



FY
20
27

Operating & Capital Budget Line Item Detail

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**CITY OF STAUNTON AND STAUNTON CITY SCHOOLS
LINE ITEM DETAIL FROM MUNIS
FY2027 OPERATING AND CAPTIAL BUDGETS**

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STAUNTON CITY SCHOOLS - LINE ITEM DETAIL

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CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

Projection 20271

FUND: 110 - GENERAL FUND

01	PROPERTY TAXES	FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11001 41110 R2006	REAL ESTATE TAXES 2006	-	914	-	-	-	-
11001 41110 R2007	REAL ESTATE TAXES 2007	-	569	-	-	-	-
11001 41110 R2008	REAL ESTATE TAXES 2008	-	360	-	-	-	-
11001 41110 R2011	REAL ESTATE TAXES 2011	-	9	-	-	-	-
11001 41110 R2012	REAL ESTATE TAXES 2012	-	243	-	-	-	-
11001 41110 R2013	REAL ESTATE TAXES 2013	-	295	-	-	-	-
11001 41110 R2014	REAL ESTATE TAXES 2014	-	2,823	-	-	-	-
11001 41110 R2015	REAL ESTATE TAXES 2015	-	4,025	-	-	-	-
11001 41110 R2016	REAL ESTATE TAXES 2016	-	10,898	-	-	-	-
11001 41110 R2017	REAL ESTATE TAXES 2017	-	20,157	-	-	-	-
11001 41110 R2018	REAL ESTATE TAXES 2018	-	24,269	-	-	-	-
11001 41110 R2019	REAL ESTATE TAXES 2019	-	22,302	-	-	-	-
11001 41110 R2020	REAL ESTATE TAXES 2020	-	23,068	-	-	-	-
11001 41110 R2021	REAL ESTATE TAXES 2021	50,000	42,587	-	-	-	-
11001 41110 R2022	REAL ESTATE TAXES 2022	50,000	55,550	50,000	50,000	-	(50,000)
11001 41110 R2023	REAL ESTATE TAXES 2023	300,000	135,600	50,000	50,000	50,000	-
11001 41110 R2024	REAL ESTATE TAXES 2024	6,266,364	6,697,086	300,000	300,000	50,000	(250,000)
11001 41110 R2025	REAL ESTATE TAXES 2025	18,834,197	21,904,517	7,704,872	7,704,872	300,000	(7,404,872)
11001 41110 R2026	REAL ESTATE TAXES 2026	-	-	21,884,764	21,884,764	7,519,783	(14,364,981)
11001 41110 R2027	REAL ESTATE TAXES	-	-	-	-	22,349,470	22,349,470
11001 41112	REAL ESTATE-PUBLIC SERVICE	1,140,000	1,118,080	1,120,000	1,120,000	1,200,000	80,000
11001 41113	REAL ESTATE-INTEREST	135,000	115,935	135,000	135,000	120,000	(15,000)
11001 41115	REAL ESTATE-PENALTY	135,000	148,417	145,000	145,000	150,000	5,000

CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

Projection 20271

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
01	PROPERTY TAXES						
11001 41118 D2014	DOWNTOWN TAX 2014	-	191	-	-	-	-
11001 41118 D2016	DOWNTOWN TAX 2016	-	139	-	-	-	-
11001 41118 D2018	DOWNTOWN TAX 2018	-	453	-	-	-	-
11001 41118 D2021	DOWNTOWN TAX 2021	-	315	-	-	-	-
11001 41118 D2022	DOWNTOWN TAX 2022	-	256	-	-	-	-
11001 41118 D2023	DOWNTOWN TAX 2023	20,000	1,960	-	-	-	-
11001 41118 D2024	DOWNTOWN TAX 2024	142,213	39,069	-	-	-	-
11001 41118 D2025	DOWNTOWN TAX 2025	-	120,128	38,630	38,630	-	(38,630)
11001 41118 D2026	DOWNTOWN TAX 2026	-	-	115,891	115,891	162,511	46,620
11001 41120 P2019	PERSONAL PROPERTY TAXES 2019	-	13,949	-	-	-	-
11001 41120 P2020	PERSONAL PROPERTY TAXES 2020	-	31,222	-	-	-	-
11001 41120 P2021	PERSONAL PROPERTY TAXES 2021	50,000	77,516	-	-	-	-
11001 41120 P2022	PERSONAL PROPERTY TAXES 2022	120,000	220,555	65,000	65,000	-	(65,000)
11001 41120 P2023	PERSONAL PROPERTY TAXES 2023	375,000	460,802	170,000	170,000	80,000	(90,000)
11001 41120 P2024	PERSONAL PROPERTY TAXES 2024	6,062,000	6,724,762	450,000	450,000	190,000	(260,000)
11001 41120 P2025	PERSONAL PROPERTY TAXES 2025	-	-	6,340,500	6,340,500	440,000	(5,900,500)
11001 41120 P2026	PERSONAL PROPERTY TAXES 2026	-	-	-	-	7,000,000	7,000,000
11001 41122	PERSONAL PROPERTY-PSC	3,000	4,779	3,500	3,500	5,000	1,500
11001 41123	PERS PROPERTY-INTEREST	130,000	164,596	150,000	150,000	165,000	15,000
11001 41125	PERSONAL PROP PENALTY	170,000	163,719	170,000	170,000	165,000	(5,000)
11001 41127	PERS PROP-PRIOR WRITE OFF	-	123	-	-	-	-
11001 41130 M2023	MACHINERY & TOOLS TAX 2023	-	208	-	-	-	-
11001 41130 M2024	MACHINERY & TOOLS TAX 2024	425,000	421,382	-	-	-	-
11001 41130 M2025	MACHINERY & TOOLS TAX 2025	-	-	425,000	425,000	-	(425,000)
11001 41130 M2026	MACHINERY & TOOLS TAX 2026	-	-	-	-	425,000	425,000
Total Org: 11001		\$34,407,774	\$38,773,831	\$39,318,157	\$39,318,157	\$40,870,644	\$1,053,607

FY2027 ADOPTED BUDGET - LINE ITEM DETAIL

CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

Projection 20271

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
02	OTHER LOCAL TAXES						
11001 41203	BUSINESS & OCCUP LICENSES	2,650,000	3,189,920	2,800,000	2,800,000	3,000,000	200,000
11001 41210	WATER UTILITY	300,000	309,583	300,000	300,000	310,000	10,000
11001 41212	GAS UTILITY	298,000	313,260	270,000	270,000	305,000	35,000
11001 41213	ELECTRIC UTILITY	590,000	614,039	590,000	590,000	610,000	20,000
11001 41220	LOCAL SALES-1 PERCENT	5,974,522	6,128,465	5,999,522	5,999,522	6,300,000	300,478
11001 41221	BANK STOCK	700,000	730,192	725,000	725,000	730,000	5,000
11001 41222	RECORDATION-LOCAL	350,000	349,784	325,000	325,000	350,000	25,000
11001 41223	CIGARETTE TAX	335,000	307,726	310,000	310,000	400,000	90,000
11001 41224	TRANSIENT OCCUPANCY TAX	1,350,000	1,326,951	1,300,000	1,300,000	1,450,000	150,000
11001 41226	MEALS TAX	6,660,000	6,860,918	6,750,000	6,750,000	7,000,000	250,000
11001 41227	PROBATE TAX ON WILLS	10,000	9,371	12,000	12,000	9,000	(3,000)
11001 41229	SHORT TERM RENTAL TAX	32,000	45,895	32,000	32,000	45,000	13,000
11001 41230	LOCAL COMMUNICATIONS TAX	970,000	907,248	915,000	915,000	905,000	(10,000)
Total Org: 11001		\$20,219,522	\$21,093,352	\$20,328,522	\$20,328,522	\$21,414,000	\$1,085,478

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Projection 20271

FUND: 110 - GENERAL FUND

03	PERMITS	FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11032 41310	DOG LICENSES	8,000	8,332	8,000	8,000	8,500	500
11032 41322	BUILDING PERMITS	135,000	99,708	125,000	125,000	105,000	(20,000)
11032 41323	ELECTRICAL PERMITS	32,000	34,680	45,000	45,000	35,000	(10,000)
11032 41324	PLUMBING PERMITS	40,000	38,899	60,000	60,000	45,000	(15,000)
11082 41326	SUBDIVISION REVIEW	2,000	3,100	2,000	2,000	2,000	-
11022 41330	TRANSFER FEES-CIRCUIT COURT	1,000	863	750	750	750	-
11082 41331	ZONING FEES-ADVERT & COMMISS	17,000	10,400	15,000	15,000	15,000	-
11032 41337	POLICE RECORDING FEES	12,000	13,134	12,000	12,000	12,500	500
11032 41339	ELECTRONIC SUMMONS FEE	16,000	15,140	15,000	15,000	15,500	500
11032 41340	FIRE PERMITS	4,200	3,675	4,200	4,200	3,500	(700)
11082 41340	OTHER PERMITS AND FEES	2,000	1,750	1,250	1,250	1,250	-
Total Org: 11082		\$269,200	\$229,680	\$288,200	\$288,200	\$244,000	(\$44,200)

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FY 2027 COUNCIL ADOPTED REVENUE BUDGET
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Projection 20271

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
04	FINES AND FORFEITURE						
11022 41410	CIRCUIT COURT FINES	130,000	98,168	130,000	130,000	100,000	(30,000)
11022 41411	COURT RECORDER FEE	52,000	67,675	55,000	55,000	65,000	10,000
11032 41413	ANIMAL CONTROL FINES	6,000	4,445	6,000	6,000	5,500	(500)
11022 41417	COURTHOUSE MAINTENANCE FEES	9,500	9,933	9,500	9,500	10,000	500
Total Org: 11022		<u>\$197,500</u>	<u>\$180,221</u>	<u>\$200,500</u>	<u>\$200,500</u>	<u>\$180,500</u>	<u>(\$20,000)</u>

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Projection 20271

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
05	REV-MONEY & PROPERTY						
11001 41510	INTEREST REVENUE	550,000	728,816	550,000	550,000	700,000	150,000
11001 41520	RENTAL OF REAL PROPERTY	58,000	56,166	58,000	58,000	57,000	(1,000)
11072 41520	RENTAL OF REAL PROPERTY	7,000	7,708	7,000	7,000	8,000	1,000
Total Org: 11072		<u>\$615,000</u>	<u>\$792,690</u>	<u>\$615,000</u>	<u>\$615,000</u>	<u>\$765,000</u>	<u>\$150,000</u>

CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
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4/24/2026

Projection 20271

FUND: 110 - GENERAL FUND

06	CHARGES FOR SERVICES	FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11022 41610	SHERIFF FEES	2,617	2,617	2,617	2,617	2,617	-
11022 41611	COMMONWEALTH ATTORNEY FEES	5,250	5,611	5,500	5,500	6,000	500
11022 41612	CIRCUIT COURT FEES	4,800	12,437	4,800	4,800	6,500	1,700
11022 41613	COURTHOUSE SECURITY FEE-\$5	60,000	59,628	62,500	62,500	62,000	(500)
11022 41614	JAIL ADMISSION FEE	3,800	3,574	3,800	3,800	3,800	-
11022 41615	CLERK CIRCUIT COURT COPY FEES	3,500	2,296	3,300	3,300	3,000	(300)
11022 41616	CT APPT ATTORNEY FEE	-	291	-	-	-	-
11001 41626	PROPERTY CLEAN UP FEES	5,000	6,904	5,000	5,000	7,000	2,000
11072 41630	LIBRARY FEES & FINES	11,000	14,925	12,000	12,000	13,500	1,500
11072 41631	GOLF MEMBERSHIP FEES	32,500	28,500	30,000	30,000	30,000	-
11072 41634 36500	RECREATION-CAMP STAUNTON	80,000	82,938	80,000	80,000	83,000	3,000
11072 41635 36200	RECREATION-HEART PROGRAM	156,500	188,713	175,000	175,000	208,000	33,000
11072 41635 36300	RECREATION-HEART PROGRAM	-	17,515	-	-	18,000	18,000
11072 41637	RECREATION-INSTR/EDUC CLASSES	31,500	49,367	40,000	40,000	45,000	5,000
11072 41638	RECREATION-LEAGUE FEES	42,000	31,942	35,000	35,000	32,500	(2,500)
11072 41639	GOLF CART RENTALS	135,000	203,925	155,000	155,000	190,000	35,000
11072 41640	GOLF GREEN FEES	88,000	167,023	125,000	125,000	165,000	40,000
11072 41641	DUCK FEEDER REVENUE	10,000	9,862	10,000	10,000	10,000	-
11072 41642	RECREATION FEES	1,500	2,371	650	650	2,000	1,350
11072 41643	SWIMMING POOL FEES	47,500	55,500	65,000	65,000	75,000	10,000
11072 41644	RECREATION TRIP AND TOURS	25,000	7,568	40,000	40,000	25,000	(15,000)
11083 41649	SALE OF PUBLICATIONS & MAPS	-	920	-	-	-	-
11032 41650	TAX EXEMPT SERVICE CHARGES	7,000	4,338	5,000	5,000	4,500	(500)
11001 41652	DMV STOP FEES	10,000	36,818	27,000	27,000	35,000	8,000
11001 41654	ADMINISTRATIVE FEES	35,000	25,363	35,000	35,000	30,000	(5,000)

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Projection 20271

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06	CHARGES FOR SERVICES						
11012 41713	SALE OF MATERIALS & SUPPLIES	-	966	-	-	-	-
11001 41723	PAYMENT IN LIEU OF TAXES-WATER	410,827	477,266	477,266	477,266	519,411	42,145
11001 41724	PAYMENT IN LIEU OF TAX-SEWER	195,988	207,091	207,091	207,091	275,680	68,589
11001 41726	PAYMT IN LIEU OF TAX-PARKING	44,414	49,461	49,461	49,461	47,040	(2,421)
11001 41727	PAYMENT IN LIEU OF TAX STRMWAT	72,828	105,584	105,584	105,584	112,912	7,328
11001 41728	PAYMENT IN LIEU OF TAX-ENV	353,830	387,867	387,867	387,867	468,742	80,875
Total Org: 11001		\$1,875,354	\$2,249,179	\$2,149,436	\$2,149,436	\$2,481,202	\$331,766

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07	MISCELLANEOUS						
11001 41712	SALE OF SALVAGE & SURPLUS	35,000	47,097	35,000	35,000	50,000	15,000
11023 41730	DONATIONS-JUDICIAL	-	7,673	-	-	-	-
11073 41730	DONATIONS-PARKS/RECREATION	-	5,861	-	-	-	-
11073 41730 33200	DONATIONS-PARKS/RECREATION	-	7,485	-	-	-	-
11073 41730 38300	DONATIONS-PARKS/RECREATION	-	4,936	-	-	-	-
11083 41730	DONATIONS-PLANNING	6,000	6,000	-	-	-	-
11033 41732	DONATIONS-FIRE DEPARTMENT	4,982	4,745	-	-	-	-
11073 41735	DONATIONS-LIBRARY	-	5,600	-	-	-	-
11013 41737	OTHER GRANTS	4,275	4,512	-	-	-	-
11013 41737 48001	OTHER GRANTS	-	-	-	-	113,455	113,455
11001 41750	MISCELLANEOUS REVENUE	-	22,040	-	-	-	-
11001 41750 40257	MISCELLANEOUS REVENUE	71,811	84,007	-	114,700	-	(114,700)
11041 41753	RESTITUTION PAYMENTS	-	200	-	-	-	-
11071 41753	RESTITUTION PAYMENTS	-	200	-	-	-	-
11031 41754	RESITUTION-ANIMAL COSTS	-	3,137	-	-	-	-
11001 41755	PAYMT IN LIEU OF TAXES-SRHA	14,000	16,812	16,000	16,000	16,000	-
11033 44122	GRANT PROGRAMS SHARE	-	616	-	-	-	-
Total Org: 11083		\$136,068	\$220,921	\$51,000	\$165,700	\$179,455	\$13,755

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08	STATE-NONCATEGORICAL						
11001 45213	PUBLIC FACILITIES TAX	87,500	92,147	87,500	87,500	87,500	-
11001 45220	ROLLING STOCK TAXES	10,000	7,817	7,500	7,500	7,800	300
11001 45221	MOTOR VEHICLE RENTAL TAX	130,000	153,140	150,000	150,000	155,000	5,000
11001 45225	LAW ENFORCEMENT	1,143,758	1,143,758	1,100,000	1,143,758	1,143,758	-
11001 45230	PERSONAL PROPERTY-PPTRA	1,652,200	1,652,200	1,652,200	1,652,200	1,652,200	-
11001 45232	RECORDATION-GRANTOR'S TAX	110,000	98,545	100,000	100,000	100,000	-
Total Org: 11001		\$3,133,458	\$3,147,608	\$3,097,200	\$3,140,958	\$3,146,258	\$5,300

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09	STATE-CATEGORICAL	FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11023 45320	JUROR & WITNESS FEES	5,000	14,850	5,000	5,000	5,000	-
11053 45411	PUBLIC ASSISTANCE-STATE	1,298,510	1,257,566	1,255,297	1,255,297	1,278,266	22,969
11053 45416	CSA ADMIN FUNDS	13,405	13,405	13,405	13,405	13,405	-
11053 45417	CSA-CPMT PROGRAM	2,135,400	2,337,545	2,649,200	2,649,200	2,922,800	273,600
11033 45418	DMV-FOUR FOR LIFE FUNDS	23,500	24,179	23,500	24,225	23,500	(725)
11033 45421	DMV-ANIMAL LICENSE PLATES	1,000	969	1,000	1,000	1,000	-
11023 45427	STATE CRIME FORFEITED ASSETS	-	600	-	-	-	-
11033 45427	STATE CRIME FORFEITED ASSETS	-	13,955	-	-	-	-
11033 45525	FIRE PROGRAMS FUND	131,967	131,967	88,000	144,121	88,000	(56,121)
11043 45530	STREET & HIGHWAY MAINTENANCE	5,661,279	5,662,369	5,439,448	5,873,403	5,875,626	2,223
11073 45547	VA COMM FOR THE ARTS	4,500	4,500	4,500	4,500	4,500	-
11073 45550	LIBRARY	220,318	242,370	237,049	237,049	242,370	5,321
11013 45551	PSAP GRANT	3,000	3,000	-	47,879	-	(47,879)
11013 45551 48001	PSAP GRANT	-	-	-	66,333	-	(66,333)
11033 45551	PSAP GRANT	3,231	4,518	-	-	-	-
11033 45552	E911 WIRELESS FUNDS	105,000	121,742	110,000	110,000	120,000	10,000
11033 45559 53500	DCJS-GRANTS	-	45,124	-	-	-	-
11033 45560 40260	MISCELLANEOUS STATE-AID	3,692	3,336	-	-	-	-
11073 45560 33400	MISCELLANEOUS STATE-AID	12,500	12,500	-	-	-	-
11023 45562 40311	CIRCUIT CT LIBRARY GRANT FUNDS	39,199	25,511	-	-	-	-
11023 45567	DCJS-VICTIM/WITNESS	26,000	34,085	26,000	26,000	26,000	-
Total Org: 11023		\$9,687,501	\$9,954,089	\$9,852,399	\$10,457,412	\$10,600,467	\$143,055

CITY OF STAUNTON
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4/24/2026

Projection 20271

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11	FEDERAL CATEGORICAL						
11023 46204	VICTIM/WITNESS GRANT	62,000	68,921	65,000	65,000	65,000	-
11033 46206 52900	FEDERAL DMV GRANT	12,000	9,885	-	-	-	-
11033 46207 53300	US MARSHALL FORFEITED ASSET	23,500	20,942	-	25,000	-	(25,000)
11053 46245	CSA FEDERAL	-	156,998	-	-	-	-
11053 46246	PUBLIC ASSISTANCE-FEDERAL	1,117,557	969,265	1,080,746	1,080,746	1,100,312	19,566
11053 46247	ARPA-SOCIAL SERVICES	-	1,013	-	-	-	-
11001 46250 ARPA	MISCELLANEOUS FEDERAL AID	20,236	20,236	-	-	-	-
Total Org: 11033		\$1,235,293	\$1,247,260	\$1,145,746	\$1,170,746	\$1,165,312	(\$5,434)

4/24/2026

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
12	TRANSFERS						
11001 49299	TRANSFER FROM OTHER FUNDS	-	-	26,704	26,704	27,587	883
Total Org: 11001		\$-	\$-	\$26,704	\$26,704	\$27,587	\$883

CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

Projection 20271

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
13	LOAN/DEBT PROCEEDS						
11001 41744	PROCEEDS FROM LEASE/SUBSCRIPT	-	87,489	-	-	-	-
11021 41744	PROCEEDS FROM LEASE/SUBSCRIPT	-	16,670	-	-	-	-
11031 41744	PROCEEDS FROM LEASE/SUBSCRIPT	-	55,037	-	-	-	-
11081 41744	PROCEEDS FROM LEASE/SUBSCRIPT	-	94,894	-	-	-	-
Total Org: 11001		\$-	\$254,091	\$-	\$-	\$-	\$-

CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

Projection 20271

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
14	PRIOR YR APPROP						
11001 41930	APPRO.OF PRIOR YR FUND BAL	8,431,757	-	-	9,203,386	60,000	(9,143,386)
11001 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	762,186	-	-	779,262	-	(779,262)
Total Org: 11001		<u>\$9,193,943</u>	<u>\$-</u>	<u>\$-</u>	<u>\$9,982,648</u>	<u>\$60,000</u>	<u>(\$9,922,648)</u>

CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
ADOPTED APRIL 23, 2026

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Projection 20271

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
17	STATE SHARED EXPENSE						
11023 45310	COMMONWEALTH ATTORNEY	801,844	796,267	837,463	837,463	854,212	16,749
11023 45311	SHERIFF	484,202	481,606	504,218	504,218	514,302	10,084
11013 45312	COMMISSIONER OF REVENUE	173,768	173,092	182,046	182,046	185,687	3,641
11013 45313	TREASURER	150,793	170,622	155,317	155,317	158,557	3,240
11013 45315	ELECTORAL BOARD & REGISTRAR	81,847	82,305	84,302	84,302	85,988	1,686
11023 45317	CIRCUIT COURT CLERK	409,365	396,522	427,803	476,778	436,359	(40,419)
11023 45318 40310	CIRCUIT COURT TECH TRUST FUND	17,634	17,643	15,000	31,981	15,000	(16,981)
Total Org: 11023		\$2,119,453	\$2,118,057	\$2,206,149	\$2,272,105	\$2,250,105	(\$22,000)

CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
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Projection 20271

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
18	RECOVERED COSTS						
11013 41738	WELLNESS PROGRAM REIMBURSE	12,000	8,910	10,000	10,000	10,000	-
11013 41901	RECOVERED COSTS-GEN GOV	83,191	-	-	-	-	-
11023 41901	RECOVERED COSTS-COURTS	25,000	24,336	21,500	21,500	21,500	-
11033 41901	RECOVERED COSTS-PUBLIC SAFTY	680,524	713,942	-	-	-	-
11043 41901	RECOVERED COSTS-PW	20,000	11,926	5,000	5,000	5,000	-
11073 41901	RECOVERED COSTS-REC/LIB	68,453	81,337	78,000	78,000	78,000	-
11063 41902	RECOVERED COSTS-EDUCATION FUND	359,000	414,204	375,000	375,000	435,000	60,000
11023 41912	EXTRADITION PMTS-SHERIFF	-	5,407	2,500	2,500	2,500	-
11033 41912	EXTRADITION PMT-PD	-	80	-	-	-	-
11023 41916	SHERIFF SECURITY	20,000	-	7,500	7,500	7,500	-
11033 41916	POLICE SECURITY	30,000	23,083	25,000	25,000	25,000	-
11033 41916 53200	POLICE SECURITY-TAS GRANT	-	64,268	-	-	-	-
11001 41925 46006	RECOVERED COST	1,174,250	1,492,980	-	-	-	-
11021 41928	INSURANCE RECOVERY	12,396	12,989	-	75	-	(75)
11031 41928	INSURANCE RECOVERY	3,440	4,597	-	5,765	-	(5,765)
11041 41928	INSURANCE RECOVERY	7,925	23,784	-	3,955	-	(3,955)
11071 41928	INSURANCE RECOVERY	-	-	-	28,606	-	(28,606)
11033 41929	REC COST WORKERS COMP	-	700	-	-	-	-
11043 41929	REC COST WORKERS COMP	-	878	-	-	-	-
Total Org: 11033		\$2,496,179	\$2,883,418	\$524,500	\$562,901	\$584,500	\$21,599
Total Fund: 110		\$85,586,245	\$83,144,397	\$79,803,513	\$90,678,989	\$83,470,150	(\$7,208,839)

FUND: 110 - GENERAL FUND

18	RECOVERED COSTS	FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
Grand Total		\$85,586,245	\$83,144,397	\$79,803,513	\$90,678,989	\$83,470,150	(\$7,208,839)

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11011110	CITY COUNCIL						
51008	ELECTED/APPOINTED OFFICIALS	71,000	71,265	71,000	71,000	71,000	-
52005	HEALTH INSURANCE	28,712	16,311	9,508	9,508	10,295	787
52006	HSA CONTRIBUTION	567	284	-	-	-	-
52010	SOCIAL SECURITY-FICA	5,432	5,229	5,432	5,432	5,432	-
55005	TRAINING & TRAVEL	10,000	6,106	10,000	10,000	10,000	-
55006	COUNCIL MEALS/FOOD COSTS	2,500	3,264	2,500	2,500	3,000	500
55205	SPECIAL EXPENSES	10,000	3,904	10,000	12,500	10,000	(2,500)
55405	OFFICE SUPPLIES	250	59	250	250	-	(250)
55410	POSTAGE OR SHIPPING	50	3	50	50	-	(50)
55486	NON-CAPITAL EQUIPMENT	-	7,912	-	-	-	-
55690	GEN CONT RESERVE-NON DEPT	50,000	-	-	-	-	-
Total Org: 11011110		\$178,511	\$114,338	\$108,740	\$111,240	\$109,727	(\$1,513)

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

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FUND: 110 - GENERAL FUND

11011120	CLERK OF COUNCIL	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51006	FULL TIME SALARIES/WAGES	56,779	57,037	58,482	36,428	-	(36,428)
51530	OVERTIME	1,500	1,989	1,500	1,500	-	(1,500)
52001	GROUP LIFE INSURANCE-VRS	761	670	784	784	-	(784)
52005	HEALTH INSURANCE	8,455	8,508	9,510	9,510	-	(9,510)
52010	SOCIAL SECURITY-FICA	4,458	4,431	4,589	4,589	-	(4,589)
52020	RETIREMENT-VRS	9,806	9,522	9,807	9,807	-	(9,807)
52024	DC RETIREMENT CONTRIBUTION	-	852	877	877	-	(877)
52030	UNEMPLOYMENT INSURANCE-VEC	14	11	14	14	-	(14)
52035	DISABILITY INSURANCE	483	300	433	433	-	(433)
53001	ADVERTISING	30,000	23,164	30,000	30,000	30,000	-
53010	PROFESSIONAL SERVICES	6,500	5,671	6,500	6,500	6,500	-
55001	TELEPHONE	-	370	360	360	360	-
55002	DUES & SUBSCRIPTIONS	-	610	-	-	-	-
55005	TRAINING & TRAVEL	3,500	4,855	4,500	4,500	-	(4,500)
55405	OFFICE SUPPLIES	1,500	367	500	500	-	(500)
55410	POSTAGE OR SHIPPING	-	3	-	-	-	-
55486	NON-CAPITAL EQUIPMENT	-	-	-	16,200	-	(16,200)
Total Org: 11011120		\$123,756	\$118,358	\$127,856	\$122,002	\$36,860	(\$85,142)

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 110 - GENERAL FUND

11011210	CITY MANAGER	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51006	FULL TIME SALARIES/WAGES	412,307	415,008	424,677	400,615	520,934	120,319
51530	OVERTIME	507	665	507	507	507	-
51628	BONUSES	-	50	-	-	-	-
51633	GENERAL LEAVE PAY OUT	10,000	16,564	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	6,233	5,193	6,065	6,065	5,827	(238)
52005	HEALTH INSURANCE	49,238	39,568	46,314	46,314	64,563	18,249
52010	SOCIAL SECURITY-FICA	35,660	30,969	34,665	34,665	39,890	5,225
52020	RETIREMENT-VRS	75,894	73,838	75,907	75,907	86,198	10,291
52024	DC RETIREMENT CONTRIBUTION	3,000	13,143	14,500	14,500	15,824	1,324
52030	UNEMPLOYMENT INSURANCE-VEC	41	34	41	41	54	13
52035	DISABILITY INSURANCE	3,735	2,325	3,350	3,350	4,343	993
52037	DEFERRED COMP PAYMENT	27,146	27,146	27,960	27,960	28,799	839
55001	TELEPHONE	2,600	1,109	2,600	2,600	2,600	-
55002	DUES & SUBSCRIPTIONS	6,000	6,587	6,000	6,000	5,000	(1,000)
55005	TRAINING & TRAVEL	12,275	14,696	9,500	9,500	8,500	(1,000)
55205	SPECIAL EXPENSES	16,000	5,957	16,000	16,000	14,000	(2,000)
55405	OFFICE SUPPLIES	4,000	5,432	4,000	4,000	4,500	500
55406	PHOTOCOPYING	-	57	-	-	-	-
55410	POSTAGE OR SHIPPING	-	66	-	-	-	-
55486	NON-CAPITAL EQUIPMENT	-	-	-	10,000	-	(10,000)
55498	RENTAL OF SOFTWARE	300	399	400	400	400	-
Total Org: 11011210		\$664,936	\$658,805	\$672,486	\$658,424	\$801,939	\$143,515

Projection 20271

CITY OF STAUNTON, VIRGINIA
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11011220	HUMAN RESOURCES	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51006	FULL TIME SALARIES/WAGES	465,145	464,457	492,014	492,014	517,093	25,079
51530	OVERTIME	1,000	5,594	1,000	1,000	1,000	-
51633	GENERAL LEAVE PAY OUT	-	4,605	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	6,233	5,428	6,593	6,593	5,481	(1,112)
52005	HEALTH INSURANCE	49,238	55,426	61,661	61,661	80,602	18,941
52006	HSA CONTRIBUTION	1,701	1,701	2,268	2,268	1,164	(1,104)
52010	SOCIAL SECURITY-FICA	35,660	34,965	37,716	37,716	39,634	1,918
52020	RETIREMENT-VRS	80,331	77,170	82,511	82,511	81,080	(1,431)
52024	DC RETIREMENT CONTRIBUTION	3,000	3,053	3,328	3,328	3,982	654
52030	UNEMPLOYMENT INSURANCE-VEC	68	71	68	68	68	-
52035	DISABILITY INSURANCE	979	607	867	867	1,245	378
52037	DEFERRED COMP PAYMENT	30,000	35,244	-	-	-	-
53001	ADVERTISING	5,000	3,023	5,500	5,500	4,000	(1,500)
53005	PRINTING AND BINDING	1,000	462	500	500	500	-
53010	PROFESSIONAL SERVICES	59,000	48,353	65,000	65,000	69,950	4,950
53016	MEDICAL EXAMINATIONS	14,500	16,193	11,000	11,000	11,000	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	500	-	500	500	-	(500)
55001	TELEPHONE	1,000	431	600	600	600	-
55002	DUES & SUBSCRIPTIONS	1,000	1,480	2,000	2,000	2,500	500
55005	TRAINING & TRAVEL	9,000	2,986	9,000	9,000	9,000	-
55007	PHYSICAL FITNESS PROGRAM	31,000	27,861	31,000	31,000	31,000	-
55205	SPECIAL EXPENSES	13,500	13,057	13,500	13,500	13,500	-
55405	OFFICE SUPPLIES	3,000	8,182	6,000	6,000	6,000	-
55406	PHOTOCOPYING	1,000	-	500	500	-	(500)
55410	POSTAGE OR SHIPPING	500	88	250	250	250	-
55486	NON-CAPITAL EQUIPMENT	-	-	1,600	1,600	1,600	-
55498	RENTAL OF SOFTWARE	25	125	-	-	-	-
55992	WELLNESS PROGRAM EXPENSES	10,000	9,112	10,000	10,000	10,000	-

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CITY OF STAUNTON, VIRGINIA

FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11011220	HUMAN RESOURCES						
58306	OFFICE EQUIPMENT	-	850	-	-	-	-
Total Org: 11011220		\$823,380	\$820,524	\$844,976	\$844,976	\$891,249	\$46,273

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11011230	CITY ATTORNEY						
51006	FULL TIME SALARIES/WAGES	228,745	227,758	254,147	254,147	188,967	(65,180)
51530	OVERTIME	500	17	500	500	-	(500)
52001	GROUP LIFE INSURANCE-VRS	3,440	2,826	3,540	3,540	2,189	(1,351)
52005	HEALTH INSURANCE	27,345	27,308	33,025	33,025	25,473	(7,552)
52010	SOCIAL SECURITY-FICA	16,679	16,557	20,246	20,246	14,456	(5,790)
52020	RETIREMENT-VRS	40,340	40,182	44,298	44,298	32,374	(11,924)
52030	UNEMPLOYMENT INSURANCE-VEC	27	22	27	27	14	(13)
52037	DEFERRED COMP PAYMENT	10,000	10,000	10,000	10,000	17,500	7,500
53010	PROFESSIONAL SERVICES	97,212	-	52,000	149,212	50,000	(99,212)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	500	-	500	500	-	(500)
55001	TELEPHONE	500	300	500	500	350	(150)
55002	DUES & SUBSCRIPTIONS	5,000	3,031	5,200	5,200	5,700	500
55005	TRAINING & TRAVEL	3,500	1,672	3,500	3,500	3,000	(500)
55405	OFFICE SUPPLIES	4,000	523	3,500	3,500	2,000	(1,500)
55406	PHOTOCOPYING	400	-	250	250	250	-
55410	POSTAGE OR SHIPPING	250	29	400	400	394	(6)
55498	RENTAL OF SOFTWARE	-	100	100	100	100	-
Total Org: 11011230		\$438,438	\$330,324	\$431,733	\$528,945	\$342,767	(\$186,178)

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ADOPTED APRIL 23, 2026

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11011240	COMMUNICATIONS MANAGER						
51006	FULL TIME SALARIES/WAGES	103,000	103,468	106,090	106,090	114,737	8,647
52001	GROUP LIFE INSURANCE-VRS	1,380	1,215	1,422	1,422	1,216	(206)
52005	HEALTH INSURANCE	14,881	15,285	17,083	17,083	18,499	1,416
52010	SOCIAL SECURITY-FICA	7,880	7,448	8,116	8,116	8,777	661
52020	RETIREMENT-VRS	17,788	17,274	17,791	17,791	17,991	200
52024	DC RETIREMENT CONTRIBUTION	-	3,605	3,713	3,713	4,016	303
52030	UNEMPLOYMENT INSURANCE-VEC	14	11	14	14	14	-
52035	DISABILITY INSURANCE	876	544	785	785	906	121
53001	ADVERTISING	500	-	-	-	-	-
53005	PRINTING AND BINDING	-	65	-	-	-	-
53010	PROFESSIONAL SERVICES	32,500	6,362	33,000	38,001	33,000	(5,001)
55001	TELEPHONE	-	418	-	-	500	500
55002	DUES & SUBSCRIPTIONS	-	1,408	-	-	1,500	1,500
55205	SPECIAL EXPENSES	13,500	90	13,500	13,500	13,500	-
55405	OFFICE SUPPLIES	-	3,446	-	-	-	-
55410	POSTAGE OR SHIPPING	-	26	-	-	-	-
55486	NON-CAPITAL EQUIPMENT	-	-	-	5,443	-	(5,443)
Total Org: 11011240		<u>\$192,319</u>	<u>\$160,665</u>	<u>\$201,514</u>	<u>\$211,958</u>	<u>\$214,656</u>	<u>\$2,698</u>

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CITY OF STAUNTON, VIRGINIA

FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET

ADOPTED APRIL 23, 2026

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11011250	PROFESSIONAL CONSULTANTS						
53010	PROFESSIONAL SERVICES	81,400	77,700	78,500	78,500	95,000	16,500
Total Org: 11011250		\$81,400	\$77,700	\$78,500	\$78,500	\$95,000	\$16,500

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ADOPTED APRIL 23, 2026

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11011260	CITY MEMBERSHIPS	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
55640	CHAMBER OF COMMERCE	2,300	-	2,300	2,300	1,300	(1,000)
55682	VIRGINIA MUNICIPAL LEAGUE	13,000	13,179	13,400	13,400	13,800	400
55684	VA INSTITUTE OF GOVERNMENT	1,500	1,500	1,500	1,500	1,500	-
55686	VIRGINIA 1ST CITIES COALITION	14,750	14,350	14,750	14,750	14,750	-
55687	RESILIENT VIRGINIA	-	-	-	-	300	300
Total Org: 11011260		\$31,550	\$29,029	\$31,950	\$31,950	\$31,650	(\$300)

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11011270	ECONOMIC MOBILITY						
51006 48001	FULL TIME SALARIES/WAGES	-	-	-	40,000	82,400	42,400
52001	GROUP LIFE INSURANCE-VRS	-	-	-	250	873	623
52005	HEALTH INSURANCE	-	-	-	17,296	18,499	1,203
52010	SOCIAL SECURITY-FICA	-	-	-	2,366	6,304	3,938
52020	RETIREMENT-VRS	-	-	-	5,590	12,920	7,330
52024	DC RETIREMENT CONTRIBUTION	-	-	-	354	824	470
52025	WORKER'S COMPENSATION	-	-	-	14	14	-
52030	UNEMPLOYMENT INSURANCE-VEC	-	-	-	46	14	(32)
52035	DISABILITY INSURANCE	-	-	-	-	651	651
55005 48001	TRAINING & TRAVEL	-	-	-	26,333	-	(26,333)
55205 48001	SPECIAL EXPENSES	-	-	-	47,879	31,055	(16,824)
Total Org: 11011270		\$-	\$-	\$-	\$140,128	\$153,554	\$13,426

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

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FUND: 110 - GENERAL FUND

11011310	FINANCE	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51006	FULL TIME SALARIES/WAGES	776,553	780,078	799,850	799,850	823,845	23,995
51510	PART-TIME HELP	16,223	-	16,710	16,710	17,211	501
51530	OVERTIME	7,000	909	7,000	7,000	7,000	-
51628	BONUSES	-	325	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	10,406	9,236	10,718	10,718	8,733	(1,985)
52003	RETIREE HEALTH INSURANCE	-	8,508	9,419	9,419	9,194	(225)
52005	HEALTH INSURANCE	121,575	107,451	112,833	112,833	130,066	17,233
52006	HSA CONTRIBUTION	1,701	2,044	2,044	2,044	2,100	56
52010	SOCIAL SECURITY-FICA	61,183	57,115	63,002	63,002	64,876	1,874
52020	RETIREMENT-VRS	134,111	130,045	134,135	134,135	129,179	(4,956)
52024	DC RETIREMENT CONTRIBUTION	-	12,201	12,567	12,567	12,944	377
52030	UNEMPLOYMENT INSURANCE-VEC	122	101	122	122	122	-
52035	DISABILITY INSURANCE	3,145	1,953	2,820	2,820	3,101	281
53005	PRINTING AND BINDING	8,000	-	5,000	5,000	3,500	(1,500)
53010	PROFESSIONAL SERVICES	40,687	25,725	35,000	35,000	35,000	-
53011	CONTRACTUAL AGREEMENTS	650	518	1,000	1,000	1,000	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	1,550	-	1,000	1,000	500	(500)
55001	TELEPHONE	2,000	706	1,000	1,000	1,000	-
55002	DUES & SUBSCRIPTIONS	6,000	5,593	6,000	6,000	6,000	-
55005	TRAINING & TRAVEL	7,500	4,048	9,500	9,500	9,500	-
55305	MAINT/REPAIR-VEHICLES	250	461	500	500	500	-
55405	OFFICE SUPPLIES	17,000	10,389	15,000	15,223	15,000	(223)
55406	PHOTOCOPYING	500	558	650	650	650	-
55410	POSTAGE OR SHIPPING	6,000	5,037	6,000	6,000	6,000	-
55481	GAS & OIL	500	237	500	500	500	-
55486	NON-CAPITAL EQUIPMENT	1,200	-	1,200	57,711	1,200	(56,511)
55497	RENTAL OF EQUIPMENT	2,000	(1,310)	2,000	2,000	2,000	-
55498	RENTAL OF SOFTWARE	291,800	137,211	268,812	277,221	262,990	(14,231)

Projection 20271

CITY OF STAUNTON, VIRGINIA

FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET

ADOPTED APRIL 23, 2026

4/24/2026

FUND: 110 - GENERAL FUND

11011310	FINANCE	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
58302	PURCHASE OF SUBSCRIPTION ASSET	-	45,920	-	-	-	-
Total Org: 11011310		\$1,517,656	\$1,345,060	\$1,524,382	\$1,589,525	\$1,553,711	(\$35,814)

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 110 - GENERAL FUND

11011320	ASSESSOR	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51006	FULL TIME SALARIES/WAGES	231,912	242,344	248,486	248,486	255,941	7,455
51401	BOARD MEMBERS	-	140	-	-	-	-
51530	OVERTIME	400	503	400	400	400	-
52001	GROUP LIFE INSURANCE-VRS	3,108	2,846	3,330	3,330	2,713	(617)
52005	HEALTH INSURANCE	38,821	41,751	49,490	49,490	48,450	(1,040)
52006	HSA CONTRIBUTION	-	909	909	909	936	27
52010	SOCIAL SECURITY-FICA	17,772	17,630	19,040	19,040	19,610	570
52020	RETIREMENT-VRS	40,051	40,460	41,671	41,671	40,132	(1,539)
52024	DC RETIREMENT CONTRIBUTION	-	922	949	949	978	29
52030	UNEMPLOYMENT INSURANCE-VEC	41	34	41	41	41	-
52035	DISABILITY INSURANCE	392	243	351	351	386	35
52840	OTHER EMPLOYEE BENEFITS	-	3,785	-	-	-	-
53001	ADVERTISING	800	451	800	800	600	(200)
53005	PRINTING AND BINDING	2,400	-	2,400	-	400	400
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	25,000	2,500	-	-	-	-
55001	TELEPHONE	700	204	700	700	300	(400)
55002	DUES & SUBSCRIPTIONS	900	928	900	900	1,264	364
55005	TRAINING & TRAVEL	1,600	1,120	1,600	1,600	1,600	-
55305	MAINT/REPAIR-VEHICLES	500	11	500	500	500	-
55405	OFFICE SUPPLIES	2,000	1,889	2,000	2,000	2,000	-
55406	PHOTOCOPYING	200	-	200	200	-	(200)
55410	POSTAGE OR SHIPPING	8,000	9,515	8,000	8,000	9,500	1,500
55480	TIRES	150	674	-	-	300	300
55481	GAS & OIL	-	265	400	400	300	(100)
55486	NON-CAPITAL EQUIPMENT	-	-	1,500	371	1,500	1,129
55497	RENTAL OF EQUIPMENT	700	33	700	700	200	(500)
55498	RENTAL OF SOFTWARE	24,700	23,927	24,700	28,229	30,882	2,653
58311	FURNITURE & FIXTURES	300	-	-	-	-	-

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11011320	ASSESSOR						
58341	SPECIAL EQUIPMENT	900	90	-	-	-	-
58342	COMPUTER EQUIPMENT	1,200	-	-	-	-	-
Total Org: 11011320		\$402,547	\$393,174	\$409,067	\$409,067	\$418,933	\$9,866

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11011330	COMMISSIONER OF REVENUE						
51007	CONSTITUTIONAL SALARIES	325,424	308,146	334,129	334,129	344,153	10,024
51628	BONUSES	-	-	4,866	4,866	-	(4,866)
52001	GROUP LIFE INSURANCE-VRS	4,361	3,591	4,477	4,477	3,648	(829)
52005	HEALTH INSURANCE	64,903	48,062	58,424	58,424	62,226	3,802
52006	HSA CONTRIBUTION	-	909	909	909	936	27
52010	SOCIAL SECURITY-FICA	24,895	22,612	25,933	25,933	26,328	395
52020	RETIREMENT-VRS	55,994	51,051	56,033	56,033	53,963	(2,070)
52024	DC RETIREMENT CONTRIBUTION	-	1,224	1,452	1,452	1,496	44
52030	UNEMPLOYMENT INSURANCE-VEC	54	52	54	54	68	14
52035	DISABILITY INSURANCE	812	393	720	720	792	72
53001	ADVERTISING	250	-	250	250	250	-
53005	PRINTING AND BINDING	1,000	374	1,000	1,000	500	(500)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	250	172	250	250	250	-
55001	TELEPHONE	500	293	500	500	300	(200)
55002	DUES & SUBSCRIPTIONS	12,000	1,431	5,500	5,500	6,500	1,000
55005	TRAINING & TRAVEL	4,000	3,605	4,000	4,000	5,500	1,500
55405	OFFICE SUPPLIES	4,000	7,529	4,000	4,000	4,000	-
55406	PHOTOCOPYING	200	39	150	150	50	(100)
55410	POSTAGE OR SHIPPING	7,000	9,427	7,000	7,000	9,000	2,000
55497	RENTAL OF EQUIPMENT	541	541	541	541	-	(541)
55498	RENTAL OF SOFTWARE	-	7,300	7,500	7,500	7,500	-
Total Org: 11011330		\$506,184	\$466,752	\$517,688	\$517,688	\$527,460	\$9,772

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11011340	TREASURER						
51007	CONSTITUTIONAL SALARIES	261,323	220,067	269,162	269,162	276,359	7,197
51530	OVERTIME	1,000	1,211	1,000	1,000	1,000	-
51628	BONUSES	-	-	3,920	3,920	-	(3,920)
51633	GENERAL LEAVE PAY OUT	-	137	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	3,502	2,594	3,607	3,607	2,929	(678)
52003	RETIREE HEALTH INSURANCE	-	5,518	-	-	-	-
52005	HEALTH INSURANCE	66,251	36,563	65,245	65,245	46,064	(19,181)
52010	SOCIAL SECURITY-FICA	20,068	16,367	20,967	20,967	21,218	251
52020	RETIREMENT-VRS	45,130	36,883	45,139	45,139	43,333	(1,806)
52024	DC RETIREMENT CONTRIBUTION	-	962	1,436	1,436	1,471	35
52030	UNEMPLOYMENT INSURANCE-VEC	54	31	54	54	54	-
52035	DISABILITY INSURANCE	1,185	518	1,063	1,063	1,162	99
53001	ADVERTISING	400	129	400	400	400	-
53085	COLLECTION FEES	3,500	2,706	3,500	3,500	10,000	6,500
53086	DMV STOP FEE	7,500	32,850	25,000	25,000	25,000	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	500	318	500	500	500	-
55001	TELEPHONE	600	334	500	500	500	-
55002	DUES & SUBSCRIPTIONS	650	525	1,000	1,000	600	(400)
55005	TRAINING & TRAVEL	2,000	1,545	2,000	2,000	2,000	-
55299	CASH OVER & SHORT ACCOUNT	-	(145)	-	-	-	-
55405	OFFICE SUPPLIES	5,000	6,204	4,500	4,500	4,500	-
55406	PHOTOCOPYING	200	-	100	100	-	(100)
55410	POSTAGE OR SHIPPING	25,000	27,561	25,000	25,000	27,000	2,000
Total Org: 11011340		\$443,863	\$392,878	\$474,093	\$474,093	\$464,090	(\$10,003)

Projection 20271

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ADOPTED APRIL 23, 2026

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11011410	REGISTRAR						
51008	ELECTED/APPOINTED OFFICIALS	94,802	97,137	99,599	99,599	102,587	2,988
51402	ELECTORAL BOARD	10,500	10,748	10,500	10,500	10,815	315
51405	ELECTORAL OFFICIALS	10,000	11,379	12,000	12,000	12,360	360
51510	PART-TIME HELP	54,542	38,228	55,293	55,293	56,952	1,659
51530	OVERTIME	657	-	657	657	657	-
51628	BONUSES	-	100	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,270	1,141	1,335	1,335	1,087	(248)
52005	HEALTH INSURANCE	20,891	21,042	23,515	23,515	25,473	1,958
52010	SOCIAL SECURITY-FICA	13,043	10,789	13,622	13,622	14,028	406
52020	RETIREMENT-VRS	15,898	16,218	16,703	16,703	16,086	(617)
52030	UNEMPLOYMENT INSURANCE-VEC	14	64	14	14	14	-
53001	ADVERTISING	750	318	500	500	500	-
53005	PRINTING AND BINDING	3,000	-	3,000	3,000	3,000	-
53011	CONTRACTUAL AGREEMENTS	20,000	15,929	22,000	22,000	22,000	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	200	114	200	200	200	-
55001	TELEPHONE	200	137	500	500	600	100
55002	DUES & SUBSCRIPTIONS	750	844	750	750	750	-
55005	TRAINING & TRAVEL	1,500	2,206	5,000	5,000	5,000	-
55205	SPECIAL EXPENSES	500	400	500	500	500	-
55405	OFFICE SUPPLIES	5,000	6,957	7,500	7,500	10,000	2,500
55406	PHOTOCOPYING	200	9	500	500	500	-
55410	POSTAGE OR SHIPPING	7,000	7,557	15,000	15,000	14,400	(600)
55486	NON-CAPITAL EQUIPMENT	-	-	2,000	2,000	-	(2,000)
56040	TECHNOLOGY-SOFTWARE & ON-LINE	-	-	-	-	50,000	50,000
58341	SPECIAL EQUIPMENT	27,540	23,166	-	-	-	-
Total Org: 11011410		\$288,257	\$264,483	\$290,688	\$290,688	\$347,509	\$56,821

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11011510	INFORMATION TECHNOLOGY	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51006	FULL TIME SALARIES/WAGES	721,936	658,913	675,614	675,614	706,628	31,014
51510	PART-TIME HELP	6,732	-	6,934	6,934	7,142	208
51530	OVERTIME	4,000	35	4,000	4,000	4,000	-
51628	BONUSES	-	100	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	9,674	7,738	9,053	9,053	7,490	(1,563)
52003	RETIREE HEALTH INSURANCE	-	13,998	15,498	15,498	8,641	(6,857)
52005	HEALTH INSURANCE	125,698	81,108	96,655	96,655	103,037	6,382
52006	HSA CONTRIBUTION	1,371	1,476	1,476	1,476	582	(894)
52010	SOCIAL SECURITY-FICA	56,049	48,633	52,521	52,521	54,909	2,388
52020	RETIREMENT-VRS	134,076	110,008	113,300	113,300	110,799	(2,501)
52024	DC RETIREMENT CONTRIBUTION	-	12,116	12,663	12,663	13,419	756
52030	UNEMPLOYMENT INSURANCE-VEC	109	78	95	95	95	-
52035	DISABILITY INSURANCE	3,906	2,078	3,000	3,000	3,384	384
53010	PROFESSIONAL SERVICES	35,981	9,004	20,000	20,000	10,000	(10,000)
53011	CONTRACTUAL AGREEMENTS	-	-	-	-	10,000	10,000
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	236,551	194,760	205,300	205,300	250,000	44,700
53569	OTHER PURCHASED SERVICES	-	145	35,000	35,000	35,000	-
55001	TELEPHONE	5,760	2,814	5,760	5,760	3,000	(2,760)
55002	DUES & SUBSCRIPTIONS	550	350	550	550	350	(200)
55003	DATA LINES/NETWORKING COMM.	26,740	12,832	27,240	27,240	18,000	(9,240)
55005	TRAINING & TRAVEL	20,420	11,912	20,270	20,270	18,000	(2,270)
55305	MAINT/REPAIR-VEHICLES	800	423	800	800	800	-
55340	MAINT/REPAIR SUPPLY-SPEC EQUIP	12,000	7,269	12,000	13,309	12,000	(1,309)
55405	OFFICE SUPPLIES	4,889	4,621	4,500	4,500	4,500	-
55406	PHOTOCOPYING	100	-	100	100	-	(100)
55410	POSTAGE OR SHIPPING	300	95	300	300	150	(150)
55481	GAS & OIL	1,800	1,233	1,800	1,800	1,350	(450)
55486	NON-CAPITAL EQUIPMENT	155,773	101,653	75,000	132,843	105,000	(27,843)

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CITY OF STAUNTON, VIRGINIA

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11011510	INFORMATION TECHNOLOGY						
55498	RENTAL OF SOFTWARE	131,174	42,935	104,649	104,649	217,650	113,001
58302	PURCHASE OF SUBSCRIPTION ASSET	-	87,489	-	-	-	-
58342	COMPUTER EQUIPMENT	47,859	16,260	60,000	67,314	60,000	(7,314)
Total Org: 11011510		\$1,744,248	\$1,430,078	\$1,564,078	\$1,630,543	\$1,765,926	\$135,383

Projection 20271

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11011520	RISK MANAGEMENT						
52005	HEALTH INSURANCE	150,000	-	150,000	150,000	150,000	-
52025	WORKER'S COMPENSATION	300,000	274,969	300,000	300,000	300,000	-
55101	FIRE & MULTI-PERIL INSURANCE	65,000	65,580	67,500	67,500	85,000	17,500
55105	AUTO LIABILITY INSURANCE	105,000	109,788	110,000	110,000	117,000	7,000
55110	OTHER INSURANCES	21,500	19,624	21,500	21,500	20,000	(1,500)
55120	LOCAL GOVERNMENT LIABILITY	110,000	128,265	132,000	132,000	132,000	-
55125	SELF-INSURANCE-COLLISION	15,000	-	15,000	15,000	15,000	-
55130	DAMAGE CLAIMS AWARDS	5,000	295	5,000	5,000	5,000	-
Total Org: 11011520		\$771,500	\$598,521	\$801,000	\$801,000	\$824,000	\$23,000

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ADOPTED APRIL 23, 2026

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11022110	CIRCUIT COURT						
51006	FULL TIME SALARIES/WAGES	70,619	70,940	72,738	72,738	74,920	2,182
51510	PART-TIME HELP	51,326	51,559	52,866	52,866	54,452	1,586
51530	OVERTIME	-	407	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	946	833	975	975	794	(181)
52005	HEALTH INSURANCE	16,555	17,016	9,510	9,510	10,295	785
52010	SOCIAL SECURITY-FICA	9,329	9,324	9,609	9,609	9,897	288
52020	RETIREMENT-VRS	11,843	11,844	12,198	12,198	11,747	(451)
52030	UNEMPLOYMENT INSURANCE-VEC	14	34	14	14	14	-
53010	PROFESSIONAL SERVICES	1,000	-	1,000	1,000	500	(500)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	600	-	600	600	600	-
55001	TELEPHONE	600	337	500	500	500	-
55005	TRAINING & TRAVEL	1,000	-	1,000	1,000	1,000	-
55205	SPECIAL EXPENSES	1,000	-	1,000	1,000	1,000	-
55225	JUROR & WITNESS FEES	-	(30)	-	-	-	-
55405	OFFICE SUPPLIES	11,000	14,686	11,000	11,000	12,000	1,000
55406	PHOTOCOPYING	500	-	500	500	-	(500)
55410	POSTAGE OR SHIPPING	500	199	500	500	500	-
Total Org: 11022110		\$176,832	\$177,149	\$174,010	\$174,010	\$178,219	\$4,209

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11022120	GENERAL DISTRICT COURT						
51009	OTHER SALARIES	8,000	8,000	8,000	8,000	8,000	-
52010	SOCIAL SECURITY-FICA	612	612	612	612	612	-
52030	UNEMPLOYMENT INSURANCE-VEC	-	11	15	15	-	(15)
53010	PROFESSIONAL SERVICES	-	378	500	500	500	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	1,000	-	500	500	500	-
55001	TELEPHONE	1,500	359	500	500	500	-
55002	DUES & SUBSCRIPTIONS	900	172	500	500	500	-
55005	TRAINING & TRAVEL	1,000	-	1,000	1,000	1,000	-
55225	JUROR & WITNESS FEES	-	330	-	-	1,000	1,000
55405	OFFICE SUPPLIES	3,000	3,123	3,000	3,000	3,000	-
55486	NON-CAPITAL EQUIPMENT	2,500	-	2,500	2,500	1,500	(1,000)
Total Org: 11022120		\$18,512	\$12,984	\$17,127	\$17,127	\$17,112	(\$15)

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11022130	MAGISTRATES						
55499	RENTAL OF REAL PROPERTY	2,225	140	2,225	2,225	2,225	-
Total Org: 11022130		\$2,225	\$140	\$2,225	\$2,225	\$2,225	\$-

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11022150	JUVENILE DOMESTIC RELATIONS CT						
51009	OTHER SALARIES	-	3,039	3,700	3,700	3,700	-
52010	SOCIAL SECURITY-FICA	-	233	285	285	283	(2)
52030	UNEMPLOYMENT INSURANCE-VEC	-	4	-	-	-	-
53010	PROFESSIONAL SERVICES	3,500	-	-	-	-	-
55001	TELEPHONE	6,500	-	6,500	6,500	3,000	(3,500)
55002	DUES & SUBSCRIPTIONS	1,000	-	1,000	1,000	1,000	-
55405	OFFICE SUPPLIES	3,500	-	3,500	3,500	3,500	-
55486	NON-CAPITAL EQUIPMENT	1,200	-	1,200	1,200	1,200	-
55499	RENTAL OF REAL PROPERTY	60,592	-	60,592	60,592	-	(60,592)
Total Org: 11022150		<u>\$76,292</u>	<u>\$3,275</u>	<u>\$76,777</u>	<u>\$76,777</u>	<u>\$12,683</u>	<u>(\$64,094)</u>

