-61410-01000-2-0-00000-405500	Travel	\$ 175	\$ 850	\$ 850	\$ 850	\$ -	
		4-205-61410-5510-208-100	205-61-62080-61410-01000-2-0-00000-405510	Local Mileage	\$ 389	\$ 319	\$ 319	\$ 319	\$ -	
	Other Charges Total				\$ 564	\$ 1,169	\$ 1,169	\$ 1,169	\$ -	
	Material & Supplies	4-205-61410-6000-208-100	205-61-62080-61410-01000-2-0-00000-406000	Materials and Supplies		\$ 12,462	\$ 12,462	\$ 15,182	\$ 2,720	21.83%
		4-205-61410-6001-208-100	205-61-62080-61410-01000-2-0-00000-406001	Office Supplies	\$ 95	\$ 212	\$ 212	\$ 212	\$ -	
		4-205-61410-6002-208-100	205-61-62080-61410-01000-2-0-00000-406002	Food Supplies	\$ 547	\$ 212	\$ 212	\$ 212	\$ -	

EXPENDITURE: OPERATING (205) PIERCE ELEMENTARY					2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
	AccountNumber	Tyler Account								
	4-205-61410-6012-208-100	205-61-62080-61410-01000-2-0-00000-406012	Books & Subscriptions			\$ -		\$ -		
	4-205-61410-6014-208-100	205-61-62080-61410-01000-2-0-00000-406014	Other Operating Supplies	\$ 367		\$ -		\$ -		
	4-205-61410-6030-208-100	205-61-62080-61410-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ -		\$ -		\$ -		
	4-205-61410-6040-208-100	205-68-62080-68100-00000-9-0-00000-406040	Software/Online Content	\$ 149		\$ -		\$ -		
	4-205-61410-6047-208-100	205-61-62080-61410-01000-2-0-00000-406021	Furniture & Equipment	\$ 110		\$ -		\$ -		
	Material & Supplies Total			\$ 1,268	\$ 12,886	\$ 12,886	\$ 15,606	\$ 2,720	21.11%	
Office of the Principal Total				\$ 423,779	\$ 457,685	\$ 459,472	\$ 482,298	\$ 22,826	4.97%	
Health Services	Salaries	4-205-62220-1131-208-000	205-62-62080-62220-00000-9-0-00000-401131	School Nurse	\$ 62,057	\$ 63,918	\$ 64,340	\$ 67,236	\$ 2,896	4.50%
		4-205-62220-1660-208-000	205-62-62080-62220-00000-9-0-00000-401660	Bonus	\$ 800		\$ -	\$ -	\$ -	
	Salaries Total			\$ 62,857	\$ 63,918	\$ 64,340	\$ 67,236	\$ 2,896	4.50%	
	Benefits	4-205-62220-2100-208-000	205-62-62080-62220-00000-9-0-00000-402100	F I C A	\$ 4,570	\$ 4,890	\$ 4,922	\$ 5,144	\$ 222	4.51%
		4-205-62220-2210-208-000	205-62-62080-62220-00000-9-0-00000-402211	Retirement - VRS	\$ 8,818	\$ 10,624	\$ 10,695	\$ 9,830	\$ (865)	-8.09%
		4-205-62220-2212-208-000	205-62-62080-62220-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 751	\$ 774	\$ 780	\$ 592	\$ (188)	-24.10%
		4-205-62220-2310-208-000	205-62-62080-62220-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-62220-2400-208-000	205-62-62080-62220-00000-9-0-00000-402400	Group Life	\$ 732	\$ 755	\$ 760	\$ 713	\$ (47)	-6.18%
		4-205-62220-2510-208-000	205-62-62080-62220-00000-9-0-00000-402510	Disability-Hybrid		\$ 152	\$ 153	\$ 161	\$ 8	5.23%
		4-205-62220-2720-208-000	205-62-62080-62220-00000-9-0-00000-402720	Worker's Compensation	\$ 133	\$ 148	\$ 149	\$ 155	\$ 6	4.03%
	Benefits Total			\$ 25,951	\$ 28,343	\$ 28,700	\$ 29,745	\$ 1,045	3.64%	
	Material & Supplies	4-205-62220-6001-208-000	205-62-62080-62220-00000-9-0-00000-406001	Office Supplies		\$ 206	\$ 206	\$ 206	\$ -	
		4-205-62220-6005-208-000	205-62-62080-62220-00000-9-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 23		\$ -	\$ -	\$ -	
		4-205-62220-6005-208-100	205-62-62080-62220-00000-9-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ -		\$ -	\$ -	\$ -	
		4-205-62220-6014-208-000	205-62-62080-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ 758	\$ 619	\$ 619	\$ 619	\$ -	
		4-205-62220-6014-208-100	205-62-62080-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ 0		\$ -	\$ -	\$ -	
		4-205-62220-6050-208-000	205-68-62080-68400-00000-9-0-00000-406056	Non-Capitalized Hardware			\$ -	\$ -	\$ -	
	Material & Supplies Total			\$ 781	\$ 825	\$ 825	\$ 825	\$ -	\$ -	
Health Services Total				\$ 89,589	\$ 93,086	\$ 93,865	\$ 97,806	\$ 3,941	4.20%	
Security Services	Salaries	4-205-64600-1142-208-000	205-64-62080-64600-00000-9-0-00000-401142	Security	\$ 40,385	\$ 40,599	\$ 40,867	\$ 42,709	\$ 1,842	4.51%
		4-205-64600-1660-208-000	205-64-62080-64600-00000-9-0-00000-401660	Bonus	\$ 800		\$ -	\$ -	\$ -	
	Salaries Total			\$ 41,185	\$ 40,599	\$ 40,867	\$ 42,709	\$ 1,842	4.51%	
	Benefits	4-205-64600-2100-208-000	205-64-62080-64600-00000-9-0-00000-402100	F I C A	\$ 3,140	\$ 3,106	\$ 3,126	\$ 3,267	\$ 141	4.51%
		4-205-64600-2210-208-000	205-64-62080-64600-00000-9-0-00000-402211	Retirement - VRS			\$ -	\$ -	\$ -	
		4-205-64600-2212-208-000	205-64-62080-64600-00000-9-0-00000-402750	VRS - Retiree Health Ins			\$ -	\$ -	\$ -	
		4-205-64600-2310-208-000	205-64-62080-64600-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-64600-2400-208-000	205-64-62080-64600-00000-9-0-00000-402400	Group Life			\$ -	\$ -	\$ -	
		4-205-64600-2510-208-000	205-64-62080-64600-00000-9-0-00000-402510	Disability-Hybrid			\$ -	\$ -	\$ -	
		4-205-64600-2720-208-000	205-64-62080-64600-00000-9-0-00000-402720	Worker's Compensation	\$ 87	\$ 94	\$ 95	\$ 99	\$ 4	4.21%
	Benefits Total			\$ 14,174	\$ 14,200	\$ 14,462	\$ 16,516	\$ 2,054	14.20%	
	Material & Supplies	4-205-64600-6001-208-000	205-64-62080-64600-00000-9-0-00000-406001	Office Supplies		\$ 500	\$ 500	\$ 500	\$ -	
		4-205-64600-6014-208-000	205-64-62080-64600-00000-9-0-00000-406014	Other Operating Supplies			\$ -	\$ -	\$ -	
	Material & Supplies Total				\$ 500	\$ 500	\$ 500	\$ -	\$ -	
Security Services Total				\$ 55,359	\$ 55,299	\$ 55,829	\$ 59,725	\$ 3,896	6.98%	
PIERCE ELEMENTARY Total				\$ 4,589,215	\$ 5,009,077	\$ 5,049,113	\$ 5,392,846	\$ 343,733	6.81%	



ITCHIE ELEMENTARY SCHOOL



ADDRESS:
4416 BROAD RUN CHURCH RD, WARRENTON, VA 20187

PHONE:
540-422-7650

GRADES:
K-5

ENROLLMENT:
465

PRINCIPAL:
CRISTY THORPE



EXPENDITURE: OPERATING (205) RITCHIE ELEMENTARY				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change	
		AccountNumber	Tyler Account							
Regular Education	Salaries	4-205-61100-1120-209-100	205-61-62090-61100-01000-2-0-00000-401120	Instructional	\$ 1,608,759	\$ 1,760,325	\$ 1,771,944	\$ 1,826,299	\$ 54,355	3.07%
		4-205-61100-1151-209-100	205-61-62090-61100-01000-2-0-00000-401151	Instructional Assistant	\$ 130,617	\$ 133,280	\$ 134,055	\$ 142,671	\$ 8,616	6.43%
		4-205-61100-1201-209-100	205-61-62090-61100-01000-2-0-00000-401201	Overtime	\$ 1,761		\$ -	\$ -	\$ -	
		4-205-61100-1620-209-100	205-61-62090-61100-01000-2-0-00000-401620	Supplement	\$ 8,272	\$ 9,651	\$ 9,651	\$ 12,451	\$ 2,800	29.01%
		4-205-61100-1660-209-100	205-61-62090-61100-01000-2-0-00000-401660	Bonus	\$ 21,832		\$ -	\$ -	\$ -	
	Salaries Total				\$ 1,771,241	\$ 1,903,256	\$ 1,915,650	\$ 1,981,421	\$ 65,771	3.43%
	Benefits	4-205-61100-2100-209-100	205-61-62090-61100-01000-2-0-00000-402100	F I C A	\$ 128,369	\$ 145,599	\$ 146,548	\$ 151,577	\$ 5,029	3.43%
		4-205-61100-2210-209-100	205-61-62090-61100-01000-2-0-00000-402211	Retirement - VRS	\$ 193,830	\$ 312,087	\$ 314,159	\$ 287,878	\$ (26,281)	-8.37%
		4-205-61100-2212-209-100	205-61-62090-61100-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 20,867	\$ 22,733	\$ 22,897	\$ 17,343	\$ (5,554)	-24.26%
		4-205-61100-2220-209-100	205-61-62090-61100-01000-2-0-00000-402221	VRS-Hybrid	\$ 58,086		\$ -	\$ -	\$ -	#DIV/0!
		4-205-61100-2310-209-100	205-61-62090-61100-01000-2-0-00000-402310	Health Insurance	\$ 306,516	\$ 319,000	\$ 325,989	\$ 381,350	\$ 55,361	16.98%
		4-205-61100-2400-209-100	205-61-62090-61100-01000-2-0-00000-402400	Group Life	\$ 20,351	\$ 22,170	\$ 22,329	\$ 20,886	\$ (1,443)	-6.46%
		4-205-61100-2510-209-100	205-61-62090-61100-01000-2-0-00000-402510	Disability-Hybrid	\$ 856	\$ 4,470	\$ 4,494	\$ 4,703	\$ 209	4.65%
		4-205-61100-2720-209-100	205-61-62090-61100-01000-2-0-00000-402720	Worker's Compensation	\$ 4,081	\$ 4,391	\$ 4,437	\$ 4,571	\$ 134	3.02%
	Benefits Total				\$ 732,957	\$ 830,450	\$ 840,853	\$ 868,308	\$ 27,455	3.27%
	Purchase Services	4-205-61100-3160-209-100	205-61-62090-61100-01000-2-0-00000-403004	Professional Services - Other	\$ 1,841	\$ 1,611	\$ 1,611	\$ 1,611	\$ -	
		4-205-61100-3320-209-100	205-61-62090-61100-01000-2-0-00000-403008	Maintenance Service Contracts	\$ 2,240	\$ 1,611	\$ 1,611	\$ 1,611	\$ -	
		4-205-61100-3500-209-100	205-61-62090-61100-01000-2-0-00000-403020	Printing & Binding		\$ 1,611	\$ 1,611	\$ 1,611	\$ -	
	Purchase Services Total				\$ 4,081	\$ 4,833	\$ 4,833	\$ 4,833	\$ -	
	Other Charges	4-205-61100-5210-209-100	205-61-62090-61100-01000-2-0-00000-405210	Postal Service		\$ 322	\$ 322	\$ 322	\$ -	
		4-205-61100-5410-209-100	205-61-62090-61100-01000-2-0-00000-405410	Lease/Rent Equipment	\$ 7,760	\$ 9,991	\$ 9,991	\$ 9,991	\$ -	
		4-205-61100-5490-209-100	205-61-62090-61100-01000-2-0-00000-405490	Lease - Interest	\$ 591		\$ -	\$ -	\$ -	
	Other Charges Total				\$ 8,351	\$ 10,313	\$ 10,313	\$ 10,313	\$ -	
	Material & Supplies	4-205-61100-6001-209-100	205-61-62090-61100-01000-2-0-00000-406001	Office Supplies	\$ 8,323	\$ 2,578	\$ 2,578	\$ 2,578	\$ -	
		4-205-61100-6002-209-100	205-61-62090-61100-01000-2-0-00000-406002	Food Supplies	\$ 188	\$ 322	\$ 322	\$ 322	\$ -	
		4-205-61100-6005-209-100	205-61-62090-61100-01000-2-0-00000-406005	Laundry, Hsekpng & Janitor Supplies		\$ 322	\$ 322	\$ 322	\$ -	
		4-205-61100-6007-209-100	205-61-62090-61100-01000-2-0-00000-406007	Repair & Maintenance Supplies	\$ 421	\$ 322	\$ 322	\$ 322	\$ -	
		4-205-61100-6012-209-100	205-61-62090-61100-01000-2-0-00000-406012	Books & Subscriptions	\$ 1,313	\$ 3,223	\$ 3,223	\$ 3,223	\$ -	
		4-205-61100-6013-209-100	205-61-62090-61100-01000-2-0-00000-406013	Educational & Recreational Supplies			\$ -	\$ -	\$ -	
		4-205-61100-6014-209-100	205-61-62090-61100-01000-2-0-00000-406014	Other Operating Supplies		\$ 645	\$ 645	\$ 645	\$ -	
		4-205-61100-6030-209-100	205-61-62090-61100-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 11,115	\$ 5,801	\$ 5,801	\$ 5,801	\$ -	
		4-205-61100-6040-209-100	205-68-62090-68100-00000-9-0-00000-406040	Software/Online Content	\$ 4,041	\$ 323	\$ 323	\$ 323	\$ -	
		4-205-61100-6047-209-100	205-61-62090-61100-01000-2-0-00000-406021	Furniture & Equipment	\$ 5,109	\$ 645	\$ 645	\$ 645	\$ -	
		4-205-61100-6050-209-100	205-68-62090-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 2,866	\$ 2,901	\$ 2,901	\$ 2,901	\$ -	
	Material & Supplies Total				\$ 33,376	\$ 17,082	\$ 17,082	\$ 17,082	\$ -	
Regular Education Total					\$ 2,550,006	\$ 2,765,934	\$ 2,788,731	\$ 2,881,957	\$ 93,226	3.34%
Second Language	Salaries	4-205-61100-1120-209-190	205-61-62090-61100-12000-2-0-00000-401120	Instructional	\$ 28,511		\$ -	\$ 62,667	\$ 62,667	
		4-205-61100-1660-209-190	205-61-62090-61100-12000-2-0-00000-401660	Bonus	\$ 955		\$ -	\$ -	\$ -	
	Salaries Total				\$ 29,465		\$ -	\$ 62,667	\$ 62,667	
	Benefits	4-205-61100-2100-209-190	205-61-62090-61100-12000-2-0-00000-402100	F I C A	\$ 1,928		\$ -	\$ 4,794	\$ 4,794	
		4-205-61100-2210-209-190	205-61-62090-61100-12000-2-0-00000-402211	Retirement - VRS			\$ -	\$ 9,162	\$ 9,162	
		4-205-61100-2212-209-190	205-61-62090-61100-12000-2-0-00000-402750	VRS Retiree Health Credit	\$ 345		\$ -	\$ 552	\$ 552	
		4-205-61100-2220-209-190	205-61-62090-61100-12000-2-0-00000-402221	VRS-Hybrid	\$ 4,643		\$ -	\$ -	\$ -	
		4-205-61100-2310-209-190	205-61-62090-61100-12000-2-0-00000-402310	Health Insurance	\$ 10,947		\$ -	\$ 13,150	\$ 13,150	
		4-205-61100-2400-209-190	205-61-62090-61100-12000-2-0-00000-402400	Group Life	\$ 336		\$ -	\$ 665	\$ 665	
		4-205-61100-2510-209-190	205-61-62090-61100-12000-2-0-00000-402510	Disability-Hybrid	\$ 68		\$ -	\$ 150	\$ 150	
		4-205-61100-2720-209-190	205-61-62090-61100-12000-2-0-00000-402720	Worker's Compensation	\$ 61		\$ -	\$ 145	\$ 145	
	Benefits Total				\$ 18,329		\$ -	\$ 28,618	\$ 28,618	
	Second Language Total				\$ 47,794		\$ -	\$ 91,285	\$ 91,285	
Special Education	Salaries	4-205-61100-1120-209-200	205-61-62090-61100-02000-2-0-00000-401120	Instructional	\$ 514,970	\$ 556,231	\$ 559,902	\$ 545,732	\$ (14,170)	-2.53%
		4-205-61100-1151-209-200	205-61-62090-61100-02000-2-0-00000-401151	Instructional Assistant	\$ 141,344	\$ 201,998	\$ 203,173	\$ 108,795	\$ (94,378)	-46.45%
		4-205-61100-1201-209-200	205-61-62090-61100-02000-2-0-00000-401201	Overtime	\$ 2,897		\$ -	\$ -	\$ -	
		4-205-61100-1660-209-200	205-61-62090-61100-02000-2-0-00000-401660	Bonus	\$ 9,600		\$ -	\$ -	\$ -	
	Salaries Total				\$ 668,811	\$ 758,229	\$ 763,075	\$ 654,527	\$ (108,548)	-14.23%
	Benefits	4-205-61100-2100-209-200	205-61-62090-61100-02000-2-0-00000-402100	F I C A	\$ 48,716	\$ 58,005	\$ 58,375	\$ 50,073	\$ (8,302)	-14.22%
		4-205-61100-2210-209-200	205-61-62090-61100-02000-2-0-00000-402211	Retirement - VRS	\$ 55,582	\$ 126,024	\$ 126,835	\$ 95,697	\$ (31,138)	-24.55%
		4-205-61100-2212-209-200	205-61-62090-61100-02000-2-0-00000-402750	VRS Retiree Health Credit	\$ 7,938	\$ 9,183	\$ 9,248	\$ 5,764	\$ (3,484)	-37.67%
		4-205-61100-2220-209-200	205-61-62090-61100-02000-2-0-00000-402221	VRS-Hybrid	\$ 44,025		\$ -	\$ -	\$ -	
		4-205-61100-2310-209-200	205-61-62090-61100-02000-2-0-00000-402310	Health Insurance	\$ 175,152	\$ 143,000	\$ 146,133	\$ 131,500	\$ (14,633)	-10.01%

EXPENDITURE: OPERATING (205) RITCHIE ELEMENTARY				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
	AccountNumber	Tyler Account							
	4-205-61100-2400-209-200	205-61-62090-61100-02000-2-0-00000-402400	Group Life	\$ 7,741	\$ 8,953	\$ 9,018	\$ 6,944	\$ (2,074)	-23.00%
	4-205-61100-2510-209-200	205-61-62090-61100-02000-2-0-00000-402510	Disability-Hybrid	\$ 440	\$ 1,804	\$ 1,813	\$ 1,563	\$ (250)	-13.79%
	4-205-61100-2720-209-200	205-61-62090-61100-02000-2-0-00000-402720	Worker's Compensation	\$ 1,417	\$ 1,751	\$ 1,770	\$ 1,511	\$ (259)	-14.63%
	Benefits Total			\$ 341,012	\$ 348,720	\$ 353,192	\$ 293,052	\$ (60,140)	17.03%
	Material & Supplies					\$ -	\$ -	\$ -	
	4-205-61100-6001-209-200	205-61-62090-61100-02000-2-0-00000-406001	Office Supplies			\$ -	\$ -	\$ -	
	4-205-61100-6002-209-200	205-61-62090-61100-02000-2-0-00000-406002	Food Supplies	\$ 19		\$ -	\$ -	\$ -	
	4-205-61100-6030-209-200	205-61-62090-61100-02000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 1,852		\$ -	\$ -	\$ -	
	4-205-61100-6047-209-200	205-61-62090-61100-02000-2-0-00000-406021	Furniture & Equipment	\$ 1,031		\$ -	\$ -	\$ -	
	4-205-61100-6050-209-200	205-68-62090-68100-02000-9-0-00000-406056	Non-Capitalized Hardware	\$ 91		\$ -	\$ -	\$ -	
	Material & Supplies Total			\$ 2,992		\$ -	\$ -	\$ -	
	Special Education Total			\$ 1,012,815	\$ 1,106,949	\$ 1,116,267	\$ 947,579	\$ (168,688)	15.11%
	Gifted Education								
	Salaries			\$ 122,524	\$ 70,401	\$ 70,866	\$ 98,767	\$ 27,901	39.37%
	4-205-61100-1120-209-400	205-61-62090-61100-04000-2-0-00000-401120	Instructional	\$ 800		\$ -	\$ -	\$ -	
	4-205-61100-1660-209-400	205-61-62090-61100-04000-2-0-00000-401660	Bonus			\$ -	\$ -	\$ -	
	Salaries Total			\$ 123,324	\$ 70,401	\$ 70,866	\$ 98,767	\$ 27,901	39.37%
	Benefits								
	4-205-61100-2100-209-400	205-61-62090-61100-04000-2-0-00000-402100	F I C A	\$ 9,424	\$ 5,386	\$ 5,422	\$ 7,556	\$ 2,134	39.36%
	4-205-61100-2210-209-400	205-61-62090-61100-04000-2-0-00000-402211	Retirement - VRS	\$ 5,917	\$ 11,701	\$ 11,779	\$ 7,749	\$ (4,030)	-34.21%
	4-205-61100-2212-209-400	205-61-62090-61100-04000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,484	\$ 852	\$ 858	\$ 467	\$ (391)	-45.57%
	4-205-61100-2220-209-400	205-61-62090-61100-04000-2-0-00000-402221	VRS-Hybrid	\$ 12,798		\$ -	\$ -	\$ -	
	4-205-61100-2310-209-400	205-61-62090-61100-04000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 11,000	\$ 11,241	\$ 19,750	\$ 8,509	75.70%
	4-205-61100-2400-209-400	205-61-62090-61100-04000-2-0-00000-402400	Group Life	\$ 1,447	\$ 831	\$ 837	\$ 562	\$ (275)	-32.86%
	4-205-61100-2510-209-400	205-61-62090-61100-04000-2-0-00000-402510	Disability-Hybrid	\$ 191	\$ 168	\$ 169	\$ 127	\$ (42)	-24.85%
	4-205-61100-2720-209-400	205-61-62090-61100-04000-2-0-00000-402720	Worker's Compensation	\$ 264	\$ 162	\$ 164	\$ 228	\$ 64	39.02%
	Benefits Total			\$ 53,421	\$ 30,100	\$ 30,470	\$ 36,439	\$ 5,969	19.59%
	Gifted Education Total			\$ 176,745	\$ 100,501	\$ 101,336	\$ 135,206	\$ 33,870	33.42%
	Pre-School								
	Salaries			\$ 73,223	\$ 75,420	\$ 75,918	\$ 80,473	\$ 4,555	6.00%
	4-205-61100-1151-209-800	205-61-62090-61100-08000-9-0-00000-401151	Instructional Assistant	\$ 21,896	\$ 22,553	\$ 22,702	\$ 23,980	\$ 1,278	5.63%
	4-205-61100-1201-209-800	205-61-62090-61100-08000-9-0-00000-401201	Overtime	\$ 280		\$ -	\$ -	\$ -	
	4-205-61100-1660-209-800	205-61-62090-61100-08000-9-0-00000-401660	Bonus	\$ 1,910		\$ -	\$ -	\$ -	
	Salaries Total			\$ 97,308	\$ 97,973	\$ 98,620	\$ 104,453	\$ 5,833	5.91%
	Benefits								
	4-205-61100-2100-209-800	205-61-62090-61100-08000-9-0-00000-402100	F I C A	\$ 7,455	\$ 7,495	\$ 7,544	\$ 7,990	\$ 446	5.91%
	4-205-61100-2210-209-800	205-61-62090-61100-08000-9-0-00000-402211	Retirement - VRS	\$ 10,405	\$ 16,284	\$ 16,392	\$ 15,272	\$ (1,120)	-6.83%
	4-205-61100-2212-209-800	205-61-62090-61100-08000-9-0-00000-402750	VRS Retiree Health Credit	\$ 1,151	\$ 1,186	\$ 1,195	\$ 921	\$ (274)	-22.93%
	4-205-61100-2220-209-800	205-61-62090-61100-08000-9-0-00000-402221	VRS-Hybrid	\$ 3,415		\$ -	\$ -	\$ -	
	4-205-61100-2310-209-800	205-61-62090-61100-08000-9-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%
	4-205-61100-2400-209-800	205-61-62090-61100-08000-9-0-00000-402400	Group Life	\$ 1,122	\$ 1,157	\$ 1,165	\$ 1,109	\$ (56)	-4.81%
	4-205-61100-2510-209-800	205-61-62090-61100-08000-9-0-00000-402510	Disability-Hybrid	\$ 52	\$ 233	\$ 234	\$ 250	\$ 16	6.84%
	4-205-61100-2720-209-800	205-61-62090-61100-08000-9-0-00000-402720	Worker's Compensation	\$ 205	\$ 226	\$ 229	\$ 242	\$ 13	5.68%
	Benefits Total			\$ 45,699	\$ 48,581	\$ 49,241	\$ 52,084	\$ 2,843	5.77%
	Material & Supplies				\$ 450	\$ 450	\$ 450	\$ -	
	4-205-61100-6001-209-800	205-61-62090-61100-08000-9-0-00000-406001	Office Supplies		\$ 450	\$ 450	\$ 450	\$ -	
	4-205-61100-6002-209-800	205-61-62090-61100-08000-9-0-00000-406002	Food Supplies	\$ 13		\$ -	\$ -	\$ -	
	4-205-61100-6030-209-800	205-61-62090-61100-08000-9-0-00000-406030	Instructional Material/Fieldtrip	\$ 288		\$ -	\$ -	\$ -	
	4-205-61100-6047-209-800	205-61-62090-61100-08000-9-0-00000-406021	Furniture & Equipment	\$ 350		\$ -	\$ -	\$ -	
	Material & Supplies Total			\$ 651	\$ 450	\$ 450	\$ 450	\$ -	
	Pre School Total			\$ 143,659	\$ 147,004	\$ 148,311	\$ 156,987	\$ 8,676	5.85%
	ECSE								
	Material & Supplies					\$ -	\$ -	\$ -	
	4-205-61100-6000-209-802	205-61-62090-61100-08002-9-0-00000-406000	Materials and Supplies			\$ -	\$ -	\$ -	
	4-205-61100-6030-209-802	205-61-62090-61100-08002-9-0-00000-406030	Instructional Material/Fieldtrip	\$ 350		\$ -	\$ -	\$ -	
	Material & Supplies Total			\$ 350		\$ -	\$ -	\$ -	
	ECSE Total			\$ 350		\$ -	\$ -	\$ -	
	Guidance Services								
	Salaries				\$ 61,036	\$ 61,439	\$ 101,268	\$ 39,829	64.83%
	4-205-61210-1120-209-100	205-61-62090-61210-01000-2-0-00000-401120	Instructional		\$ 61,036	\$ 61,439	\$ 101,268	\$ 39,829	64.83%
	Salaries Total				\$ 61,036	\$ 61,439	\$ 101,268	\$ 39,829	64.83%
	Benefits								
	4-205-61210-2100-209-100	205-61-62090-61210-01000-2-0-00000-402100	F I C A		\$ 4,669	\$ 4,700	\$ 7,747	\$ 3,047	64.83%
	4-205-61210-2210-209-100	205-61-62090-61210-01000-2-0-00000-402211	Retirement - VRS		\$ 10,145	\$ 10,212	\$ 14,806	\$ 4,594	44.99%
	4-205-61210-2212-209-100	205-61-62090-61210-01000-2-0-00000-402750	VRS Retiree Health Credit		\$ 739	\$ 744	\$ 892	\$ 148	19.89%
	4-205-61210-2310-209-100	205-61-62090-61210-01000-2-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
	4-205-61210-2400-209-100	205-61-62090-61210-01000-2-0-00000-402400	Group Life		\$ 721	\$ 726	\$ 1,074	\$ 348	47.93%
	4-205-61210-2510-209-100	205-61-62090-61210-01000-2-0-00000-402510	Disability-Hybrid		\$ 145	\$ 146	\$ 242	\$ 96	65.75%
	4-205-61210-2720-209-100	205-61-62090-61210-01000-2-0-00000-402720	Worker's Compensation		\$ 141	\$ 142	\$ 233	\$ 91	64.08%
	Benefits Total			\$ 10,947	\$ 27,560	\$ 27,911	\$ 38,144	\$ 10,233	36.66%
	Material & Supplies				\$ 87	\$ 87	\$ 87	\$ -	
	4-205-61210-6001-209-100	205-61-62090-61210-01000-2-0-00000-406001	Office Supplies		\$ 87	\$ 87	\$ 87	\$ -	

EXPENDITURE: OPERATING (205) RITCHIE ELEMENTARY				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change	
	AccountNumber	Tyler Account								
	4-205-61210-6012-209-100	205-61-62090-61210-01000-2-0-00000-406012	Books & Subscriptions		\$ 75	\$ 75	\$ 75	\$ -		
	4-205-61210-6030-209-100	205-61-62090-61210-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 238	\$ 88	\$ 88	\$ 88	\$ -		
	Material & Supplies Total			\$ 238	\$ 250	\$ 250	\$ 250	\$ -		
Guidance Services Total				\$ 11,185	\$ 88,846	\$ 89,600	\$ 139,662	\$ 50,062	55.87%	
Library & Media Services	Salaries	4-205-61322-1122-209-100	205-61-62090-61320-01000-2-0-00000-401122	Librarian	\$ 62,590	\$ 62,920	\$ 86,653	\$ 23,733	37.72%	
		4-205-61322-1140-209-100	205-61-62090-61320-01000-2-0-00000-401140	Technical	\$ 27,201	\$ 28,017	\$ 28,202	\$ 29,791	\$ 1,589	5.63%
		4-205-61322-1201-209-100	205-61-62090-61320-01000-2-0-00000-401201	Overtime	\$ 949		\$ -	\$ -		
		4-205-61322-1660-209-100	205-61-62090-61320-01000-2-0-00000-401660	Bonus	\$ 800		\$ -	\$ -		
	Salaries Total			\$ 28,950	\$ 90,607	\$ 91,122	\$ 116,444	\$ 25,322	27.79%	
	Benefits	4-205-61322-2100-209-100	205-61-62090-61320-01000-2-0-00000-402100	F I C A	\$ 1,857	\$ 6,931	\$ 6,970	\$ 8,908	\$ 1,938	27.80%
		4-205-61322-2210-209-100	205-61-62090-61320-01000-2-0-00000-402211	Retirement - VRS	\$ 3,865	\$ 15,060	\$ 15,146	\$ 17,025	\$ 1,879	12.41%
		4-205-61322-2212-209-100	205-61-62090-61320-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 329	\$ 1,098	\$ 1,105	\$ 1,026	\$ (79)	-7.15%
		4-205-61322-2310-209-100	205-61-62090-61320-01000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%
		4-205-61322-2400-209-100	205-61-62090-61320-01000-2-0-00000-402400	Group Life	\$ 321	\$ 1,070	\$ 1,077	\$ 1,235	\$ 158	14.67%
		4-205-61322-2510-209-100	205-61-62090-61320-01000-2-0-00000-402510	Disability-Hybrid		\$ 216	\$ 217	\$ 278	\$ 61	28.11%
		4-205-61322-2720-209-100	205-61-62090-61320-01000-2-0-00000-402720	Worker's Compensation	\$ 60	\$ 209	\$ 211	\$ 269	\$ 58	27.49%
	Benefits Total			\$ 28,326	\$ 46,584	\$ 47,208	\$ 55,041	\$ 7,833	16.59%	
	Other Charges	4-205-61322-5500-209-100	205-61-62090-61320-01000-2-0-00000-405500	Travel			\$ -	\$ -		
	Other Charges Total					\$ -	\$ -	\$ -		
	Material & Supplies	4-205-61322-6001-209-100	205-61-62090-61320-01000-2-0-00000-406001	Office Supplies	\$ 37	\$ 960	\$ 960	\$ 960	\$ -	
		4-205-61322-6012-209-100	205-61-62090-61320-01000-2-0-00000-406012	Books & Subscriptions	\$ 5,604	\$ 2,400	\$ 2,400	\$ 2,400	\$ -	
		4-205-61322-6014-209-100	205-61-62090-61320-01000-2-0-00000-406014	Other Operating Supplies	\$ 24		\$ -	\$ -		
		4-205-61322-6030-209-100	205-61-62090-61320-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 54	\$ 960	\$ 960	\$ 960	\$ -	
		4-205-61322-6040-209-100	205-68-62090-68200-00000-9-0-00000-406040	Software/Online Content		\$ 480	\$ 480	\$ 480	\$ -	
	Material & Supplies Total			\$ 5,720	\$ 4,800	\$ 4,800	\$ 4,800	\$ -		
Library & Media Services Total				\$ 62,996	\$ 141,991	\$ 143,130	\$ 176,285	\$ 33,155	23.16%	
Office of the Principal	Salaries	4-205-61410-1126-209-100	205-61-62090-61410-01000-2-0-00000-401126	Principal	\$ 122,210	\$ 125,876	\$ 125,876	\$ 129,652	\$ 3,776	3.00%
		4-205-61410-1127-209-100	205-61-62090-61410-01000-2-0-00000-401127	Assistant Principal	\$ 99,606	\$ 102,594	\$ 102,594	\$ 105,673	\$ 3,079	3.00%
		4-205-61410-1150-209-100	205-61-62090-61410-01000-2-0-00000-401150	Clerical	\$ 78,039	\$ 83,502	\$ 84,053	\$ 87,975	\$ 3,922	4.67%
		4-205-61410-1201-209-100	205-61-62090-61410-01000-2-0-00000-401201	Overtime	\$ 135		\$ -	\$ -		
		4-205-61410-1660-209-100	205-61-62090-61410-01000-2-0-00000-401660	Bonus	\$ 3,355		\$ -	\$ -		
	Salaries Total			\$ 303,345	\$ 311,972	\$ 312,523	\$ 323,300	\$ 10,777	3.45%	
	Benefits	4-205-61410-2100-209-100	205-61-62090-61410-01000-2-0-00000-402100	F I C A	\$ 23,203	\$ 23,865	\$ 23,908	\$ 24,732	\$ 824	3.45%
		4-205-61410-2210-209-100	205-61-62090-61410-01000-2-0-00000-402211	Retirement - VRS	\$ 31,520	\$ 51,852	\$ 51,945	\$ 47,269	\$ (4,676)	-9.00%
		4-205-61410-2212-209-100	205-61-62090-61410-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 3,631	\$ 3,777	\$ 3,785	\$ 2,846	\$ (939)	-24.81%
		4-205-61410-2220-209-100	205-61-62090-61410-01000-2-0-00000-402221	VRS-Hybrid	\$ 12,778		\$ -	\$ -		
		4-205-61410-2310-209-100	205-61-62090-61410-01000-2-0-00000-402310	Health Insurance	\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600	\$ 7,636	16.98%
		4-205-61410-2400-209-100	205-61-62090-61410-01000-2-0-00000-402400	Group Life	\$ 3,541	\$ 3,683	\$ 3,691	\$ 3,429	\$ (262)	-7.10%
		4-205-61410-2510-209-100	205-61-62090-61410-01000-2-0-00000-402510	Disability-Hybrid	\$ 186	\$ 743	\$ 745	\$ 771	\$ 26	3.49%
		4-205-61410-2720-209-100	205-61-62090-61410-01000-2-0-00000-402720	Worker's Compensation	\$ 1,410	\$ 719	\$ 721	\$ 746	\$ 25	3.47%
	Benefits Total			\$ 120,057	\$ 128,639	\$ 129,759	\$ 132,393	\$ 2,634	2.03%	
	Purchase Services	4-205-61410-3160-209-100	205-61-62090-61410-01000-2-0-00000-403004	Professional Services - Other	\$ 2,452	\$ 150	\$ 150	\$ 150	\$ -	
		4-205-61410-3520-209-100	205-61-62090-61410-01000-2-0-00000-405810	Organizational Memberships		\$ 225	\$ 225	\$ 225	\$ -	
	Purchase Services Total			\$ 2,452	\$ 375	\$ 375	\$ 375	\$ -		
	Other Charges	4-205-61410-5500-209-100	205-61-62090-61410-01000-2-0-00000-405500	Travel		\$ 600	\$ 600	\$ 600	\$ -	
		4-205-61410-5510-209-100	205-61-62090-61410-01000-2-0-00000-405510	Local Mileage		\$ 225	\$ 225	\$ 225	\$ -	
	Other Charges Total				\$ 825	\$ 825	\$ 825	\$ -		
	Material & Supplies	4-205-61410-6000-209-100	205-61-62090-61410-01000-2-0-00000-406000	Materials and Supplies		\$ 28,922	\$ 28,922	\$ 25,022	\$ (3,900)	-13.48%
		4-205-61410-6001-209-100	205-61-62090-61410-01000-2-0-00000-406001	Office Supplies	\$ 1,053	\$ 150	\$ 150	\$ 150	\$ -	
		4-205-61410-6002-209-100	205-61-62090-61410-01000-2-0-00000-406002	Food Supplies		\$ 150	\$ 150	\$ 150	\$ -	
		4-205-61410-6014-209-100	205-61-62090-61410-01000-2-0-00000-406014	Other Operating Supplies			\$ -	\$ -		
		4-205-61410-6047-209-100	205-61-62090-61410-01000-2-0-00000-406021	Furniture & Equipment	\$ 1,253		\$ -	\$ -		
	Material & Supplies Total			\$ 2,306	\$ 29,222	\$ 29,222	\$ 25,322	\$ (3,900)	13.35%	
Office of the Principal Total				\$ 428,160	\$ 471,033	\$ 472,704	\$ 482,215	\$ 9,511	2.01%	
Health Services	Salaries	4-205-62220-1131-209-000	205-62-62090-62220-00000-9-0-00000-401131	School Nurse	\$ 62,557	\$ 63,918	\$ 64,340	\$ 67,236	\$ 2,896	4.50%
		4-205-62220-1660-209-000	205-62-62090-62220-00000-9-0-00000-401660	Bonus	\$ 800		\$ -	\$ -		
	Salaries Total			\$ 63,357	\$ 63,918	\$ 64,340	\$ 67,236	\$ 2,896	4.50%	
	Benefits	4-205-62220-2100-209-000	205-62-62090-62220-00000-9-0-00000-402100	F I C A	\$ 4,252	\$ 4,890	\$ 4,922	\$ 5,144	\$ 222	4.51%
		4-205-62220-2210-209-000	205-62-62090-62220-00000-9-0-00000-402211	Retirement - VRS	\$ 8,818	\$ 10,624	\$ 10,695	\$ 9,830	\$ (865)	-8.09%

EXPENDITURE: OPERATING (205) RITCHIE ELEMENTARY					2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
	AccountNumber	Tyler Account								
	4-205-62220-2212-209-000	205-62-62090-62220-00000-9-0-00000-402750	VRS Retiree Health Credit		\$ 751	\$ 774	\$ 780	\$ 592	\$ (188)	-24.10%
	4-205-62220-2310-209-000	205-62-62090-62220-00000-9-0-00000-402310	Health Insurance		\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
	4-205-62220-2400-209-000	205-62-62090-62220-00000-9-0-00000-402400	Group Life		\$ 732	\$ 755	\$ 760	\$ 713	\$ (47)	-6.18%
	4-205-62220-2510-209-000	205-62-62090-62220-00000-9-0-00000-402510	Disability-Hybrid			\$ 152	\$ 153	\$ 161	\$ 8	5.23%
	4-205-62220-2720-209-000	205-62-62090-62220-00000-9-0-00000-402720	Worker's Compensation		\$ 135	\$ 148	\$ 149	\$ 155	\$ 6	4.03%
	Benefits Total				\$ 25,635	\$ 28,343	\$ 28,700	\$ 29,745	\$ 1,045	3.64%
	Material & Supplies	4-205-62220-6001-209-000	205-62-62090-62220-00000-9-0-00000-406001	Office Supplies		\$ 138	\$ 138	\$ 138	\$ -	
		4-205-62220-6014-209-000	205-62-62090-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ 543	\$ 412	\$ 412	\$ 412	\$ -	
		4-205-62220-6014-209-100	205-62-62090-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ -		\$ -		\$ -	
	Material & Supplies Total				\$ 543	\$ 550	\$ 550	\$ 550	\$ -	
	Health Services Total				\$ 89,534	\$ 92,811	\$ 93,590	\$ 97,531	\$ 3,941	4.21%
	Security Services	4-205-64600-1142-209-000	205-64-62090-64600-00000-9-0-00000-401142	Security	\$ 39,851	\$ 42,641	\$ 42,922	\$ 44,858	\$ 1,936	4.51%
		4-205-64600-1660-209-000	205-64-62090-64600-00000-9-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total				\$ 40,651	\$ 42,641	\$ 42,922	\$ 44,858	\$ 1,936	4.51%
	Benefits	4-205-64600-2100-209-000	205-64-62090-64600-00000-9-0-00000-402100	F I C A	\$ 2,642	\$ 3,262	\$ 3,284	\$ 3,432	\$ 148	4.51%
		4-205-64600-2210-209-000	205-64-62090-64600-00000-9-0-00000-402211	Retirement - VRS			\$ -	\$ -	\$ -	
		4-205-64600-2310-209-000	205-64-62090-64600-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-64600-2400-209-000	205-64-62090-64600-00000-9-0-00000-402400	Group Life			\$ -	\$ -	\$ -	
		4-205-64600-2510-209-000	205-64-62090-64600-00000-9-0-00000-402510	Disability-Hybrid			\$ -	\$ -	\$ -	
		4-205-64600-2720-209-000	205-64-62090-64600-00000-9-0-00000-402720	Worker's Compensation	\$ 85	\$ 99	\$ 100	\$ 104	\$ 4	4.00%
	Benefits Total				\$ 13,674	\$ 14,361	\$ 14,625	\$ 16,686	\$ 2,061	14.09%
	Material & Supplies	4-205-64600-6001-209-000	205-64-62090-64600-00000-9-0-00000-406001	Office Supplies		\$ 500	\$ 500	\$ 500	\$ -	
		4-205-64600-6047-209-000	205-64-62090-64600-00000-9-0-00000-406021	Furniture & Equipment			\$ -		\$ -	
	Material & Supplies Total					\$ 500	\$ 500	\$ 500	\$ -	
	Security Services Total				\$ 54,325	\$ 57,502	\$ 58,047	\$ 62,044	\$ 3,997	6.89%
	RITCHIE ELEMENTARY Total				\$ 4,577,569	\$ 4,972,571	\$ 5,011,716	\$ 5,170,751	\$ 159,035	3.17%



FAUQUIER
COUNTY
PUBLIC
SCHOOLS

SMITH ELEMENTARY SCHOOL



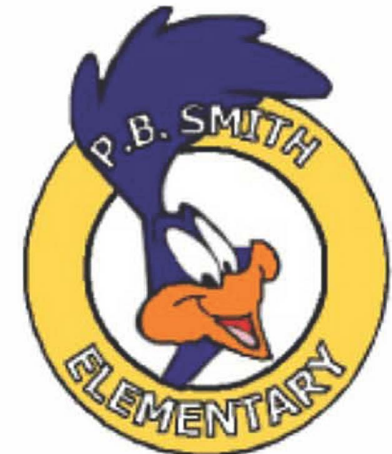
ADDRESS:
6176 DUMFRIES RD, WARRENTON, VA 20187

PHONE:
540-422-7670

GRADES:
K-5

ENROLLMENT:
449

PRINCIPAL:
ERIC KELLY



EXPENDITURE: OPERATING (205) SMITH ELEMENTARY				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Amount	
	AccountNumber	Tyler Account								
Regular Education	Salaries	4-205-61100-1120-210-100	205-61-62100-61100-01000-2-0-00000-401120	Instructional	\$ 1,519,991	\$ 1,615,543	\$ 1,626,132	\$ 1,607,365	\$ (18,767)	-1.15%
		4-205-61100-1151-210-100	205-61-62100-61100-01000-2-0-00000-401151	Instructional Assistant	\$ 128,840	\$ 127,931	\$ 128,706	\$ 124,751	\$ (3,955)	-3.07%
		4-205-61100-1201-210-100	205-61-62100-61100-01000-2-0-00000-401201	Overtime	\$ 2,194		\$ -	\$ -	\$ -	
		4-205-61100-1620-210-100	205-61-62100-61100-01000-2-0-00000-401620	Supplement	\$ 7,616	\$ 9,651	\$ 9,651	\$ 12,451	\$ 2,800	29.01%
		4-205-61100-1660-210-100	205-61-62100-61100-01000-2-0-00000-401660	Bonus	\$ 18,477		\$ -	\$ -	\$ -	
	Salaries Total				\$ 1,677,118	\$ 1,753,125	\$ 1,764,489	\$ 1,744,567	\$ (19,922)	1.13%
	Benefits	4-205-61100-2100-210-100	205-61-62100-61100-01000-2-0-00000-402100	F I C A	\$ 122,795	\$ 134,114	\$ 134,984	\$ 133,459	\$ (1,525)	-1.13%
		4-205-61100-2210-210-100	205-61-62100-61100-01000-2-0-00000-402211	Retirement - VRS	\$ 170,234	\$ 288,017	\$ 289,917	\$ 253,247	\$ (36,670)	-12.65%
		4-205-61100-2212-210-100	205-61-62100-61100-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 19,469	\$ 20,981	\$ 21,131	\$ 15,257	\$ (5,874)	-27.80%
		4-205-61100-2220-210-100	205-61-62100-61100-01000-2-0-00000-402221	VRS-Hybrid	\$ 66,109		\$ -	\$ -	\$ -	
		4-205-61100-2310-210-100	205-61-62100-61100-01000-2-0-00000-402310	Health Insurance	\$ 284,622	\$ 286,000	\$ 292,266	\$ 341,900	\$ 49,634	16.98%
		4-205-61100-2400-210-100	205-61-62100-61100-01000-2-0-00000-402400	Group Life	\$ 18,986	\$ 20,459	\$ 20,604	\$ 18,372	\$ (2,232)	-10.83%
		4-205-61100-2510-210-100	205-61-62100-61100-01000-2-0-00000-402510	Disability-Hybrid	\$ 977	\$ 4,121	\$ 4,145	\$ 4,137	\$ (8)	-0.19%
		4-205-61100-2720-210-100	205-61-62100-61100-01000-2-0-00000-402720	Worker's Compensation	\$ 3,796	\$ 4,043	\$ 4,084	\$ 4,023	\$ (61)	-1.49%
	Benefits Total				\$ 686,987	\$ 757,735	\$ 767,131	\$ 770,395	\$ 3,264	0.43%
	Purchase Services	4-205-61100-3160-210-100	205-61-62100-61100-01000-2-0-00000-403004	Professional Services - Other	\$ 1,191	\$ 1,497	\$ 1,497	\$ 1,497	\$ -	
		4-205-61100-3320-210-100	205-61-62100-61100-01000-2-0-00000-403008	Maintenance Service Contracts	\$ 5,205	\$ 1,497	\$ 1,497	\$ 1,497	\$ -	
		4-205-61100-3500-210-100	205-61-62100-61100-01000-2-0-00000-403020	Printing & Binding	\$ 659	\$ 1,497	\$ 1,497	\$ 1,497	\$ -	
	Purchase Services Total				\$ 7,055	\$ 4,491	\$ 4,491	\$ 4,491	\$ -	
	Other Charges	4-205-61100-5210-210-100	205-61-62100-61100-01000-2-0-00000-405210	Postal Service	\$ 287	\$ 299	\$ 299	\$ 299	\$ -	
		4-205-61100-5410-210-100	205-61-62100-61100-01000-2-0-00000-405410	Lease/Rent Equipment	\$ 6,214	\$ 9,281	\$ 9,281	\$ 9,281	\$ -	
		4-205-61100-5490-210-100	205-61-62100-61100-01000-2-0-00000-405490	Lease - Interest	\$ 642		\$ -	\$ -	\$ -	
	Other Charges Total				\$ 7,142	\$ 9,580	\$ 9,580	\$ 9,580	\$ -	
	Material & Supplies	4-205-61100-6001-210-100	205-61-62100-61100-01000-2-0-00000-406001	Office Supplies	\$ 9,012	\$ 2,395	\$ 2,395	\$ 2,395	\$ -	
		4-205-61100-6002-210-100	205-61-62100-61100-01000-2-0-00000-406002	Food Supplies		\$ 299	\$ 299	\$ 299	\$ -	
		4-205-61100-6005-210-100	205-61-62100-61100-01000-2-0-00000-406005	Laundry, Hsekpng & Janitor Supplies		\$ 299	\$ 299	\$ 299	\$ -	
		4-205-61100-6007-210-100	205-61-62100-61100-01000-2-0-00000-406007	Repair & Maintenance Supplies	\$ 68	\$ 299	\$ 299	\$ 299	\$ -	
		4-205-61100-6012-210-100	205-61-62100-61100-01000-2-0-00000-406012	Books & Subscriptions	\$ 611	\$ 2,994	\$ 2,994	\$ 2,994	\$ -	
		4-205-61100-6014-210-100	205-61-62100-61100-01000-2-0-00000-406014	Other Operating Supplies	\$ 47	\$ 599	\$ 599	\$ 599	\$ -	
		4-205-61100-6030-210-100	205-61-62100-61100-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 8,685	\$ 5,389	\$ 5,389	\$ 5,389	\$ -	
		4-205-61100-6040-210-100	205-68-62100-68100-00000-9-0-00000-406040	Software/Online Content	\$ 3,865	\$ 299	\$ 299	\$ 299	\$ -	
		4-205-61100-6047-210-100	205-61-62100-61100-01000-2-0-00000-406021	Furniture & Equipment	\$ 14,319	\$ 600	\$ 600	\$ 600	\$ -	
		4-205-61100-6050-210-100	205-68-62100-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 2,252	\$ 2,695	\$ 2,695	\$ 2,695	\$ -	
	Material & Supplies Total				\$ 38,859	\$ 15,868	\$ 15,868	\$ 15,868	\$ -	
Regular Education Total					\$ 2,417,161	\$ 2,540,799	\$ 2,561,559	\$ 2,544,901	\$ (16,658)	0.65%
Special Education	Salaries	4-205-61100-1120-210-200	205-61-62100-61100-02000-2-0-00000-401120	Instructional	\$ 413,352	\$ 421,677	\$ 424,460	\$ 429,398	\$ 4,938	1.16%
		4-205-61100-1151-210-200	205-61-62100-61100-02000-2-0-00000-401151	Instructional Assistant	\$ 254,215	\$ 242,000	\$ 243,597	\$ 321,628	\$ 78,031	32.03%
		4-205-61100-1201-210-200	205-61-62100-61100-02000-2-0-00000-401201	Overtime	\$ 3,311		\$ -	\$ -	\$ -	
		4-205-61100-1660-210-200	205-61-62100-61100-02000-2-0-00000-401660	Bonus	\$ 12,155		\$ -	\$ -	\$ -	
	Salaries Total				\$ 683,032	\$ 663,677	\$ 668,057	\$ 751,026	\$ 82,969	12.42%
	Benefits	4-205-61100-2100-210-200	205-61-62100-61100-02000-2-0-00000-402100	F I C A	\$ 50,238	\$ 50,771	\$ 51,107	\$ 57,454	\$ 6,347	12.42%
		4-205-61100-2210-210-200	205-61-62100-61100-02000-2-0-00000-402211	Retirement - VRS	\$ 31,170	\$ 110,311	\$ 111,045	\$ 109,808	\$ (1,237)	-1.11%
		4-205-61100-2212-210-200	205-61-62100-61100-02000-2-0-00000-402750	VRS Retiree Health Credit	\$ 7,950	\$ 8,038	\$ 8,098	\$ 6,621	\$ (1,477)	-18.24%
		4-205-61100-2220-210-200	205-61-62100-61100-02000-2-0-00000-402221	VRS-Hybrid	\$ 67,060		\$ -	\$ -	\$ -	
		4-205-61100-2310-210-200	205-61-62100-61100-02000-2-0-00000-402310	Health Insurance	\$ 120,417	\$ 165,000	\$ 168,615	\$ 223,550	\$ 54,935	32.58%
		4-205-61100-2400-210-200	205-61-62100-61100-02000-2-0-00000-402400	Group Life	\$ 7,752	\$ 7,839	\$ 7,898	\$ 7,970	\$ 72	0.91%
		4-205-61100-2510-210-200	205-61-62100-61100-02000-2-0-00000-402510	Disability-Hybrid	\$ 1,020	\$ 1,579	\$ 1,587	\$ 1,797	\$ 210	13.23%
		4-205-61100-2720-210-200	205-61-62100-61100-02000-2-0-00000-402720	Worker's Compensation	\$ 1,848	\$ 1,535	\$ 1,554	\$ 1,736	\$ 182	11.71%
	Benefits Total				\$ 287,454	\$ 345,073	\$ 349,904	\$ 408,936	\$ 59,032	16.87%
	Material & Supplies	4-205-61100-6001-210-200	205-61-62100-61100-02000-2-0-00000-406001	Office Supplies	\$ 284		\$ -	\$ -	\$ -	
		4-205-61100-6030-210-200	205-61-62100-61100-02000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 667		\$ -	\$ -	\$ -	
		4-205-61100-6047-210-200	205-61-62100-61100-02000-2-0-00000-406021	Furniture & Equipment	\$ 626		\$ -	\$ -	\$ -	
	Material & Supplies Total				\$ 1,577	\$ -	\$ -	\$ -	\$ -	
Special Education Total					\$ 972,063	\$ 1,008,750	\$ 1,017,961	\$ 1,159,962	\$ 142,001	13.95%
Gifted Education	Salaries	4-205-61100-1120-210-400	205-61-62100-61100-04000-2-0-00000-401120	Instructional	\$ 150,293	\$ 184,727	\$ 185,946	\$ 113,449	\$ (72,497)	-38.99%
	Salaries Total				\$ 150,293	\$ 184,727	\$ 185,946	\$ 113,449	\$ (72,497)	38.99%
	Benefits	4-205-61100-2100-210-400	205-61-62100-61100-04000-2-0-00000-402100	F I C A	\$ 11,422	\$ 14,132	\$ 14,225	\$ 8,679	\$ (5,546)	-38.99%
		4-205-61100-2210-210-400	205-61-62100-61100-04000-2-0-00000-402211	Retirement - VRS	\$ 19,568	\$ 30,703	\$ 30,907	\$ 9,896	\$ (21,011)	-67.98%
		4-205-61100-2212-210-400	205-61-62100-61100-04000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,820	\$ 2,236	\$ 2,251	\$ 596	\$ (1,655)	-73.52%

**EXPENDITURE: OPERATING (205)
SMITH ELEMENTARY**

				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Amount
		AccountNumber	Tyler Account						
		4-205-61100-2220-210-400	205-61-62100-61100-04000-2-0-00000-402221	VRS-Hybrid	\$ 2,141		\$ -	\$ -	
		4-205-61100-2310-210-400	205-61-62100-61100-04000-2-0-00000-402310	Health Insurance	\$ 10,947	\$ 22,000	\$ 22,482	\$ 19,750	\$ (2,732) -12.15%
		4-205-61100-2400-210-400	205-61-62100-61100-04000-2-0-00000-402400	Group Life	\$ 1,775	\$ 2,181	\$ 2,196	\$ 718	\$ (1,478) -67.30%
		4-205-61100-2510-210-400	205-61-62100-61100-04000-2-0-00000-402510	Disability-Hybrid	\$ 29	\$ 439	\$ 442	\$ 162	\$ (280) -63.35%
		4-205-61100-2720-210-400	205-61-62100-61100-04000-2-0-00000-402720	Worker's Compensation	\$ 325	\$ 426	\$ 430	\$ 262	\$ (168) -39.07%
	Benefits Total				\$ 48,026	\$ 72,117	\$ 72,933	\$ 40,063	\$ (32,870) 45.07%
	Gifted Education Total				\$ 198,319	\$ 256,844	\$ 258,879	\$ 153,512	\$ (105,367) 40.70%
ECSE	Material & Supplies	4-205-61100-6000-210-802	205-61-62100-61100-08002-9-0-00000-406000	Materials and Supplies			\$ -	\$ -	
		4-205-61100-6030-210-802	205-61-62100-61100-08002-9-0-00000-406030	Instructional Material/Fieldtrip	\$ 600		\$ -	\$ -	
		4-205-61100-6047-210-802	205-61-62100-61100-08002-9-0-00000-406021	Furniture & Equipment	\$ 317		\$ -	\$ -	
		4-205-61410-6047-210-802	205-61-62100-61100-08002-9-0-00000-406021	Furniture & Equipment			\$ -	\$ -	
	Material & Supplies Total				\$ 917		\$ -	\$ -	
	ECSE Total				\$ 917		\$ -	\$ -	
Guidance Services	Salaries	4-205-61210-1120-210-100	205-61-62100-61210-01000-2-0-00000-401120	Instructional	\$ 74,322	\$ 76,551	\$ 77,056	\$ 81,679	\$ 4,623 6.00%
		4-205-61210-1660-210-100	205-61-62100-61210-01000-2-0-00000-401660	Bonus	\$ 800		\$ -	\$ -	
	Salaries Total				\$ 75,122	\$ 76,551	\$ 77,056	\$ 81,679	\$ 4,623 6.00%
	Benefits	4-205-61210-2100-210-100	205-61-62100-61210-01000-2-0-00000-402100	F I C A	\$ 5,389	\$ 5,856	\$ 5,895	\$ 6,248	\$ 353 5.99%
		4-205-61210-2210-210-100	205-61-62100-61210-01000-2-0-00000-402211	Retirement - VRS	\$ 10,561	\$ 12,723	\$ 12,807	\$ 11,942	\$ (865) -6.75%
		4-205-61210-2212-210-100	205-61-62100-61210-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 899	\$ 927	\$ 934	\$ 719	\$ (215) -23.02%
		4-205-61210-2310-210-100	205-61-62100-61210-01000-2-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909 16.98%
		4-205-61210-2400-210-100	205-61-62100-61210-01000-2-0-00000-402400	Group Life	\$ 877	\$ 904	\$ 910	\$ 866	\$ (44) -4.84%
		4-205-61210-2510-210-100	205-61-62100-61210-01000-2-0-00000-402510	Disability-Hybrid		\$ 182	\$ 183	\$ 195	\$ 12 6.56%
		4-205-61210-2720-210-100	205-61-62100-61210-01000-2-0-00000-402720	Worker's Compensation	\$ 160	\$ 177	\$ 179	\$ 188	\$ 9 5.03%
	Benefits Total				\$ 28,833	\$ 31,769	\$ 32,149	\$ 33,308	\$ 1,159 3.61%
	Material & Supplies	4-205-61210-6001-210-100	205-61-62100-61210-01000-2-0-00000-406001	Office Supplies	\$ 33	\$ 70	\$ 70	\$ 70	\$ -
		4-205-61210-6012-210-100	205-61-62100-61210-01000-2-0-00000-406012	Books & Subscriptions		\$ 60	\$ 60	\$ 60	\$ -
		4-205-61210-6030-210-100	205-61-62100-61210-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 167	\$ 70	\$ 70	\$ 70	\$ -
		4-205-61210-6047-210-100	205-61-62100-61210-01000-2-0-00000-406021	Furniture & Equipment			\$ -	\$ -	
	Material & Supplies Total				\$ 200	\$ 200	\$ 200	\$ 200	\$ -
	Guidance Services Total				\$ 104,155	\$ 108,520	\$ 109,405	\$ 115,187	\$ 5,782 5.28%
Library & Media Services	Salaries	4-205-61322-1122-210-100	205-61-62100-61320-01000-2-0-00000-401122	Librarian	\$ 94,981	\$ 97,831	\$ 98,477	\$ 104,386	\$ 5,909 6.00%
		4-205-61322-1140-210-100	205-61-62100-61320-01000-2-0-00000-401140	Technical	\$ 24,434	\$ 25,167	\$ 25,333	\$ 26,764	\$ 1,431 5.65%
		4-205-61322-1201-210-100	205-61-62100-61320-01000-2-0-00000-401201	Overtime			\$ -	\$ -	
		4-205-61322-1660-210-100	205-61-62100-61320-01000-2-0-00000-401660	Bonus	\$ 1,600		\$ -	\$ -	
	Salaries Total				\$ 121,015	\$ 122,998	\$ 123,810	\$ 131,150	\$ 7,340 5.93%
	Benefits	4-205-61322-2100-210-100	205-61-62100-61320-01000-2-0-00000-402100	F I C A	\$ 8,303	\$ 9,409	\$ 9,471	\$ 10,033	\$ 562 5.93%
		4-205-61322-2210-210-100	205-61-62100-61320-01000-2-0-00000-402211	Retirement - VRS	\$ 16,969	\$ 20,443	\$ 20,579	\$ 19,175	\$ (1,404) -6.82%
		4-205-61322-2212-210-100	205-61-62100-61320-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,445	\$ 1,489	\$ 1,500	\$ 1,155	\$ (345) -23.00%
		4-205-61322-2310-210-100	205-61-62100-61320-01000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818 16.98%
		4-205-61322-2400-210-100	205-61-62100-61320-01000-2-0-00000-402400	Group Life	\$ 1,409	\$ 1,452	\$ 1,462	\$ 1,391	\$ (71) -4.86%
		4-205-61322-2510-210-100	205-61-62100-61320-01000-2-0-00000-402510	Disability-Hybrid		\$ 293	\$ 295	\$ 313	\$ 18 6.10%
		4-205-61322-2720-210-100	205-61-62100-61320-01000-2-0-00000-402720	Worker's Compensation	\$ 258	\$ 284	\$ 287	\$ 303	\$ 16 5.57%
	Benefits Total				\$ 50,277	\$ 55,370	\$ 56,076	\$ 58,670	\$ 2,594 4.63%
	Purchase Services	4-205-61322-3160-210-100	205-61-62100-61320-01000-2-0-00000-403004	Professional Services - Other	\$ 881		\$ -	\$ -	
	Purchase Services Total				\$ 881		\$ -	\$ -	
	Material & Supplies	4-205-61322-6001-210-100	205-61-62100-61320-01000-2-0-00000-406001	Office Supplies	\$ 322	\$ 620	\$ 620	\$ 620	\$ -
		4-205-61322-6012-210-100	205-61-62100-61320-01000-2-0-00000-406012	Books & Subscriptions	\$ 1,828	\$ 1,550	\$ 1,550	\$ 1,550	\$ -
		4-205-61322-6030-210-100	205-61-62100-61320-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 306	\$ 620	\$ 620	\$ 620	\$ -
		4-205-61322-6040-210-100	205-68-62100-68200-00000-9-0-00000-406040	Software/Online Content	\$ 305	\$ 310	\$ 310	\$ 310	\$ -
	Material & Supplies Total				\$ 2,761	\$ 3,100	\$ 3,100	\$ 3,100	\$ -
	Library & Media Services Total				\$ 174,934	\$ 181,468	\$ 182,986	\$ 192,920	\$ 9,934 5.43%
Office of the Principal	Salaries	4-205-61410-1126-210-100	205-61-62100-61410-01000-2-0-00000-401126	Principal	\$ 165,108	\$ 125,876	\$ 125,876	\$ 120,510	\$ (5,366) -4.26%
		4-205-61410-1127-210-100	205-61-62100-61410-01000-2-0-00000-401127	Assistant Principal	\$ 98,525	\$ 101,480	\$ 101,480	\$ 97,335	\$ (4,145) -4.08%
		4-205-61410-1150-210-100	205-61-62100-61410-01000-2-0-00000-401150	Clerical	\$ 85,611	\$ 92,056	\$ 92,664	\$ 96,981	\$ 4,317 4.66%
		4-205-61410-1201-210-100	205-61-62100-61410-01000-2-0-00000-401201	Overtime	\$ 1,177		\$ -	\$ -	
		4-205-61410-1660-210-100	205-61-62100-61410-01000-2-0-00000-401660	Bonus	\$ 2,400		\$ -	\$ -	
	Salaries Total				\$ 352,821	\$ 319,412	\$ 320,020	\$ 314,826	\$ (5,194) 1.62%
	Benefits	4-205-61410-2100-210-100	205-61-62100-61410-01000-2-0-00000-402100	F I C A	\$ 26,469	\$ 24,434	\$ 24,481	\$ 24,084	\$ (397) -1.62%
		4-205-61410-2210-210-100	205-61-62100-61410-01000-2-0-00000-402211	Retirement - VRS	\$ 39,092	\$ 53,088	\$ 53,190	\$ 46,029	\$ (7,161) -13.46%

EXPENDITURE: OPERATING (205) SMITH ELEMENTARY				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Amount	
	AccountNumber	Tyler Account								
	4-205-61410-2212-210-100	205-61-62100-61410-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 3,702	\$ 3,867	\$ 3,875	\$ 2,773	\$ (1,102)	-28.44%	
	4-205-61410-2220-210-100	205-61-62100-61410-01000-2-0-00000-402221	VRS-Hybrid	\$ 4,687		\$ -		\$ -		
	4-205-61410-2310-210-100	205-61-62100-61410-01000-2-0-00000-402310	Health Insurance	\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600	\$ 7,636	16.98%	
	4-205-61410-2400-210-100	205-61-62100-61410-01000-2-0-00000-402400	Group Life	\$ 3,610	\$ 3,772	\$ 3,780	\$ 3,339	\$ (441)	-11.67%	
	4-205-61410-2510-210-100	205-61-62100-61410-01000-2-0-00000-402510	Disability-Hybrid	\$ 73	\$ 761	\$ 763	\$ 751	\$ (12)	-1.57%	
	4-205-61410-2720-210-100	205-61-62100-61410-01000-2-0-00000-402720	Worker's Compensation	\$ 768	\$ 737	\$ 739	\$ 727	\$ (12)	-1.62%	
	Benefits Total			\$ 122,189	\$ 130,659	\$ 131,792	\$ 130,303	\$ (1,489)	1.13%	
	Purchase Services	4-205-61410-3160-210-100	205-61-62100-61410-01000-2-0-00000-403004	Professional Services - Other		\$ 25	\$ 25	\$ -		
		4-205-61410-3520-210-100	205-61-62100-61410-01000-2-0-00000-405810	Organizational Memberships	\$ 238	\$ 38	\$ 38	\$ 38	\$ -	
	Purchase Services Total			\$ 238	\$ 63	\$ 63	\$ 63	\$ -		
	Other Charges	4-205-61410-5500-210-100	205-61-62100-61410-01000-2-0-00000-405500	Travel		\$ 100	\$ 100	\$ -		
		4-205-61410-5510-210-100	205-61-62100-61410-01000-2-0-00000-405510	Local Mileage		\$ 37	\$ 37	\$ -		
	Other Charges Total				\$ 137	\$ 137	\$ 137	\$ -		
	Material & Supplies	4-205-61410-6000-210-100	205-61-62100-61410-01000-2-0-00000-406000	Materials and Supplies		\$ 23,211	\$ 23,211	\$ 27,771	\$ 4,560	19.65%
		4-205-61410-6001-210-100	205-61-62100-61410-01000-2-0-00000-406001	Office Supplies	\$ 124	\$ 25	\$ 25	\$ 25	\$ -	
		4-205-61410-6002-210-100	205-61-62100-61410-01000-2-0-00000-406002	Food Supplies		\$ 25	\$ 25	\$ 25	\$ -	
		4-205-61410-6014-210-100	205-61-62100-61410-01000-2-0-00000-406014	Other Operating Supplies	\$ 22		\$ -	\$ -		
		4-205-61410-6030-210-100	205-61-62100-61410-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 134		\$ -	\$ -		
		4-205-61410-6047-210-100	205-61-62100-61410-01000-2-0-00000-406021	Furniture & Equipment	\$ 0		\$ -	\$ -		
	Material & Supplies Total			\$ 280	\$ 23,261	\$ 23,261	\$ 27,821	\$ 4,560	19.60%	
Office of the Principal Total				\$ 475,528	\$ 473,532	\$ 475,273	\$ 473,150	\$ (2,123)	0.45%	
Health Services	Salaries	4-205-62220-1131-210-000	205-62-62100-62220-00000-9-0-00000-401131	School Nurse	\$ 54,734	\$ 56,377	\$ 56,749	\$ 59,303	\$ 2,554	4.50%
		4-205-62220-1660-210-000	205-62-62100-62220-00000-9-0-00000-401660	Bonus	\$ 800		\$ -	\$ -	\$ -	
	Salaries Total			\$ 55,534	\$ 56,377	\$ 56,749	\$ 59,303	\$ 2,554	4.50%	
	Benefits	4-205-62220-2100-210-000	205-62-62100-62220-00000-9-0-00000-402100	F I C A	\$ 4,125	\$ 4,313	\$ 4,341	\$ 4,537	\$ 196	4.52%
		4-205-62220-2210-210-000	205-62-62100-62220-00000-9-0-00000-402211	Retirement - VRS		\$ 9,370	\$ 9,432	\$ 8,671	\$ (761)	-8.07%
		4-205-62220-2212-210-000	205-62-62100-62220-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 662	\$ 683	\$ 688	\$ 522	\$ (166)	-24.13%
		4-205-62220-2220-210-000	205-62-62100-62220-00000-9-0-00000-402221	VRS-Hybrid	\$ 8,536		\$ -	\$ -	\$ -	
		4-205-62220-2310-210-000	205-62-62100-62220-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-62220-2400-210-000	205-62-62100-62220-00000-9-0-00000-402400	Group Life	\$ 646	\$ 666	\$ 671	\$ 629	\$ (42)	-6.26%
		4-205-62220-2510-210-000	205-62-62100-62220-00000-9-0-00000-402510	Disability-Hybrid	\$ 130	\$ 134	\$ 135	\$ 142	\$ 7	5.19%
		4-205-62220-2720-210-000	205-62-62100-62220-00000-9-0-00000-402720	Worker's Compensation	\$ 117	\$ 130	\$ 131	\$ 137	\$ 6	4.58%
	Benefits Total			\$ 25,163	\$ 26,296	\$ 26,639	\$ 27,788	\$ 1,149	4.31%	
	Material & Supplies	4-205-62220-6001-210-000	205-62-62100-62220-00000-9-0-00000-406001	Office Supplies		\$ 125	\$ 125	\$ 125	\$ -	
		4-205-62220-6014-210-000	205-62-62100-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ 485	\$ 375	\$ 375	\$ 375	\$ -	
	Material & Supplies Total			\$ 485	\$ 500	\$ 500	\$ 500	\$ -		
Health Services Total				\$ 81,183	\$ 83,173	\$ 83,888	\$ 87,591	\$ 3,703	4.41%	
Security Services	Salaries	4-205-64600-1142-210-000	205-64-62100-64600-00000-9-0-00000-401142	Security	\$ 37,946	\$ 40,601	\$ 40,869	\$ 42,713	\$ 1,844	4.51%
		4-205-64600-1201-210-000	205-64-62100-64600-00000-9-0-00000-401201	Overtime	\$ 1,339		\$ -	\$ -	\$ -	
		4-205-64600-1660-210-000	205-64-62100-64600-00000-9-0-00000-401660	Bonus	\$ 800		\$ -	\$ -	\$ -	
	Salaries Total			\$ 40,085	\$ 40,601	\$ 40,869	\$ 42,713	\$ 1,844	4.51%	
	Benefits	4-205-64600-2100-210-000	205-64-62100-64600-00000-9-0-00000-402100	F I C A	\$ 2,781	\$ 3,106	\$ 3,126	\$ 3,268	\$ 142	4.54%
		4-205-64600-2210-210-000	205-64-62100-64600-00000-9-0-00000-402211	Retirement - VRS			\$ -	\$ -	\$ -	
		4-205-64600-2212-210-000	205-64-62100-64600-00000-9-0-00000-402750	VRS - Retiree Health Ins			\$ -	\$ -	\$ -	
		4-205-64600-2310-210-000	205-64-62100-64600-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-64600-2400-210-000	205-64-62100-64600-00000-9-0-00000-402400	Group Life			\$ -	\$ -	\$ -	
		4-205-64600-2510-210-000	205-64-62100-64600-00000-9-0-00000-402510	Disability-Hybrid			\$ -	\$ -	\$ -	
		4-205-64600-2720-210-000	205-64-62100-64600-00000-9-0-00000-402720	Worker's Compensation	\$ 84	\$ 94	\$ 95	\$ 99	\$ 4	4.21%
	Benefits Total			\$ 13,812	\$ 14,200	\$ 14,462	\$ 16,517	\$ 2,055	14.21%	
	Material & Supplies	4-205-64600-6001-210-000	205-64-62100-64600-00000-9-0-00000-406001	Office Supplies	\$ 28	\$ 500	\$ 500	\$ 500	\$ -	
		4-205-64600-6011-210-000	205-64-62100-64600-00000-9-0-00000-406011	Uniforms & Wearing Apparel	\$ 39		\$ -	\$ -	\$ -	
	Material & Supplies Total			\$ 68	\$ 500	\$ 500	\$ 500	\$ -		
Security Services Total				\$ 53,964	\$ 55,301	\$ 55,831	\$ 59,730	\$ 3,899	6.98%	
SMITH ELEMENTARY Total				\$ 4,478,224	\$ 4,708,387	\$ 4,745,782	\$ 4,786,953	\$ 41,171	0.87%	



THOMPSON ELEMENTARY SCHOOL



ADDRESS:
3284 RECTORTOWN RD, MARSHALL, VA 20115

PHONE:
540-422-7690

GRADES:
K=5

ENROLLMENT:
265

PRINCIPAL:
MARYPAT WARTER



**EXPENDITURE: OPERATING (205)
THOMPSON ELEMENTARY**

		AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
Regular Education	Salaries	4-205-61100-1120-206-100	205-61-62060-61100-01000-2-0-00000-401120	Instructional	\$ 1,131,445	\$ 1,165,286	\$ 1,172,977	\$ 1,266,967	\$ 93,990	8.01%
		4-205-61100-1151-206-100	205-61-62060-61100-01000-2-0-00000-401151	Instructional Assistant	\$ 169,617	\$ 192,911	\$ 193,898	\$ 203,307	\$ 9,409	4.85%
		4-205-61100-1201-206-100	205-61-62060-61100-01000-2-0-00000-401201	Overtime	\$ 4,949		\$ -	\$ -	\$ -	
		4-205-61100-1620-206-100	205-61-62060-61100-01000-2-0-00000-401620	Supplement	\$ 9,191	\$ 9,651	\$ 9,651	\$ 12,451	\$ 2,800	29.01%
		4-205-61100-1660-206-100	205-61-62060-61100-01000-2-0-00000-401660	Bonus	\$ 18,477		\$ -	\$ -	\$ -	
	Salaries Total				\$ 1,333,679	\$ 1,367,848	\$ 1,376,526	\$ 1,482,725	\$ 106,199	7.72%
	Benefits	4-205-61100-2100-206-100	205-61-62060-61100-01000-2-0-00000-402100	F I C A	\$ 96,593	\$ 104,640	\$ 104,821	\$ 113,429	\$ 8,608	8.21%
		4-205-61100-2210-206-100	205-61-62060-61100-01000-2-0-00000-402211	Retirement - VRS	\$ 79,324	\$ 218,526	\$ 219,979	\$ 214,965	\$ (5,014)	-2.28%
		4-205-61100-2212-206-100	205-61-62060-61100-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 15,243	\$ 15,916	\$ 16,032	\$ 12,953	\$ (3,079)	-19.21%
		4-205-61100-2220-206-100	205-61-62060-61100-01000-2-0-00000-402221	VRS-Hybrid	\$ 113,520		\$ -	\$ -	\$ -	
		4-205-61100-2310-206-100	205-61-62060-61100-01000-2-0-00000-402310	Health Insurance	\$ 229,887	\$ 242,000	\$ 247,784	\$ 302,500	\$ 54,716	22.08%
		4-205-61100-2400-206-100	205-61-62060-61100-01000-2-0-00000-402400	Group Life	\$ 14,917	\$ 15,525	\$ 15,637	\$ 15,599	\$ (38)	-0.24%
		4-205-61100-2510-206-100	205-61-62060-61100-01000-2-0-00000-402510	Disability-Hybrid	\$ 1,461	\$ 3,132	\$ 3,150	\$ 3,511	\$ 361	11.46%
		4-205-61100-2720-206-100	205-61-62060-61100-01000-2-0-00000-402720	Worker's Compensation	\$ 3,924	\$ 3,155	\$ 3,187	\$ 3,420	\$ 233	7.31%
	Benefits Total				\$ 554,870	\$ 602,894	\$ 610,590	\$ 666,377	\$ 55,787	9.14%
	Purchase Services	4-205-61100-3160-206-100	205-61-62060-61100-01000-2-0-00000-403004	Professional Services - Other		\$ 1,423	\$ 1,423	\$ 1,423	\$ -	
		4-205-61100-3320-206-100	205-61-62060-61100-01000-2-0-00000-403008	Maintenance Service Contracts	\$ 3,478	\$ 1,423	\$ 1,423	\$ 1,423	\$ -	
		4-205-61100-3500-206-100	205-61-62060-61100-01000-2-0-00000-403020	Printing & Binding	\$ 765	\$ 1,423	\$ 1,423	\$ 1,423	\$ -	
	Purchase Services Total				\$ 4,243	\$ 4,269	\$ 4,269	\$ 4,269	\$ -	
	Other Charges	4-205-61100-5210-206-100	205-61-62060-61100-01000-2-0-00000-405210	Postal Service		\$ 285	\$ 285	\$ 285	\$ -	
		4-205-61100-5410-206-100	205-61-62060-61100-01000-2-0-00000-405410	Lease/Rent Equipment	\$ 6,392	\$ 8,825	\$ 8,825	\$ 8,825	\$ -	
		4-205-61100-5480-206-100	205-61-62060-61100-01000-2-0-00000-405480	Short Term Leases	\$ 702		\$ -	\$ -	\$ -	
		4-205-61100-5490-206-100	205-61-62060-61100-01000-2-0-00000-405490	Lease - Interest	\$ 334		\$ -	\$ -	\$ -	
		4-205-61100-5492-206-100	205-61-62060-61100-01000-2-0-00000-405492	Lease - Capital Outlay	\$ 10,002		\$ -	\$ -	\$ -	
	Other Charges Total				\$ 17,431	\$ 9,110	\$ 9,110	\$ 9,110	\$ -	
	Material & Supplies	4-205-61100-6001-206-100	205-61-62060-61100-01000-2-0-00000-406001	Office Supplies	\$ 2,298	\$ 2,277	\$ 2,277	\$ 2,277	\$ -	
		4-205-61100-6002-206-100	205-61-62060-61100-01000-2-0-00000-406002	Food Supplies	\$ 70	\$ 285	\$ 285	\$ 285	\$ -	
		4-205-61100-6005-206-100	205-61-62060-61100-01000-2-0-00000-406005	Laundry, Hsekpng & Janitor Supplies		\$ 285	\$ 285	\$ 285	\$ -	
		4-205-61100-6007-206-100	205-61-62060-61100-01000-2-0-00000-406007	Repair & Maintenance Supplies		\$ 285	\$ 285	\$ 285	\$ -	
		4-205-61100-6012-206-100	205-61-62060-61100-01000-2-0-00000-406012	Books & Subscriptions	\$ 1,916	\$ 2,847	\$ 2,847	\$ 2,847	\$ -	
		4-205-61100-6013-206-100	205-61-62060-61100-01000-2-0-00000-406013	Educational & Recreational Supplies	\$ 44		\$ -	\$ -	\$ -	
		4-205-61100-6014-206-100	205-61-62060-61100-01000-2-0-00000-406014	Other Operating Supplies	\$ 75	\$ 569	\$ 569	\$ 569	\$ -	
		4-205-61100-6030-206-100	205-61-62060-61100-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 4,541	\$ 5,124	\$ 5,124	\$ 5,124	\$ -	
		4-205-61100-6040-206-100	205-68-62060-68100-00000-9-0-00000-406040	Software/Online Content		\$ 285	\$ 285	\$ 285	\$ -	
		4-205-61100-6047-206-100	205-61-62060-61100-01000-2-0-00000-406021	Furniture & Equipment	\$ 4,817	\$ 570	\$ 570	\$ 570	\$ -	
		4-205-61100-6050-206-100	205-68-62060-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 409	\$ 2,562	\$ 2,562	\$ 2,562	\$ -	
	Material & Supplies Total				\$ 14,169	\$ 15,089	\$ 15,089	\$ 15,089	\$ -	
Regular Education Total					\$ 1,924,393	\$ 1,999,210	\$ 2,015,584	\$ 2,177,570	\$ 161,986	8.04%
Second Language	Salaries	4-205-61100-1120-206-190	205-61-62060-61100-12000-2-0-00000-401120	Instructional	\$ 59,259	\$ 122,070	\$ 122,803	\$ 192,553	\$ 69,750	56.80%
		4-205-61100-1660-206-190	205-61-62060-61100-12000-2-0-00000-401660	Bonus	\$ 800		\$ -	\$ -	\$ -	
	Salaries Total				\$ 60,059	\$ 122,070	\$ 122,803	\$ 192,553	\$ 69,750	56.80%
	Benefits	4-205-61100-2100-206-190	205-61-62060-61100-12000-2-0-00000-402100	F I C A	\$ 4,115	\$ 9,338	\$ 9,394	\$ 14,731	\$ 5,337	56.81%
		4-205-61100-2210-206-190	205-61-62060-61100-12000-2-0-00000-402211	Retirement - VRS	\$ 8,421	\$ 20,289	\$ 20,411	\$ 28,153	\$ 7,742	37.93%
		4-205-61100-2212-206-190	205-61-62060-61100-12000-2-0-00000-402750	VRS Retiree Health Credit	\$ 717	\$ 1,478	\$ 1,487	\$ 1,696	\$ 209	14.06%
		4-205-61100-2220-206-190	205-61-62060-61100-12000-2-0-00000-402221	VRS-Hybrid			\$ -	\$ -	\$ -	
		4-205-61100-2310-206-190	205-61-62060-61100-12000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 39,450	\$ 16,968	75.47%
		4-205-61100-2400-206-190	205-61-62060-61100-12000-2-0-00000-402400	Group Life	\$ 699	\$ 1,442	\$ 1,451	\$ 2,043	\$ 592	40.80%
		4-205-61100-2510-206-190	205-61-62060-61100-12000-2-0-00000-402510	Disability-Hybrid		\$ 290	\$ 292	\$ 459	\$ 167	57.19%
		4-205-61100-2720-206-190	205-61-62060-61100-12000-2-0-00000-402720	Worker's Compensation	\$ 128	\$ 282	\$ 284	\$ 444	\$ 160	56.34%
	Benefits Total				\$ 35,974	\$ 55,119	\$ 55,801	\$ 86,976	\$ 31,175	55.87%
Second Language Total					\$ 96,032	\$ 177,189	\$ 178,604	\$ 279,529	\$ 100,925	56.51%
Special Education	Salaries	4-205-61100-1120-206-200	205-61-62060-61100-02000-2-0-00000-401120	Instructional	\$ 110,676	\$ 113,996	\$ 114,748	\$ 121,632	\$ 6,884	6.00%
		4-205-61100-1151-206-200	205-61-62060-61100-02000-2-0-00000-401151	Instructional Assistant	\$ 1,648	\$ 22,553	\$ 22,702	\$ 51,261	\$ 28,559	125.80%
		4-205-61100-1201-206-200	205-61-62060-61100-02000-2-0-00000-401201	Overtime	\$ -		\$ -	\$ -	\$ -	
		4-205-61100-1660-206-200	205-61-62060-61100-02000-2-0-00000-401660	Bonus	\$ 1,600		\$ -	\$ -	\$ -	
	Salaries Total				\$ 113,924	\$ 136,549	\$ 137,450	\$ 172,893	\$ 35,443	25.79%
	Benefits	4-205-61100-2100-206-200	205-61-62060-61100-02000-2-0-00000-402100	F I C A	\$ 7,966	\$ 10,446	\$ 10,515	\$ 13,226	\$ 2,711	25.78%

**EXPENDITURE: OPERATING (205)
THOMPSON ELEMENTARY**

				2025	2026	2026	2027	Amount	%	
				Actual	Adopted	Revised	Adopted	Changed	Change	
						Adopted				
	AccountNumber	Tyler Account								
	4-205-61100-2210-206-200	205-61-62060-61100-02000-2-0-00000-402211	Retirement - VRS	\$ 8,622	\$ 22,696	\$ 22,847	\$ 25,278	\$ 2,431	10.64%	
	4-205-61100-2212-206-200	205-61-62060-61100-02000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,352	\$ 1,654	\$ 1,666	\$ 1,524	\$ (142)	-8.52%	
	4-205-61100-2220-206-200	205-61-62060-61100-02000-2-0-00000-402221	VRS-Hybrid	\$ 7,731		\$ -		\$ -		
	4-205-61100-2310-206-200	205-61-62060-61100-02000-2-0-00000-402310	Health Insurance	\$ 32,841	\$ 33,000	\$ 33,723	\$ 52,600	\$ 18,877	55.98%	
	4-205-61100-2400-206-200	205-61-62060-61100-02000-2-0-00000-402400	Group Life	\$ 1,319	\$ 1,613	\$ 1,625	\$ 1,835	\$ 210	12.92%	
	4-205-61100-2510-206-200	205-61-62060-61100-02000-2-0-00000-402510	Disability-Hybrid	\$ 121	\$ 326	\$ 328	\$ 413	\$ 85	25.91%	
	4-205-61100-2720-206-200	205-61-62060-61100-02000-2-0-00000-402720	Worker's Compensation	\$ 242	\$ 315	\$ 318	\$ 400	\$ 82	25.79%	
	Benefits Total			\$ 60,194	\$ 70,050	\$ 71,022	\$ 95,276	\$ 24,254	34.15%	
	Material & Supplies	4-205-61100-6001-206-200	205-61-62060-61100-02000-2-0-00000-406001	Office Supplies		\$ -		\$ -		
		4-205-61100-6030-206-200	205-61-62060-61100-02000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 129		\$ -	\$ -		
	Material & Supplies Total			\$ 129		\$ -		\$ -		
Special Education Total				\$ 174,247	\$ 206,599	\$ 208,472	\$ 268,169	\$ 59,697	28.64%	
Gifted Education	Salaries	4-205-61100-1120-206-400	205-61-62060-61100-04000-2-0-00000-401120	Instructional	\$ 160,466	\$ 165,279	\$ 166,370	\$ 133,640	\$ (32,730)	-19.67%
		4-205-61100-1660-206-400	205-61-62060-61100-04000-2-0-00000-401660	Bonus	\$ 1,600		\$ -		\$ -	
	Salaries Total			\$ 162,066	\$ 165,279	\$ 166,370	\$ 133,640	\$ (32,730)	19.67%	
	Benefits	4-205-61100-2100-206-400	205-61-62060-61100-04000-2-0-00000-402100	F I C A	\$ 11,440	\$ 12,644	\$ 12,727	\$ 10,224	\$ (2,503)	-19.67%
		4-205-61100-2210-206-400	205-61-62060-61100-04000-2-0-00000-402211	Retirement - VRS	\$ 22,802	\$ 27,470	\$ 27,652	\$ 19,539	\$ (8,113)	-29.34%
		4-205-61100-2212-206-400	205-61-62060-61100-04000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,942	\$ 2,001	\$ 2,016	\$ 1,177	\$ (839)	-41.62%
		4-205-61100-2310-206-400	205-61-62060-61100-04000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%
		4-205-61100-2400-206-400	205-61-62060-61100-04000-2-0-00000-402400	Group Life	\$ 1,893	\$ 1,951	\$ 1,964	\$ 1,417	\$ (547)	-27.85%
		4-205-61100-2510-206-400	205-61-62060-61100-04000-2-0-00000-402510	Disability-Hybrid		\$ 393	\$ 395	\$ 319	\$ (76)	-19.24%
		4-205-61100-2720-206-400	205-61-62060-61100-04000-2-0-00000-402720	Worker's Compensation	\$ 346	\$ 381	\$ 385	\$ 308	\$ (77)	-20.00%
	Benefits Total			\$ 60,317	\$ 66,840	\$ 67,621	\$ 59,284	\$ (8,337)	12.33%	
Gifted Education Total				\$ 222,382	\$ 232,119	\$ 233,991	\$ 192,924	\$ (41,067)	17.55%	
Guidance Services	Salaries	4-205-61210-1120-206-100	205-61-62060-61210-01000-2-0-00000-401120	Instructional	\$ 60,075	\$ 61,877	\$ 62,285	\$ 66,022	\$ 3,737	6.00%
		4-205-61210-1660-206-100	205-61-62060-61210-01000-2-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total			\$ 60,875	\$ 61,877	\$ 62,285	\$ 66,022	\$ 3,737	6.00%	
	Benefits	4-205-61210-2100-206-100	205-61-62060-61210-01000-2-0-00000-402100	F I C A	\$ 4,579	\$ 4,734	\$ 4,765	\$ 5,051	\$ 286	6.00%
		4-205-61210-2210-206-100	205-61-62060-61210-01000-2-0-00000-402211	Retirement - VRS	\$ 8,537	\$ 10,285	\$ 10,353	\$ 9,653	\$ (700)	-6.76%
		4-205-61210-2212-206-100	205-61-62060-61210-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 727	\$ 749	\$ 754	\$ 581	\$ (173)	-22.94%
		4-205-61210-2310-206-100	205-61-62060-61210-01000-2-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-61210-2400-206-100	205-61-62060-61210-01000-2-0-00000-402400	Group Life	\$ 709	\$ 731	\$ 736	\$ 700	\$ (36)	-4.89%
		4-205-61210-2510-206-100	205-61-62060-61210-01000-2-0-00000-402510	Disability-Hybrid		\$ 147	\$ 148	\$ 158	\$ 10	6.76%
		4-205-61210-2720-206-100	205-61-62060-61210-01000-2-0-00000-402720	Worker's Compensation	\$ 129	\$ 143	\$ 144	\$ 152	\$ 8	5.56%
	Benefits Total			\$ 25,628	\$ 27,789	\$ 28,141	\$ 29,445	\$ 1,304	4.63%	
	Material & Supplies	4-205-61210-6001-206-100	205-61-62060-61210-01000-2-0-00000-406001	Office Supplies		\$ 44	\$ 44	\$ 44	\$ -	
		4-205-61210-6012-206-100	205-61-62060-61210-01000-2-0-00000-406012	Books & Subscriptions		\$ 37	\$ 37	\$ 37	\$ -	
		4-205-61210-6030-206-100	205-61-62060-61210-01000-2-0-00000-406030	Instructional Material/Fieldtrip		\$ 44	\$ 44	\$ 44	\$ -	
	Material & Supplies Total				\$ 125	\$ 125	\$ 125	\$ -		
Guidance Services Total				\$ 86,503	\$ 89,791	\$ 90,551	\$ 95,592	\$ 5,041	5.57%	
Library & Media Services	Salaries	4-205-61322-1122-206-100	205-61-62060-61320-01000-2-0-00000-401122	Librarian	\$ 77,155	\$ 79,470	\$ 79,994	\$ 84,828	\$ 4,834	6.04%
		4-205-61322-1151-206-100	205-61-62060-61320-01000-2-0-00000-401150	Instructional Assistant	\$ 11,117		\$ -		\$ -	
		4-205-61322-1201-206-100	205-61-62060-61320-01000-2-0-00000-401201	Overtime	\$ 908		\$ -		\$ -	
		4-205-61322-1660-206-100	205-61-62060-61320-01000-2-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total			\$ 89,980	\$ 79,470	\$ 79,994	\$ 84,828	\$ 4,834	6.04%	
	Benefits	4-205-61322-2100-206-100	205-61-62060-61320-01000-2-0-00000-402100	F I C A	\$ 6,783	\$ 6,079	\$ 6,119	\$ 6,489	\$ 370	6.05%
		4-205-61322-2210-206-100	205-61-62060-61320-01000-2-0-00000-402211	Retirement - VRS	\$ 12,561	\$ 13,208	\$ 13,296	\$ 12,402	\$ (894)	-6.72%
		4-205-61322-2212-206-100	205-61-62060-61320-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,070	\$ 962	\$ 969	\$ 747	\$ (222)	-22.91%
		4-205-61322-2310-206-100	205-61-62060-61320-01000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-61322-2400-206-100	205-61-62060-61320-01000-2-0-00000-402400	Group Life	\$ 1,043	\$ 938	\$ 945	\$ 900	\$ (45)	-4.76%
		4-205-61322-2510-206-100	205-61-62060-61320-01000-2-0-00000-402510	Disability-Hybrid		\$ 189	\$ 190	\$ 202	\$ 12	6.32%
		4-205-61322-2720-206-100	205-61-62060-61320-01000-2-0-00000-402720	Worker's Compensation	\$ 192	\$ 183	\$ 185	\$ 196	\$ 11	5.95%
	Benefits Total			\$ 43,543	\$ 32,559	\$ 32,945	\$ 34,086	\$ 1,141	3.46%	
	Purchase Services	4-205-61322-3160-206-100	205-61-62060-61320-01000-2-0-00000-403004	Professional Services - Other	\$ 788		\$ -		\$ -	
	Purchase Services Total			\$ 788		\$ -		\$ -		
	Material & Supplies	4-205-61322-6001-206-100	205-61-62060-61320-01000-2-0-00000-406001	Office Supplies		\$ 350	\$ 350	\$ 350	\$ -	
		4-205-61322-6012-206-100	205-61-62060-61320-01000-2-0-00000-406012	Books & Subscriptions	\$ 913	\$ 875	\$ 875	\$ 875	\$ -	

EXPENDITURE: OPERATING (205) THOMPSON ELEMENTARY				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
	AccountNumber	Tyler Account							
	4-205-61322-6030-206-100	205-61-62060-61320-01000-2-0-00000-406030	Instructional Material/Fieldtrip		\$ 350	\$ 350	\$ 350	\$ -	
	4-205-61322-6040-206-100	205-68-62060-68200-00000-9-0-00000-406040	Software/Online Content		\$ 175	\$ 175	\$ 175	\$ -	
	Material & Supplies Total				\$ 913	\$ 1,750	\$ 1,750	\$ 1,750	
Library & Media Services Total					\$ 135,224	\$ 113,779	\$ 114,689	\$ 120,664	\$ 5,975 5.21%
Office of the Principal	Salaries	4-205-61410-1126-206-100	205-61-62060-61410-01000-2-0-00000-401126	Principal	\$ 123,832	\$ 127,547	\$ 127,547	\$ 131,373	\$ 3,826 3.00%
		4-205-61410-1127-206-100	205-61-62060-61410-01000-2-0-00000-401127	Assistant Principal	\$ 99,606	\$ 102,594	\$ 102,594	\$ 105,673	\$ 3,079 3.00%
		4-205-61410-1150-206-100	205-61-62060-61410-01000-2-0-00000-401150	Clerical	\$ 96,623	\$ 103,386	\$ 104,068	\$ 108,899	\$ 4,831 4.64%
		4-205-61410-1201-206-100	205-61-62060-61410-01000-2-0-00000-401201	Overtime	\$ 2,096		\$ -	\$ -	
		4-205-61410-1660-206-100	205-61-62060-61410-01000-2-0-00000-401660	Bonus	\$ 3,974		\$ -	\$ -	
	Salaries Total				\$ 326,131	\$ 333,527	\$ 334,209	\$ 345,945	\$ 11,736 3.51%
	Benefits	4-205-61410-2100-206-100	205-61-62060-61410-01000-2-0-00000-402100	F I C A	\$ 24,502	\$ 25,514	\$ 25,566	\$ 26,464	\$ 898 3.51%
		4-205-61410-2210-206-100	205-61-62060-61410-01000-2-0-00000-402211	Retirement - VRS	\$ 40,714	\$ 55,435	\$ 55,549	\$ 50,579	\$ (4,970) -8.95%
		4-205-61410-2212-206-100	205-61-62060-61410-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 3,876	\$ 4,038	\$ 4,047	\$ 3,046	\$ (1,001) -24.73%
		4-205-61410-2220-206-100	205-61-62060-61410-01000-2-0-00000-402221	VRS-Hybrid	\$ 5,483		\$ -	\$ -	
		4-205-61410-2310-206-100	205-61-62060-61410-01000-2-0-00000-402310	Health Insurance	\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600	\$ 7,636 16.98%
		4-205-61410-2400-206-100	205-61-62060-61410-01000-2-0-00000-402400	Group Life	\$ 3,780	\$ 3,938	\$ 3,947	\$ 3,670	\$ (277) -7.02%
		4-205-61410-2510-206-100	205-61-62060-61410-01000-2-0-00000-402510	Disability-Hybrid	\$ 81	\$ 794	\$ 796	\$ 825	\$ 29 3.64%
		4-205-61410-2720-206-100	205-61-62060-61410-01000-2-0-00000-402720	Worker's Compensation	\$ 718	\$ 769	\$ 772	\$ 798	\$ 26 3.37%
	Benefits Total				\$ 122,942	\$ 134,488	\$ 135,641	\$ 137,982	\$ 2,341 1.73%
	Purchase Services	4-205-61410-3160-206-100	205-61-62060-61410-01000-2-0-00000-403004	Professional Services - Other		\$ 80	\$ 80	\$ 80	\$ -
		4-205-61410-3520-206-100	205-61-62060-61410-01000-2-0-00000-405810	Organizational Memberships		\$ 120	\$ 120	\$ 120	\$ -
	Purchase Services Total					\$ 200	\$ 200	\$ 200	\$ -
	Other Charges	4-205-61410-5500-206-100	205-61-62060-61410-01000-2-0-00000-405500	Travel		\$ 320	\$ 320	\$ 320	\$ -
		4-205-61410-5510-206-100	205-61-62060-61410-01000-2-0-00000-405510	Local Mileage	\$ 147	\$ 120	\$ 120	\$ 120	\$ -
	Other Charges Total				\$ 147	\$ 440	\$ 440	\$ 440	\$ -
	Material & Supplies	4-205-61410-6000-206-100	205-61-62060-61410-01000-2-0-00000-406000	Materials and Supplies		\$ 1,427	\$ 1,427	\$ 5,107	\$ 3,680 257.88%
		4-205-61410-6001-206-100	205-61-62060-61410-01000-2-0-00000-406001	Office Supplies		\$ 80	\$ 80	\$ 80	\$ -
		4-205-61410-6002-206-100	205-61-62060-61410-01000-2-0-00000-406002	Food Supplies		\$ 80	\$ 80	\$ 80	\$ -
		4-205-61410-6047-206-100	205-61-62060-61410-01000-2-0-00000-406021	Furniture & Equipment	\$ -		\$ -	\$ -	
	Material & Supplies Total				\$ -	\$ 1,587	\$ 1,587	\$ 5,267	\$ 3,680 231.88%
Office of the Principal Total					\$ 449,219	\$ 470,242	\$ 472,077	\$ 489,834	\$ 17,757 3.76%
Health Services	Salaries	4-205-62220-1131-206-000	205-62-62060-62220-00000-9-0-00000-401131	School Nurse	\$ 59,232	\$ 61,125	\$ 61,528	\$ 64,297	\$ 2,769 4.50%
		4-205-62220-1660-206-000	205-62-62060-62220-00000-9-0-00000-401660	Bonus	\$ 800		\$ -	\$ -	
	Salaries Total				\$ 60,032	\$ 61,125	\$ 61,528	\$ 64,297	\$ 2,769 4.50%
	Benefits	4-205-62220-2100-206-000	205-62-62060-62220-00000-9-0-00000-402100	F I C A	\$ 4,583	\$ 4,676	\$ 4,707	\$ 4,919	\$ 212 4.50%
		4-205-62220-2210-206-000	205-62-62060-62220-00000-9-0-00000-402211	Retirement - VRS	\$ 8,433	\$ 10,159	\$ 10,227	\$ 9,401	\$ (826) -8.08%
		4-205-62220-2212-206-000	205-62-62060-62220-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 718	\$ 740	\$ 745	\$ 566	\$ (179) -24.03%
		4-205-62220-2310-206-000	205-62-62060-62220-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909 16.98%
		4-205-62220-2400-206-000	205-62-62060-62220-00000-9-0-00000-402400	Group Life	\$ 700	\$ 722	\$ 727	\$ 682	\$ (45) -6.19%
		4-205-62220-2510-206-000	205-62-62060-62220-00000-9-0-00000-402510	Disability-Hybrid		\$ 145	\$ 146	\$ 154	\$ 8 5.48%
		4-205-62220-2720-206-000	205-62-62060-62220-00000-9-0-00000-402720	Worker's Compensation	\$ 129	\$ 141	\$ 142	\$ 148	\$ 6 4.23%
	Benefits Total				\$ 25,510	\$ 27,583	\$ 27,935	\$ 29,020	\$ 1,085 3.88%
	Material & Supplies	4-205-62220-6001-206-000	205-62-62060-62220-00000-9-0-00000-406001	Office Supplies		\$ 112	\$ 112	\$ 112	\$ -
		4-205-62220-6014-206-000	205-62-62060-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ 451	\$ 338	\$ 338	\$ 338	\$ -
		4-205-62220-6014-206-100	205-62-62060-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ -		\$ -	\$ -	
	Material & Supplies Total				\$ 451	\$ 450	\$ 450	\$ 450	\$ -
Health Services Total					\$ 85,993	\$ 89,158	\$ 89,913	\$ 93,767	\$ 3,854 4.29%
Security Services	Material & Supplies	4-205-64600-6001-206-000	205-64-62060-64600-00000-9-0-00000-406001	Office Supplies		\$ 500	\$ 500	\$ 500	\$ -
	Material & Supplies Total					\$ 500	\$ 500	\$ 500	\$ -
Security Services Total					\$ 500	\$ 500	\$ 500	\$ 500	\$ -
THOMPSON ELEMENTARY Total					\$ 3,173,993	\$ 3,378,587	\$ 3,404,381	\$ 3,718,549	\$ 314,168 9.23%



FAUQUIER
COUNTY
PUBLIC
SCHOOLS

WALTER ELEMENTARY SCHOOL



ADDRESS:
4529 MORRISVILLE RD, BEALETON, VA 22712

PHONE:
540-422-7710

GRADES:
K-5

ENROLLMENT:
403

PRINCIPAL:
ALEX O'DELL



EXPENDITURE: OPERATING (205) WALTER ELEMENTARY				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change	
	AccountNumber	Tyler Account								
Regular Education	Salaries	4-205-61100-1120-204-100	205-61-62040-61100-01000-2-0-00000-401120	Instructional	\$ 1,287,781	\$ 1,447,663	\$ 1,456,999	\$ 1,570,283	\$ 113,284	7.78%
		4-205-61100-1151-204-100	205-61-62040-61100-01000-2-0-00000-401151	Instructional Assistant	\$ 130,431	\$ 182,344	\$ 183,084	\$ 108,864	\$ (74,220)	-40.54%
		4-205-61100-1201-204-100	205-61-62040-61100-01000-2-0-00000-401201	Overtime	\$ 5,015		\$ -		\$ -	
		4-205-61100-1620-204-100	205-61-62040-61100-01000-2-0-00000-401620	Supplement	\$ 9,191	\$ 9,651	\$ 9,651	\$ 12,451	\$ 2,800	29.01%
		4-205-61100-1660-204-100	205-61-62040-61100-01000-2-0-00000-401660	Bonus	\$ 17,032		\$ -		\$ -	
	Salaries Total				\$ 1,449,450	\$ 1,639,658	\$ 1,649,734	\$ 1,691,598	\$ 41,864	2.54%
	Benefits	4-205-61100-2100-204-100	205-61-62040-61100-01000-2-0-00000-402100	F I C A	\$ 107,888	\$ 125,433	\$ 125,721	\$ 129,412	\$ 3,691	2.94%
		4-205-61100-2210-204-100	205-61-62040-61100-01000-2-0-00000-402211	Retirement - VRS	\$ 95,173	\$ 267,396	\$ 269,081	\$ 245,503	\$ (23,578)	-8.76%
		4-205-61100-2212-204-100	205-61-62040-61100-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 16,539	\$ 19,478	\$ 19,609	\$ 14,789	\$ (4,820)	-24.58%
		4-205-61100-2220-204-100	205-61-62040-61100-01000-2-0-00000-402221	VRS-Hybrid	\$ 111,698		\$ -		\$ -	
		4-205-61100-2310-204-100	205-61-62040-61100-01000-2-0-00000-402310	Health Insurance	\$ 295,569	\$ 286,000	\$ 292,748	\$ 355,050	\$ 62,302	21.28%
		4-205-61100-2400-204-100	205-61-62040-61100-01000-2-0-00000-402400	Group Life	\$ 16,128	\$ 18,999	\$ 19,129	\$ 17,812	\$ (1,317)	-6.88%
		4-205-61100-2510-204-100	205-61-62040-61100-01000-2-0-00000-402510	Disability-Hybrid	\$ 1,639	\$ 3,826	\$ 3,850	\$ 4,013	\$ 163	4.23%
		4-205-61100-2720-204-100	205-61-62040-61100-01000-2-0-00000-402720	Worker's Compensation	\$ 3,452	\$ 3,783	\$ 3,817	\$ 3,901	\$ 84	2.20%
		4-205-61100-2801-204-100	205-61-62040-61100-01000-2-0-00000-402801	Other Reimbursables			\$ -		\$ -	
	Benefits Total				\$ 648,086	\$ 724,915	\$ 733,955	\$ 770,480	\$ 36,525	4.98%
	Purchase Services	4-205-61100-3160-204-100	205-61-62040-61100-01000-2-0-00000-403004	Professional Services - Other	\$ 352	\$ 1,969	\$ 1,969	\$ 1,969	\$ -	
		4-205-61100-3320-204-100	205-61-62040-61100-01000-2-0-00000-403008	Maintenance Service Contracts		\$ 1,969	\$ 1,969	\$ 1,969	\$ -	
		4-205-61100-3499-204-100	205-61-62040-61100-01000-2-0-00000-403499	Internal Transportation	\$ 607		\$ -		\$ -	
		4-205-61100-3500-204-100	205-61-62040-61100-01000-2-0-00000-403020	Printing & Binding		\$ 1,969	\$ 1,969	\$ 1,969	\$ -	
	Purchase Services Total				\$ 958	\$ 5,907	\$ 5,907	\$ 5,907	\$ -	
	Other Charges	4-205-61100-5210-204-100	205-61-62040-61100-01000-2-0-00000-405210	Postal Service	\$ 125	\$ 394	\$ 394	\$ 394	\$ -	
		4-205-61100-5410-204-100	205-61-62040-61100-01000-2-0-00000-405410	Lease/Rent Equipment	\$ 10,070	\$ 12,208	\$ 12,208	\$ 12,208	\$ -	
		4-205-61100-5490-204-100	205-61-62040-61100-01000-2-0-00000-405490	Lease - Interest	\$ 1,402		\$ -		\$ -	
		4-205-61100-5500-204-100	205-61-62040-61100-01000-2-0-00000-405500	Travel	\$ 20		\$ -		\$ -	
		4-205-61100-5800-204-100	205-61-62040-61100-01000-2-0-00000-405800	Miscellaneous	\$ 5		\$ -		\$ -	
	Other Charges Total				\$ 11,622	\$ 12,602	\$ 12,602	\$ 12,602	\$ -	
	Material & Supplies	4-205-61100-6001-204-100	205-61-62040-61100-01000-2-0-00000-406001	Office Supplies	\$ 1,032	\$ 3,150	\$ 3,150	\$ 3,150	\$ -	
		4-205-61100-6002-204-100	205-61-62040-61100-01000-2-0-00000-406002	Food Supplies	\$ 361	\$ 394	\$ 394	\$ 394	\$ -	
		4-205-61100-6005-204-100	205-61-62040-61100-01000-2-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 19	\$ 394	\$ 394	\$ 394	\$ -	
		4-205-61100-6007-204-100	205-61-62040-61100-01000-2-0-00000-406007	Repair & Maintenance Supplies	\$ 379	\$ 394	\$ 394	\$ 394	\$ -	
		4-205-61100-6012-204-100	205-61-62040-61100-01000-2-0-00000-406012	Books & Subscriptions	\$ 3,059	\$ 3,938	\$ 3,938	\$ 3,938	\$ -	
		4-205-61100-6014-204-100	205-61-62040-61100-01000-2-0-00000-406014	Other Operating Supplies	\$ 1,711	\$ 788	\$ 788	\$ 788	\$ -	
		4-205-61100-6030-204-100	205-61-62040-61100-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 7,969	\$ 7,089	\$ 7,089	\$ 7,089	\$ -	
		4-205-61100-6040-204-100	205-68-62040-68100-00000-9-0-00000-406040	Software/Online Content	\$ 4,370	\$ 394	\$ 394	\$ 394	\$ -	
		4-205-61100-6047-204-100	205-61-62040-61100-01000-2-0-00000-406021	Furniture & Equipment	\$ 6,575	\$ 788	\$ 788	\$ 788	\$ -	
		4-205-61100-6050-204-100	205-68-62040-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 1,810	\$ 3,544	\$ 3,544	\$ 3,544	\$ -	
	Material & Supplies Total				\$ 27,285	\$ 20,873	\$ 20,873	\$ 20,873	\$ -	
Regular Education Total					\$ 2,137,401	\$ 2,403,955	\$ 2,423,071	\$ 2,501,460	\$ 78,389	3.24%
Second Language	Salaries	4-205-61100-1120-204-190	205-61-62040-61100-12000-2-0-00000-401120	Instructional	\$ 148,405	\$ 152,858	\$ 153,867	\$ 225,152	\$ 71,285	46.33%
		4-205-61100-1660-204-190	205-61-62040-61100-12000-2-0-00000-401660	Bonus	\$ 1,600		\$ -		\$ -	
	Salaries Total				\$ 150,005	\$ 152,858	\$ 153,867	\$ 225,152	\$ 71,285	46.33%
	Benefits	4-205-61100-2100-204-190	205-61-62040-61100-12000-2-0-00000-402100	F I C A	\$ 10,704	\$ 11,694	\$ 11,771	\$ 17,224	\$ 5,453	46.33%
		4-205-61100-2210-204-190	205-61-62040-61100-12000-2-0-00000-402211	Retirement - VRS	\$ 21,088	\$ 25,406	\$ 25,575	\$ 32,919	\$ 7,344	28.72%
		4-205-61100-2212-204-190	205-61-62040-61100-12000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,796	\$ 1,851	\$ 1,864	\$ 1,983	\$ 119	6.38%
		4-205-61100-2220-204-190	205-61-62040-61100-12000-2-0-00000-402221	VRS-Hybrid			\$ -		\$ -	
		4-205-61100-2310-204-190	205-61-62040-61100-12000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 39,450	\$ 16,968	75.47%
		4-205-61100-2400-204-190	205-61-62040-61100-12000-2-0-00000-402400	Group Life	\$ 1,751	\$ 1,805	\$ 1,818	\$ 2,388	\$ 570	31.35%
		4-205-61100-2510-204-190	205-61-62040-61100-12000-2-0-00000-402510	Disability-Hybrid		\$ 364	\$ 366	\$ 538	\$ 172	46.99%
		4-205-61100-2720-204-190	205-61-62040-61100-12000-2-0-00000-402720	Worker's Compensation	\$ 321	\$ 352	\$ 356	\$ 519	\$ 163	45.79%
	Benefits Total				\$ 57,555	\$ 63,472	\$ 64,232	\$ 95,021	\$ 30,789	47.93%
Second Language Total					\$ 207,560	\$ 216,330	\$ 218,099	\$ 320,173	\$ 102,074	46.80%
Special Education	Salaries	4-205-61100-1120-204-200	205-61-62040-61100-02000-2-0-00000-401120	Instructional	\$ 184,342	\$ 210,501	\$ 211,890	\$ 178,454	\$ (33,436)	-15.78%
		4-205-61100-1151-204-200	205-61-62040-61100-02000-2-0-00000-401151	Instructional Assistant	\$ 86,812	\$ 74,776	\$ 75,270	\$ 132,428	\$ 57,158	75.94%
		4-205-61100-1201-204-200	205-61-62040-61100-02000-2-0-00000-401201	Overtime	\$ 2,689		\$ -		\$ -	
		4-205-61100-1660-204-200	205-61-62040-61100-02000-2-0-00000-401660	Bonus	\$ 4,800		\$ -		\$ -	
	Salaries Total				\$ 278,643	\$ 285,277	\$ 287,160	\$ 310,882	\$ 23,722	8.26%
	Benefits	4-205-61100-2100-204-200	205-61-62040-61100-02000-2-0-00000-402100	F I C A	\$ 20,110	\$ 21,823	\$ 21,967	\$ 23,783	\$ 1,816	8.27%
		4-205-61100-2210-204-200	205-61-62040-61100-02000-2-0-00000-402211	Retirement - VRS	\$ 18,148	\$ 47,416	\$ 47,732	\$ 45,456	\$ (2,276)	-4.77%

