

## FY27 WRED Proposed Budget - Expenditures

	Account	Account Title	FY25 Actual	FY26 YTD Actual	FY26 Budget	FY27 Proposed Budget	Variance	Variance %	FTE	
01 PREKINDERGARTEN	1101 DIRECT INSTRUCTION	5111	TEACHERS	145,251	164,407	141,096	91,483	(49,613)	-35.2%	1.0
		5121	PARAEDUCATOR	68,708	43,088	54,164	25,761	(28,404)	-52.4%	1.0
		5211	HEALTH INSURANCE	39,300	40,744	42,916	23,830	(19,086)	-44.5%	
		5218	HSA	2,200	1,257	2,200	2,200	0	0.0%	
		5219	HRA	5,900	4,776	5,900	1,900	(4,000)	-67.8%	
		5220	FICA	15,579	15,062	14,937	8,911	(6,026)	-40.3%	
		5229	CHILD CARE TAX	835	806	861	516	(345)	-40.0%	
		5232	VSTRS - OPEB	1,542	3,202	1,601	1,649	48	3.0%	
		5234	VMERS	4,810	3,124	3,692	1,868	(1,824)	-49.4%	
		5261	UNEMPLOYMENT COMPENSATION	-	-	876	-	(876)	-100.0%	
		5271	WORKERS COMPENSATION	1,656	1,691	1,855	972	(882)	-47.6%	
		5281	DENTAL	1,702	1,613	1,466	502	(964)	-65.7%	
		5292	LIFE/DIS	558	604	598	292	(306)	-51.2%	
		5331	EMP TRAINING/DEVELOP	-	452	6,000	1,500	(4,500)	-75.0%	
		5562	TUITN TO PRIV VT LEAS	93,216	96,154	92,000	61,590	(30,410)	-33.1%	
		5611	GENERAL SUPPLIES	1,292	2,387	2,300	1,000	(1,300)	-56.5%	
		5612	GENERAL SUPPS - LOCAL	-	223	1,200	500	(700)	-58.3%	
<b>Total 1101 - DIRECT INSTRUCTION</b>			<b>382,549</b>	<b>379,591</b>	<b>373,661</b>	<b>224,474</b>	<b>(149,187)</b>	<b>-39.9%</b>		
	1201 MTSS (SPECIAL ED/AST)	5593	SU ASSESSMENTS	55,090	68,390	68,390	-	(68,390)	-100.0%	
<b>Total 1201 - MTSS (SPECIAL ED/AST)</b>			<b>55,090</b>	<b>68,390</b>	<b>68,390</b>	<b>-</b>	<b>(68,390)</b>	<b>-100.0%</b>		
<b>Total 01 - PREKINDERGARTEN</b>			<b>437,639</b>	<b>447,981</b>	<b>442,051</b>	<b>224,474</b>	<b>(217,577)</b>	<b>-49.2%</b>		
11 ELEMENTARY	1101 DIRECT INSTRUCTION	5111	TEACHERS	841,333	958,828	835,402	795,274	(40,128)	-4.8%	12.0
		5121	PARAEDUCATOR	50,157	39,081	45,364	36,083	(9,281)	-20.5%	1.0
		5211	HEALTH INSURANCE	205,743	242,345	226,191	252,373	26,182	11.6%	
		5218	HSA	4,000	3,238	4,000	4,000	-	0.0%	
		5219	HRA	33,391	28,481	33,701	31,801	(1,900)	-5.6%	
		5220	FICA	63,299	70,513	67,379	67,332	(47)	-0.1%	
		5229	CHILD CARE TAX	3,819	3,700	3,875	3,658	(217)	-5.6%	
		5232	VSTRS - OPEB	12,336	9,606	8,005	13,192	5,187	64.8%	
		5234	VMERS	2,792	2,110	2,035	2,200	165	8.1%	
		5261	UNEMPLOYMENT COMPENSATION	-	-	5,680	-	(5,680)	-100.0%	
		5271	WORKERS COMPENSATION	9,404	8,091	8,876	8,091	(785)	-8.8%	
		5281	DENTAL	9,271	10,633	9,843	10,650	807	8.2%	
		5292	LIFE/DIS	2,196	2,937	2,583	2,469	(114)	-4.4%	
		5341	OTHER PROFESSIONAL SERVICES	6,625	-	6,375	6,375	-	0.0%	
		5353	ENRICHMENT	17,660	15,660	21,500	15,000	(6,500)	-30.2%	
		5431	NONTECHNLGY REPAIR/MAINT	-	-	3,000	1,500	(1,500)	-50.0%	
		5443	COPIER EXPENSES	40,339	5,377	4,500	5,000	500	11.1%	

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	Account	Account Title	FY25 Actual	FY26 YTD Actual	FY26 Budget	FY27 Proposed Budget	Variance	Variance %	FTE
	5568	TUITION PUB VT WITHIN SU	54,600	77,532	-	40,400	40,400	-	2@
	5611	GENERAL SUPPLIES	12,295	11,791	10,750	10,750	-	0.0%	
	5612	GENERAL SUPPS - LOCAL	-	1,000	9,000	9,000	-	0.0%	
	5641	BOOKS AND PERIODICALS	16,241	17,965	17,000	17,000	-	0.0%	
	5651	SUPPLIES-TECH RELATED	-	236	5,250	500	(4,750)	-90.5%	
	5735	TECHNOLOGY SOFTWARE	704	1,228	2,500	1,500	(1,000)	-40.0%	
<b>Total 1101 - DIRECT INSTRUCTION</b>			<b>1,386,205</b>	<b>1,510,352</b>	<b>1,332,809</b>	<b>1,334,148</b>	<b>1,339</b>	<b>0.1%</b>	
1106 ART	5611	GENERAL SUPPLIES	1,604	-	-	-	-	-	
<b>Total 1106 - ART</b>			<b>1,604</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
1112 MUSIC EDUC	5611	GENERAL SUPPLIES	146	-	-	-	-	-	
<b>Total 1112 - MUSIC EDUCATION</b>			<b>146</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
1113 PHYSICAL ED	5611	GENERAL SUPPLIES	897	-	-	-	-	-	
<b>Total 1113 - PHYSICAL EDUCATION</b>			<b>897</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
1199 DIRECT INST	5591	PRCHSRV FRM PUB VT LEA	-	-	7,277	-	(7,277)	-100.0%	
<b>Total 1199 - DIRECT INSTRUCT OTHER</b>			<b>-</b>	<b>-</b>	<b>7,277</b>	<b>-</b>	<b>(7,277)</b>	<b>-100.0%</b>	
1201 MTSS (SPECI	5593	SU ASSESSMENTS	1,039,591	1,155,907	1,155,907	1,255,123	99,216	8.6%	
<b>Total 1201 - MTSS (SPECIAL ED/AST)</b>			<b>1,039,591</b>	<b>1,155,907</b>	<b>1,155,907</b>	<b>1,255,123</b>	<b>99,216</b>	<b>8.6%</b>	
2132 SCHOOL NUR	5611	GENERAL SUPPLIES	1,186	230	-	-	-	-	
<b>Total 2132 - SCHOOL NURSE</b>			<b>1,186</b>	<b>230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
2410 PRINCIPAL OF	5141	ADMINISTRATION	233,737	243,086	243,086	252,809	9,723	4.0%	2.0
	5161	ADMIN ASSIST/CLERICAL	101,362	112,019	111,790	89,145	(22,645)	-20.3%	2.0
	5211	HEALTH INSURANCE	104,770	129,351	130,870	140,598	9,727	7.4%	
	5219	HRA	14,705	14,228	16,800	16,800	-	0.0%	
	5220	FICA	23,559	24,623	27,148	26,346	(802)	-3.0%	
	5229	CHILD CARE TAX	1,349	1,259	1,561	1,515	(46)	-3.0%	
	5232	VSTRS - OPEB	1,364	1,601	3,202	1,649	(1,553)	-48.5%	
	5234	VMERS	8,990	8,528	9,825	5,005	(4,820)	-49.1%	
	5271	WORKERS COMPENSATION	2,893	3,235	3,549	3,444	(105)	-3.0%	
	5281	DENTAL	5,606	5,758	6,435	7,048	613	9.5%	
	5291	OTHER EMPLOYEE BENEFITS	1,302	740	10,098	6,000	(4,098)	-40.6%	
	5292	LIFE/DIS	821	917	1,065	1,033	(32)	-3.0%	
	5331	EMP TRAINING/DEVELOP	4,229	8,432	4,500	5,500	1,000	22.2%	
	5531	COMMUNICATIONS	109	307	1,000	500	(500)	-50.0%	
	5581	TRAVEL	1,737	1,731	4,200	2,000	(2,200)	-52.4%	
	5611	GENERAL SUPPLIES	6,977	4,359	4,000	4,000	-	0.0%	
	5736	EQUIPMENT	-	-	1,000	-	(1,000)	-100.0%	
	5811	DUES AND FEES - STAFF	1,643	1,678	1,710	1,710	-	0.0%	
<b>Total 2410 - PRINCIPAL OFFICE</b>			<b>515,153</b>	<b>561,852</b>	<b>581,839</b>	<b>565,102</b>	<b>(16,737)</b>	<b>-2.9%</b>	