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11022160	CLERK OF THE CIRCUIT COURT						
51007	CONSTITUTIONAL SALARIES	463,318	451,905	479,281	527,553	541,271	13,718
51510	PART-TIME HELP	4,159	3,444	24,884	24,884	25,631	747
51530	OVERTIME	4,100	1,922	4,100	4,100	4,100	-
51628	BONUSES	-	325	6,323	6,323	-	(6,323)
51633	GENERAL LEAVE PAY OUT	-	547	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	6,235	5,264	6,422	6,422	5,737	(685)
52005	HEALTH INSURANCE	68,960	60,148	77,637	77,637	88,499	10,862
52006	HSA CONTRIBUTION	-	1,276	1,134	1,134	2,100	966
52010	SOCIAL SECURITY-FICA	37,759	34,482	39,366	40,069	43,682	3,613
52020	RETIREMENT-VRS	79,360	74,847	80,375	80,375	84,871	4,496
52024	DC RETIREMENT CONTRIBUTION	-	7,103	7,650	7,650	8,070	420
52030	UNEMPLOYMENT INSURANCE-VEC	95	74	95	95	109	14
52035	DISABILITY INSURANCE	2,845	1,590	2,551	2,551	3,165	614
53005	PRINTING AND BINDING	-	554	-	-	-	-
53010	PROFESSIONAL SERVICES	3,000	2,081	4,000	4,000	2,500	(1,500)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	650	592	650	650	650	-
55001	TELEPHONE	1,000	732	1,000	1,000	850	(150)
55002	DUES & SUBSCRIPTIONS	500	840	500	500	500	-
55005	TRAINING & TRAVEL	4,000	3,798	4,000	4,000	4,000	-
55225	JUROR & WITNESS FEES	15,000	22,804	15,000	15,000	20,000	5,000
55230	JURY SPECIAL EXPENSES	1,150	541	1,150	1,150	750	(400)
55405	OFFICE SUPPLIES	5,048	4,700	5,000	5,000	5,000	-
55406	PHOTOCOPYING	-	38	-	-	-	-
55410	POSTAGE OR SHIPPING	3,000	3,136	3,000	3,000	3,400	400
55420	RECORD BOOKS	750	297	750	750	500	(250)
55421 40311	CCCLERK LIBRARY GRANTS	39,199	25,511	-	13,688	-	(13,688)
55429 40310	TECHNOLOGY TRUST FUNDS	17,087	17,643	17,087	34,068	17,087	(16,981)
55497	RENTAL OF EQUIPMENT	1,250	962	1,250	1,250	1,000	(250)
Total Org: 11022160		\$758,465	\$727,155	\$783,205	\$862,849	\$863,472	\$623

FY2027 ADOPTED BUDGET - LINE ITEM DETAIL

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 110 - GENERAL FUND

11022170	SHERIFF	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51007	CONSTITUTIONAL SALARIES	688,281	692,865	840,755	840,755	866,778	26,023
51510	PART-TIME HELP	50,125	45,600	85,224	85,224	87,781	2,557
51530	OVERTIME	16,300	55,809	8,300	8,300	8,300	-
51628	BONUSES	-	-	11,539	11,539	-	(11,539)
52001	GROUP LIFE INSURANCE-VRS	9,223	8,090	11,266	11,266	9,188	(2,078)
52003	RETIREE HEALTH INSURANCE	-	14,026	9,419	9,419	9,194	(225)
52005	HEALTH INSURANCE	206,149	143,030	195,606	195,606	221,086	25,480
52006	HSA CONTRIBUTION	-	567	567	567	582	15
52010	SOCIAL SECURITY-FICA	57,550	58,801	72,355	72,355	73,659	1,304
52020	RETIREMENT-VRS	115,425	114,546	140,995	140,995	135,911	(5,084)
52030	UNEMPLOYMENT INSURANCE-VEC	190	186	204	204	204	-
52032	LINE OF DUTY ACT BENEFIT	6,000	8,716	6,000	6,000	6,000	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	2,000	926	2,000	2,000	3,000	1,000
53105	MAINT.REPAIR-VEHICLES & EQUIP	7,640	5,147	6,000	6,075	6,000	(75)
53120	MAINT/REPAIR-RADIO EQUIPMENT	5,000	3,974	5,000	5,000	5,000	-
53166	CONTRACTED MAINT-SPEC EQUIP	14,500	7,741	21,930	21,930	29,500	7,570
53166 40262	CONTRACTED MAINT-SPEC EQUIP	5,417	2,565	-	3,311	-	(3,311)
55001	TELEPHONE	5,000	5,331	5,000	5,000	6,000	1,000
55002	DUES & SUBSCRIPTIONS	10,000	9,193	12,200	12,200	14,800	2,600
55005	TRAINING & TRAVEL	9,000	8,349	10,000	10,000	10,000	-
55205	SPECIAL EXPENSES	4,000	11,145	4,000	4,000	4,000	-
55210	EXTRADITION TRAVEL	4,000	5,796	4,000	4,000	4,000	-
55305	MAINT/REPAIR-VEHICLES	14,756	17,221	7,000	7,000	7,000	-
55405	OFFICE SUPPLIES	3,000	3,997	3,500	3,500	4,500	1,000
55410	POSTAGE OR SHIPPING	1,500	1,431	1,500	1,500	1,800	300
55415 40262	MATERIALS/SUPPLIES	160	138	-	-	-	-
55479	COURTROOM SECURITY	20,000	19,450	20,000	20,000	20,000	-
55480	TIRES	1,500	2,187	2,000	2,000	3,000	1,000

FUND: 110 - GENERAL FUND

11022170	SHERIFF	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
55481	GAS & OIL	12,000	14,216	12,000	12,000	12,000	-
55486	NON-CAPITAL EQUIPMENT	-	-	-	23,000	-	(23,000)
55487	WEARING APPAREL	8,000	7,671	8,000	8,000	8,000	-
55498	RENTAL OF SOFTWARE	400	(24,748)	400	400	-	(400)
58302	PURCHASE OF SUBSCRIPTION ASSET	-	16,670	-	-	-	-
Total Org: 11022170		\$1,277,116	\$1,260,636	\$1,506,760	\$1,533,146	\$1,557,283	\$24,138

Projection 20271

CITY OF STAUNTON, VIRGINIA
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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11022190	VICTIM/WITNESS PROGRAM						
51009	OTHER SALARIES	64,344	64,150	65,776	65,776	67,749	1,973
51530	OVERTIME	2,500	2,433	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	735	753	881	881	718	(163)
52005	HEALTH INSURANCE	14,881	14,982	16,743	16,743	10,295	(6,448)
52010	SOCIAL SECURITY-FICA	4,196	4,758	5,032	5,032	5,183	151
52020	RETIREMENT-VRS	9,197	10,710	11,031	11,031	10,623	(408)
52030	UNEMPLOYMENT INSURANCE-VEC	14	11	14	14	14	-
53011	CONTRACTUAL AGREEMENTS	7,000	7,000	7,000	7,000	7,000	-
53570	PURCHASED SERVICES-GRANTS	4,000	6,881	-	-	-	-
55001	TELEPHONE	200	46	100	100	100	-
55002	DUES & SUBSCRIPTIONS	300	145	300	300	300	-
55005	TRAINING & TRAVEL	1,500	2,350	2,000	7,000	2,000	(5,000)
55225	JUROR & WITNESS FEES	4,000	70	3,500	3,500	3,500	-
55405	OFFICE SUPPLIES	3,000	2,054	3,000	3,000	3,000	-
55410	POSTAGE OR SHIPPING	400	343	500	500	500	-
55486	NON-CAPITAL EQUIPMENT	1,000	-	1,000	1,000	1,000	-
Total Org: 11022190		<u>\$117,267</u>	<u>\$116,687</u>	<u>\$116,877</u>	<u>\$121,877</u>	<u>\$111,982</u>	<u>(\$9,895)</u>

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 110 - GENERAL FUND

11022210	COMMONWEALTH ATTORNEY	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51007	CONSTITUTIONAL SALARIES	824,839	821,562	850,288	850,288	876,414	26,126
51510	PART-TIME HELP	1,207	3,950	-	-	-	-
51530	OVERTIME	-	27	-	-	-	-
51628	BONUSES	-	500	12,383	12,383	-	(12,383)
52001	GROUP LIFE INSURANCE-VRS	11,053	9,653	11,394	11,394	9,290	(2,104)
52005	HEALTH INSURANCE	129,404	103,176	120,734	120,734	124,882	4,148
52006	HSA CONTRIBUTION	4,205	4,772	5,114	5,114	4,908	(206)
52010	SOCIAL SECURITY-FICA	63,054	60,573	65,994	65,994	67,046	1,052
52020	RETIREMENT-VRS	142,236	137,238	142,593	142,593	137,422	(5,171)
52024	DC RETIREMENT CONTRIBUTION	-	17,525	18,136	18,136	16,455	(1,681)
52030	UNEMPLOYMENT INSURANCE-VEC	122	101	136	136	136	-
52035	DISABILITY INSURANCE	4,630	3,037	4,430	4,430	4,876	446
53010	PROFESSIONAL SERVICES	650	251	650	650	650	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	500	198	500	500	500	-
55001	TELEPHONE	1,700	1,381	1,400	1,400	1,400	-
55002	DUES & SUBSCRIPTIONS	8,000	7,450	8,000	8,000	8,000	-
55005	TRAINING & TRAVEL	9,000	28	9,000	1,546	9,000	7,454
55405	OFFICE SUPPLIES	8,016	10,842	9,000	9,000	9,000	-
55406	PHOTOCOPYING	1,177	165	533	233	533	300
55410	POSTAGE OR SHIPPING	500	325	500	500	500	-
55472	STATE FORFEITED FUNDS PROGRM	25,307	2,505	-	24,238	-	(24,238)
55486	NON-CAPITAL EQUIPMENT	-	-	-	7,754	-	(7,754)
55498	RENTAL OF SOFTWARE	10,000	9,359	10,000	10,000	10,000	-
58341	SPECIAL EQUIPMENT	5,000	442	5,000	-	5,000	5,000
Total Org: 11022210		\$1,250,600	\$1,195,058	\$1,275,785	\$1,295,023	\$1,286,012	(\$9,011)

Projection 20271

CITY OF STAUNTON, VIRGINIA
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ADOPTED APRIL 23, 2026

4/24/2026

FUND: 110 - GENERAL FUND

11033110	POLICE	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51006	FULL TIME SALARIES/WAGES	3,299,234	3,277,730	3,788,176	3,788,176	3,919,975	131,799
51006 53500	FULL TIME SALARIES/WAGES	-	51,809	-	-	-	-
51510	PART-TIME HELP	77,560	56,734	79,887	79,887	82,284	2,397
51530	OVERTIME	260,000	336,201	260,000	260,000	260,000	-
51530 52900	OVERTIME DMV GRANT	11,200	9,303	-	-	-	-
51530 53300	OVERTIME US MARSHALL GRANT	23,500	21,128	-	25,000	-	(25,000)
51550	PD SECURITY	-	21,222	-	-	-	-
51550 53200	PD CIT SECURITY	-	58,425	-	-	-	-
51620	SUPPLEMENTAL SALARIES	-	4,000	-	-	241,973	241,973
51628	BONUSES	-	1,275	-	-	-	-
51633	GENERAL LEAVE PAY OUT	-	16,762	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	46,957	37,554	50,762	50,762	41,552	(9,210)
52001 52900	GROUP LIFE INSURANCE-VRS	-	78	-	-	-	-
52001 53300	GROUP LIFE INSURANCE-VRS	-	186	-	-	-	-
52001 53500	GROUP LIFE INSURANCE-VRS	-	605	-	-	-	-
52003	RETIREE HEALTH INSURANCE	-	110,632	114,484	114,484	111,758	(2,726)
52005	HEALTH INSURANCE	769,123	561,398	711,727	711,727	732,643	20,916
52005 52900	HEALTH INSURANCE	-	1,066	-	-	-	-
52005 53300	HEALTH INSURANCE	-	3,412	-	-	-	-
52005 53500	HEALTH INSURANCE	-	6,755	-	-	-	-
52006	HSA CONTRIBUTION	7,265	2,799	4,548	4,548	3,492	(1,056)
52006 52900	HSA CONTRIBUTION	-	4	-	-	-	-
52006 53300	HSA CONTRIBUTION	-	33	-	-	-	-
52010	SOCIAL SECURITY-FICA	293,897	274,202	315,797	315,797	326,063	10,266
52010 52900	SOCIAL SECURITY-FICA DMV	-	683	-	-	-	-
52010 53200	SOCIAL SECURITY-FICA	-	4,487	-	-	-	-
52010 53300	SOCIAL SECURITY-FICA US MARSH	-	1,553	-	-	-	-
52010 53500	SOCIAL SECURITY-FICA	-	3,907	-	-	-	-

Projection 20271

CITY OF STAUNTON, VIRGINIA
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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11033110	POLICE						
52020	RETIREMENT-VRS	605,181	534,370	635,276	635,276	614,652	(20,624)
52020 52900	RETIREMENT-VRS	-	1,038	-	-	-	-
52020 53300	RETIREMENT-VRS	-	2,746	-	-	-	-
52020 53500	RETIREMENT-VRS	-	8,598	-	-	-	-
52024	DC RETIREMENT CONTRIBUTION	-	758	782	782	921	139
52025	WORKER'S COMPENSATION	-	1,067	-	-	-	-
52025 53500	WORKER'S COMPENSATION	-	713	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	775	625	775	775	775	-
52030 52900	UNEMPLOYMENT-VEC DMV	-	-	-	-	-	-
52030 53200	UNEMPLOYMENT INSURANCE-VEC	-	10	-	-	-	-
52030 53300	UNEMPLOYMENT-VEC US MAR	-	4	-	-	-	-
52030 53500	UNEMPLOYMENT-VEC	-	9	-	-	-	-
52032	LINE OF DUTY ACT BENEFIT	83,000	80,428	83,000	83,000	83,000	-
52035	DISABILITY INSURANCE	322	200	289	289	364	75
53001	ADVERTISING	500	189	500	500	500	-
53005	PRINTING AND BINDING	6,000	5,148	6,000	6,000	6,000	-
53010	PROFESSIONAL SERVICES	27,818	21,982	25,000	25,000	25,000	-
53011	CONTRACTUAL AGREEMENTS	2,500	10,328	8,000	8,000	4,000	(4,000)
53015	BLOOD TEST	500	845	500	500	500	-
53016	MEDICAL EXAMINATIONS	1,500	-	1,500	1,500	1,500	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	6,000	1,743	6,000	6,000	6,000	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	46,815	47,139	45,000	45,061	53,000	7,939
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	6,800	6,800	5,000	5,000	5,000	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	25,449	12,035	20,000	20,000	20,000	-
53166	CONTRACTED MAINT-SPEC EQUIP	206,252	167,779	239,288	239,288	234,678	(4,610)
55001	TELEPHONE	49,000	38,123	49,000	49,000	49,000	-
55002	DUES & SUBSCRIPTIONS	20,000	16,351	20,000	20,000	20,000	-

Projection 20271

CITY OF STAUNTON, VIRGINIA
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FUND: 110 - GENERAL FUND

11033110	POLICE	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
55005	TRAINING & TRAVEL	108,300	101,466	85,000	85,000	105,000	20,000
55005 40260	TRAINING & TRAVEL	3,692	3,336	-	-	-	-
55005 52900	TRAINING & TRAVEL	800	582	-	-	-	-
55007	PHYSICAL FITNESS PROGRAM	4,000	3,693	4,000	4,000	4,000	-
55199	UNCLAIMED BODY BURIAL EXPENSES	1,500	1,550	1,500	1,500	2,000	500
55205	SPECIAL EXPENSES	20,706	21,262	35,000	35,000	35,000	-
55210	EXTRADITION TRAVEL	-	114	-	-	-	-
55305	MAINT/REPAIR-VEHICLES	36,625	33,570	35,000	35,000	35,000	-
55405	OFFICE SUPPLIES	9,000	3,346	9,000	9,000	9,000	-
55406	PHOTOCOPYING	805	-	800	800	800	-
55407	M&S-K-9	4,250	2,783	20,750	20,750	5,250	(15,500)
55409	M&S-CITIZENS POLICE ACADEMY	2,000	(70)	2,000	2,000	2,000	-
55410	POSTAGE OR SHIPPING	3,000	1,350	3,000	3,000	3,000	-
55411	M&S-SPECIAL ENFORCEMENT TEAM	950	137	12,750	12,750	12,750	-
55414	M&S-CRITICAL RESPONSE	20,792	5,614	10,000	32,287	10,000	(22,287)
55415	MATERIALS/SUPPLIES	52,000	53,518	55,000	55,000	55,000	-
55416	M&S-TRAINING	34,909	34,719	35,000	35,000	35,000	-
55418	M&S-CRIME PREVENTION	5,000	4,563	5,000	5,000	5,000	-
55419	M&S-ANIMAL CONTROL	3,000	3,290	3,000	3,000	3,000	-
55472	STATE FORFEITED FUNDS PROGRM	81,627	6,684	-	76,954	-	(76,954)
55472 40259	STATE FORFEITED FUNDS PROGRM	-	15,125	-	-	-	-
55473	FEDERAL FORFEITED FUNDS PROGRAM	1,020	-	-	1,056	-	(1,056)
55480	TIRES	23,706	11,229	24,000	24,000	25,500	1,500
55481	GAS & OIL	95,000	91,130	100,000	100,000	100,000	-
55486	NON-CAPITAL EQUIPMENT	19,802	-	-	190,313	-	(190,313)
55487	WEARING APPAREL	42,000	39,458	50,000	50,000	50,000	-
55497	RENTAL OF EQUIPMENT	4,667	-	3,500	3,500	3,500	-
55498	RENTAL OF SOFTWARE	25	690	-	-	-	-

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11033110	POLICE						
55698	AUXILIARY POLICE EXPENSES	1,500	720	6,500	6,500	7,500	1,000
58302	PURCHASE OF SUBSCRIPTION ASSET	-	55,037	-	-	-	-
58316	AUTO EQUIPMENT	172,124	172,124	-	-	-	-
58341	SPECIAL EQUIPMENT	18,624	18,623	-	-	-	-
58342	COMPUTER EQUIPMENT	15,000	14,808	15,000	17,071	-	(17,071)
58399	SITE IMPROVEMENT	2,000	-	2,000	2,000	2,000	-
Total Org: 11033110		\$6,665,573	\$6,523,422	\$6,989,091	\$7,306,833	\$7,354,930	\$48,096

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11033140	E 911 CENTER						
51006	FULL TIME SALARIES/WAGES	622,340	596,436	660,534	660,534	680,350	19,816
51510	PART-TIME HELP	35,000	2,946	36,050	36,050	37,132	1,082
51530	OVERTIME	75,000	99,801	75,000	75,000	75,000	-
51628	BONUSES	-	175	-	-	-	-
51633	GENERAL LEAVE PAY OUT	-	930	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	8,339	7,295	8,851	8,851	7,212	(1,639)
52005	HEALTH INSURANCE	137,796	124,104	147,498	147,498	155,632	8,134
52006	HSA CONTRIBUTION	567	-	-	-	-	-
52010	SOCIAL SECURITY-FICA	56,024	51,081	59,026	59,026	60,625	1,599
52020	RETIREMENT-VRS	107,478	103,716	110,772	110,772	106,679	(4,093)
52024	DC RETIREMENT CONTRIBUTION	-	4,068	4,617	4,617	5,199	582
52030	UNEMPLOYMENT INSURANCE-VEC	163	130	163	163	163	-
52035	DISABILITY INSURANCE	2,802	1,702	2,631	2,631	2,893	262
53101	MAINT/REPAIR-OFFICE EQUIPMENT	1,800	1,167	1,800	1,800	1,800	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	1,500	1,500	1,500	1,500	1,500	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	19,907	19,907	19,907	19,907	20,000	93
53166	CONTRACTED MAINT-SPEC EQUIP	37,294	26,657	67,496	67,496	82,500	15,004
55001	TELEPHONE	30,000	1,466	25,000	25,000	25,000	-
55002	DUES & SUBSCRIPTIONS	500	82	500	500	500	-
55005	TRAINING & TRAVEL	14,431	14,050	12,000	12,000	12,600	600
55405	OFFICE SUPPLIES	3,000	1,061	3,000	3,000	1,800	(1,200)
55415	MATERIALS/SUPPLIES	3,000	6,217	4,500	4,500	4,500	-
55486	NON-CAPITAL EQUIPMENT	2,906	2,906	750	750	750	-
55487	WEARING APPAREL	2,000	1,118	1,500	1,500	1,500	-
55497	RENTAL OF EQUIPMENT	1,170	-	1,170	1,170	-	(1,170)
58306	OFFICE EQUIPMENT	750	870	-	-	-	-
Total Org: 11033140		\$1,163,767	\$1,069,384	\$1,244,265	\$1,244,265	\$1,283,335	\$39,070

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CITY OF STAUNTON, VIRGINIA
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FUND: 110 - GENERAL FUND

11033210	FIRE	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51006	FULL TIME SALARIES/WAGES	2,305,110	2,212,362	2,321,366	2,321,366	2,379,770	58,404
51510	PART-TIME HELP	225,105	243,757	242,158	242,158	249,423	7,265
51530	OVERTIME	200,000	243,896	225,000	225,000	225,000	-
51628	BONUSES	-	880	-	-	-	-
51633	GENERAL LEAVE PAY OUT	-	11,105	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	30,888	25,997	31,106	31,106	25,226	(5,880)
52003	RETIREE HEALTH INSURANCE	-	105,054	116,311	116,311	136,284	19,973
52005	HEALTH INSURANCE	520,085	455,109	513,951	513,951	535,824	21,873
52006	HSA CONTRIBUTION	9,201	10,183	8,859	8,859	9,462	603
52010	SOCIAL SECURITY-FICA	206,184	198,547	213,322	213,322	218,346	5,024
52020	RETIREMENT-VRS	386,567	368,102	389,293	389,293	373,148	(16,145)
52030	UNEMPLOYMENT INSURANCE-VEC	490	637	490	490	490	-
52032	LINE OF DUTY ACT BENEFIT	50,000	47,939	50,000	50,000	50,000	-
53005	PRINTING AND BINDING	365	35	350	350	350	-
53008	UNIFORM RENTAL	4,500	951	-	-	-	-
53010	PROFESSIONAL SERVICES	7,200	7,200	7,200	7,200	7,200	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	800	191	300	300	300	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	50,000	76,216	50,000	55,704	52,500	(3,204)
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	1,500	1,827	2,000	2,000	2,000	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	5,500	1,094	2,500	2,500	-	(2,500)
53130	MAINT/REPAIR-PLANT MACHINERY	500	215	500	500	500	-
55001	TELEPHONE	10,000	9,219	14,000	14,000	14,000	-
55002	DUES & SUBSCRIPTIONS	2,000	1,303	4,000	4,000	4,000	-
55005	TRAINING & TRAVEL	15,000	18,908	15,000	15,000	15,000	-
55305	MAINT/REPAIR-VEHICLES	25,000	22,761	30,000	30,000	30,000	-
55320	MAINT/REPAIR-RADIO EQUIP	2,500	2,035	2,500	2,500	4,500	2,000
55330	MAINT/REPAIR-PLANT MACHINERY	200	50	200	200	200	-
55340	MAINT/REPAIR SUPPLY-SPEC EQUIP	500	601	500	500	500	-

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CITY OF STAUNTON, VIRGINIA
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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11033210	FIRE						
55405	OFFICE SUPPLIES	4,000	3,988	4,000	4,000	4,000	-
55410	POSTAGE OR SHIPPING	250	127	250	250	250	-
55412	M&S-EMS	15,000	15,034	15,000	15,000	15,000	-
55413	M&S-PUBLIC EDUCATION	4,000	3,500	6,000	6,000	6,000	-
55415	MATERIALS/SUPPLIES	23,982	16,098	23,500	23,500	22,000	(1,500)
55417	CLEANING SUPPLIES	4,000	3,423	4,000	4,000	4,000	-
55480	TIRES	10,000	17,588	12,000	12,000	12,000	-
55481	GAS & OIL	35,000	33,721	45,000	45,000	42,500	(2,500)
55485	SMALL TOOLS	1,000	690	1,000	1,000	1,000	-
55487	WEARING APPAREL	25,000	21,782	25,000	25,000	25,000	-
55498	RENTAL OF SOFTWARE	14,000	13,758	28,000	28,000	36,640	8,640
55699	AUXILIARY FIREMEN EXPENSES	4,000	2,315	4,000	4,000	4,000	-
58316	AUTO EQUIPMENT	28,000	-	-	28,000	-	(28,000)
Total Org: 11033210		\$4,227,427	\$4,198,197	\$4,408,656	\$4,442,360	\$4,506,413	\$64,053

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11033290	COMMUNITY PUBLIC SAFETY						
55602	STATE EMS-FOUR FOR LIFE FUNDS	76,517	31,540	24,000	69,881	23,500	(46,381)
55639	STATE FIRE PROGRAM FUNDS	201,900	84,034	86,500	265,544	88,000	(177,544)
55639 40104	STATE FIRE PROGRAM FUNDS	-	7,528	-	-	-	-
Total Org: 11033290		\$278,417	\$123,102	\$110,500	\$335,425	\$111,500	(\$223,925)

Projection 20271

CITY OF STAUNTON, VIRGINIA

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FUND: 110 - GENERAL FUND

11033310	JUVENILE DETENTION HOME	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
55649	CONTRIBUTION TO LOCAL AGENCY	337,040	337,040	227,194	227,194	280,957	53,763
Total Org: 11033310		\$337,040	\$337,040	\$227,194	\$227,194	\$280,957	\$53,763

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11033320	JAIL						
53030	CARE OF PRISONERS	3,418,169	3,418,169	3,462,015	3,462,015	3,070,331	(391,684)
Total Org: 11033320		\$3,418,169	\$3,418,169	\$3,462,015	\$3,462,015	\$3,070,331	(\$391,684)

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CITY OF STAUNTON, VIRGINIA
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ADOPTED APRIL 23, 2026

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11033330	OFFICE ON YOUTH						
53011	CONTRACTUAL AGREEMENTS	186,700	186,189	215,751	215,751	226,500	10,749
55001	TELEPHONE	-	467	-	-	-	-
55405	OFFICE SUPPLIES	-	45	-	-	-	-
Total Org: 11033330		\$186,700	\$186,700	\$215,751	\$215,751	\$226,500	\$10,749

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FUND: 110 - GENERAL FUND

11033410	INSPECTIONS	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51006	FULL TIME SALARIES/WAGES	277,514	280,522	302,480	302,480	307,753	5,273
51530	OVERTIME	504	-	504	504	504	-
51540	ON CALL PAY	-	1,370	-	-	-	-
51628	BONUSES	-	350	-	-	-	-
51633	GENERAL LEAVE PAY OUT	-	2,108	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	3,719	3,293	4,053	4,053	3,262	(791)
52005	HEALTH INSURANCE	56,701	43,035	66,247	66,247	27,816	(38,431)
52006	HSA CONTRIBUTION	1,476	1,476	1,476	1,476	582	(894)
52010	SOCIAL SECURITY-FICA	21,268	20,506	23,178	23,178	23,582	404
52020	RETIREMENT-VRS	47,927	47,184	50,726	50,726	48,256	(2,470)
52024	DC RETIREMENT CONTRIBUTION	-	5,746	6,499	6,499	3,959	(2,540)
52030	UNEMPLOYMENT INSURANCE-VEC	54	45	54	54	54	-
52035	DISABILITY INSURANCE	1,471	923	1,374	1,374	1,556	182
53005	PRINTING AND BINDING	250	70	-	-	100	100
53105	MAINT.REPAIR-VEHICLES & EQUIP	500	12	500	500	1,000	500
55001	TELEPHONE	3,200	2,018	2,500	2,500	2,100	(400)
55002	DUES & SUBSCRIPTIONS	1,010	875	1,500	1,500	1,000	(500)
55005	TRAINING & TRAVEL	5,000	5,806	6,000	6,000	6,000	-
55305	MAINT/REPAIR-VEHICLES	1,000	208	1,000	1,000	1,000	-
55405	OFFICE SUPPLIES	4,000	3,202	4,000	4,000	4,000	-
55406	PHOTOCOPYING	150	-	150	150	-	(150)
55410	POSTAGE OR SHIPPING	600	10	400	400	50	(350)
55415	MATERIALS/SUPPLIES	600	877	600	600	1,000	400
55480	TIRES	800	-	800	800	1,200	400
55481	GAS & OIL	3,500	2,087	3,000	3,000	2,200	(800)
55487	WEARING APPAREL	1,000	28	1,000	1,000	1,000	-
55497	RENTAL OF EQUIPMENT	-	128	150	150	150	-
55498	RENTAL OF SOFTWARE	20,444	21,436	21,340	21,819	20,000	(1,819)
Total Org: 11033410		\$452,688	\$443,316	\$499,531	FY2027 ADOPTED BUDGET - LINE ITEM DETAIL \$500,010	\$458,124	(\$41,886)

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11033510	ANIMAL CONTROL						
53032	CARE OF ANIMALS	5,792	5,792	6,000	6,000	6,000	-
53056	REGIONAL ANIMAL SHELTER	170,754	170,754	290,154	290,154	281,645	(8,509)
Total Org: 11033510		\$176,546	\$176,546	\$296,154	\$296,154	\$287,645	(\$8,509)

Projection 20271

CITY OF STAUNTON, VIRGINIA
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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11033530	MEDICAL EXAMINER						
53010	PROFESSIONAL SERVICES	500	440	500	500	500	-
Total Org: 11033530		\$500	\$440	\$500	\$500	\$500	\$-

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CITY OF STAUNTON, VIRGINIA
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ADOPTED APRIL 23, 2026

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11044110	ENGINEERING						
51006	FULL TIME SALARIES/WAGES	306,891	252,782	358,141	358,141	401,792	43,651
51510	PART-TIME HELP	6,732	-	6,934	6,934	-	(6,934)
51530	OVERTIME	100	2,513	100	100	3,000	2,900
51628	BONUSES	-	50	-	-	-	-
51632	ST DI CLAIM PAYMENTS	-	10,228	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	4,635	3,073	4,799	4,799	4,259	(540)
52005	HEALTH INSURANCE	43,780	36,642	55,206	55,206	54,643	(563)
52006	HSA CONTRIBUTION	909	909	909	909	936	27
52010	SOCIAL SECURITY-FICA	26,990	19,672	27,936	27,936	30,967	3,031
52020	RETIREMENT-VRS	54,400	43,688	60,060	60,060	63,001	2,941
52024	DC RETIREMENT CONTRIBUTION	-	7,488	7,994	7,994	8,962	968
52030	UNEMPLOYMENT INSURANCE-VEC	54	39	54	54	54	-
52035	DISABILITY INSURANCE	2,788	1,375	2,650	2,650	3,174	524
53005	PRINTING AND BINDING	200	-	200	200	200	-
53010	PROFESSIONAL SERVICES	5,500	2,000	3,500	3,500	2,500	(1,000)
53105	MAINT.REPAIR-VEHICLES & EQUIP	500	-	500	500	1,000	500
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	800	-	300	300	300	-
55001	TELEPHONE	1,800	2,082	2,000	2,000	2,000	-
55002	DUES & SUBSCRIPTIONS	100	80	-	-	800	800
55005	TRAINING & TRAVEL	1,000	125	1,500	1,500	1,500	-
55305	MAINT/REPAIR-VEHICLES	1,000	28	1,000	1,000	1,000	-
55405	OFFICE SUPPLIES	1,800	2,745	1,800	1,800	1,800	-
55406	PHOTOCOPYING	100	4	100	100	100	-
55410	POSTAGE OR SHIPPING	100	39	100	100	100	-
55415	MATERIALS/SUPPLIES	500	517	500	500	700	200
55480	TIRES	1,457	25	900	900	800	(100)
55481	GAS & OIL	2,000	1,778	2,000	2,000	2,000	-
55485	SMALL TOOLS	-	-	-	-	100	100

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11044110	ENGINEERING						
55486	NON-CAPITAL EQUIPMENT	3,500	2,804	5,000	6,454	3,500	(2,954)
55490	SAFETY EQUIPMENT & SUPPLIES	-	175	600	600	600	-
55498	RENTAL OF SOFTWARE	1,500	366	500	500	1,500	1,000
58316	AUTO EQUIPMENT	39,084	-	-	39,084	-	(39,084)
Total Org: 11044110		\$508,220	\$391,226	\$545,283	\$585,822	\$591,288	\$5,466

4/24/2026

11044120	PUBLIC WORKS ADMINISTRATION	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51006	FULL TIME SALARIES/WAGES	212,792	204,172	201,973	201,973	209,734	7,761
51510	PART-TIME HELP	23,404	19,119	24,106	24,106	24,829	723
51530	OVERTIME	14,000	13,471	4,000	4,000	4,000	-
51628	BONUSES	-	150	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	2,851	2,387	2,706	2,706	2,223	(483)
52005	HEALTH INSURANCE	30,881	28,134	32,518	32,518	34,053	1,535
52006	HSA CONTRIBUTION	-	909	1,014	1,014	936	(78)
52010	SOCIAL SECURITY-FICA	18,375	17,813	17,601	17,601	18,250	649
52020	RETIREMENT-VRS	36,749	33,935	33,871	33,871	32,886	(985)
52024	DC RETIREMENT CONTRIBUTION	-	461	2,020	2,020	2,097	77
52030	UNEMPLOYMENT INSURANCE-VEC	27	47	27	27	27	-
52035	DISABILITY INSURANCE	1,809	243	1,495	1,495	400	(1,095)
53010	PROFESSIONAL SERVICES	111,000	61,988	-	49,013	-	(49,013)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	500	304	200	200	200	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	2,000	4,300	2,000	2,000	2,000	-
55001	TELEPHONE	1,350	895	1,200	1,200	850	(350)
55002	DUES & SUBSCRIPTIONS	400	-	250	250	-	(250)
55005	TRAINING & TRAVEL	750	-	500	500	500	-
55305	MAINT/REPAIR-VEHICLES	250	237	500	500	250	(250)
55405	OFFICE SUPPLIES	2,300	9,863	3,800	3,800	4,000	200
55406	PHOTOCOPYING	200	406	350	350	350	-
55410	POSTAGE OR SHIPPING	400	26	250	250	150	(100)
55415	MATERIALS/SUPPLIES	-	1,218	500	500	500	-
55480	TIRES	500	-	500	500	500	-
55481	GAS & OIL	1,000	610	500	500	500	-
55486	NON-CAPITAL EQUIPMENT	-	-	1,000	1,000	350	(650)
55497	RENTAL OF EQUIPMENT	-	(716)	-	-	900	900
55498	SOFTWARE LICENSE FEES	-	216	300	300	800	500
Total Org: 11044120		\$461,538	\$400,186	\$333,181	FY2027 ADOPTED BUDGET - LINE ITEM DETAIL		
		65	\$382,194	\$341,285	(\$40,909)		

Projection 20271

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11044130	STREETS						
51006	FULL TIME SALARIES/WAGES	435,549	431,938	725,454	683,470	765,759	82,289
51511	INMATE LABOR	-	1,421	-	-	-	-
51530	OVERTIME	60,000	84,538	60,000	60,000	60,000	-
51540	ON CALL PAY	10,000	8,015	10,000	10,000	10,000	-
51628	BONUSES	-	50	-	-	-	-
51633	GENERAL LEAVE PAY OUT	-	770	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	9,721	5,211	9,721	9,721	8,117	(1,604)
52003	RETIREE HEALTH INSURANCE	-	14,982	16,588	16,588	9,194	(7,394)
52005	HEALTH INSURANCE	86,734	85,709	163,057	163,057	160,343	(2,714)
52006	HSA CONTRIBUTION	567	189	-	-	582	582
52010	SOCIAL SECURITY-FICA	39,852	39,165	60,852	60,852	63,936	3,084
52020	RETIREMENT-VRS	72,286	72,149	121,659	121,659	120,071	(1,588)
52024	DC RETIREMENT CONTRIBUTION	-	4,910	6,256	6,256	8,055	1,799
52030	UNEMPLOYMENT INSURANCE-VEC	190	125	190	190	231	41
52035	DISABILITY INSURANCE	3,648	1,636	3,338	3,338	4,691	1,353
53008	UNIFORM RENTAL	10,500	8,116	10,500	10,500	10,500	-
53010	PROFESSIONAL SERVICES	-	6,705	2,500	2,500	5,000	2,500
53010 14300	PROFESSIONAL SERVICES	40,230	33,323	33,000	33,000	40,000	7,000
53010 18300	PROFESSIONAL SERVICES	-	-	35,000	35,000	40,000	5,000
53010 18500	PROFESSIONAL SERVICES	35,000	24,700	35,000	35,000	40,000	5,000
53011 12300	CONTRACTUAL AGREEMENTS	40,071	23,699	28,000	28,000	40,000	12,000
53011 18000	CONTRACTUAL AGREEMENTS	-	-	30,000	30,000	30,000	-
53016	MEDICAL EXAMINATIONS	-	275	-	-	-	-
53040	TREE CARE	10,000	3,500	7,500	7,500	7,500	-
53040 12300	TREE CARE	-	15,500	15,000	15,000	15,000	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	20,000	9,257	20,000	23,955	20,000	(3,955)
53105 12300	MAINT.REPAIR-VEHICLES & EQUIP	-	4,575	5,000	5,000	5,000	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	-	712	710	710	710	-

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11044130	STREETS	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
53120	MAINT/REPAIR-RADIO EQUIPMENT	3,800	3,282	3,800	3,800	3,800	-
53225	MAINTENANCE STREET/PAVING	144,098	-	-	144,098	-	(144,098)
53225 18300	MAINTENANCE STREET/PAVING	4,941,085	1,863,015	1,544,323	5,262,353	1,800,000	(3,462,353)
53230 18000	SNOW REMOVAL SERVICES	-	-	-	433,955	-	(433,955)
53250 17500	MAINT/REPAIR-SIDEWALKS	123,000	108,466	125,000	133,850	200,000	66,150
53253	MAINT/REPAIR-BRIDGES	87,908	52,949	-	-	-	-
53260	MAINT/REPAIR-GUARDRAILS	5,000	941	-	-	1,000	1,000
53260 18800	MAINT/REPAIR-GUARDRAILS	-	-	5,000	5,000	5,000	-
55001	TELEPHONE	2,000	2,035	2,200	2,200	2,200	-
55002	DUES & SUBSCRIPTIONS	500	-	-	-	-	-
55005	TRAINING & TRAVEL	1,000	2,292	2,500	11,500	6,000	(5,500)
55245	STREET LIGHTING	287,500	283,759	292,000	292,000	294,000	2,000
55246	STREET LIGHTS MAT/SUPP	5,000	-	7,000	7,000	2,000	(5,000)
55250 17500	MAINTENANCE OF SIDEWALKS	-	-	-	-	5,000	5,000
55252	MATERIALS & SUPPLIES-STREETS	6,794	17,822	15,000	15,000	15,000	-
55252 12300	MATERIALS & SUPPLIES-STREETS	50,000	147	5,000	5,000	5,000	-
55252 14300	MATERIALS & SUPPLIES-STREETS	15,000	5,552	15,000	15,000	15,000	-
55252 17300	MATERIALS & SUPPLIES-STREETS	3,000	2,024	-	-	1,000	1,000
55252 17500	MATERIALS & SUPPLIES-STREETS	33,000	243	5,000	5,000	5,000	-
55252 18000	MATERIALS & SUPPLIES-STREETS	5,000	-	5,000	5,000	5,000	-
55252 18300	MATERIALS & SUPPLIES-STREETS	58,139	8,284	25,000	25,000	25,000	-
55252 19000	MATERIALS & SUPPLIES-STREETS	500	-	-	-	-	-
55252 19200	MATERIALS & SUPPLIES-STREETS	200	-	-	-	-	-
55260 18000	SNOW REMOVAL-CHEMICALS	100,000	117,545	100,000	100,000	125,000	25,000
55267	SNOW REMOVAL-OTHER	-	1,835	-	-	-	-
55267 18000	SNOW REMOVAL-OTHER	57,000	67,921	100,000	100,000	100,000	-
55305	MAINT/REPAIR-VEHICLES	45,259	48,134	44,000	44,000	44,000	-
55305 12300	MAINT/REPAIR-VEHICLES	-	7,184	25,000	25,000	25,000	-

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11044130	STREETS						
55415	MATERIALS/SUPPLIES	-	3,918	3,000	3,000	3,000	-
55480	TIRES	8,561	11,552	10,000	10,000	10,000	-
55481	GAS & OIL	62,000	48,118	54,000	54,000	54,000	-
55485	SMALL TOOLS	5,200	3,116	5,500	5,500	5,500	-
55487	WEARING APPAREL	2,600	2,185	2,800	2,800	2,800	-
55490	SAFETY EQUIPMENT & SUPPLIES	8,187	6,309	6,350	6,350	6,400	50
55497	RENTAL OF EQUIPMENT	550	-	550	550	1,000	450
55498 12000	RENTAL OF SOFTWARE	9,000	9,438	89,163	89,163	90,000	837
58316	AUTO EQUIPMENT	-	-	-	102,984	-	(102,984)
58321	LIGHT DUTY EQUIPMENT	7,500	7,750	-	-	-	-
58326 18300	HEAVY DUTY EQUIPMENT	-	324,114	-	-	-	-
58341 18000	SPECIAL EQUIPMENT	47,972	47,972	50,000	50,000	5,000	(45,000)
58341 18300	SPECIAL EQUIPMENT	-	-	1,000	1,000	-	(1,000)
58364 14300	STORM DRAIN CONSTRUCTION	-	11,800	-	-	50,000	50,000
58379 17500	SIDEWALK CURB AND GUTTER	-	11,493	25,000	35,307	15,000	(20,307)
Total Org: 11044130		\$7,000,700	\$3,962,367	\$3,967,511	\$8,356,706	\$4,391,389	(\$3,965,317)

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11044140	TRAFFIC ENGINEERING						
51006	FULL TIME SALARIES/WAGES	84,431	80,528	125,454	111,954	129,914	17,960
51530	OVERTIME	7,200	12,389	7,200	7,200	7,200	-
51540	ON CALL PAY	3,200	750	3,200	3,200	3,200	-
51632	ST DI CLAIM PAYMENTS	9,000	8,481	-	-	-	-
51633	GENERAL LEAVE PAY OUT	-	1,902	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,131	1,050	1,681	1,681	1,377	(304)
52005	HEALTH INSURANCE	21,806	21,071	36,091	36,091	30,885	(5,206)
52010	SOCIAL SECURITY-FICA	7,255	7,586	10,393	10,393	10,734	341
52020	RETIREMENT-VRS	14,581	14,928	21,039	21,039	20,370	(669)
52024	DC RETIREMENT CONTRIBUTION	-	1,746	1,763	1,763	1,426	(337)
52030	UNEMPLOYMENT INSURANCE-VEC	27	34	41	41	41	-
52035	DISABILITY INSURANCE	416	470	373	373	411	38
53008	UNIFORM RENTAL	1,050	2,938	1,500	1,500	2,000	500
53011	CONTRACTUAL AGREEMENTS	-	1,090	-	-	-	-
53011 12700	CONTRACTUAL AGREEMENTS	100,000	26,876	250,000	250,000	250,000	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	1,550	978	1,000	1,000	1,000	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	250	219	250	250	250	-
55001	TELEPHONE	500	370	500	500	500	-
55002	DUES & SUBSCRIPTIONS	300	-	200	200	-	(200)
55005	TRAINING & TRAVEL	625	610	625	14,125	2,700	(11,425)
55305	MAINT/REPAIR-VEHICLES	1,550	820	2,000	2,000	1,000	(1,000)
55405	OFFICE SUPPLIES	100	226	200	200	200	-
55415	MATERIALS/SUPPLIES	12,459	9,704	2,000	2,000	2,000	-
55415 12600	MATERIALS/SUPPLIES	5,000	927	60,000	60,000	60,000	-
55445	TRAFFIC MATERIALS	-	569	-	-	-	-
55445 12600	TRAFFIC MATERIALS	52,000	30,732	60,000	60,000	60,000	-
55445 12700	TRAFFIC MATERIALS	-	-	150,000	150,000	150,000	-
55480	TIRES	310	-	310	310	350	40

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11044140	TRAFFIC ENGINEERING						
55481	GAS & OIL	2,000	1,331	2,000	2,000	1,500	(500)
55485	SMALL TOOLS	1,111	369	1,000	1,000	1,000	-
55487	WEARING APPAREL	415	327	415	415	415	-
55490	SAFETY EQUIPMENT & SUPPLIES	520	1,135	620	620	650	30
58341	SPECIAL EQUIPMENT	316	-	-	-	-	-
Total Org: 11044140		\$329,102	\$230,156	\$739,855	\$739,855	\$739,123	(\$732)

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11044150	TRAFFIC SIGNALS						
51006	FULL TIME SALARIES/WAGES	107,046	83,169	106,759	106,759	109,962	3,203
51530	OVERTIME	1,500	23,257	1,500	1,500	1,500	-
51540	ON CALL PAY	2,000	4,065	2,000	2,000	2,000	-
51628	BONUSES	-	25	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,434	992	1,431	1,431	1,166	(265)
52005	HEALTH INSURANCE	32,697	29,769	47,034	47,034	35,768	(11,266)
52010	SOCIAL SECURITY-FICA	8,457	7,900	8,435	8,435	8,680	245
52020	RETIREMENT-VRS	18,487	14,098	17,904	17,904	17,242	(662)
52024	DC RETIREMENT CONTRIBUTION	-	1,485	1,644	1,644	2,199	555
52030	UNEMPLOYMENT INSURANCE-VEC	27	22	27	27	27	-
52035	DISABILITY INSURANCE	910	444	790	790	869	79
53008	UNIFORM RENTAL	1,200	3,882	2,000	2,000	2,500	500
53010 12500	PROFESSIONAL SERVICES	15,000	-	15,000	15,000	15,000	-
53011 12500	CONTRACTUAL AGREEMENTS	4,000	3,951	5,000	5,000	5,000	-
53016	MEDICAL EXAMINATIONS	-	110	-	-	-	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	2,500	1,690	2,500	2,500	2,000	(500)
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	1,000	714	1,000	1,000	1,000	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	150	109	150	150	150	-
53148	MAINT/REPAIR TRAFFIC SIGNALS	9,250	9,046	9,250	9,250	9,300	50
53148 12500	MAINT/REPAIR TRAFFIC SIGNALS	-	-	80,000	80,000	80,000	-
55001	TELEPHONE	1,050	1,139	1,200	1,200	1,200	-
55002	DUES & SUBSCRIPTIONS	200	-	200	200	-	(200)
55005	TRAINING & TRAVEL	750	1,993	750	750	2,700	1,950
55015	UTILITIES-ELECTRIC	12,000	14,640	16,000	16,000	15,000	(1,000)
55305	MAINT/REPAIR-VEHICLES	520	613	600	600	650	50
55348	MAINT/REPAIR SUPPL(TRAFF SIG)	-	-	800	800	200	(600)
55348 12500	MAINT/REPAIR SUPPL(TRAFF SIG)	75,687	49,207	75,000	101,000	75,072	(25,928)
55405	OFFICE SUPPLIES	700	1,177	800	800	500	(300)

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11044150	TRAFFIC SIGNALS						
55410	POSTAGE OR SHIPPING	500	442	300	300	300	-
55415	MATERIALS/SUPPLIES	6,800	4,926	5,500	5,500	5,350	(150)
55480	TIRES	1,054	415	600	600	1,000	400
55481	GAS & OIL	3,000	3,987	2,600	2,600	2,600	-
55485	SMALL TOOLS	800	1,440	1,500	1,500	1,500	-
55487	WEARING APPAREL	310	553	500	500	500	-
55490	SAFETY EQUIPMENT & SUPPLIES	700	1,197	1,000	1,000	1,000	-
55498	RENTAL OF SOFTWARE	-	-	200	200	-	(200)
58341	SPECIAL EQUIPMENT	20,348	17,638	-	-	-	-
Total Org: 11044150		\$330,077	\$284,096	\$409,974	\$435,974	\$401,935	(\$34,039)

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11044210	BUILDING MAINTENANCE	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51006	FULL TIME SALARIES/WAGES	482,754	475,922	537,860	537,860	567,208	29,348
51510	PART-TIME HELP	161,304	121,962	185,960	185,960	191,539	5,579
51530	OVERTIME	12,000	31,453	12,000	12,000	12,000	-
51540	ON CALL PAY	13,000	10,873	13,000	13,000	13,000	-
51628	BONUSES	-	485	-	-	-	-
51633	GENERAL LEAVE PAY OUT	-	1,522	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	6,469	5,558	7,207	7,207	6,012	(1,195)
52003	RETIREE HEALTH INSURANCE	-	31,998	35,425	35,425	34,581	(844)
52005	HEALTH INSURANCE	96,922	81,628	106,141	106,141	114,279	8,138
52006	HSA CONTRIBUTION	567	567	567	567	582	15
52010	SOCIAL SECURITY-FICA	51,183	48,194	57,285	57,285	59,957	2,672
52020	RETIREMENT-VRS	83,372	79,024	90,199	90,199	88,938	(1,261)
52024	DC RETIREMENT CONTRIBUTION	-	5,716	6,638	6,638	7,139	501
52030	UNEMPLOYMENT INSURANCE-VEC	122	180	136	136	136	-
52035	DISABILITY INSURANCE	2,098	1,242	1,892	1,892	2,080	188
53008	UNIFORM RENTAL	5,500	17,418	16,000	16,000	16,350	350
53010	PROFESSIONAL SERVICES	-	-	700	700	-	(700)
53011	CONTRACTUAL AGREEMENTS	850	5,880	1,000	1,000	6,000	5,000
53027	PEST EXTERMINATION-CONTRACTUAL	7,000	7,752	8,000	8,000	8,000	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	5,000	700	1,000	1,000	1,000	-
53125	MAINT/REPAIR-ELEVATOR	18,500	13,059	18,500	18,500	19,500	1,000
53165	MAINTENANCE OF FACILITIES	268,834	255,517	200,000	213,479	230,000	16,521
55001	TELEPHONE	3,750	2,259	2,000	2,000	2,000	-
55005	TRAINING & TRAVEL	600	597	700	700	700	-
55015	UTILITIES-ELECTRIC	258,000	257,350	300,000	300,000	300,000	-
55020	UTILITIES-NATURAL GAS	62,000	68,446	64,000	64,000	66,500	2,500
55025	UTILITIES - PROPANE	9,000	11,309	9,000	9,000	11,000	2,000
55305	MAINT/REPAIR-VEHICLES	2,000	1,833	2,000	2,000	2,000	-

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11044210	BUILDING MAINTENANCE						
55415	MATERIALS/SUPPLIES	84,451	83,713	-	-	20,000	20,000
55417	CLEANING SUPPLIES	35,642	47,887	50,000	50,000	52,000	2,000
55450	BUILDING MATERIALS & MAINT	29,167	1,032	60,000	60,000	30,000	(30,000)
55480	TIRES	1,550	2,635	1,550	1,550	1,550	-
55481	GAS & OIL	11,000	9,015	12,500	12,500	10,000	(2,500)
55482	EMERGENCY GENERATOR FUEL	200	-	500	500	500	-
55485	SMALL TOOLS	840	1,012	1,400	1,400	1,400	-
55486	NON-CAPITAL EQUIPMENT	-	1,457	-	-	-	-
55487	WEARING APPAREL	450	1,810	1,500	1,500	1,500	-
55490	SAFETY EQUIPMENT & SUPPLIES	750	5,238	1,650	1,650	2,500	850
55497	RENTAL OF EQUIPMENT	-	-	500	500	-	(500)
58316	AUTO EQUIPMENT	-	1,763	-	-	-	-
Total Org: 11044210		\$1,714,875	\$1,694,007	\$1,806,810	\$1,820,289	\$1,879,951	\$59,663

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11044220	EQUIPMENT MAINTENANCE	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51006	FULL TIME SALARIES/WAGES	353,333	353,497	364,202	294,202	383,882	89,680
51510	PART-TIME HELP	20,089	21,574	20,692	20,692	21,313	621
51530	OVERTIME	21,000	21,552	3,000	3,000	3,000	-
51540	ON CALL PAY	-	120	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	4,614	4,171	4,880	4,880	4,069	(811)
52005	HEALTH INSURANCE	41,939	43,890	49,051	49,051	63,419	14,368
52010	SOCIAL SECURITY-FICA	28,108	29,913	29,674	29,674	31,227	1,553
52020	RETIREMENT-VRS	59,466	59,302	61,077	61,077	60,193	(884)
52024	DC RETIREMENT CONTRIBUTION	-	1,070	1,102	1,102	1,689	587
52030	UNEMPLOYMENT INSURANCE-VEC	68	67	68	68	68	-
52035	DISABILITY INSURANCE	551	377	544	544	667	123
53008	UNIFORM RENTAL	2,500	3,561	2,500	2,500	3,200	700
53011	CONTRACTUAL AGREEMENTS	3,000	1,049	1,500	1,500	1,500	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	100	160	200	200	200	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	9,475	11,243	2,000	2,000	2,000	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	750	2,691	1,000	1,000	1,000	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	800	547	800	800	800	-
55001	TELEPHONE	2,500	2,056	2,200	2,200	2,200	-
55002	DUES & SUBSCRIPTIONS	775	25	775	775	500	(275)
55005	TRAINING & TRAVEL	400	-	400	400	400	-
55305	MAINT/REPAIR-VEHICLES	1,550	1,342	2,000	2,000	2,000	-
55405	OFFICE SUPPLIES	800	1,296	900	900	900	-
55415	MATERIALS/SUPPLIES	10,906	9,453	10,000	10,000	10,000	-
55480	TIRES	1,500	2,626	1,500	1,500	1,500	-
55481	GAS & OIL	3,000	7,771	4,000	4,000	4,000	-
55485	SMALL TOOLS	7,500	9,062	8,000	8,000	8,000	-
55487	WEARING APPAREL	375	1,394	600	600	800	200
55490	SAFETY EQUIPMENT & SUPPLIES	1,700	1,767	2,000	2,000	2,000	-

Projection 20271

CITY OF STAUNTON, VIRGINIA

FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET

ADOPTED APRIL 23, 2026

4/24/2026

FUND: 110 - GENERAL FUND

11044220	EQUIPMENT MAINTENANCE	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
55498	RENTAL OF SOFTWARE	17,700	2,061	7,000	7,000	4,000	(3,000)
Total Org: 11044220		\$594,499	\$593,638	\$581,665	\$511,665	\$614,527	\$102,862

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11055110	PUBLIC HEALTH						
55605	CONTRIBUTION TO LOCAL HEALTH	259,020	259,020	332,347	277,339	347,731	70,392
Total Org: 11055110		\$259,020	\$259,020	\$332,347	\$277,339	\$347,731	\$70,392

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11055250	CHAPTER X BOARD						
55607	VALLEY COMMUNITY SERVICES BD	271,842	271,842	408,615	408,615	439,853	31,238
Total Org: 11055250		\$271,842	\$271,842	\$408,615	\$408,615	\$439,853	\$31,238

Projection 20271

CITY OF STAUNTON, VIRGINIA

FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET

ADOPTED APRIL 23, 2026

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11055300	CHILDREN SERVICES ACT						
55530	FAMILY COMPREHENSIVE SERVICES	3,100,000	3,575,132	3,800,000	3,800,000	4,200,000	400,000
Total Org: 11055300		\$3,100,000	\$3,575,132	\$3,800,000	\$3,800,000	\$4,200,000	\$400,000

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11055310	DEPT OF SOCIAL SERVICES						
55510	AUXILIARY GRANTS	360,000	365,835	390,000	390,000	390,000	-
55523	ADC FOSTER	300,000	341,186	360,000	360,000	360,000	-
55529	CLIENT PURCHASED SERVICES	22,000	6,271	10,000	10,000	10,000	-
55550	GENERAL RELIEF	26,800	16,272	25,000	25,000	25,000	-
55561	VIEW PURCHASED SERVICES	80,000	64,237	60,000	60,000	70,000	10,000
55575	SPEC NEEDS ADOPTION SUBSIDY	94,500	25,083	20,000	20,000	85,000	65,000
55581	ADULT SERVICES	20,000	12,479	17,000	17,000	17,000	-
55582	SNAPET-ABLE BOD ADULT NO DEPENDENT	12,410	-	7,000	7,000	-	(7,000)
55584	ADULT PROTECTIVE SERVICE-ARPA	-	1,013	-	-	-	-
55587	ADOPTION SUBSIDY	1,600,000	1,494,112	1,550,000	1,550,000	1,525,000	(25,000)
55599	ADMINISTRATIVE EXPENSES	856,432	786,266	947,905	947,905	1,065,899	117,994
Total Org: 11055310		\$3,372,142	\$3,112,754	\$3,386,905	\$3,386,905	\$3,547,899	\$160,994

FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11055340	TAX RELIEF FOR THE ELDERLY						
55654	VETERANS TAX RELIEF	150,000	227,363	215,000	215,000	230,000	15,000
55655	TAX RELIEF EXPENSE	134,000	193,831	145,000	145,000	200,000	55,000
Total Org: 11055340		\$284,000	\$421,194	\$360,000	\$360,000	\$430,000	\$70,000

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11055350	COMMUNITY WELFARE ASSISTANCE						
53012	BRITE ON DEMAND TRANSPORTATION	34,758	34,043	36,430	36,430	36,550	120
55641	VALLEY PROGRAM FOR AGING	30,000	30,000	30,000	30,000	30,000	-
55649	CHILDRENS ADVOCACY	15,000	15,000	50,000	50,000	50,000	-
55650	CAPSAW CONTRIBUTION	36,643	36,643	36,643	36,643	36,643	-
55651	TALKING BOOK CENTER	2,300	2,300	4,000	4,000	4,000	-
Total Org: 11055350		\$118,701	\$117,986	\$157,073	\$157,073	\$157,193	\$120