EXPENDITURE: OPERATING (205) WALTER ELEMENTARY				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
	AccountNumber	Tyler Account							
	4-205-61100-2212-204-200	205-61-62040-61100-02000-2-0-00000-402750	VRS Retiree Health Credit	\$ 3,329	\$ 3,455	\$ 3,483	\$ 2,740	\$ (743)	-21.33%
	4-205-61100-2220-204-200	205-61-62040-61100-02000-2-0-00000-402221	VRS-Hybrid	\$ 22,413		\$ -		\$ -	
	4-205-61100-2310-204-200	205-61-62040-61100-02000-2-0-00000-402310	Health Insurance	\$ 98,523	\$ 77,000	\$ 78,687	\$ 92,050	\$ 13,363	16.98%
	4-205-61100-2400-204-200	205-61-62040-61100-02000-2-0-00000-402400	Group Life	\$ 3,246	\$ 3,370	\$ 3,396	\$ 3,299	\$ (97)	-2.86%
	4-205-61100-2510-204-200	205-61-62040-61100-02000-2-0-00000-402510	Disability-Hybrid	\$ 334	\$ 679	\$ 683	\$ 744	\$ 61	8.93%
	4-205-61100-2720-204-200	205-61-62040-61100-02000-2-0-00000-402720	Worker's Compensation	\$ 927	\$ 659	\$ 666	\$ 718	\$ 52	7.81%
	4-205-61100-2801-204-200	205-61-62040-61100-02000-2-0-00000-402801	Other Reimbursables			\$ -		\$ -	
	Benefits Total			\$ 167,030	\$ 154,402	\$ 156,614	\$ 168,790	\$ 12,176	7.77%
	Material & Supplies					\$ -		\$ -	
	4-205-61100-6001-204-200	205-61-62040-61100-02000-2-0-00000-406001	Office Supplies			\$ -		\$ -	
	4-205-61100-6002-204-200	205-61-62040-61100-02000-2-0-00000-406002	Food Supplies	\$ 13		\$ -		\$ -	
	4-205-61100-6014-204-200	205-61-62040-61100-02000-2-0-00000-406014	Other Operating Supplies	\$ 12		\$ -		\$ -	
	4-205-61100-6030-204-200	205-61-62040-61100-02000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 387		\$ -		\$ -	
	4-205-61100-6040-204-200	205-68-62040-68100-02000-9-0-00000-406040	Software/Online Content			\$ -		\$ -	
	4-205-61100-6047-204-200	205-61-62040-61100-02000-2-0-00000-406021	Furniture & Equipment	\$ 314		\$ -		\$ -	
	4-205-61100-6050-204-200	205-68-62040-68100-02000-9-0-00000-406056	Non-Capitalized Hardware			\$ -		\$ -	
	Material & Supplies Total			\$ 726		\$ -		\$ -	
	Special Education Total			\$ 446,399	\$ 439,679	\$ 443,774	\$ 479,672	\$ 35,898	8.09%
	Gifted Education								
	Salaries								
	4-205-61100-1120-204-400	205-61-62040-61100-04000-2-0-00000-401120	Instructional	\$ 140,667	\$ 144,886	\$ 145,842	\$ 154,592	\$ 8,750	6.00%
	4-205-61100-1660-204-400	205-61-62040-61100-04000-2-0-00000-401660	Bonus	\$ 1,600		\$ -		\$ -	
	Salaries Total			\$ 142,267	\$ 144,886	\$ 145,842	\$ 154,592	\$ 8,750	6.00%
	Benefits								
	4-205-61100-2100-204-400	205-61-62040-61100-04000-2-0-00000-402100	F I C A	\$ 10,487	\$ 11,084	\$ 11,158	\$ 11,826	\$ 668	5.99%
	4-205-61100-2210-204-400	205-61-62040-61100-04000-2-0-00000-402211	Retirement - VRS	\$ 10,561	\$ 24,081	\$ 24,240	\$ 22,602	\$ (1,638)	-6.76%
	4-205-61100-2212-204-400	205-61-62040-61100-04000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,702	\$ 1,754	\$ 1,767	\$ 1,361	\$ (406)	-22.98%
	4-205-61100-2220-204-400	205-61-62040-61100-04000-2-0-00000-402221	VRS-Hybrid	\$ 10,338		\$ -		\$ -	
	4-205-61100-2310-204-400	205-61-62040-61100-04000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%
	4-205-61100-2400-204-400	205-61-62040-61100-04000-2-0-00000-402400	Group Life	\$ 1,660	\$ 1,711	\$ 1,723	\$ 1,639	\$ (84)	-4.88%
	4-205-61100-2510-204-400	205-61-62040-61100-04000-2-0-00000-402510	Disability-Hybrid	\$ 158	\$ 345	\$ 347	\$ 369	\$ 22	6.34%
	4-205-61100-2720-204-400	205-61-62040-61100-04000-2-0-00000-402720	Worker's Compensation	\$ 302	\$ 335	\$ 339	\$ 356	\$ 17	5.01%
	Benefits Total			\$ 57,102	\$ 61,310	\$ 62,056	\$ 64,453	\$ 2,397	3.86%
	Gifted Education Total			\$ 199,368	\$ 206,196	\$ 207,898	\$ 219,045	\$ 11,147	5.36%
	ECSE								
	Material & Supplies								
	4-205-61100-6000-204-802	205-61-62040-61100-08002-9-0-00000-406000	Materials and Supplies			\$ -		\$ -	
	4-205-61100-6002-204-802	205-61-62040-61100-08002-9-0-00000-406002	Food Supplies	\$ 21		\$ -		\$ -	
	4-205-61100-6014-204-802	205-61-62040-61100-08002-9-0-00000-406014	Other Operating Supplies	\$ 64		\$ -		\$ -	
	4-205-61100-6030-204-802	205-61-62040-61100-08002-9-0-00000-406030	Instructional Material/Fieldtrip	\$ 222		\$ -		\$ -	
	4-205-61100-6047-204-802	205-61-62040-61100-08002-9-0-00000-406021	Furniture & Equipment	\$ 157		\$ -		\$ -	
	Material & Supplies Total			\$ 464		\$ -		\$ -	
	ECSE Total			\$ 464		\$ -		\$ -	
	Guidance Services								
	Salaries								
	4-205-61210-1120-204-100	205-61-62040-61210-01000-2-0-00000-401120	Instructional	\$ 92,917	\$ 95,397	\$ 96,027	\$ 53,000	\$ (43,027)	-44.81%
	4-205-61210-1660-204-100	205-61-62040-61210-01000-2-0-00000-401660	Bonus	\$ 387		\$ -		\$ -	
	Salaries Total			\$ 93,304	\$ 95,397	\$ 96,027	\$ 53,000	\$ (43,027)	44.81%
	Benefits								
	4-205-61210-2100-204-100	205-61-62040-61210-01000-2-0-00000-402100	F I C A	\$ 6,811	\$ 7,298	\$ 7,346	\$ 4,055	\$ (3,291)	-44.80%
	4-205-61210-2210-204-100	205-61-62040-61210-01000-2-0-00000-402211	Retirement - VRS	\$ 13,161	\$ 15,856	\$ 15,961	\$ 7,749	\$ (8,212)	-51.45%
	4-205-61210-2212-204-100	205-61-62040-61210-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,121	\$ 1,155	\$ 1,163	\$ 467	\$ (696)	-59.85%
	4-205-61210-2310-204-100	205-61-62040-61210-01000-2-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
	4-205-61210-2400-204-100	205-61-62040-61210-01000-2-0-00000-402400	Group Life	\$ 1,093	\$ 1,126	\$ 1,134	\$ 562	\$ (572)	-50.44%
	4-205-61210-2510-204-100	205-61-62040-61210-01000-2-0-00000-402510	Disability-Hybrid	\$ 227	\$ 227	\$ 228	\$ 127	\$ (101)	-44.30%
	4-205-61210-2720-204-100	205-61-62040-61210-01000-2-0-00000-402720	Worker's Compensation	\$ 200	\$ 220	\$ 222	\$ 122	\$ (100)	-45.05%
	Benefits Total			\$ 33,333	\$ 36,882	\$ 37,295	\$ 26,232	\$ (11,063)	29.66%
	Material & Supplies								
	4-205-61210-6001-204-100	205-61-62040-61210-01000-2-0-00000-406001	Office Supplies	\$ 46	\$ 70	\$ 70	\$ 70	\$ -	
	4-205-61210-6012-204-100	205-61-62040-61210-01000-2-0-00000-406012	Books & Subscriptions		\$ 60	\$ 60	\$ 60	\$ -	
	4-205-61210-6030-204-100	205-61-62040-61210-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 173	\$ 70	\$ 70	\$ 70	\$ -	
	Material & Supplies Total			\$ 219	\$ 200	\$ 200	\$ 200	\$ -	
	Guidance Services Total			\$ 126,855	\$ 132,479	\$ 133,522	\$ 79,432	\$ (54,090)	40.51%
	Library & Media Services								
	Salaries								
	4-205-61322-1122-204-100	205-61-62040-61320-01000-2-0-00000-401122	Librarian	\$ 77,155	\$ 79,470	\$ 79,994	\$ 84,828	\$ 4,834	6.04%
	4-205-61322-1140-204-100	205-61-62040-61320-01000-2-0-00000-401140	Technical	\$ 32,479	\$ 33,454	\$ 33,675	\$ 35,575	\$ 1,900	5.64%
	4-205-61322-1201-204-100	205-61-62040-61320-01000-2-0-00000-401201	Overtime	\$ 481		\$ -		\$ -	
	4-205-61322-1660-204-100	205-61-62040-61320-01000-2-0-00000-401660	Bonus	\$ 1,600		\$ -		\$ -	
	Salaries Total			\$ 111,715	\$ 112,924	\$ 113,669	\$ 120,403	\$ 6,734	5.92%
	Benefits								
	4-205-61322-2100-204-100	205-61-62040-61320-01000-2-0-00000-402100	F I C A	\$ 8,418	\$ 8,638	\$ 8,695	\$ 9,210	\$ 515	5.92%

**EXPENDITURE: OPERATING (205)
WALTER ELEMENTARY**

				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change	
	AccountNumber	Tyler Account								
	4-205-61322-2210-204-100	205-61-62040-61320-01000-2-0-00000-402211	Retirement - VRS	\$ 15,579	\$ 18,768	\$ 18,893	\$ 17,604	\$ (1,289)	-6.82%	
	4-205-61322-2212-204-100	205-61-62040-61320-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,327	\$ 1,367	\$ 1,377	\$ 1,061	\$ (316)	-22.95%	
	4-205-61322-2310-204-100	205-61-62040-61320-01000-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%	
	4-205-61322-2400-204-100	205-61-62040-61320-01000-2-0-00000-402400	Group Life	\$ 1,294	\$ 1,333	\$ 1,343	\$ 1,278	\$ (65)	-4.84%	
	4-205-61322-2510-204-100	205-61-62040-61320-01000-2-0-00000-402510	Disability-Hybrid		\$ 269	\$ 271	\$ 287	\$ 16	5.90%	
	4-205-61322-2720-204-100	205-61-62040-61320-01000-2-0-00000-402720	Worker's Compensation	\$ 236	\$ 260	\$ 263	\$ 278	\$ 15	5.70%	
	4-205-61322-2801-204-100	205-61-62040-61320-01000-2-0-00000-402801	Other Reimbursables			\$ -		\$ -		
	Benefits Total			\$ 48,748	\$ 52,635	\$ 53,324	\$ 56,018	\$ 2,694	5.05%	
	Purchase Services	4-205-61322-3160-204-100	205-61-62040-61320-01000-2-0-00000-403004	Professional Services - Other	\$ 881	\$ -	\$ -	\$ -		
	Purchase Services Total			\$ 881	\$ -	\$ -	\$ -	\$ -		
	Material & Supplies	4-205-61322-6001-204-100	205-61-62040-61320-01000-2-0-00000-406001	Office Supplies	\$ 923	\$ 800	\$ 800	\$ 800	\$ -	
		4-205-61322-6012-204-100	205-61-62040-61320-01000-2-0-00000-406012	Books & Subscriptions	\$ 2,627	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	
		4-205-61322-6030-204-100	205-61-62040-61320-01000-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 61	\$ 800	\$ 800	\$ 800	\$ -	
		4-205-61322-6040-204-100	205-68-62040-68200-00000-9-0-00000-406040	Software/Online Content		\$ 400	\$ 400	\$ 400	\$ -	
		4-205-61322-6047-204-100	205-61-62040-61320-01000-2-0-00000-406021	Furniture & Equipment			\$ -	\$ -		
		4-205-61322-6050-204-100	205-68-62040-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 248		\$ -	\$ -		
	Material & Supplies Total			\$ 3,859	\$ 4,000	\$ 4,000	\$ 4,000	\$ -		
	Library & Media Services Total			\$ 165,204	\$ 169,559	\$ 170,993	\$ 180,421	\$ 9,428	5.51%	
Office of the Principal	Salaries	4-205-61410-1126-204-100	205-61-62040-61410-01000-2-0-00000-401126	Principal	\$ 123,832	\$ 127,547	\$ 127,547	\$ 131,373	\$ 3,826	3.00%
		4-205-61410-1127-204-100	205-61-62040-61410-01000-2-0-00000-401127	Assistant Principal	\$ 99,606	\$ 102,594	\$ 102,594	\$ 105,673	\$ 3,079	3.00%
		4-205-61410-1150-204-100	205-61-62040-61410-01000-2-0-00000-401150	Clerical	\$ 86,990	\$ 93,079	\$ 93,693	\$ 98,048	\$ 4,355	4.65%
		4-205-61410-1201-204-100	205-61-62040-61410-01000-2-0-00000-401201	Overtime	\$ 2,789		\$ -	\$ -	\$ -	
		4-205-61410-1660-204-100	205-61-62040-61410-01000-2-0-00000-401660	Bonus	\$ 3,200		\$ -	\$ -	\$ -	
	Salaries Total			\$ 316,416	\$ 323,220	\$ 323,834	\$ 335,094	\$ 11,260	3.48%	
	Benefits	4-205-61410-2100-204-100	205-61-62040-61410-01000-2-0-00000-402100	F I C A	\$ 22,878	\$ 24,726	\$ 24,773	\$ 25,634	\$ 861	3.48%
		4-205-61410-2210-204-100	205-61-62040-61410-01000-2-0-00000-402211	Retirement - VRS	\$ 31,751	\$ 53,721	\$ 53,824	\$ 48,993	\$ (4,831)	-8.98%
		4-205-61410-2212-204-100	205-61-62040-61410-01000-2-0-00000-402750	VRS Retiree Health Credit	\$ 3,759	\$ 3,913	\$ 3,921	\$ 2,951	\$ (970)	-24.74%
		4-205-61410-2220-204-100	205-61-62040-61410-01000-2-0-00000-402221	VRS-Hybrid	\$ 14,651		\$ -	\$ -	\$ -	
		4-205-61410-2310-204-100	205-61-62040-61410-01000-2-0-00000-402310	Health Insurance	\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600	\$ 7,636	16.98%
		4-205-61410-2400-204-100	205-61-62040-61410-01000-2-0-00000-402400	Group Life	\$ 3,666	\$ 3,816	\$ 3,824	\$ 3,554	\$ (270)	-7.06%
		4-205-61410-2510-204-100	205-61-62040-61410-01000-2-0-00000-402510	Disability-Hybrid	\$ 208	\$ 770	\$ 772	\$ 799	\$ 27	3.50%
		4-205-61410-2720-204-100	205-61-62040-61410-01000-2-0-00000-402720	Worker's Compensation	\$ 693	\$ 745	\$ 747	\$ 773	\$ 26	3.48%
		4-205-61410-2801-204-100	205-61-62040-61410-01000-2-0-00000-402801	Other Reimbursables			\$ -	\$ -	\$ -	
	Benefits Total			\$ 121,394	\$ 131,691	\$ 132,825	\$ 135,304	\$ 2,479	1.87%	
	Purchase Services	4-205-61410-3160-204-100	205-61-62040-61410-01000-2-0-00000-403004	Professional Services - Other	\$ 80	\$ 125	\$ 125	\$ 125	\$ -	
		4-205-61410-3520-204-100	205-61-62040-61410-01000-2-0-00000-405810	Organizational Memberships		\$ 188	\$ 188	\$ 188	\$ -	
	Purchase Services Total			\$ 80	\$ 313	\$ 313	\$ 313	\$ -		
	Other Charges	4-205-61410-5500-204-100	205-61-62040-61410-01000-2-0-00000-405500	Travel		\$ 500	\$ 500	\$ 500	\$ -	
		4-205-61410-5510-204-100	205-61-62040-61410-01000-2-0-00000-405510	Local Mileage		\$ 187	\$ 187	\$ 187	\$ -	
	Other Charges Total			\$ -	\$ 687	\$ 687	\$ 687	\$ -		
	Material & Supplies	4-205-61410-6000-204-100	205-61-62040-61410-01000-2-0-00000-406000	Materials and Supplies		\$ 6,128	\$ 6,128	\$ 10,188	\$ 4,060	66.25%
		4-205-61410-6001-204-100	205-61-62040-61410-01000-2-0-00000-406001	Office Supplies		\$ 125	\$ 125	\$ 125	\$ -	
		4-205-61410-6002-204-100	205-61-62040-61410-01000-2-0-00000-406002	Food Supplies		\$ 125	\$ 125	\$ 125	\$ -	
		4-205-61410-6012-204-100	205-61-62040-61410-01000-2-0-00000-406012	Books & Subscriptions	\$ 21		\$ -	\$ -	\$ -	
		4-205-61410-6014-204-100	205-61-62040-61410-01000-2-0-00000-406014	Other Operating Supplies	\$ 724		\$ -	\$ -	\$ -	
		4-205-61410-6047-204-100	205-61-62040-61410-01000-2-0-00000-406021	Furniture & Equipment	\$ 294		\$ -	\$ -	\$ -	
		4-205-61410-6050-204-100	205-68-62040-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 210		\$ -	\$ -	\$ -	
	Material & Supplies Total			\$ 1,250	\$ 6,378	\$ 6,378	\$ 10,438	\$ 4,060	63.66%	
	Office of the Principal Total			\$ 439,140	\$ 462,289	\$ 464,037	\$ 481,836	\$ 17,799	3.84%	
Health Services	Salaries	4-205-62220-1131-204-000	205-62-62040-62220-00000-9-0-00000-401131	School Nurse	\$ 53,191	\$ 54,787	\$ 55,149	\$ 57,631	\$ 2,482	4.50%
		4-205-62220-1660-204-000	205-62-62040-62220-00000-9-0-00000-401660	Bonus	\$ 877		\$ -	\$ -	\$ -	
	Salaries Total			\$ 54,069	\$ 54,787	\$ 55,149	\$ 57,631	\$ 2,482	4.50%	
	Benefits	4-205-62220-2100-204-000	205-62-62040-62220-00000-9-0-00000-402100	F I C A	\$ 4,141	\$ 4,191	\$ 4,219	\$ 4,409	\$ 190	4.50%
		4-205-62220-2210-204-000	205-62-62040-62220-00000-9-0-00000-402211	Retirement - VRS		\$ 9,106	\$ 9,167	\$ 8,426	\$ (741)	-8.08%
		4-205-62220-2212-204-000	205-62-62040-62220-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 644	\$ 663	\$ 668	\$ 508	\$ (160)	-23.95%
		4-205-62220-2220-204-000	205-62-62040-62220-00000-9-0-00000-402221	VRS-Hybrid	\$ 8,295		\$ -	\$ -	\$ -	
		4-205-62220-2310-204-000	205-62-62040-62220-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-62220-2400-204-000	205-62-62040-62220-00000-9-0-00000-402400	Group Life	\$ 628	\$ 647	\$ 652	\$ 611	\$ (41)	-6.29%
		4-205-62220-2510-204-000	205-62-62040-62220-00000-9-0-00000-402510	Disability-Hybrid	\$ 126	\$ 130	\$ 131	\$ 138	\$ 7	5.34%

EXPENDITURE: OPERATING (205) WALTER ELEMENTARY					2025	2026	2026	2027	Amount	%
					Actual	Adopted	Revised Adopted	Adopted	Changed	Change
	AccountNumber	Tyler Account								
	4-205-62220-2720-204-000	205-62-62040-62220-00000-9-0-00000-402720	Worker's Compensation		\$ 114	\$ 127	\$ 128	\$ 133	\$ 5	3.91%
	Benefits Total				\$ 24,895	\$ 25,864	\$ 26,206	\$ 27,375	\$ 1,169	4.46%
	4-205-62220-6001-204-000	205-62-62040-62220-00000-9-0-00000-406001	Office Supplies		\$ 5	\$ 163	\$ 163	\$ 163	\$ -	
	4-205-62220-6001-204-100	205-62-62040-62220-00000-9-0-00000-406001	Office Supplies		\$ -		\$ -		\$ -	
	4-205-62220-6014-204-000	205-62-62040-62220-00000-9-0-00000-406014	Other Operating Supplies		\$ 645	\$ 487	\$ 487	\$ 487	\$ -	
	4-205-62220-6014-204-100	205-62-62040-62220-00000-9-0-00000-406014	Other Operating Supplies		\$ -		\$ -		\$ -	
	Material & Supplies Total				\$ 650	\$ 650	\$ 650	\$ 650	\$ -	
Health Services Total					\$ 79,614	\$ 81,301	\$ 82,005	\$ 85,656	\$ 3,651	4.45%
Security Services	4-205-64600-6001-204-000	205-64-62040-64600-00000-9-0-00000-406001	Office Supplies			\$ 500	\$ 500	\$ 500	\$ -	
	4-205-64600-6011-204-000	205-64-62040-64600-00000-9-0-00000-406011	Uniforms & Wearing Apparel				\$ -		\$ -	
	Material & Supplies Total					\$ 500	\$ 500	\$ 500	\$ -	
Security Services Total						\$ 500	\$ 500	\$ 500	\$ -	
WALTER ELEMENTARY Total					\$ 3,802,004	\$ 4,112,288	\$ 4,143,899	\$ 4,348,195	\$ 204,296	4.93%



FAUQUIER COUNTY PUBLIC SCHOOLS
MIDDLE SCHOOLS



AUBURN MIDDLE SCHOOL



ADDRESS:
7270 RILEY ROAD, WARRENTON, VA 20187

PHONE:
540-422-7410

GRADES:
6-8

ENROLLMENT:
596

PRINCIPAL:
AUSTIN HUNDLEY



EXPENDITURE: OPERATING (205)
AUBURN MIDDLE

		AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
Regular Education	Salaries	4-205-61100-1120-307-100	205-61-63070-61100-01000-3-0-00000-401120	Instructional	\$ 2,303,813	\$ 2,420,185	\$ 2,436,085	\$ 2,493,042	\$ 56,957	2.34%
		4-205-61100-1620-307-100	205-61-63070-61100-01000-3-0-00000-401620	Supplement	\$ 20,004	\$ 22,767	\$ 22,767	\$ 27,266	\$ 4,499	19.76%
		4-205-61100-1660-307-100	205-61-63070-61100-01000-3-0-00000-401660	Bonus	\$ 21,316		\$ -		\$ -	
	Salaries Total				\$ 2,345,133	\$ 2,442,952	\$ 2,458,852	\$ 2,520,308	\$ 61,456	2.50%
	Benefits	4-205-61100-2100-307-100	205-61-63070-61100-01000-3-0-00000-402100	F I C A	\$ 172,582	\$ 186,886	\$ 188,103	\$ 192,803	\$ 4,700	2.50%
		4-205-61100-2210-307-100	205-61-63070-61100-01000-3-0-00000-402211	Retirement - VRS	\$ 214,517	\$ 402,252	\$ 404,909	\$ 343,730	\$ (61,179)	-15.11%
		4-205-61100-2212-307-100	205-61-63070-61100-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 27,649	\$ 29,300	\$ 29,508	\$ 20,702	\$ (8,806)	-29.84%
		4-205-61100-2220-307-100	205-61-63070-61100-01000-3-0-00000-402221	VRS-Hybrid	\$ 123,842		\$ -		\$ -	
		4-205-61100-2310-307-100	205-61-63070-61100-01000-3-0-00000-402310	Health Insurance	\$ 350,304	\$ 363,000	\$ 370,953	\$ 434,050	\$ 63,097	17.01%
		4-205-61100-2400-307-100	205-61-63070-61100-01000-3-0-00000-402400	Group Life	\$ 26,964	\$ 28,573	\$ 28,777	\$ 24,935	\$ (3,842)	-13.35%
		4-205-61100-2510-307-100	205-61-63070-61100-01000-3-0-00000-402510	Disability-Hybrid	\$ 1,834	\$ 5,762	\$ 5,797	\$ 5,612	\$ (185)	-3.19%
		4-205-61100-2720-307-100	205-61-63070-61100-01000-3-0-00000-402720	Worker's Compensation	\$ 5,011	\$ 5,632	\$ 5,685	\$ 5,807	\$ 122	2.15%
	Benefits Total				\$ 922,704	\$ 1,021,405	\$ 1,033,732	\$ 1,027,639	\$ (6,093)	0.59%
	Purchase Services	4-205-61100-3160-307-100	205-61-63070-61100-01000-3-0-00000-403004	Professional Services - Other	\$ 1,364	\$ 973	\$ 973	\$ 973	\$ -	
		4-205-61100-3320-307-100	205-61-63070-61100-01000-3-0-00000-403008	Maintenance Service Contracts	\$ 929	\$ 8,753	\$ 8,753	\$ 8,753	\$ -	
		4-205-61100-3500-307-100	205-61-63070-61100-01000-3-0-00000-403020	Printing & Binding		\$ 973	\$ 973	\$ 973	\$ -	
		4-205-61100-3520-307-100	205-61-63070-61100-01000-3-0-00000-405810	Organizational Memberships	\$ 189		\$ -		\$ -	
	Purchase Services Total				\$ 2,483	\$ 10,699	\$ 10,699	\$ 10,699	\$ -	
	Other Charges	4-205-61100-5200-307-100	205-61-63070-61100-01000-3-0-00000-405200	Communications		\$ 973	\$ 973	\$ 973	\$ -	
		4-205-61100-5210-307-100	205-61-63070-61100-01000-3-0-00000-405210	Postal Service	\$ 602		\$ -		\$ -	
		4-205-61100-5410-307-100	205-61-63070-61100-01000-3-0-00000-405410	Lease/Rent Equipment	\$ 10,976	\$ 8,753	\$ 8,753	\$ 8,753	\$ -	
		4-205-61100-5480-307-100	205-61-63070-61100-01000-3-0-00000-405480	Short Term Leases	\$ 2,524		\$ -		\$ -	
		4-205-61100-5490-307-100	205-61-63070-61100-01000-3-0-00000-405490	Lease - Interest	\$ 627		\$ -		\$ -	
		4-205-61100-5492-307-100	205-61-63070-61100-01000-3-0-00000-405492	Lease - Capital Outlay	\$ 59,225		\$ -		\$ -	
		4-205-61100-5510-307-100	205-61-63070-61100-01000-3-0-00000-405510	Local Mileage		\$ 2,431	\$ 2,431	\$ 2,431	\$ -	
		4-205-61100-5800-307-100	205-61-63070-61100-01000-3-0-00000-405800	Miscellaneous	\$ 58		\$ -		\$ -	
	Other Charges Total				\$ 74,011	\$ 12,157	\$ 12,157	\$ 12,157	\$ -	
	Material & Supplies	4-205-61100-6001-307-100	205-61-63070-61100-01000-3-0-00000-406001	Office Supplies	\$ 7,943	\$ 8,753	\$ 8,753	\$ 8,753	\$ -	
		4-205-61100-6002-307-100	205-61-63070-61100-01000-3-0-00000-406002	Food Supplies	\$ 246	\$ 485	\$ 485	\$ 485	\$ -	
		4-205-61100-6005-307-100	205-61-63070-61100-01000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 443	\$ 485	\$ 485	\$ 485	\$ -	
		4-205-61100-6007-307-100	205-61-63070-61100-01000-3-0-00000-406007	Repair & Maintenance Supplies	\$ 237	\$ 485	\$ 485	\$ 485	\$ -	
		4-205-61100-6012-307-100	205-61-63070-61100-01000-3-0-00000-406012	Books & Subscriptions	\$ 913	\$ 2,431	\$ 2,431	\$ 2,431	\$ -	
		4-205-61100-6013-307-100	205-61-63070-61100-01000-3-0-00000-406013	Educational & Recreational Supplies	\$ 1,380		\$ -		\$ -	
		4-205-61100-6014-307-100	205-61-63070-61100-01000-3-0-00000-406014	Other Operating Supplies	\$ 1,295	\$ 973	\$ 973	\$ 973	\$ -	
		4-205-61100-6030-307-100	205-61-63070-61100-01000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 10,282	\$ 8,753	\$ 8,753	\$ 8,753	\$ -	
		4-205-61100-6040-307-100	205-68-63070-68100-00000-9-0-00000-406040	Software/Online Content	\$ 3,065		\$ -		\$ -	
		4-205-61100-6047-307-100	205-61-63070-61100-01000-3-0-00000-406021	Furniture & Equipment	\$ 2,128		\$ -		\$ -	
		4-205-61100-6050-307-100	205-68-63070-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 2,598	\$ 2,431	\$ 2,431	\$ 2,431	\$ -	
	Material & Supplies Total				\$ 30,529	\$ 24,796	\$ 24,796	\$ 24,796	\$ -	
Regular Education Total					\$ 3,374,860	\$ 3,512,009	\$ 3,540,236	\$ 3,595,999	\$ 55,363	1.56%
Second Language	Salaries	4-205-61100-1120-307-190	205-61-63070-61100-12000-3-0-00000-401120	Instructional	\$ 28,511	\$ 58,732	\$ 59,120	\$ 60,303	\$ 1,183	2.00%
	Salaries Total				\$ 28,511	\$ 58,732	\$ 59,120	\$ 60,303	\$ 1,183	2.00%
	Benefits	4-205-61100-2100-307-190	205-61-63070-61100-12000-3-0-00000-402100	F I C A	\$ 1,855	\$ 4,493	\$ 4,523	\$ 4,613	\$ 90	1.99%
		4-205-61100-2210-307-190	205-61-63070-61100-12000-3-0-00000-402211	Retirement - VRS		\$ 9,762	\$ 9,827	\$ 8,817	\$ (1,010)	-10.28%
		4-205-61100-2212-307-190	205-61-63070-61100-12000-3-0-00000-402750	VRS Retiree Health Credit	\$ 345	\$ 711	\$ 716	\$ 531	\$ (185)	-25.84%
		4-205-61100-2220-307-190	205-61-63070-61100-12000-3-0-00000-402221	VRS-Hybrid	\$ 4,644		\$ -		\$ -	
		4-205-61100-2310-307-190	205-61-63070-61100-12000-3-0-00000-402310	Health Insurance		\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-61100-2400-307-190	205-61-63070-61100-12000-3-0-00000-402400	Group Life	\$ 336	\$ 694	\$ 699	\$ 640	\$ (59)	-8.44%
		4-205-61100-2510-307-190	205-61-63070-61100-12000-3-0-00000-402510	Disability-Hybrid	\$ 68	\$ 140	\$ 141	\$ 144	\$ 3	2.13%
		4-205-61100-2720-307-190	205-61-63070-61100-12000-3-0-00000-402720	Worker's Compensation	\$ 61	\$ 136	\$ 137	\$ 139	\$ 2	1.46%
	Benefits Total				\$ 7,309	\$ 26,936	\$ 27,284	\$ 28,034	\$ 750	2.75%
Second Language Total					\$ 35,820	\$ 85,668	\$ 86,404	\$ 88,337	\$ 1,933	2.24%
Special Education	Salaries	4-205-61100-1120-307-200	205-61-63070-61100-02000-3-0-00000-401120	Instructional	\$ 450,971	\$ 466,642	\$ 469,720	\$ 477,675	\$ 7,955	1.69%
		4-205-61100-1151-307-200	205-61-63070-61100-02000-3-0-00000-401151	Instructional Assistant	\$ 156,781	\$ 157,465	\$ 158,505	\$ 163,354	\$ 4,849	3.06%
		4-205-61100-1201-307-200	205-61-63070-61100-02000-3-0-00000-401201	Overtime	\$ 758		\$ -		\$ -	
		4-205-61100-1660-307-200	205-61-63070-61100-02000-3-0-00000-401660	Bonus	\$ 8,077		\$ -		\$ -	
	Salaries Total				\$ 616,587	\$ 624,107	\$ 628,225	\$ 641,029	\$ 12,804	2.04%
	Benefits	4-205-61100-2100-307-200	205-61-63070-61100-02000-3-0-00000-402100	F I C A	\$ 43,610	\$ 47,744	\$ 48,060	\$ 49,038	\$ 978	2.03%
		4-205-61100-2210-307-200	205-61-63070-61100-02000-3-0-00000-402211	Retirement - VRS	\$ 192	\$ 103,734	\$ 104,424	\$ 93,724	\$ (10,700)	-10.25%
		4-205-61100-2212-307-200	205-61-63070-61100-02000-3-0-00000-402750	VRS Retiree Health Credit	\$ 7,236	\$ 7,556	\$ 7,613	\$ 5,649	\$ (1,964)	-25.80%
		4-205-61100-2220-307-200	205-61-63070-61100-02000-3-0-00000-402221	VRS-Hybrid	\$ 95,847		\$ -		\$ -	
		4-205-61100-2310-307-200	205-61-63070-61100-02000-3-0-00000-402310	Health Insurance	\$ 164,205	\$ 143,000	\$ 146,133	\$ 170,950	\$ 24,817	16.98%

EXPENDITURE: OPERATING (205) AUBURN MIDDLE					2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
	AccountNumber	Tyler Account								
	4-205-61100-2400-307-200	205-61-63070-61100-02000-3-0-00000-402400	Group Life		\$ 7,056	\$ 7,372	\$ 7,429	\$ 6,802	\$ (627)	-8.44%
	4-205-61100-2510-307-200	205-61-63070-61100-02000-3-0-00000-402510	Disability-Hybrid		\$ 1,411	\$ 1,483	\$ 1,491	\$ 1,533	\$ 42	2.82%
	4-205-61100-2720-307-200	205-61-63070-61100-02000-3-0-00000-402720	Worker's Compensation		\$ 1,306	\$ 1,442	\$ 1,458	\$ 1,480	\$ 22	1.51%
	Benefits Total				\$ 320,864	\$ 312,331	\$ 316,608	\$ 329,176	\$ 12,568	3.97%
	Material & Supplies	4-205-61100-6005-307-200	205-61-63070-61100-02000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 50		\$ -		\$ -	
		4-205-61100-6013-307-200	205-61-63070-61100-02000-3-0-00000-406013	Educational & Recreational Supplies	\$ 32		\$ -		\$ -	
		4-205-61100-6014-307-200	205-61-63070-61100-02000-3-0-00000-406014	Other Operating Supplies	\$ 385		\$ -		\$ -	
		4-205-61100-6030-307-200	205-61-63070-61100-02000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 2,130		\$ -		\$ -	
		4-205-61100-6047-307-200	205-61-63070-61100-02000-3-0-00000-406021	Furniture & Equipment	\$ 523		\$ -		\$ -	
		4-205-61100-6050-307-200	205-68-63070-68100-02000-9-0-00000-406056	Non-Capitalized Hardware	\$ 795		\$ -		\$ -	
	Material & Supplies Total				\$ 3,915		\$ -		\$ -	
	Special Education Total				\$ 941,367	\$ 936,438	\$ 944,833	\$ 970,205	\$ 25,372	2.69%
Career and Technical Education	Salaries	4-205-61100-1120-307-300	205-61-63070-61100-03000-3-0-00000-401120	Instructional	\$ 272,406	\$ 280,578	\$ 282,430	\$ 303,002	\$ 20,572	7.28%
		4-205-61100-1660-307-300	205-61-63070-61100-03000-3-0-00000-401660	Bonus	\$ 3,200		\$ -		\$ -	
	Salaries Total				\$ 275,606	\$ 280,578	\$ 282,430	\$ 303,002	\$ 20,572	7.28%
	Benefits	4-205-61100-2100-307-300	205-61-63070-61100-03000-3-0-00000-402100	F I C A	\$ 20,928	\$ 21,464	\$ 21,606	\$ 23,180	\$ 1,574	7.29%
		4-205-61100-2210-307-300	205-61-63070-61100-03000-3-0-00000-402211	Retirement - VRS	\$ 31,344	\$ 46,634	\$ 46,943	\$ 44,301	\$ (2,642)	-5.63%
		4-205-61100-2212-307-300	205-61-63070-61100-03000-3-0-00000-402750	VRS Retiree Health Credit	\$ 3,296	\$ 3,396	\$ 3,421	\$ 2,669	\$ (752)	-21.98%
		4-205-61100-2220-307-300	205-61-63070-61100-03000-3-0-00000-402221	VRS-Hybrid	\$ 8,082		\$ -		\$ -	
		4-205-61100-2310-307-300	205-61-63070-61100-03000-3-0-00000-402310	Health Insurance	\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600	\$ 7,636	16.98%
		4-205-61100-2400-307-300	205-61-63070-61100-03000-3-0-00000-402400	Group Life	\$ 3,214	\$ 3,313	\$ 3,337	\$ 3,215	\$ (122)	-3.66%
		4-205-61100-2510-307-300	205-61-63070-61100-03000-3-0-00000-402510	Disability-Hybrid	\$ 123	\$ 668	\$ 673	\$ 723	\$ 50	7.43%
		4-205-61100-2720-307-300	205-61-63070-61100-03000-3-0-00000-402720	Worker's Compensation	\$ 587	\$ 647	\$ 652	\$ 699	\$ 47	7.21%
	Benefits Total				\$ 111,363	\$ 120,122	\$ 121,596	\$ 127,387	\$ 5,791	4.76%
	Career and Technical Education Total				\$ 386,969	\$ 400,700	\$ 404,026	\$ 430,389	\$ 26,363	6.53%
Athletics	Salaries	4-205-61100-1620-307-500	205-61-63070-61310-05000-3-0-00000-401620	Supplement	\$ 20,970	\$ 21,266	\$ 21,266	\$ 21,375	\$ 109	0.51%
	Salaries Total				\$ 20,970	\$ 21,266	\$ 21,266	\$ 21,375	\$ 109	0.51%
	Benefits	4-205-61100-2100-307-500	205-61-63070-61310-05000-3-0-00000-402100	F I C A	\$ 1,572	\$ 1,627	\$ 1,627	\$ 1,635	\$ 8	0.49%
		4-205-61100-2720-307-500	205-61-63070-61310-05000-3-0-00000-402720	Worker's Compensation	\$ 45	\$ 47	\$ 47	\$ 47	\$ -	
	Benefits Total				\$ 1,618	\$ 1,674	\$ 1,674	\$ 1,682	\$ 8	0.48%
	Purchase Services	4-205-61100-3160-307-500	205-61-63070-61310-05000-3-0-00000-403004	Professional Services - Other	\$ 7,873	\$ 7,400	\$ 7,400	\$ 13,480	\$ 6,080	82.16%
	Purchase Services Total				\$ 7,873	\$ 7,400	\$ 7,400	\$ 13,480	\$ 6,080	82.16%
	Material & Supplies	4-205-61100-6002-307-500	205-61-63070-61310-05000-3-0-00000-406002	Food Supplies	\$ 367	\$ 440	\$ 440	\$ 440	\$ -	
		4-205-61100-6005-307-500	205-61-63070-61310-05000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies		\$ 88	\$ 88	\$ 88	\$ -	
		4-205-61100-6011-307-500	205-61-63070-61310-05000-3-0-00000-406011	Uniforms & Wearing Apparel	\$ 2,171	\$ 3,696	\$ 3,696	\$ 3,696	\$ -	
		4-205-61100-6013-307-500	205-61-63070-61310-05000-3-0-00000-406013	Educational & Recreational Supplies	\$ 2,520		\$ -		\$ -	
		4-205-61100-6014-307-500	205-61-63070-61310-05000-3-0-00000-406014	Other Operating Supplies	\$ 174		\$ -		\$ -	
		4-205-61100-6030-307-500	205-61-63070-61310-05000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 52	\$ 88	\$ 88	\$ 88	\$ -	
		4-205-61100-6047-307-500	205-61-63070-61310-05000-3-0-00000-406021	Furniture & Equipment	\$ 173	\$ 88	\$ 88	\$ 88	\$ -	
		4-205-61100-6050-307-500	205-68-63070-68100-05000-9-0-00000-406056	Non-Capitalized Hardware	\$ 30		\$ -		\$ -	
	Material & Supplies Total				\$ 5,488	\$ 4,400	\$ 4,400	\$ 4,400	\$ -	
	Athletics Total				\$ 35,948	\$ 34,740	\$ 34,740	\$ 40,937	\$ 6,197	17.84%
Guidance Services	Salaries	4-205-61210-1120-307-100	205-61-63070-61210-01000-3-0-00000-401120	Instructional	\$ 172,780	\$ 177,963	\$ 179,138	\$ 124,540	\$ (54,598)	-30.48%
		4-205-61210-1150-307-100	205-61-63070-61210-01000-3-0-00000-401150	Clerical	\$ 25,275	\$ 26,563	\$ 26,738	\$ 27,988	\$ 1,250	4.67%
		4-205-61210-1201-307-100	205-61-63070-61210-01000-3-0-00000-401201	Overtime	\$ 55		\$ -		\$ -	
		4-205-61210-1660-307-100	205-61-63070-61210-01000-3-0-00000-401660	Bonus	\$ 1,755		\$ -		\$ -	
	Salaries Total				\$ 199,865	\$ 204,526	\$ 205,876	\$ 152,528	\$ (53,348)	-25.91%
	Benefits	4-205-61210-2100-307-100	205-61-63070-61210-01000-3-0-00000-402100	F I C A	\$ 14,444	\$ 15,646	\$ 15,749	\$ 11,669	\$ (4,080)	-25.91%
		4-205-61210-2210-307-100	205-61-63070-61210-01000-3-0-00000-402211	Retirement - VRS	\$ 24,552	\$ 33,994	\$ 34,220	\$ 22,301	\$ (11,919)	-34.83%
		4-205-61210-2212-307-100	205-61-63070-61210-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 2,391	\$ 2,477	\$ 2,495	\$ 1,344	\$ (1,151)	-46.13%
		4-205-61210-2220-307-100	205-61-63070-61210-01000-3-0-00000-402221	VRS-Hybrid	\$ 4,324		\$ -		\$ -	
		4-205-61210-2310-307-100	205-61-63070-61210-01000-3-0-00000-402310	Health Insurance	\$ 32,841	\$ 33,000	\$ 33,723	\$ 39,450	\$ 5,727	16.98%
		4-205-61210-2400-307-100	205-61-63070-61210-01000-3-0-00000-402400	Group Life	\$ 2,332	\$ 2,415	\$ 2,433	\$ 1,618	\$ (815)	-33.50%
		4-205-61210-2510-307-100	205-61-63070-61210-01000-3-0-00000-402510	Disability-Hybrid	\$ 59	\$ 486	\$ 489	\$ 365	\$ (124)	-25.36%
		4-205-61210-2720-307-100	205-61-63070-61210-01000-3-0-00000-402720	Worker's Compensation	\$ 430	\$ 472	\$ 477	\$ 352	\$ (125)	-26.21%
	Benefits Total				\$ 81,372	\$ 88,490	\$ 89,586	\$ 77,099	\$ (12,487)	-13.94%
	Purchase Services	4-205-61210-3520-307-100	205-61-63070-61210-01000-3-0-00000-405810	Organizational Memberships	\$ 69		\$ -		\$ -	
	Purchase Services Total				\$ 69		\$ -		\$ -	
	Material & Supplies	4-205-61210-6001-307-100	205-61-63070-61210-01000-3-0-00000-406001	Office Supplies		\$ 210	\$ 210	\$ 210	\$ -	
		4-205-61210-6002-307-100	205-61-63070-61210-01000-3-0-00000-406002	Food Supplies	\$ 199		\$ -		\$ -	
		4-205-61210-6012-307-100	205-61-63070-61210-01000-3-0-00000-406012	Books & Subscriptions		\$ 245	\$ 245	\$ 245	\$ -	
		4-205-61210-6014-307-100	205-61-63070-61210-01000-3-0-00000-406014	Other Operating Supplies	\$ 118		\$ -		\$ -	

EXPENDITURE: OPERATING (205)
AUBURN MIDDLE

				2025	2026	2026	2027	Amount	%
		AccountNumber	Tyler Account	Actual	Adopted	Revised	Adopted	Changed	Change
		4-205-61210-6030-307-100	205-61-63070-61210-01000-3-0-00000-406030	\$ 36		\$ -		\$ -	
		4-205-61210-6050-307-100	205-68-63070-68200-00000-9-0-00000-406056		\$ 245	\$ 245	\$ 245	\$ -	
	Material & Supplies Total			\$ 353	\$ 700	\$ 700	\$ 700	\$ -	
	Guidance Services Total			\$ 281,659	\$ 293,716	\$ 296,162	\$ 230,327	\$ (65,835)	22.23%
Library & Media Services	Salaries	4-205-61322-1122-307-100	205-61-63070-61320-01000-3-0-00000-401122	\$ 89,595	\$ 92,159	\$ 92,767	\$ 102,152	\$ 9,385	10.12%
		4-205-61322-1660-307-100	205-61-63070-61320-01000-3-0-00000-401660	\$ 800		\$ -		\$ -	
	Salaries Total			\$ 90,395	\$ 92,159	\$ 92,767	\$ 102,152	\$ 9,385	10.12%
	Benefits	4-205-61322-2100-307-100	205-61-63070-61320-01000-3-0-00000-402100	\$ 6,819	\$ 7,050	\$ 7,097	\$ 7,815	\$ 718	10.12%
		4-205-61322-2210-307-100	205-61-63070-61320-01000-3-0-00000-402211	\$ 12,714	\$ 15,317	\$ 15,419	\$ 14,935	\$ (484)	-3.14%
		4-205-61322-2212-307-100	205-61-63070-61320-01000-3-0-00000-402750	\$ 1,083	\$ 1,116	\$ 1,124	\$ 899	\$ (225)	-20.02%
		4-205-61322-2310-307-100	205-61-63070-61320-01000-3-0-00000-402310	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-61322-2400-307-100	205-61-63070-61320-01000-3-0-00000-402400	\$ 1,056	\$ 1,088	\$ 1,096	\$ 1,083	\$ (13)	-1.19%
		4-205-61322-2510-307-100	205-61-63070-61320-01000-3-0-00000-402510		\$ 219	\$ 220	\$ 244	\$ 24	10.91%
		4-205-61322-2720-307-100	205-61-63070-61320-01000-3-0-00000-402720	\$ 193	\$ 212	\$ 214	\$ 235	\$ 21	9.81%
	Benefits Total			\$ 32,812	\$ 36,002	\$ 36,411	\$ 38,361	\$ 1,950	5.36%
	Purchase Services	4-205-61322-3160-307-100	205-61-63070-61320-01000-3-0-00000-403004	\$ 1,238		\$ -		\$ -	
	Purchase Services Total			\$ 1,238		\$ -		\$ -	
	Material & Supplies	4-205-61322-6001-307-100	205-61-63070-61320-01000-3-0-00000-406001		\$ 975	\$ 975	\$ 975	\$ -	
		4-205-61322-6012-307-100	205-61-63070-61320-01000-3-0-00000-406012	\$ 5,732	\$ 4,550	\$ 4,550	\$ 4,550	\$ -	
		4-205-61322-6014-307-100	205-61-63070-61320-01000-3-0-00000-406014	\$ 199		\$ -		\$ -	
		4-205-61322-6030-307-100	205-61-63070-61320-01000-3-0-00000-406030	\$ 42		\$ -		\$ -	
		4-205-61322-6040-307-100	205-68-63070-68200-00000-9-0-00000-406040		\$ 325	\$ 325	\$ 325	\$ -	
		4-205-61322-6047-307-100	205-61-63070-61320-01000-3-0-00000-406021			\$ -		\$ -	
		4-205-61322-6050-307-100	205-68-63070-68200-00000-9-0-00000-406056		\$ 650	\$ 650	\$ 650	\$ -	
	Material & Supplies Total			\$ 5,973	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	
	Library & Media Services Total			\$ 130,417	\$ 134,661	\$ 135,678	\$ 147,013	\$ 11,335	8.35%
Office of the Principal	Salaries	4-205-61410-1126-307-100	205-61-63070-61410-01000-3-0-00000-401126	\$ 125,273	\$ 128,104	\$ 128,104	\$ 132,355	\$ 4,251	3.32%
		4-205-61410-1127-307-100	205-61-63070-61410-01000-3-0-00000-401127	\$ 101,120	\$ 104,154	\$ 104,154	\$ 103,515	\$ (639)	-0.61%
		4-205-61410-1150-307-100	205-61-63070-61410-01000-3-0-00000-401150	\$ 100,013	\$ 106,476	\$ 107,178	\$ 111,772	\$ 4,594	4.29%
		4-205-61410-1201-307-100	205-61-63070-61410-01000-3-0-00000-401201	\$ 2,178		\$ -		\$ -	
		4-205-61410-1660-307-100	205-61-63070-61410-01000-3-0-00000-401660	\$ 3,277		\$ -		\$ -	
	Salaries Total			\$ 331,862	\$ 338,734	\$ 339,436	\$ 347,642	\$ 8,206	2.42%
	Benefits	4-205-61410-2100-307-100	205-61-63070-61410-01000-3-0-00000-402100	\$ 24,179	\$ 25,913	\$ 25,966	\$ 26,595	\$ 629	2.42%
		4-205-61410-2210-307-100	205-61-63070-61410-01000-3-0-00000-402211	\$ 38,907	\$ 56,300	\$ 56,418	\$ 50,827	\$ (5,591)	-9.91%
		4-205-61410-2212-307-100	205-61-63070-61410-01000-3-0-00000-402750	\$ 3,864	\$ 4,101	\$ 4,112	\$ 3,061	\$ (1,051)	-25.56%
		4-205-61410-2220-307-100	205-61-63070-61410-01000-3-0-00000-402221	\$ 7,092		\$ -		\$ -	
		4-205-61410-2310-307-100	205-61-63070-61410-01000-3-0-00000-402310	\$ 54,735	\$ 55,000	\$ 56,205	\$ 65,750	\$ 9,545	16.98%
		4-205-61410-2400-307-100	205-61-63070-61410-01000-3-0-00000-402400	\$ 3,769	\$ 4,000	\$ 4,011	\$ 3,688	\$ (323)	-8.05%
		4-205-61410-2510-307-100	205-61-63070-61410-01000-3-0-00000-402510	\$ 110	\$ 807	\$ 808	\$ 830	\$ 22	2.72%
		4-205-61410-2720-307-100	205-61-63070-61410-01000-3-0-00000-402720	\$ 722	\$ 781	\$ 784	\$ 802	\$ 18	2.30%
	Benefits Total			\$ 133,379	\$ 146,902	\$ 148,304	\$ 151,553	\$ 3,249	2.19%
	Purchase Services	4-205-61410-3160-307-100	205-61-63070-61410-01000-3-0-00000-403004	\$ 585	\$ 450	\$ 450	\$ 450	\$ -	
		4-205-61410-3520-307-100	205-61-63070-61410-01000-3-0-00000-405810		\$ 973	\$ 973	\$ 973	\$ -	
	Purchase Services Total			\$ 585	\$ 1,423	\$ 1,423	\$ 1,423	\$ -	
	Other Charges	4-205-61410-5200-307-100	205-61-63070-61410-01000-3-0-00000-405200	\$ 3,676	\$ 150	\$ 150	\$ 150	\$ -	
		4-205-61410-5410-307-100	205-61-63070-61410-01000-3-0-00000-405410	\$ 740		\$ -		\$ -	
		4-205-61410-5480-307-100	205-61-63070-61410-01000-3-0-00000-405480			\$ -		\$ -	
		4-205-61410-5490-307-100	205-61-63070-61410-01000-3-0-00000-405490	\$ 28		\$ -		\$ -	
		4-205-61410-5500-307-100	205-61-63070-61410-01000-3-0-00000-405500	\$ 1,462	\$ 900	\$ 900	\$ 900	\$ -	
		4-205-61410-5510-307-100	205-61-63070-61410-01000-3-0-00000-405510		\$ 600	\$ 600	\$ 600	\$ -	
		4-205-61410-5800-307-100	205-61-63070-61410-01000-3-0-00000-405800	\$ 90		\$ -		\$ -	
	Other Charges Total			\$ 5,996	\$ 1,650	\$ 1,650	\$ 1,650	\$ -	
	Material & Supplies	4-205-61410-6000-307-100	205-61-63070-61410-01000-3-0-00000-406000		\$ 14,775	\$ 14,775	\$ 23,715	\$ 8,940	60.51%
		4-205-61410-6001-307-100	205-61-63070-61410-01000-3-0-00000-406001	\$ 85	\$ 450	\$ 450	\$ 450	\$ -	
		4-205-61410-6002-307-100	205-61-63070-61410-01000-3-0-00000-406002		\$ 150	\$ 150	\$ 150	\$ -	
		4-205-61410-6005-307-100	205-61-63070-61410-01000-3-0-00000-406005	\$ 90		\$ -		\$ -	
		4-205-61410-6014-307-100	205-61-63070-61410-01000-3-0-00000-406014	\$ 90	\$ 300	\$ 300	\$ 300	\$ -	
		4-205-61410-6047-307-100	205-61-63070-61410-01000-3-0-00000-406021	\$ 2,897		\$ -		\$ -	
		4-205-61410-6050-307-100	205-68-63070-68100-00000-9-0-00000-406056	\$ 1,171		\$ -		\$ -	
	Material & Supplies Total			\$ 4,332	\$ 15,675	\$ 15,675	\$ 24,615	\$ 8,940	57.03%
	Office of the Principal Total			\$ 476,153	\$ 504,384	\$ 506,488	\$ 526,883	\$ 20,395	4.03%
Health Services	Salaries	4-205-62220-1131-307-000	205-62-63070-62220-00000-9-0-00000-401131	\$ 64,890	\$ 66,837	\$ 67,278	\$ 70,306	\$ 3,028	4.50%

**EXPENDITURE: OPERATING (205)
AUBURN MIDDLE**

	AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
	4-205-62220-1660-307-000	205-62-63070-62220-00000-9-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
Salaries Total				\$ 65,690	\$ 66,837	\$ 67,278	\$ 70,306	\$ 3,028	4.50%
Benefits	4-205-62220-2100-307-000	205-62-63070-62220-00000-9-0-00000-402100	F I C A	\$ 4,820	\$ 5,113	\$ 5,147	\$ 5,378	\$ 231	4.49%
	4-205-62220-2210-307-000	205-62-63070-62220-00000-9-0-00000-402211	Retirement - VRS	\$ 9,221	\$ 11,109	\$ 11,183	\$ 10,279	\$ (904)	-8.08%
	4-205-62220-2212-307-000	205-62-63070-62220-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 785	\$ 809	\$ 815	\$ 619	\$ (196)	-24.05%
	4-205-62220-2310-307-000	205-62-63070-62220-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
	4-205-62220-2400-307-000	205-62-63070-62220-00000-9-0-00000-402400	Group Life	\$ 766	\$ 789	\$ 795	\$ 746	\$ (49)	-6.16%
	4-205-62220-2510-307-000	205-62-63070-62220-00000-9-0-00000-402510	Disability-Hybrid		\$ 159	\$ 160	\$ 168	\$ 8	5.00%
	4-205-62220-2720-307-000	205-62-63070-62220-00000-9-0-00000-402720	Worker's Compensation	\$ 140	\$ 154	\$ 156	\$ 162	\$ 6	3.85%
Benefits Total				\$ 26,679	\$ 29,133	\$ 29,497	\$ 30,502	\$ 1,005	3.41%
Material & Supplies	4-205-62220-6001-307-000	205-62-63070-62220-00000-9-0-00000-406001	Office Supplies		\$ 250	\$ 250	\$ 250	\$ -	
	4-205-62220-6002-307-000	205-62-63070-62220-00000-9-0-00000-406002	Food Supplies	\$ 25		\$ -		\$ -	
	4-205-62220-6014-307-000	205-62-63070-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ 495	\$ 250	\$ 250	\$ 250	\$ -	
	4-205-62220-6014-307-100	205-62-63070-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ -		\$ -		\$ -	
Material & Supplies Total				\$ 520	\$ 500	\$ 500	\$ 500	\$ -	
Health Services Total				\$ 92,889	\$ 96,470	\$ 97,275	\$ 101,308	\$ 4,033	4.15%
AUBURN MIDDLE Total				\$ 5,756,083	\$ 5,998,786	\$ 6,045,842	\$ 6,130,998	\$ 85,156	1.41%



FAUQUIER
COUNTY
PUBLIC
SCHOOLS

CEDAR LEE MIDDLE SCHOOL



ADDRESS:
11138 MARSH RD, BEALETON, VA 22712

PHONE:
540-422-7430

GRADES:
6-8

ENROLLMENT:
871

PRINCIPAL:
LEAH SHORB



EXPENDITURE: OPERATING (205) CEDAR LEE MIDDLE				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change	
	AccountNumber	Tyler Account								
Regular Education	Salaries	4-205-61100-1120-301-100	205-61-63010-61100-01000-3-0-00000-401120	Instructional	\$ 3,235,068	\$ 3,504,553	\$ 3,527,681	\$ 3,717,831	\$ 190,150	5.39%
		4-205-61100-1151-301-100	205-61-63010-61100-01000-3-0-00000-401151	Instructional Assistant	\$ 43,604	\$ 45,105	\$ 45,403	\$ 47,960	\$ 2,557	5.63%
		4-205-61100-1201-301-100	205-61-63010-61100-01000-3-0-00000-401201	Overtime	\$ 1,151		\$ -		\$ -	
		4-205-61100-1620-301-100	205-61-63010-61100-01000-3-0-00000-401620	Supplement	\$ 20,633	\$ 22,767	\$ 22,767	\$ 27,266	\$ 4,499	19.76%
		4-205-61100-1660-301-100	205-61-63010-61100-01000-3-0-00000-401660	Bonus	\$ 41,186		\$ -		\$ -	
	Salaries Total				\$ 3,341,642	\$ 3,572,425	\$ 3,595,851	\$ 3,793,057	\$ 197,206	5.48%
	Benefits	4-205-61100-2100-301-100	205-61-63010-61100-01000-3-0-00000-402100	F I C A	\$ 247,543	\$ 273,291	\$ 275,090	\$ 290,170	\$ 15,080	5.48%
		4-205-61100-2210-301-100	205-61-63010-61100-01000-3-0-00000-402211	Retirement - VRS	\$ 271,117	\$ 589,983	\$ 593,901	\$ 544,535	\$ (49,366)	-8.31%
		4-205-61100-2212-301-100	205-61-63010-61100-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 39,512	\$ 42,974	\$ 43,282	\$ 32,800	\$ (10,482)	-24.22%
		4-205-61100-2220-301-100	205-61-63010-61100-01000-3-0-00000-402221	VRS-Hybrid	\$ 217,845		\$ -		\$ -	
		4-205-61100-2310-301-100	205-61-63010-61100-01000-3-0-00000-402310	Health Insurance	\$ 580,191	\$ 572,000	\$ 584,532	\$ 690,400	\$ 105,868	18.11%
		4-205-61100-2400-301-100	205-61-63010-61100-01000-3-0-00000-402400	Group Life	\$ 38,532	\$ 41,912	\$ 42,214	\$ 39,507	\$ (2,707)	-6.41%
		4-205-61100-2510-301-100	205-61-63010-61100-01000-3-0-00000-402510	Disability-Hybrid	\$ 3,207	\$ 8,448	\$ 8,499	\$ 8,892	\$ 393	4.62%
		4-205-61100-2720-301-100	205-61-63010-61100-01000-3-0-00000-402720	Worker's Compensation	\$ 9,440	\$ 8,239	\$ 8,316	\$ 8,746	\$ 430	5.17%
	Benefits Total				\$ 1,407,386	\$ 1,536,847	\$ 1,555,834	\$ 1,615,050	\$ 59,216	3.81%
	Purchase Services	4-205-61100-3160-301-100	205-61-63010-61100-01000-3-0-00000-403004	Professional Services - Other	\$ 273	\$ 1,163	\$ 1,163	\$ 1,163	\$ -	
		4-205-61100-3320-301-100	205-61-63010-61100-01000-3-0-00000-403008	Maintenance Service Contracts	\$ 14,109	\$ 10,467	\$ 10,467	\$ 10,467	\$ -	
		4-205-61100-3500-301-100	205-61-63010-61100-01000-3-0-00000-403020	Printing & Binding	\$ 3,105	\$ 1,163	\$ 1,163	\$ 1,163	\$ -	
		4-205-61100-3520-301-100	205-61-63010-61100-01000-3-0-00000-405810	Organizational Memberships	\$ 642	\$ 1,163	\$ 1,163	\$ 1,163	\$ -	
	Purchase Services Total				\$ 18,129	\$ 13,956	\$ 13,956	\$ 13,956	\$ -	
	Other Charges	4-205-61100-5200-301-100	205-61-63010-61100-01000-3-0-00000-405200	Communications		\$ 1,163	\$ 1,163	\$ 1,163	\$ -	
		4-205-61100-5210-301-100	205-61-63010-61100-01000-3-0-00000-405210	Postal Service	\$ 2,500		\$ -		\$ -	
		4-205-61100-5410-301-100	205-61-63010-61100-01000-3-0-00000-405410	Lease/Rent Equipment	\$ 15,443	\$ 10,467	\$ 10,467	\$ 10,467	\$ -	
		4-205-61100-5490-301-100	205-61-63010-61100-01000-3-0-00000-405490	Lease - Interest	\$ 710		\$ -		\$ -	
		4-205-61100-5492-301-100	205-61-63010-61100-01000-3-0-00000-405492	Lease - Capital Outlay	\$ 18,145		\$ -		\$ -	
		4-205-61100-5510-301-100	205-61-63010-61100-01000-3-0-00000-405510	Local Mileage		\$ 2,907	\$ 2,907	\$ 2,907	\$ -	
	Other Charges Total				\$ 36,798	\$ 14,537	\$ 14,537	\$ 14,537	\$ -	
	Material & Supplies	4-205-61100-6001-301-100	205-61-63010-61100-01000-3-0-00000-406001	Office Supplies	\$ 2,328	\$ 10,467	\$ 10,467	\$ 10,467	\$ -	
		4-205-61100-6002-301-100	205-61-63010-61100-01000-3-0-00000-406002	Food Supplies	\$ 1,519	\$ 581	\$ 581	\$ 581	\$ -	
		4-205-61100-6005-301-100	205-61-63010-61100-01000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 563	\$ 581	\$ 581	\$ 581	\$ -	
		4-205-61100-6007-301-100	205-61-63010-61100-01000-3-0-00000-406007	Repair & Maintenance Supplies	\$ 16	\$ 581	\$ 581	\$ 581	\$ -	
		4-205-61100-6011-301-100	205-61-63010-61100-01000-3-0-00000-406011	Uniforms & Wearing Apparel	\$ 5,693		\$ -		\$ -	
		4-205-61100-6012-301-100	205-61-63010-61100-01000-3-0-00000-406012	Books & Subscriptions	\$ 2,717	\$ 2,907	\$ 2,907	\$ 2,907	\$ -	
		4-205-61100-6013-301-100	205-61-63010-61100-01000-3-0-00000-406013	Educational & Recreational Supplies	\$ 165		\$ -		\$ -	
		4-205-61100-6014-301-100	205-61-63010-61100-01000-3-0-00000-406014	Other Operating Supplies	\$ 768	\$ 1,163	\$ 1,163	\$ 1,163	\$ -	
		4-205-61100-6030-301-100	205-61-63010-61100-01000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 12,246	\$ 10,468	\$ 10,468	\$ 10,468	\$ -	
		4-205-61100-6040-301-100	205-68-63010-68100-00000-9-0-00000-406040	Software/Online Content	\$ 5,063		\$ -		\$ -	
		4-205-61100-6047-301-100	205-61-63010-61100-01000-3-0-00000-406021	Furniture & Equipment	\$ 3,173		\$ -		\$ -	
		4-205-61100-6050-301-100	205-68-63010-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 2,016	\$ 2,907	\$ 2,907	\$ 2,907	\$ -	
	Material & Supplies Total				\$ 36,267	\$ 29,655	\$ 29,655	\$ 29,655	\$ -	
Regular Education Total					\$ 4,840,222	\$ 5,167,420	\$ 5,209,833	\$ 5,466,255	\$ 256,422	4.92%
Second Language	Salaries	4-205-61100-1120-301-190	205-61-63010-61100-12000-3-0-00000-401120	Instructional	\$ 129,162	\$ 133,036	\$ 133,914	\$ 194,949	\$ 61,035	45.58%
		4-205-61100-1660-301-190	205-61-63010-61100-12000-3-0-00000-401660	Bonus	\$ 1,600		\$ -		\$ -	
	Salaries Total				\$ 130,762	\$ 133,036	\$ 133,914	\$ 194,949	\$ 61,035	45.58%
	Benefits	4-205-61100-2100-301-190	205-61-63010-61100-12000-3-0-00000-402100	F I C A	\$ 9,633	\$ 10,177	\$ 10,244	\$ 14,914	\$ 4,670	45.59%
		4-205-61100-2210-301-190	205-61-63010-61100-12000-3-0-00000-402211	Retirement - VRS	\$ 9,655	\$ 22,111	\$ 22,258	\$ 28,503	\$ 6,245	28.06%
		4-205-61100-2212-301-190	205-61-63010-61100-12000-3-0-00000-402750	VRS Retiree Health Credit	\$ 1,563	\$ 1,610	\$ 1,622	\$ 1,718	\$ 96	5.92%
		4-205-61100-2220-301-190	205-61-63010-61100-12000-3-0-00000-402221	VRS-Hybrid	\$ 10,147		\$ -		\$ -	
		4-205-61100-2310-301-190	205-61-63010-61100-12000-3-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 39,450	\$ 16,968	75.47%
		4-205-61100-2400-301-190	205-61-63010-61100-12000-3-0-00000-402400	Group Life	\$ 1,524	\$ 1,571	\$ 1,582	\$ 2,068	\$ 486	30.72%
		4-205-61100-2510-301-190	205-61-63010-61100-12000-3-0-00000-402510	Disability-Hybrid	\$ 146	\$ 317	\$ 319	\$ 466	\$ 147	46.08%
		4-205-61100-2720-301-190	205-61-63010-61100-12000-3-0-00000-402720	Worker's Compensation	\$ 277	\$ 307	\$ 310	\$ 449	\$ 139	44.84%
	Benefits Total				\$ 54,840	\$ 58,093	\$ 58,817	\$ 87,568	\$ 28,751	48.88%
Second Language Total					\$ 185,601	\$ 191,129	\$ 192,731	\$ 282,517	\$ 89,786	46.59%
Special Education	Salaries	4-205-61100-1120-301-200	205-61-63010-61100-02000-3-0-00000-401120	Instructional	\$ 603,407	\$ 692,418	\$ 696,915	\$ 872,534	\$ 175,619	25.20%
		4-205-61100-1151-301-200	205-61-63010-61100-02000-3-0-00000-401151	Instructional Assistant	\$ 67,801	\$ 130,988	\$ 131,853	\$ 110,814	\$ (21,039)	-15.96%
		4-205-61100-1201-301-200	205-61-63010-61100-02000-3-0-00000-401201	Overtime	\$ 6,460		\$ -		\$ -	
		4-205-61100-1660-301-200	205-61-63010-61100-02000-3-0-00000-401660	Bonus	\$ 8,800		\$ -		\$ -	
	Salaries Total				\$ 686,468	\$ 823,406	\$ 828,768	\$ 983,348	\$ 154,580	18.65%
	Benefits	4-205-61100-2100-301-200	205-61-63010-61100-02000-3-0-00000-402100	F I C A	\$ 50,299	\$ 62,991	\$ 63,401	\$ 75,227	\$ 11,826	18.65%
		4-205-61100-2210-301-200	205-61-63010-61100-02000-3-0-00000-402211	Retirement - VRS	\$ 85,341	\$ 136,859	\$ 137,756	\$ 143,773	\$ 6,017	4.37%
		4-205-61100-2212-301-200	205-61-63010-61100-02000-3-0-00000-402750	VRS Retiree Health Credit	\$ 8,162	\$ 9,971	\$ 10,042	\$ 8,663	\$ (1,379)	-13.73%

EXPENDITURE: OPERATING (205) CEDAR LEE MIDDLE				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
	AccountNumber	Tyler Account							
	4-205-61100-2220-301-200	205-61-63010-61100-02000-3-0-00000-402221	VRS-Hybrid	\$ 17,023		\$ -		\$ -	
	4-205-61100-2310-301-200	205-61-63010-61100-02000-3-0-00000-402310	Health Insurance	\$ 142,311	\$ 165,000	\$ 168,615	\$ 197,250	\$ 28,635	16.98%
	4-205-61100-2400-301-200	205-61-63010-61100-02000-3-0-00000-402400	Group Life	\$ 7,959	\$ 9,724	\$ 9,792	\$ 10,430	\$ 638	6.52%
	4-205-61100-2510-301-200	205-61-63010-61100-02000-3-0-00000-402510	Disability-Hybrid	\$ 243	\$ 1,960	\$ 1,970	\$ 2,348	\$ 378	19.19%
	4-205-61100-2720-301-200	205-61-63010-61100-02000-3-0-00000-402720	Worker's Compensation	\$ 2,478	\$ 1,902	\$ 1,922	\$ 2,269	\$ 347	18.05%
	Benefits Total			\$ 313,816	\$ 388,407	\$ 393,498	\$ 439,960	\$ 46,462	11.81%
	Material & Supplies								
	4-205-61100-6002-301-200	205-61-63010-61100-02000-3-0-00000-406002	Food Supplies	\$ 246		\$ -		\$ -	
	4-205-61100-6005-301-200	205-61-63010-61100-02000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 13		\$ -		\$ -	
	4-205-61100-6030-301-200	205-61-63010-61100-02000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 385		\$ -		\$ -	
	4-205-61100-6047-301-200	205-61-63010-61100-02000-3-0-00000-406021	Furniture & Equipment	\$ 227		\$ -		\$ -	
	4-205-61100-6050-301-200	205-68-63010-68100-02000-9-0-00000-406056	Non-Capitalized Hardware	\$ 1,173		\$ -		\$ -	
	Material & Supplies Total			\$ 2,044		\$ -		\$ -	
	Special Education Total			\$ 1,002,329	\$ 1,211,813	\$ 1,222,266	\$ 1,423,308	\$ 201,042	16.45%
Career and Technical Education	Salaries	4-205-61100-1120-301-300	205-61-63010-61100-03000-3-0-00000-401120	\$ 344,265	\$ 359,233	\$ 361,604	\$ 381,664	\$ 20,060	5.55%
		4-205-61100-1660-301-300	205-61-63010-61100-03000-3-0-00000-401660	\$ 4,800		\$ -		\$ -	
	Salaries Total			\$ 349,065	\$ 359,233	\$ 361,604	\$ 381,664	\$ 20,060	5.55%
	Benefits								
	4-205-61100-2100-301-300	205-61-63010-61100-03000-3-0-00000-402100	F I C A	\$ 25,620	\$ 27,481	\$ 27,663	\$ 29,198	\$ 1,535	5.55%
	4-205-61100-2210-301-300	205-61-63010-61100-03000-3-0-00000-402211	Retirement - VRS	\$ 9,100	\$ 59,708	\$ 60,105	\$ 55,801	\$ (4,304)	-7.16%
	4-205-61100-2212-301-300	205-61-63010-61100-03000-3-0-00000-402750	VRS Retiree Health Credit	\$ 4,220	\$ 4,351	\$ 4,383	\$ 3,361	\$ (1,022)	-23.32%
	4-205-61100-2220-301-300	205-61-63010-61100-03000-3-0-00000-402221	VRS-Hybrid	\$ 46,324		\$ -		\$ -	
	4-205-61100-2310-301-300	205-61-63010-61100-03000-3-0-00000-402310	Health Insurance	\$ 65,682	\$ 66,000	\$ 67,446	\$ 78,900	\$ 11,454	16.98%
	4-205-61100-2400-301-300	205-61-63010-61100-03000-3-0-00000-402400	Group Life	\$ 4,115	\$ 4,242	\$ 4,274	\$ 4,049	\$ (225)	-5.26%
	4-205-61100-2510-301-300	205-61-63010-61100-03000-3-0-00000-402510	Disability-Hybrid	\$ 673	\$ 855	\$ 861	\$ 912	\$ 51	5.92%
	4-205-61100-2720-301-300	205-61-63010-61100-03000-3-0-00000-402720	Worker's Compensation	\$ 739	\$ 830	\$ 837	\$ 881	\$ 44	5.26%
	Benefits Total			\$ 156,474	\$ 163,467	\$ 165,569	\$ 173,102	\$ 7,533	4.55%
	Career and Technical Education Total			\$ 505,539	\$ 522,700	\$ 527,173	\$ 554,766	\$ 27,593	5.23%
Athletics	Salaries	4-205-61100-1620-301-500	205-61-63010-61310-05000-3-0-00000-401620	\$ 22,477	\$ 21,266	\$ 21,266	\$ 21,375	\$ 109	0.51%
	Salaries Total			\$ 22,477	\$ 21,266	\$ 21,266	\$ 21,375	\$ 109	0.51%
	Benefits								
	4-205-61100-2100-301-500	205-61-63010-61310-05000-3-0-00000-402100	F I C A	\$ 1,668	\$ 1,627	\$ 1,627	\$ 1,635	\$ 8	0.49%
	4-205-61100-2720-301-500	205-61-63010-61310-05000-3-0-00000-402720	Worker's Compensation	\$ 111	\$ 47	\$ 47	\$ 47	\$ -	
	Benefits Total			\$ 1,780	\$ 1,674	\$ 1,674	\$ 1,682	\$ 8	0.48%
	Purchase Services	4-205-61100-3160-301-500	205-61-63010-61310-05000-3-0-00000-403004	\$ 7,823	\$ 7,400	\$ 7,400	\$ 21,730	\$ 14,330	193.65%
	Purchase Services Total			\$ 7,823	\$ 7,400	\$ 7,400	\$ 21,730	\$ 14,330	193.65%
	Material & Supplies								
	4-205-61100-6002-301-500	205-61-63010-61310-05000-3-0-00000-406002	Food Supplies	\$ 213	\$ 440	\$ 440	\$ 440	\$ -	
	4-205-61100-6005-301-500	205-61-63010-61310-05000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies		\$ 88	\$ 88	\$ 88	\$ -	
	4-205-61100-6011-301-500	205-61-63010-61310-05000-3-0-00000-406011	Uniforms & Wearing Apparel	\$ 2,004	\$ 3,696	\$ 3,696	\$ 3,696	\$ -	
	4-205-61100-6013-301-500	205-61-63010-61310-05000-3-0-00000-406013	Educational & Recreational Supplies	\$ 1,347		\$ -		\$ -	
	4-205-61100-6014-301-500	205-61-63010-61310-05000-3-0-00000-406014	Other Operating Supplies	\$ 423		\$ -		\$ -	
	4-205-61100-6030-301-500	205-61-63010-61310-05000-3-0-00000-406030	Instructional Material/Fieldtrip		\$ 88	\$ 88	\$ 88	\$ -	
	4-205-61100-6047-301-500	205-61-63010-61310-05000-3-0-00000-406021	Furniture & Equipment		\$ 88	\$ 88	\$ 88	\$ -	
	Material & Supplies Total			\$ 3,986	\$ 4,400	\$ 4,400	\$ 4,400	\$ -	
	Athletics Total			\$ 36,066	\$ 34,740	\$ 34,740	\$ 49,187	\$ 14,447	41.59%
Guidance Services	Salaries	4-205-61210-1120-301-100	205-61-63010-61210-01000-3-0-00000-401120	\$ 97,089	\$ 147,939	\$ 148,915	\$ 139,206	\$ (9,709)	-6.52%
		4-205-61210-1150-301-100	205-61-63010-61210-01000-3-0-00000-401150	\$ 33,290	\$ 35,620	\$ 35,855	\$ 37,002	\$ 1,147	3.20%
		4-205-61210-1201-301-100	205-61-63010-61210-01000-3-0-00000-401201	\$ 298		\$ -		\$ -	
		4-205-61210-1660-301-100	205-61-63010-61210-01000-3-0-00000-401660	\$ 1,600		\$ -		\$ -	
	Salaries Total			\$ 132,276	\$ 183,559	\$ 184,770	\$ 176,208	\$ (8,562)	4.63%
	Benefits								
	4-205-61210-2100-301-100	205-61-63010-61210-01000-3-0-00000-402100	F I C A	\$ 9,441	\$ 14,042	\$ 14,135	\$ 13,481	\$ (654)	-4.63%
	4-205-61210-2210-301-100	205-61-63010-61210-01000-3-0-00000-402211	Retirement - VRS	\$ 18,042	\$ 30,509	\$ 30,712	\$ 25,763	\$ (4,949)	-16.11%
	4-205-61210-2212-301-100	205-61-63010-61210-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 1,536	\$ 2,223	\$ 2,239	\$ 1,552	\$ (687)	-30.68%
	4-205-61210-2310-301-100	205-61-63010-61210-01000-3-0-00000-402310	Health Insurance	\$ 32,841	\$ 33,000	\$ 33,723	\$ 39,450	\$ 5,727	16.98%
	4-205-61210-2400-301-100	205-61-63010-61210-01000-3-0-00000-402400	Group Life	\$ 1,498	\$ 2,167	\$ 2,183	\$ 1,869	\$ (314)	-14.38%
	4-205-61210-2510-301-100	205-61-63010-61210-01000-3-0-00000-402510	Disability-Hybrid		\$ 437	\$ 440	\$ 422	\$ (18)	-4.09%
	4-205-61210-2720-301-100	205-61-63010-61210-01000-3-0-00000-402720	Worker's Compensation	\$ 284	\$ 423	\$ 428	\$ 407	\$ (21)	-4.91%
	Benefits Total			\$ 63,643	\$ 82,801	\$ 83,860	\$ 82,944	\$ (916)	1.09%
	Purchase Services	4-205-61210-3160-301-100	205-61-63010-61210-01000-3-0-00000-403004	\$ 12		\$ -		\$ -	
	Purchase Services Total			\$ 12		\$ -		\$ -	
	Material & Supplies								
	4-205-61210-6001-301-100	205-61-63010-61210-01000-3-0-00000-406001	Office Supplies	\$ 354	\$ 210	\$ 210	\$ 210	\$ -	
	4-205-61210-6002-301-100	205-61-63010-61210-01000-3-0-00000-406002	Food Supplies	\$ 130		\$ -		\$ -	
	4-205-61210-6012-301-100	205-61-63010-61210-01000-3-0-00000-406012	Books & Subscriptions		\$ 245	\$ 245	\$ 245	\$ -	
	4-205-61210-6014-301-100	205-61-63010-61210-01000-3-0-00000-406014	Other Operating Supplies	\$ 37		\$ -		\$ -	
	4-205-61210-6030-301-100	205-61-63010-61210-01000-3-0-00000-406030	Instructional Material/Fieldtrip			\$ -		\$ -	

EXPENDITURE: OPERATING (205) CEDAR LEE MIDDLE				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change	
	AccountNumber	Tyler Account								
	4-205-61210-6050-301-100	205-68-63010-68200-00000-9-0-00000-406056	Non-Capitalized Hardware		\$ 245	\$ 245	\$ 245	\$ -		
	Material & Supplies Total			\$ 522	\$ 700	\$ 700	\$ 700	\$ -		
Guidance Services Total				\$ 196,453	\$ 267,060	\$ 269,330	\$ 259,852	\$ (9,478)	3.52%	
Library & Media Services	Salaries	4-205-61322-1122-301-100	205-61-63010-61320-01000-3-0-00000-401122	Librarian	\$ 75,065	\$ 77,317	\$ 77,827	\$ 82,560	\$ 4,733	6.08%
		4-205-61322-1660-301-100	205-61-63010-61320-01000-3-0-00000-401660	Bonus	\$ 800		\$ -	\$ -		
	Salaries Total			\$ 75,865	\$ 77,317	\$ 77,827	\$ 82,560	\$ 4,733	6.08%	
	Benefits	4-205-61322-2100-301-100	205-61-63010-61320-01000-3-0-00000-402100	F I C A	\$ 5,656	\$ 5,915	\$ 5,954	\$ 6,316	\$ 362	6.08%
		4-205-61322-2210-301-100	205-61-63010-61320-01000-3-0-00000-402211	Retirement - VRS	\$ 10,667	\$ 12,851	\$ 12,936	\$ 12,071	\$ (865)	-6.69%
		4-205-61322-2212-301-100	205-61-63010-61320-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 908	\$ 936	\$ 943	\$ 727	\$ (216)	-22.91%
		4-205-61322-2310-301-100	205-61-63010-61320-01000-3-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-61322-2400-301-100	205-61-63010-61320-01000-3-0-00000-402400	Group Life	\$ 886	\$ 913	\$ 920	\$ 876	\$ (44)	-4.78%
		4-205-61322-2510-301-100	205-61-63010-61320-01000-3-0-00000-402510	Disability-Hybrid		\$ 184	\$ 185	\$ 197	\$ 12	6.49%
		4-205-61322-2720-301-100	205-61-63010-61320-01000-3-0-00000-402720	Worker's Compensation	\$ 161	\$ 178	\$ 180	\$ 190	\$ 10	5.56%
	Benefits Total			\$ 29,225	\$ 31,977	\$ 32,359	\$ 33,527	\$ 1,168	3.61%	
	Material & Supplies	4-205-61322-6001-301-100	205-61-63010-61320-01000-3-0-00000-406001	Office Supplies	\$ 997	\$ 945	\$ 945	\$ 945	\$ -	
		4-205-61322-6002-301-100	205-61-63010-61320-01000-3-0-00000-406002	Food Supplies	\$ 35		\$ -	\$ -		
		4-205-61322-6005-301-100	205-61-63010-61100-01000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies			\$ -	\$ -		
		4-205-61322-6012-301-100	205-61-63010-61320-01000-3-0-00000-406012	Books & Subscriptions	\$ 3,235	\$ 4,410	\$ 4,410	\$ 4,410	\$ -	
		4-205-61322-6014-301-100	205-61-63010-61320-01000-3-0-00000-406014	Other Operating Supplies	\$ 631		\$ -	\$ -		
		4-205-61322-6030-301-100	205-61-63010-61320-01000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 945	\$ 315	\$ 315	\$ 315	\$ -	
		4-205-61322-6040-301-100	205-68-63010-68200-00000-9-0-00000-406040	Software/Online Content		\$ 315	\$ 315	\$ 315	\$ -	
		4-205-61322-6047-301-100	205-61-63010-61320-01000-3-0-00000-406021	Furniture & Equipment	\$ 975		\$ -	\$ -		
		4-205-61322-6050-301-100	205-68-63010-68200-00000-9-0-00000-406056	Non-Capitalized Hardware		\$ 315	\$ 315	\$ 315	\$ -	
	Material & Supplies Total			\$ 6,818	\$ 6,300	\$ 6,300	\$ 6,300	\$ -		
Library & Media Services Total				\$ 111,907	\$ 115,594	\$ 116,486	\$ 122,387	\$ 5,901	5.07%	
Office of the Principal	Salaries	4-205-61410-1126-301-100	205-61-63010-61410-01000-3-0-00000-401126	Principal	\$ 234,634	\$ 241,673	\$ 241,673	\$ 248,925	\$ 7,252	3.00%
		4-205-61410-1127-301-100	205-61-63010-61410-01000-3-0-00000-401127	Assistant Principal	\$ 100,425	\$ 103,438	\$ 103,438	\$ 106,541	\$ 3,103	3.00%
		4-205-61410-1150-301-100	205-61-63010-61410-01000-3-0-00000-401150	Clerical	\$ 128,022	\$ 153,823	\$ 154,838	\$ 157,781	\$ 2,943	1.90%
		4-205-61410-1201-301-100	205-61-63010-61410-01000-3-0-00000-401201	Overtime	\$ 4,920		\$ -	\$ -		
		4-205-61410-1660-301-100	205-61-63010-61410-01000-3-0-00000-401660	Bonus	\$ 5,910		\$ -	\$ -		
	Salaries Total			\$ 473,911	\$ 498,934	\$ 499,949	\$ 513,247	\$ 13,298	2.66%	
	Benefits	4-205-61410-2100-301-100	205-61-63010-61410-01000-3-0-00000-402100	F I C A	\$ 35,159	\$ 38,168	\$ 38,246	\$ 39,263	\$ 1,017	2.66%
		4-205-61410-2210-301-100	205-61-63010-61410-01000-3-0-00000-402211	Retirement - VRS	\$ 53,354	\$ 82,927	\$ 83,099	\$ 75,041	\$ (8,058)	-9.70%
		4-205-61410-2212-301-100	205-61-63010-61410-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 5,532	\$ 6,041	\$ 6,056	\$ 4,521	\$ (1,535)	-25.35%
		4-205-61410-2220-301-100	205-61-63010-61410-01000-3-0-00000-402221	VRS-Hybrid	\$ 12,633		\$ -	\$ -		
		4-205-61410-2310-301-100	205-61-63010-61410-01000-3-0-00000-402310	Health Insurance	\$ 87,576	\$ 88,000	\$ 89,928	\$ 105,200	\$ 15,272	16.98%
		4-205-61410-2400-301-100	205-61-63010-61410-01000-3-0-00000-402400	Group Life	\$ 5,395	\$ 5,890	\$ 5,905	\$ 5,444	\$ (461)	-7.81%
		4-205-61410-2510-301-100	205-61-63010-61410-01000-3-0-00000-402510	Disability-Hybrid	\$ 191	\$ 1,188	\$ 1,189	\$ 1,225	\$ 36	3.03%
		4-205-61410-2720-301-100	205-61-63010-61410-01000-3-0-00000-402720	Worker's Compensation	\$ 2,057	\$ 1,151	\$ 1,156	\$ 1,185	\$ 29	2.51%
	Benefits Total			\$ 201,897	\$ 223,365	\$ 225,579	\$ 231,879	\$ 6,300	2.79%	
	Purchase Services	4-205-61410-3160-301-100	205-61-63010-61410-01000-3-0-00000-403004	Professional Services - Other	\$ -	\$ 600	\$ 600	\$ 600	\$ -	
		4-205-61410-3520-301-100	205-61-63010-61410-01000-3-0-00000-405810	Organizational Memberships	\$ 617		\$ -	\$ -		
	Purchase Services Total			\$ 617	\$ 600	\$ 600	\$ 600	\$ -		
	Other Charges	4-205-61410-5200-301-100	205-61-63010-61410-01000-3-0-00000-405200	Communications	\$ 5,028	\$ 200	\$ 200	\$ 200	\$ -	
		4-205-61410-5500-301-100	205-61-63010-61410-01000-3-0-00000-405500	Travel		\$ 1,200	\$ 1,200	\$ 1,200	\$ -	
		4-205-61410-5510-301-100	205-61-63010-61410-01000-3-0-00000-405510	Local Mileage		\$ 800	\$ 800	\$ 800	\$ -	
	Other Charges Total			\$ 5,028	\$ 2,200	\$ 2,200	\$ 2,200	\$ -		
	Material & Supplies	4-205-61410-6000-301-100	205-61-63010-61410-01000-3-0-00000-406000	Materials and Supplies		\$ 42,082	\$ 42,082	\$ 51,692	\$ 9,610	
		4-205-61410-6001-301-100	205-61-63010-61410-01000-3-0-00000-406001	Office Supplies		\$ 600	\$ 600	\$ 600	\$ -	
		4-205-61410-6002-301-100	205-61-63010-61410-01000-3-0-00000-406002	Food Supplies	\$ 359	\$ 200	\$ 200	\$ 200	\$ -	
		4-205-61410-6014-301-100	205-61-63010-61410-01000-3-0-00000-406014	Other Operating Supplies		\$ 400	\$ 400	\$ 400	\$ -	
		4-205-61410-6047-301-100	205-61-63010-61410-01000-3-0-00000-406021	Furniture & Equipment			\$ -	\$ -		
		4-205-61410-6050-301-100	205-68-63010-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 110		\$ -	\$ -		
	Material & Supplies Total			\$ 470	\$ 43,282	\$ 43,282	\$ 52,892	\$ 9,610	22.20%	
Office of the Principal Total				\$ 681,923	\$ 768,381	\$ 771,610	\$ 800,818	\$ 29,208	3.79%	
Health Services	Salaries	4-205-62220-1131-301-000	205-62-63010-62220-00000-9-0-00000-401131	School Nurse	\$ 63,969	\$ 65,848	\$ 66,283	\$ 69,266	\$ 2,983	4.50%
		4-205-62220-1660-301-000	205-62-63010-62220-00000-9-0-00000-401660	Bonus	\$ 800		\$ -	\$ -		
	Salaries Total			\$ 64,769	\$ 65,848	\$ 66,283	\$ 69,266	\$ 2,983	4.50%	
	Benefits	4-205-62220-2100-301-000	205-62-63010-62220-00000-9-0-00000-402100	F I C A	\$ 4,956	\$ 5,037	\$ 5,070	\$ 5,299	\$ 229	4.52%
		4-205-62220-2210-301-000	205-62-63010-62220-00000-9-0-00000-402211	Retirement - VRS	\$ 9,084	\$ 10,944	\$ 11,017	\$ 10,127	\$ (890)	-8.08%
		4-205-62220-2212-301-000	205-62-63010-62220-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 774	\$ 797	\$ 803	\$ 610	\$ (193)	-24.03%
		4-205-62220-2310-301-000	205-62-63010-62220-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%

**EXPENDITURE: OPERATING (205)
CEDAR LEE MIDDLE**

				2025	2026	2026	2027	Amount	%	
				Actual	Adopted	Revised	Adopted	Changed	Change	
		AccountNumber	Tyler Account							
		4-205-62220-2400-301-000	205-62-63010-62220-00000-9-0-00000-402400	Group Life	\$ 754	\$ 778	\$ 784	\$ 735	\$ (49)	-6.25%
		4-205-62220-2510-301-000	205-62-63010-62220-00000-9-0-00000-402510	Disability-Hybrid		\$ 157	\$ 158	\$ 165	\$ 7	4.43%
		4-205-62220-2720-301-000	205-62-63010-62220-00000-9-0-00000-402720	Worker's Compensation	\$ 140	\$ 152	\$ 153	\$ 160	\$ 7	4.58%
	Benefits Total				\$ 26,655	\$ 28,865	\$ 29,226	\$ 30,246	\$ 1,020	3.49%
	Material & Supplies	4-205-62220-6001-301-000	205-62-63010-62220-00000-9-0-00000-406001	Office Supplies		\$ 350	\$ 350	\$ 350	\$ -	
		4-205-62220-6002-301-000	205-62-63010-62220-00000-9-0-00000-406002	Food Supplies		\$ 350	\$ 350	\$ 350	\$ -	
		4-205-62220-6005-301-000	205-62-63010-62220-00000-9-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 75		\$ -		\$ -	
		4-205-62220-6014-301-000	205-62-63010-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ 745		\$ -		\$ -	
		4-205-62220-6014-301-100	205-62-63010-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ -		\$ -		\$ -	
	Material & Supplies Total				\$ 821	\$ 700	\$ 700	\$ 700	\$ -	
	Health Services Total				\$ 92,245	\$ 95,413	\$ 96,209	\$ 100,212	\$ 4,003	4.16%
Security Services	Salaries	4-205-64600-1142-301-000	205-64-63010-64600-00000-9-0-00000-401142	Security	\$ 37,947	\$ 40,603	\$ 40,871	\$ 42,713	\$ 1,842	4.51%
		4-205-64600-1660-301-000	205-64-63010-64600-00000-9-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total				\$ 38,747	\$ 40,603	\$ 40,871	\$ 42,713	\$ 1,842	4.51%
	Benefits	4-205-64600-2100-301-000	205-64-63010-64600-00000-9-0-00000-402100	F I C A	\$ 2,964	\$ 3,106	\$ 3,127	\$ 3,268	\$ 141	4.51%
		4-205-64600-2310-301-000	205-64-63010-64600-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-64600-2720-301-000	205-64-63010-64600-00000-9-0-00000-402720	Worker's Compensation	\$ 81	\$ 94	\$ 95	\$ 99	\$ 4	4.21%
	Benefits Total				\$ 13,992	\$ 14,200	\$ 14,463	\$ 16,517	\$ 2,054	14.20%
	Security Services Total				\$ 52,739	\$ 54,803	\$ 55,334	\$ 59,230	\$ 3,896	7.04%
CEDAR LEE MIDDLE Total					\$ 7,705,025	\$ 8,429,053	\$ 8,495,712	\$ 9,118,532	\$ 622,820	7.33%



MARSHALL MIDDLE SCHOOL



ADDRESS:
4048 ZULLA ROAD, THE PLAINS, VA 20198

PHONE:
540-422-7450

GRADES:
6-8

ENROLLMENT:
429

PRINCIPAL:
JESSE RIVERA



MARSHALL
MIDDLE SCHOOL

EXPENDITURE: OPERATING (205) MARSHALL MIDDLE				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change	
		AccountNumber	Tyler Account							
Regular Education	Salaries	4-205-61100-1120-302-100	205-61-63020-61100-01000-3-0-00000-401120	Instructional	\$ 1,885,328	\$ 2,150,861	\$ 2,164,800	\$ 2,234,532	\$ 69,732	3.22%
		4-205-61100-1151-302-100	205-61-63020-61100-01000-3-0-00000-401151	Instructional Assistant	\$ 9,098		\$ -		\$ -	
		4-205-61100-1201-302-100	205-61-63020-61100-01000-3-0-00000-401201	Overtime	\$ 723		\$ -		\$ -	
		4-205-61100-1620-302-100	205-61-63020-61100-01000-3-0-00000-401620	Supplement	\$ 18,218	\$ 22,767	\$ 22,767	\$ 27,266	\$ 4,499	19.76%
		4-205-61100-1660-302-100	205-61-63020-61100-01000-3-0-00000-401660	Bonus	\$ 18,942		\$ -		\$ -	
	Salaries Total				\$ 1,932,308	\$ 2,173,628	\$ 2,187,567	\$ 2,261,798	\$ 74,231	3.39%
	Benefits	4-205-61100-2100-302-100	205-61-63020-61100-01000-3-0-00000-402100	F I C A	\$ 142,987	\$ 166,283	\$ 167,350	\$ 173,030	\$ 5,680	3.39%
		4-205-61100-2210-302-100	205-61-63020-61100-01000-3-0-00000-402211	Retirement - VRS	\$ 165,812	\$ 352,417	\$ 354,722	\$ 319,870	\$ (34,852)	-9.83%
		4-205-61100-2212-302-100	205-61-63020-61100-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 23,136	\$ 25,671	\$ 25,851	\$ 19,269	\$ (6,582)	-25.46%
		4-205-61100-2220-302-100	205-61-63020-61100-01000-3-0-00000-402221	VRS-Hybrid	\$ 119,444		\$ -		\$ -	
		4-205-61100-2310-302-100	205-61-63020-61100-01000-3-0-00000-402310	Health Insurance	\$ 339,357	\$ 330,000	\$ 337,260	\$ 414,250	\$ 76,990	22.83%
		4-205-61100-2400-302-100	205-61-63020-61100-01000-3-0-00000-402400	Group Life	\$ 22,979	\$ 25,035	\$ 25,212	\$ 23,205	\$ (2,007)	-7.96%
		4-205-61100-2510-302-100	205-61-63020-61100-01000-3-0-00000-402510	Disability-Hybrid	\$ 1,742	\$ 5,045	\$ 5,077	\$ 5,226	\$ 149	2.93%
		4-205-61100-2720-302-100	205-61-63020-61100-01000-3-0-00000-402720	Worker's Compensation	\$ 5,654	\$ 5,013	\$ 5,058	\$ 5,214	\$ 156	3.08%
	Benefits Total				\$ 821,110	\$ 909,464	\$ 920,530	\$ 960,064	\$ 39,534	4.29%
	Purchase Services	4-205-61100-3160-302-100	205-61-63020-61100-01000-3-0-00000-403004	Professional Services - Other	\$ 452	\$ 729	\$ 729	\$ 729	\$ -	
		4-205-61100-3320-302-100	205-61-63020-61100-01000-3-0-00000-403008	Maintenance Service Contracts	\$ 3,354	\$ 6,557	\$ 6,557	\$ 6,557	\$ -	
		4-205-61100-3500-302-100	205-61-63020-61100-01000-3-0-00000-403020	Printing & Binding		\$ 729	\$ 729	\$ 729	\$ -	
		4-205-61100-3520-302-100	205-61-63020-61100-01000-3-0-00000-405810	Organizational Memberships		\$ 729	\$ 729	\$ 729	\$ -	
	Purchase Services Total				\$ 3,806	\$ 8,744	\$ 8,744	\$ 8,744	\$ -	
	Other Charges	4-205-61100-5200-302-100	205-61-63020-61100-01000-3-0-00000-405200	Communications		\$ 729	\$ 729	\$ 729	\$ -	
		4-205-61100-5410-302-100	205-61-63020-61100-01000-3-0-00000-405410	Lease/Rent Equipment	\$ 2,965	\$ 6,557	\$ 6,557	\$ 6,557	\$ -	
		4-205-61100-5480-302-100	205-61-63020-61100-01000-3-0-00000-405480	Short Term Leases	\$ 2,984		\$ -		\$ -	
		4-205-61100-5490-302-100	205-61-63020-61100-01000-3-0-00000-405490	Lease - Interest	\$ 209		\$ -		\$ -	
		4-205-61100-5492-302-100	205-61-63020-61100-01000-3-0-00000-405492	Lease - Capital Outlay	\$ 22,438		\$ -		\$ -	
		4-205-61100-5510-302-100	205-61-63020-61100-01000-3-0-00000-405510	Local Mileage	\$ 1,337	\$ 1,822	\$ 1,822	\$ 1,822	\$ -	
	Other Charges Total				\$ 29,933	\$ 9,108	\$ 9,108	\$ 9,108	\$ -	
	Material & Supplies	4-205-61100-6001-302-100	205-61-63020-61100-01000-3-0-00000-406001	Office Supplies	\$ 12,285	\$ 6,557	\$ 6,557	\$ 6,557	\$ -	
		4-205-61100-6002-302-100	205-61-63020-61100-01000-3-0-00000-406002	Food Supplies	\$ 120	\$ 364	\$ 364	\$ 364	\$ -	
		4-205-61100-6005-302-100	205-61-63020-61100-01000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies		\$ 364	\$ 364	\$ 364	\$ -	
		4-205-61100-6007-302-100	205-61-63020-61100-01000-3-0-00000-406007	Repair & Maintenance Supplies	\$ 2,010	\$ 364	\$ 364	\$ 364	\$ -	
		4-205-61100-6012-302-100	205-61-63020-61100-01000-3-0-00000-406012	Books & Subscriptions		\$ 1,821	\$ 1,821	\$ 1,821	\$ -	
		4-205-61100-6013-302-100	205-61-63020-61100-01000-3-0-00000-406013	Educational & Recreational Supplies	\$ 3,162		\$ -		\$ -	
		4-205-61100-6014-302-100	205-61-63020-61100-01000-3-0-00000-406014	Other Operating Supplies		\$ 729	\$ 729	\$ 729	\$ -	
		4-205-61100-6030-302-100	205-61-63020-61100-01000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 1,392	\$ 6,557	\$ 6,557	\$ 6,557	\$ -	
		4-205-61100-6040-302-100	205-68-63020-68100-00000-9-0-00000-406040	Software/Online Content			\$ -		\$ -	
		4-205-61100-6047-302-100	205-61-63020-61100-01000-3-0-00000-406021	Furniture & Equipment	\$ 4,344		\$ -		\$ -	
		4-205-61100-6050-302-100	205-68-63020-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 922	\$ 1,822	\$ 1,822	\$ 1,822	\$ -	
	Material & Supplies Total				\$ 24,235	\$ 18,578	\$ 18,578	\$ 18,578	\$ -	
Regular Education Total					\$ 2,811,391	\$ 3,119,522	\$ 3,144,527	\$ 3,258,292	\$ 113,765	3.62%
Second Language	Salaries	4-205-61100-1120-302-190	205-61-63020-61100-12000-3-0-00000-401120	Instructional	\$ 106,114	\$ 95,636	\$ 96,267	\$ 135,384	\$ 39,117	40.63%
		4-205-61100-1660-302-190	205-61-63020-61100-12000-3-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total				\$ 106,914	\$ 95,636	\$ 96,267	\$ 135,384	\$ 39,117	40.63%
	Benefits	4-205-61100-2100-302-190	205-61-63020-61100-12000-3-0-00000-402100	F I C A	\$ 8,103	\$ 7,316	\$ 7,364	\$ 10,357	\$ 2,993	40.64%
		4-205-61100-2210-302-190	205-61-63020-61100-12000-3-0-00000-402211	Retirement - VRS	\$ 15,079	\$ 15,895	\$ 16,000	\$ 14,919	\$ (1,081)	-6.76%
		4-205-61100-2212-302-190	205-61-63020-61100-12000-3-0-00000-402750	VRS Retiree Health Credit	\$ 1,284	\$ 1,158	\$ 1,166	\$ 898	\$ (268)	-22.98%
		4-205-61100-2220-302-190	205-61-63020-61100-12000-3-0-00000-402221	VRS-Hybrid			\$ -		\$ -	
		4-205-61100-2310-302-190	205-61-63020-61100-12000-3-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 19,750	\$ 8,509	75.70%
		4-205-61100-2400-302-190	205-61-63020-61100-12000-3-0-00000-402400	Group Life	\$ 1,252	\$ 1,129	\$ 1,137	\$ 1,082	\$ (55)	-4.84%
		4-205-61100-2510-302-190	205-61-63020-61100-12000-3-0-00000-402510	Disability-Hybrid		\$ 228	\$ 230	\$ 243	\$ 13	5.65%
		4-205-61100-2720-302-190	205-61-63020-61100-12000-3-0-00000-402720	Worker's Compensation	\$ 230	\$ 220	\$ 222	\$ 312	\$ 90	40.54%
	Benefits Total				\$ 36,895	\$ 36,946	\$ 37,360	\$ 47,561	\$ 10,201	27.30%
Second Language Total					\$ 143,809	\$ 132,582	\$ 133,627	\$ 182,945	\$ 49,318	36.91%
Special Education	Salaries	4-205-61100-1120-302-200	205-61-63020-61100-02000-3-0-00000-401120	Instructional	\$ 365,566	\$ 376,533	\$ 379,018	\$ 436,249	\$ 57,231	15.10%
		4-205-61100-1151-302-200	205-61-63020-61100-02000-3-0-00000-401151	Instructional Assistant	\$ 186,265	\$ 227,752	\$ 229,256	\$ 213,815	\$ (15,441)	-6.74%
		4-205-61100-1201-302-200	205-61-63020-61100-02000-3-0-00000-401201	Overtime	\$ 1,894		\$ -		\$ -	
		4-205-61100-1660-302-200	205-61-63020-61100-02000-3-0-00000-401660	Bonus	\$ 11,355		\$ -		\$ -	
	Salaries Total				\$ 565,080	\$ 604,285	\$ 608,274	\$ 650,064	\$ 41,790	6.87%
	Benefits	4-205-61100-2100-302-200	205-61-63020-61100-02000-3-0-00000-402100	F I C A	\$ 40,575	\$ 46,228	\$ 46,533	\$ 49,730	\$ 3,197	6.87%
		4-205-61100-2210-302-200	205-61-63020-61100-02000-3-0-00000-402211	Retirement - VRS	\$ 16,182	\$ 100,442	\$ 101,111	\$ 95,046	\$ (6,065)	-6.00%
		4-205-61100-2212-302-200	205-61-63020-61100-02000-3-0-00000-402750	VRS Retiree Health Credit	\$ 7,108	\$ 7,320	\$ 7,377	\$ 5,728	\$ (1,649)	-22.35%

EXPENDITURE: OPERATING (205) MARSHALL MIDDLE						2025	2026	2026	2027	Amount	%
						Actual	Adopted	Revised	Adopted	Changed	Change
								Adopted			
		AccountNumber	Tyler Account								
		4-205-61100-2220-302-200	205-61-63020-61100-02000-3-0-00000-402221	VRS-Hybrid		\$ 71,609		\$ -		\$ -	
		4-205-61100-2310-302-200	205-61-63020-61100-02000-3-0-00000-402310	Health Insurance		\$ 131,364	\$ 165,000	\$ 168,615	\$ 184,100	\$ 15,485	9.18%
		4-205-61100-2400-302-200	205-61-63020-61100-02000-3-0-00000-402400	Group Life		\$ 6,525	\$ 7,138	\$ 7,192	\$ 6,899	\$ (293)	-4.07%
		4-205-61100-2510-302-200	205-61-63020-61100-02000-3-0-00000-402510	Disability-Hybrid		\$ 1,041	\$ 1,438	\$ 1,444	\$ 1,555	\$ 111	7.69%
		4-205-61100-2720-302-200	205-61-63020-61100-02000-3-0-00000-402720	Worker's Compensation		\$ 2,282	\$ 1,398	\$ 1,414	\$ 1,504	\$ 90	6.36%
		Benefits Total				\$ 276,686	\$ 328,964	\$ 333,686	\$ 344,562	\$ 10,876	3.26%
		Material & Supplies	4-205-61100-6030-302-200	205-61-63020-61100-02000-3-0-00000-406030	Instructional Material/Fieldtrip			\$ -		\$ -	
		Material & Supplies Total						\$ -		\$ -	
		Special Education Total				\$ 841,767	\$ 933,249	\$ 941,960	\$ 994,626	\$ 52,666	5.59%
Career and Technical Education	Salaries	4-205-61100-1120-302-300	205-61-63020-61100-03000-3-0-00000-401120	Instructional		\$ 270,042	\$ 271,552	\$ 273,344	\$ 290,877	\$ 17,533	6.41%
		4-205-61100-1660-302-300	205-61-63020-61100-03000-3-0-00000-401660	Bonus		\$ 3,355		\$ -		\$ -	
		Salaries Total				\$ 273,397	\$ 271,552	\$ 273,344	\$ 290,877	\$ 17,533	6.41%
		Benefits	4-205-61100-2100-302-300	205-61-63020-61100-03000-3-0-00000-402100	F I C A	\$ 19,906	\$ 20,774	\$ 20,911	\$ 22,251	\$ 1,340	6.41%
		4-205-61100-2210-302-300	205-61-63020-61100-03000-3-0-00000-402211	Retirement - VRS		\$ 14,136	\$ 45,135	\$ 45,435	\$ 42,528	\$ (2,907)	-6.40%
		4-205-61100-2212-302-300	205-61-63020-61100-03000-3-0-00000-402750	VRS Retiree Health Credit		\$ 3,270	\$ 3,288	\$ 3,311	\$ 2,562	\$ (749)	-22.62%
		4-205-61100-2220-302-300	205-61-63020-61100-03000-3-0-00000-402221	VRS-Hybrid		\$ 27,787		\$ -		\$ -	
		4-205-61100-2310-302-300	205-61-63020-61100-03000-3-0-00000-402310	Health Insurance		\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600	\$ 7,636	16.98%
		4-205-61100-2400-302-300	205-61-63020-61100-03000-3-0-00000-402400	Group Life		\$ 3,189	\$ 3,206	\$ 3,229	\$ 3,085	\$ (144)	-4.46%
		4-205-61100-2510-302-300	205-61-63020-61100-03000-3-0-00000-402510	Disability-Hybrid		\$ 407	\$ 647	\$ 652	\$ 694	\$ 42	6.44%
		4-205-61100-2720-302-300	205-61-63020-61100-03000-3-0-00000-402720	Worker's Compensation		\$ 581	\$ 626	\$ 631	\$ 670	\$ 39	6.18%
		Benefits Total				\$ 113,064	\$ 117,676	\$ 119,133	\$ 124,390	\$ 5,257	4.41%
		Career and Technical Education Total				\$ 386,461	\$ 389,228	\$ 392,477	\$ 415,267	\$ 22,790	5.81%
Athletics	Salaries	4-205-61100-1620-302-500	205-61-63020-61310-05000-3-0-00000-401620	Supplement		\$ 20,253	\$ 21,266	\$ 21,266	\$ 21,375	\$ 109	0.51%
		Salaries Total				\$ 20,253	\$ 21,266	\$ 21,266	\$ 21,375	\$ 109	0.51%
		Benefits	4-205-61100-2100-302-500	205-61-63020-61310-05000-3-0-00000-402100	F I C A	\$ 1,477	\$ 1,627	\$ 1,627	\$ 1,635	\$ 8	0.49%
		4-205-61100-2720-302-500	205-61-63020-61310-05000-3-0-00000-402720	Worker's Compensation		\$ 107	\$ 47	\$ 47	\$ 47	\$ -	
		Benefits Total				\$ 1,584	\$ 1,674	\$ 1,674	\$ 1,682	\$ 8	0.48%
		Purchase Services	4-205-61100-3160-302-500	205-61-63020-61310-05000-3-0-00000-403004	Professional Services - Other	\$ 6,793	\$ 7,400	\$ 7,400	\$ 8,470	\$ 1,070	14.46%
		Purchase Services Total				\$ 6,793	\$ 7,400	\$ 7,400	\$ 8,470	\$ 1,070	14.46%
		Material & Supplies	4-205-61100-6002-302-500	205-61-63020-61310-05000-3-0-00000-406002	Food Supplies		\$ 440	\$ 440	\$ 440	\$ -	
		4-205-61100-6005-302-500	205-61-63020-61310-05000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies		\$ 88	\$ 88	\$ 88	\$ 88	\$ -	
		4-205-61100-6011-302-500	205-61-63020-61310-05000-3-0-00000-406011	Uniforms & Wearing Apparel		\$ 594	\$ 3,696	\$ 3,696	\$ 3,696	\$ -	
		4-205-61100-6013-302-500	205-61-63020-61310-05000-3-0-00000-406013	Educational & Recreational Supplies		\$ 1,762		\$ -		\$ -	
		4-205-61100-6014-302-500	205-61-63020-61310-05000-3-0-00000-406014	Other Operating Supplies		\$ 1,641		\$ -		\$ -	
		4-205-61100-6030-302-500	205-61-63020-61310-05000-3-0-00000-406030	Instructional Material/Fieldtrip		\$ 324	\$ 88	\$ 88	\$ 88	\$ -	
		4-205-61100-6047-302-500	205-61-63020-61310-05000-3-0-00000-406021	Furniture & Equipment		\$ 880	\$ 88	\$ 88	\$ 88	\$ -	
		Material & Supplies Total				\$ 5,201	\$ 4,400	\$ 4,400	\$ 4,400	\$ -	
		Athletics Total				\$ 33,830	\$ 34,740	\$ 34,740	\$ 35,927	\$ 1,187	3.42%
Guidance Services	Salaries	4-205-61210-1120-302-100	205-61-63020-61210-01000-3-0-00000-401120	Instructional		\$ 160,653	\$ 166,031	\$ 167,127	\$ 128,818	\$ (38,309)	-22.92%
		4-205-61210-1150-302-100	205-61-63020-61210-01000-3-0-00000-401150	Clerical		\$ 28,027	\$ 29,989	\$ 30,187	\$ 31,154	\$ 967	3.20%
		4-205-61210-1201-302-100	205-61-63020-61210-01000-3-0-00000-401201	Overtime		\$ 634		\$ -		\$ -	
		4-205-61210-1660-302-100	205-61-63020-61210-01000-3-0-00000-401660	Bonus		\$ 1,831		\$ -		\$ -	
		Salaries Total				\$ 191,144	\$ 196,020	\$ 197,314	\$ 159,972	\$ (37,342)	18.93%
		Benefits	4-205-61210-2100-302-100	205-61-63020-61210-01000-3-0-00000-402100	F I C A	\$ 14,055	\$ 14,995	\$ 15,094	\$ 12,238	\$ (2,856)	-18.92%
		4-205-61210-2210-302-100	205-61-63020-61210-01000-3-0-00000-402211	Retirement - VRS		\$ 13,117	\$ 32,580	\$ 32,796	\$ 23,389	\$ (9,407)	-28.68%
		4-205-61210-2212-302-100	205-61-63020-61210-01000-3-0-00000-402750	VRS Retiree Health Credit		\$ 2,290	\$ 2,373	\$ 2,390	\$ 1,410	\$ (980)	-41.00%
		4-205-61210-2220-302-100	205-61-63020-61210-01000-3-0-00000-402221	VRS-Hybrid		\$ 16,827		\$ -		\$ -	
		4-205-61210-2310-302-100	205-61-63020-61210-01000-3-0-00000-402310	Health Insurance		\$ 32,841	\$ 33,000	\$ 33,723	\$ 39,450	\$ 5,727	16.98%
		4-205-61210-2400-302-100	205-61-63020-61210-01000-3-0-00000-402400	Group Life		\$ 2,233	\$ 2,314	\$ 2,331	\$ 1,697	\$ (634)	-27.20%
		4-205-61210-2510-302-100	205-61-63020-61210-01000-3-0-00000-402510	Disability-Hybrid		\$ 231	\$ 466	\$ 468	\$ 383	\$ (85)	-18.16%
		4-205-61210-2720-302-100	205-61-63020-61210-01000-3-0-00000-402720	Worker's Compensation		\$ 411	\$ 452	\$ 457	\$ 369	\$ (88)	-19.26%
		Benefits Total				\$ 82,004	\$ 86,180	\$ 87,259	\$ 78,936	\$ (8,323)	9.54%
		Material & Supplies	4-205-61210-6001-302-100	205-61-63020-61210-01000-3-0-00000-406001	Office Supplies	\$ 121	\$ 105	\$ 105	\$ 105	\$ -	
		4-205-61210-6012-302-100	205-61-63020-61210-01000-3-0-00000-406012	Books & Subscriptions			\$ 123	\$ 123	\$ 123	\$ -	
		4-205-61210-6014-302-100	205-61-63020-61210-01000-3-0-00000-406014	Other Operating Supplies		\$ 115		\$ -		\$ -	
		4-205-61210-6050-302-100	205-68-63020-68200-00000-9-0-00000-406056	Non-Capitalized Hardware			\$ 122	\$ 122	\$ 122	\$ -	
		Material & Supplies Total				\$ 236	\$ 350	\$ 350	\$ 350	\$ -	
		Guidance Services Total				\$ 273,385	\$ 282,550	\$ 284,923	\$ 239,258	\$ (45,665)	16.03%
Library & Media Services	Salaries	4-205-61322-1122-302-100	205-61-63020-61320-01000-3-0-00000-401122	Librarian		\$ 62,140	\$ 64,004	\$ 64,426	\$ 68,344	\$ 3,918	6.08%
		4-205-61322-1140-302-100	205-61-63020-61320-01000-3-0-00000-401140	Technical				\$ -		\$ -	
		4-205-61322-1660-302-100	205-61-63020-61320-01000-3-0-00000-401660	Bonus		\$ 800		\$ -		\$ -	

