

FY 27 Operating Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
REVENUE							
Locations 110 - Central Instruction							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
30-110-00-00-9-000-61000	Sales Tax 1 Cent	4,518,864.28	4,091,298.74	4,049,988.76	3,995,232.00	4,031,724.00	36,492.00
30-110-00-00-9-000-61003	Sales Tax 1/8 Cent	513,926.28	509,638.26	506,514.46	570,747.00	575,961.00	5,214.00
30-110-00-00-9-000-61006	Basic Aid	11,529,293.00	14,737,387.00	16,580,958.00	16,813,790.00	20,636,892.00	3,823,102.00
30-110-00-00-9-000-61009	Vocational Education	238,061.00	273,340.00	363,276.00	358,184.00	485,976.00	127,792.00
30-110-00-00-9-000-61012	Gifted Education	124,699.00	143,178.00	156,038.00	153,851.00	171,521.00	17,670.00
30-110-00-00-9-000-61015	Special Education	1,394,358.00	1,600,992.00	1,913,906.00	2,104,582.00	2,130,289.00	25,707.00
30-110-00-00-9-000-61018	Textbooks (SOQ)	300,138.00	344,617.00	390,437.00	384,964.00	414,275.00	29,311.00
30-110-00-00-9-000-61019	At Risk (SOQ)	.00	.00	1,622,304.00	1,797,983.00	2,798,013.00	1,000,030.00
30-110-00-00-9-000-61021	Prevention, Intervention, Remediation	310,613.00	356,644.00	.00	.00	.00	.00
30-110-00-00-9-000-61024	English as 2nd Language	159,789.00	156,918.00	326,069.00	365,328.00	408,897.00	43,569.00
30-110-00-00-9-000-61027	Remedial Summer School-SOQ	70,495.00	60,214.00	132,888.00	132,888.00	83,566.00	(49,322.00)
30-110-00-00-9-000-61030	SOQ Position Bonus Payment	.00	.00	388,929.00	.00	.00	.00
30-110-00-00-9-000-61050	VRS Teacher Retirement Reimb-Instructional	1,691,368.00	1,942,016.00	1,923,659.00	1,896,693.00	1,847,747.00	(48,946.00)
30-110-00-00-9-000-61053	FICA Reimb - Instructional	725,520.00	833,037.00	894,782.00	882,239.00	990,143.00	107,904.00
30-110-00-00-9-000-61056	VRS Group Life Insurance Reimb - Instructional	52,147.00	59,875.00	56,076.00	55,290.00	54,575.00	(715.00)
30-110-00-00-9-000-61101	At Risk (Incentive Funded)	305,168.00	17,287.00	.00	.00	.00	.00
30-110-00-00-9-000-61104	Virginia Workplace Readiness Skills Assessment	1,101.71	970.59	879.11	1,225.00	1,225.00	.00
30-110-00-00-9-000-61111	Supplemental GF Payments in Lieu of Food and Hygiene Tax	286,523.00	683,376.00	698,742.00	700,857.00	696,590.00	(4,267.00)
30-110-00-00-9-000-61112	VPSA Technology Grant	206,000.00	206,000.00	206,000.00	206,000.00	206,000.00	.00
30-110-00-00-9-000-61113	Compensation Supplement	731,048.00	2,135,956.00	625,216.00	1,292,265.00	469,137.00	(823,128.00)
30-110-00-00-9-000-61114	Rebenchmarking Hold Harmless	442,198.17	334,037.00	.00	.00	.00	.00

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Fund 30 - School General Fund							
REVENUE							
Locations 110 - Central Instruction							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
30-110-00-00-9-000-61115	Adult Education	.00	24,382.71	2.90	49,443.00	49,443.00	.00
30-110-00-00-9-000-61124	Homebound	6,334.00	345.49	.00	.00	2,562.00	2,562.00
30-110-00-00-9-000-61306	Regular Foster Care	71,302.00	72,398.00	64,508.00	274,619.00	210,260.00	(64,359.00)
30-110-00-00-9-000-61315	Early Reading Intervention	101,021.00	143,309.00	84,037.00	84,037.00	139,774.00	55,737.00
30-110-00-00-9-000-61318	Spec Ed - Regional Prog Tuition Reimb	442,320.00	558,954.00	602,737.00	589,567.00	601,223.00	11,656.00
30-110-00-00-9-000-61321	Career & Technical Ed - Equipment	12,935.67	11,812.72	11,049.18	11,813.00	11,049.00	(764.00)
30-110-00-00-9-000-61327	Spec Ed - Foster Care	147,106.04	201,375.00	166,731.00	.00	.00	.00
30-110-00-00-9-000-61330	At Risk (Lottery Funded)	336,103.00	745,307.00	818,290.00	639,527.00	739,365.00	99,838.00
30-110-00-00-9-000-61336	K-3 Primary Class Size Reduction	202,036.00	189,191.00	232,240.00	225,775.00	434,615.00	208,840.00
30-110-00-00-9-000-61342	Mentor Teacher Program	699.00	494.00	283.00	283.00	476.00	193.00
30-110-00-00-9-000-61354	Industry Certification Costs	4,752.51	4,186.91	3,792.29	7,275.00	7,275.00	.00
30-110-00-00-9-000-61355	CTE STEM-H Industry Credentials	1,784.69	1,572.29	1,245.00	2,000.00	2,000.00	.00
30-110-00-00-9-000-61357	Project Graduation - Senior Year	6,899.00	6,899.00	6,626.00	6,626.00	9,308.00	2,682.00
30-110-00-00-9-000-61363	SOL Algebra Readiness Grant	47,790.00	50,096.00	77,630.00	77,629.00	86,036.00	8,407.00
30-110-00-00-9-000-61369	Supplemental Lottery Per Pupil Allocation	915,948.00	1,054,103.00	1,088,097.00	965,087.00	1,083,710.00	118,623.00
30-110-00-00-9-000-61400	Natl Board Certification Bonus	62,500.00	52,500.00	42,500.00	62,500.00	40,000.00	(22,500.00)
30-110-00-00-9-000-61415	DMAS State Healthcare - Medicaid	38,343.69	126,013.36	252,115.46	35,000.00	57,500.00	22,500.00
30-110-00-00-9-000-61550	ARPA Bonus Payments to School Divisions	387,066.34	.00	.00	.00	.00	.00
30-110-00-00-9-000-62300	Adult Basic Ed 84.002	.00	.00	9,822.84	.00	.00	.00
30-110-00-00-9-000-63018	Inception of Lease - Other Financing Source	131,663.14	.00	.00	.00	.00	.00
30-110-00-00-9-000-63019	Inception of Subscriptions - Other Financing Sources	131,496.76	34,059.30	54,895.65	.00	.00	.00

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Fund 30 - School General Fund							
REVENUE							
Locations 110 - Central Instruction							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
30-110-00-00-9-000-63020	Sale Of Property/Equipment	14,342.62	8,838.56	14,030.24	8,000.00	8,000.00	.00
30-110-00-00-9-000-63050	Miscellaneous Income	3,537.41	45,599.90	18,629.16	20,000.00	20,000.00	.00
30-110-00-00-9-000-63115	Alternative Ed Program Reimbursement	93,561.00	100,576.00	72,351.00	74,108.00	46,446.00	(27,662.00)
30-110-00-00-9-000-63200	Tuition - Non Resident Day Student	179,049.96	150,553.66	162,510.39	195,000.00	195,000.00	.00
30-110-00-00-9-000-63203	Tuition - Non Resident ISN	.00	240.80	.00	.00	.00	.00
30-110-00-00-9-000-63210	Tuition - Summer School	4,752.50	37,374.45	65,183.78	25,000.00	25,000.00	.00
30-110-00-00-9-000-63215	VWCC - Dual Enrollment Reimb	40,057.50	60,092.00	72,410.23	80,000.00	20,000.00	(60,000.00)
30-110-00-00-9-000-63230	Driver Education Fees	23,375.00	21,180.00	20,192.11	25,000.00	25,000.00	.00
30-110-00-00-9-000-63235	AP Exam Fees	402.00	218.00	1,220.20	.00	.00	.00
30-110-00-00-9-000-63245	Technology Use Fees	2,260.00	2,894.10	1,610.52	.00	.00	.00
30-110-00-00-9-000-63270	New Horizons Healthcare Partnership	.00	.00	35,338.73	59,502.00	63,643.00	4,141.00
30-110-00-00-9-000-63300	Indirect Cost Recovery - Food Service	.00	.00	236,994.37	.00	.00	.00
30-110-00-00-9-000-63590	School Bus Pupil Transportation	88,799.56	81,736.58	73,385.35	.00	30,000.00	30,000.00
30-110-00-00-9-000-63595	School Bus Operation Other Income	4,484.46	5,352.81	13,446.74	.00	.00	.00
30-110-00-00-9-000-63598	Facilities Rental	22,926.42	23,330.68	24,437.50	19,500.00	19,500.00	.00
30-110-00-00-9-000-63599	Broadband Lease	25,474.00	26,238.23	27,024.96	27,786.00	28,620.00	834.00
30-110-00-00-9-000-63601	Insurance Adj/Refunds/Rebates	34,185.64	50,444.52	42,863.19	5,000.00	14,900.00	9,900.00
30-110-00-00-9-000-63610	Lease Revenue	24,099.09	24,099.09	24,099.09	.00	.00	.00
30-110-00-00-9-000-63611	Lease Interest Revenue	16,347.14	16,025.25	15,665.99	.00	.00	.00
30-110-00-00-9-000-63612	Lease Revenue Offset	(25,412.00)	(26,173.23)	(26,958.97)	.00	.00	.00
30-110-00-00-9-000-69999	Contingencies	.00	.00	.00	50,000.00	50,000.00	.00

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Fund 30 - School General Fund							
REVENUE							
Locations 110 - Central Instruction							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue Totals		\$27,201,653.58	\$32,392,401.77	\$35,247,699.23	\$35,332,195.00	\$40,023,236.00	\$4,691,041.00
Level 9 - District Wide Totals		\$27,201,653.58	\$32,392,401.77	\$35,247,699.23	\$35,332,195.00	\$40,023,236.00	\$4,691,041.00
Sub-Function 00 - Revenues Totals		\$27,201,653.58	\$32,392,401.77	\$35,247,699.23	\$35,332,195.00	\$40,023,236.00	\$4,691,041.00
Function 00 - Revenue Totals		\$27,201,653.58	\$32,392,401.77	\$35,247,699.23	\$35,332,195.00	\$40,023,236.00	\$4,691,041.00
Locations 110 - Central Instruction Totals		\$27,201,653.58	\$32,392,401.77	\$35,247,699.23	\$35,332,195.00	\$40,023,236.00	\$4,691,041.00
Locations 170 - Non-Departmental							
Function 67 - Debt Service & Fund Transfers							
Sub-Function 67 - Debt Service & Transfers							
Level 9 - District Wide							
Program 720 - Intra Agency Fund							
30-170-67-67-9-720-63005	Transfer From General Fund	21,797,899.00	22,896,130.00	23,781,130.00	24,213,041.00	24,813,041.00	600,000.00
30-170-67-67-9-720-63006	Transfer From General Fund-Meals Tax	258,012.04	355,788.34	.00	.00	.00	.00
Program 720 - Intra Agency Fund Totals		\$22,055,911.04	\$23,251,918.34	\$23,781,130.00	\$24,213,041.00	\$24,813,041.00	\$600,000.00
Level 9 - District Wide Totals		\$22,055,911.04	\$23,251,918.34	\$23,781,130.00	\$24,213,041.00	\$24,813,041.00	\$600,000.00
Sub-Function 67 - Debt Service & Transfers Totals		\$22,055,911.04	\$23,251,918.34	\$23,781,130.00	\$24,213,041.00	\$24,813,041.00	\$600,000.00
Function 67 - Debt Service & Fund Transfers Totals		\$22,055,911.04	\$23,251,918.34	\$23,781,130.00	\$24,213,041.00	\$24,813,041.00	\$600,000.00
Locations 170 - Non-Departmental Totals		\$22,055,911.04	\$23,251,918.34	\$23,781,130.00	\$24,213,041.00	\$24,813,041.00	\$600,000.00
	REVENUE TOTALS	\$49,257,564.62	\$55,644,320.11	\$59,028,829.23	\$59,545,236.00	\$64,836,277.00	\$5,291,041.00
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-10-2-110-71167	Compensation-Kindergarten Registration	4,649.25	3,638.04	3,094.01	4,860.00	4,860.00	.00
30-110-61-10-2-110-72100	FICA	738.16	278.26	236.73	372.00	372.00	.00
30-110-61-10-2-110-73037	Contractual Services - Other	.00	2,173,315.70	183.00	1,254,041.00	300.00	(1,253,741.00)
30-110-61-10-2-110-73190	Safe Splash Program YMCA	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	.00
30-110-61-10-2-110-73285	Strings Program	300.00	696.00	300.00	2,250.00	2,250.00	.00

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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-10-2-110-75529	Travel-Itinerant	10.50	.00	.00	.00	.00	.00
30-110-61-10-2-110-76070	Parent Involvement	.00	233.73	207.90	600.00	600.00	.00
30-110-61-10-2-110-76130	Textbooks	68,084.40	143,309.39	148,479.72	190,102.00	341,124.00	151,022.00
30-110-61-10-2-110-76210	Character Education	1,609.47	1,302.78	.00	1,300.00	1,300.00	.00
30-110-61-10-2-110-76250	Enrichment	16,832.40	6,056.89	4,236.99	13,900.00	13,900.00	.00
30-110-61-10-2-110-76265	Family Life	.00	.00	.00	100.00	100.00	.00
30-110-61-10-2-110-76370	Reading Intervention	10,077.62	9,060.76	7,476.55	9,320.00	9,320.00	.00
30-110-61-10-2-110-79999	Contingencies	.00	.00	.00	50,000.00	50,000.00	.00
Program 110 - Regular Instruction Totals		\$104,701.80	\$2,340,291.55	\$166,614.90	\$1,529,245.00	\$426,526.00	(\$1,102,719.00)
Program 111 - Remedial-School Day							
30-110-61-10-2-111-71120	Compensation-Instructional Salaries	1,617.00	1,441.00	.00	9,152.00	9,152.00	.00
30-110-61-10-2-111-72100	FICA	123.74	110.28	.00	701.00	701.00	.00
Program 111 - Remedial-School Day Totals		\$1,740.74	\$1,551.28	\$0.00	\$9,853.00	\$9,853.00	\$0.00
Program 115 - Testing							
30-110-61-10-2-115-71120	Compensation-Instructional Salaries	17.00	.00	17.00	400.00	400.00	.00
30-110-61-10-2-115-72100	FICA	1.30	.00	1.30	31.00	31.00	.00
30-110-61-10-2-115-73205	Software Licensing Fees	28,778.36	8,260.00	32,393.08	61,085.00	.00	(61,085.00)
30-110-61-10-2-115-73225	Professional Development - Conferences	2,648.00	865.80	70.77	550.00	550.00	.00
30-110-61-10-2-115-76455	Testing Materials-Assessment	4,315.71	846.56	296.28	500.00	500.00	.00
Program 115 - Testing Totals		\$35,760.37	\$9,972.36	\$32,778.43	\$62,566.00	\$1,481.00	(\$61,085.00)
Program 120 - Special Education							
30-110-61-10-2-120-71146	Compensation - ELL	104,429.92	.00	.00	.00	.00	.00
30-110-61-10-2-120-71153	Compensation-Instructional Asst ELL	.00	150.00	.00	.00	.00	.00

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EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
30-110-61-10-2-120-71665	Bonus Payments To Teachers	6,966.00	.00	.00	.00	.00	.00
30-110-61-10-2-120-72100	FICA	8,368.78	.00	.00	.00	.00	.00
30-110-61-10-2-120-72210	VRS Pension Contribution	8,447.90	904.41	.00	.00	.00	.00
30-110-61-10-2-120-72220	VRS Hybrid Pension Contribution	8,100.90	.00	.00	.00	.00	.00
30-110-61-10-2-120-72300	Group Health and Dental Insurance	15,591.44	146.44	.00	.00	.00	.00
30-110-61-10-2-120-72400	VRS Group Life Insurance	1,334.20	.00	.00	.00	.00	.00
30-110-61-10-2-120-72510	Hybrid Disability Insurance	116.00	.00	.00	.00	.00	.00
30-110-61-10-2-120-72750	VRS Retiree Health Care Credit	1,204.80	.00	.00	.00	.00	.00
30-110-61-10-2-120-73010	Autism Support Services	76,020.31	24,789.39	3,998.48	20,600.00	20,600.00	.00
30-110-61-10-2-120-73037	Contractual Services - Other	3,287.95	151,151.69	57,674.14	35,000.00	153,314.00	118,314.00
30-110-61-10-2-120-73255	Professional Development	1,509.29	.00	4,273.30	5,000.00	5,000.00	.00
30-110-61-10-2-120-73275	Therapeutic Services -Sp Ed	174,009.12	170,707.20	141,738.19	160,000.00	160,000.00	.00
30-110-61-10-2-120-75529	Travel-Itinerant	.00	.00	.00	500.00	500.00	.00
30-110-61-10-2-120-76431	Special Ed - General	10,685.81	21,723.31	5,596.12	12,350.00	12,350.00	.00
30-110-61-10-2-120-76438	Supplies - EL	4,140.36	195.00	.00	.00	.00	.00
30-110-61-10-2-120-76455	Testing Materials-Assessment	4,800.06	18.99	7,801.76	4,000.00	4,000.00	.00
	Program 120 - Special Education Totals	\$429,012.84	\$369,786.43	\$221,081.99	\$237,450.00	\$355,764.00	\$118,314.00
	Program 123 - ELL						
30-110-61-10-2-123-71146	Compensation - ELL	.00	96,693.72	176,488.52	195,293.00	261,576.00	66,283.00
30-110-61-10-2-123-71153	Compensation-Instructional Asst ELL	.00	934.50	10,357.50	.00	.00	.00
30-110-61-10-2-123-71665	Bonus Payments To Teachers	.00	.00	4,644.00	.00	.00	.00

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EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 123 - ELL							
30-110-61-10-2-123-72100	FICA	.00	7,101.87	12,897.22	14,940.00	20,011.00	5,071.00
30-110-61-10-2-123-72210	VRS Pension Contribution	.00	8,105.65	17,468.60	9,100.00	28,535.00	19,435.00
30-110-61-10-2-123-72220	VRS Hybrid Pension Contribution	.00	8,640.06	9,611.28	21,234.00	12,229.00	(9,005.00)
30-110-61-10-2-123-72300	Group Health and Dental Insurance	.00	17,448.00	29,216.16	14,924.00	14,924.00	.00
30-110-61-10-2-123-72400	VRS Group Life Insurance	.00	1,423.04	2,091.00	2,154.00	2,766.00	612.00
30-110-61-10-2-123-72510	Hybrid Disability Insurance	.00	123.72	129.20	.00	471.00	471.00
30-110-61-10-2-123-72750	VRS Retiree Health Care Credit	.00	1,285.00	2,144.20	2,208.00	2,297.00	89.00
30-110-61-10-2-123-76438	Supplies - EL	.00	3,688.11	2,942.30	5,000.00	5,000.00	.00
30-110-61-10-2-123-76455	Testing Materials-Assessment	.00	6,339.39	.00	.00	.00	.00
	Program 123 - ELL Totals	\$0.00	\$151,783.06	\$267,989.98	\$264,853.00	\$347,809.00	\$82,956.00
Program 127 - Regional Sp Ed Program							
30-110-61-10-2-127-73297	Tuition - Regional Sp Ed Program	.00	73,182.23	74,273.63	30,000.00	30,000.00	.00
	Program 127 - Regional Sp Ed Program Totals	\$0.00	\$73,182.23	\$74,273.63	\$30,000.00	\$30,000.00	\$0.00
Program 128 - Risk Reduction							
30-110-61-10-2-128-71120	Compensation-Instructional Salaries	8,952.67	12,596.36	.00	200.00	200.00	.00
30-110-61-10-2-128-71151	Compensation-Instructional Asst	12,708.17	12,434.02	4,825.66	9,899.00	10,452.00	553.00
30-110-61-10-2-128-72100	FICA	1,597.75	1,914.91	369.15	773.00	800.00	27.00
30-110-61-10-2-128-73037	Contractual Services - Other	.00	2,650.00	.00	.00	.00	.00
	Program 128 - Risk Reduction Totals	\$23,258.59	\$29,595.29	\$5,194.81	\$10,872.00	\$11,452.00	\$580.00
Program 140 - Gifted							
30-110-61-10-2-140-71120	Compensation-Instructional Salaries	63,864.96	63,235.84	66,632.31	67,951.00	68,611.00	660.00
30-110-61-10-2-140-71665	Bonus Payments To Teachers	1,393.20	.00	1,393.20	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 140 - Gifted							
30-110-61-10-2-140-72100	FICA	4,898.03	4,391.46	4,651.39	5,198.00	5,249.00	51.00
30-110-61-10-2-140-72210	VRS Pension Contribution	10,614.40	10,503.22	9,374.71	11,293.00	10,717.00	(576.00)
30-110-61-10-2-140-72300	Group Health and Dental Insurance	8,576.16	10,702.52	10,029.36	8,860.00	8,860.00	.00
30-110-61-10-2-140-72400	VRS Group Life Insurance	855.80	846.84	778.50	802.00	727.00	(75.00)
30-110-61-10-2-140-72750	VRS Retiree Health Care Credit	772.80	764.72	798.20	822.00	604.00	(218.00)
30-110-61-10-2-140-76280	Gifted	6,225.34	8,083.83	4,831.49	5,600.00	5,600.00	.00
	Program 140 - Gifted Totals	\$97,200.69	\$98,528.43	\$98,489.16	\$100,526.00	\$100,368.00	(\$158.00)
	Level 2 - Elementary Totals	\$691,675.03	\$3,074,690.63	\$866,422.90	\$2,245,365.00	\$1,283,253.00	(\$962,112.00)
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-10-3-110-73018	Career - Tech Testing	7,638.91	6,729.79	6,008.40	29,500.00	29,500.00	.00
30-110-61-10-3-110-73037	Contractual Services - Other	175.00	524,048.74	784.00	303,205.00	7,800.00	(295,405.00)
30-110-61-10-3-110-73050	Drivers Education Services	82,778.00	57,797.00	70,572.00	95,873.00	95,873.00	.00
30-110-61-10-3-110-73090	Nursing Education Services	.00	.00	29,171.00	.00	31,325.00	31,325.00
30-110-61-10-3-110-73162	Subscription Offset	(53,413.09)	.00	.00	.00	.00	.00
30-110-61-10-3-110-73295	Tuition VWCC	46,001.43	71,962.20	84,211.44	115,000.00	35,000.00	(80,000.00)
30-110-61-10-3-110-76035	CPR/AED Recertification	.00	.00	.00	800.00	800.00	.00
30-110-61-10-3-110-76042	Distinguished Scholars	26,500.00	27,000.00	31,500.00	28,000.00	28,000.00	.00
30-110-61-10-3-110-76070	Parent Involvement	.00	.00	.00	250.00	250.00	.00
30-110-61-10-3-110-76130	Textbooks	152,887.68	51,773.21	119,691.45	152,888.00	152,888.00	.00
30-110-61-10-3-110-76250	Enrichment	164.46	1,912.00	461.63	.00	.00	.00
30-110-61-10-3-110-76345	Mathematics	113.85	.00	.00	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-10-3-110-78075	Inception of Subscription - Capital Outlay	53,413.09	.00	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$316,259.33	\$741,222.94	\$342,399.92	\$725,516.00	\$381,436.00	(\$344,080.00)
Program 111 - Remedial-School Day							
30-110-61-10-3-111-71120	Compensation-Instructional Salaries	687.50	1,034.00	.00	2,684.00	2,684.00	.00
30-110-61-10-3-111-72100	FICA	52.60	79.10	.00	206.00	206.00	.00
30-110-61-10-3-111-73037	Contractual Services - Other	2,155.00	1,755.00	1,764.50	6,626.00	9,308.00	2,682.00
	Program 111 - Remedial-School Day Totals	\$2,895.10	\$2,868.10	\$1,764.50	\$9,516.00	\$12,198.00	\$2,682.00
Program 115 - Testing							
30-110-61-10-3-115-71120	Compensation-Instructional Salaries	743.75	3,914.25	2,116.50	3,500.00	3,500.00	.00
30-110-61-10-3-115-72100	FICA	56.91	299.45	161.91	268.00	268.00	.00
30-110-61-10-3-115-73205	Software Licensing Fees	9,528.21	9,929.64	20,100.81	18,565.00	1,000.00	(17,565.00)
30-110-61-10-3-115-73225	Professional Development - Conferences	32.00	139.57	31.15	1,000.00	1,000.00	.00
30-110-61-10-3-115-76455	Testing Materials-Assessment	14,592.54	1,306.57	6,201.62	14,820.00	14,820.00	.00
	Program 115 - Testing Totals	\$24,953.41	\$15,589.48	\$28,611.99	\$38,153.00	\$20,588.00	(\$17,565.00)
Program 120 - Special Education							
30-110-61-10-3-120-71110	Compensation-Administrative	30,784.13	3,141.00	.00	.00	.00	.00
30-110-61-10-3-120-71146	Compensation - ELL	62,824.00	.00	.00	.00	.00	.00
30-110-61-10-3-120-71153	Compensation-Instructional Asst ELL	.00	30.00	.00	.00	.00	.00
30-110-61-10-3-120-71665	Bonus Payments To Teachers	774.00	.00	.00	.00	.00	.00
30-110-61-10-3-120-72100	FICA	7,033.59	243.01	.00	1,368.00	.00	(1,368.00)
30-110-61-10-3-120-72210	VRS Pension Contribution	16,333.47	569.49	.00	.00	.00	.00
30-110-61-10-3-120-72300	Group Health and Dental Insurance	8,886.52	16.60	.00	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 120 - Special Education							
30-110-61-10-3-120-72400	VRS Group Life Insurance	1,316.93	45.92	.00	.00	.00	.00
30-110-61-10-3-120-72750	VRS Retiree Health Care Credit	1,189.19	41.46	.00	.00	.00	.00
30-110-61-10-3-120-73010	Autism Support Services	3,487.50	2,226.70	1,787.62	5,000.00	5,000.00	.00
30-110-61-10-3-120-73037	Contractual Services - Other	.00	30,397.03	19,871.88	20,000.00	20,000.00	.00
30-110-61-10-3-120-73255	Professional Development	5,128.63	.00	2,413.80	2,498.00	2,498.00	.00
30-110-61-10-3-120-73275	Therapeutic Services -Sp Ed	56,033.85	45,285.09	57,741.71	47,500.00	151,314.00	103,814.00
30-110-61-10-3-120-73810	Tuition - Other Entities In-State	.00	8,986.45	12,210.00	18,000.00	22,800.00	4,800.00
30-110-61-10-3-120-76431	Special Ed - General	7,594.12	19,523.47	544.43	1,200.00	2,200.00	1,000.00
30-110-61-10-3-120-76438	Supplies - EL	1,551.24	.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$202,937.17	\$110,506.22	\$94,569.44	\$95,566.00	\$203,812.00	\$108,246.00
	Program 121 - Alternative Education						
30-110-61-10-3-121-71120	Compensation-Instructional Salaries	56,526.00	60,157.68	121,456.54	124,478.00	128,086.00	3,608.00
30-110-61-10-3-121-71151	Compensation-Instructional Asst	30,372.97	7,116.76	6,336.81	8,493.00	20,000.00	11,507.00
30-110-61-10-3-121-71665	Bonus Payments To Teachers	.00	.00	3,792.59	.00	.00	.00
30-110-61-10-3-121-72100	FICA	6,127.70	4,925.89	9,762.06	10,172.00	11,329.00	1,157.00
30-110-61-10-3-121-72210	VRS Pension Contribution	5,041.80	874.12	8,270.10	6,630.00	6,939.00	309.00
30-110-61-10-3-121-72220	VRS Hybrid Pension Contribution	9,394.60	9,992.24	11,095.88	15,470.00	16,192.00	722.00
30-110-61-10-3-121-72300	Group Health and Dental Insurance	19,124.96	10,911.76	18,690.72	9,943.00	9,943.00	.00
30-110-61-10-3-121-72400	VRS Group Life Insurance	1,163.90	876.10	1,426.00	1,569.00	1,570.00	1.00
30-110-61-10-3-121-72510	Hybrid Disability Insurance	134.50	143.08	149.10	155.00	186.00	31.00
30-110-61-10-3-121-72750	VRS Retiree Health Care Credit	1,051.10	791.10	1,462.30	1,609.00	1,303.00	(306.00)

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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 121 - Alternative Education							
30-110-61-10-3-121-76435	Supplies - Instructional	.00	468.44	2,404.97	4,000.00	4,000.00	.00
	Program 121 - Alternative Education Totals	\$128,937.53	\$96,257.17	\$184,847.07	\$182,519.00	\$199,548.00	\$17,029.00
	Program 122 - Dropout Prevention						
30-110-61-10-3-122-71120	Compensation-Instructional Salaries	23,351.20	24,950.98	24,624.06	25,166.00	25,411.00	245.00
30-110-61-10-3-122-71665	Bonus Payments To Teachers	4,644.00	.00	1,548.00	.00	.00	.00
30-110-61-10-3-122-72100	FICA	1,816.64	1,548.36	1,994.99	1,925.00	1,944.00	19.00
30-110-61-10-3-122-72220	VRS Hybrid Pension Contribution	3,867.30	4,109.22	3,716.32	4,183.00	3,969.00	(214.00)
30-110-61-10-3-122-72300	Group Health and Dental Insurance	8,879.68	9,241.68	.00	6,960.00	6,960.00	.00
30-110-61-10-3-122-72400	VRS Group Life Insurance	311.80	331.30	288.30	297.00	269.00	(28.00)
30-110-61-10-3-122-72510	Hybrid Disability Insurance	55.40	58.82	58.20	60.00	73.00	13.00
30-110-61-10-3-122-72750	VRS Retiree Health Care Credit	281.60	299.14	295.60	305.00	224.00	(81.00)
	Program 122 - Dropout Prevention Totals	\$43,207.62	\$40,539.50	\$32,525.47	\$38,896.00	\$38,850.00	(\$46.00)
	Program 123 - ELL						
30-110-61-10-3-123-71110	Compensation-Administrative	.00	34,990.25	.00	26,779.00	.00	(26,779.00)
30-110-61-10-3-123-71146	Compensation - ELL	.00	66,596.64	97,180.67	106,550.00	72,231.00	(34,319.00)
30-110-61-10-3-123-71153	Compensation-Instructional Asst ELL	.00	435.00	2,790.00	.00	2,800.00	2,800.00
30-110-61-10-3-123-71665	Bonus Payments To Teachers	.00	.00	2,167.20	.00	.00	.00
30-110-61-10-3-123-72100	FICA	.00	7,737.16	7,688.38	10,200.00	5,740.00	(4,460.00)
30-110-61-10-3-123-72210	VRS Pension Contribution	.00	16,820.42	13,733.78	22,159.00	11,720.00	(10,439.00)
30-110-61-10-3-123-72300	Group Health and Dental Insurance	.00	9,227.92	12,330.82	8,667.00	8,667.00	.00
30-110-61-10-3-123-72400	VRS Group Life Insurance	.00	1,356.20	1,140.46	1,573.00	795.00	(778.00)
30-110-61-10-3-123-72750	VRS Retiree Health Care Credit	.00	1,224.64	1,169.52	1,613.00	660.00	(953.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 123 - ELL							
30-110-61-10-3-123-76438	Supplies - EL	.00	526.33	666.94	1,250.00	1,250.00	.00
Program 123 - ELL Totals		\$0.00	\$138,914.56	\$138,867.77	\$178,791.00	\$103,863.00	(\$74,928.00)
Program 128 - Risk Reduction							
30-110-61-10-3-128-71120	Compensation-Instructional Salaries	24,929.43	22,596.29	22,813.33	15,000.00	24,440.00	9,440.00
30-110-61-10-3-128-71151	Compensation-Instructional Asst	274.48	.00	.00	.00	.00	.00
30-110-61-10-3-128-72100	FICA	1,928.12	1,728.63	1,745.22	1,148.00	1,871.00	723.00
30-110-61-10-3-128-73037	Contractual Services - Other	24,460.88	15,301.72	30,347.24	30,600.00	30,600.00	.00
30-110-61-10-3-128-75529	Travel-Itinerant	.00	.00	.00	500.00	500.00	.00
30-110-61-10-3-128-76435	Supplies - Instructional	7,022.37	4,140.41	12,997.10	16,000.00	16,000.00	.00
Program 128 - Risk Reduction Totals		\$58,615.28	\$43,767.05	\$67,902.89	\$63,248.00	\$73,411.00	\$10,163.00
Program 140 - Gifted							
30-110-61-10-3-140-71120	Compensation-Instructional Salaries	21,288.24	21,078.56	22,210.73	22,651.00	22,870.00	219.00
30-110-61-10-3-140-71665	Bonus Payments To Teachers	464.40	.00	464.40	.00	.00	.00
30-110-61-10-3-140-72100	FICA	1,632.77	1,463.87	1,550.48	1,733.00	1,750.00	17.00
30-110-61-10-3-140-72210	VRS Pension Contribution	3,538.10	3,501.06	3,124.90	3,765.00	3,572.00	(193.00)
30-110-61-10-3-140-72300	Group Health and Dental Insurance	2,858.70	3,567.58	3,343.20	5,360.00	5,360.00	.00
30-110-61-10-3-140-72400	VRS Group Life Insurance	285.20	282.32	259.50	267.00	242.00	(25.00)
30-110-61-10-3-140-72750	VRS Retiree Health Care Credit	257.60	254.90	266.10	274.00	201.00	(73.00)
30-110-61-10-3-140-73300	Tuition-Gov School	78,287.00	82,730.00	77,578.00	84,960.00	84,960.00	.00
30-110-61-10-3-140-76280	Gifted	250.68	262.82	1,323.91	1,500.00	1,500.00	.00
Program 140 - Gifted Totals		\$108,862.69	\$113,141.11	\$110,121.22	\$120,510.00	\$120,455.00	(\$55.00)
Level 3 - Secondary Totals		\$886,668.13	\$1,302,806.13	\$1,001,610.27	\$1,452,715.00	\$1,154,161.00	(\$298,554.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-110-61-10-4-110-71151	Compensation-Instructional Asst	.00	.00	142.08	.00	.00	.00
30-110-61-10-4-110-72100	FICA	.00	.00	10.86	.00	.00	.00
30-110-61-10-4-110-73037	Contractual Services - Other	.00	870,157.60	33.00	491,005.00	300.00	(490,705.00)
30-110-61-10-4-110-73255	Professional Development	.00	.00	.00	1,000.00	1,000.00	.00
30-110-61-10-4-110-73285	Strings Program	.00	312.00	.00	.00	.00	.00
30-110-61-10-4-110-76070	Parent Involvement	.00	.00	.00	250.00	250.00	.00
30-110-61-10-4-110-76130	Textbooks	39,555.42	47,777.24	81,954.96	112,663.00	112,663.00	.00
30-110-61-10-4-110-76250	Enrichment	42.00	85.89	1,725.14	.00	.00	.00
30-110-61-10-4-110-76265	Family Life	.00	.00	.00	100.00	100.00	.00
30-110-61-10-4-110-76345	Mathematics	(30.45)	491.59	247.80	3,945.00	3,945.00	.00
	Program 110 - Regular Instruction Totals	\$39,566.97	\$918,824.32	\$84,113.84	\$608,963.00	\$118,258.00	(\$490,705.00)
Program 111 - Remedial-School Day							
30-110-61-10-4-111-71120	Compensation-Instructional Salaries	.00	539.00	.00	2,684.00	2,684.00	.00
30-110-61-10-4-111-72100	FICA	.00	41.25	.00	206.00	206.00	.00
	Program 111 - Remedial-School Day Totals	\$0.00	\$580.25	\$0.00	\$2,890.00	\$2,890.00	\$0.00
Program 115 - Testing							
30-110-61-10-4-115-71120	Compensation-Instructional Salaries	.00	.00	.00	2,000.00	2,000.00	.00
30-110-61-10-4-115-72100	FICA	.00	.00	.00	153.00	153.00	.00
30-110-61-10-4-115-73205	Software Licensing Fees	13,591.41	2,550.00	29,305.46	24,253.00	.00	(24,253.00)
30-110-61-10-4-115-73225	Professional Development - Conferences	32.00	80.16	84.56	1,000.00	1,000.00	.00
30-110-61-10-4-115-76455	Testing Materials-Assessment	3,129.64	62.55	48.06	3,720.00	3,720.00	.00
	Program 115 - Testing Totals	\$16,753.05	\$2,692.71	\$29,438.08	\$31,126.00	\$6,873.00	(\$24,253.00)