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	Account	Account Title	FY25 Actual	FY26 YTD Actual	FY26 Budget	FY27 Proposed Budget	Variance	Variance %	FTE
2610 OPERATION C	5181	NON-CLERICAL GENERALISTS	99,019	99,124	103,082	95,380	(7,702)	-7.5%	2.0
	5211	HEALTH INSURANCE	30,378	31,746	33,994	31,997	(1,996)	-5.9%	
	5218	HSA	-	1,781	-	2,200	2,200	-	
	5219	HRA	6,600	3,981	6,600	4,400	(2,200)	-33.3%	
	5220	FICA	6,969	7,186	7,886	7,297	(589)	-7.5%	
	5229	CHILD CARE TAX	568	369	454	420	(34)	-7.5%	
	5234	VMERS	6,931	7,186	7,216	7,216	0	0.0%	
	5261	UNEMPLOYMENT COMPENSATION	-	-	500	-	(500)	-100.0%	
	5271	WORKERS COMPENSATION	1,409	875	1,031	954	(77)	-7.5%	
	5281	DENTAL	775	754	813	439	(374)	-46.0%	
	5292	LIFE/DIS	247	250	309	286	(23)	-7.5%	
	5331	EMP TRAINING/DEVELOP	7,019	1,325	3,000	2,500	(500)	-16.7%	
	5341	OTHER PROFESSNL SERVICES	86,836	78,351	85,200	85,200	-	0.0%	
	5422	SNOW PLOWING AND SANDING	19,750	12,023	10,875	-	(10,875)	-100.0%	
	5425	TRASH & RECYCLING	10,494	9,235	10,000	10,000	-	0.0%	
	5426	GENERAL CLEANING SUPPLIES	13,473	17,198	13,500	13,500	-	0.0%	
	5431	NONTECHNLGY REPAIR/MAINT	148,201	87,153	76,000	63,000	(13,000)	-17.1%	
	5490	WATER TESTING/OTHER	7,929	8,158	8,800	9,450	650	7.4%	
	5521	INSURANCE (NOT EMP BEN)	17,256	21,830	17,402	19,035	1,633	9.4%	
	5532	INTERNET	9,079	13,819	13,000	9,794	(3,206)	-24.7%	
	5534	TELEPHONE AND VOICE	16,632	14,911	15,700	7,357	(8,343)	-53.1%	
	5581	TRAVEL	-	239	-	500	500	-	
	5611	GENERAL SUPPLIES	13,884	25,281	24,000	12,000	(12,000)	-50.0%	
	5621	NATURAL GAS	2,087	-	2,500	-	(2,500)	-100.0%	
	5622	ELECTRICITY	59,332	60,711	51,500	57,427	5,927	11.5%	
	5623	BOTTLED GAS	3,232	2,000	2,000	2,500	500	25.0%	
	5624	OIL	35,355	37,211	39,000	23,000	(16,000)	-41.0%	
	5626	GASOLINE	-	-	1,000	1,000	-	0.0%	
	5736	EQUIPMENT	-	1,900	2,000	2,000	-	0.0%	
	<b>Total 2610 - OPERATION OF BUILDINGS</b>			<b>603,453</b>	<b>544,598</b>	<b>537,361</b>	<b>468,851</b>	<b>(68,510)</b>	
<b>Total 11 - ELEMENTARY</b>			<b>3,548,235</b>	<b>3,772,939</b>	<b>3,615,193</b>	<b>3,623,224</b>	<b>8,031</b>	<b>0.2%</b>	
51 LOCATION-W	1101 DIRECT INST	5341 OTHER PROFESSNL SERVICES	124,300	93,130	135,000	135,000	-	0.0%	subs
<b>Total 1101 - DIRECT INSTRUCTION</b>			<b>124,300</b>	<b>93,130</b>	<b>135,000</b>	<b>135,000</b>	<b>-</b>	<b>0.0%</b>	
1102 ENGLISH	5111	TEACHERS	311,334	319,644	300,510	319,460	18,950	6.3%	3.5
	5211	HEALTH INSURANCE	45,462	50,881	50,873	54,112	3,239	6.4%	
	5218	HSA	1,896	1,538	1,900	1,900	-	0.0%	
	5219	HRA	5,568	4,509	5,800	5,800	-	0.0%	
	5220	FICA	23,006	23,532	22,989	24,439	1,450	6.3%	

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	Account	Account Title	FY25 Actual	FY26 YTD Actual	FY26 Budget	FY27 Proposed Budget	Variance	Variance %	FTE
	5229	CHILD CARE TAX	1,552	1,268	1,322	1,347	25	1.9%	
	5232	VSTRS - OPEB	3,084	3,202	6,404	6,596	192	3.0%	
	5271	WORKERS COMPENSATION	3,298	2,739	3,005	3,195	190	6.3%	
	5281	DENTAL	2,060	2,060	2,163	2,336	173	8.0%	
	5292	LIFE/DIS	706	868	828	918	90	10.9%	
	5611	GENERAL SUPPLIES	2,104	2,025	2,000	2,000	-	0.0%	
	5641	BOOKS AND PERIODICALS	9,365	8,034	8,000	7,000	(1,000)	-12.5%	
	5736	EQUIPMENT	-	697	1,200	1,200	-	0.0%	
	5811	DUES AND FEES - STAFF	-	370	600	600	-	0.0%	
	<b>Total 1102 - ENGLISH</b>		<b>409,435</b>	<b>421,366</b>	<b>407,595</b>	<b>430,903</b>	<b>23,308</b>	<b>5.7%</b>	
1103 MATH	5111	TEACHERS	411,727	353,165	390,908	373,069	(17,839)	-4.6%	4.5
	5211	HEALTH INSURANCE	146,226	135,335	151,229	145,071	(6,158)	-4.1%	
	5218	HSA	2,415	3,180	-	4,000	4,000	-	
	5219	HRA	19,959	10,271	20,950	12,950	(8,000)	-38.2%	
	5220	FICA	27,530	24,256	29,904	28,540	(1,365)	-4.6%	
	5229	CHILD CARE TAX	1,761	1,285	1,720	1,642	(78)	-4.6%	
	5232	VSTRS - OPEB	4,626	2,402	6,404	6,596	192	3.0%	
	5271	WORKERS COMPENSATION	3,728	3,563	3,909	3,731	(178)	-4.6%	
	5281	DENTAL	6,980	6,023	7,007	6,513	(494)	-7.1%	
	5292	LIFE/DIS	965	1,039	1,173	1,119	(54)	-4.6%	
	5611	GENERAL SUPPLIES	1,838	2,474	4,000	2,821	(1,179)	-29.5%	
	5641	BOOKS AND PERIODICALS	4,299	1,335	3,800	1,500	(2,300)	-60.5%	
	5736	EQUIPMENT	-	-	600	600	-	0.0%	
	5811	DUES AND FEES - STAFF	-	-	200	200	-	0.0%	
	<b>Total 1103 - MATH</b>		<b>632,054</b>	<b>544,328</b>	<b>621,805</b>	<b>588,351</b>	<b>(33,454)</b>	<b>-5.4%</b>	4.0
1104 SCIENCE	5111	TEACHERS	300,294	314,688	298,556	332,859	34,303	11.5%	
	5211	HEALTH INSURANCE	88,927	89,263	99,511	106,907	7,396	7.4%	
	5219	HRA	12,670	10,569	12,850	12,850	-	0.0%	
	5220	FICA	20,870	21,711	22,840	25,464	2,624	11.5%	
	5229	CHILD CARE TAX	1,313	1,161	1,314	1,465	151	11.5%	
	5232	VSTRS - OPEB	1,542	2,402	1,601	1,649	48	3.0%	
	5271	WORKERS COMPENSATION	2,676	2,722	2,986	3,329	343	11.5%	
	5281	DENTAL	4,046	3,993	4,536	5,161	625	13.8%	
	5292	LIFE/DIS	737	928	896	999	103	11.5%	
	5341	OTHER PROFESSNL SERVICES	645	250	500	-	(500)	-100.0%	
	5431	NONTECHNLGY REPAIR/MAINT	2,157	-	2,500	2,000	(500)	-20.0%	
	5611	GENERAL SUPPLIES	2,859	2,611	3,300	3,300	-	0.0%	
	5641	BOOKS AND PERIODICALS	919	450	300	300	-	0.0%	

