

School Building Authority of West Virginia  
Year to Date Budget to Actual Spending FY2026  
July 1, 2025 - February 28, 2026  
Meeting Date 03/24/2026

**SCHOOL BUILDING AUTHORITY GENERAL REVENUE FUND**

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
0318	45300	0404	3270	FUND TRANSFERS	\$ 24,000,000.00	\$ -	\$ -	\$ 18,000,000.00	\$ 6,000,000.00	\$ 18,000,000.00	\$ 6,000,000.00
			<b>Total Fund:</b>		<b>\$ 24,000,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,000,000.00</b>	<b>\$ 6,000,000.00</b>	<b>\$ 18,000,000.00</b>	<b>\$ 6,000,000.00</b>

**SCHOOL BUILDING AUTHORITY LOTTERY TRANSFER FUND**

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3514	31000	0404	3270	FUND TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3514	31000	0404	3288	DEBT SERV (BONDED-PRIN)	\$ 14,241,561.00	\$ -	\$ -	\$ 10,410,138.24	\$ 3,831,422.76	\$ 10,410,138.24	\$ 3,831,422.76
3514	31000	0404	3289	DEBT SERV (BONDED-INT)	\$ 2,329,669.00	\$ -	\$ -	\$ 1,863,735.04	\$ 465,933.96	\$ 1,863,735.04	\$ 465,933.96
3514	70000	0404	3270	FUND TRANSFERS	\$ 2,428,770.00	\$ -	\$ -	\$ -	\$ 2,428,770.00	\$ -	\$ 2,428,770.00
			<b>Total Fund:</b>		<b>\$ 19,000,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,273,873.28</b>	<b>\$ 6,726,126.72</b>	<b>\$ 12,273,873.28</b>	<b>\$ 6,726,126.72</b>

**FLOOD DISASTER JUNE 2016-KANAWHA COUNTY**

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3553	09900	0404	3285	FEDERAL SUBRECIPIENT DISB	\$ 102,000,000.00	\$ 8,513,702.78	\$ -	\$ 1,424,126.32	\$ 92,062,170.90	\$ 1,424,126.32	\$ 100,575,873.68
			<b>Total Fund:</b>		<b>\$ 102,000,000.00</b>	<b>\$ 8,513,702.78</b>	<b>\$ -</b>	<b>\$ 1,424,126.32</b>	<b>\$ 92,062,170.90</b>	<b>\$ 1,424,126.32</b>	<b>\$ 100,575,873.68</b>

**FLOOD DISASTER JUNE 2016-NICHOLAS COUNTY**

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3554	09900	0404	3270	FUND TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3554	09900	0404	3285	FEDERAL SUBRECIPIENT DISB	\$ 176,000,000.00	\$ 63,273,676.22	\$ -	\$ 31,005,519.25	\$ 81,720,804.53	\$ 31,005,519.25	\$ 144,994,480.75
			<b>Total Fund:</b>		<b>\$ 176,000,000.00</b>	<b>\$ 63,273,676.22</b>	<b>\$ -</b>	<b>\$ 31,005,519.25</b>	<b>\$ 81,720,804.53</b>	<b>\$ 31,005,519.25</b>	<b>\$ 144,994,480.75</b>

**SCHOOL CONSTRUCTION FUND**

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3952	22401	0404	3256	GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3952	24000	0404	3256	GRANTS	\$ 152,345,818.00	\$ 84,018,277.31	\$ -	\$ 67,796,812.35	\$ 530,728.34	\$ 67,796,812.35	\$ 84,549,005.65
3952	24000	0404	3270	FUND TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3952	70000	0404	3270	FUND TRANSFERS	\$ 1,516,472.00	\$ -	\$ -	\$ 1,516,472.00	\$ -	\$ 1,516,472.00	\$ -
			<b>Total Fund:</b>		<b>\$ 153,862,290.00</b>	<b>\$ 84,018,277.31</b>	<b>\$ -</b>	<b>\$ 69,313,284.35</b>	<b>\$ 530,728.34</b>	<b>\$ 69,313,284.35</b>	<b>\$ 84,549,005.65</b>