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11066800	EDUCATIONAL CONTRIBUTIONS						
55652	CONTRIB TO BLUE RIDGE COLLEGE	5,000	5,000	5,000	5,000	5,000	-
55662	VALLEY ALLIANCE FOR EDUCATION	4,000	4,000	4,000	4,000	4,000	-
Total Org: 11066800		\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$-

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 110 - GENERAL FUND

11077110	PARKS AND RECREATION ADMIN	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51006	FULL TIME SALARIES/WAGES	421,868	390,159	419,230	419,230	431,807	12,577
51006 35000	FULL TIME SALARIES/WAGES	-	9,039	-	-	-	-
51510	PART-TIME HELP	85,285	87,996	87,844	87,844	90,479	2,635
51510 35000	PART-TIME HELP	74,624	86,120	76,863	76,863	91,169	14,306
51510 36000	PART-TIME HELP	7,571	-	7,798	7,798	8,032	234
51510 36200	PART-TIME HELP	142,288	146,071	116,687	116,687	120,188	3,501
51510 36300	PART-TIME HELP	-	20,450	-	-	-	-
51510 36500	PART-TIME HELP	87,602	87,495	90,230	90,230	92,937	2,707
51510 36800	PART-TIME HELP UMPIRES	25,956	13,004	26,735	26,735	27,537	802
51510 37000	PART-TIME HELP	9,842	9,890	10,137	10,137	10,441	304
51530	OVERTIME	22,100	13,526	22,100	22,100	22,100	-
51530 35000	OVERTIME	-	2,102	-	-	-	-
51530 36500	OVERTIME	-	688	-	-	-	-
51628	BONUSES	-	300	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	5,653	4,633	5,618	5,618	4,577	(1,041)
52001 35000	GROUP LIFE INSURANCE-VRS	-	103	-	-	-	-
52003	RETIREE HEALTH INSURANCE	-	10,018	13,167	13,167	12,854	(314)
52005	HEALTH INSURANCE	78,952	67,806	62,392	62,392	81,832	19,440
52005 35000	HEALTH INSURANCE	-	1,676	-	-	-	-
52010	SOCIAL SECURITY-FICA	64,882	36,871	65,608	65,608	68,471	2,863
52010 35000	SOCIAL SECURITY-FICA	-	7,434	-	-	-	-
52010 36200	SOCIAL SECURITY-FICA	-	11,174	-	-	-	-
52010 36300	SOCIAL SECURITY-FICA	-	1,564	-	-	-	-
52010 36500	SOCIAL SECURITY-FICA	-	6,746	-	-	-	-
52010 36800	SOCIAL SECURITY-FICA UMP	-	995	-	-	-	-
52010 37000	SOCIAL SECURITY-FICA	-	757	-	-	-	-
52020	RETIREMENT-VRS	72,857	65,501	70,305	70,305	67,707	(2,598)
52020 35000	RETIREMENT-VRS	-	1,825	-	-	-	-

Projection 20271

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11077110	PARKS AND RECREATION ADMIN						
52024	DC RETIREMENT CONTRIBUTION	-	3,088	2,918	2,918	3,005	87
52030	UNEMPLOYMENT INSURANCE-VEC	82	104	82	82	82	-
52030 35000	UNEMPLOYMENT INSURANCE-VEC	-	121	-	-	-	-
52030 36200	UNEMPLOYMENT INSURANCE-VEC	-	139	-	-	-	-
52030 36300	UNEMPLOYMENT INSURANCE-VEC	-	29	-	-	-	-
52030 36500	UNEMPLOYMENT INSURANCE-VEC	-	103	-	-	-	-
52030 36800	VEC-UMPIRES	-	18	-	-	-	-
52030 37000	UNEMPLOYMENT INSURANCE-VEC	-	14	-	-	-	-
52035	DISABILITY INSURANCE	1,300	768	1,318	1,318	1,449	131
52037	DEFERRED COMP PAYMENT	-	19,124	-	-	-	-
53001	ADVERTISING	2,000	399	1,000	1,000	500	(500)
53005	PRINTING AND BINDING	42,000	34,950	36,000	36,000	36,000	-
53011	CONTRACTUAL AGREEMENTS	20,000	33,260	35,000	35,000	34,375	(625)
53018	ENTERTAINMENT SERVICES	22,000	24,214	24,000	24,000	26,000	2,000
53085	COLLECTION FEES	-	3,284	1,350	1,350	3,000	1,650
53085 35000	COLLECTION FEES	-	472	525	525	500	(25)
53101	MAINT/REPAIR-OFFICE EQUIPMENT	3,000	240	1,000	1,000	250	(750)
55001	TELEPHONE	5,400	4,057	4,000	4,000	4,000	-
55002	DUES & SUBSCRIPTIONS	3,000	1,296	1,500	1,500	1,500	-
55005	TRAINING & TRAVEL	2,500	3,649	4,000	4,000	4,000	-
55005 35000	TRAINING & TRAVEL	-	1,791	-	-	-	-
55269	RECREATION TRIPS	15,000	25,939	30,000	30,000	30,000	-
55270	SPECIAL PROGRAMS	15,000	19,891	15,000	15,000	15,000	-
55272 36500	CAMP STAUNTON EXPENSES	18,000	15,856	16,000	16,000	16,000	-
55273 36200	HEART PROGRAM EXPENSES	20,000	12,740	18,000	18,000	15,000	(3,000)
55305	MAINT/REPAIR-VEHICLES	2,500	-	1,000	1,000	1,500	500
55405	OFFICE SUPPLIES	3,000	3,895	3,000	3,000	3,000	-
55406	PHOTOCOPYING	2,000	1,420	1,600	1,600	1,600	-

Projection 20271

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11077110	PARKS AND RECREATION ADMIN						
55410	POSTAGE OR SHIPPING	1,000	217	500	500	250	(250)
55415	MATERIALS/SUPPLIES	34,000	22,162	30,000	41,652	32,000	(9,652)
55415 31200	MATERIALS/SUPPLIES-NATURE PLAY	1,056	-	-	1,056	-	(1,056)
55440	CHEMICALS	2,000	-	-	-	-	-
55480	TIRES	1,000	-	1,000	1,000	1,000	-
55481	GAS & OIL	6,000	3,314	5,000	5,000	4,000	(1,000)
55497	RENTAL OF EQUIPMENT	-	(949)	2,000	2,000	2,000	-
55498	RENTAL OF SOFTWARE	-	100	-	-	-	-
55613	STAUNTON YOUTH SPORTS PROGRAM	15,000	7,500	8,000	8,000	8,000	-
55657	VIRGINIA COOPERATIVE EXT 4H	5,000	5,000	5,000	5,000	5,000	-
58385 34400	BUILDING	2,876	-	-	2,876	-	(2,876)
58399 38300	SITE IMPROVEMENT	4,936	4,936	-	-	-	-
Total Org: 11077110		\$1,349,130	\$1,337,080	\$1,323,507	\$1,339,091	\$1,379,142	\$40,051

Projection 20271

CITY OF STAUNTON, VIRGINIA
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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11077120	HORTICULTURE						
51006	FULL TIME SALARIES/WAGES	100,906	100,678	118,518	118,518	118,764	246
51510 33200	PART-TIME HELP	-	5,212	-	1,867	-	(1,867)
51530	OVERTIME	7,000	6,715	7,000	7,000	7,000	-
51633	GENERAL LEAVE PAY OUT	-	1,999	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,540	1,163	1,588	1,588	1,259	(329)
52005	HEALTH INSURANCE	16,909	14,180	22,802	22,802	20,590	(2,212)
52010	SOCIAL SECURITY-FICA	9,326	8,217	9,602	9,602	9,621	19
52010 33200	SOCIAL SECURITY-FICA	-	399	-	-	-	-
52020	RETIREMENT-VRS	19,844	16,530	19,875	19,875	18,622	(1,253)
52024	DC RETIREMENT CONTRIBUTION	-	348	461	461	441	(20)
52030	UNEMPLOYMENT INSURANCE-VEC	27	29	27	27	27	-
52030 33200	UNEMPLOYMENT INSURANCE-VEC	-	7	-	-	-	-
52035	DISABILITY INSURANCE	379	149	341	341	349	8
53011	CONTRACTUAL AGREEMENTS	5,000	5,850	5,000	5,000	6,900	1,900
53040	TREE CARE	20,000	20,325	25,000	25,000	22,500	(2,500)
53040 33400	TREE CARE	12,500	7,371	-	5,129	-	(5,129)
55001	TELEPHONE	725	393	450	450	450	-
55002	DUES & SUBSCRIPTIONS	325	185	1,100	1,100	200	(900)
55005	TRAINING & TRAVEL	1,000	1,166	1,000	1,000	1,000	-
55305	MAINT/REPAIR-VEHICLES	2,000	2,090	2,000	2,000	2,000	-
55415	MATERIALS/SUPPLIES	8,000	7,369	7,000	7,000	7,000	-
55415 33200	MATERIALS/SUPPLIES	700	700	-	-	-	-
55440	CHEMICALS	500	286	500	500	350	(150)
55450	BUILDING MATERIALS & MAINT	1,500	884	1,500	1,500	1,000	(500)
55455	TREE/PLANT PURCHASES	14,000	17,309	14,000	14,000	16,000	2,000
55457	FERTILIZERS/CHEMICALS	1,500	866	1,500	1,500	1,200	(300)
55481	GAS & OIL	1,000	1,624	1,000	1,000	1,500	500
55485	SMALL TOOLS	500	510	500	500	500	-

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11077120	HORTICULTURE						
55487	WEARING APPAREL	200	-	200	200	150	(50)
55490	SAFETY EQUIPMENT & SUPPLIES	300	600	300	300	300	-
Total Org: 11077120		\$225,681	\$223,151	\$241,264	\$248,260	\$237,723	(\$10,537)

Projection 20271

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11077130	GOLF COURSE						
51006	FULL TIME SALARIES/WAGES	63,443	84,326	65,346	65,346	67,307	1,961
51510	PART-TIME HELP	26,822	30,079	27,627	27,627	28,456	829
51530	OVERTIME	-	38	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	850	748	876	876	713	(163)
52010	SOCIAL SECURITY-FICA	6,905	8,786	7,112	7,112	7,326	214
52020	RETIREMENT-VRS	10,957	10,640	10,959	10,959	10,554	(405)
52030	UNEMPLOYMENT INSURANCE-VEC	14	45	14	14	14	-
53001	ADVERTISING	4,000	-	1,000	1,000	1,000	-
53010	PROFESSIONAL SERVICES	3,750	300	3,750	3,750	1,000	(2,750)
53040	TREE CARE	15,000	12,750	15,000	15,000	15,000	-
53085	COLLECTION FEES	-	7,026	6,000	6,000	7,000	1,000
53165	MAINTENANCE OF FACILITIES	7,500	-	4,000	4,000	2,500	(1,500)
55001	TELEPHONE	600	90	110	110	110	-
55002	DUES & SUBSCRIPTIONS	500	529	500	500	550	50
55015	UTILITIES-ELECTRIC	3,000	4,568	3,500	3,500	4,800	1,300
55405	OFFICE SUPPLIES	375	-	375	375	375	-
55415	MATERIALS/SUPPLIES	200	8,914	200	200	3,000	2,800
55457	FERTILIZERS/CHEMICALS	-	4,511	4,000	4,000	4,600	600
55481	GAS & OIL	5,500	2,862	5,500	5,500	4,000	(1,500)
55486	NON-CAPITAL EQUIPMENT	-	-	2,000	2,000	2,000	-
55497	RENTAL OF EQUIPMENT	2,500	-	-	-	-	-
55659	FIRST TEE OF SHENANDOAH VALLEY	3,250	-	3,250	3,250	3,250	-
58342	COMPUTER EQUIPMENT	2,000	-	-	-	-	-
Total Org: 11077130		\$157,166	\$176,213	\$161,119	\$161,119	\$163,555	\$2,436

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11077190	COMMUNITY RECREATION ASSIST						
55633	BOYS AND GIRLS CLUB	20,000	20,000	20,000	20,000	20,000	-
Total Org: 11077190		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$-

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11077210	PARK MAINTENANCE						
51006	FULL TIME SALARIES/WAGES	513,097	461,687	533,097	533,097	549,090	15,993
51510	PART-TIME HELP	47,269	46,410	48,687	48,687	50,148	1,461
51530	OVERTIME	25,000	16,967	25,000	25,000	25,000	-
51628	BONUSES	-	900	-	-	-	-
51633	GENERAL LEAVE PAY OUT	-	2,435	-	-	-	-
51634	COMP LEAVE PAY OUT	-	3	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	7,144	5,394	7,143	7,143	5,820	(1,323)
52003	RETIREE HEALTH INSURANCE	-	18,431	18,837	18,837	9,194	(9,643)
52005	HEALTH INSURANCE	139,561	76,118	102,862	102,862	100,860	(2,002)
52006	HSA CONTRIBUTION	567	354	632	632	-	(632)
52010	SOCIAL SECURITY-FICA	46,310	39,721	46,419	46,419	47,754	1,335
52020	RETIREMENT-VRS	92,066	76,965	89,400	89,400	86,097	(3,303)
52024	DC RETIREMENT CONTRIBUTION	-	5,734	5,849	5,849	7,461	1,612
52030	UNEMPLOYMENT INSURANCE-VEC	150	171	150	150	150	-
52035	DISABILITY INSURANCE	2,462	1,614	2,416	2,416	2,912	496
52037	DEFERRED COMP PAYMENT	-	14,051	-	-	-	-
53001	ADVERTISING	1,500	-	1,500	1,500	1,500	-
53008	UNIFORM RENTAL	3,500	8,388	7,000	7,000	7,000	-
53011	CONTRACTUAL AGREEMENTS	35,000	39,965	42,000	42,000	42,000	-
53040	TREE CARE	1,000	925	1,000	1,000	1,000	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	3,000	11,346	5,000	9,198	10,000	802
53165	MAINTENANCE OF FACILITIES	128,911	79,636	150,000	178,606	130,000	(48,606)
55001	TELEPHONE	2,500	1,488	2,000	2,000	1,500	(500)
55002	DUES & SUBSCRIPTIONS	1,000	373	1,000	1,000	1,000	-
55005	TRAINING & TRAVEL	2,000	2,973	2,000	2,000	3,000	1,000
55305	MAINT/REPAIR-VEHICLES	40,000	68,323	60,000	60,000	60,000	-
55405	OFFICE SUPPLIES	200	845	200	200	200	-

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CITY OF STAUNTON, VIRGINIA
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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11077210	PARK MAINTENANCE						
55415	MATERIALS/SUPPLIES	50,000	103,782	55,000	55,000	58,500	3,500
55415 35000	MATERIALS/SUPPLIES	2,000	11	-	-	-	-
55440	CHEMICALS	6,000	13,374	12,000	12,000	13,000	1,000
55440 35000	CHEMICALS	16,000	33,030	30,000	30,000	32,000	2,000
55450	BUILDING MATERIALS & MAINT	5,000	389	5,000	5,000	2,000	(3,000)
55457	FERTILIZERS/CHEMICALS	5,000	5,530	1,500	1,500	1,500	-
55465	ZOO FOOD	4,000	4,734	4,000	4,000	5,000	1,000
55480	TIRES	-	1,191	2,000	2,000	2,000	-
55481	GAS & OIL	35,000	35,225	35,000	35,000	35,000	-
55485	SMALL TOOLS	1,000	-	1,000	1,000	1,000	-
55487	WEARING APPAREL	1,000	-	500	500	500	-
55490	SAFETY EQUIPMENT & SUPPLIES	2,500	1,308	1,500	1,500	1,500	-
55497	RENTAL OF EQUIPMENT	2,500	-	500	500	500	-
58321	LIGHT DUTY EQUIPMENT	6,000	-	-	5,584	-	(5,584)
58326	HEAVY DUTY EQUIPMENT	138,018	72,768	-	65,016	-	(65,016)
Total Org: 11077210		\$1,366,255	\$1,252,556	\$1,300,192	\$1,403,596	\$1,294,186	(\$109,410)

FUND: 110 - GENERAL FUND

11077410	COMMUNITY CULTURAL CONTRIB	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
55610	STONEWALL BRIGADE BAND	3,000	3,000	3,000	3,000	3,000	-
55620	W W BIRTHPLACE	5,000	5,000	5,000	5,000	5,000	-
55621	BEVERLEY STREET STUDIO	1,500	1,500	1,500	1,500	-	(1,500)
55627	STN AUG AFRICAN AMERICAN RESEA	-	-	-	-	10,000	10,000
55631	ARCADIA	30,000	30,000	-	-	-	-
55643	STAUNTON/AUGUSTA ART CENTER	3,000	3,000	3,000	3,000	3,000	-
55653	SHENANARTS	3,000	3,000	3,000	3,000	3,000	-
Total Org: 11077410		\$45,500	\$45,500	\$15,500	\$15,500	\$24,000	\$8,500

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CITY OF STAUNTON, VIRGINIA
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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11077510	LIBRARY						
51006	FULL TIME SALARIES/WAGES	566,012	565,886	584,668	584,668	600,872	16,204
51510	PART-TIME HELP	337,693	338,455	352,332	352,332	362,902	10,570
51530	OVERTIME	256	2	256	256	256	-
51628	BONUSES	-	200	-	-	-	-
51632	ST DI CLAIM PAYMENTS	3,000	3,266	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	7,504	6,682	7,835	7,835	6,369	(1,466)
52005	HEALTH INSURANCE	71,074	62,796	76,184	76,184	83,781	7,597
52006	HSA CONTRIBUTION	1,752	2,018	1,752	1,752	2,681	929
52010	SOCIAL SECURITY-FICA	68,958	68,481	71,700	71,700	73,748	2,048
52020	RETIREMENT-VRS	98,186	95,001	98,049	98,049	94,217	(3,832)
52024	DC RETIREMENT CONTRIBUTION	6,000	7,288	7,780	7,780	8,070	290
52030	UNEMPLOYMENT INSURANCE-VEC	136	365	136	136	136	-
52035	DISABILITY INSURANCE	2,091	1,322	1,904	1,904	2,098	194
53005	PRINTING AND BINDING	5,200	5,112	5,200	5,200	6,000	800
53010	PROFESSIONAL SERVICES	400	125	400	400	400	-
53011	CONTRACTUAL AGREEMENTS	5,000	5,185	5,000	5,000	5,000	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	1,200	941	2,500	2,500	1,700	(800)
55001	TELEPHONE	1,500	797	1,000	1,000	750	(250)
55002	DUES & SUBSCRIPTIONS	2,000	2,084	2,000	2,000	2,150	150
55005	TRAINING & TRAVEL	2,500	2,115	6,500	6,500	6,500	-
55015	UTILITIES-ELECTRIC	34,000	38,510	38,000	38,000	45,000	7,000
55020	UTILITIES-NATURAL GAS	6,700	7,364	6,700	6,700	7,400	700
55270	SPECIAL PROGRAMS	4,000	3,966	4,000	4,000	4,000	-
55405	OFFICE SUPPLIES	9,000	11,096	10,000	10,000	10,500	500
55406	PHOTOCOPYING	1,200	1,551	1,300	1,300	1,300	-
55410	POSTAGE OR SHIPPING	1,600	1,624	1,500	1,500	1,500	-
55415	MATERIALS/SUPPLIES	10,000	10,025	11,500	11,500	12,000	500
55422	BOOKS	8,000	8,000	9,000	9,000	10,000	1,000

Projection 20271

CITY OF STAUNTON, VIRGINIA

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FUND: 110 - GENERAL FUND

11077510	LIBRARY	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
55423	BOOKS-STATE AID	110,000	125,665	130,000	130,000	130,000	-
55424	DATABASES	12,140	12,141	10,500	10,500	11,000	500
55425	MEDIA	5,000	5,000	6,000	6,000	6,000	-
55426	MEDIA-STATE AID	40,000	40,000	40,000	40,000	40,000	-
55427	PERIODICALS	5,500	4,871	5,000	5,000	5,000	-
55428	PERIODICALS-STATE AID	6,500	6,500	6,500	6,500	6,500	-
55486	NON-CAPITAL EQUIPMENT	-	959	2,850	2,850	2,000	(850)
55497	RENTAL OF EQUIPMENT	1,000	1,091	2,550	2,550	1,000	(1,550)
55498	RENTAL OF SOFTWARE	26,000	21,107	26,000	30,030	27,000	(3,030)
58311	FURNITURE & FIXTURES	21,739	9,676	5,287	5,287	4,662	(625)
58341	SPECIAL EQUIPMENT	13,950	-	-	13,949	-	(13,949)
Total Org: 11077510		\$1,496,791	\$1,477,266	\$1,541,883	\$1,559,862	\$1,582,492	\$22,630

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FUND: 110 - GENERAL FUND

11088110	PLANNING	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51006	FULL TIME SALARIES/WAGES	354,390	351,643	398,556	398,556	417,565	19,009
51510	PART-TIME HELP	21,630	24,224	22,279	22,279	22,947	668
51530	OVERTIME	228	-	228	228	228	-
51628	BONUSES	-	100	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	5,220	4,110	5,341	5,341	4,426	(915)
52005	HEALTH INSURANCE	43,870	40,467	51,526	51,526	62,582	11,056
52006	HSA CONTRIBUTION	909	909	909	909	582	(327)
52010	SOCIAL SECURITY-FICA	28,476	27,994	32,211	32,211	33,717	1,506
52020	RETIREMENT-VRS	58,762	58,439	66,838	66,838	65,474	(1,364)
52024	DC RETIREMENT CONTRIBUTION	-	705	441	441	455	14
52030	UNEMPLOYMENT INSURANCE-VEC	68	67	68	68	68	-
52035	DISABILITY INSURANCE	364	371	327	327	359	32
53005	PRINTING AND BINDING	300	40	1,500	1,500	1,500	-
53010	PROFESSIONAL SERVICES	5,783	5,783	2,000	2,000	2,000	-
53101	MAINT/REPAIR-OFFICE EQUIPMENT	600	-	300	300	-	(300)
53105	MAINT.REPAIR-VEHICLES & EQUIP	200	-	200	200	200	-
55001	TELEPHONE	1,600	1,544	1,800	1,800	1,600	(200)
55002	DUES & SUBSCRIPTIONS	550	345	550	550	500	(50)
55005	TRAINING & TRAVEL	4,800	4,551	7,800	7,800	10,000	2,200
55305	MAINT/REPAIR-VEHICLES	340	-	340	340	340	-
55405	OFFICE SUPPLIES	12,400	11,007	1,500	1,500	2,000	500
55406	PHOTOCOPYING	1,000	134	500	500	500	-
55410	POSTAGE OR SHIPPING	1,500	591	800	800	1,000	200
55480	TIRES	-	-	400	400	400	-
55481	GAS & OIL	680	199	500	500	500	-
55486	NON-CAPITAL EQUIPMENT	7,400	-	-	7,357	-	(7,357)
55497	RENTAL OF EQUIPMENT	-	64	-	-	150	150
55498	RENTAL OF SOFTWARE	25,580	27,653	27,300	27,883	29,300	1,417

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CITY OF STAUNTON, VIRGINIA
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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11088110	PLANNING						
58342	COMPUTER EQUIPMENT	-	-	5,000	5,000	500	(4,500)
Total Org: 11088110		\$576,650	\$560,940	\$629,214	\$637,154	\$658,893	\$21,739

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11088115	HOUSING PLANNER						
51006	FULL TIME SALARIES/WAGES	-	-	72,406	72,406	74,579	2,173
52001	GROUP LIFE INSURANCE-VRS	-	-	970	970	791	(179)
52005	HEALTH INSURANCE	-	-	15,022	15,022	10,295	(4,727)
52010	SOCIAL SECURITY-FICA	-	-	5,539	5,539	5,705	166
52020	RETIREMENT-VRS	-	-	12,143	12,143	11,694	(449)
52024	DC RETIREMENT CONTRIBUTION	-	-	724	724	746	22
52030	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	14	14
55005	TRAINING & TRAVEL	-	-	1,300	1,300	1,300	-
55405	OFFICE SUPPLIES	-	-	250	250	250	-
Total Org: 11088115		\$-	\$-	\$108,354	\$108,354	\$105,374	(\$2,980)

Projection 20271

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ADOPTED APRIL 23, 2026

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11088120	COMMUNITY DEVELOPMENT ASSIST						
53010 ARPA	PROFESSIONAL SERVICES	20,236	20,236	-	-	-	-
55623	GART TOURISM	25,000	25,000	25,000	25,000	25,000	-
55637	SHENANDOAH VALLEY SMALL BUS DE	-	-	-	-	10,000	10,000
55644	CONTR-SPECIAL SERVICE DISTRICT	224,650	224,477	216,521	216,521	225,000	8,479
55645	CONTRIBUTION TO VALLEY AIRPORT	65,533	65,533	65,533	65,533	65,533	-
55646	STAUNTON COMMUNITY CAPITAL FUN	20,000	20,000	15,000	15,000	10,000	(5,000)
55648	SHENANDOAH VALLEY PARTNERSHIP	-	-	25,669	25,669	25,669	-
55666	HISTORIC STAUNTON FOUNDATION	40,000	40,000	40,000	40,000	40,000	-
55667	PLANNING DISTRICT COMMISSION	33,224	33,224	33,543	33,543	34,303	760
Total Org: 11088120		\$428,643	\$428,469	\$421,266	\$421,266	\$435,505	\$14,239

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11088150	ECONOMIC DEVELOPMENT	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51006	FULL TIME SALARIES/WAGES	301,148	160,048	202,910	202,910	239,897	36,987
52001	GROUP LIFE INSURANCE-VRS	4,236	1,840	2,719	2,719	2,543	(176)
52005	HEALTH INSURANCE	44,226	19,954	26,620	26,620	35,378	8,758
52006	HSA CONTRIBUTION	-	284	567	567	582	15
52010	SOCIAL SECURITY-FICA	24,185	11,889	15,523	15,523	18,352	2,829
52020	RETIREMENT-VRS	54,599	26,163	34,028	34,028	37,616	3,588
52024	DC RETIREMENT CONTRIBUTION	-	426	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	27	25	27	27	41	14
52035	DISABILITY INSURANCE	-	216	-	-	-	-
52037	DEFERRED COMP PAYMENT	15,000	-	-	-	-	-
53001	ADVERTISING	3,000	1,000	3,000	3,000	2,000	(1,000)
53005	PRINTING AND BINDING	3,000	995	3,000	3,000	1,500	(1,500)
53010	PROFESSIONAL SERVICES	71,088	58,222	33,080	35,003	40,000	4,997
53020	ENTERPRISE ZONE INCENTIVES	20,000	-	20,000	20,000	50,000	30,000
53101	MAINT/REPAIR-OFFICE EQUIPMENT	200	-	200	200	-	(200)
53165	MAINTENANCE OF FACILITIES	8,000	-	-	-	44,000	44,000
53175	TECHNOLOGY SERVICES	1,000	-	-	-	-	-
55001	TELEPHONE	2,000	609	1,000	1,000	1,200	200
55002	DUES & SUBSCRIPTIONS	4,550	4,409	4,550	4,550	4,550	-
55005	TRAINING & TRAVEL	5,500	7,616	6,250	6,250	5,500	(750)
55205	SPECIAL EXPENSES	4,500	3,784	4,000	204,000	3,500	(200,500)
55305	MAINT/REPAIR-VEHICLES	1,000	650	1,000	1,000	1,000	-
55405	OFFICE SUPPLIES	1,500	341	1,500	1,500	1,000	(500)
55406	PHOTOCOPYING	300	61	300	300	150	(150)
55410	POSTAGE OR SHIPPING	250	33	250	250	150	(100)
55481	GAS & OIL	500	388	500	500	500	-
55498	RENTAL OF SOFTWARE	9,000	3,694	9,000	9,000	4,000	(5,000)

Projection 20271

CITY OF STAUNTON, VIRGINIA

FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET

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FUND: 110 - GENERAL FUND

			FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11088150	ECONOMIC DEVELOPMENT							
55660 46005	DEVELOP AGREEMENT-VILLAGES		135,000	140,096	145,000	145,000	135,000	(10,000)
55660 46010	DEVELOPMENT AGREEMENT		573,000	549,026	575,000	575,000	573,000	(2,000)
Total Org: 11088150			\$1,286,809	\$991,768	\$1,090,024	\$1,291,947	\$1,201,459	(\$90,488)

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ADOPTED APRIL 23, 2026

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11088210	TOURISM						
51006	FULL TIME SALARIES/WAGES	210,158	214,607	220,018	220,018	206,809	(13,209)
51530	OVERTIME	2,000	507	2,000	2,000	2,000	-
51628	BONUSES	-	200	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	2,816	2,520	2,948	2,948	2,192	(756)
52005	HEALTH INSURANCE	26,261	32,292	36,088	36,088	31,891	(4,197)
52010	SOCIAL SECURITY-FICA	16,230	15,944	16,984	16,984	15,974	(1,010)
52020	RETIREMENT-VRS	36,294	35,825	36,897	36,897	32,428	(4,469)
52024	DC RETIREMENT CONTRIBUTION	-	2,982	2,104	2,104	1,442	(662)
52030	UNEMPLOYMENT INSURANCE-VEC	41	34	41	41	41	-
52035	DISABILITY INSURANCE	579	876	519	519	570	51
52840	OTHER EMPLOYEE BENEFITS	-	1,050	-	-	-	-
53001	ADVERTISING	250,200	227,892	235,000	235,000	250,000	15,000
53005	PRINTING AND BINDING	43,034	37,864	10,000	10,000	10,968	968
53010	PROFESSIONAL SERVICES	91,000	53,051	65,000	65,000	66,100	1,100
55001	TELEPHONE	800	558	800	800	800	-
55002	DUES & SUBSCRIPTIONS	31,000	20,392	23,500	23,500	26,000	2,500
55005	TRAINING & TRAVEL	36,000	31,611	30,000	30,000	32,000	2,000
55405	OFFICE SUPPLIES	1,500	5,523	1,500	1,500	1,500	-
55406	PHOTOCOPYING	125	98	150	150	150	-
55410	POSTAGE OR SHIPPING	2,000	2,019	2,000	2,000	2,000	-
55415	MATERIALS/SUPPLIES	500	564	800	800	800	-
55497	RENTAL OF EQUIPMENT	-	74	-	-	-	-
55497 47001	RENTAL OF EQUIPMENT	100	-	-	-	-	-
55498	RENTAL OF SOFTWARE	850	200	850	850	850	-
55669	GENERAL TOURISM	-	4,638	-	-	-	-
58302	PURCHASE OF SUBSCRIPTION ASSET	-	94,894	-	-	-	-
Total Org: 11088210		\$751,488	\$786,214	\$687,199	\$687,199	\$684,515	(\$2,684)

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11088230	STAUNTON WELCOME CENTER						
51510	PART-TIME HELP	42,226	42,164	58,943	58,943	60,711	1,768
51530	OVERTIME	-	77	-	-	-	-
52010	SOCIAL SECURITY-FICA	4,378	3,231	4,509	4,509	4,644	135
52030	UNEMPLOYMENT INSURANCE-VEC	-	37	-	-	-	-
53005	PRINTING AND BINDING	-	-	500	500	500	-
55001	TELEPHONE	150	46	150	150	50	(100)
55405	OFFICE SUPPLIES	500	15	500	500	500	-
Total Org: 11088230		\$47,254	\$45,571	\$64,602	\$64,602	\$66,405	\$1,803

Projection 20271	CITY OF STAUNTON, VIRGINIA FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET ADOPTED APRIL 23, 2026	4/24/2026
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FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11088410	CSPDC TRANSIT						
53011	CONTRACTUAL AGREEMENTS	55,312	54,996	60,818	60,818	60,353	(465)
Total Org: 11088410		\$55,312	\$54,996	\$60,818	\$60,818	\$60,353	(\$465)

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11099500	DEBT SERVICE						
59501	SUBSCRIPTION PAYMENT	-	246,536	-	-	-	-
59502	SUBSCRIPTION INTEREST	-	9,127	-	-	-	-
59530	LEASE INSTALLMENT PRINCIPAL	-	11,366	-	-	-	-
59531	LEASE INSTALLMENT INTEREST	-	766	-	-	-	-
Total Org: 11099500		\$-	\$267,796	\$-	\$-	\$-	\$-

FUND: 110 - GENERAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11099600	TRANSFERS						
59312	TRANSFER TO DEBT SERVICE	5,676,903	5,676,903	5,676,903	5,676,903	5,676,903	-
59324	TRANSFER TO HUD	11,500	11,500	-	-	-	-
59339	TRANSFER TO CIP FUND	7,487,551	7,487,551	1,518,813	6,113,601	1,518,813	(4,594,788)
59390	TRANSFER TO EDUCATION FUND	17,256,610	17,256,610	18,904,462	18,904,462	20,366,404	1,461,942
Total Org: 11099600		\$30,432,564	\$30,432,564	\$26,100,178	\$30,694,966	\$27,562,120	(\$3,132,846)

Projection 20271	CITY OF STAUNTON, VIRGINIA FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET ADOPTED APRIL 23, 2026	4/24/2026
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FUND: 110 - GENERAL FUND

11099800	NONDEPARTMENTAL EXPENDITURES	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
Grand Total		\$85,586,245	\$80,597,777	\$79,803,513	\$90,678,989	\$83,470,150	(\$7,208,839)

4/24/2026

FUND: 210 - BRCS FUND

CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

Projection 20271

FUND: 210 - BRCS FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
06	CHARGES FOR SERVICES						
21032 41656	SUPERVISION FEES	15,000	26,620	15,000	15,000	15,000	-
21032 41657	DRUG SCREEN FEES	-	1,562	-	-	-	-
21032 41658	HEM MONITORING FEES	125,000	90,730	125,000	125,000	100,000	(25,000)
21032 41659	GROUP THERAPY FEES	-	2,015	-	-	-	-
Total Org: 21032		<u>\$140,000</u>	<u>\$120,927</u>	<u>\$140,000</u>	<u>\$140,000</u>	<u>\$115,000</u>	<u>(\$25,000)</u>

CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

Projection 20271

FUND: 210 - BRCS FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
07	MISCELLANEOUS						
21033 44121	VCSB - THERAPEUTIC DOCKET	81,914	79,862	66,000	66,000	66,000	-
21033 44122 40237	AUG HEALTH DBT	20,000	20,000	20,000	20,000	5,000	(15,000)
21033 44123 40401	CAPSAW-SPECIAL GRANT	20,500	16,542	20,500	20,500	20,500	-
21033 44125	VCSB-MH RURAL JAIL DIVERSION	10,000	8,816	-	-	-	-
21033 44125 40402	VCSB-RAPID DIVERSION GRANT	-	18,268	-	-	-	-
21033 44127	MAURY RECOVERY COURT FUNDS	86,360	91,360	-	-	-	-
Total Org: 21033		\$218,774	\$234,848	\$106,500	\$106,500	\$91,500	(\$15,000)

CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

Projection 20271

FUND: 210 - BRCS FUND

09	STATE-CATEGORICAL	FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
21033 45553	SUPREME CT-OOA/BEH HLTH	30,600	20,770	30,600	30,600	20,000	(10,600)
21033 45556	COMMUNITY CORRECTIONS	1,053,560	1,053,227	1,053,560	1,053,560	1,085,693	32,133
21033 45570	SUPREME CT DRUG COURT GRANT	98,005	98,005	98,005	98,005	96,509	(1,496)
21033 45571	SUPREME COURT THERAPEUTIC DOCK	77,262	51,888	77,262	66,662	77,262	10,600
Total Org: 21033		<u>\$1,259,427</u>	<u>\$1,223,891</u>	<u>\$1,259,427</u>	<u>\$1,248,827</u>	<u>\$1,279,464</u>	<u>\$30,637</u>

CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

Projection 20271

FUND: 210 - BRCS FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
14	PRIOR YR APPROP						
21001 41930	APPRO.OF PRIOR YR FUND BAL	37,490	-	120,468	120,468	207,373	86,905
21001 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	70	-	-	-	-	-
Total Org: 21001		<u>\$37,560</u>	<u>\$-</u>	<u>\$120,468</u>	<u>\$120,468</u>	<u>\$207,373</u>	<u>\$86,905</u>
Total Fund: 210		\$1,655,761	\$1,581,147	\$1,626,395	\$1,615,795	\$1,693,337	\$77,542

FUND: 210 - BRCS FUND

14	PRIOR YR APPROP	FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
	Grand Total	\$1,655,761	\$1,581,147	\$1,626,395	\$1,615,795	\$1,693,337	\$77,542

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 24, 2025

4/24/2026

FUND: 210 - BRCS FUND

21033340	BLUE RIDGE COURT SERVICES	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51009	OTHER SALARIES	730,086	688,947	735,926	735,926	759,144	23,218
51510	PART-TIME HELP	-	19,625	31,000	31,000	31,000	-
51510 40401	PART-TIME HELP	22,915	14,128	19,000	19,000	19,000	-
51530	OVERTIME	-	1,051	-	-	-	-
51628	BONUSES	-	630	-	-	-	-
51632	ST DI CLAIM PAYMENTS	4,396	-	-	-	-	-
51633	GENERAL LEAVE PAY OUT	-	7,057	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	8,130	8,151	9,861	9,861	8,047	(1,814)
52003	RETIREE HEALTH INSURANCE	-	4,180	-	-	-	-
52005	HEALTH INSURANCE	127,956	142,354	160,707	160,707	165,805	5,098
52006	HSA CONTRIBUTION	530	378	567	567	850	283
52010	SOCIAL SECURITY-FICA	47,475	52,704	58,670	58,670	60,446	1,776
52010 40401	SOCIAL SECURITY-FICA	1,753	1,081	1,454	1,454	1,454	-
52020	RETIREMENT-VRS	122,311	114,874	129,785	129,785	110,380	(19,405)
52024	DC RETIREMENT CONTRIBUTION	-	5,842	-	-	5,527	5,527
52025	WORKER'S COMPENSATION	18,120	17,455	18,120	18,120	20,500	2,380
52025 40401	WORKER'S COMPENSATION	1,000	-	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	390	238	177	177	177	-
52030 40401	UNEMPLOYMENT INSURANCE-VEC	30	10	-	-	-	-
52035	DISABILITY INSURANCE	4,867	2,029	2,634	2,634	2,913	279
53011	CONTRACTUAL AGREEMENTS	-	7,992	-	-	5,000	5,000
53101	MAINT/REPAIR-OFFICE EQUIPMENT	1,500	4,535	1,500	1,500	2,500	1,000
55001	TELEPHONE	4,000	3,934	4,500	4,500	4,500	-
55002	DUES & SUBSCRIPTIONS	-	449	315	315	350	35
55003	DATA LINES/NETWORKING COMM.	-	3,768	3,000	3,000	3,500	500

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 24, 2025

4/24/2026

FUND: 210 - BRCS FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
21033340	BLUE RIDGE COURT SERVICES						
55005	TRAINING & TRAVEL	8,000	6,712	8,500	8,500	7,000	(1,500)
55015	UTILITIES-ELECTRIC	5,000	6,705	6,000	6,000	7,000	1,000
55020	UTILITIES-NATURAL GAS	500	947	500	500	1,000	500
55205	SPECIAL EXP-NON GRANT	-	4,800	-	-	-	-
55404	M & S - URINE SCREEN	4,000	3,432	4,000	4,000	4,000	-
55405	OFFICE SUPPLIES	20,000	22,114	15,000	15,000	15,000	-
55406	PHOTOCOPYING	-	647	-	-	-	-
55410	POSTAGE OR SHIPPING	2,600	1,122	1,200	1,200	1,200	-
55415 40401	MATERIALS/SUPPLIES	-	936	-	-	-	-
55486	NON-CAPITAL EQUIPMENT	5,000	2,433	5,000	5,000	3,000	(2,000)
55497	RENTAL OF EQUIPMENT	50,070	46,598	48,000	48,000	48,000	-
55498	SOFTWARE LICENSE FEES	-	1,040	-	-	-	-
55499	RENTAL OF REAL PROPERTY	58,000	21,952	66,800	66,800	75,000	8,200
Total Org: 21033340		\$1,248,629	\$1,220,849	\$1,332,216	\$1,332,216	\$1,362,293	\$30,077

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 24, 2025

4/24/2026

FUND: 210 - BRCS FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
21033341	VCSB-THERAPEUTIC DOCKET						
51009	OTHER SALARIES	46,985	48,614	49,846	49,846	51,341	1,495
51530	OVERTIME	-	733	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	552	571	668	668	544	(124)
52005	HEALTH INSURANCE	358	-	832	832	-	(832)
52010	SOCIAL SECURITY-FICA	3,153	3,782	3,813	3,813	3,928	115
52020	RETIREMENT-VRS	7,118	8,116	8,858	8,858	7,465	(1,393)
52024	DC RETIREMENT CONTRIBUTION	-	484	-	-	770	770
52025	WORKER'S COMPENSATION	1,189	1,382	1,600	1,600	1,650	50
52030	UNEMPLOYMENT INSURANCE-VEC	30	11	14	14	14	-
52035	DISABILITY INSURANCE	297	255	369	369	406	37
53011 40237	CONTRAC AGREE DBT GROUP	20,000	7,200	20,000	20,000	15,000	(5,000)
55205	EMERGENCY NEEDS	21,000	14,182	-	-	-	-
55415	THERAPEUTIC SUPPLIES	1,732	1,732	-	-	-	-
Total Org: 21033341		\$102,414	\$87,062	\$86,000	\$86,000	\$81,118	(\$4,882)

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 24, 2025

4/24/2026

FUND: 210 - BRCS FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
21033342	SUPREME CT OOA/BEHAV DOCKET						
51009	OTHER SALARIES	53,355	34,776	49,399	49,399	50,880	1,481
51530	OVERTIME	-	3	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	630	424	662	662	539	(123)
52005	HEALTH INSURANCE	9,401	6,497	9,419	9,419	10,170	751
52010	SOCIAL SECURITY-FICA	4,082	2,599	3,779	3,779	3,892	113
52020	RETIREMENT-VRS	8,414	6,032	8,778	8,778	7,398	(1,380)
52024	DC RETIREMENT CONTRIBUTION	1,068	337	-	-	763	763
52025	WORKER'S COMPENSATION	-	1,007	-	-	1,000	1,000
52030	UNEMPLOYMENT INSURANCE-VEC	30	22	14	14	14	-
52035	DISABILITY INSURANCE	282	190	366	366	402	36
55404	M & SUPPLIES-DRUG TESTING	30,600	20,770	35,445	24,845	-	(24,845)
Total Org: 21033342		\$107,862	\$72,659	\$107,862	\$97,262	\$75,058	(\$22,204)

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 24, 2025

4/24/2026

FUND: 210 - BRCS FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
21033343	SUPREME CT RECOVERY COURT						
51009	OTHER SALARIES	48,395	53,135	49,399	49,399	50,880	1,481
51530	OVERTIME	-	107	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	603	569	662	662	539	(123)
52005	HEALTH INSURANCE	13,502	10,863	9,419	9,419	10,170	751
52010	SOCIAL SECURITY-FICA	3,594	3,919	3,779	3,779	3,892	113
52020	RETIREMENT-VRS	8,114	7,757	10,013	10,013	7,398	(2,615)
52024	DC RETIREMENT CONTRIBUTION	-	517	-	-	1,781	1,781
52025	WORKER'S COMPENSATION	1,948	1,406	1,297	1,297	1,800	503
52030	UNEMPLOYMENT INSURANCE-VEC	30	11	14	14	14	-
52035	DISABILITY INSURANCE	-	84	366	366	402	36
53010	PROFESSIONAL SERVICES	20,000	20,000	20,000	20,000	20,000	-
55205	SPECIAL EXPENSES-NON GRANT	-	50	-	-	-	-
55404	M & S - URINE SCREEN	4,005	5,291	5,368	5,368	-	(5,368)
Total Org: 21033343		\$100,191	\$103,709	\$100,317	\$100,317	\$96,876	(\$3,441)

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 24, 2025

4/24/2026

FUND: 210 - BRCS FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
21033345	VCSB-MH RURAL JAIL DIVERSION						
51510	PART-TIME HELP	9,275	7,890	-	-	-	-
52005	HEALTH INSURANCE	(15,000)	-	-	-	-	-
52010	SOCIAL SECURITY-FICA	710	604	-	-	-	-
52025	WORKER'S COMPENSATION	312	312	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	8	10	-	-	-	-
55205	SPECIAL EXPENSES HOUSING	15,000	-	-	-	-	-
Total Org: 21033345		\$10,305	\$8,816	\$-	\$-	\$-	\$-

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 24, 2025

4/24/2026

FUND: 210 - BRCS FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
21033346	MAURY RECOVERY COURT						
51009	OTHER SALARIES	47,960	5,556	-	-	49,857	49,857
52001	GROUP LIFE INSURANCE-VRS	566	47	-	-	528	528
52005	HEALTH INSURANCE	16,732	748	-	-	10,136	10,136
52010	SOCIAL SECURITY-FICA	3,669	416	-	-	3,814	3,814
52020	RETIREMENT-VRS	7,563	670	-	-	7,249	7,249
52024	DC RETIREMENT CONTRIBUTION	480	44	-	-	-	-
52025	WORKER'S COMPENSATION	-	-	-	-	1,000	1,000
52030	UNEMPLOYMENT INSURANCE-VEC	30	6	-	-	14	14
52035	DISABILITY INSURANCE	-	21	-	-	394	394
55404	M & S - URINE SCREEN	9,045	-	-	-	5,000	5,000
55415	MATERIALS/SUPPLIES	315	-	-	-	-	-
Total Org: 21033346		\$86,360	\$7,507	\$-	\$-	\$77,992	\$77,992

Projection 20271

CITY OF STAUNTON, VIRGINIA

FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET

ADOPTED APRIL 24, 2025

4/24/2026

FUND: 210 - BRCS FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
21099500	BRCS FUND DEBT SERVICE						
59530	LEASE PRINCIPAL PAYMENT	-	42,880	-	-	-	-
59531	LEASE INTEREST PAYMENT	-	2,013	-	-	-	-
Total Org: 21099500		\$-	\$44,893	\$-	\$-	\$-	\$-
Total Fund: 210		\$1,655,761	\$1,545,496	\$1,626,395	\$1,615,795	\$1,693,337	\$77,542

Projection 20271	CITY OF STAUNTON, VIRGINIA FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET ADOPTED APRIL 24, 2025	4/24/2026
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FUND: 210 - BRCS FUND

21099500	BRCS FUND DEBT SERVICE	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
Grand Total		\$1,655,761	\$1,545,496	\$1,626,395	\$1,615,795	\$1,693,337	\$77,542

4/24/2026

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
05	REV-MONEY & PROPERTY						
53001 41510	INTEREST REVENUE	100,000	767,075	200,000	200,000	300,000	100,000
53001 41520	RENTAL OF REAL PROPERTY	85,000	68,493	65,000	65,000	65,000	-
Total Org: 53001		\$185,000	\$835,567	\$265,000	\$265,000	\$365,000	\$100,000

CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

Projection 20271

FUND: 530 - WATER FUND

06	CHARGES FOR SERVICES	FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
53001 41654	RETURNED CHECK FEE	2,000	2,900	2,500	2,500	3,000	500
53002 41840	WATER TRANSFER FEES	12,000	9,970	11,000	11,000	10,000	(1,000)
53002 41841	WATER WRITE OFF ACCOUNTS	-	80	-	-	-	-
53002 41842	WATER USE	3,308,917	3,358,064	3,308,917	3,308,917	3,540,071	231,154
53002 41844	WATER RECONNECTION PENALTIES	30,000	8,603	7,000	7,000	8,500	1,500
53002 41846	WATER-LATE PAYMENT PENALTIES	50,000	53,725	49,500	49,500	54,000	4,500
53002 41848	WATER CONNECTIONS-NEW SERVICE	50,000	48,000	50,000	50,000	50,000	-
53002 41849	NORTH RIVER WATER REVENUE	1,500	4,220	2,000	2,000	3,500	1,500
53002 41850	BULK SALES-AUG CO SERV AUTH	1,276,916	1,403,249	1,263,229	1,263,229	1,435,103	171,874
53002 41852	BULK WATER SALES	5,000	7,655	5,562	5,562	8,000	2,438
53002 41856	WATER FACILITY FEES	-	185,060	-	-	-	-
Total Org: 53002		\$4,736,333	\$5,081,526	\$4,699,708	\$4,699,708	\$5,112,174	\$412,466

4/24/2026

FUND: 530 - WATER FUND

4/24/2026

FUND: 530 - WATER FUND

CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

Projection 20271

FUND: 530 - WATER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
14	PRIOR YR APPROP						
53001 41930	APPRO.OF PRIOR YR FUND BAL	359,935	-	-	1,341,215	-	(1,341,215)
53001 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	2,547,113	-	-	6,476,696	-	(6,476,696)
53001 41932	APPRO FOR PRIOR YEAR RESERVES	-	-	5,242,267	5,242,267	2,860,996	(2,381,271)
Total Org: 53001		\$2,907,048	\$-	\$5,242,267	\$13,060,178	\$2,860,996	(\$10,199,182)
Total Fund: 530		\$19,830,005	\$13,611,907	\$10,206,975	\$18,024,886	\$8,338,170	(\$9,686,716)

FUND: 530 - WATER FUND

14	PRIOR YR APPROP	FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
Grand Total		\$19,830,005	\$13,611,907	\$10,206,975	\$18,024,886	\$8,338,170	(\$9,686,716)

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 530 - WATER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
53001520	WATER RISK MANAGEMENT						
52004	OPEB EXPENSE	-	(30,382)	25,000	25,000	25,000	-
52025	WORKER'S COMPENSATION	25,000	27,544	22,000	22,000	25,000	3,000
55101	FIRE & MULTI-PERIL INSURANCE	16,000	16,156	16,500	16,500	23,000	6,500
55105	AUTO LIABILITY INSURANCE	12,000	11,298	12,000	12,000	13,000	1,000
55110	OTHER INSURANCES	16,500	15,848	16,500	16,500	16,500	-
55120	LOCAL GOVERNMENT LIABILITY	6,000	7,186	8,000	8,000	8,000	-
55125	SELF-INSURANCE-COLLISION	20,000	-	20,000	20,000	20,000	-
55130	DAMAGE CLAIMS AWARDS	2,000	-	2,000	2,000	2,000	-
Total Org: 53001520		<u>\$97,500</u>	<u>\$47,650</u>	<u>\$122,000</u>	<u>\$122,000</u>	<u>\$132,500</u>	<u>\$10,500</u>

4/24/2026

FUND: 530 - WATER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
53004311	WATER BILLING						
51006	FULL TIME SALARIES/WAGES	198,206	200,215	204,152	204,152	207,844	3,692
51530	OVERTIME	5,000	257	5,000	5,000	5,000	-
51628	BONUSES	-	230	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	2,656	2,338	2,736	2,736	2,203	(533)
52005	HEALTH INSURANCE	21,097	31,788	35,528	35,528	38,474	2,946
52006	HSA CONTRIBUTION	567	567	567	567	582	15
52010	SOCIAL SECURITY-FICA	15,545	14,424	16,000	16,000	16,283	283
52020	RETIREMENT-VRS	38,459	33,242	34,236	34,236	32,590	(1,646)
52022	PENSION EXPENSE-GASB68	-	(1,596)	-	-	-	-
52024	DC RETIREMENT CONTRIBUTION	-	5,188	5,376	5,376	4,332	(1,044)
52030	UNEMPLOYMENT INSURANCE-VEC	160	45	54	54	54	-
52035	DISABILITY INSURANCE	1,268	787	1,137	1,137	1,231	94
53005	PRINTING AND BINDING	-	-	700	700	700	-
53011	CONTRACTUAL AGREEMENTS	13,500	14,120	15,000	17,010	19,000	1,990
53085	COLLECTION FEES	8,000	9,056	8,500	8,500	9,500	1,000
53101	MAINT/REPAIR-OFFICE EQUIPMENT	500	-	500	500	500	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	500	-	-	-	-	-
55001	TELEPHONE	575	180	250	250	250	-
55005	TRAINING & TRAVEL	1,500	-	1,500	1,500	1,500	-
55297	BAD DEBT EXPENSE	6,500	9,811	6,500	6,500	6,500	-
55405	OFFICE SUPPLIES	9,510	9,810	9,500	9,903	9,500	(403)
55406	PHOTOCOPYING	250	5	250	250	250	-
55410	POSTAGE OR SHIPPING	42,000	47,254	45,000	47,887	45,000	(2,887)
55497	RENTAL OF EQUIPMENT	1,500	212	1,500	1,500	250	(1,250)
55498	RENTAL OF SOFTWARE	17,500	11,226	17,500	17,500	15,500	(2,000)
Total Org: 53004311		\$384,793	\$389,159	\$411,486	\$416,786	\$417,043	\$257
FY2025 ADOPTED BUDGET - FINE ITEM DETAIL							

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 530 - WATER FUND

53004320	WATER PRODUCTION	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51006	FULL TIME SALARIES/WAGES	614,833	528,768	615,045	615,045	640,235	25,190
51530	OVERTIME	7,000	76,791	7,000	7,000	7,000	-
51628	BONUSES	-	75	-	-	-	-
51632	ST DI CLAIM PAYMENTS	-	1,656	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	8,239	6,111	8,242	8,242	6,786	(1,456)
52003	RETIREE HEALTH INSURANCE	-	2,520	-	-	-	-
52005	HEALTH INSURANCE	158,542	116,991	157,847	157,847	158,012	165
52006	HSA CONTRIBUTION	3,788	2,162	909	909	2,100	1,191
52010	SOCIAL SECURITY-FICA	47,570	45,022	47,586	47,586	49,514	1,928
52020	RETIREMENT-VRS	112,122	86,815	103,143	103,143	100,389	(2,754)
52022	PENSION EXPENSE-GASB68	-	(4,169)	-	-	-	-
52024	DC RETIREMENT CONTRIBUTION	-	7,798	8,966	8,966	7,752	(1,214)
52030	UNEMPLOYMENT INSURANCE-VEC	320	132	177	177	177	-
52035	DISABILITY INSURANCE	4,339	2,169	3,735	3,735	4,160	425
53008	UNIFORM RENTAL	3,000	8,675	5,000	5,000	7,000	2,000
53009	OUTSIDE LAB SERVICES	6,000	4,827	6,000	6,000	7,000	1,000
53010	PROFESSIONAL SERVICES	120,640	11,988	12,500	33,540	13,000	(20,540)
53011	CONTRACTUAL AGREEMENTS	29,500	30,258	30,500	30,500	30,500	-
53050	WATERSHED SERVICES	15,000	-	17,500	17,500	15,000	(2,500)
53105	MAINT.REPAIR-VEHICLES & EQUIP	500	67	4,000	4,000	4,000	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	4,600	8,991	4,600	4,600	8,000	3,400
53120	MAINT/REPAIR-RADIO EQUIPMENT	200	-	200	200	200	-
53130	MAINT/REPAIR-PLANT MACHINERY	8,250	3,402	8,250	8,250	8,300	50
53165	MAINTENANCE OF FACILITIES	9,000	5,468	9,000	9,000	9,000	-
55001	TELEPHONE	1,200	1,055	1,200	1,200	1,200	-

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 530 - WATER FUND

53004320	WATER PRODUCTION	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
55002	DUES & SUBSCRIPTIONS	2,500	400	3,000	3,000	3,000	-
55005	TRAINING & TRAVEL	2,000	3,926	2,000	2,000	5,000	3,000
55015	UTILITIES-ELECTRIC	25,000	27,939	30,000	30,000	35,000	5,000
55020	UTILITIES-NATURAL GAS	9,000	9,960	9,000	9,000	10,000	1,000
55030	UTLITIES-WATER	16,000	12,478	16,000	16,000	16,000	-
55210	TRAVEL	-	-	2,000	2,000	-	(2,000)
55280	PUMP REPAIRS	4,000	-	4,000	4,000	5,000	1,000
55305	MAINT/REPAIR-VEHICLES	-	-	-	-	200	200
55330	MAINT/REPAIR-PLANT MACHINERY	10,510	2,510	10,510	10,510	10,000	(510)
55405	OFFICE SUPPLIES	1,150	2,206	1,150	1,150	1,150	-
55410	POSTAGE OR SHIPPING	150	125	150	150	150	-
55415	MATERIALS/SUPPLIES	3,500	5,034	3,500	3,500	5,000	1,500
55440	CHEMICALS	65,000	89,770	80,000	80,000	105,000	25,000
55442	MATERIAL AND SUPPLIES-LAB	12,500	21,384	12,500	12,500	15,000	2,500
55481	GAS & OIL	-	-	-	-	200	200
55485	SMALL TOOLS	260	823	260	260	300	40
55486	NON-CAPITAL EQUIPMENT	1,000	673	1,000	1,000	1,000	-
55487	WEARING APPAREL	1,000	429	1,000	1,000	1,000	-
55490	SAFETY EQUIPMENT & SUPPLIES	2,150	2,699	3,050	3,050	3,100	50
55647	HEADWATERS SOIL/WATER DISTRICT	16,319	16,319	19,907	19,907	20,802	895
55850	DEPRECIATION-ENTERPRISE	-	265,137	-	-	-	-
58316	AUTO EQUIPMENT	-	-	-	48,000	-	(48,000)
58385	BUILDING	51,546	-	-	51,546	-	(51,546)
58399	SITE IMPROVEMENT	48,257	-	-	48,257	-	(48,257)
Total Org: 53004320		\$1,426,485	\$1,409,383	\$1,250,427	\$1,419,270	\$1,316,227	(\$103,043)