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	5736	EQUIPMENT	2,233	9,323	8,731	7,500	(1,231)	-14.1%	
	5811	DUES AND FEES - STAFF	369	236	1,444	944	(500)	-34.6%	
<b>Total 1104 - SCIENCE</b>			<b>442,258</b>	<b>460,306</b>	<b>461,864</b>	<b>504,725</b>	<b>42,862</b>	<b>9.3%</b>	
1105 SOCIAL STUD	5111	TEACHERS	297,403	311,859	293,854	329,957	36,103	12.3%	3.8
	5171	TECHNICAL/PROFESSNL STFF	67,634	-	-	-	-	-	
	5211	HEALTH INSURANCE	69,349	66,731	66,711	71,135	4,423	6.6%	
	5218	HSA	2,200	-	-	-	-	-	
	5219	HRA	9,585	7,782	9,900	9,900	-	0.0%	
	5220	FICA	26,448	22,552	22,480	25,242	2,762	12.3%	
	5229	CHILD CARE TAX	1,631	1,201	1,293	1,452	159	12.3%	
	5232	VSTRS - OPEB	1,542	1,601	3,018	3,298	280	9.3%	
	5234	VMERS	4,734	-	4,565	-	(4,565)	-100.0%	
	5271	WORKERS COMPENSATION	3,058	2,679	2,939	3,300	361	12.3%	
	5281	DENTAL	3,252	2,810	2,950	3,186	236	8.0%	
	5292	LIFE/DIS	900	925	882	990	108	12.3%	
	5611	GENERAL SUPPLIES	2,080	1,780	1,500	1,500	-	0.0%	
	5641	BOOKS AND PERIODICALS	563	580	3,950	3,125	(825)	-20.9%	
	5736	EQUIPMENT	-	-	1,000	1,000	-	0.0%	
	5919	FUND TRANSFER OUT - OTHER	31,000	-	-	-	-	-	
<b>Total 1105 - SOCIAL STUDIES</b>			<b>521,380</b>	<b>420,500</b>	<b>415,042</b>	<b>454,083</b>	<b>39,042</b>	<b>9.4%</b>	
1106 ART	5111	TEACHERS	120,239	127,994	120,239	128,227	7,989	6.6%	1.6
	5211	HEALTH INSURANCE	49,705	55,637	53,184	58,059	4,874	9.2%	
	5219	HRA	7,971	6,456	8,000	8,000	-	0.0%	
	5220	FICA	7,329	7,652	9,198	9,809	611	6.6%	
	5229	CHILD CARE TAX	356	380	529	564	35	6.6%	
	5232	VSTRS - OPEB	1,542	1,601	1,601	1,649	48	3.0%	
	5271	WORKERS COMPENSATION	1,038	1,096	1,202	1,282	80	6.6%	
	5281	DENTAL	2,207	2,537	2,559	2,733	174	6.8%	
	5292	LIFE/DIS	293	372	361	385	24	6.7%	
	5581	TRAVEL	-	-	500	500	-	0.0%	
	5611	GENERAL SUPPLIES	4,741	6,616	5,900	6,400	500	8.5%	
	5641	BOOKS AND PERIODICALS	-	-	81	-	(81)	-100.0%	
	5736	EQUIPMENT	510	468	900	1,000	100	11.1%	
	5811	DUES AND FEES - STAFF	90	-	90	90	-	0.0%	
<b>Total 1106 - ART</b>			<b>196,020</b>	<b>210,809</b>	<b>204,345</b>	<b>218,698</b>	<b>14,354</b>	<b>7.0%</b>	
1108 DRIVERS EDU	5111	TEACHERS	42,945	44,950	42,945	46,915	3,970	9.2%	0.5
	5211	HEALTH INSURANCE	-	-	-	17,575	17,575	-	
	5219	HRA	-	-	-	2,000	2,000	-	

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	5220	FICA	3,285	3,439	3,285	3,589	304	9.2%	
	5229	CHILD CARE TAX	177	186	189	206	17	9.2%	
	5232	VSTRS - OPEB	1,542	1,601	1,509	1,649	140	9.3%	
	5271	WORKERS COMPENSATION	371	391	429	469	40	9.2%	
	5281	DENTAL	-	-	-	829	829	-	
	5292	LIFE/DIS	104	130	129	141	12	9.2%	
	5431	NONTECHNLGY REPAIR/MAINT	810	1,935	2,100	2,100	-	0.0%	
	5442	RENTALS-EQUIPMNT/VEHICLES	-	651	3,750	3,750	-	0.0%	
	5521	INSURANCE (NOT EMP BEN)	1,599	5,073	1,650	5,327	3,677	222.8%	
	5611	GENERAL SUPPLIES	1,782	1,832	1,800	1,600	(200)	-11.1%	
	5626	GASOLINE	1,346	2,500	2,500	2,500	-	0.0%	
	5732	VEHICLES	-	-	-	5,000	5,000	-	
	5811	DUES AND FEES - STAFF	614	595	1,085	1,085	-	0.0%	
	<b>Total 1108 - DRIVERS EDUCATION</b>		<b>54,575</b>	<b>63,283</b>	<b>61,371</b>	<b>94,734</b>	<b>33,363</b>	<b>54.4%</b>	
1109 WORLD LANG	5111	TEACHERS	167,687	175,518	167,687	136,275	(31,413)	-18.7%	1.5
	5211	HEALTH INSURANCE	58,476	65,455	65,435	52,724	(12,711)	-19.4%	
	5219	HRA	8,000	6,453	8,000	6,000	(2,000)	-25.0%	
	5220	FICA	11,644	12,101	12,828	10,425	(2,403)	-18.7%	
	5229	CHILD CARE TAX	620	644	738	600	(138)	-18.7%	
	5232	VSTRS - OPEB	3,084	3,202	3,202	3,298	96	3.0%	
	5271	WORKERS COMPENSATION	1,447	1,529	1,677	1,363	(314)	-18.7%	
	5281	DENTAL	2,925	2,925	3,071	2,488	(583)	-19.0%	
	5292	LIFE/DIS	406	509	503	409	(94)	-18.7%	
	5611	GENERAL SUPPLIES	486	249	600	600	-	0.0%	
	5641	BOOKS AND PERIODICALS	108	1,350	2,200	2,200	-	0.0%	
	5811	DUES AND FEES - STAFF	534	-	-	-	-	-	
	<b>Total 1109 - WORLD LANGUAGE</b>		<b>255,418</b>	<b>269,934</b>	<b>265,941</b>	<b>216,381</b>	<b>(49,560)</b>	<b>-18.6%</b>	
1110 HEALTH	5111	TEACHERS	54,729	59,120	54,429	63,947	9,519	17.5%	1.1
	5211	HEALTH INSURANCE	9,304	11,395	9,304	11,832	2,529	27.2%	
	5218	HSA	1,064	861	1,064	1,064	-	0.0%	
	5219	HRA	852	716	950	950	-	0.0%	
	5220	FICA	3,954	4,242	4,164	4,892	728	17.5%	
	5229	CHILD CARE TAX	212	227	240	281	42	17.5%	
	5232	VSTRS - OPEB	1,542	1,601	1,601	1,649	48	3.0%	
	5271	WORKERS COMPENSATION	479	496	544	639	95	17.5%	
	5281	DENTAL	408	456	408	485	77	19.0%	
	5292	LIFE/DIS	143	179	163	192	29	17.5%	
	5611	GENERAL SUPPLIES	366	-	600	600	-	0.0%	