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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 120 - Special Education							
30-110-61-10-4-120-71146	Compensation - ELL	35,751.73	.00	.00	.00	.00	.00
30-110-61-10-4-120-71153	Compensation-Instructional Asst ELL	.00	37.50	.00	.00	.00	.00
30-110-61-10-4-120-72100	FICA	2,637.23	2.87	.00	.00	.00	.00
30-110-61-10-4-120-72220	VRS Hybrid Pension Contribution	9,233.80	.00	.00	.00	.00	.00
30-110-61-10-4-120-72400	VRS Group Life Insurance	744.50	.00	.00	.00	.00	.00
30-110-61-10-4-120-72510	Hybrid Disability Insurance	132.20	.00	.00	.00	.00	.00
30-110-61-10-4-120-72750	VRS Retiree Health Care Credit	672.30	.00	.00	.00	.00	.00
30-110-61-10-4-120-73010	Autism Support Services	5,773.44	895.46	1,955.85	2,000.00	2,000.00	.00
30-110-61-10-4-120-73037	Contractual Services - Other	.00	50,472.92	25,830.65	20,000.00	119,314.00	99,314.00
30-110-61-10-4-120-73255	Professional Development	1,131.97	.00	1,437.30	2,497.00	2,497.00	.00
30-110-61-10-4-120-73275	Therapeutic Services -Sp Ed	51,575.04	45,240.58	44,968.76	50,000.00	50,000.00	.00
30-110-61-10-4-120-76431	Special Ed - General	8,803.74	20,446.05	1,015.78	1,200.00	2,200.00	1,000.00
30-110-61-10-4-120-76438	Supplies - EL	1,555.24	35.53	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$118,011.19	\$117,130.91	\$75,208.34	\$75,697.00	\$176,011.00	\$100,314.00
Program 123 - ELL							
30-110-61-10-4-123-71110	Compensation-Administrative	.00	.00	25,998.60	.00	27,039.00	27,039.00
30-110-61-10-4-123-71146	Compensation - ELL	.00	59,292.64	89,997.87	122,179.00	104,984.00	(17,195.00)
30-110-61-10-4-123-71153	Compensation-Instructional Asst ELL	.00	165.00	3,862.50	.00	3,900.00	3,900.00
30-110-61-10-4-123-71665	Bonus Payments To Teachers	.00	.00	2,631.60	.00	.00	.00
30-110-61-10-4-123-72100	FICA	.00	4,575.88	9,369.74	9,347.00	10,398.00	1,051.00
30-110-61-10-4-123-72210	VRS Pension Contribution	.00	.00	7,558.84	.00	5,074.00	5,074.00

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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 123 - ELL							
30-110-61-10-4-123-72220	VRS Hybrid Pension Contribution	.00	9,848.24	9,718.05	16,409.00	11,839.00	(4,570.00)
30-110-61-10-4-123-72300	Group Health and Dental Insurance	.00	.00	4,254.78	9,407.00	6,274.00	(3,133.00)
30-110-61-10-4-123-72400	VRS Group Life Insurance	.00	794.00	1,357.61	1,165.00	1,148.00	(17.00)
30-110-61-10-4-123-72510	Hybrid Disability Insurance	.00	141.04	147.20	.00	31.00	31.00
30-110-61-10-4-123-72750	VRS Retiree Health Care Credit	.00	716.98	1,392.06	1,195.00	953.00	(242.00)
30-110-61-10-4-123-73255	Professional Development	.00	.00	50.00	.00	.00	.00
30-110-61-10-4-123-76438	Supplies - EL	.00	1,223.33	404.37	1,250.00	1,250.00	.00
	Program 123 - ELL Totals	\$0.00	\$76,757.11	\$156,743.22	\$160,952.00	\$172,890.00	\$11,938.00
Program 128 - Risk Reduction							
30-110-61-10-4-128-71120	Compensation-Instructional Salaries	21,358.45	3,317.30	4,788.00	.00	.00	.00
30-110-61-10-4-128-71151	Compensation-Instructional Asst	1,222.30	.00	.00	.00	.00	.00
30-110-61-10-4-128-71520	Compensation-Substitutes	.00	.00	798.00	.00	.00	.00
30-110-61-10-4-128-72100	FICA	1,727.46	253.75	427.33	.00	.00	.00
	Program 128 - Risk Reduction Totals	\$24,308.21	\$3,571.05	\$6,013.33	\$0.00	\$0.00	\$0.00
Program 140 - Gifted							
30-110-61-10-4-140-71120	Compensation-Instructional Salaries	56,768.76	56,209.52	59,228.65	60,401.00	60,988.00	587.00
30-110-61-10-4-140-71665	Bonus Payments To Teachers	1,238.40	.00	1,238.40	.00	.00	.00
30-110-61-10-4-140-72100	FICA	4,353.90	3,903.31	4,136.64	4,621.00	4,666.00	45.00
30-110-61-10-4-140-72210	VRS Pension Contribution	9,435.00	9,336.16	8,332.99	10,039.00	9,526.00	(513.00)
30-110-61-10-4-140-72300	Group Health and Dental Insurance	7,623.18	9,513.40	8,915.04	7,860.00	7,860.00	.00
30-110-61-10-4-140-72400	VRS Group Life Insurance	760.70	752.66	691.90	713.00	646.00	(67.00)
30-110-61-10-4-140-72750	VRS Retiree Health Care Credit	686.80	679.68	709.60	731.00	537.00	(194.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 140 - Gifted							
30-110-61-10-4-140-76280	Gifted	947.91	508.00	4,092.80	2,000.00	2,000.00	.00
	Program 140 - Gifted Totals	\$81,814.65	\$80,902.73	\$87,346.02	\$86,365.00	\$86,223.00	(\$142.00)
	Level 4 - Middle Totals	\$280,454.07	\$1,200,459.08	\$438,862.83	\$965,993.00	\$563,145.00	(\$402,848.00)
Level 6 - Summer							
Program 112 - Remedial-Summer							
30-110-61-10-6-112-71120	Compensation-Instructional Salaries	91,492.57	52,630.54	104,848.33	349,599.00	349,599.00	.00
30-110-61-10-6-112-72100	FICA	7,835.99	4,306.18	8,094.48	26,745.00	26,745.00	.00
30-110-61-10-6-112-76435	Supplies - Instructional	832.19	472.65	541.48	800.00	800.00	.00
	Program 112 - Remedial-Summer Totals	\$100,160.75	\$57,409.37	\$113,484.29	\$377,144.00	\$377,144.00	\$0.00
Program 160 - Summer							
30-110-61-10-6-160-71196	Compensation - Summer School Teacher	15,503.76	13,350.00	.00	30,000.00	30,000.00	.00
30-110-61-10-6-160-72100	FICA	1,186.04	1,227.83	.00	2,295.00	2,295.00	.00
30-110-61-10-6-160-73037	Contractual Services - Other	.00	.00	610.00	.00	.00	.00
30-110-61-10-6-160-73162	Subscription Offset	.00	(23,952.00)	.00	.00	.00	.00
30-110-61-10-6-160-73303	Y Fit Purchased Services	360.00	360.00	120.00	2,100.00	2,100.00	.00
30-110-61-10-6-160-76435	Supplies - Instructional	140.19	233.19	249.26	250.00	250.00	.00
30-110-61-10-6-160-78075	Inception of Subscription - Capital Outlay	.00	23,952.00	.00	.00	.00	.00
	Program 160 - Summer Totals	\$17,189.99	\$15,171.02	\$979.26	\$34,645.00	\$34,645.00	\$0.00
	Level 6 - Summer Totals	\$117,350.74	\$72,580.39	\$114,463.55	\$411,789.00	\$411,789.00	\$0.00
Level 7 - Adult							
Program 170 - Adult							
30-110-61-10-7-170-71120	Compensation-Instructional Salaries	2,670.50	23,938.80	6,762.75	45,000.00	45,000.00	.00
30-110-61-10-7-170-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00
30-110-61-10-7-170-72100	FICA	318.72	1,831.31	517.35	3,443.00	3,443.00	.00

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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 7 - Adult							
Program 170 - Adult							
30-110-61-10-7-170-73037	Contractual Services - Other	.00	182.90	2.90	.00	.00	.00
30-110-61-10-7-170-75202	Telephone Services	.00	656.30	316.20	.00	.00	.00
	Program 170 - Adult Totals	\$4,537.22	\$26,609.31	\$7,599.20	\$48,443.00	\$48,443.00	\$0.00
	Level 7 - Adult Totals	\$4,537.22	\$26,609.31	\$7,599.20	\$48,443.00	\$48,443.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$1,980,685.19	\$5,677,145.54	\$2,428,958.75	\$5,124,305.00	\$3,460,791.00	(\$1,663,514.00)
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-21-2-110-76285	Guidance	.00	.00	195.86	250.00	250.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$195.86	\$250.00	\$250.00	\$0.00
Program 120 - Special Education							
30-110-61-21-2-120-76285	Guidance	.00	.00	10.31	.00	.00	.00
	Program 120 - Special Education Totals	\$0.00	\$0.00	\$10.31	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$0.00	\$206.17	\$250.00	\$250.00	\$0.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-21-3-110-76285	Guidance	589.00	52.25	162.31	175.00	175.00	.00
	Program 110 - Regular Instruction Totals	\$589.00	\$52.25	\$162.31	\$175.00	\$175.00	\$0.00
Program 120 - Special Education							
30-110-61-21-3-120-76285	Guidance	31.00	2.75	8.54	.00	.00	.00
	Program 120 - Special Education Totals	\$31.00	\$2.75	\$8.54	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$620.00	\$55.00	\$170.85	\$175.00	\$175.00	\$0.00

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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-110-61-21-4-110-76285	Guidance	.00	.00	162.31	175.00	175.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$162.31	\$175.00	\$175.00	\$0.00
Program 120 - Special Education							
30-110-61-21-4-120-76285	Guidance	.00	.00	8.54	.00	.00	.00
Program 120 - Special Education Totals		\$0.00	\$0.00	\$8.54	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$170.85	\$175.00	\$175.00	\$0.00
Sub-Function 21 - Student Guidance Totals		\$620.00	\$55.00	\$547.87	\$600.00	\$600.00	\$0.00
Sub-Function 22 - Student Social Worker							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-22-2-110-71120	Compensation-Instructional Salaries	46,683.96	26,833.92	54,254.24	54,807.00	64,815.00	10,008.00
30-110-61-22-2-110-71665	Bonus Payments To Teachers	928.80	.00	1,052.64	.00	.00	.00
30-110-61-22-2-110-72100	FICA	3,456.70	1,891.06	4,166.95	4,193.00	4,958.00	765.00
30-110-61-22-2-110-72210	VRS Pension Contribution	4,970.88	1,651.20	7,445.90	2,733.00	10,124.00	7,391.00
30-110-61-22-2-110-72220	VRS Hybrid Pension Contribution	2,788.06	2,962.34	.00	6,376.00	.00	(6,376.00)
30-110-61-22-2-110-72300	Group Health and Dental Insurance	4,478.52	3,154.41	4,563.67	1,577.00	1,577.00	.00
30-110-61-22-2-110-72400	VRS Group Life Insurance	625.60	371.96	618.28	647.00	687.00	40.00
30-110-61-22-2-110-72510	Hybrid Disability Insurance	39.90	42.43	.00	.00	.00	.00
30-110-61-22-2-110-72750	VRS Retiree Health Care Credit	564.92	335.93	634.09	663.00	570.00	(93.00)
Program 110 - Regular Instruction Totals		\$64,537.34	\$37,243.25	\$72,735.77	\$70,996.00	\$82,731.00	\$11,735.00
Program 120 - Special Education							
30-110-61-22-2-120-71120	Compensation-Instructional Salaries	31,122.60	18,826.29	35,597.84	36,819.00	43,209.00	6,390.00
30-110-61-22-2-120-71665	Bonus Payments To Teachers	619.20	.00	696.60	.00	.00	.00
30-110-61-22-2-120-72100	FICA	2,469.01	1,638.46	2,761.85	2,817.00	3,305.00	488.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 22 - Student Social Worker							
Level 2 - Elementary							
Program 120 - Special Education							
30-110-61-22-2-120-72210	VRS Pension Contribution	3,313.92	1,095.20	4,910.61	1,836.00	6,749.00	4,913.00
30-110-61-22-2-120-72220	VRS Hybrid Pension Contribution	1,858.60	1,974.96	.00	4,284.00	.00	(4,284.00)
30-110-61-22-2-120-72300	Group Health and Dental Insurance	2,985.74	2,092.16	2,996.33	1,000.00	1,000.00	.00
30-110-61-22-2-120-72400	VRS Group Life Insurance	417.14	247.52	407.73	434.00	458.00	24.00
30-110-61-22-2-120-72510	Hybrid Disability Insurance	26.60	28.26	.00	.00	.00	.00
30-110-61-22-2-120-72750	VRS Retiree Health Care Credit	376.62	223.54	418.03	446.00	380.00	(66.00)
Program 120 - Special Education Totals		\$43,189.43	\$26,126.39	\$47,788.99	\$47,636.00	\$55,101.00	\$7,465.00
Program 125 - Parent Resource Center							
30-110-61-22-2-125-72100	FICA	(18.77)	.00	.00	.00	.00	.00
30-110-61-22-2-125-76435	Supplies - Instructional	.00	.00	97.70	500.00	500.00	.00
Program 125 - Parent Resource Center Totals		(\$18.77)	\$0.00	\$97.70	\$500.00	\$500.00	\$0.00
Level 2 - Elementary Totals		\$107,708.00	\$63,369.64	\$120,622.46	\$119,132.00	\$138,332.00	\$19,200.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-22-3-110-71120	Compensation-Instructional Salaries	46,683.96	26,818.92	53,830.59	54,807.00	64,815.00	10,008.00
30-110-61-22-3-110-71665	Bonus Payments To Teachers	928.80	.00	1,052.64	.00	.00	.00
30-110-61-22-3-110-72100	FICA	3,456.70	1,889.91	4,146.85	4,193.00	4,958.00	765.00
30-110-61-22-3-110-72210	VRS Pension Contribution	4,970.88	1,651.20	7,424.95	2,733.00	10,124.00	7,391.00
30-110-61-22-3-110-72220	VRS Hybrid Pension Contribution	2,788.06	2,962.34	.00	6,376.00	.00	(6,376.00)
30-110-61-22-3-110-72300	Group Health and Dental Insurance	4,478.52	3,154.41	4,548.42	1,577.00	1,577.00	.00
30-110-61-22-3-110-72400	VRS Group Life Insurance	625.60	371.96	616.55	647.00	687.00	40.00
30-110-61-22-3-110-72510	Hybrid Disability Insurance	39.90	42.43	.00	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 22 - Student Social Worker							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-22-3-110-72750	VRS Retiree Health Care Credit	564.92	335.93	632.31	663.00	570.00	(93.00)
	Program 110 - Regular Instruction Totals	\$64,537.34	\$37,227.10	\$72,252.31	\$70,996.00	\$82,731.00	\$11,735.00
Program 120 - Special Education							
30-110-61-22-3-120-71120	Compensation-Instructional Salaries	31,122.60	17,796.29	35,597.84	36,819.00	43,209.00	6,390.00
30-110-61-22-3-120-71665	Bonus Payments To Teachers	619.20	.00	696.60	.00	.00	.00
30-110-61-22-3-120-72100	FICA	2,376.78	1,330.12	2,844.24	2,817.00	3,305.00	488.00
30-110-61-22-3-120-72210	VRS Pension Contribution	3,313.92	1,095.20	4,910.71	4,284.00	6,749.00	2,465.00
30-110-61-22-3-120-72220	VRS Hybrid Pension Contribution	1,858.58	1,974.92	.00	1,836.00	.00	(1,836.00)
30-110-61-22-3-120-72300	Group Health and Dental Insurance	2,985.74	2,092.16	2,996.31	1,046.00	1,046.00	.00
30-110-61-22-3-120-72400	VRS Group Life Insurance	416.92	247.56	407.83	434.00	458.00	24.00
30-110-61-22-3-120-72510	Hybrid Disability Insurance	26.70	28.26	.00	.00	.00	.00
30-110-61-22-3-120-72750	VRS Retiree Health Care Credit	376.50	223.50	418.04	446.00	380.00	(66.00)
	Program 120 - Special Education Totals	\$43,096.94	\$24,788.01	\$47,871.57	\$47,682.00	\$55,147.00	\$7,465.00
Program 125 - Parent Resource Center							
30-110-61-22-3-125-72100	FICA	(18.77)	.00	.00	.00	.00	.00
	Program 125 - Parent Resource Center Totals	(\$18.77)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$107,615.51	\$62,015.11	\$120,123.88	\$118,678.00	\$137,878.00	\$19,200.00
	Sub-Function 22 - Student Social Worker Totals	\$215,323.51	\$125,384.75	\$240,746.34	\$237,810.00	\$276,210.00	\$38,400.00
	Sub-Function 23 - Student- Homebound						
	Level 2 - Elementary						
	Program 124 - Homebound						
30-110-61-23-2-124-71120	Compensation-Instructional Salaries	210.00	.00	.00	3,420.00	33,420.00	30,000.00

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Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 23 - Student- Homebound							
Level 2 - Elementary							
Program 124 - Homebound							
30-110-61-23-2-124-72100	FICA	16.07	.00	.00	262.00	2,557.00	2,295.00
30-110-61-23-2-124-72220	VRS Hybrid Pension Contribution	.00	.00	.00	.00	5,220.00	5,220.00
30-110-61-23-2-124-72400	VRS Group Life Insurance	.00	.00	.00	.00	354.00	354.00
30-110-61-23-2-124-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	294.00	294.00
	Program 124 - Homebound Totals	\$226.07	\$0.00	\$0.00	\$3,682.00	\$41,845.00	\$38,163.00
	Level 2 - Elementary Totals	\$226.07	\$0.00	\$0.00	\$3,682.00	\$41,845.00	\$38,163.00
Level 3 - Secondary							
Program 124 - Homebound							
30-110-61-23-3-124-71120	Compensation-Instructional Salaries	31,713.64	50,411.47	61,335.43	90,352.00	84,310.00	(6,042.00)
30-110-61-23-3-124-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00
30-110-61-23-3-124-72100	FICA	2,396.34	3,789.64	4,776.44	6,912.00	6,450.00	(462.00)
30-110-61-23-3-124-72210	VRS Pension Contribution	5,212.44	2,763.93	.00	2,962.00	.00	(2,962.00)
30-110-61-23-3-124-72220	VRS Hybrid Pension Contribution	.00	6,443.86	10,215.48	6,912.00	8,336.00	1,424.00
30-110-61-23-3-124-72300	Group Health and Dental Insurance	5,230.24	7,946.74	6,537.80	8,582.00	8,582.00	.00
30-110-61-23-3-124-72400	VRS Group Life Insurance	420.24	742.38	680.60	701.00	566.00	(135.00)
30-110-61-23-3-124-72510	Hybrid Disability Insurance	.00	92.28	137.30	.00	153.00	153.00
30-110-61-23-3-124-72750	VRS Retiree Health Care Credit	379.50	670.38	698.00	719.00	470.00	(249.00)
	Program 124 - Homebound Totals	\$45,352.40	\$72,860.68	\$85,929.05	\$117,140.00	\$108,867.00	(\$8,273.00)
	Level 3 - Secondary Totals	\$45,352.40	\$72,860.68	\$85,929.05	\$117,140.00	\$108,867.00	(\$8,273.00)

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 23 - Student- Homebound							
Level 4 - Middle							
Program 124 - Homebound							
30-110-61-23-4-124-71120	Compensation-Instructional Salaries	378.00	.00	.00	5,000.00	5,000.00	.00
30-110-61-23-4-124-72100	FICA	28.92	.00	.00	383.00	383.00	.00
Program 124 - Homebound Totals		\$406.92	\$0.00	\$0.00	\$5,383.00	\$5,383.00	\$0.00
Level 4 - Middle Totals		\$406.92	\$0.00	\$0.00	\$5,383.00	\$5,383.00	\$0.00
Sub-Function 23 - Student- Homebound Totals		\$45,985.39	\$72,860.68	\$85,929.05	\$126,205.00	\$156,095.00	\$29,890.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-31-2-110-71110	Compensation-Administrative	138,558.00	146,940.48	154,329.96	168,960.00	169,513.00	553.00
30-110-61-31-2-110-71120	Compensation-Instructional Salaries	1,160.00	7,200.00	206,388.81	181,144.00	198,122.00	16,978.00
30-110-61-31-2-110-71150	Compensation-Clerical	26,120.17	27,584.36	29,139.46	29,768.00	29,618.00	(150.00)
30-110-61-31-2-110-71200	Compensation-OT	300.03	328.83	1,065.05	300.00	300.00	.00
30-110-61-31-2-110-71522	Compensation-REWIP Retirees	.00	.00	.00	.00	25,268.00	25,268.00
30-110-61-31-2-110-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-2-110-71665	Bonus Payments To Teachers	774.00	.00	5,418.00	.00	.00	.00
30-110-61-31-2-110-72100	FICA	12,728.43	14,019.47	30,841.01	29,175.00	32,438.00	3,263.00
30-110-61-31-2-110-72210	VRS Pension Contribution	27,341.04	28,994.88	47,683.40	63,135.00	61,348.00	(1,787.00)
30-110-61-31-2-110-72300	Group Health and Dental Insurance	8,529.96	8,453.64	14,991.44	20,263.00	20,263.00	.00
30-110-61-31-2-110-72400	VRS Group Life Insurance	2,204.40	2,337.78	3,959.66	4,482.00	4,163.00	(319.00)
30-110-61-31-2-110-72700	Workers Compensation	5,614.93	4,716.40	9,900.00	4,000.00	4,000.00	.00
30-110-61-31-2-110-72750	VRS Retiree Health Care Credit	1,990.56	2,110.92	4,060.24	4,596.00	3,456.00	(1,140.00)
30-110-61-31-2-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	3,867.52	.00	.00	.00
30-110-61-31-2-110-72850	OPEB ARC	5,720.00	5,641.00	8,639.00	.00	.00	.00

FY 27 Operating Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-110-61-31-2-110-73030	Conferences-Student Services	2,517.18	1,685.72	.00	8,000.00	8,000.00	.00
30-110-61-31-2-110-73115	Printing Services	3,072.28	1,234.00	7,349.75	4,765.00	4,765.00	.00
30-110-61-31-2-110-73225	Professional Development - Conferences	.00	.00	750.16	.00	.00	.00
30-110-61-31-2-110-73245	Professional Development - Tuition Assistance	4,458.95	3,910.00	2,879.00	11,034.00	11,034.00	.00
30-110-61-31-2-110-73265	Teacher Licensing	.00	140.00	.00	.00	.00	.00
30-110-61-31-2-110-75201	Postage-Student Mailings	304.60	.00	.00	.00	.00	.00
30-110-61-31-2-110-75515	Travel-Director of Elem Inst	2,031.52	1,875.24	3,539.40	2,020.00	2,020.00	.00
30-110-61-31-2-110-75529	Travel-Itinerant	50.65	397.08	.00	2,250.00	2,250.00	.00
30-110-61-31-2-110-76248	Early Reading Intervention	.00	.00	2,003.90	12,000.00	12,000.00	.00
	Program 110 - Regular Instruction Totals	\$244,676.70	\$258,769.80	\$538,005.76	\$547,092.00	\$589,758.00	\$42,666.00
Program 120 - Special Education							
30-110-61-31-2-120-71110	Compensation-Administrative	113,664.96	151,688.42	176,627.52	181,617.00	178,488.00	(3,129.00)
30-110-61-31-2-120-71120	Compensation-Instructional Salaries	.00	8,723.50	.00	.00	.00	.00
30-110-61-31-2-120-71150	Compensation-Clerical	59,321.83	50,555.79	54,693.47	64,380.00	58,063.00	(6,317.00)
30-110-61-31-2-120-71200	Compensation-OT	424.25	309.53	4.78	400.00	400.00	.00
30-110-61-31-2-120-71522	Compensation-REWIP Retirees	.00	.00	.00	18,292.00	18,292.00	.00
30-110-61-31-2-120-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-2-120-71665	Bonus Payments To Teachers	6,579.00	.00	5,495.39	.00	.00	.00
30-110-61-31-2-120-72100	FICA	13,849.74	15,903.39	17,440.93	20,341.00	19,618.00	(723.00)
30-110-61-31-2-120-72210	VRS Pension Contribution	22,603.44	30,430.87	28,591.41	28,619.00	25,864.00	(2,755.00)
30-110-61-31-2-120-72220	VRS Hybrid Pension Contribution	5,147.04	2,702.10	2,639.11	12,265.00	11,085.00	(1,180.00)

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 2 - Elementary							
Program 120 - Special Education							
30-110-61-31-2-120-72300	Group Health and Dental Insurance	21,612.00	21,768.74	22,603.25	19,618.00	19,618.00	.00
30-110-61-31-2-120-72400	VRS Group Life Insurance	2,237.40	2,671.71	2,579.30	2,903.00	2,507.00	(396.00)
30-110-61-31-2-120-72510	Hybrid Disability Insurance	73.68	38.70	41.37	.00	.00	.00
30-110-61-31-2-120-72750	VRS Retiree Health Care Credit	2,020.44	2,412.61	2,644.94	2,977.00	2,082.00	(895.00)
30-110-61-31-2-120-72800	Termination Pay for Vac/Sick Leave	.00	14,371.82	8,547.70	.00	.00	.00
30-110-61-31-2-120-73115	Printing Services	.00	.00	759.00	.00	.00	.00
30-110-61-31-2-120-73225	Professional Development - Conferences	299.00	2,099.60	2,233.39	2,455.00	2,455.00	.00
30-110-61-31-2-120-75508	Travel - Director of Student Services	1,249.06	1,800.72	1,572.18	1,872.00	1,872.00	.00
30-110-61-31-2-120-75529	Travel-Itinerant	.00	630.63	242.27	500.00	500.00	.00
30-110-61-31-2-120-76465	Testing Materials-Other	9,046.04	8,784.96	10,763.12	10,500.00	11,000.00	500.00
	Program 120 - Special Education Totals	\$259,327.88	\$316,093.09	\$338,679.13	\$367,939.00	\$353,044.00	(\$14,895.00)
	Program 140 - Gifted						
30-110-61-31-2-140-73230	Professional Development - Gifted	359.56	433.39	384.54	870.00	870.00	.00
	Program 140 - Gifted Totals	\$359.56	\$433.39	\$384.54	\$870.00	\$870.00	\$0.00
	Level 2 - Elementary Totals	\$504,364.14	\$575,296.28	\$877,069.43	\$915,901.00	\$943,672.00	\$27,771.00
	Level 3 - Secondary						
	Program 110 - Regular Instruction						
30-110-61-31-3-110-71120	Compensation-Instructional Salaries	1,690.14	.00	78,636.52	117,595.00	132,425.00	14,830.00
30-110-61-31-3-110-71150	Compensation-Clerical	59,279.89	62,841.36	66,042.06	67,982.00	68,642.00	660.00
30-110-61-31-3-110-71200	Compensation-OT	.00	.00	.00	50.00	50.00	.00
30-110-61-31-3-110-71665	Bonus Payments To Teachers	3,096.00	.00	3,096.00	.00	.00	.00
30-110-61-31-3-110-72100	FICA	5,062.10	4,797.80	10,564.53	14,197.00	15,382.00	1,185.00
30-110-61-31-3-110-72210	VRS Pension Contribution	9,848.76	10,444.26	14,433.26	30,843.00	17,958.00	(12,885.00)

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-110-61-31-3-110-72220	VRS Hybrid Pension Contribution	.00	.00	5,832.52	.00	7,696.00	7,696.00
30-110-61-31-3-110-72300	Group Health and Dental Insurance	8,529.96	9,061.92	13,187.36	10,479.00	10,479.00	.00
30-110-61-31-3-110-72400	VRS Group Life Insurance	794.04	842.10	1,587.10	2,190.00	1,741.00	(449.00)
30-110-61-31-3-110-72510	Hybrid Disability Insurance	.00	.00	78.40	.00	.00	.00
30-110-61-31-3-110-72750	VRS Retiree Health Care Credit	717.00	760.38	1,627.50	2,245.00	1,445.00	(800.00)
30-110-61-31-3-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	3,867.53	.00	.00	.00
30-110-61-31-3-110-73030	Conferences-Student Services	5,196.27	936.08	.00	8,000.00	8,000.00	.00
30-110-61-31-3-110-73115	Printing Services	421.61	438.00	96.00	3,665.00	3,665.00	.00
30-110-61-31-3-110-73225	Professional Development - Conferences	.00	.00	780.64	.00	.00	.00
30-110-61-31-3-110-73245	Professional Development - Tuition Assistance	3,264.47	4,580.35	2,878.50	8,000.00	8,000.00	.00
30-110-61-31-3-110-75519	Travel-Director of Sec Inst	1,021.07	.00	.00	.00	.00	.00
30-110-61-31-3-110-75529	Travel-Itinerant	115.92	283.64	205.02	500.00	500.00	.00
30-110-61-31-3-110-76080	SACS Accreditation	1,667.22	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$100,704.45	\$94,985.89	\$202,912.94	\$265,746.00	\$275,983.00	\$10,237.00
Program 120 - Special Education							
30-110-61-31-3-120-71110	Compensation-Administrative	113,664.96	160,411.93	176,327.52	181,617.00	178,488.00	(3,129.00)
30-110-61-31-3-120-71150	Compensation-Clerical	59,309.13	50,539.72	54,658.21	64,380.00	58,063.00	(6,317.00)
30-110-61-31-3-120-71200	Compensation-OT	421.88	308.39	4.19	250.00	250.00	.00
30-110-61-31-3-120-71665	Bonus Payments To Teachers	3,483.00	.00	3,173.39	.00	.00	.00
30-110-61-31-3-120-72100	FICA	13,302.45	15,673.80	17,215.45	18,838.00	18,115.00	(723.00)
30-110-61-31-3-120-72210	VRS Pension Contribution	22,603.20	30,430.59	28,591.11	28,619.00	25,864.00	(2,755.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 3 - Secondary							
Program 120 - Special Education							
30-110-61-31-3-120-72220	VRS Hybrid Pension Contribution	5,146.92	2,702.04	2,639.05	12,265.00	11,085.00	(1,180.00)
30-110-61-31-3-120-72300	Group Health and Dental Insurance	21,612.07	21,768.74	22,603.24	19,617.00	19,617.00	.00
30-110-61-31-3-120-72400	VRS Group Life Insurance	2,237.28	2,671.49	2,578.99	2,903.00	2,507.00	(396.00)
30-110-61-31-3-120-72510	Hybrid Disability Insurance	73.68	38.70	41.30	.00	.00	.00
30-110-61-31-3-120-72750	VRS Retiree Health Care Credit	2,020.08	2,412.63	2,644.39	2,977.00	2,082.00	(895.00)
30-110-61-31-3-120-72800	Termination Pay for Vac/Sick Leave	.00	.00	8,547.70	.00	.00	.00
30-110-61-31-3-120-73225	Professional Development - Conferences	330.00	.00	241.24	807.00	807.00	.00
30-110-61-31-3-120-75529	Travel-Itinerant	917.40	1,246.47	2,912.64	3,750.00	3,750.00	.00
30-110-61-31-3-120-76465	Testing Materials-Other	385.20	7,098.89	698.26	2,000.00	2,000.00	.00
	Program 120 - Special Education Totals	\$245,507.25	\$295,303.39	\$322,876.68	\$338,023.00	\$322,628.00	(\$15,395.00)
	Program 140 - Gifted						
30-110-61-31-3-140-73230	Professional Development - Gifted	143.20	329.71	159.68	440.00	440.00	.00
	Program 140 - Gifted Totals	\$143.20	\$329.71	\$159.68	\$440.00	\$440.00	\$0.00
	Level 3 - Secondary Totals	\$346,354.90	\$390,618.99	\$525,949.30	\$604,209.00	\$599,051.00	(\$5,158.00)
	Level 4 - Middle						
	Program 110 - Regular Instruction						
30-110-61-31-4-110-71110	Compensation-Administrative	47,339.52	50,203.26	179,175.83	186,810.00	190,120.00	3,310.00
30-110-61-31-4-110-71120	Compensation-Instructional Salaries	.00	240.00	92,501.52	73,556.00	87,550.00	13,994.00
30-110-61-31-4-110-71665	Bonus Payments To Teachers	774.00	.00	4,384.40	.00	.00	.00
30-110-61-31-4-110-72100	FICA	3,250.63	3,526.23	20,395.56	19,918.00	21,424.00	1,506.00
30-110-61-31-4-110-72210	VRS Pension Contribution	7,867.80	8,343.84	23,711.80	43,231.00	30,360.00	(12,871.00)
30-110-61-31-4-110-72220	VRS Hybrid Pension Contribution	.00	.00	13,740.46	.00	13,012.00	13,012.00
30-110-61-31-4-110-72300	Group Health and Dental Insurance	5,382.06	5,721.12	21,287.99	9,943.00	9,943.00	.00