**SCHOOL BUILDING AUTHORITY FUND**

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3959	00100	0404	1200	PERS SERV PERM POS	\$ 1,117,219.00	\$ -	\$ -	\$ 573,183.75	\$ 544,035.25	\$ 573,183.75	\$ 544,035.25
3959	00100	0404	1201	PERS SERV TEMP POS	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
3959	00100	0404	1202	PAYROLL REIMBURSEMENT	\$ (150,000.00)	\$ -	\$ -	\$ (21,490.64)	\$ (128,509.36)	\$ (21,490.64)	\$ (128,509.36)
3959	00100	0404	1206	ANNUAL INCREMENT	\$ 10,600.00	\$ -	\$ -	\$ 9,662.18	\$ 937.82	\$ 9,662.18	\$ 937.82
3959	00100	0404	2200	PEIA FEES	\$ 673.00	\$ -	\$ -	\$ 473.06	\$ 199.94	\$ 473.06	\$ 199.94
3959	00100	0404	2202	SOCIAL SECURITY MATCHING	\$ 72,513.00	\$ -	\$ -	\$ 42,206.41	\$ 30,306.59	\$ 42,206.41	\$ 30,306.59
3959	00100	0404	2203	PUBLIC EMPLOYEES INS	\$ 99,262.00	\$ -	\$ -	\$ 68,290.60	\$ 30,971.40	\$ 68,290.60	\$ 30,971.40
3959	00100	0404	2205	WORKERS COMPENSATION	\$ 4,000.00	\$ -	\$ -	\$ 1,379.00	\$ 2,621.00	\$ 1,379.00	\$ 2,621.00
3959	00100	0404	2207	PENSION AND RETIREMENT	\$ 49,988.00	\$ -	\$ -	\$ 40,327.02	\$ 9,660.98	\$ 40,327.02	\$ 9,660.98
3959	00100	0404	2208	WV OPEB CONTRIBUTION	\$ 1,872.00	\$ -	\$ -	\$ 744.00	\$ 1,128.00	\$ 744.00	\$ 1,128.00
			<b>Subtotal Personal Services:</b>		<b>\$ 1,208,127.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 714,775.38</b>	<b>\$ 493,351.62</b>	<b>\$ 714,775.38</b>	<b>\$ 493,351.62</b>