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 530 - WATER FUND

53004321	WATER DISTRIBUTION	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51006	FULL TIME SALARIES/WAGES	398,773	378,596	445,411	436,411	545,100	108,689
51530	OVERTIME	31,000	69,952	55,000	55,000	55,000	-
51540	ON CALL PAY	6,000	6,583	6,000	6,000	6,000	-
51632	ST DI CLAIM PAYMENTS	-	10,859	-	-	-	-
51633	GENERAL LEAVE PAY OUT	-	2,095	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	5,344	4,714	5,969	5,969	5,778	(191)
52003	RETIREE HEALTH INSURANCE	-	1,341	-	-	-	-
52005	HEALTH INSURANCE	52,614	44,971	60,381	60,381	100,380	39,999
52006	HSA CONTRIBUTION	2,536	1,629	2,386	2,386	1,872	(514)
52010	SOCIAL SECURITY-FICA	33,337	34,782	36,904	36,904	46,367	9,463
52020	RETIREMENT-VRS	71,965	66,551	74,695	74,695	85,472	10,777
52022	PENSION EXPENSE-GASB68	-	(3,196)	-	-	-	-
52024	DC RETIREMENT CONTRIBUTION	-	7,686	5,601	5,601	6,633	1,032
52030	UNEMPLOYMENT INSURANCE-VEC	240	78	95	95	122	27
52035	DISABILITY INSURANCE	1,903	1,728	2,386	2,386	2,912	526
53008	UNIFORM RENTAL	2,300	3,668	2,300	2,300	3,000	700
53010	PROFESSIONAL SERVICES	39,764	-	35,000	39,764	40,000	236
53101	MAINT/REPAIR-OFFICE EQUIPMENT	-	-	250	250	250	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	3,460	9,014	3,000	3,000	6,000	3,000
53120	MAINT/REPAIR-RADIO EQUIPMENT	1,000	875	1,000	1,000	1,000	-
53225	MAINTENANCE STREET/PAVING	8,500	-	8,500	8,500	22,500	14,000
53288	MAINT/REPAIR-UTILITY LINES	26,000	22,991	26,000	26,000	26,000	-
55001	TELEPHONE	2,100	1,155	2,100	2,100	2,100	-
55005	TRAINING & CERTIFICATION	1,100	1,652	1,100	10,100	2,700	(7,400)
55252	MATERIALS & SUPPLIES-STREETS	14,500	-	14,500	14,500	10,000	(4,500)

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 530 - WATER FUND

53004321	WATER DISTRIBUTION	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
55286	WATER METER REPLACEMENT	210,000	193,948	20,000	20,000	20,000	-
55288	UTILITY LINES MAINTENANCE	70,000	82,134	70,000	71,320	70,000	(1,320)
55305	MAINT/REPAIR-VEHICLES	10,692	12,617	10,500	10,500	12,000	1,500
55405	OFFICE SUPPLIES	675	535	675	675	700	25
55415	MATERIALS/SUPPLIES	2,500	16,030	2,500	2,500	5,000	2,500
55480	TIRES	4,000	4,897	4,000	4,000	4,000	-
55481	GAS & OIL	16,500	18,790	16,500	16,500	16,500	-
55485	SMALL TOOLS	6,500	7,276	8,000	8,000	8,000	-
55486	NON-CAPITAL EQUIPMENT	-	1,528	-	-	-	-
55487	WEARING APPAREL	1,000	929	1,000	1,000	1,000	-
55490	SAFETY EQUIPMENT & SUPPLIES	4,000	2,531	4,300	4,300	4,300	-
55499	RENTAL OF REAL PROPERTY	2,500	3,403	2,500	2,500	3,500	1,000
55850	DEPRECIATION-ENTERPRISE	152,954	628,183	-	-	-	-
58316	AUTO EQUIPMENT	-	-	-	48,000	-	(48,000)
58321	LIGHT DUTY EQUIPMENT	15,000	-	15,000	15,000	-	(15,000)
58365	WATER LINES	400,000	-	-	10,307	-	(10,307)
58365 45005	WATER LINES	11,426	-	-	-	-	-
58365 74511	WATER LINES	92,800	-	-	19,660	-	(19,660)
58390	WATER STORAGE TANKS	126,000	-	-	-	-	-
Total Org: 53004321		\$1,828,983	\$1,640,527	\$943,553	\$1,027,604	\$1,114,186	\$86,582

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 530 - WATER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
53004322	UTILITY TECHNICAL SERVICES						
51006	FULL TIME SALARIES/WAGES	324,207	305,118	333,703	333,703	344,193	10,490
51530	OVERTIME	26,000	60,056	26,000	26,000	26,000	-
51540	ON CALL PAY	6,000	6,698	6,000	6,000	6,000	-
52001	GROUP LIFE INSURANCE-VRS	4,344	3,562	4,472	4,472	3,648	(824)
52003	RETIREE HEALTH INSURANCE	-	23,490	24,768	24,768	25,387	619
52005	HEALTH INSURANCE	65,253	61,669	49,390	49,390	80,325	30,935
52006	HSA CONTRIBUTION	567	1,134	1,134	1,134	1,164	30
52010	SOCIAL SECURITY-FICA	27,250	27,162	27,976	27,976	28,779	803
52020	RETIREMENT-VRS	57,166	50,636	55,962	55,962	53,969	(1,993)
52022	PENSION EXPENSE-GASB68	-	(2,432)	-	-	-	-
52024	DC RETIREMENT CONTRIBUTION	-	3,360	2,965	2,965	3,097	132
52030	UNEMPLOYMENT INSURANCE-VEC	240	67	82	82	82	-
52035	DISABILITY INSURANCE	1,155	921	1,134	1,134	1,226	92
53008	UNIFORM RENTAL	3,000	3,117	3,000	3,000	3,200	200
53010	PROFESSIONAL SERVICES	10,000	3,491	10,000	10,000	10,000	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	2,000	198	2,000	2,000	2,000	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	9,000	29,749	27,000	27,522	27,000	(522)
53120	MAINT/REPAIR-RADIO EQUIPMENT	775	875	775	775	800	25
55001	TELEPHONE	11,500	18,523	11,500	11,500	11,500	-
55005	TRAINING & TRAVEL	525	2,117	3,000	3,000	3,000	-
55015	UTILITIES-ELECTRIC	230,000	232,580	250,000	250,000	285,000	35,000
55280	PUMP REPAIRS	5,000	850	5,000	5,000	5,000	-
55281	PUMP REPLACEMENT	7,500	4,695	20,000	20,000	20,000	-
55285	WATER METER REPAIR	18,000	333	18,000	18,000	18,000	-
55286	WATER METER REPLACEMENT	78,054	19,600	310,000	319,300	310,000	(9,300)

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 530 - WATER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
53004322	UTILITY TECHNICAL SERVICES						
55305	MAINT/REPAIR-VEHICLES	1,550	2,986	1,550	1,550	1,550	-
55405	OFFICE SUPPLIES	775	891	775	775	800	25
55410	POSTAGE OR SHIPPING	100	-	100	100	100	-
55415	MATERIALS/SUPPLIES	10,500	5,432	10,500	10,500	10,500	-
55480	TIRES	3,100	616	3,100	3,100	3,100	-
55481	GAS & OIL	13,500	9,701	13,500	13,500	13,500	-
55485	SMALL TOOLS	1,000	1,191	1,000	1,000	1,000	-
55487	WEARING APPAREL	525	974	525	525	600	75
55490	SAFETY EQUIPMENT & SUPPLIES	4,757	1,025	3,750	3,750	3,750	-
55498	RENTAL OF SOFTWARE	15,000	17,846	20,000	20,000	25,000	5,000
55850	DEPRECIATION-ENTERPRISE	-	36,093	-	-	-	-
58341	SPECIAL EQUIPMENT	18,800	-	-	-	-	-
Total Org: 53004322		\$957,143	\$934,323	\$1,248,661	\$1,258,483	\$1,329,270	\$70,787

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 530 - WATER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
53004399	WATER FUND CAPITAL PROJECTS						
58326	HEAVY DUTY EQUIPMENT	-	-	175,000	175,000	-	(175,000)
58341	SPECIAL EQUIPMENT	-	-	250,000	250,000	-	(250,000)
58365	WATER LINES	-	-	450,000	450,000	450,000	-
58365 45007	WATER LINES	1,500,000	-	-	111,919	-	(111,919)
58365 74511	WATER LINES	-	-	2,500,000	1,374,150	2,500,000	1,125,850
58365 74914	WATER LINES	38,002	-	-	300,484	-	(300,484)
58365 75011	WATER LINES	-	-	375,000	375,000	-	(375,000)
58365 75014	WATER LINES	-	-	-	33,000	-	(33,000)
58367 73511	GARDNER SPRINGS PUMP-LOCAL	36,334	-	-	-	-	-
58367 73514	GARDNER SPRINGS PUMP-BOND	2,202,414	-	-	2,311,640	-	(2,311,640)
58367 73530	GARDNER SPRING PUMP-VDH ARPA	3,001,624	-	-	-	-	-
58390	WATER STORAGE TANKS	-	-	290,000	290,000	290,000	-
58390 45007	WATER STORAGE TANKS	7,500,000	-	-	4,164,713	-	(4,164,713)
58390 74914	WATER STORAGE TANKS	321,933	-	-	296,570	-	(296,570)
58390 75111	WATER STORAGE TANKS	-	-	1,500,000	2,090,850	-	(2,090,850)
58390 75114	WATER STORAGE TANKS	-	-	-	427,570	-	(427,570)
Total Org: 53004399		\$14,600,307	\$-	\$5,540,000	\$12,650,896	\$3,240,000	(\$9,410,896)

4/24/2026

FUND: 530 - WATER FUND

FY2027 ADOPTED BUDGET - LINE ITEM DETAIL

FUND: 530 - WATER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
53009600	TRANSFERS						
55991	PMENT IN LIEU OF TAXES-GEN FND	407,673	477,266	477,266	477,266	519,411	42,145
59300	INTERFUND REIMBURSEMENT	(816,275)	(673,492)	(730,447)	(730,447)	(675,000)	55,447
Total Org: 53009600		(\$408,602)	(\$196,226)	(\$253,181)	(\$253,181)	(\$155,589)	\$97,592
Total Fund: 530		\$19,830,005	\$4,650,195	\$10,206,975	\$17,585,886	\$8,338,170	(\$9,247,716)

Projection 20271	CITY OF STAUNTON, VIRGINIA FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET ADOPTED APRIL 23, 2026	4/24/2026
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FUND: 530 - WATER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
53009600	TRANSFERS						
Grand Total		\$19,830,005	\$4,650,195	\$10,206,975	\$17,585,886	\$8,338,170	(\$9,247,716)

4/24/2026

FUND: 540 - SEWER FUND

CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

Projection 20271

FUND: 540 - SEWER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
06	CHARGES FOR SERVICES						
54002 41860	SEWER USE FEE	4,327,296	4,331,602	4,253,757	4,253,757	4,640,878	387,121
54002 41862	SEWER CONNECTION-NEW SERVICE	50,000	43,600	50,000	50,000	50,000	-
54002 41866	SEWER FACILITY FEES	-	252,600	-	-	-	-
54002 41868	BULK SALES ACSA	32,000	27,314	29,000	29,000	29,000	-
Total Org: 54002		<u>\$4,409,296</u>	<u>\$4,655,117</u>	<u>\$4,332,757</u>	<u>\$4,332,757</u>	<u>\$4,719,878</u>	<u>\$387,121</u>

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FUND: 540 - SEWER FUND

CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
ADOPTED APRIL 23, 2026

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Projection 20271

FUND: 540 - SEWER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
14	PRIOR YR APPROP						
54001 41930	APPRO.OF PRIOR YR FUND BAL	-	-	2,239,561	2,239,561	-	(2,239,561)
54001 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	14,142	-	-	4,744,464	-	(4,744,464)
54001 41932	APPRO FOR PRIOR YEAR RESERVES	3,425,530	-	-	-	424,519	424,519
Total Org: 54001		\$3,439,672	\$-	\$2,239,561	\$6,984,025	\$424,519	(\$6,559,506)

CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
ADOPTED APRIL 23, 2026

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Projection 20271

FUND: 540 - SEWER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
18	RECOVERED COSTS						
54001 41915	RECOVERED COSTS-ACSA DEBT SER	25,000	18,856	22,500	22,500	20,000	(2,500)
54001 41928	INSURANCE RECOVERY	1,534	5,400	-	908	-	(908)
Total Org: 54003		<u>\$26,534</u>	<u>\$24,257</u>	<u>\$22,500</u>	<u>\$23,408</u>	<u>\$20,000</u>	<u>(\$3,408)</u>
Total Fund: 540		\$12,480,502	\$6,678,037	\$6,694,818	\$11,440,190	\$5,364,397	(\$6,075,793)

FUND: 540 - SEWER FUND

18	RECOVERED COSTS	FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
Grand Total		\$12,480,502	\$6,678,037	\$6,694,818	\$11,440,190	\$5,364,397	(\$6,075,793)

FUND: 540 - SEWER FUND

54001520	SEWER RISK MANAGEMENT	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
52004	OPEB EXPENSE	-	10,927	5,000	5,000	5,000	-
52025	WORKER'S COMPENSATION	3,000	246	3,000	3,000	4,150	1,150
55101	FIRE & MULTI-PERIL INSURANCE	1,000	317	1,000	1,000	500	(500)
55105	AUTO LIABILITY INSURANCE	4,000	4,017	4,000	4,000	4,500	500
55120	LOCAL GOVERNMENT LIABILITY	8,000	9,992	10,000	10,000	10,000	-
55130	DAMAGE CLAIMS AWARDS	5,000	-	5,000	5,000	5,000	-
Total Org: 54001520		\$21,000	\$25,499	\$28,000	\$28,000	\$29,150	\$1,150

FUND: 540 - SEWER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
54004411	SEWER BILLING						
55297	BAD DEBT EXPENSE	2,250	15,436	2,250	2,250	5,000	2,750
55498	RENTAL OF SOFTWARE	11,500	9,407	11,500	11,500	10,500	(1,000)
Total Org: 54004411		\$13,750	\$24,843	\$13,750	\$13,750	\$15,500	\$1,750

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

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FUND: 540 - SEWER FUND

54004420	SEWER LINES	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51006	FULL TIME SALARIES/WAGES	155,439	145,361	168,956	168,956	220,712	51,756
51510	PART-TIME HELP	7,855	-	7,705	7,705	7,936	231
51530	OVERTIME	18,000	54,296	18,000	18,000	18,000	-
51540	ON CALL PAY	3,000	5,448	3,000	3,000	3,000	-
51628	BONUSES	-	50	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	2,083	1,629	2,264	2,264	2,340	76
52003	RETIREE HEALTH INSURANCE	-	8,508	8,970	8,970	9,194	224
52005	HEALTH INSURANCE	49,625	40,689	51,467	51,467	70,756	19,289
52006	HSA CONTRIBUTION	-	567	567	567	-	(567)
52010	SOCIAL SECURITY-FICA	14,098	15,161	15,121	15,121	19,098	3,977
52020	RETIREMENT-VRS	26,067	23,169	28,334	28,334	34,608	6,274
52022	PENSION EXPENSE-GASB68	-	44,130	-	-	-	-
52024	DC RETIREMENT CONTRIBUTION	-	2,560	2,899	2,899	3,492	593
52030	UNEMPLOYMENT INSURANCE-VEC	160	53	54	54	68	14
52035	DISABILITY INSURANCE	1,566	729	1,680	1,680	1,744	64
53008	UNIFORM RENTAL	2,100	3,629	2,100	2,100	2,500	400
53010	PROFESSIONAL SERVICES	14,350	10,094	10,000	10,000	10,000	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	9,296	14,303	4,500	5,408	7,000	1,592
53120	MAINT/REPAIR-RADIO EQUIPMENT	475	323	475	475	475	-
53225	MAINTENANCE STREET/PAVING	-	-	-	-	1,000	1,000
53288	MAINT/REPAIR-UTILITY LINES	52,000	4,013	30,000	30,000	30,000	-
55001	TELEPHONE	1,200	958	1,200	1,200	1,200	-
55005	TRAINING & TRAVEL	775	1,306	775	775	2,700	1,925
55252	MATERIALS & SUPPLIES-STREETS	14,000	-	5,000	5,000	1,000	(4,000)
55288	UTILITY LINES MAINTENANCE	54,410	80,771	70,000	70,000	70,000	-

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

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FUND: 540 - SEWER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
54004420	SEWER LINES						
55305	MAINT/REPAIR-VEHICLES	5,200	6,173	5,200	5,200	7,000	1,800
55405	OFFICE SUPPLIES	260	97	260	260	250	(10)
55415	MATERIALS/SUPPLIES	1,025	16,098	1,025	1,025	5,000	3,975
55417	CLEANING SUPPLIES	200	-	200	200	200	-
55440	CHEMICALS	500	-	500	500	500	-
55480	TIRES	2,075	3,326	2,075	2,075	2,100	25
55481	GAS & OIL	9,000	7,584	9,000	9,000	9,000	-
55485	SMALL TOOLS	3,000	2,767	3,000	3,000	3,000	-
55487	WEARING APPAREL	1,000	660	1,000	1,000	1,000	-
55490	SAFETY EQUIPMENT & SUPPLIES	5,150	6,100	5,350	5,350	5,400	50
55499	RENTAL OF REAL PROPERTY	2,100	2,185	2,100	2,100	2,100	-
55850	DEPRECIATION-ENTERPRISE	-	643,004	-	-	-	-
58366	SEWER LINES	1,250,151	-	-	10,307	-	(10,307)
58366 45005	SEWER LINES	5,968	-	-	-	-	-
58366 45006	SEWER LINES	3,800,734	-	-	2,595,364	-	(2,595,364)
58366 74911	SEWER LINES	311,000	-	-	245,861	-	(245,861)
58537	COLE AVE STREAM RESTORATION	346,175	-	-	-	-	-
Total Org: 54004420		\$6,170,038	\$1,145,743	\$462,777	\$3,315,217	\$552,373	(\$2,762,844)

Projection 20271	CITY OF STAUNTON, VIRGINIA FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET ADOPTED APRIL 23, 2026	4/24/2026
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FUND: 540 - SEWER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
54004421	SEWAGE TREATMENT						
53011	CONTRACTUAL AGREEMENTS	285,000	302,319	285,000	285,000	300,000	15,000
Total Org: 54004421		\$285,000	\$302,319	\$285,000	\$285,000	\$300,000	\$15,000

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FUND: 540 - SEWER FUND

FY2027 ADOPTED BUDGET - LINE ITEM DETAIL

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

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FUND: 540 - SEWER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
54004423	MRWWTP						
53060	MRWWTP PAYROLL AND FRINGES	528,194	507,325	512,053	512,053	525,988	13,935
53062	MRWWTP OPERATIONAL EXPENSES	799,285	486,466	656,972	656,972	683,064	26,092
53063	MRWWTP ELECTRIC UTILITY	318,200	293,784	328,500	328,500	328,500	-
53066	SLUDGE MNGEMENT PAYROLL/FRINGE	15,931	(14,236)	8,983	8,983	29,065	20,082
53067	SLUDGE MNGEMENT HAULING/TEST	103,748	94,966	102,675	102,675	89,899	(12,776)
53070	LABORATORY PAYROLL AND FRINGES	38,261	(47,109)	49,590	49,590	52,306	2,716
53071	LABORATORY OPERATIONAL EXPENSE	10,438	101,477	9,454	9,454	8,431	(1,023)
55486	NON-CAPITAL EQUIPMENT	-	37,509	-	-	-	-
55850	DEPRECIATION-ENTERPRISE	-	750,188	-	-	-	-
58331	PLANT MACHINERY	389,340	-	282,993	282,993	248,024	(34,969)
Total Org: 54004423		\$2,203,397	\$2,210,370	\$1,951,217	\$1,951,217	\$1,965,277	\$14,060

FUND: 540 - SEWER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
54004499	SEWER FUND CAPITAL PROJECTS						
58326	HEAVY DUTY EQUIPMENT	-	-	375,000	375,000	-	(375,000)
58366	SEWER LINES	-	-	1,200,000	1,200,000	-	(1,200,000)
58366 75011	SEWER LINES	-	-	375,000	375,000	450,000	75,000
58367	PUMP STATION	-	-	500,000	500,000	500,000	-
58367 45006	PUMP STATION	754,266	-	-	327,373	-	(327,373)
58367 74911	PUMP STATION	1,565,560	-	-	1,565,560	-	(1,565,560)
Total Org: 54004499		\$2,319,826	\$-	\$2,450,000	\$4,342,932	\$950,000	(\$3,392,932)

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

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FUND: 540 - SEWER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
54009500	DEBT SERVICE						
59560	VRA 2008-MRWWTP III PRINCIPAL	534,027	-	543,257	543,257	552,646	9,389
59561	VRA 2008 MRWWTP III INTEREST	55,294	53,079	46,064	46,064	36,674	(9,390)
59562	VRA 2008 MRRWTP DEWATER PR	118,714	-	120,766	120,766	122,853	2,087
59563	VRA 2008 MRRWWTP DEWATER INT	12,292	11,800	10,240	10,240	8,153	(2,087)
59618	2017C REFUNDING PRINCIPAL	106,740	-	112,670	112,670	118,600	5,930
59619	2017C REFUNDING INTEREST	40,967	22,848	35,345	35,345	29,419	(5,926)
Total Org: 54009500		\$868,034	\$87,727	\$868,342	\$868,342	\$868,345	\$3

FUND: 540 - SEWER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
54009600	TRANSFERS						
55991	PMENT IN LIEU OF TAXES-GEN FND	162,128	207,091	207,091	230,860	275,680	44,820
59300	INTERFUND REIMBURSEMENT	419,754	356,309	403,216	379,447	379,447	-
Total Org: 54009600		\$581,882	\$563,400	\$610,307	\$610,307	\$655,127	\$44,820
Total Fund: 540		\$12,480,502	\$4,382,379	\$6,694,818	\$11,440,190	\$5,364,397	(\$6,075,793)

Projection 20271	CITY OF STAUNTON, VIRGINIA FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET ADOPTED APRIL 23, 2026	4/24/2026
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FUND: 540 - SEWER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
54009600	TRANSFERS						
Grand Total		\$12,480,502	\$4,382,379	\$6,694,818	\$11,440,190	\$5,364,397	(\$6,075,793)

4/24/2026

FUND: 560 - PARKING FUND

4/24/2026

FUND: 560 - PARKING FUND

CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

Projection 20271

FUND: 560 - PARKING FUND

06	CHARGES FOR SERVICES	FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
56001 41654	ADMINSTRATIVE FEES	3,000	805	4,000	4,000	-	(4,000)
56002 41800	METER RECEIPTS-STREETS	2,500	1,843	1,500	1,500	1,500	-
56002 41802	METER RECEIPTS-HARDY LOT	9,500	8,550	10,750	10,750	9,000	(1,750)
56002 41803	METER RECEIPTS-RMA LOT	6,500	5,560	8,000	8,000	6,000	(2,000)
56002 41804	SALE OF TOKENS	1,200	875	1,000	1,000	-	(1,000)
56002 41806	METER PERMITS	20,000	17,951	21,500	21,500	18,500	(3,000)
56002 41808	PERIMETER PERMITS	1,000	798	1,000	1,000	1,000	-
56002 41810	DAILY RECPTS-JOHNSON ST GARAGE	4,000	1,899	4,500	4,500	-	(4,500)
56002 41812	RENTALS-JOHNSON STREET GARAGE	30,000	23,253	27,000	27,000	-	(27,000)
56002 41820	DAILY RECEIPTS-WHARF	50,000	28,076	44,000	44,000	-	(44,000)
56002 41822	RENTALS-WHARF	23,500	24,735	24,500	24,500	-	(24,500)
56002 41830	DAILY RECEIPTS-NEW ST	12,500	11,285	13,000	13,000	13,000	-
56002 41832	RENTALS-NEW ST	100,000	58,429	70,000	70,000	60,000	(10,000)
56002 41836	RENTALS-AUGUSTA ST	10,800	9,900	10,800	10,800	10,000	(800)
Total Org: 56002		\$274,500	\$193,958	\$241,550	\$241,550	\$119,000	(\$122,550)

Projection 20271 CITY OF STAUNTON FY 2027 COUNCIL ADOPTED REVENUE BUDGET ADOPTED APRIL 23, 2026	4/24/2026
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FUND: 560 - PARKING FUND

14	PRIOR YR APPROP	FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
Grand Total		\$460,489	\$214,366	\$472,361	\$472,361	\$406,694	(\$65,667)

FUND: 560 - PARKING FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
56001520	PARKING RISK MANAGEMENT						
52025	WORKER'S COMPENSATION	10,000	805	10,000	10,000	1,200	(8,800)
55101	FIRE & MULTI-PERIL INSURANCE	6,850	7,249	7,500	7,500	7,500	-
55110	OTHER INSURANCES	7,000	6,726	7,000	7,000	7,000	-
Total Org: 56001520		\$23,850	\$14,780	\$24,500	\$24,500	\$15,700	(\$8,800)

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 560 - PARKING FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
56004620	STREETS AND METERED LOTS						
51510	PART-TIME HELP	60,500	15,013	62,315	62,315	64,184	1,869
51628	BONUSES	-	50	-	-	-	-
52010	SOCIAL SECURITY-FICA	4,628	1,152	4,767	4,767	4,910	143
52030	UNEMPLOYMENT INSURANCE-VEC	27	9	27	27	-	(27)
53005	PRINTING AND BINDING	150	-	-	-	-	-
55001	TELEPHONE	150	67	100	100	100	-
55015	UTILITIES-ELECTRIC	520	313	520	520	520	-
55290	PARKING METER REPAIRS	250	-	250	250	250	-
55291	PARKING METER REPLACEMENT	250	-	250	250	250	-
55415	MATERIALS/SUPPLIES	800	292	1,000	1,000	1,000	-
55486	NON-CAPITAL EQUIPMENT	2,500	-	1,000	1,000	-	(1,000)
55498	RENTAL OF SOFTWARE	9,550	8,840	9,550	9,550	9,600	50
55499	RENTAL OF REAL PROPERTY	5,700	-	5,700	5,700	5,700	-
55870	AMORTIZATION	-	7,733	-	-	-	-
58341	SPECIAL EQUIPMENT	5,000	-	-	-	-	-
Total Org: 56004620		\$90,025	\$33,469	\$85,479	\$85,479	\$86,514	\$1,035

Projection 20271

CITY OF STAUNTON, VIRGINIA

FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET

ADOPTED APRIL 23, 2026

4/24/2026

FUND: 560 - PARKING FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
56004621	JOHNSON ST GARAGE						
51510	PART-TIME HELP	21,271	8,055	21,909	21,909	-	(21,909)
52010	SOCIAL SECURITY-FICA	1,627	613	1,676	1,676	-	(1,676)
52030	UNEMPLOYMENT INSURANCE-VEC	27	11	27	27	-	(27)
53005	PRINTING AND BINDING	250	-	-	-	-	-
53085	COLLECTION FEES	-	49	50	50	50	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	250	-	-	-	-	-
55001	TELEPHONE	100	45	100	100	100	-
55015	UTILITIES-ELECTRIC	10,750	9,734	10,750	10,750	10,750	-
55405	OFFICE SUPPLIES	100	-	100	100	-	(100)
55415	MATERIALS/SUPPLIES	500	147	400	400	-	(400)
55850	DEPRECIATION-ENTERPRISE	-	172,709	-	-	-	-
Total Org: 56004621		\$34,875	\$191,364	\$35,012	\$35,012	\$10,900	(\$24,112)

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 560 - PARKING FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
56004622	WHARF LOT						
51510	PART-TIME HELP	31,043	12,604	31,974	31,974	-	(31,974)
51530	OVERTIME	-	11	-	-	-	-
52010	SOCIAL SECURITY-FICA	2,375	965	2,446	2,446	-	(2,446)
52030	UNEMPLOYMENT INSURANCE-VEC	17	-	14	14	-	(14)
53005	PRINTING AND BINDING	250	-	-	-	-	-
53085	COLLECTION FEES	300	160	300	300	-	(300)
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	500	-	250	250	-	(250)
55001	TELEPHONE	100	45	100	100	100	-
55015	UTILITIES-ELECTRIC	1,000	283	700	700	700	-
55405	OFFICE SUPPLIES	25	-	25	25	-	(25)
55415	MATERIALS/SUPPLIES	600	-	650	650	-	(650)
55850	DEPRECIATION-ENTERPRISE	-	4,123	-	-	-	-
Total Org: 56004622		\$36,210	\$18,192	\$36,459	\$36,459	\$800	(\$35,659)

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 560 - PARKING FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
56004623	NEW STREET GARAGE						
51510	PART-TIME HELP	35,644	41,260	36,713	36,713	37,814	1,101
51530	OVERTIME	-	79	-	-	-	-
52010	SOCIAL SECURITY-FICA	2,727	3,162	2,809	2,809	2,893	84
52030	UNEMPLOYMENT INSURANCE-VEC	17	22	14	14	-	(14)
53085	COLLECTION FEES	100	88	150	150	150	-
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	250	-	250	250	250	-
55001	TELEPHONE	100	91	120	120	120	-
55015	UTILITIES-ELECTRIC	22,500	21,080	24,500	24,500	24,500	-
55405	OFFICE SUPPLIES	25	-	25	25	50	25
55415	MATERIALS/SUPPLIES	1,000	158	1,000	1,000	500	(500)
55850	DEPRECIATION-ENTERPRISE	-	123,554	-	-	-	-
Total Org: 56004623		\$62,363	\$189,495	\$65,581	\$65,581	\$66,277	\$696

FUND: 560 - PARKING FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
56009500	DEBT SERVICE						
59531	LEASE INTEREST PAYMENT	-	1,977	-	-	-	-
59620	2018A VRA PRINCIPAL	115,000	-	120,000	120,000	130,000	10,000
59621	2018A VRA INTEREST	61,891	45,674	55,869	55,869	49,463	(6,406)
Total Org: 56009500		\$176,891	\$47,651	\$175,869	\$175,869	\$179,463	\$3,594

Projection 20271

CITY OF STAUNTON, VIRGINIA

FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET

ADOPTED APRIL 23, 2026

4/24/2026

FUND: 560 - PARKING FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
56009600	TRANSFERS						
55991	PMENT IN LIEU OF TAXES-GEN FND	36,275	49,461	49,461	49,461	47,040	(2,421)
Total Org: 56009600		\$36,275	\$49,461	\$49,461	\$49,461	\$47,040	(\$2,421)
Total Fund: 560		\$460,489	\$544,412	\$472,361	\$472,361	\$406,694	(\$65,667)

Projection 20271	CITY OF STAUNTON, VIRGINIA FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET ADOPTED APRIL 23, 2026	4/24/2026
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FUND: 560 - PARKING FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
56009600	TRANSFERS						
Grand Total		\$460,489	\$544,412	\$472,361	\$472,361	\$406,694	(\$65,667)

4/24/2026

FUND: 570 - STORMWATER FUND

4/24/2026

FUND: 570 - STORMWATER FUND

CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

Projection 20271

FUND: 570 - STORMWATER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
06	CHARGES FOR SERVICES						
57002 41846	LATE PAYMENT PENALTIES	6,000	5,972	6,000	6,000	6,000	-
57002 41885	STORMWATER DRAINAGE FEE	1,318,500	1,283,973	1,313,145	1,313,145	1,280,000	(33,145)
Total Org: 57002		<u>\$1,324,500</u>	<u>\$1,289,945</u>	<u>\$1,319,145</u>	<u>\$1,319,145</u>	<u>\$1,286,000</u>	<u>(\$33,145)</u>

4/24/2026

FUND: 570 - STORMWATER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
09	STATE-CATEGORICAL						
57004 45560 74422	GYPSY STREAM SLAF	-	633,821	-	-	-	-
57004 45560 74722	COLE AVE SLAF	727,800	727,800	-	-	-	-
Total Org: 57004		\$727,800	\$1,361,621	\$-	\$-	\$-	\$-

4/24/2026

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11	FEDERAL CATEGORICAL						
57001 46250 ARPA	MISCELLANEOUS FEDERAL AID	1,122,498	757,357	-	-	-	-
Total Org: 57004		\$1,122,498	\$757,357	\$-	\$-	\$-	\$-

CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

Projection 20271

FUND: 570 - STORMWATER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
14	PRIOR YR APPROP						
57001 41930	APPRO.OF PRIOR YR FUND BAL	342,480	-	-	-	-	-
57001 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	838,520	-	-	933,070	-	(933,070)
Total Org: 57001		<u>\$1,181,000</u>	<u>\$-</u>	<u>\$-</u>	<u>\$933,070</u>	<u>\$-</u>	<u>(\$933,070)</u>
Total Fund: 570		\$4,411,798	\$3,659,000	\$1,427,145	\$2,360,215	\$1,391,000	(\$969,215)

FUND: 570 - STORMWATER FUND

14	PRIOR YR APPROP	FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
Grand Total		\$4,411,798	\$3,659,000	\$1,427,145	\$2,360,215	\$1,391,000	(\$969,215)

FUND: 570 - STORMWATER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
57001520	STORMWATER RISK MANAGEMENT						
52004	OPEB EXPENSE	10,000	(4,548)	5,000	5,000	5,000	-
52025	WORKER'S COMPENSATION	800	788	800	800	1,000	200
55101	FIRE & MULTI-PERIL INSURANCE	-	730	-	-	800	800
55105	AUTO LIABILITY INSURANCE	700	-	700	700	-	(700)
Total Org: 57001520		\$11,500	(\$3,031)	\$6,500	\$6,500	\$6,800	\$300

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 570 - STORMWATER FUND

57004710	STORMWATER ENGINEERING	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51006	FULL TIME SALARIES/WAGES	142,543	147,135	139,823	139,823	147,972	8,149
51530	OVERTIME	-	1,431	-	-	2,000	2,000
51628	BONUSES	-	80	-	-	-	-
51633	GENERAL LEAVE PAY OUT	-	499	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,910	1,668	1,874	1,874	1,569	(305)
52005	HEALTH INSURANCE	17,332	18,803	19,016	19,016	28,794	9,778
52010	SOCIAL SECURITY-FICA	10,905	11,318	10,696	10,696	11,473	777
52020	RETIREMENT-VRS	27,773	23,716	23,448	23,448	23,202	(246)
52022	PENSION EXPENSE-GASB68	-	(5,602)	-	-	-	-
52024	DC RETIREMENT CONTRIBUTION	-	3,408	4,002	4,002	1,893	(2,109)
52030	UNEMPLOYMENT INSURANCE-VEC	54	34	27	27	27	-
52035	DISABILITY INSURANCE	1,563	747	1,188	1,188	1,185	(3)
53001	ADVERTISING	1,000	-	1,000	1,000	1,000	-
53005	PRINTING AND BINDING	2,000	2,020	2,000	2,000	5,000	3,000
53010	PROFESSIONAL SERVICES	79,503	5,755	50,000	76,909	50,000	(26,909)
53105	MAINT.REPAIR-VEHICLES & EQUIP	-	-	-	-	1,000	1,000
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	3,770	4,575	3,770	3,770	8,500	4,730
55001	TELEPHONE	560	741	560	560	560	-
55002	DUES & SUBSCRIPTIONS	5,000	3,000	5,000	5,000	5,800	800
55005	TRAINING & TRAVEL	2,000	3,283	5,500	5,500	5,500	-
55305	MAINT/REPAIR-VEHICLES	1,000	26	1,000	1,000	1,000	-
55340	MAINT/REPAIR SUPPLY-SPEC EQUIP	-	-	-	-	6,000	6,000
55405	OFFICE SUPPLIES	200	-	200	200	200	-
55406	PHOTOCOPYING	250	-	250	250	200	(50)
55410	POSTAGE OR SHIPPING	200	190	200	200	300	100

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 570 - STORMWATER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
57004710	STORMWATER ENGINEERING						
55415	MATERIALS/SUPPLIES	1,000	-	1,000	1,000	500	(500)
55480	TIRES	600	640	600	600	600	-
55481	GAS & OIL	600	470	600	600	600	-
55487	WEARING APPAREL	750	140	1,000	1,000	500	(500)
55497	RENTAL OF EQUIPMENT	103	103	103	103	103	-
55498	RENTAL OF SOFTWARE	10,222	11,300	20,444	20,677	14,300	(6,377)
55850	DEPRECIATION-ENTERPRISE	2,121	2,121	-	-	2,500	2,500
Total Org: 57004710		\$312,959	\$237,599	\$293,301	\$320,443	\$322,278	\$1,835

FUND: 570 - STORMWATER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
57004711	STORMWATER BILLING						
55297	BAD DEBT EXPENSE	1,000	(1,568)	2,500	2,500	2,500	-
55498	RENTAL OF SOFTWARE	6,500	5,599	6,500	6,500	6,000	(500)
Total Org: 57004711		\$7,500	\$4,031	\$9,000	\$9,000	\$8,500	(\$500)

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 570 - STORMWATER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
57004725	STORMWATER MAINTENANCE						
53010 ARPA	PROFESSIONAL SERVICES	12,500	145,446	-	8,505	-	(8,505)
53288	MAINT/REPAIR-UTILITY LINES	-	-	-	-	100,000	100,000
55486 75211	NON-CAPITAL EQUIPMENT	-	22,374	-	-	-	-
55668	LEWIS CREEK ADVISORY COMMITTEE	1,000	835	1,000	1,000	2,000	1,000
55683 ARPA	ARPA GRANTS	35,361	35,361	-	-	-	-
55850	DEPRECIATION-ENTERPRISE	483,000	482,985	-	-	550,000	550,000
58364 ARPA	STORM DRAIN CONSTRUCTION	310,000	-	-	168,550	-	(168,550)
Total Org: 57004725		\$841,861	\$687,001	\$1,000	\$178,055	\$652,000	\$473,946

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 570 - STORMWATER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
57004799	STORMWATER CAPITAL PROJECTS						
53010	PROFESSIONAL SERVICES	500,500	1,732	30,000	413,969	98,313	(315,656)
58360	CONSTRUCTION	-	-	131,760	131,760	-	(131,760)
58364	STORM DRAIN CONSTRUCTION	60,267	-	850,000	870,758	190,197	(680,561)
58537	COLE AVE STREAM RESTORATION	342,480	-	-	-	-	-
58537 74722	COLE AVE STREAM REST SLAF	727,800	-	-	-	-	-
58538	GYPSY HILL STREAM RESTORATION	-	-	-	4,965	-	(4,965)
58538 74422	GYPSY HILL STREAM SLAF	755,644	-	-	112,831	-	(112,831)
58538 ARPA	GYPSY HILL STREAM RESTORATION	764,637	-	-	206,351	-	(206,351)
Total Org: 57004799		\$3,151,328	\$1,732	\$1,011,760	\$1,740,634	\$288,510	(\$1,452,124)

FUND: 570 - STORMWATER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
57009600	TRANSFERS						
55991	PMENT IN LIEU OF TAXES-GEN FND	86,650	105,584	105,584	105,584	112,912	7,328
Total Org: 57009600		\$86,650	\$105,584	\$105,584	\$105,584	\$112,912	\$7,328
Total Fund: 570		\$4,411,798	\$1,032,917	\$1,427,145	\$2,360,215	\$1,391,000	(\$969,215)

Projection 20271	CITY OF STAUNTON, VIRGINIA FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET ADOPTED APRIL 23, 2026	4/24/2026
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FUND: 570 - STORMWATER FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
57009600	TRANSFERS						
Grand Total		\$4,411,798	\$1,032,917	\$1,427,145	\$2,360,215	\$1,391,000	(\$969,215)

4/24/2026

FUND: 580 - ENVIRONMENTAL FUND

CITY OF STAUNTON
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

Projection 20271

FUND: 580 - ENVIRONMENTAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
06	CHARGES FOR SERVICES						
58002 41845	BAG TAG FEES	-	928	-	-	-	-
58002 41880	REFUSE COLLECTION FEES	3,005,000	3,075,559	3,050,000	3,050,000	3,522,610	472,610
58002 41882	LANDFILL TIPPING FEES	494,900	628,681	672,400	672,400	785,072	112,672
58002 41883	RECYCLING/SCRAP METAL SALES	130,000	43,321	100,000	100,000	45,000	(55,000)
58002 41884	RECYCLING BIN FEE	-	(75)	-	-	-	-
Total Org: 58002		\$3,629,900	\$3,748,414	\$3,822,400	\$3,822,400	\$4,352,682	\$530,282

4/24/2026

FUND: 580 - ENVIRONMENTAL FUND

4/24/2026

FUND: 580 - ENVIRONMENTAL FUND

4/24/2026

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11	FEDERAL CATEGORICAL						
58001 46250 ARPA	MISCELLANEOUS FEDERAL AID	823,488	823,488	-	-	-	-
Total Org: 58003		\$823,488	\$823,488	\$-	\$-	\$-	\$-

4/24/2026

FUND: 580 - ENVIRONMENTAL FUND

4/24/2026

FUND: 580 - ENVIRONMENTAL FUND

FUND: 580 - ENVIRONMENTAL FUND

16	OTHER REVENUE	FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
Grand Total		\$6,215,818	\$5,188,007	\$4,510,240	\$4,537,990	\$4,732,868	\$194,878

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

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FUND: 580 - ENVIRONMENTAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
58001520	REFUSE RISK MANAGEMENT						
52004	OPEB EXPENSE	-	(42,547)	-	-	-	-
52005	HEALTH INSURANCE	10,000	-	10,000	10,000	10,000	-
52025	WORKER'S COMPENSATION	39,000	31,316	39,000	39,000	45,000	6,000
55101	FIRE & MULTI-PERIL INSURANCE	150	-	-	-	-	-
55105	AUTO LIABILITY INSURANCE	11,000	11,052	11,500	11,500	15,500	4,000
55130	DAMAGE CLAIMS AWARDS	2,000	-	2,000	2,000	2,000	-
Total Org: 58001520		\$62,150	(\$179)	\$62,500	\$62,500	\$72,500	\$10,000

FUND: 580 - ENVIRONMENTAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
58004811	REFUSE BILLING						
55297	BAD DEBT EXPENSE	4,600	8,822	5,000	5,000	5,000	-
55498	RENTAL OF SOFTWARE	9,400	9,530	10,200	10,200	10,200	-
Total Org: 58004811		\$14,000	\$18,352	\$15,200	\$15,200	\$15,200	\$-

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 580 - ENVIRONMENTAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
58004819	STREET CLEANING						
51006	FULL TIME SALARIES/WAGES	86,653	46,664	89,253	89,253	91,930	2,677
51530	OVERTIME	7,000	5,082	7,000	7,000	7,000	-
51540	ON CALL PAY	-	280	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	1,161	576	1,196	1,196	974	(222)
52005	HEALTH INSURANCE	22,220	8,508	22,802	22,802	20,590	(2,212)
52010	SOCIAL SECURITY-FICA	7,164	3,896	7,363	7,363	7,568	205
52020	RETIREMENT-VRS	14,910	8,191	14,968	14,968	14,415	(553)
52022	PENSION EXPENSE-GASB68	-	(4,843)	-	-	-	-
52024	DC RETIREMENT CONTRIBUTION	-	-	389	389	802	413
52030	UNEMPLOYMENT INSURANCE-VEC	27	11	27	27	27	-
52035	DISABILITY INSURANCE	796	-	818	818	782	(36)
53011 12300	CONTRACTUAL AGREEMENTS	8,250	-	-	-	-	-
53105	MAINT.REPAIR-VEHICLES & EQUIP	7,250	2,412	5,000	5,000	5,000	-
53120	MAINT/REPAIR-RADIO EQUIPMENT	200	219	200	200	200	-
55252	MATERIALS & SUPPLIES-STREETS	-	-	200	200	200	-
55305	MAINT/REPAIR-VEHICLES	16,033	5,370	10,000	10,000	10,000	-
55305 19000	MAINT/REPAIR-VEHICLES	-	2,097	8,250	8,250	8,250	-
55415	MATERIALS/SUPPLIES	-	-	200	200	200	-
55480	TIRES	1,600	773	1,600	1,600	1,600	-
55481	GAS & OIL	26,000	8,889	13,500	13,500	13,500	-
55485	SMALL TOOLS	-	325	500	500	500	-
55487	WEARING APPAREL	200	-	-	-	-	-
55490	SAFETY EQUIPMENT & SUPPLIES	-	-	200	200	200	-
55850	DEPRECIATION-ENTERPRISE	41,000	54,053	-	-	-	-
Total Org: 58004819		\$240,464	\$142,503	\$183,466	\$183,466	\$183,738	\$272

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

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FUND: 580 - ENVIRONMENTAL FUND

58004820	REFUSE COLLECTION	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51006	FULL TIME SALARIES/WAGES	789,660	665,596	770,744	770,744	839,560	68,816
51510	PART-TIME HELP	25,750	38,653	26,523	26,523	27,319	796
51530	OVERTIME	25,000	35,742	25,000	25,000	25,000	-
51628	BONUSES	-	180	-	-	-	-
51632	ST DI CLAIM PAYMENTS	-	4,384	-	-	-	-
51633	GENERAL LEAVE PAY OUT	-	2,007	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	10,581	7,753	10,328	10,328	8,899	(1,429)
52003	RETIREE HEALTH INSURANCE	-	26,195	26,910	26,910	27,583	673
52005	HEALTH INSURANCE	181,540	114,829	126,642	126,642	166,899	40,257
52006	HSA CONTRIBUTION	-	992	1,134	1,134	582	(552)
52010	SOCIAL SECURITY-FICA	64,291	55,914	62,903	62,903	68,229	5,326
52020	RETIREMENT-VRS	141,042	110,132	129,254	129,254	131,643	2,389
52022	PENSION EXPENSE-GASB68	-	(65,115)	-	-	-	-
52024	DC RETIREMENT CONTRIBUTION	-	6,423	7,995	7,995	11,628	3,633
52030	UNEMPLOYMENT INSURANCE-VEC	245	212	231	231	245	14
52035	DISABILITY INSURANCE	5,067	2,557	4,327	4,327	7,046	2,719
53005	PRINTING AND BINDING	-	1,862	-	-	-	-
53008	UNIFORM RENTAL	8,000	13,395	8,000	8,000	14,000	6,000
53105	MAINT.REPAIR-VEHICLES & EQUIP	15,000	59,281	22,500	22,500	30,000	7,500
53110	MAINT/REPAIR-SPECIAL EQUIPMENT	-	-	2,000	2,000	-	(2,000)
53120	MAINT/REPAIR-RADIO EQUIPMENT	1,200	766	1,200	1,200	1,000	(200)
55001	TELEPHONE	900	463	1,000	1,000	500	(500)
55005	TRAINING & TRAVEL	-	-	-	-	2,700	2,700
55015	UTILITIES-ELECTRIC	2,500	1,257	2,500	2,500	1,500	(1,000)
55305	MAINT/REPAIR-VEHICLES	16,128	29,980	15,000	15,000	25,000	10,000

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 580 - ENVIRONMENTAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
58004820	REFUSE COLLECTION						
55405	OFFICE SUPPLIES	75	216	100	100	100	-
55410	POSTAGE OR SHIPPING	-	73	-	-	-	-
55415	MATERIALS/SUPPLIES	7,500	8,238	7,500	7,500	7,500	-
55480	TIRES	31,483	37,875	30,000	30,000	30,000	-
55481	GAS & OIL	65,000	50,821	61,500	61,500	52,000	(9,500)
55486	NON-CAPITAL EQUIPMENT	-	-	-	14,250	-	(14,250)
55486 ARPA	NON-CAPITAL EQUIPMENT	-	742,915	-	-	-	-
55487	WEARING APPAREL	3,000	5,220	3,200	3,200	3,200	-
55490	SAFETY EQUIPMENT & SUPPLIES	4,500	4,860	5,500	5,500	6,000	500
55498	RENTAL OF SOFTWARE	-	-	-	-	26,000	26,000
55850	DEPRECIATION-ENTERPRISE	-	127,405	-	-	-	-
58326	HEAVY DUTY EQUIPMENT	509,228	-	-	-	275,000	275,000
58341 ARPA	SPECIAL EQUIPMENT	823,488	-	-	-	-	-
Total Org: 58004820		\$2,731,178	\$2,091,081	\$1,351,991	\$1,366,241	\$1,789,133	\$422,892

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 580 - ENVIRONMENTAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
58004821	RECYCLING						
51006	FULL TIME SALARIES/WAGES	37,814	77,068	81,557	81,557	38,308	(43,249)
51510	PART-TIME HELP	25,750	12,311	26,523	26,523	27,319	796
51530	OVERTIME	5,000	1,301	5,000	5,000	5,000	-
51633	GENERAL LEAVE PAY OUT	-	2,209	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	507	900	1,093	1,093	406	(687)
52005	HEALTH INSURANCE	13,554	16,346	19,019	19,019	10,295	(8,724)
52010	SOCIAL SECURITY-FICA	5,245	6,969	8,651	8,651	5,403	(3,248)
52020	RETIREMENT-VRS	6,720	12,799	13,677	13,677	6,007	(7,670)
52022	PENSION EXPENSE-GASB68	-	(7,567)	-	-	-	-
52024	DC RETIREMENT CONTRIBUTION	-	334	816	816	383	(433)
52030	UNEMPLOYMENT INSURANCE-VEC	14	51	14	14	14	-
52035	DISABILITY INSURANCE	574	176	961	961	721	(240)
53008	UNIFORM RENTAL	-	1,962	600	600	2,000	1,400
53038	RECYCLING CHARGES	37,410	18,680	32,500	32,500	47,000	14,500
53120	MAINT/REPAIR-RADIO EQUIPMENT	-	323	-	-	-	-
55305	MAINT/REPAIR-VEHICLES	-	(283)	-	-	-	-
55415	MATERIALS/SUPPLIES	500	433	500	500	500	-
55481	GAS & OIL	3,000	-	3,000	3,000	-	(3,000)
55487	WEARING APPAREL	-	216	350	350	350	-
55490	SAFETY EQUIPMENT & SUPPLIES	-	99	600	600	400	(200)
55850	DEPRECIATION-ENTERPRISE	-	28,764	-	-	-	-
Total Org: 58004821		\$136,088	\$173,089	\$194,861	\$194,861	\$144,106	(\$50,755)

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 580 - ENVIRONMENTAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
58004822	LITTER CONTROL						
53038	RECYCLING CHARGES	-	11,670	5,000	5,000	5,000	-
55415	MATERIALS/SUPPLIES	3,418	-	5,000	5,300	5,000	(300)
55497	RENTAL OF EQUIPMENT	4,000	-	-	-	-	-
Total Org: 58004822		\$7,418	\$11,670	\$10,000	\$10,300	\$10,000	(\$300)

Projection 20271

CITY OF STAUNTON, VIRGINIA
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
ADOPTED APRIL 23, 2026

4/24/2026

FUND: 580 - ENVIRONMENTAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
58004823	LANDFILL OPERATIONS						
53035	LANDFILL OPERATIONS	551,350	511,200	596,173	596,173	590,165	(6,008)
53037	LEACHATE COLLECTION	18,526	32,741	21,229	21,229	24,812	3,583
55486	NON-CAPITAL EQUIPMENT	-	22,343	-	-	-	-
55850	DEPRECIATION-ENTERPRISE	-	206,053	-	-	-	-
58326	HEAVY DUTY EQUIPMENT	179,550	-	286,703	286,703	92,700	(194,003)
58385	BUILDING	-	-	555,308	555,308	514,485	(40,823)
58399	SITE IMPROVEMENT	1,131,563	-	120,989	120,989	155,188	34,199
Total Org: 58004823		\$1,880,989	\$772,337	\$1,580,401	\$1,580,401	\$1,377,350	(\$203,051)

Projection 20271

CITY OF STAUNTON, VIRGINIA

FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET

ADOPTED APRIL 23, 2026

4/24/2026

FUND: 580 - ENVIRONMENTAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
58004899	LANDFILL CIP						
58394	LANDFILL CLOSURE-OLD LANDFILL	90,000	30,589	50,000	50,000	50,000	-
58396	LANDILL CLOSURE-NEW LANDFILL	250,000	115,251	200,000	200,000	175,000	(25,000)
Total Org: 58004899		\$340,000	\$145,840	\$250,000	\$250,000	\$225,000	(\$25,000)

FUND: 580 - ENVIRONMENTAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
58009600	TRANSFERS						
55991	PMENT IN LIEU OF TAXES-GEN FND	282,840	387,867	387,867	387,867	468,742	80,875
59300	INTERFUND REIMBURSEMENT	396,521	317,183	351,000	351,000	325,000	(26,000)
Total Org: 58009600		\$679,361	\$705,050	\$738,867	\$738,867	\$793,742	\$54,875
Total Fund: 580		\$6,215,818	\$4,155,142	\$4,510,240	\$4,537,990	\$4,732,868	\$194,878

Projection 20271	CITY OF STAUNTON, VIRGINIA FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET ADOPTED APRIL 23, 2026	4/24/2026
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FUND: 580 - ENVIRONMENTAL FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
58009600	TRANSFERS						
Grand Total		\$6,215,818	\$4,155,142	\$4,510,240	\$4,537,990	\$4,732,868	\$194,878

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 900 - EDUCATION FUND

05 REV-MONEY & PROPERTY

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
900100 40102	INTEREST ON INVESTMENTS	-	76,207	45,000	45,000	45,000	-
900100 40201	RENTS	10,000	17,700	10,000	10,000	10,000	-
Total Org: 900100		<u>\$10,000</u>	<u>\$93,907</u>	<u>\$55,000</u>	<u>\$55,000</u>	<u>\$55,000</u>	<u>\$-</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
06	CHARGES FOR SERVICES						
900200 40301	TUITION-DAY SCHOOL	10,000	11,000	10,000	10,000	10,000	-
Total Org: 900200		<u>\$10,000</u>	<u>\$11,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$-</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
07	MISCELLANEOUS						
900100 40407	WELLNESS PROGRAM REIMB	12,000	3,922	10,000	10,000	10,000	-
900381 40580 THACK	DONATIONS PRIVATE CONTRIB GIFT	10,000	11,187	10,000	10,000	10,000	-
900384 40580	DONATIONS PRIVATE CONTRIB GIFT	-	-	-	-	1,000	1,000
Total Org: 900384		\$22,000	\$15,109	\$20,000	\$20,000	\$21,000	\$1,000

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
09	STATE-CATEGORICAL						
900300 42201	STATE SALES TAX	4,351,695	4,487,170	4,617,980	4,617,980	4,671,350	53,370
900300 42202	BASIC AID ENTITLEMENT	9,787,019	9,637,920	9,566,640	9,962,436	10,611,692	649,256
900300 42203 ISAP	ISAP FUNDING	16,405	16,054	16,054	16,054	16,054	-
900300 42204	REMEDIAL SUMMER SCHOOL	62,735	73,191	73,191	73,191	109,015	35,824
900300 42205	REGULAR FOSTER CHILDREN	27,470	72,734	78,925	78,925	165,993	87,068
900300 42207	GIFTED EDUCATION SOQ	98,547	98,396	98,170	98,170	100,205	2,035
900300 42212	SPECIAL EDUCATION SOQ	727,369	726,253	724,586	724,586	1,043,040	318,454
900300 42217	VOCATIONAL EDUCATION SOQ	469,270	468,550	467,475	467,475	479,768	12,293
900300 42221	SOCIAL SECURITY-INSTRUCTIONAL	552,174	551,327	550,062	550,062	584,527	34,465
900300 42223	VRS RETIREMENT-INSTRUCTIONAL	1,187,253	1,185,432	1,181,154	1,181,154	1,088,587	(92,567)
900300 42228 PALS	EARLY READING INTERVENTION	79,602	68,988	68,988	68,988	80,689	11,701
900300 42233	LOTTERY	695,811	697,030	629,489	629,489	645,679	16,190
900300 42241	GROUP LIFE INS(GLI)-INSTRUCTIO	34,413	34,360	34,282	34,282	31,883	(2,399)
900300 42246	HOMEBOUND	2,914	424	429	429	2,468	2,039
900300 42248	REGIONAL SPED TUITION PROGRAMS	336,557	701,719	480,575	480,575	661,885	181,310
900300 42258	COMPENSATION SUPPLEMENT	398,689	397,878	805,974	831,028	280,300	(550,728)
900300 42259	SPECIAL ED FOSTER CHILDREN	-	26,327	-	-	-	-
900300 42265	AT RISK-REGULAR PROGRAM	3,042,720	3,036,019	3,030,005	1,088,311	3,033,811	1,945,500
900300 42270 ALLIN	ALL IN VIRGINIA INITIATIVE	793,235	-	252,582	252,582	-	(252,582)
900300 42275	PRIMARY CLASS SIZE (K-3)	447,181	447,693	444,751	444,751	439,335	(5,416)
900300 42281 VPSI	VIRGINIA PRESCHOOL INITIATIVE	397,635	559,174	397,635	397,635	501,873	104,238
900300 42290	MENTOR TEACHER PROGRAM	1,105	1,443	1,443	1,443	1,359	(84)
900300 42299 ESL	ENGLISH AS A SECOND LANGUAGE	184,129	176,657	184,129	184,129	201,855	17,726
900300 42405 SOLAL	SOL ALGEBRA READINESS	46,041	43,596	43,595	43,595	40,989	(2,606)
900300 42426	GROCERY TAX HOLD HARMLESS	693,229	693,229	693,648	693,648	691,214	(2,434)