## FY27 WRED Proposed Budget - Expenditures

	Account	Account Title	FY25 Actual	FY26 YTD Actual	FY26 Budget	FY27 Proposed Budget	Variance	Variance %	FTE
	5811	DUES AND FEES - STAFF	-	-	1,870	-	(1,870)	-100.0%	
<b>Total 1110 - HEALTH</b>			<b>73,052</b>	<b>79,293</b>	<b>75,336</b>	<b>86,533</b>	<b>11,196</b>	<b>14.9%</b>	
1112 MUSIC EDUCATION	5111	TEACHERS	246,854	252,882	229,932	238,793	8,861	3.9%	3.0
	5211	HEALTH INSURANCE	50,348	56,357	56,340	60,528	4,187	7.4%	
	5219	HRA	7,574	6,176	7,800	7,800	-	0.0%	
	5220	FICA	17,901	18,248	17,590	17,973	383	2.2%	
	5229	CHILD CARE TAX	959	976	1,012	814	(198)	-19.5%	
	5232	VSTRS - OPEB	5,103	5,221	4,803	4,947	144	3.0%	
	5271	WORKERS COMPENSATION	2,046	2,096	2,299	2,402	103	4.5%	
	5281	DENTAL	2,348	2,348	2,465	2,663	198	8.0%	
	5292	LIFE/DIS	622	782	690	772	82	11.9%	
	5341	OTHER PROFESSNL SERVICES	550	925	2,500	1,000	(1,500)	-60.0%	
	5431	NONTECHNLGY REPAIR/MAINT	1,549	4,221	7,500	5,500	(2,000)	-26.7%	
	5581	TRAVEL	1,003	645	1,500	1,750	250	16.7%	
	5611	GENERAL SUPPLIES	1,888	1,712	2,500	2,500	-	0.0%	
	5641	BOOKS AND PERIODICALS	2,417	2,092	2,500	2,500	-	0.0%	
	5734	TECH HARDWARE-FA	889	1,029	2,500	1,500	(1,000)	-40.0%	
	5736	EQUIPMENT	23,476	14,844	25,000	-	(25,000)	-100.0%	
	5811	DUES AND FEES - STAFF	2,249	1,943	2,050	2,500	450	22.0%	
<b>Total 1112 - MUSIC EDUCATION</b>			<b>367,778</b>	<b>372,497</b>	<b>368,982</b>	<b>353,942</b>	<b>(15,040)</b>	<b>-4.1%</b>	
1113 PHYSICAL ED	5111	TEACHERS	148,300	159,572	148,000	217,961	69,962	47.3%	3.0
	5211	HEALTH INSURANCE	18,808	22,034	20,064	47,177	27,113	135.1%	
	5218	HSA	836	677	836	836	-	0.0%	
	5219	HRA	4,613	3,811	4,755	8,814	4,059	85.4%	
	5220	FICA	10,661	11,395	11,322	16,674	5,352	47.3%	
	5229	CHILD CARE TAX	558	592	651	959	308	47.3%	
	5232	VSTRS - OPEB	3,084	3,202	3,202	3,298	96	3.0%	
	5271	WORKERS COMPENSATION	1,376	1,349	1,480	2,175	695	47.0%	
	5281	DENTAL	803	848	825	1,963	1,138	138.0%	
	5292	LIFE/DIS	374	344	321	520	199	61.8%	
	5432	TECHNLGY REPAIR/MAINT	-	-	500	-	(500)	-100.0%	
	5581	TRAVEL	-	772	750	750	-	0.0%	
	5591	PRCHSRV FRM PUB VT LEA	63,490	76,406	76,406	-	(76,406)	-100.0%	
	5611	GENERAL SUPPLIES	3,950	4,894	5,100	5,100	-	0.0%	
	5641	BOOKS AND PERIODICALS	101	-	-	-	-	-	
	5651	SUPPLIES-TECH RELATED	-	1,942	1,900	1,900	-	0.0%	
	5736	EQUIPMENT	3,497	5,898	6,000	6,000	-	0.0%	
	5811	DUES AND FEES - STAFF	1,318	-	1,500	1,500	-	0.0%	

## FY27 WRED Proposed Budget - Expenditures

	Account	Account Title	FY25 Actual	FY26 YTD Actual	FY26 Budget	FY27 Proposed Budget	Variance	Variance %	FTE
<b>Total 1113 - PHYSICAL EDUCATION</b>			<b>261,767</b>	<b>293,736</b>	<b>283,612</b>	<b>315,627</b>	<b>32,015</b>	<b>11.3%</b>	
1114 TECH&WDWK	5111	TEACHERS	98,284	91,500	95,209	98,292	3,082	3.2%	1.2
	5211	HEALTH INSURANCE	19,823	22,189	22,182	23,831	1,649	7.4%	
	5219	HRA	3,864	3,107	4,000	4,000	-	0.0%	
	5220	FICA	6,690	5,911	7,284	7,519	236	3.2%	
	5229	CHILD CARE TAX & VSTRS OPEB	357	1,915	419	432	14	3.2%	
	5271	WORKERS COMPENSATION	822	868	952	983	31	3.2%	
	5281	DENTAL	904	904	950	1,025	75	7.9%	
	5292	LIFE/DIS	188	238	221	255	34	15.3%	
	5432	TECHNLGY REPAIR/MAINT	1,466	292	2,000	2,000	-	0.0%	
	5611	GENERAL SUPPLIES	4,923	7,058	6,400	6,400	-	0.0%	
	5641	BOOKS AND PERIODICALS	-	1,080	-	-	-	-	
	5736	EQUIPMENT	5,985	2,964	5,900	5,900	-	0.0%	
<b>Total 1114 - TECH&amp;WDWK</b>			<b>143,307</b>	<b>138,027</b>	<b>145,517</b>	<b>150,637</b>	<b>5,120</b>	<b>3.5%</b>	
1115 PROJECT BASE	5111	TEACHERS	14,383	13,485	12,883	14,074	1,191	9.2%	0.2
	5218	HSA	4	-	-	-	-	-	
	5219	HRA	62	-	-	-	-	-	
	5220	FICA	1,092	1,032	986	1,077	91	9.2%	
	5229	CHILD CARE TAX	59	55	57	62	5	9.2%	
	5271	WORKERS COMPENSATION	111	117	129	141	12	9.2%	
	5292	LIFE/DIS	31	39	39	42	4	9.2%	
	5341	OTHER PROFESSNL SERVICES	39,011	125,927	100,000	75,000	(25,000)	-25.0%	
	5611	GENERAL SUPPLIES	17,137	25,173	50,000	50,000	-	0.0%	
<b>Total 1115 - PROJECT BASED LEARNING</b>			<b>71,891</b>	<b>165,828</b>	<b>164,093</b>	<b>140,396</b>	<b>(23,697)</b>	<b>-14.4%</b>	
1199 DIRECT INSTF	5111	TEACHERS	8,246	-	7,500	8,000	500	6.7%	1.0
	5121	PARAEDUCATOR	27,006	-	38,272	38,272	-	0.0%	
	5211	HEALTH INSURANCE	8,920	-	22,182	22,182	(0)	0.0%	
	5218	HSA	7	-	-	-	-	-	
	5219	HRA	2,628	-	4,400	4,400	0	0.0%	
	5220	FICA	2,620	-	2,928	3,000	72	2.5%	
	5229	CHILD CARE TAX	150	-	168	175	7	3.9%	
	5261	UNEMPLOYMENT COMPENSATION	9,544	15,562	5,250	462	(4,788)	-91.2%	
	5271	WORKERS COMPENSATION	65	349	383	462	79	20.7%	
	5281	DENTAL	407	-	950	950	0	0.0%	
	5291	OTHER EMPLOYEE BENEFITS	496	-	-	-	-	-	
	5292	LIFE/DIS	72	-	-	72	72	-	
	5341	OTHER PROFESSNL SERVICES	11,674	15,521	23,000	23,000	-	0.0%	
	5431	NONTECHNLGY REPAIR/MAINT	-	-	1,000	-	(1,000)	-100.0%	