Fund	Approp	Dept	Obj		Current Budget	Encumbered	Accrued Exp	Cash Exp	Uncommitted	Actual Exp	Unexp Cash
3959	06400	0404	6100	OFFICE REPAIRS	\$ 400.00	\$ -	\$ -	\$ 1,746.90	\$ (1,346.90)	\$ 1,746.90	\$ (1,346.90)
3959	06400	0404	6101	COMMUNICAITON EQUIPMENT	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00
3959	06400	0404	6103	BLDNG/HSEHLD EQUIP REPAIR	\$ 2,000.00	\$ -	\$ -	\$ 210.00	\$ 1,790.00	\$ 210.00	\$ 1,790.00
3959	06400	0404	6104	ROUTINE MAINT OF BLDGS	\$ 5,650.00	\$ -	\$ -	\$ 628.90	\$ 5,021.10	\$ 628.90	\$ 5,021.10
3959	06400	0404	6105	VEHICLE REPAIRS	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00
3959	06400	0404	6106	ROUTINE MAINT OF GROUNDS	\$ 4,100.00	\$ -	\$ -	\$ -	\$ 4,100.00	\$ -	\$ 4,100.00
3959	07000	0404	5200	OFFICE EQUIPMENT-ASSETS	\$ 14,600.00	\$ -	\$ -	\$ -	\$ 14,600.00	\$ -	\$ 14,600.00
3959	07000	0404	5204	HOUSEHOLD EQUIP & FURNG	\$ 7,400.00	\$ -	\$ -	\$ -	\$ 7,400.00	\$ -	\$ 7,400.00
3960	07001	0405	5206	VEHICLES	\$ 25,000.00	\$ 37,598.00	\$ -	\$ -	\$ (12,598.00)	\$ -	\$ 25,000.00
3959	07000	0404	5209	OTHER CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ 9,575.00	\$ (9,575.00)	\$ 9,575.00	\$ (9,575.00)
3959	07000	0404	5210	COMPUTER EQUIPMENT	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
3959	13000	0404	3200	OFFICE EXPENSES	\$ 7,000.00	\$ 1,497.95	\$ -	\$ 6,361.02	\$ (858.97)	\$ 6,361.02	\$ 638.98
3959	13000	0404	3201	PRINTING AND BINDING	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00
3959	13000	0404	3202	RENT EXP (REAL PROP) BLDG	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00
3959	13000	0404	3203	UTILITIES	\$ 2,000.00	\$ -	\$ -	\$ 1,339.62	\$ 660.38	\$ 1,339.62	\$ 660.38
3959	13000	0404	3204	TELECOMMUNICATIONS	\$ 5,000.00	\$ -	\$ -	\$ 1,491.27	\$ 3,508.73	\$ 1,491.27	\$ 3,508.73
3959	13000	0404	3205	INTERNET SERVICE	\$ 8,000.00	\$ -	\$ -	\$ 4,479.17	\$ 3,520.83	\$ 4,479.17	\$ 3,520.83
3959	13000	0404	3206	CONTRACTUAL SERVICES	\$ 18,843.00	\$ 3,867.59	\$ 44.00	\$ 31,459.67	\$ (16,528.26)	\$ 31,503.67	\$ (12,616.67)
3959	13000	0404	3207	PROFESSIONAL SERVICES	\$ 74,021.00	\$ -	\$ -	\$ 43,965.00	\$ 30,056.00	\$ 43,965.00	\$ 30,056.00
3959	13000	0404	3211	TRAVEL EMPLOYEE	\$ 15,000.00	\$ 745.95	\$ -	\$ 13,180.47	\$ 1,073.58	\$ 13,180.47	\$ 1,819.53
3959	13000	0404	3212	TRAVEL NON EMPLOYEE	\$ 5,000.00	\$ -	\$ -	\$ 1,820.75	\$ 3,179.25	\$ 1,820.75	\$ 3,179.25
<b>Fund</b>	<b>Approp</b>	<b>Dept</b>	<b>Obj</b>		<b>Current Budget</b>	<b>Encumbered</b>	<b>Accrued Exp</b>	<b>Cash Exp</b>	<b>Uncommitted</b>	<b>Actual Exp</b>	<b>Unexp Cash</b>