**EXPENDITURE: OPERATING (205)
MARSHALL MIDDLE**

					2025	2026	2026	2027	Amount	%
					Actual	Adopted	Revised	Adopted	Changed	Change
							Adopted			
AccountNumber	Tyler Account									
	Salaries Total				\$ 62,940	\$ 64,004	\$ 64,426	\$ 68,344	\$ 3,918	6.08%
	Benefits	4-205-61322-2100-302-100	205-61-63020-61320-01000-3-0-00000-402100	F I C A	\$ 4,604	\$ 4,896	\$ 4,928	\$ 5,228	\$ 300	6.09%
		4-205-61322-2210-302-100	205-61-63020-61320-01000-3-0-00000-402211	Retirement - VRS		\$ 10,638	\$ 10,709	\$ 9,992	\$ (717)	-6.70%
		4-205-61322-2212-302-100	205-61-63020-61320-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 752	\$ 775	\$ 781	\$ 602	\$ (179)	-22.92%
		4-205-61322-2220-302-100	205-61-63020-61320-01000-3-0-00000-402221	VRS-Hybrid	\$ 10,821		\$ -		\$ -	
		4-205-61322-2310-302-100	205-61-63020-61320-01000-3-0-00000-402310	Health Insurance	\$ 21,894	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-61322-2400-302-100	205-61-63020-61320-01000-3-0-00000-402400	Group Life	\$ 733	\$ 756	\$ 761	\$ 725	\$ (36)	-4.73%
		4-205-61322-2510-302-100	205-61-63020-61320-01000-3-0-00000-402510	Disability-Hybrid	\$ 148	\$ 152	\$ 153	\$ 163	\$ 10	6.54%
		4-205-61322-2720-302-100	205-61-63020-61320-01000-3-0-00000-402720	Worker's Compensation	\$ 134	\$ 148	\$ 149	\$ 158	\$ 9	6.04%
	Benefits Total				\$ 39,086	\$ 28,365	\$ 28,722	\$ 30,018	\$ 1,296	4.51%
	Material & Supplies	4-205-61322-6001-302-100	205-61-63020-61320-01000-3-0-00000-406001	Office Supplies		\$ 675	\$ 675	\$ 675	\$ -	
		4-205-61322-6012-302-100	205-61-63020-61320-01000-3-0-00000-406012	Books & Subscriptions		\$ 3,150	\$ 3,150	\$ 3,150	\$ -	
		4-205-61322-6030-302-100	205-61-63020-61320-01000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 5,106		\$ -		\$ -	
		4-205-61322-6040-302-100	205-68-63020-68200-00000-9-0-00000-406040	Software/Online Content		\$ 225	\$ 225	\$ 225	\$ -	
		4-205-61322-6050-302-100	205-68-63020-68200-00000-9-0-00000-406056	Non-Capitalized Hardware		\$ 450	\$ 450	\$ 450	\$ -	
	Material & Supplies Total				\$ 5,106	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	
Library & Media Services Total					\$ 107,132	\$ 96,869	\$ 97,648	\$ 102,862	\$ 5,214	5.34%
Office of the Principal	Salaries	4-205-61410-1126-302-100	205-61-63020-61410-01000-3-0-00000-401126	Principal	\$ 119,000	\$ 122,570	\$ 122,570	\$ 133,385	\$ 10,815	8.82%
		4-205-61410-1127-302-100	205-61-63020-61410-01000-3-0-00000-401127	Assistant Principal	\$ 90,092	\$ 98,880	\$ 98,880	\$ 98,880	\$ -	0.00%
		4-205-61410-1150-302-100	205-61-63020-61410-01000-3-0-00000-401150	Clerical	\$ 80,193	\$ 84,927	\$ 85,488	\$ 89,475	\$ 3,987	4.66%
		4-205-61410-1201-302-100	205-61-63020-61410-01000-3-0-00000-401201	Overtime	\$ 3,099		\$ -		\$ -	
		4-205-61410-1660-302-100	205-61-63020-61410-01000-3-0-00000-401660	Bonus	\$ 2,400		\$ -		\$ -	
	Salaries Total				\$ 294,784	\$ 306,377	\$ 306,938	\$ 321,740	\$ 14,802	4.82%
	Benefits	4-205-61410-2100-302-100	205-61-63020-61410-01000-3-0-00000-402100	F I C A	\$ 21,909	\$ 23,438	\$ 23,481	\$ 24,612	\$ 1,131	4.82%
		4-205-61410-2210-302-100	205-61-63020-61410-01000-3-0-00000-402211	Retirement - VRS	\$ 37,305	\$ 50,921	\$ 51,015	\$ 47,040	\$ (3,975)	-7.79%
		4-205-61410-2212-302-100	205-61-63020-61410-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 3,479	\$ 3,709	\$ 3,717	\$ 2,834	\$ (883)	-23.76%
		4-205-61410-2220-302-100	205-61-63020-61410-01000-3-0-00000-402221	VRS-Hybrid	\$ 4,263		\$ -		\$ -	
		4-205-61410-2310-302-100	205-61-63020-61410-01000-3-0-00000-402310	Health Insurance	\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600	\$ 7,636	16.98%
		4-205-61410-2400-302-100	205-61-63020-61410-01000-3-0-00000-402400	Group Life	\$ 3,387	\$ 3,617	\$ 3,625	\$ 3,413	\$ (212)	-5.85%
		4-205-61410-2510-302-100	205-61-63020-61410-01000-3-0-00000-402510	Disability-Hybrid	\$ 59	\$ 729	\$ 730	\$ 768	\$ 38	5.21%
		4-205-61410-2720-302-100	205-61-63020-61410-01000-3-0-00000-402720	Worker's Compensation	\$ 644	\$ 707	\$ 709	\$ 742	\$ 33	4.65%
	Benefits Total				\$ 114,833	\$ 127,121	\$ 128,241	\$ 132,009	\$ 3,768	2.94%
	Purchase Services	4-205-61410-3160-302-100	205-61-63020-61410-01000-3-0-00000-403004	Professional Services - Other	\$ 21	\$ 450	\$ 450	\$ 450	\$ -	
	Purchase Services Total				\$ 21	\$ 450	\$ 450	\$ 450	\$ -	
	Other Charges	4-205-61410-5200-302-100	205-61-63020-61410-01000-3-0-00000-405200	Communications	\$ 1,634	\$ 150	\$ 150	\$ 150	\$ -	
		4-205-61410-5210-302-100	205-61-63020-61410-01000-3-0-00000-405210	Postal Service	\$ 1,460		\$ -		\$ -	
		4-205-61410-5500-302-100	205-61-63020-61410-01000-3-0-00000-405500	Travel	\$ 50	\$ 900	\$ 900	\$ 900	\$ -	
		4-205-61410-5510-302-100	205-61-63020-61410-01000-3-0-00000-405510	Local Mileage		\$ 600	\$ 600	\$ 600	\$ -	
	Other Charges Total				\$ 3,144	\$ 1,650	\$ 1,650	\$ 1,650	\$ -	
	Material & Supplies	4-205-61410-6000-302-100	205-61-63020-61410-01000-3-0-00000-406000	Materials and Supplies		\$ 10,550	\$ 10,550	\$ 14,830	\$ 4,280	40.57%
		4-205-61410-6001-302-100	205-61-63020-61410-01000-3-0-00000-406001	Office Supplies	\$ -	\$ 450	\$ 450	\$ 450	\$ -	
		4-205-61410-6002-302-000	205-61-63020-61410-01000-3-0-00000-406002	Food Supplies	\$ -		\$ -		\$ -	
		4-205-61410-6002-302-100	205-61-63020-61410-01000-3-0-00000-406002	Food Supplies	\$ 493	\$ 150	\$ 150	\$ 150	\$ -	
		4-205-61410-6014-302-100	205-61-63020-61410-01000-3-0-00000-406014	Other Operating Supplies	\$ 1,791	\$ 300	\$ 300	\$ 300	\$ -	
		4-205-61410-6040-302-100	205-68-63020-68100-00000-9-0-00000-406040	Software/Online Content	\$ 179		\$ -		\$ -	
		4-205-61410-6047-302-100	205-61-63020-61410-01000-3-0-00000-406021	Furniture & Equipment	\$ 3,428		\$ -		\$ -	
		4-205-61410-6050-302-100	205-68-63020-68100-00000-9-0-00000-406056	Non-Capitalized Hardware			\$ -		\$ -	
	Material & Supplies Total				\$ 5,891	\$ 11,450	\$ 11,450	\$ 15,730	\$ 4,280	37.38%
Office of the Principal Total					\$ 418,673	\$ 447,048	\$ 448,729	\$ 471,579	\$ 22,850	5.09%
Health Services	Salaries	4-205-62220-1131-302-000	205-62-63020-62220-00000-9-0-00000-401131	School Nurse	\$ 54,862	\$ 56,508	\$ 56,881	\$ 59,444	\$ 2,563	4.51%
		4-205-62220-1660-302-000	205-62-63020-62220-00000-9-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total				\$ 55,662	\$ 56,508	\$ 56,881	\$ 59,444	\$ 2,563	4.51%
	Benefits	4-205-62220-2100-302-000	205-62-63020-62220-00000-9-0-00000-402100	F I C A	\$ 3,893	\$ 4,323	\$ 4,352	\$ 4,547	\$ 195	4.48%
		4-205-62220-2210-302-000	205-62-63020-62220-00000-9-0-00000-402211	Retirement - VRS		\$ 9,392	\$ 9,454	\$ 8,691	\$ (763)	-8.07%
		4-205-62220-2212-302-000	205-62-63020-62220-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 664	\$ 684	\$ 689	\$ 524	\$ (165)	-23.95%
		4-205-62220-2220-302-000	205-62-63020-62220-00000-9-0-00000-402221	VRS-Hybrid	\$ 9,568		\$ -		\$ -	
		4-205-62220-2310-302-000	205-62-63020-62220-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-62220-2400-302-000	205-62-63020-62220-00000-9-0-00000-402400	Group Life	\$ 647	\$ 667	\$ 672	\$ 631	\$ (41)	-6.10%
		4-205-62220-2510-302-000	205-62-63020-62220-00000-9-0-00000-402510	Disability-Hybrid	\$ 131	\$ 134	\$ 135	\$ 142	\$ 7	5.19%
		4-205-62220-2720-302-000	205-62-63020-62220-00000-9-0-00000-402720	Worker's Compensation	\$ 118	\$ 130	\$ 131	\$ 137	\$ 6	4.58%
	Benefits Total				\$ 25,968	\$ 26,330	\$ 26,674	\$ 27,822	\$ 1,148	4.30%

EXPENDITURE: OPERATING (205)
MARSHALL MIDDLE

		2025	2026	2026	2027	Amount	%			
		Actual	Adopted	Revised	Adopted	Changed	Change			
				Adopted						
	AccountNumber									
	Tyler Account									
	Material & Supplies	4-205-62220-6001-302-000	205-62-63020-62220-00000-9-0-00000-406001	Office Supplies		\$ 275	\$ 275	\$ -		
		4-205-62220-6014-302-000	205-62-63020-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ 468	\$ 275	\$ 275	\$ 275	\$ -	
		4-205-62220-6014-302-100	205-62-63020-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ -		\$ -		\$ -	
	Material & Supplies Total				\$ 468	\$ 550	\$ 550	\$ 550	\$ -	
Health Services Total					\$ 82,098	\$ 83,388	\$ 84,105	\$ 87,816	\$ 3,711	4.41%
MARSHALL MIDDLE Total					\$ 5,098,546	\$ 5,519,176	\$ 5,562,736	\$ 5,788,572	\$ 225,836	4.06%



TAYLOR MIDDE SCHOOL



ADDRESS:
244 WATERLOO ST, WARRENTON, VA 20186

PHONE:
540-422-7470

GRADES:
6-8

ENROLLMENT:
578

PRINCIPAL:
KARYN SPAHR



**EXPENDITURE: OPERATING (205)
TAYLOR MIDDLE**

				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change	
		AccountNumber	Tyler Account							
Regular Education	Salaries	4-205-61100-1120-303-100	205-61-63030-61100-01000-3-0-00000-401120	Instructional	\$ 2,575,935	\$ 2,716,441	\$ 2,734,295	\$ 2,864,352	\$ 130,057	4.76%
		4-205-61100-1151-303-100	205-61-63030-61100-01000-3-0-00000-401151	Instructional Assistant	\$ 41,774	\$ 45,105	\$ 45,403	\$ 66,224	\$ 20,821	45.86%
		4-205-61100-1201-303-100	205-61-63030-61100-01000-3-0-00000-401201	Overtime	\$ 48		\$ -	\$ -	\$ -	
		4-205-61100-1620-303-100	205-61-63030-61100-01000-3-0-00000-401620	Supplement	\$ 24,592	\$ 22,767	\$ 22,767	\$ 27,266	\$ 4,499	19.76%
		4-205-61100-1660-303-100	205-61-63030-61100-01000-3-0-00000-401660	Bonus	\$ 34,916		\$ -	\$ -	\$ -	
	Salaries Total				\$ 2,677,266	\$ 2,784,313	\$ 2,802,465	\$ 2,957,842	\$ 155,377	5.54%
	Benefits	4-205-61100-2100-303-100	205-61-63030-61100-01000-3-0-00000-402100	F I C A	\$ 197,686	\$ 213,001	\$ 214,391	\$ 226,273	\$ 11,882	5.54%
		4-205-61100-2210-303-100	205-61-63030-61100-01000-3-0-00000-402211	Retirement - VRS	\$ 195,945	\$ 458,994	\$ 462,027	\$ 428,474	\$ (33,553)	-7.26%
		4-205-61100-2212-303-100	205-61-63030-61100-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 31,635	\$ 33,434	\$ 33,671	\$ 25,808	\$ (7,863)	-23.35%
		4-205-61100-2220-303-100	205-61-63030-61100-01000-3-0-00000-402221	VRS-Hybrid	\$ 194,858		\$ -	\$ -	\$ -	
		4-205-61100-2310-303-100	205-61-63030-61100-01000-3-0-00000-402310	Health Insurance	\$ 448,827	\$ 462,000	\$ 472,122	\$ 552,300	\$ 80,178	16.98%
		4-205-61100-2400-303-100	205-61-63030-61100-01000-3-0-00000-402400	Group Life	\$ 30,849	\$ 32,607	\$ 32,840	\$ 31,085	\$ (1,755)	-5.34%
		4-205-61100-2510-303-100	205-61-63030-61100-01000-3-0-00000-402510	Disability-Hybrid	\$ 2,732	\$ 6,574	\$ 6,617	\$ 6,997	\$ 380	5.74%
		4-205-61100-2720-303-100	205-61-63030-61100-01000-3-0-00000-402720	Worker's Compensation	\$ 6,717	\$ 6,420	\$ 6,481	\$ 6,820	\$ 339	5.23%
	Benefits Total				\$ 1,109,249	\$ 1,213,030	\$ 1,228,149	\$ 1,277,757	\$ 49,608	4.04%
	Purchase Services	4-205-61100-3160-303-100	205-61-63030-61100-01000-3-0-00000-403004	Professional Services - Other	\$ 220	\$ 734	\$ 734	\$ 734	\$ -	
		4-205-61100-3320-303-100	205-61-63030-61100-01000-3-0-00000-403008	Maintenance Service Contracts	\$ 2,881	\$ 6,608	\$ 6,608	\$ 6,608	\$ -	
		4-205-61100-3500-303-100	205-61-63030-61100-01000-3-0-00000-403020	Printing & Binding	\$ 536	\$ 734	\$ 734	\$ 734	\$ -	
		4-205-61100-3520-303-100	205-61-63030-61100-01000-3-0-00000-405810	Organizational Memberships	\$ 200	\$ 734	\$ 734	\$ 734	\$ -	
	Purchase Services Total				\$ 3,836	\$ 8,810	\$ 8,810	\$ 8,810	\$ -	
	Other Charges	4-205-61100-5200-303-100	205-61-63030-61100-01000-3-0-00000-405200	Communications		\$ 734	\$ 734	\$ 734	\$ -	
		4-205-61100-5210-303-100	205-61-63030-61100-01000-3-0-00000-405210	Postal Service	\$ 228		\$ -	\$ -	\$ -	
		4-205-61100-5410-303-100	205-61-63030-61100-01000-3-0-00000-405410	Lease/Rent Equipment	\$ 5,815	\$ 6,608	\$ 6,608	\$ 6,608	\$ -	
		4-205-61100-5480-303-100	205-61-63030-61100-01000-3-0-00000-405480	Short Term Leases	\$ 5,453		\$ -	\$ -	\$ -	
		4-205-61100-5490-303-100	205-61-63030-61100-01000-3-0-00000-405490	Lease - Interest	\$ 252		\$ -	\$ -	\$ -	
		4-205-61100-5492-303-100	205-61-63030-61100-01000-3-0-00000-405492	Lease - Capital Outlay	\$ 41,820		\$ -	\$ -	\$ -	
		4-205-61100-5500-303-100	205-61-63030-61100-01000-3-0-00000-405500	Travel	\$ 363		\$ -	\$ -	\$ -	
		4-205-61100-5510-303-100	205-61-63030-61100-01000-3-0-00000-405510	Local Mileage	\$ 252	\$ 1,836	\$ 1,836	\$ 1,836	\$ -	
		4-205-61100-5800-303-100	205-61-63030-61100-01000-3-0-00000-405800	Miscellaneous	\$ 75		\$ -	\$ -	\$ -	
	Other Charges Total				\$ 54,258	\$ 9,178	\$ 9,178	\$ 9,178	\$ -	
	Material & Supplies	4-205-61100-6001-303-100	205-61-63030-61100-01000-3-0-00000-406001	Office Supplies	\$ 429	\$ 6,608	\$ 6,608	\$ 6,608	\$ -	
		4-205-61100-6002-303-100	205-61-63030-61100-01000-3-0-00000-406002	Food Supplies	\$ 714	\$ 367	\$ 367	\$ 367	\$ -	
		4-205-61100-6005-303-100	205-61-63030-61100-01000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 224	\$ 367	\$ 367	\$ 367	\$ -	
		4-205-61100-6007-303-100	205-61-63030-61100-01000-3-0-00000-406007	Repair & Maintenance Supplies		\$ 367	\$ 367	\$ 367	\$ -	
		4-205-61100-6011-303-100	205-61-63030-61100-01000-3-0-00000-406011	Uniforms & Wearing Apparel	\$ 318		\$ -	\$ -	\$ -	
		4-205-61100-6012-303-100	205-61-63030-61100-01000-3-0-00000-406012	Books & Subscriptions		\$ 1,836	\$ 1,836	\$ 1,836	\$ -	
		4-205-61100-6014-303-100	205-61-63030-61100-01000-3-0-00000-406014	Other Operating Supplies	\$ 1,233	\$ 734	\$ 734	\$ 734	\$ -	
		4-205-61100-6030-303-100	205-61-63030-61100-01000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 6,631	\$ 6,607	\$ 6,607	\$ 6,607	\$ -	
		4-205-61100-6040-303-100	205-68-63030-68100-00000-9-0-00000-406040	Software/Online Content	\$ 3,827		\$ -	\$ -	\$ -	
		4-205-61100-6047-303-100	205-61-63030-61100-01000-3-0-00000-406021	Furniture & Equipment	\$ 9,414		\$ -	\$ -	\$ -	
		4-205-61100-6050-303-100	205-68-63030-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 1,576	\$ 1,836	\$ 1,836	\$ 1,836	\$ -	
	Material & Supplies Total				\$ 24,366	\$ 18,722	\$ 18,722	\$ 18,722	\$ -	
Regular Education Total					\$ 3,868,975	\$ 4,034,053	\$ 4,067,324	\$ 4,272,309	\$ 204,985	5.04%
Second Language	Salaries	4-205-61100-1120-303-190	205-61-63030-61100-12000-3-0-00000-401120	Instructional	\$ 63,797	\$ 58,157	\$ 58,541	\$ 89,207	\$ 30,666	52.38%
		4-205-61100-1660-303-190	205-61-63030-61100-12000-3-0-00000-401660	Bonus	\$ 800		\$ -	\$ -	\$ -	
	Salaries Total				\$ 64,597	\$ 58,157	\$ 58,541	\$ 89,207	\$ 30,666	52.38%
	Benefits	4-205-61100-2100-303-190	205-61-63030-61100-12000-3-0-00000-402100	F I C A	\$ 4,797	\$ 4,449	\$ 4,478	\$ 6,824	\$ 2,346	52.39%
		4-205-61100-2210-303-190	205-61-63030-61100-12000-3-0-00000-402211	Retirement - VRS	\$ 1,056	\$ 9,666	\$ 9,730	\$ 13,043	\$ 3,313	34.05%
		4-205-61100-2212-303-190	205-61-63030-61100-12000-3-0-00000-402750	VRS Retiree Health Credit	\$ 514	\$ 704	\$ 709	\$ 786	\$ 77	10.86%
		4-205-61100-2220-303-190	205-61-63030-61100-12000-3-0-00000-402221	VRS-Hybrid	\$ 6,003		\$ -	\$ -	\$ -	
		4-205-61100-2310-303-190	205-61-63030-61100-12000-3-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-61100-2400-303-190	205-61-63030-61100-12000-3-0-00000-402400	Group Life	\$ 501	\$ 687	\$ 692	\$ 946	\$ 254	36.71%
		4-205-61100-2510-303-190	205-61-63030-61100-12000-3-0-00000-402510	Disability-Hybrid	\$ 82	\$ 138	\$ 139	\$ 213	\$ 74	53.24%
		4-205-61100-2720-303-190	205-61-63030-61100-12000-3-0-00000-402720	Worker's Compensation	\$ 138	\$ 134	\$ 135	\$ 206	\$ 71	52.59%
	Benefits Total				\$ 24,038	\$ 26,778	\$ 27,124	\$ 35,168	\$ 8,044	29.66%
Second Language Total					\$ 88,635	\$ 84,935	\$ 85,665	\$ 124,375	\$ 38,710	45.19%
Special Education	Salaries	4-205-61100-1120-303-200	205-61-63030-61100-02000-3-0-00000-401120	Instructional	\$ 292,651	\$ 366,608	\$ 368,955	\$ 388,187	\$ 19,232	5.21%
		4-205-61100-1151-303-200	205-61-63030-61100-02000-3-0-00000-401151	Instructional Assistant	\$ 188,565	\$ 240,914	\$ 242,503	\$ 273,727	\$ 31,224	12.88%
		4-205-61100-1201-303-200	205-61-63030-61100-02000-3-0-00000-401201	Overtime	\$ 812		\$ -	\$ -	\$ -	

EXPENDITURE: OPERATING (205)
TAYLOR MIDDLE

					2025	2026	2026	2027	Amount	%	
					Actual	Adopted	Revised	Adopted	Changed	Change	
							Adopted				
		AccountNumber	Tyler Account								
		4-205-61100-1660-303-200	205-61-63030-61100-02000-3-0-00000-401660	Bonus	\$ 9,832		\$ -		\$ -		
		Salaries Total			\$ 491,860	\$ 607,522	\$ 611,458	\$ 661,914	\$ 50,456	8.25%	
		Benefits	4-205-61100-2100-303-200	205-61-63030-61100-02000-3-0-00000-402100	F I C A	\$ 35,938	\$ 46,476	\$ 46,779	\$ 50,636	\$ 3,857	8.25%
			4-205-61100-2210-303-200	205-61-63030-61100-02000-3-0-00000-402211	Retirement - VRS		\$ 100,981	\$ 101,643	\$ 96,779	\$ (4,864)	-4.79%
			4-205-61100-2212-303-200	205-61-63030-61100-02000-3-0-00000-402750	VRS Retiree Health Credit	\$ 5,915	\$ 7,358	\$ 7,413	\$ 5,835	\$ (1,578)	-21.29%
			4-205-61100-2220-303-200	205-61-63030-61100-02000-3-0-00000-402221	VRS-Hybrid	\$ 77,140		\$ -	\$ -	\$ -	
			4-205-61100-2310-303-200	205-61-63030-61100-02000-3-0-00000-402310	Health Insurance	\$ 153,258	\$ 176,000	\$ 179,856	\$ 210,400	\$ 30,544	16.98%
			4-205-61100-2400-303-200	205-61-63030-61100-02000-3-0-00000-402400	Group Life	\$ 5,768	\$ 7,176	\$ 7,230	\$ 7,025	\$ (205)	-2.84%
			4-205-61100-2510-303-200	205-61-63030-61100-02000-3-0-00000-402510	Disability-Hybrid	\$ 1,150	\$ 1,446	\$ 1,453	\$ 1,585	\$ 132	9.08%
			4-205-61100-2720-303-200	205-61-63030-61100-02000-3-0-00000-402720	Worker's Compensation	\$ 1,494	\$ 1,405	\$ 1,422	\$ 1,534	\$ 112	7.88%
		Benefits Total			\$ 280,663	\$ 340,842	\$ 345,796	\$ 373,794	\$ 27,998	8.10%	
		Material & Supplies	4-205-61100-6001-303-200	205-61-63030-61100-02000-3-0-00000-406001	Office Supplies	\$ 38		\$ -	\$ -	\$ -	
			4-205-61100-6014-303-200	205-61-63030-61100-02000-3-0-00000-406014	Other Operating Supplies	\$ 65		\$ -	\$ -	\$ -	
			4-205-61100-6030-303-200	205-61-63030-61100-02000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 574		\$ -	\$ -	\$ -	
			4-205-61100-6047-303-200	205-61-63030-61100-02000-3-0-00000-406021	Furniture & Equipment			\$ -	\$ -	\$ -	
			4-205-61100-6050-303-200	205-68-63030-68100-02000-9-0-00000-406056	Non-Capitalized Hardware	\$ 379		\$ -	\$ -	\$ -	
		Material & Supplies Total			\$ 1,056		\$ -	\$ -	\$ -	\$ -	
		Special Education Total			\$ 773,579	\$ 948,364	\$ 957,254	\$ 1,035,708	\$ 78,454	8.20%	
		Career and Technical Education									
		Salaries	4-205-61100-1120-303-300	205-61-63030-61100-03000-3-0-00000-401120	Instructional	\$ 271,656	\$ 279,805	\$ 281,652	\$ 303,552	\$ 21,900	7.78%
			4-205-61100-1660-303-300	205-61-63030-61100-03000-3-0-00000-401660	Bonus	\$ 4,000		\$ -	\$ -	\$ -	
		Salaries Total			\$ 275,656	\$ 279,805	\$ 281,652	\$ 303,552	\$ 21,900	7.78%	
		Benefits	4-205-61100-2100-303-300	205-61-63030-61100-03000-3-0-00000-402100	F I C A	\$ 20,445	\$ 21,405	\$ 21,547	\$ 23,221	\$ 1,674	7.77%
			4-205-61100-2210-303-300	205-61-63030-61100-03000-3-0-00000-402211	Retirement - VRS	\$ 7,797	\$ 46,507	\$ 46,816	\$ 44,383	\$ (2,433)	-5.20%
			4-205-61100-2212-303-300	205-61-63030-61100-03000-3-0-00000-402750	VRS Retiree Health Credit	\$ 3,287	\$ 3,388	\$ 3,413	\$ 2,675	\$ (738)	-21.62%
			4-205-61100-2220-303-300	205-61-63030-61100-03000-3-0-00000-402221	VRS-Hybrid	\$ 35,441		\$ -	\$ -	\$ -	
			4-205-61100-2310-303-300	205-61-63030-61100-03000-3-0-00000-402310	Health Insurance	\$ 54,735	\$ 55,000	\$ 56,205	\$ 65,750	\$ 9,545	16.98%
			4-205-61100-2400-303-300	205-61-63030-61100-03000-3-0-00000-402400	Group Life	\$ 3,206	\$ 3,303	\$ 3,328	\$ 3,220	\$ (108)	-3.25%
			4-205-61100-2510-303-300	205-61-63030-61100-03000-3-0-00000-402510	Disability-Hybrid	\$ 506	\$ 667	\$ 672	\$ 724	\$ 52	7.74%
			4-205-61100-2720-303-300	205-61-63030-61100-03000-3-0-00000-402720	Worker's Compensation	\$ 584	\$ 646	\$ 651	\$ 699	\$ 48	7.37%
		Benefits Total			\$ 126,001	\$ 130,916	\$ 132,632	\$ 140,672	\$ 8,040	6.06%	
		Career and Technical Education Total			\$ 401,657	\$ 410,721	\$ 414,284	\$ 444,224	\$ 29,940	7.23%	
		Athletics									
		Salaries	4-205-61100-1620-303-500	205-61-63030-61310-05000-3-0-00000-401620	Supplement	\$ 18,608	\$ 21,266	\$ 21,266	\$ 21,375	\$ 109	0.51%
		Salaries Total			\$ 18,608	\$ 21,266	\$ 21,266	\$ 21,375	\$ 109	0.51%	
		Benefits	4-205-61100-2100-303-500	205-61-63030-61310-05000-3-0-00000-402100	F I C A	\$ 1,410	\$ 1,627	\$ 1,627	\$ 1,635	\$ 8	0.49%
			4-205-61100-2720-303-500	205-61-63030-61310-05000-3-0-00000-402720	Worker's Compensation	\$ 41	\$ 47	\$ 47	\$ 47	\$ -	0.00%
		Benefits Total			\$ 1,451	\$ 1,674	\$ 1,674	\$ 1,682	\$ 8	0.48%	
		Purchase Services	4-205-61100-3160-303-500	205-61-63030-61310-05000-3-0-00000-403004	Professional Services - Other	\$ 9,926	\$ 7,400	\$ 7,400	\$ 12,940	\$ 5,540	74.86%
		Purchase Services Total			\$ 9,926	\$ 7,400	\$ 7,400	\$ 12,940	\$ 5,540	74.86%	
		Material & Supplies	4-205-61100-6002-303-500	205-61-63030-61310-05000-3-0-00000-406002	Food Supplies	\$ 65	\$ 440	\$ 440	\$ 440	\$ -	
			4-205-61100-6005-303-500	205-61-63030-61310-05000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies		\$ 88	\$ 88	\$ 88	\$ -	
			4-205-61100-6011-303-500	205-61-63030-61310-05000-3-0-00000-406011	Uniforms & Wearing Apparel	\$ 1,776	\$ 3,696	\$ 3,696	\$ 3,696	\$ -	
			4-205-61100-6013-303-500	205-61-63030-61310-05000-3-0-00000-406013	Educational & Recreational Supplies	\$ 149		\$ -	\$ -	\$ -	
			4-205-61100-6014-303-500	205-61-63030-61310-05000-3-0-00000-406014	Other Operating Supplies	\$ 296		\$ -	\$ -	\$ -	
			4-205-61100-6030-303-500	205-61-63030-61310-05000-3-0-00000-406030	Instructional Material/Fieldtrip		\$ 88	\$ 88	\$ 88	\$ -	
			4-205-61100-6047-303-500	205-61-63030-61310-05000-3-0-00000-406021	Furniture & Equipment		\$ 88	\$ 88	\$ 88	\$ -	
		Material & Supplies Total			\$ 2,285	\$ 4,400	\$ 4,400	\$ 4,400	\$ -	\$ -	
		Athletics Total			\$ 32,270	\$ 34,740	\$ 34,740	\$ 40,397	\$ 5,657	16.28%	
		Guidance Services									
		Salaries	4-205-61210-1120-303-100	205-61-63030-61210-01000-3-0-00000-401120	Instructional	\$ 170,960	\$ 176,089	\$ 177,251	\$ 188,155	\$ 10,904	6.15%
			4-205-61210-1150-303-100	205-61-63030-61210-01000-3-0-00000-401150	Clerical	\$ 94,724	\$ 107,126	\$ 107,833	\$ 110,996	\$ 3,163	2.93%
			4-205-61210-1201-303-100	205-61-63030-61210-01000-3-0-00000-401201	Overtime	\$ 85		\$ -	\$ -	\$ -	
			4-205-61210-1660-303-100	205-61-63030-61210-01000-3-0-00000-401660	Bonus	\$ 2,787		\$ -	\$ -	\$ -	
		Salaries Total			\$ 268,556	\$ 283,215	\$ 285,084	\$ 299,151	\$ 14,067	4.93%	
		Benefits	4-205-61210-2100-303-100	205-61-63030-61210-01000-3-0-00000-402100	F I C A	\$ 19,762	\$ 21,666	\$ 21,809	\$ 22,884	\$ 1,075	4.93%
			4-205-61210-2210-303-100	205-61-63030-61210-01000-3-0-00000-402211	Retirement - VRS	\$ 34,460	\$ 47,073	\$ 47,386	\$ 43,738	\$ (3,648)	-7.70%
			4-205-61210-2212-303-100	205-61-63030-61210-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 3,247	\$ 3,430	\$ 3,455	\$ 2,636	\$ (819)	-23.70%
			4-205-61210-2220-303-100	205-61-63030-61210-01000-3-0-00000-402221	VRS-Hybrid	\$ 5,229		\$ -	\$ -	\$ -	
			4-205-61210-2310-303-100	205-61-63030-61210-01000-3-0-00000-402310	Health Insurance	\$ 54,735	\$ 55,000	\$ 56,205	\$ 65,750	\$ 9,545	16.98%
			4-205-61210-2400-303-100	205-61-63030-61210-01000-3-0-00000-402400	Group Life	\$ 3,199	\$ 3,344	\$ 3,369	\$ 3,173	\$ (196)	-5.82%
			4-205-61210-2510-303-100	205-61-63030-61210-01000-3-0-00000-402510	Disability-Hybrid	\$ 71	\$ 675	\$ 680	\$ 714	\$ 34	5.00%

EXPENDITURE: OPERATING (205)
TAYLOR MIDDLE

					2025	2026	2026	2027	Amount	%
					Actual	Adopted	Revised	Adopted	Changed	Change
		AccountNumber	Tyler Account				Adopted			
		4-205-61210-2720-303-100	205-61-63030-61210-01000-3-0-00000-402720	Worker's Compensation	\$ 578	\$ 654	\$ 661	\$ 691	\$ 30	4.54%
	Benefits Total				\$ 121,281	\$ 131,842	\$ 133,565	\$ 139,586	\$ 6,021	4.51%
	Material & Supplies	4-205-61210-6001-303-100	205-61-63030-61210-01000-3-0-00000-406001	Office Supplies		\$ 74	\$ 74	\$ 74	\$ -	
		4-205-61210-6012-303-100	205-61-63030-61210-01000-3-0-00000-406012	Books & Subscriptions		\$ 88	\$ 88	\$ 88	\$ -	
		4-205-61210-6047-303-100	205-61-63030-61210-01000-3-0-00000-406021	Furniture & Equipment	\$ 320		\$ -	\$ -	\$ -	
		4-205-61210-6050-303-100	205-68-63030-68200-00000-9-0-00000-406056	Non-Capitalized Hardware		\$ 88	\$ 88	\$ 88	\$ -	
	Material & Supplies Total				\$ 320	\$ 250	\$ 250	\$ 250	\$ -	
	Guidance Services Total				\$ 390,156	\$ 415,307	\$ 418,899	\$ 438,987	\$ 20,088	4.80%
Library & Media Services	Salaries	4-205-61322-1122-303-100	205-61-63030-61320-01000-3-0-00000-401122	Librarian	\$ 91,258	\$ 93,996	\$ 94,616	\$ 100,369	\$ 5,753	6.08%
		4-205-61322-1660-303-100	205-61-63030-61320-01000-3-0-00000-401660	Bonus	\$ 800		\$ -	\$ -	\$ -	
	Salaries Total				\$ 92,058	\$ 93,996	\$ 94,616	\$ 100,369	\$ 5,753	6.08%
	Benefits	4-205-61322-2100-303-100	205-61-63030-61320-01000-3-0-00000-402100	F I C A	\$ 6,589	\$ 7,191	\$ 7,238	\$ 7,678	\$ 440	6.08%
		4-205-61322-2210-303-100	205-61-63030-61320-01000-3-0-00000-402211	Retirement - VRS	\$ 12,968	\$ 15,623	\$ 15,727	\$ 14,674	\$ (1,053)	-6.70%
		4-205-61322-2212-303-100	205-61-63030-61320-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 1,104	\$ 1,138	\$ 1,146	\$ 884	\$ (262)	-22.86%
		4-205-61322-2310-303-100	205-61-63030-61320-01000-3-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-61322-2400-303-100	205-61-63030-61320-01000-3-0-00000-402400	Group Life	\$ 1,077	\$ 1,110	\$ 1,118	\$ 1,064	\$ (54)	-4.83%
		4-205-61322-2510-303-100	205-61-63030-61320-01000-3-0-00000-402510	Disability-Hybrid		\$ 224	\$ 225	\$ 239	\$ 14	6.22%
		4-205-61322-2720-303-100	205-61-63030-61320-01000-3-0-00000-402720	Worker's Compensation	\$ 197	\$ 217	\$ 219	\$ 231	\$ 12	5.48%
	Benefits Total				\$ 32,882	\$ 36,503	\$ 36,914	\$ 37,920	\$ 1,006	2.73%
	Purchase Services	4-205-61322-3160-303-100	205-61-63030-61320-01000-3-0-00000-403004	Professional Services - Other	\$ 1,238		\$ -	\$ -	\$ -	
	Purchase Services Total				\$ 1,238		\$ -	\$ -	\$ -	
	Material & Supplies	4-205-61322-6001-303-100	205-61-63030-61320-01000-3-0-00000-406001	Office Supplies	\$ 691	\$ 780	\$ 780	\$ 780	\$ -	
		4-205-61322-6012-303-100	205-61-63030-61320-01000-3-0-00000-406012	Books & Subscriptions	\$ 3,660	\$ 3,640	\$ 3,640	\$ 3,640	\$ -	
		4-205-61322-6014-303-100	205-61-63030-61320-01000-3-0-00000-406014	Other Operating Supplies	\$ 33		\$ -	\$ -	\$ -	
		4-205-61322-6030-303-100	205-61-63030-61320-01000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 25	\$ 260	\$ 260	\$ 260	\$ -	
		4-205-61322-6040-303-100	205-68-63030-68200-00000-9-0-00000-406040	Software/Online Content	\$ 96	\$ 260	\$ 260	\$ 260	\$ -	
		4-205-61322-6050-303-100	205-68-63030-68200-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 703	\$ 260	\$ 260	\$ 260	\$ -	
	Material & Supplies Total				\$ 5,207	\$ 5,200	\$ 5,200	\$ 5,200	\$ -	
	Library & Media Services Total				\$ 131,385	\$ 135,699	\$ 136,730	\$ 143,489	\$ 6,759	4.94%
Office of the Principal	Salaries	4-205-61410-1126-303-100	205-61-63030-61410-01000-3-0-00000-401126	Principal	\$ 120,033	\$ 119,882	\$ 119,882	\$ 132,613	\$ 12,731	10.62%
		4-205-61410-1127-303-100	205-61-63030-61410-01000-3-0-00000-401127	Assistant Principal	\$ 99,395	\$ 102,377	\$ 102,377	\$ 123,600	\$ 21,223	20.73%
		4-205-61410-1150-303-100	205-61-63030-61410-01000-3-0-00000-401150	Clerical	\$ 79,931	\$ 85,481	\$ 86,045	\$ 90,045	\$ 4,000	4.65%
		4-205-61410-1201-303-100	205-61-63030-61410-01000-3-0-00000-401201	Overtime	\$ 1,218		\$ -	\$ -	\$ -	
		4-205-61410-1660-303-100	205-61-63030-61410-01000-3-0-00000-401660	Bonus	\$ 3,664		\$ -	\$ -	\$ -	
	Salaries Total				\$ 304,241	\$ 307,740	\$ 308,304	\$ 346,258	\$ 37,954	12.31%
	Benefits	4-205-61410-2100-303-100	205-61-63030-61410-01000-3-0-00000-402100	F I C A	\$ 22,664	\$ 23,542	\$ 23,585	\$ 26,488	\$ 2,903	12.31%
		4-205-61410-2210-303-100	205-61-63030-61410-01000-3-0-00000-402211	Retirement - VRS	\$ 39,063	\$ 51,148	\$ 51,242	\$ 50,625	\$ (617)	-1.20%
		4-205-61410-2212-303-100	205-61-63030-61410-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 3,623	\$ 3,725	\$ 3,733	\$ 3,049	\$ (684)	-18.32%
		4-205-61410-2220-303-100	205-61-63030-61410-01000-3-0-00000-402221	VRS-Hybrid	\$ 3,723		\$ -	\$ -	\$ -	
		4-205-61410-2310-303-100	205-61-63030-61410-01000-3-0-00000-402310	Health Insurance	\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600	\$ 7,636	16.98%
		4-205-61410-2400-303-100	205-61-63030-61410-01000-3-0-00000-402400	Group Life	\$ 3,533	\$ 3,633	\$ 3,641	\$ 3,673	\$ 32	0.88%
		4-205-61410-2510-303-100	205-61-63030-61410-01000-3-0-00000-402510	Disability-Hybrid	\$ 58	\$ 732	\$ 733	\$ 826	\$ 93	12.69%
		4-205-61410-2720-303-100	205-61-63030-61410-01000-3-0-00000-402720	Worker's Compensation	\$ 663	\$ 710	\$ 712	\$ 799	\$ 87	12.22%
	Benefits Total				\$ 117,116	\$ 127,490	\$ 128,610	\$ 138,060	\$ 9,450	7.35%
	Purchase Services	4-205-61410-3160-303-100	205-61-63030-61410-01000-3-0-00000-403004	Professional Services - Other	\$ 1,880	\$ 188	\$ 188	\$ 188	\$ -	
	Purchase Services Total				\$ 1,880	\$ 188	\$ 188	\$ 188	\$ -	
	Other Charges	4-205-61410-5200-303-100	205-61-63030-61410-01000-3-0-00000-405200	Communications	\$ 2,787	\$ 61	\$ 61	\$ 61	\$ -	
		4-205-61410-5210-303-100	205-61-63030-61410-01000-3-0-00000-405210	Postal Service	\$ 1,048		\$ -	\$ -	\$ -	
		4-205-61410-5480-303-100	205-61-63030-61410-01000-3-0-00000-405480	Short Term Leases	\$ 32		\$ -	\$ -	\$ -	
		4-205-61410-5500-303-100	205-61-63030-61410-01000-3-0-00000-405500	Travel		\$ 375	\$ 375	\$ 375	\$ -	
		4-205-61410-5510-303-100	205-61-63030-61410-01000-3-0-00000-405510	Local Mileage		\$ 250	\$ 250	\$ 250	\$ -	
	Other Charges Total				\$ 3,868	\$ 686	\$ 686	\$ 686	\$ -	
	Material & Supplies	4-205-61410-6000-303-100	205-61-63030-61410-01000-3-0-00000-406000	Materials and Supplies		\$ 29,716	\$ 29,716	\$ 37,610	\$ 7,894	26.56%
		4-205-61410-6001-303-100	205-61-63030-61410-01000-3-0-00000-406001	Office Supplies	\$ 41	\$ 188	\$ 188	\$ 188	\$ -	
		4-205-61410-6002-303-100	205-61-63030-61410-01000-3-0-00000-406002	Food Supplies	\$ 22	\$ 63	\$ 63	\$ 63	\$ -	
		4-205-61410-6014-303-100	205-61-63030-61410-01000-3-0-00000-406014	Other Operating Supplies	\$ 131	\$ 125	\$ 125	\$ 125	\$ -	
		4-205-61410-6030-303-100	205-61-63030-61410-01000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 3,238		\$ -	\$ -	\$ -	
		4-205-61410-6047-303-100	205-61-63030-61410-01000-3-0-00000-406021	Furniture & Equipment	\$ 50		\$ -	\$ -	\$ -	
		4-205-61410-6050-303-100	205-68-63030-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 608		\$ -	\$ -	\$ -	

EXPENDITURE: OPERATING (205) TAYLOR MIDDLE					2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
	AccountNumber		Tyler Account							
	Material & Supplies Total				\$ 4,089	\$ 30,092	\$ 30,092	\$ 37,986	\$ 7,894	26.23%
Office of the Principal Total					\$ 431,193	\$ 466,196	\$ 467,880	\$ 523,178	\$ 55,298	11.82%
Health Services	Salaries	4-205-62220-1131-303-000	205-62-63030-62220-00000-9-0-00000-401131	School Nurse	\$ 53,191	\$ 54,787	\$ 55,149	\$ 57,631	\$ 2,482	4.50%
		4-205-62220-1660-303-000	205-62-63030-62220-00000-9-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total				\$ 53,991	\$ 54,787	\$ 55,149	\$ 57,631	\$ 2,482	4.50%
	Benefits	4-205-62220-2100-303-000	205-62-63030-62220-00000-9-0-00000-402100	F I C A	\$ 3,952	\$ 4,191	\$ 4,219	\$ 4,409	\$ 190	4.50%
		4-205-62220-2210-303-000	205-62-63030-62220-00000-9-0-00000-402211	Retirement - VRS		\$ 9,106	\$ 9,167	\$ 8,426	\$ (741)	-8.08%
		4-205-62220-2212-303-000	205-62-63030-62220-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 644	\$ 663	\$ 668	\$ 508	\$ (160)	-23.95%
		4-205-62220-2220-303-000	205-62-63030-62220-00000-9-0-00000-402221	VRS-Hybrid	\$ 8,049		\$ -		\$ -	
		4-205-62220-2310-303-000	205-62-63030-62220-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-62220-2400-303-000	205-62-63030-62220-00000-9-0-00000-402400	Group Life	\$ 628	\$ 647	\$ 652	\$ 611	\$ (41)	-6.29%
		4-205-62220-2510-303-000	205-62-63030-62220-00000-9-0-00000-402510	Disability-Hybrid	\$ 121	\$ 130	\$ 131	\$ 138	\$ 7	5.34%
		4-205-62220-2720-303-000	205-62-63030-62220-00000-9-0-00000-402720	Worker's Compensation	\$ 114	\$ 127	\$ 128	\$ 133	\$ 5	3.91%
	Benefits Total				\$ 24,455	\$ 25,864	\$ 26,206	\$ 27,375	\$ 1,169	4.46%
	Material & Supplies	4-205-62220-6001-303-000	205-62-63030-62220-00000-9-0-00000-406001	Office Supplies		\$ 250	\$ 250	\$ 250	\$ -	
		4-205-62220-6005-303-100	205-62-63030-62220-00000-9-0-00000-406005	Laundry, Hsekpng & Janitor Supplies			\$ -		\$ -	
		4-205-62220-6014-303-000	205-62-63030-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ 504	\$ 250	\$ 250	\$ 250	\$ -	
		4-205-62220-6014-303-100	205-62-63030-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ -		\$ -		\$ -	
	Material & Supplies Total				\$ 504	\$ 500	\$ 500	\$ 500	\$ -	
Health Services Total					\$ 78,951	\$ 81,151	\$ 81,855	\$ 85,506	\$ 3,651	4.46%
TAYLOR MIDDLE Total					\$ 6,196,800	\$ 6,611,166	\$ 6,664,631	\$ 7,108,173	\$ 443,542	6.66%



FAUQUIER COUNTY PUBLIC SCHOOLS
HIGH SCHOOLS



FAUQUIER
COUNTY
PUBLIC
SCHOOLS

FAUQUIER HIGH SCHOOL



ADDRESS:
705 WATERLOO ST, WARRENTON, VA 20186

PHONE:
540-422-7300

GRADES:
9-12

ENROLLMENT:
1,135

PRINCIPAL:
DONNA GUZMAN



EXPENDITURE: OPERATING (205) FAUQUIER HIGH					2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Amount
		AccountNumber	Tyler Account							
Regular Education	Salaries	4-205-61100-1120-305-100	205-61-63050-61100-01000-3-0-00000-401120	Instructional	\$ 4,240,845	\$ 4,474,706	\$ 4,503,943	\$ 4,491,768	\$ (12,175)	-0.27%
		4-205-61100-1151-305-100	205-61-63050-61100-01000-3-0-00000-401151	Instructional Assistant	\$ 34,123	\$ 45,105	\$ 45,403	\$ 65,926	\$ 20,523	45.20%
		4-205-61100-1620-305-100	205-61-63050-61100-01000-3-0-00000-401620	Supplement	\$ 108,838	\$ 105,348	\$ 105,348	\$ 115,951	\$ 10,603	10.06%
		4-205-61100-1660-305-100	205-61-63050-61100-01000-3-0-00000-401660	Bonus	\$ 40,632		\$ -		\$ -	
	Salaries Total				\$ 4,424,439	\$ 4,625,159	\$ 4,654,694	\$ 4,673,645	\$ 18,951	0.41%
	Benefits	4-205-61100-2100-305-100	205-61-63050-61100-01000-3-0-00000-402100	F I C A	\$ 322,883	\$ 353,825	\$ 356,085	\$ 357,534	\$ 1,449	0.41%
		4-205-61100-2210-305-100	205-61-63050-61100-01000-3-0-00000-402211	Retirement - VRS	\$ 396,752	\$ 746,155	\$ 751,062	\$ 661,603	\$ (89,459)	-11.91%
		4-205-61100-2212-305-100	205-61-63050-61100-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 50,559	\$ 54,355	\$ 54,739	\$ 39,851	\$ (14,888)	-27.20%
		4-205-61100-2220-305-100	205-61-63050-61100-01000-3-0-00000-402221	VRS-Hybrid	\$ 240,401		\$ -		\$ -	
		4-205-61100-2310-305-100	205-61-63050-61100-01000-3-0-00000-402310	Health Insurance	\$ 678,714	\$ 693,000	\$ 708,213	\$ 828,450	\$ 120,237	16.98%
		4-205-61100-2400-305-100	205-61-63050-61100-01000-3-0-00000-402400	Group Life	\$ 49,309	\$ 53,002	\$ 53,376	\$ 48,001	\$ (5,375)	-10.07%
		4-205-61100-2510-305-100	205-61-63050-61100-01000-3-0-00000-402510	Disability-Hybrid	\$ 3,298	\$ 10,684	\$ 10,748	\$ 10,803	\$ 55	0.51%
		4-205-61100-2720-305-100	205-61-63050-61100-01000-3-0-00000-402720	Worker's Compensation	\$ 9,583	\$ 10,660	\$ 10,758	\$ 10,775	\$ 17	0.16%
	Benefits Total				\$ 1,751,499	\$ 1,921,681	\$ 1,944,981	\$ 1,957,017	\$ 12,036	0.62%
	Purchase Services	4-205-61100-3160-305-100	205-61-63050-61100-01000-3-0-00000-403004	Professional Services - Other	\$ 1,130	\$ 2,048	\$ 2,048	\$ 2,048	\$ -	
		4-205-61100-3320-305-100	205-61-63050-61100-01000-3-0-00000-403008	Maintenance Service Contracts	\$ 13	\$ 20,481	\$ 20,481	\$ 20,481	\$ -	
		4-205-61100-3500-305-100	205-61-63050-61100-01000-3-0-00000-403020	Printing & Binding	\$ 6,651	\$ 5,120	\$ 5,120	\$ 5,120	\$ -	
		4-205-61100-3520-305-100	205-61-63050-61100-01000-3-0-00000-405810	Organizational Memberships	\$ 278	\$ 7,170	\$ 7,170	\$ 7,170	\$ -	
	Purchase Services Total				\$ 8,071	\$ 34,819	\$ 34,819	\$ 34,819	\$ -	
	Other Charges	4-205-61100-5200-305-100	205-61-63050-61100-01000-3-0-00000-405200	Communications	\$ 2,905	\$ 1,024	\$ 1,024	\$ 1,024	\$ -	
		4-205-61100-5210-305-100	205-61-63050-61100-01000-3-0-00000-405210	Postal Service		\$ 2,048	\$ 2,048	\$ 2,048	\$ -	
		4-205-61100-5410-305-100	205-61-63050-61100-01000-3-0-00000-405410	Lease/Rent Equipment	\$ 32,445	\$ 20,481	\$ 20,481	\$ 20,481	\$ -	
		4-205-61100-5420-305-100	205-61-63050-61100-01000-3-0-00000-405420	Lease/Rent Buildings/Structures		\$ 1,024	\$ 1,024	\$ 1,024	\$ -	
		4-205-61100-5480-305-100	205-61-63050-61100-01000-3-0-00000-405480	Short Term Leases	\$ 5,123		\$ -		\$ -	
		4-205-61100-5490-305-100	205-61-63050-61100-01000-3-0-00000-405490	Lease - Interest	\$ 2,313		\$ -		\$ -	
		4-205-61100-5492-305-100	205-61-63050-61100-01000-3-0-00000-405492	Lease - Capital Outlay	\$ 126,616		\$ -		\$ -	
		4-205-61100-5510-305-100	205-61-63050-61100-01000-3-0-00000-405510	Local Mileage		\$ 1,024	\$ 1,024	\$ 1,024	\$ -	
		4-205-61100-5800-305-100	205-61-63050-61100-01000-3-0-00000-405800	Miscellaneous		\$ 1,024	\$ 1,024	\$ 1,024	\$ -	
	Other Charges Total				\$ 169,401	\$ 26,625	\$ 26,625	\$ 26,625	\$ -	
	Material & Supplies	4-205-61100-6001-305-100	205-61-63050-61100-01000-3-0-00000-406001	Office Supplies	\$ 3,375	\$ 5,120	\$ 5,120	\$ 5,120	\$ -	
		4-205-61100-6002-305-100	205-61-63050-61100-01000-3-0-00000-406002	Food Supplies	\$ 2,516	\$ 1,024	\$ 1,024	\$ 1,024	\$ -	
		4-205-61100-6005-305-100	205-61-63050-61100-01000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 150	\$ 1,024	\$ 1,024	\$ 1,024	\$ -	
		4-205-61100-6007-305-100	205-61-63050-61100-01000-3-0-00000-406007	Repair & Maintenance Supplies		\$ 1,024	\$ 1,024	\$ 1,024	\$ -	
		4-205-61100-6012-305-100	205-61-63050-61100-01000-3-0-00000-406012	Books & Subscriptions	\$ 15	\$ 3,072	\$ 3,072	\$ 3,072	\$ -	
		4-205-61100-6013-305-100	205-61-63050-61100-01000-3-0-00000-406013	Educational & Recreational Supplies	\$ -	\$ 1,024	\$ 1,024	\$ 1,024	\$ -	
		4-205-61100-6014-305-100	205-61-63050-61100-01000-3-0-00000-406014	Other Operating Supplies	\$ 821	\$ 2,048	\$ 2,048	\$ 2,048	\$ -	
		4-205-61100-6030-305-100	205-61-63050-61100-01000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 19,105	\$ 18,435	\$ 18,435	\$ 18,435	\$ -	
		4-205-61100-6040-305-100	205-68-63050-68100-00000-9-0-00000-406040	Software/Online Content	\$ 2,510		\$ -		\$ -	
		4-205-61100-6041-305-100	205-68-63050-68100-00000-9-0-00000-406041	SBITA Principal	\$ 1,016		\$ -		\$ -	
		4-205-61100-6047-305-100	205-61-63050-61100-01000-3-0-00000-406021	Furniture & Equipment	\$ 4,301	\$ 3,072	\$ 3,072	\$ 3,072	\$ -	
		4-205-61100-6050-305-100	205-68-63050-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 5,391	\$ 5,120	\$ 5,120	\$ 5,120	\$ -	
		4-205-61100-6055-305-100	205-68-63050-68100-00000-9-0-00000-406055	SBITA-Capital Outlay	\$ 1,016		\$ -		\$ -	
	Material & Supplies Total				\$ 40,217	\$ 40,963	\$ 40,963	\$ 40,963	\$ -	
Regular Education Total					\$ 6,393,628	\$ 6,649,247	\$ 6,702,082	\$ 6,733,069	\$ 30,987	0.46%
Second Language	Salaries	4-205-61100-1120-305-190	205-61-63050-61100-12000-3-0-00000-401120	Instructional	\$ 145,995	\$ 89,433	\$ 90,023	\$ 251,868	\$ 161,845	179.78%
		4-205-61100-1151-305-190	205-61-63050-61100-12000-3-0-00000-401151	Instructional Assistant	\$ 784	\$ 38,584	\$ 38,839	\$ 41,029	\$ 2,190	5.64%
		4-205-61100-1660-305-190	205-61-63050-61100-12000-3-0-00000-401660	Bonus	\$ 1,600		\$ -		\$ -	
	Salaries Total				\$ 148,379	\$ 128,017	\$ 128,862	\$ 292,897	\$ 164,035	127.30%
	Benefits	4-205-61100-2100-305-190	205-61-63050-61100-12000-3-0-00000-402100	F I C A	\$ 10,503	\$ 9,794	\$ 9,858	\$ 22,408	\$ 12,550	127.31%
		4-205-61100-2210-305-190	205-61-63050-61100-12000-3-0-00000-402211	Retirement - VRS	\$ 20,746	\$ 21,277	\$ 21,419	\$ 42,824	\$ 21,405	99.93%
		4-205-61100-2212-305-190	205-61-63050-61100-12000-3-0-00000-402750	VRS Retiree Health Credit	\$ 1,766	\$ 1,550	\$ 1,562	\$ 2,579	\$ 1,017	65.11%
		4-205-61100-2220-305-190	205-61-63050-61100-12000-3-0-00000-402221	VRS-Hybrid			\$ -		\$ -	
		4-205-61100-2310-305-190	205-61-63050-61100-12000-3-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 52,600	\$ 30,118	133.96%
		4-205-61100-2400-305-190	205-61-63050-61100-12000-3-0-00000-402400	Group Life	\$ 1,723	\$ 1,512	\$ 1,523	\$ 3,106	\$ 1,583	103.94%
		4-205-61100-2510-305-190	205-61-63050-61100-12000-3-0-00000-402510	Disability-Hybrid		\$ 305	\$ 307	\$ 699	\$ 392	127.69%
		4-205-61100-2720-305-190	205-61-63050-61100-12000-3-0-00000-402720	Worker's Compensation	\$ 316	\$ 295	\$ 298	\$ 675	\$ 377	126.51%
	Benefits Total				\$ 56,948	\$ 56,733	\$ 57,449	\$ 124,891	\$ 67,442	117.39%
Second Language Total					\$ 205,328	\$ 184,750	\$ 186,311	\$ 417,788	\$ 231,477	124.24%
Special Education	Salaries	4-205-61100-1120-305-200	205-61-63050-61100-02000-3-0-00000-401120	Instructional	\$ 775,003	\$ 794,002	\$ 799,097	\$ 865,822	\$ 66,725	8.35%
		4-205-61100-1151-305-200	205-61-63050-61100-02000-3-0-00000-401151	Instructional Assistant	\$ 251,633	\$ 306,582	\$ 308,606	\$ 310,588	\$ 1,982	0.64%
		4-205-61100-1201-305-200	205-61-63050-61100-02000-3-0-00000-401201	Overtime	\$ 6,319		\$ -		\$ -	
		4-205-61100-1660-305-200	205-61-63050-61100-02000-3-0-00000-401660	Bonus	\$ 15,200		\$ -		\$ -	

EXPENDITURE: OPERATING (205)
FAUQUIER HIGH

		AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Amount
	Salaries Total				\$ 1,048,155	\$ 1,100,584	\$ 1,107,703	\$ 1,176,410	\$ 68,707	6.20%
	Benefits	4-205-61100-2100-305-200	205-61-63050-61100-02000-3-0-00000-402100	F I C A	\$ 74,806	\$ 84,195	\$ 84,739	\$ 89,999	\$ 5,260	6.21%
		4-205-61100-2210-305-200	205-61-63050-61100-02000-3-0-00000-402211	Retirement - VRS	\$ 48,329	\$ 182,934	\$ 184,127	\$ 172,001	\$ (12,126)	-6.59%
		4-205-61100-2212-305-200	205-61-63050-61100-02000-3-0-00000-402750	VRS Retiree Health Credit	\$ 11,746	\$ 13,329	\$ 13,426	\$ 10,364	\$ (3,062)	-22.81%
		4-205-61100-2220-305-200	205-61-63050-61100-02000-3-0-00000-402221	VRS-Hybrid	\$ 99,650		\$ -		\$ -	
		4-205-61100-2310-305-200	205-61-63050-61100-02000-3-0-00000-402310	Health Insurance	\$ 284,622	\$ 264,000	\$ 269,784	\$ 302,450	\$ 32,666	12.11%
		4-205-61100-2400-305-200	205-61-63050-61100-02000-3-0-00000-402400	Group Life	\$ 11,895	\$ 12,997	\$ 13,093	\$ 12,481	\$ (612)	-4.67%
		4-205-61100-2510-305-200	205-61-63050-61100-02000-3-0-00000-402510	Disability-Hybrid	\$ 1,478	\$ 2,619	\$ 2,632	\$ 2,812	\$ 180	6.84%
		4-205-61100-2720-305-200	205-61-63050-61100-02000-3-0-00000-402720	Worker's Compensation	\$ 2,515	\$ 2,544	\$ 2,571	\$ 2,717	\$ 146	5.68%
	Benefits Total				\$ 535,040	\$ 562,618	\$ 570,372	\$ 592,824	\$ 22,452	3.94%
	Material & Supplies	4-205-61100-6001-305-200	205-61-63050-61100-02000-3-0-00000-406001	Office Supplies	\$ 77		\$ -		\$ -	
		4-205-61100-6002-305-200	205-61-63050-61100-02000-3-0-00000-406002	Food Supplies	\$ 33		\$ -		\$ -	
		4-205-61100-6005-305-200	205-61-63050-61100-02000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 498		\$ -		\$ -	
		4-205-61100-6014-305-200	205-61-63050-61100-02000-3-0-00000-406014	Other Operating Supplies	\$ 102		\$ -		\$ -	
		4-205-61100-6030-305-200	205-61-63050-61100-02000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 1,180		\$ -		\$ -	
		4-205-61100-6047-305-200	205-61-63050-61100-02000-3-0-00000-406021	Furniture & Equipment	\$ 331		\$ -		\$ -	
		4-205-61100-6050-305-200	205-68-63050-68100-02000-9-0-00000-406056	Non-Capitalized Hardware	\$ 775		\$ -		\$ -	
	Material & Supplies Total				\$ 2,996		\$ -		\$ -	
	Special Education Total				\$ 1,586,191	\$ 1,663,202	\$ 1,678,075	\$ 1,769,234	\$ 91,159	5.43%
Career and Technical Education	Salaries	4-205-61100-1120-305-300	205-61-63050-61100-03000-3-0-00000-401120	Instructional	\$ 1,469,901	\$ 1,358,098	\$ 1,367,031	\$ 1,575,730	\$ 208,699	15.27%
		4-205-61100-1660-305-300	205-61-63050-61100-03000-3-0-00000-401660	Bonus	\$ 13,755		\$ -		\$ -	
	Salaries Total				\$ 1,483,656	\$ 1,358,098	\$ 1,367,031	\$ 1,575,730	\$ 208,699	15.27%
	Benefits	4-205-61100-2100-305-300	205-61-63050-61100-03000-3-0-00000-402100	F I C A	\$ 109,469	\$ 103,895	\$ 104,577	\$ 120,544	\$ 15,967	15.27%
		4-205-61100-2210-305-300	205-61-63050-61100-03000-3-0-00000-402211	Retirement - VRS	\$ 152,162	\$ 225,005	\$ 226,499	\$ 229,750	\$ 3,251	1.44%
		4-205-61100-2212-305-300	205-61-63050-61100-03000-3-0-00000-402750	VRS Retiree Health Credit	\$ 17,689	\$ 16,388	\$ 16,505	\$ 13,839	\$ (2,666)	-16.15%
		4-205-61100-2220-305-300	205-61-63050-61100-03000-3-0-00000-402221	VRS-Hybrid	\$ 62,890		\$ -		\$ -	
		4-205-61100-2310-305-300	205-61-63050-61100-03000-3-0-00000-402310	Health Insurance	\$ 197,046	\$ 198,000	\$ 202,338	\$ 236,700	\$ 34,362	16.98%
		4-205-61100-2400-305-300	205-61-63050-61100-03000-3-0-00000-402400	Group Life	\$ 17,250	\$ 15,982	\$ 16,098	\$ 16,665	\$ 567	3.52%
		4-205-61100-2510-305-300	205-61-63050-61100-03000-3-0-00000-402510	Disability-Hybrid	\$ 926	\$ 3,223	\$ 3,241	\$ 3,748	\$ 507	15.64%
		4-205-61100-2720-305-300	205-61-63050-61100-03000-3-0-00000-402720	Worker's Compensation	\$ 6,638	\$ 3,130	\$ 3,160	\$ 3,634	\$ 474	15.00%
	Benefits Total				\$ 564,069	\$ 565,623	\$ 572,418	\$ 624,880	\$ 52,462	9.16%
	Career and Technical Education Total				\$ 2,047,725	\$ 1,923,721	\$ 1,939,449	\$ 2,200,610	\$ 261,161	13.47%
Athletics	Salaries	4-205-61100-1110-305-500	205-61-63050-61310-05000-3-0-00000-401110	Administrative	\$ 54,000		\$ -		\$ -	
		4-205-61100-1120-305-500	205-61-63050-61310-05000-3-0-00000-401120	Instructional	\$ 60,749	\$ 62,571	\$ 62,984	\$ 66,861	\$ 3,877	6.16%
		4-205-61100-1150-305-500	205-61-63050-61310-05000-3-0-00000-401150	Clerical	\$ 1,440		\$ -		\$ -	
		4-205-61100-1620-305-500	205-61-63050-61310-05000-3-0-00000-401620	Supplement	\$ 146,583	\$ 179,945	\$ 179,945	\$ 189,647	\$ 9,702	5.39%
		4-205-61100-1660-305-500	205-61-63050-61310-05000-3-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
		4-205-61310-1110-305-500	205-61-63050-61310-05000-3-0-00000-401110	Administrative	\$ 63,000	\$ 120,510	\$ 120,510	\$ 123,600	\$ 3,090	2.56%
	Salaries Total				\$ 326,572	\$ 363,026	\$ 363,439	\$ 380,108	\$ 16,669	4.59%
	Benefits	4-205-61100-2100-305-500	205-61-63050-61310-05000-3-0-00000-402100	F I C A	\$ 19,312	\$ 18,553	\$ 18,585	\$ 19,623	\$ 1,038	5.59%
		4-205-61100-2210-305-500	205-61-63050-61310-05000-3-0-00000-402211	Retirement - VRS	\$ 7,620	\$ 10,400	\$ 10,469	\$ 9,776	\$ (693)	-6.62%
		4-205-61100-2212-305-500	205-61-63050-61310-05000-3-0-00000-402750	VRS Retiree Health Credit	\$ 1,384	\$ 758	\$ 763	\$ 589	\$ (174)	-22.80%
		4-205-61100-2220-305-500	205-61-63050-61310-05000-3-0-00000-402221	VRS-Hybrid	\$ 9,530		\$ -		\$ -	
		4-205-61100-2310-305-500	205-61-63050-61310-05000-3-0-00000-402310	Health Insurance	\$ 21,894	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-61100-2400-305-500	205-61-63050-61310-05000-3-0-00000-402400	Group Life	\$ 1,350	\$ 739	\$ 744	\$ 709	\$ (35)	-4.70%
		4-205-61100-2510-305-500	205-61-63050-61310-05000-3-0-00000-402510	Disability-Hybrid	\$ 144	\$ 149	\$ 150	\$ 160	\$ 10	6.67%
		4-205-61100-2720-305-500	205-61-63050-61310-05000-3-0-00000-402720	Worker's Compensation	\$ 779	\$ 540	\$ 541	\$ 571	\$ 30	5.55%
		4-205-61310-2100-305-500	205-61-63050-61310-05000-3-0-00000-402100	F I C A	\$ 4,820	\$ 9,219	\$ 9,219	\$ 9,455	\$ 236	2.56%
		4-205-61310-2210-305-500	205-61-63050-61310-05000-3-0-00000-402211	Retirement - VRS	\$ 9,006	\$ 20,029	\$ 20,029	\$ 18,071	\$ (1,958)	-9.78%
		4-205-61310-2212-305-500	205-61-63050-61310-05000-3-0-00000-402750	VRS Retiree Health Credit	\$ 767	\$ 1,459	\$ 1,459	\$ 1,088	\$ (371)	-25.43%
		4-205-61310-2310-305-500	205-61-63050-61310-05000-3-0-00000-402310	Health Insurance		\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-61310-2400-305-500	205-61-63050-61310-05000-3-0-00000-402400	Group Life	\$ 748	\$ 1,423	\$ 1,423	\$ 1,311	\$ (112)	-7.87%
		4-205-61310-2510-305-500	205-61-63050-61310-05000-3-0-00000-402510	Disability-Hybrid		\$ 287	\$ 287	\$ 295	\$ 8	2.79%
		4-205-61310-2720-305-500	205-61-63050-61310-05000-3-0-00000-402720	Worker's Compensation	\$ 139	\$ 278	\$ 278	\$ 285	\$ 7	2.52%
	Benefits Total				\$ 77,493	\$ 85,834	\$ 86,429	\$ 88,233	\$ 1,804	2.09%
	Purchase Services	4-205-61100-3160-305-500	205-61-63050-61310-05000-3-0-00000-403004	Professional Services - Other	\$ 63,214	\$ 26,180	\$ 26,180	\$ 41,180	\$ 15,000	57.30%
		4-205-61100-3520-305-500	205-61-63050-61310-05000-3-0-00000-405810	Organizational Memberships	\$ 5,627	\$ 6,188	\$ 6,188	\$ 6,188	\$ -	
	Purchase Services Total				\$ 68,841	\$ 32,368	\$ 32,368	\$ 47,368	\$ 15,000	46.34%
	Other Charges	4-205-61100-5420-305-500	205-61-63050-61310-05000-3-0-00000-405420	Lease/Rent Buildings/Structures		\$ 5,712	\$ 5,712	\$ 5,712	\$ -	
		4-205-61100-5480-305-500	205-61-63050-61310-05000-3-0-00000-405480	Short Term Leases	\$ 6,612		\$ -		\$ -	
		4-205-61100-5510-305-500	205-61-63050-61310-05000-3-0-00000-405510	Local Mileage	\$ 356		\$ -		\$ -	
	Other Charges Total				\$ 6,968	\$ 5,712	\$ 5,712	\$ 5,712	\$ -	

EXPENDITURE: OPERATING (205) FAUQUIER HIGH					2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Amount
		AccountNumber	Tyler Account							
	Material & Supplies	4-205-61100-6014-305-500	205-61-63050-61310-05000-3-0-00000-406014	Other Operating Supplies	\$ 3,735	\$ 2,380	\$ 2,380	\$ 2,380	\$ -	
		4-205-61100-6047-305-500	205-61-63050-61310-05000-3-0-00000-406021	Furniture & Equipment		\$ 7,140	\$ 7,140	\$ 7,140	\$ -	
	Material & Supplies Total				\$ 3,735	\$ 9,520	\$ 9,520	\$ 9,520	\$ -	
	Athletics Total				\$ 483,608	\$ 496,460	\$ 497,468	\$ 530,941	\$ 33,473	6.73%
Guidance Services	Salaries	4-205-61210-1110-305-100	205-61-63050-61210-01000-3-0-00000-401110	Administrative	\$ 110,000	\$ 113,300	\$ 113,300	\$ 116,699	\$ 3,399	3.00%
		4-205-61210-1120-305-100	205-61-63050-61210-01000-3-0-00000-401120	Instructional	\$ 278,679	\$ 287,039	\$ 288,933	\$ 306,710	\$ 17,777	6.15%
		4-205-61210-1150-305-100	205-61-63050-61210-01000-3-0-00000-401150	Clerical	\$ 104,147	\$ 110,005	\$ 110,731	\$ 115,838	\$ 5,107	4.61%
		4-205-61210-1201-305-100	205-61-63050-61210-01000-3-0-00000-401201	Overtime	\$ 991		\$ -		\$ -	
		4-205-61210-1660-305-100	205-61-63050-61210-01000-3-0-00000-401660	Bonus	\$ 6,710		\$ -		\$ -	
	Salaries Total				\$ 500,527	\$ 510,344	\$ 512,964	\$ 539,247	\$ 26,283	5.12%
	Benefits	4-205-61210-2100-305-100	205-61-63050-61210-01000-3-0-00000-402100	F I C A	\$ 37,311	\$ 39,040	\$ 39,241	\$ 41,252	\$ 2,011	5.12%
		4-205-61210-2210-305-100	205-61-63050-61210-01000-3-0-00000-402211	Retirement - VRS	\$ 35,120	\$ 84,823	\$ 85,262	\$ 78,842	\$ (6,420)	-7.53%
		4-205-61210-2212-305-100	205-61-63050-61210-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 5,983	\$ 6,180	\$ 6,214	\$ 4,749	\$ (1,465)	-23.58%
		4-205-61210-2220-305-100	205-61-63050-61210-01000-3-0-00000-402221	VRS-Hybrid	\$ 42,379		\$ -		\$ -	
		4-205-61210-2310-305-100	205-61-63050-61210-01000-3-0-00000-402310	Health Insurance	\$ 87,576	\$ 88,000	\$ 89,928	\$ 105,200	\$ 15,272	16.98%
		4-205-61210-2400-305-100	205-61-63050-61210-01000-3-0-00000-402400	Group Life	\$ 5,835	\$ 6,026	\$ 6,060	\$ 5,721	\$ (339)	-5.59%
		4-205-61210-2510-305-100	205-61-63050-61210-01000-3-0-00000-402510	Disability-Hybrid	\$ 589	\$ 1,215	\$ 1,221	\$ 1,288	\$ 67	5.49%
		4-205-61210-2720-305-100	205-61-63050-61210-01000-3-0-00000-402720	Worker's Compensation	\$ 1,077	\$ 1,176	\$ 1,186	\$ 1,244	\$ 58	4.89%
	Benefits Total				\$ 215,870	\$ 226,460	\$ 229,112	\$ 238,296	\$ 9,184	4.01%
	Purchase Services	4-205-61210-3160-305-100	205-61-63050-61210-01000-3-0-00000-403004	Professional Services - Other	\$ 88		\$ -		\$ -	
		4-205-61210-3500-305-100	205-61-63050-61210-01000-3-0-00000-403020	Printing & Binding	\$ 380	\$ 325	\$ 325	\$ 325	\$ -	
	Purchase Services Total				\$ 468	\$ 325	\$ 325	\$ 325	\$ -	
	Material & Supplies	4-205-61210-6001-305-100	205-61-63050-61210-01000-3-0-00000-406001	Office Supplies	\$ 74	\$ 585	\$ 585	\$ 585	\$ -	
		4-205-61210-6005-305-100	205-61-63050-61210-01000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 3		\$ -		\$ -	
		4-205-61210-6012-305-100	205-61-63050-61210-01000-3-0-00000-406012	Books & Subscriptions		\$ 390	\$ 390	\$ 390	\$ -	
		4-205-61210-6040-305-100	205-68-63050-68100-00000-9-0-00000-406040	Software/Online Content	\$ 199		\$ -		\$ -	
		4-205-61210-6047-305-100	205-61-63050-61210-01000-3-0-00000-406021	Furniture & Equipment	\$ 75		\$ -		\$ -	
		4-205-61210-6050-305-100	205-68-63050-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 1,025		\$ -		\$ -	
	Material & Supplies Total				\$ 1,377	\$ 975	\$ 975	\$ 975	\$ -	
	Guidance Services Total				\$ 718,241	\$ 738,104	\$ 743,376	\$ 778,843	\$ 35,467	4.77%
Library & Media Services	Salaries	4-205-61322-1122-305-100	205-61-63050-61320-01000-3-0-00000-401122	Librarian	\$ 151,311	\$ 155,851	\$ 156,879	\$ 166,418	\$ 9,539	6.08%
		4-205-61322-1660-305-100	205-61-63050-61320-01000-3-0-00000-401660	Bonus	\$ 1,600		\$ -		\$ -	
	Salaries Total				\$ 152,911	\$ 155,851	\$ 156,879	\$ 166,418	\$ 9,539	6.08%
	Benefits	4-205-61322-2100-305-100	205-61-63050-61320-01000-3-0-00000-402100	F I C A	\$ 11,365	\$ 11,923	\$ 12,001	\$ 12,731	\$ 730	6.08%
		4-205-61322-2210-305-100	205-61-63050-61320-01000-3-0-00000-402211	Retirement - VRS	\$ 21,501	\$ 25,904	\$ 26,076	\$ 24,332	\$ (1,744)	-6.69%
		4-205-61322-2212-305-100	205-61-63050-61320-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 1,831	\$ 1,887	\$ 1,901	\$ 1,465	\$ (436)	-22.94%
		4-205-61322-2310-305-100	205-61-63050-61320-01000-3-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%
		4-205-61322-2400-305-100	205-61-63050-61320-01000-3-0-00000-402400	Group Life	\$ 1,786	\$ 1,840	\$ 1,853	\$ 1,765	\$ (88)	-4.75%
		4-205-61322-2510-305-100	205-61-63050-61320-01000-3-0-00000-402510	Disability-Hybrid		\$ 371	\$ 373	\$ 397	\$ 24	6.43%
		4-205-61322-2720-305-100	205-61-63050-61320-01000-3-0-00000-402720	Worker's Compensation	\$ 325	\$ 359	\$ 362	\$ 383	\$ 21	5.80%
	Benefits Total				\$ 58,702	\$ 64,284	\$ 65,048	\$ 67,373	\$ 2,325	3.57%
	Material & Supplies	4-205-61322-6001-305-100	205-61-63050-61320-01000-3-0-00000-406001	Office Supplies	\$ 3,085	\$ 736	\$ 736	\$ 736	\$ -	
		4-205-61322-6002-305-100	205-61-63050-61320-01000-3-0-00000-406002	Food Supplies	\$ 131		\$ -		\$ -	
		4-205-61322-6005-305-100	205-61-63050-61320-01000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 50		\$ -		\$ -	
		4-205-61322-6007-305-100	205-61-63050-61320-01000-3-0-00000-406007	Repair & Maintenance Supplies	\$ 30		\$ -		\$ -	
		4-205-61322-6012-305-100	205-61-63050-61320-01000-3-0-00000-406012	Books & Subscriptions	\$ 4,581	\$ 7,363	\$ 7,363	\$ 7,363	\$ -	
		4-205-61322-6013-305-100	205-61-63050-61320-01000-3-0-00000-406013	Educational & Recreational Supplies	\$ 448		\$ -		\$ -	
		4-205-61322-6030-305-100	205-61-63050-61320-01000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 373	\$ 736	\$ 736	\$ 736	\$ -	
		4-205-61322-6040-305-100	205-68-63050-68200-00000-9-0-00000-406040	Software/Online Content	\$ 2,424	\$ 5,154	\$ 5,154	\$ 5,154	\$ -	
		4-205-61322-6047-305-100	205-61-63050-61320-01000-3-0-00000-406021	Furniture & Equipment	\$ 175		\$ -		\$ -	
		4-205-61322-6050-305-100	205-68-63050-68200-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 3,654	\$ 736	\$ 736	\$ 736	\$ -	
	Material & Supplies Total				\$ 14,951	\$ 14,725	\$ 14,725	\$ 14,725	\$ -	
	Library & Media Services Total				\$ 226,563	\$ 234,860	\$ 236,652	\$ 248,516	\$ 11,864	5.01%
Office of the Principal	Salaries	4-205-61410-1126-305-100	205-61-63050-61410-01000-3-0-00000-401126	Principal	\$ 140,132	\$ 144,282	\$ 144,282	\$ 148,611	\$ 4,329	3.00%
		4-205-61410-1127-305-100	205-61-63050-61410-01000-3-0-00000-401127	Assistant Principal	\$ 333,671	\$ 318,684	\$ 318,684	\$ 328,215	\$ 9,531	2.99%
		4-205-61410-1150-305-100	205-61-63050-61410-01000-3-0-00000-401150	Clerical	\$ 320,576	\$ 358,001	\$ 360,364	\$ 375,971	\$ 15,607	4.33%
		4-205-61410-1201-305-100	205-61-63050-61410-01000-3-0-00000-401201	Overtime	\$ 10,681		\$ -		\$ -	
		4-205-61410-1660-305-100	205-61-63050-61410-01000-3-0-00000-401660	Bonus	\$ 8,000		\$ -		\$ -	
	Salaries Total				\$ 813,060	\$ 820,967	\$ 823,330	\$ 852,797	\$ 29,467	3.58%
	Benefits	4-205-61410-2100-305-100	205-61-63050-61410-01000-3-0-00000-402100	F I C A	\$ 60,515	\$ 62,804	\$ 62,985	\$ 65,239	\$ 2,254	3.58%
		4-205-61410-2210-305-100	205-61-63050-61410-01000-3-0-00000-402211	Retirement - VRS	\$ 97,683	\$ 136,449	\$ 136,846	\$ 124,682	\$ (12,164)	-8.89%
		4-205-61410-2212-305-100	205-61-63050-61410-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 9,304	\$ 9,939	\$ 9,972	\$ 7,510	\$ (2,462)	-24.69%

EXPENDITURE: OPERATING (205)
FAUQUIER HIGH

					2025	2026	2026	2027	Amount	%
					Actual	Adopted	Revised	Adopted	Changed	Amount
		AccountNumber	Tyler Account				Adopted			
		4-205-61410-2220-305-100	205-61-63050-61410-01000-3-0-00000-402221	VRS-Hybrid	\$ 12,664		\$ -		\$ -	
		4-205-61410-2310-305-100	205-61-63050-61410-01000-3-0-00000-402310	Health Insurance	\$ 120,417	\$ 121,000	\$ 123,651	\$ 144,650	\$ 20,999	16.98%
		4-205-61410-2400-305-100	205-61-63050-61410-01000-3-0-00000-402400	Group Life	\$ 9,074	\$ 9,694	\$ 9,725	\$ 9,045	\$ (680)	-6.99%
		4-205-61410-2510-305-100	205-61-63050-61410-01000-3-0-00000-402510	Disability-Hybrid	\$ 194	\$ 1,953	\$ 1,960	\$ 2,035	\$ 75	3.83%
		4-205-61410-2720-305-100	205-61-63050-61410-01000-3-0-00000-402720	Worker's Compensation	\$ 1,722	\$ 1,894	\$ 1,901	\$ 1,967	\$ 66	3.47%
		Benefits Total			\$ 311,574	\$ 343,733	\$ 347,040	\$ 355,128	\$ 8,088	2.33%
	Purchase Services	4-205-61410-3160-305-100	205-61-63050-61410-01000-3-0-00000-403004	Professional Services - Other	\$ 32,699	\$ 41,460	\$ 41,460	\$ 41,460	\$ -	
		4-205-61410-3520-305-100	205-61-63050-61410-01000-3-0-00000-405810	Organizational Memberships	\$ 1,926	\$ 2,920	\$ 2,920	\$ 2,920	\$ -	
		Purchase Services Total			\$ 34,625	\$ 44,380	\$ 44,380	\$ 44,380	\$ -	
	Other Charges	4-205-61410-5500-305-100	205-61-63050-61410-01000-3-0-00000-405500	Travel	\$ 1,540	\$ 1,460	\$ 1,460	\$ 1,460	\$ -	
		4-205-61410-5510-305-100	205-61-63050-61410-01000-3-0-00000-405510	Local Mileage	\$ 3,885	\$ 2,190	\$ 2,190	\$ 2,190	\$ -	
		Other Charges Total			\$ 5,426	\$ 3,650	\$ 3,650	\$ 3,650	\$ -	
	Material & Supplies	4-205-61410-6000-305-100	205-61-63050-61410-01000-3-0-00000-406000	Materials and Supplies		\$ 15,798	\$ 15,798	\$ 23,743	\$ 7,945	50.29%
		4-205-61410-6001-305-100	205-61-63050-61410-01000-3-0-00000-406001	Office Supplies		\$ 3,650	\$ 3,650	\$ 3,650	\$ -	
		4-205-61410-6002-305-100	205-61-63050-61410-01000-3-0-00000-406002	Food Supplies		\$ 1,460	\$ 1,460	\$ 1,460	\$ -	
		4-205-61410-6011-305-100	205-61-63050-61410-01000-3-0-00000-406011	Uniforms & Wearing Apparel			\$ -	\$ -	\$ -	
		4-205-61410-6014-305-100	205-61-63050-61410-01000-3-0-00000-406014	Other Operating Supplies		\$ 1,460	\$ 1,460	\$ 1,460	\$ -	
		4-205-61410-6040-305-100	205-68-63050-68100-00000-9-0-00000-406040	Software/Online Content	\$ 1,796		\$ -	\$ -	\$ -	
		4-205-61410-6047-305-100	205-61-63050-61410-01000-3-0-00000-406021	Furniture & Equipment	\$ 1,209		\$ -	\$ -	\$ -	
		Material & Supplies Total			\$ 3,005	\$ 22,368	\$ 22,368	\$ 30,313	\$ 7,945	35.52%
	Office of the Principal Total				\$ 1,167,690	\$ 1,235,098	\$ 1,240,768	\$ 1,286,268	\$ 45,500	3.67%
Health Services	Salaries	4-205-62220-1131-305-000	205-62-63050-62220-00000-9-0-00000-401131	School Nurse	\$ 61,137	\$ 62,971	\$ 63,387	\$ 66,240	\$ 2,853	4.50%
		4-205-62220-1660-305-000	205-62-63050-62220-00000-9-0-00000-401660	Bonus	\$ 800		\$ -	\$ -	\$ -	
		Salaries Total			\$ 61,937	\$ 62,971	\$ 63,387	\$ 66,240	\$ 2,853	4.50%
	Benefits	4-205-62220-2100-305-000	205-62-63050-62220-00000-9-0-00000-402100	F I C A	\$ 4,701	\$ 4,817	\$ 4,849	\$ 5,067	\$ 218	4.50%
		4-205-62220-2210-305-000	205-62-63050-62220-00000-9-0-00000-402211	Retirement - VRS		\$ 10,466	\$ 10,536	\$ 9,685	\$ (851)	-8.08%
		4-205-62220-2212-305-000	205-62-63050-62220-00000-9-0-00000-402250	VRS Retiree Health Credit	\$ 740	\$ 762	\$ 768	\$ 583	\$ (185)	-24.09%
		4-205-62220-2220-305-000	205-62-63050-62220-00000-9-0-00000-402221	VRS-Hybrid	\$ 10,192		\$ -	\$ -	\$ -	
		4-205-62220-2310-305-000	205-62-63050-62220-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-62220-2400-305-000	205-62-63050-62220-00000-9-0-00000-402400	Group Life	\$ 721	\$ 744	\$ 749	\$ 703	\$ (46)	-6.14%
		4-205-62220-2510-305-000	205-62-63050-62220-00000-9-0-00000-402510	Disability-Hybrid	\$ 145	\$ 150	\$ 151	\$ 158	\$ 7	4.64%
		4-205-62220-2720-305-000	205-62-63050-62220-00000-9-0-00000-402720	Worker's Compensation	\$ 132	\$ 145	\$ 146	\$ 153	\$ 7	4.79%
		Benefits Total			\$ 27,579	\$ 28,084	\$ 28,440	\$ 29,499	\$ 1,059	3.72%
	Material & Supplies	4-205-62200-6001-305-000	205-62-63050-62220-00000-9-0-00000-406001	Office Supplies	\$ -		\$ -	\$ -	\$ -	
		4-205-62200-6002-305-000	205-62-63050-62220-00000-9-0-00000-406002	Food Supplies	\$ -		\$ -	\$ -	\$ -	
		4-205-62200-6014-305-000	205-62-63050-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ -		\$ -	\$ -	\$ -	
		4-205-62220-6001-305-000	205-62-63050-62220-00000-9-0-00000-406001	Office Supplies	\$ 249	\$ 725	\$ 725	\$ 725	\$ -	
		4-205-62220-6002-305-000	205-62-63050-62220-00000-9-0-00000-406002	Food Supplies	\$ 90		\$ -	\$ -	\$ -	
		4-205-62220-6005-305-000	205-62-63050-62220-00000-9-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 19		\$ -	\$ -	\$ -	
		4-205-62220-6014-305-000	205-62-63050-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ 1,060	\$ 725	\$ 725	\$ 725	\$ -	
		4-205-62220-6050-305-000	205-68-63050-68400-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 25		\$ -	\$ -	\$ -	
		Material & Supplies Total			\$ 1,444	\$ 1,450	\$ 1,450	\$ 1,450	\$ -	
	Health Services Total				\$ 90,960	\$ 92,505	\$ 93,277	\$ 97,189	\$ 3,912	4.19%
Facility Management	Purchase Services	4-205-64237-3160-305-000	205-64-69300-64300-000FQ-9-0-00000-403004	Professional Services - Other	\$ 14,800		\$ -	\$ -	\$ -	
		Purchase Services Total			\$ 14,800		\$ -	\$ -	\$ -	
	Material & Supplies	4-205-64237-6007-305-000	205-64-69300-64300-000FQ-9-0-00000-406007	Repair & Maintenance Supplies	\$ 486		\$ -	\$ -	\$ -	
		4-205-64237-6041-305-000	205-68-69300-68600-000FQ-9-0-00000-406041	SBITA Principal	\$ 3,605		\$ -	\$ -	\$ -	
		4-205-64237-6041-305-100	205-68-69300-68600-000FQ-9-0-00000-406041	SBITA Principal	\$ (516)		\$ -	\$ -	\$ -	
		4-205-64237-6053-305-100	205-68-69300-68600-000FQ-9-0-00000-406053	SBITA Interest	\$ 516		\$ -	\$ -	\$ -	
		Material & Supplies Total			\$ 4,091		\$ -	\$ -	\$ -	
	Facility Management Total				\$ 18,891		\$ -	\$ -	\$ -	
Security Services	Salaries	4-205-64600-1142-305-000	205-64-63050-64600-00000-9-0-00000-401142	Security	\$ 64,376	\$ 81,207	\$ 81,743	\$ 85,273	\$ 3,530	4.32%
		4-205-64600-1660-305-000	205-64-63050-64600-00000-9-0-00000-401660	Bonus	\$ 1,600		\$ -	\$ -	\$ -	
		Salaries Total			\$ 65,976	\$ 81,207	\$ 81,743	\$ 85,273	\$ 3,530	4.32%
	Benefits	4-205-64600-2100-305-000	205-64-63050-64600-00000-9-0-00000-402100	F I C A	\$ 5,003	\$ 6,212	\$ 6,254	\$ 6,524	\$ 270	4.32%
		4-205-64600-2210-305-000	205-64-63050-64600-00000-9-0-00000-402211	Retirement - VRS			\$ -	\$ -	\$ -	
		4-205-64600-2212-305-000	205-64-63050-64600-00000-9-0-00000-402250	VRS Retiree Health Credit			\$ -	\$ -	\$ -	
		4-205-64600-2310-305-000	205-64-63050-64600-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 22,000	\$ 22,482	\$ 26,300	\$ 3,818	16.98%
		4-205-64600-2400-305-000	205-64-63050-64600-00000-9-0-00000-402400	Group Life			\$ -	\$ -	\$ -	
		4-205-64600-2510-305-000	205-64-63050-64600-00000-9-0-00000-402510	Disability-Hybrid			\$ -	\$ -	\$ -	
		4-205-64600-2720-305-000	205-64-63050-64600-00000-9-0-00000-402720	Worker's Compensation	\$ 137	\$ 188	\$ 190	\$ 197	\$ 7	3.68%
		Benefits Total			\$ 16,087	\$ 28,400	\$ 28,926	\$ 33,021	\$ 4,095	14.16%

EXPENDITURE: OPERATING (205)
FAUQUIER HIGH

				2025	2026	2026	2027	Amount	%
				Actual	Adopted	Revised	Adopted	Changed	Amount
		AccountNumber	Tyler Account						
	Material & Supplies	4-205-64600-6001-305-000	205-64-63050-64600-00000-9-0-00000-406001		\$ 500	\$ 500	\$ 500	\$ -	
		4-205-64600-6007-305-000	205-64-63050-64600-00000-9-0-00000-406007	\$ 48		\$ -		\$ -	
		4-205-64600-6014-305-000	205-64-63050-64600-00000-9-0-00000-406014	\$ 12		\$ -		\$ -	
		4-205-64600-6047-305-000	205-64-63050-64600-00000-9-0-00000-406021	\$ 62		\$ -		\$ -	
		4-205-64600-6050-305-000	205-68-63050-68600-00000-9-0-00000-406056	\$ 597		\$ -		\$ -	
	Material & Supplies Total			\$ 719	\$ 500	\$ 500	\$ 500	\$ -	
Security Services Total				\$ 82,783	\$ 110,107	\$ 111,169	\$ 118,794	\$ 7,625	6.86%
FAUQUIER HIGH Total				\$ 13,021,607	\$ 13,328,054	\$ 13,428,627	\$ 14,181,252	\$ 752,625	5.60%



KETTLE RUN HIGH SCHOOL



ADDRESS:
7403 ACADEMIC AVE, NOKESVILLE, VA 20181

PHONE:
540-422-7330

GRADES:
9-12

ENROLLMENT:
1,183

PRINCIPAL:
MARK MALLOY



EXPENDITURE: OPERATING (205)
KETTLE RUN HIGH

		AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Change	% Change
Regular Education	Salaries	4-205-61100-1120-308-100	205-61-63080-61100-01000-3-0-00000-401120	Instructional	\$ 3,840,222	\$ 4,056,399	\$ 4,082,877	\$ 4,224,154	\$ 141,277	3.46%
		4-205-61100-1151-308-100	205-61-63080-61100-01000-3-0-00000-401151	Instructional Assistant	\$ 45,349	\$ 68,325	\$ 68,776	\$ 24,238	\$ (44,538)	-64.76%
		4-205-61100-1201-308-100	205-61-63080-61100-01000-3-0-00000-401201	Overtime	\$ 882		\$ -		\$ -	
		4-205-61100-1620-308-100	205-61-63080-61100-01000-3-0-00000-401620	Supplement	\$ 98,920	\$ 105,348	\$ 105,348	\$ 115,951	\$ 10,603	10.06%
		4-205-61100-1660-308-100	205-61-63080-61100-01000-3-0-00000-401660	Bonus	\$ 35,510		\$ -		\$ -	
	Salaries Total				\$ 4,020,882	\$ 4,230,072	\$ 4,257,001	\$ 4,364,343	\$ 107,342	2.52%
	Benefits	4-205-61100-2100-308-100	205-61-63080-61100-01000-3-0-00000-402100	F I C A	\$ 293,877	\$ 323,601	\$ 325,659	\$ 333,877	\$ 8,218	2.52%
		4-205-61100-2210-308-100	205-61-63080-61100-01000-3-0-00000-402211	Retirement - VRS	\$ 341,591	\$ 685,564	\$ 690,070	\$ 613,253	\$ (76,817)	-11.13%
		4-205-61100-2212-308-100	205-61-63080-61100-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 45,586	\$ 49,940	\$ 50,297	\$ 36,938	\$ (13,359)	-26.56%
		4-205-61100-2220-308-100	205-61-63080-61100-01000-3-0-00000-402221	VRS-Hybrid	\$ 231,421		\$ -		\$ -	
		4-205-61100-2310-308-100	205-61-63080-61100-01000-3-0-00000-402310	Health Insurance	\$ 700,608	\$ 682,000	\$ 696,942	\$ 789,050	\$ 92,108	13.22%
		4-205-61100-2400-308-100	205-61-63080-61100-01000-3-0-00000-402400	Group Life	\$ 44,423	\$ 48,702	\$ 49,049	\$ 44,488	\$ (4,561)	-9.30%
		4-205-61100-2510-308-100	205-61-63080-61100-01000-3-0-00000-402510	Disability-Hybrid	\$ 3,382	\$ 9,818	\$ 9,877	\$ 10,019	\$ 142	1.44%
		4-205-61100-2720-308-100	205-61-63080-61100-01000-3-0-00000-402720	Worker's Compensation	\$ 11,679	\$ 9,754	\$ 9,851	\$ 10,051	\$ 200	2.03%
	Benefits Total				\$ 1,672,566	\$ 1,809,379	\$ 1,831,745	\$ 1,837,676	\$ 5,931	0.32%
	Purchase Services	4-205-61100-3160-308-100	205-61-63080-61100-01000-3-0-00000-403004	Professional Services - Other	\$ 472	\$ 2,925	\$ 2,925	\$ 2,925	\$ -	
		4-205-61100-3320-308-100	205-61-63080-61100-01000-3-0-00000-403008	Maintenance Service Contracts	\$ 16,985	\$ 14,626	\$ 14,626	\$ 14,626	\$ -	
		4-205-61100-3500-308-100	205-61-63080-61100-01000-3-0-00000-403020	Printing & Binding	\$ 199	\$ 4,875	\$ 4,875	\$ 4,875	\$ -	
		4-205-61100-3520-308-100	205-61-63080-61100-01000-3-0-00000-405810	Organizational Memberships	\$ 139	\$ 975	\$ 975	\$ 975	\$ -	
	Purchase Services Total				\$ 17,795	\$ 23,401	\$ 23,401	\$ 23,401	\$ -	
	Other Charges	4-205-61100-5200-308-100	205-61-63080-61100-01000-3-0-00000-405200	Communications	\$ 5,054	\$ 2,925	\$ 2,925	\$ 2,925	\$ -	
		4-205-61100-5210-308-100	205-61-63080-61100-01000-3-0-00000-405210	Postal Service	\$ 3,000	\$ 2,925	\$ 2,925	\$ 2,925	\$ -	
		4-205-61100-5410-308-100	205-61-63080-61100-01000-3-0-00000-405410	Lease/Rent Equipment	\$ 24,994	\$ 29,253	\$ 29,253	\$ 29,253	\$ -	
		4-205-61100-5420-308-100	205-61-63080-61100-01000-3-0-00000-405420	Lease/Rent Buildings/Structures		\$ 1,950	\$ 1,950	\$ 1,950	\$ -	
		4-205-61100-5480-308-100	205-61-63080-61100-01000-3-0-00000-405480	Short Term Leases	\$ 1,658		\$ -		\$ -	
		4-205-61100-5490-308-100	205-61-63080-61100-01000-3-0-00000-405490	Lease - Interest	\$ 1,512		\$ -		\$ -	
		4-205-61100-5500-308-100	205-61-63080-61100-01000-3-0-00000-405500	Travel	\$ 886		\$ -		\$ -	
		4-205-61100-5510-308-100	205-61-63080-61100-01000-3-0-00000-405510	Local Mileage		\$ 975	\$ 975	\$ 975	\$ -	
		4-205-61100-5800-308-100	205-61-63080-61100-01000-3-0-00000-405800	Miscellaneous		\$ 975	\$ 975	\$ 975	\$ -	
	Other Charges Total				\$ 37,104	\$ 39,003	\$ 39,003	\$ 39,003	\$ -	
	Material & Supplies	4-205-61100-6001-308-100	205-61-63080-61100-01000-3-0-00000-406001	Office Supplies	\$ 6,224	\$ 9,751	\$ 9,751	\$ 9,751	\$ -	
		4-205-61100-6002-308-100	205-61-63080-61100-01000-3-0-00000-406002	Food Supplies	\$ 37	\$ 975	\$ 975	\$ 975	\$ -	
		4-205-61100-6005-308-100	205-61-63080-61100-01000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 1,122	\$ 975	\$ 975	\$ 975	\$ -	
		4-205-61100-6007-308-100	205-61-63080-61100-01000-3-0-00000-406007	Repair & Maintenance Supplies	\$ 4,731	\$ 975	\$ 975	\$ 975	\$ -	
		4-205-61100-6012-308-100	205-61-63080-61100-01000-3-0-00000-406012	Books & Subscriptions	\$ 595	\$ 975	\$ 975	\$ 975	\$ -	
		4-205-61100-6013-308-100	205-61-63080-61100-01000-3-0-00000-406013	Educational & Recreational Supplies		\$ 9,751	\$ 9,751	\$ 9,751	\$ -	
		4-205-61100-6014-308-100	205-61-63080-61100-01000-3-0-00000-406014	Other Operating Supplies	\$ 1,830	\$ 975	\$ 975	\$ 975	\$ -	
		4-205-61100-6030-308-100	205-61-63080-61100-01000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 17,938	\$ 8,776	\$ 8,776	\$ 8,776	\$ -	
		4-205-61100-6040-308-100	205-68-63080-68100-00000-9-0-00000-406040	Software/Online Content	\$ 2,404		\$ -		\$ -	
		4-205-61100-6041-308-100	205-68-63080-68100-00000-9-0-00000-406041	SBITA Principal	\$ 1,480		\$ -		\$ -	
		4-205-61100-6047-308-100	205-61-63080-61100-01000-3-0-00000-406021	Furniture & Equipment	\$ 3,260		\$ -		\$ -	
		4-205-61100-6050-308-100	205-68-63080-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 2,528	\$ 1,950	\$ 1,950	\$ 1,950	\$ -	
		4-205-61100-6055-308-100	205-68-63080-68100-00000-9-0-00000-406055	SBITA-Capital Outlay	\$ 1,480		\$ -		\$ -	
	Material & Supplies Total				\$ 43,630	\$ 35,103	\$ 35,103	\$ 35,103	\$ -	
Regular Education Total					\$ 5,791,978	\$ 6,136,958	\$ 6,186,253	\$ 6,299,526	\$ 113,273	1.83%
Second Language	Salaries	4-205-61100-1120-308-190	205-61-63080-61100-12000-3-0-00000-401120	Instructional	\$ 57,021	\$ 58,732	\$ 59,120	\$ 62,667	\$ 3,547	6.00%
		4-205-61100-1660-308-190	205-61-63080-61100-12000-3-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total				\$ 57,821	\$ 58,732	\$ 59,120	\$ 62,667	\$ 3,547	6.00%
	Benefits	4-205-61100-2100-308-190	205-61-63080-61100-12000-3-0-00000-402100	F I C A	\$ 4,090	\$ 4,493	\$ 4,523	\$ 4,794	\$ 271	5.99%
		4-205-61100-2210-308-190	205-61-63080-61100-12000-3-0-00000-402211	Retirement - VRS		\$ 9,762	\$ 9,827	\$ 9,162	\$ (665)	-6.77%
		4-205-61100-2212-308-190	205-61-63080-61100-12000-3-0-00000-402750	VRS Retiree Health Credit	\$ 690	\$ 711	\$ 716	\$ 552	\$ (164)	-22.91%
		4-205-61100-2220-308-190	205-61-63080-61100-12000-3-0-00000-402221	VRS-Hybrid	\$ 9,864		\$ -		\$ -	
		4-205-61100-2310-308-190	205-61-63080-61100-12000-3-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-61100-2400-308-190	205-61-63080-61100-12000-3-0-00000-402400	Group Life	\$ 673	\$ 694	\$ 699	\$ 665	\$ (34)	-4.86%
		4-205-61100-2510-308-190	205-61-63080-61100-12000-3-0-00000-402510	Disability-Hybrid	\$ 136	\$ 140	\$ 141	\$ 150	\$ 9	6.38%
		4-205-61100-2720-308-190	205-61-63080-61100-12000-3-0-00000-402720	Worker's Compensation	\$ 123	\$ 136	\$ 137	\$ 145	\$ 8	5.84%
	Benefits Total				\$ 26,522	\$ 26,936	\$ 27,284	\$ 28,618	\$ 1,334	4.89%
Second Language Total					\$ 84,343	\$ 85,668	\$ 86,404	\$ 91,285	\$ 4,881	5.65%
Special Education	Salaries	4-205-61100-1120-308-200	205-61-63080-61100-02000-3-0-00000-401120	Instructional	\$ 796,738	\$ 848,303	\$ 853,900	\$ 853,209	\$ (691)	-0.08%
		4-205-61100-1151-308-200	205-61-63080-61100-02000-3-0-00000-401151	Instructional Assistant	\$ 122,347	\$ 200,258	\$ 201,181	\$ 178,871	\$ (22,310)	-11.09%
		4-205-61100-1201-308-200	205-61-63080-61100-02000-3-0-00000-401201	Overtime	\$ 1,300		\$ -		\$ -	
		4-205-61100-1660-308-200	205-61-63080-61100-02000-3-0-00000-401660	Bonus	\$ 13,600		\$ -		\$ -	

EXPENDITURE: OPERATING (205)
KETTLE RUN HIGH

		AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Change	% Change
		Salaries Total			\$ 933,984	\$ 1,048,561	\$ 1,055,081	\$ 1,032,080	\$ (23,001)	2.18%
		Benefits			\$ 68,250	\$ 80,215	\$ 80,715	\$ 78,954	\$ (1,761)	-2.18%
		4-205-61100-2100-308-200	205-61-63080-61100-02000-3-0-00000-402100	F I C A	\$ 68,250	\$ 80,215	\$ 80,715	\$ 78,954	\$ (1,761)	-2.18%
		4-205-61100-2210-308-200	205-61-63080-61100-02000-3-0-00000-402211	Retirement - VRS	\$ 46,438	\$ 174,282	\$ 175,373	\$ 150,899	\$ (24,474)	-13.96%
		4-205-61100-2212-308-200	205-61-63080-61100-02000-3-0-00000-402750	VRS Retiree Health Credit	\$ 10,952	\$ 12,697	\$ 12,786	\$ 9,092	\$ (3,694)	-28.89%
		4-205-61100-2220-308-200	205-61-63080-61100-02000-3-0-00000-402221	VRS-Hybrid	\$ 92,478		\$ -	\$ -	\$ -	
		4-205-61100-2310-308-200	205-61-63080-61100-02000-3-0-00000-402310	Health Insurance	\$ 207,993	\$ 209,000	\$ 213,579	\$ 249,850	\$ 36,271	16.98%
		4-205-61100-2400-308-200	205-61-63080-61100-02000-3-0-00000-402400	Group Life	\$ 10,680	\$ 12,382	\$ 12,466	\$ 10,950	\$ (1,516)	-12.16%
		4-205-61100-2510-308-200	205-61-63080-61100-02000-3-0-00000-402510	Disability-Hybrid	\$ 1,373	\$ 2,496	\$ 2,509	\$ 2,467	\$ (42)	-1.67%
		4-205-61100-2720-308-200	205-61-63080-61100-02000-3-0-00000-402720	Worker's Compensation	\$ 2,056	\$ 2,421	\$ 2,445	\$ 2,384	\$ (61)	-2.49%
		Benefits Total			\$ 440,220	\$ 493,493	\$ 499,873	\$ 504,596	\$ 4,723	0.94%
		Material & Supplies			\$ 199		\$ -	\$ -	\$ -	
		4-205-61100-6002-308-200	205-61-63080-61100-02000-3-0-00000-406002	Food Supplies	\$ 199		\$ -	\$ -	\$ -	
		4-205-61100-6005-308-200	205-61-63080-61100-02000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies			\$ -	\$ -	\$ -	
		4-205-61100-6012-308-200	205-61-63080-61100-02000-3-0-00000-406012	Books & Subscriptions	\$ 103		\$ -	\$ -	\$ -	
		4-205-61100-6014-308-200	205-61-63080-61100-02000-3-0-00000-406014	Other Operating Supplies			\$ -	\$ -	\$ -	
		4-205-61100-6030-308-200	205-61-63080-61100-02000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 357		\$ -	\$ -	\$ -	
		4-205-61100-6047-308-200	205-61-63080-61100-02000-3-0-00000-406021	Furniture & Equipment			\$ -	\$ -	\$ -	
		4-205-61100-6050-308-200	205-68-63080-68100-02000-9-0-00000-406056	Non-Capitalized Hardware	\$ 231		\$ -	\$ -	\$ -	
		Material & Supplies Total			\$ 890		\$ -	\$ -	\$ -	
Special Education Total					\$ 1,375,095	\$ 1,542,054	\$ 1,554,954	\$ 1,536,676	\$ (18,278)	1.18%
Career and Technical Education		Salaries			\$ 903,118	\$ 829,815	\$ 835,291	\$ 954,861	\$ 119,570	14.31%
		4-205-61100-1120-308-300	205-61-63080-61100-03000-3-0-00000-401120	Instructional	\$ 903,118	\$ 829,815	\$ 835,291	\$ 954,861	\$ 119,570	14.31%
		4-205-61100-1660-308-300	205-61-63080-61100-03000-3-0-00000-401660	Bonus	\$ 8,800		\$ -	\$ -	\$ -	
		Salaries Total			\$ 911,918	\$ 829,815	\$ 835,291	\$ 954,861	\$ 119,570	14.31%
		Benefits			\$ 67,390	\$ 63,481	\$ 63,899	\$ 73,047	\$ 9,148	14.32%
		4-205-61100-2100-308-300	205-61-63080-61100-03000-3-0-00000-402100	F I C A	\$ 67,390	\$ 63,481	\$ 63,899	\$ 73,047	\$ 9,148	14.32%
		4-205-61100-2210-308-300	205-61-63080-61100-03000-3-0-00000-402211	Retirement - VRS	\$ 78,840	\$ 137,919	\$ 138,836	\$ 139,606	\$ 770	0.55%
		4-205-61100-2212-308-300	205-61-63080-61100-03000-3-0-00000-402750	VRS Retiree Health Credit	\$ 10,870	\$ 10,047	\$ 10,119	\$ 8,408	\$ (1,711)	-16.91%
		4-205-61100-2220-308-300	205-61-63080-61100-03000-3-0-00000-402221	VRS-Hybrid	\$ 55,279		\$ -	\$ -	\$ -	
		4-205-61100-2310-308-300	205-61-63080-61100-03000-3-0-00000-402310	Health Insurance	\$ 120,417	\$ 121,000	\$ 123,651	\$ 144,650	\$ 20,999	16.98%
		4-205-61100-2400-308-300	205-61-63080-61100-03000-3-0-00000-402400	Group Life	\$ 10,601	\$ 9,795	\$ 9,866	\$ 10,127	\$ 261	2.65%
		4-205-61100-2510-308-300	205-61-63080-61100-03000-3-0-00000-402510	Disability-Hybrid	\$ 813	\$ 1,974	\$ 1,985	\$ 2,279	\$ 294	14.81%
		4-205-61100-2720-308-300	205-61-63080-61100-03000-3-0-00000-402720	Worker's Compensation	\$ 6,007	\$ 1,913	\$ 1,932	\$ 2,203	\$ 271	14.03%
		Benefits Total			\$ 350,217	\$ 346,129	\$ 350,288	\$ 380,320	\$ 30,032	8.57%
Career and Technical Education Total					\$ 1,262,135	\$ 1,175,944	\$ 1,185,579	\$ 1,335,181	\$ 149,602	12.62%
Athletics		Salaries			\$ 58,180		\$ -	\$ -	\$ -	
		4-205-61100-1110-308-500	205-61-63080-61310-05000-3-0-00000-401110	Administrative	\$ 58,180		\$ -	\$ -	\$ -	
		4-205-61100-1120-308-500	205-61-63080-61310-05000-3-0-00000-401120	Instructional	\$ 66,391	\$ 68,383	\$ 68,834	\$ 89,246	\$ 20,412	29.65%
		4-205-61100-1150-308-500	205-61-63080-61310-05000-3-0-00000-401150	Clerical	\$ 6,615		\$ -	\$ -	\$ -	
		4-205-61100-1620-308-500	205-61-63080-61310-05000-3-0-00000-401620	Supplement	\$ 153,401	\$ 179,945	\$ 179,945	\$ 189,647	\$ 9,702	5.39%
		4-205-61100-1660-308-500	205-61-63080-61310-05000-3-0-00000-401660	Bonus	\$ 877		\$ -	\$ -	\$ -	
		4-205-61310-1110-308-500	205-61-63080-61310-05000-3-0-00000-401110	Administrative	\$ 69,610	\$ 132,348	\$ 132,348	\$ 146,800	\$ 14,452	10.92%
		Salaries Total			\$ 355,074	\$ 380,676	\$ 381,127	\$ 425,693	\$ 44,566	11.69%
		Benefits			\$ 21,518	\$ 18,997	\$ 19,032	\$ 21,335	\$ 2,303	12.10%
		4-205-61100-2100-308-500	205-61-63080-61310-05000-3-0-00000-402100	F I C A	\$ 21,518	\$ 18,997	\$ 19,032	\$ 21,335	\$ 2,303	12.10%
		4-205-61100-2210-308-500	205-61-63080-61310-05000-3-0-00000-402211	Retirement - VRS	\$ 8,323	\$ 11,366	\$ 11,442	\$ 13,048	\$ 1,606	14.04%
		4-205-61100-2212-308-500	205-61-63080-61310-05000-3-0-00000-402750	VRS Retiree Health Credit	\$ 1,512	\$ 828	\$ 834	\$ 786	\$ (48)	-5.76%
		4-205-61100-2220-308-500	205-61-63080-61310-05000-3-0-00000-402221	VRS-Hybrid	\$ 11,816		\$ -	\$ -	\$ -	
		4-205-61100-2310-308-500	205-61-63080-61310-05000-3-0-00000-402310	Health Insurance	\$ 21,894	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-61100-2400-308-500	205-61-63080-61310-05000-3-0-00000-402400	Group Life	\$ 1,475	\$ 807	\$ 813	\$ 947	\$ 134	16.48%
		4-205-61100-2510-308-500	205-61-63080-61310-05000-3-0-00000-402510	Disability-Hybrid	\$ 158	\$ 163	\$ 164	\$ 213	\$ 49	29.88%
		4-205-61100-2720-308-500	205-61-63080-61310-05000-3-0-00000-402720	Worker's Compensation	\$ 731	\$ 554	\$ 556	\$ 623	\$ 67	12.05%
		4-205-61310-2100-308-500	205-61-63080-61310-05000-3-0-00000-402100	F I C A	\$ 5,175	\$ 10,124	\$ 10,124	\$ 11,230	\$ 1,106	10.92%
		4-205-61310-2210-308-500	205-61-63080-61310-05000-3-0-00000-402211	Retirement - VRS	\$ 9,836	\$ 20,164	\$ 20,164	\$ 19,851	\$ (313)	-1.55%
		4-205-61310-2212-308-500	205-61-63080-61310-05000-3-0-00000-402750	VRS Retiree Health Credit	\$ 838	\$ 1,469	\$ 1,469	\$ 1,195	\$ (274)	-18.65%
		4-205-61310-2310-308-500	205-61-63080-61310-05000-3-0-00000-402310	Health Insurance		\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-61310-2400-308-500	205-61-63080-61310-05000-3-0-00000-402400	Group Life	\$ 817	\$ 1,432	\$ 1,432	\$ 1,440	\$ 8	0.56%
		4-205-61310-2510-308-500	205-61-63080-61310-05000-3-0-00000-402510	Disability-Hybrid		\$ 289	\$ 289	\$ 324	\$ 35	12.11%
		4-205-61310-2720-308-500	205-61-63080-61310-05000-3-0-00000-402720	Worker's Compensation	\$ 154	\$ 304	\$ 304	\$ 337	\$ 33	10.86%
		Benefits Total			\$ 84,247	\$ 88,497	\$ 89,105	\$ 97,629	\$ 8,524	9.57%
		Purchase Services			\$ 67,597	\$ 31,990	\$ 31,990	\$ 46,990	\$ 15,000	46.89%
		4-205-61100-3160-308-500	205-61-63080-61310-05000-3-0-00000-403004	Professional Services - Other	\$ 67,597	\$ 31,990	\$ 31,990	\$ 46,990	\$ 15,000	46.89%
		4-205-61100-3520-308-500	205-61-63080-61310-05000-3-0-00000-405810	Organizational Memberships	\$ 4,110	\$ 457	\$ 457	\$ 457	\$ -	
		Purchase Services Total			\$ 71,707	\$ 32,447	\$ 32,447	\$ 47,447	\$ 15,000	46.23%
		Other Charges			\$ -	\$ 4,570	\$ 4,570	\$ 4,570	\$ -	
		4-205-61100-5420-308-500	205-61-63080-61310-05000-3-0-00000-405420	Lease/Rent Buildings/Structures	\$ -	\$ 4,570	\$ 4,570	\$ 4,570	\$ -	
		4-205-61100-5480-308-500	205-61-63080-61310-05000-3-0-00000-405480	Short Term Leases	\$ 7,530		\$ -	\$ -	\$ -	
		4-205-61100-5510-308-500	205-61-63080-61310-05000-3-0-00000-405510	Local Mileage	\$ 2,003	\$ 1,828	\$ 1,828	\$ 1,828	\$ -	
		Other Charges Total			\$ 9,533	\$ 6,398	\$ 6,398	\$ 6,398	\$ -	

EXPENDITURE: OPERATING (205)