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
09	STATE-CATEGORICAL						
900300 42430 PGRAD	PROJECT GRADUATION GRANT	4,109	4,109	4,109	4,109	3,774	(335)
900300 42816	VISION SCREENING GRANT	4,000	4,018	4,000	4,000	-	(4,000)
900300 42816 VISCR	VISION SCREENING GRANT	-	-	-	-	4,000	4,000
900300 42822 SPADD	SPED ADD ON FUND	-	-	-	101,260	131,115	29,855
900400 42905 TBOND	VPSA TECHNOLOGY GRANTS	180,000	-	360,000	360,000	180,000	(180,000)
900300 42950 DMAS	MEDICAID PAYMENTS	250,000	364,390	-	325,000	400,000	75,000
900300 42999	OTHER STATE FUNDS	-	-	-	-	400,000	400,000
Total Org: 900300		\$24,871,307	\$24,574,081	\$24,809,871	\$23,715,287	\$26,602,460	\$2,887,173

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11	FEDERAL CATEGORICAL						
900300 43010 T1-00	TITLE I-PART A - IMPROVING PRO	1,111,685	920,092	899,988	1,118,396	916,610	(201,786)
900300 43015 T1D00	TITLE I PART D-NEGL. & DELINQ	122,182	60,018	66,265	134,725	72,558	(62,167)
900300 43027 T6B00	IDEA-PART B-SECTION 611-SPED	1,547,583	874,969	697,999	1,495,942	812,916	(683,026)
900300 43173 PRE00	IDEA-PART B-SECT 619-PRESCHOOL	70,367	50,678	18,984	49,084	29,395	(19,689)
900400 43243 PRK00	PERKINS CAREER TECH EDUC	52,077	72,555	72,023	72,023	69,613	(2,410)
900300 43345 RT-00	TITLE II PART A-IMPROV TCHR	130,863	130,734	124,248	143,182	134,028	(9,154)
900300 43375 T3-00	TITLE III LIMITED ENGLISH PROF	17,547	10,958	7,000	19,458	12,794	(6,664)
900300 43378 T4-00	TITLE IV PART A STUDENTSUPPORT	71,784	71,266	70,000	68,086	40,151	(27,935)
Total Org: 900300		\$3,124,088	\$2,191,271	\$1,956,507	\$3,100,896	\$2,088,065	(\$1,012,831)

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
12	TRANSFERS						
900100 49211	TRANSFER FROM GENERAL FUND	17,256,610	17,256,610	18,904,462	18,904,462	20,366,404	1,461,942
900100 49293	TRANSFER FROM SOP FUND	86,048	90,596	89,000	89,000	89,000	-
Total Org: 900100		<u>\$17,342,658</u>	<u>\$17,347,206</u>	<u>\$18,993,462</u>	<u>\$18,993,462</u>	<u>\$20,455,404</u>	<u>\$1,461,942</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
18	RECOVERED COSTS						
900100 40401	ATHLETIC REIMBURSEMENT	12,000	11,263	12,000	12,000	12,000	-
Total Org: 900100		<u>\$12,000</u>	<u>\$11,263</u>	<u>\$12,000</u>	<u>\$12,000</u>	<u>\$12,000</u>	<u>\$-</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 900 - EDUCATION FUND

	FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
18 RECOVERED COSTS						
Total Fund: 900	\$45,392,053	\$44,243,837	\$45,856,840	\$45,906,645	\$49,243,929	\$3,337,284

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 910 - TEXTBOOK FUND

05 REV-MONEY & PROPERTY

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
910100 40593	SALE OF TEXTBOOKS	-	175	-	-	-	-
Total Org: 910100		\$-	\$175	\$-	\$-	\$-	\$-

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 910 - TEXTBOOK FUND

09 STATE-CATEGORICAL

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
910300 42214	TEXTBOOK PAYMENTS	251,534	250,112	249,538	249,538	242,025	(7,513)
Total Org: 910300		<u>\$251,534</u>	<u>\$250,112</u>	<u>\$249,538</u>	<u>\$249,538</u>	<u>\$242,025</u>	<u>(\$7,513)</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 910 - TEXTBOOK FUND

12 TRANSFERS

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
910100 49290	TRANSFER FROM EDUCATION	152,018	150,938	150,812	150,812	161,283	10,471
Total Org: 910100		<u>\$152,018</u>	<u>\$150,938</u>	<u>\$150,812</u>	<u>\$150,812</u>	<u>\$161,283</u>	<u>\$10,471</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 910 - TEXTBOOK FUND

14 PRIOR YR APPROP

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
910100 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	113,434	-	-	323,018	-	(323,018)
Total Org: 910100		<u>\$113,434</u>	<u>\$-</u>	<u>\$-</u>	<u>\$323,018</u>	<u>\$-</u>	<u>(\$323,018)</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 910 - TEXTBOOK FUND

	FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
14 PRIOR YR APPROP						
Total Fund: 910	\$516,986	\$401,225	\$400,350	\$723,368	\$403,308	(\$320,060)

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 920 - STATE OPERATED PROGRAMS FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
09	STATE-CATEGORICAL						
920391 42220	HOSPITAL CLINICS DET HOMES(SOP	926,767	999,043	1,024,720	1,030,789	1,123,877	93,088
920393 42220	HOSPITAL CLINICS DET HOMES(SOP	1,708,228	1,758,554	1,666,372	1,677,029	1,974,178	297,149
Total Org: 920393		\$2,634,995	\$2,757,597	\$2,691,092	\$2,707,818	\$3,098,055	\$390,237

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 920 - STATE OPERATED PROGRAMS FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11	FEDERAL CATEGORICAL						
920391 43015 T1D00	TITLE I PART D-NEGL. & DELINQ	155,617	131,104	140,754	155,404	140,754	(14,650)
Total Org: 920300		<u>\$155,617</u>	<u>\$131,104</u>	<u>\$140,754</u>	<u>\$155,404</u>	<u>\$140,754</u>	<u>(\$14,650)</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 920 - STATE OPERATED PROGRAMS FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
14	PRIOR YR APPROP						
920100 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	3,535	-	-	112	-	(112)
Total Org: 920300		<u>\$3,535</u>	<u>\$-</u>	<u>\$-</u>	<u>\$112</u>	<u>\$-</u>	<u>(\$112)</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 920 - STATE OPERATED PROGRAMS FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
18	RECOVERED COSTS						
920191 40400	OTHER REBATES AND REFUNDS	-	121	-	-	-	-
Total Org: 920193		\$-	\$121	\$-	\$-	\$-	\$-

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 920 - STATE OPERATED PROGRAMS FUND

	FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
18 RECOVERED COSTS						
Total Fund: 920	\$2,794,147	\$2,888,822	\$2,831,846	\$2,863,334	\$3,238,809	\$375,475

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 930 - CAFETERIA FUND

05 REV-MONEY & PROPERTY

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
930195 40102	INTEREST ON INVESTMENTS	-	22,355	15,000	15,000	15,000	-
Total Org: 930195		\$-	\$22,355	\$15,000	\$15,000	\$15,000	\$-

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 930 - CAFETERIA FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
06	CHARGES FOR SERVICES						
930295 40351	STUDENT MEALS AND MILK SALES	500	-	-	-	-	-
930281 40352	A LA CARTE AND ADULT MEAL SALE	-	2,785	2,000	2,000	10,000	8,000
930282 40352	A LA CARTE AND ADULT MEAL SALE	1,500	473	500	500	6,000	5,500
930283 40352	A LA CARTE AND ADULT MEAL SALE	600	559	600	600	6,000	5,400
930284 40352	A LA CARTE AND ADULT MEAL SALE	200	22	100	100	100	-
930287 40352	A LA CARTE AND ADULT MEAL SALE	2,000	2,695	70,000	70,000	10,000	(60,000)
930288 40352	A LA CARTE AND ADULT MEAL SALE	-	1,610	80,000	80,000	10,000	(70,000)
930295 40352	A LA CARTE AND ADULT MEAL SALE	-	380	1,000	1,000	-	(1,000)
930287 40353	OTHER CAFETERIA SALES	150	-	-	-	-	-
930288 40353	OTHER CAFETERIA SALES	400	-	-	-	-	-
Total Org: 930295		<u>\$5,350</u>	<u>\$8,523</u>	<u>\$154,200</u>	<u>\$154,200</u>	<u>\$42,100</u>	<u>(\$112,100)</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 930 - CAFETERIA FUND

07 MISCELLANEOUS

	FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
930395 40580 GIANT DONATIONS PRIVATE CONTRIB GIFT	-	7,467	-	-	-	-
Total Org: 930387	<u>\$-</u>	<u>\$7,467</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 930 - CAFETERIA FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
11	FEDERAL CATEGORICAL						
930381 43553	SCHOOL BREAKFAST PROGRAM	136,211	140,454	138,597	138,597	150,352	11,755
930381 43553 SFSP	SCHOOL BREAKFAST PROGRAM	-	2,368	-	-	-	-
930382 43553	SCHOOL BREAKFAST PROGRAM	160,545	161,406	161,826	161,826	162,752	926
930382 43553 SFSP	SCHOOL BREAKFAST PROGRAM	-	426	-	-	-	-
930383 43553	SCHOOL BREAKFAST PROGRAM	134,371	112,697	112,274	112,274	89,462	(22,812)
930384 43553	SCHOOL BREAKFAST PROGRAM	44,356	49,491	49,859	49,859	54,362	4,503
930387 43553	SCHOOL BREAKFAST PROGRAM	99,805	87,733	92,767	92,767	80,246	(12,521)
930387 43553 SFSP	SCHOOL BREAKFAST PROGRAM	-	1,287	-	-	-	-
930388 43553	SCHOOL BREAKFAST PROGRAM	79,905	117,576	140,684	140,684	96,075	(44,609)
930388 43553 SFSP	SCHOOL BREAKFAST PROGRAM	-	33,492	-	-	-	-
930300 43555	NATIONAL SCHOOL LUNCH PROGRAM	20,000	-	57,500	57,500	-	(57,500)
930381 43555	NATIONAL SCHOOL LUNCH PROGRAM	173,682	168,302	164,821	164,821	181,669	16,848
930381 43555 SFSP	SFSP LUNCH PROGRAM	-	4,360	-	-	-	-
930382 43555	NATIONAL SCHOOL LUNCH PROGRAM	146,628	151,562	150,928	150,928	169,637	18,709
930382 43555 SFSP	SFSP LUNCH PROGRAM	-	940	-	-	-	-
930383 43555	NATIONAL SCHOOL LUNCH PROGRAM	163,679	155,978	153,469	153,469	148,857	(4,612)
930384 43555	NATIONAL SCHOOL LUNCH PROGRAM	71,844	73,064	72,831	72,831	75,191	2,360
930387 43555	NATIONAL SCHOOL LUNCH PROGRAM	287,214	258,775	265,100	265,100	261,060	(4,040)
930387 43555 SFSP	SFSP LUNCH PROGRAM	-	2,572	-	-	-	-
930388 43555	NATIONAL SCHOOL LUNCH PROGRAM	307,436	287,792	347,296	347,296	312,052	(35,244)
930388 43555 SFSP	SFSP LUNCH PROGRAM	-	40,650	-	-	-	-
Total Org: 930300		\$1,825,677	\$1,850,926	\$1,907,952	\$1,907,952	\$1,781,715	(\$126,237)

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 930 - CAFETERIA FUND

12 TRANSFERS

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
930100 49302	APPROPRIATION FROM FUND BALANC	453,580	-	318,266	381,924	267,671	(114,253)
Total Org: 930195		<u>\$453,580</u>	<u>\$-</u>	<u>\$318,266</u>	<u>\$381,924</u>	<u>\$267,671</u>	<u>(\$114,253)</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 930 - CAFETERIA FUND

14 PRIOR YR APPROP

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
930100 41931	APPRO.FOR PRIOR YEAR ENCUMBR.	39,117	-	-	-	-	-
Total Org: 930100		<u>\$39,117</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 930 - CAFETERIA FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
18	RECOVERED COSTS						
930181 40400	OTHER REBATES AND REFUNDS	1,000	778	850	850	850	-
930182 40400	OTHER REBATES AND REFUNDS	1,000	736	850	850	850	-
930183 40400	OTHER REBATES AND REFUNDS	1,000	607	850	850	850	-
930184 40400	OTHER REBATES AND REFUNDS	500	370	300	300	300	-
930187 40400	OTHER REBATES AND REFUNDS	1,500	931	1,000	1,000	1,000	-
930188 40400	OTHER REBATES AND REFUNDS	1,500	2,657	1,200	1,200	1,200	-
Total Org: 930188		\$6,500	\$6,079	\$5,050	\$5,050	\$5,050	\$-
Total Fund: 930		\$2,330,224	\$1,895,350	\$2,400,468	\$2,464,126	\$2,111,536	(\$352,590)

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED REVENUE BUDGET
APRIL 23, 2026

4/24/2026

FUND: 930 - CAFETERIA FUND

	FY2025 REVISED BUDGET	FY2025 ACTUAL REVENUES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
18 RECOVERED COSTS						
Grand Total	\$51,033,410	\$49,429,234	\$51,489,504	\$51,957,473	\$54,997,582	\$3,040,109

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91101100	CLASSROOM INSTRUCTION NON LOC						
51120	TEACHER SALARIES	30,100	-	-	-	845,180	845,180
51182	OVERTIME PAY	14,700	-	16,000	16,000	24,000	8,000
51630	SICK LEAVE PAY-OFF	-	-	50,000	50,000	50,000	-
52005	HEALTH INSURANCE	243,338	-	-	-	-	-
52010	SOCIAL SECURITY-FICA	27,600	-	28,499	28,499	30,000	1,501
52021	VRS HYBRID RETIRE	174,236	-	-	-	-	-
52025	WORKER'S COMPENSATION	97,397	-	-	-	-	-
59100	CONTINGENCY-SCHOOLS	-	-	93,931	697,434	150,000	(547,434)
59100 ALLIN	CONTINGENCY-SCHOOLS	406,228	-	-	94,809	-	(94,809)
59100 EQUIT	CONTINGENCY-SCHOOLS	37,748	-	-	-	-	-
59100 ESY	CONTINGENCY-SCHOOLS	50,000	-	-	-	-	-
59100 PRE00	CONTINGENCY-SCHOOLS	(4,912)	-	-	30,100	-	(30,100)
59100 T1-00	CONTINGENCY-SCHOOLS	235,374	-	-	218,408	-	(218,408)
59100 T1D00	CONTINGENCY-SCHOOLS	53,192	-	-	68,460	-	(68,460)
59100 T6B00	CONTINGENCY-SCHOOLS	539,071	-	-	797,943	-	(797,943)
Total Org: 91101100		\$1,904,072	\$-	\$188,430	\$2,001,653	\$1,099,180	(\$902,473)

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91101181	CLASSROOM-ELEM-REG-BW						
51120	TEACHER SALARIES	1,452,700	1,472,643	1,500,178	1,500,178	1,501,947	1,769
51120 ESL	TEACHER SALARIES	33,138	33,138	100,314	100,314	71,794	(28,520)
51120 T1-00	TEACHER SALARIES	234,340	234,340	243,714	243,714	274,381	30,667
51151	INSTRUCTIONAL ASSISTANT SALARY	110,756	110,626	115,187	115,187	123,702	8,515
51151 PALS	INSTRUCTIONAL ASSISTANT SALARY	26,718	26,718	27,786	27,786	28,620	834
51151 T1-00	INSTRUCTIONAL ASSISTANT SALARY	35,385	35,385	36,800	36,800	-	(36,800)
51182	OVERTIME PAY	-	57	-	-	-	-
51182 PALS	OVERTIME PAY	-	5	-	-	-	-
51182 T1-00	OVERTIME PAY	-	19	-	-	-	-
51520	SUBSTITUTE SALARIES	42,450	840	42,450	42,450	20,000	(22,450)
51620	SUPPLEMENTAL SALARIES	8,000	6,400	8,000	8,000	8,000	-
51628	BONUSES	-	-	-	19,415	-	(19,415)
51630	SICK LEAVE PAY-OFF	-	12,429	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	18,449	18,577	19,061	19,061	17,232	(1,829)
52001 ESL	GROUP LIFE INSURANCE-VRS	391	391	1,184	1,184	761	(423)
52001 PALS	GROUP LIFE INSURANCE-VRS	315	315	328	328	303	(25)
52001 T1-00	GROUP LIFE INSURANCE-VRS	3,183	3,183	3,310	3,310	2,908	(402)
52003	RETIREE HEALTH INSURANCE	-	-	-	-	8,604	8,604
52005	HEALTH INSURANCE	237,117	226,450	262,052	262,052	303,530	41,478
52005 ESL	HEALTH INSURANCE	4,144	4,293	14,128	14,128	15,851	1,723
52005 PALS	HEALTH INSURANCE	20,493	21,233	23,297	23,297	27,393	4,096
52005 T1-00	HEALTH INSURANCE	40,936	42,408	46,526	46,526	44,194	(2,332)
52006	HSA CONTRIBUTION	567	567	567	567	584	17
52006 T1-00	HSA CONTRIBUTION	567	567	567	567	584	17

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

91101181	CLASSROOM-ELEM-REG-BW	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
52010	SOCIAL SECURITY-FICA	119,604	120,150	123,575	125,060	124,363	(697)
52010 ESL	SOCIAL SECURITY-FICA	2,535	2,524	7,674	7,674	3,016	(4,658)
52010 PALS	SOCIAL SECURITY-FICA	2,044	1,717	2,126	2,126	2,189	63
52010 T1-00	SOCIAL SECURITY-FICA	20,634	20,301	21,459	21,459	20,990	(469)
52020	RETIREMENT-VRS	222,167	95,043	229,543	229,543	213,215	(16,328)
52020 ESL	RETIREMENT-VRS	5,709	4,709	14,225	14,225	8,759	(5,466)
52020 PALS	RETIREMENT-VRS	3,797	3,797	3,948	3,948	3,492	(456)
52020 T1-00	RETIREMENT-VRS	38,328	-	39,861	39,861	36,409	(3,452)
52021	VRS HYBRID RETIRE	-	128,671	-	-	-	-
52021 T1-00	VRS HYBRID RETIRE	-	38,328	-	-	-	-
52023	HEALTH INS CREDIT-VRS	16,104	19,050	16,638	16,638	14,306	(2,332)
52023 ESL	HEALTH INS CREDIT-VRS	341	401	1,033	1,033	632	(401)
52023 PALS	HEALTH INS CREDIT-VRS	275	323	286	286	252	(34)
52023 T1-00	HEALTH INS CREDIT-VRS	2,778	3,264	2,889	2,889	2,292	(597)
52024	DC RETIREMENT CONTRIBUTION	-	12,812	14,603	14,603	16,256	1,653
52024 T1-00	DC RETIREMENT CONTRIBUTION	-	6,236	7,622	7,622	3,253	(4,369)
52025	WORKER'S COMPENSATION	-	4,235	5,411	5,411	5,497	86
52025 ESL	WORKER'S COMPENSATION	-	88	336	336	127	(209)
52025 PALS	WORKER'S COMPENSATION	-	71	93	93	76	(17)
52025 T1-00	WORKER'S COMPENSATION	-	1,552	940	940	400	(540)
52030	UNEMPLOYMENT INSURANCE-VEC	327	392	328	328	360	32
52030 ESL	UNEMPLOYMENT INSURANCE-VEC	4	6	17	17	13	(4)
52030 PALS	UNEMPLOYMENT INSURANCE-VEC	11	11	11	11	12	1
52030 T1-00	UNEMPLOYMENT INSURANCE-VEC	56	67	56	56	53	(3)

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91101181	CLASSROOM-ELEM-REG-BW						
52035	DISABILITY INSURANCE	4,878	2,825	5,185	5,185	6,059	874
52035 ESL	DISABILITY INSURANCE	103	-	322	322	-	(322)
52035 PALS	DISABILITY INSURANCE	83	-	89	89	-	(89)
52035 T1-00	DISABILITY INSURANCE	842	842	900	900	1,204	304
53578	CONTRACTED SUBS	27,450	13,961	42,450	42,450	75,000	32,550
53578 ALLIN	CONTRACTED SUBS	-	30,170	31,573	31,573	-	(31,573)
53578 PALS	CONTRACTED SUBS	-	804	-	-	-	-
53578 T1-00	CONTRACTED SUBS	-	149	-	-	-	-
56013	EDUCATIONAL SUPPLIES	592	-	-	592	-	(592)
56013 VAE	EDUCATIONAL SUPPLIES	-	-	-	1,500	-	(1,500)
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	18,000	17,946	18,000	18,000	21,550	3,550
56109 THACK	BW ENDOWMENT THACKER FUND	41,521	10,826	10,000	41,883	10,000	(31,883)
56201 T1-00	EDUCATIONAL SUPPLIES-TITLE 1	-	5,697	-	-	-	-
Total Org: 91101181		\$2,797,832	\$2,797,550	\$3,046,642	\$3,101,517	\$3,020,163	(\$81,354)

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

91101182	CLASSROOM-ELEM-REG-MCS	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51120	TEACHER SALARIES	1,671,210	1,671,207	1,744,023	1,744,023	1,798,922	54,899
51120 ESL	TEACHER SALARIES	33,138	33,138	34,794	34,794	36,513	1,719
51120 T1-00	TEACHER SALARIES	141,816	138,589	145,518	145,518	152,706	7,188
51151	INSTRUCTIONAL ASSISTANT SALARY	64,526	57,561	91,430	91,430	67,853	(23,577)
51151 PALS	INSTRUCTIONAL ASSISTANT SALARY	49,984	49,985	51,984	51,984	53,543	1,559
51182	OVERTIME PAY	-	46	-	-	-	-
51182 PALS	OVERTIME PAY	-	5	-	-	-	-
51520	SUBSTITUTE SALARIES	42,450	33,083	42,450	42,450	42,450	-
51620	SUPPLEMENTAL SALARIES	8,000	5,225	8,000	8,000	8,000	-
51620 T1-00	SUPPLEMENTAL SALARIES	-	750	-	-	-	-
51628	BONUSES	-	-	-	19,635	-	(19,635)
52001	GROUP LIFE INSURANCE-VRS	20,482	20,597	21,658	21,658	19,788	(1,870)
52001 ESL	GROUP LIFE INSURANCE-VRS	391	391	411	411	387	(24)
52001 PALS	GROUP LIFE INSURANCE-VRS	590	590	613	613	568	(45)
52001 T1-00	GROUP LIFE INSURANCE-VRS	1,673	1,635	1,717	1,717	1,619	(98)
52003	RETIREE HEALTH INSURANCE	-	6,518	7,530	7,530	8,604	1,074
52005	HEALTH INSURANCE	356,929	356,324	387,849	387,849	403,551	15,702
52005 ESL	HEALTH INSURANCE	4,144	4,293	4,709	4,709	5,022	313
52005 PALS	HEALTH INSURANCE	22,878	23,703	26,006	26,006	27,738	1,732
52005 T1-00	HEALTH INSURANCE	23,163	27,424	30,089	30,089	32,094	2,005
52006	HSA CONTRIBUTION	-	510	510	510	525	15
52010	SOCIAL SECURITY-FICA	132,784	128,786	140,412	141,914	142,809	895
52010 ESL	SOCIAL SECURITY-FICA	2,535	2,524	2,662	2,662	2,793	131
52010 PALS	SOCIAL SECURITY-FICA	3,824	3,432	3,977	3,977	4,096	119
52010 T1-00	SOCIAL SECURITY-FICA	10,849	10,273	11,132	11,132	11,682	550

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

91101182	CLASSROOM-ELEM-REG-MCS	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
52020	RETIREMENT-VRS	246,648	157,223	260,818	260,818	235,551	(25,267)
52020 ESL	RETIREMENT-VRS	4,709	4,709	4,944	4,944	4,455	(489)
52020 PALS	RETIREMENT-VRS	7,103	3,797	7,383	7,383	6,824	(559)
52020 T1-00	RETIREMENT-VRS	20,150	19,694	20,678	20,678	18,630	(2,048)
52021	VRS HYBRID RETIRE	-	90,814	-	-	-	-
52021 PALS	VRS HYBRID RETIRE	-	3,306	-	-	-	-
52023	HEALTH INS CREDIT-VRS	17,878	21,121	18,905	18,905	16,428	(2,477)
52023 ESL	HEALTH INS CREDIT-VRS	341	401	358	358	321	(37)
52023 PALS	HEALTH INS CREDIT-VRS	515	605	535	535	471	(64)
52023 T1-00	HEALTH INS CREDIT-VRS	1,461	1,677	1,499	1,499	1,344	(155)
52024	DC RETIREMENT CONTRIBUTION	-	13,825	15,731	15,731	18,668	2,937
52024 PALS	DC RETIREMENT CONTRIBUTION	-	320	363	363	249	(114)
52025	WORKER'S COMPENSATION	-	10,713	6,149	6,149	6,031	(118)
52025 ESL	WORKER'S COMPENSATION	-	88	117	117	118	1
52025 PALS	WORKER'S COMPENSATION	-	132	174	174	173	(1)
52025 T1-00	WORKER'S COMPENSATION	-	384	487	487	493	6
52030	UNEMPLOYMENT INSURANCE-VEC	327	369	338	338	362	24
52030 ESL	UNEMPLOYMENT INSURANCE-VEC	4	6	6	6	6	-
52030 PALS	UNEMPLOYMENT INSURANCE-VEC	22	22	22	22	24	2
52030 T1-00	UNEMPLOYMENT INSURANCE-VEC	22	21	22	22	24	2
52035	DISABILITY INSURANCE	5,415	1,994	5,892	5,892	3,202	(2,690)
52035 ESL	DISABILITY INSURANCE	103	-	112	112	-	(112)
52035 PALS	DISABILITY INSURANCE	156	73	167	167	257	90
52035 T1-00	DISABILITY INSURANCE	442	-	467	467	733	266

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STAUNTON CITY SCHOOLS
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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91101182	CLASSROOM-ELEM-REG-MCS						
53578	CONTRACTED SUBS	42,450	25,384	42,450	42,450	75,000	32,550
53578 ALLIN	CONTRACTED SUBS	30,000	29,656	31,573	31,573	-	(31,573)
53578 PALS	CONTRACTED SUBS	-	122	-	-	-	-
53578 T1-00	CONTRACTED SUBS	-	149	-	-	-	-
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	18,000	17,739	18,000	18,685	23,550	4,865
56201 T1-00	EDUCATIONAL SUPPLIES-TITLE 1	1,000	5,920	-	-	-	-
Total Org: 91101182		\$2,988,112	\$2,986,850	\$3,194,664	\$3,216,486	\$3,234,177	\$17,691

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 900 - EDUCATION FUND

91101183	CLASSROOM-ELEM-REG-WARE	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51120	TEACHER SALARIES	1,568,066	1,518,361	1,791,004	1,791,004	1,732,525	(58,479)
51120 ESL	TEACHER SALARIES	26,903	26,902	27,979	27,979	104,155	76,176
51120 T1-00	TEACHER SALARIES	134,893	138,567	145,495	145,495	152,681	7,186
51151	INSTRUCTIONAL ASSISTANT SALARY	84,390	128,716	139,386	139,386	113,131	(26,255)
51182	OVERTIME PAY	-	161	-	-	-	-
51520	SUBSTITUTE SALARIES	14,450	9,640	42,450	42,450	20,000	(22,450)
51620	SUPPLEMENTAL SALARIES	8,000	7,250	8,000	8,000	8,000	-
51620 T1-00	SUPPLEMENTAL SALARIES	-	800	-	-	-	-
51628	BONUSES	-	-	-	19,085	-	(19,085)
52001	GROUP LIFE INSURANCE-VRS	20,585	19,517	22,779	22,779	19,564	(3,215)
52001 ESL	GROUP LIFE INSURANCE-VRS	317	317	330	330	1,104	774
52001 T1-00	GROUP LIFE INSURANCE-VRS	1,592	1,635	1,717	1,717	1,618	(99)
52003	RETIREE HEALTH INSURANCE	-	7,068	7,530	7,530	8,604	1,074
52005	HEALTH INSURANCE	370,054	340,433	382,387	382,387	385,800	3,413
52005 ESL	HEALTH INSURANCE	10,246	10,617	11,649	11,649	28,092	16,443
52005 T1-00	HEALTH INSURANCE	19,869	24,009	26,340	26,340	28,092	1,752
52006	HSA CONTRIBUTION	2,044	2,058	1,986	1,986	2,046	60
52010	SOCIAL SECURITY-FICA	133,451	122,557	147,675	149,135	141,193	(7,942)
52010 ESL	SOCIAL SECURITY-FICA	2,058	1,830	2,140	2,140	7,968	5,828
52010 T1-00	SOCIAL SECURITY-FICA	10,319	10,120	1,130	1,130	11,681	10,551
52020	RETIREMENT-VRS	247,887	119,190	274,308	274,308	236,096	(38,212)
52020 ESL	RETIREMENT-VRS	3,823	-	3,976	3,976	13,063	9,087
52020 T1-00	RETIREMENT-VRS	19,168	19,690	20,675	20,675	18,627	(2,048)
52021	VRS HYBRID RETIRE	-	115,848	-	-	-	-
52021 ESL	VRS HYBRID RETIRE	-	3,823	-	-	-	-

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FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 900 - EDUCATION FUND

91101183	CLASSROOM-ELEM-REG-WARE	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
52023	HEALTH INS CREDIT-VRS	17,968	20,014	19,883	19,883	16,242	(3,641)
52023 ESL	HEALTH INS CREDIT-VRS	277	326	288	288	917	629
52023 T1-00	HEALTH INS CREDIT-VRS	1,389	1,677	1,499	1,499	1,344	(155)
52024	DC RETIREMENT CONTRIBUTION	-	15,199	17,469	17,469	18,456	987
52024 ESL	DC RETIREMENT CONTRIBUTION	-	493	-	-	1,042	1,042
52025	WORKER'S COMPENSATION	-	4,397	6,467	6,467	4,888	(1,579)
52025 ESL	WORKER'S COMPENSATION	-	71	94	94	276	182
52025 T1-00	WORKER'S COMPENSATION	-	370	487	487	404	(83)
52030	UNEMPLOYMENT INSURANCE-VEC	355	360	361	361	374	13
52030 ESL	UNEMPLOYMENT INSURANCE-VEC	4	6	6	6	18	12
52030 T1-00	UNEMPLOYMENT INSURANCE-VEC	22	22	22	22	24	2
52035	DISABILITY INSURANCE	5,443	2,544	6,197	6,197	7,797	1,600
52035 ESL	DISABILITY INSURANCE	84	84	90	90	147	57
52035 T1-00	DISABILITY INSURANCE	421	-	467	467	-	(467)
53578	CONTRACTED SUBS	42,450	53,971	42,450	42,450	75,000	32,550
53578 ALLIN	CONTRACTED SUBS	-	13,761	31,573	31,573	-	(31,573)
55679 VAE	OTHER GRANT EXPENSES	-	504	-	-	-	-
56013	EDUCATIONAL SUPPLIES	592	-	-	592	-	(592)
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	18,000	17,310	18,000	18,000	18,350	350
56201 T1-00	EDUCATIONAL SUPPLIES-TITLE 1	-	4,220	-	-	-	-
Total Org: 91101183		\$2,765,120	\$2,764,437	\$3,204,289	\$3,225,426	\$3,179,319	(\$46,107)

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91101195	CLASSROOM-ELEM-REG-CO						
51510 ESL	PART-TIME HELP	700	413	700	700	700	-
51620 CURDV	SUPPLEMENTAL SALARIES	3,000	-	-	-	3,000	3,000
51620 SOLRM	SUPPLEMENTAL SALARIES	12,000	2,050	12,000	12,000	12,000	-
51620 T3-00	SUPPLEMENTAL SALARIES	-	350	-	-	2,000	2,000
52010 CURDV	SOCIAL SECURITY-FICA	230	-	-	-	230	230
52010 ESL	SOCIAL SECURITY-FICA	61	31	54	54	-	(54)
52010 SOLRM	SOCIAL SECURITY-FICA	918	154	918	918	918	-
52010 T3-00	SOCIAL SECURITY-FICA	-	27	-	-	153	153
52025	WORKER'S COMPENSATION	-	(7,952)	-	-	-	-
52025 CURDV	WORKER'S COMPENSATION	-	-	-	-	5	5
52025 ESL	WORKER'S COMPENSATION	-	11	13	13	-	(13)
52025 SOLRM	WORKER'S COMPENSATION	-	9	22	22	22	-
52025 T3-00	WORKER'S COMPENSATION	-	1	-	-	15	15
52030 ESL	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	-	-
52030 T3-00	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	1	1
53563 ESL	TESTING SERVICES	3,654	2,513	1,000	1,000	-	(1,000)
53569 ESL	OTHER PURCHASED SERVICES	200	284	200	200	-	(200)
53569 T3-00	OTHER PURCHASED SERVICES	-	10,100	-	-	8,000	8,000
56013 T3-00	EDUCATIONAL SUPPLIES	6,000	-	7,000	7,000	2,625	(4,375)
56103	COPY PAPER FORMS ETC.	15,000	14,976	16,500	16,500	16,500	-
56104	RECORDERS AND BOOKS	2,400	1,110	2,400	2,400	2,400	-
56205 ESL	EDUCATIONAL SUPPLIES-ESL	250	439	250	250	-	(250)
Total Org: 91101195		\$44,413	\$24,515	\$41,057	\$41,057	\$48,569	\$7,512

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 900 - EDUCATION FUND

91101281	CLASSROOM-ELEM-SPED-BW	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51120	TEACHER SALARIES	295,208	298,239	310,169	310,169	320,746	10,577
51151	INSTRUCTIONAL ASSISTANT SALARY	142,349	143,359	207,163	234,141	242,033	7,892
51151 SPADD	INSTRUCTIONAL ASSISTANT SALARY	-	-	-	-	49,086	49,086
51151 T6B00	INSTRUCTIONAL ASSISTANT SALARY	47,716	47,716	-	-	-	-
51182	OVERTIME PAY	-	220	-	-	-	-
51182 T6B00	OVERTIME PAY	-	4	-	-	-	-
51620	SUPPLEMENTAL SALARIES	500	500	500	500	500	-
51620 T6B00	SUPPLEMENTAL SALARIES	10,000	10,000	5,200	5,200	5,200	-
51628	BONUSES	-	-	-	7,700	-	(7,700)
52001	GROUP LIFE INSURANCE-VRS	5,045	5,304	6,105	6,423	5,966	(457)
52001 SPADD	GROUP LIFE INSURANCE-VRS	-	-	-	-	520	520
52001 T6B00	GROUP LIFE INSURANCE-VRS	563	563	-	-	-	-
52005	HEALTH INSURANCE	77,319	77,328	111,101	111,101	128,532	17,431
52005 T6B00	HEALTH INSURANCE	20,869	20,585	-	-	-	-
52010	SOCIAL SECURITY-FICA	32,708	32,974	39,576	42,229	43,052	823
52010 SPADD	SOCIAL SECURITY-FICA	-	-	-	-	3,755	3,755
52010 T6B00	SOCIAL SECURITY-FICA	3,650	4,212	-	-	-	-
52020	RETIREMENT-VRS	60,756	19,826	73,513	77,347	72,831	(4,516)
52020 SPADD	RETIREMENT-VRS	-	-	-	-	5,989	5,989
52020 T6B00	RETIREMENT-VRS	6,780	3,474	-	-	-	-
52021	VRS HYBRID RETIRE	3,000	42,935	-	-	-	-
52021 T6B00	VRS HYBRID RETIRE	3,400	3,306	-	-	-	-
52023	HEALTH INS CREDIT-VRS	5,404	5,344	5,329	5,607	4,953	(654)
52023 SPADD	HEALTH INS CREDIT-VRS	-	-	-	-	432	432
52023 T6B00	HEALTH INS CREDIT-VRS	491	577	-	-	-	-

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91101281	CLASSROOM-ELEM-SPED-BW						
52024	DC RETIREMENT CONTRIBUTION	4,000	4,002	5,103	5,373	5,627	254
52024 SPADD	DC RETIREMENT CONTRIBUTION	-	-	-	-	491	491
52024 T6B00	DC RETIREMENT CONTRIBUTION	-	213	-	-	-	-
52025	WORKER'S COMPENSATION	2,000	1,159	1,733	1,823	1,490	(333)
52025 SPADD	WORKER'S COMPENSATION	-	-	-	-	130	130
52025 T6B00	WORKER'S COMPENSATION	-	152	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	112	155	146	157	168	11
52030 SPADD	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	12	12
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	22	24	-	-	-	-
52035	DISABILITY INSURANCE	1,334	943	1,661	1,747	1,711	(36)
52035 T6B00	DISABILITY INSURANCE	149	73	-	-	-	-
53578	CONTRACTED SUBS	1,500	1,425	-	-	-	-
53578 ALLIN	CONTRACTED SUBS	9,000	8,748	-	-	-	-
53578 T6B00	CONTRACTED SUBS	1,000	1,001	-	-	-	-
55002 T6B00	DUES & SUBSCRIPTIONS	-	250	-	-	-	-
56013	EDUCATIONAL SUPPLIES	2,000	1,978	2,000	2,000	2,000	-
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	5,667	5,586	-	-	-	-
Total Org: 91101281		\$742,542	\$742,176	\$769,299	\$811,517	\$895,224	\$83,707

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STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91101282	CLASSROOM-ELEM-SPED-MCS						
51120	TEACHER SALARIES	243,652	242,651	252,357	252,357	261,493	9,136
51151	INSTRUCTIONAL ASSISTANT SALARY	160,499	158,646	172,371	172,371	179,532	7,161
51151 SPADD	INSTRUCTIONAL ASSISTANT SALARY	-	-	-	-	20,019	20,019
51182	OVERTIME PAY	-	140	-	-	-	-
51520	SUBSTITUTE SALARIES	-	215	-	-	-	-
51620	SUPPLEMENTAL SALARIES	500	-	500	500	500	-
51620 T6B00	SUPPLEMENTAL SALARIES	5,200	-	5,200	5,200	5,200	-
51628	BONUSES	-	-	-	6,050	-	(6,050)
52001	GROUP LIFE INSURANCE-VRS	4,757	4,656	5,012	5,012	4,675	(337)
52001 SPADD	GROUP LIFE INSURANCE-VRS	-	-	-	-	212	212
52005	HEALTH INSURANCE	94,378	63,933	81,799	81,799	50,220	(31,579)
52005 SPADD	HEALTH INSURANCE	-	-	-	-	10,044	10,044
52006	HSA CONTRIBUTION	909	909	909	909	936	27
52010	SOCIAL SECURITY-FICA	30,841	29,728	32,492	32,955	33,738	783
52010 SPADD	SOCIAL SECURITY-FICA	-	-	-	-	1,531	1,531
52020	RETIREMENT-VRS	57,288	-	60,354	60,354	58,965	(1,389)
52020 SPADD	RETIREMENT-VRS	-	-	-	-	2,677	2,677
52021	VRS HYBRID RETIRE	-	56,070	-	-	-	-
52023	HEALTH INS CREDIT-VRS	4,152	4,774	4,375	4,375	3,765	(610)
52023 SPADD	HEALTH INS CREDIT-VRS	-	-	-	-	176	176
52024	DC RETIREMENT CONTRIBUTION	-	5,134	5,854	5,854	4,410	(1,444)
52024 SPADD	DC RETIREMENT CONTRIBUTION	-	-	-	-	200	200
52025	WORKER'S COMPENSATION	-	2,324	1,423	1,423	1,133	(290)
52025 SPADD	WORKER'S COMPENSATION	-	-	-	-	53	53
52030	UNEMPLOYMENT INSURANCE-VEC	123	152	123	123	132	9
52030 SPADD	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	12	12
			246				

FY2027 ADOPTED BUDGET - LINE ITEM DETAIL

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STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91101282	CLASSROOM-ELEM-SPED-MCS						
52035	DISABILITY INSURANCE	1,258	1,231	1,363	1,363	2,054	691
52035 SPADD	DISABILITY INSURANCE	-	-	-	-	96	96
53570 T6B00	PURCHASED SERVICES-GRANTS	-	8,376	-	-	-	-
53578	CONTRACTED SUBS	-	6,226	-	-	-	-
53578 ALLIN	CONTRACTED SUBS	-	9,950	-	-	-	-
55210 T6B00	TRAVEL AND TRAINING	-	337	-	-	-	-
56013	EDUCATIONAL SUPPLIES	2,000	2,065	2,000	4,019	2,000	(2,019)
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	-	4,540	-	-	-	-
Total Org: 91101282		\$605,557	\$602,057	\$626,132	\$634,664	\$643,773	\$9,110

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FUND: 900 - EDUCATION FUND

91101283	CLASSROOM-ELEM-SPED-WARE	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51120	TEACHER SALARIES	265,874	265,459	277,215	277,215	287,973	10,758
51120 T6B00	TEACHER SALARIES	52,375	52,375	54,470	54,470	56,598	2,128
51151	INSTRUCTIONAL ASSISTANT SALARY	249,053	249,220	233,812	233,812	240,826	7,014
51151 T6B00	INSTRUCTIONAL ASSISTANT SALARY	25,941	-	53,977	53,977	55,597	1,620
51182	OVERTIME PAY	7,000	1,164	-	-	-	-
51520	SUBSTITUTE SALARIES	-	7,028	-	-	-	-
51620	SUPPLEMENTAL SALARIES	500	-	500	500	500	-
51620 T6B00	SUPPLEMENTAL SALARIES	5,200	5,000	5,200	5,200	3,997	(1,203)
51628	BONUSES	-	-	-	8,250	-	(8,250)
52001	GROUP LIFE INSURANCE-VRS	5,828	6,147	6,030	6,030	5,418	(612)
52001 T6B00	GROUP LIFE INSURANCE-VRS	924	618	1,280	1,280	1,189	(91)
52003	RETIREE HEALTH INSURANCE	-	2,202	-	-	-	-
52005	HEALTH INSURANCE	101,852	100,921	86,442	86,442	93,720	7,278
52005 T6B00	HEALTH INSURANCE	8,287	-	26,340	26,340	28,092	1,752
52006	HSA CONTRIBUTION	909	1,476	1,476	1,476	1,520	44
52010	SOCIAL SECURITY-FICA	37,785	38,642	39,094	39,725	39,100	(625)
52010 T6B00	SOCIAL SECURITY-FICA	5,991	4,393	8,296	8,296	8,583	287
52020	RETIREMENT-VRS	70,187	29,908	72,617	72,617	65,987	(6,630)
52020 T6B00	RETIREMENT-VRS	11,129	7,443	15,410	15,410	14,023	(1,387)
52021	VRS HYBRID RETIRE	3,000	44,111	-	-	-	-
52023	HEALTH INS CREDIT-VRS	5,087	6,303	5,264	5,264	4,498	(766)
52023 T6B00	HEALTH INS CREDIT-VRS	807	634	1,117	1,117	987	(130)
52024	DC RETIREMENT CONTRIBUTION	4,500	4,548	5,227	5,227	5,111	(116)
52024 T6B00	DC RETIREMENT CONTRIBUTION	-	-	278	278	1,122	844
52025	WORKER'S COMPENSATION	-	1,380	1,712	1,712	1,354	(358)
52025 T6B00	WORKER'S COMPENSATION	-	157	363	363	297	(66)
			248				

FY2027 ADOPTED BUDGET - LINE ITEM DETAIL

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91101283	CLASSROOM-ELEM-SPED-WARE						
52030	UNEMPLOYMENT INSURANCE-VEC	157	164	134	134	144	10
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	22	12	34	34	36	2
52035	DISABILITY INSURANCE	1,541	968	1,640	1,640	1,491	(149)
52035 T6B00	DISABILITY INSURANCE	244	-	348	348	409	61
53570 T6B00	PURCHASED SERVICES-GRANTS	13,500	12,311	-	-	-	-
53578	CONTRACTED SUBS	-	28,489	-	-	-	-
53578 ALLIN	CONTRACTED SUBS	-	4,556	-	-	-	-
53578 T6B00	CONTRACTED SUBS	-	447	-	-	-	-
55002 T6B00	DUES & SUBSCRIPTIONS	-	250	-	-	-	-
56013	EDUCATIONAL SUPPLIES	2,000	1,975	2,000	2,000	2,000	-
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	11,500	11,234	-	-	-	-
Total Org: 91101283		\$891,193	\$889,536	\$900,276	\$909,157	\$920,572	\$11,415

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91101295	CLASSROOM-ELEM-SPED-CO						
51620	SUPPLEMENTAL SALARIES	12,400	12,325	8,000	8,000	8,000	-
51620 T6B00	SUPPLEMENTAL SALARIES	10,000	10,080	-	-	-	-
51627 T6B00	TITLE VI-B SET-ASIDE SERVICES	18,000	17,650	-	-	38,066	38,066
51629 T6B00	IEP SERVICE SALARIES	1,000	970	-	-	-	-
52010	SOCIAL SECURITY-FICA	-	938	612	612	612	-
52010 T6B00	SOCIAL SECURITY-FICA	2,500	2,188	-	-	-	-
52025	WORKER'S COMPENSATION	-	24	14	14	14	-
52025 T6B00	WORKER'S COMPENSATION	-	88	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	-	-	2	2	2	-
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	-	23	-	-	-	-
53569	OTHER PURCHASED SERVICES	3,444	3,029	1,444	1,444	1,444	-
53570 T6B00	PURCHASED SERVICES-GRANTS	4,000	3,914	-	-	-	-
56013	EDUCATIONAL SUPPLIES	-	-	5,000	5,000	5,000	-
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	1,000	1,055	-	-	3,500	3,500
59100 SPADD	CONTINGENCY-SCHOOLS	-	-	-	101,260	-	(101,260)
Total Org: 91101295		\$52,344	\$52,283	\$15,072	\$116,332	\$56,638	(\$59,694)

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91101481	CLASSROOM-ELEM-GIFTED-BW						
56013	EDUCATIONAL SUPPLIES	300	-	300	300	300	-
Total Org: 91101481		<u>\$300</u>	<u>\$-</u>	<u>\$300</u>	<u>\$300</u>	<u>\$300</u>	<u>\$-</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91101482	CLASSROOM-ELEM-GIFTED-MCS						
56013	EDUCATIONAL SUPPLIES	300	-	300	300	300	-
Total Org: 91101482		\$300	\$-	\$300	\$300	\$300	\$-

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91101483	CLASSROOM-ELEM-GIFTED-WARE						
56013	EDUCATIONAL SUPPLIES	300	-	300	300	300	-
Total Org: 91101483		<u>\$300</u>	<u>\$-</u>	<u>\$300</u>	<u>\$300</u>	<u>\$300</u>	<u>\$-</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91101495	CLASSROOM-ELEM-GIFTED-CO						
51620	SUPPLEMENTAL SALARIES	3,000	2,000	3,000	3,000	3,000	-
52010	SOCIAL SECURITY-FICA	-	152	230	230	230	-
52025	WORKER'S COMPENSATION	-	5	5	5	5	-
56013	EDUCATIONAL SUPPLIES	1,000	1,000	1,000	1,000	1,000	-
Total Org: 91101495		\$4,000	\$3,157	\$4,235	\$4,235	\$4,235	\$-

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91101880	CLASSROOM INSTR-PARENT CENTER						
51150 T1-00	CLERICAL SALARIES/WAGES	5,900	5,900	-	-	-	-
52010 T1-00	SOCIAL SECURITY-FICA	500	447	-	-	-	-
52025 T1-00	WORKER'S COMPENSATION	200	147	-	-	-	-
55105 T1-00	AUTO LIABILITY INSURANCE	1,450	1,427	-	-	3,300	3,300
56008 T1-00	VEHICLE & POWR EQUIPMENT FUELS	200	239	-	-	-	-
56201 T1-00	EDUCATIONAL SUPPLIES-TITLE 1	3,100	3,075	-	-	-	-
Total Org: 91101880		\$11,350	\$11,235	\$-	\$-	\$3,300	\$3,300

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 900 - EDUCATION FUND

91102187	CLASSROOM-MIDD-REG-SHEL	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51120	TEACHER SALARIES	2,184,595	2,161,515	2,290,030	2,291,627	2,631,016	339,389
51120 ESL	TEACHER SALARIES	63,350	26,903	89,903	89,903	30,473	(59,430)
51120 RT-00	TEACHER SALARIES	89,097	66,541	69,203	88,137	73,597	(14,540)
51120 SOLAL	TEACHER SALARIES	60,451	60,384	62,869	62,869	66,591	3,722
51150	CLERICAL SALARIES/WAGES	22,614	-	-	-	-	-
51151	INSTRUCTIONAL ASSISTANT SALARY	25,184	24,743	26,191	26,191	26,977	786
51151 ESL	INSTRUCTIONAL ASSISTANT SALARY	-	36,447	37,905	37,905	39,042	1,137
51182	OVERTIME PAY	-	1,321	-	-	-	-
51182 ESL	OVERTIME PAY	-	33	-	-	-	-
51520	SUBSTITUTE SALARIES	70,750	10,557	64,750	64,750	35,000	(29,750)
51520 ESL	SUBSTITUTE SALARIES	-	525	-	-	-	-
51520 SOLAL	SUBSTITUTE SALARIES	-	30	-	-	-	-
51620	SUPPLEMENTAL SALARIES	37,168	31,868	50,066	50,066	45,000	(5,066)
51620 RT-00	SUPPLEMENTAL SALARIES	-	100	-	-	-	-
51620 T1D00	SUPPLEMENTAL SALARIES	-	6,255	-	-	5,000	5,000
51628	BONUSES	-	-	-	23,425	-	(23,425)
52001	GROUP LIFE INSURANCE-VRS	26,342	25,842	27,331	27,350	28,174	824
52001 ESL	GROUP LIFE INSURANCE-VRS	748	748	1,508	1,508	737	(771)
52001 RT-00	GROUP LIFE INSURANCE-VRS	785	785	817	817	777	(40)
52001 SOLAL	GROUP LIFE INSURANCE-VRS	713	713	742	742	706	(36)
52003	RETIREE HEALTH INSURANCE	-	10,448	7,530	7,530	8,604	1,074
52005	HEALTH INSURANCE	418,490	457,945	518,105	518,105	631,277	113,172
52005 ESL	HEALTH INSURANCE	10,246	18,684	29,919	29,919	22,458	(7,461)
52005 RT-00	HEALTH INSURANCE	14,888	15,424	16,922	16,922	18,048	1,126
52005 SOLAL	HEALTH INSURANCE	8,287	8,585	9,419	9,419	10,044	625

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 900 - EDUCATION FUND

91102187	CLASSROOM-MIDD-REG-SHEL	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
52006	HSA CONTRIBUTION	3,178	1,476	1,476	1,476	1,520	44
52006 ESL	HSA CONTRIBUTION	-	567	567	567	584	17
52010	SOCIAL SECURITY-FICA	170,778	162,841	177,191	179,106	203,336	24,230
52010 ESL	SOCIAL SECURITY-FICA	4,846	4,613	9,777	9,777	5,318	(4,459)
52010 RT-00	SOCIAL SECURITY-FICA	5,090	4,776	5,294	5,294	5,607	313
52010 SOLAL	SOCIAL SECURITY-FICA	4,625	4,515	4,809	4,809	5,094	285
52010 T1D00	SOCIAL SECURITY-FICA	-	472	-	-	383	383
52020	RETIREMENT-VRS	317,223	119,905	329,135	329,362	356,059	26,697
52020 ESL	RETIREMENT-VRS	9,002	-	18,161	18,161	8,983	(9,178)
52020 RT-00	RETIREMENT-VRS	9,456	9,456	9,834	9,834	8,942	(892)
52020 SOLAL	RETIREMENT-VRS	8,590	-	8,934	8,934	8,124	(810)
52021	VRS HYBRID RETIRE	-	191,291	-	-	-	-
52021 ESL	VRS HYBRID RETIRE	-	9,002	-	-	-	-
52021 SOLAL	VRS HYBRID RETIRE	-	8,590	-	-	8,124	8,124
52023	HEALTH INS CREDIT-VRS	22,994	26,499	23,857	23,873	24,208	335
52023 ESL	HEALTH INS CREDIT-VRS	653	767	1,316	1,316	612	(704)
52023 RT-00	HEALTH INS CREDIT-VRS	685	805	713	713	645	(68)
52023 SOLAL	HEALTH INS CREDIT-VRS	623	732	648	648	586	(62)
52024	DC RETIREMENT CONTRIBUTION	-	30,125	33,301	33,317	27,511	(5,806)
52024 ESL	DC RETIREMENT CONTRIBUTION	-	994	1,688	1,688	695	(993)
52024 RT-00	DC RETIREMENT CONTRIBUTION	-	-	-	-	733	733
52024 SOLAL	DC RETIREMENT CONTRIBUTION	-	1,940	2,200	2,200	666	(1,534)
52025	WORKER'S COMPENSATION	-	6,166	7,759	7,764	8,873	1,109
52025 ESL	WORKER'S COMPENSATION	-	160	428	428	201	(227)
52025 RT-00	WORKER'S COMPENSATION	-	192	232	232	237	5
52025 SOLAL	WORKER'S COMPENSATION	-	161	211	211	215	4

FY2027 ADOPTED BUDGET - LINE ITEM DETAIL

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91102187	CLASSROOM-MIDD-REG-SHEL						
52030	UNEMPLOYMENT INSURANCE-VEC	445	472	438	438	538	100
52030 ESL	UNEMPLOYMENT INSURANCE-VEC	11	17	28	28	18	(10)
52030 RT-00	UNEMPLOYMENT INSURANCE-VEC	11	11	11	11	12	1
52030 SOLAL	UNEMPLOYMENT INSURANCE-VEC	11	11	11	11	12	1
52035	DISABILITY INSURANCE	6,965	4,200	7,435	7,440	8,389	949
52035 ESL	DISABILITY INSURANCE	198	198	410	410	333	(77)
52035 RT-00	DISABILITY INSURANCE	208	-	222	222	320	98
52035 SOLAL	DISABILITY INSURANCE	189	189	202	202	320	118
53570 RT-00	PURCHASED SERVICES-GRANTS	-	24,610	-	-	6,000	6,000
53578	CONTRACTED SUBS	70,750	31,971	64,750	64,750	75,000	10,250
53578 ALLIN	CONTRACTED SUBS	-	23,602	63,145	63,145	-	(63,145)
53578 SOLAL	CONTRACTED SUBS	-	223	-	-	-	-
55210	TRAVEL AND TRAINING	-	595	-	-	-	-
55679 VAE	OTHER GRANT EXPENSES	-	921	-	-	-	-
56013	EDUCATIONAL SUPPLIES	3,500	2,962	3,500	3,500	3,500	-
56013 VAE	EDUCATIONAL SUPPLIES	-	-	-	4,106	-	(4,106)
56040 RT-00	TECHNOLOGY-POWERSCHOOL	-	-	9,600	9,600	10,000	400
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	27,300	26,852	27,300	27,730	27,300	(430)
56101 T1D00	INSTRUCTIONAL SUPPLY ALLOTMENT	12,257	42,840	-	-	59,293	59,293
Total Org: 91102187		\$3,713,296	\$3,712,114	\$4,117,793	\$4,168,489	\$4,541,812	\$373,323

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

91102195	CLASSROOM-MIDD-REG-CO	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51150 T4-00	CLERICAL SALARIES/WAGES	26,000	-	-	-	-	-
51151 T4-00	INSTRUCTIONAL ASSISTANT SALARY	-	16,205	-	-	-	-
51182 T4-00	OVERTIME PAY	-	156	-	-	-	-
51510 ESL	PART-TIME HELP	-	60	-	-	-	-
51620 SOLRM	SUPPLEMENTAL SALARIES	5,000	-	5,000	5,000	5,000	-
52001 T4-00	GROUP LIFE INSURANCE-VRS	307	229	-	-	-	-
52010 ESL	SOCIAL SECURITY-FICA	-	5	-	-	-	-
52010 SOLRM	SOCIAL SECURITY-FICA	383	-	383	383	383	-
52010 T4-00	SOCIAL SECURITY-FICA	1,989	1,253	-	-	-	-
52020 T4-00	RETIREMENT-VRS	3,695	-	-	-	-	-
52021 T4-00	VRS HYBRID RETIRE	-	2,763	-	-	-	-
52023 T4-00	HEALTH INS CREDIT-VRS	268	235	-	-	-	-
52024 T4-00	DC RETIREMENT CONTRIBUTION	-	162	-	-	-	-
52025 ESL	WORKER'S COMPENSATION	-	-	-	-	-	-
52025 SOLRM	WORKER'S COMPENSATION	-	1	-	-	9	9
52025 T4-00	WORKER'S COMPENSATION	-	43	-	-	-	-
52030 SOLRM	UNEMPLOYMENT INSURANCE-VEC	-	-	9	9	-	(9)
52030 T4-00	UNEMPLOYMENT INSURANCE-VEC	6	-	-	-	-	-
52035 T4-00	DISABILITY INSURANCE	81	61	-	-	-	-
53563 ESL	TESTING SERVICES	1,169	916	400	400	-	(400)
53564	SECTION 504 PURCHASED SERVICES	-	77	-	-	-	-
53570 T4-00	PURCHASED SERVICES-GRANTS	-	24,250	70,000	70,000	35,594	(34,406)
56013 T3-00	EDUCATIONAL SUPPLIES	11,547	480	-	12,458	-	(12,458)
56013 T4-00	EDUCATIONAL SUPPLIES	39,438	3,960	-	(1,914)	500	2,414
56103	COPY PAPER FORMS ETC	9,000	6,905	9,000	9,000	9,000	-
56205 ESL	EDUCATIONAL SUPPLIES-ESL	250	215	250	250	-	(250)
Total Org: 91102195		\$99,133	\$57,976	\$85,042	\$95,586	\$50,486	(\$45,100)