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-110-61-31-4-110-72400	VRS Group Life Insurance	634.32	672.78	2,926.08	3,072.00	2,943.00	(129.00)
30-110-61-31-4-110-72510	Hybrid Disability Insurance	.00	.00	192.33	.00	.00	.00
30-110-61-31-4-110-72750	VRS Retiree Health Care Credit	572.88	607.50	2,996.78	3,150.00	2,443.00	(707.00)
30-110-61-31-4-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	1,761.83	.00	.00	.00
30-110-61-31-4-110-73030	Conferences-Student Services	1,079.91	2,577.63	.00	8,000.00	8,000.00	.00
30-110-61-31-4-110-73115	Printing Services	421.61	.00	96.00	.00	.00	.00
30-110-61-31-4-110-73225	Professional Development - Conferences	.00	.00	377.74	.00	.00	.00
30-110-61-31-4-110-73245	Professional Development - Tuition Assistance	3,068.22	4,037.05	2,878.50	3,033.00	3,033.00	.00
30-110-61-31-4-110-75201	Postage-Student Mailings	.00	.00	.00	1,100.00	1,100.00	.00
30-110-61-31-4-110-75529	Travel-Itinerant	20.16	215.59	.00	500.00	500.00	.00
30-110-61-31-4-110-76045	Furniture and Equip <\$5,000	.00	.00	.00	750.00	750.00	.00
Program 110 - Regular Instruction Totals		\$70,411.11	\$76,145.00	\$366,426.82	\$353,063.00	\$371,178.00	\$18,115.00
Program 120 - Special Education							
30-110-61-31-4-120-73075	Legal Notices-Special Education	271.52	173.86	400.16	700.00	700.00	.00
30-110-61-31-4-120-73225	Professional Development - Conferences	965.00	901.65	.00	807.00	807.00	.00
30-110-61-31-4-120-76465	Testing Materials-Other	2,992.24	2,726.19	7,025.92	8,000.00	8,000.00	.00
Program 120 - Special Education Totals		\$4,228.76	\$3,801.70	\$7,426.08	\$9,507.00	\$9,507.00	\$0.00
Program 140 - Gifted							
30-110-61-31-4-140-73230	Professional Development - Gifted	214.20	905.49	259.49	1,290.00	1,290.00	.00
Program 140 - Gifted Totals		\$214.20	\$905.49	\$259.49	\$1,290.00	\$1,290.00	\$0.00
Level 4 - Middle Totals		\$74,854.07	\$80,852.19	\$374,112.39	\$363,860.00	\$381,975.00	\$18,115.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 7 - Adult							
Program 170 - Adult							
30-110-61-31-7-170-71522	Compensation-REWIP Retirees	6,700.80	.00	.00	.00	.00	.00
30-110-61-31-7-170-72100	FICA	512.60	.00	.00	.00	.00	.00
Program 170 - Adult Totals		\$7,213.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 7 - Adult Totals		\$7,213.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr. Totals		\$932,786.51	\$1,046,767.46	\$1,777,131.12	\$1,883,970.00	\$1,924,698.00	\$40,728.00
Sub-Function 41 - Admin. Principals Office							
Level 3 - Secondary							
Program 121 - Alternative Education							
30-110-61-41-3-121-71126	Compensation-Principals	.00	107,616.96	111,087.00	114,420.00	113,542.00	(878.00)
30-110-61-41-3-121-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00
30-110-61-41-3-121-72100	FICA	.00	7,274.71	7,621.38	8,753.00	8,686.00	(67.00)
30-110-61-41-3-121-72210	VRS Pension Contribution	.00	17,886.00	15,785.52	19,017.00	12,415.00	(6,602.00)
30-110-61-41-3-121-72300	Group Health and Dental Insurance	.00	11,442.24	11,442.24	12,000.00	5,321.00	(6,679.00)
30-110-61-41-3-121-72400	VRS Group Life Insurance	.00	1,442.04	1,310.88	1,350.00	1,204.00	(146.00)
30-110-61-41-3-121-72750	VRS Retiree Health Care Credit	.00	1,302.18	1,344.12	1,384.00	999.00	(385.00)
Program 121 - Alternative Education Totals		\$0.00	\$146,964.13	\$150,139.14	\$156,924.00	\$142,167.00	(\$14,757.00)
Level 3 - Secondary Totals		\$0.00	\$146,964.13	\$150,139.14	\$156,924.00	\$142,167.00	(\$14,757.00)
Sub-Function 41 - Admin. Principals Office Totals		\$0.00	\$146,964.13	\$150,139.14	\$156,924.00	\$142,167.00	(\$14,757.00)
Function 61 - Instruction Totals		\$3,175,400.60	\$7,069,177.56	\$4,683,452.27	\$7,529,814.00	\$5,960,561.00	(\$1,569,253.00)
Function 68 - Technology							
Sub-Function 21 - Student Guidance							
Level 9 - District Wide							
Program 800 - Technology							
30-110-68-21-9-800-71141	Compensation-Technical Support	592,053.35	714,086.55	759,066.98	781,324.00	788,470.00	7,146.00
30-110-68-21-9-800-71200	Compensation-OT	2,877.61	939.16	3,646.17	1,400.00	1,400.00	.00

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 68 - Technology							
Sub-Function 21 - Student Guidance							
Level 9 - District Wide							
Program 800 - Technology							
30-110-68-21-9-800-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-68-21-9-800-71665	Bonus Payments To Teachers	11,610.00	.00	13,158.00	.00	.00	.00
30-110-68-21-9-800-72100	FICA	45,504.51	53,342.21	57,701.32	59,970.00	60,517.00	547.00
30-110-68-21-9-800-72210	VRS Pension Contribution	78,167.40	97,976.40	87,982.67	90,899.00	86,211.00	(4,688.00)
30-110-68-21-9-800-72220	VRS Hybrid Pension Contribution	20,083.80	20,432.49	23,226.72	38,957.00	36,948.00	(2,009.00)
30-110-68-21-9-800-72300	Group Health and Dental Insurance	49,698.54	60,004.80	58,064.88	59,772.00	59,772.00	.00
30-110-68-21-9-800-72400	VRS Group Life Insurance	7,921.44	9,546.70	8,951.01	9,220.00	8,358.00	(862.00)
30-110-68-21-9-800-72510	Hybrid Disability Insurance	287.64	292.58	331.80	.00	.00	.00
30-110-68-21-9-800-72750	VRS Retiree Health Care Credit	7,153.20	8,620.65	9,178.80	9,454.00	6,939.00	(2,515.00)
30-110-68-21-9-800-72800	Termination Pay for Vac/Sick Leave	.00	1,262.11	.00	.00	.00	.00
30-110-68-21-9-800-73162	Subscription Offset	(78,083.67)	(4,107.30)	.00	.00	.00	.00
30-110-68-21-9-800-73205	Software Licensing Fees	335,630.69	353,541.10	471,460.99	695,175.00	839,617.00	144,442.00
30-110-68-21-9-800-73225	Professional Development - Conferences	6,809.00	8,885.04	692.48	38,698.00	40,828.00	2,130.00
30-110-68-21-9-800-75529	Travel-Itinerant	643.82	567.64	871.81	1,000.00	1,500.00	500.00
30-110-68-21-9-800-76305	ITRT	44.23	.00	.00	.00	.00	.00
30-110-68-21-9-800-76515	Software-Instructional	62,065.21	98,529.68	131,125.50	521,846.00	350,326.00	(171,520.00)
30-110-68-21-9-800-76535	Network Software	.00	15,714.00	630.00	54,608.00	80,608.00	26,000.00
30-110-68-21-9-800-76545	Technology Repair and Replace	244,723.52	102,589.87	78,442.65	187,262.00	219,634.00	32,372.00
30-110-68-21-9-800-78050	Technology Addl VPSA Eligible	5,701.00	4,009.05	.00	.00	.00	.00
30-110-68-21-9-800-78075	Inception of Subscription - Capital Outlay	78,083.67	4,107.30	54,895.65	.00	.00	.00
	Program 800 - Technology Totals	\$1,472,174.96	\$1,551,540.03	\$1,760,627.43	\$2,550,785.00	\$2,582,328.00	\$31,543.00

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted	
Fund 30 - School General Fund								
EXPENSE								
Locations 110 - Central Instruction								
Function 68 - Technology								
Sub-Function 21 - Student Guidance								
Level 9 - District Wide	Totals	\$1,472,174.96	\$1,551,540.03	\$1,760,627.43	\$2,550,785.00	\$2,582,328.00	\$31,543.00	
Sub-Function 21 - Student Guidance	Totals	\$1,472,174.96	\$1,551,540.03	\$1,760,627.43	\$2,550,785.00	\$2,582,328.00	\$31,543.00	
Sub-Function 50 - Pupil Transportation (Other)								
Level 9 - District Wide								
Program 800 - Technology								
30-110-68-50-9-800-76041	Technology - Software/Online Content	11,971.00	12,402.00	11,690.00	13,450.00	13,964.00	514.00	
	Program 800 - Technology	Totals	\$11,971.00	\$12,402.00	\$11,690.00	\$13,450.00	\$13,964.00	\$514.00
	Level 9 - District Wide	Totals	\$11,971.00	\$12,402.00	\$11,690.00	\$13,450.00	\$13,964.00	\$514.00
	Sub-Function 50 - Pupil Transportation (Other)	Totals	\$11,971.00	\$12,402.00	\$11,690.00	\$13,450.00	\$13,964.00	\$514.00
	Function 68 - Technology	Totals	\$1,484,145.96	\$1,563,942.03	\$1,772,317.43	\$2,564,235.00	\$2,596,292.00	\$32,057.00
	Locations 110 - Central Instruction	Totals	\$4,659,546.56	\$8,633,119.59	\$6,455,769.70	\$10,094,049.00	\$8,556,853.00	(\$1,537,196.00)
Locations 111 - Salem High School								
Function 61 - Instruction								
Sub-Function 10 - Classroom Instruction								
Level 3 - Secondary								
Program 110 - Regular Instruction								
30-111-61-10-3-110-71120	Compensation-Instructional Salaries	3,859,936.59	3,988,741.94	4,400,164.70	4,419,978.00	4,420,077.00	99.00	
30-111-61-10-3-110-71151	Compensation-Instructional Asst	30,781.26	18,580.71	8,276.03	8,873.00	8,960.00	87.00	
30-111-61-10-3-110-71159	Compensation- Accompanist	8,066.25	8,964.00	6,952.50	9,045.00	9,045.00	.00	
30-111-61-10-3-110-71182	Compensation-Band Assistants	13,582.22	13,924.82	15,425.02	14,575.00	16,704.00	2,129.00	
30-111-61-10-3-110-71200	Compensation-OT	1,915.56	780.24	.00	.00	.00	.00	
30-111-61-10-3-110-71520	Compensation-Substitutes	183,061.09	142,127.05	182,551.78	105,087.00	105,087.00	.00	
30-111-61-10-3-110-71522	Compensation-REWIP Retirees	50,681.81	42,854.06	23,505.47	40,402.00	30,208.00	(10,194.00)	
30-111-61-10-3-110-71650	Compensation-NBC Teacher Bonus	52,500.00	42,500.00	45,000.00	55,000.00	35,000.00	(20,000.00)	
30-111-61-10-3-110-71665	Bonus Payments To Teachers	76,173.53	.00	100,730.53	.00	.00	.00	
30-111-61-10-3-110-72100	FICA	310,312.51	314,002.76	352,108.14	355,951.00	353,819.00	(2,132.00)	
30-111-61-10-3-110-72210	VRS Pension Contribution	413,167.65	461,387.97	404,406.71	515,253.00	479,202.00	(36,051.00)	

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-10-3-110-72220	VRS Hybrid Pension Contribution	218,227.48	188,502.63	240,011.06	220,823.00	205,372.00	(15,451.00)
30-111-61-10-3-110-72300	Group Health and Dental Insurance	495,372.90	500,640.08	513,426.73	559,315.00	559,315.00	.00
30-111-61-10-3-110-72400	VRS Group Life Insurance	50,897.03	52,397.67	50,702.38	52,260.00	46,456.00	(5,804.00)
30-111-61-10-3-110-72510	Hybrid Disability Insurance	3,125.04	2,699.30	3,451.60	.00	.00	.00
30-111-61-10-3-110-72600	Unemployment Compensation	475.05	.00	.00	.00	.00	.00
30-111-61-10-3-110-72700	Workers Compensation	21,848.28	18,351.99	20,062.00	25,000.00	25,000.00	.00
30-111-61-10-3-110-72750	VRS Retiree Health Care Credit	45,972.06	47,314.32	51,991.40	53,589.00	38,568.00	(15,021.00)
30-111-61-10-3-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	8,000.00	.00	.00	.00
30-111-61-10-3-110-72850	OPEB ARC	22,259.00	23,353.00	22,282.00	.00	.00	.00
30-111-61-10-3-110-73115	Printing Services	.00	.00	.00	.00	3,200.00	3,200.00
30-111-61-10-3-110-73126	Repair & Maint - Athletic Equipment	3,645.00	3,645.00	7,874.55	8,000.00	10,000.00	2,000.00
30-111-61-10-3-110-73155	Repair/Maint - Piano	270.00	285.00	.00	720.00	3,720.00	3,000.00
30-111-61-10-3-110-73161	Lease Offset	(4,329.60)	(7,297.66)	(7,297.68)	.00	.00	.00
30-111-61-10-3-110-73165	Repair/Maint - Science	298.00	880.00	792.46	880.00	880.00	.00
30-111-61-10-3-110-73170	Repair/Maint - Tech Ed	1,811.14	.00	.00	.00	.00	.00
30-111-61-10-3-110-73255	Professional Development	660.34	4,952.49	3,325.30	5,000.00	5,000.00	.00
30-111-61-10-3-110-73256	Professional Development - Athletic Training Certifications	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	.00
30-111-61-10-3-110-75527	Travel -Student Competition	7,999.93	8,000.00	8,000.00	8,000.00	8,000.00	.00
30-111-61-10-3-110-76015	Allotment	119,510.35	99,824.71	91,972.83	90,155.00	96,760.00	6,605.00
30-111-61-10-3-110-76020	Athletic Training	5,879.75	6,000.00	5,934.91	6,000.00	6,000.00	.00
30-111-61-10-3-110-76045	Furniture and Equip <\$5,000	42,493.19	1,990.68	(83.50)	2,000.00	2,000.00	.00

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-10-3-110-76075	Registration Guide	1,800.00	3,170.00	2,221.00	3,200.00	.00	(3,200.00)
30-111-61-10-3-110-76136	Fine Arts	2,046.56	2,055.03	2,028.27	2,056.00	3,056.00	1,000.00
30-111-61-10-3-110-76137	Ceramics	3,347.61	3,301.99	3,399.81	4,000.00	4,000.00	.00
30-111-61-10-3-110-76138	Graphic Arts	1,200.00	1,200.00	1,193.86	1,200.00	1,400.00	200.00
30-111-61-10-3-110-76140	Health Sciences	.00	11,000.00	5,900.00	5,900.00	5,900.00	.00
30-111-61-10-3-110-76160	Auto Body	10,680.16	10,741.28	10,615.34	10,653.00	12,000.00	1,347.00
30-111-61-10-3-110-76165	Auto Service Tech	8,867.00	5,284.00	6,372.90	6,284.00	6,284.00	.00
30-111-61-10-3-110-76167	Career & Tech Ed - STATE	12,935.67	11,812.72	11,049.18	11,813.00	11,049.00	(764.00)
30-111-61-10-3-110-76170	Band	8,975.00	8,974.48	13,098.51	22,400.00	31,577.00	9,177.00
30-111-61-10-3-110-76180	Black History Month	1,497.90	2,252.99	1,210.00	2,500.00	2,500.00	.00
30-111-61-10-3-110-76185	Business Education	562.04	569.42	456.40	570.00	570.00	.00
30-111-61-10-3-110-76190	Career Communications	1,009.24	1,210.56	1,213.64	1,215.00	1,215.00	.00
30-111-61-10-3-110-76205	Career/Tech Ed	3,005.62	5,107.25	5,227.84	5,232.00	5,232.00	.00
30-111-61-10-3-110-76215	Choir	3,174.31	3,164.98	3,221.47	3,224.00	3,224.00	.00
30-111-61-10-3-110-76231	Computer Science	872.00	844.97	872.00	872.00	872.00	.00
30-111-61-10-3-110-76232	Cosmetology	6,007.00	8,422.43	8,402.01	8,413.00	8,413.00	.00
30-111-61-10-3-110-76235	Drama	2,026.78	1,887.06	2,153.83	2,195.00	2,195.00	.00
30-111-61-10-3-110-76236	Diesel Program	1,000.00	1,000.00	.00	.00	.00	.00
30-111-61-10-3-110-76249	Educator Rising	.00	.00	.00	6,000.00	6,000.00	.00
30-111-61-10-3-110-76255	English	1,061.00	1,059.75	1,057.88	2,061.00	2,061.00	.00
30-111-61-10-3-110-76260	Family and Consumer Science	3,303.00	5,500.00	11,500.00	15,500.00	19,000.00	3,500.00

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Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-10-3-110-76270	Foreign Language	239.33	347.19	299.21	354.00	354.00	.00
30-111-61-10-3-110-76275	Freshman Transition	2,500.00	5,634.27	2,538.56	.00	.00	.00
30-111-61-10-3-110-76276	Student Transition Team	.00	.00	.00	5,650.00	5,650.00	.00
30-111-61-10-3-110-76286	Guitar & Keyboard	.00	.00	.00	1,000.00	1,000.00	.00
30-111-61-10-3-110-76290	Health	425.67	425.00	610.80	450.00	450.00	.00
30-111-61-10-3-110-76295	Advanced Programs	98,799.07	101,390.84	109,260.22	145,000.00	145,000.00	.00
30-111-61-10-3-110-76340	Marketing Education	323.75	324.00	310.17	324.00	324.00	.00
30-111-61-10-3-110-76345	Mathematics	793.06	797.20	790.65	799.00	799.00	.00
30-111-61-10-3-110-76360	Physical Education	700.11	694.11	1,233.81	1,250.00	1,250.00	.00
30-111-61-10-3-110-76380	Science	9,652.71	9,604.21	9,520.63	9,610.00	9,610.00	.00
30-111-61-10-3-110-76385	Social Studies	993.29	1,000.00	979.15	1,000.00	1,000.00	.00
30-111-61-10-3-110-76386	Spirit Club	296.24	264.21	.00	.00	.00	.00
30-111-61-10-3-110-76387	Student Council	300.00	299.07	.00	.00	.00	.00
30-111-61-10-3-110-76425	Sp Ed -Transition	.00	.00	.00	.00	1,000.00	1,000.00
30-111-61-10-3-110-76455	Testing Materials-Assessment	.00	.00	.00	1,000.00	1,000.00	.00
30-111-61-10-3-110-76470	Welding	6,946.37	7,705.59	7,903.91	8,412.00	8,412.00	.00
30-111-61-10-3-110-76483	Yearbook	8,827.00	9,903.51	9,964.81	10,000.00	10,000.00	.00
30-111-61-10-3-110-76515	Software-Instructional	21,242.50	21,886.22	20,178.87	21,742.00	21,742.00	.00
30-111-61-10-3-110-76530	Computer Supplies	7,194.98	7,396.60	8,372.52	8,398.00	8,398.00	.00
30-111-61-10-3-110-78005	Auto Service Tech > \$5,000	29,215.50	.00	.00	.00	.00	.00
30-111-61-10-3-110-78070	Inception of Lease - Capital Outlay	32,812.78	.00	.00	.00	.00	.00

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction Totals		\$6,332,226.66	\$6,242,633.69	\$6,823,724.17	\$6,887,183.00	\$6,811,910.00	(\$75,273.00)
Program 120 - Special Education							
30-111-61-10-3-120-71120	Compensation-Instructional Salaries	541,095.93	633,510.73	625,766.71	769,561.00	724,602.00	(44,959.00)
30-111-61-10-3-120-71151	Compensation-Instructional Asst	89,819.25	107,940.23	99,606.86	104,032.00	166,691.00	62,659.00
30-111-61-10-3-120-71200	Compensation-OT	50.40	184.81	95.33	.00	.00	.00
30-111-61-10-3-120-71520	Compensation-Substitutes	439.72	.00	3,349.85	.00	.00	.00
30-111-61-10-3-120-71665	Bonus Payments To Teachers	26,316.00	.00	20,124.00	.00	.00	.00
30-111-61-10-3-120-72100	FICA	49,145.85	55,159.80	55,837.32	66,830.00	68,184.00	1,354.00
30-111-61-10-3-120-72210	VRS Pension Contribution	24,961.30	26,979.05	27,545.96	43,557.00	41,372.00	(2,185.00)
30-111-61-10-3-120-72220	VRS Hybrid Pension Contribution	80,074.91	94,832.50	87,492.27	101,634.00	96,536.00	(5,098.00)
30-111-61-10-3-120-72300	Group Health and Dental Insurance	93,725.94	120,580.86	103,957.20	73,106.00	73,106.00	.00
30-111-61-10-3-120-72400	VRS Group Life Insurance	8,468.50	9,821.13	8,549.94	10,308.00	9,359.00	(949.00)
30-111-61-10-3-120-72510	Hybrid Disability Insurance	1,146.50	1,357.97	1,263.04	.00	.00	.00
30-111-61-10-3-120-72600	Unemployment Compensation	41.53	.00	.00	.00	.00	.00
30-111-61-10-3-120-72750	VRS Retiree Health Care Credit	7,647.20	8,868.44	8,767.59	10,308.00	7,769.00	(2,539.00)
30-111-61-10-3-120-76431	Special Ed - General	1,484.15	1,592.73	1,592.54	1,700.00	1,885.00	185.00
Program 120 - Special Education Totals		\$924,417.18	\$1,060,828.25	\$1,043,948.61	\$1,181,036.00	\$1,189,504.00	\$8,468.00
Program 127 - Regional Sp Ed Program							
30-111-61-10-3-127-72100	FICA	.00	8.42	.00	.00	.00	.00
Program 127 - Regional Sp Ed Program Totals		\$0.00	\$8.42	\$0.00	\$0.00	\$0.00	\$0.00
Program 130 - Vocational							
30-111-61-10-3-130-71120	Compensation-Instructional Salaries	727,698.94	830,028.96	876,605.30	890,901.00	887,552.00	(3,349.00)
30-111-61-10-3-130-71650	Compensation-NBC Teacher Bonus	.00	2,500.00	.00	.00	.00	.00

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 130 - Vocational							
30-111-61-10-3-130-71665	Bonus Payments To Teachers	18,576.00	.00	20,124.00	.00	.00	.00
30-111-61-10-3-130-72100	FICA	53,010.20	58,257.04	62,444.94	68,154.00	67,898.00	(256.00)
30-111-61-10-3-130-72210	VRS Pension Contribution	73,812.30	78,095.36	60,253.20	103,647.00	96,619.00	(7,028.00)
30-111-61-10-3-130-72220	VRS Hybrid Pension Contribution	46,293.64	59,197.93	73,157.01	44,420.00	41,408.00	(3,012.00)
30-111-61-10-3-130-72300	Group Health and Dental Insurance	115,301.80	128,910.16	129,689.04	83,211.00	83,211.00	.00
30-111-61-10-3-130-72400	VRS Group Life Insurance	9,683.70	11,069.29	10,212.30	10,513.00	9,367.00	(1,146.00)
30-111-61-10-3-130-72510	Hybrid Disability Insurance	657.20	846.79	1,045.00	.00	.00	.00
30-111-61-10-3-130-72750	VRS Retiree Health Care Credit	8,744.10	9,995.50	10,471.90	10,780.00	7,776.00	(3,004.00)
	Program 130 - Vocational Totals	\$1,053,777.88	\$1,178,901.03	\$1,244,002.69	\$1,211,626.00	\$1,193,831.00	(\$17,795.00)
Program 150 - Other							
30-111-61-10-3-150-71120	Compensation-Instructional Salaries	102,575.76	109,298.22	148,175.87	127,566.00	126,796.00	(770.00)
30-111-61-10-3-150-71620	Compensation-Extracurricular Supplements	376,640.51	384,380.64	395,248.01	422,721.00	403,373.00	(19,348.00)
30-111-61-10-3-150-71665	Bonus Payments To Teachers	2,211.47	.00	2,211.47	.00	.00	.00
30-111-61-10-3-150-72100	FICA	39,816.75	37,783.91	43,267.35	42,097.00	40,558.00	(1,539.00)
30-111-61-10-3-150-72210	VRS Pension Contribution	5,653.32	6,023.84	10,072.81	6,360.00	5,942.00	(418.00)
30-111-61-10-3-150-72220	VRS Hybrid Pension Contribution	11,394.72	12,141.60	13,518.96	14,841.00	13,864.00	(977.00)
30-111-61-10-3-150-72300	Group Health and Dental Insurance	3,767.28	4,004.76	7,496.04	8,560.00	8,560.00	.00
30-111-61-10-3-150-72400	VRS Group Life Insurance	1,374.48	1,464.54	1,737.21	1,505.00	1,344.00	(161.00)
30-111-61-10-3-150-72510	Hybrid Disability Insurance	163.20	173.74	181.68	.00	200.00	200.00
30-111-61-10-3-150-72750	VRS Retiree Health Care Credit	1,241.16	1,322.46	1,781.36	1,544.00	1,116.00	(428.00)
30-111-61-10-3-150-76030	Athletics/Athletic Equipment <\$5,000	78,997.00	78,779.56	78,997.00	109,000.00	109,000.00	.00
	Program 150 - Other Totals	\$623,835.65	\$635,373.27	\$702,687.76	\$734,194.00	\$710,753.00	(\$23,441.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary Totals		\$8,934,257.37	\$9,117,744.66	\$9,814,363.23	\$10,014,039.00	\$9,905,998.00	(\$108,041.00)
Sub-Function 10 - Classroom Instruction Totals		\$8,934,257.37	\$9,117,744.66	\$9,814,363.23	\$10,014,039.00	\$9,905,998.00	(\$108,041.00)
Sub-Function 21 - Student Guidance							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-21-3-110-71124	Compensation-Guidance Counselors	303,238.75	322,610.18	348,575.89	356,144.00	334,222.00	(21,922.00)
30-111-61-21-3-110-71150	Compensation-Clerical	44,441.90	47,163.27	49,553.08	53,565.00	54,085.00	520.00
30-111-61-21-3-110-71200	Compensation-OT	739.99	739.38	638.93	.00	.00	.00
30-111-61-21-3-110-71665	Bonus Payments To Teachers	7,353.00	.00	7,617.71	.00	.00	.00
30-111-61-21-3-110-72100	FICA	26,454.26	27,649.79	30,231.91	31,343.00	29,705.00	(1,638.00)
30-111-61-21-3-110-72210	VRS Pension Contribution	47,753.55	50,783.95	44,905.28	47,666.00	42,457.00	(5,209.00)
30-111-61-21-3-110-72220	VRS Hybrid Pension Contribution	10,016.70	10,683.34	13,516.16	20,428.00	18,196.00	(2,232.00)
30-111-61-21-3-110-72300	Group Health and Dental Insurance	40,840.33	42,940.61	43,406.23	34,470.00	34,470.00	.00
30-111-61-21-3-110-72400	VRS Group Life Insurance	4,657.79	4,955.77	4,686.67	4,835.00	4,116.00	(719.00)
30-111-61-21-3-110-72510	Hybrid Disability Insurance	143.45	152.95	193.18	.00	403.00	403.00
30-111-61-21-3-110-72750	VRS Retiree Health Care Credit	4,205.97	4,475.04	4,805.90	4,957.00	3,417.00	(1,540.00)
30-111-61-21-3-110-76285	Guidance	818.28	817.12	830.32	865.00	990.00	125.00
Program 110 - Regular Instruction Totals		\$490,663.97	\$512,971.40	\$548,961.26	\$554,273.00	\$522,061.00	(\$32,212.00)
Program 120 - Special Education							
30-111-61-21-3-120-71124	Compensation-Guidance Counselors	15,959.93	16,979.48	18,346.10	.00	.00	.00
30-111-61-21-3-120-71150	Compensation-Clerical	2,339.05	2,482.28	2,608.06	.00	.00	.00
30-111-61-21-3-120-71200	Compensation-OT	38.95	38.92	33.63	.00	.00	.00
30-111-61-21-3-120-71665	Bonus Payments To Teachers	387.00	.00	400.93	.00	.00	.00
30-111-61-21-3-120-72100	FICA	1,392.33	1,455.25	1,592.18	.00	.00	.00
30-111-61-21-3-120-72210	VRS Pension Contribution	2,513.35	2,672.84	2,363.44	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 3 - Secondary							
Program 120 - Special Education							
30-111-61-21-3-120-72220	VRS Hybrid Pension Contribution	527.20	562.28	711.38	.00	.00	.00
30-111-61-21-3-120-72300	Group Health and Dental Insurance	2,149.49	2,260.03	2,284.54	.00	.00	.00
30-111-61-21-3-120-72400	VRS Group Life Insurance	245.15	260.83	246.67	.00	.00	.00
30-111-61-21-3-120-72510	Hybrid Disability Insurance	7.55	8.05	10.17	.00	.00	.00
30-111-61-21-3-120-72750	VRS Retiree Health Care Credit	221.37	235.53	252.94	.00	.00	.00
30-111-61-21-3-120-76285	Guidance	43.08	43.01	43.69	.00	.00	.00
	Program 120 - Special Education Totals	\$25,824.45	\$26,998.50	\$28,893.73	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$516,488.42	\$539,969.90	\$577,854.99	\$554,273.00	\$522,061.00	(\$32,212.00)
	Sub-Function 21 - Student Guidance Totals	\$516,488.42	\$539,969.90	\$577,854.99	\$554,273.00	\$522,061.00	(\$32,212.00)
Sub-Function 22 - Student Social Worker							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-22-3-110-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	39,802.00	39,802.00
30-111-61-22-3-110-72100	FICA	.00	.00	.00	.00	3,045.00	3,045.00
30-111-61-22-3-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	.00	6,217.00	6,217.00
30-111-61-22-3-110-72400	VRS Group Life Insurance	.00	.00	.00	.00	422.00	422.00
30-111-61-22-3-110-72510	Hybrid Disability Insurance	.00	.00	.00	.00	114.00	114.00
30-111-61-22-3-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	350.00	350.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$49,950.00	\$49,950.00
	Level 3 - Secondary Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$49,950.00	\$49,950.00
	Sub-Function 22 - Student Social Worker Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$49,950.00	\$49,950.00
Sub-Function 32 - Instr. Sup. - Media Services							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-32-3-110-71122	Compensation-Librarians	117,990.46	125,132.56	135,393.44	138,252.00	142,157.00	3,905.00

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Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-32-3-110-71152	Compensation - Media Clerk	24,636.16	26,402.94	24,405.94	25,166.00	25,411.00	245.00
30-111-61-32-3-110-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.00
30-111-61-32-3-110-71665	Bonus Payments To Teachers	3,096.00	.00	4,644.00	.00	.00	.00
30-111-61-32-3-110-72100	FICA	9,971.53	10,660.53	11,619.40	12,884.00	13,201.00	317.00
30-111-61-32-3-110-72210	VRS Pension Contribution	19,210.10	20,488.54	18,817.30	19,012.00	18,322.00	(690.00)
30-111-61-32-3-110-72220	VRS Hybrid Pension Contribution	4,102.14	4,358.86	3,716.32	8,148.00	7,852.00	(296.00)
30-111-61-32-3-110-72300	Group Health and Dental Insurance	28,481.44	29,868.00	20,265.36	23,665.00	23,665.00	.00
30-111-61-32-3-110-72400	VRS Group Life Insurance	1,879.60	2,003.36	1,850.90	1,928.00	1,776.00	(152.00)
30-111-61-32-3-110-72510	Hybrid Disability Insurance	58.70	62.42	58.20	.00	73.00	73.00
30-111-61-32-3-110-72750	VRS Retiree Health Care Credit	1,697.20	1,808.98	1,898.00	1,977.00	1,475.00	(502.00)
30-111-61-32-3-110-73015	Binding Services	1,260.00	.00	.00	.00	.00	.00
30-111-61-32-3-110-76155	Audio Visual Media	2,170.94	.00	.00	.00	.00	.00
30-111-61-32-3-110-76325	Library Books and Supplies	10,012.00	17,849.48	16,458.57	20,337.00	20,337.00	.00
30-111-61-32-3-110-76330	Library Reference Materials	4,482.00	.00	1,450.64	.00	.00	.00
Program 110 - Regular Instruction Totals		\$234,048.27	\$243,635.67	\$245,578.07	\$256,369.00	\$259,269.00	\$2,900.00
Level 3 - Secondary Totals		\$234,048.27	\$243,635.67	\$245,578.07	\$256,369.00	\$259,269.00	\$2,900.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$234,048.27	\$243,635.67	\$245,578.07	\$256,369.00	\$259,269.00	\$2,900.00
Sub-Function 41 - Admin. Principals Office							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-41-3-110-71126	Compensation-Principals	133,158.00	133,891.02	140,625.00	144,844.00	146,251.00	1,407.00
30-111-61-41-3-110-71127	Compensation-Asst Principals	230,152.56	249,269.28	248,924.77	254,134.00	261,090.00	6,956.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 61 - Instruction							
Sub-Function 41 - Admin. Principals Office							
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-111-61-41-3-110-71150	Compensation-Clerical	179,653.45	192,713.98	202,051.95	207,542.00	209,876.00	2,334.00
30-111-61-41-3-110-71200	Compensation-OT	3,113.34	1,415.24	1,225.25	2,500.00	2,500.00	.00
30-111-61-41-3-110-71520	Compensation-Substitutes	310.28	299.40	1,639.12	.00	.00	.00
30-111-61-41-3-110-71665	Bonus Payments To Teachers	13,158.00	.00	13,108.00	.00	.00	.00
30-111-61-41-3-110-72100	FICA	40,884.13	42,340.05	45,370.35	46,590.00	47,408.00	818.00
30-111-61-41-3-110-72210	VRS Pension Contribution	79,775.10	67,585.46	52,170.72	70,563.00	67,487.00	(3,076.00)
30-111-61-41-3-110-72220	VRS Hybrid Pension Contribution	10,291.95	28,009.72	37,222.00	30,241.00	28,923.00	(1,318.00)
30-111-61-41-3-110-72300	Group Health and Dental Insurance	63,710.38	77,786.19	66,516.65	63,106.00	63,106.00	.00
30-111-61-41-3-110-72400	VRS Group Life Insurance	7,261.91	7,707.28	6,971.01	7,157.00	6,543.00	(614.00)
30-111-61-41-3-110-72510	Hybrid Disability Insurance	147.36	401.10	533.07	.00	.00	.00
30-111-61-41-3-110-72750	VRS Retiree Health Care Credit	6,557.04	6,959.68	7,151.88	7,339.00	5,432.00	(1,907.00)
30-111-61-41-3-110-72800	Termination Pay for Vac/Sick Leave	3,927.92	.00	5,285.48	.00	.00	.00
30-111-61-41-3-110-73160	Repair/Maint - School Office Equipment	.00	203.65	.00	.00	.00	.00
30-111-61-41-3-110-75201	Postage-Student Mailings	4,299.89	4,463.69	4,320.99	6,000.00	6,000.00	.00
30-111-61-41-3-110-75521	Travel-Principals	3,600.00	2,221.54	3,843.55	3,600.00	3,600.00	.00
30-111-61-41-3-110-75803	Dues-Accreditation	1,578.00	2,306.00	1,987.05	2,574.00	2,574.00	.00
30-111-61-41-3-110-76230	Commencement	10,863.39	8,840.31	12,506.40	11,850.00	13,000.00	1,150.00
Program 110 - Regular Instruction Totals		\$792,442.70	\$826,413.59	\$851,453.24	\$858,040.00	\$863,790.00	\$5,750.00
Level 3 - Secondary Totals		\$792,442.70	\$826,413.59	\$851,453.24	\$858,040.00	\$863,790.00	\$5,750.00
Sub-Function 41 - Admin. Principals Office Totals		\$792,442.70	\$826,413.59	\$851,453.24	\$858,040.00	\$863,790.00	\$5,750.00
Function 61 - Instruction Totals		\$10,477,236.76	\$10,727,763.82	\$11,489,249.53	\$11,682,721.00	\$11,601,068.00	(\$81,653.00)