KETTLE RUN HIGH

				2025	2026	2026	2027	Amount	%	
				Actual	Adopted	Revised	Adopted	Change	Change	
		AccountNumber	Tyler Account							
	Material & Supplies	4-205-61100-6005-308-500	205-61-63080-61310-05000-3-0-00000-406005	Laundry, Hsepng & Janitor Supplies	\$ 1,415	\$ 4,570	\$ 4,570	\$ 4,570	\$ -	
		4-205-61100-6007-308-500	205-61-63080-61310-05000-3-0-00000-406007	Repair & Maintenance Supplies		\$ 2,285	\$ 2,285	\$ 2,285	\$ -	
		4-205-61100-6014-308-500	205-61-63080-61310-05000-3-0-00000-406014	Other Operating Supplies	\$ 8,259		\$ -		\$ -	
	Material & Supplies Total				\$ 9,674	\$ 6,855	\$ 6,855	\$ 6,855	\$ -	
Athletics Total					\$ 530,235	\$ 514,873	\$ 515,932	\$ 584,022	\$ 68,090	13.20%
Guidance Services	Salaries	4-205-61210-1110-308-100	205-61-63080-61210-01000-3-0-00000-401110	Administrative	\$ 89,610	\$ 92,298	\$ 92,298	\$ 95,068	\$ 2,770	3.00%
		4-205-61210-1120-308-100	205-61-63080-61210-01000-3-0-00000-401120	Instructional	\$ 324,773	\$ 328,889	\$ 331,060	\$ 303,817	\$ (27,243)	-8.23%
		4-205-61210-1150-308-100	205-61-63080-61210-01000-3-0-00000-401150	Clerical	\$ 114,496	\$ 120,740	\$ 121,537	\$ 126,713	\$ 5,176	4.26%
		4-205-61210-1201-308-100	205-61-63080-61210-01000-3-0-00000-401201	Overtime	\$ 725		\$ -		\$ -	
		4-205-61210-1660-308-100	205-61-63080-61210-01000-3-0-00000-401660	Bonus	\$ 5,600		\$ -		\$ -	
	Salaries Total				\$ 535,205	\$ 541,927	\$ 544,895	\$ 525,598	\$ (19,297)	3.54%
	Benefits	4-205-61210-2100-308-100	205-61-63080-61210-01000-3-0-00000-402100	F I C A	\$ 38,548	\$ 41,458	\$ 41,685	\$ 40,208	\$ (1,477)	-3.54%
		4-205-61210-2210-308-100	205-61-63080-61210-01000-3-0-00000-402211	Retirement - VRS	\$ 33,109	\$ 90,072	\$ 90,568	\$ 76,847	\$ (13,721)	-15.15%
		4-205-61210-2212-308-100	205-61-63080-61210-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 6,336	\$ 6,561	\$ 6,599	\$ 4,630	\$ (1,969)	-29.84%
		4-205-61210-2220-308-100	205-61-63080-61210-01000-3-0-00000-402221	VRS-Hybrid	\$ 45,944		\$ -		\$ -	
		4-205-61210-2310-308-100	205-61-63080-61210-01000-3-0-00000-402310	Health Insurance	\$ 87,576	\$ 88,000	\$ 89,928	\$ 105,200	\$ 15,272	16.98%
		4-205-61210-2400-308-100	205-61-63080-61210-01000-3-0-00000-402400	Group Life	\$ 6,180	\$ 6,398	\$ 6,436	\$ 5,574	\$ (862)	-13.39%
		4-205-61210-2510-308-100	205-61-63080-61210-01000-3-0-00000-402510	Disability-Hybrid	\$ 692	\$ 1,289	\$ 1,296	\$ 1,257	\$ (39)	-3.01%
		4-205-61210-2720-308-100	205-61-63080-61210-01000-3-0-00000-402720	Worker's Compensation	\$ 2,264	\$ 1,249	\$ 1,259	\$ 1,212	\$ (47)	-3.73%
	Benefits Total				\$ 220,648	\$ 235,027	\$ 237,771	\$ 234,928	\$ (2,843)	1.20%
	Purchase Services	4-205-61210-3500-308-100	205-61-63080-61210-01000-3-0-00000-403020	Printing & Binding	\$ 1,980	\$ 248	\$ 248	\$ 248	\$ -	
	Purchase Services Total				\$ 1,980	\$ 248	\$ 248	\$ 248	\$ -	
	Material & Supplies	4-205-61210-6001-308-100	205-61-63080-61210-01000-3-0-00000-406001	Office Supplies	\$ 178	\$ 445	\$ 445	\$ 445	\$ -	
		4-205-61210-6012-308-100	205-61-63080-61210-01000-3-0-00000-406012	Books & Subscriptions		\$ 297	\$ 297	\$ 297	\$ -	
		4-205-61210-6047-308-100	205-61-63080-61210-01000-3-0-00000-406021	Furniture & Equipment			\$ -		\$ -	
		4-205-61210-6050-308-100	205-68-63080-68200-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 242		\$ -		\$ -	
	Material & Supplies Total				\$ 420	\$ 742	\$ 742	\$ 742	\$ -	
Guidance Services Total					\$ 758,252	\$ 777,944	\$ 783,656	\$ 761,516	\$ (22,140)	2.83%
Library & Media Services	Salaries	4-205-61322-1122-308-100	205-61-63080-61320-01000-3-0-00000-401122	Librarian	\$ 158,054	\$ 162,796	\$ 163,870	\$ 173,833	\$ 9,963	6.08%
		4-205-61322-1150-308-100	205-61-63080-61320-01000-3-0-00000-401150	Clerical	\$ 28,181	\$ 29,996	\$ 30,194	\$ 31,169	\$ 975	3.23%
		4-205-61322-1660-308-100	205-61-63080-61320-01000-3-0-00000-401660	Bonus	\$ 2,400		\$ -		\$ -	
	Salaries Total				\$ 188,635	\$ 192,792	\$ 194,064	\$ 205,002	\$ 10,938	5.64%
	Benefits	4-205-61322-2100-308-100	205-61-63080-61320-01000-3-0-00000-402100	F I C A	\$ 14,366	\$ 14,749	\$ 14,846	\$ 15,683	\$ 837	5.64%
		4-205-61322-2210-308-100	205-61-63080-61320-01000-3-0-00000-402211	Retirement - VRS	\$ 22,459	\$ 32,043	\$ 32,255	\$ 29,972	\$ (2,283)	-7.08%
		4-205-61322-2212-308-100	205-61-63080-61320-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 2,252	\$ 2,334	\$ 2,351	\$ 1,806	\$ (545)	-23.18%
		4-205-61322-2220-308-100	205-61-63080-61320-01000-3-0-00000-402221	VRS-Hybrid	\$ 4,544		\$ -		\$ -	
		4-205-61322-2310-308-100	205-61-63080-61320-01000-3-0-00000-402310	Health Insurance	\$ 32,841	\$ 33,000	\$ 33,723	\$ 39,450	\$ 5,727	16.98%
		4-205-61322-2400-308-100	205-61-63080-61320-01000-3-0-00000-402400	Group Life	\$ 2,196	\$ 2,276	\$ 2,293	\$ 2,175	\$ (118)	-5.15%
		4-205-61322-2510-308-100	205-61-63080-61320-01000-3-0-00000-402510	Disability-Hybrid	\$ 67	\$ 459	\$ 461	\$ 490	\$ 29	6.29%
		4-205-61322-2720-308-100	205-61-63080-61320-01000-3-0-00000-402720	Worker's Compensation	\$ 401	\$ 444	\$ 449	\$ 473	\$ 24	5.35%
	Benefits Total				\$ 79,126	\$ 85,305	\$ 86,378	\$ 90,049	\$ 3,671	4.25%
	Material & Supplies	4-205-61322-6001-308-100	205-61-63080-61320-01000-3-0-00000-406001	Office Supplies	\$ 759	\$ 135	\$ 135	\$ 135	\$ -	
		4-205-61322-6002-308-100	205-61-63080-61320-01000-3-0-00000-406002	Food Supplies	\$ 161		\$ -		\$ -	
		4-205-61322-6012-308-100	205-61-63080-61320-01000-3-0-00000-406012	Books & Subscriptions	\$ 13,787	\$ 13,365	\$ 13,365	\$ 13,365	\$ -	
		4-205-61322-6040-308-100	205-68-63080-68200-00000-9-0-00000-406040	Software/Online Content	\$ 4,293		\$ -		\$ -	
	Material & Supplies Total				\$ 19,000	\$ 13,500	\$ 13,500	\$ 13,500	\$ -	
Library & Media Services Total					\$ 286,761	\$ 291,597	\$ 293,942	\$ 308,551	\$ 14,609	4.97%
Office of the Principal	Salaries	4-205-61410-1126-308-100	205-61-63080-61410-01000-3-0-00000-401126	Principal	\$ 135,960	\$ 140,039	\$ 140,039	\$ 144,240	\$ 4,201	3.00%
		4-205-61410-1127-308-100	205-61-63080-61410-01000-3-0-00000-401127	Assistant Principal	\$ 328,551	\$ 345,253	\$ 345,253	\$ 355,613	\$ 10,360	3.00%
		4-205-61410-1150-308-100	205-61-63080-61410-01000-3-0-00000-401150	Clerical	\$ 196,239	\$ 212,621	\$ 214,025	\$ 224,392	\$ 10,367	4.84%
		4-205-61410-1201-308-100	205-61-63080-61410-01000-3-0-00000-401201	Overtime	\$ 1,206		\$ -		\$ -	
		4-205-61410-1660-308-100	205-61-63080-61410-01000-3-0-00000-401660	Bonus	\$ 7,200		\$ -		\$ -	
	Salaries Total				\$ 669,156	\$ 697,913	\$ 699,317	\$ 724,245	\$ 24,928	3.56%
	Benefits	4-205-61410-2100-308-100	205-61-63080-61410-01000-3-0-00000-402100	F I C A	\$ 47,989	\$ 53,391	\$ 53,498	\$ 55,404	\$ 1,906	3.56%
		4-205-61410-2210-308-100	205-61-63080-61410-01000-3-0-00000-402211	Retirement - VRS	\$ 73,635	\$ 115,998	\$ 116,233	\$ 105,888	\$ (10,345)	-8.90%
		4-205-61410-2212-308-100	205-61-63080-61410-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 7,938	\$ 8,449	\$ 8,468	\$ 6,378	\$ (2,090)	-24.68%
		4-205-61410-2220-308-100	205-61-63080-61410-01000-3-0-00000-402221	VRS-Hybrid	\$ 22,226		\$ -		\$ -	
		4-205-61410-2310-308-100	205-61-63080-61410-01000-3-0-00000-402310	Health Insurance	\$ 98,523	\$ 99,000	\$ 101,169	\$ 118,350	\$ 17,181	16.98%
		4-205-61410-2400-308-100	205-61-63080-61410-01000-3-0-00000-402400	Group Life	\$ 7,741	\$ 8,240	\$ 8,259	\$ 7,681	\$ (578)	-7.00%
		4-205-61410-2510-308-100	205-61-63080-61410-01000-3-0-00000-402510	Disability-Hybrid	\$ 333	\$ 1,660	\$ 1,664	\$ 1,729	\$ 65	3.91%
		4-205-61410-2720-308-100	205-61-63080-61410-01000-3-0-00000-402720	Worker's Compensation	\$ 1,457	\$ 1,609	\$ 1,614	\$ 1,671	\$ 57	3.53%
	Benefits Total				\$ 259,843	\$ 288,347	\$ 290,905	\$ 297,101	\$ 6,196	2.13%

EXPENDITURE: OPERATING (205) KETTLE RUN HIGH				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Change	% Change		
	AccountNumber	Tyler Account									
	Purchase Services	4-205-61410-3160-308-100	205-61-63080-61410-01000-3-0-00000-403004	Professional Services - Other	\$ 31,325	\$ 41,650	\$ 41,650	\$ 41,650	\$ -		
		4-205-61410-3520-308-100	205-61-63080-61410-01000-3-0-00000-405810	Organizational Memberships	\$ 2,768	\$ 11,880	\$ 11,880	\$ 11,880	\$ -		
		4-205-61410-3840-308-100	205-61-63080-61410-01000-3-0-00000-403800	Services from Other Governments			\$ -		\$ -		
	Purchase Services Total				\$ 34,093	\$ 53,530	\$ 53,530	\$ 53,530	\$ -		
	Other Charges	4-205-61410-5500-308-100	205-61-63080-61410-01000-3-0-00000-405500	Travel	\$ 2,470	\$ 1,650	\$ 1,650	\$ 1,650	\$ -		
		4-205-61410-5510-308-100	205-61-63080-61410-01000-3-0-00000-405510	Local Mileage		\$ 165	\$ 165	\$ 165	\$ -		
	Other Charges Total				\$ 2,470	\$ 1,815	\$ 1,815	\$ 1,815	\$ -		
	Material & Supplies	4-205-61410-6000-308-100	205-61-63080-61410-01000-3-0-00000-406000	Materials and Supplies		\$ 23,027	\$ 23,027	\$ 36,902	\$ 13,875	60.26%	
		4-205-61410-6001-308-100	205-61-63080-61410-01000-3-0-00000-406001	Office Supplies		\$ 165	\$ 165	\$ 165	\$ -		
		4-205-61410-6002-308-100	205-61-63080-61410-01000-3-0-00000-406002	Food Supplies		\$ 825	\$ 825	\$ 825	\$ -		
		4-205-61410-6014-308-100	205-61-63080-61410-01000-3-0-00000-406014	Other Operating Supplies	\$ 188	\$ 165	\$ 165	\$ 165	\$ -		
	Material & Supplies Total				\$ 188	\$ 24,182	\$ 24,182	\$ 38,057	\$ 13,875	57.38%	
	Office of the Principal Total				\$ 965,751	\$ 1,065,787	\$ 1,069,749	\$ 1,114,748	\$ 44,999	4.21%	
	Health Services	Salaries	4-205-62220-1131-308-000	205-62-63080-62220-00000-9-0-00000-401131	School Nurse	\$ 53,192	\$ 54,787	\$ 55,149	\$ 57,631	\$ 2,482	4.50%
			4-205-62220-1660-308-000	205-62-69350-62220-00000-9-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total				\$ 53,992	\$ 54,787	\$ 55,149	\$ 57,631	\$ 2,482	4.50%	
	Benefits	4-205-62220-2100-308-000	205-62-63080-62220-00000-9-0-00000-402100	F I C A	\$ 3,756	\$ 4,191	\$ 4,219	\$ 4,409	\$ 190	4.50%	
		4-205-62220-2210-308-000	205-62-63080-62220-00000-9-0-00000-402211	Retirement - VRS		\$ 9,106	\$ 9,167	\$ 8,426	\$ (741)	-8.08%	
		4-205-62220-2212-308-000	205-62-63080-62220-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 644	\$ 663	\$ 668	\$ 508	\$ (160)	-23.95%	
		4-205-62220-2220-308-000	205-62-63080-62220-00000-9-0-00000-402221	VRS-Hybrid	\$ 8,049		\$ -		\$ -		
		4-205-62220-2310-308-000	205-62-63080-62220-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%	
		4-205-62220-2400-308-000	205-62-63080-62220-00000-9-0-00000-402400	Group Life	\$ 628	\$ 647	\$ 652	\$ 611	\$ (41)	-6.29%	
		4-205-62220-2510-308-000	205-62-63080-62220-00000-9-0-00000-402510	Disability-Hybrid	\$ 126	\$ 130	\$ 131	\$ 138	\$ 7	5.34%	
		4-205-62220-2720-308-000	205-62-63080-62220-00000-9-0-00000-402720	Worker's Compensation	\$ 114	\$ 127	\$ 128	\$ 133	\$ 5	3.91%	
	Benefits Total				\$ 24,264	\$ 25,864	\$ 26,206	\$ 27,375	\$ 1,169	4.46%	
	Material & Supplies	4-205-62220-6001-308-000	205-62-63080-62220-00000-9-0-00000-406001	Office Supplies	\$ 662	\$ 613	\$ 613	\$ 613	\$ -		
		4-205-62220-6001-308-100	205-62-63080-62220-00000-9-0-00000-406001	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -		
		4-205-62220-6002-308-000	205-62-63080-62220-00000-9-0-00000-406002	Food Supplies	\$ 246		\$ -		\$ -		
		4-205-62220-6005-308-000	205-62-63080-62220-00000-9-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 34		\$ -		\$ -		
		4-205-62220-6014-308-000	205-62-63080-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ 341	\$ 613	\$ 613	\$ 613	\$ -		
		4-205-62220-6014-308-100	205-62-63080-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -		
		4-205-62220-6030-308-000	205-62-63080-62220-00000-9-0-00000-406030	Instructional Material/Fieldtrip	\$ 19		\$ -		\$ -		
		4-205-62220-6030-308-100	205-62-63080-62220-00000-9-0-00000-406030	Instructional Material/Fieldtrip	\$ -	\$ -	\$ -	\$ -	\$ -		
		4-205-62220-6047-308-000	205-62-63080-62220-00000-9-0-00000-406021	Furniture & Equipment	\$ 89		\$ -		\$ -		
	Material & Supplies Total				\$ 1,392	\$ 1,226	\$ 1,226	\$ 1,226	\$ -		
	Health Services Total				\$ 79,647	\$ 81,877	\$ 82,581	\$ 86,232	\$ 3,651	4.42%	
	Facility Management	Purchase Services	4-205-64237-3160-308-000	205-64-69300-64300-000KR-9-0-00000-403004	Professional Services - Other	\$ 10,800		\$ -		\$ -	
		Purchase Services Total			\$ 10,800		\$ -		\$ -		
	Material & Supplies	4-205-64237-6007-308-000	205-64-69300-64300-000KR-9-0-00000-406007	Repair & Maintenance Supplies	\$ 3,795		\$ -		\$ -		
		4-205-64237-6041-308-000	205-68-69300-68600-000KR-9-0-00000-406041	SBITA Principal	\$ 3,605		\$ -		\$ -		
		4-205-64237-6041-308-100	205-68-69300-68600-000KR-9-0-00000-406041	SBITA Principal	\$ (516)		\$ -		\$ -		
		4-205-64237-6053-308-100	205-68-69300-68600-000KR-9-0-00000-406053	SBITA Interest	\$ 516		\$ -		\$ -		
	Material & Supplies Total				\$ 7,400		\$ -		\$ -		
	Facility Management Total				\$ 18,200		\$ -		\$ -		
	Security Services	Salaries	4-205-64600-1142-308-000	205-64-63080-64600-00000-9-0-00000-401142	Security	\$ 41,651	\$ 42,641	\$ 42,922	\$ 44,858	\$ 1,936	4.51%
			4-205-64600-1660-308-000	205-64-63080-64600-00000-9-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total				\$ 42,451	\$ 42,641	\$ 42,922	\$ 44,858	\$ 1,936	4.51%	
	Benefits	4-205-64600-2100-308-000	205-64-63080-64600-00000-9-0-00000-402100	F I C A	\$ 3,248	\$ 3,262	\$ 3,284	\$ 3,432	\$ 148	4.51%	
		4-205-64600-2210-308-000	205-64-63080-64600-00000-9-0-00000-402211	Retirement - VRS			\$ -	\$ -	\$ -		
		4-205-64600-2310-308-000	205-64-63080-64600-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%	
		4-205-64600-2400-308-000	205-64-63080-64600-00000-9-0-00000-402400	Group Life			\$ -	\$ -	\$ -		
		4-205-64600-2510-308-000	205-64-63080-64600-00000-9-0-00000-402510	Disability-Hybrid			\$ -	\$ -	\$ -		
		4-205-64600-2720-308-000	205-64-63080-64600-00000-9-0-00000-402720	Worker's Compensation	\$ 89	\$ 99	\$ 100	\$ 104	\$ 4	4.00%	
	Benefits Total				\$ 14,284	\$ 14,361	\$ 14,625	\$ 16,686	\$ 2,061	14.09%	
	Material & Supplies	4-205-64600-6001-308-000	205-64-63080-64600-00000-9-0-00000-406001	Office Supplies		\$ 500	\$ 500	\$ 500	\$ -		
		4-205-64600-6002-308-000	205-64-63080-64600-00000-9-0-00000-406002	Food Supplies			\$ -		\$ -		
	Material & Supplies Total					\$ 500	\$ 500	\$ 500	\$ -		
	Security Services Total				\$ 56,735	\$ 57,502	\$ 58,047	\$ 62,044	\$ 3,997	6.89%	
	KETTLE RUN HIGH Total				\$ 11,209,130	\$ 11,730,204	\$ 11,817,097	\$ 12,179,781	\$ 362,684	3.07%	



LIBERTY HIGH SCHOOL



ADDRESS:
6300 INDEPENDENCE AVE, BEALETON, VA 22712

PHONE:
540-422-7360

GRADES:
9-12

ENROLLMENT:
1,269

PRINCIPAL:
SAM COX



EXPENDITURE: OPERATING (205)

LIBERTY HIGH

				2025	2026	2026	2027	Amount	%	
				Actual	Adopted	Revised	Adopted	Changed	Change	
		AccountNumber	Tyler Account			Adopted				
Regular Education	Salaries	4-205-61100-1120-306-100	205-61-63060-61100-01000-3-0-00000-401120	Instructional	\$ 3,974,774	\$ 4,195,781	\$ 4,223,254	\$ 4,476,020	\$ 252,766	5.99%
		4-205-61100-1151-306-100	205-61-63060-61100-01000-3-0-00000-401151	Instructional Assistant	\$ 52,606	\$ 75,041	\$ 75,537	\$ 70,206	\$ (5,331)	-7.06%
		4-205-61100-1201-306-100	205-61-63060-61100-01000-3-0-00000-401201	Overtime	\$ 1,893		\$ -	\$ -	\$ -	
		4-205-61100-1620-306-100	205-61-63060-61100-01000-3-0-00000-401620	Supplement	\$ 112,552	\$ 105,348	\$ 105,348	\$ 115,951	\$ 10,603	10.06%
		4-205-61100-1660-306-100	205-61-63060-61100-01000-3-0-00000-401660	Bonus	\$ 42,787		\$ -	\$ -	\$ -	
	Salaries Total				\$ 4,184,612	\$ 4,376,177	\$ 4,404,139	\$ 4,662,177	\$ 258,038	5.86%
	Benefits	4-205-61100-2100-306-100	205-61-63060-61100-01000-3-0-00000-402100	F I C A	\$ 310,373	\$ 334,777	\$ 336,920	\$ 356,661	\$ 19,741	5.86%
		4-205-61100-2210-306-100	205-61-63060-61100-01000-3-0-00000-402211	Retirement - VRS	\$ 274,628	\$ 709,850	\$ 714,525	\$ 664,690	\$ (49,835)	-6.97%
		4-205-61100-2212-306-100	205-61-63060-61100-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 47,331	\$ 51,709	\$ 52,079	\$ 40,039	\$ (12,040)	-23.12%
		4-205-61100-2220-306-100	205-61-63060-61100-01000-3-0-00000-402221	VRS-Hybrid	\$ 340,816		\$ -	\$ -	\$ -	
		4-205-61100-2310-306-100	205-61-63060-61100-01000-3-0-00000-402310	Health Insurance	\$ 711,555	\$ 715,000	\$ 730,665	\$ 854,750	\$ 124,085	16.98%
		4-205-61100-2400-306-100	205-61-63060-61100-01000-3-0-00000-402400	Group Life	\$ 46,192	\$ 50,431	\$ 50,793	\$ 48,222	\$ (2,571)	-5.06%
		4-205-61100-2510-306-100	205-61-63060-61100-01000-3-0-00000-402510	Disability-Hybrid	\$ 4,921	\$ 10,166	\$ 10,231	\$ 10,859	\$ 628	6.14%
		4-205-61100-2720-306-100	205-61-63060-61100-01000-3-0-00000-402720	Worker's Compensation	\$ 8,916	\$ 10,092	\$ 10,192	\$ 10,744	\$ 552	5.42%
	Benefits Total				\$ 1,744,733	\$ 1,882,025	\$ 1,905,405	\$ 1,985,965	\$ 80,560	4.23%
	Purchase Services	4-205-61100-3160-306-100	205-61-63060-61100-01000-3-0-00000-403004	Professional Services - Other	\$ 5,292	\$ 764	\$ 764	\$ 764	\$ -	
		4-205-61100-3320-306-100	205-61-63060-61100-01000-3-0-00000-403008	Maintenance Service Contracts	\$ 4,190	\$ 7,642	\$ 7,642	\$ 7,642	\$ -	
		4-205-61100-3500-306-100	205-61-63060-61100-01000-3-0-00000-403020	Printing & Binding		\$ 764	\$ 764	\$ 764	\$ -	
		4-205-61100-3520-306-100	205-61-63060-61100-01000-3-0-00000-405810	Organizational Memberships	\$ 250	\$ 764	\$ 764	\$ 764	\$ -	
	Purchase Services Total				\$ 9,732	\$ 9,934	\$ 9,934	\$ 9,934	\$ -	
	Other Charges	4-205-61100-5200-306-100	205-61-63060-61100-01000-3-0-00000-405200	Communications		\$ 764	\$ 764	\$ 764	\$ -	
		4-205-61100-5210-306-100	205-61-63060-61100-01000-3-0-00000-405210	Postal Service		\$ 764	\$ 764	\$ 764	\$ -	
		4-205-61100-5410-306-100	205-61-63060-61100-01000-3-0-00000-405410	Lease/Rent Equipment	\$ 23,969	\$ 22,926	\$ 22,926	\$ 22,926	\$ -	
		4-205-61100-5420-306-100	205-61-63060-61100-01000-3-0-00000-405420	Lease/Rent Buildings/Structures		\$ 1,528	\$ 1,528	\$ 1,528	\$ -	
		4-205-61100-5480-306-100	205-61-63060-61100-01000-3-0-00000-405480	Short Term Leases	\$ 2,488		\$ -	\$ -	\$ -	
		4-205-61100-5490-306-100	205-61-63060-61100-01000-3-0-00000-405490	Lease - Interest	\$ 1,500		\$ -	\$ -	\$ -	
		4-205-61100-5492-306-100	205-61-63060-61100-01000-3-0-00000-405492	Lease - Capital Outlay	\$ 135,633		\$ -	\$ -	\$ -	
		4-205-61100-5510-306-100	205-61-63060-61100-01000-3-0-00000-405510	Local Mileage		\$ 764	\$ 764	\$ 764	\$ -	
		4-205-61100-5800-306-100	205-61-63060-61100-01000-3-0-00000-405800	Miscellaneous		\$ 764	\$ 764	\$ 764	\$ -	
	Other Charges Total				\$ 163,590	\$ 27,510	\$ 27,510	\$ 27,510	\$ -	
	Material & Supplies	4-205-61100-6001-306-100	205-61-63060-61100-01000-3-0-00000-406001	Office Supplies	\$ 10,779	\$ 10,700	\$ 10,700	\$ 10,700	\$ -	
		4-205-61100-6002-306-100	205-61-63060-61100-01000-3-0-00000-406002	Food Supplies	\$ 4,404	\$ 764	\$ 764	\$ 764	\$ -	
		4-205-61100-6005-306-100	205-61-63060-61100-01000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 122	\$ 764	\$ 764	\$ 764	\$ -	
		4-205-61100-6007-306-100	205-61-63060-61100-01000-3-0-00000-406007	Repair & Maintenance Supplies		\$ 764	\$ 764	\$ 764	\$ -	
		4-205-61100-6012-306-100	205-61-63060-61100-01000-3-0-00000-406012	Books & Subscriptions	\$ 1,253	\$ 3,821	\$ 3,821	\$ 3,821	\$ -	
		4-205-61100-6013-306-100	205-61-63060-61100-01000-3-0-00000-406013	Educational & Recreational Supplies	\$ 10,117	\$ 7,642	\$ 7,642	\$ 7,642	\$ -	
		4-205-61100-6014-306-100	205-61-63060-61100-01000-3-0-00000-406014	Other Operating Supplies	\$ 1,432	\$ 3,821	\$ 3,821	\$ 3,821	\$ -	
		4-205-61100-6030-306-100	205-61-63060-61100-01000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 3,835	\$ 6,878	\$ 6,878	\$ 6,878	\$ -	
		4-205-61100-6040-306-100	205-68-63060-68100-00000-9-0-00000-406040	Software/Online Content	\$ 1,316		\$ -	\$ -	\$ -	
		4-205-61100-6041-306-100	205-68-63060-68100-00000-9-0-00000-406041	SBITA Principal	\$ 1,235		\$ -	\$ -	\$ -	
		4-205-61100-6047-306-100	205-61-63060-61100-01000-3-0-00000-406021	Furniture & Equipment	\$ 1,254		\$ -	\$ -	\$ -	
		4-205-61100-6050-306-100	205-68-63060-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 1,900	\$ 3,821	\$ 3,821	\$ 3,821	\$ -	
		4-205-61100-6053-306-100	205-68-63060-68100-00000-9-0-00000-406053	SBITA Interest	\$ 13		\$ -	\$ -	\$ -	
		4-205-61100-6055-306-100	205-68-63060-68100-00000-9-0-00000-406055	SBITA-Capital Outlay	\$ 1,235		\$ -	\$ -	\$ -	
	Material & Supplies Total				\$ 38,896	\$ 38,975	\$ 38,975	\$ 38,975	\$ -	
Regular Education Total					\$ 6,141,563	\$ 6,334,614	\$ 6,385,963	\$ 6,724,561	\$ 338,598	5.30%
Second Language	Salaries	4-205-61100-1120-306-190	205-61-63060-61100-12000-3-0-00000-401120	Instructional	\$ 182,434	\$ 188,731	\$ 189,977	\$ 316,792	\$ 126,815	66.75%
		4-205-61100-1151-306-190	205-61-63060-61100-12000-3-0-00000-401151	Instructional Assistant	\$ 22,443	\$ 22,553	\$ 22,702	\$ 23,980	\$ 1,278	5.63%
		4-205-61100-1660-306-190	205-61-63060-61100-12000-3-0-00000-401660	Bonus	\$ 3,200		\$ -	\$ -	\$ -	
	Salaries Total				\$ 208,077	\$ 211,284	\$ 212,679	\$ 340,772	\$ 128,093	60.23%
	Benefits	4-205-61100-2100-306-190	205-61-63060-61100-12000-3-0-00000-402100	F I C A	\$ 15,493	\$ 16,163	\$ 16,269	\$ 26,069	\$ 9,800	60.24%
		4-205-61100-2210-306-190	205-61-63060-61100-12000-3-0-00000-402211	Retirement - VRS	\$ 10,149	\$ 35,118	\$ 35,352	\$ 49,823	\$ 14,471	40.93%
		4-205-61100-2212-306-190	205-61-63060-61100-12000-3-0-00000-402750	VRS Retiree Health Credit	\$ 2,482	\$ 2,558	\$ 2,576	\$ 3,003	\$ 427	16.58%
		4-205-61100-2220-306-190	205-61-63060-61100-12000-3-0-00000-402221	VRS-Hybrid	\$ 21,230		\$ -	\$ -	\$ -	
		4-205-61100-2310-306-190	205-61-63060-61100-12000-3-0-00000-402310	Health Insurance	\$ 32,841	\$ 44,000	\$ 44,964	\$ 78,900	\$ 33,936	75.47%
		4-205-61100-2400-306-190	205-61-63060-61100-12000-3-0-00000-402400	Group Life	\$ 2,421	\$ 2,496	\$ 2,514	\$ 3,615	\$ 1,101	43.79%
		4-205-61100-2510-306-190	205-61-63060-61100-12000-3-0-00000-402510	Disability-Hybrid	\$ 316	\$ 503	\$ 506	\$ 815	\$ 309	61.07%
		4-205-61100-2720-306-190	205-61-63060-61100-12000-3-0-00000-402720	Worker's Compensation	\$ 439	\$ 488	\$ 493	\$ 786	\$ 293	59.43%
	Benefits Total				\$ 85,371	\$ 101,326	\$ 102,674	\$ 163,011	\$ 60,337	58.77%
Second Language Total					\$ 293,448	\$ 312,610	\$ 315,353	\$ 503,783	\$ 188,430	59.75%
Special Education	Salaries	4-205-61100-1120-306-200	205-61-63060-61100-02000-3-0-00000-401120	Instructional	\$ 1,102,825	\$ 1,132,931	\$ 1,140,336	\$ 1,236,189	\$ 95,853	8.41%
		4-205-61100-1151-306-200	205-61-63060-61100-02000-3-0-00000-401151	Instructional Assistant	\$ 371,639	\$ 379,292	\$ 381,796	\$ 408,738	\$ 26,942	7.06%

EXPENDITURE: OPERATING (205)
LIBERTY HIGH

				2025	2026	2026	2027	Amount	%
				Actual	Adopted	Revised	Adopted	Changed	Change
						Adopted			
	AccountNumber	Tyler Account							
	4-205-61100-1201-306-200	205-61-63060-61100-02000-3-0-00000-401201	Overtime	\$ 6,575		\$ -		\$ -	
	4-205-61100-1660-306-200	205-61-63060-61100-02000-3-0-00000-401660	Bonus	\$ 19,277		\$ -		\$ -	
	Salaries Total			\$ 1,500,317	\$ 1,512,223	\$ 1,522,132	\$ 1,644,927	\$ 122,795	8.07%
	Benefits								
	4-205-61100-2100-306-200	205-61-63060-61100-02000-3-0-00000-402100	F I C A	\$ 108,134	\$ 115,685	\$ 116,444	\$ 125,841	\$ 9,397	8.07%
	4-205-61100-2210-306-200	205-61-63060-61100-02000-3-0-00000-402211	Retirement - VRS	\$ 115,628	\$ 251,346	\$ 253,006	\$ 240,503	\$ (12,503)	-4.94%
	4-205-61100-2212-306-200	205-61-63060-61100-02000-3-0-00000-402750	VRS Retiree Health Credit	\$ 17,804	\$ 18,313	\$ 18,450	\$ 14,489	\$ (3,961)	-21.47%
	4-205-61100-2220-306-200	205-61-63060-61100-02000-3-0-00000-402221	VRS-Hybrid	\$ 105,168		\$ -	\$ -	\$ -	
	4-205-61100-2310-306-200	205-61-63060-61100-02000-3-0-00000-402310	Health Insurance	\$ 317,463	\$ 319,000	\$ 325,989	\$ 381,350	\$ 55,361	16.98%
	4-205-61100-2400-306-200	205-61-63060-61100-02000-3-0-00000-402400	Group Life	\$ 17,363	\$ 17,859	\$ 17,990	\$ 17,448	\$ (542)	-3.01%
	4-205-61100-2510-306-200	205-61-63060-61100-02000-3-0-00000-402510	Disability-Hybrid	\$ 1,553	\$ 3,598	\$ 3,620	\$ 3,930	\$ 310	8.56%
	4-205-61100-2720-306-200	205-61-63060-61100-02000-3-0-00000-402720	Worker's Compensation	\$ 4,113	\$ 3,493	\$ 3,529	\$ 3,794	\$ 265	7.51%
	4-205-61100-2801-306-200	205-61-63060-61100-02000-3-0-00000-402801	Other Reimbursables			\$ -	\$ -	\$ -	
	Benefits Total			\$ 687,227	\$ 729,294	\$ 739,028	\$ 787,355	\$ 48,327	6.54%
	Material & Supplies								
	4-205-61100-6001-306-200	205-61-63060-61100-02000-3-0-00000-406001	Office Supplies	\$ 73		\$ -	\$ -	\$ -	
	4-205-61100-6002-306-200	205-61-63060-61100-02000-3-0-00000-406002	Food Supplies	\$ 1,695		\$ -	\$ -	\$ -	
	4-205-61100-6005-306-200	205-61-63060-61100-02000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies			\$ -	\$ -	\$ -	
	4-205-61100-6012-306-200	205-61-63060-61100-02000-3-0-00000-406012	Books & Subscriptions	\$ 310		\$ -	\$ -	\$ -	
	4-205-61100-6014-306-200	205-61-63060-61100-02000-3-0-00000-406014	Other Operating Supplies			\$ -	\$ -	\$ -	
	4-205-61100-6030-306-200	205-61-63060-61100-02000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 1,072		\$ -	\$ -	\$ -	
	4-205-61100-6040-306-200	205-68-63060-68100-02000-9-0-00000-406040	Software/Online Content	\$ 350		\$ -	\$ -	\$ -	
	4-205-61100-6047-306-200	205-61-63060-61100-02000-3-0-00000-406021	Furniture & Equipment			\$ -	\$ -	\$ -	
	4-205-61100-6050-306-200	205-68-63060-68100-02000-9-0-00000-406056	Non-Capitalized Hardware	\$ 370		\$ -	\$ -	\$ -	
	Material & Supplies Total			\$ 3,870		\$ -	\$ -	\$ -	
	Special Education Total			\$ 2,191,413	\$ 2,241,517	\$ 2,261,160	\$ 2,432,282	\$ 171,122	7.57%
Career and Technical Education	Salaries								
	4-205-61100-1120-306-300	205-61-63060-61100-03000-3-0-00000-401120	Instructional	\$ 988,574	\$ 904,193	\$ 910,161	\$ 984,641	\$ 74,480	8.18%
	4-205-61100-1660-306-300	205-61-63060-61100-03000-3-0-00000-401660	Bonus	\$ 8,477		\$ -	\$ -	\$ -	
	Salaries Total			\$ 997,051	\$ 904,193	\$ 910,161	\$ 984,641	\$ 74,480	8.18%
	Benefits								
	4-205-61100-2100-306-300	205-61-63060-61100-03000-3-0-00000-402100	F I C A	\$ 74,109	\$ 69,171	\$ 69,626	\$ 75,326	\$ 5,700	8.19%
	4-205-61100-2210-306-300	205-61-63060-61100-03000-3-0-00000-402211	Retirement - VRS	\$ 74,883	\$ 150,282	\$ 151,283	\$ 143,960	\$ (7,323)	-4.84%
	4-205-61100-2212-306-300	205-61-63060-61100-03000-3-0-00000-402750	VRS Retiree Health Credit	\$ 11,408	\$ 10,947	\$ 11,026	\$ 8,671	\$ (2,355)	-21.36%
	4-205-61100-2220-306-300	205-61-63060-61100-03000-3-0-00000-402221	VRS-Hybrid	\$ 66,982		\$ -	\$ -	\$ -	
	4-205-61100-2310-306-300	205-61-63060-61100-03000-3-0-00000-402310	Health Insurance	\$ 136,807	\$ 137,472	\$ 140,394	\$ 170,950	\$ 30,556	21.76%
	4-205-61100-2400-306-300	205-61-63060-61100-03000-3-0-00000-402400	Group Life	\$ 11,125	\$ 10,676	\$ 10,752	\$ 10,442	\$ (310)	-2.88%
	4-205-61100-2510-306-300	205-61-63060-61100-03000-3-0-00000-402510	Disability-Hybrid	\$ 982	\$ 2,151	\$ 2,164	\$ 2,349	\$ 185	8.55%
	4-205-61100-2720-306-300	205-61-63060-61100-03000-3-0-00000-402720	Worker's Compensation	\$ 4,365	\$ 2,087	\$ 2,109	\$ 2,272	\$ 163	7.73%
	Benefits Total			\$ 380,662	\$ 382,786	\$ 387,354	\$ 413,970	\$ 26,616	6.87%
	Career and Technical Education Total			\$ 1,377,714	\$ 1,286,979	\$ 1,297,515	\$ 1,398,611	\$ 101,096	7.79%
Athletics	Salaries								
	4-205-61100-1110-306-500	205-61-63060-61310-05000-3-0-00000-401110	Administrative	\$ 52,168		\$ -	\$ -	\$ -	
	4-205-61100-1120-306-500	205-61-63060-61310-05000-3-0-00000-401120	Instructional	\$ 78,602	\$ 80,960	\$ 81,494	\$ 86,509	\$ 5,015	6.15%
	4-205-61100-1150-306-500	205-61-63060-61310-05000-3-0-00000-401150	Clerical	\$ 9,480		\$ -	\$ -	\$ -	
	4-205-61100-1620-306-500	205-61-63060-61310-05000-3-0-00000-401620	Supplement	\$ 139,627	\$ 179,945	\$ 179,945	\$ 189,647	\$ 9,702	5.39%
	4-205-61100-1660-306-500	205-61-63060-61310-05000-3-0-00000-401660	Bonus	\$ 800		\$ -	\$ -	\$ -	
	4-205-61310-1110-306-500	205-61-63060-61310-05000-3-0-00000-401110	Administrative	\$ 51,611	\$ 98,133	\$ 98,133	\$ 96,820	\$ (1,313)	-1.34%
	Salaries Total			\$ 332,288	\$ 359,038	\$ 359,572	\$ 372,976	\$ 13,404	3.73%
	Benefits								
	4-205-61100-2100-306-500	205-61-63060-61310-05000-3-0-00000-402100	F I C A	\$ 20,305	\$ 19,959	\$ 20,000	\$ 21,126	\$ 1,126	5.63%
	4-205-61100-2210-306-500	205-61-63060-61310-05000-3-0-00000-402211	Retirement - VRS	\$ 17,375	\$ 13,456	\$ 13,545	\$ 12,648	\$ (897)	-6.62%
	4-205-61100-2212-306-500	205-61-63060-61310-05000-3-0-00000-402750	VRS Retiree Health Credit	\$ 1,479	\$ 980	\$ 987	\$ 762	\$ (225)	-22.80%
	4-205-61100-2220-306-500	205-61-63060-61310-05000-3-0-00000-402221	VRS-Hybrid	\$ 835		\$ -	\$ -	\$ -	
	4-205-61100-2310-306-500	205-61-63060-61310-05000-3-0-00000-402310	Health Insurance	\$ 21,894	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
	4-205-61100-2400-306-500	205-61-63060-61310-05000-3-0-00000-402400	Group Life	\$ 1,443	\$ 956	\$ 963	\$ 917	\$ (46)	-4.78%
	4-205-61100-2510-306-500	205-61-63060-61310-05000-3-0-00000-402510	Disability-Hybrid		\$ 193	\$ 194	\$ 206	\$ 12	6.19%
	4-205-61100-2720-306-500	205-61-63060-61310-05000-3-0-00000-402720	Worker's Compensation	\$ 737	\$ 583	\$ 585	\$ 616	\$ 31	5.30%
	4-205-61310-2100-306-500	205-61-63060-61310-05000-3-0-00000-402100	F I C A	\$ 3,757	\$ 7,507	\$ 7,507	\$ 7,407	\$ (100)	-1.33%
	4-205-61310-2210-306-500	205-61-63060-61310-05000-3-0-00000-402211	Retirement - VRS	\$ 7,333	\$ 16,310	\$ 16,310	\$ 14,156	\$ (2,154)	-13.21%
	4-205-61310-2212-306-500	205-61-63060-61310-05000-3-0-00000-402750	VRS Retiree Health Credit	\$ 624	\$ 1,188	\$ 1,188	\$ 853	\$ (335)	-28.20%
	4-205-61310-2310-306-500	205-61-63060-61310-05000-3-0-00000-402310	Health Insurance		\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
	4-205-61310-2400-306-500	205-61-63060-61310-05000-3-0-00000-402400	Group Life	\$ 609	\$ 1,158	\$ 1,158	\$ 1,027	\$ (131)	-11.31%
	4-205-61310-2510-306-500	205-61-63060-61310-05000-3-0-00000-402510	Disability-Hybrid		\$ 234	\$ 234	\$ 231	\$ (3)	-1.28%
	4-205-61310-2720-306-500	205-61-63060-61310-05000-3-0-00000-402720	Worker's Compensation	\$ 114	\$ 226	\$ 226	\$ 223	\$ (3)	-1.33%
	Benefits Total			\$ 76,505	\$ 84,750	\$ 85,379	\$ 86,472	\$ 1,093	1.28%
	Purchase Services								
	4-205-61100-3160-306-500	205-61-63060-61310-05000-3-0-00000-403004	Professional Services - Other	\$ 46,245	\$ 26,760	\$ 26,760	\$ 41,760	\$ 15,000	56.05%
	4-205-61100-3520-306-500	205-61-63060-61310-05000-3-0-00000-405810	Organizational Memberships		\$ 446	\$ 446	\$ 446	\$ -	

EXPENDITURE: OPERATING (205)

LIBERTY HIGH

				2025	2026	2026	2027	Amount	%	
				Actual	Adopted	Revised	Adopted	Changed	Change	
						Adopted				
	AccountNumber	Tyler Account								
	Purchase Services Total			\$ 46,245	\$ 27,206	\$ 27,206	\$ 42,206	\$ 15,000	55.13%	
	Other Charges	4-205-61100-5420-306-500	205-61-63060-61310-05000-3-0-00000-405420	Lease/Rent Buildings/Structures	\$ -	\$ 6,690	\$ 6,690	\$ 6,690	\$ -	
		4-205-61100-5480-306-500	205-61-63060-61310-05000-3-0-00000-405480	Short Term Leases	\$ 7,917		\$ -	\$ -	\$ -	
		4-205-61100-5500-306-500	205-61-63060-61310-05000-3-0-00000-405500	Travel	\$ 516		\$ -	\$ -	\$ -	
		4-205-61100-5510-306-500	205-61-63060-61310-05000-3-0-00000-405510	Local Mileage		\$ 1,784	\$ 1,784	\$ 1,784	\$ -	
		4-205-61100-5800-306-500	205-61-63060-61310-05000-3-0-00000-405800	Miscellaneous	\$ 3,670		\$ -	\$ -	\$ -	
	Other Charges Total			\$ 12,103	\$ 8,474	\$ 8,474	\$ 8,474	\$ -		
	Material & Supplies	4-205-61100-6001-306-500	205-61-63060-61310-05000-3-0-00000-406001	Office Supplies	\$ 758		\$ -	\$ -	\$ -	
		4-205-61100-6014-306-500	205-61-63060-61310-05000-3-0-00000-406014	Other Operating Supplies	\$ 7,018	\$ 8,920	\$ 8,920	\$ 8,920	\$ -	
		4-205-61100-6040-306-500	205-68-63060-68200-05000-9-0-00000-406040	Software/Online Content	\$ 99		\$ -	\$ -	\$ -	
	Material & Supplies Total			\$ 7,875	\$ 8,920	\$ 8,920	\$ 8,920	\$ -		
Athletics Total				\$ 475,016	\$ 488,388	\$ 489,551	\$ 519,048	\$ 29,497	6.03%	
Guidance Services	Salaries	4-205-61210-1110-306-100	205-61-63060-61210-01000-3-0-00000-401110	Administrative	\$ 96,254	\$ 99,141	\$ 99,141	\$ 107,221	\$ 8,080	8.15%
		4-205-61210-1120-306-100	205-61-63060-61210-01000-3-0-00000-401120	Instructional	\$ 311,999	\$ 320,629	\$ 322,745	\$ 348,608	\$ 25,863	8.01%
		4-205-61210-1150-306-100	205-61-63060-61210-01000-3-0-00000-401150	Clerical	\$ 119,528	\$ 118,679	\$ 119,462	\$ 114,035	\$ (5,427)	-4.54%
		4-205-61210-1201-306-100	205-61-63060-61210-01000-3-0-00000-401201	Overtime	\$ 670		\$ -	\$ -	\$ -	
		4-205-61210-1660-306-100	205-61-63060-61210-01000-3-0-00000-401660	Bonus	\$ 4,800		\$ -	\$ -	\$ -	
	Salaries Total			\$ 533,251	\$ 538,449	\$ 541,348	\$ 569,864	\$ 28,516	5.27%	
	Benefits	4-205-61210-2100-306-100	205-61-63060-61210-01000-3-0-00000-402100	F I C A	\$ 38,192	\$ 41,191	\$ 41,414	\$ 43,594	\$ 2,180	5.26%
		4-205-61210-2210-306-100	205-61-63060-61210-01000-3-0-00000-402211	Retirement - VRS	\$ 55,310	\$ 89,495	\$ 89,981	\$ 83,317	\$ (6,664)	-7.41%
		4-205-61210-2212-306-100	205-61-63060-61210-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 6,272	\$ 6,518	\$ 6,556	\$ 5,019	\$ (1,537)	-23.44%
		4-205-61210-2220-306-100	205-61-63060-61210-01000-3-0-00000-402221	VRS-Hybrid	\$ 20,471		\$ -	\$ -	\$ -	
		4-205-61210-2310-306-100	205-61-63060-61210-01000-3-0-00000-402310	Health Insurance	\$ 87,576	\$ 88,000	\$ 89,928	\$ 105,200	\$ 15,272	16.98%
		4-205-61210-2400-306-100	205-61-63060-61210-01000-3-0-00000-402400	Group Life	\$ 6,116	\$ 6,359	\$ 6,397	\$ 6,044	\$ (353)	-5.52%
		4-205-61210-2510-306-100	205-61-63060-61210-01000-3-0-00000-402510	Disability-Hybrid	\$ 307	\$ 1,282	\$ 1,288	\$ 1,361	\$ 73	5.67%
		4-205-61210-2720-306-100	205-61-63060-61210-01000-3-0-00000-402720	Worker's Compensation	\$ 1,137	\$ 1,241	\$ 1,251	\$ 1,315	\$ 64	5.12%
	Benefits Total			\$ 215,381	\$ 234,086	\$ 236,815	\$ 245,850	\$ 9,035	3.82%	
	Purchase Services	4-205-61210-3160-306-100	205-61-63060-61210-01000-3-0-00000-403004	Professional Services - Other	\$ 104		\$ -	\$ -	\$ -	
		4-205-61210-3500-306-100	205-61-63060-61210-01000-3-0-00000-403020	Printing & Binding		\$ 738	\$ 738	\$ 738	\$ -	
	Purchase Services Total			\$ 104	\$ 738	\$ 738	\$ 738	\$ -		
	Material & Supplies	4-205-61210-6001-306-100	205-61-63060-61210-01000-3-0-00000-406001	Office Supplies	\$ 241	\$ 1,327	\$ 1,327	\$ 1,327	\$ -	
		4-205-61210-6002-306-100	205-61-63060-61210-01000-3-0-00000-406002	Food Supplies	\$ 539		\$ -	\$ -	\$ -	
		4-205-61210-6005-306-100	205-61-63060-61210-01000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 163		\$ -	\$ -	\$ -	
		4-205-61210-6012-306-100	205-61-63060-61210-01000-3-0-00000-406012	Books & Subscriptions	\$ 252	\$ 885	\$ 885	\$ 885	\$ -	
		4-205-61210-6013-306-100	205-61-63060-61210-01000-3-0-00000-406013	Educational & Recreational Supplies	\$ 258		\$ -	\$ -	\$ -	
		4-205-61210-6040-306-100	205-68-63060-68100-00000-9-0-00000-406040	Software/Online Content	\$ 50		\$ -	\$ -	\$ -	
		4-205-61210-6047-306-100	205-61-63060-61210-01000-3-0-00000-406021	Furniture & Equipment	\$ 850		\$ -	\$ -	\$ -	
		4-205-61210-6050-306-100	205-68-63060-68200-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 223		\$ -	\$ -	\$ -	
	Material & Supplies Total			\$ 2,575	\$ 2,212	\$ 2,212	\$ 2,212	\$ -		
Guidance Services Total				\$ 751,312	\$ 775,485	\$ 781,113	\$ 818,664	\$ 37,551	4.81%	
Library & Media Services	Salaries	4-205-61322-1122-306-100	205-61-63060-61320-01000-3-0-00000-401122	Librarian	\$ 154,812	\$ 154,049	\$ 155,066	\$ 164,492	\$ 9,426	6.08%
		4-205-61322-1150-306-100	205-61-63060-61320-01000-3-0-00000-401150	Clerical	\$ 27,741	\$ 29,683	\$ 29,879	\$ 31,267	\$ 1,388	4.65%
		4-205-61322-1201-306-100	205-61-63060-61320-01000-3-0-00000-401201	Overtime	\$ 419		\$ -	\$ -	\$ -	
		4-205-61322-1660-306-100	205-61-63060-61320-01000-3-0-00000-401660	Bonus	\$ 2,555		\$ -	\$ -	\$ -	
	Salaries Total			\$ 185,526	\$ 183,732	\$ 184,945	\$ 195,759	\$ 10,814	5.85%	
	Benefits	4-205-61322-2100-306-100	205-61-63060-61320-01000-3-0-00000-402100	F I C A	\$ 13,933	\$ 14,056	\$ 14,149	\$ 14,976	\$ 827	5.84%
		4-205-61322-2210-306-100	205-61-63060-61320-01000-3-0-00000-402211	Retirement - VRS	\$ 15,584	\$ 30,538	\$ 30,741	\$ 28,622	\$ (2,119)	-6.89%
		4-205-61322-2212-306-100	205-61-63060-61320-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 2,145	\$ 2,225	\$ 2,241	\$ 1,724	\$ (517)	-23.07%
		4-205-61322-2220-306-100	205-61-63060-61320-01000-3-0-00000-402221	VRS-Hybrid	\$ 11,786		\$ -	\$ -	\$ -	
		4-205-61322-2310-306-100	205-61-63060-61320-01000-3-0-00000-402310	Health Insurance	\$ 32,841	\$ 33,000	\$ 33,723	\$ 39,450	\$ 5,727	16.98%
		4-205-61322-2400-306-100	205-61-63060-61320-01000-3-0-00000-402400	Group Life	\$ 2,092	\$ 2,170	\$ 2,186	\$ 2,077	\$ (109)	-4.99%
		4-205-61322-2510-306-100	205-61-63060-61320-01000-3-0-00000-402510	Disability-Hybrid	\$ 161	\$ 438	\$ 440	\$ 468	\$ 28	6.36%
		4-205-61322-2720-306-100	205-61-63060-61320-01000-3-0-00000-402720	Worker's Compensation	\$ 393	\$ 425	\$ 430	\$ 452	\$ 22	5.12%
	Benefits Total			\$ 78,935	\$ 82,852	\$ 83,910	\$ 87,769	\$ 3,859	4.60%	
	Purchase Services	4-205-61322-3160-306-100	205-61-63060-61320-01000-3-0-00000-403004	Professional Services - Other	\$ -		\$ -	\$ -	\$ -	
	Purchase Services Total			\$ -	\$ -	\$ -	\$ -	\$ -		
	Material & Supplies	4-205-61322-6001-306-100	205-61-63060-61320-01000-3-0-00000-406001	Office Supplies	\$ 373	\$ 2,220	\$ 2,220	\$ 2,220	\$ -	
		4-205-61322-6002-306-100	205-61-63060-61320-01000-3-0-00000-406002	Food Supplies	\$ 317		\$ -	\$ -	\$ -	
		4-205-61322-6005-306-100	205-61-63060-61320-01000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 88		\$ -	\$ -	\$ -	
		4-205-61322-6012-306-100	205-61-63060-61320-01000-3-0-00000-406012	Books & Subscriptions	\$ 10,389	\$ 8,880	\$ 8,880	\$ 8,880	\$ -	
		4-205-61322-6014-306-100	205-61-63060-61320-01000-3-0-00000-406014	Other Operating Supplies	\$ 120		\$ -	\$ -	\$ -	
		4-205-61322-6030-306-100	205-61-63060-61320-01000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 1,690	\$ 1,480	\$ 1,480	\$ 1,480	\$ -	

EXPENDITURE: OPERATING (205)
LIBERTY HIGH

		AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
		4-205-61322-6040-306-100	205-68-63060-68200-00000-9-0-00000-406040	Software/Online Content	\$ 1,927	\$ 740	\$ 740	\$ 740	\$ -	
		4-205-61322-6047-306-100	205-61-63060-61320-01000-3-0-00000-406021	Furniture & Equipment	\$ 465		\$ -		\$ -	
		4-205-61322-6050-306-100	205-68-63060-68200-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 163	\$ 1,480	\$ 1,480	\$ 1,480	\$ -	
		Material & Supplies Total			\$ 15,531	\$ 14,800	\$ 14,800	\$ 14,800	\$ -	
		Library & Media Services Total			\$ 279,993	\$ 281,384	\$ 283,655	\$ 298,328	\$ 14,673	5.17%
Office of the Principal	Salaries	4-205-61410-1126-306-100	205-61-63060-61410-01000-3-0-00000-401126	Principal	\$ 147,192	\$ 151,608	\$ 151,608	\$ 156,156	\$ 4,548	3.00%
		4-205-61410-1127-306-100	205-61-63060-61410-01000-3-0-00000-401127	Assistant Principal	\$ 316,339	\$ 325,829	\$ 325,829	\$ 327,473	\$ 1,644	0.50%
		4-205-61410-1150-306-100	205-61-63060-61410-01000-3-0-00000-401150	Clerical	\$ 286,155	\$ 301,323	\$ 303,311	\$ 323,536	\$ 20,222	6.67%
		4-205-61410-1201-306-100	205-61-63060-61410-01000-3-0-00000-401201	Overtime	\$ 3,162		\$ -		\$ -	
		4-205-61410-1660-306-100	205-61-63060-61410-01000-3-0-00000-401660	Bonus	\$ 8,000		\$ -		\$ -	
		Salaries Total			\$ 760,848	\$ 778,760	\$ 780,748	\$ 807,165	\$ 26,417	3.38%
	Benefits	4-205-61410-2100-306-100	205-61-63060-61410-01000-3-0-00000-402100	F I C A	\$ 55,997	\$ 59,575	\$ 59,728	\$ 61,748	\$ 2,020	3.38%
		4-205-61410-2210-306-100	205-61-63060-61410-01000-3-0-00000-402211	Retirement - VRS	\$ 86,364	\$ 129,435	\$ 129,769	\$ 118,014	\$ (11,755)	-9.06%
		4-205-61410-2212-306-100	205-61-63060-61410-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 9,027	\$ 9,427	\$ 9,455	\$ 7,109	\$ (2,346)	-24.81%
		4-205-61410-2220-306-100	205-61-63060-61410-01000-3-0-00000-402221	VRS-Hybrid	\$ 21,669		\$ -		\$ -	
		4-205-61410-2310-306-100	205-61-63060-61410-01000-3-0-00000-402310	Health Insurance	\$ 120,417	\$ 121,000	\$ 123,651	\$ 144,650	\$ 20,999	16.98%
		4-205-61410-2400-306-100	205-61-63060-61410-01000-3-0-00000-402400	Group Life	\$ 8,803	\$ 9,195	\$ 9,223	\$ 8,563	\$ (660)	-7.16%
		4-205-61410-2510-306-100	205-61-63060-61410-01000-3-0-00000-402510	Disability-Hybrid	\$ 329	\$ 1,853	\$ 1,859	\$ 1,926	\$ 67	3.60%
		4-205-61410-2720-306-100	205-61-63060-61410-01000-3-0-00000-402720	Worker's Compensation	\$ 1,767	\$ 1,796	\$ 1,803	\$ 1,863	\$ 60	3.33%
		Benefits Total			\$ 304,371	\$ 332,281	\$ 335,488	\$ 343,873	\$ 8,385	2.50%
	Purchase Services	4-205-61410-3160-306-100	205-61-63060-61410-01000-3-0-00000-403004	Professional Services - Other	\$ 34,547	\$ 44,415	\$ 44,415	\$ 44,415	\$ -	
		4-205-61410-3320-306-100	205-61-63060-61410-01000-3-0-00000-403008	Maintenance Service Contracts	\$ 5,330	\$ 2,646	\$ 2,646	\$ 2,646	\$ -	
		4-205-61410-3500-306-100	205-61-63060-61410-01000-3-0-00000-403020	Printing & Binding	\$ 1,244	\$ 2,208	\$ 2,208	\$ 2,208	\$ -	
		4-205-61410-3520-306-100	205-61-63060-61410-01000-3-0-00000-405810	Organizational Memberships		\$ 1,766	\$ 1,766	\$ 1,766	\$ -	
		Purchase Services Total			\$ 41,121	\$ 51,035	\$ 51,035	\$ 51,035	\$ -	
	Other Charges	4-205-61410-5001-306-100	205-68-63060-68100-00000-9-0-00000-405001	Telecommunications - Internet	\$ 1,453	\$ 1,766	\$ 1,766	\$ 1,766	\$ -	
		4-205-61410-5200-306-100	205-61-63060-61410-01000-3-0-00000-405200	Communications	\$ 894	\$ 1,766	\$ 1,766	\$ 1,766	\$ -	
		4-205-61410-5210-306-100	205-61-63060-61410-01000-3-0-00000-405210	Postal Service	\$ 20	\$ 2,208	\$ 2,208	\$ 2,208	\$ -	
		4-205-61410-5410-306-100	205-61-63060-61410-01000-3-0-00000-405410	Lease/Rent Equipment	\$ 8,887	\$ 17,660	\$ 17,660	\$ 17,660	\$ -	
		4-205-61410-5480-306-100	205-61-63060-61410-01000-3-0-00000-405480	Short Term Leases	\$ 3,185		\$ -		\$ -	
		4-205-61410-5490-306-100	205-61-63060-61410-01000-3-0-00000-405490	Lease - Interest	\$ 343		\$ -		\$ -	
		4-205-61410-5500-306-100	205-61-63060-61410-01000-3-0-00000-405500	Travel	\$ 2,617	\$ 2,208	\$ 2,208	\$ 2,208	\$ -	
		Other Charges Total			\$ 17,398	\$ 25,608	\$ 25,608	\$ 25,608	\$ -	
	Material & Supplies	4-205-61410-6000-306-100	205-61-63060-61410-01000-3-0-00000-406000	Materials and Supplies		\$ 30,821	\$ 30,821	\$ 41,806	\$ 10,985	35.64%
		4-205-61410-6001-306-100	205-61-63060-61410-01000-3-0-00000-406001	Office Supplies	\$ 5,840	\$ 3,974	\$ 3,974	\$ 3,974	\$ -	
		4-205-61410-6014-306-100	205-61-63060-61410-01000-3-0-00000-406014	Other Operating Supplies	\$ 201		\$ -		\$ -	
		4-205-61410-6030-306-100	205-61-63060-61410-01000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 1,000		\$ -		\$ -	
		4-205-61410-6047-306-100	205-61-63060-61410-01000-3-0-00000-406021	Furniture & Equipment	\$ 8,289	\$ 2,208	\$ 2,208	\$ 2,208	\$ -	
		4-205-61410-6050-306-100	205-68-63060-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 306	\$ 1,325	\$ 1,325	\$ 1,325	\$ -	
		Material & Supplies Total			\$ 15,636	\$ 38,328	\$ 38,328	\$ 49,313	\$ 10,985	28.66%
		Office of the Principal Total			\$ 1,139,375	\$ 1,226,012	\$ 1,231,207	\$ 1,276,994	\$ 45,787	3.72%
Health Services	Salaries	4-205-62220-1131-306-000	205-62-63060-62220-00000-9-0-00000-401131	School Nurse	\$ 54,864	\$ 56,510	\$ 56,883	\$ 59,444	\$ 2,561	4.50%
		4-205-62220-1660-306-000	205-62-63060-62220-00000-9-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
		Salaries Total			\$ 55,664	\$ 56,510	\$ 56,883	\$ 59,444	\$ 2,561	4.50%
	Benefits	4-205-62220-2100-306-000	205-62-63060-62220-00000-9-0-00000-402100	F I C A	\$ 4,133	\$ 4,323	\$ 4,352	\$ 4,547	\$ 195	4.48%
		4-205-62220-2210-306-000	205-62-63060-62220-00000-9-0-00000-402211	Retirement - VRS		\$ 9,393	\$ 9,455	\$ 8,691	\$ (764)	-8.08%
		4-205-62220-2212-306-000	205-62-63060-62220-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 664	\$ 684	\$ 689	\$ 524	\$ (165)	-23.95%
		4-205-62220-2220-306-000	205-62-63060-62220-00000-9-0-00000-402221	VRS-Hybrid	\$ 9,569		\$ -		\$ -	
		4-205-62220-2310-306-000	205-62-63060-62220-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-62220-2400-306-000	205-62-63060-62220-00000-9-0-00000-402400	Group Life	\$ 647	\$ 664	\$ 672	\$ 631	\$ (41)	-6.10%
		4-205-62220-2510-306-000	205-62-63060-62220-00000-9-0-00000-402510	Disability-Hybrid	\$ 131	\$ 134	\$ 135	\$ 142	\$ 7	5.19%
		4-205-62220-2720-306-000	205-62-63060-62220-00000-9-0-00000-402720	Worker's Compensation	\$ 120	\$ 130	\$ 131	\$ 137	\$ 6	4.58%
		Benefits Total			\$ 26,210	\$ 26,331	\$ 26,675	\$ 27,822	\$ 1,147	4.30%
	Material & Supplies	4-205-62220-6001-306-000	205-62-63060-62220-00000-9-0-00000-406001	Office Supplies	\$ 16	\$ 775	\$ 775	\$ 775	\$ -	
		4-205-62220-6002-306-000	205-62-63060-62220-00000-9-0-00000-406002	Food Supplies	\$ 75		\$ -		\$ -	
		4-205-62220-6012-306-000	205-62-63060-62220-00000-9-0-00000-406012	Books & Subscriptions	\$ 97		\$ -		\$ -	
		4-205-62220-6014-306-000	205-62-63060-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ 1,088	\$ 775	\$ 775	\$ 775	\$ -	
		4-205-62220-6047-306-000	205-62-63060-62220-00000-9-0-00000-406021	Furniture & Equipment	\$ 188		\$ -		\$ -	
		4-205-62220-6050-306-000	205-68-63060-68400-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 81		\$ -		\$ -	
		Material & Supplies Total			\$ 1,545	\$ 1,550	\$ 1,550	\$ 1,550	\$ -	
		Health Services Total			\$ 83,419	\$ 84,391	\$ 85,108	\$ 88,816	\$ 3,708	4.36%
Facility Management	Material & Supplies	4-205-64237-6041-306-000	205-68-69300-68600-000LB-9-0-00000-406041	SBITA Principal	\$ 3,605		\$ -		\$ -	

EXPENDITURE: OPERATING (205) LIBERTY HIGH					2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
	AccountNumber	Tyler Account								
	4-205-64237-6041-306-100	205-68-69300-68600-000LB-9-0-00000-406041	SBITA Principal		\$ (516)		\$ -		\$ -	
	4-205-64237-6053-306-100	205-68-69300-68600-000LB-9-0-00000-406053	SBITA Interest		\$ 516		\$ -		\$ -	
	Material & Supplies Total				\$ 3,605		\$ -		\$ -	
Facility Management Total					\$ 3,605		\$ -		\$ -	
Security Services	Salaries	4-205-64600-1142-306-000	205-64-63060-64600-00000-9-0-00000-401142	Security	\$ 40,653	\$ 42,642	\$ 42,923	\$ 44,859	\$ 1,936	4.51%
		4-205-64600-1660-306-000	205-64-63060-64600-00000-9-0-00000-401660	Bonus	\$ 800		\$ -		\$ -	
	Salaries Total				\$ 41,453	\$ 42,642	\$ 42,923	\$ 44,859	\$ 1,936	4.51%
	Benefits	4-205-64600-2100-306-000	205-64-63060-64600-00000-9-0-00000-402100	F I C A	\$ 3,171	\$ 3,262	\$ 3,284	\$ 3,432	\$ 148	4.51%
		4-205-64600-2210-306-000	205-64-63060-64600-00000-9-0-00000-402211	Retirement - VRS			\$ -	\$ -	\$ -	
		4-205-64600-2220-306-000	205-64-63060-64600-00000-9-0-00000-402221	VRS-Hybrid			\$ -	\$ -	\$ -	
		4-205-64600-2310-306-000	205-64-63060-64600-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-64600-2400-306-000	205-64-63060-64600-00000-9-0-00000-402400	Group Life			\$ -	\$ -	\$ -	
		4-205-64600-2510-306-000	205-64-63060-64600-00000-9-0-00000-402510	Disability-Hybrid			\$ -	\$ -	\$ -	
		4-205-64600-2720-306-000	205-64-63060-64600-00000-9-0-00000-402720	Worker's Compensation	\$ 87	\$ 99	\$ 100	\$ 104	\$ 4	4.00%
	Benefits Total				\$ 14,205	\$ 14,361	\$ 14,625	\$ 16,686	\$ 2,061	14.09%
	Material & Supplies	4-205-64600-6001-306-000	205-64-63060-64600-00000-9-0-00000-406001	Office Supplies		\$ 500	\$ 500	\$ 500	\$ -	
	Material & Supplies Total					\$ 500	\$ 500	\$ 500	\$ -	
Security Services Total					\$ 55,658	\$ 57,503	\$ 58,048	\$ 62,045	\$ 3,997	6.89%
LIBERTY HIGH Total					\$ 12,792,517	\$ 13,088,883	\$ 13,188,673	\$ 14,123,132	\$ 934,459	7.09%



FAUQUIER
COUNTY
PUBLIC
SCHOOLS

SOUTHEASTERN ALTERNATIVE SCHOOL



ADDRESS:
4484 CATLETT ROAD, MIDLAND, VA 22728

PHONE:
540-422-7390

GRADES:

ENROLLMENT:
63

PRINCIPAL:
SHELLY NEIBAUER



**EXPENDITURE: OPERATING (205)
SOUTHEASTERN ALTERNATIVE**

				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change	
		AccountNumber	Tyler Account							
Regular Education	Salaries	4-205-61100-1120-300-250	205-61-63500-61100-01000-3-0-00000-401120	Instructional	\$ 529,881	\$ 545,752	\$ 549,353	\$ 662,537	\$ 113,184	20.60%
		4-205-61100-1126-300-250	205-61-63500-61410-01000-3-0-00000-401126	Principal		\$ 133,116	\$ 133,116		\$ (133,116)	-100.00%
		4-205-61100-1127-300-250	205-61-63500-61410-01000-3-0-00000-401127	Assistant Principal		\$ 103,151	\$ 103,151		\$ (103,151)	-100.00%
		4-205-61100-1150-300-250	205-61-63500-61410-01000-3-0-00000-401150	Clerical		\$ 39,810	\$ 40,073		\$ (40,073)	-100.00%
		4-205-61100-1151-300-250	205-61-63500-61100-01000-3-0-00000-401151	Instructional Assistant	\$ 130,715	\$ 135,344	\$ 136,095	\$ 120,920	\$ (15,175)	-11.15%
		4-205-61100-1201-300-250	205-61-63500-61100-01000-3-0-00000-401201	Overtime	\$ 4,968		\$ -		\$ -	
		4-205-61100-1620-300-250	205-61-63500-61100-01000-3-0-00000-401620	Supplement	\$ 8,605	\$ 9,138	\$ 9,138	\$ 11,489	\$ 2,351	25.73%
		4-205-61100-1660-300-250	205-61-63500-61100-01000-3-0-00000-401660	Bonus	\$ 9,755		\$ -		\$ -	
	Salaries Total				\$ 683,924	\$ 966,311	\$ 970,926	\$ 794,946	\$ (175,980)	18.12%
	Benefits	4-205-61100-2100-300-250	205-61-63500-61100-01000-3-0-00000-402100	F I C A	\$ 49,720	\$ 73,922	\$ 74,276	\$ 60,814	\$ (13,462)	-18.12%
		4-205-61100-2210-300-250	205-61-63500-61100-01000-3-0-00000-402211	Retirement - VRS	\$ 50,756	\$ 155,494	\$ 156,268	\$ 114,548	\$ (41,720)	-26.70%
		4-205-61100-2212-300-250	205-61-63500-61100-01000-3-0-00000-402250	VRS Retiree Health Credit	\$ 7,998	\$ 11,326	\$ 11,387	\$ 6,902	\$ (4,485)	-39.39%
		4-205-61100-2220-300-250	205-61-63500-61100-01000-3-0-00000-402221	VRS-Hybrid	\$ 48,095		\$ -		\$ -	
		4-205-61100-2310-300-250	205-61-63500-61100-01000-3-0-00000-402310	Health Insurance	\$ 153,258	\$ 165,000	\$ 168,615	\$ 170,950	\$ 2,335	1.38%
		4-205-61100-2400-300-250	205-61-63500-61100-01000-3-0-00000-402400	Group Life	\$ 7,800	\$ 11,047	\$ 11,106	\$ 8,312	\$ (2,794)	-25.16%
		4-205-61100-2510-300-250	205-61-63500-61100-01000-3-0-00000-402510	Disability-Hybrid	\$ 721	\$ 2,227	\$ 2,238	\$ 1,871	\$ (367)	-16.40%
		4-205-61100-2720-300-250	205-61-63500-61100-01000-3-0-00000-402720	Worker's Compensation	\$ 2,357	\$ 2,230	\$ 2,246	\$ 1,833	\$ (413)	-18.39%
	Benefits Total				\$ 320,706	\$ 421,246	\$ 426,136	\$ 365,230	\$ (60,906)	14.29%
	Purchase Services	4-205-61100-3160-300-250	205-61-63500-61100-01000-3-0-00000-403004	Professional Services - Other	\$ 570	\$ 899	\$ 899	\$ 899	\$ -	
		4-205-61100-3320-300-250	205-61-63500-61100-01000-3-0-00000-403008	Maintenance Service Contracts	\$ 3,179	\$ 8,990	\$ 8,990	\$ 8,990	\$ -	
		4-205-61100-3499-300-250	205-61-63500-61100-01000-3-0-00000-403499	Internal Transportation	\$ 2,256		\$ -		\$ -	
		4-205-61100-3500-300-250	205-61-63500-61100-01000-3-0-00000-403020	Printing & Binding		\$ 899	\$ 899	\$ 899	\$ -	
		4-205-61100-3520-300-250	205-61-63500-61100-01000-3-0-00000-405810	Organizational Memberships		\$ 899	\$ 899	\$ 899	\$ -	
	Purchase Services Total				\$ 6,006	\$ 11,687	\$ 11,687	\$ 11,687	\$ -	
	Other Charges	4-205-61100-5200-300-250	205-61-63500-61100-01000-3-0-00000-405200	Communications	\$ 1,068	\$ 899	\$ 899	\$ 899	\$ -	
		4-205-61100-5210-300-250	205-61-63500-61100-01000-3-0-00000-405210	Postal Service	\$ 786	\$ 899	\$ 899	\$ 899	\$ -	
		4-205-61100-5410-300-250	205-61-63500-61100-01000-3-0-00000-405410	Lease/Rent Equipment	\$ 3,849	\$ 26,970	\$ 26,970	\$ 26,970	\$ -	
		4-205-61100-5420-300-250	205-61-63500-61100-01000-3-0-00000-405420	Lease/Rent Buildings/Structures		\$ 1,798	\$ 1,798	\$ 1,798	\$ -	
		4-205-61100-5490-300-250	205-61-63500-61100-01000-3-0-00000-405490	Lease - Interest	\$ 291		\$ -		\$ -	
		4-205-61100-5510-300-250	205-61-63500-61100-01000-3-0-00000-405510	Local Mileage		\$ 899	\$ 899	\$ 899	\$ -	
		4-205-61100-5800-300-250	205-61-63500-61100-01000-3-0-00000-405800	Miscellaneous		\$ 899	\$ 899	\$ 899	\$ -	
	Other Charges Total				\$ 5,994	\$ 32,364	\$ 32,364	\$ 32,364	\$ -	
	Material & Supplies	4-205-61100-6001-300-250	205-61-63500-61100-01000-3-0-00000-406001	Office Supplies	\$ 4,883	\$ 12,886	\$ 12,886	\$ 12,886	\$ -	
		4-205-61100-6002-300-250	205-61-63500-61100-01000-3-0-00000-406002	Food Supplies	\$ 4,489	\$ 899	\$ 899	\$ 899	\$ -	
		4-205-61100-6005-300-250	205-61-63500-61100-01000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 434	\$ 899	\$ 899	\$ 899	\$ -	
		4-205-61100-6007-300-250	205-61-63500-61100-01000-3-0-00000-406007	Repair & Maintenance Supplies		\$ 899	\$ 899	\$ 899	\$ -	
		4-205-61100-6011-300-250	205-61-63500-61100-01000-3-0-00000-406011	Uniforms & Wearing Apparel	\$ 17		\$ -		\$ -	
		4-205-61100-6012-300-250	205-61-63500-61100-01000-3-0-00000-406012	Books & Subscriptions	\$ 4,186	\$ 4,495	\$ 4,495	\$ 4,495	\$ -	
		4-205-61100-6013-300-250	205-61-63500-61100-01000-3-0-00000-406013	Educational & Recreational Supplies	\$ 346	\$ 8,990	\$ 8,990	\$ 8,990	\$ -	
		4-205-61100-6014-300-250	205-61-63500-61100-01000-3-0-00000-406014	Other Operating Supplies	\$ 5,479	\$ 4,495	\$ 4,495	\$ 4,495	\$ -	
		4-205-61100-6030-300-250	205-61-63500-61100-01000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 20,852	\$ 8,091	\$ 8,091	\$ 8,091	\$ -	
		4-205-61100-6040-300-250	205-68-63500-68100-00000-9-0-00000-406040	Software/Online Content	\$ 24,992		\$ -		\$ -	
		4-205-61100-6047-300-250	205-61-63500-61100-01000-3-0-00000-406021	Furniture & Equipment	\$ 13,630		\$ -		\$ -	
		4-205-61100-6050-300-250	205-68-63500-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 1,241	\$ 4,495	\$ 4,495	\$ 4,495	\$ -	
	Material & Supplies Total				\$ 80,549	\$ 46,149	\$ 46,149	\$ 46,149	\$ -	
	Regular Education Total				\$ 1,097,178	\$ 1,477,757	\$ 1,487,262	\$ 1,250,376	\$ (236,886)	15.93%
Guidance Services	Salaries	4-205-61210-1120-300-250	205-61-63500-61210-01000-3-0-00000-401120	Instructional	\$ 65,976	\$ 67,955	\$ 68,404	\$ 72,508	\$ 4,104	6.00%
		4-205-61210-1660-300-250	205-61-63500-61100-01000-3-0-00000-401660	Bonus	\$ 955		\$ -		\$ -	
	Salaries Total				\$ 66,931	\$ 67,955	\$ 68,404	\$ 72,508	\$ 4,104	6.00%
	Benefits	4-205-61210-2100-300-250	205-61-63500-61210-01000-3-0-00000-402100	F I C A	\$ 4,780	\$ 5,199	\$ 5,233	\$ 5,547	\$ 314	6.00%
		4-205-61210-2210-300-250	205-61-63500-61210-01000-3-0-00000-402211	Retirement - VRS		\$ 11,295	\$ 11,370	\$ 10,601	\$ (769)	-6.76%
		4-205-61210-2212-300-250	205-61-63500-61210-01000-3-0-00000-402750	VRS Retiree Health Credit	\$ 798	\$ 823	\$ 829	\$ 639	\$ (190)	-22.92%
		4-205-61210-2220-300-250	205-61-63500-61210-01000-3-0-00000-402221	VRS-Hybrid	\$ 11,463		\$ -		\$ -	
		4-205-61210-2310-300-250	205-61-63500-61210-01000-3-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-61210-2400-300-250	205-61-63500-61210-01000-3-0-00000-402400	Group Life	\$ 779	\$ 802	\$ 808	\$ 769	\$ (39)	-4.83%
		4-205-61210-2510-300-250	205-61-63500-61210-01000-3-0-00000-402510	Disability-Hybrid	\$ 157	\$ 162	\$ 163	\$ 173	\$ (10)	6.13%
		4-205-61210-2720-300-250	205-61-63500-61210-01000-3-0-00000-402720	Worker's Compensation	\$ 142	\$ 157	\$ 159	\$ 167	\$ 8	5.03%
	Benefits Total				\$ 29,066	\$ 29,438	\$ 29,803	\$ 31,046	\$ 1,243	4.17%

**EXPENDITURE: OPERATING (205)
SOUTHEASTERN ALTERNATIVE**

					2025	2026	2026	2027	Amount	%	
					Actual	Adopted	Revised	Adopted	Changed	Change	
							Adopted				
AccountNumber	Tyler Account										
Guidance Services Total					\$ 95,996	\$ 97,393	\$ 98,207	\$ 103,554	\$ 5,347	5.44%	
Library & Media Services	Material & Supplies	4-205-61322-6012-300-250	205-61-63500-61100-01000-3-0-00000-406012		Books & Subscriptions			\$ -	\$ -		
Library & Media Services Total							\$ -	\$ -	\$ -		
Office of the Principal	Salaries	4-205-61410-1126-300-250	205-61-63500-61410-01000-3-0-00000-401126		Principal	\$ 129,239		\$ -	\$ 137,111	\$ 137,111	
		4-205-61410-1127-300-250	205-61-63500-61410-01000-3-0-00000-401127		Assistant Principal	\$ 100,147		\$ -	\$ 106,247	\$ 106,247	
		4-205-61410-1150-300-250	205-61-63500-61410-01000-3-0-00000-401150		Clerical	\$ 37,206		\$ -	\$ 41,947	\$ 41,947	
		4-205-61410-1201-300-250	205-61-63500-61410-01000-3-0-00000-401201		Overtime	\$ 38		\$ -	\$ -	\$ -	
		4-205-61410-1660-300-250	205-61-63500-61410-01000-3-0-00000-401660		Bonus	\$ 2,400		\$ -	\$ -	\$ -	
Salaries Total					\$ 269,030		\$ -	\$ 285,305	\$ 285,305		
	Benefits	4-205-61410-2100-300-250	205-61-63500-61410-01000-3-0-00000-402100		F I C A	\$ 19,749		\$ -	\$ 21,826	\$ 21,826	
		4-205-61410-2210-300-250	205-61-63500-61410-01000-3-0-00000-402211		Retirement - VRS	\$ 32,596		\$ -	\$ 41,713	\$ 41,713	
		4-205-61410-2212-300-250	205-61-63500-61410-01000-3-0-00000-402750		VRS Retiree Health Credit	\$ 3,227		\$ -	\$ 2,512	\$ 2,512	
		4-205-61410-2220-300-250	205-61-63500-61410-01000-3-0-00000-402221		VRS-Hybrid	\$ 5,861		\$ -	\$ -	\$ -	
		4-205-61410-2310-300-250	205-61-63500-61410-01000-3-0-00000-402310		Health Insurance			\$ -	\$ 39,450	\$ 39,450	
		4-205-61410-2400-300-250	205-61-63500-61410-01000-3-0-00000-402400		Group Life	\$ 3,147		\$ -	\$ 3,026	\$ 3,026	
		4-205-61410-2510-300-250	205-61-63500-61410-01000-3-0-00000-402510		Disability-Hybrid	\$ 89		\$ -	\$ 680	\$ 680	
		4-205-61410-2720-300-250	205-61-63500-61410-01000-3-0-00000-402720		Worker's Compensation	\$ 587		\$ -	\$ 658	\$ 658	
Benefits Total					\$ 65,256		\$ -	\$ 109,865	\$ 109,865		
	Material & Supplies	4-205-61410-6000-300-250	205-61-63500-61410-01000-3-0-00000-406000		Materials and Supplies		\$ 10,000	\$ 10,000	\$ 10,000	\$ -	
Material & Supplies Total						\$ 10,000	\$ 10,000	\$ 10,000	\$ -		
Office of the Principal Total					\$ 334,286	\$ 10,000	\$ 10,000	\$ 405,170	\$ 395,170	3951.70%	
Facility Management	Salaries	4-205-64200-1180-300-250	205-64-69300-64200-000SA-9-0-00000-401180		Laborer	\$ 56,987	\$ 59,055	\$ 59,445	\$ 62,182	\$ 2,737	4.60%
		4-205-64200-1201-300-250	205-64-69300-64200-000SA-9-0-00000-401201		Overtime		\$ 1,733	\$ 1,733	\$ 1,789	\$ 56	3.23%
		4-205-64200-1660-300-250	205-64-69300-64200-000SA-9-0-00000-401660		Bonus	\$ 955		\$ -	\$ -	\$ -	
Salaries Total					\$ 57,942	\$ 60,788	\$ 61,178	\$ 63,971	\$ 2,793	4.57%	
	Benefits	4-205-64200-2100-300-250	205-64-69300-64200-000SA-9-0-00000-402100		F I C A	\$ 4,283	\$ 4,651	\$ 4,681	\$ 4,894	\$ 213	4.55%
		4-205-64200-2210-300-250	205-64-69300-64200-000SA-9-0-00000-402211		Retirement - VRS		\$ 3,644	\$ 3,669	\$ 3,091	\$ (578)	-15.75%
		4-205-64200-2212-300-250	205-64-69300-64200-000SA-9-0-00000-402750		VRS Retiree Health Credit	\$ 507	\$ 532	\$ 536	\$ 560	\$ 24	4.48%
		4-205-64200-2220-300-250	205-64-69300-64200-000SA-9-0-00000-402221		VRS-Hybrid	\$ 4,202		\$ -	\$ -	\$ -	
		4-205-64200-2310-300-250	205-64-69300-64200-000SA-9-0-00000-402310		Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-64200-2400-300-250	205-64-69300-64200-000SA-9-0-00000-402400		Group Life	\$ 661	\$ 697	\$ 702	\$ 660	\$ (42)	-5.98%
		4-205-64200-2510-300-250	205-64-69300-64200-000SA-9-0-00000-402510		Disability-Hybrid	\$ 298	\$ 141	\$ 142	\$ 148	\$ 6	4.23%
		4-205-64200-2720-300-250	205-64-69300-64200-000SA-9-0-00000-402720		Worker's Compensation	\$ 1,457	\$ 1,168	\$ 1,176	\$ 1,229	\$ 53	4.51%
Benefits Total					\$ 22,354	\$ 21,833	\$ 22,147	\$ 23,732	\$ 1,585	7.16%	
	Other Charges	4-205-64200-5100-300-250	205-64-69300-64200-000SA-9-0-00000-405100		Utilities	\$ 34,196	\$ 25,500	\$ 25,500	\$ 25,500	\$ -	
Other Charges Total					\$ 34,196	\$ 25,500	\$ 25,500	\$ 25,500	\$ -		
Facility Management Total					\$ 114,492	\$ 108,121	\$ 108,825	\$ 113,203	\$ 4,378	4.02%	
Security Services	Salaries	4-205-64600-1142-300-250	205-64-63500-64600-00000-9-0-00000-401142		Security	\$ 39,844	\$ 42,634	\$ 42,915	\$ 44,850	\$ 1,935	4.51%
		4-205-64600-1660-300-250	205-64-63500-64600-00000-9-0-00000-401660		Bonus	\$ 800		\$ -	\$ -	\$ -	
Salaries Total					\$ 40,644	\$ 42,634	\$ 42,915	\$ 44,850	\$ 1,935	4.51%	
	Benefits	4-205-64600-2100-300-250	205-64-63500-64600-00000-9-0-00000-402100		F I C A	\$ 2,604	\$ 3,261	\$ 3,283	\$ 3,431	\$ 148	4.51%
		4-205-64600-2210-300-250	205-64-63500-64600-00000-9-0-00000-402211		Retirement - VRS			\$ -	\$ -	\$ -	
		4-205-64600-2310-300-250	205-64-63500-64600-00000-9-0-00000-402310		Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	\$ 1,909	16.98%
		4-205-64600-2400-300-250	205-64-63500-64600-00000-9-0-00000-402400		Group Life			\$ -	\$ -	\$ -	
		4-205-64600-2510-300-250	205-64-63500-64600-00000-9-0-00000-402510		Disability-Hybrid			\$ -	\$ -	\$ -	
		4-205-64600-2720-300-250	205-64-63500-64600-00000-9-0-00000-402720		Worker's Compensation	\$ 85	\$ 99	\$ 100	\$ 104	\$ 4	4.00%
Benefits Total					\$ 13,636	\$ 14,360	\$ 14,624	\$ 16,685	\$ 2,061	14.09%	
Security Services Total					\$ 54,281	\$ 56,994	\$ 57,539	\$ 61,535	\$ 3,996	6.94%	
SOUTHEASTERN ALTERNATIVE Total					\$ 1,696,234	\$ 1,750,265	\$ 1,761,833	\$ 1,933,838	\$ 172,005	9.76%	



FAUQUIER COUNTY PUBLIC SCHOOLS
DEPARTMENTS

EXPENDITURE: OPERATING (205)

DEPARTMENTS

						2025	2026	2026	2027
						Actual	Adopted	Revised	Adopted
								Adopted	
		AccountNumber	Tyler Account						
INSTRUCTION - ELEMENTARY	Regular Education	Salaries	4-205-61100-1120-200-100	205-61-69020-61100-01000-5-0-00000-401120	Instructional	\$ 188,383	\$ 184,858	\$ 184,858	
			4-205-61100-1151-200-100	205-61-69020-61100-01000-5-0-00000-401151	Instructional Assistant	\$ 40,613	\$ 54,547	\$ 54,547	
			4-205-61100-1520-200-100	205-61-69020-61100-01000-5-0-00000-401520	Substitute	\$ 1,340,489	\$ 1,869,540	\$ 1,869,540	\$ 1,826,340
			4-205-61100-1521-200-100	205-61-69020-61100-01000-5-0-00000-401521	Substitute - Assistants	\$ 828,641	\$ 425,982	\$ 425,982	\$ 422,874
			4-205-61100-1620-200-100	205-61-69020-61100-01000-5-0-00000-401620	Supplement	\$ 21,423	\$ 34,178	\$ 34,178	\$ 34,178
			4-205-61100-1650-200-100	205-61-69020-61100-01000-5-0-00000-401650	National Board Certification	\$ 2,500		\$ -	\$ -
			4-205-61100-1660-200-100	205-61-69020-61100-01000-5-0-00000-401660	Bonus	\$ 6,889		\$ -	\$ -
		Salaries Total				\$ 2,428,937	\$ 2,569,105	\$ 2,569,105	\$ 2,283,392
		Benefits	4-205-61100-2100-200-100	205-61-69020-61100-01000-5-0-00000-402100	F I C A	\$ 185,092	\$ 195,327	\$ 194,333	\$ 174,680
			4-205-61100-2210-200-100	205-61-69020-61100-01000-5-0-00000-402211	Retirement - VRS	\$ 24,650	\$ 31,800	\$ 31,800	
			4-205-61100-2212-200-100	205-61-69020-61100-01000-5-0-00000-402750	VRS Retiree Health Credit	\$ 2,211	\$ 2,395	\$ 2,395	
			4-205-61100-2220-200-100	205-61-69020-61100-01000-5-0-00000-402221	VRS-Hybrid	\$ 3,342		\$ -	\$ -
			4-205-61100-2310-200-100	205-61-69020-61100-01000-5-0-00000-402310	Health Insurance	\$ 21,894	\$ 27,472	\$ 32,804	
			4-205-61100-2400-200-100	205-61-69020-61100-01000-5-0-00000-402400	Group Life	\$ 2,156	\$ 2,388	\$ 2,388	
			4-205-61100-2510-200-100	205-61-69020-61100-01000-5-0-00000-402510	Disability-Hybrid	\$ 22	\$ 481	\$ 481	
			4-205-61100-2720-200-100	205-61-69020-61100-01000-5-0-00000-402720	Worker's Compensation	\$ 9,723	\$ 6,073	\$ 6,073	\$ 5,023
		Benefits Total				\$ 249,090	\$ 265,936	\$ 270,274	\$ 179,703
		Purchase Services	4-205-61100-3160-200-100	205-61-69020-61100-01000-5-0-00000-403004	Professional Services - Other	\$ 234,516	\$ 57,665	\$ 57,665	\$ 57,665
			4-205-61100-3499-200-100	205-61-69020-61100-01000-5-0-00000-403499	Internal Transportation	\$ 642		\$ -	\$ -
		Purchase Services Total				\$ 235,158	\$ 57,665	\$ 57,665	\$ 57,665
		Other Charges	4-205-61100-5500-200-100	205-61-69020-61100-01000-5-0-00000-405500	Travel		\$ 34,599	\$ 34,599	\$ 34,599
		Other Charges Total					\$ 34,599	\$ 34,599	\$ 34,599
		Material & Supplies	4-205-61100-6001-200-100	205-61-69020-61100-01000-5-0-00000-406001	Office Supplies		\$ 23,066	\$ 23,066	\$ 23,066
			4-205-61100-6002-200-100	205-61-69020-61100-01000-5-0-00000-406002	Food Supplies	\$ 462		\$ -	\$ -
			4-205-61100-6012-200-100	205-61-69020-61100-01000-5-0-00000-406012	Books & Subscriptions		\$ 23,066	\$ 23,066	\$ 23,066
			4-205-61100-6030-200-100	205-61-69020-61100-01000-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 277	\$ 23,066	\$ 23,066	\$ 23,066
			4-205-61100-6040-200-100	205-68-69020-68100-00000-9-0-00000-406040	Software/Online Content	\$ 9,460	\$ 69,198	\$ 69,198	\$ 69,198
			4-205-61100-6050-200-100	205-68-69020-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 39		\$ -	\$ -
		Material & Supplies Total				\$ 10,238	\$ 138,396	\$ 138,396	\$ 138,396
INSTRUCTION - ELEMENTARY Total						\$ 2,923,424	\$ 3,065,701	\$ 3,070,039	\$ 2,693,755
INSTRUCTION - SECONDARY	Regular Education	Salaries	4-205-61100-1120-300-100	205-61-69020-61100-01000-5-0-00000-401120	Instructional				
			4-205-61100-1140-300-100	205-61-69020-61310-01000-5-0-00000-401140	Technical	\$ 1,335		\$ -	\$ -
			4-205-61100-1520-300-100	205-61-69020-61100-01000-5-0-00000-401520	Substitute	\$ 1,680		\$ -	\$ -
			4-205-61100-1521-300-100	205-61-69020-61100-01000-5-0-00000-401521	Substitute - Assistants	\$ 870		\$ -	\$ -
			4-205-61100-1620-300-100	205-61-69020-61100-01000-5-0-00000-401620	Supplement	\$ 7,820	\$ 89,765	\$ 89,765	\$ 89,765
			4-205-61100-1650-300-100	205-61-69020-61100-01000-5-0-00000-401650	National Board Certification	\$ -		\$ -	\$ -
			4-205-61100-1660-300-100	205-61-69020-61100-01000-5-0-00000-401660	Bonus	\$ 3,947		\$ -	\$ -
		Salaries Total				\$ 15,653	\$ 800,794	\$ 800,794	\$ 777,599
		Benefits	4-205-61100-2100-300-100	205-61-69020-61100-01000-5-0-00000-402100	F I C A	\$ 1,180	\$ 61,260	\$ 61,260	\$ 59,486
			4-205-61100-2220-300-100	205-61-69020-61100-01000-5-0-00000-402221	VRS-Hybrid	\$ 5		\$ -	\$ -
			4-205-61100-2720-300-100	205-61-69020-61100-01000-5-0-00000-402720	Worker's Compensation	\$ 25	\$ 1,764	\$ 1,764	\$ 1,710
		Benefits Total				\$ 1,211	\$ 63,024	\$ 63,024	\$ 61,196
		Purchase Services	4-205-61100-3160-300-100	205-61-69020-61100-01000-5-0-00000-403004	Professional Services - Other	\$ 77,854	\$ 2,304	\$ 2,304	\$ 2,304
			4-205-61100-3320-300-100	205-61-69020-61100-01000-5-0-00000-403008	Maintenance Service Contracts		\$ 4,608	\$ 4,608	\$ 4,608
			4-205-61100-3499-300-100	205-61-69020-61100-01000-5-0-00000-403499	Internal Transportation	\$ 1,538		\$ -	\$ -
		Purchase Services Total				\$ 79,391	\$ 6,912	\$ 6,912	\$ 6,912
		Other Charges	4-205-61100-5410-300-100	205-61-69020-61100-01000-5-0-00000-405410	Lease/Rent Equipment		\$ 9,215	\$ 9,215	\$ 9,215
		Other Charges Total					\$ 9,215	\$ 9,215	\$ 9,215
		Material & Supplies	4-205-61100-6001-300-100	205-61-69020-61100-01000-5-0-00000-406001	Office Supplies		\$ 6,910	\$ 6,910	\$ 6,910
			4-205-61100-6002-300-100	205-61-69020-61100-01000-5-0-00000-406002	Food Supplies	\$ 1,382	\$ 1,382	\$ 1,382	\$ 1,382
			4-205-61100-6007-300-100	205-61-69020-61100-01000-5-0-00000-406007	Repair & Maintenance Supplies	\$ 922	\$ 922	\$ 922	\$ 922
			4-205-61100-6012-300-100	205-61-69020-61100-01000-5-0-00000-406012	Books & Subscriptions	\$ 2,304	\$ 2,304	\$ 2,304	\$ 2,304
			4-205-61100-6014-300-100	205-61-69020-61100-01000-5-0-00000-406014	Other Operating Supplies	\$ 1,382	\$ 1,382	\$ 1,382	\$ 1,382
			4-205-61100-6030-300-100	205-61-69020-61100-01000-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 5,529	\$ 5,529	\$ 5,529	\$ 5,529
			4-205-61100-6040-300-100	205-68-69020-68100-00000-9-0-00000-406040	Software/Online Content	\$ 2,304	\$ 2,304	\$ 2,304	\$ 2,304
			4-205-61100-6047-300-100	205-61-69020-61100-01000-5-0-00000-406021	Furniture & Equipment	\$ 4,608	\$ 4,608	\$ 4,608	\$ 4,608
			4-205-61100-6050-300-100	205-68-69020-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 4,607	\$ 4,607	\$ 4,607	\$ 4,607
		Material & Supplies Total					\$ 29,948	\$ 29,948	\$ 29,948
INSTRUCTION - SECONDARY Total						\$ 96,254	\$ 909,893	\$ 909,893	\$ 884,870
INSTRUCTION - MATH	Instruction	Purchase Services	4-205-61100-3160-200-101	205-61-69020-61100-01001-5-0-00000-403004	Professional Services - Other		\$ 380	\$ 380	\$ 380
			4-205-61100-3520-200-101	205-61-69020-61100-01001-5-0-00000-405810	Organizational Memberships		\$ 95	\$ 95	\$ 95
		Purchase Services Total					\$ 475	\$ 475	\$ 475
		Other Charges	4-205-61100-5500-200-101	205-61-69020-61100-01001-5-0-00000-405500	Travel	\$ 985	\$ 665	\$ 665	\$ 665
		Other Charges Total				\$ 985	\$ 665	\$ 665	\$ 665
		Material & Supplies	4-205-61100-6001-200-101	205-61-69020-61100-01001-5-0-00000-406001	Office Supplies	\$ 302	\$ 380	\$ 380	\$ 380
			4-205-61100-6002-200-101	205-61-69020-61100-01001-5-0-00000-406002	Food Supplies	\$ 124	\$ 95	\$ 95	\$ 95
			4-205-61100-6011-200-101	205-61-69020-61100-01001-5-0-00000-406011	Uniforms & Wearing Apparel	\$ 112		\$ -	\$ -
			4-205-61100-6012-200-101	205-61-69020-61100-01001-5-0-00000-406012	Books & Subscriptions		\$ 95	\$ 95	\$ 95

EXPENDITURE: OPERATING (205)
DEPARTMENTS

						2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted
		AccountNumber	Tyler Account						
		4-205-61100-6030-200-101	205-61-69020-61100-01001-5-0-00000-406030		Instructional Material/Fieldtrip	\$ 5,753	\$ 95	\$ 95	\$ 95
		4-205-61100-6040-200-101	205-68-69020-68100-01001-9-0-00000-406040		Software/Online Content	\$ 435		\$ -	
		4-205-61100-6047-200-101	205-61-69020-61100-01001-5-0-00000-406021		Furniture & Equipment	\$ 254	\$ 57	\$ 57	\$ 57
		4-205-61100-6050-200-101	205-68-69020-68100-01001-9-0-00000-406056		Non-Capitalized Hardware	\$ 62	\$ 38	\$ 38	\$ 38
Material & Supplies Total						\$ 7,041	\$ 760	\$ 760	\$ 760
INSTRUCTION - MATH Total						\$ 8,026	\$ 1,900	\$ 1,900	\$ 1,900
INSTRUCTION - ENGLISH ELEMENTARY	Instruction	Other Charges	4-205-61100-5210-200-102	205-61-69020-61100-01002-1-0-00000-405210	Postal Service	\$ 93		\$ -	
			4-205-61100-5500-200-102	205-61-69020-61100-01002-1-0-00000-405500	Travel	\$ 629		\$ -	
Other Charges Total						\$ 722		\$ -	
Material & Supplies						\$ 20		\$ -	
		4-205-61100-6001-200-102	205-61-69020-61100-01002-1-0-00000-406001		Office Supplies	\$ 229	\$ 169	\$ 169	\$ 169
		4-205-61100-6002-200-102	205-61-69020-61100-01002-1-0-00000-406002		Food Supplies		\$ 675	\$ 675	\$ 675
		4-205-61100-6012-200-102	205-61-69020-61100-01002-1-0-00000-406012		Books & Subscriptions		\$ 169	\$ 169	\$ 169
		4-205-61100-6014-200-102	205-61-69020-61100-01002-1-0-00000-406014		Other Operating Supplies	\$ 876	\$ 1,685	\$ 1,685	\$ 1,685
		4-205-61100-6030-200-102	205-61-69020-61100-01002-1-0-00000-406030		Instructional Material/Fieldtrip	\$ 398	\$ 169	\$ 169	\$ 169
		4-205-61100-6040-200-102	205-68-69020-68100-01002-9-0-00000-406040		Software/Online Content	\$ 171	\$ 337	\$ 337	\$ 337
		4-205-61100-6047-200-102	205-61-69020-61100-01002-1-0-00000-406021		Furniture & Equipment	\$ 15	\$ 169	\$ 169	\$ 169
		4-205-61100-6050-200-102	205-68-69020-68100-01002-9-0-00000-406056		Non-Capitalized Hardware				
Material & Supplies Total						\$ 1,861	\$ 3,373	\$ 3,373	\$ 3,373
INSTRUCTION - ENGLISH ELEMENTARY Total						\$ 2,582	\$ 3,373	\$ 3,373	\$ 3,373
INSTRUCTION - SCIENCE	Instruction	Purchase Services	4-205-61100-3160-200-103	205-61-69020-61100-01003-5-0-00000-403004	Professional Services - Other	\$ 50	\$ 581	\$ 581	\$ 581
			4-205-61100-3320-200-103	205-61-69020-61100-01003-5-0-00000-403008	Maintenance Service Contracts		\$ 581	\$ 581	\$ 581
Purchase Services Total						\$ 50	\$ 1,162	\$ 1,162	\$ 1,162
Other Charges							\$ 581	\$ 581	\$ 581
		4-205-61100-5410-200-103	205-61-69020-61100-01003-5-0-00000-405410		Lease/Rent Equipment		\$ 81	\$ -	
		4-205-61100-5510-200-103	205-61-69020-61100-01003-5-0-00000-405510		Local Mileage	\$ 81		\$ -	
Other Charges Total						\$ 81	\$ 581	\$ 581	\$ 581
Material & Supplies						\$ 24	\$ 581	\$ 581	\$ 581
		4-205-61100-6001-200-103	205-61-69020-61100-01003-5-0-00000-406001		Office Supplies	\$ 148	\$ 349	\$ 349	\$ 349
		4-205-61100-6002-200-103	205-61-69020-61100-01003-5-0-00000-406002		Food Supplies	\$ 87		\$ -	
		4-205-61100-6007-200-103	205-61-69020-61100-01003-5-0-00000-406007		Repair & Maintenance Supplies		\$ 581	\$ 581	\$ 581
		4-205-61100-6012-200-103	205-61-69020-61100-01003-5-0-00000-406012		Books & Subscriptions		\$ 581	\$ 581	\$ 581
		4-205-61100-6014-200-103	205-61-69020-61100-01003-5-0-00000-406014		Other Operating Supplies	\$ 782	\$ 581	\$ 581	\$ 581
		4-205-61100-6030-200-103	205-61-69020-61100-01003-5-0-00000-406030		Instructional Material/Fieldtrip	\$ 2,200	\$ 5,810	\$ 5,810	\$ 5,810
		4-205-61100-6030-300-103	205-61-69020-61100-01003-5-0-00000-406030		Instructional Material/Fieldtrip	\$ 124		\$ -	
		4-205-61100-6040-200-103	205-68-69020-68100-01003-9-0-00000-406040		Software/Online Content		\$ 581	\$ 581	\$ 581
		4-205-61100-6047-200-103	205-61-69020-61100-01003-5-0-00000-406021		Furniture & Equipment	\$ 451	\$ 232	\$ 232	\$ 232
		4-205-61100-6050-200-103	205-68-69020-68100-01003-9-0-00000-406056		Non-Capitalized Hardware		\$ 581	\$ 581	\$ 581
Material & Supplies Total						\$ 3,816	\$ 9,877	\$ 9,877	\$ 9,877
INSTRUCTION - SCIENCE Total						\$ 3,947	\$ 11,620	\$ 11,620	\$ 11,620
INSTRUCTION - DIRECTOR OF INSTRUCTION	Instruction	Purchase Services	4-205-61100-3160-200-104	205-61-69020-61100-01004-5-0-00000-403004	Professional Services - Other		\$ 950	\$ 950	\$ 950
			4-205-61100-3320-200-104	205-61-69020-61100-01004-5-0-00000-403008	Maintenance Service Contracts		\$ 950	\$ 950	\$ 950
			4-205-61100-3499-200-104	205-61-69020-61100-01004-5-0-00000-403499	Internal Transportation	\$ 615		\$ -	
			4-205-61100-3520-200-104	205-61-69020-61100-01004-5-0-00000-405810	Organizational Memberships		\$ 1,900	\$ 1,900	\$ 1,900
Purchase Services Total						\$ 615	\$ 3,800	\$ 3,800	\$ 3,800
Other Charges							\$ 7,600	\$ 7,600	\$ 7,600
		4-205-61100-5410-200-104	205-61-69020-61100-01004-5-0-00000-405410		Lease/Rent Equipment		\$ 950	\$ 950	\$ 950
		4-205-61100-5500-200-104	205-61-69020-61100-01004-5-0-00000-405500		Travel	\$ 1,184		\$ -	
Other Charges Total						\$ 1,184	\$ 8,550	\$ 8,550	\$ 8,550
Material & Supplies						\$ 380		\$ -	
		4-205-61100-6001-200-104	205-61-69020-61100-01004-5-0-00000-406001		Office Supplies	\$ 863		\$ -	
		4-205-61100-6002-200-104	205-61-69020-61100-01004-5-0-00000-406002		Food Supplies	\$ 26		\$ -	
		4-205-61100-6005-200-104	205-61-69020-61100-01004-5-0-00000-406005		Laundry, Hsekpng & Janitor Supplies		\$ 1,900	\$ 1,900	\$ 1,900
		4-205-61100-6007-200-104	205-61-69020-61100-01004-5-0-00000-406007		Repair & Maintenance Supplies		\$ 1,900	\$ 1,900	\$ 1,900
		4-205-61100-6012-200-104	205-61-69020-61100-01004-5-0-00000-406012		Books & Subscriptions		\$ 2,850	\$ 2,850	\$ 2,850
		4-205-61100-6013-200-104	205-61-69020-61100-01004-5-0-00000-406013		Educational & Recreational Supplies	\$ 29		\$ -	
		4-205-61100-6014-200-104	205-61-69020-61100-01004-5-0-00000-406014		Other Operating Supplies		\$ -	\$ -	\$ -
		4-205-61100-6030-200-104	205-61-69020-61100-01004-5-0-00000-406030		Instructional Material/Fieldtrip		\$ -	\$ -	\$ -
		4-205-61100-6050-200-104	205-68-69020-68100-01004-9-0-00000-406056		Non-Capitalized Hardware	\$ 600		\$ -	
Material & Supplies Total						\$ 1,899	\$ 6,650	\$ 6,650	\$ 6,650
INSTRUCTION - DIRECTOR OF INSTRUCTION Total						\$ 3,697	\$ 19,000	\$ 19,000	\$ 19,000
INSTRUCTION - ISTEM	Instruction	Material & Supplies	4-205-61100-6030-200-105	205-61-69020-61100-01005-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 438		\$ -	
Material & Supplies Total						\$ 438		\$ -	
INSTRUCTION - ISTEM Total						\$ 438		\$ -	
INSTRUCTION - HISTORY	Instruction	Material & Supplies	4-205-61100-6001-200-106	205-61-69020-61100-01006-5-0-00000-406001	Office Supplies	\$ 117		\$ -	
			4-205-61100-6002-200-106	205-61-69020-61100-01006-5-0-00000-406002	Food Supplies	\$ 478		\$ -	
			4-205-61100-6030-200-106	205-61-69020-61100-01006-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 1,825		\$ -	
Material & Supplies Total						\$ 2,421		\$ -	
INSTRUCTION - HISTORY Total						\$ 2,421		\$ -	
INSTRUCTION - ENGLISH SECONDARY	Instruction	Purchase Services	4-205-61100-3520-300-107	205-61-69020-61100-01007-4-0-00000-405810	Organizational Memberships	\$ 75		\$ -	
Purchase Services Total						\$ 75		\$ -	
Other Charges								\$ -	
		4-205-61100-5500-300-107	205-61-69020-61100-01007-4-0-00000-405500		Travel	\$ 299		\$ -	

EXPENDITURE: OPERATING (205)

DEPARTMENTS

		AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted
		Other Charges Total			\$ 299		\$	
		Material & Supplies	4-205-61100-6001-300-107	205-61-69020-61100-01007-4-0-00000-406001	Office Supplies	\$ 53	\$ -	
			4-205-61100-6002-300-107	205-61-69020-61100-01007-4-0-00000-406002	Food Supplies	\$ 104	\$ -	
			4-205-61100-6014-300-107	205-61-69020-61100-01007-4-0-00000-406014	Other Operating Supplies	\$ 42	\$ -	
			4-205-61100-6030-300-107	205-61-69020-61100-01007-4-0-00000-406030	Instructional Material/Fieldtrip	\$ 269	\$ -	
			4-205-61100-6050-300-107	205-68-69020-68100-01007-9-0-00000-406056	Non-Capitalized Hardware	\$ 90	\$ -	
		Material & Supplies Total			\$ 558		\$	
INSTRUCTION - ENGLISH SECONDARY Total					\$ 932		\$	
FESA ACADEMY	Instruction	Material & Supplies	4-205-61100-6030-300-108	205-61-69020-61100-01008-4-0-00000-406030	Instructional Material/Fieldtrip	\$ 1,500	\$ -	
			4-205-61100-6050-300-108	205-68-69020-68100-01008-9-0-00000-406056	Non-Capitalized Hardware		\$ -	
		Material & Supplies Total			\$ 1,500		\$	
FESA ACADEMY Total					\$ 1,500		\$	
ART	Instruction	Other Charges	4-205-61100-5500-300-109	205-61-69020-61100-01009-5-0-00000-405500	Travel	\$ 450	\$ -	
		Other Charges Total			\$ 450		\$	
		Material & Supplies	4-205-61100-6013-900-109	205-61-69020-61100-01009-5-0-00000-406013	Educational & Recreational Supplies	\$ 482	\$ -	
			4-205-61100-6030-300-109	205-61-69020-61100-01009-5-0-00000-406030	Instructional Material/Fieldtrip		\$ -	
			4-205-61100-6030-900-109	205-61-69020-61100-01009-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 560	\$ -	
		Material & Supplies Total			\$ 1,042		\$	
ART Total					\$ 1,492		\$	
MUSIC	Instruction	Material & Supplies	4-205-61100-6030-300-110	205-61-69020-61100-01010-4-0-00000-406030	Instructional Material/Fieldtrip	\$ 1,017	\$ -	
		Material & Supplies Total			\$ 1,017		\$	
MUSIC Total					\$ 1,017		\$	
PE	Instruction	Purchase Services	4-205-61100-3160-300-111	205-61-69020-61100-01011-5-0-00000-403004	Professional Services - Other	\$ 1,000	\$ -	
		Purchase Services Total			\$ 1,000		\$	
		Other Charges	4-205-61100-5500-300-111	205-61-69020-61100-01011-5-0-00000-405500	Travel	\$ 247	\$ -	
		Other Charges Total			\$ 247		\$	
		Material & Supplies	4-205-61100-6002-900-111	205-61-69020-61100-01011-5-0-00000-406002	Food Supplies	\$ 130	\$ -	
			4-205-61100-6030-900-111	205-61-69020-61100-01011-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 216	\$ -	
		Material & Supplies Total			\$ 346		\$	
PE Total					\$ 1,592		\$	
MARSHALL COMMUNITY CENTER	Marshall Comm. Ctr	Salaries	4-205-61100-1120-200-130	205-61-69000-61100-09001-9-0-00000-401120	Instructional		\$ -	
		Salaries Total					\$	
		Benefits	4-205-61100-2100-200-130	205-61-69000-61100-09001-9-0-00000-402100	F I C A		\$ -	
			4-205-61100-2720-200-130	205-61-69000-61100-09001-9-0-00000-402720	Worker's Compensation		\$ -	
		Benefits Total					\$	
		Other Charges	4-205-61100-5001-200-130	205-68-69000-68100-09001-9-0-00000-405001	Telecommunications - Internet	\$ -	\$ 1,259	\$ 1,259
			4-205-61100-5200-200-130	205-61-69000-61100-09001-9-0-00000-405200	Communications	\$ -	\$ 755	\$ 755
		Other Charges Total				\$	\$ 2,014	\$ 2,014
		Material & Supplies	4-205-61100-6001-200-130	205-61-69000-61100-09001-9-0-00000-406001	Office Supplies		\$ 504	\$ 504
			4-205-61100-6012-200-130	205-61-69000-61100-09001-9-0-00000-406012	Books & Subscriptions		\$ 503	\$ 503
			4-205-61100-6013-200-130	205-61-69000-61100-09001-9-0-00000-406013	Educational & Recreational Supplies		\$ 503	\$ 503
			4-205-61100-6014-200-130	205-61-69000-61100-09001-9-0-00000-406014	Other Operating Supplies		\$ 503	\$ 503
			4-205-61100-6030-200-130	205-61-69000-61100-09001-9-0-00000-406030	Instructional Material/Fieldtrip		\$ 252	\$ 252
			4-205-61100-6040-200-130	205-68-69000-68100-09001-9-0-00000-406040	Software/Online Content		\$ 252	\$ 252
			4-205-61100-6047-200-130	205-61-69000-61100-09001-9-0-00000-406021	Furniture & Equipment		\$ 252	\$ 252
			4-205-61100-6050-200-130	205-68-69000-68100-09001-9-0-00000-406056	Non-Capitalized Hardware		\$ 252	\$ 252
		Material & Supplies Total				\$ 3,021	\$ 3,021	\$ 3,021
MARSHALL COMMUNITY CENTER Total					\$	\$ 5,035	\$ 5,035	\$ 5,035
SECOND LANGUAGE - ELEMENTARY	Instruction	Salaries	4-205-61100-1120-200-190	205-61-69020-61100-12000-5-0-00000-401120	Instructional	\$ 50,498	\$ 74,305	\$ 74,305
			4-205-61100-1140-200-190	205-61-69020-61310-12000-5-0-00000-401140	Technical	\$ 246,007	\$ 252,649	\$ 252,649
			4-205-61100-1151-200-190	205-61-69020-61100-12000-5-0-00000-401151	Instructional Assistant	\$ 4,571	\$ -	\$ -
			4-205-61100-1201-200-190	205-61-69020-61100-12000-5-0-00000-401201	Overtime	\$ 36,805	\$ -	\$ -
			4-205-61100-1660-200-190	205-61-69020-61100-12000-5-0-00000-401660	Bonus	\$ 6,297	\$ -	\$ -
		Salaries Total				\$ 344,177	\$ 326,954	\$ 326,954
		Benefits	4-205-61100-2100-200-190	205-61-69020-61100-12000-5-0-00000-402100	F I C A	\$ 24,971	\$ 25,012	\$ 25,012
			4-205-61100-2210-200-190	205-61-69020-61100-12000-5-0-00000-402211	Retirement - VRS	\$ 12,818	\$ 54,343	\$ 54,343
			4-205-61100-2212-200-190	205-61-69020-61100-12000-5-0-00000-402750	VRS Retiree Health Credit	\$ 3,579	\$ 3,960	\$ 3,960
			4-205-61100-2220-200-190	205-61-69020-61100-12000-5-0-00000-402221	VRS-Hybrid	\$ 33,400	\$ -	\$ -
			4-205-61100-2310-200-190	205-61-69020-61100-12000-5-0-00000-402310	Health Insurance	\$ 87,576	\$ 77,000	\$ 78,687
			4-205-61100-2400-200-190	205-61-69020-61100-12000-5-0-00000-402400	Group Life	\$ 3,490	\$ 3,862	\$ 3,862
			4-205-61100-2510-200-190	205-61-69020-61100-12000-5-0-00000-402510	Disability-Hybrid	\$ 373	\$ 778	\$ 778
			4-205-61100-2720-200-190	205-61-69020-61100-12000-5-0-00000-402720	Worker's Compensation	\$ 1,946	\$ 755	\$ 755
		Benefits Total				\$ 168,153	\$ 165,710	\$ 167,397
		Purchase Services	4-205-61100-3160-200-190	205-61-69020-61100-12000-5-0-00000-403004	Professional Services - Other	\$ 4,881	\$ -	\$ -
			4-205-61100-3500-200-190	205-61-69020-61100-12000-5-0-00000-403020	Printing & Binding	\$ 213	\$ -	\$ -
		Purchase Services Total				\$ 5,094	\$	\$
		Material & Supplies	4-205-61100-6001-200-190	205-61-69020-61100-12000-5-0-00000-406001	Office Supplies	\$ 12	\$ -	\$ -
			4-205-61100-6002-200-190	205-61-69020-61100-12000-5-0-00000-406002	Food Supplies	\$ 92	\$ -	\$ -

