2026-2027 Proposed Program Budgets - VLAC

Appendix A Program Budget VLAC K-8 Grades

Revenue	Budget
VLAC K-8 Tuition	1,644,000
MPSERS 147c UAAL	103,100
MPSERS 147a(2) Normal Cost Offset	25,400
MPSERS 147e Employer DC Match	4,000
Miscellaneous Income	2,000
Total Revenue	**1,778,500**

Salaries & Benefits	Budget
Supervision/Direction Salary	69,900
Teaching Salary	189,100
Other Professional Educational Salary	52,900
Secretarial/Clerical/Bookkeeper Salary	93,900
Other Technical/Info Management Salary	111,900
Termination Pay (Severance)	8,300
Temporary Staff	125,000
Temporary Teaching Salary	4,700
Overtime Salary	11,500
Group Life Insurance	400
Long Term Disability	1,700
Short Term Disability	3,000
Group Health	65,900
Dental Care	14,900
Vision Care	1,400
Professional Services for Employees	3,200
Contributions to Retirement Funds	124,700
Contributions to Retirement Funds - UAAL	70,200
Defined Contribution Employer Match	5,900
Personal Healthcare Fund	5,800
Employer Social Security	39,300
Workman's Compensation	300
Cash in Lieu of Benefits	16,100
Vacation Sale	1,500
Total Salaries & Benefits	**1,021,500**

Operational Costs	Budget
Legal Services	500
Other Professional/Technical Services	9,000
Mileage Reimbursement	4,200

Employee Reimbursement (Conferences)	11,700
Telephone	9,000
Mail/Postage	5,000
Copyright Fees/Software Licenses	450,000
Other Miscellaneous Communication	36,000
Advertisement	80,000
Printing & Binding	35,000
Building/Land Rent	22,900
Other Purchased Services	4,000
Teaching/Testing Supplies	50,000
Office Supplies	5,000
Miscellaneous Supplies & Materials	10,000
Equipment - Computers	135,000
Dues & Fees	100
Indirect Cost Recovery	37,000
Total Operational Costs	**904,400**
Total Expenditure Budget	**1,925,900**

Appendix A Program Budget VLAC 9-12 Grades

Revenue	**Budget**
VLAC 9-12 Tuition	2,020,500
Total Revenue	**2,020,500**

Salaries & Benefits	**Budget**
Teaching Salary	189,100
Other Professional Educational Salary	52,900
Temporary Salary	200,000
Overtime Salaries	5,000
Group Life Insurance	200
Long Term Disability	200
Short Term Disability	200
Group Health	37,800
Dental Care	8,400
Vision Care	700
Professional Services for Employees	500
Contributions to Retirement Funds	59,100
Contributions to Retirement Funds - UAAL	32,900
Defined Contribution Employer Match	2,200
Personal Healthcare Fund	2,600
Employer Social Security	18,300
Workman's Compensation	300

Cash in Lieu of Benefits	9,700
Vacation Sale	1,500
Total Salary & Benefits	**621,600**

Operational Costs	**Budget**
Other Professional/Technical Services	11,000
Mileage Reimbursement	2,000
Employee Reimbursement (Conferences)	15,000
Mail/Postage	2,000
Copyright Fees/Software Licenses	700,000
Advertisement	80,000
Teaching Supplies	25,000
Equipment - Computers	60,000
Indirect Cost Recovery	11,500
Total Operational Costs	**906,500**
Total Expenditure Budget	**1,528,100**