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Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-111-62-9-222-76100	Supplies - Nursing	552.74	558.03	550.58	800.00	1,000.00	200.00
	Program 222 - Health Services Totals	\$552.74	\$558.03	\$550.58	\$800.00	\$1,000.00	\$200.00
	Level 9 - District Wide Totals	\$552.74	\$558.03	\$550.58	\$800.00	\$1,000.00	\$200.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$552.74	\$558.03	\$550.58	\$800.00	\$1,000.00	\$200.00
	Function 62 - Administration, Attend. & Health Totals	\$552.74	\$558.03	\$550.58	\$800.00	\$1,000.00	\$200.00
	Function 64 - Operation & Maintenance						
	Sub-Function 64 - Operation & Maintenance						
	Level 9 - District Wide						
	Program 420 - Building Services						
30-111-64-9-420-71190	Compensation-Custodians	269,488.93	328,107.47	217,746.93	242,476.00	204,016.00	(38,460.00)
30-111-64-9-420-71200	Compensation-OT	35,759.56	17,911.38	12,195.08	25,000.00	25,000.00	.00
30-111-64-9-420-71520	Compensation-Substitutes	6,955.20	5,171.71	2,670.97	7,000.00	.00	(7,000.00)
30-111-64-9-420-71665	Bonus Payments To Teachers	13,158.00	.00	10,062.00	.00	.00	.00
30-111-64-9-420-72100	FICA	23,845.21	25,746.55	18,191.67	20,997.00	17,520.00	(3,477.00)
30-111-64-9-420-72210	VRS Pension Contribution	8,571.36	8,761.47	7,499.64	14,698.00	9,240.00	(5,458.00)
30-111-64-9-420-72220	VRS Hybrid Pension Contribution	3,619.77	4,765.74	7,092.81	6,300.00	3,960.00	(2,340.00)
30-111-64-9-420-72300	Group Health and Dental Insurance	45,833.38	50,662.38	30,207.10	35,000.00	35,000.00	.00
30-111-64-9-420-72400	VRS Group Life Insurance	3,348.91	4,285.60	2,377.92	2,861.00	2,347.00	(514.00)
30-111-64-9-420-72510	Hybrid Disability Insurance	878.13	1,310.69	785.27	.00	721.00	721.00
30-111-64-9-420-72700	Workers Compensation	1,491.35	1,252.70	782.00	3,000.00	3,000.00	.00
30-111-64-9-420-72750	VRS Retiree Health Care Credit	2,821.48	3,600.22	2,289.82	2,746.00	2,150.00	(596.00)
30-111-64-9-420-72800	Termination Pay for Vac/Sick Leave	.00	2,949.18	1,778.99	.00	.00	.00
30-111-64-9-420-72850	OPEB ARC	1,519.00	1,748.00	760.00	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-111-64-64-9-420-73180	Repair/Maint - Other Contracted	118,520.76	93,753.15	293,686.17	146,275.00	224,097.00	77,822.00
30-111-64-64-9-420-74900	Building Maintenance -City	212,674.75	236,159.30	165,020.39	167,333.00	172,871.00	5,538.00
30-111-64-64-9-420-75001	Telecom/ Internet Services	6,753.54	6,708.32	6,097.21	7,224.00	18,523.00	11,299.00
30-111-64-64-9-420-75004	Utilities - Electric	304,527.33	356,429.88	402,815.65	379,368.00	410,348.00	30,980.00
30-111-64-64-9-420-75005	Utilities - Natural Gas	67,653.08	56,939.18	67,256.70	61,035.00	68,000.00	6,965.00
30-111-64-64-9-420-75009	Utilities - Water and Sewer	53,481.50	60,872.12	60,553.01	69,550.00	70,000.00	450.00
30-111-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	5,764.55	.00	.00	1,800.00	1,800.00	.00
30-111-64-64-9-420-76110	Supplies - Operational	43,703.02	47,097.44	90,779.32	25,000.00	25,000.00	.00
Program 420 - Building Services Totals		\$1,230,368.81	\$1,314,232.48	\$1,400,648.65	\$1,217,663.00	\$1,293,593.00	\$75,930.00
Program 430 - Grounds Services							
30-111-64-64-9-430-74910	Grounds Maintenance-City	45,398.17	64,273.81	45,446.07	46,515.00	46,515.00	.00
Program 430 - Grounds Services Totals		\$45,398.17	\$64,273.81	\$45,446.07	\$46,515.00	\$46,515.00	\$0.00
Level 9 - District Wide Totals		\$1,275,766.98	\$1,378,506.29	\$1,446,094.72	\$1,264,178.00	\$1,340,108.00	\$75,930.00
Sub-Function 64 - Operation & Maintenance Totals		\$1,275,766.98	\$1,378,506.29	\$1,446,094.72	\$1,264,178.00	\$1,340,108.00	\$75,930.00
Function 64 - Operation & Maintenance Totals		\$1,275,766.98	\$1,378,506.29	\$1,446,094.72	\$1,264,178.00	\$1,340,108.00	\$75,930.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-111-68-10-9-800-71139	Compensation-ITRT	37,359.00	45,937.91	47,958.72	48,732.00	43,183.00	(5,549.00)
30-111-68-10-9-800-71650	Compensation-NBC Teacher Bonus	.00	.00	.00	.00	5,000.00	5,000.00
30-111-68-10-9-800-71665	Bonus Payments To Teachers	774.00	.00	774.00	.00	.00	.00
30-111-68-10-9-800-72100	FICA	2,851.10	3,515.79	3,804.94	3,728.00	3,686.00	(42.00)
30-111-68-10-9-800-72210	VRS Pension Contribution	7,256.15	7,632.11	6,723.20	8,099.00	6,745.00	(1,354.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-111-68-10-9-800-72300	Group Health and Dental Insurance	3,976.06	4,530.96	4,153.38	4,971.00	4,971.00	.00
30-111-68-10-9-800-72400	VRS Group Life Insurance	584.98	615.33	558.25	575.00	458.00	(117.00)
30-111-68-10-9-800-72750	VRS Retiree Health Care Credit	528.22	555.63	572.44	590.00	380.00	(210.00)
30-111-68-10-9-800-72800	Termination Pay for Vac/Sick Leave	.00	.00	2,274.60	.00	.00	.00
30-111-68-10-9-800-76305	ITRT	855.77	899.87	800.00	900.00	900.00	.00
30-111-68-10-9-800-76545	Technology Repair and Replace	34,847.23	24,608.82	9,043.88	4,050.00	4,050.00	.00
30-111-68-10-9-800-78050	Technology Addl VPSA Eligible	60,524.14	228,237.85	18,524.86	.00	93,960.00	93,960.00
	Program 800 - Technology Totals	\$149,556.65	\$316,534.27	\$95,188.27	\$71,645.00	\$163,333.00	\$91,688.00
	Level 9 - District Wide Totals	\$149,556.65	\$316,534.27	\$95,188.27	\$71,645.00	\$163,333.00	\$91,688.00
	Sub-Function 10 - Classroom Instruction Totals	\$149,556.65	\$316,534.27	\$95,188.27	\$71,645.00	\$163,333.00	\$91,688.00
	Function 68 - Technology Totals	\$149,556.65	\$316,534.27	\$95,188.27	\$71,645.00	\$163,333.00	\$91,688.00
	Locations 111 - Salem High School Totals	\$11,903,113.13	\$12,423,362.41	\$13,031,083.10	\$13,019,344.00	\$13,105,509.00	\$86,165.00
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-10-4-110-71120	Compensation-Instructional Salaries	3,088,918.54	3,238,023.79	3,413,705.27	3,578,521.00	3,679,877.00	101,356.00
30-112-61-10-4-110-71151	Compensation-Instructional Asst	81,653.38	96,480.47	93,581.99	132,275.00	101,750.00	(30,525.00)
30-112-61-10-4-110-71159	Compensation- Accompanist	6,831.00	6,480.00	4,590.00	6,750.00	6,750.00	.00
30-112-61-10-4-110-71200	Compensation-OT	595.56	709.11	725.74	.00	.00	.00
30-112-61-10-4-110-71520	Compensation-Substitutes	122,345.28	86,256.47	111,047.32	70,000.00	70,000.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-10-4-110-71522	Compensation-REWIP Retirees	42,563.23	38,105.64	28,961.98	78,409.00	69,796.00	(8,613.00)
30-112-61-10-4-110-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	7,500.00	.00	(7,500.00)
30-112-61-10-4-110-71665	Bonus Payments To Teachers	56,928.00	.00	80,496.00	.00	.00	.00
30-112-61-10-4-110-72100	FICA	248,705.98	255,019.74	272,265.70	296,319.00	300,505.00	4,186.00
30-112-61-10-4-110-72210	VRS Pension Contribution	405,682.18	439,787.98	368,237.50	430,756.00	398,292.00	(32,464.00)
30-112-61-10-4-110-72220	VRS Hybrid Pension Contribution	113,819.42	105,842.95	133,599.58	184,610.00	170,696.00	(13,914.00)
30-112-61-10-4-110-72300	Group Health and Dental Insurance	401,989.02	401,258.00	412,569.96	397,223.00	397,223.00	.00
30-112-61-10-4-110-72400	VRS Group Life Insurance	41,980.28	43,078.55	40,060.18	43,690.00	38,613.00	(5,077.00)
30-112-61-10-4-110-72510	Hybrid Disability Insurance	1,646.86	1,531.35	1,912.47	.00	.00	.00
30-112-61-10-4-110-72700	Workers Compensation	14,913.50	12,526.96	12,766.00	20,000.00	20,000.00	.00
30-112-61-10-4-110-72750	VRS Retiree Health Care Credit	37,907.53	38,899.33	41,079.18	44,801.00	32,056.00	(12,745.00)
30-112-61-10-4-110-72800	Termination Pay for Vac/Sick Leave	7,740.00	14,701.20	7,024.27	.00	.00	.00
30-112-61-10-4-110-72850	OPEB ARC	15,193.00	14,982.00	15,699.00	.00	.00	.00
30-112-61-10-4-110-73126	Repair & Maint - Athletic Equipment	3,052.00	3,137.00	6,266.75	7,192.00	7,192.00	.00
30-112-61-10-4-110-73135	Repair/Maint - Band Instruments	3,000.00	3,000.00	3,000.00	3,000.00	3,924.00	924.00
30-112-61-10-4-110-73140	Repair/Maint - Business Ed	234.47	239.97	.00	.00	.00	.00
30-112-61-10-4-110-73145	Repair/Maint - Family and Consumer Science	83.93	348.34	696.27	750.00	750.00	.00
30-112-61-10-4-110-73148	Repair & Maint - Foreign Language Dept	320.89	325.58	.00	.00	.00	.00
30-112-61-10-4-110-73150	Repair/Maint - Math	1,959.98	1,937.74	.00	.00	.00	.00
30-112-61-10-4-110-73154	Repair & Maint - PE Equipment	209.49	279.15	.00	.00	.00	.00
30-112-61-10-4-110-73155	Repair/Maint - Piano	61.00	.00	85.00	280.00	.00	(280.00)

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Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-10-4-110-73162	Subscription Offset	.00	(6,000.00)	.00	.00	.00	.00
30-112-61-10-4-110-73165	Repair/Maint - Science	.00	2,384.76	.00	.00	.00	.00
30-112-61-10-4-110-73175	Repair/Maint- Computer	244.97	225.73	.00	.00	.00	.00
30-112-61-10-4-110-73255	Professional Development	49.99	200.00	112.65	200.00	200.00	.00
30-112-61-10-4-110-76010	Agenda Books	3,264.31	1,828.27	3,084.55	3,394.00	3,394.00	.00
30-112-61-10-4-110-76015	Allotment	36,899.31	45,067.52	45,277.94	44,319.00	45,344.00	1,025.00
30-112-61-10-4-110-76045	Furniture and Equip <\$5,000	8,162.57	1,435.68	4,126.89	4,127.00	4,127.00	.00
30-112-61-10-4-110-76075	Registration Guide	299.59	.00	418.88	300.00	300.00	.00
30-112-61-10-4-110-76085	School Improvement	100.00	100.00	44.95	100.00	100.00	.00
30-112-61-10-4-110-76090	Student Recognition	843.00	5,527.69	5,540.00	5,620.00	5,620.00	.00
30-112-61-10-4-110-76135	Art Supplies and Equipment <\$5,000	2,748.62	3,000.79	3,000.25	3,500.00	3,500.00	.00
30-112-61-10-4-110-76170	Band	12,090.09	6,934.50	6,999.22	7,000.00	7,000.00	.00
30-112-61-10-4-110-76185	Business Education	1,260.74	1,259.72	1,472.52	1,500.00	1,500.00	.00
30-112-61-10-4-110-76215	Choir	2,218.11	2,212.96	1,872.58	1,940.00	2,220.00	280.00
30-112-61-10-4-110-76235	Drama	.00	383.61	388.61	410.00	600.00	190.00
30-112-61-10-4-110-76260	Family and Consumer Science	4,437.30	5,201.61	5,999.26	7,000.00	7,500.00	500.00
30-112-61-10-4-110-76270	Foreign Language	193.37	197.00	471.11	472.00	472.00	.00
30-112-61-10-4-110-76290	Health	519.62	99.89	466.81	486.00	486.00	.00
30-112-61-10-4-110-76300	Intro to Computers	839.00	836.68	825.25	839.00	839.00	.00
30-112-61-10-4-110-76320	Language Arts	4,434.94	4,368.62	4,327.71	4,442.00	4,442.00	.00
30-112-61-10-4-110-76345	Mathematics	1,244.71	1,247.89	2,641.44	2,812.00	2,812.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-10-4-110-76360	Physical Education	559.34	888.28	808.30	840.00	840.00	.00
30-112-61-10-4-110-76380	Science	4,182.46	1,869.69	3,787.62	3,800.00	3,800.00	.00
30-112-61-10-4-110-76385	Social Studies	711.14	1,050.53	995.34	1,000.00	1,000.00	.00
30-112-61-10-4-110-76440	Technology Education	6,501.58	6,645.21	6,300.60	6,503.00	6,503.00	.00
30-112-61-10-4-110-76515	Software-Instructional	7,845.65	9,901.66	10,310.83	10,470.00	11,485.00	1,015.00
30-112-61-10-4-110-76530	Computer Supplies	4,895.91	5,283.36	5,303.29	5,325.00	5,325.00	.00
30-112-61-10-4-110-78075	Inception of Subscription - Capital Outlay	.00	6,000.00	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$4,807,880.84	\$4,916,102.97	\$5,167,946.76	\$5,418,475.00	\$5,416,833.00	(\$1,642.00)
Program 120 - Special Education							
30-112-61-10-4-120-71120	Compensation-Instructional Salaries	246,382.01	366,780.52	474,649.80	600,028.00	523,995.00	(76,033.00)
30-112-61-10-4-120-71151	Compensation-Instructional Asst	95,406.87	124,181.12	171,982.21	226,451.00	208,263.00	(18,188.00)
30-112-61-10-4-120-71520	Compensation-Substitutes	6,236.32	1,235.19	12,962.07	.00	.00	.00
30-112-61-10-4-120-71522	Compensation-REWIP Retirees	2,375.58	.00	.00	.00	.00	.00
30-112-61-10-4-120-71665	Bonus Payments To Teachers	20,124.00	.00	21,284.96	.00	.00	.00
30-112-61-10-4-120-72100	FICA	28,202.57	36,841.36	50,537.22	63,226.00	56,018.00	(7,208.00)
30-112-61-10-4-120-72210	VRS Pension Contribution	24,810.30	22,844.82	34,909.80	41,208.00	34,018.00	(7,190.00)
30-112-61-10-4-120-72220	VRS Hybrid Pension Contribution	32,272.95	47,575.08	68,675.67	96,153.00	79,376.00	(16,777.00)
30-112-61-10-4-120-72300	Group Health and Dental Insurance	53,537.97	74,212.97	87,562.73	51,249.00	51,249.00	.00
30-112-61-10-4-120-72400	VRS Group Life Insurance	4,602.48	5,677.68	8,000.99	9,752.00	7,695.00	(2,057.00)
30-112-61-10-4-120-72510	Hybrid Disability Insurance	462.17	681.29	1,014.26	.00	.00	.00
30-112-61-10-4-120-72750	VRS Retiree Health Care Credit	4,155.88	5,126.84	8,204.22	10,000.00	6,388.00	(3,612.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 120 - Special Education							
30-112-61-10-4-120-72800	Termination Pay for Vac/Sick Leave	.00	.00	329.33	.00	.00	.00
30-112-61-10-4-120-76390	Sp Ed LD	1,034.41	1,742.91	2,004.49	2,005.00	2,005.00	.00
30-112-61-10-4-120-76405	Sp Ed EMH	264.91	65.79	.00	.00	.00	.00
30-112-61-10-4-120-76410	Sp Ed ID	279.94	101.21	.00	.00	.00	.00
30-112-61-10-4-120-76415	Sp Ed BD	425.00	94.33	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$520,573.36	\$687,161.11	\$942,117.75	\$1,100,072.00	\$969,007.00	(\$131,065.00)
Program 130 - Vocational							
30-112-61-10-4-130-71120	Compensation-Instructional Salaries	307,324.87	296,706.28	283,706.04	287,699.00	290,792.00	3,093.00
30-112-61-10-4-130-71665	Bonus Payments To Teachers	6,192.00	.00	6,192.00	.00	.00	.00
30-112-61-10-4-130-72100	FICA	22,911.35	21,692.83	21,255.79	22,009.00	22,246.00	237.00
30-112-61-10-4-130-72210	VRS Pension Contribution	50,647.80	48,989.20	39,691.20	47,816.00	45,422.00	(2,394.00)
30-112-61-10-4-130-72300	Group Health and Dental Insurance	27,962.24	30,066.48	28,372.56	32,828.00	32,828.00	.00
30-112-61-10-4-130-72400	VRS Group Life Insurance	4,083.50	3,949.82	3,295.90	3,395.00	3,082.00	(313.00)
30-112-61-10-4-130-72750	VRS Retiree Health Care Credit	3,687.30	3,566.72	3,379.70	3,481.00	2,559.00	(922.00)
	Program 130 - Vocational Totals	\$422,809.06	\$404,971.33	\$385,893.19	\$397,228.00	\$396,929.00	(\$299.00)
Program 140 - Gifted							
30-112-61-10-4-140-72100	FICA	7.23	.00	.00	.00	.00	.00
	Program 140 - Gifted Totals	\$7.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 150 - Other							
30-112-61-10-4-150-71620	Compensation-Extracurricular Supplements	163,780.36	165,323.27	176,554.38	187,653.00	175,020.00	(12,633.00)
30-112-61-10-4-150-72100	FICA	14,132.57	13,002.30	14,226.19	14,355.00	13,389.00	(966.00)
30-112-61-10-4-150-76030	Athletics/Athletic Equipment <\$5,000	7,199.14	7,156.71	5,624.97	7,200.00	7,200.00	.00
	Program 150 - Other Totals	\$185,112.07	\$185,482.28	\$196,405.54	\$209,208.00	\$195,609.00	(\$13,599.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle	Totals	\$5,936,382.56	\$6,193,717.69	\$6,692,363.24	\$7,124,983.00	\$6,978,378.00	(\$146,605.00)
Sub-Function 10 - Classroom Instruction	Totals	\$5,936,382.56	\$6,193,717.69	\$6,692,363.24	\$7,124,983.00	\$6,978,378.00	(\$146,605.00)
Sub-Function 21 - Student Guidance							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-21-4-110-71124	Compensation-Guidance Counselors	222,160.69	211,966.96	211,323.38	233,135.00	229,717.00	(3,418.00)
30-112-61-21-4-110-71150	Compensation-Clerical	46,446.60	41,121.49	43,940.24	47,390.00	47,850.00	460.00
30-112-61-21-4-110-71200	Compensation-OT	407.71	642.90	1,235.88	.00	.00	.00
30-112-61-21-4-110-71665	Bonus Payments To Teachers	5,882.40	.00	5,985.34	.00	.00	.00
30-112-61-21-4-110-72100	FICA	21,019.79	19,059.42	19,432.94	21,460.00	21,234.00	(226.00)
30-112-61-21-4-110-72210	VRS Pension Contribution	30,332.23	25,378.43	20,959.37	32,636.00	30,349.00	(2,287.00)
30-112-61-21-4-110-72220	VRS Hybrid Pension Contribution	14,382.70	16,740.16	19,387.35	13,987.00	13,007.00	(980.00)
30-112-61-21-4-110-72300	Group Health and Dental Insurance	39,881.04	33,961.65	27,050.99	32,828.00	32,828.00	.00
30-112-61-21-4-110-72400	VRS Group Life Insurance	3,605.19	3,395.83	3,040.15	3,310.00	2,942.00	(368.00)
30-112-61-21-4-110-72510	Hybrid Disability Insurance	206.00	239.65	262.20	.00	297.00	297.00
30-112-61-21-4-110-72750	VRS Retiree Health Care Credit	3,255.42	3,066.39	3,117.52	3,394.00	2,443.00	(951.00)
30-112-61-21-4-110-72800	Termination Pay for Vac/Sick Leave	11,915.05	.00	.00	.00	.00	.00
30-112-61-21-4-110-76195	Career Education	436.18	441.75	.00	.00	.00	.00
30-112-61-21-4-110-76285	Guidance	383.37	670.01	817.23	871.00	871.00	.00
Program 110 - Regular Instruction	Totals	\$400,314.37	\$356,684.64	\$356,552.59	\$389,011.00	\$381,538.00	(\$7,473.00)
Program 120 - Special Education							
30-112-61-21-4-120-71124	Compensation-Guidance Counselors	11,692.67	11,156.16	11,120.31	.00	.00	.00
30-112-61-21-4-120-71150	Compensation-Clerical	2,444.56	2,164.01	2,312.64	.00	.00	.00
30-112-61-21-4-120-71200	Compensation-OT	21.46	37.06	64.17	.00	.00	.00
30-112-61-21-4-120-71665	Bonus Payments To Teachers	309.60	.00	315.02	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 4 - Middle							
Program 120 - Special Education							
30-112-61-21-4-120-72100	FICA	1,106.31	1,003.35	1,025.59	.00	.00	.00
30-112-61-21-4-120-72210	VRS Pension Contribution	1,596.43	1,335.71	1,103.13	.00	.00	.00
30-112-61-21-4-120-72220	VRS Hybrid Pension Contribution	756.98	881.06	1,020.39	.00	.00	.00
30-112-61-21-4-120-72300	Group Health and Dental Insurance	2,099.00	1,787.46	1,423.74	.00	.00	.00
30-112-61-21-4-120-72400	VRS Group Life Insurance	189.75	178.73	160.01	.00	.00	.00
30-112-61-21-4-120-72510	Hybrid Disability Insurance	10.84	12.61	13.80	.00	.00	.00
30-112-61-21-4-120-72750	VRS Retiree Health Care Credit	171.34	161.39	164.08	.00	.00	.00
30-112-61-21-4-120-72800	Termination Pay for Vac/Sick Leave	627.11	.00	.00	.00	.00	.00
30-112-61-21-4-120-76195	Career Education	22.95	23.25	.00	.00	.00	.00
30-112-61-21-4-120-76285	Guidance	20.18	35.26	43.01	.00	.00	.00
Program 120 - Special Education Totals		\$21,069.18	\$18,776.05	\$18,765.89	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$421,383.55	\$375,460.69	\$375,318.48	\$389,011.00	\$381,538.00	(\$7,473.00)
Sub-Function 21 - Student Guidance Totals		\$421,383.55	\$375,460.69	\$375,318.48	\$389,011.00	\$381,538.00	(\$7,473.00)
Sub-Function 22 - Student Social Worker							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-22-4-110-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	13,268.00	13,268.00
30-112-61-22-4-110-72100	FICA	.00	.00	.00	.00	1,015.00	1,015.00
30-112-61-22-4-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	.00	2,072.00	2,072.00
30-112-61-22-4-110-72400	VRS Group Life Insurance	.00	.00	.00	.00	141.00	141.00
30-112-61-22-4-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	117.00	117.00
Program 110 - Regular Instruction Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$16,613.00	\$16,613.00
Level 4 - Middle Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$16,613.00	\$16,613.00
Sub-Function 22 - Student Social Worker Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$16,613.00	\$16,613.00

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Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-32-4-110-71122	Compensation-Librarians	68,675.61	73,793.36	77,687.85	79,133.00	80,004.00	871.00
30-112-61-32-4-110-71152	Compensation - Media Clerk	53,916.46	57,317.31	59,726.91	60,900.00	60,616.00	(284.00)
30-112-61-32-4-110-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	.00	5,000.00	5,000.00
30-112-61-32-4-110-71665	Bonus Payments To Teachers	3,096.00	.00	3,096.00	.00	.00	.00
30-112-61-32-4-110-72100	FICA	9,924.86	10,356.55	10,636.26	10,713.00	11,140.00	427.00
30-112-61-32-4-110-72210	VRS Pension Contribution	20,142.70	21,573.04	19,168.30	23,273.00	21,965.00	(1,308.00)
30-112-61-32-4-110-72300	Group Health and Dental Insurance	8,707.28	9,061.92	18,597.12	16,414.00	16,414.00	.00
30-112-61-32-4-110-72400	VRS Group Life Insurance	1,624.00	1,739.28	1,591.80	1,652.00	1,491.00	(161.00)
30-112-61-32-4-110-72750	VRS Retiree Health Care Credit	1,466.40	1,570.60	1,632.20	1,694.00	1,237.00	(457.00)
30-112-61-32-4-110-73130	Repair/Maint - Audio/Visual	1,483.17	1,994.26	.00	.00	.00	.00
30-112-61-32-4-110-76155	Audio Visual Media	2,734.92	2,730.90	.00	.00	.00	.00
30-112-61-32-4-110-76325	Library Books and Supplies	7,507.07	6,748.79	11,964.31	14,432.00	14,432.00	.00
30-112-61-32-4-110-76330	Library Reference Materials	2,535.94	2,482.70	2,300.64	.00	.00	.00
30-112-61-32-4-110-76355	Periodicals	428.52	247.72	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$187,242.93	\$194,616.43	\$211,401.39	\$208,211.00	\$212,299.00	\$4,088.00
Level 4 - Middle Totals		\$187,242.93	\$194,616.43	\$211,401.39	\$208,211.00	\$212,299.00	\$4,088.00
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$187,242.93	\$194,616.43	\$211,401.39	\$208,211.00	\$212,299.00	\$4,088.00
Sub-Function 41 - Admin. Principals Office							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-41-4-110-71126	Compensation-Principals	115,383.96	124,550.52	130,814.04	134,738.00	136,047.00	1,309.00
30-112-61-41-4-110-71127	Compensation-Asst Principals	182,541.00	167,999.52	179,685.00	185,076.00	198,768.00	13,692.00

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Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction							
Sub-Function 41 - Admin. Principals Office							
Level 4 - Middle							
Program 110 - Regular Instruction							
30-112-61-41-4-110-71150	Compensation-Clerical	91,057.21	81,302.56	102,222.59	104,611.00	105,626.00	1,015.00
30-112-61-41-4-110-71200	Compensation-OT	2,084.06	4,732.65	5,607.71	2,000.00	2,000.00	.00
30-112-61-41-4-110-71520	Compensation-Substitutes	3,891.00	7,575.10	3,650.57	.00	.00	.00
30-112-61-41-4-110-71522	Compensation-REWIP Retirees	.00	.00	9,580.62	.00	.00	.00
30-112-61-41-4-110-71665	Bonus Payments To Teachers	7,740.00	.00	7,740.00	.00	.00	.00
30-112-61-41-4-110-72100	FICA	30,947.59	29,374.34	33,018.99	32,622.00	33,847.00	1,225.00
30-112-61-41-4-110-72210	VRS Pension Contribution	56,721.36	53,049.58	50,508.23	49,378.00	48,158.00	(1,220.00)
30-112-61-41-4-110-72220	VRS Hybrid Pension Contribution	7,839.48	8,866.72	9,304.20	21,162.00	20,639.00	(523.00)
30-112-61-41-4-110-72300	Group Health and Dental Insurance	44,249.00	33,136.10	29,803.48	36,035.00	36,035.00	.00
30-112-61-41-4-110-72400	VRS Group Life Insurance	5,205.24	4,992.11	4,814.07	5,008.00	4,669.00	(339.00)
30-112-61-41-4-110-72510	Hybrid Disability Insurance	112.32	126.96	125.04	.00	.00	.00
30-112-61-41-4-110-72750	VRS Retiree Health Care Credit	4,700.28	4,507.80	4,936.44	5,136.00	3,876.00	(1,260.00)
30-112-61-41-4-110-72800	Termination Pay for Vac/Sick Leave	10,062.82	1,974.94	.00	.00	.00	.00
30-112-61-41-4-110-73160	Repair/Maint - School Office Equipment	5,559.09	5,825.65	11,105.81	15,005.00	15,005.00	.00
30-112-61-41-4-110-73161	Lease Offset	(2,968.08)	(5,936.14)	(5,936.16)	.00	.00	.00
30-112-61-41-4-110-75200	Postage	1,003.88	979.91	1,751.47	1,750.00	1,750.00	.00
30-112-61-41-4-110-75521	Travel-Principals	533.43	448.05	527.18	1,000.00	1,000.00	.00
30-112-61-41-4-110-75803	Dues-Accreditation	736.00	200.00	990.95	1,000.00	1,000.00	.00
30-112-61-41-4-110-78070	Inception of Lease - Capital Outlay	22,494.22	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$589,893.86	\$523,706.37	\$580,250.23	\$594,521.00	\$608,420.00	\$13,899.00
Level 4 - Middle Totals		\$589,893.86	\$523,706.37	\$580,250.23	\$594,521.00	\$608,420.00	\$13,899.00
Sub-Function 41 - Admin. Principals Office Totals		\$589,893.86	\$523,706.37	\$580,250.23	\$594,521.00	\$608,420.00	\$13,899.00

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Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 61 - Instruction Totals		\$7,134,902.90	\$7,287,501.18	\$7,859,333.34	\$8,316,726.00	\$8,197,248.00	(\$119,478.00)
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-112-62-62-9-222-76100	Supplies - Nursing	629.28	614.35	582.93	630.00	1,000.00	370.00
Program 222 - Health Services Totals		\$629.28	\$614.35	\$582.93	\$630.00	\$1,000.00	\$370.00
Level 9 - District Wide Totals		\$629.28	\$614.35	\$582.93	\$630.00	\$1,000.00	\$370.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$629.28	\$614.35	\$582.93	\$630.00	\$1,000.00	\$370.00
Function 62 - Administration, Attend. & Health Totals		\$629.28	\$614.35	\$582.93	\$630.00	\$1,000.00	\$370.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-112-64-64-9-420-71190	Compensation-Custodians	311,773.78	325,083.47	322,373.28	331,848.00	294,714.00	(37,134.00)
30-112-64-64-9-420-71200	Compensation-OT	16,078.89	11,322.98	11,292.48	12,000.00	12,000.00	.00
30-112-64-64-9-420-71520	Compensation-Substitutes	.00	.00	.00	4,000.00	.00	(4,000.00)
30-112-64-64-9-420-71665	Bonus Payments To Teachers	13,932.00	.00	12,384.00	.00	.00	.00
30-112-64-64-9-420-72100	FICA	24,958.02	24,926.40	25,502.99	26,610.00	23,464.00	(3,146.00)
30-112-64-64-9-420-72210	VRS Pension Contribution	9,589.68	10,169.46	10,565.04	18,627.00	11,462.00	(7,165.00)
30-112-64-64-9-420-72220	VRS Hybrid Pension Contribution	4,392.25	3,812.17	(1,886.68)	7,983.00	4,912.00	(3,071.00)
30-112-64-64-9-420-72300	Group Health and Dental Insurance	66,684.44	67,232.80	71,685.60	61,098.00	61,098.00	.00
30-112-64-64-9-420-72400	VRS Group Life Insurance	4,185.36	4,339.68	3,801.62	3,916.00	2,418.00	(1,498.00)
30-112-64-64-9-420-72510	Hybrid Disability Insurance	1,034.68	1,058.37	1,016.64	.00	.00	.00
30-112-64-64-9-420-72700	Workers Compensation	1,739.91	1,461.48	1,824.00	3,000.00	3,000.00	.00
30-112-64-64-9-420-72750	VRS Retiree Health Care Credit	3,517.08	3,647.93	3,631.92	3,741.00	2,716.00	(1,025.00)
30-112-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	.00	294.27	.00	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-112-64-64-9-420-72850	OPEB ARC	1,773.00	1,748.00	1,772.00	.00	.00	.00
30-112-64-64-9-420-73180	Repair/Maint - Other Contracted	25,152.25	40,750.54	87,312.51	69,609.00	124,424.00	54,815.00
30-112-64-64-9-420-73184	Repair/Maint - Other Contracted - AIIMS/Alt Ed	5,582.86	3,993.75	1,967.39	3,000.00	3,000.00	.00
30-112-64-64-9-420-74900	Building Maintenance -City	124,940.13	101,929.68	148,234.93	90,333.00	92,066.00	1,733.00
30-112-64-64-9-420-74901	Alt. Ed. Building Maintenance - City	2,117.72	7,493.03	5,271.93	3,608.00	3,608.00	.00
30-112-64-64-9-420-75001	Telecom/ Internet Services	4,891.54	4,769.28	3,839.57	4,884.00	8,142.00	3,258.00
30-112-64-64-9-420-75004	Utilities - Electric	200,637.25	215,187.03	259,232.10	236,380.00	247,000.00	10,620.00
30-112-64-64-9-420-75005	Utilities - Natural Gas	27,634.29	23,883.69	32,759.04	20,964.00	30,000.00	9,036.00
30-112-64-64-9-420-75009	Utilities - Water and Sewer	38,393.10	33,316.65	34,184.75	44,000.00	44,000.00	.00
30-112-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	3,836.45	.00	.00	2,750.00	2,750.00	.00
30-112-64-64-9-420-76110	Supplies - Operational	40,680.75	39,035.06	44,396.32	17,000.00	17,000.00	.00
Program 420 - Building Services Totals		\$933,525.43	\$925,455.72	\$1,081,161.43	\$965,351.00	\$987,774.00	\$22,423.00
Program 430 - Grounds Services							
30-112-64-64-9-430-74910	Grounds Maintenance-City	10,063.65	15,305.79	11,683.31	11,565.00	11,565.00	.00
Program 430 - Grounds Services Totals		\$10,063.65	\$15,305.79	\$11,683.31	\$11,565.00	\$11,565.00	\$0.00
Level 9 - District Wide Totals		\$943,589.08	\$940,761.51	\$1,092,844.74	\$976,916.00	\$999,339.00	\$22,423.00
Sub-Function 64 - Operation & Maintenance Totals		\$943,589.08	\$940,761.51	\$1,092,844.74	\$976,916.00	\$999,339.00	\$22,423.00
Function 64 - Operation & Maintenance Totals		\$943,589.08	\$940,761.51	\$1,092,844.74	\$976,916.00	\$999,339.00	\$22,423.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-112-68-10-9-800-71139	Compensation-ITRT	37,359.00	45,937.91	47,958.72	48,732.00	43,183.00	(5,549.00)
30-112-68-10-9-800-71665	Bonus Payments To Teachers	774.00	.00	774.00	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 112 - Andrew Lewis Middle School							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-112-68-10-9-800-72100	FICA	2,969.73	3,515.98	3,805.16	3,728.00	3,303.00	(425.00)
30-112-68-10-9-800-72210	VRS Pension Contribution	7,256.15	7,632.22	6,723.20	8,099.00	6,745.00	(1,354.00)
30-112-68-10-9-800-72300	Group Health and Dental Insurance	3,976.06	4,530.96	4,153.38	4,971.00	4,971.00	.00
30-112-68-10-9-800-72400	VRS Group Life Insurance	585.09	615.33	558.36	575.00	458.00	(117.00)
30-112-68-10-9-800-72750	VRS Retiree Health Care Credit	528.33	555.68	572.55	590.00	380.00	(210.00)
30-112-68-10-9-800-72800	Termination Pay for Vac/Sick Leave	.00	.00	2,274.60	.00	.00	.00
30-112-68-10-9-800-76305	ITRT	1,440.08	601.22	1,435.00	1,445.00	1,445.00	.00
30-112-68-10-9-800-76545	Technology Repair and Replace	15,262.32	67,319.34	1,887.40	4,106.00	4,106.00	.00
30-112-68-10-9-800-78050	Technology Addl VPSA Eligible	49,788.59	3,000.04	237,537.04	247,200.00	58,700.00	(188,500.00)
	Program 800 - Technology Totals	\$119,939.35	\$133,708.68	\$307,679.41	\$319,446.00	\$123,291.00	(\$196,155.00)
	Level 9 - District Wide Totals	\$119,939.35	\$133,708.68	\$307,679.41	\$319,446.00	\$123,291.00	(\$196,155.00)
	Sub-Function 10 - Classroom Instruction Totals	\$119,939.35	\$133,708.68	\$307,679.41	\$319,446.00	\$123,291.00	(\$196,155.00)
	Function 68 - Technology Totals	\$119,939.35	\$133,708.68	\$307,679.41	\$319,446.00	\$123,291.00	(\$196,155.00)
	Locations 112 - Andrew Lewis Middle School Totals	\$8,199,060.61	\$8,362,585.72	\$9,260,440.42	\$9,613,718.00	\$9,320,878.00	(\$292,840.00)
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-10-2-110-71120	Compensation-Instructional Salaries	1,793,339.45	1,658,370.40	1,718,588.81	1,848,054.00	1,990,574.00	142,520.00
30-113-61-10-2-110-71151	Compensation-Instructional Asst	156,566.39	176,018.23	182,734.16	212,524.00	195,166.00	(17,358.00)
30-113-61-10-2-110-71200	Compensation-OT	7.14	50.53	2.70	500.00	500.00	.00
30-113-61-10-2-110-71520	Compensation-Substitutes	83,609.92	80,119.88	61,869.47	55,000.00	55,000.00	.00
30-113-61-10-2-110-71522	Compensation-REWIP Retirees	907.28	5,842.80	17,489.93	37,204.00	51,204.00	14,000.00