FY2027 ADOPTED BUDGET - LINE ITEM DETAIL

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 900 - EDUCATION FUND

91102287	CLASSROOM-MIDD-SPED-SHEL	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51120	TEACHER SALARIES	412,678	372,275	526,389	526,389	542,181	15,792
51120 T6B00	TEACHER SALARIES	110,309	88,007	110,599	110,599	114,918	4,319
51151	INSTRUCTIONAL ASSISTANT SALARY	220,373	209,859	222,025	225,951	231,013	5,062
51151 T6B00	INSTRUCTIONAL ASSISTANT SALARY	23,737	23,858	25,427	25,427	26,190	763
51182	OVERTIME PAY	-	1,138	-	-	-	-
51182 T6B00	OVERTIME PAY	-	35	-	-	-	-
51520	SUBSTITUTE SALARIES	-	2,878	-	-	-	-
51520 T6B00	SUBSTITUTE SALARIES	-	1,270	-	-	-	-
51620	SUPPLEMENTAL SALARIES	-	3,675	-	-	-	-
51620 T6B00	SUPPLEMENTAL SALARIES	5,200	5,000	5,200	5,200	5,200	-
51628	BONUSES	-	-	-	10,813	-	(10,813)
51632	ST DI CLAIM PAYMENTS	-	558	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	7,470	6,934	8,831	8,877	7,889	(988)
52001 T6B00	GROUP LIFE INSURANCE-VRS	1,582	1,301	1,605	1,605	1,496	(109)
52005	HEALTH INSURANCE	143,734	145,302	180,472	180,472	165,166	(15,306)
52005 T6B00	HEALTH INSURANCE	28,156	23,703	26,006	26,006	27,738	1,732
52006	HSA CONTRIBUTION	567	909	909	909	936	27
52010	SOCIAL SECURITY-FICA	48,428	42,729	57,254	58,381	56,932	(1,449)
52010 T6B00	SOCIAL SECURITY-FICA	10,254	8,699	10,406	10,406	10,795	389
52020	RETIREMENT-VRS	89,957	23,480	106,350	106,908	98,595	(8,313)
52020 T6B00	RETIREMENT-VRS	19,048	-	19,329	19,329	18,867	(462)
52021	VRS HYBRID RETIRE	-	60,017	-	-	-	-
52021 T6B00	VRS HYBRID RETIRE	-	15,662	-	-	-	-
52023	HEALTH INS CREDIT-VRS	6,520	7,110	7,709	7,749	6,549	(1,200)
52023 T6B00	HEALTH INS CREDIT-VRS	1,381	1,334	1,401	1,401	1,241	(160)

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91102287	CLASSROOM-MIDD-SPED-SHEL						
52024	DC RETIREMENT CONTRIBUTION	-	5,207	6,096	6,135	7,442	1,307
52024 T6B00	DC RETIREMENT CONTRIBUTION	2,000	1,945	3,237	3,237	-	(3,237)
52025	WORKER'S COMPENSATION	-	1,563	2,507	2,520	2,404	(116)
52025 T6B00	WORKER'S COMPENSATION	-	302	456	456	456	-
52030	UNEMPLOYMENT INSURANCE-VEC	164	204	187	187	200	13
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	34	45	34	34	36	2
52035	DISABILITY INSURANCE	1,975	1,318	2,402	2,415	3,201	786
52035 T6B00	DISABILITY INSURANCE	418	344	437	437	678	241
53569	OTHER PURCHASED SERVICES	72,000	52,796	-	-	-	-
53569 T6B00	OTHER PURCHASED SERVICES	100,000	16,355	-	-	-	-
53578	CONTRACTED SUBS	30,000	28,981	-	-	40,000	40,000
53578 T6B00	CONTRACTED SUBS	5,000	4,490	-	-	-	-
56013	EDUCATIONAL SUPPLIES	2,600	2,646	2,600	2,600	2,650	50
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	7,000	6,655	-	-	-	-
Total Org: 91102287		\$1,350,585	\$1,168,581	\$1,327,868	\$1,344,444	\$1,372,773	\$28,329

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91102295	CLASSROOM-MIDD-SPED-CO						
51620 T6B00	SUPPLEMENTAL SALARIES	1,350	1,313	-	-	-	-
51629 T6B00	IEP SERVICE SALARIES	3,000	2,908	-	-	-	-
52010 T6B00	SOCIAL SECURITY-FICA	500	322	-	-	-	-
52025 T6B00	WORKER'S COMPENSATION	8	8	-	-	-	-
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	-	1	-	-	-	-
53569	OTHER PURCHASED SERVICES	1,300	1,585	-	-	-	-
53570 T6B00	PURCHASED SERVICES-GRANTS	200	190	-	-	-	-
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	200	192	-	-	-	-
Total Org: 91102295		\$6,558	\$6,517	\$-	\$-	\$-	\$-

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91102387	CLASSROOM-MIDD-VOC-SHEL						
51120	TEACHER SALARIES	227,088	227,079	236,564	236,564	245,799	9,235
51520	SUBSTITUTE SALARIES	2,200	2,170	-	-	-	-
51628	BONUSES	-	-	-	2,200	-	(2,200)
52001	GROUP LIFE INSURANCE-VRS	1,936	2,684	2,791	2,791	2,605	(186)
52005	HEALTH INSURANCE	30,000	29,818	32,716	32,716	24,852	(7,864)
52010	SOCIAL SECURITY-FICA	17,153	17,152	18,097	18,265	18,804	539
52020	RETIREMENT-VRS	23,317	8,939	33,616	33,616	32,068	(1,548)
52021	VRS HYBRID RETIRE	10,000	23,383	-	-	-	-
52023	HEALTH INS CREDIT-VRS	2,690	2,752	2,437	2,437	2,163	(274)
52024	DC RETIREMENT CONTRIBUTION	3,000	3,014	3,690	3,690	1,778	(1,912)
52025	WORKER'S COMPENSATION	600	588	792	792	794	2
52030	UNEMPLOYMENT INSURANCE-VEC	34	55	45	45	48	3
52035	DISABILITY INSURANCE	512	513	759	759	853	94
53578	CONTRACTED SUBS	2,000	1,559	-	-	-	-
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	7,500	7,412	7,500	7,500	8,500	1,000
Total Org: 91102387		\$328,030	\$327,121	\$339,007	\$341,375	\$338,264	(\$3,111)

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91102487	CLASSROOM-MIDD-GIFTED-SHEL						
56013	EDUCATIONAL SUPPLIES	1,800	1,800	1,800	1,800	1,800	-
Total Org: 91102487		<u>\$1,800</u>	<u>\$1,800</u>	<u>\$1,800</u>	<u>\$1,800</u>	<u>\$1,800</u>	<u>\$-</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91102587	CLASSROOM-MIDD-OTHER-SHEL						
51620	SUPPLEMENTAL SALARIES	5,000	5,000	10,500	16,500	25,000	8,500
52010	SOCIAL SECURITY-FICA	381	380	803	1,262	1,913	651
52025	WORKER'S COMPENSATION	-	11	21	41	81	40
52030	UNEMPLOYMENT INSURANCE-VEC	4	3	-	-	-	-
56013	EDUCATIONAL SUPPLIES	300	-	300	300	300	-
56115	MTLS - SHELBURNE CSI CLUB	-	-	4	4	4	-
56486	SCH NON-CAPITAL EQUIPMENT	-	4,158	-	-	-	-
58108	REPLACE BAND INSTRU - \$1500+	10,206	6,042	10,000	10,000	10,000	-
Total Org: 91102587		\$15,891	\$15,594	\$21,628	\$28,107	\$37,298	\$9,191

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

91103188	CLASSROOM-SECOND-REG-SHS	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51120	TEACHER SALARIES	2,502,702	2,425,966	2,613,704	2,547,000	2,675,550	128,550
51120 ESL	TEACHER SALARIES	99,303	65,097	68,352	68,352	71,730	3,378
51120 RT-00	TEACHER SALARIES	7,455	7,455	7,828	4,317	4,346	29
51151	INSTRUCTIONAL ASSISTANT SALARY	46,127	46,059	48,444	48,444	49,487	1,043
51151 ESL	INSTRUCTIONAL ASSISTANT SALARY	-	34,207	35,575	35,575	36,642	1,067
51182	OVERTIME PAY	-	1,480	-	-	-	-
51182 ESL	OVERTIME PAY	-	13	-	-	-	-
51520	SUBSTITUTE SALARIES	70,750	25,803	64,750	64,750	75,000	10,250
51520 ESL	SUBSTITUTE SALARIES	-	165	-	-	-	-
51620	SUPPLEMENTAL SALARIES	82,000	78,755	87,000	87,000	87,000	-
51620 T1D00	SUPPLEMENTAL SALARIES	-	7,088	-	-	5,000	5,000
51628	BONUSES	-	-	-	22,913	-	(22,913)
51630	SICK LEAVE PAY-OFF	-	16,850	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	30,076	29,247	31,413	30,584	28,190	(2,394)
52001 ESL	GROUP LIFE INSURANCE-VRS	1,172	1,172	1,226	1,226	760	(466)
52001 RT-00	GROUP LIFE INSURANCE-VRS	88	88	92	92	46	(46)
52003	RETIREE HEALTH INSURANCE	-	6,045	6,990	6,990	8,604	1,614
52005	HEALTH INSURANCE	462,431	469,200	521,357	521,357	560,517	39,160
52005 ESL	HEALTH INSURANCE	8,287	17,170	18,837	18,837	10,044	(8,793)
52005 RT-00	HEALTH INSURANCE	1,370	1,479	1,636	1,636	885	(751)
52006	HSA CONTRIBUTION	2,044	5,469	4,428	4,428	4,561	133
52010	SOCIAL SECURITY-FICA	194,985	191,465	203,654	200,037	203,448	3,411
52010 ESL	SOCIAL SECURITY-FICA	7,597	7,458	7,950	7,950	5,487	(2,463)
52010 RT-00	SOCIAL SECURITY-FICA	570	543	599	599	332	(267)
52010 T1D00	SOCIAL SECURITY-FICA	-	537	-	-	382	382

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

91103188	CLASSROOM-SECOND-REG-SHS	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
52020	RETIREMENT-VRS	362,189	217,032	378,291	368,313	335,651	(32,662)
52020 ESL	RETIREMENT-VRS	14,111	9,250	14,768	14,768	8,751	(6,017)
52020 RT-00	RETIREMENT-VRS	1,059	1,059	1,112	1,112	530	(582)
52021	VRS HYBRID RETIRE	-	135,164	-	-	-	-
52021 ESL	VRS HYBRID RETIRE	-	4,861	-	-	-	-
52023	HEALTH INS CREDIT-VRS	26,253	29,991	27,420	26,697	23,403	(3,294)
52023 ESL	HEALTH INS CREDIT-VRS	1,023	1,202	1,070	1,070	631	(439)
52023 RT-00	HEALTH INS CREDIT-VRS	77	90	81	81	38	(43)
52024	DC RETIREMENT CONTRIBUTION	-	19,229	23,085	22,383	17,494	(4,889)
52024 ESL	DC RETIREMENT CONTRIBUTION	-	314	356	356	717	361
52024 RT-00	DC RETIREMENT CONTRIBUTION	-	-	-	-	43	43
52025	WORKER'S COMPENSATION	-	7,501	8,918	8,683	8,564	(119)
52025 ESL	WORKER'S COMPENSATION	-	999	348	348	232	(116)
52025 RT-00	WORKER'S COMPENSATION	-	20	26	26	14	(12)
52030	UNEMPLOYMENT INSURANCE-VEC	489	527	478	467	511	44
52030 ESL	UNEMPLOYMENT INSURANCE-VEC	11	22	22	22	12	(10)
52030 RT-00	UNEMPLOYMENT INSURANCE-VEC	1	1	1	1	1	-
52035	DISABILITY INSURANCE	7,952	2,967	8,545	8,320	4,594	(3,726)
52035 ESL	DISABILITY INSURANCE	310	107	334	334	-	(334)
52035 RT-00	DISABILITY INSURANCE	23	-	25	25	-	(25)
53569	OTHER PURCHASED SERVICES	6,000	5,548	6,000	6,000	6,000	-
53578	CONTRACTED SUBS	62,750	60,355	64,750	64,750	125,000	60,250
53578 ALLIN	CONTRACTED SUBS	-	39,055	63,145	63,145	-	(63,145)
55210	TRAVEL AND TRAINING	-	979	-	-	-	-
55679 VAE	OTHER GRANT EXPENSES	-	1,482	-	6,177	-	(6,177)

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91103188	CLASSROOM-SECOND-REG-SHS						
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	41,000	39,023	41,000	39,500	41,000	1,500
56101 T1D00	INSTRUCTIONAL SUPPLY ALLOTMENT	56,990	-	63,765	63,765	-	(63,765)
56486	SCH NON-CAPITAL EQUIPMENT	-	2,272	-	-	-	-
Total Org: 91103188		\$4,097,195	\$4,017,859	\$4,427,375	\$4,368,430	\$4,401,197	\$32,767

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91103189	ALTERNATIVE EDUCATION						
51120	TEACHER SALARIES	57,423	45,290	59,720	59,720	62,049	2,329
51125	INSTRUCT SPECIALIST SALARIES	92,500	92,181	104,583	104,583	107,721	3,138
51125 ALLIN	INSTRUCT SPECIALIST SALARIES	30,381	29,973	-	-	-	-
51150	CLERICAL SALARIES/WAGES	51,576	51,576	53,639	53,639	55,248	1,609
51182	OVERTIME PAY	-	293	-	-	-	-
51520	SUBSTITUTE SALARIES	-	2,780	-	-	-	-
51620	SUPPLEMENTAL SALARIES	-	-	-	12,914	-	(12,914)
51628	BONUSES	-	-	-	1,650	-	(1,650)
52001	GROUP LIFE INSURANCE-VRS	1,286	2,374	2,572	2,572	2,386	(186)
52001 ALLIN	GROUP LIFE INSURANCE-VRS	2,324	-	-	-	-	-
52005	HEALTH INSURANCE	37,780	37,656	42,134	42,134	44,940	2,806
52010	SOCIAL SECURITY-FICA	8,338	15,089	16,673	17,787	17,214	(573)
52010 ALLIN	SOCIAL SECURITY-FICA	-	2,293	-	-	-	-
52020	RETIREMENT-VRS	20,489	20,428	30,970	30,970	28,178	(2,792)
52021	VRS HYBRID RETIRE	8,500	8,160	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,123	2,434	2,245	2,245	1,980	(265)
52024	DC RETIREMENT CONTRIBUTION	-	526	597	597	620	23
52025	WORKER'S COMPENSATION	-	536	730	773	727	(46)
52025 ALLIN	WORKER'S COMPENSATION	102	79	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	22	35	34	34	36	2
52030 ALLIN	UNEMPLOYMENT INSURANCE-VEC	-	11	-	-	-	-
52035	DISABILITY INSURANCE	340	179	700	700	298	(402)
53564	SECTION 504 PURCHASED SERVICES	5,445	4,270	5,445	5,445	5,445	-
55210	TRAVEL AND TRAINING	8,000	4,395	8,000	8,000	3,000	(5,000)
56013	EDUCATIONAL SUPPLIES	1,000	3,634	1,000	1,000	6,000	5,000
56042 T1D00	INSTRUCTIONAL SOFTWARE MIDDLE	-	-	2,500	2,500	2,500	-
			269				
Total Org: 91103189		\$326,629	\$324,191	\$331,542	\$347,263	\$338,342	(\$8,921)

FY2027 ADOPTED BUDGET - LINE ITEM DETAIL

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91103195	CLASSROOM-SECOND-REG-CO						
51120	TEACHER SALARIES	-	1,716	-	-	-	-
51120 ISAEP	TEACHER SALARIES	12,000	12,133	-	-	-	-
51120 T4-00	TEACHER SALARIES	4,000	13,656	-	-	3,750	3,750
51510 ESL	PART-TIME HELP	1,000	-	1,000	1,000	-	(1,000)
51620 CURDV	SUPPLEMENTAL SALARIES	2,000	-	-	-	2,000	2,000
51620 OAOT	SUPPLEMENTAL SALARIES	-	1,750	3,500	3,500	1,500	(2,000)
51620 SOLRM	SUPPLEMENTAL SALARIES	15,000	15,239	2,000	2,000	2,000	-
52010	SOCIAL SECURITY-FICA	-	131	-	-	-	-
52010 CURDV	SOCIAL SECURITY-FICA	153	-	-	-	153	153
52010 ESL	SOCIAL SECURITY-FICA	61	-	77	77	-	(77)
52010 OAOT	SOCIAL SECURITY-FICA	-	132	280	280	115	(165)
52010 SOLRM	SOCIAL SECURITY-FICA	230	1,161	153	153	153	-
52010 T4-00	SOCIAL SECURITY-FICA	-	1,035	-	-	287	287
52025	WORKER'S COMPENSATION	-	(7,949)	-	-	-	-
52025 CURDV	WORKER'S COMPENSATION	-	-	-	-	4	4
52025 ESL	WORKER'S COMPENSATION	-	-	2	2	-	(2)
52025 OAOT	WORKER'S COMPENSATION	-	5	-	-	-	-
52025 SOLRM	WORKER'S COMPENSATION	-	40	4	4	4	-
52025 T4-00	WORKER'S COMPENSATION	-	38	-	-	20	20
52030	UNEMPLOYMENT INSURANCE-VEC	-	1	-	-	-	-
52030 SOLRM	UNEMPLOYMENT INSURANCE-VEC	-	2	-	-	-	-
52030 T4-00	UNEMPLOYMENT INSURANCE-VEC	-	4	-	-	-	-
53563 ESL	TESTING SERVICES	1,508	815	400	400	-	(400)
53570 PGRAD	PURCHASED SERVICES-GRANTS	4,109	-	4,109	4,109	3,774	(335)
53570 T4-00	PURCHASED SERVICES-GRANTS	-	7,854	-	-	-	-
55999	ADMINISTRATIVE EXPENSES	1,000	-	1,000	1,000	1,000	-
			270				

FY2027 ADOPTED BUDGET - LINE ITEM DETAIL

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91103195	CLASSROOM-SECOND-REG-CO						
56013 ISAEP	EDUCATIONAL SUPPLIES	16,405	-	-	-	-	-
56103	COPY PAPER FORMS ETC	12,000	9,395	12,000	12,000	12,000	-
56205 ESL	EDUCATIONAL SUPPLIES-ESL	250	234	250	250	-	(250)
56212 ISAEP	EDUCATIONAL SUPPLIES-ISAEP	-	3,544	16,054	16,054	16,054	-
Total Org: 91103195		\$69,716	\$60,934	\$40,829	\$40,829	\$42,814	\$1,985

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91103288	CLASSROOM-SECOND-SPED-SHS						
51120	TEACHER SALARIES	348,020	301,758	309,875	309,875	323,352	13,477
51120 SERCH	TEACHER SALARIES	51,250	51,250	80,715	80,715	84,635	3,920
51120 T6B00	TEACHER SALARIES	236,133	236,688	221,037	221,037	231,955	10,918
51151	INSTRUCTIONAL ASSISTANT SALARY	123,548	123,245	128,490	128,490	132,444	3,954
51182	OVERTIME PAY	-	209	-	-	-	-
51520	SUBSTITUTE SALARIES	-	2,800	-	-	-	-
51520 T6B00	SUBSTITUTE SALARIES	-	485	-	-	-	-
51620	SUPPLEMENTAL SALARIES	1,500	-	1,500	1,500	3,000	1,500
51620 T6B00	SUPPLEMENTAL SALARIES	5,200	5,500	5,200	5,200	-	(5,200)
51628	BONUSES	-	-	-	7,700	-	(7,700)
52001	GROUP LIFE INSURANCE-VRS	5,564	4,966	5,173	5,173	4,831	(342)
52001 SERCH	GROUP LIFE INSURANCE-VRS	605	605	952	952	897	(55)
52001 T6B00	GROUP LIFE INSURANCE-VRS	2,786	2,786	2,608	2,608	2,459	(149)
52005	HEALTH INSURANCE	115,492	106,288	111,025	111,025	136,458	25,433
52005 SERCH	HEALTH INSURANCE	-	-	-	-	10,044	10,044
52005 T6B00	HEALTH INSURANCE	30,665	31,771	34,858	34,858	41,904	7,046
52006 T6B00	HSA CONTRIBUTION	567	567	567	567	584	17
52010	SOCIAL SECURITY-FICA	36,075	31,015	33,535	34,124	34,860	736
52010 SERCH	SOCIAL SECURITY-FICA	3,921	4,001	6,175	6,175	6,475	300
52010 T6B00	SOCIAL SECURITY-FICA	18,064	18,181	16,909	16,909	17,445	536
52020	RETIREMENT-VRS	67,010	33,790	62,292	62,292	57,901	(4,391)
52020 SERCH	RETIREMENT-VRS	7,283	7,283	11,470	11,470	10,326	(1,144)
52020 T6B00	RETIREMENT-VRS	33,554	33,554	31,409	31,409	28,298	(3,111)
52021	VRS HYBRID RETIRE	-	26,015	-	-	-	-

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91103288	CLASSROOM-SECOND-SPED-SHS						
52023	HEALTH INS CREDIT-VRS	4,857	5,093	4,515	4,515	4,011	(504)
52023 SERCH	HEALTH INS CREDIT-VRS	528	620	831	831	745	(86)
52023 T6B00	HEALTH INS CREDIT-VRS	2,432	2,857	2,277	2,277	2,041	(236)
52024	DC RETIREMENT CONTRIBUTION	-	3,818	4,337	4,337	1,971	(2,366)
52025	WORKER'S COMPENSATION	-	1,136	1,469	1,469	1,473	4
52025 SERCH	WORKER'S COMPENSATION	-	1,763	270	270	273	3
52025 T6B00	WORKER'S COMPENSATION	-	1,458	740	740	749	9
52030	UNEMPLOYMENT INSURANCE-VEC	116	123	112	112	120	8
52030 SERCH	UNEMPLOYMENT INSURANCE-VEC	7	7	11	11	12	1
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	37	36	34	34	36	2
52035	DISABILITY INSURANCE	1,471	571	1,407	1,407	947	(460)
52035 SERCH	DISABILITY INSURANCE	160	-	259	259	-	(259)
52035 T6B00	DISABILITY INSURANCE	737	-	710	710	-	(710)
53511 SVRP	INTERPRETING SERVICES	110,044	97,943	-	-	-	-
53569	OTHER PURCHASED SERVICES	-	30,997	-	-	-	-
53570 T6B00	PURCHASED SERVICES-GRANTS	72,000	74,276	-	-	45,000	45,000
53578	CONTRACTED SUBS	-	1,519	-	-	-	-
53578 T6B00	CONTRACTED SUBS	-	743	-	-	-	-
56013	EDUCATIONAL SUPPLIES	2,600	3,314	2,600	2,600	2,600	-
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	-	6,051	-	-	8,411	8,411
Total Org: 91103288		\$1,282,226	\$1,255,081	\$1,083,362	\$1,091,651	\$1,196,257	\$104,606

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91103295	CLASSROOM-SECOND-SPED-CO						
51620	SUPPLEMENTAL SALARIES	11,000	10,355	3,000	3,000	3,000	-
51620 T6B00	SUPPLEMENTAL SALARIES	8,000	7,760	-	-	-	-
52010	SOCIAL SECURITY-FICA	-	785	230	230	230	-
52010 T6B00	SOCIAL SECURITY-FICA	1,000	590	-	-	-	-
52025	WORKER'S COMPENSATION	-	17	3	3	10	7
52025 T6B00	WORKER'S COMPENSATION	-	28	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	-	-
52030 T6B00	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	-	-
53569	OTHER PURCHASED SERVICES	3,144	3,077	1,444	1,444	1,444	-
53570 T6B00	PURCHASED SERVICES-GRANTS	200	190	-	-	-	-
56013	EDUCATIONAL SUPPLIES	-	-	5,000	5,000	5,000	-
56210 T6B00	EDUCATIONAL SUPPLIES-TITLE VIB	200	174	-	-	-	-
57810 SVRP	SVRP FOR SPECIAL EDUCATION	105,512	105,512	14,927	68,861	90,153	21,292
Total Org: 91103295		\$129,056	\$128,487	\$24,604	\$78,538	\$99,837	\$21,299

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91103388	CLASSROOM-SECOND-VOC-SHS						
51120	TEACHER SALARIES	386,617	351,967	368,071	368,071	383,140	15,069
51520	SUBSTITUTE SALARIES	-	4,533	-	-	-	-
51628	BONUSES	-	-	-	3,300	-	(3,300)
52001	GROUP LIFE INSURANCE-VRS	4,587	4,169	4,343	4,343	4,061	(282)
52003	RETIREE HEALTH INSURANCE	-	14,136	15,060	15,060	17,208	2,148
52005	HEALTH INSURANCE	71,527	78,717	84,162	84,162	97,512	13,350
52006	HSA CONTRIBUTION	2,044	966	1,476	1,476	1,520	44
52010	SOCIAL SECURITY-FICA	29,737	25,834	28,157	28,409	29,310	901
52020	RETIREMENT-VRS	49,437	-	52,303	52,303	51,226	(1,077)
52021	VRS HYBRID RETIRE	-	50,203	-	-	-	-
52023	HEALTH INS CREDIT-VRS	4,004	4,275	3,791	3,791	3,372	(419)
52024	DC RETIREMENT CONTRIBUTION	-	6,489	7,415	7,415	3,831	(3,584)
52025	WORKER'S COMPENSATION	-	938	1,233	1,233	1,238	5
52030	UNEMPLOYMENT INSURANCE-VEC	73	78	67	67	72	5
52035	DISABILITY INSURANCE	1,213	1,102	1,182	1,182	1,839	657
53569	PURCH SVCS - TECH PREP CONSORT	40,500	40,500	40,500	40,500	40,500	-
53578	CONTRACTED SUBS	-	4,084	-	-	-	-
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	14,500	14,845	14,500	14,500	14,500	-
Total Org: 91103388		\$604,239	\$602,836	\$622,260	\$625,812	\$649,329	\$23,517

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91103395	CLASSROOM-SECOND-VOC-CO						
51620	SUPPLEMENTAL SALARIES	20,000	5,103	20,000	20,000	15,000	(5,000)
51620 PRK00	SUPPLEMENTAL SALARIES	-	3,750	-	-	3,750	3,750
52010	SOCIAL SECURITY-FICA	-	390	1,530	1,530	1,148	(382)
52010 PRK00	SOCIAL SECURITY-FICA	-	286	-	-	-	-
52025	WORKER'S COMPENSATION	-	15	40	40	49	9
52025 PRK00	WORKER'S COMPENSATION	-	10	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	-	8	6	6	6	-
53563	TESTING SERVICES	300	5,375	-	-	-	-
53570 PRK00	PURCHASED SERVICES-GRANTS	-	18,698	-	-	24,328	24,328
56486	SCH NON-CAPITAL EQUIPMENT	-	10,515	-	-	-	-
56486 PRK00	SCH NON-CAPITAL EQUIPMENT	-	33,368	72,023	72,023	-	(72,023)
57833	SHEN VALLEY VOC TECH CENTER	487,109	470,478	532,049	532,049	600,000	67,951
57833 PRK00	SHEN VALLEY VOC TECH CENTER	-	3,558	-	-	-	-
58107 PRK00	REPLACE-COMPUTERS/TECHNOLOGY	52,077	11,112	-	-	35,535	35,535
58207	ADDL COMPUTERS-STATE VOC FUNDS	3,200	-	-	-	5,000	5,000
Total Org: 91103395		\$562,686	\$562,666	\$625,648	\$625,648	\$684,816	\$59,168

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STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91103488	CLASSROOM-SECOND-GIFTED-SHS						
51120	TEACHER SALARIES	90,921	90,922	95,191	95,191	99,593	4,402
51520	SUBSTITUTE SALARIES	1,100	1,005	-	-	-	-
51628	BONUSES	-	-	-	825	-	(825)
52001	GROUP LIFE INSURANCE-VRS	1,073	1,073	1,123	1,123	1,056	(67)
52005	HEALTH INSURANCE	25,637	25,526	23,297	23,297	29,874	6,577
52010	SOCIAL SECURITY-FICA	6,955	6,607	7,282	7,345	7,619	274
52020	RETIREMENT-VRS	12,920	8,984	13,527	13,527	12,501	(1,026)
52021	VRS HYBRID RETIRE	-	3,936	-	-	-	-
52023	HEALTH INS CREDIT-VRS	936	1,100	980	980	876	(104)
52024	DC RETIREMENT CONTRIBUTION	-	381	-	-	299	299
52025	WORKER'S COMPENSATION	-	241	319	319	322	3
52030	UNEMPLOYMENT INSURANCE-VEC	17	16	17	17	18	1
52035	DISABILITY INSURANCE	284	87	306	306	144	(162)
53578	CONTRACTED SUBS	-	149	-	-	-	-
56013	EDUCATIONAL SUPPLIES	300	109	300	300	300	-
Total Org: 91103488		<u>\$140,143</u>	<u>\$140,135</u>	<u>\$142,342</u>	<u>\$143,230</u>	<u>\$152,602</u>	<u>\$9,372</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91103495	CLASSROOM-SECOND-GIFTED-CO						
57835	SHEN VALLEY REGIONAL GOV SCHOO	200,878	200,668	215,326	215,326	225,000	9,674
57836	GOVERNORS SUMMER ACADEMY TUIT	5,000	2,240	5,000	5,000	5,000	-
Total Org: 91103495		\$205,878	\$202,908	\$220,326	\$220,326	\$230,000	\$9,674

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STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91103588	CLASSROOM-SECOND-OTHER-SHS						
51110	ADMINISTRATIVE SALARIES	106,686	106,686	110,954	110,954	114,282	3,328
51130	OTHER PROFESSIONAL SALARIES	81,147	81,147	84,393	84,393	86,925	2,532
51620	SUPPLEMENTAL SALARIES	175,000	164,155	175,000	196,000	175,000	(21,000)
51628	BONUSES	-	-	-	1,100	-	(1,100)
52001	GROUP LIFE INSURANCE-VRS	2,216	2,216	2,305	2,305	2,132	(173)
52005	HEALTH INSURANCE	28,780	29,741	32,716	32,716	34,896	2,180
52010	SOCIAL SECURITY-FICA	20,169	27,371	14,944	16,708	15,393	(1,315)
52020	RETIREMENT-VRS	26,691	15,161	27,759	27,759	25,564	(2,195)
52021	VRS HYBRID RETIRE	-	11,531	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,935	2,272	2,012	2,012	1,171	(841)
52024	DC RETIREMENT CONTRIBUTION	-	2,603	2,954	2,954	2,012	(942)
52025	WORKER'S COMPENSATION	-	953	654	654	650	(4)
52030	UNEMPLOYMENT INSURANCE-VEC	22	157	22	22	24	2
52035	DISABILITY INSURANCE	586	253	627	627	417	(210)
53526	MUSIC FEES AND ASSESSMENT	2,800	2,791	2,800	2,800	2,800	-
53569	OTHER PURCHASED SERVICES	15,750	19,659	15,750	9,750	18,550	8,800
53604	REPAIR & MAINT - MUSIC	1,300	1,000	1,300	1,300	1,300	-
55002	DUES & SUBSCRIPTIONS	4,800	4,040	4,800	4,800	4,800	-
56008	VEHICLE & POWER EQUIPMENT FUEL	5,000	1,139	5,000	5,000	5,000	-
56105	ATHLETIC PROGRAM SUPPLIES	41,000	40,948	43,600	43,600	43,600	-
56486	SCH NON-CAPITAL EQUIPMENT	-	9,965	2,500	2,500	2,500	-
58108	REPLACE BAND INSTRU - \$1500+	10,000	-	10,000	10,000	11,300	1,300
Total Org: 91103588		\$523,882	\$523,789	\$540,090	\$557,954	\$548,316	(\$9,638)

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STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91104184	CLASSROOM PRE K REG						
51110	ADMINISTRATIVE SALARIES	86,745	86,745	90,215	95,710	98,581	2,871
51120	TEACHER SALARIES	404,520	399,184	414,375	414,375	437,438	23,063
51150	CLERICAL SALARIES/WAGES	44,724	44,724	46,513	46,513	47,909	1,396
51151	INSTRUCTIONAL ASSISTANT SALARY	134,929	127,403	143,917	143,917	172,328	28,411
51182	OVERTIME PAY	-	1,233	-	-	-	-
51520	SUBSTITUTE SALARIES	14,150	-	26,150	26,150	10,000	(16,150)
51620	SUPPLEMENTAL SALARIES	1,500	1,200	1,500	1,500	1,500	-
51628	BONUSES	-	-	-	8,855	-	(8,855)
52001	GROUP LIFE INSURANCE-VRS	7,917	7,889	8,201	8,266	8,015	(251)
52005	HEALTH INSURANCE	153,674	140,337	166,311	166,311	168,459	2,148
52006	HSA CONTRIBUTION	-	90	113	113	116	3
52010	SOCIAL SECURITY-FICA	51,325	47,919	53,169	54,266	57,853	3,587
52020	RETIREMENT-VRS	95,338	61,675	98,762	99,543	94,428	(5,115)
52021	VRS HYBRID RETIRE	-	32,662	-	-	-	-
52023	HEALTH INS CREDIT-VRS	6,910	8,033	7,159	7,216	7,094	(122)
52024	DC RETIREMENT CONTRIBUTION	-	2,411	2,140	2,195	2,724	529
52025	WORKER'S COMPENSATION	-	1,757	2,601	2,619	2,444	(175)
52030	UNEMPLOYMENT INSURANCE-VEC	170	206	169	169	194	25
52035	DISABILITY INSURANCE	2,093	717	2,231	2,249	872	(1,377)
53574	PURCH SERVICES - PARENT INVOLV	1,000	1,307	1,000	1,000	1,000	-
53578	CONTRACTED SUBS	9,650	9,554	26,150	26,150	55,000	28,850
53578 ALLIN	CONTRACTED SUBS	-	30,444	31,573	31,573	-	(31,573)
56001	OFFICE SUPPLIES	1,000	982	1,000	1,000	1,000	-
56013	EDUCATIONAL SUPPLIES	2,500	2,466	5,000	5,000	5,000	-
56013 VPSI	EDUCATIONAL SUPPLIES	-	267	-	-	-	-
56486 SPARK	SCH NON-CAPITAL EQUIPMENT	-	-	-	1,000	1,000	-
			280				
Total Org: 91104184		\$1,018,145	\$1,009,204	\$1,128,249	\$1,145,690	\$1,172,955	\$27,265

FY2027 ADOPTED BUDGET - LINE ITEM DETAIL

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91104284	CLASSROOM PREK SPED						
51120	TEACHER SALARIES	218,608	149,376	250,571	250,571	261,778	11,207
51120 PRE00	TEACHER SALARIES	25,719	12,860	-	-	-	-
51151	INSTRUCTIONAL ASSISTANT SALARY	44,984	39,212	58,695	58,695	47,487	(11,208)
51151 PRE00	INSTRUCTIONAL ASSISTANT SALARY	-	-	11,440	11,440	13,000	1,560
51151 SPADD	INSTRUCTIONAL ASSISTANT SALARY	-	-	-	-	44,922	44,922
51182	OVERTIME PAY	-	594	-	-	-	-
51620	SUPPLEMENTAL SALARIES	-	300	-	-	-	-
51620 PRE00	SUPPLEMENTAL SALARIES	4,000	3,790	-	-	-	-
51628	BONUSES	-	-	-	3,300	-	(3,300)
52001	GROUP LIFE INSURANCE-VRS	3,110	2,248	3,649	3,649	3,278	(371)
52001 PRE00	GROUP LIFE INSURANCE-VRS	303	182	135	135	138	3
52001 SPADD	GROUP LIFE INSURANCE-VRS	-	-	-	-	476	476
52005	HEALTH INSURANCE	45,236	41,009	58,971	58,971	73,032	14,061
52005 PRE00	HEALTH INSURANCE	5,783	-	4,709	4,709	5,022	313
52005 SPADD	HEALTH INSURANCE	-	-	-	-	10,044	10,044
52010	SOCIAL SECURITY-FICA	20,165	13,980	23,659	23,911	23,659	(252)
52010 PRE00	SOCIAL SECURITY-FICA	1,968	1,271	875	875	995	120
52010 SPADD	SOCIAL SECURITY-FICA	-	-	-	-	3,437	3,437
52020	RETIREMENT-VRS	37,456	8,308	43,947	43,947	40,610	(3,337)
52020 PRE00	RETIREMENT-VRS	3,655	-	1,626	1,626	1,586	(40)
52021	VRS HYBRID RETIRE	-	18,105	-	-	-	-
52021 PRE00	VRS HYBRID RETIRE	2,500	2,193	-	-	-	-
52021 SPADD	VRS HYBRID RETIRE	-	-	-	-	6,000	6,000
52023	HEALTH INS CREDIT-VRS	2,715	2,249	3,185	3,185	2,722	(463)
52023 PRE00	HEALTH INS CREDIT-VRS	265	187	118	118	114	(4)
52023 SPADD	HEALTH INS CREDIT-VRS	-	-	-	-	395	395
			281			FY2027 ADOPTED BUDGET - LINE ITEM DETAIL	

Projection 20279

STAUNTON CITY SCHOOLS
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APRIL 24, 2025

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91104284	CLASSROOM PREK SPED						
52024	DC RETIREMENT CONTRIBUTION	-	1,419	1,832	1,832	2,461	629
52024 PRE00	DC RETIREMENT CONTRIBUTION	-	129	-	-	-	-
52024 SPADD	DC RETIREMENT CONTRIBUTION	-	-	-	-	449	449
52025	WORKER'S COMPENSATION	-	505	1,036	1,036	999	(37)
52025 PRE00	WORKER'S COMPENSATION	-	71	38	38	42	4
52025 SPADD	WORKER'S COMPENSATION	-	-	-	-	145	145
52030	UNEMPLOYMENT INSURANCE-VEC	56	61	73	73	72	(1)
52030 PRE00	UNEMPLOYMENT INSURANCE-VEC	6	13	6	6	6	-
52030 SPADD	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	12	12
52035	DISABILITY INSURANCE	822	398	993	993	1,181	188
52035 PRE00	DISABILITY INSURANCE	80	48	37	37	-	(37)
52035 SPADD	DISABILITY INSURANCE	-	-	-	-	216	216
53569	OTHER PURCHASED SERVICES	68,000	135,848	-	-	-	-
53569 PRE00	OTHER PURCHASED SERVICES	-	-	-	-	6,630	6,630
53578	CONTRACTED SUBS	-	14,486	-	-	-	-
53578 ALLIN	CONTRACTED SUBS	15,000	14,398	-	-	-	-
53578 HEAD	CONTRACTED SUBS	-	1,487	-	-	-	-
53578 PRE00	CONTRACTED SUBS	24,000	23,676	-	-	1,862	1,862
56013	EDUCATIONAL SUPPLIES	1,100	2,372	1,100	1,100	1,100	-
56013 PRE00	EDUCATIONAL SUPPLIES	7,000	6,260	-	-	-	-
56013 T6B00	EDUCATIONAL SUPPLIES	-	5,506	-	-	3,523	3,523
Total Org: 91104284		\$532,531	\$502,537	\$466,695	\$470,247	\$557,393	\$87,146

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91109681	CLASSROOM-DISTRICT-SUMMER-BW						
51620	SUPPLEMENTAL SALARIES	15,000	-	7,340	7,340	7,340	-
51620 SUMER	SUPPLEMENTAL SALARIES	23,000	36,670	-	-	-	-
52010	SOCIAL SECURITY-FICA	1,144	-	562	562	562	-
52010 SUMER	SOCIAL SECURITY-FICA	-	2,795	-	-	-	-
52025	WORKER'S COMPENSATION	-	-	9	9	9	-
52025 SUMER	WORKER'S COMPENSATION	-	97	-	-	-	-
53569	OTHER PURCHASED SERVICES	-	82	-	-	-	-
56013	EDUCATIONAL SUPPLIES	700	192	700	700	700	-
Total Org: 91109681		\$39,844	\$39,835	\$8,611	\$8,611	\$8,611	\$-

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91109682	CLASSROOM-DISTRICT-SUMMER-MCSW						
51620	SUPPLEMENTAL SALARIES	-	-	15,000	15,000	15,000	-
52010	SOCIAL SECURITY-FICA	1,144	-	1,148	1,148	1,148	-
52025	WORKER'S COMPENSATION	-	-	18	18	18	-
52030	UNEMPLOYMENT INSURANCE-VEC	-	-	5	5	5	-
53569	OTHER PURCHASED SERVICES	100	-	-	-	-	-
56013	EDUCATIONAL SUPPLIES	700	-	-	-	-	-
56013 ESSRS	EDUCATIONAL SUPPLIES	350	-	-	-	-	-
Total Org: 91109682		\$2,294	\$-	\$16,171	\$16,171	\$16,171	\$-

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91109683	CLASSROOM-DISTRICT-SUMMER-WARE						
51620	SUPPLEMENTAL SALARIES	-	-	15,000	15,000	15,000	-
52010	SOCIAL SECURITY-FICA	44	-	1,148	1,148	1,148	-
52025	WORKER'S COMPENSATION	-	-	18	18	18	-
53569	OTHER PURCHASED SERVICES	-	179	-	-	-	-
56013	EDUCATIONAL SUPPLIES	700	-	-	-	-	-
Total Org: 91109683		\$744	\$179	\$16,166	\$16,166	\$16,166	\$-

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91109687	CLASSROOM-DIST-SUMMER-SHEL						
51620	SUPPLEMENTAL SALARIES	15,000	366	15,000	15,000	15,000	-
51620 GEAR	SUPPLEMENTAL SALARIES	-	6,600	-	-	-	-
51620 SUMER	SUPPLEMENTAL SALARIES	-	6,000	-	-	-	-
52010	SOCIAL SECURITY-FICA	1,144	-	1,148	1,148	1,148	-
52010 GEAR	SOCIAL SECURITY-FICA	-	502	-	-	-	-
52010 SUMER	SOCIAL SECURITY-FICA	-	457	-	-	-	-
52025	WORKER'S COMPENSATION	-	-	18	18	18	-
52025 GEAR	WORKER'S COMPENSATION	-	17	-	-	-	-
52025 SUMER	WORKER'S COMPENSATION	-	16	-	-	-	-
53569	OTHER PURCHASED SERVICES	-	77	-	-	-	-
56013	EDUCATIONAL SUPPLIES	732	340	832	832	832	-
Total Org: 91109687		\$16,876	\$14,375	\$16,998	\$16,998	\$16,998	\$-

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91109688	CLASSROOM-DIST-SUMMER-SHS						
51620 SUMER	SUPPLEMENTAL SALARIES	18,000	17,880	-	-	-	-
52010 SUMER	SOCIAL SECURITY-FICA	1,500	1,357	-	-	-	-
52025 SUMER	WORKER'S COMPENSATION	-	47	-	-	-	-
Total Org: 91109688		\$19,500	\$19,285	\$-	\$-	\$-	\$-

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91109695	CLASSROOM-DISTRICT-TUITION						
53810	TUITION PD-OTHR STATE DIVISION	6,000	5,375	6,000	6,000	6,000	-
Total Org: 91109695		\$6,000	\$5,375	\$6,000	\$6,000	\$6,000	\$-

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91211181	GUIDANCE-ELEM-REGULAR-BW						
51120	TEACHER SALARIES	65,684	65,684	68,968	68,968	72,375	3,407
51628	BONUSES	-	-	-	550	-	(550)
52001	GROUP LIFE INSURANCE-VRS	775	775	814	814	767	(47)
52005	HEALTH INSURANCE	15,288	15,424	16,922	16,922	18,048	1,126
52010	SOCIAL SECURITY-FICA	5,025	4,771	5,276	5,318	5,537	219
52020	RETIREMENT-VRS	9,334	9,334	9,800	9,800	8,830	(970)
52023	HEALTH INS CREDIT-VRS	677	795	710	710	637	(73)
52025	WORKER'S COMPENSATION	-	174	231	231	234	3
52030	UNEMPLOYMENT INSURANCE-VEC	11	11	11	11	12	1
52035	DISABILITY INSURANCE	205	-	221	221	-	(221)
56013	EQUIT EDUCATIONAL SUPPLIES	1,000	1,000	-	-	-	-
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	300	291	300	300	300	-
Total Org: 91211181		\$98,299	\$98,258	\$103,253	\$103,845	\$106,740	\$2,895

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91211182	GUIDANCE-ELEM-REGULAR-MCS						
51120	TEACHER SALARIES	60,055	54,725	62,457	62,457	64,891	2,434
51628	BONUSES	-	-	-	550	-	(550)
52001	GROUP LIFE INSURANCE-VRS	709	709	737	737	688	(49)
52005	HEALTH INSURANCE	11,581	13,192	13,167	13,167	18,048	4,881
52010	SOCIAL SECURITY-FICA	4,594	3,974	4,778	4,820	4,964	144
52020	RETIREMENT-VRS	8,534	8,534	8,875	8,875	7,917	(958)
52023	HEALTH INS CREDIT-VRS	619	727	643	643	571	(72)
52025	WORKER'S COMPENSATION	-	145	209	209	210	1
52030	UNEMPLOYMENT INSURANCE-VEC	11	11	11	11	12	1
52035	DISABILITY INSURANCE	187	-	200	200	-	(200)
53578	CONTRACTED SUBS	100	4,380	-	-	-	-
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	300	290	300	300	300	-
Total Org: 91211182		\$86,690	\$86,686	\$91,377	\$91,969	\$97,601	\$5,632

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91211183	GUIDANCE-ELEM-REGULAR-WARE						
51120	TEACHER SALARIES	62,805	62,805	65,317	65,317	67,865	2,548
51628	BONUSES	-	-	-	550	-	(550)
52001	GROUP LIFE INSURANCE-VRS	741	741	771	771	719	(52)
52005	HEALTH INSURANCE	15,188	15,424	16,922	16,922	18,048	1,126
52010	SOCIAL SECURITY-FICA	4,805	4,513	4,997	5,039	5,192	153
52020	RETIREMENT-VRS	8,925	8,925	9,282	9,282	8,279	(1,003)
52023	HEALTH INS CREDIT-VRS	647	760	673	673	597	(76)
52025	WORKER'S COMPENSATION	-	166	219	219	219	-
52030	UNEMPLOYMENT INSURANCE-VEC	11	11	11	11	12	1
52035	DISABILITY INSURANCE	196	-	210	210	-	(210)
56013	EQUIT EDUCATIONAL SUPPLIES	2,200	2,133	-	-	-	-
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	300	293	300	300	300	-
Total Org: 91211183		\$95,818	\$95,770	\$98,702	\$99,294	\$101,231	\$1,937

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

91212187	GUIDANCE-MIDDLE-REG-SHEL	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51120	TEACHER SALARIES	186,148	185,135	194,301	194,301	202,656	8,355
51150	CLERICAL SALARIES/WAGES	35,860	35,860	42,623	42,623	44,330	1,707
51182	OVERTIME PAY	-	219	-	-	-	-
51628	BONUSES	-	-	-	2,200	-	(2,200)
52001	GROUP LIFE INSURANCE-VRS	2,620	2,620	2,796	2,796	2,618	(178)
52003	RETIREE HEALTH INSURANCE	7,500	7,068	7,530	7,530	8,604	1,074
52005	HEALTH INSURANCE	30,674	30,338	41,567	41,567	37,764	(3,803)
52006	HSA CONTRIBUTION	567	567	567	567	584	17
52010	SOCIAL SECURITY-FICA	16,984	16,526	18,125	18,293	18,894	601
52020	RETIREMENT-VRS	31,547	23,355	33,667	33,667	30,861	(2,806)
52021	VRS HYBRID RETIRE	-	8,192	-	-	-	-
52023	HEALTH INS CREDIT-VRS	2,287	2,686	2,440	2,440	2,173	(267)
52024	DC RETIREMENT CONTRIBUTION	-	793	900	900	623	(277)
52025	WORKER'S COMPENSATION	-	585	794	794	798	4
52030	UNEMPLOYMENT INSURANCE-VEC	45	45	45	45	48	3
52035	DISABILITY INSURANCE	693	180	761	761	299	(462)
53578	CONTRACTED SUBS	-	63	-	-	-	-
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	700	659	1,200	1,200	1,200	-
Total Org: 91212187		<u>\$315,625</u>	<u>\$314,891</u>	<u>\$347,316</u>	<u>\$349,684</u>	<u>\$351,452</u>	<u>\$1,768</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91213188	GUIDANCE-SECOND-REG-SHS						
51120	TEACHER SALARIES	227,601	227,614	231,203	231,203	241,891	10,688
51150	CLERICAL SALARIES/WAGES	47,974	47,974	49,893	49,893	51,390	1,497
51182	OVERTIME PAY	-	1,327	-	-	-	-
51620	SUPPLEMENTAL SALARIES	-	-	16,000	16,000	16,000	-
51628	BONUSES	-	-	-	2,200	-	(2,200)
52001	GROUP LIFE INSURANCE-VRS	4,359	3,172	3,317	3,317	3,109	(208)
52005	HEALTH INSURANCE	57,894	50,608	55,761	55,761	59,478	3,717
52010	SOCIAL SECURITY-FICA	28,257	20,326	21,504	21,672	22,346	674
52020	RETIREMENT-VRS	37,988	38,199	39,944	39,944	35,781	(4,163)
52023	HEALTH INS CREDIT-VRS	3,305	3,252	2,895	2,895	2,581	(314)
52025	WORKER'S COMPENSATION	-	728	942	942	948	6
52030	UNEMPLOYMENT INSURANCE-VEC	56	56	45	45	48	3
52035	DISABILITY INSURANCE	1,152	-	902	902	-	(902)
56101	INSTRUCTIONAL SUPPLY ALLOTMENT	1,300	1,255	1,300	1,300	1,300	-
Total Org: 91213188		\$409,886	\$394,511	\$423,706	\$426,074	\$434,872	\$8,798

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91221195	SOCIAL WORKER-ELEM-REGULAR						
53569 MVHCY OTHER PURCHASED SERVICES		2,900	2,881	-	-	-	-
Total Org: 91221195		<u>\$2,900</u>	<u>\$2,881</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91223195	SOCIAL WORKER-SECD-REGULAR						
53569 MVHCY	OTHER PURCHASED SERVICES	350	336	-	-	-	-
Total Org: 91223195		\$350	\$336	\$-	\$-	\$-	\$-

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91231195	HOMEBOUND-ELEM-REGULAR						
51201	HB TEACHER-ELEM-REG-REIMB	2,500	2,810	-	-	-	-
51202	HB TEACHER-ELEM-REG-NONREIMB	2,500	-	2,500	2,500	2,500	-
52010	SOCIAL SECURITY-FICA	377	212	191	191	191	-
52025	WORKER'S COMPENSATION	-	7	5	5	5	-
52030	UNEMPLOYMENT INSURANCE-VEC	2	1	-	-	-	-
Total Org: 91231195		\$5,379	\$3,030	\$2,696	\$2,696	\$2,696	\$-

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91233195	HOMEBOUND-SECOND-REGULAR						
51211	HB TEACHER-SEC-REG-REIMB	2,500	1,730	-	-	-	-
51212	HB TEACHER-SEC-REG-NONREIMB	2,500	-	2,500	2,500	2,500	-
52010	SOCIAL SECURITY-FICA	383	132	191	191	191	-
52025	WORKER'S COMPENSATION	-	5	5	5	5	-
52030	UNEMPLOYMENT INSURANCE-VEC	3	1	-	-	-	-
Total Org: 91233195		<u>\$5,386</u>	<u>\$1,867</u>	<u>\$2,696</u>	<u>\$2,696</u>	<u>\$2,696</u>	<u>\$-</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91311183	IMPROVE INSTR-ELEM-REG-WARE						
51150	CLERICAL SALARIES/WAGES	44,000	43,497	-	-	-	-
51182	OVERTIME PAY	400	388	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	600	516	-	-	-	-
52005	HEALTH INSURANCE	8,000	7,915	-	-	-	-
52010	SOCIAL SECURITY-FICA	3,500	3,298	-	-	-	-
52021	VRS HYBRID RETIRE	6,500	6,217	-	-	-	-
52023	HEALTH INS CREDIT-VRS	600	529	-	-	-	-
52024	DC RETIREMENT CONTRIBUTION	400	394	-	-	-	-
52025	WORKER'S COMPENSATION	-	106	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	-	22	-	-	-	-
52035	DISABILITY INSURANCE	-	137	-	-	-	-
53578	CONTRACTED SUBS	-	(182)	-	-	-	-
53578 ALLIN	CONTRACTED SUBS	-	547	-	-	-	-
Total Org: 91311183		\$64,000	\$63,383	\$-	\$-	\$-	\$-

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 900 - EDUCATION FUND

91311195	IMPROVE INSTR-ELEM-REG-CO	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51110	ADMINISTRATIVE SALARIES	132,687	132,687	137,995	137,995	98,545	(39,450)
51110 T1-00	ADMINISTRATIVE SALARIES	27,176	27,176	28,263	28,263	29,111	848
51113	ASST. SUPT. SALARIES/WAGES	83,827	83,827	87,180	87,180	134,693	47,513
51130	OTHER PROFESSIONAL SALARIES	24,307	24,307	25,279	25,279	26,038	759
51150	CLERICAL SALARIES/WAGES	102,006	101,708	105,694	105,694	108,865	3,171
51150 T1-00	CLERICAL SALARIES/WAGES	28,847	28,818	29,377	29,377	30,259	882
51182	OVERTIME PAY	500	2,417	-	-	-	-
51182 T1-00	OVERTIME PAY	-	15	-	-	-	-
51620	SUPPLEMENTAL SALARIES	2,400	2,400	2,400	2,400	4,000	1,600
51620 MNTOR	SUPPLEMENTAL SALARIES	5,000	2,850	5,000	5,000	5,000	-
51620 STAFF	SUPPLEMENTAL SALARIES	10,000	-	13,000	13,000	10,000	(3,000)
51620 T1-00	SUPPLEMENTAL SALARIES	9,000	8,850	-	-	-	-
51628	BONUSES	-	-	-	2,544	-	(2,544)
52001	GROUP LIFE INSURANCE-VRS	3,874	4,039	4,203	4,203	3,903	(300)
52001 T1-00	GROUP LIFE INSURANCE-VRS	654	654	680	680	630	(50)
52005	HEALTH INSURANCE	39,250	42,750	45,296	45,296	43,623	(1,673)
52005 T1-00	HEALTH INSURANCE	12,818	12,648	14,003	14,003	14,937	934
52006	HSA CONTRIBUTION	-	567	567	567	584	17
52010	SOCIAL SECURITY-FICA	25,117	25,986	27,245	27,440	28,163	723
52010 MNTOR	SOCIAL SECURITY-FICA	383	217	383	383	383	-
52010 STAFF	SOCIAL SECURITY-FICA	765	-	995	995	765	(230)
52010 T1-00	SOCIAL SECURITY-FICA	4,740	4,739	4,409	4,409	4,542	133
52020	RETIREMENT-VRS	46,655	36,789	50,609	50,609	45,960	(4,649)
52020 T1-00	RETIREMENT-VRS	7,876	7,876	8,191	8,191	7,244	(947)
52021	VRS HYBRID RETIRE	-	11,875	-	-	-	-

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91311195	IMPROVE INSTR-ELEM-REG-CO						
52023	HEALTH INS CREDIT-VRS	3,382	4,142	3,668	3,668	4,121	453
52023 T1-00	HEALTH INS CREDIT-VRS	671	670	594	594	789	195
52024	DC RETIREMENT CONTRIBUTION	-	1,519	1,233	1,233	1,156	(77)
52025	WORKER'S COMPENSATION	-	1,616	1,193	1,193	1,189	(4)
52025 MNTOR	WORKER'S COMPENSATION	-	15	10	10	10	-
52025 STAFF	WORKER'S COMPENSATION	-	-	23	23	18	(5)
52025 T1-00	WORKER'S COMPENSATION	200	172	193	193	192	(1)
52030	UNEMPLOYMENT INSURANCE-VEC	41	44	43	43	60	17
52030 T1-00	UNEMPLOYMENT INSURANCE-VEC	8	8	8	8	9	1
52035	DISABILITY INSURANCE	1,024	261	1,143	1,143	430	(713)
52035 T1-00	DISABILITY INSURANCE	173	-	185	185	-	(185)
52820	TUITION ASSISTANCE	4,000	7,000	4,000	4,000	6,000	2,000
53561 STAFF	STAFF DEVELOPMENT SERVICES	7,000	2,901	7,000	7,000	7,000	-
53570	PURCHASED SERVICES-GRANTS	-	10,140	-	-	-	-
53570 T1-00	PURCHASED SERVICES-GRANTS	14,140	14,002	-	-	5,133	5,133
55210 STAFF	TRAVEL AND TRAINING	4,000	142	4,000	4,000	4,000	-
55670 EQUIT	OTHER EXPENSES	3,500	3,378	-	-	-	-
56001 T1-00	OFFICE SUPPLIES	1,000	966	-	-	-	-
56013	EDUCATIONAL SUPPLIES	11,800	8,364	10,300	10,300	10,300	-
56201 T1-00	EDUCATIONAL SUPPLIES-TITLE 1	2,500	2,135	-	-	-	-
56217 RT-00	EDUCATIONAL SUPPLIES-TITLE IIA	-	299	-	-	-	-
Total Org: 91311195		\$621,321	\$620,969	\$624,362	\$627,101	\$637,652	\$10,551