EXPENDITURE: OPERATING (205)

DEPARTMENTS

						2025	2026	2026	2027
						Actual	Adopted	Revised	Adopted
		AccountNumber	Tyler Account						
		4-205-61100-6005-200-190	205-61-69020-61100-12000-5-0-00000-406005	Laundry, Hsekpng & Janitor Supplies		\$ 10		\$ -	
		4-205-61100-6030-200-190	205-61-69020-61100-12000-5-0-00000-406030	Instructional Material/Fieldtrip		\$ 341		\$ -	
		Material & Supplies Total				\$ 455		\$ -	
	Instruction Total					\$ 517,879	\$ 492,664	\$ 494,351	\$ 112,001
	Improvement of Instruction	Salaries	4-205-61310-1140-200-190	205-61-69020-61310-12000-5-0-00000-401140	Technical			\$ -	\$ 265,039
		Salaries Total						\$ -	\$ 265,039
		Benefits	4-205-61310-2100-200-190	205-61-69020-61310-12000-5-0-00000-402100	#N/A			\$ -	\$ 20,275
			4-205-61310-2210-200-190	205-61-69020-61310-12000-5-0-00000-402211	Retirement - VRS			\$ -	\$ 38,753
			4-205-61310-2212-200-190	205-61-69020-61310-12000-5-0-00000-402750	VRS Retiree Health Credit			\$ -	\$ 2,334
			4-205-61310-2220-200-190	205-61-69020-61310-12000-5-0-00000-402221	VRS-Hybrid			\$ -	\$ -
			4-205-61310-2310-200-190	205-61-69020-61310-12000-5-0-00000-402310	#N/A			\$ -	\$ 78,900
			4-205-61310-2400-200-190	205-61-69020-61310-12000-5-0-00000-402400	Group Life			\$ -	\$ 2,813
			4-205-61310-2510-200-190	205-61-69020-61310-12000-5-0-00000-402510	Disability-Hybrid			\$ -	\$ 634
			4-205-61310-2720-200-190	205-61-69020-61310-12000-5-0-00000-402720	Worker's Compensation			\$ -	\$ 613
		Benefits Total						\$ -	\$ 144,322
	Improvement of Instruction Total							\$ -	\$ 409,361
SECOND LANGUAGE ELEMENTARY Total						\$ 517,879	\$ 492,664	\$ 494,351	\$ 521,362
SECOND LANGUAGE - SECONDARY									
	Instruction	Salaries	4-205-61100-1120-300-190	205-61-69020-61100-12000-5-0-00000-401120	Instructional			\$ 793,473	\$ 793,473
			4-205-61100-1620-300-190	205-61-69020-61100-12000-5-0-00000-401620	Supplement	\$ 2,812	\$ 2,756	\$ 2,756	\$ 2,756
			4-205-61100-1660-300-190	205-61-69020-61100-12000-5-0-00000-401660	Bonus	\$ 310		\$ -	\$ -
		Salaries Total				\$ 3,122	\$ 796,229	\$ 796,229	\$ 2,756
		Benefits	4-205-61100-2100-300-190	205-61-69020-61100-12000-5-0-00000-402100	F I C A	\$ 201	\$ 60,912	\$ 60,912	\$ 211
			4-205-61100-2210-300-190	205-61-69020-61100-12000-5-0-00000-402211	Retirement - VRS		\$ 131,885	\$ 131,885	\$ -
			4-205-61100-2212-300-190	205-61-69020-61100-12000-5-0-00000-402750	VRS Retiree Health Credit		\$ 9,607	\$ 9,607	\$ -
			4-205-61100-2220-300-190	205-61-69020-61100-12000-5-0-00000-402221	VRS-Hybrid	\$ 67		\$ -	\$ -
			4-205-61100-2310-300-190	205-61-69020-61100-12000-5-0-00000-402310	Health Insurance		\$ 143,000	\$ 146,133	\$ -
			4-205-61100-2400-300-190	205-61-69020-61100-12000-5-0-00000-402400	Group Life		\$ 9,373	\$ 9,373	\$ -
			4-205-61100-2510-300-190	205-61-69020-61100-12000-5-0-00000-402510	Disability-Hybrid		\$ 1,885	\$ 1,885	\$ -
			4-205-61100-2720-300-190	205-61-69020-61100-12000-5-0-00000-402720	Worker's Compensation	\$ 5	\$ 1,839	\$ 1,839	\$ 6
		Benefits Total				\$ 273	\$ 358,501	\$ 361,634	\$ 217
		Purchase Services	4-205-61100-3160-300-190	205-61-69020-61100-12000-5-0-00000-403004	Professional Services - Other	\$ 43,273	\$ 14,773	\$ 14,773	\$ 14,773
		Purchase Services Total				\$ 43,273	\$ 14,773	\$ 14,773	\$ 14,773
		Other Charges	4-205-61100-5500-300-190	205-61-69020-61100-12000-5-0-00000-405500	Travel			\$ -	\$ -
			4-205-61100-5510-300-190	205-61-69020-61100-12000-5-0-00000-405510	Local Mileage	\$ 11,559	\$ 14,773	\$ 14,773	\$ 14,773
			4-205-61100-5800-300-190	205-61-69020-61100-12000-5-0-00000-405800	Miscellaneous		\$ 8,863	\$ 8,863	\$ 8,863
		Other Charges Total				\$ 11,559	\$ 23,636	\$ 23,636	\$ 23,636
		Material & Supplies	4-205-61100-6001-300-190	205-61-69020-61100-12000-5-0-00000-406001	Office Supplies		\$ 8,273	\$ 8,273	\$ 8,273
			4-205-61100-6002-300-190	205-61-69020-61100-12000-5-0-00000-406002	Food Supplies	\$ 294	\$ 590	\$ 590	\$ 590
			4-205-61100-6030-300-190	205-61-69020-61100-12000-5-0-00000-406030	Instructional Material/Fieldtrip		\$ 11,818	\$ 11,818	\$ 11,818
			4-205-61100-6050-300-190	205-68-69020-68100-12000-9-0-00000-406056	Non-Capitalized Hardware	\$ 23		\$ -	\$ -
		Material & Supplies Total				\$ 317	\$ 20,681	\$ 20,681	\$ 20,681
SECOND LANGUAGE SECONDARY Total						\$ 58,544	\$ 1,213,820	\$ 1,216,953	\$ 62,063
FLEX PROGRAM									
	English Language Learners	Salaries	4-205-61129-1120-200-190	205-61-69020-61100-12300-5-0-00000-401120	Instructional	\$ 4,320	\$ 2,163	\$ 2,163	\$ 2,163
		Salaries Total				\$ 4,320	\$ 2,163	\$ 2,163	\$ 2,163
		Benefits	4-205-61129-2100-200-190	205-61-69020-61100-12300-5-0-00000-402100	F I C A	\$ 316	\$ 165	\$ 165	\$ 165
			4-205-61129-2720-200-190	205-61-69020-61100-12300-5-0-00000-402720	Worker's Compensation	\$ 9	\$ 5	\$ 5	\$ 5
		Benefits Total				\$ 325	\$ 170	\$ 170	\$ 170
		Purchase Services	4-205-61129-3160-200-190	205-61-69020-61100-12300-5-0-00000-403004	Professional Services - Other		\$ 433	\$ 433	\$ 433
			4-205-61129-3500-200-190	205-61-69020-61100-12300-5-0-00000-403020	Printing & Binding		\$ 271	\$ 271	\$ 271
		Purchase Services Total					\$ 704	\$ 704	\$ 704
		Other Charges	4-205-61129-5510-200-190	205-61-69020-61100-12300-5-0-00000-405510	Local Mileage		\$ 271	\$ 271	\$ 271
		Other Charges Total					\$ 271	\$ 271	\$ 271
		Material & Supplies	4-205-61129-6001-200-190	205-61-69020-61100-12300-5-0-00000-406001	Office Supplies		\$ 361	\$ 361	\$ 361
			4-205-61129-6002-200-190	205-61-69020-61100-12300-5-0-00000-406002	Food Supplies		\$ 18	\$ 18	\$ 18
			4-205-61129-6030-200-190	205-61-69020-61100-12300-5-0-00000-406030	Instructional Material/Fieldtrip		\$ 451	\$ 451	\$ 451
		Material & Supplies Total					\$ 830	\$ 830	\$ 830
FLEX PROGRAM Total						\$ 4,645	\$ 4,138	\$ 4,138	\$ 4,138
SPECIAL EDUCATION - ELEMENTARY									
	Instruction	Salaries	4-205-61100-1110-200-200	205-61-69200-61310-02000-5-0-00000-401110	Administrative	\$ 29,355		\$ -	\$ -
			4-205-61100-1120-200-200	205-61-69200-61100-02000-5-0-00000-401120	Instructional	\$ 312,997	\$ 350,397	\$ 351,027	\$ 363,805
			4-205-61100-1130-200-200	205-61-69200-61220-02000-5-0-00000-401130	Other Professional	\$ 350,423	\$ 450,959	\$ 450,959	\$ 1,605,766
			4-205-61100-1150-200-200	205-61-69200-61310-02000-5-0-00000-401150	Clerical	\$ 61,073		\$ -	\$ -
			4-205-61100-1151-200-200	205-61-69200-61100-02000-5-0-00000-401151	Instructional Assistant	\$ 39,120		\$ -	\$ 52,221
			4-205-61100-1201-200-200	205-61-69200-61100-02000-5-0-00000-401201	Overtime	\$ 10		\$ -	\$ -
			4-205-61100-1521-200-200	205-61-69200-61100-02000-5-0-00000-401521	Substitute - Assistants	\$ -		\$ -	\$ -
			4-205-61100-1660-200-200	205-61-69200-61100-02000-5-0-00000-401660	Bonus	\$ 33,367		\$ -	\$ -
		Salaries Total				\$ 826,345	\$ 801,356	\$ 801,986	\$ 2,021,792
		Benefits	4-205-61100-2100-200-200	205-61-69200-61100-02000-5-0-00000-402100	F I C A	\$ 56,050	\$ 56,413	\$ 56,690	\$ 154,667
			4-205-61100-2210-200-200	205-61-69200-61100-02000-5-0-00000-402211	Retirement - VRS	\$ 54,899	\$ 133,190	\$ 133,793	\$ 295,600

EXPENDITURE: OPERATING (205)

DEPARTMENTS

				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted
	AccountNumber	Tyler Account					
	4-205-61100-2212-200-200	205-61-69200-61100-02000-5-0-00000-402750	VRS Retiree Health Credit	\$ 7,325	\$ 9,701	\$ 9,749	\$ 17,811
	4-205-61100-2220-200-200	205-61-69200-61100-02000-5-0-00000-402221	VRS-Hybrid	\$ 32,629		\$ -	
	4-205-61100-2310-200-200	205-61-69200-61100-02000-5-0-00000-402310	Health Insurance	\$ 409,626	\$ 88,000	\$ 89,928	\$ 355,050
	4-205-61100-2400-200-200	205-61-69200-61100-02000-5-0-00000-402400	Group Life	\$ 7,422	\$ 9,459	\$ 9,506	\$ 21,444
	4-205-61100-2510-200-200	205-61-69200-61100-02000-5-0-00000-402510	Disability-Hybrid	\$ 524	\$ 1,908	\$ 1,916	\$ 4,828
	4-205-61100-2720-200-200	205-61-69200-61100-02000-5-0-00000-402720	Worker's Compensation	\$ 1,925	\$ 1,847	\$ 1,858	\$ 4,663
	4-205-61100-2801-200-200	205-61-69200-61100-02000-5-0-00000-402801	Other Reimbursables	\$ 9,575		\$ -	
		Benefits Total		\$ 579,975	\$ 300,518	\$ 303,440	\$ 854,063
		Purchase Services					
	4-205-61100-3110-200-200	205-61-69200-61100-02000-5-0-00000-403110	Professional Health Services	\$ 215		\$ -	
	4-205-61100-3160-200-200	205-61-69200-61100-02000-5-0-00000-403004	Professional Services - Other	\$ 47,957	\$ 192,835	\$ 192,835	\$ 357,884
	4-205-61100-3311-200-200	205-61-69200-61100-02000-5-0-00000-403007	Repairs & Maintenance-Motor Vehicle		\$ 5,247	\$ 5,247	\$ 5,247
	4-205-61100-3499-200-200	205-61-69200-61100-02000-5-0-00000-403499	Internal Transportation	\$ 4,072		\$ -	
		Purchase Services Total		\$ 52,245	\$ 198,082	\$ 198,082	\$ 363,131
		Other Charges					
	4-205-61100-5500-200-200	205-61-69200-61100-02000-5-0-00000-405500	Travel	\$ 330		\$ -	
	4-205-61100-5510-200-200	205-61-69200-61100-02000-5-0-00000-405510	Local Mileage	\$ 13,818	\$ 25,368	\$ 25,368	\$ 25,368
	4-205-61100-5800-200-200	205-61-69200-61100-02000-5-0-00000-405800	Miscellaneous	\$ 2,210		\$ -	
		Other Charges Total		\$ 16,358	\$ 25,368	\$ 25,368	\$ 25,368
		Material & Supplies					
	4-205-61100-6002-200-200	205-61-69200-61100-02000-5-0-00000-406002	Food Supplies	\$ 1,343	\$ 16,912	\$ 16,912	\$ 16,912
	4-205-61100-6040-200-200	205-68-69200-68100-02000-9-0-00000-406040	Software/Online Content	\$ 42,954	\$ 6,559	\$ 6,559	\$ 6,559
	4-205-61100-6041-200-200	205-68-69200-68100-02000-9-0-00000-406041	SBITA Principal			\$ -	
		Material & Supplies Total		\$ 44,297	\$ 23,471	\$ 23,471	\$ 23,471
		Instruction Total		\$ 1,519,220	\$ 1,348,795	\$ 1,352,347	\$ 3,287,825
		Improvement of Instruction					
		Salaries					
	4-205-61310-1110-200-200	205-61-69200-61310-02000-5-0-00000-401110	Administrative	\$ 82,986	\$ 225,781	\$ 225,781	\$ 245,817
	4-205-61310-1150-200-200	205-61-69200-61310-02000-5-0-00000-401150	Clerical	\$ 98,672	\$ 185,377	\$ 186,601	\$ 195,089
	4-205-61310-1660-200-200	205-61-69200-61310-02000-5-0-00000-401660	Bonus	\$ 2,400		\$ -	
		Salaries Total		\$ 184,058	\$ 411,158	\$ 412,382	\$ 440,906
		Benefits					
	4-205-61310-2100-200-200	205-61-69200-61310-02000-5-0-00000-402100	F I C A	\$ 18,719	\$ 31,453	\$ 31,548	\$ 33,730
	4-205-61310-2210-200-200	205-61-69200-61310-02000-5-0-00000-402211	Retirement - VRS	\$ 17,091	\$ 68,336	\$ 68,541	\$ 64,463
	4-205-61310-2212-200-200	205-61-69200-61310-02000-5-0-00000-402750	VRS Retiree Health Credit	\$ 2,190	\$ 4,977	\$ 4,994	\$ 3,882
	4-205-61310-2220-200-200	205-61-69200-61310-02000-5-0-00000-402221	VRS-Hybrid	\$ 10,339		\$ -	
	4-205-61310-2310-200-200	205-61-69200-61310-02000-5-0-00000-402310	Health Insurance		\$ 55,000	\$ 56,204	\$ 65,750
	4-205-61310-2400-200-200	205-61-69200-61310-02000-5-0-00000-402400	Group Life	\$ 2,135	\$ 4,855	\$ 4,871	\$ 4,677
	4-205-61310-2510-200-200	205-61-69200-61310-02000-5-0-00000-402510	Disability-Hybrid	\$ 145	\$ 980	\$ 983	\$ 1,052
	4-205-61310-2720-200-200	205-61-69200-61310-02000-5-0-00000-402720	Worker's Compensation	\$ 515	\$ 948	\$ 953	\$ 1,016
		Benefits Total		\$ 51,133	\$ 166,549	\$ 168,094	\$ 174,570
		Improvement of Instruction Total		\$ 235,190	\$ 577,707	\$ 580,476	\$ 615,476
		Student Services					
		Salaries					
	4-205-61220-1130-200-200	205-61-69150-61220-01000-5-0-00000-401130	Other Professional	\$ 448,543	\$ 668,117	\$ 672,100	
		Salaries Total		\$ 448,543	\$ 668,117	\$ 672,100	
		Benefits					
	4-205-61220-2100-200-200	205-61-69150-61220-01000-5-0-00000-402100	F I C A	\$ 32,781	\$ 51,111	\$ 51,448	
	4-205-61220-2210-200-200	205-61-69150-61220-01000-5-0-00000-402211	Retirement - VRS	\$ 34,395	\$ 111,044	\$ 111,781	
	4-205-61220-2212-200-200	205-61-69150-61220-01000-5-0-00000-402750	VRS Retiree Health Credit	\$ 4,671	\$ 8,088	\$ 8,146	
	4-205-61220-2220-200-200	205-61-69150-61220-01000-5-0-00000-402221	VRS-Hybrid	\$ 23,506		\$ -	
	4-205-61220-2310-200-200	205-61-69150-61220-01000-5-0-00000-402310	Health Insurance		\$ 88,000	\$ 89,928	
	4-205-61220-2400-200-200	205-61-69150-61220-01000-5-0-00000-402400	Group Life	\$ 4,621	\$ 7,888	\$ 7,945	
	4-205-61220-2510-200-200	205-61-69150-61220-01000-5-0-00000-402510	Disability-Hybrid	\$ 431	\$ 1,591	\$ 1,602	
	4-205-61220-2720-200-200	205-61-69150-61220-01000-5-0-00000-402720	Worker's Compensation	\$ 934	\$ 1,541	\$ 1,555	
	4-205-61220-2801-200-200	205-61-69200-61220-02000-5-0-00000-402801	Other Reimbursables	\$ 95		\$ -	
		Benefits Total		\$ 101,434	\$ 269,263	\$ 272,405	
		Student Services Total		\$ 549,977	\$ 937,380	\$ 944,505	
		SPECIAL EDUCATION - ELEMENTARY Total		\$ 2,304,387	\$ 2,863,882	\$ 2,877,328	\$ 3,903,301
		SPECIAL EDUCATION - SECONDARY					
		Instruction					
		Salaries					
	4-205-61100-1110-300-200	205-61-69200-61310-02000-5-0-00000-401110	Administrative	\$ 175,203		\$ -	
	4-205-61100-1120-300-200	205-61-69200-61100-02000-5-0-00000-401120	Instructional	\$ 325,967	\$ 263,095	\$ 263,831	
	4-205-61100-1130-300-200	205-61-69200-61220-02000-5-0-00000-401130	Other Professional	\$ 875		\$ -	
	4-205-61100-1150-300-200	205-61-69200-61310-02000-5-0-00000-401150	Clerical	\$ 18,298		\$ -	
	4-205-61100-1151-300-200	205-61-69200-61100-02000-5-0-00000-401151	Instructional Assistant	\$ 7,804	\$ 80,391	\$ 80,565	
	4-205-61100-1620-300-200	205-61-69200-61100-02000-5-0-00000-401620	Supplement			\$ -	
	4-205-61100-1660-300-200	205-61-69200-61100-02000-5-0-00000-401660	Bonus	\$ 13,367		\$ -	
		Salaries Total		\$ 541,514	\$ 343,486	\$ 344,396	
		Benefits					
	4-205-61100-2100-300-200	205-61-69200-61100-02000-5-0-00000-402100	F I C A	\$ 40,330	\$ 26,277	\$ 18,711	
	4-205-61100-2210-300-200	205-61-69200-61100-02000-5-0-00000-402211	Retirement - VRS	\$ 69,041	\$ 57,092	\$ 57,411	
	4-205-61100-2212-300-200	205-61-69200-61100-02000-5-0-00000-402750	VRS Retiree Health Credit	\$ 6,086	\$ 4,159	\$ 4,185	
	4-205-61100-2220-300-200	205-61-69200-61100-02000-5-0-00000-402221	VRS-Hybrid	\$ 3,031		\$ -	
	4-205-61100-2310-300-200	205-61-69200-61100-02000-5-0-00000-402310	Health Insurance	\$ 109,470	\$ 44,000	\$ 52,676	
	4-205-61100-2400-300-200	205-61-69200-61100-02000-5-0-00000-402400	Group Life	\$ 5,935	\$ 4,055	\$ 4,080	
	4-205-61100-2510-300-200	205-61-69200-61100-02000-5-0-00000-402510	Disability-Hybrid	\$ 46	\$ 817	\$ 820	
	4-205-61100-2720-300-200	205-61-69200-61100-02000-5-0-00000-402720	Worker's Compensation	\$ 1,305	\$ 794	\$ 801	
		Benefits Total		\$ 235,244	\$ 137,194	\$ 138,684	
		Purchase Services					
	4-205-61100-3160-300-200	205-61-69200-61100-02000-5-0-00000-403004	Professional Services - Other	\$ 603,496	\$ 352,510	\$ 352,510	\$ 502,510

EXPENDITURE: OPERATING (205)

DEPARTMENTS

						2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted
		AccountNumber	Tyler Account						
		4-205-61100-3310-300-200	205-61-69200-61100-02000-5-0-00000-403006	Repairs/Maint-Equipment/Structures		\$ 468	\$ 6,256	\$ 6,256	\$ 6,256
		4-205-61100-3500-300-200	205-61-69200-61100-02000-5-0-00000-403020	Printing & Binding			\$ 6,256	\$ 6,256	\$ 6,256
		4-205-61100-3520-300-200	205-61-69200-61100-02000-5-0-00000-405810	Organizational Memberships			\$ 6,256	\$ 6,256	\$ 6,256
		Purchase Services Total				\$ 603,964	\$ 371,278	\$ 371,278	\$ 521,278
		Other Charges							
		4-205-61100-5001-300-200	205-61-69200-61100-02000-5-0-00000-405001	Telecommunications - Internet		\$ 616	\$ 6,256	\$ 6,256	\$ 6,256
		4-205-61100-5210-300-200	205-61-69200-61100-02000-5-0-00000-405210	Postal Service		\$ 816	\$ 6,256	\$ 6,256	\$ 6,256
		4-205-61100-5500-300-200	205-61-69200-61100-02000-5-0-00000-405500	Travel		\$ 3,642	\$ 11,260	\$ 11,260	\$ 11,260
		4-205-61100-5510-300-200	205-61-69200-61100-02000-5-0-00000-405510	Local Mileage				\$ -	\$ -
		4-205-61100-5640-300-200	205-61-69200-61100-02000-5-0-00000-405640	Contributions to Community Org		\$ 8,000		\$ -	\$ -
		Other Charges Total				\$ 13,074	\$ 23,772	\$ 23,772	\$ 23,772
		Material & Supplies							
		4-205-61100-6001-300-200	205-61-69200-61100-02000-5-0-00000-406001	Office Supplies		\$ 212	\$ 8,000	\$ 8,000	\$ 8,000
		4-205-61100-6002-300-200	205-61-69200-61100-02000-5-0-00000-406002	Food Supplies		\$ 4,290	\$ 1,250	\$ 1,250	\$ 1,250
		4-205-61100-6005-300-200	205-61-69200-61100-02000-5-0-00000-406005	Laundry, Hsekpng & Janitor Supplies		\$ 75	\$ 6,256	\$ 6,256	\$ 6,256
		4-205-61100-6007-300-200	205-61-69200-61100-02000-5-0-00000-406007	Repair & Maintenance Supplies		\$ 5,594	\$ 6,256	\$ 6,256	\$ 6,256
		4-205-61100-6011-300-200	205-61-69200-61100-02000-5-0-00000-406011	Uniforms & Wearing Apparel				\$ -	\$ -
		4-205-61100-6012-300-200	205-61-69200-61100-02000-5-0-00000-406012	Books & Subscriptions		\$ 222	\$ 6,256	\$ 6,256	\$ 6,256
		4-205-61100-6013-300-200	205-61-69200-61100-02000-5-0-00000-406013	Educational & Recreational Supplies		\$ 301	\$ 6,256	\$ 6,256	\$ 6,256
		4-205-61100-6014-300-200	205-61-69200-61100-02000-5-0-00000-406014	Other Operating Supplies		\$ 285	\$ 6,256	\$ 6,256	\$ 6,256
		4-205-61100-6030-300-200	205-61-69200-61100-02000-5-0-00000-406030	Instructional Material/Fieldtrip		\$ 42,373	\$ 6,256	\$ 6,256	\$ 6,256
		4-205-61100-6040-300-200	205-68-69200-68100-02000-9-0-00000-406040	Software/Online Content		\$ 953	\$ 6,256	\$ 6,256	\$ 6,256
		4-205-61100-6047-300-200	205-61-69200-61100-02000-5-0-00000-406021	Furniture & Equipment		\$ 1,823	\$ 12,511	\$ 12,511	\$ 12,511
		4-205-61100-6050-300-200	205-68-69200-68100-02000-9-0-00000-406056	Non-Capitalized Hardware		\$ 368	\$ 12,512	\$ 12,512	\$ 12,512
		Material & Supplies Total				\$ 56,497	\$ 78,065	\$ 78,065	\$ 78,065
		Instruction Total				\$ 1,450,293	\$ 953,795	\$ 956,195	\$ 623,115
		Improvement of Instruction							
		Salaries	4-205-61310-1110-300-200	205-61-69200-61310-02000-5-0-00000-401110	Administrative	\$ 34,248	\$ 111,840	\$ 111,840	\$ 111,840
		Salaries Total				\$ 34,248	\$ 111,840	\$ 111,840	
		Benefits	4-205-61310-2100-300-200	205-61-69200-61310-02000-5-0-00000-402100	F I C A	\$ 2,626	\$ 8,556	\$ 8,556	
			4-205-61310-2210-300-200	205-61-69200-61310-02000-5-0-00000-402211	Retirement - VRS		\$ 18,588	\$ 18,588	
			4-205-61310-2212-300-200	205-61-69200-61310-02000-5-0-00000-402750	VRS Retiree Health Credit		\$ 1,354	\$ 1,354	
			4-205-61310-2310-300-200	205-61-69200-61310-02000-5-0-00000-402310	Health Insurance		\$ 11,000	\$ 11,241	
			4-205-61310-2400-300-200	205-61-69200-61310-02000-5-0-00000-402400	Group Life		\$ 1,320	\$ 1,320	
			4-205-61310-2510-300-200	205-61-69200-61310-02000-5-0-00000-402510	Disability-Hybrid		\$ 266	\$ 266	
			4-205-61310-2720-300-200	205-61-69200-61310-02000-5-0-00000-402720	Worker's Compensation		\$ 258	\$ 258	
		Benefits Total				\$ 2,626	\$ 41,342	\$ 41,583	
		Improvement of Instruction Total				\$ 36,874	\$ 153,182	\$ 153,423	
		Student Services							
		Salaries	4-205-61220-1130-300-200	205-61-69150-61220-01000-5-0-00000-401130	Other Professional	\$ 196,132	\$ 363,193	\$ 365,591	
		Salaries Total				\$ 196,132	\$ 363,193	\$ 365,591	
		Benefits	4-205-61220-2100-300-200	205-61-69150-61220-01000-5-0-00000-402100	F I C A	\$ 14,265	\$ 27,784	\$ 27,967	
			4-205-61220-2210-300-200	205-61-69150-61220-01000-5-0-00000-402211	Retirement - VRS	\$ 7,401	\$ 60,364	\$ 60,766	
			4-205-61220-2212-300-200	205-61-69150-61220-01000-5-0-00000-402750	VRS Retiree Health Credit	\$ 2,792	\$ 4,397	\$ 4,429	
			4-205-61220-2220-300-200	205-61-69150-61220-01000-5-0-00000-402221	VRS-Hybrid	\$ 28,867		\$ -	
			4-205-61220-2310-300-200	205-61-69150-61220-01000-5-0-00000-402310	Health Insurance		\$ 66,000	\$ 67,446	
			4-205-61220-2400-300-200	205-61-69150-61220-01000-5-0-00000-402400	Group Life	\$ 2,723	\$ 4,289	\$ 4,321	
			4-205-61220-2510-300-200	205-61-69150-61220-01000-5-0-00000-402510	Disability-Hybrid	\$ 349	\$ 865	\$ 871	
			4-205-61220-2720-300-200	205-61-69150-61220-01000-5-0-00000-402720	Worker's Compensation	\$ 422	\$ 838	\$ 845	
		Benefits Total				\$ 56,818	\$ 164,537	\$ 166,645	
		Student Services Total				\$ 252,950	\$ 527,730	\$ 532,236	
SPECIAL EDUCATION SECONDARY Total						\$ 1,740,116	\$ 1,634,707	\$ 1,641,854	\$ 623,115
INDIVIDUAL STUDENT ALTERNATIVE EDUCATION PLAN (ISAEP)	ISAEP	Salaries	4-205-61100-1120-300-255	205-61-69150-61100-13100-3-0-00000-401120	Instructional	\$ 109,279	\$ 180,482	\$ 181,673	\$ 93,398
			4-205-61100-1151-300-255	205-61-69150-61100-13100-3-0-00000-401151	Instructional Assistant			\$ -	\$ 23,256
			4-205-61100-1620-300-255	205-61-69150-61100-13100-3-0-00000-401620	Supplement	\$ 3,500		\$ -	\$ -
			4-205-61100-1660-300-255	205-61-69150-61100-13100-3-0-00000-401660	Bonus	\$ 800		\$ -	\$ -
		Salaries Total				\$ 113,579	\$ 180,482	\$ 181,673	\$ 116,654
		Benefits	4-205-61100-2100-300-255	205-61-69150-61100-13100-3-0-00000-402100	F I C A	\$ 8,183	\$ 13,807	\$ 13,898	\$ 8,924
			4-205-61100-2210-300-255	205-61-69150-61100-13100-3-0-00000-402211	Retirement - VRS	\$ 15,282	\$ 29,997	\$ 30,196	\$ 17,056
			4-205-61100-2212-300-255	205-61-69150-61100-13100-3-0-00000-402750	VRS Retiree Health Credit	\$ 1,301	\$ 2,185	\$ 2,200	\$ 1,027
			4-205-61100-2310-300-255	205-61-69150-61100-13100-3-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482	\$ 26,300
			4-205-61100-2400-300-255	205-61-69150-61100-13100-3-0-00000-402400	Group Life	\$ 1,269	\$ 2,130	\$ 2,145	\$ 1,238
			4-205-61100-2510-300-255	205-61-69150-61100-13100-3-0-00000-402510	Disability-Hybrid		\$ 429	\$ 431	\$ 279
			4-205-61100-2720-300-255	205-61-69150-61100-13100-3-0-00000-402720	Worker's Compensation	\$ 245	\$ 416	\$ 420	\$ 269
		Benefits Total				\$ 48,174	\$ 70,964	\$ 71,772	\$ 55,093
		Purchase Services	4-205-61100-3160-300-255	205-61-69150-61100-13100-3-0-00000-403004	Professional Services - Other		\$ 1,640	\$ 1,640	\$ 1,640
		Purchase Services Total					\$ 1,640	\$ 1,640	\$ 1,640
		Other Charges	4-205-61100-5410-300-255	205-61-69150-61100-13100-3-0-00000-405410	Lease/Rent Equipment	\$ 519		\$ -	\$ -
			4-205-61100-5480-300-255	205-61-69150-61100-13100-3-0-00000-405480	Short Term Leases	\$ 142		\$ -	\$ -
			4-205-61100-5490-300-255	205-61-69150-61100-13100-3-0-00000-405490	Lease - Interest	\$ 41		\$ -	\$ -
			4-205-61100-5492-300-255	205-61-69150-61100-13100-3-0-00000-405492	Lease - Capital Outlay	\$ 5,575		\$ -	\$ -
			4-205-61220-5410-300-255	205-61-69150-61220-13100-3-0-00000-405410	Lease/Rent Equipment	\$ -		\$ -	\$ -

EXPENDITURE: OPERATING (205)

DEPARTMENTS

						2025	2026	2026	2027	
						Actual	Adopted	Revised	Adopted	
		AccountNumber	Tyler Account							
		4-205-61220-5490-300-255	205-61-69150-61220-13100-3-0-00000-405490	Lease - Interest	\$ -		\$ -			
		4-205-61220-5492-300-255	205-61-69150-61220-13100-3-0-00000-405492	Lease - Capital Outlay	\$ -		\$ -			
		Other Charges Total			\$ 6,277		\$			
		Material & Supplies	4-205-61100-6001-300-255	205-61-69150-61100-13100-3-0-00000-406001	Office Supplies	\$ 313	\$ 1,757	\$ 1,757	\$ 1,757	
			4-205-61100-6002-300-255	205-61-69150-61100-13100-3-0-00000-406002	Food Supplies	\$ 246	\$ 117	\$ 117	\$ 117	
			4-205-61100-6005-300-255	205-61-69150-61100-13100-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 150		\$ -	\$ -	
			4-205-61100-6012-300-255	205-61-69150-61100-13100-3-0-00000-406012	Books & Subscriptions		\$ 2,929	\$ 2,929	\$ 2,929	
			4-205-61100-6030-300-255	205-61-69150-61100-13100-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 2,200	\$ 1,172	\$ 1,172	\$ 1,172	
			4-205-61100-6047-300-255	205-61-69150-61100-13100-3-0-00000-406021	Furniture & Equipment	\$ 150		\$ -	\$ -	
			4-205-61100-6050-300-255	205-68-69150-68100-13100-9-0-00000-406056	Non-Capitalized Hardware	\$ 357	\$ 4,100	\$ 4,100	\$ 4,100	
		Material & Supplies Total			\$ 3,416	\$ 10,075	\$ 10,075	\$ 10,075	\$ 10,075	
INDIVIDUAL STUDENT ALTERNATIVE EDUCATION PLAN (ISAEP) Total						\$ 171,446	\$ 263,161	\$ 265,160	\$ 183,462	
CAREER AND TECHNICAL	Instruction	Salaries	4-205-61100-1110-300-300	205-61-69020-61310-03000-3-0-00000-401110	Administrative	\$ 56,654		\$ -		
			4-205-61100-1620-300-300	205-61-69020-61100-03000-3-0-00000-401620	Supplement		\$ 5,513	\$ 5,513	\$ 5,513	
			4-205-61100-1660-300-300	205-61-69020-61100-03000-3-0-00000-401660	Bonus	\$ 1,651		\$ -		
		Salaries Total			\$ 58,305	\$ 5,513	\$ 5,513	\$ 5,513	\$ 5,513	
		Benefits	4-205-61100-2100-300-300	205-61-69020-61310-03000-3-0-00000-402100	F I C A	\$ 4,434	\$ 422	\$ 422	\$ 422	
			4-205-61100-2210-300-300	205-61-69020-61310-03000-3-0-00000-402211	Retirement - VRS	\$ 7,995		\$ -		
			4-205-61100-2212-300-300	205-61-69020-61310-03000-3-0-00000-402750	VRS Retiree Health Credit	\$ 681		\$ -		
			4-205-61100-2310-300-300	205-61-69020-61310-03000-3-0-00000-402310	Health Insurance	\$ 10,947		\$ -		
			4-205-61100-2400-300-300	205-61-69020-61310-03000-3-0-00000-402400	Group Life	\$ 664		\$ -		
			4-205-61100-2510-300-300	205-61-69020-61310-03000-3-0-00000-402510	Disability-Hybrid			\$ -		
			4-205-61100-2720-300-300	205-61-69020-61310-03000-3-0-00000-402720	Worker's Compensation	\$ 126	\$ 12	\$ 12	\$ 12	
		Benefits Total			\$ 24,846	\$ 434	\$ 434	\$ 434	\$ 434	
		Purchase Services	4-205-61100-3160-300-300	205-61-69020-61100-03000-3-0-00000-403004	Professional Services - Other	\$ 19,976	\$ 10,915	\$ 10,915	\$ 10,915	
			4-205-61100-3310-300-300	205-61-69020-61100-03000-3-0-00000-403006	Repairs/Maint-Equipment/Structures		\$ 1,819	\$ 1,819	\$ 1,819	
			4-205-61100-3499-300-300	205-61-69020-61100-03000-3-0-00000-403499	Internal Transportation	\$ 2,071	\$ 5,457	\$ 5,457	\$ 5,457	
			4-205-61100-3520-300-300	205-61-69020-61100-03000-3-0-00000-405810	Organizational Memberships	\$ 135		\$ -		
		Purchase Services Total			\$ 22,183	\$ 18,191	\$ 18,191	\$ 18,191	\$ 18,191	
		Other Charges	4-205-61100-5200-300-300	205-61-69020-61100-03000-3-0-00000-405200	Communications	\$ -		\$ -		
			4-205-61100-5410-300-300	205-61-69020-61100-03000-3-0-00000-405410	Lease/Rent Equipment		\$ 9,095	\$ 9,095	\$ 9,095	
			4-205-61100-5480-300-300	205-61-69020-61100-03000-3-0-00000-405480	Short Term Leases	\$ 4,652	\$ 1,819	\$ 1,819	\$ 1,819	
			4-205-61100-5500-300-300	205-61-69020-61100-03000-3-0-00000-405500	Travel	\$ 12,033	\$ 5,457	\$ 5,457	\$ 5,457	
			4-205-61100-5510-300-300	205-61-69020-61100-03000-3-0-00000-405510	Local Mileage		\$ 1,819	\$ 1,819	\$ 1,819	
		Other Charges Total			\$ 16,685	\$ 18,190	\$ 18,190	\$ 18,190	\$ 18,190	
		Material & Supplies	4-205-61100-6001-300-300	205-61-69020-61100-03000-3-0-00000-406001	Office Supplies	\$ 47		\$ -		
			4-205-61100-6002-300-300	205-61-69020-61100-03000-3-0-00000-406002	Food Supplies	\$ 27,050	\$ 18,191	\$ 18,191	\$ 18,191	
			4-205-61100-6005-300-300	205-61-69020-61100-03000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 390	\$ 1,819	\$ 1,819	\$ 1,819	
			4-205-61100-6007-300-300	205-61-69020-61100-03000-3-0-00000-406007	Repair & Maintenance Supplies		\$ 1,819	\$ 1,819	\$ 1,819	
			4-205-61100-6012-300-300	205-61-69020-61100-03000-3-0-00000-406012	Books & Subscriptions		\$ 1,819	\$ 1,819	\$ 1,819	
			4-205-61100-6014-300-300	205-61-69020-61100-03000-3-0-00000-406014	Other Operating Supplies	\$ 68	\$ 1,819	\$ 1,819	\$ 1,819	
			4-205-61100-6030-300-300	205-61-69020-61100-03000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 100,579	\$ 87,315	\$ 87,315	\$ 87,315	
			4-205-61100-6040-300-300	205-68-69020-68100-03000-9-0-00000-406040	Software/Online Content	\$ 720	\$ 1,819	\$ 1,819	\$ 1,819	
			4-205-61100-6047-300-300	205-61-69020-61100-03000-3-0-00000-406021	Furniture & Equipment	\$ 7,203	\$ 1,819	\$ 1,819	\$ 1,819	
			4-205-61100-6050-300-300	205-68-69020-68100-03000-9-0-00000-406056	Non-Capitalized Hardware	\$ 35,605	\$ 29,104	\$ 29,104	\$ 29,104	
		Material & Supplies Total			\$ 171,662	\$ 145,524	\$ 145,524	\$ 145,524	\$ 145,524	
		Instruction Total			\$ 293,680	\$ 187,852	\$ 187,852	\$ 187,852	\$ 187,852	
		Improvement of Instruction	Salaries	4-205-61310-1110-300-300	205-61-69020-61310-03000-3-0-00000-401110	Administrative	\$ 66,096	\$ 126,433	\$ 126,433	\$ 130,226
				4-205-61310-1660-300-300	205-61-69020-61310-03000-3-0-00000-401660	Bonus	\$ 800		\$ -	
		Salaries Total			\$ 66,896	\$ 126,433	\$ 126,433	\$ 126,433	\$ 130,226	
		Benefits	4-205-61310-2100-300-300	205-61-69020-61100-03000-3-0-00000-402100	F I C A	\$ 5,158	\$ 9,672	\$ 9,190	\$ 9,962	
			4-205-61310-2210-300-300	205-61-69020-61310-03000-3-0-00000-402211	Retirement - VRS	\$ 9,448	\$ 21,014	\$ 21,014	\$ 19,404	
			4-205-61310-2212-300-300	205-61-69020-61310-03000-3-0-00000-402750	VRS Retiree Health Credit	\$ 805	\$ 1,530	\$ 1,530	\$ 1,146	
			4-205-61310-2310-300-300	205-61-69020-61310-03000-3-0-00000-402310	Health Insurance		\$ 11,000	\$ 11,723	\$ 13,150	
			4-205-61310-2400-300-300	205-61-69020-61310-03000-3-0-00000-402400	Group Life	\$ 785	\$ 1,492	\$ 1,492	\$ 1,381	
			4-205-61310-2510-300-300	205-61-69020-61310-03000-3-0-00000-402510	Disability-Hybrid		\$ 301	\$ 301	\$ 310	
			4-205-61310-2720-300-300	205-61-69020-61310-03000-3-0-00000-402720	Worker's Compensation	\$ 147	\$ 291	\$ 291	\$ 300	
		Benefits Total			\$ 16,342	\$ 45,300	\$ 45,541	\$ 45,289	\$ 45,289	
		Improvement of Instruction Total			\$ 83,238	\$ 171,733	\$ 171,974	\$ 175,515	\$ 175,515	
CAREER AND TECHNICAL Total						\$ 376,918	\$ 359,585	\$ 359,826	\$ 363,367	
PHARMACY TECH	Career and Technical Education	Salaries	4-205-61100-1120-300-321	205-61-69020-61100-03001-3-0-00000-401120	Instructional	\$ 57,964	\$ 59,703	\$ 60,097	\$ 63,703	
			4-205-61100-1660-300-321	205-61-69020-61100-03001-3-0-00000-401660	Bonus	\$ 800		\$ -		
		Salaries Total			\$ 58,764	\$ 59,703	\$ 60,097	\$ 63,703	\$ 63,703	
		Benefits	4-205-61100-2100-300-321	205-61-69020-61100-03001-3-0-00000-402100	F I C A	\$ 4,416	\$ 4,567	\$ 4,597	\$ 4,873	
			4-205-61100-2210-300-321	205-61-69020-61100-03001-3-0-00000-402211	Retirement - VRS		\$ 9,923	\$ 9,989	\$ 9,314	
			4-205-61100-2212-300-321	205-61-69020-61100-03001-3-0-00000-402750	VRS Retiree Health Credit	\$ 701	\$ 723	\$ 728	\$ 561	
			4-205-61100-2220-300-321	205-61-69020-61100-03001-3-0-00000-402221	VRS-Hybrid	\$ 10,099		\$ -		
			4-205-61100-2310-300-321	205-61-69020-61100-03001-3-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	

EXPENDITURE: OPERATING (205)

DEPARTMENTS

						2025	2026	2026	2027	
						Actual	Adopted	Revised	Adopted	
								Adopted		
		AccountNumber	Tyler Account							
		4-205-61100-2400-300-321	205-61-69020-61100-03001-3-0-00000-402400	Group Life		\$ 684	\$ 705	\$ 710	\$ 676	
		4-205-61100-2510-300-321	205-61-69020-61100-03001-3-0-00000-402510	Disability-Hybrid		\$ 138	\$ 142	\$ 143	\$ 152	
		4-205-61100-2720-300-321	205-61-69020-61100-03001-3-0-00000-402720	Worker's Compensation		\$ 124	\$ 138	\$ 139	\$ 147	
		Benefits Total				\$ 27,110	\$ 27,198	\$ 27,547	\$ 28,873	
PHARMACY TECH Total						\$ 85,874	\$ 86,901	\$ 87,644	\$ 92,576	
GIFTED - ELEMENTARY	Instruction	Salaries	4-205-61100-1110-200-400	205-61-69020-61310-04000-5-0-00000-401110	Administrative	\$ 33,210		\$ -	\$ -	
			4-205-61100-1660-200-400	205-61-69020-61100-04000-5-0-00000-401660	Bonus	\$ 1,006		\$ -	\$ -	
		Salaries Total				\$ 34,216		\$ -	\$ -	
		Benefits	4-205-61100-2100-200-400	205-61-69020-61100-04000-5-0-00000-402100	F I C A	\$ 2,519		\$ -	\$ -	
			4-205-61100-2210-200-400	205-61-69020-61100-04000-5-0-00000-402211	Retirement - VRS	\$ 4,882		\$ -	\$ -	
			4-205-61100-2212-200-400	205-61-69020-61100-04000-5-0-00000-402750	VRS Retiree Health Credit	\$ 416		\$ -	\$ -	
			4-205-61100-2310-200-400	205-61-69020-61100-04000-5-0-00000-402310	Health Insurance	\$ 10,947		\$ -	\$ -	
			4-205-61100-2400-200-400	205-61-69020-61100-04000-5-0-00000-402400	Group Life	\$ 405		\$ -	\$ -	
			4-205-61100-2510-200-400	205-61-69020-61100-04000-5-0-00000-402510	Disability-Hybrid			\$ -	\$ -	
			4-205-61100-2720-200-400	205-61-69020-61100-04000-5-0-00000-402720	Worker's Compensation	\$ 73		\$ -	\$ -	
		Benefits Total				\$ 19,243		\$ -	\$ -	
		Purchase Services	4-205-61100-3499-200-400	205-61-69020-61100-04000-5-0-00000-403499	Internal Transportation	\$ 165	\$ 1,853	\$ 1,853	\$ 1,853	
		Purchase Services Total				\$ 165	\$ 1,853	\$ 1,853	\$ 1,853	
		Other Charges	4-205-61100-5500-200-400	205-61-69020-61100-04000-5-0-00000-405500	Travel		\$ 1,853	\$ 1,853	\$ 1,853	
			4-205-61100-5510-200-400	205-61-69020-61100-04000-5-0-00000-405510	Local Mileage	\$ 829	\$ 1,853	\$ 1,853	\$ 1,853	
		Other Charges Total				\$ 829	\$ 3,706	\$ 3,706	\$ 3,706	
		Material & Supplies	4-205-61100-6001-200-400	205-61-69020-61100-04000-5-0-00000-406001	Office Supplies	\$ 491	\$ 1,853	\$ 1,853	\$ 1,853	
			4-205-61100-6002-200-400	205-61-69020-61100-04000-5-0-00000-406002	Food Supplies	\$ 478	\$ 1,853	\$ 1,853	\$ 1,853	
			4-205-61100-6012-200-400	205-61-69020-61100-04000-5-0-00000-406012	Books & Subscriptions			\$ -	\$ -	
			4-205-61100-6014-200-400	205-61-69020-61100-04000-5-0-00000-406014	Other Operating Supplies	\$ 30		\$ -	\$ -	
			4-205-61100-6030-200-400	205-61-69020-61100-04000-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 4,296	\$ 7,410	\$ 7,410	\$ 7,410	
			4-205-61100-6040-200-400	205-68-69020-68100-04000-9-0-00000-406040	Software/Online Content	\$ 25,128		\$ -	\$ -	
			4-205-61100-6047-200-400	205-61-69020-61100-04000-5-0-00000-406021	Furniture & Equipment	\$ 203	\$ 925	\$ 925	\$ 925	
			4-205-61100-6050-200-400	205-68-69020-68100-04000-9-0-00000-406056	Non-Capitalized Hardware	\$ 194	\$ 925	\$ 925	\$ 925	
		Material & Supplies Total				\$ 30,819	\$ 12,966	\$ 12,966	\$ 12,966	
		Instruction Total				\$ 85,272	\$ 18,525	\$ 18,525	\$ 18,525	
		Improvement of Instruction	Salaries	4-205-61310-1110-200-400	205-61-69020-61310-04000-5-0-00000-401110	Administrative	\$ 52,258	\$ 99,962	\$ 99,962	\$ 200,564
				4-205-61310-1660-200-400	205-61-69020-61310-04000-5-0-00000-401660	Bonus	\$ 800		\$ -	
		Salaries Total				\$ 53,058	\$ 99,962	\$ 99,962	\$ 200,564	
		Benefits	4-205-61310-2100-200-400	205-61-69020-61310-04000-5-0-00000-402100	F I C A	\$ 3,857	\$ 7,647	\$ 7,647	\$ 15,344	
			4-205-61310-2210-200-400	205-61-69020-61310-04000-5-0-00000-402211	Retirement - VRS	\$ 7,470	\$ 16,614	\$ 16,614	\$ 29,323	
			4-205-61310-2212-200-400	205-61-69020-61310-04000-5-0-00000-402750	VRS Retiree Health Credit	\$ 636	\$ 1,210	\$ 1,210	\$ 1,766	
			4-205-61310-2310-200-400	205-61-69020-61310-04000-5-0-00000-402310	Health Insurance		\$ 11,000	\$ 11,241	\$ 26,300	
			4-205-61310-2400-200-400	205-61-69020-61310-04000-5-0-00000-402400	Group Life	\$ 620	\$ 1,180	\$ 1,180	\$ 2,127	
			4-205-61310-2510-200-400	205-61-69020-61310-04000-5-0-00000-402510	Disability-Hybrid		\$ 238	\$ 238	\$ 479	
			4-205-61310-2720-200-400	205-61-69020-61310-04000-5-0-00000-402720	Worker's Compensation	\$ 115	\$ 230	\$ 230	\$ 462	
		Benefits Total				\$ 12,698	\$ 38,119	\$ 38,360	\$ 75,801	
		Improvement of Instruction Total				\$ 65,756	\$ 138,081	\$ 138,322	\$ 276,365	
GIFTED ELEMENTARY Total						\$ 151,028	\$ 156,606	\$ 156,847	\$ 294,890	
GIFTED - SECONDARY	Gifted Education	Purchase Services	4-205-61100-3160-300-400	205-61-69020-61100-04000-5-0-00000-403004	Professional Services - Other		\$ 16,055	\$ 16,055	\$ 16,055	
			4-205-61100-3320-300-400	205-61-69020-61100-04000-5-0-00000-403008	Maintenance Service Contracts	\$ 59		\$ -	\$ -	
			4-205-61100-3520-300-400	205-61-69020-61100-04000-5-0-00000-405810	Organizational Memberships	\$ 189		\$ -	\$ -	
		Purchase Services Total				\$ 248	\$ 16,055	\$ 16,055	\$ 16,055	
		Other Charges	4-205-61100-5210-300-400	205-61-69020-61100-04000-5-0-00000-405210	Postal Service		\$ 4,013	\$ 4,013	\$ 4,013	
			4-205-61100-5500-300-400	205-61-69020-61100-04000-5-0-00000-405500	Travel			\$ -	\$ -	
			4-205-61100-5510-300-400	205-61-69020-61100-04000-5-0-00000-405510	Local Mileage	\$ 728		\$ -	\$ -	
		Other Charges Total				\$ 728	\$ 4,013	\$ 4,013	\$ 4,013	
		Material & Supplies	4-205-61100-6001-300-400	205-61-69020-61100-04000-5-0-00000-406001	Office Supplies	\$ 267	\$ 4,013	\$ 4,013	\$ 4,013	
			4-205-61100-6002-300-400	205-61-69020-61100-04000-5-0-00000-406002	Food Supplies	\$ 540	\$ 4,013	\$ 4,013	\$ 4,013	
			4-205-61100-6014-300-400	205-61-69020-61100-04000-5-0-00000-406014	Other Operating Supplies	\$ 15	\$ 4,013	\$ 4,013	\$ 4,013	
			4-205-61100-6030-300-400	205-61-69020-61100-04000-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 24	\$ 4,013	\$ 4,013	\$ 4,013	
			4-205-61100-6040-300-400	205-68-69020-68100-04000-9-0-00000-406040	Software/Online Content	\$ 808		\$ -	\$ -	
			4-205-61100-6047-300-400	205-61-69020-61100-04000-5-0-00000-406021	Furniture & Equipment	\$ 199		\$ -	\$ -	
			4-205-61100-6050-300-400	205-68-69020-68100-04000-9-0-00000-406056	Non-Capitalized Hardware	\$ 1,375	\$ 4,013	\$ 4,013	\$ 4,013	
		Material & Supplies Total				\$ 3,227	\$ 20,065	\$ 20,065	\$ 20,065	
		Payments to Joint Op	4-205-61100-7000-300-400	205-61-69020-61100-04000-5-0-00000-407000	Payment to Joint Operations	\$ 408,600	\$ 408,600	\$ 408,600	\$ 467,987	
		Payments to Joint Operations Total				\$ 408,600	\$ 408,600	\$ 408,600	\$ 467,987	
GIFTED SECONDARY Total						\$ 412,803	\$ 448,733	\$ 448,733	\$ 508,120	
GIFTED - MUSIC - ELEMENTARY	Instruction	Purchase Services	4-205-61100-3160-200-405	205-61-69020-61100-04001-5-0-00000-403004	Professional Services - Other		\$ 3,563	\$ 3,563	\$ 3,563	
		Purchase Services Total					\$ 3,563	\$ 3,563	\$ 3,563	
		Material & Supplies	4-205-61100-6012-200-405	205-61-69020-61100-04001-5-0-00000-406012	Books & Subscriptions		\$ 594	\$ 594	\$ 594	
			4-205-61100-6013-200-405	205-61-69020-61100-04001-5-0-00000-406013	Educational & Recreational Supplies	\$ -		\$ -	\$ -	
			4-205-61100-6030-200-405	205-61-69020-61100-04001-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 5,110	\$ 7,718	\$ 7,718	\$ 7,718	

EXPENDITURE: OPERATING (205)

DEPARTMENTS

						2025	2026	2026	2027				
						Actual	Adopted	Revised	Adopted				
		AccountNumber	Tyler Account										
		4-205-61100-6040-200-405	205-68-69020-68100-04001-9-0-00000-406040	Software/Online Content	\$	733		\$	-				
		4-205-61100-6047-200-405	205-61-69020-61100-04001-5-0-00000-406021	Furniture & Equipment	\$	1,455		\$	-				
		4-205-61100-6050-200-405	205-68-69020-68100-04001-9-0-00000-406056	Non-Capitalized Hardware	\$	37		\$	-				
		Material & Supplies Total				\$	7,335	\$	8,312	\$	8,312	\$	8,312
GIFTED MUSIC ELEMENTARY Total													
GIFTED - MUSIC - SECONDARY	Music	Purchase Services	4-205-61100-3160-300-405	205-61-69020-61100-04001-5-0-00000-403004	Professional Services - Other	\$	46,118	\$	48,593	\$	48,593	\$	48,593
			4-205-61100-3520-300-405	205-61-69020-61100-04001-5-0-00000-405810	Organizational Memberships	\$	264			\$	-		
		Purchase Services Total				\$	46,382	\$	48,593	\$	48,593	\$	48,593
		Other Charges	4-205-61100-5500-300-405	205-61-69020-61100-04001-5-0-00000-405500	Travel	\$	2,004			\$	-		
		Other Charges Total				\$	2,004			\$	-		
		Material & Supplies	4-205-61100-6000-300-405	205-61-69020-61100-04001-5-0-00000-406000	Materials and Supplies			\$	51,000	\$	51,000	\$	51,000
			4-205-61100-6001-300-405	205-61-69020-61100-04001-5-0-00000-406001	Office Supplies	\$	64			\$	-		
			4-205-61100-6002-300-405	205-61-69020-61100-04001-5-0-00000-406002	Food Supplies	\$	20			\$	-		
			4-205-61100-6012-300-405	205-61-69020-61100-04001-5-0-00000-406012	Books & Subscriptions			\$	13,252	\$	13,252	\$	13,252
			4-205-61100-6030-300-405	205-61-69020-61100-04001-5-0-00000-406030	Instructional Material/Fieldtrip	\$	3,459	\$	26,505	\$	26,505	\$	26,505
			4-205-61100-6040-300-405	205-68-69020-68100-04001-9-0-00000-406040	Software/Online Content	\$	1,366			\$	-		
			4-205-61100-6047-300-405	205-61-69020-61100-04001-5-0-00000-406021	Furniture & Equipment	\$	29,443			\$	-		
		Material & Supplies Total				\$	34,353	\$	90,757	\$	90,757	\$	90,757
GIFTED MUSIC SECONDARY Total													
ATHLETICS	Other Programs	Salaries	4-205-61100-1150-300-500	205-61-69020-61310-05000-3-0-00000-401150	Clerical	\$	17,490	\$	14,600	\$	14,600	\$	14,600
			4-205-61100-1620-300-500	205-61-69020-61310-05000-3-0-00000-401620	Supplement	\$	1,425			\$	-		
			4-205-61100-1660-300-500	205-61-69020-61310-05000-3-0-00000-401660	Bonus	\$	232			\$	-		
		Salaries Total				\$	19,147	\$	14,600	\$	14,600	\$	14,600
		Benefits	4-205-61100-2100-300-500	205-61-69020-61310-05000-3-0-00000-402100	F I C A	\$	1,449	\$	1,117	\$	1,117	\$	1,117
			4-205-61100-2720-300-500	205-61-69020-61310-05000-3-0-00000-402720	Worker's Compensation	\$	60	\$	32	\$	32	\$	32
		Benefits Total				\$	1,509	\$	1,149	\$	1,149	\$	1,149
		Purchase Services	4-205-61100-3160-300-500	205-61-69020-61310-05000-3-0-00000-403004	Professional Services - Other	\$	34,910	\$	42,750	\$	42,750	\$	42,750
		Purchase Services Total				\$	34,910	\$	42,750	\$	42,750	\$	42,750
		Other Charges	4-205-61100-5309-300-500	205-61-69020-61310-05000-3-0-00000-405309	Accident & Health Auxiliary	\$	55,129	\$	60,973	\$	60,973	\$	60,973
		Other Charges Total				\$	55,129	\$	60,973	\$	60,973	\$	60,973
		Material & Supplies	4-205-61100-6040-300-500	205-68-69020-68200-05000-9-0-00000-406040	Software/Online Content					\$	-		
		Material & Supplies Total								\$	-		
ATHLETICS Total													
						\$	110,695	\$	119,472	\$	119,472	\$	119,472
SUMMER SCHOOL - ELEMENTARY	Instruction	Salaries	4-205-61100-1110-200-600	205-61-69020-61310-06000-9-0-00000-401110	Administrative	\$	350			\$	-		
			4-205-61100-1120-200-600	205-61-69020-61100-06000-9-0-00000-401120	Instructional	\$	28,200	\$	64,069	\$	64,069	\$	64,069
			4-205-61100-1150-200-600	205-61-69020-61310-06000-9-0-00000-401150	Clerical	\$	2,000	\$	1,866	\$	1,866	\$	1,866
			4-205-61100-1151-200-600	205-61-69020-61100-06000-9-0-00000-401151	Instructional Assistant			\$	2,596	\$	2,596	\$	2,596
		Salaries Total				\$	30,550	\$	68,531	\$	68,531	\$	68,531
		Benefits	4-205-61100-2100-200-600	205-61-69020-61310-06000-9-0-00000-402100	F I C A	\$	2,375	\$	5,243	\$	5,243	\$	5,243
			4-205-61100-2720-200-600	205-61-69020-61310-06000-9-0-00000-402720	Worker's Compensation	\$	77	\$	151	\$	151	\$	151
		Benefits Total				\$	2,452	\$	5,394	\$	5,394	\$	5,394
		Purchase Services	4-205-61100-3160-200-600	205-61-69020-61100-06000-9-0-00000-403004	Professional Services - Other	\$	35,689			\$	-		
			4-205-61100-3499-200-600	205-61-69020-61100-06000-9-0-00000-403499	Internal Transportation	\$	982			\$	-		
		Purchase Services Total				\$	36,672			\$	-		
		Material & Supplies	4-205-61100-6030-200-600	205-61-69020-61100-06000-9-0-00000-406030	Instructional Material/Fieldtrip	\$	1,221			\$	-		
		Material & Supplies Total				\$	1,221			\$	-		
SUMMER SCHOOL ELEMENTARY Total													
						\$	70,895	\$	73,925	\$	73,925	\$	73,925
SUMMER SCHOOL - STEM CAMP	Stem Camp	Salaries	4-205-61100-1120-200-610	205-61-69020-61100-06001-9-0-00000-401120	Instructional	\$	93,383			\$	-		
		Salaries Total				\$	93,383			\$	-		
		Benefits	4-205-61100-2100-200-610	205-61-69020-61100-06001-9-0-00000-402100	F I C A	\$	7,093			\$	-		
			4-205-61100-2720-200-610	205-61-69020-61100-06001-9-0-00000-402720	Worker's Compensation	\$	228			\$	-		
		Benefits Total				\$	7,321			\$	-		
		Purchase Services	4-205-61100-3160-200-610	205-61-69020-61100-06001-9-0-00000-403004	Professional Services - Other	\$	2,754	\$	3,800	\$	3,800	\$	3,800
		Purchase Services Total				\$	2,754	\$	3,800	\$	3,800	\$	3,800
		Material & Supplies	4-205-61100-6002-200-610	205-61-69020-61100-06001-9-0-00000-406002	Food Supplies	\$	2,248	\$	3,800	\$	3,800	\$	3,800
			4-205-61100-6014-200-610	205-61-69020-61100-06001-9-0-00000-406014	Other Operating Supplies	\$	127			\$	-		
			4-205-61100-6030-200-610	205-61-69020-61100-06001-9-0-00000-406030	Instructional Material/Fieldtrip	\$	1,834			\$	-		
			4-205-61100-6050-200-610	205-68-69020-68100-06001-9-0-00000-406056	Non-Capitalized Hardware	\$	574			\$	-		
		Material & Supplies Total				\$	4,783	\$	3,800	\$	3,800	\$	3,800
SUMMER SCHOOL STEM CAMP Total													
						\$	108,241	\$	7,600	\$	7,600	\$	7,600
PRE-SCHOOL - DISTRICT-WIDE	Pre-School	Salaries	4-205-61100-1120-900-800	205-61-69030-61100-08000-9-0-00000-401120	Instructional			\$	3,319	\$	3,319	\$	9,341
		Salaries Total						\$	3,319	\$	3,319	\$	9,341
		Benefits	4-205-61100-2100-900-800	205-61-69030-61100-08000-9-0-00000-402100	F I C A			\$	1,821	\$	1,821	\$	715
			4-205-61100-2210-900-800	205-61-69030-61100-08000-9-0-00000-402211	Retirement - VRS			\$	9,248	\$	9,248	\$	7,556
			4-205-61100-2212-900-800	205-61-69030-61100-08000-9-0-00000-402750	VRS Retiree Health Credit			\$	603	\$	603	\$	456
			4-205-61100-2310-900-800	205-61-69030-61100-08000-9-0-00000-402310	Health Insurance			\$	5,565	\$	5,806	\$	12,286
			4-205-61100-2400-900-800	205-61-69030-61100-08000-9-0-00000-402400	Group Life			\$	587	\$	587	\$	548
			4-205-61100-2510-900-800	205-61-69030-61100-08000-9-0-00000-402510	Disability-Hybrid			\$	120	\$	120	\$	123

EXPENDITURE: OPERATING (205)
DEPARTMENTS

			AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted
			4-205-61100-2720-900-800	205-61-69030-61100-08000-9-0-00000-402720	Worker's Compensation		\$ 12	\$ 12	\$ 65
		Benefits Total					\$ 17,956	\$ 18,197	\$ 21,749
		Purchase Services	4-205-61100-3160-900-800	205-61-69030-61100-08000-9-0-00000-403004	Professional Services - Other	\$ 96		\$ -	
			4-205-61100-3499-900-800	205-61-69030-61100-08000-9-0-00000-403499	Internal Transportation	\$ 35,173	\$ 33,720	\$ 33,720	\$ 38,265
			4-205-61100-3500-900-800	205-61-69030-61100-08000-9-0-00000-403020	Printing & Binding	\$ 279		\$ -	
		Purchase Services Total				\$ 35,548	\$ 33,720	\$ 33,720	\$ 38,265
		Material & Supplies	4-205-61100-6001-900-800	205-61-69030-61100-08000-9-0-00000-406001	Office Supplies	\$ 88	\$ 496	\$ 496	\$ 5,046
			4-205-61100-6002-900-800	205-61-69030-61100-08000-9-0-00000-406002	Food Supplies	\$ 585	\$ 496	\$ 496	\$ 5,041
			4-205-61100-6005-900-800	205-61-69030-61100-08000-9-0-00000-406005	Laundry, Hsekpng & Janitor Supplies		\$ 496	\$ 496	\$ 5,041
			4-205-61100-6007-900-800	205-61-69030-61100-08000-9-0-00000-406007	Repair & Maintenance Supplies	\$ 72	\$ 496	\$ 496	\$ 5,041
			4-205-61100-6011-900-800	205-61-69030-61100-08000-9-0-00000-406011	Uniforms & Wearing Apparel	\$ 128		\$ -	
			4-205-61100-6013-900-800	205-61-69030-61100-08000-9-0-00000-406013	Educational & Recreational Supplies	\$ 2,054	\$ 4,959	\$ 4,959	\$ 9,504
			4-205-61100-6014-900-800	205-61-69030-61100-08000-9-0-00000-406014	Other Operating Supplies	\$ 4,310	\$ 1,488	\$ 1,488	\$ 6,033
			4-205-61100-6030-900-800	205-61-69030-61100-08000-9-0-00000-406030	Instructional Material/Fieldtrip	\$ 1,891	\$ 4,959	\$ 4,959	\$ 9,504
			4-205-61100-6040-900-800	205-68-69030-68100-08000-9-0-00000-406040	Software/Online Content	\$ 605	\$ 992	\$ 992	\$ 5,537
			4-205-61100-6047-900-800	205-61-69030-61100-08000-9-0-00000-406021	Furniture & Equipment		\$ 992	\$ 992	\$ 5,537
			4-205-61100-6050-900-800	205-68-69030-68100-08000-9-0-00000-406056	Non-Capitalized Hardware	\$ 29	\$ 496	\$ 496	\$ 5,041
		Material & Supplies Total				\$ 9,762	\$ 15,870	\$ 15,870	\$ 61,325
PRE SCHOOL DISTRICT WIDE Total						\$ 45,310	\$ 70,865	\$ 71,106	\$ 130,680
REMIEDIATION & INTERVENTION	Regular Education	Salaries	4-205-61103-1120-200-100	205-61-69020-61100-01013-1-0-00000-401120	Instructional		\$ 8,111	\$ 8,111	\$ 8,111
		Salaries Total					\$ 8,111	\$ 8,111	\$ 8,111
		Benefits	4-205-61103-2100-200-100	205-61-69020-61100-01013-1-0-00000-402100	F I C A		\$ 621	\$ 621	\$ 620
			4-205-61103-2720-200-100	205-61-69020-61100-01013-1-0-00000-402720	Worker's Compensation		\$ 18	\$ 18	\$ 18
		Benefits Total					\$ 639	\$ 639	\$ 638
		Material & Supplies	4-205-61103-6040-200-100	205-68-69020-68100-01013-9-0-00000-406040	Software/Online Content	\$ 120,911	\$ 269,573	\$ 269,573	\$ 269,573
		Material & Supplies Total				\$ 120,911	\$ 269,573	\$ 269,573	\$ 269,573
REMIEDIATION & INTERVENTION Total						\$ 120,911	\$ 278,323	\$ 278,323	\$ 278,322
ALGEBRA READINESS	Regular Education	Salaries	4-205-61104-1120-300-100	205-61-69020-61100-01012-5-0-00000-401120	Instructional	\$ 83,670	\$ 80,677	\$ 80,677	
		Salaries Total				\$ 83,670	\$ 80,677	\$ 80,677	
		Benefits	4-205-61104-2100-300-100	205-61-69020-61100-01012-5-0-00000-402100	F I C A	\$ 6,132	\$ 6,172	\$ 6,172	
			4-205-61104-2210-300-100	205-61-69020-61100-01012-5-0-00000-402211	Retirement - VRS	\$ 11,130	\$ 13,409	\$ 13,409	
			4-205-61104-2212-300-100	205-61-69020-61100-01012-5-0-00000-402750	VRS Retiree Health Credit	\$ 948	\$ 977	\$ 977	
			4-205-61104-2310-300-100	205-61-69020-61100-01012-5-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	
			4-205-61104-2400-300-100	205-61-69020-61100-01012-5-0-00000-402400	Group Life	\$ 924	\$ 952	\$ 952	
			4-205-61104-2510-300-100	205-61-69020-61100-01012-5-0-00000-402510	Disability-Hybrid		\$ 192	\$ 192	
			4-205-61104-2720-300-100	205-61-69020-61100-01012-5-0-00000-402720	Worker's Compensation	\$ 181	\$ 186	\$ 186	
		Benefits Total				\$ 30,262	\$ 32,888	\$ 33,129	
		Purchase Services	4-205-61104-3160-300-100	205-61-69020-61100-01012-5-0-00000-403004	Professional Services - Other	\$ 13,585		\$ -	
		Purchase Services Total				\$ 13,585		\$ -	
		Material & Supplies	4-205-61104-6030-300-100	205-61-69020-61100-01012-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 46,276	\$ 37,958	\$ 37,958	\$ 37,958
			4-205-61104-6040-300-100	205-68-69020-68100-01012-9-0-00000-406040	Software/Online Content	\$ 81,411	\$ 113,874	\$ 113,874	\$ 113,874
		Material & Supplies Total				\$ 127,687	\$ 151,832	\$ 151,832	\$ 151,832
ALGEBRA READINESS Total						\$ 255,205	\$ 265,397	\$ 265,638	\$ 151,832
THORPE HOUSE LEARNING CENTER	Adult Education	Purchase Services	4-205-61106-3000-300-700	205-61-69150-61100-07001-3-0-00000-403000	Purchased Services		\$ 11,400	\$ 11,400	\$ 11,400
			4-205-61106-3810-300-700	205-61-69150-61100-07001-3-0-00000-403810	Tuition Pd - Other Div in State	\$ 10,806		\$ -	
		Purchase Services Total				\$ 10,806	\$ 11,400	\$ 11,400	\$ 11,400
THORPE HOUSE LEARNING CENTER Total						\$ 10,806	\$ 11,400	\$ 11,400	\$ 11,400
PROJECT GRADUATION	Regular Education	Salaries	4-205-61109-1120-300-100	205-61-69020-61100-01014-5-0-00000-401120	Instructional	\$ 1,885	\$ 8,652	\$ 8,652	\$ 8,652
		Salaries Total				\$ 1,885	\$ 8,652	\$ 8,652	\$ 8,652
		Benefits	4-205-61109-2100-300-100	205-61-69020-61100-01014-5-0-00000-402100	F I C A	\$ 138	\$ 662	\$ 662	\$ 662
			4-205-61109-2720-300-100	205-61-69020-61100-01014-5-0-00000-402720	Worker's Compensation	\$ 4	\$ 19	\$ 19	\$ 19
		Benefits Total				\$ 142	\$ 681	\$ 681	\$ 681
		Purchase Services	4-205-61109-3160-300-100	205-61-69020-61100-01014-5-0-00000-403004	Professional Services - Other	\$ 5,193	\$ 3,228	\$ 3,228	\$ 3,228
		Purchase Services Total				\$ 5,193	\$ 3,228	\$ 3,228	\$ 3,228
		Material & Supplies	4-205-61109-6001-300-100	205-61-69020-61100-01014-5-0-00000-406001	Office Supplies	\$ 100	\$ 807	\$ 807	\$ 807
		Material & Supplies Total				\$ 100	\$ 807	\$ 807	\$ 807
PROJECT GRADUATION Total						\$ 7,320	\$ 13,368	\$ 13,368	\$ 13,368
TESTING	Regular Education	Salaries	4-205-61112-1110-200-100	205-61-69020-61310-01016-5-0-00000-401110	Administrative	\$ 108,150	\$ 111,395	\$ 111,395	\$ 98,880
			4-205-61112-1140-200-100	205-61-69020-61310-01016-5-0-00000-401140	Technical	\$ 43,745	\$ 66,358	\$ 66,358	\$ 69,354
			4-205-61112-1150-200-100	205-61-69020-61310-01016-5-0-00000-401150	Clerical	\$ 16,954		\$ -	
			4-205-61112-1201-200-100	205-61-69020-61310-01016-5-0-00000-401201	Overtime		\$ 5,408	\$ 5,408	\$ 5,408
			4-205-61112-1660-200-100	205-61-69020-61310-01016-5-0-00000-401660	Bonus	\$ 800		\$ -	
		Salaries Total				\$ 169,649	\$ 183,161	\$ 183,161	\$ 173,642
		Benefits	4-205-61112-2100-200-100	205-61-69020-61310-01016-5-0-00000-402100	F I C A	\$ 12,972	\$ 14,013	\$ 14,013	\$ 13,284
			4-205-61112-2210-200-100	205-61-69020-61310-01016-5-0-00000-402211	Retirement - VRS	\$ 20,978	\$ 18,514	\$ 18,514	\$ 14,457
			4-205-61112-2212-200-100	205-61-69020-61310-01016-5-0-00000-402750	VRS Retiree Health Credit	\$ 1,988	\$ 1,348	\$ 1,348	\$ 871
			4-205-61112-2220-200-100	205-61-69020-61310-01016-5-0-00000-402221	VRS-Hybrid	\$ 2,542		\$ -	
			4-205-61112-2310-200-100	205-61-69020-61310-01016-5-0-00000-402310	Health Insurance	\$ 21,894	\$ 11,000	\$ 11,271	\$ 13,150

EXPENDITURE: OPERATING (205)

DEPARTMENTS

					2025	2026	2026	2027	
			AccountNumber	Tyler Account	Actual	Adopted	Revised	Adopted	
							Adopted		
			4-205-61112-2400-200-100	205-61-69020-61310-01016-5-0-00000-402400	Group Life	\$ 1,939	\$ 1,315	\$ 1,315	\$ 1,049
			4-205-61112-2510-200-100	205-61-69020-61310-01016-5-0-00000-402510	Disability-Hybrid	\$ 40	\$ 265	\$ 265	\$ 236
			4-205-61112-2720-200-100	205-61-69020-61310-01016-5-0-00000-402720	Worker's Compensation	\$ 370	\$ 420	\$ 420	\$ 398
					Benefits Total	\$ 62,723	\$ 46,875	\$ 47,146	\$ 43,445
					Other Charges				
			4-205-61112-5210-200-100	205-61-69020-61310-01016-5-0-00000-405210	Postal Service	\$ 630	\$ 494	\$ 494	\$ 494
			4-205-61112-5500-200-100	205-61-69020-61310-01016-5-0-00000-405500	Travel	\$	\$ 185	\$ 185	\$ 185
			4-205-61112-5510-200-100	205-61-69020-61310-01016-5-0-00000-405510	Local Mileage	\$ 171	\$	\$	\$
					Other Charges Total	\$ 801	\$ 679	\$ 679	\$ 679
					Material & Supplies				
			4-205-61112-6001-200-100	205-61-69020-61310-01016-5-0-00000-406001	Office Supplies	\$ 245	\$ 185	\$ 185	\$ 185
			4-205-61112-6050-200-100	205-68-69020-68100-01016-9-0-00000-406056	Non-Capitalized Hardware	\$	\$ 371	\$ 371	\$ 371
					Material & Supplies Total	\$ 245	\$ 556	\$ 556	\$ 556
					TESTING Total	\$ 233,417	\$ 231,271	\$ 231,542	\$ 218,322
STUDENT SERVICES- ELEMENTARY	Regular Education	Salaries	4-205-61220-1130-200-100	205-61-69150-61220-01000-5-0-00000-401130	Other Professional	\$ 90,805	\$ 62,096	\$ 62,096	\$ 133,343
			4-205-61220-1150-200-100	205-61-69150-61310-01000-5-0-00000-401150	Clerical	\$ 131,710	\$ 135,661	\$ 135,661	\$ 260,268
			4-205-61220-1660-200-100	205-61-69150-61310-01000-5-0-00000-401660	Bonus	\$ 2,477	\$	\$	\$
					Salaries Total	\$ 224,992	\$ 197,757	\$ 197,757	\$ 393,611
					Benefits				
			4-205-61220-2100-200-100	205-61-69150-61310-01000-5-0-00000-402100	F I C A	\$ 16,259	\$ 15,128	\$ 15,128	\$ 30,111
			4-205-61220-2210-200-100	205-61-69150-61310-01000-5-0-00000-402211	Retirement - VRS	\$ 23,213	\$ 32,868	\$ 32,868	\$ 57,550
			4-205-61220-2212-200-100	205-61-69150-61310-01000-5-0-00000-402750	VRS Retiree Health Credit	\$ 2,681	\$ 2,395	\$ 2,395	\$ 3,467
			4-205-61220-2220-200-100	205-61-69150-61310-01000-5-0-00000-402221	VRS-Hybrid	\$ 9,143	\$	\$	\$
			4-205-61220-2310-200-100	205-61-69150-61310-01000-5-0-00000-402310	Health Insurance	\$ 114,817	\$ 33,000	\$ 33,723	\$ 78,900
			4-205-61220-2400-200-100	205-61-69150-61310-01000-5-0-00000-402400	Group Life	\$ 2,615	\$ 2,335	\$ 2,335	\$ 4,175
			4-205-61220-2510-200-100	205-61-69150-61310-01000-5-0-00000-402510	Disability-Hybrid	\$ 138	\$ 470	\$ 470	\$ 939
			4-205-61220-2720-200-100	205-61-69150-61310-01000-5-0-00000-402720	Worker's Compensation	\$ 490	\$ 456	\$ 456	\$ 909
					Benefits Total	\$ 169,355	\$ 86,652	\$ 87,375	\$ 176,051
					Purchase Services				
			4-205-61220-3100-200-100	205-61-69150-61220-01000-5-0-00000-403100	Virtual School Programs	\$	\$ 2,947	\$ 2,947	\$ 2,947
			4-205-61220-3160-200-100	205-61-69150-61310-01000-5-0-00000-403004	Professional Services - Other	\$	\$ 9,579	\$ 9,579	\$ 9,579
			4-205-61220-3320-200-100	205-61-69150-61310-01000-5-0-00000-403008	Maintenance Service Contracts	\$	\$ 2,211	\$ 2,211	\$ 2,211
			4-205-61220-3810-200-100	205-61-69150-61310-01000-5-0-00000-403810	Tuition Pd - Other Div in State	\$	\$ 48,633	\$ 48,633	\$ 48,633
					Purchase Services Total	\$	\$ 63,370	\$ 63,370	\$ 63,370
					Other Charges				
			4-205-61220-5480-200-100	205-61-69150-61310-01000-5-0-00000-405480	Short Term Leases	\$	\$ 737	\$ 737	\$ 737
			4-205-61220-5500-200-100	205-61-69150-61310-01000-5-0-00000-405500	Travel	\$	\$ 737	\$ 737	\$ 737
			4-205-61220-5510-200-100	205-61-69150-61310-01000-5-0-00000-405510	Local Mileage	\$ 2,302	\$ 737	\$ 737	\$ 737
					Other Charges Total	\$ 2,302	\$ 2,211	\$ 2,211	\$ 2,211
					Material & Supplies				
			4-205-61220-6001-200-100	205-61-69150-61310-01000-5-0-00000-406001	Office Supplies	\$	\$ 1,474	\$ 1,474	\$ 1,474
			4-205-61220-6002-200-100	205-61-69150-61310-01000-5-0-00000-406002	Food Supplies	\$ 614	\$ 737	\$ 737	\$ 737
			4-205-61220-6011-200-100	205-61-69150-61310-01000-5-0-00000-406011	Uniforms & Wearing Apparel	\$	\$ 737	\$ 737	\$ 737
			4-205-61220-6012-200-100	205-61-69150-61310-01000-5-0-00000-406012	Books & Subscriptions	\$	\$ 6,474	\$ 6,474	\$ 6,474
			4-205-61220-6030-200-100	205-61-69150-61310-01000-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 10	\$ 2,947	\$ 2,947	\$ 2,947
			4-205-61220-6047-200-100	205-61-69150-61220-01000-5-0-00000-406021	Furniture & Equipment	\$	\$	\$	\$
			4-205-61220-6050-200-100	205-68-69150-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 378	\$ 737	\$ 737	\$ 737
					Material & Supplies Total	\$ 1,002	\$ 13,106	\$ 13,106	\$ 13,106
					STUDENT SERVICES ELEMENTARY Total	\$ 397,652	\$ 363,096	\$ 363,819	\$ 648,349
STUDENT SERVICES - SECONDARY	Regular Education	Salaries	4-205-61220-1130-300-100	205-61-69150-61220-01000-5-0-00000-401130	Other Professional	\$ 134,908	\$ 92,287	\$ 92,896	
			4-205-61220-1150-300-100	205-61-69150-61310-01000-5-0-00000-401150	Clerical	\$ 116,133	\$ 118,024	\$ 118,803	
			4-205-61220-1660-300-100	205-61-69150-61310-01000-5-0-00000-401660	Bonus	\$ 2,400	\$	\$	
					Salaries Total	\$ 253,441	\$ 210,311	\$ 211,699	
					Benefits				
			4-205-61220-2100-300-100	205-61-69150-61310-01000-5-0-00000-402100	F I C A	\$ 18,693	\$ 16,089	\$ 16,089	
			4-205-61220-2210-300-100	205-61-69150-61310-01000-5-0-00000-402211	Retirement - VRS	\$ 24,682	\$ 34,956	\$ 34,956	
			4-205-61220-2212-300-100	205-61-69150-61310-01000-5-0-00000-402750	VRS Retiree Health Credit	\$ 2,791	\$ 2,546	\$ 2,546	
			4-205-61220-2220-300-100	205-61-69150-61310-01000-5-0-00000-402221	VRS-Hybrid	\$ 8,553	\$	\$	
			4-205-61220-2310-300-100	205-61-69150-61310-01000-5-0-00000-402310	Health Insurance	\$ 76,629	\$ 33,000	\$ 33,723	
			4-205-61220-2400-300-100	205-61-69150-61310-01000-5-0-00000-402400	Group Life	\$ 2,722	\$ 2,483	\$ 2,483	
			4-205-61220-2510-300-100	205-61-69150-61310-01000-5-0-00000-402510	Disability-Hybrid	\$ 126	\$ 501	\$ 501	
			4-205-61220-2720-300-100	205-61-69150-61310-01000-5-0-00000-402720	Worker's Compensation	\$ 537	\$ 486	\$ 486	
					Benefits Total	\$ 134,732	\$ 90,061	\$ 90,784	
					Purchase Services				
			4-205-61220-3100-300-100	205-61-69150-61310-01000-5-0-00000-403100	Virtual School Programs	\$ 131,185	\$ 120,025	\$ 120,025	\$ 120,025
			4-205-61220-3160-300-100	205-61-69150-61220-01000-5-0-00000-403004	Professional Services - Other	\$ 61,768	\$ 10,316	\$ 10,316	\$ 10,316
			4-205-61220-3320-300-100	205-61-69150-61220-01000-5-0-00000-403008	Maintenance Service Contracts	\$ 185	\$ 2,947	\$ 2,947	\$ 2,947
			4-205-61220-3810-300-100	205-61-69150-61220-01000-5-0-00000-403810	Tuition Pd - Other Div in State	\$ 450	\$ 49,370	\$ 49,370	\$ 49,370
					Purchase Services Total	\$ 193,588	\$ 182,658	\$ 182,658	\$ 182,658
					Other Charges				
			4-205-61220-5480-300-100	205-61-69150-61220-01000-5-0-00000-405480	Short Term Leases	\$ 1,046	\$ 737	\$ 737	\$ 737
			4-205-61220-5500-300-100	205-61-69150-61220-01000-5-0-00000-405500	Travel	\$ 901	\$ 737	\$ 737	\$ 737
			4-205-61220-5510-300-100	205-61-69150-61220-01000-5-0-00000-405510	Local Mileage	\$ 516	\$ 737	\$ 737	\$ 737
					Other Charges Total	\$ 2,462	\$ 2,211	\$ 2,211	\$ 2,211
					Material & Supplies				
			4-205-61220-6001-300-100	205-61-69150-61220-01000-5-0-00000-406001	Office Supplies	\$ 1,052	\$ 1,474	\$ 1,474	\$ 1,474
			4-205-61220-6002-300-100	205-61-69150-61220-01000-5-0-00000-406002	Food Supplies	\$ 3,712	\$ 737	\$ 737	\$ 737
			4-205-61220-6005-300-100	205-61-69150-61220-01000-5-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$	\$	\$	\$

EXPENDITURE: OPERATING (205)

DEPARTMENTS

						2025	2026	2026	2027	
						Actual	Adopted	Revised	Adopted	
								Adopted		
			AccountNumber	Tyler Account						
			4-205-61220-6014-300-100	205-61-69150-61220-01000-5-0-00000-406014	Other Operating Supplies			\$ -		
			4-205-61220-6030-300-100	205-61-69150-61220-01000-5-0-00000-406030	Instructional Material/Fieldtrip		\$ 3,684	\$ 3,684	\$ 3,684	
			4-205-61220-6040-300-100	205-68-69150-68100-00000-9-0-00000-406040	Software/Online Content	\$ 14,275		\$ -		
			4-205-61220-6050-300-100	205-68-69150-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 1,228		\$ -		
			Material & Supplies Total				\$ 20,266	\$ 5,895	\$ 5,895	\$ 5,895
STUDENT SERVICES SECONDARY Total						\$ 604,491	\$ 491,136	\$ 493,247	\$ 190,764	
DETENTION	Discipline	Salaries	4-205-61222-1120-300-140	205-61-69150-61100-01040-4-0-00000-401120	Instructional			\$ -		
			4-205-61222-1140-300-140	205-61-69150-61310-01040-4-0-00000-401140	Technical			\$ -	\$ 95,561	
			4-205-61222-1620-300-140	205-61-69150-61100-01040-4-0-00000-401620	Supplement	\$ 14,338	\$ 16,223	\$ 16,223	\$ 16,223	
		Salaries Total				\$ 14,338	\$ 16,223	\$ 16,223	\$ 111,784	
		Benefits	4-205-61222-2100-300-140	205-61-69150-61100-01040-4-0-00000-402100	F I C A	\$ 1,015	\$ 1,241	\$ 1,241	\$ 8,552	
			4-205-61222-2720-300-140	205-61-69150-61100-01040-4-0-00000-402720	Worker's Compensation	\$ 35	\$ 36	\$ 36	\$ 257	
		Benefits Total				\$ 1,050	\$ 1,277	\$ 1,277	\$ 8,809	
		Purchase Services	4-205-61222-3160-300-140	205-61-69150-61100-01040-4-0-00000-403004	Professional Services - Other			\$ -	\$ 7,000	
			4-205-61222-3499-300-140	205-61-69150-61100-01040-4-0-00000-403499	Internal Transportation			\$ -	\$ 20,000	
		Purchase Services Total						\$ -	\$ 27,000	
		Material & Supplies	4-205-61222-6001-300-140	205-61-69150-61100-01040-4-0-00000-406001	Office Supplies			\$ -	\$ 400	
			4-205-61222-6030-300-140	205-61-69150-61100-01040-4-0-00000-406030	Instructional Material/Fieldtrip			\$ -	\$ 990	
		Material & Supplies Total						\$ -	\$ 1,390	
DETENTION Total						\$ 15,387	\$ 17,500	\$ 17,500	\$ 148,983	
HOMEBOUND	Regular Education	Salaries	4-205-61230-1110-300-100	205-61-69150-61230-01000-3-0-00000-401110	Administrative	\$ 25,041		\$ -		
			4-205-61230-1120-300-100	205-61-69150-61230-01000-3-0-00000-401120	Instructional	\$ 120,926	\$ 176,731	\$ 176,731	\$ 187,031	
			4-205-61230-1620-300-100	205-61-69150-61230-01000-3-0-00000-401620	Supplement			\$ -		
			4-205-61230-1660-300-100	205-61-69150-61230-01000-3-0-00000-401660	Bonus	\$ 800		\$ -		
		Salaries Total				\$ 146,767	\$ 176,731	\$ 176,731	\$ 187,031	
		Benefits	4-205-61230-2100-300-100	205-61-69150-61230-01000-3-0-00000-402100	F I C A	\$ 10,524	\$ 13,520	\$ 13,520	\$ 14,308	
			4-205-61230-2210-300-100	205-61-69150-61230-01000-3-0-00000-402211	Retirement - VRS	\$ 13,217	\$ 15,922	\$ 15,922	\$ 15,512	
			4-205-61230-2212-300-100	205-61-69150-61230-01000-3-0-00000-402275	VRS Retiree Health Credit	\$ 1,125	\$ 1,160	\$ 1,160	\$ 934	
			4-205-61230-2220-300-100	205-61-69150-61230-01000-3-0-00000-402221	VRS-Hybrid	\$ 187		\$ -		
			4-205-61230-2310-300-100	205-61-69150-61230-01000-3-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	
			4-205-61230-2400-300-100	205-61-69150-61230-01000-3-0-00000-402400	Group Life	\$ 1,098	\$ 1,131	\$ 1,131	\$ 1,125	
			4-205-61230-2510-300-100	205-61-69150-61230-01000-3-0-00000-402510	Disability-Hybrid		\$ 228	\$ 228	\$ 253	
			4-205-61230-2720-300-100	205-61-69150-61230-01000-3-0-00000-402720	Worker's Compensation	\$ 321	\$ 399	\$ 399	\$ 423	
		Benefits Total				\$ 37,419	\$ 43,360	\$ 43,601	\$ 45,705	
		Purchase Services	4-205-61230-3320-300-100	205-61-69150-61230-01000-3-0-00000-403008	Maintenance Service Contracts	\$ 193		\$ -		
		Purchase Services Total				\$ 193		\$ -		
		Other Charges	4-205-61230-5410-300-100	205-61-69150-61230-01000-3-0-00000-405410	Lease/Rent Equipment	\$ 585	\$ 2,261	\$ 2,261	\$ 2,261	
			4-205-61230-5490-300-100	205-61-69150-61230-01000-3-0-00000-405490	Lease - Interest	\$ 1		\$ -		
			4-205-61230-5500-300-100	205-61-69150-61230-01000-3-0-00000-405500	Travel		\$ 1,131	\$ 1,131	\$ 1,131	
			4-205-61230-5510-300-100	205-61-69150-61230-01000-3-0-00000-405510	Local Mileage	\$ 10,392	\$ 5,653	\$ 5,653	\$ 5,653	
		Other Charges Total				\$ 10,977	\$ 9,045	\$ 9,045	\$ 9,045	
		Material & Supplies	4-205-61230-6012-300-100	205-61-69150-61230-01000-3-0-00000-406012	Books & Subscriptions		\$ 2,260	\$ 2,260	\$ 2,260	
		Material & Supplies Total					\$ 2,260	\$ 2,260	\$ 2,260	
HOMEBOUND Total						\$ 195,356	\$ 231,396	\$ 231,637	\$ 244,041	
IMPROVEMENT OF INSTRUCTION - ELEMENTARY	Regular Education	Salaries	4-205-61310-1110-200-100	205-61-69020-61310-01000-5-0-00000-401110	Administrative	\$ 759,420	\$ 676,440	\$ 676,440	\$ 1,003,572	
			4-205-61310-1120-200-100	205-61-69020-61310-01000-5-0-00000-401120	Instructional	\$ 261,042	\$ 378,895	\$ 378,895	\$ 552,601	
			4-205-61310-1140-200-100	205-61-69020-61310-01000-5-0-00000-401140	Technical	\$ 11,558	\$ 14,308	\$ 14,308	\$ 14,308	
			4-205-61310-1150-200-100	205-61-69020-61310-01000-5-0-00000-401150	Clerical	\$ 295,790	\$ 301,531	\$ 301,531	\$ 387,766	
			4-205-61310-1620-200-100	205-61-69020-61310-01000-5-0-00000-401620	Supplement	\$ 44,339	\$ 25,415	\$ 25,415	\$ 25,415	
			4-205-61310-1650-200-100	205-61-69020-61310-01000-5-0-00000-401650	National Board Certification	\$ 22,500	\$ 44,625	\$ 44,625	\$ 30,000	
			4-205-61310-1660-200-100	205-61-69020-61310-01000-5-0-00000-401660	Bonus	\$ 16,774		\$ -		
		Salaries Total				\$ 1,411,421	\$ 1,441,214	\$ 1,441,214	\$ 2,013,662	
		Benefits	4-205-61310-2100-200-100	205-61-69020-61310-01000-5-0-00000-402100	F I C A	\$ 102,409	\$ 110,255	\$ 110,255	\$ 154,048	
			4-205-61310-2210-200-100	205-61-69020-61310-01000-5-0-00000-402211	Retirement - VRS	\$ 147,060	\$ 208,982	\$ 208,982	\$ 270,397	
			4-205-61310-2212-200-100	205-61-69020-61310-01000-5-0-00000-402275	VRS Retiree Health Credit	\$ 15,428	\$ 15,221	\$ 15,221	\$ 16,288	
			4-205-61310-2220-200-100	205-61-69020-61310-01000-5-0-00000-402221	VRS-Hybrid	\$ 40,195		\$ -		
			4-205-61310-2310-200-100	205-61-69020-61310-01000-5-0-00000-402310	Health Insurance	\$ 158,701	\$ 159,472	\$ 162,876	\$ 282,750	
			4-205-61310-2400-200-100	205-61-69020-61310-01000-5-0-00000-402400	Group Life	\$ 15,045	\$ 14,843	\$ 14,843	\$ 19,613	
			4-205-61310-2510-200-100	205-61-69020-61310-01000-5-0-00000-402510	Disability-Hybrid	\$ 571	\$ 2,991	\$ 2,991	\$ 4,414	
			4-205-61310-2720-200-100	205-61-69020-61310-01000-5-0-00000-402720	Worker's Compensation	\$ 4,653	\$ 3,305	\$ 3,305	\$ 4,666	
			4-205-61310-2801-200-100	205-61-69020-61310-01000-5-0-00000-402801	Other Reimbursables			\$ -		
			4-205-61310-2821-200-100	205-61-69020-61310-01000-5-0-00000-402821	Tuition Reimbursement-Graduate	\$ 8,471		\$ -		
		Benefits Total				\$ 492,533	\$ 515,069	\$ 518,473	\$ 752,176	
		Purchase Services	4-205-61310-3000-200-100	205-61-69020-61310-01000-5-0-00000-403000	Purchased Services		\$ 61,822	\$ 61,822	\$ 191,822	
			4-205-61310-3160-200-100	205-61-69020-61310-01000-5-0-00000-403004	Professional Services - Other	\$ 58,225	\$ 83,491	\$ 83,491	\$ 83,491	
			4-205-61310-3320-200-100	205-61-69020-61310-01000-5-0-00000-403008	Maintenance Service Contracts	\$ 4,665	\$ 3,926	\$ 3,926	\$ 3,926	
			4-205-61310-3499-200-100	205-61-69020-61310-01000-5-0-00000-403499	Internal Transportation	\$ 3,893	\$ 3,926	\$ 3,926	\$ 3,926	
			4-205-61310-3500-200-100	205-61-69020-61310-01000-5-0-00000-403020	Printing & Binding	\$ 5,991	\$ 19,632	\$ 19,632	\$ 19,632	

EXPENDITURE: OPERATING (205)

DEPARTMENTS

						2025	2026	2026	2027	
						Actual	Adopted	Revised	Adopted	
		AccountNumber	Tyler Account							
		4-205-61310-3520-200-100	205-61-69020-61310-01000-5-0-00000-405810	Organizational Memberships	\$	6,215	\$ 3,925	\$ 3,925	\$ 3,925	
		4-205-61310-3810-200-100	205-61-69020-61310-01000-5-0-00000-403810	Tuition Pd - Other Div in State	\$		\$ 1,309	\$ 1,309	\$ 1,309	
		Purchase Services Total				\$	78,989	\$ 178,031	\$ 178,031	\$ 308,031
		4-205-61310-5200-200-100	205-61-69020-61310-01000-5-0-00000-405200	Communications	\$	1,500	\$ 1,309	\$ 1,309	\$ 1,309	
		4-205-61310-5210-200-100	205-61-69020-61310-01000-5-0-00000-405210	Postal Service	\$	207				
		4-205-61310-5410-200-100	205-61-69020-61310-01000-5-0-00000-405410	Lease/Rent Equipment	\$	11,888	\$ 13,088	\$ 13,088	\$ 13,088	
		4-205-61310-5490-200-100	205-61-69020-61310-01000-5-0-00000-405490	Lease - Interest	\$	123				
		4-205-61310-5500-200-100	205-61-69020-61310-01000-5-0-00000-405500	Travel	\$	540	\$ 2,618	\$ 2,618	\$ 2,618	
		4-205-61310-5510-200-100	205-61-69020-61310-01000-5-0-00000-405510	Local Mileage	\$	4,567	\$ 2,618	\$ 2,618	\$ 2,618	
		Other Charges Total				\$	18,826	\$ 19,633	\$ 19,633	\$ 19,633
		4-205-61310-6000-200-100	205-61-69020-61310-01000-5-0-00000-406000	Materials and Supplies	\$		\$ 29,058	\$ 29,058	\$ 29,058	
		4-205-61310-6001-200-100	205-61-69020-61310-01000-5-0-00000-406001	Office Supplies	\$	2,499	\$ 2,618	\$ 2,618	\$ 2,618	
		4-205-61310-6002-200-100	205-61-69020-61310-01000-5-0-00000-406002	Food Supplies	\$	8,282	\$ 1,309	\$ 1,309	\$ 1,309	
		4-205-61310-6005-200-100	205-61-69020-61310-01000-5-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$	98				
		4-205-61310-6007-200-100	205-61-69020-61310-01000-5-0-00000-406007	Repair & Maintenance Supplies	\$	61				
		4-205-61310-6012-200-100	205-61-69020-61310-01000-5-0-00000-406012	Books & Subscriptions			\$ 1,309	\$ 1,309	\$ 1,309	
		4-205-61310-6014-200-100	205-61-69020-61310-01000-5-0-00000-406014	Other Operating Supplies			\$ 1,309	\$ 1,309	\$ 1,309	
		4-205-61310-6030-200-100	205-61-69020-61310-01000-5-0-00000-406030	Instructional Material/Fieldtrip	\$	82	\$ 1,309	\$ 1,309	\$ 1,309	
		4-205-61310-6040-200-100	205-68-69020-68200-00000-9-0-00000-406040	Software/Online Content	\$	104,660	\$ 1,309	\$ 1,309	\$ 1,309	
		4-205-61310-6047-200-100	205-61-69020-61310-01000-5-0-00000-406021	Furniture & Equipment	\$	875	\$ 1,309	\$ 1,309	\$ 1,309	
		4-205-61310-6050-200-100	205-68-69020-68200-00000-9-0-00000-406056	Non-Capitalized Hardware	\$	266	\$ 2,618	\$ 2,618	\$ 2,618	
		Material & Supplies Total				\$	116,822	\$ 42,148	\$ 42,148	\$ 42,148
IMPROVEMENT OF INSTRUCTION ELEMENTARY Total						\$	2,118,592	\$ 2,196,095	\$ 2,199,499	\$ 3,135,650
IMPROVEMENT OF INSTRUCTION - SECONDARY	Regular Education	Salaries	4-205-61310-1110-300-100	205-61-69020-61310-01000-5-0-00000-401110	Administrative	\$ 77,335	\$ 195,664	\$ 195,664		
			4-205-61310-1140-300-100	205-61-69020-61310-01000-5-0-00000-401140	Technical		\$ 34,608	\$ 34,608	\$ 34,608	
			4-205-61310-1150-300-100	205-61-69020-61310-01000-5-0-00000-401150	Clerical	\$ 61,514	\$ 62,607	\$ 63,020		
			4-205-61310-1660-300-100	205-61-69020-61310-01000-5-0-00000-401660	Bonus	\$ 77				
		Salaries Total				\$	138,926	\$ 292,879	\$ 293,292	\$ 34,608
		Benefits	4-205-61310-2100-300-100	205-61-69020-61310-01000-5-0-00000-402100	F I C A	\$ 10,004	\$ 22,405	\$ 22,405	\$ 2,648	
			4-205-61310-2210-300-100	205-61-69020-61310-01000-5-0-00000-402211	Retirement - VRS	\$ 10,940	\$ 42,928	\$ 42,928		
			4-205-61310-2212-300-100	205-61-69020-61310-01000-5-0-00000-402750	VRS Retiree Health Credit	\$ 1,427	\$ 3,128	\$ 3,128		
			4-205-61310-2220-300-100	205-61-69020-61310-01000-5-0-00000-402221	VRS-Hybrid	\$ 6,848				
			4-205-61310-2310-300-100	205-61-69020-61310-01000-5-0-00000-402310	Health Insurance	\$ 16,390	\$ 38,472	\$ 39,225		
			4-205-61310-2400-300-100	205-61-69020-61310-01000-5-0-00000-402400	Group Life	\$ 1,392	\$ 3,050	\$ 3,050		
			4-205-61310-2510-300-100	205-61-69020-61310-01000-5-0-00000-402510	Disability-Hybrid	\$ 98	\$ 614	\$ 614		
			4-205-61310-2720-300-100	205-61-69020-61310-01000-5-0-00000-402720	Worker's Compensation	\$ 302	\$ 672	\$ 672	\$ 76	
			4-205-61310-2821-300-100	205-61-69020-61310-01000-5-0-00000-402821	Tuition Reimbursement-Graduate	\$ 6,390				
		Benefits Total				\$	53,791	\$ 111,269	\$ 112,022	\$ 2,724
		Purchase Services	4-205-61310-3000-300-100	205-61-69020-61310-01000-5-0-00000-403000	Purchased Services		\$ 61,821	\$ 61,821	\$ 61,821	
			4-205-61310-3160-300-100	205-61-69020-61310-01000-5-0-00000-403004	Professional Services - Other	\$ 20,614	\$ 81,893	\$ 81,893	\$ 81,893	
			4-205-61310-3810-300-100	205-61-69020-61310-01000-5-0-00000-403810	Tuition Pd - Other Div in State		\$ 2,812	\$ 2,812	\$ 2,812	
		Purchase Services Total				\$	20,614	\$ 146,526	\$ 146,526	\$ 146,526
		Other Charges	4-205-61310-5200-300-100	205-61-69020-61310-01000-5-0-00000-405200	Communications		\$ 1,406	\$ 1,406	\$ 1,406	
			4-205-61310-5500-300-100	205-61-69020-61310-01000-5-0-00000-405500	Travel	\$ 6,193	\$ 1,406	\$ 1,406	\$ 1,406	
		Other Charges Total				\$	6,193	\$ 2,812	\$ 2,812	\$ 2,812
		Material & Supplies	4-205-61310-6000-300-100	205-61-69020-61310-01000-5-0-00000-406000	Materials and Supplies					
			4-205-61310-6012-300-100	205-61-69020-61310-01000-5-0-00000-406012	Books & Subscriptions		\$ 1,406	\$ 1,406	\$ 1,406	
			4-205-61310-6030-300-100	205-61-69020-61310-01000-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 203				
			4-205-61310-6040-300-100	205-68-69020-68200-00000-9-0-00000-406040	Software/Online Content	\$ 30,162	\$ 16,875	\$ 16,875	\$ 16,875	
			4-205-61310-6041-300-100	205-68-69020-68200-00000-9-0-00000-406041	SBITA Principal	\$ 2,792				
			4-205-61310-6055-300-100	205-68-69020-68200-00000-9-0-00000-406055	SBITA-Capital Outlay	\$ 13,170				
		Material & Supplies Total				\$	46,327	\$ 18,281	\$ 18,281	\$ 18,281
IMPROVEMENT OF INSTRUCTION SECONDARY Total						\$	265,851	\$ 571,767	\$ 572,933	\$ 204,951
MENTOR TEACHING PROGRAM	Regular Education	Salaries	4-205-61311-1620-300-100	205-61-69020-61310-01018-5-0-00000-401620	Supplement	\$ 19,198	\$ 16,871	\$ 16,871	\$ 16,871	
		Salaries Total				\$	19,198	\$ 16,871	\$ 16,871	\$ 16,871
		Benefits	4-205-61311-2100-300-100	205-61-69020-61310-01018-5-0-00000-402100	F I C A	\$ 1,750	\$ 1,291	\$ 1,291	\$ 1,291	
			4-205-61311-2720-300-100	205-61-69020-61310-01018-5-0-00000-402720	Worker's Compensation	\$ 54	\$ 37	\$ 37	\$ 37	
		Benefits Total				\$	1,804	\$ 1,328	\$ 1,328	\$ 1,328
		Purchase Services	4-205-61311-3160-300-100	205-61-69020-61310-01018-5-0-00000-403004	Professional Services - Other	\$ 6,824	\$ 6,529	\$ 6,529	\$ 6,529	
		Purchase Services Total				\$	6,824	\$ 6,529	\$ 6,529	\$ 6,529
		Other Charges	4-205-61311-5500-300-100	205-61-69020-61310-01018-5-0-00000-405500	Travel	\$ 299				
		Other Charges Total				\$	299	\$	\$	\$
		Material & Supplies	4-205-61311-6001-300-100	205-61-69020-61310-01018-5-0-00000-406001	Office Supplies	\$ 1,124	\$ 725	\$ 725	\$ 725	
			4-205-61311-6002-200-100	205-61-69020-61310-01018-5-0-00000-406002	Food Supplies	\$ 22				
			4-205-61311-6002-300-100	205-61-69020-61310-01018-5-0-00000-406002	Food Supplies	\$ 1,053				
			4-205-61311-6005-300-100	205-61-69020-61310-01018-5-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 93				
			4-205-61311-6012-300-100	205-61-69020-61310-01018-5-0-00000-406012	Books & Subscriptions	\$ 529				
		Material & Supplies Total				\$	2,821	\$ 725	\$ 725	\$ 725

EXPENDITURE: OPERATING (205)							2025	2026	2026	2027
DEPARTMENTS							Actual	Adopted	Revised	Adopted
		AccountNumber	Tyler Account							
MENTOR TEACHING PROGRAM Total							\$ 30,946	\$ 25,453	\$ 25,453	\$ 25,453
TEACHER EDUCATION	Regular Education	Purchase Services	4-205-61312-3160-200-100	205-61-69020-61310-01019-5-0-00000-403004	Professional Services - Other		\$ 10,000	\$ 10,000	\$ 15,000	
		Purchase Services Total					\$ 10,000	\$ 10,000	\$ 15,000	
		Other Charges	4-205-61312-5500-200-100	205-61-69020-61310-01019-5-0-00000-405500	Travel	\$ 6,238		\$ -		
		Other Charges Total				\$ 6,238		\$ -		
		Material & Supplies	4-205-61312-6001-200-100	205-61-69020-61310-01019-5-0-00000-406001	Office Supplies	\$ 396	\$ 10,000	\$ 10,000	\$ 15,000	
			4-205-61312-6002-200-100	205-61-69020-61310-01019-5-0-00000-406002	Food Supplies	\$ 70		\$ -		
			4-205-61312-6040-200-100	205-68-69020-68200-01019-9-0-00000-406040	Software/Online Content	\$ 1,574		\$ -		
		Material & Supplies Total				\$ 2,040	\$ 10,000	\$ 10,000	\$ 15,000	
TEACHER EDUCATION Total							\$ 8,278	\$ 20,000	\$ 20,000	\$ 30,000
LIBRARY SERVICES- ELEMENTARY	Library & Media Services	Salaries	4-205-61322-1110-200-100	205-61-69160-61320-01000-5-0-00000-401110	Administrative	\$ 97,120	\$ 100,033	\$ 100,033	\$ 103,035	
			4-205-61322-1201-200-100	205-61-69160-61320-01000-5-0-00000-401201	Overtime	\$ 290		\$ -		
			4-205-61322-1660-200-100	205-61-69160-61320-01000-5-0-00000-401660	Bonus	\$ 1,806		\$ -		
		Salaries Total				\$ 99,216	\$ 100,033	\$ 100,033	\$ 103,035	
		Benefits	4-205-61322-2100-200-100	205-61-69160-61320-01000-5-0-00000-402100	F I C A	\$ 7,597	\$ 7,653	\$ 7,653	\$ 7,882	
			4-205-61322-2210-200-100	205-61-69160-61320-01000-5-0-00000-402211	Retirement - VRS	\$ 13,801	\$ 16,626	\$ 16,626	\$ 15,064	
			4-205-61322-2212-200-100	205-61-69160-61320-01000-5-0-00000-402750	VRS Retiree Health Credit	\$ 1,175	\$ 1,211	\$ 1,211	\$ 907	
			4-205-61322-2310-200-100	205-61-69160-61320-01000-5-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	
			4-205-61322-2400-200-100	205-61-69160-61320-01000-5-0-00000-402400	Group Life	\$ 1,146	\$ 1,181	\$ 1,181	\$ 1,093	
			4-205-61322-2510-200-100	205-61-69160-61320-01000-5-0-00000-402510	Disability-Hybrid		\$ 238	\$ 238	\$ 246	
			4-205-61322-2720-200-100	205-61-69160-61320-01000-5-0-00000-402720	Worker's Compensation	\$ 215	\$ 231	\$ 231	\$ 237	
		Benefits Total				\$ 34,881	\$ 38,140	\$ 38,381	\$ 38,579	
		Purchase Services	4-205-61322-3520-200-100	205-61-69160-61320-01000-5-0-00000-405810	Organizational Memberships		\$ 181	\$ 181	\$ 181	
		Purchase Services Total					\$ 181	\$ 181	\$ 181	
		Other Charges	4-205-61322-5500-200-100	205-61-69160-61320-01000-5-0-00000-405500	Travel	\$ 2,250		\$ -		
		Other Charges Total				\$ 2,250		\$ -		
		Material & Supplies	4-205-61322-6001-200-100	205-61-69160-61320-01000-5-0-00000-406001	Office Supplies	\$ 305		\$ -		
			4-205-61322-6002-200-100	205-61-69160-61320-01000-5-0-00000-406002	Food Supplies	\$ 62	\$ 36	\$ 36	\$ 36	
			4-205-61322-6012-200-100	205-61-69160-61320-01000-5-0-00000-406012	Books & Subscriptions		\$ 13,393	\$ 13,393	\$ 13,393	
			4-205-61322-6030-200-100	205-61-69160-61320-01000-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 145		\$ -		
			4-205-61322-6040-200-100	205-68-69160-68200-00000-9-0-00000-406040	Software/Online Content	\$ 28,735		\$ -		
			4-205-61322-6047-200-100	205-61-69160-61320-01000-5-0-00000-406021	Furniture & Equipment			\$ -		
			4-205-61322-6050-200-100	205-68-69160-68200-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 4,240		\$ -		
		Material & Supplies Total				\$ 33,487	\$ 13,429	\$ 13,429	\$ 13,429	
LIBRARY SERVICES- ELEMENTARY Total							\$ 169,833	\$ 151,783	\$ 152,024	\$ 155,224
LIBRARY SERVICES - SECONDARY	Library & Media Services	Purchase Services	4-205-61322-3160-300-100	205-61-69160-61320-01000-5-0-00000-403004	Professional Services - Other		\$ 4,513	\$ 4,513	\$ 4,513	
		Purchase Services Total					\$ 4,513	\$ 4,513	\$ 4,513	
		Material & Supplies	4-205-61322-6012-300-100	205-61-69160-61320-01000-5-0-00000-406012	Books & Subscriptions	\$ 25,015	\$ 18,050	\$ 18,050	\$ 18,050	
			4-205-61322-6040-300-100	205-68-69160-68200-00000-9-0-00000-406040	Software/Online Content		\$ 63,175	\$ 63,175	\$ 63,175	
			4-205-61322-6050-300-100	205-68-69160-68200-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 234	\$ 4,512	\$ 4,512	\$ 4,512	
		Material & Supplies Total				\$ 25,249	\$ 85,737	\$ 85,737	\$ 85,737	
LIBRARY SERVICES - SECONDARY Total							\$ 25,249	\$ 90,250	\$ 90,250	\$ 90,250
BOARD SERVICES	DistrictWide	Salaries	4-205-62110-1111-900-000	205-62-69005-62110-00000-9-0-00000-401111	School Board	\$ 83,000	\$ 83,000	\$ 83,000	\$ 83,000	
			4-205-62110-1140-900-000	205-62-69005-62110-00000-9-0-00000-401140	Technical	\$ 13,157		\$ -		
			4-205-62110-1150-900-000	205-62-69005-62110-00000-9-0-00000-401150	Clerical	\$ 123,600	\$ 127,308	\$ 127,308	\$ 131,127	
			4-205-62110-1620-900-000	205-62-69005-62110-00000-9-0-00000-401620	Supplement			\$ -		
			4-205-62110-1660-900-000	205-62-69005-62110-00000-9-0-00000-401660	Bonus	\$ 800		\$ -		
		Salaries Total				\$ 220,557	\$ 210,308	\$ 210,308	\$ 214,127	
		Benefits	4-205-62110-2100-900-000	205-62-69005-62110-00000-9-0-00000-402100	F I C A	\$ 15,164	\$ 16,089	\$ 16,089	\$ 16,381	
			4-205-62110-2210-900-000	205-62-69005-62110-00000-9-0-00000-402211	Retirement - VRS	\$ 17,564	\$ 21,159	\$ 21,159	\$ 19,171	
			4-205-62110-2212-900-000	205-62-69005-62110-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 1,496	\$ 1,541	\$ 1,541	\$ 1,154	
			4-205-62110-2220-900-000	205-62-69005-62110-00000-9-0-00000-402221	VRS-Hybrid	\$ 10		\$ -		
			4-205-62110-2310-900-000	205-62-69005-62110-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 11,241	\$ 13,150	
			4-205-62110-2400-900-000	205-62-69005-62110-00000-9-0-00000-402400	Group Life	\$ 1,458	\$ 1,503	\$ 1,503	\$ 1,390	
			4-205-62110-2510-900-000	205-62-69005-62110-00000-9-0-00000-402510	Disability-Hybrid		\$ 303	\$ 303	\$ 313	
			4-205-62110-2720-900-000	205-62-69005-62110-00000-9-0-00000-402720	Worker's Compensation	\$ 488	\$ 476	\$ 476	\$ 488	
		Benefits Total				\$ 47,128	\$ 52,071	\$ 52,312	\$ 52,047	
		Purchase Services	4-205-62110-3160-900-000	205-62-69005-62110-00000-9-0-00000-403004	Professional Services - Other		\$ 3,187	\$ 3,187	\$ 3,187	
			4-205-62110-3520-900-000	205-62-69005-62110-00000-9-0-00000-405810	Organizational Memberships	\$ 11,768	\$ 12,749	\$ 12,749	\$ 12,749	
			4-205-62110-3600-900-000	205-62-69005-62110-00000-9-0-00000-403021	Advertising	\$ 1,157		\$ -		
		Purchase Services Total				\$ 12,924	\$ 15,936	\$ 15,936	\$ 15,936	
		Other Charges	4-205-62110-5200-900-000	205-62-69005-62110-00000-9-0-00000-405200	Communications	\$ 2,895	\$ 3,187	\$ 3,187	\$ 3,187	
			4-205-62110-5307-900-000	205-62-69005-62110-00000-9-0-00000-405307	Public Official Liability Insurance	\$ 13,832	\$ 15,936	\$ 15,936	\$ 15,936	
			4-205-62110-5500-900-000	205-62-69005-62110-00000-9-0-00000-405500	Travel	\$ 3,895	\$ 6,375	\$ 6,375	\$ 6,375	
			4-205-62110-5510-900-000	205-62-69005-62110-00000-9-0-00000-405510	Local Mileage	\$ 655	\$ 3,187	\$ 3,187	\$ 3,187	
		Other Charges Total				\$ 21,276	\$ 28,685	\$ 28,685	\$ 28,685	
		Material & Supplies	4-205-62110-6001-900-000	205-62-69005-62110-00000-9-0-00000-406001	Office Supplies	\$ 92	\$ 3,187	\$ 3,187	\$ 3,187	
			4-205-62110-6002-900-000	205-62-69005-62110-00000-9-0-00000-406002	Food Supplies	\$ 5,928	\$ 3,187	\$ 3,187	\$ 3,187	