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Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-10-2-110-71650	Compensation-NBC Teacher Bonus	20,000.00	15,000.00	10,000.00	17,500.00	10,000.00	(7,500.00)
30-113-61-10-2-110-71665	Bonus Payments To Teachers	32,748.24	.00	51,672.24	.00	.00	.00
30-113-61-10-2-110-72100	FICA	150,220.55	141,208.50	148,220.14	159,849.00	176,137.00	16,288.00
30-113-61-10-2-110-72210	VRS Pension Contribution	224,874.52	197,024.70	152,858.45	230,275.00	231,543.00	1,268.00
30-113-61-10-2-110-72220	VRS Hybrid Pension Contribution	98,339.59	105,143.56	133,477.86	98,689.00	99,233.00	544.00
30-113-61-10-2-110-72300	Group Health and Dental Insurance	272,773.41	268,016.46	270,216.90	272,360.00	272,360.00	.00
30-113-61-10-2-110-72400	VRS Group Life Insurance	26,207.54	24,536.39	22,314.28	23,356.00	22,447.00	(909.00)
30-113-61-10-2-110-72510	Hybrid Disability Insurance	1,440.77	1,505.73	1,938.90	.00	.00	.00
30-113-61-10-2-110-72700	Workers Compensation	9,350.77	7,854.40	10,422.00	10,000.00	10,000.00	.00
30-113-61-10-2-110-72750	VRS Retiree Health Care Credit	23,652.64	22,141.31	22,869.50	23,950.00	18,635.00	(5,315.00)
30-113-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	2,107.33	13,880.67	6,244.67	.00	.00	.00
30-113-61-10-2-110-72850	OPEB ARC	9,526.00	9,394.00	9,655.00	.00	.00	.00
30-113-61-10-2-110-73153	Repair & Maint - Music Dept	.00	.00	.00	175.00	100.00	(75.00)
30-113-61-10-2-110-76010	Agenda Books	1,030.75	1,200.66	4,538.34	1,300.00	1,300.00	.00
30-113-61-10-2-110-76015	Allotment	22,762.23	21,571.08	20,214.55	20,867.00	21,565.00	698.00
30-113-61-10-2-110-76045	Furniture and Equip <\$5,000	1,787.75	4,731.26	5,139.44	6,107.00	6,107.00	.00
30-113-61-10-2-110-76085	School Improvement	29.71	212.85	380.00	100.00	100.00	.00
30-113-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	2,067.65	283.53	2,173.25	4,100.00	4,100.00	.00
30-113-61-10-2-110-76350	Music	.00	120.90	189.96	113.00	535.00	422.00
30-113-61-10-2-110-76360	Physical Education	91.96	425.16	665.33	580.00	500.00	(80.00)
30-113-61-10-2-110-76365	Reading	103.75	72.56	164.86	668.00	6,140.00	5,472.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-10-2-110-76485	Supplies - Kindergarten	1,480.47	858.18	1,739.70	852.00	852.00	.00
30-113-61-10-2-110-76490	Supplies - First Grade	438.70	1,237.01	1,209.62	1,300.00	900.00	(400.00)
30-113-61-10-2-110-76495	Supplies - Second Grade	670.30	256.91	616.07	620.00	380.00	(240.00)
30-113-61-10-2-110-76500	Supplies - Third Grade	104.03	482.08	750.99	678.00	611.00	(67.00)
30-113-61-10-2-110-76505	Supplies - Fourth Grade	220.28	765.83	604.66	420.00	324.00	(96.00)
30-113-61-10-2-110-76510	Supplies - Fifth Grade	170.91	507.83	658.46	598.00	748.00	150.00
	Program 110 - Regular Instruction Totals	\$2,936,630.03	\$2,758,833.40	\$2,859,620.24	\$3,027,739.00	\$3,177,061.00	\$149,322.00
Program 120 - Special Education							
30-113-61-10-2-120-71120	Compensation-Instructional Salaries	172,300.54	188,789.00	197,448.75	137,534.00	149,773.00	12,239.00
30-113-61-10-2-120-71151	Compensation-Instructional Asst	38,401.06	61,082.39	44,102.32	69,825.00	89,763.00	19,938.00
30-113-61-10-2-120-71200	Compensation-OT	.00	71.40	.00	.00	.00	.00
30-113-61-10-2-120-71520	Compensation-Substitutes	8,566.75	1,504.86	2,640.85	.00	.00	.00
30-113-61-10-2-120-71665	Bonus Payments To Teachers	4,644.00	.00	6,811.19	.00	.00	.00
30-113-61-10-2-120-72100	FICA	16,036.86	18,540.64	18,346.91	15,863.00	18,325.00	2,462.00
30-113-61-10-2-120-72210	VRS Pension Contribution	10,180.40	10,875.93	9,651.00	10,339.00	11,225.00	886.00
30-113-61-10-2-120-72220	VRS Hybrid Pension Contribution	25,405.70	28,557.83	28,093.02	24,124.00	26,191.00	2,067.00
30-113-61-10-2-120-72300	Group Health and Dental Insurance	30,510.16	33,369.12	39,054.56	24,509.00	24,509.00	.00
30-113-61-10-2-120-72400	VRS Group Life Insurance	2,871.05	3,207.50	2,862.44	2,447.00	2,539.00	92.00
30-113-61-10-2-120-72510	Hybrid Disability Insurance	364.19	408.94	415.84	.00	.00	.00
30-113-61-10-2-120-72750	VRS Retiree Health Care Credit	2,592.61	2,893.98	2,935.16	2,509.00	2,108.00	(401.00)
30-113-61-10-2-120-76390	Sp Ed LD	961.71	422.47	526.79	.00	.00	.00

FY 27 Operating Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
30-113-61-10-2-120-76431	Special Ed - General	.00	.00	.00	1,148.00	1,029.00	(119.00)
30-113-61-10-2-120-76438	Supplies - EL	.00	.00	.00	170.00	.00	(170.00)
	Program 120 - Special Education Totals	\$312,835.03	\$349,724.06	\$352,888.83	\$288,468.00	\$325,462.00	\$36,994.00
Program 123 - ELL							
30-113-61-10-2-123-76438	Supplies - EL	.00	.00	.00	.00	250.00	250.00
	Program 123 - ELL Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
Program 180 - Pre-K Non- Sp Ed							
30-113-61-10-2-180-71110	Compensation-Administrative	15,392.05	19,065.66	7,526.72	8,926.00	9,013.00	87.00
30-113-61-10-2-180-71120	Compensation-Instructional Salaries	62,081.04	64,771.64	69,182.35	70,903.00	71,492.00	589.00
30-113-61-10-2-180-71151	Compensation-Instructional Asst	.00	47,014.00	29,043.20	53,358.00	50,021.00	(3,337.00)
30-113-61-10-2-180-71665	Bonus Payments To Teachers	1,935.00	.00	3,250.80	.00	.00	.00
30-113-61-10-2-180-72100	FICA	5,486.00	9,397.77	7,756.54	10,189.00	9,985.00	(204.00)
30-113-61-10-2-180-72210	VRS Pension Contribution	13,300.99	17,553.21	10,851.43	15,495.00	14,272.00	(1,223.00)
30-113-61-10-2-180-72220	VRS Hybrid Pension Contribution	.00	4,249.90	4,844.99	6,641.00	6,116.00	(525.00)
30-113-61-10-2-180-72300	Group Health and Dental Insurance	9,317.14	17,245.54	10,612.32	13,702.00	13,702.00	.00
30-113-61-10-2-180-72400	VRS Group Life Insurance	1,072.47	1,757.96	1,247.24	1,572.00	1,384.00	(188.00)
30-113-61-10-2-180-72510	Hybrid Disability Insurance	.00	60.82	69.82	.00	.00	.00
30-113-61-10-2-180-72750	VRS Retiree Health Care Credit	968.34	1,587.43	1,278.88	1,612.00	1,149.00	(463.00)
	Program 180 - Pre-K Non- Sp Ed Totals	\$109,553.03	\$182,703.93	\$145,664.29	\$182,398.00	\$177,134.00	(\$5,264.00)
	Level 2 - Elementary Totals	\$3,359,018.09	\$3,291,261.39	\$3,358,173.36	\$3,498,605.00	\$3,679,907.00	\$181,302.00
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-113-61-10-8-180-71110	Compensation-Administrative	.00	.00	1,139.44	.00	.00	.00

FY 27 Operating Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-113-61-10-8-180-71120	Compensation-Instructional Salaries	.00	16,295.00	13,021.00	.00	.00	.00
30-113-61-10-8-180-71151	Compensation-Instructional Asst	46,204.18	.00	6,357.96	.00	.00	.00
30-113-61-10-8-180-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00
30-113-61-10-8-180-72100	FICA	3,616.26	1,246.00	1,534.64	.00	.00	.00
30-113-61-10-8-180-72210	VRS Pension Contribution	.00	.00	2,118.29	.00	.00	.00
30-113-61-10-8-180-72220	VRS Hybrid Pension Contribution	7,788.10	2,708.00	1,019.68	.00	.00	.00
30-113-61-10-8-180-72300	Group Health and Dental Insurance	7,540.48	10,668.00	3,262.73	.00	.00	.00
30-113-61-10-8-180-72400	VRS Group Life Insurance	627.90	218.00	129.80	.00	.00	.00
30-113-61-10-8-180-72510	Hybrid Disability Insurance	117.09	.00	7.08	.00	.00	.00
30-113-61-10-8-180-72750	VRS Retiree Health Care Credit	567.00	197.00	133.10	.00	.00	.00
30-113-61-10-8-180-73037	Contractual Services - Other	.00	197.46	352.12	2,000.00	2,000.00	.00
30-113-61-10-8-180-73255	Professional Development	1,351.24	127.58	24.25	1,250.00	1,250.00	.00
30-113-61-10-8-180-76435	Supplies - Instructional	5,998.02	2,567.29	2,342.44	36,237.00	36,237.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$75,358.27	\$34,224.33	\$31,442.53	\$39,487.00	\$39,487.00	\$0.00
Level 8 - Pre-K Totals		\$75,358.27	\$34,224.33	\$31,442.53	\$39,487.00	\$39,487.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$3,434,376.36	\$3,325,485.72	\$3,389,615.89	\$3,538,092.00	\$3,719,394.00	\$181,302.00
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-21-2-110-71124	Compensation-Guidance Counselors	65,619.25	83,599.39	84,910.50	90,766.00	91,647.00	881.00
30-113-61-21-2-110-71665	Bonus Payments To Teachers	1,838.25	.00	1,838.25	.00	.00	.00
30-113-61-21-2-110-72100	FICA	4,925.33	6,105.00	6,236.54	6,944.00	7,011.00	67.00
30-113-61-21-2-110-72210	VRS Pension Contribution	2,686.12	1,714.63	2,557.02	4,526.00	4,295.00	(231.00)

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-21-2-110-72220	VRS Hybrid Pension Contribution	8,179.82	10,992.49	9,996.18	10,560.00	10,021.00	(539.00)
30-113-61-21-2-110-72300	Group Health and Dental Insurance	11,100.79	6,755.13	15,187.51	8,170.00	8,170.00	.00
30-113-61-21-2-110-72400	VRS Group Life Insurance	876.09	1,024.51	987.81	1,071.00	971.00	(100.00)
30-113-61-21-2-110-72510	Hybrid Disability Insurance	117.13	157.45	156.37	.00	.00	.00
30-113-61-21-2-110-72750	VRS Retiree Health Care Credit	791.16	925.17	1,012.98	1,098.00	806.00	(292.00)
30-113-61-21-2-110-76285	Guidance	.00	267.83	158.19	328.00	350.00	22.00
Program 110 - Regular Instruction Totals		\$96,133.94	\$111,541.60	\$123,041.35	\$123,463.00	\$123,271.00	(\$192.00)
Program 120 - Special Education							
30-113-61-21-2-120-71124	Compensation-Guidance Counselors	3,453.65	4,399.97	4,468.97	.00	.00	.00
30-113-61-21-2-120-71665	Bonus Payments To Teachers	96.75	.00	96.75	.00	.00	.00
30-113-61-21-2-120-72100	FICA	259.23	321.32	328.24	.00	.00	.00
30-113-61-21-2-120-72210	VRS Pension Contribution	141.38	90.24	134.58	.00	.00	.00
30-113-61-21-2-120-72220	VRS Hybrid Pension Contribution	430.52	578.55	526.12	.00	.00	.00
30-113-61-21-2-120-72300	Group Health and Dental Insurance	584.25	355.53	799.34	.00	.00	.00
30-113-61-21-2-120-72400	VRS Group Life Insurance	46.11	53.92	51.99	.00	.00	.00
30-113-61-21-2-120-72510	Hybrid Disability Insurance	6.17	8.29	8.23	.00	.00	.00
30-113-61-21-2-120-72750	VRS Retiree Health Care Credit	41.64	48.69	53.32	.00	.00	.00
30-113-61-21-2-120-76285	Guidance	.00	14.10	8.32	.00	.00	.00
Program 120 - Special Education Totals		\$5,059.70	\$5,870.61	\$6,475.86	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$101,193.64	\$117,412.21	\$129,517.21	\$123,463.00	\$123,271.00	(\$192.00)
Sub-Function 21 - Student Guidance Totals		\$101,193.64	\$117,412.21	\$129,517.21	\$123,463.00	\$123,271.00	(\$192.00)

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-32-2-110-71122	Compensation-Librarians	74,060.73	79,070.83	82,583.22	84,863.00	85,796.00	933.00
30-113-61-32-2-110-71665	Bonus Payments To Teachers	1,548.00	.00	1,548.00	.00	.00	.00
30-113-61-32-2-110-72100	FICA	5,741.97	6,015.36	6,398.75	6,492.00	6,563.00	71.00
30-113-61-32-2-110-72210	VRS Pension Contribution	12,128.90	12,936.02	11,546.10	14,104.00	13,401.00	(703.00)
30-113-61-32-2-110-72300	Group Health and Dental Insurance	8,707.28	9,061.92	9,061.92	8,170.00	8,170.00	.00
30-113-61-32-2-110-72400	VRS Group Life Insurance	977.90	1,042.98	958.80	1,001.00	909.00	(92.00)
30-113-61-32-2-110-72750	VRS Retiree Health Care Credit	883.00	941.78	983.20	1,027.00	755.00	(272.00)
30-113-61-32-2-110-73130	Repair/Maint - Audio/Visual	.00	58.38	135.34	400.00	400.00	.00
30-113-61-32-2-110-76155	Audio Visual Media	.00	39.90	325.39	250.00	250.00	.00
30-113-61-32-2-110-76325	Library Books and Supplies	9,941.00	7,213.82	5,796.00	5,250.00	6,380.00	1,130.00
30-113-61-32-2-110-76330	Library Reference Materials	965.44	1,106.16	1,746.14	1,950.00	770.00	(1,180.00)
30-113-61-32-2-110-76355	Periodicals	211.50	.00	.00	150.00	150.00	.00
Program 110 - Regular Instruction Totals		\$115,165.72	\$117,487.15	\$121,082.86	\$123,657.00	\$123,544.00	(\$113.00)
Level 2 - Elementary Totals		\$115,165.72	\$117,487.15	\$121,082.86	\$123,657.00	\$123,544.00	(\$113.00)
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$115,165.72	\$117,487.15	\$121,082.86	\$123,657.00	\$123,544.00	(\$113.00)
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-41-2-110-71126	Compensation-Principals	111,203.04	100,597.71	128,327.04	132,177.00	131,163.00	(1,014.00)
30-113-61-41-2-110-71127	Compensation-Asst Principals	75,588.06	82,591.96	87,767.10	89,991.00	95,823.00	5,832.00
30-113-61-41-2-110-71150	Compensation-Clerical	51,264.97	53,751.09	56,291.82	57,661.00	58,222.00	561.00
30-113-61-41-2-110-71200	Compensation-OT	1,653.26	1,324.75	1,544.21	1,000.00	1,000.00	.00

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 61 - Instruction							
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-113-61-41-2-110-71520	Compensation-Substitutes	1,932.49	27,548.42	4,360.80	.00	.00	.00
30-113-61-41-2-110-71522	Compensation-REWIP Retirees	.00	.00	351.76	.00	.00	.00
30-113-61-41-2-110-71665	Bonus Payments To Teachers	4,644.00	.00	4,644.00	.00	.00	.00
30-113-61-41-2-110-72100	FICA	19,130.63	20,944.15	20,924.70	21,483.00	21,895.00	412.00
30-113-61-41-2-110-72210	VRS Pension Contribution	30,926.12	31,162.44	30,650.58	32,555.00	31,185.00	(1,370.00)
30-113-61-41-2-110-72220	VRS Hybrid Pension Contribution	8,353.56	8,858.64	9,914.40	13,952.00	13,365.00	(587.00)
30-113-61-41-2-110-72300	Group Health and Dental Insurance	9,143.06	17,119.68	21,501.76	17,178.00	17,178.00	.00
30-113-61-41-2-110-72400	VRS Group Life Insurance	3,167.02	3,226.76	3,205.80	3,302.00	3,023.00	(279.00)
30-113-61-41-2-110-72510	Hybrid Disability Insurance	119.64	126.90	133.20	.00	.00	.00
30-113-61-41-2-110-72750	VRS Retiree Health Care Credit	2,859.72	2,913.66	3,287.41	3,386.00	2,510.00	(876.00)
30-113-61-41-2-110-72800	Termination Pay for Vac/Sick Leave	9,979.76	12,577.62	.00	.00	.00	.00
30-113-61-41-2-110-73160	Repair/Maint - School Office Equipment	11,733.69	10,380.00	10,355.28	12,241.00	12,241.00	.00
30-113-61-41-2-110-73161	Lease Offset	(2,287.32)	(4,574.62)	(4,574.64)	.00	.00	.00
30-113-61-41-2-110-75521	Travel-Principals	668.70	.00	.00	.00	.00	.00
30-113-61-41-2-110-75803	Dues-Accreditation	.00	.00	.00	80.00	278.00	198.00
30-113-61-41-2-110-78070	Inception of Lease - Capital Outlay	17,334.94	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$357,415.34	\$368,549.16	\$378,685.22	\$385,006.00	\$387,883.00	\$2,877.00
Level 2 - Elementary Totals		\$357,415.34	\$368,549.16	\$378,685.22	\$385,006.00	\$387,883.00	\$2,877.00
Sub-Function 41 - Admin. Principals Office Totals		\$357,415.34	\$368,549.16	\$378,685.22	\$385,006.00	\$387,883.00	\$2,877.00
Function 61 - Instruction Totals		\$4,008,151.06	\$3,928,934.24	\$4,018,901.18	\$4,170,218.00	\$4,354,092.00	\$183,874.00

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-113-62-62-9-222-76100	Supplies - Nursing	358.68	255.56	508.84	539.00	539.00	.00
	Program 222 - Health Services Totals	\$358.68	\$255.56	\$508.84	\$539.00	\$539.00	\$0.00
	Level 9 - District Wide Totals	\$358.68	\$255.56	\$508.84	\$539.00	\$539.00	\$0.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$358.68	\$255.56	\$508.84	\$539.00	\$539.00	\$0.00
	Function 62 - Administration, Attend. & Health Totals	\$358.68	\$255.56	\$508.84	\$539.00	\$539.00	\$0.00
	Function 64 - Operation & Maintenance						
	Sub-Function 64 - Operation & Maintenance						
	Level 9 - District Wide						
	Program 420 - Building Services						
30-113-64-64-9-420-71190	Compensation-Custodians	132,987.31	151,159.84	113,556.50	118,177.00	42,962.00	(75,215.00)
30-113-64-64-9-420-71200	Compensation-OT	11,052.59	9,110.48	4,105.94	10,000.00	6,500.00	(3,500.00)
30-113-64-64-9-420-71520	Compensation-Substitutes	1,776.60	1,307.26	.00	1,500.00	.00	(1,500.00)
30-113-64-64-9-420-71665	Bonus Payments To Teachers	4,644.00	.00	3,096.00	.00	.00	.00
30-113-64-64-9-420-72100	FICA	11,159.37	12,112.67	9,158.79	9,920.00	3,784.00	(6,136.00)
30-113-64-64-9-420-72210	VRS Pension Contribution	6,773.76	7,183.26	7,136.04	6,845.00	6,711.00	(134.00)
30-113-64-64-9-420-72220	VRS Hybrid Pension Contribution	1,341.47	1,502.16	1,805.34	2,934.00	.00	(2,934.00)
30-113-64-64-9-420-72300	Group Health and Dental Insurance	28,497.62	29,482.80	18,255.00	25,000.00	25,000.00	.00
30-113-64-64-9-420-72400	VRS Group Life Insurance	1,749.47	2,026.56	1,369.83	1,394.00	455.00	(939.00)
30-113-64-64-9-420-72510	Hybrid Disability Insurance	325.97	413.10	208.14	.00	.00	.00
30-113-64-64-9-420-72700	Workers Compensation	994.23	835.13	521.00	1,000.00	1,000.00	.00
30-113-64-64-9-420-72750	VRS Retiree Health Care Credit	1,486.32	1,718.04	1,329.87	1,354.00	378.00	(976.00)
30-113-64-64-9-420-72850	OPEB ARC	1,013.00	749.00	506.00	.00	.00	.00
30-113-64-64-9-420-73180	Repair/Maint - Other Contracted	13,163.37	55,580.25	78,783.92	60,442.00	86,047.00	25,605.00

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-113-64-64-9-420-74900	Building Maintenance -City	100,805.19	89,588.80	77,887.39	55,333.00	53,136.00	(2,197.00)
30-113-64-64-9-420-75001	Telecom/ Internet Services	1,995.09	1,781.51	1,285.54	1,964.00	3,184.00	1,220.00
30-113-64-64-9-420-75004	Utilities - Electric	103,586.16	112,581.46	143,732.94	134,620.00	136,000.00	1,380.00
30-113-64-64-9-420-75005	Utilities - Natural Gas	12,991.25	10,521.65	14,351.80	9,551.00	11,000.00	1,449.00
30-113-64-64-9-420-75009	Utilities - Water and Sewer	15,372.18	17,573.94	22,435.01	16,853.00	19,000.00	2,147.00
30-113-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	116.67	299.00	32.38	1,500.00	1,500.00	.00
30-113-64-64-9-420-76110	Supplies - Operational	38,799.18	27,765.77	43,826.11	18,000.00	18,000.00	.00
	Program 420 - Building Services Totals	\$490,630.80	\$533,292.68	\$543,383.54	\$476,387.00	\$414,657.00	(\$61,730.00)
Program 430 - Grounds Services							
30-113-64-64-9-430-74910	Grounds Maintenance-City	19,416.77	19,294.88	19,823.31	19,210.00	19,210.00	.00
	Program 430 - Grounds Services Totals	\$19,416.77	\$19,294.88	\$19,823.31	\$19,210.00	\$19,210.00	\$0.00
	Level 9 - District Wide Totals	\$510,047.57	\$552,587.56	\$563,206.85	\$495,597.00	\$433,867.00	(\$61,730.00)
	Sub-Function 64 - Operation & Maintenance Totals	\$510,047.57	\$552,587.56	\$563,206.85	\$495,597.00	\$433,867.00	(\$61,730.00)
	Function 64 - Operation & Maintenance Totals	\$510,047.57	\$552,587.56	\$563,206.85	\$495,597.00	\$433,867.00	(\$61,730.00)
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-113-68-10-9-800-71139	Compensation-ITRT	3,337.42	.00	30,531.35	31,686.00	32,075.00	389.00
30-113-68-10-9-800-71665	Bonus Payments To Teachers	.00	.00	774.00	.00	.00	.00
30-113-68-10-9-800-72100	FICA	252.23	.00	2,179.24	2,424.00	2,454.00	30.00
30-113-68-10-9-800-72210	VRS Pension Contribution	610.66	.00	.00	5,266.00	5,010.00	(256.00)
30-113-68-10-9-800-72220	VRS Hybrid Pension Contribution	.00	.00	5,299.88	.00	.00	.00
30-113-68-10-9-800-72300	Group Health and Dental Insurance	332.84	.00	6,109.62	5,334.00	5,334.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-113-68-10-9-800-72400	VRS Group Life Insurance	49.24	.00	353.10	374.00	340.00	(34.00)
30-113-68-10-9-800-72510	Hybrid Disability Insurance	.00	.00	71.20	.00	.00	.00
30-113-68-10-9-800-72750	VRS Retiree Health Care Credit	44.46	.00	362.10	383.00	282.00	(101.00)
30-113-68-10-9-800-73175	Repair/Maint- Computer	3,756.09	3,218.52	428.90	3,200.00	3,200.00	.00
30-113-68-10-9-800-76305	ITRT	.00	141.31	248.00	77.00	1,100.00	1,023.00
30-113-68-10-9-800-76515	Software-Instructional	4,865.75	4,083.44	5,278.53	4,544.00	4,544.00	.00
30-113-68-10-9-800-76530	Computer Supplies	4,195.57	4,226.56	4,186.43	4,400.00	4,000.00	(400.00)
30-113-68-10-9-800-76545	Technology Repair and Replace	5,858.97	.00	.00	.00	.00	.00
30-113-68-10-9-800-78050	Technology Addl VPSA Eligible	30,958.71	630.25	14.51	.00	21,060.00	21,060.00
	Program 800 - Technology Totals	\$54,261.94	\$12,300.08	\$55,836.86	\$57,688.00	\$79,399.00	\$21,711.00
	Level 9 - District Wide Totals	\$54,261.94	\$12,300.08	\$55,836.86	\$57,688.00	\$79,399.00	\$21,711.00
	Sub-Function 10 - Classroom Instruction Totals	\$54,261.94	\$12,300.08	\$55,836.86	\$57,688.00	\$79,399.00	\$21,711.00
	Function 68 - Technology Totals	\$54,261.94	\$12,300.08	\$55,836.86	\$57,688.00	\$79,399.00	\$21,711.00
	Locations 113 - Carver Elementary Totals	\$4,572,819.25	\$4,494,077.44	\$4,638,453.73	\$4,724,042.00	\$4,867,897.00	\$143,855.00
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-10-2-110-71120	Compensation-Instructional Salaries	1,667,944.66	1,597,393.58	1,639,719.46	1,765,646.00	1,704,036.00	(61,610.00)
30-114-61-10-2-110-71151	Compensation-Instructional Asst	115,674.34	125,339.95	135,847.64	167,649.00	111,837.00	(55,812.00)
30-114-61-10-2-110-71200	Compensation-OT	.00	.00	8.18	.00	.00	.00
30-114-61-10-2-110-71520	Compensation-Substitutes	74,511.23	56,020.36	56,428.93	43,000.00	43,000.00	.00
30-114-61-10-2-110-71522	Compensation-REWIP Retirees	6,009.84	17,708.93	15,554.98	18,302.00	28,597.00	10,295.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-10-2-110-71650	Compensation-NBC Teacher Bonus	15,000.00	10,000.00	7,500.00	12,500.00	5,000.00	(7,500.00)
30-114-61-10-2-110-71665	Bonus Payments To Teachers	24,420.00	.00	43,498.78	.00	.00	.00
30-114-61-10-2-110-72100	FICA	139,515.31	132,383.08	138,395.68	147,327.00	144,774.00	(2,553.00)
30-114-61-10-2-110-72210	VRS Pension Contribution	257,936.60	210,312.26	176,908.26	215,467.00	197,662.00	(17,805.00)
30-114-61-10-2-110-72220	VRS Hybrid Pension Contribution	36,502.24	73,397.76	80,174.29	92,343.00	84,712.00	(7,631.00)
30-114-61-10-2-110-72300	Group Health and Dental Insurance	222,175.48	212,678.56	222,074.98	251,492.00	251,492.00	.00
30-114-61-10-2-110-72400	VRS Group Life Insurance	23,739.70	22,874.46	20,596.10	21,854.00	19,162.00	(2,692.00)
30-114-61-10-2-110-72510	Hybrid Disability Insurance	522.80	1,050.94	1,191.04	.00	1,531.00	1,531.00
30-114-61-10-2-110-72700	Workers Compensation	7,767.45	6,524.46	6,774.00	10,000.00	10,000.00	.00
30-114-61-10-2-110-72750	VRS Retiree Health Care Credit	21,436.40	20,655.22	21,119.22	22,410.00	15,908.00	(6,502.00)
30-114-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	8,876.27	3,461.60	2,686.00	.00	.00	.00
30-114-61-10-2-110-72850	OPEB ARC	7,913.00	7,803.00	7,786.00	.00	.00	.00
30-114-61-10-2-110-73153	Repair & Maint - Music Dept	.00	.00	115.00	150.00	150.00	.00
30-114-61-10-2-110-76010	Agenda Books	1,035.90	1,351.29	1,334.06	1,200.00	1,200.00	.00
30-114-61-10-2-110-76015	Allotment	22,787.02	21,923.08	21,842.01	20,147.00	20,397.00	250.00
30-114-61-10-2-110-76045	Furniture and Equip <\$5,000	4,120.01	4,085.68	4,052.99	4,000.00	3,445.00	(555.00)
30-114-61-10-2-110-76085	School Improvement	108.82	22.37	45.74	50.00	50.00	.00
30-114-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	1,000.00	1,000.00	1,114.00	2,497.00	1,545.00	(952.00)
30-114-61-10-2-110-76350	Music	113.90	130.90	108.95	120.00	120.00	.00
30-114-61-10-2-110-76360	Physical Education	200.00	193.11	62.55	220.00	220.00	.00
30-114-61-10-2-110-76365	Reading	1,667.00	1,847.94	840.55	723.00	612.00	(111.00)

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-10-2-110-76485	Supplies - Kindergarten	1,184.22	1,309.36	1,540.47	2,300.00	1,644.00	(656.00)
30-114-61-10-2-110-76490	Supplies - First Grade	1,037.00	1,019.78	1,447.97	1,405.00	1,238.00	(167.00)
30-114-61-10-2-110-76495	Supplies - Second Grade	1,106.34	797.70	1,578.98	925.00	1,110.00	185.00
30-114-61-10-2-110-76500	Supplies - Third Grade	1,004.72	857.67	978.52	1,246.00	1,385.00	139.00
30-114-61-10-2-110-76505	Supplies - Fourth Grade	740.71	1,123.74	503.91	788.00	1,067.00	279.00
30-114-61-10-2-110-76510	Supplies - Fifth Grade	680.57	707.26	714.40	435.00	200.00	(235.00)
	Program 110 - Regular Instruction Totals	\$2,666,731.53	\$2,533,974.04	\$2,612,543.64	\$2,804,196.00	\$2,652,094.00	(\$152,102.00)
Program 120 - Special Education							
30-114-61-10-2-120-71120	Compensation-Instructional Salaries	186,881.04	247,576.33	271,485.35	276,784.00	293,066.00	16,282.00
30-114-61-10-2-120-71151	Compensation-Instructional Asst	49,138.92	119,971.50	122,288.90	150,957.00	188,572.00	37,615.00
30-114-61-10-2-120-71200	Compensation-OT	221.58	.00	.00	.00	.00	.00
30-114-61-10-2-120-71520	Compensation-Substitutes	1,436.04	430.88	2,901.78	.00	.00	.00
30-114-61-10-2-120-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	2,500.00	5,000.00	2,500.00
30-114-61-10-2-120-71665	Bonus Payments To Teachers	7,740.00	.00	15,325.19	.00	.00	.00
30-114-61-10-2-120-72100	FICA	17,810.15	27,406.62	30,725.57	32,913.00	37,228.00	4,315.00
30-114-61-10-2-120-72210	VRS Pension Contribution	24,964.70	26,579.83	20,494.50	21,327.00	22,570.00	1,243.00
30-114-61-10-2-120-72220	VRS Hybrid Pension Contribution	13,678.03	31,919.17	38,621.75	49,763.00	52,662.00	2,899.00
30-114-61-10-2-120-72300	Group Health and Dental Insurance	31,919.28	46,004.80	43,053.48	25,746.00	25,746.00	.00
30-114-61-10-2-120-72400	VRS Group Life Insurance	3,115.59	4,725.92	4,649.49	5,047.00	5,105.00	58.00
30-114-61-10-2-120-72510	Hybrid Disability Insurance	195.88	455.10	594.52	.00	1,034.00	1,034.00
30-114-61-10-2-120-72750	VRS Retiree Health Care Credit	2,813.27	4,266.67	4,767.70	5,176.00	4,238.00	(938.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
30-114-61-10-2-120-76390	Sp Ed LD	667.87	615.97	2,339.16	845.00	550.00	(295.00)
30-114-61-10-2-120-76410	Sp Ed ID	592.21	994.20	912.21	1,579.00	668.00	(911.00)
30-114-61-10-2-120-76438	Supplies - EL	.00	65.45	.00	200.00	.00	(200.00)
Program 120 - Special Education Totals		\$346,174.56	\$516,012.44	\$563,159.60	\$572,837.00	\$636,439.00	\$63,602.00
Program 123 - ELL							
30-114-61-10-2-123-76438	Supplies - EL	.00	.00	.00	.00	424.00	424.00
Program 123 - ELL Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$424.00	\$424.00
Program 180 - Pre-K Non- Sp Ed							
30-114-61-10-2-180-71110	Compensation-Administrative	.00	.00	7,526.72	8,926.00	9,013.00	87.00
30-114-61-10-2-180-71151	Compensation-Instructional Asst	.00	.00	23,664.43	24,548.00	46,291.00	21,743.00
30-114-61-10-2-180-71665	Bonus Payments To Teachers	.00	.00	1,702.80	.00	.00	.00
30-114-61-10-2-180-72100	FICA	.00	.00	2,515.22	2,561.00	4,231.00	1,670.00
30-114-61-10-2-180-72210	VRS Pension Contribution	.00	.00	1,069.53	5,563.00	2,592.00	(2,971.00)
30-114-61-10-2-180-72220	VRS Hybrid Pension Contribution	.00	.00	3,624.92	.00	6,047.00	6,047.00
30-114-61-10-2-180-72300	Group Health and Dental Insurance	.00	.00	209.49	.00	.00	.00
30-114-61-10-2-180-72400	VRS Group Life Insurance	.00	.00	370.01	395.00	586.00	191.00
30-114-61-10-2-180-72510	Hybrid Disability Insurance	.00	.00	56.70	.00	.00	.00
30-114-61-10-2-180-72750	VRS Retiree Health Care Credit	.00	.00	379.49	405.00	487.00	82.00
Program 180 - Pre-K Non- Sp Ed Totals		\$0.00	\$0.00	\$41,119.31	\$42,398.00	\$69,247.00	\$26,849.00
Level 2 - Elementary Totals		\$3,012,906.09	\$3,049,986.48	\$3,216,822.55	\$3,419,431.00	\$3,358,204.00	(\$61,227.00)
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-114-61-10-8-180-71110	Compensation-Administrative	.00	.00	1,139.44	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-114-61-10-8-180-71120	Compensation-Instructional Salaries	50.00	.00	11,752.16	.00	300.00	300.00
30-114-61-10-8-180-71151	Compensation-Instructional Asst	.00	.00	5,237.88	10,000.00	10,000.00	.00
30-114-61-10-8-180-72100	FICA	3.83	.00	1,304.30	765.00	788.00	23.00
30-114-61-10-8-180-72210	VRS Pension Contribution	.00	.00	161.91	1,662.00	1,609.00	(53.00)
30-114-61-10-8-180-72220	VRS Hybrid Pension Contribution	.00	.00	2,508.16	.00	.00	.00
30-114-61-10-8-180-72300	Group Health and Dental Insurance	.00	.00	2,477.01	.00	.00	.00
30-114-61-10-8-180-72400	VRS Group Life Insurance	.00	.00	111.81	118.00	109.00	(9.00)
30-114-61-10-8-180-72510	Hybrid Disability Insurance	.00	.00	19.84	.00	.00	.00
30-114-61-10-8-180-72750	VRS Retiree Health Care Credit	.00	.00	114.66	121.00	91.00	(30.00)
30-114-61-10-8-180-73037	Contractual Services - Other	.00	2,733.47	20.90	2,000.00	2,000.00	.00
30-114-61-10-8-180-73255	Professional Development	.00	2,536.00	24.25	1,250.00	1,250.00	.00
30-114-61-10-8-180-76435	Supplies - Instructional	.00	6,453.38	890.93	30,894.00	30,894.00	.00
	Program 180 - Pre-K Non- Sp Ed Totals	\$53.83	\$11,722.85	\$25,763.25	\$46,810.00	\$47,041.00	\$231.00
	Level 8 - Pre-K Totals	\$53.83	\$11,722.85	\$25,763.25	\$46,810.00	\$47,041.00	\$231.00
	Sub-Function 10 - Classroom Instruction Totals	\$3,012,959.92	\$3,061,709.33	\$3,242,585.80	\$3,466,241.00	\$3,405,245.00	(\$60,996.00)
	Sub-Function 21 - Student Guidance						
	Level 2 - Elementary						
	Program 110 - Regular Instruction						
30-114-61-21-2-110-71124	Compensation-Guidance Counselors	52,488.41	76,847.90	78,998.41	85,955.00	86,789.00	834.00
30-114-61-21-2-110-71665	Bonus Payments To Teachers	1,838.25	.00	1,838.25	.00	.00	.00
30-114-61-21-2-110-72100	FICA	3,941.50	5,717.24	5,990.90	6,576.00	6,639.00	63.00
30-114-61-21-2-110-72210	VRS Pension Contribution	11,833.96	12,046.41	11,265.38	10,000.00	9,490.00	(510.00)
30-114-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	1,265.95	.00	4,286.00	4,067.00	(219.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-21-2-110-72300	Group Health and Dental Insurance	2,832.06	2,089.42	2,949.75	8,582.00	8,582.00	.00
30-114-61-21-2-110-72400	VRS Group Life Insurance	954.18	1,073.32	935.46	1,014.00	920.00	(94.00)
30-114-61-21-2-110-72510	Hybrid Disability Insurance	.00	18.14	.00	.00	.00	.00
30-114-61-21-2-110-72750	VRS Retiree Health Care Credit	861.55	969.21	959.31	1,040.00	764.00	(276.00)
30-114-61-21-2-110-76285	Guidance	23.75	19.47	97.53	200.00	100.00	(100.00)
	Program 110 - Regular Instruction Totals	\$74,773.66	\$100,047.06	\$103,034.99	\$117,653.00	\$117,351.00	(\$302.00)
Program 120 - Special Education							
30-114-61-21-2-120-71124	Compensation-Guidance Counselors	2,762.55	4,044.63	4,157.81	.00	.00	.00
30-114-61-21-2-120-71665	Bonus Payments To Teachers	96.75	.00	96.75	.00	.00	.00
30-114-61-21-2-120-72100	FICA	207.45	300.91	315.31	.00	.00	.00
30-114-61-21-2-120-72210	VRS Pension Contribution	622.84	634.02	592.92	.00	.00	.00
30-114-61-21-2-120-72220	VRS Hybrid Pension Contribution	.00	66.63	.00	.00	.00	.00
30-114-61-21-2-120-72300	Group Health and Dental Insurance	149.06	109.97	155.25	.00	.00	.00
30-114-61-21-2-120-72400	VRS Group Life Insurance	50.22	56.49	49.24	.00	.00	.00
30-114-61-21-2-120-72510	Hybrid Disability Insurance	.00	.96	.00	.00	.00	.00
30-114-61-21-2-120-72750	VRS Retiree Health Care Credit	45.35	51.01	50.49	.00	.00	.00
30-114-61-21-2-120-76285	Guidance	1.25	1.03	5.12	.00	.00	.00
	Program 120 - Special Education Totals	\$3,935.47	\$5,265.65	\$5,422.89	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$78,709.13	\$105,312.71	\$108,457.88	\$117,653.00	\$117,351.00	(\$302.00)
	Sub-Function 21 - Student Guidance Totals	\$78,709.13	\$105,312.71	\$108,457.88	\$117,653.00	\$117,351.00	(\$302.00)