Projection 20279

STAUNTON CITY SCHOOLS
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FUND: 900 - EDUCATION FUND

91311295	IMPROVE INSTR-ELEM-SPED-CO	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51110	ADMINISTRATIVE SALARIES	136,487	136,281	141,732	147,789	108,633	(39,156)
51113	ASST. SUPT. SALARIES/WAGES	-	-	-	-	44,898	44,898
51130	OTHER PROFESSIONAL SALARIES	24,307	24,307	25,279	25,279	26,068	789
51150	CLERICAL SALARIES/WAGES	44,990	30,866	32,101	32,101	33,064	963
51182	OVERTIME PAY	-	376	-	-	-	-
51620	SUPPLEMENTAL SALARIES	600	1,200	600	600	1,000	400
51628	BONUSES	-	-	-	1,238	-	(1,238)
52001	GROUP LIFE INSURANCE-VRS	1,862	2,220	2,350	2,421	2,254	(167)
52003	RETIREE HEALTH INSURANCE	4,000	14,136	15,060	15,060	17,208	2,148
52005	HEALTH INSURANCE	15,482	9,837	8,856	8,856	14,468	5,612
52010	SOCIAL SECURITY-FICA	12,070	14,665	15,232	15,790	16,267	477
52020	RETIREMENT-VRS	22,421	23,286	28,294	29,155	26,246	(2,909)
52021	VRS HYBRID RETIRE	-	3,454	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,625	2,276	2,051	2,113	2,162	49
52024	DC RETIREMENT CONTRIBUTION	-	334	758	819	391	(428)
52025	WORKER'S COMPENSATION	-	513	667	687	687	-
52030	UNEMPLOYMENT INSURANCE-VEC	22	25	25	25	27	2
52035	DISABILITY INSURANCE	492	76	639	658	125	(533)
53569 SVRP	OTHER PURCHASED SERVICES	14,876	14,876	14,998	14,872	-	(14,872)
Total Org: 91311295		\$279,234	\$278,727	\$288,642	\$297,464	\$293,498	(\$3,966)

Projection 20279

STAUNTON CITY SCHOOLS
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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91312187	IMPROVE INSTR-MIDD-REG-SHEL						
51150	CLERICAL SALARIES/WAGES	88,343	87,043	58,615	58,615	60,374	1,759
51182	OVERTIME PAY	500	668	-	-	-	-
51520	SUBSTITUTE SALARIES	-	765	-	-	-	-
51628	BONUSES	-	-	-	550	-	(550)
52001	GROUP LIFE INSURANCE-VRS	1,042	1,009	692	692	640	(52)
52005	HEALTH INSURANCE	7,787	8,068	8,852	8,852	10,026	1,174
52006	HSA CONTRIBUTION	567	567	567	567	584	17
52010	SOCIAL SECURITY-FICA	6,758	6,732	4,484	4,526	4,619	93
52020	RETIREMENT-VRS	12,554	8,009	8,329	8,329	7,366	(963)
52021	VRS HYBRID RETIRE	-	4,145	-	-	-	-
52023	HEALTH INS CREDIT-VRS	910	1,035	604	604	531	(73)
52024	DC RETIREMENT CONTRIBUTION	-	266	-	-	-	-
52025	WORKER'S COMPENSATION	-	230	196	196	195	(1)
52030	UNEMPLOYMENT INSURANCE-VEC	22	22	11	11	12	1
52035	DISABILITY INSURANCE	296	91	188	188	-	(188)
53570 TEES	PURCHASED SERVICES-GRANTS	-	-	-	-	150,000	150,000
55210 TEES	TRAVEL AND TRAINING	-	-	-	-	50,000	50,000
56013 TEES	EDUCATIONAL SUPPLIES	-	-	-	-	100,000	100,000
58105 TEES	REPLACE - VEHICLES	-	-	-	-	100,000	100,000
Total Org: 91312187		\$118,779	\$118,650	\$82,538	\$83,130	\$484,347	\$401,217

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FUND: 900 - EDUCATION FUND

91312195	IMPROVE INSTR-MIDD-REG-CO	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51120 SIG00	TEACHER SALARIES	19,400	-	-	-	-	-
51620 ALLIN	SUPPLEMENTAL SALARIES	-	1,200	-	-	-	-
51620 MNTOR	SUPPLEMENTAL SALARIES	-	1,500	-	-	-	-
51620 SIG00	SUPPLEMENTAL SALARIES	-	20,015	-	-	-	-
51620 STAFF	SUPPLEMENTAL SALARIES	6,000	1,950	7,000	7,000	6,000	(1,000)
52010 ALLIN	SOCIAL SECURITY-FICA	-	91	-	-	-	-
52010 MNTOR	SOCIAL SECURITY-FICA	-	113	-	-	-	-
52010 SIG00	SOCIAL SECURITY-FICA	1,484	1,434	-	-	-	-
52010 STAFF	SOCIAL SECURITY-FICA	459	170	536	536	459	(77)
52025 ALLIN	WORKER'S COMPENSATION	-	3	-	-	-	-
52025 MNTOR	WORKER'S COMPENSATION	-	4	-	-	-	-
52025 SIG00	WORKER'S COMPENSATION	-	50	-	-	-	-
52025 STAFF	WORKER'S COMPENSATION	-	6	11	11	11	-
52030 STAFF	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	-	-
52820	TUITION ASSISTANCE	4,000	3,650	4,000	4,000	4,000	-
53561	STAFF DEVELOPMENT SERVICES	-	417	-	-	-	-
53561 STAFF	STAFF DEVELOPMENT SERVICES	6,000	5,155	6,000	6,000	6,000	-
53569 SIG00	OTHER PURCHASED SERVICES	45,252	613	-	-	-	-
55210 SIG00	TRAVEL AND TRAINING	-	14,385	-	-	-	-
55210 STAFF	TRAVEL AND TRAINING	2,000	551	2,000	2,000	2,000	-
56013	EDUCATIONAL SUPPLIES	6,100	5,761	7,900	7,900	7,900	-
56013 SIG00	EDUCATIONAL SUPPLIES	4,626	8,171	-	-	-	-
56013 STAFF	EDUCATIONAL SUPPLIES	-	60	-	-	-	-
Total Org: 91312195		\$95,321	\$65,300	\$27,447	\$27,447	\$26,370	(\$1,077)

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91312587	IMPROVE INSTR-MIDD-OTHER-SHEL						
51130 ESY	OTHER PROFESSIONAL SALARIES	-	-	-	26,416	-	(26,416)
51628	BONUSES	-	-	-	550	-	(550)
52001 ESY	GROUP LIFE INSURANCE-VRS	-	-	-	377	-	(377)
52005 ESY	HEALTH INSURANCE	-	-	-	5,815	-	(5,815)
52010	SOCIAL SECURITY-FICA	-	-	-	42	-	(42)
52010 ESY	SOCIAL SECURITY-FICA	-	-	-	2,005	-	(2,005)
52021 ESY	VRS HYBRID RETIRE	-	-	-	4,544	-	(4,544)
52023 ESY	HEALTH INS CREDIT-VRS	-	-	-	387	-	(387)
52024 ESY	DC RETIREMENT CONTRIBUTION	-	-	-	269	-	(269)
52025 ESY	WORKER'S COMPENSATION	-	-	-	87	-	(87)
52035 ESY	DISABILITY INSURANCE	-	-	-	100	-	(100)
56101 ESY	INSTRUCTIONAL SUPPLY ALLOTMENT	-	-	-	10,000	-	(10,000)
Total Org: 91312587		\$-	\$-	\$-	\$50,592	\$-	(\$50,592)

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 900 - EDUCATION FUND

91313195	IMPROVE INSTR-SECOND-REG-CO	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51110	ADMINISTRATIVE SALARIES	132,687	132,688	137,995	137,995	98,545	(39,450)
51113	ASST. SUPT. SALARIES/WAGES	83,827	83,827	87,180	87,180	134,693	47,513
51150	CLERICAL SALARIES/WAGES	28,247	43,250	44,066	44,066	45,388	1,322
51182	OVERTIME PAY	-	8	-	-	-	-
51510 ALLIN	PART-TIME HELP	-	2,130	-	-	-	-
51620 ALLIN	SUPPLEMENTAL SALARIES	-	91,555	-	-	-	-
51620 MNTOR	SUPPLEMENTAL SALARIES	-	2,850	-	-	-	-
51620 STAFF	SUPPLEMENTAL SALARIES	6,100	7,700	3,500	3,500	7,000	3,500
51620 T1-00	SUPPLEMENTAL SALARIES	-	150	-	-	-	-
51628	BONUSES	-	-	-	1,306	-	(1,306)
52001	GROUP LIFE INSURANCE-VRS	2,888	3,054	3,177	3,177	2,954	(223)
52005	HEALTH INSURANCE	31,463	33,634	36,445	36,445	38,875	2,430
52010	SOCIAL SECURITY-FICA	18,724	19,321	20,597	20,697	21,315	618
52010 ALLIN	SOCIAL SECURITY-FICA	-	7,201	-	-	-	-
52010 MNTOR	SOCIAL SECURITY-FICA	-	216	-	-	-	-
52010 STAFF	SOCIAL SECURITY-FICA	467	584	256	256	536	280
52010 T1-00	SOCIAL SECURITY-FICA	-	11	-	-	-	-
52020	RETIREMENT-VRS	34,781	36,789	38,259	38,259	33,992	(4,267)
52023	HEALTH INS CREDIT-VRS	2,521	3,132	2,773	2,773	2,718	(55)
52025	WORKER'S COMPENSATION	-	1,361	902	902	1,231	329
52025 ALLIN	WORKER'S COMPENSATION	-	311	-	-	-	-
52025 MNTOR	WORKER'S COMPENSATION	-	8	-	-	-	-
52025 STAFF	WORKER'S COMPENSATION	-	20	11	11	11	-
52025 T1-00	WORKER'S COMPENSATION	-	4	-	-	-	-

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91313195	IMPROVE INSTR-SECOND-REG-CO						
52030	UNEMPLOYMENT INSURANCE-VEC	24	28	27	27	35	8
52030 ALLIN	UNEMPLOYMENT INSURANCE-VEC	-	4	-	-	-	-
52030 STAFF	UNEMPLOYMENT INSURANCE-VEC	-	2	-	-	-	-
52035	DISABILITY INSURANCE	764	-	864	864	-	(864)
52820	TUITION ASSISTANCE	4,000	2,750	4,000	4,000	4,000	-
53561 STAFF	STAFF DEVELOPMENT SERVICES	6,000	3,345	6,000	6,000	6,000	-
53570 ALLIN	PURCHASED SERVICES-GRANTS	-	56,403	-	-	-	-
53570 RT-00	PURCHASED SERVICES-GRANTS	-	-	-	-	3,195	3,195
53578 ALLIN	CONTRACTED SUBS	264,000	-	-	-	-	-
55210 PRK00	TRAVEL AND TRAINING	-	1,773	-	-	6,000	6,000
55210 STAFF	TRAVEL AND TRAINING	2,000	1,269	2,000	2,000	2,000	-
56013	EDUCATIONAL SUPPLIES	8,500	8,113	8,500	8,500	8,500	-
56013 ALLIN	EDUCATIONAL SUPPLIES	-	14,050	-	-	-	-
56013 EQUIT	KINDNESS MATTERS SUPPLIES	-	3,553	-	-	-	-
56013 KIND	EDUCATIONAL SUPPLIES	-	1,426	-	-	-	-
Total Org: 91313195		\$626,993	\$562,518	\$396,552	\$397,958	\$416,988	\$19,030

Projection 20279

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FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 900 - EDUCATION FUND

91313295	IMPROVE INSTR-SECOND-SPED-CO	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51110	ADMINISTRATIVE SALARIES	88,487	40,693	42,320	42,320	-	(42,320)
51113	ASST. SUPT. SALARIES/WAGES	-	-	-	-	44,898	44,898
51120	TEACHER SALARIES	-	81,765	85,035	85,035	87,586	2,551
51127	ASST. PRINCIPAL SALARIES/WAGES	300	-	-	-	-	-
51150	CLERICAL SALARIES/WAGES	30,990	30,866	32,101	32,101	33,064	963
51620	SUPPLEMENTAL SALARIES	2,025	600	2,025	2,025	2,025	-
51628	BONUSES	-	-	-	963	-	(963)
52001	GROUP LIFE INSURANCE-VRS	2,543	1,847	1,182	1,182	1,754	572
52005	HEALTH INSURANCE	15,482	20,608	22,023	22,023	23,492	1,469
52010	SOCIAL SECURITY-FICA	16,484	11,480	12,198	12,272	12,665	393
52020	RETIREMENT-VRS	30,619	22,254	22,659	22,659	20,198	(2,461)
52023	HEALTH INS CREDIT-VRS	2,219	1,894	1,642	1,642	1,475	(167)
52025	WORKER'S COMPENSATION	-	424	534	534	535	1
52030	UNEMPLOYMENT INSURANCE-VEC	28	20	20	20	21	1
52035	DISABILITY INSURANCE	672	-	512	512	-	(512)
53720	TRANSPORTATION-PRIVATE CARRIER	50,000	23,732	50,000	50,000	50,000	-
Total Org: 91313295		\$239,849	\$236,183	\$272,251	\$273,288	\$277,713	\$4,425

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91321181	MEDIA-ELEMENTARY-REG-BW						
51122	LIBRARIANS SALARIES/WAGES	67,138	67,138	69,824	69,824	63,423	(6,401)
51151	INSTRUCTIONAL ASSISTANT SALARY	12,225	12,094	12,714	12,714	-	(12,714)
51520	SUBSTITUTE SALARIES	-	75	-	-	-	-
51628	BONUSES	-	-	-	550	-	(550)
52001	GROUP LIFE INSURANCE-VRS	936	937	974	974	672	(302)
52005	HEALTH INSURANCE	14,704	12,878	9,419	9,419	10,026	607
52006	HSA CONTRIBUTION	909	-	-	-	-	-
52010	SOCIAL SECURITY-FICA	6,071	5,952	6,314	6,356	4,852	(1,504)
52020	RETIREMENT-VRS	11,277	9,540	11,729	11,729	8,480	(3,249)
52021	VRS HYBRID RETIRE	-	1,737	-	-	-	-
52023	HEALTH INS CREDIT-VRS	817	960	850	850	558	(292)
52024	DC RETIREMENT CONTRIBUTION	-	111	-	-	-	-
52025	WORKER'S COMPENSATION	-	210	276	276	205	(71)
52030	UNEMPLOYMENT INSURANCE-VEC	17	25	17	17	12	(5)
52035	DISABILITY INSURANCE	248	38	265	265	304	39
53578	CONTRACTED SUBS	-	297	-	-	-	-
56012	BOOKS & SUBSCRIPTIONS	3,333	3,316	5,400	5,567	5,400	(167)
Total Org: 91321181		\$117,675	\$115,307	\$117,782	\$118,541	\$93,932	(\$24,609)

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91321182	MEDIA-ELEMENTARY-REG-MCS						
51122	LIBRARIANS SALARIES/WAGES	67,138	67,138	69,824	69,824	73,977	4,153
51151	INSTRUCTIONAL ASSISTANT SALARY	13,359	13,361	13,893	13,893	14,310	417
51628	BONUSES	-	-	-	825	-	(825)
52001	GROUP LIFE INSURANCE-VRS	950	950	988	988	936	(52)
52005	HEALTH INSURANCE	12,931	12,878	14,128	14,128	15,066	938
52010	SOCIAL SECURITY-FICA	6,158	6,073	6,404	6,467	6,754	287
52020	RETIREMENT-VRS	11,439	11,439	11,896	11,896	10,771	(1,125)
52023	HEALTH INS CREDIT-VRS	829	974	862	862	777	(85)
52025	WORKER'S COMPENSATION	2,000	1,814	280	280	277	(3)
52030	UNEMPLOYMENT INSURANCE-VEC	17	16	17	17	18	1
52035	DISABILITY INSURANCE	251	-	269	269	-	(269)
53578	CONTRACTED SUBS	-	149	-	-	-	-
56012	BOOKS & SUBSCRIPTIONS	3,334	2,127	5,400	6,767	5,400	(1,367)
Total Org: 91321182		\$118,406	\$116,919	\$123,961	\$126,216	\$128,286	\$2,070

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91321183	MEDIA-ELEMENTARY-REG-WARE						
51122	LIBRARIANS SALARIES/WAGES	62,084	61,936	64,413	64,413	66,926	2,513
51151	INSTRUCTIONAL ASSISTANT SALARY	12,225	12,229	12,714	12,714	13,095	381
51520	SUBSTITUTE SALARIES	500	510	-	-	-	-
51628	BONUSES	-	-	-	825	-	(825)
52001	GROUP LIFE INSURANCE-VRS	841	875	910	910	848	(62)
52005	HEALTH INSURANCE	8,587	8,585	9,419	9,419	10,044	625
52010	SOCIAL SECURITY-FICA	5,655	5,639	5,900	5,963	6,122	159
52020	RETIREMENT-VRS	10,133	1,737	10,960	10,960	9,763	(1,197)
52021	VRS HYBRID RETIRE	500	8,801	-	-	-	-
52023	HEALTH INS CREDIT-VRS	734	897	794	794	819	25
52024	DC RETIREMENT CONTRIBUTION	2,000	1,961	2,254	2,254	800	(1,454)
52025	WORKER'S COMPENSATION	-	196	258	258	258	-
52030	UNEMPLOYMENT INSURANCE-VEC	17	17	17	17	18	1
52035	DISABILITY INSURANCE	222	193	248	248	384	136
53578	CONTRACTED SUBS	600	593	-	-	-	-
56012	BOOKS & SUBSCRIPTIONS	3,333	3,225	5,400	5,566	5,400	(166)
Total Org: 91321183		\$107,431	\$107,396	\$113,287	\$114,341	\$114,477	\$136

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91322187	MEDIA-MIDDLE-REG-SHEL						
51122	LIBRARIANS SALARIES/WAGES	72,127	72,127	75,012	75,012	79,475	4,463
51151	INSTRUCTIONAL ASSISTANT SALARY	26,718	26,718	27,786	27,786	28,620	834
51182	OVERTIME PAY	350	345	-	-	-	-
51628	BONUSES	-	-	-	1,100	-	(1,100)
52001	GROUP LIFE INSURANCE-VRS	1,166	1,166	1,213	1,213	1,145	(68)
52005	HEALTH INSURANCE	15,141	15,118	16,588	16,588	17,694	1,106
52010	SOCIAL SECURITY-FICA	7,562	7,301	7,864	7,948	8,269	321
52020	RETIREMENT-VRS	14,046	14,046	14,608	14,608	13,188	(1,420)
52023	HEALTH INS CREDIT-VRS	1,018	1,196	1,059	1,059	951	(108)
52025	WORKER'S COMPENSATION	-	263	344	344	349	5
52030	UNEMPLOYMENT INSURANCE-VEC	22	22	22	22	24	2
52035	DISABILITY INSURANCE	308	-	330	330	-	(330)
53578	CONTRACTED SUBS	-	149	-	-	-	-
56012	BOOKS & SUBSCRIPTIONS	4,500	4,437	7,200	7,200	7,200	-
Total Org: 91322187		\$142,958	\$142,887	\$152,026	\$153,210	\$156,915	\$3,705

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91323188	MEDIA-SECONDARY-REG-SHS						
51122	LIBRARIANS SALARIES/WAGES	74,092	74,092	77,056	77,056	81,640	4,584
51151	INSTRUCTIONAL ASSISTANT SALARY	23,635	23,635	24,580	24,580	25,318	738
51182	OVERTIME PAY	-	241	-	-	-	-
51520	SUBSTITUTE SALARIES	-	195	-	-	-	-
51628	BONUSES	-	-	-	1,100	-	(1,100)
52001	GROUP LIFE INSURANCE-VRS	1,153	1,153	1,199	1,199	1,133	(66)
52005	HEALTH INSURANCE	23,175	21,923	22,586	22,586	24,090	1,504
52010	SOCIAL SECURITY-FICA	7,476	7,245	7,775	7,859	8,182	323
52020	RETIREMENT-VRS	13,887	13,887	14,442	14,442	13,049	(1,393)
52023	HEALTH INS CREDIT-VRS	1,007	1,183	1,047	1,047	941	(106)
52025	WORKER'S COMPENSATION	-	260	340	340	346	6
52030	UNEMPLOYMENT INSURANCE-VEC	22	17	22	22	24	2
52035	DISABILITY INSURANCE	305	-	326	326	-	(326)
56012	BOOKS & SUBSCRIPTIONS	7,000	5,151	9,300	9,300	9,300	-
Total Org: 91323188		<u>\$151,752</u>	<u>\$148,980</u>	<u>\$158,673</u>	<u>\$159,857</u>	<u>\$164,023</u>	<u>\$4,166</u>

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91411181	PRINCIPAL-ELEM-REGULAR-BW						
51126	PRINCIPAL SALARIES/WAGES	105,537	105,537	109,758	109,758	113,051	3,293
51127	ASST. PRINCIPAL SALARIES/WAGES	86,745	86,745	90,215	90,215	92,922	2,707
51150	CLERICAL SALARIES/WAGES	85,017	85,017	88,418	88,418	91,070	2,652
51182	OVERTIME PAY	-	803	-	-	-	-
51628	BONUSES	-	-	-	2,200	-	(2,200)
52001	GROUP LIFE INSURANCE-VRS	3,272	3,271	3,403	3,403	3,148	(255)
52003	RETIREE HEALTH INSURANCE	7,100	7,068	7,530	7,530	8,604	1,074
52005	HEALTH INSURANCE	59,168	59,177	65,432	65,432	69,792	4,360
52010	SOCIAL SECURITY-FICA	21,213	20,257	22,062	22,230	22,724	494
52020	RETIREMENT-VRS	39,404	39,405	40,980	40,980	36,239	(4,741)
52023	HEALTH INS CREDIT-VRS	2,856	3,354	2,970	2,970	2,614	(356)
52025	WORKER'S COMPENSATION	-	739	966	966	959	(7)
52030	UNEMPLOYMENT INSURANCE-VEC	45	45	45	45	48	3
52035	DISABILITY INSURANCE	865	-	926	926	-	(926)
55410	POSTAGE OR SHIPPING	1,300	920	1,300	1,300	1,300	-
56001	OFFICE SUPPLIES	1,500	1,471	1,500	1,500	2,000	500
Total Org: 91411181		\$414,022	\$413,810	\$435,505	\$437,873	\$444,471	\$6,598

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91411182	PRINCIPAL-ELEM-REGULAR-MCS						
51126	PRINCIPAL SALARIES/WAGES	111,964	111,964	116,443	116,443	119,936	3,493
51127	ASST. PRINCIPAL SALARIES/WAGES	89,348	89,349	92,922	92,922	95,710	2,788
51150	CLERICAL SALARIES/WAGES	83,279	83,389	86,610	86,610	93,804	7,194
51182	OVERTIME PAY	-	549	-	-	-	-
51620	SUPPLEMENTAL SALARIES	-	-	-	5,000	-	(5,000)
51628	BONUSES	-	-	-	2,200	-	(2,200)
51630	SICK LEAVE PAY-OFF	10,500	10,118	-	-	-	-
51631	VACATION PAYOFF	28,000	27,991	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	3,358	3,357	3,493	3,493	3,280	(213)
52003	RETIREE HEALTH INSURANCE	7,000	7,068	7,530	7,530	8,604	1,074
52005	HEALTH INSURANCE	41,750	41,514	45,177	45,177	42,138	(3,039)
52010	SOCIAL SECURITY-FICA	23,771	24,281	22,642	22,810	23,673	863
52020	RETIREMENT-VRS	40,441	40,441	42,058	42,058	38,851	(3,207)
52023	HEALTH INS CREDIT-VRS	2,931	3,443	3,049	3,049	2,722	(327)
52024	DC RETIREMENT CONTRIBUTION	-	-	-	-	938	938
52025	WORKER'S COMPENSATION	-	763	992	992	1,000	8
52030	UNEMPLOYMENT INSURANCE-VEC	45	45	45	45	48	3
52035	DISABILITY INSURANCE	888	-	950	950	450	(500)
55410	POSTAGE OR SHIPPING	1,000	986	1,000	1,000	1,000	-
56001	OFFICE SUPPLIES	1,500	518	1,500	1,500	1,500	-
Total Org: 91411182		\$445,775	\$445,775	\$424,411	\$431,779	\$433,654	\$1,875

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91411183	PRINCIPAL-ELEM-REGULAR-WARE						
51126	PRINCIPAL SALARIES/WAGES	105,537	105,537	109,759	109,759	113,051	3,292
51127	ASST. PRINCIPAL SALARIES/WAGES	79,384	79,384	82,560	82,560	85,036	2,476
51150	CLERICAL SALARIES/WAGES	77,566	77,566	80,669	80,669	86,089	5,420
51182	OVERTIME PAY	1,600	1,598	-	-	-	-
51628	BONUSES	-	-	-	2,200	-	(2,200)
52001	GROUP LIFE INSURANCE-VRS	3,097	3,096	3,221	3,221	2,980	(241)
52005	HEALTH INSURANCE	23,869	23,870	26,340	26,340	28,092	1,752
52010	SOCIAL SECURITY-FICA	20,080	19,893	20,884	21,052	21,509	457
52020	RETIREMENT-VRS	37,299	37,300	38,791	38,791	34,303	(4,488)
52023	HEALTH INS CREDIT-VRS	3,204	3,175	2,812	2,812	2,474	(338)
52025	WORKER'S COMPENSATION	500	715	915	915	908	(7)
52030	UNEMPLOYMENT INSURANCE-VEC	45	45	45	45	48	3
52035	DISABILITY INSURANCE	819	-	876	876	399	(477)
53578	CONTRACTED SUBS	-	612	-	-	-	-
55410	POSTAGE OR SHIPPING	1,000	939	1,000	1,000	1,000	-
56001	OFFICE SUPPLIES	1,500	1,495	1,500	1,500	1,500	-
Total Org: 91411183		\$355,500	\$355,226	\$369,372	\$371,740	\$377,389	\$5,649

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91411184	PRINCIPAL-ELEM-REGULAR-DIXON						
55410	POSTAGE OR SHIPPING	-	-	-	1,000	1,000	-
Total Org: 91411184		\$-	\$-	\$-	\$1,000	\$1,000	\$-

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91412187	PRINCIPAL-MIDDLE-REGULAR-SHEL						
51126	PRINCIPAL SALARIES/WAGES	110,814	110,814	115,247	115,247	118,704	3,457
51127	ASST. PRINCIPAL SALARIES/WAGES	167,862	164,802	264,438	266,080	270,561	4,481
51150	CLERICAL SALARIES/WAGES	76,340	76,340	79,394	79,394	81,776	2,382
51182	OVERTIME PAY	-	521	-	-	-	-
51628	BONUSES	-	-	-	3,300	-	(3,300)
52001	GROUP LIFE INSURANCE-VRS	4,425	4,125	5,417	5,436	4,993	(443)
52005	HEALTH INSURANCE	66,146	63,409	87,444	87,444	93,621	6,177
52010	SOCIAL SECURITY-FICA	28,689	26,099	35,119	35,497	36,035	538
52020	RETIREMENT-VRS	53,290	28,307	65,235	65,468	60,482	(4,986)
52021	VRS HYBRID RETIRE	-	21,384	-	-	-	-
52023	HEALTH INS CREDIT-VRS	3,863	4,230	4,729	4,746	4,146	(600)
52024	DC RETIREMENT CONTRIBUTION	-	2,744	2,961	2,977	2,577	(400)
52025	WORKER'S COMPENSATION	-	929	1,538	1,544	1,522	(22)
52030	UNEMPLOYMENT INSURANCE-VEC	56	67	67	67	72	5
52035	DISABILITY INSURANCE	1,170	470	1,474	1,479	1,237	(242)
53578	CONTRACTED SUBS	-	188	-	-	-	-
55410	POSTAGE OR SHIPPING	2,200	2,137	2,200	2,200	2,500	300
56001	OFFICE SUPPLIES	2,300	2,299	2,300	2,300	2,600	300
Total Org: 91412187		\$517,155	\$508,865	\$667,563	\$673,179	\$680,826	\$7,647

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
91413188	PRINCIPAL-SECOND-REGULAR-SHS						
51126	PRINCIPAL SALARIES/WAGES	116,352	116,352	121,006	121,006	124,636	3,630
51127	ASST. PRINCIPAL SALARIES/WAGES	262,889	257,672	260,001	337,238	348,853	11,615
51150	CLERICAL SALARIES/WAGES	120,917	120,014	125,712	125,712	129,484	3,772
51182	OVERTIME PAY	-	727	-	-	-	-
51620	SUPPLEMENTAL SALARIES	2,400	2,700	2,400	2,400	2,400	-
51628	BONUSES	-	-	-	4,400	-	(4,400)
51631	VACATION PAY OUT	-	10,549	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	5,902	5,601	5,979	6,890	6,392	(498)
52005	HEALTH INSURANCE	70,236	61,079	77,767	77,767	84,456	6,689
52006	HSA CONTRIBUTION	909	1,193	1,476	1,476	1,520	44
52010	SOCIAL SECURITY-FICA	38,262	38,080	38,764	45,010	46,127	1,117
52020	RETIREMENT-VRS	71,093	43,755	72,005	82,980	75,705	(7,275)
52021	VRS HYBRID RETIRE	-	23,713	-	-	-	-
52023	HEALTH INS CREDIT-VRS	5,152	5,743	5,219	6,015	5,306	(709)
52024	DC RETIREMENT CONTRIBUTION	-	3,795	-	772	2,745	1,973
52025	WORKER'S COMPENSATION	-	1,309	1,698	1,957	1,948	(9)
52030	UNEMPLOYMENT INSURANCE-VEC	78	92	78	89	96	7
52035	DISABILITY INSURANCE	1,560	521	1,627	1,874	1,063	(811)
55410	POSTAGE OR SHIPPING	4,600	3,555	4,600	4,600	4,600	-
56001	OFFICE SUPPLIES	5,000	5,539	5,000	5,000	5,000	-
Total Org: 91413188		\$705,350	\$701,986	\$723,332	\$825,186	\$840,331	\$15,145

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92119095	SCHOOL BOARD						
51111	BOARD MEMBER SALARIES/WAGES	23,000	22,167	31,000	31,000	31,000	-
52010	SOCIAL SECURITY-FICA	1,760	1,696	2,372	2,372	2,372	-
52025	WORKER'S COMPENSATION	-	62	53	53	100	47
52030	UNEMPLOYMENT INSURANCE-VEC	30	33	37	37	72	35
53550	LEGAL SERVICES	75,000	67,873	75,000	75,000	75,000	-
55210	TRAVEL AND TRAINING	6,500	4,881	17,500	17,500	22,000	4,500
55999	ADMINISTRATIVE EXPENSES	17,000	17,713	17,000	17,000	17,000	-
Total Org: 92119095		\$123,290	\$114,424	\$142,962	\$142,962	\$147,544	\$4,582

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92129095	SUPERINTENDENT'S OFFICE	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51112	SUPERINTENDENT SALARIES/WAGES	217,381	217,526	192,293	192,293	196,143	3,850
51150	CLERICAL SALARIES/WAGES	78,203	78,789	81,331	81,331	83,771	2,440
51182	OVERTIME PAY	4,500	4,019	4,500	4,500	4,500	-
51620	SUPPLEMENTAL SALARIES	7,200	7,200	7,200	7,200	7,200	-
51622	ANNUITY	49,699	24,000	49,699	49,699	50,000	301
51623	OTHER TAXABLE BENEFITS	-	-	-	10,000	-	(10,000)
51628	BONUSES	-	-	-	1,100	-	(1,100)
51630	SICK LEAVE PAY-OFF	-	9,870	-	-	-	-
51631	VACATION PAY OUT	40,440	78,996	-	-	50,000	50,000
52001	GROUP LIFE INSURANCE-VRS	3,488	3,771	3,229	3,229	2,967	(262)
52003	RETIREE HEALTH INSURANCE	-	-	-	-	8,604	8,604
52005	HEALTH INSURANCE	19,869	28,829	32,716	32,716	34,896	2,180
52010	SOCIAL SECURITY-FICA	22,612	24,653	20,932	21,016	21,413	397
52020	RETIREMENT-VRS	42,002	45,435	38,882	38,882	36,444	(2,438)
52023	HEALTH INS CREDIT-VRS	3,045	3,867	2,818	2,818	2,463	(355)
52024	DC RETIREMENT CONTRIBUTION	-	-	-	-	1,961	1,961
52025	WORKER'S COMPENSATION	-	824	917	917	905	(12)
52030	UNEMPLOYMENT INSURANCE-VEC	22	23	22	22	24	2
52035	DISABILITY INSURANCE	922	-	878	878	941	63
53550	LEGAL SERVICES	25,000	-	25,000	25,000	25,000	-
53569	OTHER PURCHASED SERVICES	8,000	6,409	-	-	-	-
53569 KIND	OTHER PURCHASED SERVICES	-	-	10,000	11,500	15,000	3,500
55002	DUES & SUBSCRIPTIONS	5,000	2,100	5,000	5,000	5,000	-
55210	TRAVEL AND TRAINING	9,500	4,260	9,500	9,500	12,000	2,500
55999	ADMINISTRATIVE EXPENSES	4,000	75	4,000	4,000	4,000	-
Total Org: 92129095		\$540,883	\$540,647	\$488,917	\$501,601	\$563,232	\$61,631

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92149095	HUMAN RESOURCES						
52001	GROUP LIFE INSURANCE-VRS	-	19	-	-	-	-
52020	RETIREMENT-VRS	-	(15)	-	-	-	-
52023	HEALTH INS CREDIT-VRS	-	13	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	-	-	-	-	-	-
52820	TUITION ASSISTANCE	-	-	-	3,050	-	(3,050)
53569	OTHER PURCHASED SERVICES	107,167	81,425	78,000	78,000	78,000	-
53598	ADVERTISING	6,000	-	6,000	6,000	6,000	-
54099	INTERNAL SERVICES-OTHER	356,703	390,278	356,703	356,703	450,000	93,297
55002	DUES & SUBSCRIPTIONS	500	-	500	500	500	-
55210	TRAVEL AND TRAINING	3,000	2,290	10,000	10,000	10,000	-
55670	OTHER EXPENSES	3,000	2,702	3,000	3,000	3,000	-
55992	WELLNESS PROGRAM EXPENSES	10,000	5,869	10,000	10,000	10,000	-
55997	EMPLOYEE APPRECIATION DAY EXP	3,000	2,453	3,000	3,000	3,000	-
55999	ADMINISTRATIVE EXPENSES	1,500	-	1,500	1,500	1,500	-
56001	OFFICE SUPPLIES	2,000	3,607	4,000	4,000	4,000	-
56110	RECRUITING MATERIALS	2,000	670	6,000	6,000	6,000	-
Total Org: 92149095		\$494,870	\$489,311	\$478,703	\$481,753	\$572,000	\$90,247

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92159095	PLANNING SERVICES						
51130	OTHER PROFESSIONAL SALARIES	107,587	107,587	111,890	111,890	115,247	3,357
51628	BONUSES	-	-	-	550	-	(550)
52001	GROUP LIFE INSURANCE-VRS	1,270	1,269	1,320	1,320	1,222	(98)
52005	HEALTH INSURANCE	7,787	8,265	9,419	9,419	10,044	625
52006	HSA CONTRIBUTION	567	304	567	567	584	17
52010	SOCIAL SECURITY-FICA	8,230	8,124	8,560	8,602	8,816	214
52020	RETIREMENT-VRS	15,288	-	15,900	15,900	15,409	(491)
52021	VRS HYBRID RETIRE	-	15,288	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,108	1,301	1,152	1,152	1,014	(138)
52024	DC RETIREMENT CONTRIBUTION	-	1,614	1,678	1,678	2,305	627
52025	WORKER'S COMPENSATION	-	286	375	375	372	(3)
52030	UNEMPLOYMENT INSURANCE-VEC	11	11	11	11	12	1
52035	DISABILITY INSURANCE	336	336	359	359	553	194
53561	STAFF DEVELOPMENT SERVICES	1,200	-	2,000	2,000	1,000	(1,000)
53569	OTHER PURCHASED SERVICES	6,500	6,021	15,000	15,000	15,000	-
53598	ADVERTISING	-	-	-	-	500	500
55002	DUES & SUBSCRIPTIONS	2,500	2,527	2,500	2,500	3,000	500
55410	POSTAGE OR SHIPPING	500	-	500	500	-	(500)
56001	OFFICE SUPPLIES	500	-	500	500	500	-
Total Org: 92159095		\$153,384	\$152,933	\$171,731	\$172,323	\$175,578	\$3,255

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92169095	FISCAL SERVICES						
51130	OTHER PROFESSIONAL SALARIES	139,170	139,170	123,026	132,353	136,247	3,894
51150	CLERICAL SALARIES/WAGES	54,846	60,671	64,202	64,202	71,839	7,637
51182	OVERTIME PAY	-	161	-	-	-	-
51628	BONUSES	-	-	-	1,100	-	(1,100)
51631	VACATION PAY OUT	-	15,255	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	2,289	2,356	2,209	2,343	2,207	(136)
52005	HEALTH INSURANCE	22,375	18,615	18,837	18,837	10,044	(8,793)
52010	SOCIAL SECURITY-FICA	14,842	16,255	14,323	15,274	15,933	659
52020	RETIREMENT-VRS	27,570	8,609	26,605	28,215	25,408	(2,807)
52021	VRS HYBRID RETIRE	-	19,777	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,998	2,416	1,928	2,045	1,833	(212)
52024	DC RETIREMENT CONTRIBUTION	-	4,871	5,066	5,179	-	(5,179)
52025	WORKER'S COMPENSATION	-	534	627	665	673	8
52030	UNEMPLOYMENT INSURANCE-VEC	22	22	22	23	24	1
52035	DISABILITY INSURANCE	605	434	601	637	-	(637)
53569	OTHER PURCHASED SERVICES	25,000	19,056	25,000	25,000	25,000	-
53569 DMAS	OTHER PURCHASED SERVICES	8,600	8,780	8,600	8,600	10,000	1,400
54099	INTERNAL SERVICES-OTHER	110,000	108,024	110,000	110,000	110,000	-
55110	OTHER INSURANCES	1,000	236	1,000	1,000	1,000	-
55210	TRAVEL AND TRAINING	-	-	-	-	10,000	10,000
55410	POSTAGE OR SHIPPING	7,400	3,416	7,400	6,400	7,400	1,000
55497	RENTAL OF EQUIPMENT	3,600	478	3,600	3,600	3,600	-
55670	OTHER EXPENSES	87,400	-	175,000	173,550	165,000	(8,550)
55999	ADMINISTRATIVE EXPENSES	4,800	3,500	4,800	4,800	4,800	-
56001	OFFICE SUPPLIES	4,000	1,913	4,000	4,000	4,000	-
56040	TECHNOLOGY-SOFTWARE & ON-LINE	8,000	-	8,000	8,000	10,000	2,000
			323				

FY2027 ADOPTED BUDGET - LINE ITEM DETAIL

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STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
92169095	FISCAL SERVICES						
56486	SCH NON-CAPITAL EQUIPMENT	-	-	-	27,578	-	(27,578)
Total Org: 92169095		\$523,517	\$434,549	\$604,846	\$643,400	\$615,008	(\$28,392)

Projection 20279

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
92189095	REPROGRAPHICS						
55497	RENTAL OF EQUIPMENT	107,937	20,216	95,000	95,000	95,000	-
56103	COPY PAPER FORMS ETC	3,000	2,058	3,000	3,000	3,000	-
Total Org: 92189095		<u>\$110,937</u>	<u>\$22,274</u>	<u>\$98,000</u>	<u>\$98,000</u>	<u>\$98,000</u>	<u>\$-</u>

Projection 20279

STAUNTON CITY SCHOOLS
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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
92219095	ATTENDANCE SERVICES						
51150	CLERICAL SALARIES/WAGES	53,771	53,771	55,922	55,922	57,600	1,678
51182	OVERTIME PAY	-	844	-	-	-	-
51628	BONUSES	-	-	-	550	-	(550)
52001	GROUP LIFE INSURANCE-VRS	634	635	660	660	611	(49)
52005	HEALTH INSURANCE	23,388	23,404	25,679	25,679	27,393	1,714
52010	SOCIAL SECURITY-FICA	4,113	3,942	4,278	4,320	4,406	86
52020	RETIREMENT-VRS	7,641	7,641	7,947	7,947	7,027	(920)
52023	HEALTH INS CREDIT-VRS	554	651	576	576	507	(69)
52025	WORKER'S COMPENSATION	-	144	187	187	186	(1)
52030	UNEMPLOYMENT INSURANCE-VEC	11	11	11	11	12	1
52035	DISABILITY INSURANCE	168	-	180	180	-	(180)
55210	TRAVEL AND TRAINING	1,000	153	1,000	1,000	100	(900)
56001	OFFICE SUPPLIES	100	179	100	100	1,000	900
Total Org: 92219095		\$91,380	\$91,374	\$96,540	\$97,132	\$98,842	\$1,710

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
92229095	HEALTH SERVICES						
51131	LICENSED NURSE SALARIES/WAGES	299,574	351,631	399,525	399,525	396,154	(3,371)
51134	UNLICENSED NURSE WAGES	33,893	45,433	53,639	53,639	55,248	1,609
51182	OVERTIME PAY	-	293	-	-	-	-
51520	SUBSTITUTE SALARIES	-	14,000	-	-	-	-
51628	BONUSES	-	-	-	3,300	-	(3,300)
52001	GROUP LIFE INSURANCE-VRS	3,855	4,756	5,347	5,347	4,785	(562)
52005	HEALTH INSURANCE	70,137	72,665	79,727	79,727	85,038	5,311
52010	SOCIAL SECURITY-FICA	24,994	30,154	34,667	34,919	34,532	(387)
52020	RETIREMENT-VRS	46,427	27,771	64,395	64,395	57,686	(6,709)
52021	VRS HYBRID RETIRE	-	29,499	-	-	-	-
52023	HEALTH INS CREDIT-VRS	3,365	4,877	4,668	4,668	3,972	(696)
52024	DC RETIREMENT CONTRIBUTION	-	3,577	4,493	4,493	3,353	(1,140)
52025	WORKER'S COMPENSATION	-	1,071	1,518	1,518	1,459	(59)
52030	UNEMPLOYMENT INSURANCE-VEC	67	98	67	67	72	5
52035	DISABILITY INSURANCE	1,019	648	1,455	1,455	-	(1,455)
53510	MEDICAL SERVICES	1,000	-	1,000	1,000	1,000	-
53522 SVRP	THERAPY SERVICES	459,857	353,858	382,310	381,899	598,561	216,662
53524	VISION SERVICES	4,000	4,018	4,000	4,000	-	(4,000)
53524 VISCR	VISION SERVICES	-	-	-	-	4,000	4,000
55210	TRAVEL AND TRAINING	1,000	1,134	1,000	1,000	1,000	-
56004	MEDICAL & LAB SUPPLIES	21,373	19,161	18,000	18,000	18,000	-
56040 DMAS	TECHNOLOGY-SOFTWARE & ON-LINE	5,500	5,500	5,500	5,500	5,800	300
Total Org: 92229095		\$976,061	\$970,144	\$1,061,311	\$1,064,452	\$1,270,660	\$206,208

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
92239095	PSYCHOLOGICAL SERVICES						
51132	PSYCHOLOGIST SALARIES/WAGES	224,293	219,260	229,083	229,083	235,877	6,794
51620	SUPPLEMENTAL SALARIES	1,050	1,050	1,050	1,050	1,050	-
51628	BONUSES	-	-	-	1,100	-	(1,100)
52001	GROUP LIFE INSURANCE-VRS	1,937	1,937	2,015	2,015	1,864	(151)
52005	HEALTH INSURANCE	16,575	17,170	18,837	18,837	20,070	1,233
52010	SOCIAL SECURITY-FICA	17,153	16,705	17,525	17,609	18,045	436
52020	RETIREMENT-VRS	23,331	-	24,264	24,264	23,515	(749)
52021	VRS HYBRID RETIRE	-	23,331	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,691	1,987	1,759	1,759	1,548	(211)
52024	DC RETIREMENT CONTRIBUTION	800	5,268	5,976	5,976	4,397	(1,579)
52025	WORKER'S COMPENSATION	-	577	767	767	568	(199)
52030	UNEMPLOYMENT INSURANCE-VEC	34	34	22	22	24	2
52035	DISABILITY INSURANCE	512	512	548	548	844	296
53569	OTHER PURCHASED SERVICES	500	-	500	500	500	-
Total Org: 92239095		<u>\$287,876</u>	<u>\$287,831</u>	<u>\$302,346</u>	<u>\$303,530</u>	<u>\$308,302</u>	<u>\$4,772</u>

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
93109096	MANAGEMENT AND DIRECTION-TRANS						
51110	ADMINISTRATIVE SALARIES	112,982	110,513	117,502	117,502	121,027	3,525
51182	OVERTIME PAY	26,000	23,705	26,000	26,000	26,000	-
51628	BONUSES	-	-	-	1,100	-	(1,100)
52001	GROUP LIFE INSURANCE-VRS	1,333	1,333	1,387	1,387	1,283	(104)
52005	HEALTH INSURANCE	8,287	8,508	9,419	9,419	10,044	625
52010	SOCIAL SECURITY-FICA	8,643	10,190	8,989	9,073	9,259	186
52020	RETIREMENT-VRS	16,055	16,055	16,697	16,697	14,765	(1,932)
52023	HEALTH INS CREDIT-VRS	1,164	1,367	1,210	1,210	1,065	(145)
52025	WORKER'S COMPENSATION	-	1,726	394	394	391	(3)
52030	UNEMPLOYMENT INSURANCE-VEC	22	22	22	22	24	2
52035	DISABILITY INSURANCE	353	-	377	377	-	(377)
53569	OTHER PURCHASED SERVICES	3,000	3,858	3,000	3,000	4,000	1,000
55210	TRAVEL AND TRAINING	500	43	500	500	500	-
56001	OFFICE SUPPLIES	1,000	1,672	1,000	1,000	1,500	500
56012	BOOKS & SUBSCRIPTIONS	1,000	2,045	1,000	1,000	2,000	1,000
58207 ESSR3	ADDITIONAL-COMPUTERS/TECHNOLOG	3,861	-	-	-	-	-
Total Org: 93109096		\$184,200	\$181,036	\$187,497	\$188,681	\$191,858	\$3,177

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93209096	STUDENT TRANSPORTATION SERVICE	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51170	OPERATIVE SALARIES	353,079	358,570	372,451	372,451	406,018	33,567
51170 ALLIN	BUS SALARIES	32,500	32,130	-	-	-	-
51171	VEHICLE DRIVER SALARY	99,265	81,427	85,000	85,000	85,000	-
51182	OVERTIME PAY	143,000	141,811	103,000	103,000	103,000	-
51520	SUBSTITUTE SALARIES	143,000	142,410	90,000	90,000	90,000	-
51620 T1D00	SUPPLEMENTAL SALARIES	-	2,625	-	-	-	-
51628	BONUSES	-	-	-	10,800	-	(10,800)
52001	GROUP LIFE INSURANCE-VRS	327	327	4,395	4,395	4,304	(91)
52005	HEALTH INSURANCE	109,170	94,249	98,078	98,078	105,168	7,090
52006	HSA CONTRIBUTION	-	803	567	567	584	17
52010	SOCIAL SECURITY-FICA	41,604	54,021	34,995	35,821	31,060	(4,761)
52010 ALLIN	SOCIAL SECURITY-FICA	2,500	2,448	-	-	-	-
52010 T1D00	SOCIAL SECURITY-FICA	-	201	-	-	-	-
52020	RETIREMENT-VRS	1,942	-	26,146	26,146	-	(26,146)
52021	VRS HYBRID RETIRE	-	1,943	-	-	3,616	3,616
52023	HEALTH INS CREDIT-VRS	196	197	2,644	2,644	261	(2,383)
52024	DC RETIREMENT CONTRIBUTION	-	254	288	288	296	8
52025	WORKER'S COMPENSATION	500	23,173	16,468	16,468	22,500	6,032
52025 ALLIN	WORKER'S COMPENSATION	1,200	1,063	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	224	499	358	358	416	58
52030 ALLIN	UNEMPLOYMENT INSURANCE-VEC	-	13	-	-	-	-
52035	DISABILITY INSURANCE	86	86	465	465	502	37
53510	MEDICAL SERVICES	7,000	4,030	7,000	7,000	7,000	-
55105	AUTO LIABILITY INSURANCE	22,000	29,065	30,000	30,000	40,000	10,000
56008	VEHICLE & POWR EQUIPMENT FUELS	159,489	151,274	216,000	216,000	216,000	-
56008 MVHCY	VEHICLE & POWR EQUIPMENT FUELS	-	2,073	-	-	-	-

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
93209096	STUDENT TRANSPORTATION SERVICE						
56009	VEHICLE & POWR EQUIP. SUPPLIES	16,000	7,941	16,000	16,000	17,000	1,000
Total Org: 93209096		\$1,133,082	\$1,132,631	\$1,103,855	\$1,115,481	\$1,132,725	\$17,244

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
93309096	MONITORING SERVICES						
51143	ADMIN AIDE SALARIES/WAGES	67,491	66,793	64,330	64,330	80,536	16,206
51182	OVERTIME PAY	6,000	6,096	6,000	6,000	6,000	-
51520	SUBSTITUTE SALARIES	9,200	9,205	-	-	-	-
51628	BONUSES	-	-	-	1,500	-	(1,500)
52005	HEALTH INSURANCE	22,878	20,351	26,006	26,006	35,580	9,574
52010	SOCIAL SECURITY-FICA	5,163	5,867	4,921	5,036	6,153	1,117
52025	WORKER'S COMPENSATION	500	2,645	2,316	2,316	2,703	387
52030	UNEMPLOYMENT INSURANCE-VEC	39	84	67	67	84	17
52035	DISABILITY INSURANCE	-	-	80	80	-	(80)
Total Org: 93309096		\$111,271	\$111,041	\$103,720	\$105,335	\$131,056	\$25,721

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
93409096	VEHICLE MAINTENANCE SERVICES						
51160	TRADES SALARIES/WAGES	62,904	81,643	116,137	116,137	119,620	3,483
51182	OVERTIME PAY	-	8,419	-	-	-	-
51628	BONUSES	-	-	-	1,100	-	(1,100)
52001	GROUP LIFE INSURANCE-VRS	591	944	1,370	1,370	1,268	(102)
52005	HEALTH INSURANCE	14,888	19,023	26,340	26,340	28,092	1,752
52010	SOCIAL SECURITY-FICA	3,833	6,615	8,884	8,968	9,151	183
52020	RETIREMENT-VRS	3,517	-	8,153	8,153	-	(8,153)
52021	VRS HYBRID RETIRE	-	5,620	-	-	15,993	15,993
52023	HEALTH INS CREDIT-VRS	356	569	825	825	1,053	228
52024	DC RETIREMENT CONTRIBUTION	-	1,391	1,759	1,759	1,794	35
52025	WORKER'S COMPENSATION	-	2,123	4,181	4,181	4,322	141
52030	UNEMPLOYMENT INSURANCE-VEC	11	22	22	22	24	2
52035	DISABILITY INSURANCE	156	250	145	145	574	429
53604	REPAIR & MAINTENANCE SERVICES	41,406	15,216	45,000	45,000	50,000	5,000
53620	MAINTENANCE SERVICE CONTRACTS	5,000	3,062	5,000	5,000	5,000	-
56009	VEHICLE & POWR EQUIP. SUPPLIES	120,000	83,039	80,000	105,480	80,000	(25,480)
Total Org: 93409096		\$252,662	\$227,937	\$297,816	\$324,480	\$316,891	(\$7,589)

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94109095	MANAGEMENT AND DIRECTION-MAINT	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51130	OTHER PROFESSIONAL SALARIES	116,555	116,555	121,217	121,217	124,854	3,637
51150	CLERICAL SALARIES/WAGES	75,293	75,923	78,960	78,960	81,329	2,369
51182	OVERTIME PAY	-	568	-	-	-	-
51628	BONUSES	-	-	-	1,100	-	(1,100)
52001	GROUP LIFE INSURANCE-VRS	2,271	2,270	2,362	2,362	2,185	(177)
52005	HEALTH INSURANCE	19,869	20,400	22,586	22,586	24,090	1,504
52010	SOCIAL SECURITY-FICA	14,725	14,595	15,314	15,398	15,773	375
52020	RETIREMENT-VRS	27,351	16,563	28,445	28,445	26,106	(2,339)
52021	VRS HYBRID RETIRE	-	10,789	-	-	-	-
52023	HEALTH INS CREDIT-VRS	1,983	2,328	2,062	2,062	1,808	(254)
52024	DC RETIREMENT CONTRIBUTION	-	1,139	1,184	1,184	1,220	36
52025	WORKER'S COMPENSATION	-	517	671	671	546	(125)
52030	UNEMPLOYMENT INSURANCE-VEC	22	22	22	22	24	2
52035	DISABILITY INSURANCE	601	237	643	643	390	(253)
53569	OTHER PURCHASED SERVICES	-	-	6,000	6,000	6,000	-
55003	DATA LINES/NETWORKING COMM.	-	-	11,000	11,000	11,000	-
55101	FIRE & MULTI-PERIL INSURANCE	99,867	97,870	117,000	117,000	117,000	-
55210	TRAVEL AND TRAINING	2,000	75	2,000	2,000	2,000	-
56001	OFFICE SUPPLIES	1,000	834	1,000	1,000	1,000	-
Total Org: 94109095		\$361,537	\$360,686	\$410,466	\$411,650	\$415,325	\$3,675

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
94209099	BUILDING SERVICES						
51160	TRADES SALARIES/WAGES	460,651	460,495	479,077	479,077	493,450	14,373
51180	LABORER SALARIES/WAGES	194,497	197,928	200,000	200,000	200,000	-
51182	OVERTIME PAY	45,000	58,436	45,000	45,000	45,000	-
51190	CUSTODIAL SALARY	608,631	634,159	667,633	667,633	673,401	5,768
51520	SUBSTITUTE SALARIES	-	1,283	-	-	-	-
51628	BONUSES	-	-	-	16,000	-	(16,000)
52001	GROUP LIFE INSURANCE-VRS	12,618	12,504	13,531	13,531	12,369	(1,162)
52005	HEALTH INSURANCE	210,522	222,912	241,296	241,296	271,956	30,660
52006	HSA CONTRIBUTION	2,268	2,741	2,835	2,835	2,920	85
52010	SOCIAL SECURITY-FICA	96,679	100,972	103,023	104,248	89,265	(14,983)
52020	RETIREMENT-VRS	75,064	29,089	80,499	80,499	36,000	(44,499)
52021	VRS HYBRID RETIRE	-	45,326	-	-	54,000	54,000
52023	HEALTH INS CREDIT-VRS	7,592	7,530	8,142	8,142	10,257	2,115
52024	DC RETIREMENT CONTRIBUTION	-	12,802	13,451	13,451	7,287	(6,164)
52025	WORKER'S COMPENSATION	32,500	32,197	48,482	48,482	38,151	(10,331)
52030	UNEMPLOYMENT INSURANCE-VEC	426	459	437	437	324	(113)
52035	DISABILITY INSURANCE	1,334	2,015	1,681	1,681	2,400	719
53569	OTHER PURCHASED SERVICES	60,395	69,462	65,000	70,679	70,000	(679)
53604	REPAIR & MAINTENANCE SERVICES	55,950	51,572	40,000	40,000	40,000	-
53620	MAINTENANCE SERVICE CONTRACTS	91,771	73,630	110,000	110,000	110,000	-
53681	REPAIR/MAINT SVCS - B WELLER	2,850	6,328	5,000	5,000	5,000	-
53682	REPAIR/MAINT SVCS - MCSWAIN	5,000	1,146	5,000	5,000	5,000	-
53683	REPAIR/MAINT SVCS - WARE	5,000	5,122	5,000	5,000	5,000	-
53684	REPAIR/MAINT SVCS - DIXON	5,000	10,903	5,000	5,000	5,000	-
53687	REPAIR/MAINT SVCS - SHELBURNE	5,000	11,683	5,000	5,000	5,000	-
53687 SMS21	REPAIR/MAINT SVCS - SHELBURNE	1,945	-	-	1,945	-	(1,945)

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
94209099	BUILDING SERVICES						
53688	REPAIR/MAINT SVCS - SHS	10,485	13,641	5,000	5,000	5,000	-
53688 SHS21	REPAIR/MAINT SVCS - SHS	313	-	-	313	-	(313)
53799	LAUNDRY SERVICES	28,000	36,471	30,000	30,000	30,000	-
55001	TELEPHONE	60,000	40,673	60,000	60,000	60,000	-
55015	UTILITIES-ELECTRIC	899,000	863,168	920,000	920,000	1,214,400	294,400
55020	UTILITIES-NATURAL GAS	291,000	305,837	285,000	285,000	313,500	28,500
55025	UTILITIES-PROPANE	7,000	2,913	7,000	7,000	7,000	-
55030	UTLITIES-WATER	52,000	53,777	55,000	55,000	62,000	7,000
55499	RENTAL OF REAL PROPERTY	94,800	49,552	-	-	-	-
56005	CUSTODIAL SUPPLIES	85,000	85,401	90,000	90,000	90,000	-
56007	REPAIR & MAINTENANCE SUPPLIES	188,800	184,637	150,000	151,200	150,000	(1,200)
56014	OTHER OPERATING SUPPLIES	17,902	3,902	14,000	14,000	14,000	-
56486 VOFBW	SCH NON-CAPITAL EQUIPMENT	-	3,310	-	-	-	-
56681	REPAIR/MAINT MTLS - B WELLER	7,150	7,150	5,000	5,000	5,000	-
56682	REPAIR/MAINT MTLS - MCSWAIN	5,000	513	5,000	5,000	5,000	-
56683	REPAIR/MAINT MTLS - WARE	5,000	13,462	5,000	5,000	5,000	-
56684	REPAIR/MAINT MTLS - DIXON	5,000	1,712	5,000	5,000	5,000	-
56687	REPAIR/MAINT MTLS - SHELBURNE	5,210	806	5,000	5,000	5,000	-
56688	REPAIR/MAINT MTLS -SHS	5,000	674	5,000	5,000	5,000	-
Total Org: 94209099		\$3,747,352	\$3,718,290	\$3,791,087	\$3,817,449	\$4,157,680	\$340,231