## FY27 WRED Proposed Budget - Expenditures

	Account	Account Title	FY25 Actual	FY26 YTD Actual	FY26 Budget	FY27 Proposed Budget	Variance	Variance %	FTE
	5443	COPIER EXPENSES	75,950	6,150	4,000	6,150	2,150	53.8%	
	5532	INTERNET	16,115	17,000	25,800	23,000	(2,800)	-10.9%	
	5533	POSTAGE	5,143	3,117	5,000	4,000	(1,000)	-20.0%	
	5534	TELEPHONE AND VOICE	7,370	19,993	9,000	15,000	6,000	66.7%	
	5581	TRAVEL	2,669	458	5,000	5,000	-	0.0%	
	5591	PRCHSRV FRM PUB VT LEA	6,666	7,277	-	-	-	-	
	5611	GENERAL SUPPLIES	19,476	12,886	19,000	19,500	500	2.6%	
	5612	GENERAL SUPPS - LOCAL	-	-	3,500	3,500	-	0.0%	
	5735	TECHNOLOGY SOFTWARE	-	8,491	5,000	5,000	-	0.0%	
	5736	EQUIPMENT	-	4,950	3,500	3,500	-	0.0%	
	5898	BANK FEES	-	-	500	500	-	0.0%	
	<b>Total 1199 - DIRECT INSTRUCT OTHER</b>		<b>205,225</b>	<b>111,753</b>	<b>186,333</b>	<b>186,125</b>	<b>(208)</b>	<b>-0.1%</b>	
	1201 MTSS (SPECIAL)	5593 SU ASSESSMENTS	1,039,591	1,155,907	1,155,907	1,255,123	99,216	8.6%	
	<b>Total 1201 - MTSS (SPECIAL ED/AST)</b>		<b>1,039,591</b>	<b>1,155,907</b>	<b>1,155,907</b>	<b>1,255,123</b>	<b>99,216</b>	<b>8.6%</b>	
	1301 VOC ED (ON-BEHALF/LOCAL)	5232 VSTRS - OPEB	1,542	-	1,601	1,649	48	3.0%	
		5566 TUITN TO VC-ON BEHALF	35,459	48,933	48,933	65,360	16,427	33.6%	
		5567 TUITN TO VC	22,108	1,742	22,500	32,500	10,000	44.4%	
	<b>Total 1301 - VOC ED (ON-BEHALF/LOCAL)</b>		<b>59,109</b>	<b>50,675</b>	<b>73,034</b>	<b>99,509</b>	<b>26,475</b>	<b>36.3%</b>	
	1302 WORKBASED ED	5171 TECHNICAL/PROFESSNL STFF	66,814	72,192	66,814	73,717	6,903	10.3%	1.0
		5211 HEALTH INSURANCE	29,238	32,727	32,718	35,149	2,432	7.4%	
		5219 HRA	4,000	3,238	4,000	4,000	-	0.0%	
		5220 FICA	4,524	4,869	5,111	7,288	2,177	42.6%	
		5229 CHILD CARE TAX & VSTRS OPEB	241	1,860	294	324	30	10.3%	
		5271 WORKERS COMPENSATION	577	609	668	737	69	10.3%	
		5281 DENTAL	1,462	1,462	1,536	1,658	122	8.0%	
		5292 LIFE/DIS	162	209	200	221	21	10.3%	
		5321 PROFESSIONAL EDU SERVICES	48,844	32,685	45,000	30,000	(15,000)	-33.3%	
		5581 TRAVEL	831	-	2,000	2,000	-	0.0%	
		5611 GENERAL SUPPLIES	400	228	1,000	1,000	-	0.0%	
		5641 BOOKS AND PERIODICALS	734	-	1,000	1,000	-	0.0%	
	<b>Total 1302 - WORKBASED ED</b>		<b>157,828</b>	<b>150,080</b>	<b>160,341</b>	<b>157,095</b>	<b>(3,246)</b>	<b>-2.0%</b>	
	1401 ATHLETICS	5171 TECHNICAL/PROFESSNL STFF	44,990	46,340	44,990	46,340	1,350	3.0%	0.5
		5211 HEALTH INSURANCE	29,238	32,727	32,718	35,149	2,432	7.4%	
		5219 HRA	2,054	1,666	2,095	2,037	(59)	-2.8%	
		5220 FICA	3,140	3,227	3,442	3,545	103	3.0%	
		5229 CHILD CARE TAX	151	158	198	204	6	3.0%	
		5271 WORKERS COMPENSATION	388	410	450	463	14	3.0%	
		5281 DENTAL	1,462	1,462	1,536	1,659	123	8.0%	