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-32-2-110-71122	Compensation-Librarians	53,643.24	56,848.68	59,894.67	61,641.00	61,379.00	(262.00)
30-114-61-32-2-110-71665	Bonus Payments To Teachers	1,548.00	.00	1,548.00	.00	.00	.00
30-114-61-32-2-110-72100	FICA	4,226.93	4,354.20	4,706.14	4,716.00	4,695.00	(21.00)
30-114-61-32-2-110-72210	VRS Pension Contribution	8,809.80	9,396.14	8,386.60	10,245.00	9,587.00	(658.00)
30-114-61-32-2-110-72400	VRS Group Life Insurance	710.30	757.56	696.40	727.00	651.00	(76.00)
30-114-61-32-2-110-72750	VRS Retiree Health Care Credit	641.40	684.10	714.10	746.00	540.00	(206.00)
30-114-61-32-2-110-73130	Repair/Maint - Audio/Visual	731.45	683.09	640.40	650.00	350.00	(300.00)
30-114-61-32-2-110-76155	Audio Visual Media	208.50	562.14	224.50	500.00	300.00	(200.00)
30-114-61-32-2-110-76325	Library Books and Supplies	3,910.52	3,715.61	5,196.90	4,000.00	2,942.00	(1,058.00)
30-114-61-32-2-110-76330	Library Reference Materials	1,176.94	1,106.16	951.64	940.00	940.00	.00
30-114-61-32-2-110-76355	Periodicals	632.93	613.32	.00	800.00	341.00	(459.00)
Program 110 - Regular Instruction Totals		\$76,240.01	\$78,721.00	\$82,959.35	\$84,965.00	\$81,725.00	(\$3,240.00)
Level 2 - Elementary Totals		\$76,240.01	\$78,721.00	\$82,959.35	\$84,965.00	\$81,725.00	(\$3,240.00)
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$76,240.01	\$78,721.00	\$82,959.35	\$84,965.00	\$81,725.00	(\$3,240.00)
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-41-2-110-71126	Compensation-Principals	109,251.00	115,860.48	121,686.96	125,338.00	126,555.00	1,217.00
30-114-61-41-2-110-71127	Compensation-Asst Principals	68,529.96	72,915.68	79,965.96	82,365.00	84,651.00	2,286.00
30-114-61-41-2-110-71150	Compensation-Clerical	47,520.57	50,425.58	52,827.81	54,360.00	54,888.00	528.00
30-114-61-41-2-110-71200	Compensation-OT	427.14	602.18	342.59	2,000.00	2,000.00	.00
30-114-61-41-2-110-71520	Compensation-Substitutes	3,046.37	7,783.46	7,301.62	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 61 - Instruction							
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-114-61-41-2-110-71665	Bonus Payments To Teachers	4,644.00	.00	4,644.00	.00	.00	.00
30-114-61-41-2-110-72100	FICA	16,877.14	18,140.44	19,541.86	20,201.00	20,509.00	308.00
30-114-61-41-2-110-72210	VRS Pension Contribution	37,422.62	39,710.14	36,154.62	43,555.00	41,564.00	(1,991.00)
30-114-61-41-2-110-72300	Group Health and Dental Insurance	30,473.52	32,255.64	31,647.36	25,746.00	25,746.00	.00
30-114-61-41-2-110-72400	VRS Group Life Insurance	3,017.22	3,201.72	3,002.30	3,092.00	2,821.00	(271.00)
30-114-61-41-2-110-72750	VRS Retiree Health Care Credit	2,724.48	2,891.08	3,078.60	3,171.00	2,342.00	(829.00)
30-114-61-41-2-110-73161	Lease Offset	(1,606.56)	(4,574.62)	(4,574.64)	.00	.00	.00
30-114-61-41-2-110-73180	Repair/Maint - Other Contracted	8,084.09	10,807.36	14,776.61	14,216.00	14,216.00	.00
30-114-61-41-2-110-75521	Travel-Principals	.00	.00	1,534.65	1,000.00	1,000.00	.00
30-114-61-41-2-110-75803	Dues-Accreditation	89.00	89.00	39.17	342.00	142.00	(200.00)
30-114-61-41-2-110-78070	Inception of Lease - Capital Outlay	12,175.66	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$342,676.21	\$350,108.14	\$371,969.47	\$375,386.00	\$376,434.00	\$1,048.00
Level 2 - Elementary Totals		\$342,676.21	\$350,108.14	\$371,969.47	\$375,386.00	\$376,434.00	\$1,048.00
Sub-Function 41 - Admin. Principals Office Totals		\$342,676.21	\$350,108.14	\$371,969.47	\$375,386.00	\$376,434.00	\$1,048.00
Function 61 - Instruction Totals		\$3,510,585.27	\$3,595,851.18	\$3,805,972.50	\$4,044,245.00	\$3,980,755.00	(\$63,490.00)
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-114-62-62-9-222-76100	Supplies - Nursing	330.16	364.91	444.83	476.00	195.00	(281.00)
Program 222 - Health Services Totals		\$330.16	\$364.91	\$444.83	\$476.00	\$195.00	(\$281.00)
Level 9 - District Wide Totals		\$330.16	\$364.91	\$444.83	\$476.00	\$195.00	(\$281.00)
Sub-Function 62 - Admin, Attend. & Health Totals		\$330.16	\$364.91	\$444.83	\$476.00	\$195.00	(\$281.00)
Function 62 - Administration, Attend. & Health Totals		\$330.16	\$364.91	\$444.83	\$476.00	\$195.00	(\$281.00)

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-114-64-64-9-420-71190	Compensation-Custodians	83,994.53	120,330.85	125,907.88	131,294.00	84,406.00	(46,888.00)
30-114-64-64-9-420-71200	Compensation-OT	13,352.41	12,489.66	8,022.58	8,500.00	8,500.00	.00
30-114-64-64-9-420-71520	Compensation-Substitutes	.00	71.72	.00	2,500.00	.00	(2,500.00)
30-114-64-64-9-420-71665	Bonus Payments To Teachers	3,870.00	.00	5,418.00	.00	.00	.00
30-114-64-64-9-420-72100	FICA	7,453.06	9,782.46	10,206.83	10,885.00	7,107.00	(3,778.00)
30-114-64-64-9-420-72210	VRS Pension Contribution	1,800.12	646.38	1,265.88	3,266.00	2,704.00	(562.00)
30-114-64-64-9-420-72220	VRS Hybrid Pension Contribution	5,211.70	8,341.98	10,436.76	7,620.00	6,310.00	(1,310.00)
30-114-64-64-9-420-72300	Group Health and Dental Insurance	18,431.38	28,969.20	28,969.20	25,626.00	25,626.00	.00
30-114-64-64-9-420-72400	VRS Group Life Insurance	967.59	1,454.58	1,345.33	1,490.00	936.00	(554.00)
30-114-64-64-9-420-72510	Hybrid Disability Insurance	88.05	268.86	282.36	.00	.00	.00
30-114-64-64-9-420-72700	Workers Compensation	497.12	417.57	782.00	1,000.00	1,000.00	.00
30-114-64-64-9-420-72750	VRS Retiree Health Care Credit	839.54	1,248.48	1,311.24	1,449.00	822.00	(627.00)
30-114-64-64-9-420-72850	OPEB ARC	506.00	749.00	760.00	.00	.00	.00
30-114-64-64-9-420-73180	Repair/Maint - Other Contracted	17,076.08	22,484.61	18,258.15	30,942.00	69,829.00	38,887.00
30-114-64-64-9-420-74900	Building Maintenance -City	59,759.83	63,008.23	63,447.38	59,333.00	55,435.00	(3,898.00)
30-114-64-64-9-420-75001	Telecom/ Internet Services	2,460.30	2,413.24	2,460.45	3,032.00	5,319.00	2,287.00
30-114-64-64-9-420-75004	Utilities - Electric	64,738.32	69,640.83	84,311.31	77,971.00	85,000.00	7,029.00
30-114-64-64-9-420-75005	Utilities - Natural Gas	20,255.31	14,730.53	21,906.29	13,684.00	20,000.00	6,316.00
30-114-64-64-9-420-75009	Utilities - Water and Sewer	8,475.40	8,761.01	10,440.95	10,000.00	11,000.00	1,000.00
30-114-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	3,394.00	417.55	553.28	1,500.00	1,500.00	.00
30-114-64-64-9-420-76110	Supplies - Operational	25,797.55	28,942.28	29,400.54	15,000.00	15,000.00	.00

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services	Totals	\$338,968.29	\$395,169.02	\$425,486.41	\$405,092.00	\$400,494.00	(\$4,598.00)
Program 430 - Grounds Services							
30-114-64-64-9-430-74910	Grounds Maintenance-City	19,606.10	28,337.20	20,235.57	16,910.00	16,910.00	.00
Program 430 - Grounds Services	Totals	\$19,606.10	\$28,337.20	\$20,235.57	\$16,910.00	\$16,910.00	\$0.00
Level 9 - District Wide	Totals	\$358,574.39	\$423,506.22	\$445,721.98	\$422,002.00	\$417,404.00	(\$4,598.00)
Sub-Function 64 - Operation & Maintenance	Totals	\$358,574.39	\$423,506.22	\$445,721.98	\$422,002.00	\$417,404.00	(\$4,598.00)
Function 64 - Operation & Maintenance	Totals	\$358,574.39	\$423,506.22	\$445,721.98	\$422,002.00	\$417,404.00	(\$4,598.00)
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-114-68-10-9-800-71139	Compensation-ITRT	3,337.42	.00	30,531.35	30,823.00	31,122.00	299.00
30-114-68-10-9-800-71665	Bonus Payments To Teachers	.00	.00	774.00	.00	.00	.00
30-114-68-10-9-800-72100	FICA	252.23	.00	2,358.72	2,358.00	2,381.00	23.00
30-114-68-10-9-800-72210	VRS Pension Contribution	610.66	.00	.00	5,123.00	.00	(5,123.00)
30-114-68-10-9-800-72220	VRS Hybrid Pension Contribution	.00	.00	5,299.66	.00	4,861.00	4,861.00
30-114-68-10-9-800-72300	Group Health and Dental Insurance	332.84	.00	6,109.72	3,800.00	3,800.00	.00
30-114-68-10-9-800-72400	VRS Group Life Insurance	49.24	.00	353.10	364.00	330.00	(34.00)
30-114-68-10-9-800-72510	Hybrid Disability Insurance	.00	.00	71.20	.00	.00	.00
30-114-68-10-9-800-72750	VRS Retiree Health Care Credit	44.46	.00	362.10	373.00	274.00	(99.00)
30-114-68-10-9-800-73175	Repair/Maint- Computer	59.89	778.15	106.97	3,000.00	3,000.00	.00
30-114-68-10-9-800-76305	ITRT	299.92	1,012.47	1,120.00	612.00	460.00	(152.00)
30-114-68-10-9-800-76515	Software-Instructional	4,637.75	4,890.50	5,119.40	3,700.00	2,600.00	(1,100.00)
30-114-68-10-9-800-76530	Computer Supplies	4,928.93	4,226.55	4,621.89	4,982.00	5,278.00	296.00
30-114-68-10-9-800-76545	Technology Repair and Replace	4,260.23	.00	.00	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-114-68-10-9-800-78050	Technology Addl VPSA Eligible	30,970.31	641.86	26.12	.00	21,060.00	21,060.00
	Program 800 - Technology Totals	\$49,783.88	\$11,549.53	\$56,854.23	\$55,135.00	\$75,166.00	\$20,031.00
	Level 9 - District Wide Totals	\$49,783.88	\$11,549.53	\$56,854.23	\$55,135.00	\$75,166.00	\$20,031.00
	Sub-Function 10 - Classroom Instruction Totals	\$49,783.88	\$11,549.53	\$56,854.23	\$55,135.00	\$75,166.00	\$20,031.00
	Function 68 - Technology Totals	\$49,783.88	\$11,549.53	\$56,854.23	\$55,135.00	\$75,166.00	\$20,031.00
	Locations 114 - West Salem Elementary Totals	\$3,919,273.70	\$4,031,271.84	\$4,308,993.54	\$4,521,858.00	\$4,473,520.00	(\$48,338.00)
Locations 115 - South Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-10-2-110-71120	Compensation-Instructional Salaries	1,332,953.33	1,353,255.65	1,421,989.68	1,543,703.00	1,498,599.00	(45,104.00)
30-115-61-10-2-110-71151	Compensation-Instructional Asst	111,968.46	104,722.84	106,381.26	128,360.00	118,767.00	(9,593.00)
30-115-61-10-2-110-71520	Compensation-Substitutes	75,574.77	80,191.72	60,715.32	65,000.00	65,000.00	.00
30-115-61-10-2-110-71522	Compensation-REWIP Retirees	1,200.60	600.30	15,834.26	.00	6,401.00	6,401.00
30-115-61-10-2-110-71650	Compensation-NBC Teacher Bonus	.00	.00	.00	5,000.00	.00	(5,000.00)
30-115-61-10-2-110-71665	Bonus Payments To Teachers	18,228.00	.00	41,022.00	.00	.00	.00
30-115-61-10-2-110-72100	FICA	109,917.34	110,924.84	120,741.72	127,052.00	129,191.00	2,139.00
30-115-61-10-2-110-72210	VRS Pension Contribution	199,807.10	188,816.74	155,493.50	185,075.00	176,843.00	(8,232.00)
30-115-61-10-2-110-72220	VRS Hybrid Pension Contribution	37,379.06	49,654.54	65,852.86	79,318.00	75,790.00	(3,528.00)
30-115-61-10-2-110-72300	Group Health and Dental Insurance	180,028.60	182,575.55	179,163.90	208,090.00	208,090.00	.00
30-115-61-10-2-110-72400	VRS Group Life Insurance	19,123.10	19,226.86	17,639.00	18,772.00	17,144.00	(1,628.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-10-2-110-72510	Hybrid Disability Insurance	535.20	711.01	953.40	.00	.00	.00
30-115-61-10-2-110-72700	Workers Compensation	7,394.61	6,211.28	8,077.00	10,000.00	10,000.00	.00
30-115-61-10-2-110-72750	VRS Retiree Health Care Credit	17,268.20	17,361.74	18,087.30	19,249.00	14,233.00	(5,016.00)
30-115-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	1,740.00	.00	.00	.00	.00
30-115-61-10-2-110-72850	OPEB ARC	7,533.00	7,429.00	7,913.00	.00	.00	.00
30-115-61-10-2-110-73153	Repair & Maint - Music Dept	.00	410.55	442.14	450.00	450.00	.00
30-115-61-10-2-110-73154	Repair & Maint - PE Equipment	163.98	150.00	149.63	150.00	150.00	.00
30-115-61-10-2-110-76010	Agenda Books	1,232.77	2,599.10	959.97	1,240.00	1,240.00	.00
30-115-61-10-2-110-76015	Allotment	24,456.99	21,282.89	23,015.76	19,831.00	19,683.00	(148.00)
30-115-61-10-2-110-76045	Furniture and Equip <\$5,000	76.76	411.96	495.76	500.00	500.00	.00
30-115-61-10-2-110-76085	School Improvement	97.79	128.55	43.78	100.00	322.00	222.00
30-115-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	1,000.00	994.50	981.77	1,000.00	1,000.00	.00
30-115-61-10-2-110-76345	Mathematics	.00	.00	.00	.00	700.00	700.00
30-115-61-10-2-110-76350	Music	878.78	450.25	449.99	450.00	450.00	.00
30-115-61-10-2-110-76360	Physical Education	719.51	741.88	719.83	720.00	750.00	30.00
30-115-61-10-2-110-76365	Reading	630.00	664.97	698.21	2,996.00	2,000.00	(996.00)
30-115-61-10-2-110-76485	Supplies - Kindergarten	667.38	825.59	1,213.93	900.00	1,000.00	100.00
30-115-61-10-2-110-76490	Supplies - First Grade	907.70	834.04	1,000.75	900.00	1,000.00	100.00
30-115-61-10-2-110-76495	Supplies - Second Grade	897.98	850.53	883.63	900.00	1,000.00	100.00
30-115-61-10-2-110-76500	Supplies - Third Grade	848.65	834.51	848.70	850.00	1,000.00	150.00
30-115-61-10-2-110-76505	Supplies - Fourth Grade	942.78	828.68	662.22	850.00	1,000.00	150.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-10-2-110-76510	Supplies - Fifth Grade	923.83	1,395.41	810.37	850.00	1,000.00	150.00
	Program 110 - Regular Instruction Totals	\$2,153,356.27	\$2,156,825.48	\$2,253,240.64	\$2,422,306.00	\$2,353,303.00	(\$69,003.00)
Program 120 - Special Education							
30-115-61-10-2-120-71120	Compensation-Instructional Salaries	222,255.95	298,722.96	327,542.08	344,828.00	359,316.00	14,488.00
30-115-61-10-2-120-71151	Compensation-Instructional Asst	5,981.49	56,092.29	132,622.85	148,190.00	172,029.00	23,839.00
30-115-61-10-2-120-71520	Compensation-Substitutes	19,873.36	14,419.97	10,232.13	.00	.00	.00
30-115-61-10-2-120-71665	Bonus Payments To Teachers	9,288.00	.00	17,337.59	.00	.00	.00
30-115-61-10-2-120-72100	FICA	19,671.66	27,865.37	36,261.29	37,716.00	40,648.00	2,932.00
30-115-61-10-2-120-72210	VRS Pension Contribution	29,139.40	38,996.64	33,268.78	57,358.00	58,097.00	739.00
30-115-61-10-2-120-72220	VRS Hybrid Pension Contribution	9,703.57	18,972.81	39,205.58	24,582.00	24,899.00	317.00
30-115-61-10-2-120-72300	Group Health and Dental Insurance	34,050.10	41,976.93	63,853.26	34,118.00	34,118.00	.00
30-115-61-10-2-120-72400	VRS Group Life Insurance	3,131.76	4,673.87	5,576.52	5,818.00	5,632.00	(186.00)
30-115-61-10-2-120-72510	Hybrid Disability Insurance	138.91	271.65	567.59	.00	.00	.00
30-115-61-10-2-120-72750	VRS Retiree Health Care Credit	2,827.84	4,220.44	5,718.31	5,966.00	4,676.00	(1,290.00)
30-115-61-10-2-120-76390	Sp Ed LD	541.73	750.11	511.86	750.00	1,300.00	550.00
30-115-61-10-2-120-76392	Sp Ed CC	2,612.44	1,282.49	1,074.18	1,235.00	1,850.00	615.00
30-115-61-10-2-120-76438	Supplies - EL	.00	.00	.00	440.00	.00	(440.00)
	Program 120 - Special Education Totals	\$359,216.21	\$508,245.53	\$673,772.02	\$661,001.00	\$702,565.00	\$41,564.00
Program 123 - ELL							
30-115-61-10-2-123-76438	Supplies - EL	.00	.00	.00	.00	740.00	740.00
	Program 123 - ELL Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$740.00	\$740.00
Program 180 - Pre-K Non- Sp Ed							
30-115-61-10-2-180-71110	Compensation-Administrative	.00	.00	7,526.72	8,926.00	9,013.00	87.00

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Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 180 - Pre-K Non- Sp Ed							
30-115-61-10-2-180-71120	Compensation-Instructional Salaries	53,360.04	59,164.68	65,032.88	66,290.00	94,238.00	27,948.00
30-115-61-10-2-180-71151	Compensation-Instructional Asst	.00	15,392.80	23,542.42	23,834.00	22,356.00	(1,478.00)
30-115-61-10-2-180-71665	Bonus Payments To Teachers	1,548.00	.00	3,250.80	.00	.00	.00
30-115-61-10-2-180-72100	FICA	3,400.51	4,823.52	7,528.53	7,577.00	7,512.00	(65.00)
30-115-61-10-2-180-72210	VRS Pension Contribution	.00	.00	1,069.53	.00	4,602.00	4,602.00
30-115-61-10-2-180-72220	VRS Hybrid Pension Contribution	8,868.40	12,442.60	14,381.16	16,462.00	10,737.00	(5,725.00)
30-115-61-10-2-180-72300	Group Health and Dental Insurance	11,927.84	19,971.60	16,464.01	17,736.00	17,736.00	.00
30-115-61-10-2-180-72400	VRS Group Life Insurance	715.00	1,003.20	1,121.31	1,169.00	1,041.00	(128.00)
30-115-61-10-2-180-72510	Hybrid Disability Insurance	127.00	178.14	208.30	.00	.00	.00
30-115-61-10-2-180-72750	VRS Retiree Health Care Credit	645.70	905.92	1,149.79	1,199.00	864.00	(335.00)
Program 180 - Pre-K Non- Sp Ed Totals		\$80,592.49	\$113,882.46	\$141,275.45	\$143,193.00	\$168,099.00	\$24,906.00
Level 2 - Elementary Totals		\$2,593,164.97	\$2,778,953.47	\$3,068,288.11	\$3,226,500.00	\$3,224,707.00	(\$1,793.00)
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-115-61-10-8-180-71110	Compensation-Administrative	.00	.00	1,139.44	.00	.00	.00
30-115-61-10-8-180-71120	Compensation-Instructional Salaries	15,524.54	.00	11,384.50	.00	.00	.00
30-115-61-10-8-180-71151	Compensation-Instructional Asst	50.00	.00	5,076.30	.00	.00	.00
30-115-61-10-8-180-72100	FICA	1,157.67	.00	1,320.18	.00	.00	.00
30-115-61-10-8-180-72210	VRS Pension Contribution	.00	.00	161.91	.00	.00	.00
30-115-61-10-8-180-72220	VRS Hybrid Pension Contribution	880.98	.00	2,666.70	.00	.00	.00
30-115-61-10-8-180-72300	Group Health and Dental Insurance	2,839.15	(877.81)	1,426.71	.00	.00	.00
30-115-61-10-8-180-72400	VRS Group Life Insurance	71.03	.00	107.70	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-115-61-10-8-180-72510	Hybrid Disability Insurance	12.62	.00	19.02	.00	.00	.00
30-115-61-10-8-180-72750	VRS Retiree Health Care Credit	64.14	.00	110.44	.00	.00	.00
30-115-61-10-8-180-73037	Contractual Services - Other	.00	151.45	20.90	2,000.00	2,000.00	.00
30-115-61-10-8-180-73255	Professional Development	1,351.26	111.00	24.26	1,250.00	1,250.00	.00
30-115-61-10-8-180-76435	Supplies - Instructional	8,632.45	2,092.09	1,649.76	36,237.00	36,237.00	.00
	Program 180 - Pre-K Non- Sp Ed Totals	\$30,583.84	\$1,476.73	\$25,107.82	\$39,487.00	\$39,487.00	\$0.00
	Level 8 - Pre-K Totals	\$30,583.84	\$1,476.73	\$25,107.82	\$39,487.00	\$39,487.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$2,623,748.81	\$2,780,430.20	\$3,093,395.93	\$3,265,987.00	\$3,264,194.00	(\$1,793.00)
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-21-2-110-71124	Compensation-Guidance Counselors	83,103.61	89,990.26	93,454.49	100,321.00	101,294.00	973.00
30-115-61-21-2-110-71665	Bonus Payments To Teachers	1,838.25	.00	1,838.25	.00	.00	.00
30-115-61-21-2-110-72100	FICA	6,257.97	6,838.19	7,078.85	7,675.00	7,749.00	74.00
30-115-61-21-2-110-72210	VRS Pension Contribution	13,811.86	14,155.83	13,148.28	11,671.00	15,822.00	4,151.00
30-115-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	1,265.95	.00	5,002.00	.00	(5,002.00)
30-115-61-21-2-110-72300	Group Health and Dental Insurance	12,585.68	12,324.45	13,184.78	15,529.00	15,529.00	.00
30-115-61-21-2-110-72400	VRS Group Life Insurance	1,113.59	1,243.41	1,091.83	1,184.00	1,074.00	(110.00)
30-115-61-21-2-110-72510	Hybrid Disability Insurance	.00	18.14	.00	.00	.00	.00
30-115-61-21-2-110-72750	VRS Retiree Health Care Credit	1,005.57	1,122.78	1,119.57	1,214.00	891.00	(323.00)
30-115-61-21-2-110-76195	Career Education	208.52	122.32	103.77	135.00	300.00	165.00

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Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-21-2-110-76285	Guidance	261.29	266.61	187.75	275.00	500.00	225.00
Program 110 - Regular Instruction Totals		\$120,186.34	\$127,347.94	\$131,207.57	\$143,006.00	\$143,159.00	\$153.00
Program 120 - Special Education							
30-115-61-21-2-120-71124	Compensation-Guidance Counselors	4,373.87	4,736.33	4,918.66	.00	.00	.00
30-115-61-21-2-120-71665	Bonus Payments To Teachers	96.75	.00	96.75	.00	.00	.00
30-115-61-21-2-120-72100	FICA	329.37	359.90	372.88	.00	.00	.00
30-115-61-21-2-120-72210	VRS Pension Contribution	726.94	745.04	692.02	.00	.00	.00
30-115-61-21-2-120-72220	VRS Hybrid Pension Contribution	.00	66.63	.00	.00	.00	.00
30-115-61-21-2-120-72300	Group Health and Dental Insurance	662.40	648.66	693.94	.00	.00	.00
30-115-61-21-2-120-72400	VRS Group Life Insurance	58.61	65.44	57.47	.00	.00	.00
30-115-61-21-2-120-72510	Hybrid Disability Insurance	.00	.96	.00	.00	.00	.00
30-115-61-21-2-120-72750	VRS Retiree Health Care Credit	52.93	59.09	58.93	.00	.00	.00
30-115-61-21-2-120-76195	Career Education	10.98	6.44	5.46	.00	.00	.00
30-115-61-21-2-120-76285	Guidance	13.75	14.03	9.86	.00	.00	.00
Program 120 - Special Education Totals		\$6,325.60	\$6,702.52	\$6,905.97	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$126,511.94	\$134,050.46	\$138,113.54	\$143,006.00	\$143,159.00	\$153.00
Sub-Function 21 - Student Guidance Totals		\$126,511.94	\$134,050.46	\$138,113.54	\$143,006.00	\$143,159.00	\$153.00
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-32-2-110-71122	Compensation-Librarians	76,122.05	81,231.09	84,654.21	87,269.00	88,230.00	961.00
30-115-61-32-2-110-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	.00	.00	.00
30-115-61-32-2-110-71665	Bonus Payments To Teachers	1,548.00	.00	1,548.00	.00	.00	.00

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Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-32-2-110-72100	FICA	6,020.12	6,579.12	6,923.81	6,676.00	6,750.00	74.00
30-115-61-32-2-110-72210	VRS Pension Contribution	12,472.80	13,302.76	11,873.40	14,504.00	13,782.00	(722.00)
30-115-61-32-2-110-72300	Group Health and Dental Insurance	7,540.48	7,845.36	8,656.40	8,529.00	8,529.00	.00
30-115-61-32-2-110-72400	VRS Group Life Insurance	1,005.60	1,072.56	986.00	1,030.00	935.00	(95.00)
30-115-61-32-2-110-72750	VRS Retiree Health Care Credit	908.10	968.52	1,011.00	1,056.00	776.00	(280.00)
30-115-61-32-2-110-73130	Repair/Maint - Audio/Visual	849.98	926.06	811.87	850.00	800.00	(50.00)
30-115-61-32-2-110-76155	Audio Visual Media	1,099.19	1,116.93	1,095.17	1,100.00	1,000.00	(100.00)
30-115-61-32-2-110-76325	Library Books and Supplies	1,522.21	1,469.95	1,567.42	1,575.00	1,000.00	(575.00)
30-115-61-32-2-110-76330	Library Reference Materials	965.44	895.40	1,176.14	1,110.00	1,000.00	(110.00)
30-115-61-32-2-110-76355	Periodicals	108.92	142.72	.00	200.00	200.00	.00
Program 110 - Regular Instruction Totals		\$115,162.89	\$120,550.47	\$125,303.42	\$123,899.00	\$123,002.00	(\$897.00)
Level 2 - Elementary Totals		\$115,162.89	\$120,550.47	\$125,303.42	\$123,899.00	\$123,002.00	(\$897.00)
Sub-Function 32 - Instr. Sup. - Media Services Totals		\$115,162.89	\$120,550.47	\$125,303.42	\$123,899.00	\$123,002.00	(\$897.00)
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-41-2-110-71126	Compensation-Principals	113,190.00	120,038.04	126,075.00	129,857.00	131,118.00	1,261.00
30-115-61-41-2-110-71127	Compensation-Asst Principals	70,419.38	74,218.96	82,134.99	83,837.00	84,651.00	814.00
30-115-61-41-2-110-71150	Compensation-Clerical	45,591.06	48,286.00	50,814.11	52,009.00	50,242.00	(1,767.00)
30-115-61-41-2-110-71200	Compensation-OT	670.21	868.63	209.37	2,000.00	2,000.00	.00
30-115-61-41-2-110-71520	Compensation-Substitutes	1,766.64	9,633.85	9,725.61	.00	.00	.00
30-115-61-41-2-110-71522	Compensation-REWIP Retirees	12,373.20	276.83	795.95	.00	.00	.00