3959	13000	0404	3213	COMPUTER SERVICES INTERNAL	\$ 24,400.00	\$ -	\$ -	\$ 17,539.90	\$ 6,860.10	\$ 17,539.90	\$ 6,860.10
3959	13000	0404	3214	COMPUTER SERVICES EXTERNAL	\$ 1,000.00	\$ 240.00	\$ -	\$ 1,603.35	\$ (843.35)	\$ 1,603.35	\$ (603.35)
3959	13000	0404	3216	VEHICLE RENTAL	\$ 1,000.00	\$ -	\$ -	\$ 294.58	\$ 705.42	\$ 294.58	\$ 705.42
3959	13000	0404	3217	RENTAL (MACHINE & MISC)	\$ 1,000.00	\$ 1,175.90	\$ -	\$ 1,646.26	\$ (1,822.16)	\$ 1,646.26	\$ (646.26)
3959	13000	0404	3218	ASSOC DUES & PROF MEMBERS	\$ 6,243.00	\$ -	\$ -	\$ 1,504.93	\$ 4,738.07	\$ 1,504.93	\$ 4,738.07
3959	13000	0404	3219	FIRE/AUTO/BOND/ & OTHR IN	\$ 12,964.00	\$ -	\$ -	\$ 12,567.00	\$ 397.00	\$ 12,567.00	\$ 397.00
3959	13000	0404	3220	FOOD PRODUCTS	\$ 50.00	\$ -	\$ -	\$ 40.50	\$ 9.50	\$ 40.50	\$ 9.50
3959	13000	0404	3221	SUPPLIES-CLOTHING	\$ 100.00	\$ -	\$ -	\$ 69.50	\$ 30.50	\$ 69.50	\$ 30.50
3959	13000	0404	3222	SUPPLIES- HOUSEHOLD	\$ 1,000.00	\$ -	\$ -	\$ 567.55	\$ 432.45	\$ 567.55	\$ 432.45
3959	13000	0404	3224	ADVERTISING & PROMOTIONAL	\$ 100.00	\$ -	\$ -	\$ 496.48	\$ (396.48)	\$ 496.48	\$ (396.48)
3959	13000	0404	3225	VEHICLE OPERATING EXP	\$ 2,500.00	\$ -	\$ -	\$ 1,645.08	\$ 854.92	\$ 1,645.08	\$ 854.92
3959	13000	0404	3229	ROUTINE MAINT CONTRACTS	\$ 1,300.00	\$ 309.50	\$ -	\$ 1,057.00	\$ (66.50)	\$ 1,057.00	\$ 243.00
3959	13000	0404	3232	CELLULAR CHARGES	\$ 4,000.00	\$ 1,506.39	\$ 284.70	\$ 1,707.78	\$ 501.13	\$ 1,992.48	\$ 2,292.22
3959	13000	0404	3233	HOSPITALITY	\$ 2,000.00	\$ -	\$ -	\$ 3,160.82	\$ (1,160.82)	\$ 3,160.82	\$ (1,160.82)
3959	13000	0404	3235	ENERGY EXP MTR VEH/AIR	\$ 4,500.00	\$ -	\$ -	\$ 3,477.46	\$ 1,022.54	\$ 3,477.46	\$ 1,022.54
3959	13000	0404	3238	ENERGY EXPENSE UTILITIES	\$ 7,000.00	\$ -	\$ -	\$ 4,072.44	\$ 2,927.56	\$ 4,072.44	\$ 2,927.56
3959	13000	0404	3241	MISCELLANEOUS	\$ 3,500.00	\$ -	\$ -	\$ 526.07	\$ 2,973.93	\$ 526.07	\$ 2,973.93
3959	13000	0404	3242	TRAINING & DEV - IN STATE	\$ 1,000.00	\$ -	\$ 150.00	\$ 2,101.00	\$ (1,251.00)	\$ 2,251.00	\$ (1,101.00)
3959	13000	0404	3243	TRAINING & DEV -OUT OF STATE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3959	13000	0404	3244	POSTAL	\$ 1,700.00	\$ -	\$ -	\$ 2,289.14	\$ (589.14)	\$ 2,289.14	\$ (589.14)
3959	13000	0404	3245	FREIGHT	\$ 100.00	\$ -	\$ -	\$ 149.00	\$ (49.00)	\$ 149.00	\$ (49.00)
3959	13000	0404	3246	SUPPLIES-COMPUTER	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00
3959	13000	0404	3247	SOFTWARE LICENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3959	13000	0404	3248	COMPUTER EQUIPMENT	\$ 1,500.00	\$ -	\$ -	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00