## FY27 WRED Proposed Budget - Expenditures

	Account	Account Title	FY25 Actual	FY26 YTD Actual	FY26 Budget	FY27 Proposed Budget	Variance	Variance %	FTE
	5292	LIFE/DIS	215	237	258	273	15	6.0%	
	5611	GENERAL SUPPLIES	40,708	30,002	43,000	43,000	-	0.0%	
	5618	UNIFORMS	7,906	6,376	7,000	7,000	-	0.0%	
	5736	EQUIPMENT	10,000	4,936	12,000	12,000	-	0.0%	
	<b>Total 1401 - ATHLETICS</b>		<b>140,252</b>	<b>127,541</b>	<b>147,686</b>	<b>151,670</b>	<b>3,985</b>	<b>2.7%</b>	
1501 CO-CURRICU	5172	TECH & PROF STAFF - LOCAL	129,074	122,032	135,454	135,454	-	0.0%	
	5181	NON-CLERICAL GENERALISTS	150	-	-	-	-	-	
	5218	HSA	35	36	-	-	-	-	
	5219	HRA	1,591	1,235	1,322	1,322	-	0.0%	
	5220	FICA	9,617	9,074	10,362	10,362	-	0.0%	
	5229	CHILD CARE TAX	533	503	596	596	-	0.0%	
	5234	VMERS	567	284	826	826	-	0.0%	
	5271	WORKERS COMPENSATION	1,169	1,234	1,354	1,354	-	0.0%	
	5341	OTHER PROFESSNL SERVICES	18,730	-	-	19,000	19,000	-	
	5353	ENRICHMENT	6,391	-	19,000	9,000	(10,000)	-52.6%	
	5519	STU TRANS FRM OTHER	6,821	-	-	-	-	-	
	5611	GENERAL SUPPLIES	4,310	4,536	4,500	4,500	-	0.0%	
	5736	EQUIPMENT	2,465	3,056	3,000	3,000	-	0.0%	
	<b>Total 1501 - CO-CURRICULAR</b>		<b>181,453</b>	<b>141,990</b>	<b>176,414</b>	<b>185,414</b>	<b>9,000</b>	<b>5.1%</b>	
1502 AFTERSCHOC	5591	PRCHSRV FRM PUB VT LEA	306,477	300,000	300,000	100,000	(200,000)	-66.7%	
	<b>Total 1502 - AFTERSCHOOL/SUMMER PROGRA</b>		<b>306,477</b>	<b>300,000</b>	<b>300,000</b>	<b>100,000</b>	<b>(200,000)</b>	<b>-66.7%</b>	
2110 ATTEND/SOCI	5111	TEACHERS	52,075	72,772	69,525	64,375	(5,150)	-7.4%	1.0
	5211	HEALTH INSURANCE	25,090	32,727	22,182	35,149	12,967	58.5%	
	5219	HRA	3,533	3,222	4,000	4,000	-	0.0%	
	5220	FICA	3,610	4,922	5,319	4,925	(394)	-7.4%	
	5229	CHILD CARE TAX	193	262	306	283	(23)	-7.4%	
	5232	VSTRS - OPEB	1,542	1,601	-	1,649	1,649	-	
	5271	WORKERS COMPENSATION	565	634	695	644	(52)	-7.4%	
	5281	DENTAL	1,183	1,183	950	1,025	76	8.0%	
	5292	LIFE/DIS	141	212	209	193	(15)	-7.4%	
	5611	GENERAL SUPPLIES	319	-	1,000	1,000	-	0.0%	
	<b>Total 2110 - ATTEND/SOCIALWORK SERV</b>		<b>88,253</b>	<b>117,536</b>	<b>104,185</b>	<b>113,244</b>	<b>9,059</b>	<b>8.7%</b>	
2120 GUIDANCE SE	5111	TEACHERS	169,088	269,433	240,251	363,100	122,849	51.1%	4.0
	5161	ADMIN ASSIST/CLERICAL	55,804	60,000	58,036	63,000	4,964	8.6%	1.0
	5171	TECHNICAL/PROFESSNL STFF	1,073	4,542	4,280	-	(4,280)	-100.0%	
	5211	HEALTH INSURANCE	43,277	65,844	75,936	80,146	4,210	5.5%	
	5219	HRA	6,438	8,906	14,600	12,100	(2,500)	-17.1%	
	5220	FICA	16,941	24,124	22,648	32,597	9,949	43.9%	

## FY27 WRED Proposed Budget - Expenditures

	Account	Account Title	FY25 Actual	FY26 YTD Actual	FY26 Budget	FY27 Proposed Budget	Variance	Variance %	FTE
	5229	CHILD CARE TAX	910	1,262	904	1,875	971	107.4%	
	5232	VSTRS - OPEB	1,542	1,601	3,202	3,298	96	3.0%	
	5234	VMERS	3,906	4,669	4,063	4,568	505	12.4%	
	5271	WORKERS COMPENSATION	2,724	1,873	2,055	4,261	2,206	107.4%	
	5281	DENTAL	1,802	3,577	3,635	3,688	53	1.5%	
	5292	LIFE/DIS	525	927	604	1,279	675	111.9%	
	5341	OTHER PROFESSNL SERVICES	846	960	6,000	2,000	(4,000)	-66.7%	
	5581	TRAVEL	39	121	2,050	2,050	-	0.0%	
	5591	PRCHSRV FRM PUB VT LEA	53,275	56,413	56,413	-	(56,413)	-100.0%	
	5611	GENERAL SUPPLIES	6,015	3,921	8,000	5,000	(3,000)	-37.5%	
	5641	BOOKS AND PERIODICALS	-	-	1,000	-	(1,000)	-100.0%	
	5736	EQUIPMENT	-	-	1,000	-	(1,000)	-100.0%	
	5811	DUES AND FEES - STAFF	-	-	100	100	-	0.0%	
	<b>Total 2120 - GUIDANCE SERVICES</b>		<b>364,205</b>	<b>508,172</b>	<b>504,776</b>	<b>579,062</b>	<b>74,286</b>	<b>14.7%</b>	
2132 SCHOOL NUR	5111	TEACHERS	228,783	226,880	209,075	236,795	27,720	13.3%	3.0
	5211	HEALTH INSURANCE	59,616	66,731	66,711	71,670	4,958	7.4%	
	5219	HRA	9,802	7,961	9,900	9,900	-	0.0%	
	5220	FICA	16,321	16,035	15,994	18,115	2,121	13.3%	
	5229	CHILD CARE TAX	879	856	920	1,042	122	13.3%	
	5232	VSTRS - OPEB	4,626	4,803	3,202	4,947	1,745	54.5%	
	5271	WORKERS COMPENSATION	1,904	1,906	2,090	2,368	278	13.3%	
	5281	DENTAL	2,809	2,810	2,950	3,186	236	8.0%	
	5292	LIFE/DIS	506	659	627	710	83	13.3%	
	5341	OTHER PROFESSNL SERVICES	-	-	1,700	1,700	-	0.0%	
	5431	NONTECHNLGY REPAIR/MAINT	-	-	1,750	1,750	-	0.0%	
	5611	GENERAL SUPPLIES	5,557	6,856	5,000	12,500	7,500	150.0%	
	5734	TECH HARDWARE-FA	546	-	-	-	-	-	
	5736	EQUIPMENT	-	327	2,500	2,500	-	0.0%	
	5811	DUES AND FEES - STAFF	220	-	140	140	-	0.0%	
	<b>Total 2132 - SCHOOL NURSE</b>		<b>331,569</b>	<b>335,823</b>	<b>322,560</b>	<b>367,323</b>	<b>44,763</b>	<b>13.9%</b>	
2191 HOME TO SCI	5271	WORKERS COMPENSATION	502	-	-	-	-	-	
	<b>Total 2191 - HOME TO SCHOOL LIAS</b>		<b>502</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
2213 INSTRUCT ST	5111	TEACHERS	2,800	7,397	1,500	4,000	2,500	166.7%	
	5218	HSA	19	23	-	10	10	-	
	5219	HRA	113	170	-	45	45	-	
	5220	FICA	194	532	110	300	190	172.7%	
	5229	CHILD CARE TAX	11	29	10	18	8	75.0%	
	5331	EMP TRAINING/DEVELOP	4,561	8,739	20,000	20,000	-	0.0%	