EXPENDITURE: OPERATING (205)

DEPARTMENTS

						2025	2026	2026	2027
						Actual	Adopted	Revised	Adopted
		AccountNumber	Tyler Account						
		4-205-62110-6014-900-000	205-62-69005-62110-00000-9-0-00000-406014	Other Operating Supplies				\$ -	
		4-205-62110-6040-900-000	205-68-69005-68300-00000-9-0-00000-406040	Software/Online Content	\$ 11,500	\$ 12,750	\$ 12,750	\$ 12,750	
		4-205-62110-6047-900-000	205-62-69005-62110-00000-9-0-00000-406021	Furniture & Equipment	\$ 25		\$ -	\$ -	
		4-205-62110-6050-900-000	205-68-69005-68300-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 79		\$ -	\$ -	
		Material & Supplies Total				\$ 17,624	\$ 19,124	\$ 19,124	\$ 19,124
BOARD SERVICES Total						\$ 319,509	\$ 326,124	\$ 326,365	\$ 329,919
LEGAL SERVICES	DistrictWide	Purchase Services	4-205-62115-3000-900-000	205-62-69005-62110-00000-9-0-00000-403000	Purchased Services		\$ 225,000	\$ 225,000	
			4-205-62115-3150-900-000	205-62-69005-62110-00000-9-0-00000-403003	Legal Services	\$ 335,306		\$ -	\$ 225,000
		Purchase Services Total				\$ 335,306	\$ 225,000	\$ 225,000	\$ 225,000
LEGAL SERVICES Total						\$ 335,306	\$ 225,000	\$ 225,000	\$ 225,000
SUPERINTENDENT	DistrictWide	Salaries	4-205-62120-1112-900-000	205-62-69010-62120-00000-9-0-00000-401112	Superintendent	\$ 279,289	\$ 249,312	\$ 249,312	\$ 256,791
			4-205-62120-1113-900-000	205-62-69010-62120-00000-9-0-00000-401113	Associate/Assistant Superintendent	\$ 507,790	\$ 523,024	\$ 523,024	\$ 538,715
			4-205-62120-1660-900-000	205-62-69010-62120-00000-9-0-00000-401660	Bonus	\$ 3,200		\$ -	\$ -
		Salaries Total				\$ 790,278	\$ 772,336	\$ 772,336	\$ 795,506
		Benefits	4-205-62120-2100-900-000	205-62-69010-62120-00000-9-0-00000-402100	F I C A	\$ 52,012	\$ 54,154	\$ 54,154	\$ 55,912
			4-205-62120-2210-900-000	205-62-69010-62120-00000-9-0-00000-402211	Retirement - VRS	\$ 106,552	\$ 128,364	\$ 128,364	\$ 116,304
			4-205-62120-2212-900-000	205-62-69010-62120-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 9,073	\$ 9,347	\$ 9,347	\$ 7,002
			4-205-62120-2310-900-000	205-62-69010-62120-00000-9-0-00000-402310	Health Insurance	\$ 43,788	\$ 44,000	\$ 44,962	\$ 52,600
			4-205-62120-2400-900-000	205-62-69010-62120-00000-9-0-00000-402400	Group Life	\$ 8,848	\$ 9,115	\$ 9,115	\$ 8,434
			4-205-62120-2510-900-000	205-62-69010-62120-00000-9-0-00000-402510	Disability-Hybrid		\$ 1,838	\$ 1,838	\$ 1,896
			4-205-62120-2720-900-000	205-62-69010-62120-00000-9-0-00000-402720	Worker's Compensation	\$ 1,657	\$ 1,779	\$ 1,779	\$ 1,831
		Benefits Total				\$ 221,930	\$ 248,597	\$ 249,559	\$ 243,979
		Purchase Services	4-205-62120-3160-900-000	205-62-69010-62120-00000-9-0-00000-403004	Professional Services - Other	\$ 7,910	\$ 16,245	\$ 16,245	\$ 16,245
			4-205-62120-3500-900-000	205-62-69010-62120-00000-9-0-00000-403020	Printing & Binding		\$ 1,805	\$ 1,805	\$ 1,805
			4-205-62120-3520-900-000	205-62-69010-62120-00000-9-0-00000-405810	Organizational Memberships	\$ 5,300	\$ 3,610	\$ 3,610	\$ 3,610
		Purchase Services Total				\$ 13,210	\$ 21,660	\$ 21,660	\$ 21,660
		Other Charges	4-205-62120-5200-900-000	205-62-69010-62120-00000-9-0-00000-405200	Communications	\$ 1,565	\$ 1,805	\$ 1,805	\$ 1,805
			4-205-62120-5210-900-000	205-62-69010-62120-00000-9-0-00000-405210	Postal Service	\$ 9		\$ -	\$ -
			4-205-62120-5500-900-000	205-62-69010-62120-00000-9-0-00000-405500	Travel	\$ 3,495	\$ 10,830	\$ 10,830	\$ 10,830
		Other Charges Total				\$ 5,069	\$ 12,635	\$ 12,635	\$ 12,635
		Material & Supplies	4-205-62120-6001-900-000	205-62-69010-62120-00000-9-0-00000-406001	Office Supplies	\$ 233		\$ -	\$ -
			4-205-62120-6002-900-000	205-62-69010-62120-00000-9-0-00000-406002	Food Supplies	\$ 2,893	\$ 1,805	\$ 1,805	\$ 1,805
			4-205-62120-6005-900-000	205-62-69010-62120-00000-9-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 63		\$ -	\$ -
			4-205-62120-6047-900-000	205-62-69010-62120-00000-9-0-00000-406021	Furniture & Equipment	\$ 329		\$ -	\$ -
			4-205-62120-6050-900-000	205-68-69010-68300-00000-9-0-00000-406056	Non-Capitalized Hardware			\$ -	\$ -
		Material & Supplies Total				\$ 3,518	\$ 1,805	\$ 1,805	\$ 1,805
SUPERINTENDENT Total						\$ 1,034,006	\$ 1,057,033	\$ 1,057,995	\$ 1,075,585
ADMINISTRATIVE SERVICES	DistrictWide	Salaries	4-205-62124-1113-900-000	205-62-69000-62120-00000-9-0-00000-401113	Associate/Assistant Superintendent	\$ 90,297	\$ 172,725	\$ 172,725	\$ 164,800
			4-205-62124-1130-900-000	205-62-69000-62120-00000-9-0-00000-401130	Other Professional	\$ 77,397		\$ -	\$ -
			4-205-62124-1150-900-000	205-62-69000-62120-00000-9-0-00000-401150	Clerical	\$ 145,668	\$ 162,453	\$ 163,457	\$ 175,065
			4-205-62124-1660-900-000	205-62-69000-62120-00000-9-0-00000-401660	Bonus	\$ 3,329		\$ -	\$ -
		Salaries Total				\$ 316,691	\$ 335,178	\$ 336,182	\$ 339,865
		Benefits	4-205-62124-2100-900-000	205-62-69000-62120-00000-9-0-00000-402100	F I C A	\$ 23,651	\$ 25,853	\$ 25,929	\$ 26,000
			4-205-62124-2210-900-000	205-62-69000-62120-00000-9-0-00000-402211	Retirement - VRS	\$ 43,780	\$ 53,978	\$ 54,146	\$ 48,899
			4-205-62124-2212-900-000	205-62-69000-62120-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 3,728	\$ 3,930	\$ 3,943	\$ 2,945
			4-205-62124-2310-900-000	205-62-69000-62120-00000-9-0-00000-402310	Health Insurance	\$ 32,841	\$ 33,000	\$ 33,722	\$ 39,450
			4-205-62124-2400-900-000	205-62-69000-62120-00000-9-0-00000-402400	Group Life	\$ 3,635	\$ 3,835	\$ 3,848	\$ 3,547
			4-205-62124-2510-900-000	205-62-69000-62120-00000-9-0-00000-402510	Disability-Hybrid		\$ 773	\$ 775	\$ 797
			4-205-62124-2720-900-000	205-62-69000-62120-00000-9-0-00000-402720	Worker's Compensation	\$ 696	\$ 772	\$ 776	\$ 784
		Benefits Total				\$ 108,332	\$ 122,141	\$ 123,139	\$ 122,422
		Purchase Services	4-205-62124-3160-900-000	205-62-69000-62120-00000-9-0-00000-403004	Professional Services - Other	\$ 190	\$ 5,636	\$ 5,636	\$ 5,636
		Purchase Services Total				\$ 190	\$ 5,636	\$ 5,636	\$ 5,636
		Other Charges	4-205-62124-5200-900-000	205-62-69000-62120-00000-9-0-00000-405200	Communications	\$ 522	\$ 3,757	\$ 3,757	\$ 3,757
			4-205-62124-5210-900-000	205-62-69000-62120-00000-9-0-00000-405210	Postal Service	\$ 19		\$ -	\$ -
			4-205-62124-5500-900-000	205-62-69000-62120-00000-9-0-00000-405500	Travel	\$ 375	\$ 3,757	\$ 3,757	\$ 3,757
			4-205-62124-5510-900-000	205-62-69000-62120-00000-9-0-00000-405510	Local Mileage	\$ 718	\$ 1,879	\$ 1,879	\$ 1,879
		Other Charges Total				\$ 1,634	\$ 9,393	\$ 9,393	\$ 9,393
		Material & Supplies	4-205-62124-6001-900-000	205-62-69000-62120-00000-9-0-00000-406001	Office Supplies	\$ 91	\$ 5,636	\$ 5,636	\$ 5,636
			4-205-62124-6002-900-000	205-62-69000-62120-00000-9-0-00000-406002	Food Supplies	\$ 583	\$ 376	\$ 376	\$ 376
			4-205-62124-6012-900-000	205-62-69000-62120-00000-9-0-00000-406012	Books & Subscriptions		\$ 3,757	\$ 3,757	\$ 3,757
			4-205-62124-6040-900-000	205-68-69000-68300-00000-9-0-00000-406040	Software/Online Content		\$ 11,272	\$ 11,272	\$ 11,272
			4-205-62124-6050-900-000	205-68-69000-68300-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 33	\$ 1,503	\$ 1,503	\$ 1,503
		Material & Supplies Total				\$ 706	\$ 22,544	\$ 22,544	\$ 22,544
ADMINISTRATIVE SERVICES Total						\$ 427,553	\$ 494,892	\$ 496,894	\$ 499,860
PUBLIC COMMUNICATIONS	DistrictWide	Salaries	4-205-62130-1110-900-000	205-62-69025-62130-00000-9-0-00000-401110	Administrative	\$ 123,703	\$ 127,308	\$ 127,308	\$ 131,127
			4-205-62130-1130-900-000	205-62-69025-62130-00000-9-0-00000-401130	Other Professional	\$ 101,827	\$ 95,911	\$ 95,911	\$ 98,788
			4-205-62130-1150-900-000	205-62-69025-62130-00000-9-0-00000-401150	Clerical			\$ -	\$ -
			4-205-62130-1660-900-000	205-62-69025-62130-00000-9-0-00000-401660	Bonus	\$ 1,600		\$ -	\$ -

EXPENDITURE: OPERATING (205)

DEPARTMENTS

		AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted
		Salaries Total			\$ 227,130	\$ 223,219	\$ 223,219	\$ 229,915
		Benefits						
		4-205-62130-2100-900-000	205-62-69025-62130-00000-9-0-00000-402100	F I C A	\$ 17,013	\$ 17,076	\$ 17,076	\$ 17,588
		4-205-62130-2210-900-000	205-62-69025-62130-00000-9-0-00000-402211	Retirement - VRS	\$ 13,232	\$ 37,100	\$ 37,100	\$ 33,614
		4-205-62130-2212-900-000	205-62-69025-62130-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 2,622	\$ 2,702	\$ 2,702	\$ 2,024
		4-205-62130-2220-900-000	205-62-69025-62130-00000-9-0-00000-402221	VRS-Hybrid	\$ 18,851		\$ -	
		4-205-62130-2310-900-000	205-62-69025-62130-00000-9-0-00000-402310	Health Insurance	\$ 10,947	\$ 22,000	\$ 22,482	\$ 26,300
		4-205-62130-2400-900-000	205-62-69025-62130-00000-9-0-00000-402400	Group Life	\$ 2,557	\$ 2,635	\$ 2,635	\$ 2,438
		4-205-62130-2510-900-000	205-62-69025-62130-00000-9-0-00000-402510	Disability-Hybrid	\$ 294	\$ 531	\$ 531	\$ 549
		4-205-62130-2720-900-000	205-62-69025-62130-00000-9-0-00000-402720	Worker's Compensation	\$ 510	\$ 514	\$ 514	\$ 530
		Benefits Total			\$ 66,027	\$ 82,558	\$ 83,040	\$ 83,043
		Purchase Services						
		4-205-62130-3160-900-000	205-62-69025-62130-00000-9-0-00000-403004	Professional Services - Other	\$ 3,617		\$ -	
		4-205-62130-3500-900-000	205-62-69025-62130-00000-9-0-00000-403020	Printing & Binding	\$ 300		\$ -	
		4-205-62130-3520-900-000	205-62-69025-62130-00000-9-0-00000-405810	Organizational Memberships	\$ 420		\$ -	
		Purchase Services Total			\$ 4,338		\$ -	
		Other Charges						
		4-205-62130-5200-900-000	205-62-69025-62130-00000-9-0-00000-405200	Communications	\$ 642	\$ 5,828	\$ 5,828	\$ 5,828
		4-205-62130-5500-900-000	205-62-69025-62130-00000-9-0-00000-405500	Travel	\$ 1,362		\$ -	
		4-205-62130-5510-900-000	205-62-69025-62130-00000-9-0-00000-405510	Local Mileage		\$ 5,828	\$ 5,828	\$ 5,828
		Other Charges Total			\$ 2,004	\$ 11,656	\$ 11,656	\$ 11,656
		Material & Supplies						
		4-205-62130-6001-900-000	205-62-69025-62130-00000-9-0-00000-406001	Office Supplies	\$ 53	\$ 10,828	\$ 10,828	\$ 10,828
		4-205-62130-6002-900-000	205-62-69025-62130-00000-9-0-00000-406002	Food Supplies	\$ 1,259		\$ -	
		4-205-62130-6012-900-000	205-62-69025-62130-00000-9-0-00000-406012	Books & Subscriptions	\$ 1,484	\$ 10,828	\$ 10,828	\$ 10,828
		4-205-62130-6014-900-000	205-62-69025-62130-00000-9-0-00000-406014	Other Operating Supplies	\$ 1,207	\$ 10,000	\$ 10,000	\$ 10,000
		4-205-62130-6030-900-000	205-62-69025-62130-00000-9-0-00000-406030	Instructional Material/Fieldtrip	\$ 3,392		\$ -	
		4-205-62130-6040-900-000	205-68-69025-68300-00000-9-0-00000-406040	Software/Online Content	\$ 4,331	\$ 15,543	\$ 15,543	\$ 15,543
		4-205-62130-6047-900-000	205-62-69025-62130-00000-9-0-00000-406021	Furniture & Equipment	\$ 8,201		\$ -	
		4-205-62130-6050-900-000	205-68-69025-68300-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 21,177		\$ -	
		Material & Supplies Total			\$ 41,103	\$ 47,199	\$ 47,199	\$ 47,199
		PUBLIC COMMUNICATIONS Total			\$ 340,601	\$ 364,632	\$ 365,114	\$ 371,813
PERSONNEL SERVICES	DistrictWide	Salaries						
		4-205-62140-1130-900-000	205-62-69040-62140-00000-9-0-00000-401130	Other Professional	\$ 2,554		\$ -	
		4-205-62140-1140-900-000	205-62-69040-62140-00000-9-0-00000-401140	Technical	\$ 296,658	\$ 305,515	\$ 306,710	\$ 289,152
		4-205-62140-1201-900-000	205-62-69040-62140-00000-9-0-00000-401201	Overtime	\$ 4,679		\$ -	
		4-205-62140-1620-900-000	205-62-69040-62140-00000-9-0-00000-401620	Supplement			\$ -	
		4-205-62140-1660-900-000	205-62-69040-62140-00000-9-0-00000-401660	Bonus	\$ 2,555	\$ 54,075	\$ 54,075	\$ 54,075
		4-205-62140-1800-900-000	205-62-69040-62140-00000-9-0-00000-401800	Payouts		\$ 216,300	\$ 216,300	\$ 222,789
		Salaries Total			\$ 306,446	\$ 575,890	\$ 577,085	\$ 566,016
		Benefits						
		4-205-62140-2100-900-000	205-62-69040-62140-00000-9-0-00000-402100	F I C A	\$ 21,443	\$ 74,006	\$ 74,097	\$ 74,148
		4-205-62140-2210-900-000	205-62-69040-62140-00000-9-0-00000-402211	Retirement - VRS	\$ 17,166	\$ 50,778	\$ 50,978	\$ 42,275
		4-205-62140-2212-900-000	205-62-69040-62140-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 3,557	\$ 3,698	\$ 3,714	\$ 2,546
		4-205-62140-2220-900-000	205-62-69040-62140-00000-9-0-00000-402221	VRS-Hybrid	\$ 28,253		\$ -	
		4-205-62140-2310-900-000	205-62-69040-62140-00000-9-0-00000-402310	Health Insurance	\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600
		4-205-62140-2400-900-000	205-62-69040-62140-00000-9-0-00000-402400	Group Life	\$ 3,469	\$ 3,607	\$ 3,623	\$ 3,066
		4-205-62140-2510-900-000	205-62-69040-62140-00000-9-0-00000-402510	Disability-Hybrid	\$ 412	\$ 727	\$ 730	\$ 691
		4-205-62140-2600-900-000	205-62-69040-62140-00000-9-0-00000-402600	Unemployment Payments	\$ 7,799		\$ -	
		4-205-62140-2720-900-000	205-62-69040-62140-00000-9-0-00000-402720	Worker's Compensation	\$ 672	\$ 2,160	\$ 2,164	\$ 2,163
		4-205-62140-2840-900-000	205-62-69040-62140-00000-9-0-00000-402840	Other Benefits	\$ 259,292	\$ 391,503	\$ 391,503	\$ 403,248
		Benefits Total			\$ 385,851	\$ 570,479	\$ 571,773	\$ 580,737
		Purchase Services						
		4-205-62140-3000-900-000	205-62-69040-62140-00000-9-0-00000-403000	Purchased Services	\$ (690)		\$ -	
		4-205-62140-3160-900-000	205-62-69040-62140-00000-9-0-00000-403004	Professional Services - Other	\$ 32,852	\$ 65,036	\$ 65,036	\$ 65,036
		4-205-62140-3500-900-000	205-62-69040-62140-00000-9-0-00000-403020	Printing & Binding	\$ 232	\$ 2,168	\$ 2,168	\$ 2,168
		4-205-62140-3520-900-000	205-62-69040-62140-00000-9-0-00000-405810	Organizational Memberships	\$ 175	\$ 1,084	\$ 1,084	\$ 1,084
		4-205-62140-3600-900-000	205-62-69040-62140-00000-9-0-00000-403021	Advertising	\$ 6,852	\$ 5,420	\$ 5,420	\$ 5,420
		4-205-62140-3840-900-000	205-62-69040-62140-00000-9-0-00000-403800	Services from Other Governments	\$ 10,180		\$ -	
		Purchase Services Total			\$ 49,601	\$ 73,708	\$ 73,708	\$ 73,708
		Other Charges						
		4-205-62140-5200-900-000	205-62-69040-62140-00000-9-0-00000-405200	Communications		\$ 16,259	\$ 16,259	\$ 16,259
		4-205-62140-5210-900-000	205-62-69040-62140-00000-9-0-00000-405210	Postal Service	\$ 8		\$ -	
		4-205-62140-5480-900-000	205-62-69040-62140-00000-9-0-00000-405480	Short Term Leases		\$ 5,420	\$ 5,420	\$ 5,420
		4-205-62140-5500-900-000	205-62-69040-62140-00000-9-0-00000-405500	Travel	\$ 10,706	\$ 10,840	\$ 10,840	\$ 10,840
		Other Charges Total			\$ 10,715	\$ 32,519	\$ 32,519	\$ 32,519
		Material & Supplies						
		4-205-62140-6002-900-000	205-62-69040-62140-00000-9-0-00000-406002	Food Supplies	\$ 1,577	\$ 1,084	\$ 1,084	\$ 1,084
		4-205-62140-6014-900-000	205-62-69040-62140-00000-9-0-00000-406014	Other Operating Supplies	\$ 425	\$ 1,084	\$ 1,084	\$ 1,084
		4-205-62140-6040-900-000	205-68-69040-68300-00000-9-0-00000-406040	Software/Online Content	\$ 51,425		\$ -	
		4-205-62140-6050-900-000	205-68-69040-68300-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 29		\$ -	
		Material & Supplies Total			\$ 53,456	\$ 2,168	\$ 2,168	\$ 2,168
		PERSONNEL SERVICES Total			\$ 806,068	\$ 1,254,764	\$ 1,257,253	\$ 1,255,148
FISCAL SERVICES - BUSINESS OFFICE	DistrictWide	Salaries						
		4-205-62160-1140-900-000	205-62-69050-62160-00000-9-0-00000-401140	Technical	\$ 211,351	\$ 222,700	\$ 223,227	\$ 235,636
		4-205-62160-1620-900-000	205-62-69050-62160-00000-9-0-00000-401620	Supplement	\$ 4,125	\$ 21,840	\$ 21,840	\$ 21,840
		4-205-62160-1660-900-000	205-62-69050-62160-00000-9-0-00000-401660	Bonus	\$ 1,600		\$ -	
		Salaries Total			\$ 217,076	\$ 244,540	\$ 245,067	\$ 257,476

EXPENDITURE: OPERATING (205)

DEPARTMENTS

				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted		
		AccountNumber	Tyler Account						
		Benefits	4-205-62160-2100-900-000	205-62-69050-62160-00000-9-0-00000-402100	F I C A	\$ 15,869	\$ 18,708	\$ 18,748	\$ 19,697
			4-205-62160-2210-900-000	205-62-69050-62160-00000-9-0-00000-402211	Retirement - VRS	\$ 29,324	\$ 36,183	\$ 36,271	\$ 34,451
			4-205-62160-2212-900-000	205-62-69050-62160-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 2,497	\$ 2,635	\$ 2,642	\$ 2,075
			4-205-62160-2310-900-000	205-62-69050-62160-00000-9-0-00000-402310	Health Insurance	\$ 32,841	\$ 22,000	\$ 22,482	\$ 32,900
			4-205-62160-2400-900-000	205-62-69050-62160-00000-9-0-00000-402400	Group Life	\$ 2,435	\$ 2,570	\$ 2,577	\$ 2,498
			4-205-62160-2510-900-000	205-62-69050-62160-00000-9-0-00000-402510	Disability-Hybrid		\$ 518	\$ 519	\$ 562
			4-205-62160-2720-900-000	205-62-69050-62160-00000-9-0-00000-402720	Worker's Compensation	\$ 466	\$ 561	\$ 563	\$ 591
		Benefits Total				\$ 83,432	\$ 83,175	\$ 83,802	\$ 92,774
		Purchase Services	4-205-62160-3000-900-000	205-62-69050-62160-00000-9-0-00000-403000	Purchased Services		\$ 176,586	\$ 176,586	\$ 290,943
			4-205-62160-3160-900-000	205-62-69050-62160-00000-9-0-00000-403004	Professional Services - Other	\$ 26,050	\$ 15,000	\$ 15,000	\$ 15,000
			4-205-62160-3500-900-000	205-62-69050-62160-00000-9-0-00000-403020	Printing & Binding	\$ 322	\$ 1,565	\$ 1,565	\$ 1,565
			4-205-62160-3520-900-000	205-62-69050-62160-00000-9-0-00000-405810	Organizational Memberships	\$ 1,349		\$ -	
		Purchase Services Total				\$ 27,721	\$ 193,151	\$ 193,151	\$ 307,508
		Other Charges	4-205-62160-5500-900-000	205-62-69050-62160-00000-9-0-00000-405500	Travel	\$ 7,644	\$ 1,453	\$ 1,453	\$ 1,453
			4-205-62160-5510-900-000	205-62-69050-62160-00000-9-0-00000-405510	Local Mileage		\$ 250	\$ 250	\$ 250
			4-205-62160-5640-900-000	205-62-69050-62160-00000-9-0-00000-405640	Contributions to Community Org			\$ -	\$ 25,000
			4-205-62160-5850-900-000	205-62-69050-62160-00000-9-0-00000-405810	Dues and Subscription		\$ 600	\$ 600	\$ 600
		Other Charges Total				\$ 7,644	\$ 2,303	\$ 2,303	\$ 27,303
		Material & Supplies	4-205-62160-6000-900-000	205-62-69050-62160-00000-9-0-00000-406000	Materials and Supplies		\$ 1,000	\$ 1,000	\$ 1,000
			4-205-62160-6001-900-000	205-62-69050-62160-00000-9-0-00000-406001	Office Supplies	\$ 177		\$ -	
			4-205-62160-6002-900-000	205-62-69050-62160-00000-9-0-00000-406002	Food Supplies	\$ 136	\$ 300	\$ 300	\$ 300
			4-205-62160-6040-900-000	205-68-69050-68300-00000-9-0-00000-406040	Software/Online Content	\$ 29,365	\$ 25,000	\$ 25,000	\$ 25,000
			4-205-62160-6047-900-000	205-62-69050-62160-00000-9-0-00000-406021	Furniture & Equipment	\$ 2,215		\$ -	
			4-205-62160-6050-900-000	205-68-69050-68300-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 5,895	\$ 1,100	\$ 1,100	\$ 1,100
		Material & Supplies Total				\$ 37,788	\$ 27,400	\$ 27,400	\$ 27,400
FISCAL SERVICES - BUSINESS OFFICE Total						\$ 373,661	\$ 550,569	\$ 551,723	\$ 712,461
HEALTH SERVICES	DistrictWide	Salaries	4-205-62220-1110-900-000	205-62-69350-62220-00000-9-0-00000-401110	Administrative	\$ 94,760	\$ 97,603	\$ 97,603	\$ 100,531
			4-205-62220-1130-900-000	205-62-69350-62220-00000-9-0-00000-401130	Other Professional	\$ 33,471		\$ -	
			4-205-62220-1131-900-000	205-62-69350-62220-00000-9-0-00000-401131	School Nurse	\$ 5,772		\$ -	
			4-205-62220-1660-900-000	205-62-69350-62220-00000-9-0-00000-401660	Bonus	\$ 800		\$ -	
		Salaries Total				\$ 134,803	\$ 97,603	\$ 97,603	\$ 100,531
		Benefits	4-205-62220-2100-900-000	205-62-69350-62220-00000-9-0-00000-402100	F I C A	\$ 10,167	\$ 7,467	\$ 7,467	\$ 7,691
			4-205-62220-2210-900-000	205-62-69350-62220-00000-9-0-00000-402211	Retirement - VRS	\$ 13,465	\$ 16,222	\$ 16,222	\$ 14,698
			4-205-62220-2212-900-000	205-62-69350-62220-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 1,541	\$ 1,181	\$ 1,181	\$ 885
			4-205-62220-2220-900-000	205-62-69350-62220-00000-9-0-00000-402221	VRS-Hybrid	\$ 5,307		\$ -	
			4-205-62220-2310-900-000	205-62-69350-62220-00000-9-0-00000-402310	Health Insurance	\$ 43,788	\$ 11,000	\$ 11,241	\$ 13,150
			4-205-62220-2400-900-000	205-62-69350-62220-00000-9-0-00000-402400	Group Life	\$ 1,503	\$ 1,152	\$ 1,152	\$ 1,066
			4-205-62220-2510-900-000	205-62-69350-62220-00000-9-0-00000-402510	Disability-Hybrid	\$ 65	\$ 232	\$ 232	\$ 240
			4-205-62220-2720-900-000	205-62-69350-62220-00000-9-0-00000-402720	Worker's Compensation	\$ 297	\$ 225	\$ 225	\$ 232
			4-205-62220-2840-900-000	205-62-69350-62220-00000-9-0-00000-402840	Other Benefits	\$ 350		\$ -	
		Benefits Total				\$ 76,484	\$ 37,479	\$ 37,720	\$ 37,962
		Purchase Services	4-205-62220-3160-900-000	205-62-69350-62220-00000-9-0-00000-403004	Professional Services - Other	\$ 4,060	\$ 5,083	\$ 5,083	\$ 5,083
			4-205-62220-3520-900-000	205-62-69350-62220-00000-9-0-00000-405810	Organizational Memberships	\$ 155		\$ -	
		Purchase Services Total				\$ 4,215	\$ 5,083	\$ 5,083	\$ 5,083
		Other Charges	4-205-62220-5200-900-000	205-62-69350-62220-00000-9-0-00000-405200	Communications	\$ 522	\$ 1,270	\$ 1,270	\$ 1,270
			4-205-62220-5500-900-000	205-62-69350-62220-00000-9-0-00000-405500	Travel	\$ 5,088		\$ -	
			4-205-62220-5510-900-000	205-62-69350-62220-00000-9-0-00000-405510	Local Mileage	\$ 169	\$ 1,270	\$ 1,270	\$ 1,270
		Other Charges Total				\$ 5,778	\$ 2,540	\$ 2,540	\$ 2,540
		Material & Supplies	4-205-62220-6001-900-000	205-62-69350-62220-00000-9-0-00000-406001	Office Supplies	\$ 92		\$ -	
			4-205-62220-6002-900-000	205-62-69350-62220-00000-9-0-00000-406002	Food Supplies	\$ 1,055		\$ -	
			4-205-62220-6014-900-000	205-62-69350-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ 1,715		\$ -	
			4-205-62220-6047-900-000	205-62-69350-62220-00000-9-0-00000-406021	Furniture & Equipment		\$ 17,789	\$ 17,789	\$ 17,789
			4-205-62220-6050-900-000	205-68-69350-68400-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 221		\$ -	
		Material & Supplies Total				\$ 3,082	\$ 17,789	\$ 17,789	\$ 17,789
HEALTH SERVICES Total						\$ 224,361	\$ 160,494	\$ 160,735	\$ 163,905
PSYCHOLOGICAL SERVICES	DistrictWide	Salaries	4-205-62230-1132-900-000	205-62-69200-62230-00000-9-0-00000-401132	Psychologist	\$ 668,673	\$ 885,818	\$ 891,663	\$ 900,243
			4-205-62230-1620-900-000	205-62-69200-62230-00000-9-0-00000-401620	Supplement		\$ 2,756	\$ 2,756	\$ 122,756
			4-205-62230-1660-900-000	205-62-69200-62230-00000-9-0-00000-401660	Bonus	\$ 5,677		\$ -	
		Salaries Total				\$ 674,351	\$ 888,574	\$ 894,419	\$ 1,022,999
		Benefits	4-205-62230-2100-900-000	205-62-69200-62230-00000-9-0-00000-402100	F I C A	\$ 49,907	\$ 67,976	\$ 68,422	\$ 78,261
			4-205-62230-2210-900-000	205-62-69200-62230-00000-9-0-00000-402211	Retirement - VRS	\$ 45,593	\$ 147,230	\$ 148,208	\$ 131,623
			4-205-62230-2212-900-000	205-62-69200-62230-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 8,084	\$ 10,726	\$ 10,802	\$ 7,930
			4-205-62230-2220-900-000	205-62-69200-62230-00000-9-0-00000-402221	VRS-Hybrid	\$ 57,111		\$ -	
			4-205-62230-2310-900-000	205-62-69200-62230-00000-9-0-00000-402310	Health Insurance	\$ 131,364	\$ 132,000	\$ 134,892	\$ 157,800
			4-205-62230-2400-900-000	205-62-69200-62230-00000-9-0-00000-402400	Group Life	\$ 7,884	\$ 10,459	\$ 10,535	\$ 9,549
			4-205-62230-2510-900-000	205-62-69200-62230-00000-9-0-00000-402510	Disability-Hybrid	\$ 829	\$ 2,108	\$ 2,121	\$ 2,147
			4-205-62230-2720-900-000	205-62-69200-62230-00000-9-0-00000-402720	Worker's Compensation	\$ 1,451	\$ 2,049	\$ 2,073	\$ 2,346
			4-205-62230-2801-900-000	205-62-69200-62230-00000-9-0-00000-402801	Other Reimbursables			\$ -	

EXPENDITURE: OPERATING (205)

DEPARTMENTS

			2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted			
AccountNumber	Tyler Account								
		Benefits Total	\$ 302,222	\$ 372,548	\$ 377,053	\$ 389,656			
		Purchase Services 4-205-62230-3160-900-000	\$ 256,770	\$ 1,007	\$ 1,007	\$ 1,007			
		Purchase Services Total	\$ 256,770	\$ 1,007	\$ 1,007	\$ 1,007			
		Other Charges 4-205-62230-5510-900-000	\$ 2,918	\$ 4,028	\$ 4,028	\$ 4,028			
		Other Charges Total	\$ 2,918	\$ 4,028	\$ 4,028	\$ 4,028			
PSYCHOLOGICAL SERVICES Total			\$ 1,236,261	\$ 1,266,157	\$ 1,276,507	\$ 1,417,690			
SPEECH & AUDIOLOGY SERVICES	DistrictWide	Salaries	4-205-62240-1130-900-000	205-62-69200-62240-00000-9-0-00000-401130	Other Professional	\$ 1,648,445	\$ 1,886,897	\$ 1,899,353	\$ 2,038,913
			4-205-62240-1151-900-000	205-61-69200-61100-02000-5-0-00000-401151	Instructional Assistant	\$ 611		\$ -	
			4-205-62240-1620-900-000	205-62-69200-62240-00000-9-0-00000-401620	Supplement		\$ 1,103	\$ 1,103	\$ 1,103
			4-205-62240-1660-900-000	205-62-69200-62240-00000-9-0-00000-401660	Bonus	\$ 15,987		\$ -	
		Salaries Total	\$ 1,665,043	\$ 1,888,000	\$ 1,900,456	\$ 2,040,016			
		Benefits	4-205-62240-2100-900-000	205-62-69200-62240-00000-9-0-00000-402100	F I C A	\$ 120,977	\$ 144,432	\$ 145,383	\$ 156,059
			4-205-62240-2210-900-000	205-62-69200-62240-00000-9-0-00000-402211	Retirement - VRS	\$ 128,353	\$ 313,614	\$ 315,694	\$ 298,100
			4-205-62240-2212-900-000	205-62-69200-62240-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 19,394	\$ 22,841	\$ 23,005	\$ 17,954
			4-205-62240-2220-900-000	205-62-69200-62240-00000-9-0-00000-402221	VRS-Hybrid	\$ 118,512		\$ -	
			4-205-62240-2310-900-000	205-62-69200-62240-00000-9-0-00000-402310	Health Insurance	\$ 246,277	\$ 247,472	\$ 252,804	\$ 295,900
			4-205-62240-2400-900-000	205-62-69200-62240-00000-9-0-00000-402400	Group Life	\$ 18,985	\$ 22,276	\$ 22,435	\$ 21,625
			4-205-62240-2510-900-000	205-62-69200-62240-00000-9-0-00000-402510	Disability-Hybrid	\$ 1,666	\$ 4,490	\$ 4,520	\$ 4,863
			4-205-62240-2720-900-000	205-62-69200-62240-00000-9-0-00000-402720	Worker's Compensation	\$ 3,577	\$ 4,354	\$ 4,396	\$ 4,703
		Benefits Total	\$ 657,742	\$ 759,479	\$ 768,237	\$ 799,204			
		Purchase Services 4-205-62240-3160-900-000			Professional Services - Other		\$ 1,663	\$ 1,663	\$ 1,663
		Purchase Services Total				\$ 1,663	\$ 1,663	\$ 1,663	\$ 1,663
		Material & Supplies 4-205-62240-6001-900-000			Office Supplies		\$ 1,663	\$ 1,663	\$ 1,663
		Material & Supplies Total				\$ 1,663	\$ 1,663	\$ 1,663	\$ 1,663
SPEECH & AUDIOLOGY SERVICES Total			\$ 2,322,785	\$ 2,650,805	\$ 2,672,019	\$ 2,842,546			
TRANSPORTATION SERVICES - ADMINISTRATIO	DistrictWide	Salaries	4-205-63100-1110-900-000	205-63-69100-63100-00000-9-0-00000-401110	Administrative		\$ 235,377	\$ 235,377	
			4-205-63100-1130-900-000	205-63-69100-63100-00000-9-0-00000-401130	Other Professional		\$ 157,200	\$ 157,200	
			4-205-63100-1140-900-000	205-63-69100-63100-00000-9-0-00000-401140	Technical	\$ 186,848	\$ 192,409	\$ 193,678	\$ 202,429
			4-205-63100-1150-900-000	205-63-69100-63100-00000-9-0-00000-401150	Clerical	\$ 116,004	\$ 132,181	\$ 133,053	\$ 109,879
			4-205-63100-1201-900-000	205-63-69100-63100-00000-9-0-00000-401201	Overtime	\$ 954		\$ -	
			4-205-63100-1660-900-000	205-63-69100-63100-00000-9-0-00000-401660	Bonus	\$ 4,619		\$ -	
		Salaries Total	\$ 308,425	\$ 717,167	\$ 719,308	\$ 312,308			
		Benefits	4-205-63100-2100-900-000	205-63-69100-63100-00000-9-0-00000-402100	F I C A	\$ 22,996	\$ 54,863	\$ 55,028	\$ 23,891
			4-205-63100-2210-900-000	205-63-69100-63100-00000-9-0-00000-402211	Retirement - VRS	\$ 26,459	\$ 119,196	\$ 119,555	\$ 45,662
			4-205-63100-2212-900-000	205-63-69100-63100-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 3,402	\$ 8,683	\$ 8,711	\$ 2,749
			4-205-63100-2220-900-000	205-63-69100-63100-00000-9-0-00000-402221	VRS-Hybrid	\$ 15,184		\$ -	
			4-205-63100-2310-900-000	205-63-69100-63100-00000-9-0-00000-402310	Health Insurance	\$ 98,523	\$ 84,002	\$ 85,207	\$ 65,750
			4-205-63100-2400-900-000	205-63-69100-63100-00000-9-0-00000-402400	Group Life	\$ 3,320	\$ 8,468	\$ 8,496	\$ 3,313
			4-205-63100-2510-900-000	205-63-69100-63100-00000-9-0-00000-402510	Disability-Hybrid	\$ 240	\$ 1,705	\$ 1,710	\$ 746
			4-205-63100-2720-900-000	205-63-69100-63100-00000-9-0-00000-402720	Worker's Compensation	\$ 3,041	\$ 1,652	\$ 1,659	\$ 720
		Benefits Total	\$ 173,165	\$ 278,569	\$ 280,366	\$ 142,831			
		Other Charges 4-205-63100-5210-900-000			Postal Service	\$ 21		\$ -	
		Other Charges Total	\$ 21			\$ 21		\$ -	
TRANSPORTATION SERVICES - ADMINISTRATION Total			\$ 481,611	\$ 995,736	\$ 999,674	\$ 455,139			
TRANSPORTATION SERVICES - OPERATIVES	DistrictWide	Salaries	4-205-63200-1110-900-000	205-63-69100-63200-00000-9-0-00000-401110	Administrative	\$ 240,064		\$ -	\$ 223,121
			4-205-63200-1130-900-000	205-63-69100-63200-00000-9-0-00000-401130	Other Professional	\$ 152,622		\$ -	\$ 165,358
			4-205-63200-1150-900-000	205-63-69100-63200-00000-9-0-00000-401150	Clerical	\$ 52,526	\$ 53,646	\$ 54,000	\$ 56,449
			4-205-63200-1170-900-000	205-63-69100-63200-00000-9-0-00000-401170	Operative	\$ 4,041,785	\$ 4,489,793	\$ 4,519,423	\$ 4,841,265
			4-205-63200-1171-900-000	205-63-69100-63300-00000-9-0-00000-401171	Operative Assistants	\$ 12,400		\$ -	
			4-205-63200-1172-900-000	205-63-69100-63200-00000-9-0-00000-401172	Operative Trainers	\$ 174,250	\$ 158,555	\$ 160,354	\$ 176,490
			4-205-63200-1174-900-000	205-63-69100-63200-00000-9-0-00000-401174	Operative Trips - Athletic	\$ 104,949	\$ 64,890	\$ 64,890	\$ 66,999
			4-205-63200-1175-900-000	205-63-69100-63200-00000-9-0-00000-401175	Operative Trips - Special Ed	\$ 65,872	\$ 5,408	\$ 5,408	\$ 5,584
			4-205-63200-1176-900-000	205-63-69100-63200-00000-9-0-00000-401176	Operative Trips - Field Trips	\$ 91,655	\$ 42,179	\$ 42,179	\$ 43,550
			4-205-63200-1177-900-000	205-63-69100-63200-00000-9-0-00000-401177	Operative Trips - Summer School	\$ 1,494	\$ 3,004	\$ 3,004	\$ 3,102
			4-205-63200-1201-900-000	205-63-69100-63200-00000-9-0-00000-401201	Overtime	\$ 47,715	\$ 8,037	\$ 8,037	\$ 8,298
			4-205-63200-1520-900-000	205-63-69100-63200-00000-9-0-00000-401520	Substitute	\$ 559,671	\$ 586,714	\$ 586,714	\$ 605,782
			4-205-63200-1660-900-000	205-63-69100-63200-00000-9-0-00000-401660	Bonus	\$ 121,754		\$ -	\$ -
			4-205-63200-1661-900-000	205-63-69100-63200-00000-9-0-00000-401661	Bonus	\$ 2,500		\$ -	\$ -
		Salaries Total	\$ 5,669,256	\$ 5,412,226	\$ 5,444,009	\$ 6,195,998			
		Benefits	4-205-63200-2100-900-000	205-63-69100-63200-00000-9-0-00000-402100	F I C A	\$ 408,651	\$ 414,036	\$ 416,472	\$ 473,993
			4-205-63200-2210-900-000	205-63-69100-63200-00000-9-0-00000-402211	Retirement - VRS	\$ 123,859	\$ 298,445	\$ 300,670	\$ 318,230
			4-205-63200-2212-900-000	205-63-69100-63200-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 39,726	\$ 42,205	\$ 42,595	\$ 48,509
			4-205-63200-2220-900-000	205-63-69100-63200-00000-9-0-00000-402221	VRS-Hybrid	\$ 135,626		\$ -	
			4-205-63200-2310-900-000	205-63-69100-63200-00000-9-0-00000-402310	Health Insurance	\$ 1,156,783	\$ 1,223,307	\$ 1,264,759	\$ 1,515,000
			4-205-63200-2400-900-000	205-63-69100-63200-00000-9-0-00000-402400	Group Life	\$ 50,321	\$ 54,838	\$ 55,291	\$ 57,230
			4-205-63200-2510-900-000	205-63-69100-63200-00000-9-0-00000-402510	Disability-Hybrid	\$ 11,654	\$ 11,040	\$ 11,083	\$ 12,925
			4-205-63200-2720-900-000	205-63-69100-63200-00000-9-0-00000-402720	Worker's Compensation	\$ 141,356	\$ 125,198	\$ 126,093	\$ 129,428
			4-205-63200-2840-900-000	205-63-69100-63200-00000-9-0-00000-402840	Other Benefits	\$ 471		\$ -	

EXPENDITURE: OPERATING (205)

DEPARTMENTS

		AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted
		Benefits Total			\$ 2,068,447	\$ 2,169,069	\$ 2,216,963	\$ 2,555,315
		Purchase Services						
		4-205-63200-3160-900-000	205-63-69100-63200-00000-9-0-00000-403110	Professional Health Services	\$ 4,485	\$ 1,476	\$ 1,476	\$ 1,476
		4-205-63200-3170-900-000	205-63-69100-63200-00000-9-0-00000-403004	Professional Services - Other	\$ 2,736	\$ 738	\$ 738	\$ 738
		4-205-63200-3311-900-000	205-63-69100-63200-00000-9-0-00000-403005	Computer Services	\$ 24,096	\$ 13,286	\$ 13,286	\$ 13,286
		4-205-63200-3320-900-000	205-63-69100-63200-00000-9-0-00000-403007	Repairs & Maintenance-Motor Vehicle	\$ 32,975	\$ 1,476	\$ 1,476	\$ 1,476
		4-205-63200-3430-900-000	205-63-69100-63200-00000-9-0-00000-403008	Maintenance Service Contracts	\$ 2,079		\$ -	\$ -
		4-205-63200-3500-900-000	205-63-69100-63200-00000-9-0-00000-403430	Transportation Services-Contracted		\$ 1,476	\$ 1,476	\$ 1,476
		4-205-63200-3840-900-000	205-63-69100-63200-00000-9-0-00000-403020	Printing & Binding	\$ 596		\$ -	\$ -
			205-63-69100-63200-00000-9-0-00000-403800	Services from Other Governments	\$ 250		\$ -	\$ -
		Purchase Services Total			\$ 67,216	\$ 18,452	\$ 18,452	\$ 18,452
		Other Charges						
		4-205-63200-5200-900-000	205-63-69100-63200-00000-9-0-00000-405200	Communications	\$ 7,055	\$ 1,476	\$ 1,476	\$ 1,476
		4-205-63200-5300-900-000	205-63-69100-63200-00000-9-0-00000-405300	Insurance	\$ 77,799	\$ 88,573	\$ 88,573	\$ 88,573
		4-205-63200-5410-900-000	205-63-69100-63200-00000-9-0-00000-405410	Lease/Rent Equipment	\$ 81,834	\$ 140,000	\$ 140,000	\$ 140,000
		4-205-63200-5480-900-000	205-63-69100-63200-00000-9-0-00000-405480	Short Term Leases	\$ 5,785		\$ -	\$ -
		4-205-63200-5490-900-000	205-63-69100-63200-00000-9-0-00000-405490	Lease - Interest	\$ 8,454		\$ -	\$ -
		4-205-63200-5500-900-000	205-63-69100-63200-00000-9-0-00000-405500	Travel	\$ 140	\$ 1,476	\$ 1,476	\$ 1,476
		Other Charges Total			\$ 181,067	\$ 231,525	\$ 231,525	\$ 231,525
		Material & Supplies						
		4-205-63200-6001-900-000	205-63-69100-63200-00000-9-0-00000-406001	Office Supplies	\$ 2,380		\$ -	\$ -
		4-205-63200-6002-900-000	205-63-69100-63200-00000-9-0-00000-406002	Food Supplies	\$ 870		\$ -	\$ -
		4-205-63200-6005-900-000	205-63-69100-63200-00000-9-0-00000-406005	Laundry, Hsekgng & Janitor Supplies	\$ 163		\$ -	\$ -
		4-205-63200-6007-900-000	205-63-69100-63200-00000-9-0-00000-406007	Repair & Maintenance Supplies	\$ 126		\$ -	\$ -
		4-205-63200-6008-900-000	205-63-69100-63200-00000-9-0-00000-406008	Vehicle & Powered Equipment Fuels	\$ 30		\$ -	\$ -
		4-205-63200-6009-900-000	205-63-69100-63200-00000-9-0-00000-406009	Vehicle & Powered Equipment Supplies	\$ 3,024	\$ 1,476	\$ 1,476	\$ 1,476
		4-205-63200-6011-900-000	205-63-69100-63200-00000-9-0-00000-406011	Uniforms & Wearing Apparel			\$ -	\$ -
		4-205-63200-6047-900-000	205-63-69100-63200-00000-9-0-00000-406021	Furniture & Equipment			\$ -	\$ -
		4-205-63200-6050-900-000	205-68-69100-68500-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 1,108	\$ 1,476	\$ 1,476	\$ 1,476
		Material & Supplies Total			\$ 7,701	\$ 2,952	\$ 2,952	\$ 2,952
		TRANSPORTATION SERVICES - OPERATIVES Total			\$ 7,993,687	\$ 7,834,224	\$ 7,913,901	\$ 9,004,242
TRANSPORTATION SERVICES - MONITORING	DistrictWide	Salaries						
		4-205-63300-1171-900-000	205-63-69100-63300-00000-9-0-00000-401171	Operative Assistants	\$ 631,054	\$ 650,207	\$ 654,498	\$ 697,146
		4-205-63300-1175-900-000	205-63-69100-63300-00000-9-0-00000-401175	Operative Trips - Special Ed	\$ 2,869		\$ -	\$ -
		4-205-63300-1176-900-000	205-63-69100-63300-00000-9-0-00000-401176	Operative Trips - Field Trips	\$ 794		\$ -	\$ -
		4-205-63300-1520-900-000	205-63-69100-63300-00000-9-0-00000-401520	Substitute	\$ 22,160		\$ -	\$ -
		4-205-63300-1660-900-000	205-63-69100-63300-00000-9-0-00000-401660	Bonus	\$ 23,251		\$ -	\$ -
		Salaries Total			\$ 680,128	\$ 650,207	\$ 654,498	\$ 697,146
		Benefits						
		4-205-63300-2100-900-000	205-63-69100-63300-00000-9-0-00000-402100	F I C A	\$ 49,565	\$ 49,741	\$ 50,070	\$ 53,331
		4-205-63300-2210-900-000	205-63-69100-63300-00000-9-0-00000-402211	Retirement - VRS	\$ 8,736	\$ 40,131	\$ 40,411	\$ 34,660
		4-205-63300-2212-900-000	205-63-69100-63300-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 5,241	\$ 5,866	\$ 5,925	\$ 6,292
		4-205-63300-2220-900-000	205-63-69100-63300-00000-9-0-00000-402221	VRS-Hybrid	\$ 20,724		\$ -	\$ -
		4-205-63300-2310-900-000	205-63-69100-63300-00000-9-0-00000-402310	Health Insurance	\$ 267,805	\$ 258,136	\$ 265,366	\$ 302,800
		4-205-63300-2400-900-000	205-63-69100-63300-00000-9-0-00000-402400	Group Life	\$ 7,527	\$ 7,689	\$ 7,751	\$ 7,403
		4-205-63300-2510-900-000	205-63-69100-63300-00000-9-0-00000-402510	Disability-Hybrid	\$ 1,923	\$ 1,547	\$ 1,548	\$ 1,672
		4-205-63300-2720-900-000	205-63-69100-63300-00000-9-0-00000-402720	Worker's Compensation	\$ 16,944	\$ 17,246	\$ 17,379	\$ 17,585
		Benefits Total			\$ 378,466	\$ 380,356	\$ 388,450	\$ 423,743
		TRANSPORTATION SERVICES - MONITORING Total			\$ 1,058,595	\$ 1,030,563	\$ 1,042,948	\$ 1,120,889
TRANSPORTATION SERVICES - FLEET REPAIR	DistrictWide	Purchase Services						
		4-205-63400-3000-900-000	205-63-69450-63400-00000-9-0-00000-403000	Purchased Services		\$ 65,208	\$ 65,208	\$ 65,208
		4-205-63400-3311-900-000	205-63-69450-63400-00000-9-0-00000-403007	Repairs & Maintenance-Motor Vehicle	\$ 39,568		\$ -	\$ -
		Purchase Services Total			\$ 39,568	\$ 65,208	\$ 65,208	\$ 65,208
		Internal Services						
		4-205-63400-4210-900-000	205-63-69450-63400-00000-9-0-00000-404210	Fleet Fuel	\$ 1,098,142	\$ 1,227,391	\$ 1,227,391	\$ 1,227,391
		4-205-63400-4220-900-000	205-63-69450-63400-00000-9-0-00000-404220	Fleet Parts	\$ 1,018,177	\$ 493,800	\$ 493,800	\$ 593,800
		4-205-63400-4230-900-000	205-63-69450-63400-00000-9-0-00000-404230	Fleet Labor	\$ 641,782	\$ 493,801	\$ 493,801	\$ 593,801
		Internal Services Total			\$ 2,758,101	\$ 2,214,992	\$ 2,214,992	\$ 2,414,992
		TRANSPORTATION SERVICES - FLEET REPAIR SERVICES Total			\$ 2,797,669	\$ 2,280,200	\$ 2,280,200	\$ 2,480,200
FACILITIES SERVICE	Auburn	Salaries						
		4-205-64200-1180-307-000	205-64-69300-64200-000AB-9-0-00000-401180	Laborer	\$ 235,520	\$ 248,493	\$ 250,133	\$ 254,677
		4-205-64200-1201-307-000	205-64-69300-64200-000AB-9-0-00000-401201	Overtime	\$ 8,022	\$ 2,625	\$ 2,625	\$ 2,710
		4-205-64200-1660-307-000	205-64-69300-64200-000AB-9-0-00000-401660	Bonus	\$ 3,200		\$ -	\$ -
		Salaries Total			\$ 246,742	\$ 251,118	\$ 252,758	\$ 257,387
		Benefits						
		4-205-64200-2100-307-000	205-64-69300-64200-000AB-9-0-00000-402100	F I C A	\$ 17,461	\$ 19,211	\$ 19,336	\$ 19,691
		4-205-64200-2210-307-000	205-64-69300-64200-000AB-9-0-00000-402211	Retirement - VRS	\$ 5,664	\$ 15,335	\$ 15,438	\$ 12,660
		4-205-64200-2212-307-000	205-64-69300-64200-000AB-9-0-00000-402750	VRS Retiree Health Credit	\$ 2,066	\$ 2,239	\$ 2,256	\$ 2,294
		4-205-64200-2220-307-000	205-64-69300-64200-000AB-9-0-00000-402221	VRS-Hybrid	\$ 4,974		\$ -	\$ -
		4-205-64200-2310-307-000	205-64-69300-64200-000AB-9-0-00000-402310	Health Insurance	\$ 54,735	\$ 55,000	\$ 56,205	\$ 65,570
		4-205-64200-2400-307-000	205-64-69300-64200-000AB-9-0-00000-402400	Group Life	\$ 2,739	\$ 2,935	\$ 2,957	\$ 2,701
		4-205-64200-2510-307-000	205-64-69300-64200-000AB-9-0-00000-402510	Disability-Hybrid	\$ 403	\$ 592	\$ 597	\$ 609
		4-205-64200-2720-307-000	205-64-69300-64200-000AB-9-0-00000-402720	Worker's Compensation	\$ 6,141	\$ 4,903	\$ 4,938	\$ 5,024
		Benefits Total			\$ 94,184	\$ 100,215	\$ 101,727	\$ 108,729
		Other Charges						
		4-205-64200-5100-307-000	205-64-69300-64200-000AB-9-0-00000-405100	Utilities	\$ 142,529	\$ 135,000	\$ 135,000	\$ 135,000
		Other Charges Total			\$ 142,529	\$ 135,000	\$ 135,000	\$ 135,000
	Auburn Total				\$ 483,455	\$ 486,333	\$ 489,485	\$ 501,116

EXPENDITURE: OPERATING (205)
DEPARTMENTS

						2025	2026	2026	2027
						Actual	Adopted	Revised	Adopted
								Adopted	
			AccountNumber	Tyler Account					
	Bradley	Salaries	4-205-64200-1180-201-000	205-64-69300-64200-000CM-9-0-00000-401180	Laborer	\$ 161,122	\$ 175,586	\$ 176,745	\$ 184,991
			4-205-64200-1201-201-000	205-64-69300-64200-000CM-9-0-00000-401201	Overtime	\$ 2,398	\$ 1,733	\$ 1,733	\$ 1,789
			4-205-64200-1660-201-000	205-64-69300-64200-000CM-9-0-00000-401660	Bonus	\$ 3,355		\$ -	
		Salaries Total				\$ 166,875	\$ 177,319	\$ 178,478	\$ 186,780
		Benefits	4-205-64200-2100-201-000	205-64-69300-64200-000CM-9-0-00000-402100	F I C A	\$ 12,453	\$ 13,565	\$ 13,654	\$ 14,289
			4-205-64200-2210-201-000	205-64-69300-64200-000CM-9-0-00000-402211	Retirement - VRS	\$ 1,476	\$ 10,836	\$ 10,910	\$ 9,196
			4-205-64200-2212-201-000	205-64-69300-64200-000CM-9-0-00000-402750	VRS Retiree Health Credit	\$ 1,490	\$ 1,581	\$ 1,594	\$ 1,667
			4-205-64200-2220-201-000	205-64-69300-64200-000CM-9-0-00000-402221	VRS-Hybrid	\$ 8,483		\$ -	
			4-205-64200-2310-201-000	205-64-69300-64200-000CM-9-0-00000-402310	Health Insurance	\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600
			4-205-64200-2400-201-000	205-64-69300-64200-000CM-9-0-00000-402400	Group Life	\$ 1,942	\$ 2,074	\$ 2,090	\$ 1,963
			4-205-64200-2510-201-000	205-64-69300-64200-000CM-9-0-00000-402510	Disability-Hybrid	\$ 680	\$ 418	\$ 422	\$ 443
			4-205-64200-2720-201-000	205-64-69300-64200-000CM-9-0-00000-402720	Worker's Compensation	\$ 5,106	\$ 3,465	\$ 3,491	\$ 3,649
		Benefits Total				\$ 75,417	\$ 75,939	\$ 77,125	\$ 83,807
		Other Charges	4-205-64200-5100-201-000	205-64-69300-64200-000CM-9-0-00000-405100	Utilities	\$ 118,431	\$ 84,000	\$ 84,000	\$ 84,000
		Other Charges Total				\$ 118,431	\$ 84,000	\$ 84,000	\$ 84,000
	Bradley Total					\$ 360,723	\$ 337,258	\$ 339,603	\$ 354,587
	Brumfield	Salaries	4-205-64200-1180-202-000	205-64-69300-64200-000JG-9-0-00000-401180	Laborer	\$ 176,079	\$ 181,290	\$ 182,486	\$ 195,779
			4-205-64200-1201-202-000	205-64-69300-64200-000JG-9-0-00000-401201	Overtime	\$ 5,086	\$ 1,733	\$ 1,733	\$ 1,789
			4-205-64200-1660-202-000	205-64-69300-64200-000JG-9-0-00000-401660	Bonus	\$ 3,200		\$ -	
		Salaries Total				\$ 184,365	\$ 183,023	\$ 184,219	\$ 197,568
		Benefits	4-205-64200-2100-202-000	205-64-69300-64200-000JG-9-0-00000-402100	F I C A	\$ 13,302	\$ 14,002	\$ 14,093	\$ 15,114
			4-205-64200-2210-202-000	205-64-69300-64200-000JG-9-0-00000-402211	Retirement - VRS	\$ 2,359	\$ 11,187	\$ 11,262	\$ 9,732
			4-205-64200-2212-202-000	205-64-69300-64200-000JG-9-0-00000-402750	VRS Retiree Health Credit	\$ 1,505	\$ 1,633	\$ 1,646	\$ 1,764
			4-205-64200-2220-202-000	205-64-69300-64200-000JG-9-0-00000-402221	VRS-Hybrid	\$ 6,716		\$ -	
			4-205-64200-2310-202-000	205-64-69300-64200-000JG-9-0-00000-402310	Health Insurance	\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600
			4-205-64200-2400-202-000	205-64-69300-64200-000JG-9-0-00000-402400	Group Life	\$ 1,961	\$ 2,141	\$ 2,158	\$ 2,078
			4-205-64200-2510-202-000	205-64-69300-64200-000JG-9-0-00000-402510	Disability-Hybrid	\$ 569	\$ 431	\$ 435	\$ 468
			4-205-64200-2720-202-000	205-64-69300-64200-000JG-9-0-00000-402720	Worker's Compensation	\$ 4,832	\$ 3,577	\$ 3,603	\$ 3,863
		Benefits Total				\$ 75,031	\$ 76,971	\$ 78,161	\$ 85,619
		Other Charges	4-205-64200-5100-202-000	205-64-69300-64200-000JG-9-0-00000-405100	Utilities	\$ 133,068	\$ 95,000	\$ 95,000	\$ 95,000
		Other Charges Total				\$ 133,068	\$ 95,000	\$ 95,000	\$ 95,000
	Brumfield Total					\$ 392,465	\$ 354,994	\$ 357,380	\$ 378,187
	Cedar Lee	Salaries	4-205-64200-1180-301-000	205-64-69300-64200-000CL-9-0-00000-401180	Laborer	\$ 297,437	\$ 280,680	\$ 282,533	\$ 265,792
			4-205-64200-1201-301-000	205-64-69300-64200-000CL-9-0-00000-401201	Overtime	\$ 8,985	\$ 2,625	\$ 2,625	\$ 2,710
			4-205-64200-1660-301-000	205-64-69300-64200-000CL-9-0-00000-401660	Bonus	\$ 4,619		\$ -	
		Salaries Total				\$ 311,041	\$ 283,305	\$ 285,158	\$ 268,502
		Benefits	4-205-64200-2100-301-000	205-64-69300-64200-000CL-9-0-00000-402100	F I C A	\$ 23,375	\$ 21,673	\$ 21,815	\$ 20,540
			4-205-64200-2210-301-000	205-64-69300-64200-000CL-9-0-00000-402211	Retirement - VRS	\$ 7,223	\$ 17,321	\$ 17,438	\$ 13,213
			4-205-64200-2212-301-000	205-64-69300-64200-000CL-9-0-00000-402750	VRS Retiree Health Credit	\$ 2,327	\$ 2,529	\$ 2,548	\$ 2,396
			4-205-64200-2220-301-000	205-64-69300-64200-000CL-9-0-00000-402221	VRS-Hybrid	\$ 4,193		\$ -	
			4-205-64200-2310-301-000	205-64-69300-64200-000CL-9-0-00000-402310	Health Insurance	\$ 65,682	\$ 66,000	\$ 67,446	\$ 78,900
			4-205-64200-2400-301-000	205-64-69300-64200-000CL-9-0-00000-402400	Group Life	\$ 3,033	\$ 3,316	\$ 3,342	\$ 2,819
			4-205-64200-2510-301-000	205-64-69300-64200-000CL-9-0-00000-402510	Disability-Hybrid	\$ 404	\$ 669	\$ 675	\$ 636
			4-205-64200-2720-301-000	205-64-69300-64200-000CL-9-0-00000-402720	Worker's Compensation	\$ 7,650	\$ 5,539	\$ 5,579	\$ 5,245
		Benefits Total				\$ 113,887	\$ 117,047	\$ 118,843	\$ 123,749
		Other Charges	4-205-64200-5100-301-000	205-64-69300-64200-000CL-9-0-00000-405100	Utilities	\$ 249,512	\$ 140,000	\$ 140,000	\$ 140,000
		Other Charges Total				\$ 249,512	\$ 140,000	\$ 140,000	\$ 140,000
	Cedar Lee Total					\$ 674,441	\$ 540,352	\$ 544,001	\$ 532,251
	Coleman	Salaries	4-205-64200-1180-203-000	205-64-69300-64200-000WG-9-0-00000-401180	Laborer	\$ 118,456	\$ 133,446	\$ 134,327	\$ 135,017
			4-205-64200-1201-203-000	205-64-69300-64200-000WG-9-0-00000-401201	Overtime	\$ 3,018	\$ 1,733	\$ 1,733	\$ 1,789
			4-205-64200-1660-203-000	205-64-69300-64200-000WG-9-0-00000-401660	Bonus	\$ 1,600		\$ -	
		Salaries Total				\$ 123,074	\$ 135,179	\$ 136,060	\$ 136,806
		Benefits	4-205-64200-2100-203-000	205-64-69300-64200-000WG-9-0-00000-402100	F I C A	\$ 9,006	\$ 10,342	\$ 10,409	\$ 10,466
			4-205-64200-2210-203-000	205-64-69300-64200-000WG-9-0-00000-402211	Retirement - VRS		\$ 8,235	\$ 8,290	\$ 6,712
			4-205-64200-2212-203-000	205-64-69300-64200-000WG-9-0-00000-402750	VRS Retiree Health Credit	\$ 1,053	\$ 1,203	\$ 1,213	\$ 1,217
			4-205-64200-2220-203-000	205-64-69300-64200-000WG-9-0-00000-402221	VRS-Hybrid	\$ 6,577		\$ -	
			4-205-64200-2310-203-000	205-64-69300-64200-000WG-9-0-00000-402310	Health Insurance	\$ 32,841	\$ 41,499	\$ 42,222	\$ 39,450
			4-205-64200-2400-203-000	205-64-69300-64200-000WG-9-0-00000-402400	Group Life	\$ 1,372	\$ 1,577	\$ 1,588	\$ 1,433
			4-205-64200-2510-203-000	205-64-69300-64200-000WG-9-0-00000-402510	Disability-Hybrid	\$ 618	\$ 318	\$ 321	\$ 323
			4-205-64200-2720-203-000	205-64-69300-64200-000WG-9-0-00000-402720	Worker's Compensation	\$ 3,066	\$ 2,635	\$ 2,654	\$ 2,665
		Benefits Total				\$ 54,532	\$ 65,809	\$ 66,697	\$ 62,266
		Other Charges	4-205-64200-5100-203-000	205-64-69300-64200-000WG-9-0-00000-405100	Utilities	\$ 130,234	\$ 145,000	\$ 145,000	\$ 145,000
		Other Charges Total				\$ 130,234	\$ 145,000	\$ 145,000	\$ 145,000
	Coleman Total					\$ 307,841	\$ 345,988	\$ 347,757	\$ 344,072
	DistrictWide	Salaries	4-205-64200-1110-900-000	205-64-69300-64200-00000-9-0-00000-401110	Administrative	\$ 221,253	\$ 221,953	\$ 222,625	\$ 237,803
			4-205-64200-1130-900-000	205-64-69300-64200-00000-9-0-00000-401130	Other Professional	\$ 142,890	\$ 147,177	\$ 148,149	\$ 140,500
			4-205-64200-1140-900-000	205-64-69300-64200-00000-9-0-00000-401140	Technical	\$ 68,302	\$ 70,351	\$ 70,815	\$ 74,002
			4-205-64200-1150-900-000	205-64-69300-64200-00000-9-0-00000-401150	Clerical	\$ 84,146	\$ 106,049	\$ 106,749	\$ 126,867

EXPENDITURE: OPERATING (205)
DEPARTMENTS

			2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted
AccountNumber	Tyler Account					
4-205-64200-1180-900-000	205-64-69300-64200-00000-9-0-00000-401180	Laborer	\$ 137,215	\$ 205,086	\$ 206,261	\$ 255,725
4-205-64200-1180-940-000	205-64-69400-64200-00000-9-0-00000-401180	Laborer - Reimbursed	\$ 53,514		\$ -	
4-205-64200-1201-900-000	205-64-69300-64200-00000-9-0-00000-401201	Overtime	\$ 3,917	\$ 3,310	\$ 3,310	\$ 3,418
4-205-64200-1660-900-000	205-64-69300-64200-00000-9-0-00000-401660	Bonus	\$ 7,510		\$ -	
	Salaries Total		\$ 718,746	\$ 753,926	\$ 757,909	\$ 838,315
	Benefits					
4-205-64200-2100-900-000	205-64-69300-64200-00000-9-0-00000-402100	F I C A	\$ 51,910	\$ 57,675	\$ 57,980	\$ 64,132
4-205-64200-2100-940-000	205-64-69400-64200-00000-9-0-00000-402100	F I C A			\$ -	
4-205-64200-2210-900-000	205-64-69300-64200-00000-9-0-00000-402211	Retirement - VRS	\$ 25,043	\$ 101,658	\$ 102,203	\$ 96,002
4-205-64200-2212-900-000	205-64-69300-64200-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 7,155	\$ 8,210	\$ 8,260	\$ 7,151
4-205-64200-2220-900-000	205-64-69300-64200-00000-9-0-00000-402221	VRS-Hybrid	\$ 59,949		\$ -	
4-205-64200-2310-900-000	205-64-69300-64200-00000-9-0-00000-402310	Health Insurance	\$ 120,417	\$ 121,000	\$ 123,651	\$ 157,800
4-205-64200-2400-900-000	205-64-69300-64200-00000-9-0-00000-402400	Group Life	\$ 7,350	\$ 8,543	\$ 8,595	\$ 8,561
4-205-64200-2510-900-000	205-64-69300-64200-00000-9-0-00000-402510	Disability-Hybrid	\$ 1,384	\$ 1,721	\$ 1,732	\$ 1,928
4-205-64200-2720-900-000	205-64-69300-64200-00000-9-0-00000-402720	Worker's Compensation	\$ 13,024	\$ 8,619	\$ 8,680	\$ 9,628
4-205-64200-2720-940-000	205-64-69400-64200-00000-9-0-00000-402720	Worker's Compensation			\$ -	
	Benefits Total		\$ 286,232	\$ 307,426	\$ 311,101	\$ 345,202
	Purchase Services					
4-205-64200-3160-900-000	205-64-69300-64200-00000-9-0-00000-403004	Professional Services - Other	\$ 203,931	\$ 280,320	\$ 280,320	\$ 280,320
4-205-64200-3310-900-000	205-64-69300-64200-00000-9-0-00000-403006	Repairs/Maint-Equipment/Structures	\$ 36,559	\$ 42,048	\$ 42,048	\$ 42,048
4-205-64200-3311-900-000	205-64-69300-64200-00000-9-0-00000-403007	Repairs & Maintenance-Motor Vehicle	\$ 550	\$ 14,016	\$ 14,016	\$ 14,016
4-205-64200-3320-900-000	205-64-69300-64200-00000-9-0-00000-403008	Maintenance Service Contracts	\$ 50,143	\$ 28,032	\$ 28,032	\$ 28,032
	Purchase Services Total		\$ 291,184	\$ 364,416	\$ 364,416	\$ 364,416
	Internal Services					
4-205-64200-4210-900-000	205-64-69300-64200-00000-9-0-00000-404210	Fleet Fuel	\$ 11,855	\$ 14,016	\$ 14,016	\$ 14,016
4-205-64200-4220-900-000	205-64-69300-64200-00000-9-0-00000-404220	Fleet Parts	\$ 18,114	\$ 28,032	\$ 28,032	\$ 28,032
4-205-64200-4230-900-000	205-64-69300-64200-00000-9-0-00000-404230	Fleet Labor	\$ 68,992	\$ 70,080	\$ 70,080	\$ 70,080
	Internal Services Total		\$ 98,961	\$ 112,128	\$ 112,128	\$ 112,128
	Other Charges					
4-205-64200-5100-900-000	205-64-69300-64200-00000-9-0-00000-405100	Utilities	\$ 114,695	\$ 396,064	\$ 396,064	\$ 396,064
4-205-64200-5200-900-000	205-64-69300-64200-00000-9-0-00000-405200	Communications	\$ 199,904	\$ 168,192	\$ 168,192	\$ 168,192
4-205-64200-5300-900-000	205-64-69300-64200-00000-9-0-00000-405300	Insurance	\$ 228,550	\$ 280,320	\$ 280,320	\$ 280,320
4-205-64200-5410-900-000	205-64-69300-64200-00000-9-0-00000-405410	Lease/Rent Equipment	\$ 1,612	\$ 14,015	\$ 14,015	\$ 14,015
4-205-64200-5480-900-000	205-64-69300-64200-00000-9-0-00000-405480	Short Term Leases	\$ 2,024	\$ 14,016	\$ 14,016	\$ 14,016
4-205-64200-5490-900-000	205-64-69300-64200-00000-9-0-00000-405490	Lease - Interest	\$ 64		\$ -	
4-205-64200-5492-900-000	205-64-69300-64200-00000-9-0-00000-405492	Lease - Capital Outlay	\$ 10,254		\$ -	
4-205-64200-5510-900-000	205-64-69300-64200-00000-9-0-00000-405510	Local Mileage		\$ 14,016	\$ 14,016	\$ 14,016
	Other Charges Total		\$ 557,103	\$ 886,623	\$ 886,623	\$ 886,623
	Material & Supplies					
4-205-64200-6001-900-000	205-64-69300-64200-00000-9-0-00000-406001	Office Supplies	\$ 733	\$ 14,016	\$ 14,016	\$ 14,016
4-205-64200-6002-900-000	205-64-69300-64200-00000-9-0-00000-406002	Food Supplies	\$ 1,143		\$ -	
4-205-64200-6005-900-000	205-64-69300-64200-00000-9-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 466,339	\$ 350,400	\$ 350,400	\$ 350,400
4-205-64200-6007-900-000	205-64-69300-64200-00000-9-0-00000-406007	Repair & Maintenance Supplies	\$ 5,220	\$ 14,015	\$ 14,015	\$ 14,015
4-205-64200-6047-900-000	205-64-69300-64200-00000-9-0-00000-406021	Furniture & Equipment			\$ -	
4-205-64200-6050-900-000	205-68-69300-68600-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 58		\$ -	
	Material & Supplies Total		\$ 473,492	\$ 378,431	\$ 378,431	\$ 378,431
	DistrictWide Total		\$ 2,425,718	\$ 2,802,950	\$ 2,810,608	\$ 2,925,115
	Fauquier					
	Salaries					
4-205-64200-1180-305-000	205-64-69300-64200-000FQ-9-0-00000-401180	Laborer	\$ 536,247	\$ 608,667	\$ 612,685	\$ 623,336
4-205-64200-1201-305-000	205-64-69300-64200-000FQ-9-0-00000-401201	Overtime	\$ 21,751	\$ 4,725	\$ 4,725	\$ 4,879
4-205-64200-1660-305-000	205-64-69300-64200-000FQ-9-0-00000-401660	Bonus	\$ 10,374		\$ -	
	Salaries Total		\$ 568,372	\$ 613,392	\$ 617,410	\$ 628,215
	Benefits					
4-205-64200-2100-305-000	205-64-69300-64200-000FQ-9-0-00000-402100	F I C A	\$ 42,944	\$ 46,924	\$ 47,233	\$ 48,059
4-205-64200-2210-305-000	205-64-69300-64200-000FQ-9-0-00000-402211	Retirement - VRS	\$ 6,291	\$ 37,562	\$ 37,815	\$ 30,987
4-205-64200-2212-305-000	205-64-69300-64200-000FQ-9-0-00000-402750	VRS Retiree Health Credit	\$ 4,836	\$ 5,483	\$ 5,524	\$ 5,617
4-205-64200-2220-305-000	205-64-69300-64200-000FQ-9-0-00000-402221	VRS-Hybrid	\$ 20,242		\$ -	
4-205-64200-2310-305-000	205-64-69300-64200-000FQ-9-0-00000-402310	Health Insurance	\$ 142,311	\$ 143,000	\$ 146,133	\$ 170,950
4-205-64200-2400-305-000	205-64-69300-64200-000FQ-9-0-00000-402400	Group Life	\$ 6,303	\$ 7,189	\$ 7,243	\$ 6,615
4-205-64200-2510-305-000	205-64-69300-64200-000FQ-9-0-00000-402510	Disability-Hybrid	\$ 2,000	\$ 1,448	\$ 1,461	\$ 1,489
4-205-64200-2720-305-000	205-64-69300-64200-000FQ-9-0-00000-402720	Worker's Compensation	\$ 12,402	\$ 12,008	\$ 12,094	\$ 12,297
	Benefits Total		\$ 236,879	\$ 253,614	\$ 257,503	\$ 276,014
	Other Charges					
4-205-64200-5100-305-000	205-64-69300-64200-000FQ-9-0-00000-405100	Utilities	\$ 568,924	\$ 443,000	\$ 443,000	\$ 443,000
	Other Charges Total		\$ 568,924	\$ 443,000	\$ 443,000	\$ 443,000
	Fauquier Total		\$ 1,374,175	\$ 1,310,006	\$ 1,317,913	\$ 1,347,229
	Greenville					
	Salaries					
4-205-64200-1180-211-000	205-64-69300-64200-000GV-9-0-00000-401180	Laborer	\$ 176,902	\$ 188,965	\$ 190,212	\$ 213,849
4-205-64200-1201-211-000	205-64-69300-64200-000GV-9-0-00000-401201	Overtime	\$ 1,215	\$ 1,733	\$ 1,733	\$ 1,789
4-205-64200-1660-211-000	205-64-69300-64200-000GV-9-0-00000-401660	Bonus	\$ 3,510		\$ -	
	Salaries Total		\$ 181,626	\$ 190,698	\$ 191,945	\$ 215,638
	Benefits					
4-205-64200-2100-211-000	205-64-69300-64200-000GV-9-0-00000-402100	F I C A	\$ 13,604	\$ 14,589	\$ 14,684	\$ 16,496
4-205-64200-2210-211-000	205-64-69300-64200-000GV-9-0-00000-402211	Retirement - VRS	\$ 3,885	\$ 11,660	\$ 11,739	\$ 10,629
4-205-64200-2212-211-000	205-64-69300-64200-000GV-9-0-00000-402750	VRS Retiree Health Credit	\$ 1,603	\$ 1,702	\$ 1,715	\$ 1,927
4-205-64200-2220-211-000	205-64-69300-64200-000GV-9-0-00000-402221	VRS-Hybrid	\$ 4,405		\$ -	
4-205-64200-2310-211-000	205-64-69300-64200-000GV-9-0-00000-402310	Health Insurance	\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600
4-205-64200-2400-211-000	205-64-69300-64200-000GV-9-0-00000-402400	Group Life	\$ 2,091	\$ 2,232	\$ 2,249	\$ 2,269

EXPENDITURE: OPERATING (205)
DEPARTMENTS

						2025	2026	2026	2027
						Actual	Adopted	Revised	Adopted
								Adopted	
		AccountNumber	Tyler Account						
		4-205-64200-2510-211-000	205-64-69300-64200-000GV-9-0-00000-402510	Disability-Hybrid		\$ 424	\$ 450	\$ 454	\$ 511
		4-205-64200-2720-211-000	205-64-69300-64200-000GV-9-0-00000-402720	Worker's Compensation		\$ 3,861	\$ 3,729	\$ 3,755	\$ 4,218
				Benefits Total		\$ 73,661	\$ 78,362	\$ 79,560	\$ 88,650
				Other Charges	4-205-64200-5100-211-000	205-64-69300-64200-000GV-9-0-00000-405100	Utilities		
				Other Charges Total		\$ 148,556	\$ 135,000	\$ 135,000	\$ 135,000
						\$ 148,556	\$ 135,000	\$ 135,000	\$ 135,000
				Greenville Total		\$ 403,843	\$ 404,060	\$ 406,505	\$ 439,288
				Kettle Run					
				Salaries	4-205-64200-1180-308-000	205-64-69300-64200-000KR-9-0-00000-401180	Laborer		
					4-205-64200-1201-308-000	205-64-69300-64200-000KR-9-0-00000-401201	Overtime		
					4-205-64200-1660-308-000	205-64-69300-64200-000KR-9-0-00000-401660	Bonus		
				Salaries Total		\$ 424,291	\$ 453,077	\$ 456,067	\$ 469,380
				Benefits	4-205-64200-2100-308-000	205-64-69300-64200-000KR-9-0-00000-402100	F I C A		
					4-205-64200-2210-308-000	205-64-69300-64200-000KR-9-0-00000-402211	Retirement - VRS		
					4-205-64200-2212-308-000	205-64-69300-64200-000KR-9-0-00000-402750	VRS Retiree Health Credit		
					4-205-64200-2220-308-000	205-64-69300-64200-000KR-9-0-00000-402221	VRS-Hybrid		
					4-205-64200-2310-308-000	205-64-69300-64200-000KR-9-0-00000-402310	Health Insurance		
					4-205-64200-2400-308-000	205-64-69300-64200-000KR-9-0-00000-402400	Group Life		
					4-205-64200-2510-308-000	205-64-69300-64200-000KR-9-0-00000-402510	Disability-Hybrid		
					4-205-64200-2720-308-000	205-64-69300-64200-000KR-9-0-00000-402720	Worker's Compensation		
				Benefits Total		\$ 12,175	\$ 8,942	\$ 9,006	\$ 9,262
				Other Charges	4-205-64200-5100-308-000	205-64-69300-64200-000KR-9-0-00000-405100	Utilities		
				Other Charges Total		\$ 183,761	\$ 192,430	\$ 195,406	\$ 210,704
						\$ 350,530	\$ 360,000	\$ 360,000	\$ 360,000
				Material & Supplies	4-205-64200-6007-308-000	205-64-69300-64200-000KR-9-0-00000-406007	Repair & Maintenance Supplies		
					4-205-64200-6007-308-100	205-64-69300-64200-000KR-9-0-00000-406007	Repair & Maintenance Supplies		
					4-205-64200-6047-308-000	205-64-69300-64200-000KR-9-0-00000-406021	Furniture & Equipment		
				Material & Supplies Total		\$ 21	\$ -	\$ -	\$ -
						\$ -	\$ -	\$ -	\$ -
						\$ 132	\$ -	\$ -	\$ -
				Kettle Run Total		\$ 970,657	\$ 1,010,232	\$ 1,016,198	\$ 1,044,963
				Liberty					
				Salaries	4-205-64200-1180-306-000	205-64-69300-64200-000LB-9-0-00000-401180	Laborer		
					4-205-64200-1201-306-000	205-64-69300-64200-000LB-9-0-00000-401201	Overtime		
					4-205-64200-1660-306-000	205-64-69300-64200-000LB-9-0-00000-401660	Bonus		
				Salaries Total		\$ 535,732	\$ 573,969	\$ 577,756	\$ 603,542
				Benefits	4-205-64200-2100-306-000	205-64-69300-64200-000LB-9-0-00000-402100	F I C A		
					4-205-64200-2210-306-000	205-64-69300-64200-000LB-9-0-00000-402211	Retirement - VRS		
					4-205-64200-2212-306-000	205-64-69300-64200-000LB-9-0-00000-402750	VRS Retiree Health Credit		
					4-205-64200-2220-306-000	205-64-69300-64200-000LB-9-0-00000-402221	VRS-Hybrid		
					4-205-64200-2310-306-000	205-64-69300-64200-000LB-9-0-00000-402310	Health Insurance		
					4-205-64200-2400-306-000	205-64-69300-64200-000LB-9-0-00000-402400	Group Life		
					4-205-64200-2510-306-000	205-64-69300-64200-000LB-9-0-00000-402510	Disability-Hybrid		
					4-205-64200-2720-306-000	205-64-69300-64200-000LB-9-0-00000-402720	Worker's Compensation		
				Benefits Total		\$ 10,179	\$ 4,725	\$ 4,725	\$ 4,879
				Other Charges	4-205-64200-5100-306-000	205-64-69300-64200-000LB-9-0-00000-405100	Utilities		
				Other Charges Total		\$ 9,910	\$ -	\$ -	\$ -
						\$ 555,821	\$ 578,694	\$ 582,481	\$ 608,421
						\$ 40,554	\$ 44,270	\$ 44,562	\$ 46,542
						\$ 9,428	\$ 35,419	\$ 35,658	\$ 30,005
						\$ 4,852	\$ 5,170	\$ 5,210	\$ 5,437
						\$ 17,160	\$ -	\$ -	\$ -
						\$ 131,364	\$ 132,000	\$ 134,892	\$ 157,800
						\$ 6,326	\$ 6,778	\$ 6,830	\$ 6,402
						\$ 1,593	\$ 1,366	\$ 1,378	\$ 1,442
						\$ 14,864	\$ 11,323	\$ 11,403	\$ 11,906
				Benefits Total		\$ 226,141	\$ 236,326	\$ 239,933	\$ 259,534
				Other Charges	4-205-64200-5100-306-000	205-64-69300-64200-000LB-9-0-00000-405100	Utilities		
				Other Charges Total		\$ 427,120	\$ 336,000	\$ 336,000	\$ 336,000
						\$ 427,120	\$ 336,000	\$ 336,000	\$ 336,000
				Liberty Total		\$ 1,209,082	\$ 1,151,020	\$ 1,158,414	\$ 1,203,955
				Marshall					
				Salaries	4-205-64200-1180-302-000	205-64-69300-64200-000MR-9-0-00000-401180	Laborer		
					4-205-64200-1201-302-000	205-64-69300-64200-000MR-9-0-00000-401201	Overtime		
					4-205-64200-1660-302-000	205-64-69300-64200-000MR-9-0-00000-401660	Bonus		
				Salaries Total		\$ 221,975	\$ 234,995	\$ 236,546	\$ 247,545
				Benefits	4-205-64200-2100-302-000	205-64-69300-64200-000MR-9-0-00000-402100	F I C A		
					4-205-64200-2210-302-000	205-64-69300-64200-000MR-9-0-00000-402211	Retirement - VRS		
					4-205-64200-2212-302-000	205-64-69300-64200-000MR-9-0-00000-402750	VRS Retiree Health Credit		
					4-205-64200-2220-302-000	205-64-69300-64200-000MR-9-0-00000-402221	VRS-Hybrid		
					4-205-64200-2310-302-000	205-64-69300-64200-000MR-9-0-00000-402310	Health Insurance		
					4-205-64200-2400-302-000	205-64-69300-64200-000MR-9-0-00000-402400	Group Life		
					4-205-64200-2510-302-000	205-64-69300-64200-000MR-9-0-00000-402510	Disability-Hybrid		
					4-205-64200-2720-302-000	205-64-69300-64200-000MR-9-0-00000-402720	Worker's Compensation		
				Benefits Total		\$ 1,745	\$ 2,625	\$ 2,625	\$ 2,710
				Other Charges	4-205-64200-5100-302-000	205-64-69300-64200-000MR-9-0-00000-405100	Utilities		
				Other Charges Total		\$ 4,310	\$ -	\$ -	\$ -
						\$ 228,030	\$ 237,620	\$ 239,171	\$ 250,255
						\$ 16,061	\$ 18,178	\$ 18,297	\$ 19,144
						\$ 4,056	\$ 14,502	\$ 14,600	\$ 12,305
						\$ 1,992	\$ 2,117	\$ 2,133	\$ 2,231
						\$ 6,307	\$ -	\$ -	\$ -
						\$ 54,735	\$ 55,000	\$ 56,205	\$ 65,750
						\$ 2,597	\$ 2,775	\$ 2,796	\$ 2,626
						\$ 629	\$ 558	\$ 563	\$ 592
						\$ 4,960	\$ 4,638	\$ 4,671	\$ 4,885
				Benefits Total		\$ 91,337	\$ 97,768	\$ 99,265	\$ 107,533
				Other Charges	4-205-64200-5100-302-000	205-64-69300-64200-000MR-9-0-00000-405100	Utilities		
				Other Charges Total		\$ 133,848	\$ 146,000	\$ 146,000	\$ 146,000
						\$ 133,848	\$ 146,000	\$ 146,000	\$ 146,000
				Marshall Total		\$ 453,215	\$ 481,388	\$ 484,436	\$ 503,788
				Miller					
				Salaries	4-205-64200-1180-205-000	205-64-69300-64200-000GM-9-0-00000-401180	Laborer		
					4-205-64200-1201-205-000	205-64-69300-64200-000GM-9-0-00000-401201	Overtime		
					4-205-64200-1660-205-000	205-64-69300-64200-000GM-9-0-00000-401660	Bonus		
				Salaries Total		\$ 187,912	\$ 209,684	\$ 211,068	\$ 182,694
				Benefits	4-205-64200-2100-205-000	205-64-69300-64200-000GM-9-0-00000-402100	F I C A		
					4-205-64200-2210-205-000	205-64-69300-64200-000GM-9-0-00000-402211	Retirement - VRS		
					4-205-64200-2212-205-000	205-64-69300-64200-000GM-9-0-00000-402750	VRS Retiree Health Credit		
					4-205-64200-2220-205-000	205-64-69300-64200-000GM-9-0-00000-402221	VRS-Hybrid		
					4-205-64200-2310-205-000	205-64-69300-64200-000GM-9-0-00000-402310	Health Insurance		
					4-205-64200-2400-205-000	205-64-69300-64200-000GM-9-0-00000-402400	Group Life		
						\$ 3,200	\$ -	\$ -	\$ -
						\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600
						\$ 2,137	\$ 2,476	\$ 2,494	\$ 1,938

EXPENDITURE: OPERATING (205)
DEPARTMENTS

						2025	2026	2026	2027
						Actual	Adopted	Revised	Adopted
								Adopted	
		AccountNumber	Tyler Account						
		4-205-64200-2510-205-000	205-64-69300-64200-000GM-9-0-00000-402510	Disability-Hybrid		\$ 316	\$ 500	\$ 504	\$ 436
		4-205-64200-2720-205-000	205-64-69300-64200-000GM-9-0-00000-402720	Worker's Compensation		\$ 4,456	\$ 4,136	\$ 4,165	\$ 3,605
						\$ 74,849	\$ 82,114	\$ 83,339	\$ 83,421
						\$ 141,347	\$ 135,000	\$ 135,000	\$ 135,000
						\$ 141,347	\$ 135,000	\$ 135,000	\$ 135,000
						\$ 408,457	\$ 428,531	\$ 431,140	\$ 402,904
						\$ 170,862	\$ 180,106	\$ 181,295	\$ 189,717
		4-205-64200-1201-207-000	205-64-69300-64200-000HM-9-0-00000-401201	Overtime		\$ 3,021	\$ 1,733	\$ 1,733	\$ 1,789
		4-205-64200-1660-207-000	205-64-69300-64200-000HM-9-0-00000-401660	Bonus		\$ 3,277		\$ -	\$ -
						\$ 177,160	\$ 181,839	\$ 183,028	\$ 191,506
						\$ 12,674	\$ 13,911	\$ 14,003	\$ 14,650
		4-205-64200-2210-207-000	205-64-69300-64200-000HM-9-0-00000-402211	Retirement - VRS			\$ 11,115	\$ 11,190	\$ 9,431
		4-205-64200-2212-207-000	205-64-69300-64200-000HM-9-0-00000-402750	VRS Retiree Health Credit		\$ 1,528	\$ 1,623	\$ 1,636	\$ 1,710
		4-205-64200-2220-207-000	205-64-69300-64200-000HM-9-0-00000-402221	VRS-Hybrid		\$ 9,330		\$ -	\$ -
		4-205-64200-2310-207-000	205-64-69300-64200-000HM-9-0-00000-402310	Health Insurance		\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600
		4-205-64200-2400-207-000	205-64-69300-64200-000HM-9-0-00000-402400	Group Life		\$ 1,993	\$ 2,126	\$ 2,143	\$ 2,014
		4-205-64200-2510-207-000	205-64-69300-64200-000HM-9-0-00000-402510	Disability-Hybrid		\$ 897	\$ 428	\$ 432	\$ 453
		4-205-64200-2720-207-000	205-64-69300-64200-000HM-9-0-00000-402720	Worker's Compensation		\$ 5,514	\$ 3,555	\$ 3,581	\$ 3,743
						\$ 75,724	\$ 76,758	\$ 77,949	\$ 84,601
						\$ 125,353	\$ 92,200	\$ 92,200	\$ 92,200
						\$ 125,353	\$ 92,200	\$ 92,200	\$ 92,200
						\$ 378,237	\$ 350,797	\$ 353,177	\$ 368,307
						\$ 150,670	\$ 173,686	\$ 174,832	\$ 178,667
		4-205-64200-1201-208-000	205-64-69300-64200-000MM-9-0-00000-401201	Overtime		\$ 1,867	\$ 1,733	\$ 1,733	\$ 1,789
		4-205-64200-1660-208-000	205-64-69300-64200-000MM-9-0-00000-401660	Bonus		\$ 1,600		\$ -	\$ -
						\$ 154,137	\$ 175,419	\$ 176,565	\$ 180,456
						\$ 11,108	\$ 13,420	\$ 13,508	\$ 13,805
		4-205-64200-2210-208-000	205-64-69300-64200-000MM-9-0-00000-402211	Retirement - VRS		\$ 2,415	\$ 10,719	\$ 10,791	\$ 8,882
		4-205-64200-2212-208-000	205-64-69300-64200-000MM-9-0-00000-402750	VRS Retiree Health Credit		\$ 1,369	\$ 1,565	\$ 1,578	\$ 1,610
		4-205-64200-2220-208-000	205-64-69300-64200-000MM-9-0-00000-402221	VRS-Hybrid		\$ 4,855		\$ -	\$ -
		4-205-64200-2310-208-000	205-64-69300-64200-000MM-9-0-00000-402310	Health Insurance		\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600
		4-205-64200-2400-208-000	205-64-69300-64200-000MM-9-0-00000-402400	Group Life		\$ 1,785	\$ 2,051	\$ 2,066	\$ 1,896
		4-205-64200-2510-208-000	205-64-69300-64200-000MM-9-0-00000-402510	Disability-Hybrid		\$ 482	\$ 413	\$ 417	\$ 427
		4-205-64200-2720-208-000	205-64-69300-64200-000MM-9-0-00000-402720	Worker's Compensation		\$ 4,885	\$ 3,428	\$ 3,453	\$ 3,525
						\$ 70,688	\$ 75,596	\$ 76,777	\$ 82,745
						\$ 119,046	\$ 120,000	\$ 120,000	\$ 120,000
						\$ 119,046	\$ 120,000	\$ 120,000	\$ 120,000
						\$ 343,872	\$ 371,015	\$ 373,342	\$ 383,201
						\$ 186,636	\$ 199,779	\$ 201,096	\$ 195,623
		4-205-64200-1201-209-000	205-64-69300-64200-000CH-9-0-00000-401201	Overtime		\$ 346	\$ 1,733	\$ 1,733	\$ 1,789
		4-205-64200-1660-209-000	205-64-69300-64200-000CH-9-0-00000-401660	Bonus		\$ 3,200		\$ -	\$ -
						\$ 190,182	\$ 201,512	\$ 202,829	\$ 197,412
						\$ 13,748	\$ 15,416	\$ 15,516	\$ 15,102
		4-205-64200-2210-209-000	205-64-69300-64200-000CH-9-0-00000-402211	Retirement - VRS		\$ 2,059	\$ 12,328	\$ 12,410	\$ 9,724
		4-205-64200-2212-209-000	205-64-69300-64200-000CH-9-0-00000-402750	VRS Retiree Health Credit		\$ 1,696	\$ 1,800	\$ 1,814	\$ 1,762
		4-205-64200-2220-209-000	205-64-69300-64200-000CH-9-0-00000-402221	VRS-Hybrid		\$ 7,606		\$ -	\$ -
		4-205-64200-2310-209-000	205-64-69300-64200-000CH-9-0-00000-402310	Health Insurance		\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600
		4-205-64200-2400-209-000	205-64-69300-64200-000CH-9-0-00000-402400	Group Life		\$ 2,211	\$ 2,359	\$ 2,377	\$ 2,075
		4-205-64200-2510-209-000	205-64-69300-64200-000CH-9-0-00000-402510	Disability-Hybrid		\$ 721	\$ 475	\$ 479	\$ 467
		4-205-64200-2720-209-000	205-64-69300-64200-000CH-9-0-00000-402720	Worker's Compensation		\$ 4,372	\$ 3,941	\$ 3,969	\$ 3,860
						\$ 76,200	\$ 80,319	\$ 81,529	\$ 85,590
						\$ 146,261	\$ 109,000	\$ 109,000	\$ 109,000
						\$ 146,261	\$ 109,000	\$ 109,000	\$ 109,000
						\$ 412,643	\$ 390,831	\$ 393,358	\$ 392,002
						\$ 126,691	\$ 174,128	\$ 175,277	\$ 191,336
		4-205-64200-1201-210-000	205-64-69300-64200-000PB-9-0-00000-401201	Overtime		\$ 15,904	\$ 1,733	\$ 1,733	\$ 1,789
		4-205-64200-1660-210-000	205-64-69300-64200-000PB-9-0-00000-401660	Bonus		\$ 2,400		\$ -	\$ -
						\$ 144,995	\$ 175,861	\$ 177,010	\$ 193,125
						\$ 10,885	\$ 13,454	\$ 13,542	\$ 14,774
		4-205-64200-2210-210-000	205-64-69300-64200-000PB-9-0-00000-402211	Retirement - VRS		\$ 1,514	\$ 10,746	\$ 10,819	\$ 9,512
		4-205-64200-2212-210-000	205-64-69300-64200-000PB-9-0-00000-402750	VRS Retiree Health Credit		\$ 1,119	\$ 1,570	\$ 1,583	\$ 1,724
		4-205-64200-2220-210-000	205-64-69300-64200-000PB-9-0-00000-402221	VRS-Hybrid		\$ 4,950		\$ -	\$ -
		4-205-64200-2310-210-000	205-64-69300-64200-000PB-9-0-00000-402310	Health Insurance		\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600
		4-205-64200-2400-210-000	205-64-69300-64200-000PB-9-0-00000-402400	Group Life		\$ 1,595	\$ 2,058	\$ 2,073	\$ 2,029
		4-205-64200-2510-210-000	205-64-69300-64200-000PB-9-0-00000-402510	Disability-Hybrid		\$ 462	\$ 414	\$ 418	\$ 458
		4-205-64200-2720-210-000	205-64-69300-64200-000PB-9-0-00000-402720	Worker's Compensation		\$ 3,609	\$ 3,436	\$ 3,460	\$ 3,776
						\$ 67,921	\$ 75,678	\$ 76,859	\$ 84,873
						\$ 86,129	\$ 75,000	\$ 75,000	\$ 75,000

EXPENDITURE: OPERATING (205)

DEPARTMENTS

		AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	
		Other Charges Total			\$ 86,129	\$ 75,000	\$ 75,000	\$ 75,000	
	Smith Total				\$ 299,045	\$ 326,539	\$ 328,869	\$ 352,998	
	Taylor	Salaries	4-205-64200-1180-303-000	205-64-69300-64200-000TY-9-0-00000-401180	Laborer	\$ 209,326	\$ 252,387	\$ 254,053	\$ 227,131
			4-205-64200-1201-303-000	205-64-69300-64200-000TY-9-0-00000-401201	Overtime	\$ 12,600	\$ 2,625	\$ 2,625	\$ 2,710
			4-205-64200-1660-303-000	205-64-69300-64200-000TY-9-0-00000-401660	Bonus	\$ 4,387	\$ -	\$ -	\$ -
		Salaries Total				\$ 226,313	\$ 255,012	\$ 256,678	\$ 229,841
		Benefits	4-205-64200-2100-303-000	205-64-69300-64200-000TY-9-0-00000-402100	F I C A	\$ 16,889	\$ 19,509	\$ 19,637	\$ 17,583
			4-205-64200-2210-303-000	205-64-69300-64200-000TY-9-0-00000-402211	Retirement - VRS	\$ 2,928	\$ 15,575	\$ 15,681	\$ 11,290
			4-205-64200-2212-303-000	205-64-69300-64200-000TY-9-0-00000-402750	VRS Retiree Health Credit	\$ 1,871	\$ 2,274	\$ 2,292	\$ 2,047
			4-205-64200-2220-303-000	205-64-69300-64200-000TY-9-0-00000-402221	VRS-Hybrid	\$ 8,171	\$ -	\$ -	\$ -
			4-205-64200-2310-303-000	205-64-69300-64200-000TY-9-0-00000-402310	Health Insurance	\$ 65,682	\$ 66,000	\$ 67,446	\$ 65,750
			4-205-64200-2400-303-000	205-64-69300-64200-000TY-9-0-00000-402400	Group Life	\$ 2,439	\$ 2,981	\$ 3,004	\$ 2,411
			4-205-64200-2510-303-000	205-64-69300-64200-000TY-9-0-00000-402510	Disability-Hybrid	\$ 708	\$ 601	\$ 606	\$ 542
			4-205-64200-2720-303-000	205-64-69300-64200-000TY-9-0-00000-402720	Worker's Compensation	\$ 5,001	\$ 4,983	\$ 5,019	\$ 4,483
		Benefits Total				\$ 103,689	\$ 111,923	\$ 113,685	\$ 104,106
		Other Charges	4-205-64200-5100-303-000	205-64-69300-64200-000TY-9-0-00000-405100	Utilities	\$ 181,443	\$ 107,000	\$ 107,000	\$ 107,000
		Other Charges Total				\$ 181,443	\$ 107,000	\$ 107,000	\$ 107,000
	Taylor Total				\$ 511,445	\$ 473,935	\$ 477,363	\$ 440,947	
	Thompson	Salaries	4-205-64200-1180-206-000	205-64-69300-64200-000CT-9-0-00000-401180	Laborer	\$ 139,157	\$ 152,125	\$ 153,128	\$ 105,896
			4-205-64200-1201-206-000	205-64-69300-64200-000CT-9-0-00000-401201	Overtime	\$ 698	\$ 1,733	\$ 1,733	\$ 1,789
			4-205-64200-1660-206-000	205-64-69300-64200-000CT-9-0-00000-401660	Bonus	\$ 2,400	\$ -	\$ -	\$ -
		Salaries Total				\$ 142,255	\$ 153,858	\$ 154,861	\$ 107,685
		Benefits	4-205-64200-2100-206-000	205-64-69300-64200-000CT-9-0-00000-402100	F I C A	\$ 10,344	\$ 11,771	\$ 11,848	\$ 8,238
			4-205-64200-2210-206-000	205-64-69300-64200-000CT-9-0-00000-402211	Retirement - VRS	\$ 2,247	\$ 9,387	\$ 9,450	\$ 5,264
			4-205-64200-2212-206-000	205-64-69300-64200-000CT-9-0-00000-402750	VRS Retiree Health Credit	\$ 1,264	\$ 1,371	\$ 1,382	\$ 954
			4-205-64200-2220-206-000	205-64-69300-64200-000CT-9-0-00000-402221	VRS-Hybrid	\$ 4,632	\$ -	\$ -	\$ -
			4-205-64200-2310-206-000	205-64-69300-64200-000CT-9-0-00000-402310	Health Insurance	\$ 32,841	\$ 33,000	\$ 33,723	\$ 26,300
			4-205-64200-2400-206-000	205-64-69300-64200-000CT-9-0-00000-402400	Group Life	\$ 1,647	\$ 1,796	\$ 1,810	\$ 1,123
			4-205-64200-2510-206-000	205-64-69300-64200-000CT-9-0-00000-402510	Disability-Hybrid	\$ 442	\$ 362	\$ 365	\$ 253
			4-205-64200-2720-206-000	205-64-69300-64200-000CT-9-0-00000-402720	Worker's Compensation	\$ 4,268	\$ 3,002	\$ 3,023	\$ 2,091
		Benefits Total				\$ 57,686	\$ 60,689	\$ 61,601	\$ 44,223
		Other Charges	4-205-64200-5100-206-000	205-64-69300-64200-000CT-9-0-00000-405100	Utilities	\$ 77,767	\$ 64,000	\$ 64,000	\$ 64,000
		Other Charges Total				\$ 77,767	\$ 64,000	\$ 64,000	\$ 64,000
	Thompson Total				\$ 277,707	\$ 278,547	\$ 280,462	\$ 215,908	
	Walter	Salaries	4-205-64200-1180-204-000	205-64-69300-64200-000MW-9-0-00000-401180	Laborer	\$ 174,090	\$ 184,625	\$ 185,844	\$ 194,486
			4-205-64200-1201-204-000	205-64-69300-64200-000MW-9-0-00000-401201	Overtime	\$ 5,634	\$ 1,733	\$ 1,733	\$ 1,789
			4-205-64200-1660-204-000	205-64-69300-64200-000MW-9-0-00000-401660	Bonus	\$ 3,510	\$ -	\$ -	\$ -
		Salaries Total				\$ 183,233	\$ 186,358	\$ 187,577	\$ 196,275
		Benefits	4-205-64200-2100-204-000	205-64-69300-64200-000MW-9-0-00000-402100	F I C A	\$ 13,037	\$ 14,257	\$ 14,351	\$ 15,014
			4-205-64200-2210-204-000	205-64-69300-64200-000MW-9-0-00000-402211	Retirement - VRS	\$ 3,936	\$ 11,393	\$ 11,469	\$ 9,667
			4-205-64200-2212-204-000	205-64-69300-64200-000MW-9-0-00000-402750	VRS Retiree Health Credit	\$ 1,567	\$ 1,663	\$ 1,676	\$ 1,753
			4-205-64200-2220-204-000	205-64-69300-64200-000MW-9-0-00000-402221	VRS-Hybrid	\$ 4,087	\$ -	\$ -	\$ -
			4-205-64200-2310-204-000	205-64-69300-64200-000MW-9-0-00000-402310	Health Insurance	\$ 43,788	\$ 44,000	\$ 44,964	\$ 52,600
			4-205-64200-2400-204-000	205-64-69300-64200-000MW-9-0-00000-402400	Group Life	\$ 2,043	\$ 2,181	\$ 2,198	\$ 2,064
			4-205-64200-2510-204-000	205-64-69300-64200-000MW-9-0-00000-402510	Disability-Hybrid	\$ 396	\$ 440	\$ 444	\$ 464
			4-205-64200-2720-204-000	205-64-69300-64200-000MW-9-0-00000-402720	Worker's Compensation	\$ 5,786	\$ 3,643	\$ 3,669	\$ 3,837
		Benefits Total				\$ 74,640	\$ 77,577	\$ 78,771	\$ 85,399
		Other Charges	4-205-64200-5100-204-000	205-64-69300-64200-000MW-9-0-00000-405100	Utilities	\$ 92,784	\$ 85,000	\$ 85,000	\$ 85,000
		Other Charges Total				\$ 92,784	\$ 85,000	\$ 85,000	\$ 85,000
	Walter Total				\$ 350,657	\$ 348,935	\$ 351,348	\$ 366,674	
	Warrenton	Salaries	4-205-64200-1180-304-000	205-64-69300-64200-000WR-9-0-00000-401180	Laborer	\$ -	\$ -	\$ -	\$ -
			4-205-64200-1201-304-000	205-64-69300-64200-000WR-9-0-00000-401201	Overtime	\$ (0)	\$ -	\$ -	\$ -
		Salaries Total				\$ (0)	\$ -	\$ -	\$ -
		Benefits	4-205-64200-2100-304-000	205-64-69300-64200-000WR-9-0-00000-402100	F I C A	\$ 0	\$ -	\$ -	\$ -
			4-205-64200-2220-304-000	205-64-69300-64200-000WR-9-0-00000-402221	VRS-Hybrid	\$ -	\$ -	\$ -	\$ -
			4-205-64200-2720-304-000	205-64-69300-64200-000WR-9-0-00000-402720	Worker's Compensation	\$ -	\$ -	\$ -	\$ -
		Benefits Total				\$ 0	\$ -	\$ -	\$ -
	Warrenton Total				\$ (0)	\$ -	\$ -	\$ -	
	FACILITIES SERVICE Total				\$ 12,037,678	\$ 12,193,711	\$ 12,261,359	\$ 12,497,492	
	COMPREHENSIVE MAINTENANCE PLAN	Bradley	Purchase Services	4-205-64210-3160-201-000	205-64-69250-64200-000CM-9-0-00000-403004	Professional Services - Other	\$ -	\$ -	
	AND NON-DEPARTMENTAL	Bradley Total				\$ -	\$ -	\$ -	
		Brumfield	Purchase Services	4-205-64210-3160-202-000	205-64-69250-64200-000JG-9-0-00000-403004	Professional Services - Other	\$ 9,600	\$ -	
		Brumfield Total				\$ 9,600	\$ -	\$ -	
		Cedar Lee	Purchase Services	4-205-64210-3160-301-000	205-64-69250-64200-000CL-9-0-00000-403004	Professional Services - Other	\$ 22,088	\$ -	
		Purchase Services Total				\$ 22,088	\$ -	\$ -	
		Material & Supplies	4-205-64210-6007-301-000	205-64-69250-64200-000CL-9-0-00000-406007	Repair & Maintenance Supplies	\$ 12,819	\$ -	\$ -	
		Material & Supplies Total				\$ 12,819	\$ -	\$ -	
	Cedar Lee Total				\$ 34,906	\$ -	\$ -	\$ -	

EXPENDITURE: OPERATING (205)

DEPARTMENTS

						2025	2026	2026	2027	
						Actual	Adopted	Revised	Adopted	
		AccountNumber	Tyler Account							
	Coleman	Purchase Services	4-205-64210-3160-203-000	205-64-69250-64200-000WG-9-0-00000-403004	Professional Services - Other			\$ -		
	Coleman Total									
	District wide	Purchase Services	4-205-64210-3160-900-000	205-64-69250-64200-00000-9-0-00000-403004	Professional Services - Other	\$ 344,929	\$ 521,817	\$ 521,817	\$ 521,817	
			4-205-64210-3310-900-000	205-64-69250-64200-00000-9-0-00000-403006	Repairs/Maint-Equipment/Structures	\$ -		\$ -		
		Purchase Services Total				\$ 344,929	\$ 521,817	\$ 521,817	\$ 521,817	
		Other Charges	4-205-64210-5800-900-000	205-64-69250-64200-00000-9-0-00000-405800	Miscellaneous		\$ 70,000	\$ 70,000	\$ 70,000	
		Other Charges Total					\$ 70,000	\$ 70,000	\$ 70,000	
		Material & Supplies	4-205-64210-6007-900-000	205-64-69250-64200-00000-9-0-00000-406007	Repair & Maintenance Supplies	\$ 53,216	\$ 240,025	\$ 240,025	\$ 240,025	
			4-205-64210-6047-900-000	205-64-69250-64200-00000-9-0-00000-406021	Furniture & Equipment	\$ 69,972		\$ -		
			4-205-64210-6050-900-000	205-68-69250-68600-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 1,039		\$ -		
		Material & Supplies Total				\$ 124,227	\$ 240,025	\$ 240,025	\$ 240,025	
	District wide Total									
	Fauquier	Purchase Services	4-205-64210-3160-305-000	205-64-69250-64200-000FQ-9-0-00000-403004	Professional Services - Other	\$ 73,751		\$ -		
	Fauquier Total									
	Greenville	Purchase Services	4-205-64210-3160-211-000	205-64-69250-64200-000GV-9-0-00000-403004	Professional Services - Other	\$ 11,614		\$ -		
	Greenville Total									
		Purchase Services Total				\$ 11,614		\$ -		
		Material & Supplies	4-205-64210-6007-211-000	205-64-69250-64200-000GV-9-0-00000-406007	Repair & Maintenance Supplies	\$ 3,277		\$ -		
		Material & Supplies Total				\$ 3,277		\$ -		
	Greenville Total									
	Kettle Run	Purchase Services	4-205-64210-3160-308-000	205-64-69250-64200-000KR-9-0-00000-403004	Professional Services - Other	\$ 5,700		\$ -		
	Kettle Run Total									
		Purchase Services Total				\$ 5,700		\$ -		
		Material & Supplies	4-205-64210-6007-308-000	205-64-69250-64200-000KR-9-0-00000-406007	Repair & Maintenance Supplies	\$ 8,695		\$ -		
		Material & Supplies Total				\$ 8,695		\$ -		
	Kettle Run Total									
						\$ 14,395		\$ -		
	Liberty	Purchase Services	4-205-64210-3160-306-000	205-64-69250-64200-000LB-9-0-00000-403004	Professional Services - Other	\$ 61,304		\$ -		
	Liberty Total									
						\$ 61,304		\$ -		
	Marshall	Material & Supplies	4-205-64210-6007-302-000	205-64-69250-64200-000MR-9-0-00000-406007	Repair & Maintenance Supplies	\$ 4,342		\$ -		
	Marshall Total									
						\$ 4,342		\$ -		
	Miller	Purchase Services	4-205-64210-3160-205-000	205-64-69250-64200-000GM-9-0-00000-403004	Professional Services - Other	\$ 24,862		\$ -		
	Miller Total									
		Purchase Services Total				\$ 24,862		\$ -		
		Other Charges	4-205-64210-5480-205-000	205-64-69250-64200-000GM-9-0-00000-405480	Short Term Leases	\$ 41,672		\$ -		
		Other Charges Total				\$ 41,672		\$ -		
		Material & Supplies	4-205-64210-6007-205-000	205-64-69250-64200-000GM-9-0-00000-406007	Repair & Maintenance Supplies			\$ -		
		Material & Supplies Total						\$ -		
	Miller Total									
						\$ 66,534		\$ -		
	Pearson	Purchase Services	4-205-64210-3160-207-000	205-64-69250-64200-000HM-9-0-00000-403004	Professional Services - Other			\$ -		
	Pearson Total									
		Purchase Services Total						\$ -		
		Material & Supplies	4-205-64210-6007-207-000	205-64-69250-64200-000HM-9-0-00000-406007	Repair & Maintenance Supplies	\$ 1,657		\$ -		
		Material & Supplies Total				\$ 1,657		\$ -		
	Pearson Total									
						\$ 1,657		\$ -		
	Pierce	Purchase Services	4-205-64210-3160-208-000	205-64-69250-64200-000MM-9-0-00000-403004	Professional Services - Other	\$ 23,560		\$ -		
	Pierce Total									
		Purchase Services Total				\$ 23,560		\$ -		
		Material & Supplies	4-205-64210-6007-208-000	205-64-69250-64200-000MM-9-0-00000-406007	Repair & Maintenance Supplies			\$ -		
		Material & Supplies Total						\$ -		
	Pierce Total									
						\$ 23,560		\$ -		
	Smith	Purchase Services	4-205-64210-3160-210-000	205-64-69250-64200-000PB-9-0-00000-403004	Professional Services - Other			\$ -		
	Smith Total									
								\$ -		
	Southeastern Alternative Schoc	Purchase Services	4-205-64210-3160-300-250	205-64-69250-64200-000SA-9-0-00000-403004	Professional Services - Other	\$ 1,430		\$ -		
	Southeastern Alternative School Total									
						\$ 1,430		\$ -		
	Thompson	Purchase Services	4-205-64210-3160-206-000	205-64-69250-64200-000CT-9-0-00000-403004	Professional Services - Other	\$ 960		\$ -		
	Thompson Total									
		Purchase Services Total				\$ 960		\$ -		
		Material & Supplies	4-205-64210-6007-206-000	205-64-69250-64200-000CT-9-0-00000-406007	Repair & Maintenance Supplies	\$ 15,160		\$ -		
		Material & Supplies Total				\$ 15,160		\$ -		
	Thompson Total									
						\$ 16,120		\$ -		
	Walter	Purchase Services	4-205-64210-3160-204-000	205-64-69250-64200-000MW-9-0-00000-403004	Professional Services - Other	\$ 1,822		\$ -		
	Walter Total									
						\$ 1,822		\$ -		
	COMPREHENSIVE MAINTENANCE PLAN AND NON-DEPARTMENTAL Total						\$ 793,469	\$ 831,842	\$ 831,842	\$ 831,842
	CONSTRUCTION SERVICES									
	DistrictWide	Purchase Services	4-205-64500-3160-900-000	205-66-69300-66500-00000-9-0-00000-403004	Professional Services - Other		\$ 4,475	\$ 4,475	\$ 4,475	
	CONSTRUCTION SERVICES Total									
		Purchase Services Total					\$ 4,475	\$ 4,475	\$ 4,475	
		Other Charges	4-205-64500-5500-900-000	205-66-69300-66500-00000-9-0-00000-405500	Travel		\$ 1,000	\$ 1,000	\$ 1,000	
		Other Charges Total					\$ 1,000	\$ 1,000	\$ 1,000	
		Material & Supplies	4-205-64500-6007-900-000	205-66-69300-66500-00000-9-0-00000-406007	Repair & Maintenance Supplies		\$ 4,500	\$ 4,500	\$ 4,500	
		Material & Supplies Total					\$ 4,500	\$ 4,500	\$ 4,500	
	CONSTRUCTION SERVICES Total									
							\$ 9,975	\$ 9,975	\$ 9,975	
	SECURITY									
	DistrictWide	Salaries	4-205-64600-1142-900-000	205-64-69000-64600-00000-9-0-00000-401142	Security			\$ -		
	SECURITY Total									
		Salaries Total	4-205-64600-1620-900-000	205-64-69000-64600-00000-9-0-00000-401620	Supplement	\$ 5,250	\$ 5,408	\$ 5,408	\$ 5,408	
		Benefits	4-205-64600-2100-900-000	205-64-69000-64600-00000-9-0-00000-402100	F I C A	\$ 401	\$ 414	\$ 414	\$ 414	