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Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 61 - Instruction							
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-115-61-41-2-110-71665	Bonus Payments To Teachers	4,644.00	.00	4,644.00	.00	.00	.00
30-115-61-41-2-110-72100	FICA	18,030.07	18,457.77	20,335.67	20,479.00	20,503.00	24.00
30-115-61-41-2-110-72210	VRS Pension Contribution	30,405.46	32,269.28	29,481.56	30,912.00	29,086.00	(1,826.00)
30-115-61-41-2-110-72220	VRS Hybrid Pension Contribution	7,534.68	7,990.26	8,942.64	13,248.00	12,465.00	(783.00)
30-115-61-41-2-110-72300	Group Health and Dental Insurance	17,748.72	18,889.20	14,966.52	25,588.00	25,588.00	.00
30-115-61-41-2-110-72400	VRS Group Life Insurance	3,058.94	3,246.02	3,043.86	3,135.00	2,820.00	(315.00)
30-115-61-41-2-110-72510	Hybrid Disability Insurance	107.88	114.42	120.12	.00	.00	.00
30-115-61-41-2-110-72750	VRS Retiree Health Care Credit	2,762.08	2,931.12	3,121.31	3,215.00	2,341.00	(874.00)
30-115-61-41-2-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	2,558.69	.00	.00	.00
30-115-61-41-2-110-73160	Repair/Maint - School Office Equipment	10,163.47	12,221.31	13,980.33	14,797.00	14,797.00	.00
30-115-61-41-2-110-73161	Lease Offset	(2,287.32)	(4,574.62)	(4,574.64)	.00	.00	.00
30-115-61-41-2-110-75521	Travel-Principals	1,461.27	239.00	745.00	1,000.00	1,000.00	.00
30-115-61-41-2-110-75803	Dues-Accreditation	239.00	239.00	275.00	240.00	390.00	150.00
30-115-61-41-2-110-78070	Inception of Lease - Capital Outlay	17,334.94	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$355,213.68	\$345,345.07	\$367,395.09	\$380,317.00	\$377,001.00	(\$3,316.00)
Level 2 - Elementary Totals		\$355,213.68	\$345,345.07	\$367,395.09	\$380,317.00	\$377,001.00	(\$3,316.00)
Sub-Function 41 - Admin. Principals Office Totals		\$355,213.68	\$345,345.07	\$367,395.09	\$380,317.00	\$377,001.00	(\$3,316.00)
Function 61 - Instruction Totals		\$3,220,637.32	\$3,380,376.20	\$3,724,207.98	\$3,913,209.00	\$3,907,356.00	(\$5,853.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-115-62-62-9-222-76100	Supplies - Nursing	349.67	524.36	561.52	567.00	575.00	8.00
	Program 222 - Health Services Totals	\$349.67	\$524.36	\$561.52	\$567.00	\$575.00	\$8.00
	Level 9 - District Wide Totals	\$349.67	\$524.36	\$561.52	\$567.00	\$575.00	\$8.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$349.67	\$524.36	\$561.52	\$567.00	\$575.00	\$8.00
	Function 62 - Administration, Attend. & Health Totals	\$349.67	\$524.36	\$561.52	\$567.00	\$575.00	\$8.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-115-64-64-9-420-71190	Compensation-Custodians	116,531.19	136,688.80	142,323.90	146,711.00	147,246.00	535.00
30-115-64-64-9-420-71200	Compensation-OT	10,922.08	6,290.16	6,262.53	8,500.00	8,500.00	.00
30-115-64-64-9-420-71520	Compensation-Substitutes	.00	.00	.00	1,000.00	.00	(1,000.00)
30-115-64-64-9-420-71665	Bonus Payments To Teachers	4,644.00	.00	5,418.00	.00	.00	.00
30-115-64-64-9-420-72100	FICA	9,658.40	10,741.02	11,575.06	11,950.00	11,915.00	(35.00)
30-115-64-64-9-420-72210	VRS Pension Contribution	9,821.28	10,285.14	9,787.80	8,365.00	6,625.00	(1,740.00)
30-115-64-64-9-420-72220	VRS Hybrid Pension Contribution	541.74	574.50	1,596.48	3,585.00	2,839.00	(746.00)
30-115-64-64-9-420-72300	Group Health and Dental Insurance	28,492.13	28,897.56	28,897.56	27,363.00	27,363.00	.00
30-115-64-64-9-420-72400	VRS Group Life Insurance	1,540.68	1,623.36	1,491.13	1,731.00	1,088.00	(643.00)
30-115-64-64-9-420-72510	Hybrid Disability Insurance	149.04	158.04	165.96	.00	.00	.00
30-115-64-64-9-420-72700	Workers Compensation	745.67	626.35	782.00	1,000.00	1,000.00	.00
30-115-64-64-9-420-72750	VRS Retiree Health Care Credit	1,331.76	1,402.74	1,462.80	1,690.00	964.00	(726.00)
30-115-64-64-9-420-72850	OPEB ARC	760.00	749.00	760.00	.00	.00	.00
30-115-64-64-9-420-73180	Repair/Maint - Other Contracted	23,184.81	13,629.06	22,657.72	32,609.00	37,137.00	4,528.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-115-64-64-9-420-74900	Building Maintenance -City	64,874.25	61,982.60	61,436.71	50,533.00	50,610.00	77.00
30-115-64-64-9-420-75001	Telecom/ Internet Services	3,134.95	2,963.03	2,979.85	3,464.00	6,184.00	2,720.00
30-115-64-64-9-420-75004	Utilities - Electric	73,747.34	79,608.47	96,087.95	86,920.00	95,000.00	8,080.00
30-115-64-64-9-420-75005	Utilities - Natural Gas	19,332.55	14,278.98	19,351.38	11,853.00	15,000.00	3,147.00
30-115-64-64-9-420-75009	Utilities - Water and Sewer	8,402.75	9,085.68	10,560.10	11,289.00	12,000.00	711.00
30-115-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	1,814.58	2,891.49	1,399.61	1,708.00	1,708.00	.00
30-115-64-64-9-420-76110	Supplies - Operational	21,498.21	25,157.49	23,933.04	15,000.00	15,000.00	.00
	Program 420 - Building Services Totals	\$401,127.41	\$407,633.47	\$448,929.58	\$425,271.00	\$440,179.00	\$14,908.00
Program 430 - Grounds Services							
30-115-64-64-9-430-74910	Grounds Maintenance-City	44,796.10	18,073.60	20,818.69	14,340.00	14,340.00	.00
	Program 430 - Grounds Services Totals	\$44,796.10	\$18,073.60	\$20,818.69	\$14,340.00	\$14,340.00	\$0.00
	Level 9 - District Wide Totals	\$445,923.51	\$425,707.07	\$469,748.27	\$439,611.00	\$454,519.00	\$14,908.00
	Sub-Function 64 - Operation & Maintenance Totals	\$445,923.51	\$425,707.07	\$469,748.27	\$439,611.00	\$454,519.00	\$14,908.00
	Function 64 - Operation & Maintenance Totals	\$445,923.51	\$425,707.07	\$469,748.27	\$439,611.00	\$454,519.00	\$14,908.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-115-68-10-9-800-71139	Compensation-ITRT	33,955.72	39,800.72	41,624.71	42,136.00	42,545.00	409.00
30-115-68-10-9-800-71665	Bonus Payments To Teachers	774.00	.00	774.00	.00	.00	.00
30-115-68-10-9-800-72100	FICA	2,621.84	3,014.99	3,212.28	3,223.00	3,255.00	32.00
30-115-68-10-9-800-72210	VRS Pension Contribution	5,495.86	6,512.90	5,813.10	7,003.00	6,646.00	(357.00)
30-115-68-10-9-800-72300	Group Health and Dental Insurance	4,019.14	4,530.96	4,530.96	4,986.00	4,986.00	.00
30-115-68-10-9-800-72400	VRS Group Life Insurance	443.16	525.10	482.70	497.00	451.00	(46.00)

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-115-68-10-9-800-72750	VRS Retiree Health Care Credit	400.14	474.14	495.00	510.00	374.00	(136.00)
30-115-68-10-9-800-73175	Repair/Maint- Computer	63.89	1,094.95	.00	2,100.00	1,800.00	(300.00)
30-115-68-10-9-800-76305	ITRT	289.87	26.38	297.74	300.00	300.00	.00
30-115-68-10-9-800-76515	Software-Instructional	2,987.75	3,716.36	3,919.55	4,955.00	5,255.00	300.00
30-115-68-10-9-800-76530	Computer Supplies	4,270.94	4,226.55	3,695.38	2,750.00	2,750.00	.00
30-115-68-10-9-800-76545	Technology Repair and Replace	5,413.85	.00	.00	.00	.00	.00
30-115-68-10-9-800-78050	Technology Addl VPSA Eligible	31,410.05	646.22	30.46	.00	21,060.00	21,060.00
	Program 800 - Technology Totals	\$92,146.21	\$64,569.27	\$64,875.88	\$68,460.00	\$89,422.00	\$20,962.00
	Level 9 - District Wide Totals	\$92,146.21	\$64,569.27	\$64,875.88	\$68,460.00	\$89,422.00	\$20,962.00
	Sub-Function 10 - Classroom Instruction Totals	\$92,146.21	\$64,569.27	\$64,875.88	\$68,460.00	\$89,422.00	\$20,962.00
	Function 68 - Technology Totals	\$92,146.21	\$64,569.27	\$64,875.88	\$68,460.00	\$89,422.00	\$20,962.00
	Locations 115 - South Salem Elementary Totals	\$3,759,056.71	\$3,871,176.90	\$4,259,393.65	\$4,421,847.00	\$4,451,872.00	\$30,025.00
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-10-2-110-71120	Compensation-Instructional Salaries	1,583,995.73	1,681,162.08	1,737,893.12	1,872,224.00	1,856,306.00	(15,918.00)
30-116-61-10-2-110-71151	Compensation-Instructional Asst	135,232.56	110,167.81	99,106.85	137,023.00	128,853.00	(8,170.00)
30-116-61-10-2-110-71200	Compensation-OT	10.71	106.35	.00	.00	.00	.00
30-116-61-10-2-110-71520	Compensation-Substitutes	84,642.07	80,453.27	73,978.84	60,000.00	60,000.00	.00
30-116-61-10-2-110-71522	Compensation-REWIP Retirees	17,671.62	16,426.66	26,956.99	34,575.00	50,212.00	15,637.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-10-2-110-71650	Compensation-NBC Teacher Bonus	10,000.00	10,000.00	5,000.00	10,000.00	5,000.00	(5,000.00)
30-116-61-10-2-110-71665	Bonus Payments To Teachers	27,144.48	.00	47,214.00	.00	.00	.00
30-116-61-10-2-110-72100	FICA	135,579.98	140,699.21	146,417.65	154,023.00	160,678.00	6,655.00
30-116-61-10-2-110-72210	VRS Pension Contribution	216,254.74	219,389.36	192,157.53	223,256.00	216,204.00	(7,052.00)
30-116-61-10-2-110-72220	VRS Hybrid Pension Contribution	68,495.92	74,454.66	78,004.80	95,681.00	92,659.00	(3,022.00)
30-116-61-10-2-110-72300	Group Health and Dental Insurance	257,920.94	238,508.81	229,148.14	232,508.00	232,508.00	.00
30-116-61-10-2-110-72400	VRS Group Life Insurance	23,256.83	23,865.30	21,632.84	22,644.00	20,960.00	(1,684.00)
30-116-61-10-2-110-72510	Hybrid Disability Insurance	1,047.35	1,066.18	1,151.88	.00	.00	.00
30-116-61-10-2-110-72700	Workers Compensation	9,942.34	8,351.30	9,900.00	10,000.00	10,000.00	.00
30-116-61-10-2-110-72750	VRS Retiree Health Care Credit	20,975.10	21,535.28	22,181.22	23,220.00	17,401.00	(5,819.00)
30-116-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	3,270.00	.00	.00	.00	.00	.00
30-116-61-10-2-110-72850	OPEB ARC	10,129.00	8,834.00	8,546.00	.00	.00	.00
30-116-61-10-2-110-73153	Repair & Maint - Music Dept	378.81	352.00	.00	.00	.00	.00
30-116-61-10-2-110-73154	Repair & Maint - PE Equipment	490.00	259.95	.00	969.00	191.00	(778.00)
30-116-61-10-2-110-76010	Agenda Books	1,000.00	1,193.20	1,193.20	1,594.00	1,594.00	.00
30-116-61-10-2-110-76015	Allotment	25,363.91	14,313.78	22,903.62	19,323.00	19,981.00	658.00
30-116-61-10-2-110-76045	Furniture and Equip <\$5,000	996.41	160.80	2,691.84	6,900.00	4,575.00	(2,325.00)
30-116-61-10-2-110-76085	School Improvement	97.90	95.98	.00	100.00	100.00	.00
30-116-61-10-2-110-76135	Art Supplies and Equipment <\$5,000	1,145.19	1,262.31	1,143.39	1,150.00	1,270.00	120.00
30-116-61-10-2-110-76350	Music	362.28	330.31	391.13	399.00	600.00	201.00
30-116-61-10-2-110-76360	Physical Education	696.14	662.87	476.00	80.00	674.00	594.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-10-2-110-76365	Reading	419.00	874.29	398.83	175.00	500.00	325.00
30-116-61-10-2-110-76485	Supplies - Kindergarten	783.03	1,288.71	441.44	418.00	588.00	170.00
30-116-61-10-2-110-76490	Supplies - First Grade	621.71	1,547.00	791.05	467.00	472.00	5.00
30-116-61-10-2-110-76495	Supplies - Second Grade	825.84	2,092.54	894.84	268.00	770.00	502.00
30-116-61-10-2-110-76500	Supplies - Third Grade	355.00	1,440.88	476.37	323.00	389.00	66.00
30-116-61-10-2-110-76505	Supplies - Fourth Grade	527.12	1,379.87	748.51	272.00	600.00	328.00
30-116-61-10-2-110-76510	Supplies - Fifth Grade	225.00	1,178.06	432.70	1,060.00	400.00	(660.00)
	Program 110 - Regular Instruction Totals	\$2,639,856.71	\$2,663,452.82	\$2,732,272.78	\$2,908,652.00	\$2,883,485.00	(\$25,167.00)
Program 120 - Special Education							
30-116-61-10-2-120-71120	Compensation-Instructional Salaries	197,430.00	210,702.19	247,174.01	189,107.00	195,537.00	6,430.00
30-116-61-10-2-120-71151	Compensation-Instructional Asst	43,686.46	129,852.75	85,039.22	113,394.00	117,389.00	3,995.00
30-116-61-10-2-120-71520	Compensation-Substitutes	125.63	1,199.39	793.95	.00	.00	.00
30-116-61-10-2-120-71522	Compensation-REWIP Retirees	6,013.33	6,000.39	.00	.00	.00	.00
30-116-61-10-2-120-71665	Bonus Payments To Teachers	10,836.00	.00	11,300.39	.00	.00	.00
30-116-61-10-2-120-72100	FICA	19,583.01	25,908.39	25,417.74	23,141.00	23,939.00	798.00
30-116-61-10-2-120-72210	VRS Pension Contribution	3,999.70	9,708.58	3,808.90	15,083.00	14,664.00	(419.00)
30-116-61-10-2-120-72220	VRS Hybrid Pension Contribution	35,468.66	45,725.86	51,322.62	35,193.00	34,215.00	(978.00)
30-116-61-10-2-120-72300	Group Health and Dental Insurance	37,429.20	57,836.57	50,844.34	22,080.00	22,080.00	.00
30-116-61-10-2-120-72400	VRS Group Life Insurance	3,182.10	4,469.56	3,880.99	3,570.00	3,317.00	(253.00)
30-116-61-10-2-120-72510	Hybrid Disability Insurance	507.80	654.76	718.92	.00	.00	.00
30-116-61-10-2-120-72750	VRS Retiree Health Care Credit	2,873.50	4,035.81	3,979.83	3,660.00	2,754.00	(906.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
30-116-61-10-2-120-76390	Sp Ed LD	329.00	367.60	533.57	368.00	529.00	161.00
30-116-61-10-2-120-76400	Sp Ed ED Preschool	522.00	.00	.00	.00	.00	.00
30-116-61-10-2-120-76438	Supplies - EL	192.88	293.34	.00	152.00	.00	(152.00)
	Program 120 - Special Education Totals	\$362,179.27	\$496,755.19	\$484,814.48	\$405,748.00	\$414,424.00	\$8,676.00
Program 123 - ELL							
30-116-61-10-2-123-76438	Supplies - EL	.00	.00	233.87	.00	237.00	237.00
	Program 123 - ELL Totals	\$0.00	\$0.00	\$233.87	\$0.00	\$237.00	\$237.00
Program 140 - Gifted							
30-116-61-10-2-140-71120	Compensation-Instructional Salaries	.00	.00	99.00	.00	.00	.00
30-116-61-10-2-140-72100	FICA	14.04	.00	7.60	.00	.00	.00
30-116-61-10-2-140-72800	Termination Pay for Vac/Sick Leave	183.33	.00	.00	.00	.00	.00
	Program 140 - Gifted Totals	\$197.37	\$0.00	\$106.60	\$0.00	\$0.00	\$0.00
Program 180 - Pre-K Non- Sp Ed							
30-116-61-10-2-180-71110	Compensation-Administrative	15,392.05	19,065.65	7,526.72	8,926.00	9,013.00	87.00
30-116-61-10-2-180-71120	Compensation-Instructional Salaries	120,494.04	63,354.36	66,959.52	67,644.00	68,201.00	557.00
30-116-61-10-2-180-71151	Compensation-Instructional Asst	.00	.00	41,089.79	46,356.00	101,544.00	55,188.00
30-116-61-10-2-180-71665	Bonus Payments To Teachers	3,483.00	.00	4,643.99	.00	.00	.00
30-116-61-10-2-180-72100	FICA	8,985.87	5,522.11	8,268.54	9,404.00	13,675.00	4,271.00
30-116-61-10-2-180-72210	VRS Pension Contribution	13,163.38	3,166.28	1,069.53	6,219.00	8,377.00	2,158.00
30-116-61-10-2-180-72220	VRS Hybrid Pension Contribution	9,845.70	10,473.26	18,095.91	14,301.00	19,545.00	5,244.00
30-116-61-10-2-180-72300	Group Health and Dental Insurance	19,957.78	9,332.98	16,974.70	21,634.00	21,634.00	.00
30-116-61-10-2-180-72400	VRS Group Life Insurance	1,855.06	1,099.69	1,366.66	1,451.00	1,895.00	444.00

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Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 180 - Pre-K Non- Sp Ed							
30-116-61-10-2-180-72510	Hybrid Disability Insurance	141.00	149.98	257.73	.00	.00	.00
30-116-61-10-2-180-72750	VRS Retiree Health Care Credit	1,675.14	992.99	1,401.55	1,487.00	1,573.00	86.00
	Program 180 - Pre-K Non- Sp Ed Totals	<u>\$194,993.02</u>	<u>\$113,157.30</u>	<u>\$167,654.64</u>	<u>\$177,422.00</u>	<u>\$245,457.00</u>	<u>\$68,035.00</u>
	Level 2 - Elementary Totals	<u>\$3,197,226.37</u>	<u>\$3,273,365.31</u>	<u>\$3,385,082.37</u>	<u>\$3,491,822.00</u>	<u>\$3,543,603.00</u>	<u>\$51,781.00</u>
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
30-116-61-10-8-180-71110	Compensation-Administrative	.00	.00	1,139.44	.00	.00	.00
30-116-61-10-8-180-71120	Compensation-Instructional Salaries	50.00	56,962.69	26,364.16	.00	.00	.00
30-116-61-10-8-180-71151	Compensation-Instructional Asst	24,256.53	20,934.91	21,899.60	23,586.00	24,423.00	837.00
30-116-61-10-8-180-71200	Compensation-OT	196.13	.00	.00	.00	.00	.00
30-116-61-10-8-180-71520	Compensation-Substitutes	474.20	.00	.00	.00	.00	.00
30-116-61-10-8-180-71665	Bonus Payments To Teachers	1,548.00	.00	1,548.00	.00	.00	.00
30-116-61-10-8-180-72100	FICA	2,073.04	5,926.54	3,756.85	1,804.00	1,868.00	64.00
30-116-61-10-8-180-72210	VRS Pension Contribution	.00	.00	4,075.03	.00	.00	.00
30-116-61-10-8-180-72220	VRS Hybrid Pension Contribution	3,355.56	12,924.58	3,534.78	3,920.00	3,815.00	(105.00)
30-116-61-10-8-180-72300	Group Health and Dental Insurance	9,300.94	18,513.36	11,179.08	9,407.00	9,407.00	.00
30-116-61-10-8-180-72400	VRS Group Life Insurance	333.20	1,041.80	433.21	278.00	259.00	(19.00)
30-116-61-10-8-180-72510	Hybrid Disability Insurance	68.96	49.50	51.90	.00	.00	.00
30-116-61-10-8-180-72750	VRS Retiree Health Care Credit	295.65	940.70	444.29	285.00	215.00	(70.00)
30-116-61-10-8-180-73037	Contractual Services - Other	.00	286.36	200.91	2,000.00	2,000.00	.00
30-116-61-10-8-180-73255	Professional Development	1,351.23	2,574.45	24.26	1,250.00	1,250.00	.00
30-116-61-10-8-180-76435	Supplies - Instructional	5,755.23	1,332.67	1,552.89	36,237.00	36,237.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed Totals		\$49,058.67	\$121,487.56	\$76,204.40	\$78,767.00	\$79,474.00	\$707.00
Level 8 - Pre-K Totals		\$49,058.67	\$121,487.56	\$76,204.40	\$78,767.00	\$79,474.00	\$707.00
Sub-Function 10 - Classroom Instruction Totals		\$3,246,285.04	\$3,394,852.87	\$3,461,286.77	\$3,570,589.00	\$3,623,077.00	\$52,488.00
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-21-2-110-71124	Compensation-Guidance Counselors	76,019.53	79,546.40	85,821.19	91,769.00	92,660.00	891.00
30-116-61-21-2-110-71665	Bonus Payments To Teachers	1,838.25	.00	1,838.25	.00	.00	.00
30-116-61-21-2-110-72100	FICA	5,721.51	5,792.41	6,494.30	7,020.00	7,088.00	68.00
30-116-61-21-2-110-72210	VRS Pension Contribution	12,634.33	12,324.89	12,027.57	10,676.00	14,473.00	3,797.00
30-116-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	1,265.76	.00	4,576.00	.00	(4,576.00)
30-116-61-21-2-110-72300	Group Health and Dental Insurance	11,103.90	10,206.62	11,558.57	8,040.00	8,040.00	.00
30-116-61-21-2-110-72400	VRS Group Life Insurance	1,018.59	1,095.72	998.83	1,083.00	982.00	(101.00)
30-116-61-21-2-110-72510	Hybrid Disability Insurance	.00	18.07	.00	.00	.00	.00
30-116-61-21-2-110-72750	VRS Retiree Health Care Credit	919.69	989.40	1,024.19	1,110.00	815.00	(295.00)
30-116-61-21-2-110-76285	Guidance	154.00	608.70	190.10	183.00	190.00	7.00
Program 110 - Regular Instruction Totals		\$109,409.80	\$111,847.97	\$119,953.00	\$124,457.00	\$124,248.00	(\$209.00)
Program 120 - Special Education							
30-116-61-21-2-120-71124	Compensation-Guidance Counselors	4,001.03	4,186.65	4,516.90	.00	.00	.00
30-116-61-21-2-120-71665	Bonus Payments To Teachers	96.75	.00	96.75	.00	.00	.00
30-116-61-21-2-120-72100	FICA	301.13	304.86	341.81	.00	.00	.00
30-116-61-21-2-120-72210	VRS Pension Contribution	664.97	648.68	633.03	.00	.00	.00
30-116-61-21-2-120-72220	VRS Hybrid Pension Contribution	.00	66.62	.00	.00	.00	.00
30-116-61-21-2-120-72300	Group Health and Dental Insurance	584.42	537.19	608.35	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 120 - Special Education							
30-116-61-21-2-120-72400	VRS Group Life Insurance	53.61	57.67	52.57	.00	.00	.00
30-116-61-21-2-120-72510	Hybrid Disability Insurance	.00	.95	.00	.00	.00	.00
30-116-61-21-2-120-72750	VRS Retiree Health Care Credit	48.41	52.07	53.91	.00	.00	.00
30-116-61-21-2-120-76285	Guidance	8.11	32.04	10.00	.00	.00	.00
	Program 120 - Special Education Totals	\$5,758.43	\$5,886.73	\$6,313.32	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$115,168.23	\$117,734.70	\$126,266.32	\$124,457.00	\$124,248.00	(\$209.00)
	Sub-Function 21 - Student Guidance Totals	\$115,168.23	\$117,734.70	\$126,266.32	\$124,457.00	\$124,248.00	(\$209.00)
Sub-Function 32 - Instr. Sup. - Media Services							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-32-2-110-71122	Compensation-Librarians	58,264.44	62,859.49	66,025.58	67,374.00	68,116.00	742.00
30-116-61-32-2-110-71665	Bonus Payments To Teachers	1,548.00	.00	1,548.00	.00	.00	.00
30-116-61-32-2-110-72100	FICA	4,589.58	4,833.96	5,200.96	5,154.00	5,211.00	57.00
30-116-61-32-2-110-72210	VRS Pension Contribution	9,629.30	10,270.14	9,166.70	11,198.00	10,640.00	(558.00)
30-116-61-32-2-110-72400	VRS Group Life Insurance	776.40	828.04	761.20	795.00	722.00	(73.00)
30-116-61-32-2-110-72750	VRS Retiree Health Care Credit	701.00	747.70	780.60	815.00	599.00	(216.00)
30-116-61-32-2-110-73130	Repair/Maint - Audio/Visual	500.00	500.00	550.00	760.00	793.00	33.00
30-116-61-32-2-110-76155	Audio Visual Media	150.25	150.00	100.00	100.00	100.00	.00
30-116-61-32-2-110-76325	Library Books and Supplies	2,787.00	3,700.00	5,000.00	6,300.00	7,300.00	1,000.00
30-116-61-32-2-110-76330	Library Reference Materials	1,300.00	1,259.69	1,176.14	1,600.00	1,050.00	(550.00)
30-116-61-32-2-110-76355	Periodicals	300.00	300.00	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$80,545.97	\$85,449.02	\$90,309.18	\$94,096.00	\$94,531.00	\$435.00
	Level 2 - Elementary Totals	\$80,545.97	\$85,449.02	\$90,309.18	\$94,096.00	\$94,531.00	\$435.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 32 - Instr. Sup. - Media Services		\$80,545.97	\$85,449.02	\$90,309.18	\$94,096.00	\$94,531.00	\$435.00
Totals							
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-116-61-41-2-110-71126	Compensation-Principals	111,203.04	117,930.96	123,861.96	127,578.00	107,910.00	(19,668.00)
30-116-61-41-2-110-71127	Compensation-Asst Principals	85,564.16	90,181.00	92,346.40	94,901.00	78,862.00	(16,039.00)
30-116-61-41-2-110-71150	Compensation-Clerical	57,110.35	50,509.89	51,673.30	54,360.00	54,888.00	528.00
30-116-61-41-2-110-71200	Compensation-OT	240.06	559.92	218.88	4,500.00	4,500.00	.00
30-116-61-41-2-110-71520	Compensation-Substitutes	1,692.96	2,402.92	7,093.20	.00	.00	.00
30-116-61-41-2-110-71522	Compensation-REWIP Retirees	.00	3,081.02	1,828.06	.00	.00	.00
30-116-61-41-2-110-71665	Bonus Payments To Teachers	4,644.00	.00	4,644.00	.00	.00	.00
30-116-61-41-2-110-72100	FICA	18,676.36	19,195.78	20,817.69	21,522.00	18,831.00	(2,691.00)
30-116-61-41-2-110-72210	VRS Pension Contribution	43,012.04	34,904.44	30,693.40	32,207.00	26,423.00	(5,784.00)
30-116-61-41-2-110-72220	VRS Hybrid Pension Contribution	.00	8,351.46	8,137.35	13,803.00	11,324.00	(2,479.00)
30-116-61-41-2-110-72300	Group Health and Dental Insurance	28,509.52	27,979.60	27,393.48	24,120.00	24,120.00	.00
30-116-61-41-2-110-72400	VRS Group Life Insurance	3,372.62	3,460.50	3,171.63	3,267.00	2,562.00	(705.00)
30-116-61-41-2-110-72510	Hybrid Disability Insurance	.00	119.58	125.64	.00	336.00	336.00
30-116-61-41-2-110-72750	VRS Retiree Health Care Credit	3,045.44	3,124.78	3,252.17	3,350.00	2,127.00	(1,223.00)
30-116-61-41-2-110-72800	Termination Pay for Vac/Sick Leave	10,941.20	.00	.00	.00	.00	.00
30-116-61-41-2-110-73160	Repair/Maint - School Office Equipment	13,089.20	13,041.26	15,506.33	14,570.00	14,570.00	.00
30-116-61-41-2-110-73161	Lease Offset	(2,287.32)	(4,574.62)	(4,574.64)	.00	.00	.00
30-116-61-41-2-110-75521	Travel-Principals	1,072.05	.00	.00	1,300.00	1,300.00	.00
30-116-61-41-2-110-78070	Inception of Lease - Capital Outlay	17,334.94	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$397,220.62	\$370,268.49	\$386,188.85	\$395,478.00	\$347,753.00	(\$47,725.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 61 - Instruction							
Sub-Function 41 - Admin. Principals Office							
Level 2 - Elementary Totals		\$397,220.62	\$370,268.49	\$386,188.85	\$395,478.00	\$347,753.00	(\$47,725.00)
Sub-Function 41 - Admin. Principals Office Totals		\$397,220.62	\$370,268.49	\$386,188.85	\$395,478.00	\$347,753.00	(\$47,725.00)
Function 61 - Instruction Totals		\$3,839,219.86	\$3,968,305.08	\$4,064,051.12	\$4,184,620.00	\$4,189,609.00	\$4,989.00
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-116-62-9-222-76100 Supplies - Nursing		591.36	684.28	683.62	903.00	1,000.00	97.00
Program 222 - Health Services Totals		\$591.36	\$684.28	\$683.62	\$903.00	\$1,000.00	\$97.00
Level 9 - District Wide Totals		\$591.36	\$684.28	\$683.62	\$903.00	\$1,000.00	\$97.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$591.36	\$684.28	\$683.62	\$903.00	\$1,000.00	\$97.00
Function 62 - Administration, Attend. & Health Totals		\$591.36	\$684.28	\$683.62	\$903.00	\$1,000.00	\$97.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-116-64-64-9-420-71190 Compensation-Custodians		104,397.16	122,930.59	92,929.00	90,168.00	127,819.00	37,651.00
30-116-64-64-9-420-71200 Compensation-OT		15,943.85	8,273.10	9,087.13	8,500.00	8,500.00	.00
30-116-64-64-9-420-71520 Compensation-Substitutes		.00	.00	.00	1,500.00	.00	(1,500.00)
30-116-64-64-9-420-71665 Bonus Payments To Teachers		3,096.00	.00	3,096.00	.00	.00	.00
30-116-64-64-9-420-72100 FICA		9,184.52	9,774.46	7,935.23	7,663.00	10,428.00	2,765.00
30-116-64-64-9-420-72210 VRS Pension Contribution		8,112.60	8,603.10	8,452.68	5,364.00	6,149.00	785.00
30-116-64-64-9-420-72220 VRS Hybrid Pension Contribution		642.76	996.66	368.03	2,299.00	2,635.00	336.00
30-116-64-64-9-420-72300 Group Health and Dental Insurance		22,978.52	27,185.76	19,634.16	23,856.00	23,856.00	.00
30-116-64-64-9-420-72400 VRS Group Life Insurance		1,437.00	1,602.48	1,107.82	1,064.00	858.00	(206.00)
30-116-64-64-9-420-72510 Hybrid Disability Insurance		151.30	191.34	33.50	.00	.00	.00
30-116-64-64-9-420-72700 Workers Compensation		745.68	626.33	521.00	1,000.00	1,000.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-116-64-64-9-420-72750	VRS Retiree Health Care Credit	1,235.40	1,375.14	1,092.10	1,052.00	749.00	(303.00)
30-116-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	.00	.00	1,427.42	.00	.00	.00
30-116-64-64-9-420-72850	OPEB ARC	760.00	749.00	506.00	.00	.00	.00
30-116-64-64-9-420-73180	Repair/Maint - Other Contracted	25,324.88	22,136.27	87,340.20	60,442.00	89,041.00	28,599.00
30-116-64-64-9-420-74900	Building Maintenance -City	39,677.34	36,667.08	59,013.31	66,703.00	62,429.00	(4,274.00)
30-116-64-64-9-420-75001	Telecom/ Internet Services	3,442.18	2,957.53	2,547.86	3,260.00	5,775.00	2,515.00
30-116-64-64-9-420-75004	Utilities - Electric	60,345.68	75,385.21	89,588.52	84,800.00	93,000.00	8,200.00
30-116-64-64-9-420-75005	Utilities - Natural Gas	14,349.06	12,313.57	18,761.20	15,710.00	18,000.00	2,290.00
30-116-64-64-9-420-75009	Utilities - Water and Sewer	8,348.76	8,448.80	9,048.52	9,000.00	7,200.00	(1,800.00)
30-116-64-64-9-420-76055	Machines, Equipment and Tools <\$5,000	.00	.00	.00	1,500.00	1,500.00	.00
30-116-64-64-9-420-76110	Supplies - Operational	32,731.89	29,403.16	36,274.15	17,505.00	17,505.00	.00
Program 420 - Building Services Totals		\$352,904.58	\$369,619.58	\$448,763.83	\$401,386.00	\$476,444.00	\$75,058.00
Program 430 - Grounds Services							
30-116-64-64-9-430-74910	Grounds Maintenance-City	33,304.79	27,142.94	21,421.11	23,460.00	23,460.00	.00
Program 430 - Grounds Services Totals		\$33,304.79	\$27,142.94	\$21,421.11	\$23,460.00	\$23,460.00	\$0.00
Level 9 - District Wide Totals		\$386,209.37	\$396,762.52	\$470,184.94	\$424,846.00	\$499,904.00	\$75,058.00
Sub-Function 64 - Operation & Maintenance Totals		\$386,209.37	\$396,762.52	\$470,184.94	\$424,846.00	\$499,904.00	\$75,058.00
Function 64 - Operation & Maintenance Totals		\$386,209.37	\$396,762.52	\$470,184.94	\$424,846.00	\$499,904.00	\$75,058.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-116-68-10-9-800-71139	Compensation-ITRT	33,955.72	39,800.72	41,624.71	43,316.00	43,847.00	531.00
30-116-68-10-9-800-71665	Bonus Payments To Teachers	774.00	.00	774.00	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
30-116-68-10-9-800-72100	FICA	2,621.66	3,015.17	3,212.53	3,314.00	3,354.00	40.00
30-116-68-10-9-800-72210	VRS Pension Contribution	5,495.82	6,512.90	5,813.10	7,199.00	6,849.00	(350.00)
30-116-68-10-9-800-72300	Group Health and Dental Insurance	4,019.10	4,530.96	4,530.96	4,986.00	4,986.00	.00
30-116-68-10-9-800-72400	VRS Group Life Insurance	443.06	525.14	482.70	511.00	465.00	(46.00)
30-116-68-10-9-800-72750	VRS Retiree Health Care Credit	400.14	474.20	495.00	524.00	386.00	(138.00)
30-116-68-10-9-800-73175	Repair/Maint- Computer	1,504.26	1,540.42	191.04	2,100.00	2,100.00	.00
30-116-68-10-9-800-76305	ITRT	313.39	142.06	319.35	350.00	350.00	.00
30-116-68-10-9-800-76515	Software-Instructional	3,802.14	3,773.86	3,926.26	4,050.00	4,050.00	.00
30-116-68-10-9-800-76530	Computer Supplies	4,871.80	4,226.55	5,956.97	4,950.00	4,950.00	.00
30-116-68-10-9-800-76545	Technology Repair and Replace	4,260.23	.00	.00	.00	.00	.00
30-116-68-10-9-800-78050	Technology Addl VPSA Eligible	31,705.79	1,030.36	414.60	.00	21,060.00	21,060.00
	Program 800 - Technology Totals	\$94,167.11	\$65,572.34	\$67,741.22	\$71,300.00	\$92,397.00	\$21,097.00
	Level 9 - District Wide Totals	\$94,167.11	\$65,572.34	\$67,741.22	\$71,300.00	\$92,397.00	\$21,097.00
	Sub-Function 10 - Classroom Instruction Totals	\$94,167.11	\$65,572.34	\$67,741.22	\$71,300.00	\$92,397.00	\$21,097.00
	Function 68 - Technology Totals	\$94,167.11	\$65,572.34	\$67,741.22	\$71,300.00	\$92,397.00	\$21,097.00
	Locations 116 - East Salem Elementary Totals	\$4,320,187.70	\$4,431,324.22	\$4,602,660.90	\$4,681,669.00	\$4,782,910.00	\$101,241.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 117 - Virginia Virtual Academy							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
30-117-61-10-2-110-73037	Contractual Services - Other	.00	.00	1,330,585.39	.00	2,709,552.00	2,709,552.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$1,330,585.39	\$0.00	\$2,709,552.00	\$2,709,552.00
	Level 2 - Elementary Totals	\$0.00	\$0.00	\$1,330,585.39	\$0.00	\$2,709,552.00	\$2,709,552.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
30-117-61-10-3-110-73037	Contractual Services - Other	.00	.00	366,178.37	.00	704,259.00	704,259.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$366,178.37	\$0.00	\$704,259.00	\$704,259.00
	Level 3 - Secondary Totals	\$0.00	\$0.00	\$366,178.37	\$0.00	\$704,259.00	\$704,259.00
Level 4 - Middle							
Program 110 - Regular Instruction							
30-117-61-10-4-110-73037	Contractual Services - Other	.00	.00	597,680.48	.00	1,112,918.00	1,112,918.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$597,680.48	\$0.00	\$1,112,918.00	\$1,112,918.00
	Level 4 - Middle Totals	\$0.00	\$0.00	\$597,680.48	\$0.00	\$1,112,918.00	\$1,112,918.00
Sub-Function 10 - Classroom Instruction Totals		\$0.00	\$0.00	\$2,294,444.24	\$0.00	\$4,526,729.00	\$4,526,729.00
Function 61 - Instruction Totals		\$0.00	\$0.00	\$2,294,444.24	\$0.00	\$4,526,729.00	\$4,526,729.00
Locations 117 - Virginia Virtual Academy Totals		\$0.00	\$0.00	\$2,294,444.24	\$0.00	\$4,526,729.00	\$4,526,729.00
Locations 119 - Regional							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 127 - Regional Sp Ed Program							
30-119-61-10-2-127-71120	Compensation-Instructional Salaries	70,011.00	69,743.32	73,744.31	74,834.00	75,460.00	626.00
30-119-61-10-2-127-71151	Compensation-Instructional Asst	186,634.54	220,732.47	132,091.17	134,208.00	178,808.00	44,600.00
30-119-61-10-2-127-71665	Bonus Payments To Teachers	15,480.00	.00	10,681.19	.00	.00	.00
30-119-61-10-2-127-72100	FICA	19,947.63	21,607.01	16,054.60	15,992.00	19,452.00	3,460.00
30-119-61-10-2-127-72210	VRS Pension Contribution	10,887.40	11,584.30	10,324.10	10,423.00	11,915.00	1,492.00
30-119-61-10-2-127-72220	VRS Hybrid Pension Contribution	34,788.76	37,809.51	21,554.33	24,320.00	27,802.00	3,482.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 119 - Regional							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 127 - Regional Sp Ed Program							
30-119-61-10-2-127-72300	Group Health and Dental Insurance	55,870.40	55,437.18	51,017.78	66,528.00	66,528.00	.00
30-119-61-10-2-127-72400	VRS Group Life Insurance	3,682.67	3,982.49	2,459.27	2,467.00	2,695.00	228.00
30-119-61-10-2-127-72510	Hybrid Disability Insurance	498.24	541.37	323.13	269.00	424.00	155.00
30-119-61-10-2-127-72750	VRS Retiree Health Care Credit	3,325.29	3,596.14	2,521.92	2,529.00	2,238.00	(291.00)
30-119-61-10-2-127-73010	Autism Support Services	.00	.00	2,050.26	2,667.00	2,667.00	.00
30-119-61-10-2-127-73275	Therapeutic Services -Sp Ed	715.11	11,390.46	7,379.03	5,000.00	5,000.00	.00
30-119-61-10-2-127-76435	Supplies - Instructional	1,628.34	782.23	425.59	1,667.00	3,000.00	1,333.00
	Program 127 - Regional Sp Ed Program Totals	\$403,469.38	\$437,206.48	\$330,626.68	\$340,904.00	\$395,989.00	\$55,085.00
	Level 2 - Elementary Totals	\$403,469.38	\$437,206.48	\$330,626.68	\$340,904.00	\$395,989.00	\$55,085.00
Level 3 - Secondary							
Program 127 - Regional Sp Ed Program							
30-119-61-10-3-127-71120	Compensation-Instructional Salaries	78,651.96	84,008.24	88,795.38	90,274.00	91,037.00	763.00
30-119-61-10-3-127-71151	Compensation-Instructional Asst	80,588.57	124,833.57	145,887.86	156,421.00	148,204.00	(8,217.00)
30-119-61-10-3-127-71200	Compensation-OT	21.44	87.28	.00	.00	.00	.00
30-119-61-10-3-127-71665	Bonus Payments To Teachers	6,192.00	.00	10,836.00	.00	.00	.00
30-119-61-10-3-127-72100	FICA	12,283.49	15,031.64	17,317.21	18,872.00	18,302.00	(570.00)
30-119-61-10-3-127-72210	VRS Pension Contribution	17,084.21	23,264.50	20,802.50	28,700.00	26,159.00	(2,541.00)
30-119-61-10-3-127-72220	VRS Hybrid Pension Contribution	9,787.68	11,405.54	14,597.36	12,300.00	11,211.00	(1,089.00)
30-119-61-10-3-127-72300	Group Health and Dental Insurance	28,421.49	56,761.80	58,769.12	39,281.00	39,281.00	.00
30-119-61-10-3-127-72400	VRS Group Life Insurance	2,166.51	2,795.24	2,801.11	2,911.00	2,536.00	(375.00)
30-119-61-10-3-127-72510	Hybrid Disability Insurance	140.12	163.32	216.66	115.00	115.00	.00
30-119-61-10-3-127-72750	VRS Retiree Health Care Credit	1,956.35	2,524.08	2,872.57	2,985.00	2,105.00	(880.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 119 - Regional							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 127 - Regional Sp Ed Program							
30-119-61-10-3-127-73010	Autism Support Services	.00	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-3-127-73275	Therapeutic Services -Sp Ed	752.00	140.00	1,897.06	5,000.00	5,000.00	.00
30-119-61-10-3-127-76435	Supplies - Instructional	1,866.54	2,062.16	1,819.51	1,667.00	3,000.00	1,333.00
	Program 127 - Regional Sp Ed Program Totals	\$239,912.36	\$323,077.37	\$366,612.34	\$361,193.00	\$349,617.00	(\$11,576.00)
	Level 3 - Secondary Totals	\$239,912.36	\$323,077.37	\$366,612.34	\$361,193.00	\$349,617.00	(\$11,576.00)
Level 4 - Middle							
Program 127 - Regional Sp Ed Program							
30-119-61-10-4-127-71120	Compensation-Instructional Salaries	75,722.15	65,981.10	61,434.20	62,620.00	63,128.00	508.00
30-119-61-10-4-127-71151	Compensation-Instructional Asst	95,288.12	95,030.19	114,910.37	119,275.00	76,989.00	(42,286.00)
30-119-61-10-4-127-71665	Bonus Payments To Teachers	4,644.00	.00	8,514.00	.00	.00	.00
30-119-61-10-4-127-72100	FICA	12,846.17	11,971.95	13,728.89	13,915.00	10,719.00	(3,196.00)
30-119-61-10-4-127-72210	VRS Pension Contribution	6,342.38	1,321.12	.00	9,069.00	.00	(9,069.00)
30-119-61-10-4-127-72220	VRS Hybrid Pension Contribution	24,585.44	26,034.60	27,831.68	21,162.00	21,886.00	724.00
30-119-61-10-4-127-72300	Group Health and Dental Insurance	44,921.84	20,272.83	18,016.32	40,680.00	40,680.00	.00
30-119-61-10-4-127-72400	VRS Group Life Insurance	2,493.68	2,205.69	2,112.24	2,146.00	1,485.00	(661.00)
30-119-61-10-4-127-72510	Hybrid Disability Insurance	352.14	372.79	426.12	98.00	98.00	.00
30-119-61-10-4-127-72750	VRS Retiree Health Care Credit	2,251.68	1,991.57	2,165.96	2,201.00	1,233.00	(968.00)
30-119-61-10-4-127-73010	Autism Support Services	.00	.00	434.10	2,667.00	2,667.00	.00
30-119-61-10-4-127-73275	Therapeutic Services -Sp Ed	368.39	.00	2,058.03	5,000.00	5,000.00	.00
30-119-61-10-4-127-76435	Supplies - Instructional	2,985.36	1,805.30	2,832.98	2,000.00	3,000.00	1,000.00