## FY27 WRED Proposed Budget - Expenditures

	Account	Account Title	FY25 Actual	FY26 YTD Actual	FY26 Budget	FY27 Proposed Budget	Variance	Variance %	FTE
	5591	PRCHSRV FRM PUB VT LEA	52,118	52,118	52,118	52,118	-	0.0%	
	5611	GENERAL SUPPLIES	75		3,750	3,750	-	0.0%	
	5736	EQUIPMENT	-	-	1,000	1,000	-	0.0%	
	<b>Total 2213 - INSTRUCT STAFF TRAIN</b>		<b>59,890</b>	<b>69,007</b>	<b>78,488</b>	<b>81,241</b>	<b>2,753</b>	<b>3.5%</b>	
2220 LIBRARY/MED	5111	TEACHERS	98,029	92,142	101,220	62,544	(38,676)	-38.2%	1.0
	5211	HEALTH INSURANCE	44,188	54,504	46,548	35,149	(11,398)	-24.5%	
	5218	HSA	-	4,000	-	-	-	-	
	5219	HRA	7,806	3,238	8,000	4,000	(4,000)	-50.0%	
	5220	FICA	6,559	5,944	7,743	4,785	(2,959)	-38.2%	
	5229	CHILD CARE TAX	351	316	445	275	(170)	-38.2%	
	5232	VSTRS - OPEB	1,542	2,559	2,402	1,649	(753)	-31.3%	
	5271	WORKERS COMPENSATION	750	923	1,012	625	(387)	-38.2%	
	5281	DENTAL	2,123	2,367	2,168	1,025	(1,143)	-52.7%	
	5292	LIFE/DIS	247	266	304	188	(116)	-38.2%	
	5581	TRAVEL	494	74	550	550	-	0.0%	
	5611	GENERAL SUPPLIES	2,099	262	6,000	5,000	(1,000)	-16.7%	
	5641	BOOKS AND PERIODICALS	9,345	4,425	4,200	5,700	1,500	35.7%	
	5811	DUES AND FEES - STAFF	-	-	300	300	-	0.0%	
	<b>Total 2220 - LIBRARY/MEDIA SERVICES</b>		<b>173,533</b>	<b>171,020</b>	<b>180,892</b>	<b>121,791</b>	<b>(59,101)</b>	<b>-32.7%</b>	
2311 BOARD OF ED	5171	TECHNICAL/PROFESSNL STFF	-	-	13,500	-	(13,500)	-100.0%	
	5191	OTHER	17,950	16,700	2,000	15,500	13,500	675.0%	
	5219	HRA	101	-	-	-	-	-	
	5220	FICA	1,363	1,278	153	1,748	1,595	1042.5%	
	5229	CHILD CARE TAX	78	73	9	78	69	787.3%	
	5234	VMERS	-	-	573	573	-	0.0%	
	5271	WORKERS COMPENSATION	-	18	20	20	-	0.0%	
	5341	OTHER PROFESSNL SERVICES	25,024	2,976	18,000	10,000	(8,000)	-44.4%	
	5521	INSURANCE (NOT EMP BEN)	23,023	18,343	15,000	18,791	3,791	25.3%	
	5531	COMMUNICATIONS	5,806	5,687	5,700	5,700	-	0.0%	
	5541	ADVERTISING	-	-	1,200	1,200	-	0.0%	
	5581	TRAVEL	-	-	1,000	1,000	-	0.0%	
	5593	SU ASSESSMENTS	689,734	670,296	670,296	823,758	153,462	22.9%	
	5611	GENERAL SUPPLIES	83	-	500	500	-	0.0%	
	5711	LAND/LAND IMPROVEMENTS	698	-	-	700	700	-	
	5811	DUES AND FEES - STAFF	4,331	-	-	6,950	6,950	-	
	5898	BANK FEES	1,001	590	1,000	1,000	-	0.0%	
	5950	SPECIAL ITEMS	-	-	183,143	46,814	(136,329)	-74.4%	
	<b>Total 2311 - BOARD OF EDUCATION</b>		<b>769,193</b>	<b>715,961</b>	<b>912,094</b>	<b>934,331</b>	<b>22,238</b>	<b>2.4%</b>	

## FY27 WRED Proposed Budget - Expenditures

	Account	Account Title	FY25 Actual	FY26 YTD Actual	FY26 Budget	FY27 Proposed Budget	Variance	Variance %	FTE
	2314 AUDIT	5341 OTHER PROFESSNL SERVICES	16,663	10,175	24,024	24,000	(24)	-0.1%	
	<b>Total 2314 - AUDIT</b>		<b>16,663</b>	<b>10,175</b>	<b>24,024</b>	<b>24,000</b>	<b>(24)</b>	<b>-0.1%</b>	
	2315 LEGAL SERVI	5341 OTHER PROFESSNL SERVICES	3,076	8,235	15,000	10,000	(5,000)	-33.3%	
	<b>Total 2315 - LEGAL SERVICES</b>		<b>3,076</b>	<b>8,235</b>	<b>15,000</b>	<b>10,000</b>	<b>(5,000)</b>	<b>-33.3%</b>	
	2410 PRINCIPAL OF	5141 ADMINISTRATION	115,000	119,600	119,600	248,600	129,000	107.9%	2.0
		5151 MID-MANAGEMENT/SUPERVISOR	86,320	94,520	94,520		(94,520)	-100.0%	
		5161 ADMIN ASSIST/CLERICAL	102,689	92,251	107,013	95,086	(11,927)	-11.1%	
		5211 HEALTH INSURANCE	39,793	59,270	44,529	47,839	3,310	7.4%	
		5219 HRA	6,229	8,141	6,200	6,200	(0)	0.0%	
		5220 FICA	22,433	21,998	26,579	27,333	754	2.8%	
		5229 CHILD CARE TAX	1,190	1,154	1,413	1,519	106	7.5%	
		5234 VMERS	11,788	10,920	15,500	11,917	(3,583)	-23.1%	
		5271 WORKERS COMPENSATION	2,837	2,884	3,164	3,199	35	1.1%	
		5281 DENTAL	3,175	3,934	3,243	3,600	357	11.0%	
		5291 OTHER EMPLOYEE BENEFITS	4,761	3,616	8,000	5,000	(3,000)	-37.5%	
		5292 LIFE/DIS	744	767	949	960	11	1.1%	
		5531 COMMUNICATIONS	-	-	1,000	1,000	-	0.0%	
		5581 TRAVEL	276	460	1,000	1,000	-	0.0%	
		5611 GENERAL SUPPLIES	2,218	958	1,000	1,500	500	50.0%	
		5641 BOOKS AND PERIODICALS	456	114	1,000	1,000	-	0.0%	
		5736 EQUIPMENT	-	1,072	1,000	1,000	-	0.0%	
		5811 DUES AND FEES - STAFF	4,266	3,970	3,500	4,000	500	14.3%	
	<b>Total 2410 - PRINCIPAL OFFICE</b>		<b>404,175</b>	<b>425,628</b>	<b>439,209</b>	<b>460,752</b>	<b>21,543</b>	<b>4.9%</b>	
	2580 ADMIN TECHN	5593 SU ASSESSMENTS	649,234	614,556	614,556	707,079	92,523	15.1%	
	<b>Total 2580 - ADMIN TECHNOLOGY SERVICES</b>		<b>649,234</b>	<b>614,556</b>	<b>614,556</b>	<b>707,079</b>	<b>92,523</b>	<b>15.1%</b>	
	2610 OPERATION C	5171 TECHNICAL/PROFESSNL STFF	304,702	326,671	314,243	315,490	1,247	0.4%	6.0
		5211 HEALTH INSURANCE	88,802	118,744	89,414	128,369	38,955	43.6%	
		5218 HSA	-	314	-	-	-	-	
		5219 HRA	16,104	16,657	15,400	19,800	4,400	28.6%	
		5220 FICA	21,464	22,400	24,040	24,135	95	0.4%	
		5229 CHILD CARE TAX	1,342	1,151	1,382	1,388	6	0.5%	
		5234 VMERS	21,048	23,268	21,997	22,873	876	4.0%	
		5271 WORKERS COMPENSATION	2,739	2,667	3,142	3,155	12	0.4%	
		5281 DENTAL	3,206	3,227	3,221	3,415	194	6.0%	
		5292 LIFE/DIS	750	803	943	946	4	0.4%	
		5331 EMP TRAINING/DEVELOP	9,673	442	5,000	3,000	(2,000)	-40.0%	
		5341 OTHER PROFESSNL SERVICES	20,164	-	-	-	-	-	
		5425 TRASH & RECYCLING	19,456	14,720	14,800	15,000	200	1.4%	