EXPENDITURE: OPERATING (205)
DEPARTMENTS

			AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted
			4-205-64600-2720-900-000	205-64-69000-64600-00000-9-0-00000-402720	Worker's Compensation	\$ 11	\$ 12	\$ 12	\$ 12
					Benefits Total	\$ 413	\$ 426	\$ 426	\$ 426
			4-205-64600-3160-900-000	205-64-69000-64600-00000-9-0-00000-403004	Professional Services - Other	\$ 234	\$ 1,148	\$ 1,148	\$ 1,148
			4-205-64600-3311-900-000	205-64-69000-64600-00000-9-0-00000-403007	Repairs & Maintenance-Motor Vehicle	\$ 138		\$ -	
					Purchase Services Total	\$ 372	\$ 1,148	\$ 1,148	\$ 1,148
			4-205-64600-4210-900-000	205-64-69000-64600-00000-9-0-00000-404210	Fleet Fuel	\$ 3,196	\$ 3,800	\$ 3,800	\$ 3,800
			4-205-64600-4220-900-000	205-64-69000-64600-00000-9-0-00000-404220	Fleet Parts	\$ 2,031	\$ 2,000	\$ 2,000	\$ 2,000
			4-205-64600-4230-900-000	205-64-69000-64600-00000-9-0-00000-404230	Fleet Labor	\$ 2,196	\$ 2,000	\$ 2,000	\$ 2,000
					Internal Services Total	\$ 7,422	\$ 7,800	\$ 7,800	\$ 7,800
			4-205-64600-5200-900-000	205-64-69000-64600-00000-9-0-00000-405200	Communications	\$ 2,087	\$ 5,250	\$ 5,250	\$ 5,250
			4-205-64600-5300-900-000	205-64-69000-64600-00000-9-0-00000-405300	Insurance	\$ 23,450	\$ 22,500	\$ 22,500	\$ 22,500
			4-205-64600-5500-900-000	205-64-69000-64600-00000-9-0-00000-405500	Travel	\$ 750	\$ 2,250	\$ 2,250	\$ 2,250
					Other Charges Total	\$ 26,287	\$ 30,000	\$ 30,000	\$ 30,000
			4-205-64600-6000-900-000	205-64-69000-64600-00000-9-0-00000-406000	Materials and Supplies		\$ 16,000	\$ 16,000	\$ 16,000
			4-205-64600-6001-900-000	205-64-69000-64600-00000-9-0-00000-406001	Office Supplies		\$ 4,000	\$ 4,000	\$ 4,000
			4-205-64600-6010-900-000	205-64-69000-64600-00000-9-0-00000-406010	Sheriff Supplies	\$ 11,933		\$ -	
			4-205-64600-6011-900-000	205-64-69000-64600-00000-9-0-00000-406011	Uniforms & Wearing Apparel	\$ 8,141	\$ 5,000	\$ 5,000	\$ 5,000
			4-205-64600-6040-900-000	205-68-69000-68600-00000-9-0-00000-406040	Software/Online Content	\$ 52,345	\$ 19,000	\$ 19,000	\$ 19,000
			4-205-64600-6050-900-000	205-68-69000-68600-00000-9-0-00000-406056	Non-Capitalized Hardware		\$ 300	\$ 300	\$ 300
					Material & Supplies Total	\$ 72,419	\$ 44,300	\$ 44,300	\$ 44,300
					SECURITY Total	\$ 112,163	\$ 89,082	\$ 89,082	\$ 89,082
TECHNOLOGY - CLASSROOM INSTRUCTION	DistrictWide	Salaries	4-205-68101-1110-900-000	205-68-69260-68100-00000-9-0-00000-401110	Administrative	\$ 92,000		\$ -	
			4-205-68101-1120-900-000	205-68-69260-68100-00000-9-0-00000-401120	Instructional	\$ 1,372,257	\$ 1,415,179	\$ 1,424,520	\$ 1,439,435
			4-205-68101-1620-900-000	205-68-69260-68100-00000-9-0-00000-401620	Supplement	\$ 660		\$ -	
			4-205-68101-1660-900-000	205-68-69260-68100-00000-9-0-00000-401660	Bonus	\$ 13,238		\$ -	
					Salaries Total	\$ 1,478,155	\$ 1,415,179	\$ 1,424,520	\$ 1,439,435
			4-205-68101-2100-900-000	205-68-69260-68100-00000-9-0-00000-402100	F I C A	\$ 108,638	\$ 108,261	\$ 108,971	\$ 110,116
			4-205-68101-2210-900-000	205-68-69260-68100-00000-9-0-00000-402211	Retirement - VRS	\$ 172,779	\$ 235,211	\$ 236,774	\$ 210,454
			4-205-68101-2212-900-000	205-68-69260-68100-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 17,738	\$ 17,133	\$ 17,255	\$ 12,676
			4-205-68101-2220-900-000	205-68-69260-68100-00000-9-0-00000-402221	VRS-Hybrid	\$ 42,185		\$ -	
			4-205-68101-2310-900-000	205-68-69260-68100-00000-9-0-00000-402310	Health Insurance	\$ 197,046	\$ 198,000	\$ 202,338	\$ 236,700
			4-205-68101-2400-900-000	205-68-69260-68100-00000-9-0-00000-402400	Group Life	\$ 17,299	\$ 16,706	\$ 16,825	\$ 15,268
			4-205-68101-2510-900-000	205-68-69260-68100-00000-9-0-00000-402510	Disability-Hybrid	\$ 589	\$ 3,368	\$ 3,387	\$ 3,435
			4-205-68101-2720-900-000	205-68-69260-68100-00000-9-0-00000-402720	Worker's Compensation	\$ 3,157	\$ 3,265	\$ 3,300	\$ 3,321
					Benefits Total	\$ 559,431	\$ 581,944	\$ 588,850	\$ 591,970
			4-205-68101-3160-900-000	205-68-69260-68100-00000-9-0-00000-403004	Professional Services - Other	\$ -		\$ -	
					Purchase Services Total	\$ -		\$ -	
			4-205-68101-5500-900-000	205-68-69260-68100-00000-9-0-00000-405500	Travel	\$ 1,207		\$ -	
			4-205-68101-5850-900-000	205-68-69260-68100-00000-9-0-00000-405810	Dues and Subscription		\$ 3,150	\$ 3,150	\$ 3,150
					Other Charges Total	\$ 1,207	\$ 3,150	\$ 3,150	\$ 3,150
			4-205-68101-6001-900-000	205-68-69260-68100-00000-9-0-00000-406001	Office Supplies	\$ 24		\$ -	
			4-205-68101-6012-900-000	205-68-69260-68100-00000-9-0-00000-406012	Books & Subscriptions	\$ 143		\$ -	
			4-205-68101-6014-900-000	205-68-69260-68100-00000-9-0-00000-406014	Other Operating Supplies	\$ 133		\$ -	
			4-205-68101-6040-900-000	205-68-69260-68100-00000-9-0-00000-406040	Software/Online Content	\$ 105,284	\$ 159,193	\$ 159,193	\$ 159,193
			4-205-68101-6050-900-000	205-68-69260-68100-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 906	\$ 43,000	\$ 43,000	\$ 43,000
					Material & Supplies Total	\$ 106,490	\$ 202,193	\$ 202,193	\$ 202,193
					TECHNOLOGY - CLASSROOM INSTRUCTION Total	\$ 2,145,283	\$ 2,202,466	\$ 2,218,713	\$ 2,236,748
TECHNOLOGY - TECHNICAL SUPPORT	DistrictWide	Salaries	4-205-68201-1110-900-000	205-68-69260-68200-00000-9-0-00000-401110	Administrative	\$ 117,385	\$ 216,490	\$ 217,293	\$ 355,658
			4-205-68201-1141-900-000	205-68-69260-68200-00000-9-0-00000-401141	Technical Support	\$ 681,477	\$ 700,729	\$ 705,355	\$ 848,360
			4-205-68201-1201-900-000	205-68-69260-68200-00000-9-0-00000-401201	Overtime	\$ 204		\$ -	
			4-205-68201-1660-900-000	205-68-69260-68200-00000-9-0-00000-401660	Bonus	\$ 11,974		\$ -	
					Salaries Total	\$ 811,039	\$ 917,219	\$ 922,648	\$ 1,204,018
			4-205-68201-2100-900-000	205-68-69260-68200-00000-9-0-00000-402100	F I C A	\$ 59,290	\$ 70,167	\$ 70,583	\$ 92,107
			4-205-68201-2210-900-000	205-68-69260-68200-00000-9-0-00000-402211	Retirement - VRS	\$ 46,992	\$ 152,448	\$ 153,357	\$ 176,038
			4-205-68201-2212-900-000	205-68-69260-68200-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 9,443	\$ 11,103	\$ 11,173	\$ 10,604
			4-205-68201-2220-900-000	205-68-69260-68200-00000-9-0-00000-402221	VRS-Hybrid	\$ 73,628		\$ -	
			4-205-68201-2310-900-000	205-68-69260-68200-00000-9-0-00000-402310	Health Insurance	\$ 120,417	\$ 143,000	\$ 146,133	\$ 210,400
			4-205-68201-2400-900-000	205-68-69260-68200-00000-9-0-00000-402400	Group Life	\$ 9,209	\$ 10,831	\$ 10,900	\$ 12,772
			4-205-68201-2510-900-000	205-68-69260-68200-00000-9-0-00000-402510	Disability-Hybrid	\$ 1,076	\$ 2,185	\$ 2,199	\$ 2,874
			4-205-68201-2720-900-000	205-68-69260-68200-00000-9-0-00000-402720	Worker's Compensation	\$ 9,638	\$ 2,114	\$ 2,131	\$ 2,778
					Benefits Total	\$ 329,694	\$ 391,848	\$ 396,476	\$ 507,573
			4-205-68201-3160-900-000	205-68-69260-68200-00000-9-0-00000-403004	Professional Services - Other	\$ 18,325		\$ -	
			4-205-68201-3311-900-000	205-68-69260-68200-00000-9-0-00000-403007	Repairs & Maintenance-Motor Vehicle	\$ 138		\$ -	
			4-205-68201-3320-900-000	205-68-69260-68200-00000-9-0-00000-403008	Maintenance Service Contracts	\$ 451		\$ -	
					Purchase Services Total	\$ 18,914		\$ -	
			4-205-68201-4210-900-000	205-68-69260-68200-00000-9-0-00000-404210	Fleet Fuel	\$ 574	\$ 1,100	\$ 1,100	\$ 1,100
			4-205-68201-4220-900-000	205-68-69260-68200-00000-9-0-00000-404220	Fleet Parts	\$ 307	\$ 1,100	\$ 1,100	\$ 1,100
			4-205-68201-4230-900-000	205-68-69260-68200-00000-9-0-00000-404230	Fleet Labor	\$ 533	\$ 1,100	\$ 1,100	\$ 1,100

EXPENDITURE: OPERATING (205)

DEPARTMENTS

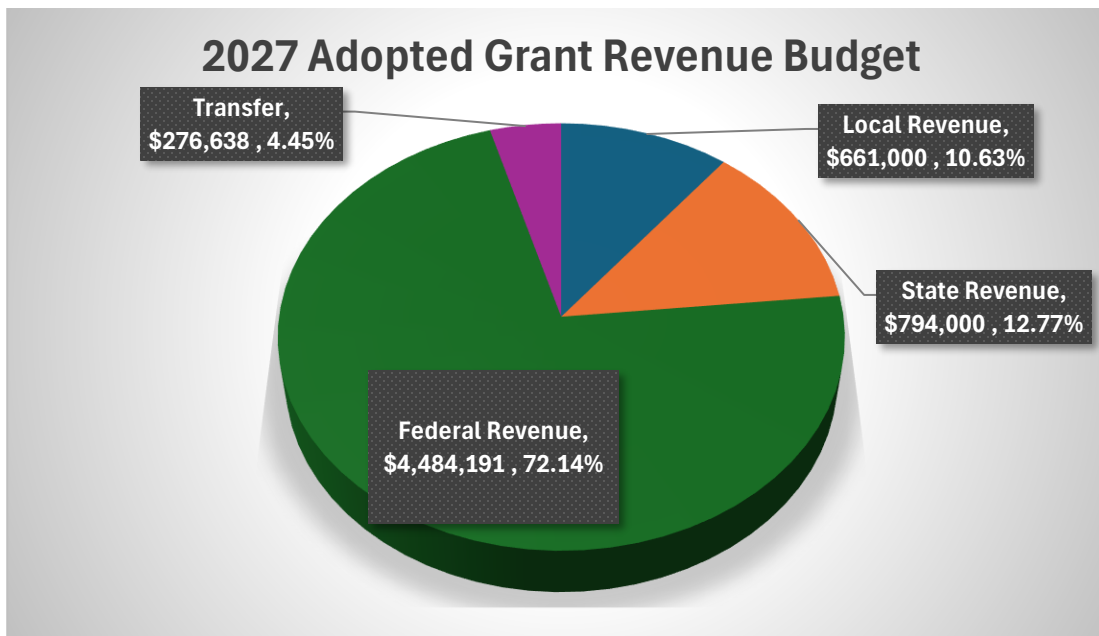
			2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted
	AccountNumber	Tyler Account				
Internal Services Total			\$ 1,415	\$ 3,300	\$ 3,300	\$ 3,300
	Other Charges					
	4-205-68201-5001-900-000	205-68-69260-68200-00000-9-0-00000-405001	Telecommunications - Internet	\$ 121,920	\$ -	\$ -
	4-205-68201-5200-900-000	205-68-69260-68200-00000-9-0-00000-405200	Communications	\$ 522	\$ 192,000	\$ 192,000
	4-205-68201-5500-900-000	205-68-69260-68200-00000-9-0-00000-405500	Travel	\$ 200	\$ 3,100	\$ 3,100
	4-205-68201-5510-900-000	205-68-69260-68200-00000-9-0-00000-405510	Local Mileage	\$ 2,913	\$ 1,100	\$ 1,100
	Other Charges Total		\$ 125,556	\$ 196,200	\$ 196,200	\$ 196,200
	Material & Supplies					
	4-205-68201-6000-900-000	205-68-69260-68200-00000-9-0-00000-406000	Materials and Supplies		\$ 1,100	\$ 1,100
	4-205-68201-6001-900-000	205-68-69260-68200-00000-9-0-00000-406001	Office Supplies	\$ 195	\$ -	\$ -
	4-205-68201-6040-900-000	205-68-69260-68200-00000-9-0-00000-406040	Software/Online Content	\$ 296,207	\$ 388,580	\$ 388,580
	4-205-68201-6047-900-000	205-68-69260-68200-00000-9-0-00000-406021	Furniture & Equipment	\$ 585	\$ -	\$ -
	4-205-68201-6050-900-000	205-68-69260-68200-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 7,944	\$ 23,056	\$ 23,056
	Material & Supplies Total		\$ 304,931	\$ 412,736	\$ 412,736	\$ 412,736
	Capital Outlay					
	4-205-68201-8110-900-000	205-68-69260-68200-00000-9-0-00000-408110	Hardware Replacements		\$ 60,000	\$ 60,000
	4-205-68201-8120-900-000	205-68-69260-68200-00000-9-0-00000-408120	Infrastructure Replacements	\$ 23,730	\$ -	\$ -
	Capital Outlay Total		\$ 23,730	\$ 60,000	\$ 60,000	\$ 60,000
TECHNOLOGY TECHNICAL SUPPORT Total			\$ 1,615,278	\$ 1,981,303	\$ 1,991,360	\$ 2,383,827
TECHNOLOGY - TECHNICAL DEVELOPMENT	DistrictWide					
	Salaries					
	4-205-68202-1110-900-000	205-68-69260-68200-00000-9-0-00000-401110	Administrative	\$ 120,793	\$ 123,593	\$ 124,409
	4-205-68202-1141-900-000	205-68-69260-68200-00000-9-0-00000-401141	Technical Support	\$ 137,193	\$ 139,661	\$ 140,582
	Salaries Total		\$ 257,987	\$ 263,254	\$ 264,991	
	Benefits					
	4-205-68202-2100-900-000	205-68-69260-68200-00000-9-0-00000-402100	F I C A	\$ 19,027	\$ 20,139	\$ 20,271
	4-205-68202-2210-900-000	205-68-69260-68200-00000-9-0-00000-402211	Retirement - VRS	\$ 27,471	\$ 43,755	\$ 44,045
	4-205-68202-2212-900-000	205-68-69260-68200-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 3,093	\$ 3,186	\$ 3,209
	4-205-68202-2220-900-000	205-68-69260-68200-00000-9-0-00000-402221	VRS-Hybrid	\$ 9,782	\$ -	\$ -
	4-205-68202-2310-900-000	205-68-69260-68200-00000-9-0-00000-402310	Health Insurance	\$ 32,841	\$ 33,000	\$ 33,723
	4-205-68202-2400-900-000	205-68-69260-68200-00000-9-0-00000-402400	Group Life	\$ 3,016	\$ 3,108	\$ 3,129
	4-205-68202-2510-900-000	205-68-69260-68200-00000-9-0-00000-402510	Disability-Hybrid	\$ 148	\$ 627	\$ 631
	4-205-68202-2720-900-000	205-68-69260-68200-00000-9-0-00000-402720	Worker's Compensation	\$ 567	\$ 607	\$ 612
	Benefits Total		\$ 95,945	\$ 104,422	\$ 105,620	
	Purchase Services					
	4-205-68202-3160-900-000	205-68-69260-68200-00000-9-0-00000-403004	Professional Services - Other		\$ 500	\$ 500
	Purchase Services Total			\$ 500	\$ 500	\$ 500
	Other Charges					
	4-205-68202-5500-900-000	205-68-69260-68200-00000-9-0-00000-405500	Travel	\$ 180	\$ 500	\$ 500
	Other Charges Total		\$ 180	\$ 500	\$ 500	\$ 500
	Material & Supplies					
	4-205-68202-6040-900-000	205-68-69260-68200-00000-9-0-00000-406040	Software/Online Content	\$ 121,653	\$ 108,488	\$ 108,488
	Material & Supplies Total		\$ 121,653	\$ 108,488	\$ 108,488	\$ 108,488
TECHNOLOGY - TECHNICAL DEVELOPMENT Total			\$ 475,764	\$ 477,164	\$ 480,099	\$ 109,488
TECHNOLOGY - ADMINSTRATIVE	DistrictWide					
	Salaries					
	4-205-68301-1110-900-000	205-68-69260-68300-00000-9-0-00000-401110	Administrative	\$ 129,780	\$ 133,673	\$ 133,673
	4-205-68301-1150-900-000	205-68-69260-68300-00000-9-0-00000-401150	Clerical	\$ 75,859	\$ 70,699	\$ 71,166
	4-205-68301-1660-900-000	205-68-69260-68300-00000-9-0-00000-401660	Bonus	\$ 1,110	\$ -	\$ -
	Salaries Total		\$ 206,749	\$ 204,372	\$ 204,839	\$ 216,912
	Benefits					
	4-205-68301-2100-900-000	205-68-69260-68300-00000-9-0-00000-402100	F I C A	\$ 15,658	\$ 15,634	\$ 15,670
	4-205-68301-2210-900-000	205-68-69260-68300-00000-9-0-00000-402211	Retirement - VRS	\$ 26,976	\$ 33,968	\$ 34,046
	4-205-68301-2212-900-000	205-68-69260-68300-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 2,371	\$ 2,474	\$ 2,480
	4-205-68301-2220-900-000	205-68-69260-68300-00000-9-0-00000-402221	VRS-Hybrid	\$ 900	\$ -	\$ -
	4-205-68301-2310-900-000	205-68-69260-68300-00000-9-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 22,482
	4-205-68301-2400-900-000	205-68-69260-68300-00000-9-0-00000-402400	Group Life	\$ 2,312	\$ 2,413	\$ 2,419
	4-205-68301-2510-900-000	205-68-69260-68300-00000-9-0-00000-402510	Disability-Hybrid	\$ 15	\$ 486	\$ 487
	4-205-68301-2720-900-000	205-68-69260-68300-00000-9-0-00000-402720	Worker's Compensation	\$ 435	\$ 471	\$ 473
	Benefits Total		\$ 70,561	\$ 77,446	\$ 78,057	\$ 79,835
	Purchase Services					
	4-205-68301-3060-900-000	205-68-69260-68300-00000-9-0-00000-403023	Consulting		\$ 4,743	\$ 4,743
	4-205-68301-3160-900-000	205-68-69260-68300-00000-9-0-00000-403004	Professional Services - Other	\$ 35,444	\$ 33,600	\$ 33,600
	4-205-68301-3520-900-000	205-68-69260-68300-00000-9-0-00000-405810	Organizational Memberships	\$ 895	\$ -	\$ -
	Purchase Services Total		\$ 36,339	\$ 38,343	\$ 38,343	\$ 38,343
	Other Charges					
	4-205-68301-5001-900-000	205-68-69260-68300-00000-9-0-00000-405001	Telecommunications - Internet	\$ 790	\$ -	\$ -
	4-205-68301-5200-900-000	205-68-69260-68300-00000-9-0-00000-405200	Communications		\$ 5,000	\$ 5,000
	4-205-68301-5210-900-000	205-68-69260-68300-00000-9-0-00000-405210	Postal Service		\$ -	\$ -
	4-205-68301-5500-900-000	205-68-69260-68300-00000-9-0-00000-405500	Travel	\$ 812	\$ 7,000	\$ 7,000
	4-205-68301-5850-900-000	205-68-69260-68300-00000-9-0-00000-405810	Dues and Subscription		\$ 5,000	\$ 5,000
	Other Charges Total		\$ 1,602	\$ 17,000	\$ 17,000	\$ 17,000
	Material & Supplies					
	4-205-68301-6001-900-000	205-68-69260-68300-00000-9-0-00000-406001	Office Supplies		\$ 5,000	\$ 5,000
	4-205-68301-6002-900-000	205-68-69260-68300-00000-9-0-00000-406002	Food Supplies	\$ 441	\$ -	\$ -
	4-205-68301-6040-900-000	205-68-69260-68300-00000-9-0-00000-406040	Software/Online Content	\$ 217,857	\$ 70,000	\$ 70,000
	4-205-68301-6041-900-000	205-68-69260-68300-00000-9-0-00000-406041	SBITA Principal	\$ 45,882	\$ -	\$ -
	4-205-68301-6047-900-000	205-68-69260-68300-00000-9-0-00000-406021	Furniture & Equipment	\$ 99	\$ -	\$ -
	4-205-68301-6050-900-000	205-68-69260-68300-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 18,706	\$ 95,000	\$ 95,000
	4-205-68301-6053-900-000	205-68-69260-68300-00000-9-0-00000-406053	SBITA Interest	\$ 2,528	\$ -	\$ -
	4-205-68301-6055-900-000	205-68-69260-68300-00000-9-0-00000-406055	SBITA-Capital Outlay	\$ 2,935	\$ -	\$ -
	Material & Supplies Total		\$ 288,448	\$ 170,000	\$ 170,000	\$ 170,000
TECHNOLOGY ADMINSTRATIVE Total			\$ 603,699	\$ 507,161	\$ 508,239	\$ 522,090

EXPENDITURE: OPERATING (205)						2025	2026	2026	2027
DEPARTMENTS						Actual	Adopted	Revised Adopted	Adopted
			AccountNumber	Tyler Account					
FUND TRANSFERS	DistrictWide	Other Use of Funds	4-205-67200-9201-900-000	205-67-69050-67200-00000-9-0-00000-409201	Transfer to School Asset Replcmt Fd	\$ 7,272,393	\$ 3,252,285	\$ 3,252,285	\$ 3,228,801
			4-205-67200-9203-900-000	205-67-69050-67200-00000-9-0-00000-409203	Transfer to School Grants Fund	\$ 222,327	\$ 200,601	\$ 200,601	\$ 276,638
			4-205-67200-9207-900-000	205-67-69050-67200-00000-9-0-00000-409206	Transfer to School Textbook Fund	\$ 821,203	\$ 1,030,074	\$ 1,030,074	\$ 967,125
			4-205-67200-9208-900-000	205-67-69050-67200-00000-9-0-00000-409207	Transfer to Food Nutrition Fund			\$ -	\$ 48,000
		Other Use of Funds Total				\$ 8,315,923	\$ 4,482,960	\$ 4,482,960	\$ 4,520,564
FUND TRANSFERS Total						\$ 8,315,923	\$ 4,482,960	\$ 4,482,960	\$ 4,520,564
NON DEPARTMENTAL	District-Wide	Benefits	4-205-69700-2800-900-000	205-62-69000-62120-00000-9-0-00000-402840	OPEB Health Insurance Credit	\$ 15,474		\$ -	
		Benefits Total				\$ 15,474		\$ -	
NON DEPARTMENTAL Total						\$ 15,474		\$ -	
DEPARTMENT Grand Total						\$ 59,621,876	\$ 60,188,898	\$ 60,463,612	\$ 61,361,263



FAUQUIER COUNTY PUBLIC SCHOOLS
GRANT FUND

The Grant Fund encompasses four primary revenue sources: transfers from the operating fund (to support required local match funding), federal funding, state funding, and other local revenue. Established in the FY 2020 budget, the fund was created to ensure compliance with federal reporting requirements under the Every Student Succeeds Act (ESSA).



Local Revenue (net decrease \$105,000, -14.75%)

The largest grant within the fund is the FRESH grant, provided by the PATH foundation. This initiative supports education in physical activity, health eating, and gardening through the collaboration with the Nutrition department, school clubs, and classroom instruction.

Another key local grant is Bright Stars, which utilizes local funding to provide preschool education and childcare services for at-risk four-year-olds who are not eligible for other programs.

Other local revenue sources include donations that support various initiatives, such as transition programs for special education graduates. These programs focus on developing life skills to help students successfully transition to independent living.

State Revenue (net increase \$250,000, 45.96%)

Each year, the Virginia Department of Education provides funding to support Standards of Learning (SOL) testing through technology grants. These funds are used to purchase new computers, enhance high-speed internet access, and acquire necessary software for student testing. Allocations are based on the number of schools within the division and are awarded each spring. Funds are distributed on a reimbursement basis, meaning expenditures are made first and then reimbursed upon application.

In addition, the division receives school security grant funding to support initiatives that enhance the safety and security of school facilities.

GRANT FUND

Federal Revenue (net decrease \$3,785, -0.08%)

Federal aid for elementary and secondary education is appropriated by the U.S. Congress and distributed through the U.S. Department of Education. These funds are primarily allocated to categorical programs, including Title I (Education for the Economically Disadvantaged) and Title VI-B (Education for Individuals with Disabilities). Based on predetermined funding levels, federal funds are distributed on a cost-reimbursement basis, requiring expenditures to be incurred prior to reimbursement.

It is important to note that actual federal funding levels may vary depending on national priorities, current administration policies, and congressional approval.

The Junior Reserve Officers' Training Corps (JROTC) program is only partially funded through federal sources. To fully support the program—including two instructor positions and associated supplies—local funding is required. A transfer of \$276,638 (a net increase of \$76,037), combined with an anticipated \$111,069 in federal funding, will fully support the program.

Below is a summary of the adopted budgeted grants:

Summary of Revenues: Grant (Fund 203)			2026	2026	2027	Amount	%
AccountNumber			Adopted	Revised Adopted	Adopted	Changed	Change
Local Revenue	3-203-189903-1--	Local Donations	\$ (54,000)	\$ (54,000)	\$ (54,000)	\$ -	
	3-203-189915-31--	Fresh Grant	\$ (712,000)	\$ (712,000)	\$ (607,000)	\$ 105,000	-14.75%
Local Revenue Total			\$ (766,000)	\$ (766,000)	\$ (661,000)	\$ 105,000	
State Revenue	3-203-242000-10--	School Security Equipment Grant			\$ (250,000)	\$(250,000)	
	3-203-242000-34--	Standards of Learning Technology	\$ (544,000)	\$ (544,000)	\$ (544,000)	\$ -	
State Revenue Total			\$ (544,000)	\$ (544,000)	\$ (794,000)	\$(250,000)	45.96%
Federal Revenue	3-203-332000-19--	Title VIB/Special Ed	\$(2,653,023)	\$ (2,653,023)	\$(2,653,023)	\$ -	
	3-203-332000-2--	Title I	\$(1,106,671)	\$ (1,106,671)	\$(1,100,531)	\$ 6,140	-0.55%
	3-203-332000-24--	Carl Perkins Grant	\$ (139,441)	\$ (139,441)	\$ (138,300)	\$ 1,141	-0.82%
	3-203-332000-29--	Title III - English Second Language	\$ (112,670)	\$ (112,670)	\$ (112,670)	\$ -	
	3-203-332000-3--	Title IV Grant	\$ (73,995)	\$ (73,995)	\$ (73,995)	\$ -	
	3-203-332000-36--	Title VI-B Pre-school Incentive	\$ (64,225)	\$ (64,225)	\$ (64,225)	\$ -	
	3-203-332000-38--	ROTC Grant	\$ (107,573)	\$ (107,573)	\$ (111,069)	\$ (3,496)	3.25%
	3-203-332000-39--	Title II, Part A	\$ (230,378)	\$ (230,378)	\$ (230,378)	\$ -	
Federal Revenue Total			\$(4,487,976)	\$ (4,487,976)	\$(4,484,191)	\$ 3,785	-0.08%
Transfer	3-203-415000-205--	Transfer from School Operating Fund	\$ (200,601)	\$ (200,601)	\$ (276,638)	\$ (76,037)	37.90%
Transfer Total			\$ (200,601)	\$ (200,601)	\$ (276,638)	\$ (76,037)	37.90%
Grand Total			\$(5,998,577)	\$(5,998,577.00)	\$(6,215,829)	\$(217,252)	3.62%

REVENUE: GRANT (203)				2025	2026	2027	Amount	%
	AccountNumber	Tyler Account		Actual	Adopted	Adopted	Changed	Change
Local Revenue	3-203-189903-1--	203 -60-60000-18903-00000-0-1-00000-318600-	Local Donations	\$ (54,000)	\$ (54,000)	\$ (54,000)	\$ -	
	3-203-189913-22--	203 -60-60000-18903-TRSTN-0-1-00000-318600-	Transitions Fundraising	\$ (15,841)			\$ -	
	3-203-189915-20--	203 -60-60000-18903-00000-0-1-00000-318800-	Path Foundation	\$ (24,200)			\$ -	
	3-203-189915-30--	203 -60-60000-18903-00000-0-1-00000-318800-	Local Grants				\$ -	
	3-203-189915-31--	203 -60-60000-18903-00000-0-1-00000-318820-	Fresh Grant	\$ (727,000)	\$ (712,000)	\$ (607,000)	\$ 105,000	-14.75%
	3-203-189915-41--	203 -60-60000-18903-00000-0-1-00000-318810-	Pharmacy Tech Grant	\$ -			\$ -	
	3-203-189915-42--	203 -60-60000-18903-08001-0-1-00000-318600-	Dolly Parton Library Foundation	\$ (126,200)			\$ -	
	3-203-189915-43--	203 -60-60000-18912-QUEST-0-1-00000-316602-	Summerquest-Local	\$ (17,780)			\$ -	
	3-203-189915-44--	203 -60-60000-18903-GMUMG-0-1-00000-318800-	GMU Micro Grant	\$ -			\$ -	
	3-203-189915-45--	203 -60-60000-18903-00000-0-1-00000-318833-	My First Book Club	\$ (6,000)			\$ -	
	3-203-189915-90--	203 -60-60000-18903-00000-0-1-00000-318800-	Miscellaneous Local Grants	\$ -			\$ -	
Local Revenue Total				\$ (971,021)	\$ (766,000)	\$ (661,000)	\$ 105,000	13.71%
State Revenue	3-203-242000-10--	203 -60-60000-24946-00000-0-2-00000-326100-	School Security Equipment Grant			\$ (250,000)	\$ (250,000)	
	3-203-242000-34--	203 -60-60000-41405-00000-0-2-00000-326446-	Standards of Learning Technology	\$ (861,795)	\$ (544,000)	\$ (544,000)	\$ -	
	3-203-242000-48--	203 -60-60000-24260-00000-0-2-00000-326100-	Regional Programs- SummerQuest	\$ (15,636)			\$ -	
	3-203-242000-69--	203 -60-60000-24427-00000-0-2-00000-326900-	VTSS	\$ (30,000)			\$ -	
	3-203-242000-90--	203 -60-60000-25000-00000-0-2-00000-329999-	Miscellaneous State Revenue	\$ -			\$ -	
State Revenue Total				\$ (907,431)	\$ (544,000)	\$ (794,000)	\$ (250,000)	45.96%
Federal Revenue	3-203-332000-19--	203 -60-60000-84027-00000-0-3-00000-336060-	Title VIB/Special Ed	\$ (2,074,928)	\$ (2,653,023)	\$ (2,653,023)	\$ -	
	3-203-332000-2--	203 -60-60000-84010-00000-0-3-00000-336010-	Title I	\$ (1,078,040)	\$ (1,106,671)	\$ (1,100,531)	\$ 6,140	-0.55%
	3-203-332000-24--	203 -60-60000-84048-00000-0-3-00000-336050-	Carl Perkins Grant	\$ (142,980)	\$ (139,441)	\$ (138,300)	\$ 1,141	-0.82%
	3-203-332000-29--	203 -60-60000-84365-00000-0-3-00000-336030-	Title III - English Second Language	\$ (85,751)	\$ (112,670)	\$ (112,670)	\$ -	
	3-203-332000-3--	203 -60-60000-84424-00000-0-3-00000-336040-	Title IV Grant	\$ (64,167)	\$ (73,995)	\$ (73,995)	\$ -	
	3-203-332000-36--	203 -60-60000-84173-00000-0-3-00000-336060-	Title VI-B Pre-school Incentive	\$ (60,860)	\$ (64,225)	\$ (64,225)	\$ -	
	3-203-332000-37--	203 -60-60000-84425-00000-0-3-00000-335999-	CARE37	\$ (28,854)			\$ -	
	3-203-332000-38--	203 -60-60000-32001-JROTC-0-3-00000-335304-	ROTC Grant	\$ (94,409)	\$ (107,573)	\$ (111,069)	\$ (3,496)	3.25%
	3-203-332000-39--	203 -60-60000-84367-00000-0-3-00000-336020-	Title II, Part A	\$ (162,949)	\$ (230,378)	\$ (230,378)	\$ -	
	3-203-332000-42--	203 -60-60000-84010-00000-0-3-00000-336015-	School Improvement Grant	\$ (105,300)			\$ -	
	3-203-332000-60--	203 -60-60000-84173-00000-0-3-00000-336060-	Title VI-B-Sub grants				\$ -	
	3-203-332000-62--	203 -60-60000-32001-STALK-0-3-00000-335303-	Star Talk Grant	\$ -			\$ -	
	3-203-332000-7--	203 -60-60000-84425-00000-0-3-00000-335999-	CARES - ARP	\$ -			\$ -	
Federal Revenue Total				\$ (3,898,238)	\$ (4,487,976)	\$ (4,484,191)	\$ 3,785	0.08%
Other	3-203-414000-31--	203 -60-60000-18912-00000-0-4-00000-343020-	OFS - SBITA Financing	\$ (39,755)			\$ -	
Other Total				\$ (39,755)			\$	
Transfer	3-203-415000-205--	203 -00-00000-00000-00000-0-4-00000-345205-	Transfer from School Operating Fund	\$ (222,327)	\$ (200,601)	\$ (276,638)	\$ (76,037)	37.90%
	3-203-419000-10--	203 -00-00000-00000-00000-0-4-00000-349000-	Prior Years' Fund Balance				\$ -	
Transfer Total				\$ (222,327)	\$ (200,601)	\$ (276,638)	\$ (76,037)	37.90%
Grand Total				\$ (6,038,771)	\$ (5,998,577)	\$ (6,215,829)	\$ (217,252)	3.62%

EXPENDITURES: GRANT (203)

		AccountNumber		Tyler Account		2025	2026	2027	Amount	%
						Actual	Adopted	Adopted	Changed	Change
BRIGHT STAR	Local	Salaries	4-203-61132-1120-200-800	203-61-69030-61100-08003-9-0-00000-401120	Instructional	\$ 43,907	\$ 49,484	\$ 49,484	\$ -	
		Salaries Total				\$ 43,907	\$ 49,484	\$ 49,484	\$ -	
		Benefits	4-203-61132-2100-200-800	203-61-69030-61100-08003-9-0-00000-402100	F I C A	\$ 3,247	\$ 3,785	\$ 3,785	\$ -	
			4-203-61132-2210-200-800	203-61-69030-61100-08003-9-0-00000-402211	Retirement - VRS	\$ 5,782			\$ -	
			4-203-61132-2212-200-800	203-61-69030-61100-08003-9-0-00000-402750	VRS Retiree Health Credit	\$ 492			\$ -	
			4-203-61132-2400-200-800	203-61-69030-61100-08003-9-0-00000-402400	Group Life	\$ 480			\$ -	
			4-203-61132-2720-200-800	203-61-69030-61100-08003-9-0-00000-402720	Worker's Compensation	\$ 91	\$ 109	\$ 109	\$ -	
		Benefits Total				\$ 10,993	\$ 3,894	\$ 3,894	\$ -	
		Material & Supplies	4-203-61132-6013-200-800	203-61-69030-61100-08003-9-0-00000-406013	Educational & Recreational Supplies		\$ 622	\$ 622	\$ -	
		Material & Supplies Total					\$ 622	\$ 622	\$ -	
BRIGHT STAR Total						\$ 54,000	\$ 54,000	\$ 54,000	\$ -	
DOLLY PARTON LIBRARY FOUNDATION GRANT	Local	Purchase Services	4-203-62227-3160-900-800	203-61-69360-61100-08001-9-0-00000-403004	Professional Services - Other	\$ 16,336			\$ -	
		Purchase Services Total				\$ 16,336			\$ -	
DOLLY PARTON LIBRARY FOUNDATION GRANT Total						\$ 16,336			\$ -	
FCPS - EYES ON WILDFIRE GRANT	Local	Material & Supplies	4-203-61114-6050-200-100	203-68-69020-68100-01050-9-0-00000-406056	Non-Capitalized Hardware	\$ -			\$ -	
		Material & Supplies Total				\$ -			\$ -	
FCPS - EYES ON WILDFIRE GRANT Total						\$ -			\$ -	
GMO MICROGRANT	Local	Material & Supplies	4-203-61144-6047-204-100	203-61-62080-61100-01017-2-0-00000-406021	Furniture & Equipment	\$ 128			\$ -	
			4-203-61144-6050-204-100	203-68-62040-68100-01017-9-0-00000-406056	Non-Capitalized Hardware	\$ 1,672			\$ -	
			4-203-61144-6050-208-100	203-68-62080-68100-01017-9-0-00000-406056	Non-Capitalized Hardware	\$ 1,497			\$ -	
		Material & Supplies Total				\$ 3,298			\$ -	
GMO MICROGRANT Total						\$ 3,298			\$ -	
HEALTH SERVICES -FRESH GRANT	Local	Salaries	4-203-62222-1110-900-000	203-62-69360-62220-00000-9-0-00000-401110	Administrative	\$ 144,111	\$ 169,982	\$ 161,132	\$ (8,850)	-5.21%
			4-203-62222-1120-900-000	203-62-69360-62220-00000-9-0-00000-401120	Instructional				\$ -	
			4-203-62222-1130-900-000	203-62-69360-62220-00000-9-0-00000-401130	Other Professional	\$ 253,581	\$ 128,389	\$ 95,843	\$ (32,546)	-25.35%
			4-203-62222-1620-900-000	203-62-69360-62220-00000-9-0-00000-401620	Supplement		\$ 143,796	\$ 93,796	\$ (50,000)	-34.77%
		Salaries Total				\$ 397,693	\$ 442,167	\$ 350,771	\$ (91,396)	20.67%
		Benefits	4-203-62222-2100-900-000	203-62-69360-62220-00000-9-0-00000-402100	F I C A	\$ 29,182	\$ 33,826	\$ 28,630	\$ (5,196)	-15.36%
			4-203-62222-2210-900-000	203-62-69360-62220-00000-9-0-00000-402211	Retirement - VRS	\$ 20,401	\$ 49,592	\$ 37,571	\$ (12,021)	-24.24%
			4-203-62222-2212-900-000	203-62-69360-62220-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 2,913	\$ 3,613	\$ 2,263	\$ (1,350)	-37.37%
			4-203-62222-2220-900-000	203-62-69360-62220-00000-9-0-00000-402221	VRS-Hybrid	\$ 21,363			\$ -	
			4-203-62222-2310-900-000	203-62-69360-62220-00000-9-0-00000-402310	Health Insurance	\$ 49,231	\$ 44,000	\$ 52,600	\$ 8,600	19.55%
			4-203-62222-2400-900-000	203-62-69360-62220-00000-9-0-00000-402400	Group Life	\$ 3,173	\$ 3,523	\$ 2,726	\$ (797)	-22.62%
			4-203-62222-2510-900-000	203-62-69360-62220-00000-9-0-00000-402510	Disability-Hybrid	\$ 300	\$ 711	\$ 614	\$ (97)	-13.64%
			4-203-62222-2720-900-000	203-62-69360-62220-00000-9-0-00000-402720	Worker's Compensation	\$ 1,640	\$ 1,004	\$ 910	\$ (94)	-9.36%
		Benefits Total				\$ 128,202	\$ 136,269	\$ 125,314	\$ (10,955)	8.04%
		Purchase Services	4-203-62222-3160-900-000	203-62-69360-62220-00000-9-0-00000-403004	Professional Services - Other	\$ 26,872	\$ 35,360	\$ 35,360	\$ -	
			4-203-62222-3311-900-000	203-62-69360-62220-00000-9-0-00000-403007	Repairs & Maintenance-Motor Vehicle	\$ 837	\$ 1,400	\$ 1,400	\$ -	
			4-203-62222-3320-900-000	203-62-69360-62220-00000-9-0-00000-403008	Maintenance Service Contracts		\$ 2,000	\$ 2,000	\$ -	
			4-203-62222-3500-900-000	203-62-69360-62220-00000-9-0-00000-403020	Printing & Binding	\$ 979			\$ -	
		Purchase Services Total				\$ 28,689	\$ 38,760	\$ 38,760	\$ -	
		Internal Services	4-203-62222-4210-900-000	203-62-69360-62220-00000-9-0-00000-404210	Fleet Fuel	\$ 2,742	\$ 1,500	\$ 1,500	\$ -	
			4-203-62222-4220-900-000	203-62-69360-62220-00000-9-0-00000-404220	Fleet Parts	\$ 435	\$ 250	\$ 250	\$ -	
			4-203-62222-4230-900-000	203-62-69360-62220-00000-9-0-00000-404230	Fleet Labor	\$ 448	\$ 1,400	\$ 1,400	\$ -	
		Internal Services Total				\$ 3,625	\$ 3,150	\$ 3,150	\$ -	
		Other Charges	4-203-62222-5200-900-000	203-62-69360-62220-00000-9-0-00000-405200	Communications		\$ 25,424	\$ 22,775	\$ (2,649)	-10.42%
			4-203-62222-5480-900-000	203-62-69360-62220-00000-9-0-00000-405480	Short Term Leases	\$ 7,965			\$ -	
			4-203-62222-5500-900-000	203-62-69360-62220-00000-9-0-00000-405500	Travel	\$ 160	\$ 3,000	\$ 3,000	\$ -	
			4-203-62222-5510-900-000	203-62-69360-62220-00000-9-0-00000-405510	Local Mileage	\$ 23	\$ 1,200	\$ 1,200	\$ -	
			4-203-62222-5640-900-000	203-62-69360-62220-00000-9-0-00000-405640	Contributions to Community Org				\$ -	
		Other Charges Total				\$ 8,148	\$ 29,624	\$ 26,975	\$ (2,649)	8.94%
		Material & Supplies	4-203-62222-6001-900-000	203-62-69360-62220-00000-9-0-00000-406001	Office Supplies	\$ 1,261	\$ 2,100	\$ 2,100	\$ -	
			4-203-62222-6002-900-000	203-62-69360-62220-00000-9-0-00000-406002	Food Supplies	\$ 36,678	\$ 14,000	\$ 14,000	\$ -	
			4-203-62222-6005-900-000	203-62-69360-62220-00000-9-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 22	\$ 250	\$ 250	\$ -	
			4-203-62222-6007-900-000	203-62-69360-62220-00000-9-0-00000-406007	Repair & Maintenance Supplies		\$ 1,800	\$ 1,800	\$ -	
			4-203-62222-6011-900-000	203-62-69360-62220-00000-9-0-00000-406011	Uniforms & Wearing Apparel	\$ 6,492			\$ -	
			4-203-62222-6012-900-000	203-62-69360-62220-00000-9-0-00000-406012	Books & Subscriptions	\$ 3,456	\$ 11,000	\$ 11,000	\$ -	
			4-203-62222-6013-900-000	203-62-69360-62220-00000-9-0-00000-406013	Educational & Recreational Supplies	\$ 23,547	\$ 12,000	\$ 12,000	\$ -	
			4-203-62222-6014-900-000	203-62-69360-62220-00000-9-0-00000-406014	Other Operating Supplies	\$ 4,071	\$ 2,600	\$ 2,600	\$ -	
			4-203-62222-6030-900-000	203-62-69360-62220-00000-9-0-00000-406030	Instructional Material/Fieldtrip		\$ 1,100	\$ 1,100	\$ -	
			4-203-62222-6040-900-000	203-68-69360-68400-00000-9-0-00000-406040	Software/Online Content	\$ 3,359	\$ 1,500	\$ 1,500	\$ -	
			4-203-62222-6047-900-000	203-62-69360-62220-00000-9-0-00000-406021	Furniture & Equipment	\$ 1,338			\$ -	
			4-203-62222-6050-900-000	203-68-69360-68400-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 7,009	\$ 15,680	\$ 15,680	\$ -	
		Material & Supplies Total				\$ 87,234	\$ 62,030	\$ 62,030	\$ -	
		Capital Outlay	4-203-62222-8200-900-000	203-62-69360-62220-00000-9-0-00000-408200	Capital Outlay - Additions	\$ 148,630			\$ -	
		Capital Outlay Total				\$ 148,630			\$ -	
HEALTH SERVICES -FRESH GRANT Total						\$ 802,219	\$ 712,000	\$ 607,000	\$ (105,000)	14.75%
MY FIRST BOOK CLUB	Local	Material & Supplies	4-203-61100-6013-200-803	203-61-69030-61100-08007-9-0-00000-406013	Educational & Recreational Supplies	\$ 587			\$ -	
			4-203-61100-6030-200-803	203-61-69030-61100-08007-9-0-00000-406030	Instructional Material/Fieldtrip	\$ 4,520			\$ -	
		Material & Supplies Total				\$ 5,107			\$ -	

EXPENDITURES: GRANT (203)						2025	2026	2027	Amount	%
			AccountNumber	Tyler Account		Actual	Adopted	Adopted	Changed	Change
PATH GRANT- BRUMFIELD	Local	Purchase Services	4-203-61320-3160-202-143	203-61-62020-61320-01043-2-0-00000-403004	Professional Services - Other				\$ -	
		Purchase Services Total							\$	
		Other Charges	4-203-61320-5210-202-143	203-61-62020-61320-01043-2-0-00000-405210	Postal Service				\$ -	
		Other Charges Total							\$	
		Material & Supplies	4-203-61320-6012-202-143	203-61-62020-61320-01043-2-0-00000-406012	Books & Subscriptions				\$ -	
			4-203-61320-6030-202-143	203-61-62020-61320-01043-2-0-00000-406030	Instructional Material/Fieldtrip				\$ -	
		Material & Supplies Total							\$	
PATH GRANT BRUMFIELD Total									\$	
			4-203-61145-3160-308-100	203-61-63080-61100-01043-3-0-00000-403004	Professional Services - Other	\$ 2,500			\$ -	
		Purchase Services Total				\$ 16,950			\$	
		Other Charges	4-203-61145-5640-300-100	203-61-69020-61100-01043-9-0-00000-405640	Contributions to Community Org				\$ -	
			4-203-61145-5800-300-100	203-61-69020-61100-01043-9-0-00000-405800	Miscellaneous	\$ 17,000			\$ -	
		Other Charges Total				\$ 17,000			\$	
		Material & Supplies	4-203-61145-6002-202-100	203-61-62020-61100-01043-2-0-00000-406002	Food Supplies	\$ 284			\$ -	
			4-203-61145-6012-202-100	203-61-62020-61100-01043-2-0-00000-406012	Books & Subscriptions	\$ 2,572			\$ -	
			4-203-61145-6030-202-100	203-61-62020-61100-01043-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 341			\$ -	
			4-203-61145-6030-300-814	203-61-63050-61100-01043-3-0-00000-406030	Instructional Material/Fieldtrip	\$ -			\$ -	
		Material & Supplies Total				\$ 3,198			\$	
PATH GRANT Total						\$ 37,148			\$	
PHARMACY TECH - GRANT (CLAUDE MOORE)	Local	Salaries	4-203-61123-1120-300-000	203-61-69020-61100-03001-4-0-00000-401120	Instructional	\$ -			\$ -	
		Benefits	4-203-61123-2100-300-000	203-61-69020-61100-03001-4-0-00000-402100	F I C A	\$ -			\$ -	
			4-203-61123-2510-300-000	203-61-69020-61100-03001-4-0-00000-402510	Disability-Hybrid	\$ -			\$ -	
			4-203-61123-2720-300-000	203-61-69020-61100-03001-4-0-00000-402720	Worker's Compensation	\$ -			\$ -	
		Benefits Total				\$			\$	
PHARMACY TECH GRANT (CLAUDE MOORE) Total						\$			\$	
SUMMER QUEST	Local	Salaries	4-203-61100-1120-200-420	203-61-69020-61100-04005-5-0-00000-401120	Instructional	\$ 7,800			\$ -	
		Salaries Total				\$ 7,800			\$	
			4-203-61100-2720-200-420	203-61-69020-61100-04005-5-0-00000-402720	Worker's Compensation	\$ 17			\$ -	
		Benefits Total				\$ 614			\$	
		Purchase Services	4-203-61100-3160-200-420	203-61-69020-61100-04005-5-0-00000-403004	Professional Services - Other	\$ 8,967			\$ -	
			4-203-61100-3160-300-420	203-61-69020-61100-04005-5-0-00000-403004	Professional Services - Other	\$ 905			\$ -	
			4-203-61100-3499-200-420	203-61-69020-61100-04005-5-0-00000-403499	Internal Transportation	\$ 1,107			\$ -	
		Purchase Services Total				\$ 10,979			\$	
		Other Charges	4-203-61100-5300-300-420	203-61-69020-61100-04005-5-0-00000-405300	Insurance	\$ 300			\$ -	
			4-203-61100-5510-200-420	203-61-69020-61100-04005-5-0-00000-405510	Local Mileage	\$ 46			\$ -	
		Other Charges Total				\$ 346			\$	
		Material & Supplies	4-203-61100-6001-300-420	203-61-69020-61100-04005-5-0-00000-406001	Office Supplies				\$ -	
			4-203-61100-6002-200-420	203-61-69020-61100-04005-5-0-00000-406002	Food Supplies	\$ 885			\$ -	
			4-203-61100-6002-300-420	203-61-69020-61100-04005-5-0-00000-406002	Food Supplies	\$ 30			\$ -	
			4-203-61100-6013-300-420	203-61-69020-61100-04005-5-0-00000-406013	Educational & Recreational Supplies				\$ -	
			4-203-61100-6030-200-420	203-61-69020-61100-04005-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 1,515			\$ -	
			4-203-61100-6030-300-420	203-61-69020-61100-04005-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 3,414			\$ -	
			4-203-61100-6050-200-420	203-68-69020-68100-04005-9-0-00000-406056	Non-Capitalized Hardware	\$ 25			\$ -	
		Material & Supplies Total				\$ 5,868			\$	
SUMMER QUEST Total						\$ 25,606			\$	
TRANSITIONS	Local	Purchase Services	4-203-61134-3160-300-200	203-61-69210-61100-02012-3-0-00000-403004	Professional Services - Other	\$ 2,067			\$ -	
			4-203-61134-3311-300-200	203-61-69210-61100-02012-3-0-00000-403007	Repairs & Maintenance-Motor Vehicle	\$ 306			\$ -	
			4-203-61134-3500-300-200	203-61-69210-61100-02012-3-0-00000-403020	Printing & Binding				\$ -	
		Other Charges	4-203-61134-5200-300-200	203-61-69210-61100-02012-3-0-00000-405200	Communications	\$ 391			\$ -	
			4-203-61134-5500-300-200	203-61-69210-61100-02012-3-0-00000-405500	Travel				\$ -	
		Other Charges Total				\$ 391			\$	
		Material & Supplies	4-203-61134-6000-300-200	203-61-69210-61100-02012-3-0-00000-406000	Materials and Supplies				\$ -	
			4-203-61134-6001-300-200	203-61-69210-61100-02012-3-0-00000-406001	Office Supplies	\$ 157			\$ -	
			4-203-61134-6002-300-200	203-61-69210-61100-02012-3-0-00000-406002	Food Supplies	\$ 5,747			\$ -	
			4-203-61134-6005-300-200	203-61-69210-61100-02012-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 283			\$ -	
			4-203-61134-6007-300-200	203-61-69210-61100-02012-3-0-00000-406007	Repair & Maintenance Supplies	\$ 85			\$ -	
			4-203-61134-6011-300-200	203-61-69210-61100-02012-3-0-00000-406011	Uniforms & Wearing Apparel	\$ 25			\$ -	
			4-203-61134-6012-300-200	203-61-69210-61100-02012-3-0-00000-406012	Books & Subscriptions				\$ -	
			4-203-61134-6013-300-200	203-61-69210-61100-02012-3-0-00000-406013	Educational & Recreational Supplies	\$ 516			\$ -	
			4-203-61134-6014-300-200	203-61-69210-61100-02012-3-0-00000-406014	Other Operating Supplies	\$ 296			\$ -	
			4-203-61134-6030-300-200	203-61-69210-61100-02012-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 1,559			\$ -	
			4-203-61134-6040-300-200	203-68-69210-68100-02012-9-0-00000-406040	Software/Online Content	\$ 1,545			\$ -	
			4-203-61134-6047-300-200	203-61-69210-61100-02012-3-0-00000-406021	Furniture & Equipment	\$ 120			\$ -	
			4-203-61134-6050-300-200	203-68-69210-68100-02012-9-0-00000-406056	Non-Capitalized Hardware	\$ 41			\$ -	
		Material & Supplies Total				\$ 10,373			\$	
TRANSITIONS Total						\$ 13,137			\$	
SUMMER SCHOOL - ELEMENTARY	Local	Purchase Services	4-203-61100-3160-200-600	203-61-69020-61100-06000-5-0-00000-403004	Professional Services - Other	\$ -			\$ -	
		Purchase Services Total				\$			\$	
SUMMER SCHOOL ELEMENTARY Total						\$			\$	
WWE GRANT	Local	Material & Supplies	4-203-61100-6030-202-813	203-61-62020-61100-01042-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 617			\$ -	

EXPENDITURES: GRANT (203)

		AccountNumber		Tyler Account		2025	2026	2027	Amount	%
						Actual	Adopted	Adopted	Changed	Change
		Material & Supplies Total				\$ 617			\$	
WWE GRANT Total						\$ 617			\$	
ALL IN VIRGINIA INITIATIVE	State	Salaries	4-203-61131-1120-200-100	203-61-69020-61100-01053-5-0-00000-401120	Instructional	\$ 528,229			\$ -	
			4-203-61131-1140-200-100	203-61-69020-61310-01053-5-0-00000-401140	Technical	\$ 23,383			\$ -	
			4-203-61131-1140-300-100	203-61-69020-61310-01053-5-0-00000-401140	Technical	\$ 18,372			\$ -	
			4-203-61131-1620-200-100	203-61-69020-61310-01053-5-0-00000-401620	Supplement	\$ 6,015			\$ -	
		Salaries Total				\$ 575,999			\$	
		Benefits	4-203-61131-2100-200-100	203-61-69020-61310-01053-5-0-00000-402100	F I C A	\$ 41,282			\$ -	
			4-203-61131-2100-300-100	203-61-69020-61310-01053-5-0-00000-402100	F I C A	\$ 1,395			\$ -	
			4-203-61131-2210-200-100	203-61-69020-61310-01053-5-0-00000-402211	Retirement - VRS	\$ 62,790			\$ -	
			4-203-61131-2210-300-100	203-61-69020-61310-01053-5-0-00000-402211	Retirement - VRS	\$ 2,805			\$ -	
			4-203-61131-2212-200-100	203-61-69020-61310-01053-5-0-00000-402750	VRS Retiree Health Credit	\$ 6,620			\$ -	
			4-203-61131-2212-300-100	203-61-69020-61310-01053-5-0-00000-402750	VRS Retiree Health Credit	\$ 239			\$ -	
			4-203-61131-2220-200-100	203-61-69020-61100-01053-5-0-00000-402221	VRS-Hybrid	\$ 13,220			\$ -	
			4-203-61131-2400-200-100	203-61-69020-61310-01053-5-0-00000-402400	Group Life	\$ 6,173			\$ -	
			4-203-61131-2400-300-100	203-61-69020-61310-01053-5-0-00000-402400	Group Life	\$ 233			\$ -	
			4-203-61131-2510-200-100	203-61-69020-61100-01053-5-0-00000-402510	Disability-Hybrid	\$ 190			\$ -	
			4-203-61131-2720-200-100	203-61-69020-61310-01053-5-0-00000-402720	Worker's Compensation	\$ 1,237			\$ -	
			4-203-61131-2720-300-100	203-61-69020-61310-01053-5-0-00000-402720	Worker's Compensation	\$ 41			\$ -	
		Benefits Total				\$ 136,224			\$	
		Purchase Services	4-203-61131-3160-200-100	203-61-69020-61310-01053-5-0-00000-403004	Professional Services - Other	\$ 25,792			\$ -	
			4-203-61131-3499-300-100	203-61-69020-61100-01053-5-0-00000-403499	Internal Transportation	\$ 26,950			\$ -	
		Purchase Services Total				\$ 52,742			\$	
		Other Charges	4-203-61131-5500-200-100	203-61-69020-61310-01053-5-0-00000-405500	Travel	\$ 3,410			\$ -	
		Other Charges Total				\$ 3,410			\$	
		Material & Supplies	4-203-61131-6001-200-100	203-61-69020-61310-01053-5-0-00000-406001	Office Supplies	\$ 850			\$ -	
			4-203-61131-6030-200-100	203-61-69020-61310-01053-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 3,645			\$ -	
			4-203-61131-6040-200-100	203-68-69020-68100-01053-9-0-00000-406040	Software/Online Content	\$ 92,529			\$ -	
			4-203-61131-6041-200-100	203-68-69020-68100-01053-9-0-00000-406041	SBITA Principal	\$ 38,455			\$ -	
			4-203-61131-6047-300-100	203-61-69020-61310-01053-5-0-00000-406021	Furniture & Equipment	\$ 770			\$ -	
			4-203-61131-6050-200-100	203-68-69020-68100-01053-9-0-00000-406056	Non-Capitalized Hardware	\$ 6,856			\$ -	
			4-203-61131-6053-200-100	203-68-69020-68100-01053-9-0-00000-406053	SBITA Interest	\$ 81			\$ -	
			4-203-61131-6055-200-100	203-68-69020-68100-01053-9-0-00000-406055	SBITA-Capital Outlay	\$ 38,455			\$ -	
		Material & Supplies Total				\$ 181,641			\$	
ALL IN VIRGINIA INITIATIVE Total						\$ 950,015			\$	
SCHOOL IMPROVEMENT GRANT- CEDAR LEE	State	Salaries	4-203-61142-1120-301-100	203-61-63010-61100-01059-3-0-00000-401120	Instructional				\$ -	
			4-203-61142-1620-301-100	203-61-63010-61100-01059-3-0-00000-401620	Supplement	\$ 40,950			\$ -	
		Salaries Total				\$ 40,950			\$	
		Benefits	4-203-61142-2100-301-100	203-61-63010-61100-01059-3-0-00000-402100	F I C A	\$ 3,133			\$ -	
			4-203-61142-2720-301-100	203-61-63010-61100-01059-3-0-00000-402720	Worker's Compensation	\$ 89			\$ -	
		Benefits Total				\$ 3,222			\$	
		Purchase Services	4-203-61142-3499-301-100	203-61-63010-61100-01059-3-0-00000-403499	Internal Transportation	\$ 5,596			\$ -	
		Purchase Services Total				\$ 5,596			\$	
SCHOOL IMPROVEMENT GRANT CEDAR LEE Total						\$ 49,768			\$	
SCHOOL IMPROVEMENT GRANT- PEARSON	State	Salaries	4-203-61142-1120-207-100	203-61-62070-61100-01059-2-0-00000-401120	Instructional				\$ -	
			4-203-61142-1620-207-100	203-61-62070-61100-01059-2-0-00000-401620	Supplement	\$ 28,000			\$ -	
		Salaries Total				\$ 28,000			\$	
		Benefits	4-203-61142-2100-207-100	203-61-62070-61100-01059-2-0-00000-402100	F I C A	\$ 2,142			\$ -	
			4-203-61142-2720-207-100	203-61-62070-61100-01059-2-0-00000-402720	Worker's Compensation	\$ 62			\$ -	
		Benefits Total				\$ 2,204			\$	
		Purchase Services	4-203-61142-3499-207-100	203-61-62070-61100-01059-2-0-00000-403499	Internal Transportation	\$ 5,596			\$ -	
		Purchase Services Total				\$ 5,596			\$	
SCHOOL IMPROVEMENT GRANT PEARSON Total						\$ 35,800			\$	
SCHOOL IMPROVEMENT GRANT- PIERCE	State	Salaries	4-203-61142-1120-208-100	203-61-62080-61100-01059-2-0-00000-401120	Instructional				\$ -	
			4-203-61142-1620-208-100	203-61-62080-61100-01059-2-0-00000-401620	Supplement	\$ 16,000			\$ -	
		Salaries Total				\$ 16,000			\$	
		Benefits	4-203-61142-2100-208-100	203-61-62080-61100-01059-2-0-00000-402100	F I C A	\$ 1,224			\$ -	
			4-203-61142-2720-208-100	203-61-62080-61100-01059-2-0-00000-402720	Worker's Compensation	\$ 35			\$ -	
		Benefits Total				\$ 1,259			\$	
		Purchase Services	4-203-61142-3499-208-100	203-61-62080-61100-01059-2-0-00000-403499	Internal Transportation	\$ 2,473			\$ -	
		Purchase Services Total				\$ 2,473			\$	
SCHOOL IMPROVEMENT GRANT PIERCE Total						\$ 19,732			\$	
SCHOOL SECURITY GRANT - BRADLEY ELEM	State	Capital Outlay	4-203-64239-8101-201-000	203-64-62010-64600-00008-9-0-00000-408101	Machinery & Equipment Replacements			\$ 104,168	\$ 104,168	
		Capital Outlay Total						\$ 104,168	\$ 104,168	
SCHOOL SECURITY GRANT BRADLEY ELEM Total								\$ 104,168	\$ 104,168	
SCHOOL SECURITY GRANT - PIERCE ELEM	State	Capital Outlay	4-203-64239-8101-208-000	203-64-62080-64600-00008-9-0-00000-408101	Machinery & Equipment Replacements			\$ 104,166	\$ 104,166	
		Capital Outlay Total						\$ 104,166	\$ 104,166	
SCHOOL SECURITY GRANT PIERCE ELEM Total								\$ 104,166	\$ 104,166	
SCHOOL SECURITY GRANT - WALTER ELEM	State	Capital Outlay	4-203-64239-8101-204-000	203-64-62040-64600-00008-9-0-00000-408101	Machinery & Equipment Replacements			\$ 104,166	\$ 104,166	
		Capital Outlay Total						\$ 104,166	\$ 104,166	

EXPENDITURES: GRANT (203)

						2025	2026	2027	Amount	%
						Actual	Adopted	Adopted	Changed	Change
		AccountNumber	Tyler Account							
SCHOOL SECURITY GRANT WALTER ELEM Total										
TECHNOLOGY - SOL GRANT	State	Other Charges	4-203-68102-5001-900-000	203-68-69260-68100-00022-9-0-00000-405001	Telecommunications - Internet	\$ 3,600			\$ 104,166	\$ -
		Other Charges Total				\$ 3,600				\$ -
		Material & Supplies	4-203-68102-6050-900-000	203-68-69260-68100-00022-9-0-00000-406056	Non-Capitalized Hardware	\$ 858,195	\$ 544,000	\$ 544,000	\$ -	\$ -
		Material & Supplies Total				\$ 858,195	\$ 544,000	\$ 544,000	\$ -	\$ -
TECHNOLOGY SOL GRANT Total						\$ 861,795	\$ 544,000	\$ 544,000	\$ -	\$ -
VTSS	State	Salaries	4-203-61228-1120-300-100	203-61-69150-61220-01057-3-0-00000-401130	Instructional	\$ 13,800			\$ -	\$ -
			4-203-61228-1620-300-100	203-61-69150-61220-01057-3-0-00000-401620	Supplement				\$ -	\$ -
		Salaries Total				\$ 13,800			\$ -	\$ -
		Benefits	4-203-61228-2100-300-100	203-61-69150-61220-01057-3-0-00000-402100	F I C A	\$ 998			\$ -	\$ -
			4-203-61228-2720-300-100	203-61-69150-61220-01057-3-0-00000-402720	Worker's Compensation	\$ 44			\$ -	\$ -
		Benefits Total				\$ 1,043			\$ -	\$ -
		Purchase Services	4-203-61228-3160-300-100	203-61-69150-61220-01057-3-0-00000-403004	Professional Services - Other				\$ -	\$ -
		Purchase Services Total							\$ -	\$ -
		Material & Supplies	4-203-61228-6001-300-100	203-61-69150-61220-01057-3-0-00000-406001	Office Supplies				\$ -	\$ -
			4-203-61228-6013-300-100	203-61-69150-61220-01057-3-0-00000-406013	Educational & Recreational Supplies				\$ -	\$ -
			4-203-61228-6030-300-100	203-61-69150-61220-01057-3-0-00000-406030	Instructional Material/Fieldtrip				\$ -	\$ -
			4-203-61228-6040-300-100	203-68-69150-68200-01057-9-0-00000-406040	Software/Online Content	\$ 12,150			\$ -	\$ -
		Material & Supplies Total				\$ 12,150			\$ -	\$ -
VTSS Total						\$ 26,993			\$ -	\$ -
ARP - ESSERIII - SA	Federal	Salaries	4-203-61137-1620-200-100	203-61-69020-61100-01054-5-0-00000-401620	Supplement	\$ 7,619			\$ -	\$ -
		Salaries Total				\$ 7,619			\$ -	\$ -
		Benefits	4-203-61137-2100-200-100	203-61-69020-61100-01054-5-0-00000-402100	F I C A	\$ 583			\$ -	\$ -
			4-203-61137-2220-200-100	203-61-69020-61100-01054-5-0-00000-402221	VRS-Hybrid	\$ 8			\$ -	\$ -
			4-203-61137-2720-200-100	203-61-69020-61100-01054-5-0-00000-402720	Worker's Compensation	\$ 35			\$ -	\$ -
		Benefits Total				\$ 625			\$ -	\$ -
		Purchase Services	4-203-61137-3160-200-100	203-61-69020-61100-01054-5-0-00000-403004	Professional Services - Other	\$ 838			\$ -	\$ -
		Purchase Services Total				\$ 838			\$ -	\$ -
		Material & Supplies	4-203-61137-6002-200-100	203-61-69020-61100-01054-5-0-00000-406002	Food Supplies	\$ 8,311			\$ -	\$ -
			4-203-61137-6011-200-100	203-61-69020-61100-01054-5-0-00000-406011	Uniforms & Wearing Apparel	\$ 315			\$ -	\$ -
			4-203-61137-6014-200-100	203-61-69020-61100-01054-5-0-00000-406014	Other Operating Supplies	\$ 2,561			\$ -	\$ -
			4-203-61137-6030-200-100	203-61-69020-61100-01054-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 1,970			\$ -	\$ -
			4-203-61137-6047-200-100	203-61-69020-61100-01054-5-0-00000-406021	Furniture & Equipment	\$ 4,706			\$ -	\$ -
			4-203-61137-6050-200-100	203-68-69020-68100-01054-9-0-00000-406056	Non-Capitalized Hardware	\$ 1,910			\$ -	\$ -
		Material & Supplies Total				\$ 19,772			\$ -	\$ -
ARP - ESSERIII SA Total						\$ 28,854			\$ -	\$ -
CARES - ARP	Federal	Salaries	4-203-61124-1110-900-000	203-61-69020-61310-01056-5-0-00000-401110	Administrative	\$ -			\$ -	\$ -
			4-203-61124-1130-900-000	203-61-69020-61220-01056-5-0-00000-401130	Other Professional	\$ -			\$ -	\$ -
			4-203-61124-1150-200-100	203-61-69020-61310-01056-5-0-00000-401150	Clerical	\$ -			\$ -	\$ -
			4-203-61124-1180-200-100	203-64-69020-64200-01056-9-0-00000-401180	Laborer	\$ -			\$ -	\$ -
		Salaries Total				\$ -			\$ -	\$ -
		Benefits	4-203-61124-2100-200-100	203-61-69020-61100-01056-5-0-00000-402100	F I C A	\$ -			\$ -	\$ -
			4-203-61124-2100-900-000	203-61-69020-61100-01056-5-0-00000-402100	F I C A	\$ -			\$ -	\$ -
			4-203-61124-2210-900-000	203-61-69020-61100-01056-5-0-00000-402211	Retirement - VRS	\$ -			\$ -	\$ -
			4-203-61124-2212-900-000	203-61-69020-61100-01056-5-0-00000-402750	VRS Retiree Health Credit	\$ 0			\$ -	\$ -
			4-203-61124-2400-900-000	203-61-69020-61100-01056-5-0-00000-402400	Group Life	\$ -			\$ -	\$ -
			4-203-61124-2720-200-100	203-61-69020-61100-01056-5-0-00000-402720	Worker's Compensation	\$ -			\$ -	\$ -
			4-203-61124-2720-900-000	203-61-69020-61100-01056-5-0-00000-402720	Worker's Compensation	\$ (0)			\$ -	\$ -
		Benefits Total				\$ 0			\$ -	\$ -
CARES ARP Total						\$ 0			\$ -	\$ -
CARL PERKINS GRANT	Federal	Purchase Services	4-203-61130-3160-300-300	203-61-69020-61100-03003-5-0-00000-403004	Professional Services - Other		\$ 13,000	\$ 13,000	\$ -	\$ -
		Purchase Services Total					\$ 13,000	\$ 13,000	\$ -	\$ -
		Other Charges	4-203-61130-5001-300-300	203-68-69020-68100-03003-9-0-00000-405001	Telecommunications - Internet		\$ 1,200	\$ 1,200	\$ -	\$ -
			4-203-61130-5200-300-300	203-61-69020-61100-03003-5-0-00000-405200	Communications	\$ 848			\$ -	\$ -
			4-203-61130-5500-300-300	203-61-69020-61100-03003-5-0-00000-405500	Travel	\$ 12,206			\$ -	\$ -
		Other Charges Total				\$ 13,054	\$ 1,200	\$ 1,200	\$ -	\$ -
		Material & Supplies	4-203-61130-6012-300-300	203-61-69020-61100-03003-5-0-00000-406012	Books & Subscriptions		\$ 11,000	\$ 11,000	\$ -	\$ -
			4-203-61130-6013-300-300	203-61-69020-61100-03003-5-0-00000-406013	Educational & Recreational Supplies		\$ 12,000	\$ 12,000	\$ -	\$ -
			4-203-61130-6030-300-300	203-61-69020-61100-03003-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 12,963			\$ -	\$ -
			4-203-61130-6040-300-300	203-68-69020-68100-03003-9-0-00000-406040	Software/Online Content		\$ 17,000	\$ 17,000	\$ -	\$ -
			4-203-61130-6047-300-300	203-61-69020-61100-03003-5-0-00000-406021	Furniture & Equipment		\$ 19,000	\$ 19,000	\$ -	\$ -
			4-203-61130-6050-300-300	203-68-69020-68100-03003-9-0-00000-406056	Non-Capitalized Hardware	\$ 116,963	\$ 41,873	\$ 40,732	\$ (1,141)	\$ -2.72%
		Material & Supplies Total				\$ 129,926	\$ 100,873	\$ 99,732	\$ (1,141)	\$ 1.13%
		Capital Outlay	4-203-61130-8201-300-100	203-61-69020-61100-03003-5-0-00000-408201	Machinery & Equipment Add		\$ 24,368	\$ 24,368	\$ -	\$ -
			4-203-61130-8201-300-300	203-61-69020-61100-03003-5-0-00000-408201	Machinery & Equipment				\$ -	\$ -
CARL PERKINS GRANT Total						\$ 142,980	\$ 139,441	\$ 138,300	\$ (1,141)	0.82%
JRTOC	Federal	Salaries	4-203-61140-1120-300-320	203-61-69020-61100-03002-4-0-00000-401120	Instructional	\$ 206,871	\$ 213,078	\$ 227,475	\$ 14,397	6.76%
		Salaries Total				\$ 206,871	\$ 213,078	\$ 227,475	\$ 14,397	6.76%
		Benefits	4-203-61140-2100-300-320	203-61-69020-61100-03002-4-0-00000-402100	F I C A	\$ 15,969	\$ 16,300	\$ 17,402	\$ 1,102	6.76%

EXPENDITURES: GRANT (203)

			AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2027 Adopted	Amount Changed	% Change
			4-203-61140-2210-300-320	203-61-69020-61100-03002-4-0-00000-402211	Retirement - VRS	\$ 18,435	\$ 35,414	\$ 33,258	\$ (2,156)	-6.09%
			4-203-61140-2212-300-320	203-61-69020-61100-03002-4-0-00000-402750	VRS Retiree Health Credit	\$ 2,503	\$ 2,579	\$ 2,003	\$ (576)	-22.33%
			4-203-61140-2220-300-320	203-61-69020-61100-03002-4-0-00000-402221	Other Retirement	\$ 12,504			\$ -	
			4-203-61140-2310-300-320	203-61-69020-61100-03002-4-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 26,300	\$ 4,300	19.55%
			4-203-61140-2400-300-320	203-61-69020-61100-03002-4-0-00000-402400	Group Life	\$ 2,441	\$ 2,515	\$ 2,412	\$ (103)	-4.10%
			4-203-61140-2510-300-320	203-61-69020-61100-03002-4-0-00000-402510	Disability-Hybrid	\$ 184	\$ 507	\$ 543	\$ 36	7.10%
			4-203-61140-2720-300-320	203-61-69020-61100-03002-4-0-00000-402720	Worker's Compensation	\$ 2,415	\$ 491	\$ 524	\$ 33	6.72%
				Benefits Total		\$ 76,345	\$ 79,806	\$ 82,442	\$ 2,636	3.30%
				Purchase Services	4-203-61140-3160-300-320	203-61-69020-61100-03002-4-0-00000-403004	Professional Services - Other		\$ -	
				Purchase Services Total		\$ 2,038			\$ -	
				Material & Supplies	4-203-61140-6000-300-320	203-61-69020-61100-03002-4-0-00000-406000	Materials and Supplies	\$ 15,290	\$ 15,290	\$ -
					4-203-61140-6001-300-320	203-61-69020-61100-03002-4-0-00000-406001	Office Supplies	\$ 67		\$ -
					4-203-61140-6002-300-320	203-61-69020-61100-03002-4-0-00000-406002	Food Supplies	\$ 1,585		\$ -
					4-203-61140-6005-300-320	203-61-69020-61100-03002-4-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 171		\$ -
					4-203-61140-6011-300-320	203-61-69020-61100-03002-4-0-00000-406011	Uniforms & Wearing Apparel	\$ 9,947		\$ -
					4-203-61140-6012-300-320	203-61-69020-61100-03002-4-0-00000-406012	Books & Subscriptions	\$ 18		\$ -
					4-203-61140-6014-300-320	203-61-69020-61100-03002-4-0-00000-406014	Other Operating Supplies	\$ 331		\$ -
					4-203-61140-6030-300-320	203-61-69020-61100-03002-4-0-00000-406030	Instructional Material/Fieldtrip	\$ 27		\$ -
					4-203-61140-6047-300-320	203-61-69020-61100-03002-4-0-00000-406021	Furniture & Equipment	\$ 303		\$ -
					4-203-61140-6050-300-320	203-68-69020-68100-03002-9-0-00000-406056	Non-Capitalized Hardware	\$ 580		\$ -
				Material & Supplies Total		\$ 13,030	\$ 15,290	\$ 15,290	\$ -	
				JRTOC Total		\$ 298,284	\$ 308,174	\$ 325,207	\$ 17,033	5.53%
PRE-SCHOOL GRANT	Federal	Salaries	4-203-61121-1120-200-200	203-61-69030-61100-08022-9-0-00000-401120	Instructional	\$ 43,484	\$ 47,786	\$ 44,783	\$ (3,003)	-6.28%
		Salaries Total				\$ 43,484	\$ 47,786	\$ 44,783	\$ (3,003)	6.28%
		Benefits	4-203-61121-2100-200-200	203-61-69030-61100-08022-9-0-00000-402100	F I C A	\$ 3,297	\$ 2,089	\$ 3,426	\$ 1,337	64.00%
			4-203-61121-2210-200-200	203-61-69030-61100-08022-9-0-00000-402211	Retirement - VRS	\$ 7,310	\$ 7,470	\$ 7,592	\$ 122	1.63%
			4-203-61121-2212-200-200	203-61-69030-61100-08022-9-0-00000-402750	VRS Retiree Health Credit	\$ 542	\$ 615	\$ 456	\$ (159)	-25.85%
			4-203-61121-2310-200-200	203-61-69030-61100-08022-9-0-00000-402310	Health Insurance	\$ 5,600	\$ 5,435	\$ 864	\$ (4,571)	-84.10%
			4-203-61121-2400-200-200	203-61-69030-61100-08022-9-0-00000-402400	Group Life	\$ 528	\$ 600	\$ 551	\$ (49)	-8.17%
			4-203-61121-2510-200-200	203-61-69030-61100-08022-9-0-00000-402510	Disability-Hybrid		\$ 119	\$ 124	\$ 5	4.20%
			4-203-61121-2720-200-200	203-61-69030-61100-08022-9-0-00000-402720	Worker's Compensation	\$ 100	\$ 111	\$ 65	\$ (46)	-41.44%
		Benefits Total				\$ 17,376	\$ 16,439	\$ 13,078	\$ (3,361)	20.45%
		Purchase Services	4-203-61121-3000-200-200	203-61-69030-61100-08022-9-0-00000-403000	Purchased Services			\$ 6,364	\$ 6,364	
		Purchase Services Total						\$ 6,364	\$ 6,364	
						\$ 60,860	\$ 64,225	\$ 64,225	\$ -	
PRE SCHOOL GRANT Total										
STARTALK GRANT	Federal	Salaries	4-203-61127-1110-200-100	203-61-69020-61310-12200-4-0-00000-401110	Administrative				\$ -	
			4-203-61127-1120-200-100	203-61-69020-61100-12200-4-0-00000-401120	Instructional				\$ -	
			4-203-61127-1151-200-100	203-61-69020-61100-12200-4-0-00000-401151	Instructional Assistant				\$ -	
			4-203-61127-1620-200-100	203-61-69020-61100-12200-4-0-00000-401620	Supplement				\$ -	
		Salaries Total							\$ -	
		Benefits	4-203-61127-2100-200-100	203-61-69020-61100-12200-4-0-00000-402100	F I C A				\$ -	
			4-203-61127-2720-200-100	203-61-69020-61100-12200-4-0-00000-402720	Worker's Compensation				\$ -	
		Benefits Total							\$ -	
		Other Charges	4-203-61127-5500-200-100	203-61-69020-61100-12200-4-0-00000-405500	Travel				\$ -	
		Other Charges Total							\$ -	
		Material & Supplies	4-203-61127-6014-200-100	203-61-69020-61100-12200-4-0-00000-406014	Other Operating Supplies				\$ -	
			4-203-61127-6040-200-100	203-68-69020-68100-12200-9-0-00000-406040	Software/Online Content	\$ -			\$ -	
		Material & Supplies Total				\$ -			\$ -	
STARTALK GRANT Total						\$ -			\$ -	
TITLE 1 GRANT	Federal	Salaries	4-203-61101-1620-200-100	203-61-69020-61100-01045-2-0-00000-401620	Supplement	\$ 4,774	\$ 5,000	\$ 5,000	\$ -	
		Salaries Total				\$ 4,774	\$ 5,000	\$ 5,000	\$ -	
		Benefits	4-203-61101-2100-200-100	203-61-69020-61100-01045-2-0-00000-402100	F I C A	\$ 338	\$ 383	\$ 383	\$ -	
			4-203-61101-2220-200-100	203-61-69020-61100-01045-2-0-00000-402221	VRS-Hybrid	\$ 7			\$ -	
			4-203-61101-2720-200-100	203-61-69020-61100-01045-2-0-00000-402720	Worker's Compensation	\$ 11	\$ 11	\$ 11	\$ -	
		Benefits Total				\$ 355	\$ 394	\$ 394	\$ -	
		Purchase Services	4-203-61101-3160-200-100	203-61-69020-61100-01045-2-0-00000-403004	Professional Services - Other	\$ 115,671	\$ 24,284	\$ 20,768	\$ (3,516)	-14.48%
			4-203-61101-3840-200-100	203-61-69020-61100-01045-2-0-00000-403800	Services from Other Governments	\$ 83			\$ -	
		Purchase Services Total				\$ 115,754	\$ 24,284	\$ 20,768	\$ (3,516)	14.48%
		Other Charges	4-203-61101-5500-200-100	203-61-69020-61100-01045-2-0-00000-405500	Travel	\$ 16,868			\$ -	
			4-203-61101-5510-200-100	203-61-69020-61100-01045-2-0-00000-405510	Local Mileage	\$ -			\$ -	
		Other Charges Total				\$ 16,868			\$ -	
		Material & Supplies	4-203-61101-6000-200-100	203-61-69020-61100-01045-2-0-00000-406000	Materials and Supplies				\$ -	
			4-203-61101-6001-200-100	203-61-69020-61100-01045-2-0-00000-406001	Office Supplies				\$ -	
			4-203-61101-6002-200-100	203-61-69020-61100-01045-2-0-00000-406002	Food Supplies	\$ 2,772			\$ -	
			4-203-61101-6014-200-100	203-61-69020-61100-01045-2-0-00000-406014	Other Operating Supplies	\$ 55			\$ -	
			4-203-61101-6030-200-100	203-61-69020-61100-01045-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 4,344	\$ 17,210	\$ 9,866	\$ (7,344)	-42.67%
			4-203-61101-6040-200-100	203-68-69020-68100-01045-9-0-00000-406040	Software/Online Content	\$ 735			\$ -	
			4-203-61101-6050-200-100	203-68-69020-68100-01045-9-0-00000-406056	Non-Capitalized Hardware	\$ 3,032			\$ -	
		Material & Supplies Total				\$ 10,939	\$ 17,210	\$ 9,866	\$ (7,344)	42.67%
		Federal Total				\$ 148,689	\$ 46,888	\$ 36,028	\$ (10,860)	23.16%

EXPENDITURES: GRANT (203)

						2025	2026	2027	Amount	%
						Actual	Adopted	Adopted	Changed	Change
	Federal - Coleman	Salaries	AccountNumber 4-203-61101-1120-203-100	Tyler Account 203-61-62030-61100-01045-2-0-00000-401120	Instructional			\$ 90,284	\$ 90,284	
		Salaries Total						\$ 90,284	\$ 90,284	
		Benefits	4-203-61101-2100-203-100	203-61-62030-61100-01045-2-0-00000-402100	F I C A			\$ 6,907	\$ 6,907	
			4-203-61101-2210-203-100	203-61-62030-61100-01045-2-0-00000-402211	Retirement - VRS			\$ 13,200	\$ 13,200	
			4-203-61101-2212-203-100	203-61-62030-61100-01045-2-0-00000-402750	VRS Retiree Health Credit			\$ 795	\$ 795	
			4-203-61101-2310-203-100	203-61-62030-61100-01045-2-0-00000-402310	Health Insurance			\$ 13,150	\$ 13,150	
			4-203-61101-2400-203-100	203-61-62030-61100-01045-2-0-00000-402400	Group Life			\$ 958	\$ 958	
			4-203-61101-2510-203-100	203-61-62030-61100-01045-2-0-00000-402510	Disability-Hybrid			\$ 215	\$ 215	
			4-203-61101-2720-203-100	203-61-62030-61100-01045-2-0-00000-402720	Worker's Compensation			\$ 208	\$ 208	
		Benefits Total						\$ 35,433	\$ 35,433	
		Other Charges	4-203-61101-5500-203-100	203-61-62030-61100-01045-2-0-00000-405500	Travel	\$ -			\$ -	
		Other Charges Total				\$ -			\$ -	
		Material & Supplies	4-203-61101-6001-203-100	203-61-62030-61100-01045-2-0-00000-406001	Office Supplies				\$ -	
			4-203-61101-6030-203-100	203-61-62030-61100-01045-2-0-00000-406030	Instructional Material/Fieldtrip			\$ 11,864	\$ 11,864	
			4-203-61101-6050-203-100	203-68-62030-68100-01045-9-0-00000-406056	Non-Capitalized Hardware			\$ 22,781	\$ 22,781	
		Material & Supplies Total						\$ 34,645	\$ 34,645	
	Federal - Coleman Total					\$ -		\$ 160,362	\$ 160,362	
	Federal - Miller	Salaries	4-203-61101-1120-205-100	203-61-62050-61100-01045-2-0-00000-401120	Instructional	\$ 62,510	\$ 64,385	\$ 152,892	\$ 88,507	137.47%
		Salaries Total				\$ 62,510	\$ 64,385	\$ 152,892	\$ 88,507	137.47%
		Benefits	4-203-61101-2100-205-100	203-61-62050-61100-01045-2-0-00000-402100	F I C A	\$ 4,538	\$ 4,925	\$ 11,696	\$ 6,771	137.48%
			4-203-61101-2210-205-100	203-61-62050-61100-01045-2-0-00000-402211	Retirement - VRS		\$ 10,701	\$ 22,354	\$ 11,653	108.90%
			4-203-61101-2212-205-100	203-61-62050-61100-01045-2-0-00000-402750	VRS Retiree Health Credit	\$ 756	\$ 780	\$ 1,346	\$ 566	72.56%
			4-203-61101-2220-205-100	203-61-62050-61100-01045-2-0-00000-402221	VRS-Hybrid	\$ 9,735			\$ -	
			4-203-61101-2310-205-100	203-61-62050-61100-01045-2-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 26,300	\$ 15,300	139.09%
			4-203-61101-2400-205-100	203-61-62050-61100-01045-2-0-00000-402400	Group Life	\$ 738	\$ 760	\$ 1,622	\$ 862	113.42%
			4-203-61101-2510-205-100	203-61-62050-61100-01045-2-0-00000-402510	Disability-Hybrid	\$ 149	\$ 153	\$ 365	\$ 212	138.56%
			4-203-61101-2720-205-100	203-61-62050-61100-01045-2-0-00000-402720	Worker's Compensation	\$ 134	\$ 149	\$ 353	\$ 204	136.91%
		Benefits Total				\$ 26,997	\$ 28,468	\$ 64,036	\$ 35,568	124.94%
		Purchase Services	4-203-61101-3160-205-100	203-61-62050-61100-01045-2-0-00000-403004	Professional Services - Other				\$ -	
		Purchase Services Total							\$ -	
		Material & Supplies	4-203-61101-6002-205-100	203-61-62050-61100-01045-2-0-00000-406002	Food Supplies	\$ 384			\$ -	
			4-203-61101-6030-205-100	203-61-62050-61100-01045-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 639	\$ 13,164	\$ 11,864	\$ (1,300)	-9.88%
			4-203-61101-6050-205-100	203-68-62050-68100-01045-9-0-00000-406056	Non-Capitalized Hardware	\$ 2,876	\$ 14,713	\$ 22,781	\$ 8,068	54.84%
		Material & Supplies Total				\$ 3,899	\$ 27,877	\$ 34,645	\$ 6,768	24.28%
	Federal - Miller Total					\$ 93,406	\$ 120,730	\$ 251,573	\$ 130,843	108.38%
	Federal - Pearson	Salaries	4-203-61101-1120-207-100	203-61-62070-61100-01045-2-0-00000-401120	Instructional	\$ 76,608	\$ 78,906	\$ 79,283	\$ 377	0.48%
		Salaries Total				\$ 76,608	\$ 78,906	\$ 79,283	\$ 377	0.48%
		Benefits	4-203-61101-2100-207-100	203-61-62070-61100-01045-2-0-00000-402100	F I C A	\$ 5,372	\$ 6,036	\$ 6,065	\$ 29	0.48%
			4-203-61101-2210-207-100	203-61-62070-61100-01045-2-0-00000-402211	Retirement - VRS	\$ 10,886	\$ 13,115	\$ 11,592	\$ (1,523)	-11.61%
			4-203-61101-2212-207-100	203-61-62070-61100-01045-2-0-00000-402750	VRS Retiree Health Credit	\$ 927	\$ 955	\$ 698	\$ (257)	-26.91%
			4-203-61101-2310-207-100	203-61-62070-61100-01045-2-0-00000-402310	Health Insurance	\$ 10,947	\$ 11,000	\$ 13,150	\$ 2,150	19.55%
			4-203-61101-2400-207-100	203-61-62070-61100-01045-2-0-00000-402400	Group Life	\$ 904	\$ 932	\$ 841	\$ (91)	-9.76%
			4-203-61101-2510-207-100	203-61-62070-61100-01045-2-0-00000-402510	Disability-Hybrid		\$ 188	\$ 189	\$ 1	0.53%
			4-203-61101-2720-207-100	203-61-62070-61100-01045-2-0-00000-402720	Worker's Compensation	\$ 165	\$ 182	\$ 183	\$ 1	0.55%
		Benefits Total				\$ 29,201	\$ 32,408	\$ 32,718	\$ 310	0.96%
		Other Charges	4-203-61101-5500-207-100	203-61-62070-61100-01045-2-0-00000-405500	Travel	\$ 3,394			\$ -	
		Other Charges Total				\$ 3,394			\$ -	
		Material & Supplies	4-203-61101-6001-207-100	203-61-62070-61100-01045-2-0-00000-406001	Office Supplies				\$ -	
			4-203-61101-6002-207-100	203-61-62070-61100-01045-2-0-00000-406002	Food Supplies	\$ 366			\$ -	
			4-203-61101-6005-207-100	203-61-62070-61100-01045-2-0-00000-406005	Laundry, Hsekpng & Janitor Supplies				\$ -	
			4-203-61101-6014-207-100	203-61-62070-61100-01045-2-0-00000-406014	Other Operating Supplies				\$ -	
			4-203-61101-6030-207-100	203-61-62070-61100-01045-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 495	\$ 13,164	\$ 11,864	\$ (1,300)	-9.88%
			4-203-61101-6040-207-100	203-68-62070-68100-01045-9-0-00000-406040	Software/Online Content	\$ 10,834			\$ -	
			4-203-61101-6047-207-100	203-61-62070-61100-01045-2-0-00000-406021	Furniture & Equipment				\$ -	
			4-203-61101-6050-207-100	203-68-62070-68100-01045-9-0-00000-406056	Non-Capitalized Hardware	\$ 2,604	\$ 14,713	\$ 22,781	\$ 8,068	54.84%
		Material & Supplies Total				\$ 14,299	\$ 27,877	\$ 34,645	\$ 6,768	24.28%
	Federal - Pearson Total					\$ 123,502	\$ 139,191	\$ 146,646	\$ 7,455	5.36%
	Federal - Pierce	Salaries	4-203-61101-1120-208-100	203-61-62080-61100-01045-2-0-00000-401120	Instructional	\$ 162,312	\$ 167,181	\$ 99,098	\$ (68,083)	-40.72%
		Salaries Total				\$ 162,312	\$ 167,181	\$ 99,098	\$ (68,083)	-40.72%
		Benefits	4-203-61101-2100-208-100	203-61-62080-61100-01045-2-0-00000-402100	F I C A	\$ 11,757	\$ 12,789	\$ 7,581	\$ (5,208)	-40.72%
			4-203-61101-2210-208-100	203-61-62080-61100-01045-2-0-00000-402211	Retirement - VRS	\$ 23,065	\$ 27,787	\$ 14,489	\$ (13,298)	-47.86%
			4-203-61101-2212-208-100	203-61-62080-61100-01045-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,964	\$ 2,024	\$ 873	\$ (1,151)	-56.87%
			4-203-61101-2310-208-100	203-61-62080-61100-01045-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 13,150	\$ (8,550)	-40.23%
			4-203-61101-2400-208-100	203-61-62080-61100-01045-2-0-00000-402400	Group Life	\$ 1,915	\$ 1,973	\$ 1,051	\$ (922)	-46.73%
			4-203-61101-2510-208-100	203-61-62080-61100-01045-2-0-00000-402510	Disability-Hybrid		\$ 398	\$ 236	\$ (162)	-40.70%
			4-203-61101-2720-208-100	203-61-62080-61100-01045-2-0-00000-402720	Worker's Compensation	\$ 350	\$ 385	\$ 228	\$ (157)	-40.78%
		Benefits Total				\$ 60,945	\$ 67,356	\$ 37,608	\$ (29,748)	-44.17%
		Purchase Services	4-203-61101-3160-208-100	203-61-62080-61100-01045-2-0-00000-403004	Professional Services - Other				\$ -	
		Purchase Services Total							\$ -	
		Other Charges	4-203-61101-5500-208-100	203-61-62080-61100-01045-2-0-00000-405500	Travel				\$ -	

EXPENDITURES: GRANT (203)

						2025	2026	2027	Amount	%
						Actual	Adopted	Adopted	Changed	Change
		AccountNumber	Tyler Account							
		Other Charges Total				\$				
		Material & Supplies	4-203-61101-6002-208-100	203-61-62080-61100-01045-2-0-00000-406002	Food Supplies	\$ 423			\$ -	
			4-203-61101-6030-208-100	203-61-62080-61100-01045-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 688	\$ 13,164	\$ 11,864	\$ (1,300)	-9.88%
			4-203-61101-6040-208-100	203-68-62080-68100-01045-9-0-00000-406040	Software/Online Content	\$ 10,500			\$ -	
			4-203-61101-6050-208-100	203-68-62080-68100-01045-9-0-00000-406056	Non-Capitalized Hardware	\$ 137	\$ 14,713	\$ 22,781	\$ 8,068	54.84%
		Material & Supplies Total				\$ 11,748	\$ 27,877	\$ 34,645	\$ 6,768	24.28%
Federal Pierce Total						\$ 235,005	\$ 262,414	\$ 171,351	\$ (91,063)	-34.70%
Federal - Thompson		Salaries	4-203-61101-1120-206-100	203-61-62060-61100-01045-2-0-00000-401120	Instructional	\$ 181,516	\$ 185,349	\$ 107,482	\$ (77,867)	-42.01%
		Salaries Total				\$ 181,516	\$ 185,349	\$ 107,482	\$ (77,867)	-42.01%
		Benefits	4-203-61101-2100-206-100	203-61-62060-61100-01045-2-0-00000-402100	F I C A	\$ 13,477	\$ 14,179	\$ 8,222	\$ (5,957)	-42.01%
			4-203-61101-2210-206-100	203-61-62060-61100-01045-2-0-00000-402211	Retirement - VRS	\$ 25,571	\$ 30,806	\$ 15,714	\$ (15,092)	-48.99%
			4-203-61101-2212-206-100	203-61-62060-61100-01045-2-0-00000-402750	VRS Retiree Health Credit	\$ 2,177	\$ 2,243	\$ 946	\$ (1,297)	-57.82%
			4-203-61101-2310-206-100	203-61-62060-61100-01045-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 13,150	\$ (8,850)	-40.23%
			4-203-61101-2400-206-100	203-61-62060-61100-01045-2-0-00000-402400	Group Life	\$ 2,123	\$ 2,188	\$ 1,140	\$ (1,048)	-47.90%
			4-203-61101-2510-206-100	203-61-62060-61100-01045-2-0-00000-402510	Disability-Hybrid		\$ 441	\$ 256	\$ (185)	-41.95%
			4-203-61101-2720-206-100	203-61-62060-61100-01045-2-0-00000-402720	Worker's Compensation	\$ 391	\$ 427	\$ 248	\$ (179)	-41.92%
		Benefits Total				\$ 65,635	\$ 72,284	\$ 39,676	\$ (32,608)	-45.11%
		Purchase Services	4-203-61101-3499-206-100	203-61-62060-61100-01045-2-0-00000-403499	Internal Transportation	\$ 250			\$ -	
		Purchase Services Total				\$ 250			\$ -	
		Other Charges	4-203-61101-5500-206-100	203-61-62060-61100-01045-2-0-00000-405500	Travel	\$ 730			\$ -	
		Other Charges Total				\$ 730			\$ -	
		Material & Supplies	4-203-61101-6030-206-100	203-61-62060-61100-01045-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 8,236	\$ 13,164	\$ 11,864	\$ (1,300)	-9.88%
			4-203-61101-6050-206-100	203-68-62060-68100-01045-9-0-00000-406056	Non-Capitalized Hardware	\$ 223	\$ 14,713	\$ 22,781	\$ 8,068	54.84%
		Material & Supplies Total				\$ 8,459	\$ 27,877	\$ 34,645	\$ 6,768	24.28%
Federal Thompson Total						\$ 256,590	\$ 285,510	\$ 181,803	\$ (103,707)	-36.32%
Federal - Walter		Salaries	4-203-61101-1120-204-100	203-61-62040-61100-01045-2-0-00000-401120	Instructional	\$ 154,309	\$ 158,939	\$ 84,193	\$ (74,746)	-47.03%
		Salaries Total				\$ 154,309	\$ 158,939	\$ 84,193	\$ (74,746)	-47.03%
		Benefits	4-203-61101-2100-204-100	203-61-62040-61100-01045-2-0-00000-402100	F I C A	\$ 11,798	\$ 12,159	\$ 6,441	\$ (5,718)	-47.03%
			4-203-61101-2210-204-100	203-61-62040-61100-01045-2-0-00000-402211	Retirement - VRS	\$ 21,927	\$ 26,417	\$ 12,310	\$ (14,107)	-53.40%
			4-203-61101-2212-204-100	203-61-62040-61100-01045-2-0-00000-402750	VRS Retiree Health Credit	\$ 1,867	\$ 1,924	\$ 741	\$ (1,183)	-61.49%
			4-203-61101-2310-204-100	203-61-62040-61100-01045-2-0-00000-402310	Health Insurance	\$ 21,894	\$ 22,000	\$ 13,150	\$ (8,850)	-40.23%
			4-203-61101-2400-204-100	203-61-62040-61100-01045-2-0-00000-402400	Group Life	\$ 1,821	\$ 1,877	\$ 893	\$ (984)	-52.42%
			4-203-61101-2510-204-100	203-61-62040-61100-01045-2-0-00000-402510	Disability-Hybrid		\$ 378	\$ 201	\$ (177)	-46.83%
			4-203-61101-2720-204-100	203-61-62040-61100-01045-2-0-00000-402720	Worker's Compensation	\$ 332	\$ 367	\$ 194	\$ (173)	-47.14%
		Benefits Total				\$ 59,639	\$ 65,122	\$ 33,930	\$ (31,192)	-47.90%
		Purchase Services	4-203-61101-3160-204-100	203-61-62040-61100-01045-2-0-00000-403004	Professional Services - Other				\$ -	
		Purchase Services Total							\$ -	
		Other Charges	4-203-61101-5500-204-100	203-61-62040-61100-01045-2-0-00000-405500	Travel	\$ 3,554			\$ -	
		Other Charges Total				\$ 3,554			\$ -	
		Material & Supplies	4-203-61101-6002-204-100	203-61-62040-61100-01045-2-0-00000-406002	Food Supplies				\$ -	
			4-203-61101-6014-204-100	203-61-62040-61100-01045-2-0-00000-406014	Other Operating Supplies	\$ 150			\$ -	
			4-203-61101-6030-204-100	203-61-62040-61100-01045-2-0-00000-406030	Instructional Material/Fieldtrip	\$ 3,048	\$ 13,164	\$ 11,864	\$ (1,300)	-9.88%
			4-203-61101-6040-204-100	203-68-62040-68100-01045-9-0-00000-406040	Software/Online Content	\$ 14			\$ -	
			4-203-61101-6050-204-100	203-68-62040-68100-01045-9-0-00000-406056	Non-Capitalized Hardware	\$ 373	\$ 14,713	\$ 22,781	\$ 8,068	54.84%
		Material & Supplies Total				\$ 3,584	\$ 27,877	\$ 34,645	\$ 6,768	24.28%
Federal Walter Total						\$ 221,087	\$ 251,938	\$ 152,768	\$ (99,170)	-39.36%
TITLE 1 GRANT Total						\$ 1,078,278	\$ 1,106,671	\$ 1,100,531	\$ (6,140)	-0.55%
TITLE II, PART A GRANT		Federal	Salaries	4-203-61102-1120-200-100	203-61-69020-61100-01046-2-0-00000-401120	Instructional	\$ 3,900		\$ -	
			Salaries Total				\$ 3,900		\$ -	
			Benefits	4-203-61102-2100-200-100	203-61-69020-61100-01046-2-0-00000-402100	F I C A	\$ 150		\$ -	
				4-203-61102-2720-200-100	203-61-69020-61100-01046-2-0-00000-402720	Worker's Compensation	\$ -		\$ -	
				4-203-61102-2820-200-100	203-61-69020-61100-01046-2-0-00000-402820	Tuition Reimbursement-Undergraduate	\$ 70,034		\$ -	
				4-203-61102-2821-200-100	203-61-69020-61100-01046-2-0-00000-402821	Tuition Reimbursement-Graduate	\$ 37,822		\$ -	
			Benefits Total				\$ 108,007		\$ -	
			Purchase Services	4-203-61102-3000-200-100	203-61-69020-61100-01046-2-0-00000-403000	Purchased Services			\$ -	
				4-203-61102-3160-200-100	203-61-69020-61100-01046-2-0-00000-403004	Professional Services - Other	\$ 18,675	\$ 208,810	\$ 208,810	\$ -
			Purchase Services Total				\$ 18,675	\$ 208,810	\$ 208,810	\$ -
			Other Charges	4-203-61102-5500-200-100	203-61-69020-61100-01046-2-0-00000-405500	Travel	\$ 20,899	\$ 12,000	\$ 12,000	\$ -
			Other Charges Total				\$ 20,899	\$ 12,000	\$ 12,000	\$ -
		Material & Supplies	4-203-61102-6001-200-100	203-61-69020-61100-01046-2-0-00000-406001	Office Supplies	\$ 213			\$ -	
			4-203-61102-6012-200-100	203-61-69020-61100-01046-2-0-00000-406012	Books & Subscriptions	\$ 10,895			\$ -	
			4-203-61102-6030-200-100	203-61-69020-61100-01046-2-0-00000-406030	Instructional Material/Fieldtrip		\$ 9,568	\$ 9,568	\$ -	
			4-203-61102-6040-200-100	203-68-69020-68100-01046-9-0-00000-406040	Software/Online Content	\$ 360			\$ -	
			4-203-61102-6050-200-100	203-68-69020-68100-01046-9-0-00000-406056	Non-Capitalized Hardware				\$ -	
		Material & Supplies Total				\$ 11,468	\$ 9,568	\$ 9,568	\$ -	
TITLE II, PART A GRANT Total						\$ 162,949	\$ 230,378	\$ 230,378	\$ -	
TITLE III, PART A		Federal	Salaries	4-203-61108-1120-200-190	203-61-69020-61100-12100-5-0-00000-401120	Instructional	\$ 21,642	\$ 34,306	\$ 34,306	\$ -
				4-203-61108-1120-300-190	203-61-69020-61100-12100-5-0-00000-401120	Instructional	\$ 660		\$ -	
				4-203-61108-1620-200-190	203-61-69020-61100-12100-5-0-00000-401620	Supplement	\$ 5,845		\$ -	
				4-203-61108-1620-300-190	203-61-69020-61100-12100-5-0-00000-401620	Supplement	\$ 120		\$ -	

EXPENDITURES: GRANT (203)

			AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2027 Adopted	Amount Changed	% Change
		Salaries Total				\$ 28,267	\$ 34,306	\$ 34,306	\$	
		Benefits	4-203-61108-2100-200-190	203-61-69020-61100-12100-5-0-00000-402100	F I C A	\$ 1,933	\$ 2,624	\$ 2,624	\$ -	
			4-203-61108-2100-300-190	203-61-69020-61100-12100-5-0-00000-402100	F I C A	\$ 60			\$ -	
			4-203-61108-2210-200-190	203-61-69020-61100-12100-5-0-00000-402211	Retirement - VRS	\$ 3,075			\$ -	
			4-203-61108-2212-200-190	203-61-69020-61100-12100-5-0-00000-402750	VRS Retiree Health Credit	\$ 262			\$ -	
			4-203-61108-2400-200-190	203-61-69020-61100-12100-5-0-00000-402400	Group Life	\$ 255			\$ -	
			4-203-61108-2720-200-190	203-61-69020-61100-12100-5-0-00000-402720	Worker's Compensation	\$ 65	\$ 75	\$ 75	\$ -	
			4-203-61108-2720-300-190	203-61-69020-61100-12100-5-0-00000-402720	Worker's Compensation	\$ 2			\$ -	
		Benefits Total				\$ 5,651	\$ 2,699	\$ 2,699	\$	
		Purchase Services	4-203-61108-3160-200-190	203-61-69020-61100-12100-5-0-00000-403004	Professional Services - Other	\$ 9,817			\$ -	
			4-203-61108-3499-200-190	203-61-69020-61100-12100-5-0-00000-403499	Internal Transportation	\$ 858			\$ -	
			4-203-61108-3520-200-190	203-61-69020-61100-12100-5-0-00000-405810	Organizational Memberships	\$ 50	\$ 40	\$ 40	\$ -	
		Purchase Services Total				\$ 10,725	\$ 40	\$ 40	\$	
		Other Charges	4-203-61108-5500-200-190	203-61-69020-61100-12100-5-0-00000-405500	Travel				\$ -	
		Other Charges Total							\$	
		Material & Supplies	4-203-61108-6001-200-190	203-61-69020-61100-12100-5-0-00000-406001	Office Supplies	\$ 77	\$ 27,865	\$ 27,865	\$ -	
			4-203-61108-6001-300-190	203-61-69020-61100-12100-5-0-00000-406001	Office Supplies	\$ 25			\$ -	
			4-203-61108-6002-200-190	203-61-69020-61100-12100-5-0-00000-406002	Food Supplies	\$ 2,433			\$ -	
			4-203-61108-6002-300-190	203-61-69020-61100-12100-5-0-00000-406002	Food Supplies	\$ 1,090			\$ -	
			4-203-61108-6005-200-190	203-61-69020-61100-12100-5-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ -			\$ -	
			4-203-61108-6013-200-190	203-61-69020-61100-12100-5-0-00000-406013	Educational & Recreational Supplies		\$ 47,760	\$ 47,760	\$ -	
			4-203-61108-6030-200-190	203-61-69020-61100-12100-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 2,576			\$ -	
			4-203-61108-6030-300-190	203-61-69020-61100-12100-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 481			\$ -	
			4-203-61108-6040-200-190	203-68-69020-68100-12100-9-0-00000-406040	Software/Online Content	\$ 32,426			\$ -	
			4-203-61108-6040-300-190	203-68-69020-68100-12100-9-0-00000-406040	Software/Online Content	\$ 2,000			\$ -	
		Material & Supplies Total				\$ 41,108	\$ 75,625	\$ 75,625	\$	
TITLE III, PART A Total						\$ 85,751	\$ 112,670	\$ 112,670	\$	
TITLE IV GRANT - STUDENT SUPPL	Federal	Purchase Services	4-203-61105-3160-200-100	203-61-69020-61100-01047-5-0-00000-403004	Professional Services - Other	\$ 1,876			\$ -	
			4-203-61105-3160-300-100	203-61-69020-61100-01047-5-0-00000-403004	Professional Services - Other	\$ 43,101			\$ -	
			4-203-61105-3499-300-100	203-61-69020-61100-01047-5-0-00000-403499	Internal Transportation	\$ 1,172			\$ -	
		Purchase Services Total				\$ 46,150			\$	
		Other Charges	4-203-61105-5500-200-100	203-61-69020-61100-01047-5-0-00000-405500	Travel	\$ 2,014			\$ -	
			4-203-61105-5500-300-100	203-61-69020-61100-01047-5-0-00000-405500	Travel	\$ 1,280	\$ 18,500	\$ 18,500	\$ -	
			4-203-61105-5800-300-100	203-61-69020-61100-01047-5-0-00000-405800	Miscellaneous		\$ 33,783	\$ 33,783	\$ -	
		Other Charges Total				\$ 3,294	\$ 52,283	\$ 52,283	\$	
		Material & Supplies	4-203-61105-6000-300-100	203-61-69020-61100-01047-5-0-00000-406000	Materials and Supplies		\$ 12,312	\$ 12,312	\$ -	
			4-203-61105-6001-300-100	203-61-69020-61100-01047-5-0-00000-406001	Office Supplies				\$ -	
			4-203-61105-6002-300-100	203-61-69020-61100-01047-5-0-00000-406002	Food Supplies	\$ 287			\$ -	
			4-203-61105-6012-300-100	203-61-69020-61100-01047-5-0-00000-406012	Books & Subscriptions	\$ 571	\$ 5,300	\$ 5,300	\$ -	
			4-203-61105-6014-200-100	203-61-69020-61100-01047-5-0-00000-406014	Other Operating Supplies	\$ 169			\$ -	
			4-203-61105-6014-300-100	203-61-69020-61100-01047-5-0-00000-406014	Other Operating Supplies	\$ 4,971			\$ -	
			4-203-61105-6030-200-100	203-61-69020-61100-01047-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 190			\$ -	
			4-203-61105-6030-300-100	203-61-69020-61100-01047-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 1,154	\$ 2,500	\$ 2,500	\$ -	
			4-203-61105-6040-200-100	203-68-69020-68100-01047-9-0-00000-406040	Software/Online Content				\$ -	
			4-203-61105-6040-300-100	203-68-69020-68100-01047-9-0-00000-406040	Software/Online Content	\$ 4,518	\$ 1,300	\$ 1,300	\$ -	
			4-203-61105-6047-300-100	203-61-69020-61100-01047-5-0-00000-406021	Furniture & Equipment				\$ -	
			4-203-61105-6050-300-100	203-68-69020-68100-01047-9-0-00000-406056	Non-Capitalized Hardware	\$ 2,864	\$ 300	\$ 300	\$ -	
		Material & Supplies Total				\$ 14,723	\$ 21,712	\$ 21,712	\$	
TITLE IV GRANT STUDENT SUPPL Total						\$ 64,167	\$ 73,995	\$ 73,995	\$	
TITLE VI -B GRANT ELEMENTARY	Federal	Salaries	4-203-61120-1120-200-200	203-61-69200-61100-02013-5-0-00000-401120	Instructional	\$ 77,813	\$ 150,838	\$ 381,234	\$ 230,396	152.74%
			4-203-61120-1130-200-200	203-61-69200-61220-02013-5-0-00000-401130	Other Professional	\$ 115			\$ -	
			4-203-61120-1151-200-200	203-61-69200-61100-02013-5-0-00000-401151	Instructional Assistant	\$ 386,204	\$ 426,223	\$ 850,118	\$ 423,895	99.45%
			4-203-61120-1201-200-200	203-61-69200-61100-02013-5-0-00000-401201	Overtime	\$ 7,055			\$ -	
			4-203-61120-1521-200-200	203-61-69200-61100-02013-5-0-00000-401521	Substitute - Assistants	\$ 16,693			\$ -	
			4-203-61120-1660-200-200	203-61-69200-61100-02013-5-0-00000-401660	Bonus	\$ 155			\$ -	
		Salaries Total				\$ 488,034	\$ 577,061	\$ 1,231,352	\$ 654,291	113.38%
		Benefits	4-203-61120-2100-200-200	203-61-69200-61100-02013-5-0-00000-402100	F I C A	\$ 34,677	\$ 44,145	\$ 94,197	\$ 50,052	113.38%
			4-203-61120-2210-200-200	203-61-69200-61100-02013-5-0-00000-402211	Retirement - VRS	\$ 34,454	\$ 95,919	\$ 180,039	\$ 84,120	87.70%
			4-203-61120-2212-200-200	203-61-69200-61100-02013-5-0-00000-402750	VRS Retiree Health Credit	\$ 5,594	\$ 6,989	\$ 10,852	\$ 3,863	55.27%
			4-203-61120-2220-200-200	203-61-69200-61100-02013-5-0-00000-402221	VRS-Hybrid	\$ 34,791			\$ -	
			4-203-61120-2310-200-200	203-61-69200-61100-02013-5-0-00000-402310	Health Insurance	\$ 175,152	\$ 198,000	\$ 433,950	\$ 235,950	119.17%
			4-203-61120-2400-200-200	203-61-69200-61100-02013-5-0-00000-402400	Group Life	\$ 5,546	\$ 6,816	\$ 13,069	\$ 6,253	91.74%
			4-203-61120-2510-200-200	203-61-69200-61100-02013-5-0-00000-402510	Disability-Hybrid	\$ 556	\$ 1,374	\$ 2,947	\$ 1,573	114.48%
			4-203-61120-2720-200-200	203-61-69200-61100-02013-5-0-00000-402720	Worker's Compensation	\$ 2,172	\$ 1,335	\$ 2,850	\$ 1,515	113.48%
		Benefits Total				\$ 292,942	\$ 354,578	\$ 737,904	\$ 383,326	108.11%
		Purchase Services	4-203-61120-3000-200-200	203-61-69200-61100-02013-5-0-00000-403000	Purchased Services		\$ 274,865	\$ 171,187	\$ (103,678)	-37.72%
		Purchase Services Total					\$ 274,865	\$ 171,187	\$ (103,678)	37.72%
TITLE VI -B GRANT ELEMENTARY Total						\$ 780,977	\$ 1,206,504	\$ 2,140,443	\$ 933,939	77.41%
TITLE VI -B GRANT SECONDARY	Federal	Salaries	4-203-61120-1110-300-200	203-61-69200-61310-02013-5-0-00000-401110	Administrative	\$ 14,582	\$ 97,603	\$ 100,531	\$ 2,928	3.00%
			4-203-61120-1120-300-200	203-61-69200-61100-02013-5-0-00000-401120	Instructional	\$ 181,388	\$ 140,123		\$ (140,123)	-100.00%

EXPENDITURES: GRANT (203)

					2025	2026	2027	Amount	%
					Actual	Adopted	Adopted	Changed	Change
AccountNumber	Tyler Account								
4-203-61120-1130-300-200	203-61-69200-61220-02013-5-0-00000-401130	Other Professional			\$ -			\$ -	
4-203-61120-1131-300-200	203-62-69200-62220-02013-9-0-00000-401131	School Nurse			\$ 375			\$ -	
4-203-61120-1150-300-200	203-61-69200-61410-02013-5-0-00000-401150	Clerical			\$ -			\$ -	
4-203-61120-1151-300-200	203-61-69200-61100-02013-5-0-00000-401151	Instructional Assistant			\$ 392,458	\$ 335,814		\$ (335,814)	-100.00%
4-203-61120-1201-300-200	203-61-69200-61100-02013-5-0-00000-401201	Overtime			\$ 2,944			\$ -	
4-203-61120-1521-300-200	203-61-69200-61100-02013-5-0-00000-401521	Substitute - Assistants			\$ 338			\$ -	
Salaries Total					\$ 592,084	\$ 573,540	\$ 100,531	\$ (473,009)	82.47%
Benefits									
4-203-61120-2100-300-200	203-61-69200-61310-02013-5-0-00000-402100	F I C A			\$ 42,952	\$ 43,876	\$ 7,691	\$ (36,185)	-82.47%
4-203-61120-2210-300-200	203-61-69200-61310-02013-5-0-00000-402211	Retirement - VRS			\$ 52,992	\$ 95,330	\$ 14,698	\$ (80,632)	-84.58%
4-203-61120-2212-300-200	203-61-69200-61310-02013-5-0-00000-402750	VRS Retiree Health Credit			\$ 7,129	\$ 6,946	\$ 885	\$ (6,061)	-87.26%
4-203-61120-2220-300-200	203-61-69200-61310-02013-5-0-00000-402221	VRS-Hybrid			\$ 35,284			\$ -	
4-203-61120-2310-300-200	203-61-69200-61310-02013-5-0-00000-402310	Health Insurance			\$ 186,099	\$ 154,000	\$ 13,150	\$ (140,850)	-91.46%
4-203-61120-2400-300-200	203-61-69200-61310-02013-5-0-00000-402400	Group Life			\$ 6,925	\$ 6,772	\$ 1,066	\$ (5,706)	-84.26%
4-203-61120-2510-300-200	203-61-69200-61310-02013-5-0-00000-402510	Disability-Hybrid			\$ 507	\$ 1,363	\$ 240	\$ (1,123)	-82.39%
4-203-61120-2720-300-200	203-61-69200-61310-02013-5-0-00000-402720	Worker's Compensation			\$ 1,251	\$ 1,328	\$ 232	\$ (1,096)	-82.53%
Benefits Total					\$ 333,140	\$ 309,615	\$ 37,962	\$ (271,653)	87.74%
Purchase Services									
4-203-61120-3000-300-200	203-61-69200-61100-02013-5-0-00000-403000	Purchased Services			\$ -	\$ 305,126	\$ 140,077	\$ (165,049)	-54.09%
4-203-61120-3160-300-200	203-61-69200-61100-02013-5-0-00000-403004	Professional Services - Other			\$ 285,423			\$ -	
4-203-61120-3320-300-200	203-61-69200-61100-02013-5-0-00000-403008	Maintenance Service Contracts			\$ 1,772			\$ -	
4-203-61120-3600-300-200	203-61-69200-61100-02013-5-0-00000-403021	Advertising			\$ 388			\$ -	
Purchase Services Total					\$ 287,582	\$ 305,126	\$ 140,077	\$ (165,049)	54.09%
Other Charges									
4-203-61120-5200-300-200	203-61-69200-61100-02013-5-0-00000-405200	Communications			\$ 5,157			\$ -	
4-203-61120-5410-300-200	203-61-69200-61100-02013-5-0-00000-405410	Lease/Rent Equipment			\$ 632			\$ -	
4-203-61120-5490-300-200	203-61-69200-61100-02013-5-0-00000-405490	Lease - Interest			\$ 2			\$ -	
4-203-61120-5500-300-200	203-61-69200-61100-02013-5-0-00000-405500	Travel			\$ 4,177			\$ -	
Other Charges Total					\$ 9,967			\$ -	
Material & Supplies									
4-203-61120-6001-300-200	203-61-69200-61100-02013-5-0-00000-406001	Office Supplies			\$ 917			\$ -	
4-203-61120-6002-300-200	203-61-69200-61100-02013-5-0-00000-406002	Food Supplies			\$ -			\$ -	
4-203-61120-6005-300-200	203-61-69200-61100-02013-5-0-00000-406005	Laundry, Hsekpng & Janitor Supplies			\$ 1,413			\$ -	
4-203-61120-6011-300-200	203-61-69200-61100-02013-5-0-00000-406011	Uniforms & Wearing Apparel			\$ -			\$ -	
4-203-61120-6012-300-200	203-61-69200-61100-02013-5-0-00000-406012	Books & Subscriptions			\$ 184			\$ -	
4-203-61120-6013-300-200	203-61-69200-61100-02013-5-0-00000-406013	Educational & Recreational Supplies			\$ 4,480	\$ 223,238	\$ 199,010	\$ (24,228)	-10.85%
4-203-61120-6014-300-200	203-61-69200-61100-02013-5-0-00000-406014	Other Operating Supplies			\$ 1,446			\$ -	
4-203-61120-6030-300-200	203-61-69200-61100-02013-5-0-00000-406030	Instructional Material/Fieldtrip			\$ 14,049			\$ -	
4-203-61120-6040-300-200	203-68-69200-68100-02013-9-0-00000-406040	Software/Online Content			\$ 20,440			\$ -	
4-203-61120-6041-300-200	203-68-69200-68100-02013-9-0-00000-406041	SBITA Principal			\$ 1,300			\$ -	
4-203-61120-6047-300-200	203-61-69200-61100-02013-5-0-00000-406021	Furniture & Equipment			\$ 527			\$ -	
4-203-61120-6050-300-200	203-68-69200-68100-02013-9-0-00000-406056	Non-Capitalized Hardware			\$ 26,421	\$ 35,000	\$ 35,000	\$ -	
4-203-61120-6055-300-200	203-68-69200-68100-02013-9-0-00000-406055	SBITA-Capital Outlay			\$ 1,300			\$ -	
Material & Supplies Total					\$ 72,478	\$ 258,238	\$ 234,010	\$ (24,228)	9.38%
TITLE VI B GRANT SECONDARY Total					\$ 1,295,251	\$ 1,446,519	\$ 512,580	\$ (933,939)	-64.56%
WORKFORCE DEVELOPMENT GRANT	Federal	Benefits	4-203-62226-2100-300-000	203-62-69350-62220-00024-9-0-00000-402100	F I C A	\$ -		\$ -	
			4-203-62226-2720-300-000	203-62-69350-62220-00024-9-0-00000-402720	Worker's Compensation	\$ -		\$ -	
			4-203-62226-2840-300-000	203-62-69350-62220-00024-9-0-00000-402840	Other Benefits	\$ -		\$ -	
Benefits Total					\$ -			\$ -	
		Purchase Services	4-203-62226-3160-300-000	203-62-69350-62220-00024-9-0-00000-403004	Professional Services - Other	\$ 439		\$ -	
Purchase Services Total					\$ 439			\$ -	
		Other Charges	4-203-62226-5500-200-000	203-62-69350-62220-00024-9-0-00000-405500	Travel	\$ 614		\$ -	
			4-203-62226-5500-300-000	203-62-69350-62220-00024-9-0-00000-405500	Travel	\$ 3,724		\$ -	
Other Charges Total					\$ 4,338			\$ -	
		Material & Supplies	4-203-62226-6001-300-000	203-62-69350-62220-00024-9-0-00000-406001	Office Supplies	\$ 1,545		\$ -	
			4-203-62226-6002-300-000	203-62-69350-62220-00024-9-0-00000-406002	Food Supplies	\$ 112		\$ -	
			4-203-62226-6014-200-000	203-62-69350-62220-00024-9-0-00000-406014	Other Operating Supplies	\$ 3,849		\$ -	
			4-203-62226-6014-300-000	203-62-69350-62220-00024-9-0-00000-406014	Other Operating Supplies	\$ 618		\$ -	
			4-203-62226-6050-200-000	203-68-69350-68400-00024-9-0-00000-406056	Technology Hardware/Software	\$ 939		\$ -	
Material & Supplies Total					\$ 7,063			\$ -	
WORKFORCE DEVELOPMENT GRANT Total					\$ 11,839			\$ -	
FUND TRANSFERS	DistrictWide	Other Use of Funds	4-203-67200-9205-900-000	203-67-69050-67200-00000-9-0-00000-409205	Transfer to School Operating Fund	\$ 14,250		\$ -	
Other Use of Funds Total					\$ 14,250			\$ -	
FUND TRANSFERS Total					\$ 14,250			\$ -	
Grand Total					\$ 6,926,012	\$ 5,998,577	\$ 6,215,829	\$ 217,252	3.62%



FAUQUIER COUNTY PUBLIC SCHOOLS

ASSET REPLACEMENT FUND

ASSET FUND

The School Asset Replacement Fund, established in FY2011, supports the division’s long-term capital needs by ensuring consistent funding for the replacement of major assets and the continuation of capital projects across fiscal years. This dedicated funding structure helps mitigate the impact of large, one-time expenditures and provides stability for planned improvements and equipment lifecycle management.