Projection 20279

STAUNTON CITY SCHOOLS
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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
94309099	GROUND SERVICES						
51160	TRADES SALARIES/WAGES	52,608	52,608	54,713	54,713	56,354	1,641
51182	OVERTIME PAY	2,500	5,426	2,500	2,500	2,500	-
51628	BONUSES	-	-	-	550	-	(550)
52001	GROUP LIFE INSURANCE-VRS	621	621	646	646	597	(49)
52005	HEALTH INSURANCE	11,581	11,892	13,167	13,167	14,046	879
52010	SOCIAL SECURITY-FICA	4,025	4,236	4,186	4,228	4,311	83
52020	RETIREMENT-VRS	3,693	3,693	3,841	3,841	6,875	3,034
52023	HEALTH INS CREDIT-VRS	374	374	388	388	496	108
52025	WORKER'S COMPENSATION	-	1,387	1,970	1,970	1,894	(76)
52030	UNEMPLOYMENT INSURANCE-VEC	11	11	11	11	12	1
56007	REPAIR & MAINTENANCE SUPPLIES	1,500	1,080	13,000	13,000	13,000	-
56009	VEHICLE & POWR EQUIP. SUPPLIES	1,500	276	1,500	1,500	1,500	-
58101	REPLACE-MACHINERY & EQUIPMENT	28,000	-	-	11,619	-	(11,619)
58201	ADDITIONAL-MACHINERY & EQUIP.	78,811	68,526	-	23,238	-	(23,238)
Total Org: 94309099		\$185,224	\$150,131	\$95,922	\$131,372	\$101,585	(\$29,787)

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
94409099	EQUIPMENT SERVICES						
51160	TRADES SALARIES/WAGES	25,538	25,538	26,559	26,559	27,356	797
51182	OVERTIME PAY	1,000	1,137	1,000	1,000	1,000	-
51628	BONUSES	-	-	-	275	-	(275)
52001	GROUP LIFE INSURANCE-VRS	301	301	313	313	290	(23)
52005	HEALTH INSURANCE	4,144	4,254	4,709	4,709	5,022	313
52010	SOCIAL SECURITY-FICA	1,954	2,016	2,032	2,053	2,093	40
52020	RETIREMENT-VRS	1,793	1,793	1,864	1,864	2,400	536
52023	HEALTH INS CREDIT-VRS	181	181	189	189	241	52
52025	WORKER'S COMPENSATION	-	638	956	956	920	(36)
52030	UNEMPLOYMENT INSURANCE-VEC	6	6	6	6	6	-
53569	OTHER PURCHASED SERVICES	1,000	820	5,000	5,000	5,000	-
55497	RENTAL OF EQUIPMENT	8,000	7,108	17,000	17,000	17,000	-
56007	REPAIR & MAINTENANCE SUPPLIES	6,000	5,587	13,000	13,000	13,000	-
56009	VEHICLE & POWR EQUIP. SUPPLIES	1,000	565	3,000	3,000	3,000	-
Total Org: 94409099		\$50,917	\$49,944	\$75,628	\$75,924	\$77,328	\$1,404

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
94509099	VEHICLE SERVICES						
51160	TRADES SALARIES/WAGES	25,538	25,538	26,559	26,559	27,356	797
51182	OVERTIME PAY	1,000	1,137	1,000	1,000	1,000	-
51628	BONUSES	-	-	-	275	-	(275)
52001	GROUP LIFE INSURANCE-VRS	301	301	313	313	290	(23)
52005	HEALTH INSURANCE	4,144	4,254	4,709	4,709	5,022	313
52010	SOCIAL SECURITY-FICA	1,954	2,016	2,032	2,053	2,091	38
52020	RETIREMENT-VRS	1,793	1,793	1,864	1,864	2,400	536
52023	HEALTH INS CREDIT-VRS	181	181	189	189	241	52
52025	WORKER'S COMPENSATION	-	638	956	956	920	(36)
52030	UNEMPLOYMENT INSURANCE-VEC	6	6	6	6	6	-
53604	REPAIR & MAINTENANCE SERVICES	12,000	19,254	12,000	14,250	20,000	5,750
55105	AUTO LIABILITY INSURANCE	8,600	11,354	10,000	10,000	10,000	-
56007	REPAIR & MAINTENANCE SUPPLIES	35,000	28,918	50,000	50,000	50,000	-
56008	VEHICLE & POWR EQUIPMENT FUELS	24,000	19,187	32,500	32,500	32,500	-
56009	VEHICLE & POWR EQUIP. SUPPLIES	3,500	2,889	20,000	20,000	20,000	-
Total Org: 94509099		\$118,017	\$117,466	\$162,128	\$164,674	\$171,826	\$7,152

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
97109081	TECHNOLOGY INSTRUCT-BW						
51120	TEACHER SALARIES	50,643	50,643	52,669	52,669	54,724	2,055
51628	BONUSES	-	-	-	495	-	(495)
52001	GROUP LIFE INSURANCE-VRS	598	598	621	621	581	(40)
52005	HEALTH INSURANCE	19,144	19,110	20,968	20,968	22,367	1,399
52010	SOCIAL SECURITY-FICA	3,874	3,384	4,029	4,067	4,186	119
52020	RETIREMENT-VRS	7,196	-	7,484	7,484	7,316	(168)
52021	VRS HYBRID RETIRE	-	7,196	-	-	-	-
52023	HEALTH INS CREDIT-VRS	522	613	542	542	482	(60)
52024	DC RETIREMENT CONTRIBUTION	1,100	1,044	1,317	1,317	1,368	51
52025	WORKER'S COMPENSATION	-	134	176	176	176	-
52030	UNEMPLOYMENT INSURANCE-VEC	10	10	10	10	11	1
52035	DISABILITY INSURANCE	158	158	169	169	263	94
53578	CONTRACTED SUBS	-	297	-	-	-	-
Total Org: 97109081		\$83,245	\$83,187	\$87,985	\$88,518	\$91,474	\$2,956

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
97109082	TECHNOLOGY INSTRUCT-MCS						
51120	TEACHER SALARIES	53,922	53,922	56,079	56,079	62,135	6,056
51520	SUBSTITUTE SALARIES	400	365	-	-	-	-
51628	BONUSES	-	-	-	495	-	(495)
52001	GROUP LIFE INSURANCE-VRS	636	636	662	662	659	(3)
52005	HEALTH INSURANCE	7,759	7,727	8,477	8,477	5,028	(3,449)
52010	SOCIAL SECURITY-FICA	4,125	4,105	4,290	4,328	4,754	426
52020	RETIREMENT-VRS	7,662	7,662	7,969	7,969	7,581	(388)
52023	HEALTH INS CREDIT-VRS	555	652	578	578	547	(31)
52025	WORKER'S COMPENSATION	-	143	188	188	201	13
52030	UNEMPLOYMENT INSURANCE-VEC	10	10	10	10	11	1
52035	DISABILITY INSURANCE	168	-	-	-	-	-
53578	CONTRACTED SUBS	700	668	-	-	-	-
Total Org: 97109082		\$75,937	\$75,890	\$78,253	\$78,786	\$80,916	\$2,130

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STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
97109083	TECHNOLOGY INSTRUCT-WARE						
51120	TEACHER SALARIES	52,492	52,492	54,591	54,591	56,720	2,129
51520	SUBSTITUTE SALARIES	600	545	-	-	-	-
51628	BONUSES	-	-	-	495	-	(495)
52001	GROUP LIFE INSURANCE-VRS	616	619	644	644	601	(43)
52005	HEALTH INSURANCE	13,899	13,881	15,230	15,230	16,243	1,013
52010	SOCIAL SECURITY-FICA	4,016	3,796	4,176	4,214	4,339	125
52020	RETIREMENT-VRS	7,459	7,459	7,757	7,757	6,920	(837)
52023	HEALTH INS CREDIT-VRS	541	635	562	562	500	(62)
52025	WORKER'S COMPENSATION	-	139	183	183	150	(33)
52030	UNEMPLOYMENT INSURANCE-VEC	10	10	10	10	11	1
52035	DISABILITY INSURANCE	164	-	-	-	-	-
53578	CONTRACTED SUBS	200	297	-	-	-	-
Total Org: 97109083		\$79,997	\$79,873	\$83,153	\$83,686	\$85,484	\$1,798

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
97109087	TECHNOLOGY INSTRUCT-SHEL						
51120	TEACHER SALARIES	309	-	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	742	-	-	-	-	-
52005	HEALTH INSURANCE	493	-	-	-	-	-
52010	SOCIAL SECURITY-FICA	213	(31)	-	-	-	-
52020	RETIREMENT-VRS	39	-	-	-	-	-
52023	HEALTH INS CREDIT-VRS	648	-	-	-	-	-
52025	WORKER'S COMPENSATION	-	13	-	-	-	-
52030	UNEMPLOYMENT INSURANCE-VEC	11	-	-	-	-	-
52035	DISABILITY INSURANCE	196	-	-	-	-	-
53578	CONTRACTED SUBS	-	668	-	-	-	-
Total Org: 97109087		\$2,651	\$650	\$-	\$-	\$-	\$-

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
97109088	TECHNOLOGY INSTRUCT-SHS						
51120	TEACHER SALARIES	70,924	70,847	74,389	74,389	78,063	3,674
51520	SUBSTITUTE SALARIES	600	585	-	-	-	-
51628	BONUSES	-	-	-	550	-	(550)
52001	GROUP LIFE INSURANCE-VRS	918	836	878	878	827	(51)
52005	HEALTH INSURANCE	21,246	21,233	23,297	23,297	24,852	1,555
52010	SOCIAL SECURITY-FICA	5,210	5,071	5,691	5,733	5,972	239
52020	RETIREMENT-VRS	10,034	10,067	10,571	10,571	9,524	(1,047)
52023	HEALTH INS CREDIT-VRS	865	857	766	766	687	(79)
52025	WORKER'S COMPENSATION	-	180	249	249	252	3
52030	UNEMPLOYMENT INSURANCE-VEC	6	11	11	11	12	1
52035	DISABILITY INSURANCE	111	-	-	-	-	-
Total Org: 97109088		\$109,914	\$109,687	\$115,852	\$116,444	\$120,189	\$3,745

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97109095	TECHNOLOGY INSTRUCT-CO						
51120	TEACHER SALARIES	137,777	137,777	144,666	144,666	151,791	7,125
51628	BONUSES	-	-	-	1,100	-	(1,100)
52001	GROUP LIFE INSURANCE-VRS	1,626	1,626	1,707	1,707	1,609	(98)
52003	RETIREE HEALTH INSURANCE	-	1,652	-	-	-	-
52005	HEALTH INSURANCE	37,476	38,827	42,601	42,601	36,096	(6,505)
52010	SOCIAL SECURITY-FICA	10,540	9,870	11,067	11,151	11,612	461
52020	RETIREMENT-VRS	19,578	19,578	20,557	20,557	18,518	(2,039)
52023	HEALTH INS CREDIT-VRS	1,419	1,667	1,490	1,490	1,336	(154)
52025	WORKER'S COMPENSATION	-	364	485	485	490	5
52030	UNEMPLOYMENT INSURANCE-VEC	22	22	22	22	24	2
52035	DISABILITY INSURANCE	430	-	-	-	-	-
56040	TECHNOLOGY-POWERSCHOOL	-	-	84,700	84,700	84,700	-
56042	INSTRUCTIONAL SOFTWARE MIDDLE	21,000	22,002	21,000	21,000	27,000	6,000
56043	INSTRUCTIONAL SOFTWARE HIGH	21,000	10,443	17,600	17,600	18,000	400
56044	INSTRUCTIONAL SOFTWARE ELEM	40,000	44,662	40,000	40,000	47,000	7,000
56486	SCH NON-CAPITAL EQUIPMENT	-	23,592	-	-	-	-
56486 TBOND	SCH NON-CAPITAL EQUIPMENT	-	37,754	-	-	-	-
58207	ADDITIONAL-COMPUTERS/TECHNOLOG	20,000	-	20,000	20,000	20,000	-
58207 TBOND	ADDITIONAL-COMPUTERS/TECHNOLOG	253,754	-	432,000	432,000	216,000	(216,000)
Total Org: 97109095		\$564,622	\$349,836	\$837,895	\$839,079	\$634,176	(\$204,903)

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
97309095	TECH ADMINISTRATION-CO						
51110	ADMINISTRATIVE SALARIES	154,540	157,013	120,541	128,593	132,450	3,857
51141	TECHNOLOGY SUPPORT SALARIES	310,468	275,045	265,656	265,656	330,961	65,305
51180	LABORER SALARIES/WAGES	56,335	27,353	36,000	36,000	36,000	-
51182	OVERTIME PAY	-	1,876	-	-	-	-
51628	BONUSES	-	-	-	3,413	-	(3,413)
51630	SICK LEAVE PAY-OFF	-	10,000	-	-	-	-
51631	VACATION PAY OUT	25,000	26,753	-	-	-	-
52001	GROUP LIFE INSURANCE-VRS	5,847	5,083	4,557	4,652	4,912	260
52003	RETIREE HEALTH INSURANCE	-	-	-	-	8,604	8,604
52005	HEALTH INSURANCE	37,995	44,683	56,354	56,354	50,202	(6,152)
52006	HSA CONTRIBUTION	1,476	1,334	1,476	1,476	1,520	44
52010	SOCIAL SECURITY-FICA	39,883	36,972	32,298	33,175	35,451	2,276
52020	RETIREMENT-VRS	66,078	43,169	54,879	56,023	35,548	(20,475)
52021	VRS HYBRID RETIRE	-	18,062	-	-	21,628	21,628
52023	HEALTH INS CREDIT-VRS	4,790	5,212	3,978	4,061	4,078	17
52024	DC RETIREMENT CONTRIBUTION	-	2,380	3,707	3,788	2,500	(1,288)
52025	WORKER'S COMPENSATION	-	1,252	2,590	2,617	1,464	(1,153)
52030	UNEMPLOYMENT INSURANCE-VEC	98	79	87	87	69	(18)
52035	DISABILITY INSURANCE	1,451	397	1,240	1,267	776	(491)
53569	OTHER PURCHASED SERVICES	101,475	78,656	84,700	87,409	84,700	(2,709)
53620	MAINTENANCE SERVICE CONTRACTS	234,461	248,208	197,000	197,000	197,000	-
53622	INTERNET FILTER SERVICE CONTRA	-	-	-	-	6,158	6,158
55210	TRAVEL AND TRAINING	3,000	523	3,000	3,000	3,000	-
56008	TECHNOLOGY VEHICLE FUEL	3,000	2,158	3,000	3,000	3,000	-
58302	PURCHASE OF SUBSCRIPTION ASSET	-	26,277	-	-	-	-
Total Org: 97309095		\$1,045,897	\$1,012,483	\$871,063	\$897,571	\$960,021	\$72,450

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97609095	TECH OPER & MAINT-CO						
55003	DATA LINES/NETWORKING COMM.	31,562	23,490	42,500	42,500	42,500	-
56016	COMPUTER/TECHNOLOGY SUPPLIES	77,207	78,758	67,000	67,000	67,000	-
Total Org: 97609095		\$108,769	\$102,247	\$109,500	\$109,500	\$109,500	\$-

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98109095	DEBT SERVICE						
59501	SUBSCRIPTION PAYMENT	-	27,767	-	-	-	-
59502	SUBSCRIPTION INTEREST	-	1,347	-	-	-	-
59530	LEASE PRINCIPAL PAYMENT	-	87,352	-	-	-	-
59531	LEASE INTEREST PAYMENT	-	6,664	-	-	-	-
Total Org: 98109095		\$-	\$123,130	\$-	\$-	\$-	\$-

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		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
98909095	FUND TRANSFERS						
59391	TRANSFER TO TEXTBOOK FUND	150,938	150,938	150,812	150,812	161,283	10,471
59392	TRANSFER TO CAFETERIA FUND	-	-	-	14,102	-	(14,102)
59394	TRANSFER TO SCHOOL CIP FUND	425,000	425,000	200,000	425,000	200,000	(225,000)
Total Org: 98909095		<u>\$575,938</u>	<u>\$575,938</u>	<u>\$350,812</u>	<u>\$589,914</u>	<u>\$361,283</u>	<u>(\$228,631)</u>

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FUND: 900 - EDUCATION FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
98909095	FUND TRANSFERS						
Total Fund: 900		\$46,135,596	\$43,239,856	\$45,856,840	\$48,702,165	\$49,243,929	\$541,764

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 910 - TEXTBOOK FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
B1101181	TEXTBOOKS-ELEM-BW						
56020	TEXTBOOKS-MAINTENANCE	30,000	12,471	30,000	30,000	30,000	-
Total Org: B1101181		\$30,000	\$12,471	\$30,000	\$30,000	\$30,000	\$-

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 910 - TEXTBOOK FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
B1101182	TEXTBOOKS-ELEM-MCSWAIN						
56020	TEXTBOOKS-MAINTENANCE	30,000	3,519	30,000	30,000	30,000	-
Total Org: B1101182		\$30,000	\$3,519	\$30,000	\$30,000	\$30,000	\$-

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 910 - TEXTBOOK FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
B1101183	TEXTBOOKS-ELEM-WARE						
56020	TEXTBOOKS-MAINTENANCE	30,000	6,050	30,000	30,000	30,000	-
Total Org: B1101183		\$30,000	\$6,050	\$30,000	\$30,000	\$30,000	\$-

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 910 - TEXTBOOK FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
B1102187	TEXTBOOKS-MIDDLE-SHELBURNE						
56020	TEXTBOOKS-MAINTENANCE	35,115	34,953	30,000	30,000	30,000	-
Total Org: B1102187		<u>\$35,115</u>	<u>\$34,953</u>	<u>\$30,000</u>	<u>\$30,000</u>	<u>\$30,000</u>	<u>\$-</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 910 - TEXTBOOK FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
B1103188	TEXTBOOKS-SECONDARY-SHS						
56020	TEXTBOOKS-MAINTENANCE	30,000	29,428	30,000	34,355	30,000	(4,355)
Total Org: B1103188		\$30,000	\$29,428	\$30,000	\$34,355	\$30,000	(\$4,355)

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 910 - TEXTBOOK FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
B1109195	TEXTBOOKS-DISTRICT-CO						
56020	TEXTBOOKS-MAINTENANCE	50,000	-	50,000	50,000	50,000	-
56021	TEXTBOOKS-ADOPTIONS	1,455,882	344,205	200,350	1,477,598	203,308	(1,274,290)
Total Org: B1109195		<u>\$1,505,882</u>	<u>\$344,205</u>	<u>\$250,350</u>	<u>\$1,527,598</u>	<u>\$253,308</u>	<u>(\$1,274,290)</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 910 - TEXTBOOK FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
B1109195	TEXTBOOKS-DISTRICT-CO						
Total Fund: 910		\$1,660,997	\$430,626	\$400,350	\$1,681,952	\$403,308	(\$1,278,644)

4/24/2026

FUND: 920 - STATE OPERATED PROGRAMS FUN

S1109991	CLASSROOM-NONLEA-DETENTION	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51120	TEACHER SALARIES	430,911	433,694	451,042	451,042	477,535	26,493
51120 T1D00	TEACHER SALARIES	104,911	77,621	80,726	95,376	83,948	(11,428)
51130	OTHER PROFESSIONAL SALARIES	2,525	-	2,300	2,300	-	(2,300)
51141	TECHNOLOGY SUPPORT SALARIES	12,441	12,779	13,290	13,290	15,644	2,354
51151	INSTRUCTIONAL ASSISTANT SALARY	-	38,548	41,371	41,371	42,612	1,241
51151 T1D00	INSTRUCTIONAL ASSISTANT SALARY	18,685	15,300	29,021	29,021	16,852	(12,169)
51182	OVERTIME PAY	-	216	-	-	-	-
51520	SUBSTITUTE SALARIES	3,000	2,093	2,430	2,430	3,000	570
51520 SVJDC	SUBSTITUTE SALARIES	5,500	-	-	-	-	-
51628	BONUSES	-	-	-	4,538	-	(4,538)
52001	GROUP LIFE INSURANCE-VRS	4,758	5,739	5,967	5,967	5,514	(453)
52001 T1D00	GROUP LIFE INSURANCE-VRS	898	916	953	953	890	(63)
52005	HEALTH INSURANCE	40,166	48,321	49,098	49,098	82,728	33,630
52005 T1D00	HEALTH INSURANCE	11,806	8,585	8,970	8,970	10,044	1,074
52010	SOCIAL SECURITY-FICA	33,917	36,561	38,686	39,033	39,791	758
52010 T1D00	SOCIAL SECURITY-FICA	7,311	6,997	8,396	8,396	6,422	(1,974)
52020	RETIREMENT-VRS	65,579	51,722	71,860	71,860	49,140	(22,720)
52020 T1D00	RETIREMENT-VRS	10,818	11,030	11,471	11,471	10,242	(1,229)
52021	VRS HYBRID RETIRE	-	17,374	1,591	1,591	15,681	14,090
52023	HEALTH INS CREDIT-VRS	4,498	5,884	5,664	5,664	4,577	(1,087)
52023 T1D00	HEALTH INS CREDIT-VRS	784	939	904	904	739	(165)
52024	DC RETIREMENT CONTRIBUTION	-	1,279	-	-	2,346	2,346
52025	WORKER'S COMPENSATION	843	1,283	1,339	1,339	1,681	342
52025 T1D00	WORKER'S COMPENSATION	148	249	291	291	271	(20)
52030	UNEMPLOYMENT INSURANCE-VEC	62	82	90	90	84	(6)
52030 T1D00	UNEMPLOYMENT INSURANCE-VEC	18	32	22	22	24	2

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 920 - STATE OPERATED PROGRAMS FUN

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
S1109991	CLASSROOM-NONLEA-DETENTION						
52035	DISABILITY INSURANCE	399	382	397	397	563	166
52035 T1D00	DISABILITY INSURANCE	238	-	-	-	-	-
53569	OTHER PURCHASED SERVICES	3,425	579	4,110	4,110	14,751	10,641
53569 T1D00	OTHER PURCHASED SERVICES	-	4,052	-	-	4,000	4,000
55003	DATA LINES/NETWORKING COMM.	5,745	16,200	3,500	3,500	15,000	11,500
55210	TRAVEL AND TRAINING	3,500	-	3,200	3,200	3,200	-
55210 T1D00	TRAVEL AND TRAINING	-	2,730	-	-	1,200	1,200
55497	RENTAL OF EQUIPMENT	4,540	3,094	4,300	4,300	4,300	-
55670	OTHER EXPENSES	-	-	-	-	1,200	1,200
56013	EDUCATIONAL SUPPLIES	22,650	59,534	41,260	41,260	65,000	23,740
56013 T1D00	EDUCATIONAL SUPPLIES	-	2,606	-	-	6,122	6,122
56015	VOCATIONAL ASSESSMENT MTLs	-	-	-	-	3,150	3,150
56016	COMPUTER/TECHNOLOGY SUPPLIES	5,000	-	4,200	4,200	5,000	800
56020	TEXTBOOKS-MAINTENANCE	1,200	-	1,400	1,400	4,050	2,650
56063 T1D00	TESTING MATERIALS	-	48	-	-	-	-
58202	ADDITIONAL-FURNITURE & FIXTURE	-	-	-	-	300	300
Total Org: S1109991		\$806,276	\$866,465	\$887,849	\$907,384	\$997,601	\$90,217

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 920 - STATE OPERATED PROGRAMS FUN

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
S1109993	CLASSROOM-NONLEA-CCCA						
51120	TEACHER SALARIES	905,926	941,050	890,264	890,264	993,456	103,192
51151	INSTRUCTIONAL ASSISTANT SALARY	31,165	30,801	32,655	32,655	30,686	(1,969)
51182	OVERTIME PAY	-	-	-	-	200	200
51520	SUBSTITUTE SALARIES	3,000	-	2,700	2,700	3,000	300
51628	BONUSES	-	-	-	8,250	-	(8,250)
52001	GROUP LIFE INSURANCE-VRS	12,426	11,539	10,890	10,890	10,856	(34)
52005	HEALTH INSURANCE	138,145	135,932	122,625	122,625	206,280	83,655
52006	HSA CONTRIBUTION	-	567	-	-	2,808	2,808
52010	SOCIAL SECURITY-FICA	71,688	72,281	70,603	71,234	76,065	4,831
52020	RETIREMENT-VRS	152,224	113,018	131,147	131,147	73,223	(57,924)
52021	VRS HYBRID RETIRE	-	25,912	1,601	1,601	56,683	55,082
52023	HEALTH INS CREDIT-VRS	10,947	11,830	10,337	10,337	9,012	(1,325)
52024	DC RETIREMENT CONTRIBUTION	-	1,649	-	-	6,359	6,359
52025	WORKER'S COMPENSATION	1,793	2,598	2,444	2,444	3,309	865
52030	UNEMPLOYMENT INSURANCE-VEC	123	187	146	146	180	34
52035	DISABILITY INSURANCE	722	570	499	499	2,035	1,536
52820	TUITION ASSISTANCE	2,500	-	3,150	3,150	3,150	-
53561	STAFF DEVELOPMENT SERVICES	-	-	2,000	2,000	2,000	-
53569	OTHER PURCHASED SERVICES	6,679	6,873	10,450	10,450	10,450	-
54097	TECHNOLOGY SUPPORT	1,000	-	-	-	-	-
55001	TELEPHONE	600	7,200	-	-	3,000	3,000
55003	DATA LINES/NETWORKING COMM.	8,550	-	10,190	10,190	10,190	-
55210	TRAVEL AND TRAINING	400	1,124	5,000	5,000	5,000	-
55497	RENTAL OF EQUIPMENT	5,013	2,232	7,500	7,612	7,500	(112)
55670	OTHER EXPENSES	3,000	-	3,000	3,000	3,000	-
55990	SOP CONFERENCE	-	-	4,000	4,000	4,000	-
			360				

FY2027 ADOPTED BUDGET - LINE ITEM DETAIL

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 920 - STATE OPERATED PROGRAMS FUN

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
S1109993	CLASSROOM-NONLEA-CCCA						
56013	EDUCATIONAL SUPPLIES	14,518	67,879	14,350	14,350	65,000	50,650
56016	COMPUTER/TECHNOLOGY SUPPLIES	-	12,510	-	-	21,000	21,000
56020	TEXTBOOKS-MAINTENANCE	2,500	-	1,500	1,500	1,500	-
58102	REPLACE-FURNITURE & FIXTURES	-	-	1,500	1,500	1,500	-
58107	REPLACE-COMPUTERS/TECHNOLOGY	8,725	-	8,300	8,300	8,300	-
58107 CCSTM	REPLACE-COMPUTERS/TECHNOLOGY	7,600	-	-	-	-	-
Total Org: S1109993		\$1,389,243	\$1,445,753	\$1,346,851	\$1,355,843	\$1,619,742	\$263,899

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 920 - STATE OPERATED PROGRAMS FUN

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
S1319991	IMPROVE INSTR-NONLEA-DETENTION						
51126	PRINCIPAL SALARIES/WAGES	122,686	126,015	131,055	131,055	134,987	3,932
51150	CLERICAL SALARIES/WAGES	49,946	50,420	52,437	52,437	54,010	1,573
51182	OVERTIME PAY	-	132	-	-	-	-
51628	BONUSES	-	-	-	1,100	-	(1,100)
52001	GROUP LIFE INSURANCE-VRS	1,965	2,082	2,165	2,165	2,003	(162)
52005	HEALTH INSURANCE	19,772	20,477	12,105	12,105	24,096	11,991
52010	SOCIAL SECURITY-FICA	13,207	13,054	14,037	14,121	14,458	337
52020	RETIREMENT-VRS	25,683	17,907	26,074	26,074	16,468	(9,606)
52021	VRS HYBRID RETIRE	-	7,165	524	524	7,221	6,697
52023	HEALTH INS CREDIT-VRS	1,751	2,134	2,055	2,055	1,663	(392)
52024	DC RETIREMENT CONTRIBUTION	-	462	-	-	1,080	1,080
52025	WORKER'S COMPENSATION	328	470	486	486	611	125
52030	UNEMPLOYMENT INSURANCE-VEC	18	22	22	22	24	2
52035	DISABILITY INSURANCE	113	158	164	164	259	95
52820	TUITION ASSISTANCE	1,620	-	1,500	1,500	-	(1,500)
55210	TRAVEL AND TRAINING	-	1,382	-	-	2,000	2,000
55670	OTHER EXPENSES	8,800	-	3,000	3,000	3,000	-
Total Org: S1319991		\$245,889	\$241,881	\$245,624	\$246,808	\$261,880	\$15,072

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 920 - STATE OPERATED PROGRAMS FUN

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
S1319993	IMPROVE INSTR-NONLEA-CCCA						
51126	PRINCIPAL SALARIES/WAGES	98,781	88,705	94,678	94,678	97,518	2,840
51150	CLERICAL SALARIES/WAGES	86,316	87,136	90,622	90,622	92,059	1,437
51628	BONUSES	-	-	-	1,650	-	(1,650)
52001	GROUP LIFE INSURANCE-VRS	2,519	2,021	2,187	2,187	2,010	(177)
52005	HEALTH INSURANCE	23,063	26,112	28,656	28,656	27,492	(1,164)
52006	HSA CONTRIBUTION	-	-	-	-	588	588
52010	SOCIAL SECURITY-FICA	14,160	13,021	14,175	14,301	14,080	(221)
52020	RETIREMENT-VRS	30,832	18,515	26,331	26,331	17,927	(8,404)
52021	VRS HYBRID RETIRE	-	5,826	640	640	5,700	5,060
52023	HEALTH INS CREDIT-VRS	2,232	2,072	2,075	2,075	1,668	(407)
52024	DC RETIREMENT CONTRIBUTION	-	564	-	-	640	640
52025	WORKER'S COMPENSATION	240	464	491	491	613	122
52030	UNEMPLOYMENT INSURANCE-VEC	26	45	34	34	36	2
52035	DISABILITY INSURANCE	141	128	133	133	205	72
52820	TUITION ASSISTANCE	2,500	6,850	2,500	2,500	3,050	550
55210	TRAVEL AND TRAINING	4,520	3,958	-	-	5,000	5,000
55670	OTHER EXPENSES	500	-	-	-	-	-
Total Org: S1319993		\$265,830	\$255,416	\$262,522	\$264,298	\$268,586	\$4,288

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 920 - STATE OPERATED PROGRAMS FUN

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
S8109991	DEBT SERVICE						
59530	LEASE PRINCIPAL PAYMENT	-	1,630	-	-	-	-
59531	LEASE INTEREST PAYMENT	-	41	-	-	-	-
Total Org: S8109991		<u>\$-</u>	<u>\$1,671</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 920 - STATE OPERATED PROGRAMS FUN

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
S8909991	FUND TRANSFERS						
59390	TRANSFER TO EDUCATION FUND	30,799	33,211	32,000	32,000	33,000	1,000
Total Org: S8909991		\$30,799	\$33,211	\$32,000	\$32,000	\$33,000	\$1,000

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 920 - STATE OPERATED PROGRAMS FUN

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
S8909993	FUND TRANSFERS						
59390	TRANSFER TO EDUCATION FUND	56,110	57,385	57,000	57,000	58,000	1,000
Total Org: S8909993		<u>\$56,110</u>	<u>\$57,385</u>	<u>\$57,000</u>	<u>\$57,000</u>	<u>\$58,000</u>	<u>\$1,000</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 920 - STATE OPERATED PROGRAMS FUN

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
S8909993	FUND TRANSFERS						
Total Fund: 920		\$2,794,147	\$2,901,782	\$2,831,846	\$2,863,333	\$3,238,809	\$375,476

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 930 - CAFETERIA FUND

H5109000	CAFETERIA NON LOCATION	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51161 CATER	CAFE MANAGER SALARIES	-	1,104	-	-	-	-
51161 SFSP	CAFE MANAGER SALARIES	-	19,298	-	-	-	-
51161 SUMER	CAFE MANAGER SALARIES	-	14,580	-	-	-	-
52010 CATER	SOCIAL SECURITY-FICA	-	83	-	-	-	-
52010 SFSP	SOCIAL SECURITY-FICA	-	1,462	-	-	-	-
52010 SUMER	SOCIAL SECURITY-FICA	-	1,104	-	-	-	-
52025 CATER	WORKER'S COMPENSATION	-	28	-	-	-	-
52025 SFSP	WORKER'S COMPENSATION	-	523	-	-	-	-
52025 SUMER	WORKER'S COMPENSATION	-	286	-	-	-	-
52030 SFSP	UNEMPLOYMENT INSURANCE-VEC	-	5	-	-	-	-
52030 SUMER	UNEMPLOYMENT INSURANCE-VEC	-	2	-	-	-	-
55670 SFSP	OTHER EXPENSES	-	30	-	-	-	-
56002 CATER	FOOD & FOOD SERVICE SUPPLIES	-	2,276	-	-	-	-
56002 GIANT	FOOD & FOOD SERVICE SUPPLIES	31,551	883	-	38,134	-	(38,134)
56002 SFSP	FOOD & FOOD SERVICE SUPPLIES	-	30,898	-	-	-	-
56003 CATER	PAPER SUPPLIES - CAFETERIA	-	1,079	-	-	-	-
56003 MM5K	PAPER SUPPLIES - CAFETERIA	3,489	-	-	3,489	-	(3,489)
56003 SFSP	PAPER SUPPLIES - CAFETERIA	-	3,765	-	-	-	-
56014 CATER	OTHER OPERATING SUPPLIES	-	4,853	-	-	-	-
56014 KIWA	OTHER OPERATING SUPPLIES	24	-	-	24	-	(24)
56014 NKHVA	OTHER OPERATING SUPPLIES	2,683	-	-	2,683	-	(2,683)
56014 SFSP	OTHER OPERATING SUPPLIES	-	55	-	-	-	-
56025 SFSP	FOOD AND SUPPLIES LOCAL	-	469	-	-	-	-
59100	CONTINGENCY-SCHOOLS	1,918	-	-	1,918	-	(1,918)
59100 EQUIT	CONTINGENCY-SCHOOLS	2,000	-	-	-	-	-
59100 SSO	CONTINGENCY-SCHOOLS	15,210	-	-	15,210	-	(15,210)
Total Org: H5109000		\$56,875	\$82,784	\$-	\$61,458	\$-	(\$61,458)

FY2027 ADOPTED BUDGET - LINE ITEM DETAIL

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 930 - CAFETERIA FUND

H5109081	FOOD SERVICES-BESSIE WELLER	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51161	CAFE MANAGER SALARIES	36,092	36,082	37,525	37,525	38,651	1,126
51182	OVERTIME PAY	808	2,202	800	800	2,000	1,200
51193	FOOD SERVICE SALARIES	55,211	63,600	88,411	88,411	64,449	(23,962)
51194	FOOD SERVICE SALARIES-PRT TIME	5,377	-	5,324	5,324	-	(5,324)
51520	SUBSTITUTE SALARIES	4,000	-	4,000	4,000	-	(4,000)
51628	BONUSES	-	-	-	2,200	-	(2,200)
52001	GROUP LIFE INSURANCE-VRS	1,067	1,169	1,486	1,486	1,018	(468)
52005	HEALTH INSURANCE	60,899	64,644	76,136	76,136	72,315	(3,821)
52006	HSA CONTRIBUTION	567	567	575	575	592	17
52010	SOCIAL SECURITY-FICA	7,396	6,915	9,634	9,802	7,480	(2,322)
52020	RETIREMENT-VRS	7,123	3,078	17,896	17,896	4,715	(13,181)
52021	VRS HYBRID RETIRE	-	3,875	-	-	7,905	7,905
52023	HEALTH INS CREDIT-VRS	545	703	1,297	1,297	860	(437)
52024	DC RETIREMENT CONTRIBUTION	-	1,080	-	-	1,478	1,478
52025	WORKER'S COMPENSATION	1,603	2,561	422	422	2,679	2,257
52030	UNEMPLOYMENT INSURANCE-VEC	56	51	50	50	48	(2)
52035	DISABILITY INSURANCE	405	172	404	404	283	(121)
53569	OTHER PURCHASED SERVICES	-	14	-	-	-	-
53604	REPAIR & MAINTENANCE SERVICES	3,000	4,375	500	500	-	(500)
55002	DUES & SUBSCRIPTIONS	100	275	100	100	100	-
55210	TRAVEL AND TRAINING	300	1,215	500	500	-	(500)
55670	OTHER EXPENSES	1,000	2,780	5,000	5,000	1,500	(3,500)
56001	OFFICE SUPPLIES	100	-	100	100	100	-
56002	FOOD & FOOD SERVICE SUPPLIES	145,000	132,059	128,000	128,000	128,000	-
56003	PAPER SUPPLIES - CAFETERIA	9,500	9,218	8,600	8,600	8,600	-
56007	REPAIR & MAINTENANCE SUPPLIES	1,500	-	500	500	-	(500)
			369				

FY2027 ADOPTED BUDGET - LINE ITEM DETAIL

Projection 20279

STAUNTON CITY SCHOOLS
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FUND: 930 - CAFETERIA FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
H5109081	FOOD SERVICES-BESSIE WELLER						
56014	OTHER OPERATING SUPPLIES	7,500	3,990	3,000	3,000	3,000	-
56014 SOSB	OTHER OPERATING SUPPLIES-SOS	200	-	-	200	-	(200)
56025	FOOD AND SUPPLIES LOCAL	4,000	1,678	1,700	1,700	8,200	6,500
59498	CENTRAL OFFICE OVERHEAD ALLOC	-	50,400	-	-	-	-
Total Org: H5109081		\$353,349	\$392,702	\$391,960	\$394,528	\$353,973	(\$40,555)

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 930 - CAFETERIA FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
H5109082	FOOD SERVICES-MCSWAIN						
51161	CAFE MANAGER SALARIES	30,227	33,336	35,370	35,370	36,432	1,062
51182	OVERTIME PAY	606	1,646	600	600	2,000	1,400
51193	FOOD SERVICE SALARIES	52,293	35,241	36,699	36,699	37,799	1,100
51194	FOOD SERVICE SALARIES-PRT TIME	11,085	20,598	10,975	10,975	10,975	-
51520	SUBSTITUTE SALARIES	4,000	-	4,000	4,000	-	(4,000)
51628	BONUSES	-	-	-	1,650	-	(1,650)
52001	GROUP LIFE INSURANCE-VRS	964	813	850	850	775	(75)
52005	HEALTH INSURANCE	8,448	9,256	9,419	9,419	24,090	14,671
52010	SOCIAL SECURITY-FICA	7,161	6,802	5,513	5,639	5,679	40
52020	RETIREMENT-VRS	6,072	-	10,241	10,241	-	(10,241)
52021	VRS HYBRID RETIRE	-	4,838	-	-	9,925	9,925
52023	HEALTH INS CREDIT-VRS	465	489	742	742	653	(89)
52024	DC RETIREMENT CONTRIBUTION	-	627	-	-	1,485	1,485
52025	WORKER'S COMPENSATION	1,552	2,510	241	241	2,034	1,793
52030	UNEMPLOYMENT INSURANCE-VEC	67	65	34	34	48	14
52035	DISABILITY INSURANCE	249	215	231	231	356	125
53561	STAFF DEVELOPMENT SERVICES	300	16	300	300	-	(300)
53604	REPAIR & MAINTENANCE SERVICES	1,500	-	500	500	-	(500)
55002	DUES & SUBSCRIPTIONS	-	169	-	-	-	-
55210	TRAVEL AND TRAINING	250	592	500	500	-	(500)
55670	OTHER EXPENSES	1,500	2,483	5,000	5,000	2,500	(2,500)
56001	OFFICE SUPPLIES	200	-	200	200	-	(200)
56002	FOOD & FOOD SERVICE SUPPLIES	170,000	118,525	128,000	128,000	108,500	(19,500)
56003	PAPER SUPPLIES - CAFETERIA	11,500	5,268	8,600	8,600	8,600	-
56010	FOOD AND FOOD SUPPLIES-ALA CAR	-	-	-	-	1,500	1,500
56014	OTHER OPERATING SUPPLIES	4,000	4,218	3,000	3,000	3,000	-

FY2027 ADOPTED BUDGET - LINE ITEM DETAIL

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 930 - CAFETERIA FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
H5109082	FOOD SERVICES-MCSWAIN						
56025	FOOD AND SUPPLIES LOCAL	4,000	1,861	1,700	1,700	20,500	18,800
59498	CENTRAL OFFICE OVERHEAD ALLOC	-	46,751	-	-	-	-
Total Org: H5109082		<u>\$316,439</u>	<u>\$296,318</u>	<u>\$262,715</u>	<u>\$264,491</u>	<u>\$276,851</u>	<u>\$12,360</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 930 - CAFETERIA FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
H5109083	FOOD SERVICES-WARE						
51161	CAFE MANAGER SALARIES	34,020	34,050	35,370	35,370	36,432	1,062
51182	OVERTIME PAY	909	2,831	900	900	900	-
51193	FOOD SERVICE SALARIES	86,313	56,637	58,117	58,117	36,699	(21,418)
51194	FOOD SERVICE SALARIES-PRT TIME	5,708	7,859	5,651	5,651	11,000	5,349
51520	SUBSTITUTE SALARIES	4,000	-	4,000	4,000	-	(4,000)
51628	BONUSES	-	-	-	1,900	-	(1,900)
52001	GROUP LIFE INSURANCE-VRS	1,406	1,073	1,103	1,103	775	(328)
52005	HEALTH INSURANCE	43,937	32,418	32,225	32,225	44,280	12,055
52006	HSA CONTRIBUTION	1,476	1,476	1,500	1,500	1,533	33
52010	SOCIAL SECURITY-FICA	9,642	7,327	7,152	7,297	5,679	(1,618)
52020	RETIREMENT-VRS	9,056	3,181	13,285	13,285	4,445	(8,840)
52021	VRS HYBRID RETIRE	-	3,200	-	-	5,054	5,054
52023	HEALTH INS CREDIT-VRS	693	645	963	963	653	(310)
52024	DC RETIREMENT CONTRIBUTION	-	604	-	-	756	756
52025	WORKER'S COMPENSATION	2,089	2,450	313	313	2,034	1,721
52030	UNEMPLOYMENT INSURANCE-VEC	67	52	45	45	60	15
52035	DISABILITY INSURANCE	383	142	300	300	182	(118)
53561	STAFF DEVELOPMENT SERVICES	200	-	200	200	-	(200)
53604	REPAIR & MAINTENANCE SERVICES	1,500	-	500	500	-	(500)
55002	DUES & SUBSCRIPTIONS	-	169	-	-	-	-
55210	TRAVEL AND TRAINING	300	171	500	500	-	(500)
55670	OTHER EXPENSES	2,000	1,808	5,000	5,000	1,500	(3,500)
56001	OFFICE SUPPLIES	100	59	100	100	100	-
56002	FOOD & FOOD SERVICE SUPPLIES	175,000	100,591	128,000	128,000	100,000	(28,000)
56003	PAPER SUPPLIES - CAFETERIA	10,500	7,597	8,600	8,600	8,600	-
56010	FOOD AND FOOD SUPPLIES-ALA CAR	-	-	-	-	1,500	1,500
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FY2027 ADOPTED BUDGET - LINE ITEM DETAIL

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 930 - CAFETERIA FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
H5109083	FOOD SERVICES-WARE						
56014	OTHER OPERATING SUPPLIES	8,000	3,497	3,000	3,000	3,000	-
56025	FOOD AND SUPPLIES LOCAL	4,000	1,687	1,700	1,700	8,200	6,500
59498	CENTRAL OFFICE OVERHEAD ALLOC	-	34,043	-	-	-	-
Total Org: H5109083		<u>\$401,299</u>	<u>\$303,569</u>	<u>\$308,524</u>	<u>\$310,569</u>	<u>\$273,382</u>	<u>(\$37,187)</u>

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STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 930 - CAFETERIA FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
H5109084	FOOD SERVICES-DIXON						
51161	CAFE MANAGER SALARIES	27,642	27,634	28,739	28,739	29,601	862
51182	OVERTIME PAY	202	596	200	200	500	300
51193	FOOD SERVICE SALARIES	21,544	21,538	22,400	22,400	25,211	2,811
51520	SUBSTITUTE SALARIES	1,500	-	1,500	1,500	-	(1,500)
51628	BONUSES	-	-	-	1,100	-	(1,100)
52001	GROUP LIFE INSURANCE-VRS	575	580	603	603	574	(29)
52005	HEALTH INSURANCE	29,339	29,818	32,716	32,716	34,896	2,180
52010	SOCIAL SECURITY-FICA	3,763	3,315	3,912	3,996	4,193	197
52020	RETIREMENT-VRS	4,034	1,512	7,267	7,267	3,076	(4,191)
52021	VRS HYBRID RETIRE	-	1,940	-	-	3,958	3,958
52023	HEALTH INS CREDIT-VRS	309	349	527	527	482	(45)
52024	DC RETIREMENT CONTRIBUTION	-	570	-	-	592	592
52025	WORKER'S COMPENSATION	815	1,177	171	171	1,502	1,331
52030	UNEMPLOYMENT INSURANCE-VEC	22	22	22	22	24	2
52035	DISABILITY INSURANCE	203	86	164	164	142	(22)
53604	REPAIR & MAINTENANCE SERVICES	500	-	500	500	-	(500)
55002	DUES & SUBSCRIPTIONS	-	114	500	500	-	(500)
55210	TRAVEL AND TRAINING	100	97	500	500	-	(500)
55670	OTHER EXPENSES	500	1,225	2,500	2,500	2,500	-
56001	OFFICE SUPPLIES	100	-	100	100	100	-
56002	FOOD & FOOD SERVICE SUPPLIES	60,000	48,864	60,000	60,000	60,000	-
56003	PAPER SUPPLIES - CAFETERIA	5,000	2,792	4,000	4,000	4,000	-
56007	REPAIR & MAINTENANCE SUPPLIES	500	76	500	500	-	(500)
56014	OTHER OPERATING SUPPLIES	4,500	1,698	1,400	1,400	1,400	-
56025	FOOD AND SUPPLIES LOCAL	2,000	724	700	700	3,700	3,000
58101	REPLACE-MACHINERY & EQUIPMENT	-	22,635	-	-	-	-

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FY2027 ADOPTED BUDGET - LINE ITEM DETAIL

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STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 930 - CAFETERIA FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
H5109084	FOOD SERVICES-DIXON						
59498	CENTRAL OFFICE OVERHEAD ALLOC	-	19,396	-	-	-	-
Total Org: H5109084		\$163,148	\$186,759	\$168,921	\$170,105	\$176,451	\$6,346

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STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 930 - CAFETERIA FUND

H5109087	FOOD SERVICES-SHELBURNE	FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
51161	CAFE MANAGER SALARIES	34,020	34,329	35,370	35,370	36,432	1,062
51182	OVERTIME PAY	505	1,557	500	500	-	(500)
51193	FOOD SERVICE SALARIES	72,993	72,972	110,982	110,982	57,683	(53,299)
51194	FOOD SERVICE SALARIES-PRT TIME	5,708	10,742	5,651	5,651	15,561	9,910
51520	SUBSTITUTE SALARIES	4,000	-	4,000	4,000	-	(4,000)
51628	BONUSES	-	-	-	3,000	-	(3,000)
52001	GROUP LIFE INSURANCE-VRS	1,250	1,262	1,313	1,313	980	(333)
52005	HEALTH INSURANCE	37,151	36,811	37,674	37,674	37,782	108
52010	SOCIAL SECURITY-FICA	8,623	8,766	8,511	8,741	7,200	(1,541)
52020	RETIREMENT-VRS	8,333	3,894	15,810	15,810	4,750	(11,060)
52021	VRS HYBRID RETIRE	-	3,616	-	-	7,377	7,377
52023	HEALTH INS CREDIT-VRS	637	760	1,146	1,146	828	(318)
52024	DC RETIREMENT CONTRIBUTION	-	829	-	-	1,104	1,104
52025	WORKER'S COMPENSATION	1,868	2,927	373	373	2,579	2,206
52030	UNEMPLOYMENT INSURANCE-VEC	67	67	56	56	84	28
52035	DISABILITY INSURANCE	378	161	357	357	265	(92)
53561	STAFF DEVELOPMENT SERVICES	250	-	250	250	-	(250)
53569	OTHER PURCHASED SERVICES	-	300	-	-	-	-
53604	REPAIR & MAINTENANCE SERVICES	1,500	-	500	500	-	(500)
55002	DUES & SUBSCRIPTIONS	-	275	-	-	-	-
55210	TRAVEL AND TRAINING	200	261	500	500	-	(500)
55670	OTHER EXPENSES	1,500	2,768	5,800	5,800	2,000	(3,800)
56001	OFFICE SUPPLIES	100	-	100	100	100	-
56002	FOOD & FOOD SERVICE SUPPLIES	180,000	152,089	178,000	178,000	178,000	-
56003	PAPER SUPPLIES - CAFETERIA	12,000	10,882	13,300	13,300	10,000	(3,300)
56010	FOOD AND FOOD SUPPLIES-ALA CAR	-	-	56,000	56,000	2,500	(53,500)
			377				

FY2027 ADOPTED BUDGET - LINE ITEM DETAIL

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 930 - CAFETERIA FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
H5109087	FOOD SERVICES-SHELBURNE						
56014	OTHER OPERATING SUPPLIES	12,500	3,989	3,500	3,500	3,000	(500)
56025	FOOD AND SUPPLIES LOCAL	6,000	1,699	1,900	1,900	9,950	8,050
58201	ADDITIONAL-MACHINERY & EQUIP.	-	17,922	-	-	-	-
59498	CENTRAL OFFICE OVERHEAD ALLOC	-	52,110	-	-	-	-
Total Org: H5109087		\$389,583	\$420,986	\$481,593	\$484,823	\$378,175	(\$106,648)

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STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
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FUND: 930 - CAFETERIA FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
H5109088	FOOD SERVICES-SHS						
51161	CAFE MANAGER SALARIES	34,020	34,010	35,370	35,370	36,432	1,062
51182	OVERTIME PAY	505	2,218	500	500	1,000	500
51193	FOOD SERVICE SALARIES	76,920	85,303	110,982	110,982	44,297	(66,685)
51194	FOOD SERVICE SALARIES-PRT TIME	-	15,995	-	-	20,000	20,000
51520	SUBSTITUTE SALARIES	4,000	-	4,000	4,000	-	(4,000)
51628	BONUSES	-	-	-	2,150	-	(2,150)
52001	GROUP LIFE INSURANCE-VRS	1,296	1,400	1,727	1,727	842	(885)
52005	HEALTH INSURANCE	8,448	11,940	17,712	17,712	10,044	(7,668)
52010	SOCIAL SECURITY-FICA	9,334	10,363	11,196	11,361	6,176	(5,185)
52020	RETIREMENT-VRS	9,007	2,125	20,797	20,797	2,941	(17,856)
52021	VRS HYBRID RETIRE	-	6,206	-	-	7,570	7,570
52023	HEALTH INS CREDIT-VRS	689	843	1,507	1,507	710	(797)
52024	DC RETIREMENT CONTRIBUTION	-	1,200	-	-	931	931
52025	WORKER'S COMPENSATION	2,023	3,255	490	490	2,212	1,722
52030	UNEMPLOYMENT INSURANCE-VEC	78	84	62	62	69	7
52035	DISABILITY INSURANCE	648	276	470	470	272	(198)
53561	STAFF DEVELOPMENT SERVICES	250	-	250	250	-	(250)
53569	OTHER PURCHASED SERVICES	-	300	-	-	-	-
53604	REPAIR & MAINTENANCE SERVICES	1,000	-	500	500	-	(500)
55002	DUES & SUBSCRIPTIONS	-	275	-	-	-	-
55210	TRAVEL AND TRAINING	200	1,039	500	500	-	(500)
55670	OTHER EXPENSES	1,000	3,194	6,700	6,700	2,500	(4,200)
56001	OFFICE SUPPLIES	100	-	100	100	100	-
56002	FOOD & FOOD SERVICE SUPPLIES	180,000	197,928	224,000	224,000	200,000	(24,000)
56003	PAPER SUPPLIES - CAFETERIA	15,000	11,822	14,900	14,900	10,000	(4,900)
56010	FOOD AND FOOD SUPPLIES-ALA CAR	-	-	64,000	64,000	2,500	(61,500)
			379				

FY2027 ADOPTED BUDGET - LINE ITEM DETAIL

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

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FUND: 930 - CAFETERIA FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
H5109088	FOOD SERVICES-SHS						
56014	OTHER OPERATING SUPPLIES	15,000	6,032	5,200	5,200	5,200	-
56025	FOOD AND SUPPLIES LOCAL	6,000	3,142	4,300	4,300	12,750	8,450
58201	ADDITIONAL-MACHINERY & EQUIP.	34,967	17,922	-	-	-	-
59498	CENTRAL OFFICE OVERHEAD ALLOC	-	59,712	-	-	-	-
Total Org: H5109088		\$400,485	\$476,583	\$525,263	\$527,578	\$366,546	(\$161,032)

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FUND: 930 - CAFETERIA FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
H5109095	FOOD SERVICES-DISTRICT WIDE						
55670	OTHER EXPENSES	-	-	2,300	2,300	2,300	-
56002	FOOD & FOOD SERVICE SUPPLIES	-	-	-	-	5,000	5,000
56003	PAPER SUPPLIES - CAFETERIA	-	-	-	-	5,000	5,000
56014	OTHER OPERATING SUPPLIES	4,150	-	-	-	-	-
Total Org: H5109095		<u>\$4,150</u>	<u>\$-</u>	<u>\$2,300</u>	<u>\$2,300</u>	<u>\$12,300</u>	<u>\$10,000</u>

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 930 - CAFETERIA FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
H5209095	SCHOOL FOOD SERVICE-CO						
51150	CLERICAL SALARIES/WAGES	162,637	162,591	169,094	169,094	174,167	5,073
51182	OVERTIME PAY	202	1,794	200	200	1,000	800
51620	SUPPLEMENTAL SALARIES	600	1,050	600	600	800	200
51628	BONUSES	-	-	-	1,100	-	(1,100)
52001	GROUP LIFE INSURANCE-VRS	1,900	1,918	1,995	1,995	1,846	(149)
52005	HEALTH INSURANCE	29,339	29,550	32,716	32,716	34,896	2,180
52010	SOCIAL SECURITY-FICA	12,442	12,193	12,936	13,020	13,324	304
52020	RETIREMENT-VRS	25,279	7,816	24,028	24,028	7,188	(16,840)
52021	VRS HYBRID RETIRE	-	15,288	-	-	15,409	15,409
52023	HEALTH INS CREDIT-VRS	1,934	1,967	1,742	1,742	1,533	(209)
52024	DC RETIREMENT CONTRIBUTION	-	2,421	-	-	2,305	2,305
52025	WORKER'S COMPENSATION	303	440	566	566	563	(3)
52030	UNEMPLOYMENT INSURANCE-VEC	22	22	22	22	24	2
52035	DISABILITY INSURANCE	788	336	543	543	553	10
53561	STAFF DEVELOPMENT SERVICES	1,500	1,092	1,500	1,500	4,500	3,000
53611	COMPUTER MAINT. SERVICES	21,200	5,230	10,000	10,000	10,000	-
55001	TELEPHONE	-	-	-	-	2,500	2,500
55002	DUES & SUBSCRIPTIONS	-	397	500	500	500	-
55210	TRAVEL AND TRAINING	2,000	6,556	2,000	2,000	2,000	-
55670	OTHER EXPENSES	500	2,049	500	500	500	-
56001	OFFICE SUPPLIES	250	140	250	250	250	-
56002	FOOD & FOOD SERVICE SUPPLIES	-	140	-	-	-	-
56014	OTHER OPERATING SUPPLIES	-	61	-	-	-	-
59498	CENTRAL OFFICE OVERHEAD ALLOC	-	(262,412)	-	-	-	-
Total Org: H5209095		\$260,896	(\$9,360)	\$259,192	\$260,376	\$273,858	\$13,482

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 930 - CAFETERIA FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
H8109095	CAFE DEBT SERVICE						
59501	SUBSCRIPTION PAYMENT	-	15,018	-	-	-	-
59502	SUBSCRIPTION INTEREST	-	882	-	-	-	-
Total Org: H8109095		\$-	\$15,900	\$-	\$-	\$-	\$-
Total Fund: 930		\$2,346,224	\$2,166,241	\$2,400,468	\$2,476,228	\$2,111,536	(\$364,692)

Projection 20279

STAUNTON CITY SCHOOLS
FY 2027 COUNCIL ADOPTED EXPENDITURE BUDGET
APRIL 24, 2025

4/24/2026

FUND: 930 - CAFETERIA FUND

		FY2025 REVISED BUDGET	FY2025 ACTUAL EXPENDITURES	FY2026 ORIGINAL BUDGET	FY2026 REVISED BUDGET	FY2027 COUNCIL ADOPTED	FY2027 - FY2026 REVISED
H8109095	CAFE DEBT SERVICE						
Grand Total		\$52,936,964	\$48,738,505	\$51,489,504	\$55,723,679	\$54,997,582	(\$726,097)