## FY27 WRED Proposed Budget - Expenditures

	Account	Account Title	FY25 Actual	FY26 YTD Actual	FY26 Budget	FY27 Proposed Budget	Variance	Variance %
	5426	GENERAL CLEANING SUPPLIES	19,915	31,082	20,000	22,000	2,000	10.0%
	5431	NONTECHNLGY REPAIR/MAINT	196,795	78,510	75,000	90,000	15,000	20.0%
	5490	WATER TESTING/OTHER	5,625	3,522	3,000	6,750	3,750	125.0%
	5521	INSURANCE (NOT EMP BEN)	40,265	50,802	40,500	53,341	12,841	31.7%
	5581	TRAVEL	-	455	-	300	300	-
	5611	GENERAL SUPPLIES	31,271	39,606	43,655	27,000	(16,655)	-38.2%
	5622	ELECTRICITY	61,201	51,065	54,000	60,000	6,000	11.1%
	5623	BOTTLED GAS	1,770	2,500	2,000	2,500	500	25.0%
	5624	OIL	3,715	6,990	15,000	7,500	(7,500)	-50.0%
	5627	WOOD CHIPS/PELLETS	18,000	22,000	22,000	25,000	3,000	13.6%
	5629	OTHER	5,427	3,519	3,250	3,250	-	0.0%
	5736	EQUIPMENT	6,296	11,136	5,000	10,000	5,000	100.0%
<b>Total 2610 - OPERATION OF BUILDINGS</b>			<b>899,730</b>	<b>832,250</b>	<b>776,986</b>	<b>845,212</b>	<b>68,226</b>	<b>8.8%</b>
2630 CARE & UPKE	5422	SNOW PLOWING AND SANDING	20,451	5,868	6,000	2,000	(4,000)	-66.7%
	5431	NONTECHNLGY REPAIR/MAINT	11,985	23,168	22,000	20,000	(2,000)	-9.1%
	5581	TRAVEL	-	59	-	-	-	-
	5611	GENERAL SUPPLIES	7,300	9,008	7,575	15,000	7,425	98.0%
	5626	GASOLINE	1,222	2,713	2,500	1,000	(1,500)	-60.0%
	5736	EQUIPMENT	58,495	18,894	17,000	10,000	(7,000)	-41.2%
<b>Total 2630 - CARE &amp; UPKEEP OF GROUNDS</b>			<b>99,453</b>	<b>59,710</b>	<b>55,075</b>	<b>48,000</b>	<b>(7,075)</b>	<b>-12.8%</b>
2660 SECURITY	5171	TECHNICAL/PROFESSNL STFF	42,727	4,600	5,000	8,000	3,000	60.0%
	5211	HEALTH INSURANCE	10,555	-	-	-	-	-
	5219	HRA	2,229	34	-	-	-	-
	5220	FICA	3,064	323	383	760	377	98.4%
	5229	CHILD CARE TAX	164	17	22	44	22	100.0%
	5234	VMERS	2,930	232	-	-	-	-
	5271	WORKERS COMPENSATION	332	319	350	350	-	0.0%
	5281	DENTAL	443	-	-	-	-	-
	5292	LIFE/DIS	103	-	-	-	-	-
	5611	GENERAL SUPPLIES	8,631	3,644	10,000	7,500	(2,500)	-25.0%
	5736	EQUIPMENT	13,494	20,890	5,000	7,500	2,500	50.0%
<b>Total 2660 - SECURITY</b>			<b>84,672</b>	<b>30,059</b>	<b>20,755</b>	<b>24,154</b>	<b>3,399</b>	<b>16.4%</b>
2711 TRANSPORT	5591	PRCHSRV FRM PUB VT LEA	433,941	445,021	445,021	457,201	12,180	2.7%
<b>Total 2711 - TRANSPORT RES STUDENTS</b>			<b>433,941</b>	<b>445,021</b>	<b>445,021</b>	<b>457,201</b>	<b>12,180</b>	<b>2.7%</b>
2716 EXTRA/CO-CU	5519	STU TRANS FRM OTHER	47,289	104,675	67,500	67,500	-	0.0%
<b>Total 2716 - EXTRA/CO-CURRICULAR</b>			<b>47,289</b>	<b>104,675</b>	<b>67,500</b>	<b>67,500</b>	<b>-</b>	<b>0.0%</b>
2901 LGUHS - EST	5111	TEACHERS	-	72,772	-	78,187	78,187	-
	5211	HEALTH INSURANCE	-	18,266	-	19,618	19,618	-

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## FY27 WRED Proposed Budget - Expenditures

	Account	Account Title	FY25 Actual	FY26 YTD Actual	FY26 Budget	FY27 Proposed Budget	Variance	Variance %
	5219	HRA	-	3,987	-	4,000	4,000	-
	5220	FICA	-	5,191	-	5,981	5,981	-
	5229	CHILD CARE TAX & VSTRS OPEB	-	1,875	-	344	344	-
	5271	WORKERS COMPENSATION	-	-	-	782	782	-
	5281	DENTAL	-	1,462	-	1,658	1,658	-
	5292	LIFE/DIS	-	211	-	235	235	-
	<b>Total 2901 - LGUHS - EST SUPPORT SERVI</b>		<b>-</b>	<b>103,764</b>	<b>-</b>	<b>110,805</b>	<b>110,805</b>	<b>-</b>
3100 FOOD SERVICE	5591	PRCHSRV FRM PUB VT LEA	56,595	53,711	53,711	31,816	(21,895)	-40.8%
	5912	TRNSFR TO FOOD SERV SPREV	181,000	181,000	181,000	200,000	19,000	10.5%
	<b>Total 3100 - FOOD SERVICES OPERATIONS</b>		<b>237,595</b>	<b>234,711</b>	<b>234,711</b>	<b>231,816</b>	<b>(2,895)</b>	<b>-1.2%</b>
4600 CAPITAL SITE	5431	NONTECHNLGY REPAIR/MAINT	137,902	-	-	-	-	-
	5611	GENERAL SUPPLIES	26,787	-	-	-	-	-
	<b>Total 4600 - CAPITAL SITE IMPROVEMENT</b>		<b>164,689</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5020 DEBT SERV-C	5831	REDEMPTION OF PRINCIPAL	210,659	121,319	130,000	130,000	-	0.0%
	5832	INTEREST ON LT DEBT	27,449	19,745	12,249	15,000	2,751	22.5%
	5835	INTEREST ON ST DEBT	15,785	6,283	15,000	11,000	(4,000)	-26.7%
	<b>Total 5020 - DEBT SERV-CAP CONSTRUCT</b>		<b>253,892</b>	<b>147,346</b>	<b>157,249</b>	<b>156,000</b>	<b>(1,249)</b>	<b>-0.8%</b>
5390 FUND TRANS	5919	FUND TRANSFER OUT - OTHER	150,000	-	-	50,000	50,000	-
	<b>Total 5390 - FUND TRANSFER</b>		<b>150,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
<b>Total 51 - LOCATION-WIDE EXCL PRE-K</b>			<b>10,874,722</b>	<b>10,504,632</b>	<b>10,763,298</b>	<b>11,214,459</b>	<b>451,161</b>	<b>4.2%</b>
<b>Total 1001 - GENERAL FUND</b>			<b>14,860,596</b>	<b>14,725,552</b>	<b>14,820,542</b>	<b>15,062,157</b>	<b>241,614</b>	<b>1.6%</b>
<b>Total WEST RIVER MODIFIED UNION SCHOOL DISTRICT</b>			<b>14,860,596</b>	<b>14,725,552</b>	<b>14,820,542</b>	<b>15,062,158</b>	<b>241,615</b>	<b>1.6%</b>

(300,000)

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