3959	13000	0404	3249	OFFICE EQUIPMENT-CURRENT EXPENS	\$ 460.00	\$ -	\$ -	\$ -	\$ 460.00	\$ -	\$ 460.00
3959	13000	0404	3250	ATTY LEGAL SERVICE PYMTS	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00
3959	13000	0404	3252	MISC EQUIPMENT PURCHASES	\$ 500.00	\$ -	\$ -	\$ 1,813.47	\$ (1,313.47)	\$ 1,813.47	\$ (1,313.47)
3959	13000	0404	3263	BANK COSTS	\$ 20,000.00	\$ -	\$ -	\$ 12,000.00	\$ 8,000.00	\$ 12,000.00	\$ 8,000.00
3959	13000	0404	3272	PEIA RESERVE TRANSFER	\$ 9,914.00	\$ -	\$ -	\$ -	\$ 9,914.00	\$ -	\$ 9,914.00
3959	13000	0404	3324	STATE TREASURER'S OFFICE FEES	\$ 300.00	\$ -	\$ -	\$ 200.00	\$ 100.00	\$ 200.00	\$ 100.00
				<b>Subtotal Other Expenses:</b>	<b>\$ 308,345.00</b>	<b>\$ 46,941.28</b>	<b>\$ 478.70</b>	<b>\$ 186,787.08</b>	<b>\$ 74,137.94</b>	<b>\$ 187,265.78</b>	<b>\$ 121,557.92</b>
				<b>Total Fund:</b>	<b>\$ 1,516,472.00</b>	<b>\$ 46,941.28</b>	<b>\$ 478.70</b>	<b>\$ 901,562.46</b>	<b>\$ 567,489.56</b>	<b>\$ 902,041.16</b>	<b>\$ 614,909.54</b>
<b>SCHOOL BUILDING AUTHORITY EXCESS LOTTERY TRANSFER FUND</b>											
<b>Fund</b>	<b>Approp</b>	<b>Dept</b>	<b>Obj</b>		<b>Current Budget</b>	<b>Encumbered</b>	<b>Accrued Exp</b>	<b>Cash Exp</b>	<b>Uncommitted</b>	<b>Actual Exp</b>	<b>Unexp Cash</b>
3963	31000	0404	3270	FUND TRANSFERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3963	31000	0404	3288	DEBT SERV (BONDED-PRIN)	\$ 12,140,000.00	\$ -	\$ -	\$ 9,712,000.00	\$ 2,428,000.00	\$ 9,712,000.00	\$ 2,428,000.00
3963	31000	0404	3289	DEBT SERV (BONDED-INT)	\$ 3,094,900.00	\$ -	\$ -	\$ 2,475,920.00	\$ 618,980.00	\$ 2,475,920.00	\$ 618,980.00
3963	70000	0404	3270	FUND TRANSFERS	\$ 2,765,100.00	\$ -	\$ -	\$ -	\$ 2,765,100.00	\$ -	\$ 2,765,100.00
				<b>Total Fund:</b>	<b>\$ 18,000,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,187,920.00</b>	<b>\$ 5,812,080.00</b>	<b>\$ 12,187,920.00</b>	<b>\$ 5,812,080.00</b>
<b>SCHOOL MAJOR IMPROVEMENT FUND</b>											
<b>Fund</b>	<b>Approp</b>	<b>Dept</b>	<b>Obj</b>		<b>Current Budget</b>	<b>Encumbered</b>	<b>Accrued Exp</b>	<b>Cash Exp</b>	<b>Uncommitted</b>	<b>Actual Exp</b>	<b>Unexp Cash</b>
3966	09900	0404	3256	GRANTS	\$ 17,000,000.00	\$ 8,475,275.08	\$ -	\$ 8,293,949.40	\$ 230,775.52	\$ 8,293,949.40	\$ 8,706,050.60
				<b>Total Fund:</b>	<b>\$ 17,000,000.00</b>	<b>\$ 8,475,275.08</b>	<b>\$ -</b>	<b>\$ 8,293,949.40</b>	<b>\$ 230,775.52</b>	<b>\$ 8,293,949.40</b>	<b>\$ 8,706,050.60</b>
<b>Grand Total:</b>					<b>\$ 511,378,762.00</b>	<b>\$ 164,327,872.67</b>	<b>\$ 478.70</b>	<b>\$ 153,400,235.06</b>	<b>\$ 193,650,175.57</b>	<b>\$ 153,400,713.76</b>	<b>\$ 357,978,526.94</b>