In FY2027, the school division will transfer \$5,042,128 to the fund. These funds will be allocated to support key priorities as follows:

Capital Improvement Plan (CIP)	\$1,624,674
Transfer to County Debt Service	\$186,902
Lease Payment Principal/Interest	\$956,172
CTE Modifications	\$40,000
School Improvements	\$84,380
Music Instrument Replacement	\$25,000
School-wide Vehicles Replacement	\$125,000
Bus Replacement	\$1,440,000
Nutrition Asset Replacement	\$150,000
Radio Refresh	\$20,000
Technology Refresh & Project	\$390,000

Revenue Highlights:

The \$75,000 in local funding reflects anticipated revenues from insurance recoveries used to repair or replace damaged equipment. Beginning in FY2021, an energy savings program was implemented, generating approximately \$30,000 in annual revenue. In FY2022, a cell tower was installed at Fauquier High School, which is expected to generate approximately \$18,000 in annual revenue. These revenues are designated to support athletic needs across all three high schools.

Summary of Revenue: Asset Fund (201)				
	2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted
Local Revenue	\$ (340,827)	\$ (48,000)	\$ (48,000)	\$ (48,000)
State Revenue	\$ (282,640)			
Federal Revenue				
County Transfer	\$ (959,443)			
Other	\$ (63,979)	\$ (75,000)	\$ (75,000)	\$ (75,000)
Transfer	\$ (7,272,393)	\$ (3,252,285)	\$ (3,252,285)	\$ (3,378,801)
Grand Total	\$ (8,919,282)	\$ (3,375,285)	\$ (3,375,285)	\$ (3,501,801)

Expenditure Highlights:

In prior years, many capital projects could not begin until after students were dismissed at the end of the school year (typically mid-June), while the fiscal year concluded on June 30. As a result, purchase orders issued before June 30 for services not yet rendered were required to be canceled and reissued after July 1, with the expectation that funding from the prior year would carry over into the new fiscal year. This process was both cumbersome and time-consuming, often taking several months to complete.

Summary of Expenditure: Asset Fund (201)				
	2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted
SCHOOL ASSET REPLACEMENT FUND	\$ 5,630,919	\$ 2,627,611	\$ 2,683,243	\$ 3,417,454
CAPITAL IMPROVEMENT PLAN (CIP)	\$ 2,567,564	\$ 747,674	\$ 692,042	\$ 1,747,674
Grand Total	\$ 8,198,483	\$ 3,375,285	\$ 3,375,285	\$ 5,165,128

To eliminate confusion, reduce unnecessary administrative processing, and support long-term planning for capital expenditures, the School Asset Replacement Fund was established. This fund was created in partnership with the Fauquier County Board of Supervisors, with the understanding that any unexpended funds at fiscal year-end would automatically carry forward into subsequent years for approved projects. This structure ensures continuity and stability in funding for multi-year capital needs.

Typical projects supported by the School Asset Replacement Fund include HVAC system replacements, roofing projects, phone and alarm system upgrades, school bus replacements, and investments in technology such as computer systems and other equipment lifecycle replacement plans.

In FY2022, the division engaged Downey & Scott, LLC to conduct a comprehensive evaluation of school facilities and athletic fields. The assessment identified approximately \$77.0 million in capital improvement needs, including both building systems and field conditions. In response, the County included funding in the FY2023 budget to pursue bond financing in FY2025 for a portion of these repairs. Among the identified needs, the most critical projects include roof and HVAC system replacements, with an estimated combined cost of approximately \$14.7 million.

REVENUE: ASSET FUND (201)				2025	2026	2027	Amount	%
	AccountNumber	Tyler Account		Actual	Adopted	Adopted	Changed	Change
Local Revenue	3-201-152200-10--	201 -60-60000-18912-00000-0-1-00000-315220-	Milestone Tower	\$ (33,447)	\$ (18,000)	\$ (18,000)	\$ -	
	3-201-189900-50--	201 -60-60000-18912-00000-0-1-00000-318999-	Miscellaneous Revenue	\$ (302,744)			\$ -	
	3-201-189900-51--	201 -60-60000-18912-00000-0-1-00000-319120-	C-Power	\$ (2,586)	\$ (30,000)	\$ (30,000)	\$ -	
	3-201-189901-2--	201 -60-60000-18909-00000-0-1-00000-318401-	Sale of Vehicles	\$ (2,050)			\$ -	
Local Revenue Total				\$ (340,827)	\$ (48,000)	\$ (48,000)	\$	
State Revenue	3-201-242000-10--	201 -60-60000-24946-00000-0-2-00000-326100-	School Security Equipment Grant	\$ (282,640)			\$ -	
State Revenue Total				\$ (282,640)			\$	
County Transfer	3-201-415000-100--	201 -00-00000-00000-00000-0-4-00000-345100-	Transfer from General Fund	\$ (959,443)			\$ -	
County Transfer Total				\$ (959,443)			\$	
Other	3-201-411000-10--	201 -60-60000-18910-00000-0-4-00000-341000-	Insurance Recoveries	\$ (63,979)	\$ (75,000)	\$ (75,000)	\$ -	
Other Total				\$ (63,979)	\$ (75,000)	\$ (75,000)	\$	
Transfer	3-201-415000-205--	201 -00-00000-00000-00000-0-4-00000-345205-	Transfer from School Operating Fund	\$ (7,272,393)	\$ (3,252,285)	\$ (3,378,801)	\$ (126,516)	3.89%
	3-201-415000-302--	201 -00-00000-00000-00000-0-4-00000-345302-	Transfer from Capital Projects Fund				\$ -	
	3-201-419000-10--	201 -00-00000-00000-00000-0-4-00000-349000-	Prior Years' Fund Balance				\$ -	
Transfer Total				\$ (7,272,393)	\$ (3,252,285)	\$ (3,378,801)	\$ (126,516)	3.89%
Grand Total				\$ (8,919,282)	\$ (3,375,285)	\$ (3,501,801)	\$ (126,516)	3.75%

EXPENDITURES: ASSET FUND (201)

			AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2027 Adopted	Amount Changed	% Change
CAPITAL IMPROVEMENT PLAN (CIP)	Athletic Projects	Capital Outlay	4-201-64237-8460--	201-64-63050-64300-05001-9-0-00000-408100	Fauquier High School	\$ 34,268			\$ -	
			4-201-64237-8470--	201-64-63060-64300-05001-9-0-00000-408100	Liberty High School	\$ 34,143			\$ -	
			4-201-64237-8480--	201-64-63080-64300-05001-9-0-00000-408100	Kettle Run High School	\$ 82,283			\$ -	
	Athletic Projects Total					\$ 150,693			\$	
	Building Renovations	Capital Outlay	4-201-64234-8100--	201-64-69300-64200-00012-9-0-00000-408100	Division-wide				\$ -	
			4-201-64234-8460--	201-64-63050-64200-00012-9-0-00000-408100	Bldg Renov - Fauquier High	\$ 57,000			\$ -	
	Building Renovations Total					\$ 57,000			\$	
	Capital Improvement Projects	Capital Outlay	4-201-64230-8320--	201-64-62030-64600-00005-9-0-00000-408110	Communication		\$ 12,500	\$ 12,500	\$ -	
	Capital Improvement Projects Total						\$ 12,500	\$ 12,500	\$	
	C-Power Energy Projects	Capital Outlay	4-201-64238-8100--	201-64-69300-64200-00007-9-0-00000-408100	C-Power - Division-wide		\$ 30,000	\$ 30,000	\$ -	
	C Power Energy Projects Total						\$ 30,000	\$ 30,000	\$	
	Exterior Grounds	Capital Outlay	4-201-64235-8320--	201-64-62030-64300-00013-9-0-00000-408100	Ext Grd - Coleman Elementary	\$ 11,103			\$ -	
			4-201-64235-8330--	201-64-62110-64300-00013-9-0-00000-408100	Ext Grd - Greenville Elementary	\$ 15,673			\$ -	
			4-201-64235-8390--	201-64-62060-64300-00013-9-0-00000-408100	Ext Grd - Thompson Elementary	\$ 11,103			\$ -	
			4-201-64235-8410--	201-64-63070-64300-00013-9-0-00000-408100	Ext Grd - Auburn Middle	\$ 11,103			\$ -	
			4-201-64235-8470--	201-64-63060-64300-00013-9-0-00000-408100	Ext Grd - Liberty High	\$ 11,103			\$ -	
	Exterior Grounds Total					\$ 60,085			\$	
	HVAC & Mechanical	Capital Outlay	4-201-64232-8310--	201-64-62020-64200-00004-9-0-00000-408100	HVAC - Brumfield Elementary	\$ 1,735,607			\$ -	
			4-201-64232-8330--	201-64-62110-64200-00004-9-0-00000-408100	HVAC - Greenville Elementary	\$ 27,815			\$ -	
			4-201-64232-8340--	201-64-62050-64200-00004-9-0-00000-408100	HVAC - Miller Elementary	\$ -			\$ -	
			4-201-64232-8350--	201-64-62070-64200-00004-9-0-00000-408100	HVAC - Pearson Elementary				\$ -	
			4-201-64232-8360--	201-64-62080-64200-00004-9-0-00000-408100	HVAC - Pierce Elementary				\$ -	
			4-201-64232-8380--	201-64-62100-64200-00004-9-0-00000-408100	HVAC - Smith Elementary				\$ -	
			4-201-64232-8470--	201-64-63060-64200-00004-9-0-00000-408100	HVAC - Liberty High	\$ 111,765			\$ -	
			4-201-64232-8480--	201-64-63080-64200-00004-9-0-00000-408100	HVAC - Kettle Run High	\$ 27,815			\$ -	
	HVAC & Mechanical Total					\$ 1,903,001			\$	
	Milestone Towers	Capital Outlay	4-201-64236-8460--	201-64-63050-64200-00017-9-0-00000-408100	Other Prj - Fauquier High		\$ 6,000	\$ 6,000	\$ -	
			4-201-64236-8470--	201-64-63060-64200-00017-9-0-00000-408100	Other Prj - Liberty High	\$ 33,257	\$ 6,000	\$ 6,000	\$ -	
			4-201-64236-8480--	201-64-63080-64200-00017-9-0-00000-408100	Other Prj - Kettle Run High		\$ 6,000	\$ 6,000	\$ -	
	Milestone Towers Total					\$ 33,257	\$ 18,000	\$ 18,000	\$	
	Other Projects	Capital Outlay	4-201-64236-8310--	201-64-62020-64200-00006-9-0-00000-408100	Other Prj - Brumfield Elementary	\$ 70,762			\$ -	
			4-201-64236-8350--	201-64-62070-64200-00006-9-0-00000-408100	Other Prj - Pearson Elementary	\$ 8,106			\$ -	
			4-201-64236-8400--	201-64-62040-64200-00006-9-0-00000-408100	Other Prj - Walter Elementary	\$ 8,106			\$ -	
			4-201-64236-8440--	201-64-63030-64200-00006-9-0-00000-408100	Other Prj - Taylor Middle	\$ 67,443			\$ -	
			4-201-64236-8702--	201-64-69300-64200-00006-9-0-00000-409921	Capital Reserve				\$ -	
		Capital Outlay Total				\$ 154,416			\$	
		Other Use of Funds	4-201-64236-9999--	201-69-69300-69600-00006-9-0-00000-409999	Other Prj - Contingency		\$ 687,174	\$ 267,174	\$ (420,000)	-61.12%
		Other Use of Funds Total					\$ 687,174	\$ 267,174	\$ (420,000)	61.12%
	Other Projects Total					\$ 154,416	\$ 687,174	\$ 267,174	\$ (420,000)	61.12%
	Roof	Capital Outlay	4-201-64231-8420--	201-64-63010-64200-00003-9-0-00000-408100	Roof - Cedar Lee Middle				\$ -	
			4-201-64231-8460--	201-64-63050-64200-00003-9-0-00000-408100	Roof - Fauquier High	\$ 22,295			\$ -	
	Roof Total					\$ 22,295			\$	
	Safety, Security & Communicat	Capital Outlay	4-201-64233-8350--	201-64-62070-64600-00005-9-0-00000-408100	SSC - Pearson Elementary	\$ 67,859			\$ -	
			4-201-64233-8400--	201-64-62040-64600-00005-9-0-00000-408100	SSC - Walter Elementary				\$ -	
			4-201-64233-8430--	201-64-63020-64600-00005-9-0-00000-408100	SSC - Marshall Middle				\$ -	
			4-201-64233-8470--	201-64-63060-64600-00005-9-0-00000-408100	SSC - Liberty High				\$ -	
			4-201-64233-8480--	201-64-63080-64600-00005-9-0-00000-408100	SSC - Kettle Run High	\$ 118,959			\$ -	
			4-201-64233-8490--	201-64-63500-64600-00005-9-0-00000-408100	SSC - Southeastern Alternative				\$ -	
	Safety, Security & Communications Total					\$ 186,818			\$	
CAPITAL IMPROVEMENT PLAN (CIP) Total						\$ 2,567,568	\$ 747,674	\$ 327,674	\$ (420,000)	56.17%
SCHOOL ASSET REPLACEMENT FUND	Debt Service	Other Use of Funds	4-201-95200-9140--	201-67-69050-67100-00000-9-0-00000-409011	Lease Payment Principal	\$ 660,924	\$ 682,986	\$ 705,779	\$ 22,793	3.34%
			4-201-95200-9150--	201-67-69050-67100-00000-9-0-00000-409012	Lease Payment Interest	\$ 295,244	\$ 273,187	\$ 250,393	\$ (22,794)	-8.34%
	Debt Service Total					\$ 956,172	\$ 956,173	\$ 956,172	\$ (1)	
	DistrictWide	Capital Outlay	4-201-69000-8104--	201-68-69300-68300-00000-9-0-00000-408110	Radio Refresh		\$ 20,000	\$ 20,000	\$ -	
			4-201-69000-8503--	201-69-69300-69600-00000-9-0-00000-409999	Insurance Recoveries			\$ 75,000	\$ 75,000	
		Capital Outlay Total					\$ 20,000	\$ 95,000	\$ 75,000	375.00%
		Other Use of Funds	4-201-69000-9999--	201-69-69300-69600-00000-9-0-00000-409999	Contingency				\$ -	
		Other Use of Funds Total							\$	
	DistrictWide Total						\$ 20,000	\$ 95,000	\$ 75,000	375.00%
	District-Wide	Other Use of Funds	4-201-67200-9205-900-00	201-67-69050-67200-00000-9-0-00000-409205	Transfer to School Operating Fund	\$ 43,078			\$ -	
			4-201-67200-9302--	201-67-69050-67200-00000-9-0-00000-409302	Transfer to County Capital Project	\$ 1,400,000			\$ -	
			4-201-67200-9401--	201-67-69050-67200-00000-9-0-00000-409401	Transfer to County Debt Svc Fund	\$ 382,429	\$ 318,050	\$ 186,902	\$ (131,148)	-41.24%
	District Wide Total					\$ 1,825,507	\$ 318,050	\$ 186,902	\$ (131,148)	41.24%
	Instruction	Capital Outlay	4-201-61100-8703--	201-66-69020-66500-00009-9-0-00000-408200	Modular House				\$ -	
			4-201-61100-8706--	201-68-69020-68100-00010-9-0-00000-408110	CTE Modifications	\$ 20,000	\$ 40,000	\$ 40,000	\$ -	
			4-201-61100-8707--	201-62-69020-62220-00011-9-0-00000-408101	School Improvements		\$ 84,380	\$ 84,380	\$ -	
			4-201-61100-8714--	201-64-69020-64400-04002-9-0-00000-408101	Music Instrument Replacem	\$ 54,000	\$ 25,000	\$ 25,000	\$ -	

EXPENDITURES: ASSET FUND (201)

		AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2027 Adopted	Amount Changed	% Change
Instruction Total					\$ 74,000	\$ 149,380	\$ 149,380	\$	
School Food Services	Capital Outlay	4-201-65100-8201--	201-65-69500-65100-00000-9-0-00000-408201	Machinery & Equipment	\$ 72,275			\$ -	
		4-201-65100-8600--	201-65-69500-65100-00000-9-0-00000-408100	Nutrition Asset Replacement	\$ 314,076	\$ 150,000	\$ 150,000	\$ -	
School Food Services Total					\$ 386,351	\$ 150,000	\$ 150,000	\$	
Security Grant	Capital Outlay	4-201-64239-8300--	201-64-62010-64600-00008-9-0-00000-408101	Bradley Elementary	\$ 76,709			\$ -	
		4-201-64239-8370--	201-64-62090-64600-00008-9-0-00000-408101	Ritchie Elementary	\$ 3,300			\$ -	
		4-201-64239-8400--	201-64-62040-64600-00008-9-0-00000-408101	Walter Elementary	\$ 39,282			\$ -	
Security Grant Total					\$ 119,291			\$	
Technology	Capital Outlay	4-201-68000-8104--	201-68-69260-68200-00015-9-0-00000-408110	Refresh Plan	\$ 236,350	\$ 327,500	\$ 327,500	\$ -	
		4-201-68000-8105--	201-68-69260-68200-00000-9-0-00000-408110	Computer Hardware & Software	\$ 298,158	\$ 52,500	\$ 52,500	\$ -	
		4-201-68000-8106--	201-68-69260-68100-00016-9-0-00000-408110	Project Replacement	\$ 13,507	\$ 10,000	\$ 10,000	\$ -	
Technology Total					\$ 548,015	\$ 390,000	\$ 390,000	\$	
Transportation Operations	Capital Outlay	4-201-63200-8100--	201-63-69100-63500-00000-9-0-00000-408100	Capital Outlay - Replacement	\$ 1,631,261	\$ 519,008	\$ 1,121,673	\$ 602,665	116.12%
		4-201-63200-8101--	201-63-69100-63700-00000-9-0-00000-408107	Capital Outlay Refresh - Cars	\$ 58,172	\$ 125,000	\$ 125,000	\$ -	
		4-201-63200-8107--	201-63-69100-63700-00000-9-0-00000-408107	Motor Vehicles & Equipment	\$ 32,150			\$ -	
		4-201-63200-8201--	201-63-69100-63200-00000-9-0-00000-408231	Transportation Mgmt. System				\$ -	
Transportation Operations Total					\$ 1,721,583	\$ 644,008	\$ 1,246,673	\$ 602,665	93.58%
SCHOOL ASSET REPLACEMENT FUND Total					\$ 5,630,919	\$ 2,627,611	\$ 3,174,127	\$ 546,516	20.80%
Grand Total					\$ 8,198,483	\$ 3,375,285	\$ 3,501,801	\$ 126,516	3.75%



FAUQUIER COUNTY PUBLIC SCHOOLS

SCHOOL NUTRITION FUND

NUTRITION FUND

The School Nutrition Fund, an extension of the division’s educational mission, operates under the federally funded National School Lunch Act and the Child Nutrition Act of 1966, as amended. The program is administered in accordance with federal regulations governing school nutrition programs and is designed to promote optimal student health and improve overall nutritional status. This is accomplished by providing appealing, nutritious meals, supporting nutrition education, and maintaining sound financial management and accountability practices.

All Fauquier County Public Schools participate in the National School Lunch Program (NSLP). The division maintains formal agreements with the Virginia Department of Education for each federal lunch and breakfast program. These agreements ensure compliance with all applicable state and federal regulations and allow the division to receive federal reimbursement funding and donated commodity foods.

In addition, the United States Department of Agriculture (USDA) requires compliance with regulations under the Healthy, Hunger-Free Kids Act of 2010, including provisions to ensure that fully paid student meals are not subsidized by revenues generated from free and reduced-price meal programs.

The School Nutrition Services Fund operates similarly to an enterprise fund, meaning it is entirely self-supported. Its budget is funded through a combination of revenue from food sales, along with state and federal reimbursements, and must sustain its operations without reliance on the division’s general fund.

Summary of Revenue: School Nutrition Services Fund (207)						
	2025	2026	2026	2027	Amount	%
	Actual	Adopted	Revised Adopted	Adopted	Changed	Change
Local Revenue	\$ (2,896,181)	\$ (3,082,968)	\$ (3,082,968)	\$(3,232,200)	\$ (149,232)	4.84%
State Revenue	\$ (142,911)	\$ (150,895)	\$ (167,600)	\$ (124,519)	\$ 43,081	-25.70%
Federal Revenue	\$ (3,323,019)	\$ (3,279,981)	\$ (3,279,981)	\$(4,185,218)	\$ (905,237)	27.60%
Other	\$ (207,868)	\$ (151,000)	\$ (151,000)	\$ (151,000)	\$ -	
Transfer			\$ -	\$ (48,000)	\$ (48,000)	
Grand Total	\$ (6,569,979)	\$ (6,664,844)	\$ (6,681,549)	\$(7,740,937)	\$(1,059,388)	15.86%

Summary of Expenditures: School Nutrition Services Fund(207)						
	2025	2026	2026	2027	Amount	%
	Actual	Adopted	Revised Adopted	Proposed	Changed	Change
Salaries	\$ 2,574,220	\$ 2,879,356	\$ 2,892,610	\$ 3,103,337	\$ 210,727	7.29%
Benefits	\$ 1,153,929	\$ 1,570,314	\$ 1,573,765	\$ 1,730,885	\$ 157,120	9.98%
Purchase Services	\$ 60,542	\$ 41,100	\$ 41,100	\$ 41,100	\$ -	
Internal Services	\$ 4,332	\$ 4,228	\$ 4,228	\$ 4,228	\$ -	
Other Charges	\$ 14,750	\$ 18,742	\$ 18,742	\$ 18,742	\$ -	
Material & Supplies	\$ 3,131,236	\$ 2,151,104	\$ 2,151,104	\$ 2,842,645	\$ 691,541	32.15%
Capital Outlay	\$ 108,845		\$ -		\$ -	
	\$ 7,047,854.19	\$ 6,664,844	\$ 6,681,549	\$ 7,740,937	\$ 1,059,388	15.86%

REVENUE: SCHOOL NUTRITION SERVICES (207)				2025	2026	2026	2027	Amount	%
				Actual	Adopted	Revised	Adopted	Changed	Change
	AccountNumber	Tyler Account				Adopted			
Local Revenue	3-207-151000-1--	207 -60-60000-18912-00000-0-1-00000-315100-	Interest Income	\$ 1,632	\$ (155)	\$ (155)	\$ (200)	\$ (45)	29.03%
	3-207-164200-10--	207 -60-60000-16204-00000-0-1-00000-316124-	Cafeteria Sales	\$ (2,843,450)	\$ (3,016,813)	\$ (3,016,813)	\$ (3,017,000)	\$ (187)	0.01%
	3-207-189903-1--	207 -60-60000-18903-00000-0-1-00000-318600-	Local Donations	\$ (1,025)	\$ (1,000)	\$ (1,000)	\$ (150,000)	\$ (149,000)	14900.00%
	3-207-189913-20--	207 -60-60000-18303-00000-0-1-00000-318702-	Rebates and Refunds	\$ (53,338)	\$ (65,000)	\$ (65,000)	\$ (65,000)	\$ -	0.00%
Local Revenue Total				\$ (2,896,181)	\$ (3,082,968)	\$ (3,082,968)	\$ (3,232,200)	\$ (149,232)	4.84%
State Revenue	3-207-242000-15--	207 -60-60000-24215-00000-0-2-00000-326600-	School Food - Lunch	\$ (45,671)	\$ (47,328)	\$ (47,328)	\$ (45,671)	\$ 1,657	-3.50%
	3-207-242000-16--	207 -60-60000-24347-00000-0-2-00000-326200-	School Food - Breakfast	\$ (69,871)	\$ (61,253)	\$ (77,958)	\$ (55,307)	\$ 22,651	-29.06%
	3-207-242000-18--	207 -60-60000-24903-00000-0-2-00000-326100-	School Meals Expansion - Lunch	\$ (19,784)	\$ (42,314)	\$ (42,314)	\$ (23,541)	\$ 18,773	-44.37%
	3-207-242000-19--	207 -60-60000-24904-00000-0-2-00000-326100-	School Meals Expansion - Breakfast	\$ (7,585)		\$ -		\$ -	
	3-207-242000-90--	207 -60-60000-25000-00000-0-2-00000-329999-	Miscellaneous State Revenue	\$ -		\$ -		\$ -	
State Revenue Total				\$ (142,911)	\$ (150,895)	\$ (167,600)	\$ (124,519)	\$ 43,081	25.70%
Federal Revenue	3-207-332000-13--	207 -60-60000-10555-00000-0-3-00000-334670-	School Food - Lunch NSLP	\$ (2,102,211)	\$ (2,433,269)	\$ (2,433,269)	\$ (2,721,054)	\$ (287,785)	11.83%
	3-207-332000-37--	207 -60-60000-10553-00000-0-3-00000-334670-	School Food - Breakfast NSLP	\$ (667,173)	\$ (496,712)	\$ (496,712)	\$ (664,164)	\$ (167,452)	33.71%
	3-207-332000-39--	207 -60-60000-10559-00000-0-3-00000-334660-	SFSP Meals	\$ -		\$ -		\$ -	
	3-207-332000-40--	207 -60-60000-10550-SCAFD-0-3-00000-334670-	USDA Supply Chain Assistance	\$ (552,912)	\$ (350,000)	\$ (350,000)	\$ (800,000)	\$ (450,000)	128.57%
	3-207-332000-45--	207 -60-60000-10558-00000-0-3-00000-334650-	Child & Adult Care Food Program	\$ (722)		\$ -		\$ -	
Federal Revenue Total				\$ (3,323,019)	\$ (3,279,981)	\$ (3,279,981)	\$ (4,185,218)	\$ (905,237)	27.60%
Other	3-207-411000-6--	207 -60-60000-18912-00000-0-1-00000-319292-	Special Functions	\$ (692)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ -	
	3-207-411000-7--	207 -60-60000-18912-00000-0-1-00000-319293-	Contracted Services	\$ (207,176)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ -	
Other Total				\$ (207,868)	\$ (151,000)	\$ (151,000)	\$ (151,000)	\$ -	
Transfer	3-207-415000-205--	207 -00-00000-00000-00000-0-4-00000-345205-	Transfer from School Operating Fund			\$ -	\$ (48,000)	\$ (48,000)	
	3-207-419000-10--	207 -00-00000-00000-00000-0-4-00000-349000-	Prior Years' Fund Balance			\$ -		\$ -	
Transfer Total						\$ -	\$ (48,000)	\$ (48,000)	
Grand Total				\$ (6,569,979)	\$ (6,664,844)	\$ (6,681,549)	\$ (7,740,937)	\$ (1,059,388)	15.86%

EXPENDITURES: SCHOOL NUTRITION SERVICES (207)

				2025	2026	2026	2027	Amount	%	
				Actual	Adopted	Revised	Adopted	Changed	Change	
						Adopted				
AccountNumber	Tyler Account									
SCHOOL NUTRITION SERVICES FUND	Salaries	4-207-65100-1110-900-000	207-65-69500-65100-00000-9-0-00000-401110	Administrative	\$ 129,379	\$ 132,894	\$ 132,894	\$ 136,881	\$ 3,987	3.00%
		4-207-65100-1140-900-000	207-65-69500-65100-00000-9-0-00000-401140	Technical	\$ 83,070	\$ 85,562	\$ 86,127	\$ 93,603	\$ 7,476	8.68%
		4-207-65100-1150-900-000	207-65-69500-65100-00000-9-0-00000-401150	Clerical	\$ 115,996	\$ 119,476	\$ 120,264	\$ 130,734	\$ 10,470	8.71%
		4-207-65100-1190-900-000	207-65-69500-65100-00000-9-0-00000-401190	Service	\$ 2,072,778	\$ 2,400,087	\$ 2,411,988	\$ 2,598,835	\$ 186,847	7.75%
		4-207-65100-1201-900-000	207-65-69500-65100-00000-9-0-00000-401201	Overtime	\$ 94,136	\$ 64,890	\$ 64,890	\$ 66,837	\$ 1,947	3.00%
		4-207-65100-1520-900-000	207-65-69500-65100-00000-9-0-00000-401520	Substitute	\$ 10,965	\$ 76,447	\$ 76,447	\$ 76,447	\$ -	
		4-207-65100-1660-900-000	207-65-69500-65100-00000-9-0-00000-401660	Bonus	\$ 67,896		\$ -	\$ -	\$ -	
	Salaries Total				\$ 2,574,220	\$ 2,879,356	\$ 2,892,610	\$ 3,103,337	\$ 210,727	7.29%
	Benefits	4-207-65100-2100-900-000	207-65-69500-65100-00000-9-0-00000-402100	F I C A	\$ 181,886	\$ 220,270	\$ 221,585	\$ 237,410	\$ 15,825	7.14%
		4-207-65100-2210-900-000	207-65-69500-65100-00000-9-0-00000-402211	Retirement - VRS	\$ 38,790	\$ 204,305	\$ 205,566	\$ 179,436	\$ (26,130)	-12.71%
		4-207-65100-2212-900-000	207-65-69500-65100-00000-9-0-00000-402750	VRS Retiree Health Credit	\$ 18,768	\$ 25,748	\$ 25,964	\$ 26,153	\$ 189	0.73%
		4-207-65100-2220-900-000	207-65-69500-65100-00000-9-0-00000-402221	VRS-Hybrid	\$ 98,432		\$ -	\$ -	\$ -	
		4-207-65100-2310-900-000	207-65-69500-65100-00000-9-0-00000-402310	Health Insurance	\$ 743,788	\$ 1,032,702	\$ 1,032,702	\$ 1,197,650	\$ 164,948	15.97%
		4-207-65100-2400-900-000	207-65-69500-65100-00000-9-0-00000-402400	Group Life	\$ 23,278	\$ 32,354	\$ 32,613	\$ 30,872	\$ (1,741)	-5.34%
		4-207-65100-2510-900-000	207-65-69500-65100-00000-9-0-00000-402510	Disability-Hybrid	\$ 6,217	\$ 6,510	\$ 6,532	\$ 6,970	\$ 438	6.71%
		4-207-65100-2720-900-000	207-65-69500-65100-00000-9-0-00000-402720	Worker's Compensation	\$ 42,771	\$ 48,425	\$ 48,803	\$ 52,394	\$ 3,591	7.36%
	Benefits Total				\$ 1,153,929	\$ 1,570,314	\$ 1,573,765	\$ 1,730,885	\$ 157,120	9.98%
	Purchase Services	4-207-65100-3000-900-000	207-65-69500-65100-00000-9-0-00000-403000	Purchased Services	\$ (353)		\$ -	\$ -	\$ -	
		4-207-65100-3160-900-000	207-65-69500-65100-00000-9-0-00000-403004	Professional Services - Other	\$ 21,976	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	
		4-207-65100-3310-900-000	207-65-69500-65100-00000-9-0-00000-403006	Repairs/Maint-Equipment/Structures	\$ 2,474	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	
		4-207-65100-3311-900-000	207-65-69500-65100-00000-9-0-00000-403007	Repairs & Maintenance-Motor Vehicle	\$ 959		\$ -	\$ -	\$ -	
		4-207-65100-3320-900-000	207-65-69500-65100-00000-9-0-00000-403008	Maintenance Service Contracts	\$ 34,497	\$ 100	\$ 100	\$ 100	\$ -	
		4-207-65100-3500-900-000	207-65-69500-65100-00000-9-0-00000-403020	Printing & Binding	\$ 989	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	
	Purchase Services Total				\$ 60,542	\$ 41,100	\$ 41,100	\$ 41,100	\$ -	
	Internal Services	4-207-65100-4210-900-000	207-65-69500-65100-00000-9-0-00000-404210	Fleet Fuel	\$ 2,122	\$ 2,112	\$ 2,112	\$ 2,112	\$ -	
		4-207-65100-4220-900-000	207-65-69500-65100-00000-9-0-00000-404220	Fleet Parts	\$ 679	\$ 1,116	\$ 1,116	\$ 1,116	\$ -	
		4-207-65100-4230-900-000	207-65-69500-65100-00000-9-0-00000-404230	Fleet Labor	\$ 1,531	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	
	Internal Services Total				\$ 4,332	\$ 4,228	\$ 4,228	\$ 4,228	\$ -	
	Other Charges	4-207-65100-5200-900-000	207-65-69500-65100-00000-9-0-00000-405200	Communications	\$ 1,044	\$ 1,060	\$ 1,060	\$ 1,060	\$ -	
		4-207-65100-5210-900-000	207-65-69500-65100-00000-9-0-00000-405210	Postal Service	\$ 2,500		\$ -	\$ -	\$ -	
		4-207-65100-5250-900-000	207-65-69500-65100-00000-9-0-00000-405210	Postal Services		\$ 1,000	\$ 1,000	\$ 1,000	\$ -	
		4-207-65100-5410-900-000	207-65-69500-65100-00000-9-0-00000-405410	Lease/Rent Equipment	\$ 3,013	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	
		4-207-65100-5490-900-000	207-65-69500-65100-00000-9-0-00000-405490	Lease - Interest	\$ 36		\$ -	\$ -	\$ -	
		4-207-65100-5500-900-000	207-65-69500-65100-00000-9-0-00000-405500	Travel	\$ 682	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	
		4-207-65100-5510-900-000	207-65-69500-65100-00000-9-0-00000-405510	Local Mileage	\$ 7,476	\$ 5,182	\$ 5,182	\$ 5,182	\$ -	
		4-207-65100-5800-900-000	207-65-69500-65100-00000-9-0-00000-405800	Miscellaneous	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	
	Other Charges Total				\$ 14,750	\$ 18,742	\$ 18,742	\$ 18,742	\$ -	
	Material & Supplies	4-207-65100-6001-900-000	207-65-69500-65100-00000-9-0-00000-406001	Office Supplies	\$ 1,616	\$ 3,266	\$ 3,266	\$ 3,266	\$ -	
		4-207-65100-6002-900-000	207-65-69500-65100-00000-9-0-00000-406002	Food Supplies	\$ 3,058,754	\$ 2,101,238	\$ 2,101,238	\$ 2,792,779	\$ 691,541	32.91%
		4-207-65100-6005-900-000	207-65-69500-65100-00000-9-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 16,047	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	
		4-207-65100-6011-900-000	207-69-69500-69700-00000-9-0-00000-406011	Uniforms & Wearing Apparel			\$ -	\$ -	\$ -	
		4-207-65100-6014-900-000	207-65-69500-65100-00000-9-0-00000-406014	Other Operating Supplies	\$ 895	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	
		4-207-65100-6030-900-000	207-65-69500-65100-00000-9-0-00000-406030	Instructional Material/Fieldtrip	\$ 205	\$ 100	\$ 100	\$ 100	\$ -	
		4-207-65100-6040-900-000	207-68-69500-68700-00000-9-0-00000-406040	Software/Online Content			\$ -	\$ -	\$ -	
		4-207-65100-6047-900-000	207-65-69500-65100-00000-9-0-00000-406021	Furniture & Equipment	\$ 46,586	\$ 26,000	\$ 26,000	\$ 26,000	\$ -	
		4-207-65100-6050-900-000	207-68-69500-68700-00000-9-0-00000-406056	Non-Capitalized Hardware	\$ 7,132	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	
	Material & Supplies Total				\$ 3,131,236	\$ 2,151,104	\$ 2,151,104	\$ 2,842,645	\$ 691,541	32.15%
	Capital Outlay	4-207-65100-8100-900-000	207-65-69500-65100-00000-9-0-00000-408100	Capital Outlay - Replacement	\$ 108,845		\$ -	\$ -	\$ -	
	Capital Outlay Total				\$ 108,845	\$ -	\$ -	\$ -	\$ -	
SCHOOL NUTRITION SERVICES FUND Total					\$ 7,047,854	\$ 6,664,844	\$ 6,681,549	\$ 7,740,937	\$ 1,059,388	15.86%



FAUQUIER COUNTY PUBLIC SCHOOLS

SCHOOL TEXTBOOK FUND

TEXTBOOK FUND

The School Textbook Fund ensures that all students are provided with textbooks at no cost. Textbook adoptions follow a cycle established by the Virginia Department of Education. While new materials are adopted annually, the associated costs vary significantly from year to year.

To address this variability, Fauquier County Public Schools receives state funding annually to help offset adoption expenses, with these funds maintained in a dedicated account that carries forward across fiscal years. This approach allows the division to accumulate funds during years with minimal adoption needs and utilize those reserves during years with more extensive and costly adoptions.

A portion of the state textbook funding may also be used to purchase Standards of Learning (SOL) instructional materials, as well as electronic textbooks and other digital resources that are integral to curriculum delivery and classroom instruction.

The annual per-pupil expenditure for textbooks is established in the Commonwealth of Virginia’s biennial budget. For FY2026, the per-pupil amount is \$163.34. The funding responsibility is shared between the state and the local school division based on the Local Composite Index (LCI). For FY2027, Fauquier County Public Schools has an LCI of 0.5778, which equates to a local share of \$96.04 per pupil and a state share of \$67.30 per pupil.

A Purchase/Funding schedule follows the budget.

Summary of Revenue: Textbook Fund (206)					
	2025	2026	2027	Amount	%
	Actual	Adopted	Adopted	Changed	Changed
Local Revenue	\$ (1,458)			\$ -	
State Revenue	\$ (676,285)	\$ (685,001)	\$ (706,680)	\$ (21,679)	3.16%
Other	\$ (44,848)			\$ -	
Transfer	\$ (821,203)	\$(1,030,074)	\$(1,008,395)	\$ 21,679	-2.10%
Grand Total	\$(1,543,793.85)	\$(1,715,075)	\$(1,715,075)	\$ -	

Summary of Expenditures: Textbook Fund (206)					
	2025	2026	2027	Amount	%
	Actual	Adopted	Adopted	Changed	Changed
Other Charges				\$ -	
Material & Supplies	\$ 653,357	\$ 1,715,075	\$ 1,715,075	\$ -	
Other Use of Funds				\$ -	
	\$ 653,356.56	\$ 1,715,075	\$ 1,715,075	\$ -	

REVENUE: TEXTBOOK (206)

	AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2027 Adopted	Amount Changed	% Change
Local Revenue	3-206-189913-11--	206 -60-60000-16203-00000-0-1-00000-318409-	Textbooks - Fees/Used Purchased	\$ (1,458)			\$ -	
Local Revenue Total				\$ (1,458)			\$	
State Revenue	3-206-242000-14--	206 -60-60000-24214-00000-0-2-00000-326300-	Textbooks	\$ (676,285)	\$ (685,001)	\$ (706,680)	\$ (21,679)	3.16%
State Revenue Total				\$ (676,285)	\$ (685,001)	\$ (706,680)	\$ (21,679)	3.16%
Other	3-206-414000-31--	206 -60-60000-18912-00000-0-4-00000-343020-	OFS - SBITA Financing	\$ (44,848)			\$ -	
Other Total				\$ (44,848)			\$	
Transfer	3-206-415000-205--	206 -00-00000-00000-00000-0-4-00000-345205-	Transfer from School Operating Fund	\$ (821,203)	\$ (1,030,074)	\$ (967,125)	\$ 62,949	-6.11%
	3-206-419000-10--	206 -00-00000-00000-00000-0-4-00000-349000-	Prior Years' Fund Balance			\$ (41,270)	\$ (41,270)	
Transfer Total				\$ (821,203)	\$ (1,030,074)	\$ (1,008,395)	\$ 21,679	2.10%
Grand Total				\$ (1,543,794)	\$ (1,715,075)	\$ (1,715,075)	\$	

EXPENDITURES: TEXTBOOK(206)

		BudgetLevel4	AccountNumber	Tyler Account		2025 Actual	2026 Adopted	2027 Adopted	Amount Change	% Change
TEXTBOOK FUND	Regular Education	Material & Supplies	4-206-61100-6020-200-100	206-61-69160-61100-01000-5-0-00000-406020	Textbooks	\$ 35,907			\$ -	
		Material & Supplies Total				\$ 35,907			\$	
	Regular Education Total					\$ 35,907			\$	
	DistrictWide	Material & Supplies	4-206-61100-6001--	206-61-69160-61100-01000-5-0-00000-406001	Office Supplies				\$ -	
			4-206-61100-6012--	206-61-69160-61100-01000-5-0-00000-406012	Books & Subscriptions	\$ -			\$ -	
			4-206-61100-6020--	206-61-69160-61100-01000-5-0-00000-406020	Textbooks	\$ 130,338	\$ 1,715,075	\$ 1,715,075	\$ -	
			4-206-61100-6030--	206-61-69160-61100-01000-5-0-00000-406030	Instructional Material/Fieldtrip	\$ 257,613			\$ -	
			4-206-61100-6040--	206-68-69160-68100-00000-9-0-00000-406040	Software/Online Content	\$ 139,636			\$ -	
			4-206-61100-6041--	206-68-69160-68100-00000-9-0-00000-406041	SBITA Principal	\$ 44,848			\$ -	
			4-206-61100-6047--	206-61-69160-61100-01000-5-0-00000-406021	Furniture & Equipment				\$ -	
			4-206-61100-6053--	206-68-69160-68100-00000-9-0-00000-406053	SBITA Interest	\$ 167			\$ -	
			4-206-61100-6055--	206-68-69160-68200-00000-9-0-00000-406055	SBITA - Capital Outlay	\$ 44,848			\$ -	
		Material & Supplies Total				\$ 617,450	\$ 1,715,075	\$ 1,715,075	\$	
		Other Use of Funds	4-206-61100-9999--	206-69-69160-69100-00000-9-0-00000-409999	Contingency				\$ -	
		Other Use of Funds Total							\$	
TEXTBOOK FUND Total						\$ 653,357	\$ 1,715,075	\$ 1,715,075	\$	0.00%



FAUQUIER COUNTY PUBLIC SCHOOLS

MOUNT VISTA GOVERNOR'S SCHOOL



Governor's School for Science, Math & Technology

Mountain Vista Governor's School At-a-Glance	
Mission	The mission of MVGS is to engage students in a technology-enhanced program, exploring connections within an integrated curriculum of advanced mathematics, science, and the humanities through collaborative research. MVGS challenges students to grow as critical thinkers, leaders, and innovators to maximize their future roles in a constantly changing global society.
School Day	<ul style="list-style-type: none"> • 4.5-hour Governor's School daily instruction • 7:30 a.m. - 11:00 a.m.- student on-site day • 1 day a week for Focused Learning Experiences (FLEX) e.g. seminars, STEAM, field experiences, special events • Web-communication systems to provide additional instructional time
Yearly Schedule	<ul style="list-style-type: none"> • Yearly academic calendar designed for best fit with participating divisions' calendars • Web-communication systems utilized when some students cannot be present due to weather, holidays, or other circumstances
Number of Students and Grade Levels	<ul style="list-style-type: none"> • Middletown Site—100+ high school students • Warrenton Site—100+ high school students • Grades 10-12
Site Description	<ul style="list-style-type: none"> • Two sites at Laurel Ridge Community College <ol style="list-style-type: none"> 1. Fauquier Campus to serve Culpeper, Fauquier, and Rappahannock 2. Middletown Campus to serve Clarke, Frederick, Warren, and Winchester City • Sites connected by technology for two-way interaction among teachers and students • Lab facilities to support project-based and technology-enhanced learning opportunities
Curriculum Focus	<ul style="list-style-type: none"> • Science, Mathematics, Humanities, Research • Emphasis on interdisciplinary connections • Scholarly research with authentic application • Collaboration among faculty and students with community partnerships • Technology integration in all aspects of learning • Opportunity to earn college credit
Instructor Qualifications	<ul style="list-style-type: none"> • Content-area expertise with extensive teaching experience • Advanced degrees including gifted education training/endorsement
Diploma/Transcripts	<ul style="list-style-type: none"> • School Division diploma with Virginia Academic-Year Governor's School Seal • School Division transcript in addition to Laurel Ridge transcript for dual enrolled courses • Opportunity to earn an Associate's Degree or General Studies Certificate from Laurel Ridge upon high school graduation

Guidance Services	<ul style="list-style-type: none"> • College admission and scholarship counseling provided by MVGS counselor in addition to base school counseling support
Community Support	<ul style="list-style-type: none"> • Laurel Ridge Community College • MVGS Foundation 501(c)(3)
Summer Programs	<ul style="list-style-type: none"> • New Student Orientation • Summer Enrichment Opportunities
Distance Learning	<ul style="list-style-type: none"> • Web-communication to expand time for student-teacher interaction • Possible use of on-line courses to meet individual needs • Virtual/community research experiences to enhance classroom learning environment
Application/Selection	<ul style="list-style-type: none"> • Standard Application Packet using a multi-criteria format • School divisions' selection committees select students to attend
Transportation	<ul style="list-style-type: none"> • School divisions provide transportation from base schools to Laurel Ridge

**Mountain Vista Governor's School* 6480 College Street* Warrenton, VA 20187
540-347-6237*540-868-7238**

**Director: Ladonna Gorham lgorham@mvgshome.org
Most up-to-date information available at www.mvgshome.org**

Summary of Revenues: Mountain Vista Governor's School (Fund 204)						
	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change	% Total
Local Revenue	\$ (1,253,501)	\$ (1,253,501)	\$ (1,374,443)	\$ (120,942)	9.6%	62.15%
State Revenue	\$ (750,284)	\$ (751,731)	\$ (761,996)	\$ (10,265)	1.4%	34.46%
Federal Revenue				\$ -		0.00%
Transfer	\$ (15,744)		\$ (75,000)	\$ (75,000)		3.39%
Grand Total	\$ (2,019,529)	\$ (2,020,976)	\$ (2,211,439)	\$ (190,463)	9.42%	

Summary of Expenditures: Mountain Vista Governor's School (Fund 204)						
	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change	% Total
Salaries	\$ 1,299,311	\$ 1,300,758	\$ 1,392,597	\$ 91,839	7.06%	62.97%
Benefits	\$ 523,597	\$ 523,597	\$ 549,214	\$ 25,617	4.89%	24.84%
Purchase Services	\$ 37,740	\$ 37,740	\$ 37,740	\$ -		1.71%
Internal Services	\$ 5,000	\$ 5,000	\$ 5,000	\$ -		0.23%
Other Charges	\$ 23,000	\$ 23,000	\$ 98,000	\$ 75,000	326.09%	4.43%
Material & Supplies	\$ 130,881	\$ 130,881	\$ 128,888	\$ (1,993)		5.83%
Other Use of Funds		\$ -		\$ -		
Grand Total	\$ 2,019,529	\$ 2,020,976	\$ 2,211,439	\$ 190,463	9.42%	

REVENUE: MOUNTAIN VISTA GOVERNOR'S SCHOOL(204)

				2025 Actual	2026 Adopted	2026 Revised Adopted	2027 Adopted	Amount Changed	% Change
	AccountNumber	Tyler Account							
Local Revenue	3-204-191000-12--	204 -60-60000-19101-00000-0-1-00000-316101-	Governor's School-School Districts	\$ (1,246,576)	\$ (1,253,501)	\$ (1,253,501)	\$ (1,366,220)	\$ (112,719)	8.99%
Local Revenue Total				\$ (1,246,576)	\$ (1,253,501)	\$ (1,253,501)	\$ (1,366,220)	\$ (112,719)	8.99%
State Revenue	3-204-242000-34--	204 -60-60000-41405-00000-0-2-00000-326446-	Standards of Learning Technology	\$ (23,463)		\$ -	\$ (26,000)	\$ (26,000)	
	3-204-242000-48--	204 -60-60000-24229-00000-0-2-00000-326400-	Regional Programs	\$ (693,331)	\$ (750,284)	\$ (751,731)	\$ (744,219)	\$ 7,512	-1.00%
State Revenue Total				\$ (716,794)	\$ (750,284)	\$ (751,731)	\$ (770,219)	\$ (18,488)	2.46%
Transfer	3-204-419000-10--	204 -00-00000-00000-00000-0-4-00000-349000-	Prior Years' Fund Balance		\$ (15,744)	\$ (15,744)	\$ (75,000)	\$ (59,256)	376.37%
Transfer Total					\$ (15,744)	\$ (15,744)	\$ (75,000)	\$ (59,256)	376.37%
Grand Total				\$ (1,963,369)	\$ (2,019,529)	\$ (2,020,976)	\$ (2,211,439)	\$ (190,463)	9.42%

EXPENDITURES: MOUNTAIN VISTA GOVERNOR'S SCHOOL (204)

						2025	2026	2026	2027	Amount	%	
						Actual	Base Budget	Revised Adopted	Adopted	Changed	Change	
	Instruction	Salaries	AccountNumber	Tyler Account								
MOUNTAIN VISTA GOVERNOR'S SCHOOL			4-204-61100-1120-312-901	204-61-63120-61100-09000-3-0-00000-401120	Instructional	\$ 953,372	\$ 981,973	\$ 983,420	\$ 1,056,021	\$ 72,601	7.38%	
			4-204-61100-1520-312-901	204-61-63120-61100-09000-3-0-00000-401520	Substitute		\$ 2,100	\$ 2,100	\$ 2,100	\$ -	-	
			4-204-61100-1620-312-901	204-61-63120-61100-09000-3-0-00000-401620	Supplement	\$ 2,190	\$ 25,500	\$ 25,500	\$ 26,775	\$ 1,275	5.00%	
			4-204-61100-1660-312-901	204-61-63120-61100-09000-3-0-00000-401660	Bonus	\$ 9,600	\$ 5,525	\$ 5,525	\$ 5,525	\$ -	-	
		Salaries Total				\$ 965,162	\$ 1,015,098	\$ 1,016,545	\$ 1,090,421	\$ 73,876	7.27%	
		Benefits	4-204-61100-2100-312-901	204-61-63120-61100-09000-3-0-00000-402100	F I C A	\$ 71,736	\$ 79,186	\$ 79,186	\$ 85,025	\$ 5,839	7.37%	
			4-204-61100-2210-312-901	204-61-63120-61100-09000-3-0-00000-402211	Retirement - VRS	\$ 70,830	\$ 163,209	\$ 163,209	\$ 154,395	\$ (8,814)	-5.40%	
			4-204-61100-2212-312-901	204-61-63120-61100-09000-3-0-00000-402750	VRS Retiree Health Credit	\$ 11,536	\$ 11,887	\$ 11,887	\$ 9,298	\$ (2,589)	-21.78%	
			4-204-61100-2220-312-901	204-61-63120-61100-09000-3-0-00000-402221	VRS-Hybrid	\$ 79,199		\$ -	\$ -	\$ -	-	
			4-204-61100-2310-312-901	204-61-63120-61100-09000-3-0-00000-402310	Health Insurance	\$ 131,364	\$ 132,000	\$ 132,000	\$ 157,800	\$ 25,800	19.55%	
			4-204-61100-2400-312-901	204-61-63120-61100-09000-3-0-00000-402400	Group Life	\$ 11,250	\$ 11,593	\$ 11,593	\$ 11,199	\$ (394)	-3.40%	
			4-204-61100-2510-312-901	204-61-63120-61100-09000-3-0-00000-402510	Disability-Hybrid	\$ 1,076	\$ 2,336	\$ 2,336	\$ 2,519	\$ 183	7.83%	
			4-204-61100-2720-312-901	204-61-63120-61100-09000-3-0-00000-402720	Worker's Compensation	\$ 2,064	\$ 2,383	\$ 2,383	\$ 2,557	\$ 174	7.30%	
			4-204-61100-2821-312-901	204-61-63120-61100-09000-3-0-00000-402821	Tuition Reimbursement-Graduate	\$ 6,390	\$ 20,000	\$ 20,000	\$ 21,000	\$ 1,000	5.00%	
		Benefits Total				\$ 385,444	\$ 422,594	\$ 422,594	\$ 443,793	\$ 21,199	5.02%	
		Purchase Services	4-204-61100-3000-312-901	204-61-63120-61100-09000-3-0-00000-403000	Purchased Services		\$ 37,740	\$ 37,740	\$ 37,740	\$ -	-	
			4-204-61100-3160-312-901	204-61-63120-61100-09000-3-0-00000-403004	Professional Services - Other	\$ 33,295		\$ -	\$ -	\$ -	-	
			4-204-61100-3311-312-901	204-61-63120-61100-09000-3-0-00000-403007	Repairs & Maintenance-Motor Vehicle	\$ 3,931		\$ -	\$ -	\$ -	-	
		Purchase Services Total				\$ 37,226	\$ 37,740	\$ 37,740	\$ 37,740	\$ -	-	
		Internal Services	4-204-61100-4210-312-901	204-61-63120-61100-09000-3-0-00000-404210	Fleet Fuel	\$ 1,889	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	-	
		Internal Services Total				\$ 1,889	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	-	
		Other Charges	4-204-61100-5200-312-901	204-61-63120-61100-09000-3-0-00000-405200	Communications	\$ 84	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	-	
			4-204-61100-5400-312-901	204-61-63120-61100-09000-3-0-00000-405400	Leases & Rentals-Copier & Computers		\$ 10,000	\$ 10,000	\$ 85,000	\$ 75,000	750.00%	
			4-204-61100-5500-312-901	204-61-63120-61100-09000-3-0-00000-405500	Travel	\$ 2,253	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	-	
			4-204-61100-5800-312-901	204-61-63120-61100-09000-3-0-00000-405800	Miscellaneous	\$ 29	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	-	
		Other Charges Total				\$ 2,366	\$ 23,000	\$ 23,000	\$ 98,000	\$ 75,000	326.09%	
		Material & Supplies	4-204-61100-6000-312-901	204-61-63120-61100-09000-3-0-00000-406000	Materials and Supplies		\$ 56,340	\$ 56,340	\$ 54,347	\$ (1,993)	-3.54%	
			4-204-61100-6001-312-901	204-61-63120-61100-09000-3-0-00000-406001	Office Supplies	\$ 1,380	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	-	
			4-204-61100-6002-312-901	204-61-63120-61100-09000-3-0-00000-406002	Food Supplies	\$ 3,959	\$ 12,041	\$ 12,041	\$ 12,041	\$ -	-	
			4-204-61100-6005-312-901	204-61-63120-61100-09000-3-0-00000-406005	Laundry, Hsekpng & Janitor Supplies	\$ 235		\$ -	\$ -	\$ -	-	
			4-204-61100-6007-312-901	204-61-63120-61100-09000-3-0-00000-406007	Repair & Maintenance Supplies	\$ 103		\$ -	\$ -	\$ -	-	
			4-204-61100-6011-312-901	204-61-63120-61100-09000-3-0-00000-406011	Uniforms & Wearing Apparel	\$ 904		\$ -	\$ -	\$ -	-	
			4-204-61100-6012-312-901	204-61-63120-61100-09000-3-0-00000-406012	Books & Subscriptions	\$ 381		\$ -	\$ -	\$ -	-	
			4-204-61100-6013-312-901	204-61-63120-61100-09000-3-0-00000-406013	Educational & Recreational Supplies	\$ 1,588		\$ -	\$ -	\$ -	-	
			4-204-61100-6014-312-901	204-61-63120-61100-09000-3-0-00000-406014	Other Operating Supplies	\$ 373		\$ -	\$ -	\$ -	-	
			4-204-61100-6020-312-901	204-61-63120-61100-09000-3-0-00000-406030	Textbooks	\$ 940		\$ -	\$ -	\$ -	-	
			4-204-61100-6030-312-901	204-61-63120-61100-09000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 13,825		\$ -	\$ -	\$ -	-	
			4-204-61100-6040-312-901	204-68-63120-68100-09000-9-0-00000-406040	Software/Online Content	\$ 15,471		\$ -	\$ -	\$ -	-	
			4-204-61100-6041-312-901	204-68-63120-68100-09000-9-0-00000-406041	SBITA Principal	\$ 2,205		\$ -	\$ -	\$ -	-	
			4-204-61100-6047-312-901	204-61-63120-61100-09000-3-0-00000-406021	Furniture & Equipment	\$ 2,409		\$ -	\$ -	\$ -	-	
			4-204-61100-6050-312-901	204-68-63120-68100-09000-9-0-00000-406056	Non-Capitalized Hardware	\$ 25,423	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	-	
		Material & Supplies Total				\$ 69,195	\$ 130,881	\$ 130,881	\$ 128,888	\$ (1,993)	1.52%	
		Instruction Total				\$ 1,461,281	\$ 1,634,313	\$ 1,635,760	\$ 1,803,842	\$ 168,082	10.28%	
		Guidance Services	Salaries	4-204-61210-1120-312-901	204-61-63120-61210-09000-3-0-00000-401120	Instructional	\$ 56,213	\$ 47,277	\$ 47,277	\$ 51,207	\$ 3,930	8.31%
		Salaries Total				\$ 56,213	\$ 47,277	\$ 47,277	\$ 51,207	\$ 3,930	8.31%	
		Benefits	4-204-61210-2100-312-901	204-61-63120-61210-09000-3-0-00000-402100	F I C A	\$ 4,300	\$ 3,617	\$ 3,617	\$ 3,917	\$ 300	8.29%	
			4-204-61210-2720-312-901	204-61-63120-61210-09000-3-0-00000-402720	Worker's Compensation	\$ 124	\$ 104	\$ 104	\$ 113	\$ 9	8.65%	
		Benefits Total				\$ 4,424	\$ 3,721	\$ 3,721	\$ 4,030	\$ 309	8.30%	
		Guidance Services Total				\$ 60,636	\$ 50,998	\$ 50,998	\$ 55,237	\$ 4,239	8.31%	
		Office of the Principal	Salaries	4-204-61410-1126-312-901	204-61-63120-61410-09000-3-0-00000-401126	Principal	\$ 139,931	\$ 135,445	\$ 135,445	\$ 139,508	\$ 4,063	3.00%
				4-204-61410-1140-312-901	204-61-63120-61410-09000-3-0-00000-401140	Technical	\$ 101,996	\$ 101,491	\$ 101,491	\$ 111,461	\$ 9,970	9.82%
				4-204-61410-1660-312-901	204-61-63120-61410-09000-3-0-00000-401660	Bonus	\$ 2,710		\$ -	\$ -	\$ -	
		Salaries Total				\$ 244,636	\$ 236,936	\$ 236,936	\$ 250,969	\$ 14,033	5.92%	
		Benefits	4-204-61410-2100-312-901	204-61-63120-61410-09000-3-0-00000-402100	F I C A	\$ 18,641	\$ 18,126	\$ 18,126	\$ 19,199	\$ 1,073	5.92%	
			4-204-61410-2210-312-901	204-61-63120-61410-09000-3-0-00000-402211	Retirement - VRS	\$ 28,877	\$ 39,379	\$ 39,379	\$ 36,693	\$ (2,686)	-6.82%	
			4-204-61410-2212-312-901	204-61-63120-61410-09000-3-0-00000-402750	VRS Retiree Health Credit	\$ 2,810	\$ 2,868	\$ 2,868	\$ 2,210	\$ (658)	-22.94%	
			4-204-61410-2220-312-901	204-61-63120-61410-09000-3-0-00000-402221	VRS-Hybrid	\$ 4,383		\$ -	\$ -	\$ -	-	
			4-204-61410-2310-312-901	204-61-63120-61410-09000-3-0-00000-402310	Health Insurance	\$ 32,841	\$ 33,000	\$ 33,000	\$ 39,450	\$ 6,450	19.55%	
			4-204-61410-2400-312-901	204-61-63120-61410-09000-3-0-00000-402400	Group Life	\$ 2,740	\$ 2,798	\$ 2,798	\$ 2,662	\$ (136)	-4.86%	
			4-204-61410-2510-312-901	204-61-63120-61410-09000-3-0-00000-402510	Disability-Hybrid	\$ 66	\$ 564	\$ 564	\$ 599	\$ 35	6.21%	
			4-204-61410-2720-312-901	204-61-63120-61410-09000-3-0-00000-402720	Worker's Compensation	\$ 521	\$ 547	\$ 547	\$ 578	\$ 31	5.67%	
		Benefits Total				\$ 90,878	\$ 97,282	\$ 97,282	\$ 101,391	\$ 4,109	4.22%	
		Other Charges	4-204-61410-5200-312-901	204-61-63120-61410-09000-3-0-00000-405200	Communications	\$ 12		\$ -	\$ -	\$ -	-	
		Other Charges Total				\$ 12	\$ -	\$ -	\$ -	\$ -	-	
		Material & Supplies	4-204-61410-6030-312-901	204-61-63120-61100-09000-3-0-00000-406030	Instructional Material/Fieldtrip	\$ 30		\$ -	\$ -	\$ -	-	
		Material & Supplies Total				\$ 30	\$ -	\$ -	\$ -	\$ -	-	
		Office of the Principal Total				\$ 335,557	\$ 334,218	\$ 334,218	\$ 352,360	\$ 18,142	5.43%	
MOUNTAIN VISTA GOVERNOR S SCHOOL Total						\$ 1,857,474	\$ 2,019,529	\$ 2,020,976	\$ 2,211,439	\$ 190,463	9.42%	



FAUQUIER COUNTY PUBLIC SCHOOLS

GLOSSARY

GLOSSARY



A

ABE – Adult Basic Education

Accrual Basis – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity – Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

ADM – Average Daily Membership

Adopted Budget – The budget approved by the School Board and enacted by the Board of Supervisors via a budget appropriation ordinance.

Advanced Placement (AP) Exams – A requirement of all students enrolled in AP courses and offered through the Educational Testing Services at a fee to the student

Average Daily Membership (unadjusted) (ADM) – Membership on any given day within a school month.

Average Daily Membership (adjusted) (ADM) – Membership on any given day within a school month with a 15% reduction for half-day kindergarten.

Allot – to divide an appropriation into amounts which may be encumbered or expended during an allotment period.

Alternative Education – A school that is nontraditional, especially in educational ideals, methods of teaching, or curriculum.

Ancillary employee – Speech Pathologists, Occupational Therapists, Physical Therapist and School Psychologists are designated as Ancillary employees.

Annualize – Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation – A legal authorization to incur obligations and to make expenditures for specific purposes.

Appropriation Ordinance – The official enactment by the Board of Supervisors establishing the legal authority for the schools to obligate and expend resources. **ARDT** – Algebra Readiness Diagnostic Test

ASBO – Association of School Business Officials

Assessed Valuation – The valuation set upon real estate and certain personal property, the assessed value is used as a basis for levying property taxes.

Asset – Resources owned or held by a government which have monetary value.

Attrition – A method of achieving a reduction in personnel by not refilling the position vacated through resignation, reassignment, transfer, retirement, or means other than layoffs. **Authorized Positions** – Employee positions, which are authorized in the adopted budget, to be filled during the year.

B

Board of Supervisors (BOS) – A five-member elected board representing the established Magisterial Districts which makes policies for the administration of the County.

Bond – A written promise to pay a specific sum of money, called the face value, together with periodic interest at a specified rate. Bonds are for long-term borrowing and used for capital improvements and construction.

Bonded Debt – Debt which is covered by outstanding bonds.

Budget – A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budgetary Basis – this refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar – The schedule of key dates which the government follows in the preparation and adoption of the budget

Budget Plan – The official written statement prepared by the School Division administrative staff which presets the proposed budget the School Board.

Budgetary Control – The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitation of available appropriations and resources.

C

C & T – Career and Technical

CAD – Computer Assisted Design

Capital Assets – Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget – The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

Capital Improvements – Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvements Program (CIP) – A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay – Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year.

Capital Project – Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Capital Projects Budget – A fund used to account for financial resources to be used for acquisition or construction of major capital facilities and equipment.

C

(Continued)

CAPS – Counseling Academic Parent’s Service

Cash Basis – A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Category, Administration/Attendance and Health – Activities concerned with establishing and administering policy for the school division. These include Board Services, Office of the Superintendent, Administrative Services, Fiscal Services, Data Services and Health Services.

Category, Instruction – Programs and services dealing directly with the interaction between teachers and students. Also, included in this category are the activities associated with curriculum development and instructional staff training.

Category, Facilities and Building Services – Activities concerned with keeping buildings open, comfortable and safe for use. This includes heating, lighting, ventilating systems, repair of facilities and replacement of facility equipment.

Category, Pupil Transportation – Activities associated with transporting students to and from school and on other trips related to school activities.

Chart of Accounts – A list of all accounts in an accounting system.

CIP – Capital Improvement Plan

Classification, Function – Refers to a broad area of expenditure or service that accomplishes a particular purpose. Examples include regular instruction, special education, vocational education and pupil transportation.

Classification, Object – Refers to the article purchased or the service obtained. The eight major object categories are Personal Services; Employee Benefits; Purchased Services; Other Charges; Materials/Supplies; Equipment; Technology; and Transfers.

CMP – Comprehensive Maintenance Plan

CMPT – Consequence Management Planning Team

Commodities – Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Construction Management – The construction management department plans and manages the construction and renovation of school system facilities.

Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services – Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-Living Adjustment (COLA) – An increase in salaries to offset the adverse effect of inflation on compensation.

Cost per Pupil – The total Expenditures divided by the Average Daily Membership for a fiscal year.

CSA – Child Support Agency – monitored through Social Services

Current Level Budget – Cost of continuing the existing levels of service in the current year.

D

DECA – Distributive Education Clubs of America

Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Detention – A form of punishment by which a student is made to stay after school hours. **Department** – The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation – (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence, or (2) the portion of the cost of a capital asset which is charged as an expense during a fiscal period. **Disbursement** – The expenditure of money from an account.

DOE – Department of Education

E

Employee (or Fringe) Benefits – Contributions made by a government to meet commitments or obligations to employee. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure. **Enrollment** – A record of students enrolled in the school system.

Entitlements – Payments to which local governmental unites are entitled, pursuant to an allocation formula determined by the agency providing the money, usually the state or the federal government.

Equipment (Capital Outlay) – The purchase of additional equipment valued over \$5,000.00.

Equipment (Replacement) – The purchase of equipment to replace another piece of equipment, which is to be sold or scrapped.

ESL – English as a Second Language

ESSA – Every Student Succeeds Act

Expected Budget – Usually once during the fiscal year the School Board will revise its current budget to reflect significant changes in revenues or expenditures that have occurred or are expected to occur during the fiscal year. The Expected Budget reflects the changes or revisions to the originally approved budget.

Expenditure – The payment of cash on the transfer of property or services for acquiring an asset, service or settling a loss.

Expenditures Per Pupil – The expenditures for a given period divided equally by a pupil unit of measure.

Expense – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

F

Facilities Management – Prepares and manages the annual Comprehensive Management Plan (CMP) and provides materials and supplies for all custodians at each school.

Fauquier County School Board (FCSB) – An elected body created according to state law and vested with the responsibility for elementary and secondary public education activities in Fauquier County.

FBLA – Future Business Leaders of America

FCPS – Fauquier County Public Schools

FICA – Federal Insurance Contributions Act

Fiscal Policy – A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year – (FY) – A twelve-month period designating the operating year for accounting and budgeting purposes in an organization.

Fixed Assets – Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FL – Foreign Language

FLES – Foreign Language Elementary Schools

FLEX – Foreign Language Exploratory

Full-Time Equivalent Position (FTE) – A position converted to a decimal equivalent. **Function** – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund – A fiscal entity with revenues and expenses, which are segregated for carrying out a specific purpose or activity.

Fund Balance – The excess of the assets of a fund over its liabilities, reserves, and carryover.

Fund Transfer – The transfer of cash between funds.

FY – Fiscal Year

G

GAAP – Generally Accepted Accounting Principles

GED – General Equivalency Diploma

General Fund – A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the school system. The primary sources of revenue for this fund are local taxes and federal and state grants.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

G

(continued)

GFOA – Government Finance Officers Association**GLI** – Group Life Insurance**GMU** – George Mason University**Goal** – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.**Grants** – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.**Group Life Insurance (GLI)** – A program provided by the State to insure coverage of an employee (at two times their salary) in case of death.**H****Health Maintenance Program (HMP)** – A health insurance program offered to employees by Fauquier County. The major carriers are Anthem Healthcare and HealthKeepers.**HMP** – Health Management Plan**Homebound** – Students who are restricted or confined to their home.**HOSA** – Health Occupation Students Association**Hourly** – An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Hourly employees are paid on a per-hour basis and receive limited benefits.**HR** – Human Resources**I****ILP** – Individual Learning Plan**Individuals with Disabilities Education Act (IDEA)** – This Act strengthens academic expectations and accountability for the nation's 5.8 million children with disabilities and bridges the gap that has too often existed between what children with disabilities learn and what is required in regular curriculum.**Indirect Cost** – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.**Infrastructure** – The physical assets of a government (e.g., streets, water, sewer, public buildings and parks.)**Interfund Transfers** – The movement of money between funds of the same governmental entity.

I

(continued)

Intergovernmental Revenue – Funds received from federal state and other local government sources in the form of grants, shared revenues, and other payments in lieu of taxes.

ISAEP – Individual Student Alternative Education Plan Program

IT – Information Technology

ITRT – Instructional Technology Resource Teacher

J

JTC – Joint Technology Committee

L

Line-Item Budget – A budget prepared along departmental lines that focuses on what is to be bought.

Local Composite Index (LCI) – An index formed by a combination of three separate measures of local fiscal capacity (assessed value of real property, adjusted gross income, and taxable retail sales).

LEP – Limited English Proficiency

Long Term Debt – Debt with a maturity of more than one year after the date of issuance.

M

Mission Statement – Declaration of purpose for a school or department.

Materials and Supplies – Expendable materials and operating supplies necessary to conduct departmental operations.

Governmental Funds and Agency Funds follow modified Accrual Basis of Accounting – a basis of accounting that. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available.

Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest and principal on long-term debt which is recorded when due, are recorded when the fund liability is incurred, if measurable.

N

National Board Certification (NBC) – A voluntary performance-based assessment through which candidates demonstrate in-depth content knowledge and teaching practices measured against high and rigorous standards.

NNELL – National Network for Early Language

No Child Left Behind – (NCLB) – A federal legislation, which requires states to set a variety of benchmarks (attendance, graduation rate, achievement, etc.) for all public schools in the United States. The achievement benchmark receives the greatest amount of attention and funding from states and local school divisions. The Standards of Learning (SOL) assessment program is the achievement measure used in Virginia; therefore, students, schools, and school divisions must meet certain annual passing rates in reading, mathematics and science on the SOL assessments to meet Adequate Yearly Progress (AYP) under NCLB. **NOVA** – Northern Virginia

O

Object of Expenditure – An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective – Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame

Obligations – Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities but also encumbrances not yet paid. **Operating Budget** – This is the general fund for the school division. It is used to account for financial resources except those required to be accounted for in other funds.

Operating Expenses – The cost of personnel, materials, and equipment required a department to function.

Operating Revenue – Funds that the government receives as an income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

P

Pay-As-You-Go Basis – A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

PCN – Position Control Number

PE – Physical Education

Performance Budget – A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

P

(continued)

Performance Indicators – Specific quantitative and qualitative measures of work performed as an objective of specific programs or departments.

Performance Measure – Data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Services – Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances – Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program – A group of related activities performed by one or more organizational units for accomplishing a function for which the government is responsible.

Program Budget – A budget that allocates money to the functions or activities if a government rather than to specific items of cost or to specific departments.

Program Performance Budget – A method of budgeting whereby the services provided to the residents is broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. Performance indicators measure the effectiveness and efficiency of providing the service by the program.

Program Revenue (Income) – Revenues earned by a program, including fees for services, license and permit fees, and fines.

PSAT – Preliminary Scholastic Aptitude Test

Pupil Transportation Services – Provides, develops, and establishes transportation for all students within the school system.

Purchase Order (PO) – A document submitted to a vendor, which requests materials or services at a price indicated on the purchase order. The issuance of a purchase order establishes an encumbrance in the account system.

Purpose – A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

R

Reserve – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific purpose.

Resolution – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue – Sources of income financing the operations of government.

ROTC – Reserve Officer Training Corps

S

Salary Scale – A schedule of salaries based on job duty, length of service, education, and experience.

SARF – School Asset Replacement Fund – A fund established for the purchase of capital items such as major school building projects, school bus replacement, or technology.

SAT (Test) – Scholastic Aptitude Test

School Board – An elected five-member body vested with legislative powers. The members, one from each district, serve four-year non-staggered terms. The School Board is the policy setting body and is responsible for elementary, secondary, and vocational education with the county.

School Nutrition Services Fund – Provides students with palatable nutritious food and promotes nutritional education.

Second Language Instruction – Provides opportunities for all students to learn to communicate and advance academically in more than one language. It also supports English as Second Language (ESL) students with instruction in English to enhance their academic and cognitive development as well as assists students in becoming productive members of their new culture and community.

Service Level – Services or products that comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Site-Based Budgeting – A decentralized budget process whereby budget preparation and development are based on individual school (and departmental) sites.

SOA – Standards of Accreditation

SOL – Standards of Learning

SOQ – Standards of Quality. SOQ personnel include Principals, Assistant Principals, Teachers, Counselors and Instructional Aids.

Source of Revenue – Revenues are classified according to their source or point of origin.

SPED – Special Education

Standards of Quality (SOQ) – Funding per position, provided by the State less LCI. SOQ personnel include Principals, Assistant Principals, Teachers, Counselors and Instructional Aids.

Supplement – A payment of funds for additional duties generally associated with coaching, department head chairmanships or organization sponsors.

Supplemental Appropriation – An additional appropriation made by the governing body after the budget year or biennium has started.

Supplemental Requests – Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

Standards of Learning (SOL) – State-mandated testing that occurs in the spring. Beginning with the Class of 2004, verified credits for graduation will be based on the achievement by the student of a passing score.

Stanford 9 – A timed, norm-referenced test administered to students in grades 4, 6, and 9. Students are tested in the areas of reading, language, and mathematics.

T

Target Budget – Desirable expenditure levels provided to departments in developing the coming year’s recommended budget. Based on the prior year’s adopted budget, excluding one-time expenditure, projected revenues and reserve requirements.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Tax Levy – The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Transfers (To/From) – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

U

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance – The portion of a fund’s balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges – The payment of a fee for direct receipt of a public service by the party who benefits from the service.

V

Variable Cost – A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

VDOE – Virginia Department of Education

VDOT – Virginia Department of Transportation
VIF – Visiting International Faculty

Virginia Retirement System (VRS) – An organization that administers a defined benefit plan, a group life insurance plan, a deferred compensation plan and a cash match plan for Virginia’s public sector employees, as well as an optional retirement plan for selected employees and the Virginia Sickness and Disability Program for state employees.

VRS-RHI – Virginia Retirement System – Retiree Health Insurance

W

WC – Workers Compensation

**FAUQUIER COUNTY PUBLIC SCHOOLS
2026-2027 TEACHER SCALE**

Step	BA	BA15	MA	MA15	MA30
0	\$51,500.00	\$52,530.00	\$53,560.00	\$54,590.00	\$55,620.00
1	\$53,000.00	\$54,060.00	\$55,120.00	\$56,180.00	\$57,240.00
2	\$54,950.00	\$56,050.00	\$57,148.00	\$58,247.00	\$59,346.00
3	\$56,599.00	\$57,731.00	\$58,863.00	\$59,995.00	\$61,127.00
4	\$56,956.00	\$58,175.00	\$60,582.00	\$60,896.00	\$61,829.00
5	\$60,303.00	\$61,650.00	\$62,996.00	\$64,342.00	\$65,687.00
6	\$62,053.00	\$63,438.00	\$64,822.00	\$66,209.00	\$67,593.00
7	\$62,201.00	\$63,588.00	\$64,977.00	\$66,366.00	\$67,754.00
8	\$62,667.00	\$64,065.00	\$66,022.00	\$66,863.00	\$69,489.00
9	\$63,703.00	\$65,125.00	\$66,682.00	\$67,968.00	\$70,627.00
10	\$64,341.00	\$65,776.00	\$67,682.00	\$68,649.00	\$71,059.00
11	\$65,306.00	\$66,762.00	\$68,699.00	\$69,678.00	\$72,761.00
12	\$66,284.00	\$67,764.00	\$70,380.00	\$70,724.00	\$73,853.00
13	\$67,279.00	\$68,780.00	\$71,437.00	\$71,785.00	\$74,961.00
14	\$68,288.00	\$69,813.00	\$72,508.00	\$72,861.00	\$76,086.00
15	\$69,312.00	\$70,860.00	\$72,913.00	\$73,954.00	\$77,228.00
16	\$70,354.00	\$71,924.00	\$74,007.00	\$75,064.00	\$78,386.00
17	\$71,408.00	\$73,003.00	\$75,118.00	\$76,189.00	\$79,561.00
18	\$72,478.00	\$74,095.00	\$76,245.00	\$77,332.00	\$80,755.00
19	\$73,567.00	\$75,208.00	\$78,111.00	\$78,493.00	\$82,684.00
20	\$74,670.00	\$76,336.00	\$79,283.00	\$79,671.00	\$83,196.00
21	\$75,791.00	\$77,481.00	\$80,473.00	\$80,865.00	\$84,443.00
22	\$76,926.00	\$78,642.00	\$81,679.00	\$82,809.00	\$86,462.00
23	\$78,080.00	\$79,823.00	\$83,314.00	\$84,464.00	\$87,425.00
24	\$79,252.00	\$81,742.00	\$84,193.00	\$85,394.00	\$89,292.00
25	\$80,640.00	\$83,173.00	\$85,665.00	\$86,888.00	\$90,284.00
26	\$82,782.00	\$85,376.00	\$87,165.00	\$88,408.00	\$92,053.00
27	\$84,521.00	\$86,652.00	\$89,207.00	\$89,467.00	\$93,398.00
28	\$85,338.00	\$87,577.00	\$90,758.00	\$90,999.00	\$95,986.00
29	\$87,942.00	\$89,532.00	\$92,509.00	\$93,560.00	\$97,120.00
30	\$88,956.00	\$91,532.00	\$94,398.00	\$95,552.00	\$99,177.00

FAUQUIER COUNTY PUBLIC SCHOOLS 2026 - 2027 UNIFIED SALARY SCALE

Grade 14
 Courier
 Receptionist
 Textbook Assistant
 Bus Attendant
 Custodian
 Food Service Associate
 Instructional Assistant
 Instructional Assistant- SPED I
 Instructional Assistant- SPED II*
 Instructional Assistant- SPED III**

Grade 15
 Attendance Officer
 Office Associate II

Grade 16
 Assistant Head Custodian
 Lead Cook

Grade 17
 Secretary/Bookkeeper

Grade 19
 Head Custodian
 ESL Interpreter

Grade 20
 Office Associate III
 Grant Technician

Grade 21
 Finance & Attendance Supervisor
 Guidance Registrar
 Safety & Security Officer
 School Nutrition Assistant Manager - High
 Testing Coordinator

Grade 22
 School Nutrition Manager - Elementary
 School Nutrition Manager - Middle

Grade 23
 Transportation, Pay, Leave and Field Trip Coordinator
 Office Supervisor
 Student Services Coordinator

Grade 24
 ESL Intake Specialist
 Office Manager
 Records Specialist

Grade 25
 FRESH Dietician
 School Nutrition Manager - High
 Bus Driver
 Human Resources Help Desk Specialist

Grade 26
 Lead Bus Driver
 Support Analyst I
 Routing Technician

Grade 28
 Transportation Assistant I
 Support Analyst II

Grade 29
 Human Resources Generalist
 Transportation Assistant II

Grade 30
 Attendance Case Manager
 Support Analyst III
 Testing & Data Specialist

Grade 31
 Area Building Manager
 Business Analyst I
 School Nutrition Supervisor
 Supervisor of Special Services
 Supervisor of Safety and Training
 Medicaid Billing Coordinator

Grade 33
 FRESH Volunteer Coordinator
 Business Analyst II

Grade 34
 Budget & Management Analyst I
 School Nutrition Analyst

Grade 35
 Budget & Management Analyst II
 FRESH Grant Coordinator
 Business Analyst III

Grade 36
 Budget & Management Analyst III

Grade 37
 Construction Manager
 Behavior Analyst
 Business Analyst IV
 Mental Health Specialist
 Network Analyst
 Occupational Therapist
 Physical Therapist
 Psychologist
 School Social Worker
 Speech & Language Pathologist

Grade 38
 Application Services Manager
 Educational Technology Leader
 Information Resource Manager

Grade	Min	Mid	Max
	FY27	FY27	FY27
14	\$15.68	\$21.16	\$26.65
15	\$16.07	\$21.70	\$27.32
16	\$16.47	\$22.23	\$28.00
17	\$16.88	\$22.78	\$28.69
18	\$17.31	\$23.36	\$29.42
19	\$17.73	\$23.94	\$30.15
20	\$18.18	\$24.55	\$30.91
21	\$18.63	\$25.15	\$31.67
22	\$19.10	\$25.79	\$32.47
23	\$19.57	\$26.42	\$33.27
24	\$20.06	\$27.09	\$34.11
25	\$20.90	\$28.22	\$35.53
26	\$21.42	\$28.92	\$36.42
28	\$23.36	\$31.53	\$39.70
29	\$24.52	\$33.10	\$41.68
30	\$25.74	\$34.75	\$43.76
31	\$27.03	\$36.48	\$45.94
33	\$29.80	\$40.23	\$50.67
34	\$31.29	\$42.24	\$53.19
35	\$32.85	\$44.35	\$55.85
36	\$34.50	\$46.57	\$58.65
37	\$36.22	\$48.90	\$61.58
38	\$38.03	\$51.34	\$64.65

*Additional \$2.00/hour differential
 **Additional \$3.00/hour differential

**Fauquier County Public Schools
Administrative Salary Scales
2026-2027 School Year**

	Min	Mid	Mid
	FY27	FY27	FY27
Level 1	\$70,309.92	\$92,809.10	\$115,308.28
Level 2	\$75,442.91	\$99,961.85	\$124,480.79
Level 3	\$80,723.35	\$106,958.44	\$133,193.53
Level 4	\$88,796.14	\$117,654.89	\$146,513.64
Level 5	\$102,115.45	\$135,302.97	\$168,490.49
Level 6	\$117,433.65	\$155,599.59	\$193,765.53
Level 7	\$135,048.70	\$178,939.53	\$222,830.35

Deputy Superintendent	Level 7
Assistant Superintendent of Budget & Planning	Level 6
Assistant Superintendent of Administration	Level 6
Executive Director of Special Education and Student Services	Level 6
Director of Communications	Level 5
Director of Technology Services	Level 5
Director of Instruction	Level 5
Director of Mountain Vista	Level 5
Director of Special Education	Level 5
Technical Budget Manager	Level 5
Principal - High School	Level 5
Chief of Staff	Level 5
Facilities Director	Level 4
Principal - Middle School	Level 4
Transportation Director	Level 4
School Nutrition Director	Level 4
Principal - Elementary School	Level 3
Activities Director	Level 3
Assistant Principal -High School	Level 3
Instructional Supervisor	Level 2
Educational Technology Leader	Level 2
Assistant Director of Transportation	Level 2
School Health Coordinator	Level 2
Student, Family & Engagement Coordinator	Level 2
FRESH Program Supervisor	Level 2
Assistant Principal - Middle School	Level 2
High School Counseling Director	Level 1
HR Administrator	Level 1
Assistant Principal - Elementary	Level 1
Dean of Students	Level 1
Virtual Program Coordinator	Level 1

Academic

<u>Supplement</u>	<u>Number of Supplements</u>	<u>Location</u>	<u>Total Supplements</u>	<u>Amount of each Supplement</u>	<u>Max Cost</u>	<u>Conditions</u>
Art Lead Teacher	1	Division wide	1	\$5,512.50	\$5,512.50	
CTE Lead	1	Division wide	1	\$5,512.50	\$5,512.50	
Cyber Security	1	Division wide	1	\$3,307.50	\$3,307.50	
Division Wide Counselor Lead	1	Division wide	1	\$4,410.00	\$4,410.00	
Elementary Counselor Lead	1	Division wide	1	\$2,756.25	\$2,756.25	
Health/PE/FLE Lead Teacher	1	Division wide	1	\$4,961.25	\$4,961.25	
Literacy Lead Coach	1	Division wide	1	\$5,512.50	\$5,512.50	
Math Lead Coach	1	Division wide	1	\$5,512.50	\$5,512.50	
Music Lead Teacher	1	Division wide	1	\$5,512.50	\$5,512.50	
Science Fair Coordinator	1	Division wide	1	\$3,307.50	\$3,307.50	
Science Fair Assistant	1	Division wide	1	\$1,653.75	\$1,653.75	
Science Lead Teacher (Elementary)	1	Division wide	1	\$2,756.25	\$2,756.25	
Science Lead Teacher (Secondary)	1	Division wide	1	\$2,756.25	\$2,756.25	
SLP Medicaid Supervisor	1	Division wide	1	\$1,102.50	\$1,102.50	
Social Studies Lead Teacher	1	Division wide	1	\$5,512.50	\$5,512.50	
Security Lead	1	Division wide	1	\$5,512.50	\$5,512.50	
Psychologist Intern Supervisor	1	Division wide	1	\$2,756.25	\$2,756.25	
Spelling Bee Facilitator	1	Division wide	1	\$1,102.50	\$1,102.50	
Elementary Library Lead	1	Division wide	1	\$5,512.50	\$5,512.50	
ESOL Lead Elementary	1	Division wide	1	\$2,765.25	\$2,765.25	
ESOL Lead Secondary	1	Division wide	1	\$2,765.25	\$2,765.25	
LMS Assistant Secondary	1	Division wide	1	\$3,307.50	\$3,307.50	
Academic Team Sponsor	1	High Schools	3	\$1,378.13	\$4,134.38	
Band - Concert (wind)	1	High Schools	3	\$2,535.75	\$7,607.25	
Band - Marching Asst HS	1	High Schools	3	\$1,967.96	\$5,903.89	
Band - Marching Head HS	1	High Schools	3	\$3,638.25	\$10,914.75	11 month contract
Band Front/Flags Fall	1	High Schools	3	\$1,653.75	\$4,961.25	
Band Front/Flags Spring	1	High Schools	3	\$1,653.75	\$4,961.25	
Choral Director	1	High Schools	3	\$2,138.85	\$6,416.55	
Class Sponsor - Fresh	1	High Schools	3	\$771.75	\$2,315.25	
Class Sponsor - Jr	1	High Schools	3	\$1,488.38	\$4,465.13	
Class Sponsor - Senior	1	High Schools	3	\$1,488.38	\$4,465.13	
Class Sponsor - Soph	1	High Schools	3	\$771.75	\$2,315.25	
Co-curricular - FCCLA HS	1	High Schools	3	\$1,306.46	\$3,919.39	
Co-curricular - HOSA HS	1	High Schools	3	\$1,306.46	\$3,919.39	
COE Agri.	1	High Schools	3	\$0.00	\$0.00	\$1,500 < 10 students ≥ \$4,500; if no extra period
COE Marketing	1	High Schools	3	\$0.00	\$0.00	\$1,500 < 10 students ≥ \$4,500; if no extra period
COE Business	1	High Schools	3	\$0.00	\$0.00	\$1,500 < 10 students ≥ \$4,500; if no extra period
Computer Rep	3	High Schools	9	\$2,464.09	\$22,176.79	
Dept Head - Art HS*	1	High Schools	3	\$0.00	\$0.00	\$1,500 < 6 teachers ≥ \$4,500
Dept Head - Business HS*	1	High Schools	3	\$0.00	\$0.00	\$1,500 < 6 teachers ≥ \$4,500
Dept Head - English HS*	1	High Schools	3	\$0.00	\$0.00	\$1,500 < 6 teachers ≥ \$4,500
Dept Head - ForLang HS*	1	High Schools	3	\$0.00	\$0.00	\$1,500 < 6 teachers ≥ \$4,500
Dept Head - Math HS*	1	High Schools	3	\$0.00	\$0.00	\$1,500 < 6 teachers ≥ \$4,500
Dept Head - PE HS*	1	High Schools	3	\$0.00	\$0.00	\$1,500 < 6 teachers ≥ \$4,500
Dept Head - Science HS*	1	High Schools	3	\$0.00	\$0.00	\$1,500 < 6 teachers ≥ \$4,500
Dept Head - Soc Studies HS*	1	High Schools	3	\$0.00	\$0.00	\$1,500 < 6 teachers ≥ \$4,500
Dept Head - Voc related areas*	1	High Schools	3	\$0.00	\$0.00	\$1,500 < 6 teachers ≥ \$4,500
Diversity Liaison	1	High Schools	3	\$1,323.00	\$3,969.00	
Drama (1 act)	1	High Schools	3	\$1,323.00	\$3,969.00	
Drama Production (Fall)	1	High Schools	3	\$1,653.75	\$4,961.25	
Drama Production (Spring)	1	High Schools	3	\$1,653.75	\$4,961.25	
Dual Enrollment/AP Supplement*	1	High Schools		\$0.00	\$0.00	\$315 for 1; \$420 for 2 or more classes taught
Ensembles	1	High Schools	3	\$2,866.50	\$8,599.50	
Literary Magazine	1	High Schools	3	\$1,378.13	\$4,134.38	
Musical Director (Winter)	1	High Schools	3	\$1,653.75	\$4,961.25	
Musical Production (Winter)	1	High Schools	3	\$1,653.75	\$4,961.25	
Model UN Sponsor	1	High Schools	3	\$1,102.50	\$3,307.50	
Newspaper Sponsor	1	High Schools	3	\$3,362.63	\$10,087.88	
NHS HS	1	High Schools	3	\$1,102.50	\$3,307.50	
Oratorical Contest Sponsor	1	High Schools	3	\$611.89	\$1,835.66	Funded by Forensics
Orchestra HS	1	High Schools	3	\$2,094.75	\$6,284.25	
SCA HS	1	High Schools	3	\$2,094.75	\$6,284.25	
Science Fair Sponsors	1	High Schools	3	\$551.25	\$1,653.75	
Yearbook HS	1	High Schools	3	\$3,638.25	\$10,914.75	
Dept Head - English SAS	1	SAS	1	\$1,653.75	\$1,653.75	
Dept Head - Math SAS	1	SAS	1	\$1,653.75	\$1,653.75	
Dept Head - Science SAS	1	SAS	1	\$1,653.75	\$1,653.75	
Dept Head - Soc Stud SAS	1	SAS	1	\$1,653.75	\$1,653.75	
Test Coordinator SAS	1	SAS	1	\$1,216.06	\$1,216.06	
Dept Head - Special Education	1	SAS	1	\$1,653.75	\$1,653.75	
Computer Rep SAS	1	SAS	1	\$1,306.46	\$1,306.46	
Academic Focus	1	Middle Schools	4	\$551.25	\$2,205.00	
Band Director MS	1	Middle Schools	4	\$1,433.25	\$5,733.00	
Chorus Director MS	1	Middle Schools	4	\$1,433.25	\$5,733.00	
Dept Head - English MS	1	Middle Schools	4	\$1,653.75	\$6,615.00	
Dept Head - Math MS	1	Middle Schools	4	\$1,653.75	\$6,615.00	
Dept Head - PE MS	1	Middle Schools	4	\$1,653.75	\$6,615.00	
Dept Head - Science MS	1	Middle Schools	4	\$1,653.75	\$6,615.00	

Dept Head - Soc Stud MS	1	Middle Schools	4	\$1,653.75	\$6,615.00
Dept Head - Spec Ed MS	1	Middle Schools	4	\$1,653.75	\$6,615.00
NJHS MS	1	Middle Schools	4	\$771.75	\$3,087.00
SCA MS	1	Middle Schools	4	\$771.75	\$3,087.00
Science Fair Sponsors	1	Middle Schools	4	\$551.25	\$2,205.00
Robotics Coach	1	Middle Schools	4	\$661.50	\$2,646.00
Fine Arts Coach	1	Middle Schools	4	\$661.50	\$2,646.00
Strings Director MS	1	Middle Schools	4	\$1,433.25	\$5,733.00
Spelling Bee	1	Middle Schools	4	\$165.38	\$661.50
Test Coordinator MS	1	Middle Schools	4	\$1,323.00	\$5,292.00
Yearbook MS	1	Middle Schools	4	\$1,984.50	\$7,938.00
Battle of the Books Coach	1	MS and ES	15	\$551.25	\$8,268.75
Chair ES - History	1	Elementary Schools	11	\$1,653.75	\$18,191.25
Chair ES - Language Arts	1	Elementary Schools	11	\$1,653.75	\$18,191.25
Chair ES - Math	1	Elementary Schools	11	\$1,653.75	\$18,191.25
Chair ES - Science	1	Elementary Schools	11	\$1,653.75	\$18,191.25
ES Events Coordinator	1	Elementary Schools	11	\$551.25	\$6,063.75
Spelling Bee	1	Elementary Schools	11	\$165.38	\$1,819.13
Test Coordinator ES	1	Elementary Schools	11	\$1,216.06	\$13,376.63
After School Club	1	Elementary Schools	11	\$400.00	\$4,400.00
Fine Arts Coordinator	1	Elementary Schools	11	\$700.00	\$7,700.00
Music Production	1	Elementary Schools	11	\$700.00	\$7,700.00
SCO	1	Elementary Schools	11	\$700.00	\$7,700.00
Yearbook	1	Elementary Schools	11	\$1,000.00	\$11,000.00
Division Wide: 9th Grade Transition	1	Division wide	1	\$1,102.50	\$1,102.50
Division Wide AP Lead	1	Division wide	1	\$5,512.50	\$5,512.50
Division Wide: Activities Lead	1	Division wide	1	\$11,025.00	\$11,025.00
School Ambassadors	19	Division wide	19	\$551.25	\$10,473.75
National Board Coach	1	Division wide	1	\$2,100.00	\$2,100.00
Lead Bookkeeper	1	Elementary/Secondary	2	\$5,212.50	\$10,425.00
Lead Mentor	1	Division wide	23	\$525.00	\$12,075.00
				Total Stipends	\$547,430.82

Athletics

<u>Supplement</u>	<u>Number of Supplements</u>	<u>Location</u>	<u>Total Supplements</u>	<u>Amount of each Supplement</u>	<u>Max Cost</u>	<u>Conditions</u>
Athletic Trainer	1	High Schools	3	\$8,599.50	\$25,798.50	11 month contract
Baseball Asst HS JV	1	High Schools	3	\$2,315.25	\$6,945.75	
Baseball Asst HS Varsity	1	High Schools	3	\$2,315.25	\$6,945.75	
Baseball Head HS	1	High Schools	3	\$2,976.75	\$8,930.25	
Basketball Boys HS Head	1	High Schools	3	\$3,693.38	\$11,080.13	
Basketball Boys HS JV	1	High Schools	3	\$2,756.25	\$8,268.75	
Basketball Boys HS Varsity	1	High Schools	3	\$2,756.25	\$8,268.75	
Basketball Boys HS Freshman	1	High Schools	3	\$1,653.75	\$4,961.25	
Basketball Girls HS Head	1	High Schools	3	\$3,693.38	\$11,080.13	
Basketball Girls HS JV	1	High Schools	3	\$2,756.25	\$8,268.75	
Basketball Girls HS Varsity	1	High Schools	3	\$2,756.25	\$8,268.75	
Cheerleader Fall Head HS	1	High Schools	3	\$2,205.00	\$6,615.00	
Cheerleader Fall HS JV	1	High Schools	3	\$1,764.00	\$5,292.00	
Cheerleader Winter Head HS	1	High Schools	3	\$2,205.00	\$6,615.00	
Cheerleader Winter HS JV	1	High Schools	3	\$1,764.00	\$5,292.00	
Cross Country Head HS	1	High Schools	3	\$2,756.25	\$8,268.75	
Esports Head HS	1	High Schools	3	\$2,976.75	\$8,930.25	
Field Hockey Asst HS	1	High Schools	3	\$2,205.00	\$6,615.00	
Field Hockey HS JV	1	High Schools	3	\$2,205.00	\$6,615.00	
Field Hockey Head HS	1	High Schools	3	\$2,976.75	\$8,930.25	
Football Asst HS	6	High Schools	18	\$2,976.75	\$53,581.50	
Football Head HS	1	High Schools	3	\$4,630.50	\$13,891.50	11 month contract
Football Freshman HS	1	High Schools	3	\$2,976.75	\$8,930.25	
Golf Head HS	1	High Schools	3	\$2,094.75	\$6,284.25	
Indoor Track Asst HS	2	High Schools	6	\$2,094.75	\$12,568.50	
Indoor Track Head HS	1	High Schools	3	\$2,976.75	\$8,930.25	
Lacrosse Boys HS JV	1	High Schools	3	\$2,094.75	\$6,284.25	
Lacrosse Boys HS Varsity	1	High Schools	3	\$2,976.75	\$8,930.25	
Lacrosse Girls HS JV	1	High Schools	3	\$2,094.75	\$6,284.25	
Lacrosse Girls HS Varsity	1	High Schools	3	\$2,976.75	\$8,930.25	
Soccer Boys Head HS	1	High Schools	3	\$2,976.75	\$8,930.25	
Soccer Boys HS JV	1	High Schools	3	\$2,094.75	\$6,284.25	
Soccer Boys HS Varsity	1	High Schools	3	\$2,094.75	\$6,284.25	
Soccer Girls Head HS	1	High Schools	3	\$2,976.75	\$8,930.25	
Soccer Girls HS JV	1	High Schools	3	\$2,094.75	\$6,284.25	
Soccer Girls HS Varsity	1	High Schools	3	\$2,094.75	\$6,284.25	
Softball Asst HS JV	1	High Schools	3	\$2,315.25	\$6,945.75	
Softball Asst HS Varsity	1	High Schools	3	\$2,315.25	\$6,945.75	
Softball Head HS	1	High Schools	3	\$2,976.75	\$8,930.25	
Swimming Asst HS	1	High Schools	3	\$2,094.75	\$6,284.25	
Swimming Head HS	1	High Schools	3	\$2,976.75	\$8,930.25	
Tennis Boys Head HS	1	High Schools	3	\$2,315.25	\$6,945.75	
Tennis Girls Head HS	1	High Schools	3	\$2,315.25	\$6,945.75	
Track Asst HS	3	High Schools	9	\$2,535.75	\$22,821.75	
Track Head HS	1	High Schools	3	\$2,976.75	\$8,930.25	
Volleyball Head HS	1	High Schools	3	\$2,976.75	\$8,930.25	
Volleyball HS JV	2	High Schools	6	\$2,094.75	\$12,568.50	
Volleyball HS Freshman	1	High Schools	3	\$1,653.75	\$4,961.25	
Weight Room	1	High Schools	3	\$4,410.00	\$13,230.00	
Wrestling Head HS	1	High Schools	3	\$2,976.75	\$8,930.25	
Wrestling HS JV	1	High Schools	3	\$2,315.25	\$6,945.75	
Activities Director MS	1	Middle Schools	4	\$4,278.80	\$17,115.21	
Baseball MS	1	Middle Schools	4	\$1,488.38	\$5,953.50	
Basketball Boys MS	1	Middle Schools	4	\$1,488.38	\$5,953.50	
Basketball Girls MS	1	Middle Schools	4	\$1,488.38	\$5,953.50	
Cross Country Boys MS	1	Middle Schools	4	\$1,488.38	\$5,953.50	
Cross Country Girls MS	1	Middle Schools	4	\$1,488.38	\$5,953.50	
Intramural Monitors	2	Middle Schools	8	\$220.50	\$1,764.00	2 per session
Intramural Sponsors	As funded	Middle Schools		\$330.75	\$0.00	
Soccer Boys MS	1	Middle Schools	4	\$1,488.38	\$5,953.50	
Soccer Girls MS	1	Middle Schools	4	\$1,488.38	\$5,953.50	
Softball MS	1	Middle Schools	4	\$1,488.38	\$5,953.50	
Volleyball MS	1	Middle Schools	4	\$1,488.38	\$5,953.50	
Boys Basketball - B Team	1	Middle Schools	4	\$1,050.00	\$4,200.00	

Girls Basketball - B Team	1	Middle Schools	4	\$1,050.00	\$4,200.00
Volleyball - B Team	1	Middle Schools	4	\$1,050.00	\$4,200.00
				Total Stipends	\$573,909.21

Dept #	Position/Supplemental Pay	Rate
1130	Homebound	
1130	Elementary Homebound	\$30.00 per hour
1150	Secondary Homebound	\$30.00 per hour
	Substitutes	
110	Non-Degreed Substitute Teacher, Librarian	\$112.50 daily
110	Degreed Substitute Teacher, Librarian	\$120.00 daily
110	Long-term Substitute with a High School Diploma	\$120.00 daily
110	Long-term Teacher Substitute with a four-year College Degree	\$175.00 daily
	Long-term Retired Teacher (licensed)	\$175.00 daily
	Substitute Administrator	\$325.00 daily
Per School	Substitute School Nurse	\$120.00 daily
Per School	Long-term Health Specialist/School Nurse Substitute	\$175.00 daily
Per School	Substitute Instructional Assistants	\$112.50 daily
27	Substitute Food Service	Based on experience; starting at \$15.00/hour
	Substitute Bus Driver	Based on experience; starting at \$20.00/hour
9520	Substitute Bus Aide	Based on experience; starting at \$15.00/hour
9150	Substitute Courier	\$15.00 per hour
Per School	Substitute Custodian	\$15.00 per hour
	Remediation and Detention	
	After School Remediation (non-degree)	\$20 per hour
	After School Remediation	\$30 per hour
1140	After School & Saturday Detention/Academy	Hourly rate or \$25 per hour
	SAS Re-Focus Teacher	\$25 per hour
	SAS Re-Focus Assistant (degree; exempt)	\$15 per hour
	SOL Proctor	
	SOL Proctor (Non-Degreed)	\$15 per hour
1300	SOL Proctor (Degreed)	\$20 per hour
	Other	
	Accompanist	\$27 per hour
	Flex Program Facilitator	\$1,000 annually
	SES Coordinator Title I	\$5,000 annually (may vary per school)
	Study Hall	\$1,000 annually
	Virtual Classroom	\$2,500 annually
	Cafeteria/Playground Monitors	\$15.00 per hour
Per School	Community Facilities Supervisor	Hourly rate or \$15.00 per hour ¹
	Bus Driver Training	\$20.00 per hour
	Bus Aide Training	\$15.00 per hour
1300	National Board Certification	\$2,000 annual stipend ²
	Curriculum Development (summer; after hours)	\$30 per hour
	Summer IEP (Curriculum Development)	\$25 per hour
	Advanced Placement/Test Prep	\$30 per hour, max 5 hours (\$150)
	Presenter Workshop	\$30 per hour/\$75 per workshop
	Instructional Showcase - ITRT services	\$200 flat fee

¹ Current rate of pay for non-exempt employees, who are eligible for time and a half if over 40 hours actually worked for the week. Other rate for exempt employees (teachers).

² Beginning FY13 all new participants will receive the local recognition as a supplement.

FAUQUIER COUNTY PUBLIC SCHOOLS HUMAN RESOURCES DEPARTMENT

HEALTH INSURANCE RATES
July 1, 2026 through June 30, 2027



All rates listed are **bi-weekly** employee rates.

ANTHEM MEDICAL PLANS

	<u>Full-Time</u>		<u>Part-Time</u>	
	Employee Cost	Employer Cost	Employee Cost	Employer Cost
<u>EMPLOYEE ONLY</u>				
HDHP Plan with HSA	\$ 0.00	\$ 420.00	\$ 82.00	\$ 338.00
HealthKeepers Point of Service	\$ 13.00	\$ 460.00	\$ 104.00	\$ 369.00
Keycare PPO Core	\$ 39.00	\$ 521.00	\$ 164.00	\$ 396.00
<u>EMPLOYEE & ONE CHILD</u>				
HDHP Plan with HSA	\$ 13.00	\$ 546.00	\$ 116.00	\$ 443.00
HealthKeepers Point of Service	\$ 32.00	\$ 596.00	\$ 150.00	\$ 478.00
KeyCare PPO Core	\$ 115.00	\$ 630.00	\$ 266.00	\$ 479.00
<u>EMPLOYEE & SPOUSE</u>				
HDHP Plan with HSA	\$ 45.00	\$ 815.50	\$ 199.00	\$ 661.00
HealthKeepers Point of Service	\$ 104.00	\$ 864.00	\$ 272.00	\$ 696.00
KeyCare PPO Core	\$ 278.00	\$ 869.00	\$ 484.00	\$ 663.00
<u>FAMILY</u>				
HDHP Plan with HSA	\$ 75.00	\$ 911.00	\$ 245.00	\$ 741.00
HealthKeepers Point of Service	\$ 154.50	\$ 955.50	\$ 348.00	\$ 762.00
Keycare PPO Core	\$ 358.00	\$ 957.00	\$ 582.00	\$ 733.00

DELTA DENTAL PLANS

	<u>Full-Time</u>		<u>Part-Time</u>	
	Employee Cost	Employer Cost	Employee Cost	Employer Cost
High Option Plan				
Employee Only	\$ 13.81	\$ 11.88	\$ 17.81	\$ 7.88
Employee & One Child	\$ 25.11	\$ 28.53	\$ 30.12	\$ 23.52
Employee & Spouse	\$ 34.35	\$ 2.58	\$ 36.35	\$ 0.58
Family	\$ 52.31	\$ 15.38	\$ 57.30	\$ 10.39
Standard Option Plan				
Employee Only	\$ 9.85	\$ 11.49	\$ 13.82	\$ 7.52
Employee & One Child	\$ 19.24	\$ 26.08	\$ 23.24	\$ 22.08
Employee & Spouse	\$ 26.85	\$ 3.38	\$ 29.84	\$ 0.39
Family	\$ 42.92	\$ 14.23	\$ 47.91	\$ 9.24