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 119 - Regional							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 127 - Regional Sp Ed Program		\$272,801.35	\$226,987.14	\$254,464.89	\$280,833.00	\$226,885.00	(\$53,948.00)
Totals							
Level 4 - Middle Totals		\$272,801.35	\$226,987.14	\$254,464.89	\$280,833.00	\$226,885.00	(\$53,948.00)
Sub-Function 10 - Classroom Instruction Totals		\$916,183.09	\$987,270.99	\$951,703.91	\$982,930.00	\$972,491.00	(\$10,439.00)
Function 61 - Instruction Totals		\$916,183.09	\$987,270.99	\$951,703.91	\$982,930.00	\$972,491.00	(\$10,439.00)
Locations 119 - Regional Totals		\$916,183.09	\$987,270.99	\$951,703.91	\$982,930.00	\$972,491.00	(\$10,439.00)
Locations 121 - Central Administration							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 211 - Board Services							
30-121-62-62-9-211-71111 Compensation-Board Members		20,000.04	20,000.04	20,000.04	20,001.00	20,001.00	.00
30-121-62-62-9-211-72100 FICA		1,530.00	1,530.00	1,530.00	1,531.00	1,531.00	.00
30-121-62-62-9-211-73080 Legal Services		15,920.50	27,134.00	70,870.98	45,000.00	45,000.00	.00
30-121-62-62-9-211-75300 Insurance - General Liability		36,094.00	44,768.00	41,765.00	39,838.00	42,229.00	2,391.00
30-121-62-62-9-211-75501 Travel-Board Members		10,986.61	9,119.68	6,725.06	6,000.00	8,850.00	2,850.00
30-121-62-62-9-211-75802 Dues		23,241.01	24,369.28	26,811.16	25,160.00	26,418.00	1,258.00
Program 211 - Board Services Totals		\$107,772.16	\$126,921.00	\$167,702.24	\$137,530.00	\$144,029.00	\$6,499.00
Program 212 - Exec Admin Services							
30-121-62-62-9-212-71110 Compensation-Administrative		91,337.92	99,156.70	103,728.10	108,066.00	94,249.00	(13,817.00)
30-121-62-62-9-212-71112 Compensation-Superintendent		198,486.56	213,857.53	227,376.77	213,655.00	215,729.00	2,074.00
30-121-62-62-9-212-71113 Compensation-Asst Superintendent		141,033.96	149,566.02	.00	.00	.00	.00
30-121-62-62-9-212-71150 Compensation-Clerical		105,904.29	112,672.63	121,030.27	125,529.00	126,356.00	827.00
30-121-62-62-9-212-71200 Compensation-OT		706.04	672.38	504.69	2,000.00	2,000.00	.00
30-121-62-62-9-212-71522 Compensation-REWIP Retirees		6,975.00	9,270.00	3,665.28	28,958.00	29,702.00	744.00
30-121-62-62-9-212-71625 Compensation-Travel Allowance		3,600.00	3,600.00	2,400.00	2,400.00	2,400.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 121 - Central Administration							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 212 - Exec Admin Services							
30-121-62-62-9-212-71630	Compensation-Phone Allowance	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	.00
30-121-62-62-9-212-71665	Bonus Payments To Teachers	6,838.76	.00	6,192.00	.00	.00	.00
30-121-62-62-9-212-72100	FICA	42,253.62	46,798.40	36,276.20	40,595.00	36,126.00	(4,469.00)
30-121-62-62-9-212-72210	VRS Pension Contribution	79,796.28	86,105.03	58,183.21	64,603.00	49,591.00	(15,012.00)
30-121-62-62-9-212-72220	VRS Hybrid Pension Contribution	4,805.88	5,096.52	5,703.96	6,000.00	6,816.00	816.00
30-121-62-62-9-212-72300	Group Health and Dental Insurance	59,896.68	71,935.08	61,672.44	55,155.00	55,989.00	834.00
30-121-62-62-9-212-72400	VRS Group Life Insurance	7,788.72	8,320.62	5,972.04	5,847.00	4,625.00	(1,222.00)
30-121-62-62-9-212-72500	Disability Insurance	1,936.90	1,660.20	1,660.20	1,661.00	1,661.00	.00
30-121-62-62-9-212-72510	Hybrid Disability Insurance	68.88	72.96	76.68	.00	148.00	148.00
30-121-62-62-9-212-72700	Workers Compensation	2,112.75	1,774.65	2,736.00	5,000.00	5,000.00	.00
30-121-62-62-9-212-72750	VRS Retiree Health Care Credit	7,033.08	7,513.44	6,065.04	5,996.00	3,840.00	(2,156.00)
30-121-62-62-9-212-72800	Termination Pay for Vac/Sick Leave	.00	14,015.33	25,075.66	.00	.00	.00
30-121-62-62-9-212-72802	Deferred Compensation Contribution	7,452.20	11,910.91	16,594.56	21,365.00	23,000.00	1,635.00
30-121-62-62-9-212-72850	OPEB ARC	2,152.00	2,372.00	2,405.00	.00	.00	.00
30-121-62-62-9-212-73035	Consultants	26,887.00	29,895.00	43,640.00	93,975.00	53,975.00	(40,000.00)
30-121-62-62-9-212-73060	Emergency Notification Services	7,552.50	7,552.50	8,096.58	8,700.00	22,750.00	14,050.00
30-121-62-62-9-212-73115	Printing Services	23,346.38	15,403.50	15,442.48	14,660.00	16,785.00	2,125.00
30-121-62-62-9-212-73160	Repair/Maint - School Office Equipment	4,145.12	5,903.05	5,297.23	6,694.00	7,029.00	335.00
30-121-62-62-9-212-73161	Lease Offset	(1,606.56)	(3,213.10)	(3,213.12)	.00	.00	.00
30-121-62-62-9-212-73205	Software Licensing Fees	80,662.21	83,184.06	80,957.72	104,096.00	134,042.00	29,946.00
30-121-62-62-9-212-75200	Postage	7,669.07	11,554.76	12,820.36	14,000.00	14,000.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 121 - Central Administration							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 212 - Exec Admin Services							
30-121-62-62-9-212-75503	Travel- Superintendent	5,981.99	8,178.66	6,525.62	6,000.00	6,000.00	.00
30-121-62-62-9-212-75509	Travel-Asst Superintendent	263.06	2,000.00	.00	.00	.00	.00
30-121-62-62-9-212-75510	Travel-Director of Administrative Services	1,403.48	1,454.33	1,384.16	1,620.00	1,620.00	.00
30-121-62-62-9-212-76045	Furniture and Equip <\$5,000	.00	830.34	1,672.00	1,250.00	1,250.00	.00
30-121-62-62-9-212-76105	Supplies - Office	26,686.94	29,622.27	28,928.43	29,779.00	29,779.00	.00
30-121-62-62-9-212-78070	Inception of Lease - Capital Outlay	12,175.66	.00	.00	.00	.00	.00
Program 212 - Exec Admin Services Totals		\$967,146.37	\$1,040,535.77	\$890,669.56	\$969,404.00	\$946,262.00	(\$23,142.00)
Program 213 - Information Services							
30-121-62-62-9-213-73025	Communications Director Services	73,700.00	76,600.00	85,000.00	88,000.00	88,000.00	.00
30-121-62-62-9-213-73210	Special Report Services-Supt	28,032.30	36,966.12	37,106.06	50,853.00	54,353.00	3,500.00
30-121-62-62-9-213-74905	Information Technology Services-City	92,247.24	104,875.56	97,206.48	99,671.00	95,815.00	(3,856.00)
Program 213 - Information Services Totals		\$193,979.54	\$218,441.68	\$219,312.54	\$238,524.00	\$238,168.00	(\$356.00)
Program 214 - Personnel Services							
30-121-62-62-9-214-71110	Compensation-Administrative	124,221.96	131,736.54	138,362.04	142,513.00	143,897.00	1,384.00
30-121-62-62-9-214-71150	Compensation-Clerical	81,573.46	86,517.69	128,462.08	131,986.00	133,268.00	1,282.00
30-121-62-62-9-214-71200	Compensation-OT	489.22	497.74	335.62	750.00	750.00	.00
30-121-62-62-9-214-71625	Compensation-Travel Allowance	1,200.00	1,250.00	1,450.00	1,200.00	1,200.00	.00
30-121-62-62-9-214-71665	Bonus Payments To Teachers	2,322.00	.00	4,644.00	.00	.00	.00
30-121-62-62-9-214-72100	FICA	15,005.73	16,086.39	19,790.60	21,148.00	21,352.00	204.00
30-121-62-62-9-214-72210	VRS Pension Contribution	34,143.96	36,208.98	37,870.32	45,622.00	43,293.00	(2,329.00)
30-121-62-62-9-214-72300	Group Health and Dental Insurance	24,178.98	25,556.76	31,277.88	26,154.00	26,154.00	.00
30-121-62-62-9-214-72400	VRS Group Life Insurance	2,752.80	2,919.42	3,144.83	3,239.00	2,938.00	(301.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 121 - Central Administration							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 214 - Personnel Services							
30-121-62-62-9-214-72700	Workers Compensation	16,565.00	17,168.00	12,526.00	.00	.00	.00
30-121-62-62-9-214-72750	VRS Retiree Health Care Credit	2,485.92	2,636.16	3,224.76	3,321.00	2,439.00	(882.00)
30-121-62-62-9-214-73065	Employee Assistance Plan	7,200.00	7,506.26	7,634.34	7,688.00	7,688.00	.00
30-121-62-62-9-214-73110	Pre-Employment Checks	4,526.00	4,407.00	6,233.54	7,779.00	7,779.00	.00
30-121-62-62-9-214-73120	Recruiting Fees	909.50	4,354.84	2,326.81	7,875.00	7,875.00	.00
30-121-62-62-9-214-73235	Professional Development -NBC Certification Fees	.00	2,538.75	1,692.50	7,200.00	7,200.00	.00
30-121-62-62-9-214-73265	Teacher Licensing	1,200.00	(450.00)	.00	250.00	250.00	.00
30-121-62-62-9-214-75517	Travel-Director of Human Resources	1,507.18	1,119.41	1,965.38	2,940.00	2,940.00	.00
Program 214 - Personnel Services Totals		\$320,281.71	\$340,053.94	\$400,940.70	\$409,665.00	\$409,023.00	(\$642.00)
Program 216 - Fiscal Services							
30-121-62-62-9-216-71110	Compensation-Administrative	124,221.96	131,736.54	138,362.04	142,513.00	143,897.00	1,384.00
30-121-62-62-9-216-71150	Compensation-Clerical	111,327.42	118,160.64	158,947.93	165,129.00	165,458.00	329.00
30-121-62-62-9-216-71200	Compensation-OT	397.72	437.84	40.17	750.00	750.00	.00
30-121-62-62-9-216-71625	Compensation-Travel Allowance	1,200.00	1,350.00	1,200.00	1,200.00	1,200.00	.00
30-121-62-62-9-216-71665	Bonus Payments To Teachers	3,870.00	.00	4,644.00	.00	.00	.00
30-121-62-62-9-216-72100	FICA	16,951.79	17,856.65	22,031.99	23,684.00	23,815.00	131.00
30-121-62-62-9-216-72210	VRS Pension Contribution	39,109.80	41,475.18	31,889.88	39,130.00	33,825.00	(5,305.00)
30-121-62-62-9-216-72220	VRS Hybrid Pension Contribution	.00	.00	10,354.08	12,000.00	14,496.00	2,496.00
30-121-62-62-9-216-72300	Group Health and Dental Insurance	23,534.22	25,008.72	27,087.46	26,153.00	26,153.00	.00
30-121-62-62-9-216-72400	VRS Group Life Insurance	3,153.24	3,343.92	3,451.38	3,630.00	3,279.00	(351.00)
30-121-62-62-9-216-72510	Hybrid Disability Insurance	.00	.00	162.03	.00	184.00	184.00

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 121 - Central Administration							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 216 - Fiscal Services							
30-121-62-62-9-216-72750	VRS Retiree Health Care Credit	2,847.36	3,019.62	3,539.16	3,722.00	2,722.00	(1,000.00)
30-121-62-62-9-216-73005	Audit Fees	14,125.00	10,625.00	14,200.00	14,910.00	15,656.00	746.00
30-121-62-62-9-216-73037	Contractual Services - Other	3,362.00	3,179.00	4,382.00	3,728.00	3,928.00	200.00
30-121-62-62-9-216-75513	Travel-Director of Business	2,045.45	1,648.58	2,298.42	3,000.00	3,000.00	.00
	Program 216 - Fiscal Services Totals	\$346,145.96	\$357,841.69	\$422,590.54	\$439,549.00	\$438,363.00	(\$1,186.00)
	Level 9 - District Wide Totals	\$1,935,325.74	\$2,083,794.08	\$2,101,215.58	\$2,194,672.00	\$2,175,845.00	(\$18,827.00)
	Sub-Function 62 - Admin, Attend. & Health Totals	\$1,935,325.74	\$2,083,794.08	\$2,101,215.58	\$2,194,672.00	\$2,175,845.00	(\$18,827.00)
	Function 62 - Administration, Attend. & Health Totals	\$1,935,325.74	\$2,083,794.08	\$2,101,215.58	\$2,194,672.00	\$2,175,845.00	(\$18,827.00)
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-121-64-64-9-420-71187	Compensation-Student Workers	2,405.88	2,734.50	5,197.50	7,500.00	7,639.00	139.00
30-121-64-64-9-420-71190	Compensation-Custodians	30,045.32	36,161.11	37,489.77	38,242.00	38,613.00	371.00
30-121-64-64-9-420-71191	Compensation - Const/Maint Mgr	37,992.03	2,803.68	.00	.00	.00	.00
30-121-64-64-9-420-71200	Compensation-OT	1,100.38	1,456.86	2,316.04	1,000.00	1,000.00	.00
30-121-64-64-9-420-71665	Bonus Payments To Teachers	3,870.00	.00	1,548.00	.00	.00	.00
30-121-64-64-9-420-72100	FICA	5,792.45	3,201.46	3,475.99	3,576.00	4,983.00	1,407.00
30-121-64-64-9-420-72210	VRS Pension Contribution	640.08	678.72	1,329.24	1,369.00	1,351.00	(18.00)
30-121-64-64-9-420-72300	Group Health and Dental Insurance	8,529.96	9,061.92	9,061.92	11,738.00	11,738.00	.00
30-121-64-64-9-420-72400	VRS Group Life Insurance	446.64	473.70	438.12	451.00	456.00	5.00
30-121-64-64-9-420-72600	Unemployment Compensation	.00	.00	.00	9,000.00	9,000.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 121 - Central Administration							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
30-121-64-64-9-420-72700	Workers Compensation	248.56	208.78	260.00	1,000.00	1,000.00	.00
30-121-64-64-9-420-72750	VRS Retiree Health Care Credit	369.96	392.40	412.08	424.00	429.00	5.00
30-121-64-64-9-420-72850	OPEB ARC	253.00	250.00	253.00	.00	.00	.00
30-121-64-64-9-420-73180	Repair/Maint - Other Contracted	10,183.08	4,974.65	7,331.93	12,608.00	22,304.00	9,696.00
30-121-64-64-9-420-73195	Safety and OSHA Training	520.00	.00	.00	1,900.00	1,900.00	.00
30-121-64-64-9-420-74900	Building Maintenance -City	16,775.36	23,078.56	26,163.51	18,300.00	22,010.00	3,710.00
30-121-64-64-9-420-75001	Telecom/ Internet Services	3,697.07	3,872.14	3,218.63	4,121.00	6,936.00	2,815.00
30-121-64-64-9-420-75004	Utilities - Electric	28,904.53	33,071.58	37,351.55	31,800.00	33,000.00	1,200.00
30-121-64-64-9-420-75005	Utilities - Natural Gas	5,362.75	4,205.18	3,895.80	3,320.00	3,320.00	.00
30-121-64-64-9-420-75009	Utilities - Water and Sewer	1,341.25	1,375.76	1,415.08	1,470.00	1,470.00	.00
30-121-64-64-9-420-75302	Insurance -Property	69,215.00	65,974.00	70,744.00	105,431.00	111,757.00	6,326.00
30-121-64-64-9-420-76110	Supplies - Operational	5,750.83	6,818.78	6,468.40	4,000.00	6,455.00	2,455.00
Program 420 - Building Services Totals		\$233,444.13	\$200,793.78	\$218,370.56	\$257,250.00	\$285,361.00	\$28,111.00
Program 460 - Security Services							
30-121-64-64-9-460-76110	Supplies - Operational	.00	.00	210.00	.00	.00	.00
Program 460 - Security Services Totals		\$0.00	\$0.00	\$210.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$233,444.13	\$200,793.78	\$218,580.56	\$257,250.00	\$285,361.00	\$28,111.00
Sub-Function 64 - Operation & Maintenance Totals		\$233,444.13	\$200,793.78	\$218,580.56	\$257,250.00	\$285,361.00	\$28,111.00
Function 64 - Operation & Maintenance Totals		\$233,444.13	\$200,793.78	\$218,580.56	\$257,250.00	\$285,361.00	\$28,111.00
Locations 121 - Central Administration Totals		\$2,168,769.87	\$2,284,587.86	\$2,319,796.14	\$2,451,922.00	\$2,461,206.00	\$9,284.00

FY 27 Operating Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 122 - Central Attend. & Health							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-122-62-62-9-222-71131	Compensation-School Nurses	379,022.11	430,776.97	465,718.45	456,441.00	458,471.00	2,030.00
30-122-62-62-9-222-71135	Compensation - Health and Behavioral	.00	77,888.52	129,487.83	138,123.00	70,760.00	(67,363.00)
30-122-62-62-9-222-71520	Compensation-Substitutes	14,887.64	10,398.42	10,487.22	8,000.00	8,000.00	.00
30-122-62-62-9-222-71651	Compensation - NBC Nurse Supplement	.00	2,500.00	2,500.00	.00	2,500.00	2,500.00
30-122-62-62-9-222-71665	Bonus Payments To Teachers	9,288.00	.00	12,074.40	.00	.00	.00
30-122-62-62-9-222-72100	FICA	28,183.26	36,972.73	45,007.78	46,096.00	41,289.00	(4,807.00)
30-122-62-62-9-222-72210	VRS Pension Contribution	30,620.20	49,972.74	48,289.66	69,172.00	57,866.00	(11,306.00)
30-122-62-62-9-222-72220	VRS Hybrid Pension Contribution	32,424.90	34,287.08	41,055.73	29,645.00	24,860.00	(4,785.00)
30-122-62-62-9-222-72300	Group Health and Dental Insurance	50,628.04	70,882.52	61,712.25	44,958.00	44,958.00	.00
30-122-62-62-9-222-72400	VRS Group Life Insurance	5,083.00	6,793.48	6,870.65	7,016.00	5,610.00	(1,406.00)
30-122-62-62-9-222-72510	Hybrid Disability Insurance	464.30	490.96	576.95	.00	798.00	798.00
30-122-62-62-9-222-72700	Workers Compensation	2,883.28	2,421.88	2,657.00	3,000.00	3,000.00	.00
30-122-62-62-9-222-72750	VRS Retiree Health Care Credit	4,589.80	6,134.34	7,045.35	7,194.00	4,657.00	(2,537.00)
30-122-62-62-9-222-72800	Termination Pay for Vac/Sick Leave	.00	.00	1,105.33	.00	.00	.00
30-122-62-62-9-222-72850	OPEB ARC	2,937.00	3,496.00	2,026.00	.00	.00	.00
30-122-62-62-9-222-73037	Contractual Services - Other	4,445.43	5,392.00	5,494.00	5,600.00	5,976.00	376.00
30-122-62-62-9-222-73055	Drug Testing Services/Pledge Program	15,000.06	17,327.90	17,699.34	20,673.00	20,673.00	.00
30-122-62-62-9-222-73085	Maintenance of Records	12,635.45	20,309.82	21,668.21	11,500.00	25,004.00	13,504.00
30-122-62-62-9-222-73115	Printing Services	2,709.25	2,538.00	3,877.75	4,000.00	4,000.00	.00
30-122-62-62-9-222-73255	Professional Development	901.92	2,382.10	.00	1,200.00	1,200.00	.00
30-122-62-62-9-222-73260	Student Assistance Program	.00	3,118.48	4,745.02	5,000.00	7,000.00	2,000.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 122 - Central Attend. & Health							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
30-122-62-62-9-222-75525	Travel - Health Services Staff	1,268.82	408.24	855.44	2,974.00	1,274.00	(1,700.00)
30-122-62-62-9-222-76100	Supplies - Nursing	6,173.23	6,064.29	7,592.45	13,144.00	13,144.00	.00
	Program 222 - Health Services Totals	\$604,145.69	\$790,556.47	\$898,546.81	\$873,736.00	\$801,040.00	(\$72,696.00)
Program 223 - Psych Services							
30-122-62-62-9-223-71132	Compensation-Psychologists	246,772.80	262,203.46	272,914.02	279,023.00	270,263.00	(8,760.00)
30-122-62-62-9-223-71665	Bonus Payments To Teachers	4,644.00	.00	4,644.00	.00	.00	.00
30-122-62-62-9-223-72100	FICA	16,973.30	17,928.45	19,273.45	21,345.00	20,675.00	(670.00)
30-122-62-62-9-223-72210	VRS Pension Contribution	41,013.62	43,544.30	38,494.36	46,374.00	42,215.00	(4,159.00)
30-122-62-62-9-223-72300	Group Health and Dental Insurance	30,461.56	31,946.40	31,946.40	29,829.00	29,829.00	.00
30-122-62-62-9-223-72400	VRS Group Life Insurance	3,306.76	3,510.74	3,196.52	3,292.00	2,865.00	(427.00)
30-122-62-62-9-223-72750	VRS Retiree Health Care Credit	2,986.08	3,170.14	3,277.84	3,376.00	2,378.00	(998.00)
30-122-62-62-9-223-72800	Termination Pay for Vac/Sick Leave	.00	.00	14,771.74	.00	.00	.00
	Program 223 - Psych Services Totals	\$346,158.12	\$362,303.49	\$388,518.33	\$383,239.00	\$368,225.00	(\$15,014.00)
Program 224 - Speech/Audio Services							
30-122-62-62-9-224-71185	Compensation- Speech and Vision Teachers	416,954.11	427,666.63	453,454.79	439,575.00	443,139.00	3,564.00
30-122-62-62-9-224-71520	Compensation-Substitutes	.00	1,962.59	.00	.00	.00	.00
30-122-62-62-9-224-71665	Bonus Payments To Teachers	8,668.80	.00	9,288.00	.00	.00	.00
30-122-62-62-9-224-72100	FICA	31,338.52	31,072.84	33,410.67	33,627.00	33,900.00	273.00
30-122-62-62-9-224-72210	VRS Pension Contribution	47,094.77	41,997.17	37,279.95	51,140.00	48,453.00	(2,687.00)
30-122-62-62-9-224-72220	VRS Hybrid Pension Contribution	22,333.67	27,929.03	30,635.60	21,917.00	20,765.00	(1,152.00)
30-122-62-62-9-224-72300	Group Health and Dental Insurance	33,092.84	36,354.48	36,387.68	29,829.00	29,829.00	.00
30-122-62-62-9-224-72400	VRS Group Life Insurance	5,597.67	5,637.81	5,136.75	5,187.00	4,697.00	(490.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 122 - Central Attend. & Health							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 224 - Speech/Audio Services							
30-122-62-62-9-224-72510	Hybrid Disability Insurance	319.90	399.91	411.60	.00	512.00	512.00
30-122-62-62-9-224-72750	VRS Retiree Health Care Credit	5,054.73	5,090.94	5,267.60	5,319.00	3,900.00	(1,419.00)
Program 224 - Speech/Audio Services		\$570,455.01	\$578,111.40	\$611,272.64	\$586,594.00	\$585,195.00	(\$1,399.00)
		Totals					
Program 270 - Health Services-Partnership							
30-122-62-62-9-270-71131	Compensation-School Nurses	.00	.00	28,293.95	46,978.00	50,607.00	3,629.00
30-122-62-62-9-270-71665	Bonus Payments To Teachers	.00	.00	1,083.60	.00	.00	.00
30-122-62-62-9-270-72100	FICA	.00	.00	2,254.77	3,594.00	3,871.00	277.00
30-122-62-62-9-270-72210	VRS Pension Contribution	.00	.00	3,048.48	7,808.00	7,905.00	97.00
30-122-62-62-9-270-72300	Group Health and Dental Insurance	.00	.00	145.25	.00	279.00	279.00
30-122-62-62-9-270-72400	VRS Group Life Insurance	.00	.00	253.13	554.00	536.00	(18.00)
30-122-62-62-9-270-72750	VRS Retiree Health Care Credit	.00	.00	259.55	568.00	445.00	(123.00)
Program 270 - Health Services-Partnership		\$0.00	\$0.00	\$35,338.73	\$59,502.00	\$63,643.00	\$4,141.00
		Totals					
Level 9 - District Wide		\$1,520,758.82	\$1,730,971.36	\$1,933,676.51	\$1,903,071.00	\$1,818,103.00	(\$84,968.00)
Sub-Function 62 - Admin, Attend. & Health		\$1,520,758.82	\$1,730,971.36	\$1,933,676.51	\$1,903,071.00	\$1,818,103.00	(\$84,968.00)
Function 62 - Administration, Attend. & Health		\$1,520,758.82	\$1,730,971.36	\$1,933,676.51	\$1,903,071.00	\$1,818,103.00	(\$84,968.00)
		Totals					
Locations 122 - Central Attend. & Health		\$1,520,758.82	\$1,730,971.36	\$1,933,676.51	\$1,903,071.00	\$1,818,103.00	(\$84,968.00)
Locations 130 - Transportation							
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 310 - Transportation Mgmt and Dir							
30-130-63-63-9-310-71150	Compensation-Clerical	74,820.93	78,615.65	144,292.01	149,803.00	107,460.00	(42,343.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 130 - Transportation							
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 310 - Transportation Mgmt and Dir							
30-130-63-63-9-310-71173	Compensation-Transportation Supr	80,610.96	85,487.04	94,826.04	97,671.00	98,619.00	948.00
30-130-63-63-9-310-71200	Compensation-OT	133.46	193.94	259.16	.00	.00	.00
30-130-63-63-9-310-71665	Bonus Payments To Teachers	3,870.00	.00	5,418.00	.00	.00	.00
30-130-63-63-9-310-72100	FICA	11,610.48	12,077.65	18,370.47	18,932.00	15,765.00	(3,167.00)
30-130-63-63-9-310-72210	VRS Pension Contribution	25,786.44	27,279.66	25,150.19	41,130.00	19,580.00	(21,550.00)
30-130-63-63-9-310-72220	VRS Hybrid Pension Contribution	.00	.00	8,822.44	.00	8,392.00	8,392.00
30-130-63-63-9-310-72300	Group Health and Dental Insurance	23,146.26	24,456.48	34,273.56	19,886.00	19,886.00	.00
30-130-63-63-9-310-72400	VRS Group Life Insurance	2,079.00	2,199.48	2,772.89	2,920.00	1,898.00	(1,022.00)
30-130-63-63-9-310-72510	Hybrid Disability Insurance	.00	.00	138.05	.00	69.00	69.00
30-130-63-63-9-310-72700	Workers Compensation	7,056.57	5,927.34	6,253.00	8,000.00	8,000.00	.00
30-130-63-63-9-310-72750	VRS Retiree Health Care Credit	1,877.28	1,986.06	2,843.32	2,994.00	1,576.00	(1,418.00)
30-130-63-63-9-310-72800	Termination Pay for Vac/Sick Leave	.00	.00	1,289.96	.00	.00	.00
30-130-63-63-9-310-72850	OPEB ARC	7,189.00	7,089.00	6,867.00	.00	.00	.00
30-130-63-63-9-310-74900	Building Maintenance -City	1,524.95	1,500.48	2,199.56	2,000.00	2,000.00	.00
Program 310 - Transportation Mgmt and Dir Totals		\$239,705.33	\$246,812.78	\$353,775.65	\$343,336.00	\$283,245.00	(\$60,091.00)
Program 320 - Vehicle Operation Services							
30-130-63-63-9-320-71170	Compensation-Bus Drivers	672,647.70	699,470.17	715,521.49	730,046.00	763,348.00	33,302.00
30-130-63-63-9-320-71171	Compensation-Bus Drivers-Field Trips	85,987.73	87,482.80	100,857.32	53,000.00	53,000.00	.00
30-130-63-63-9-320-71174	Compensation-Substitute Bus Drivers	66,569.90	45,792.49	26,733.35	41,309.00	43,259.00	1,950.00
30-130-63-63-9-320-71198	Compensation - SOL Summer School	15,095.77	15,021.75	19,654.73	12,500.00	12,500.00	.00
30-130-63-63-9-320-71200	Compensation-OT	7,718.18	7,216.34	2,871.62	7,000.00	7,000.00	.00

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 130 - Transportation							
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 320 - Vehicle Operation Services							
30-130-63-63-9-320-71522	Compensation-REWIP Retirees	.00	44.65	.00	1,697.00	2,470.00	773.00
30-130-63-63-9-320-71665	Bonus Payments To Teachers	47,786.76	.00	46,176.83	.00	.00	.00
30-130-63-63-9-320-72100	FICA	63,111.81	60,097.25	65,911.12	64,685.00	67,441.00	2,756.00
30-130-63-63-9-320-72210	VRS Pension Contribution	3,930.70	4,866.58	8,078.78	7,841.00	8,500.00	659.00
30-130-63-63-9-320-72220	VRS Hybrid Pension Contribution	8,816.02	9,923.74	25,668.38	18,295.00	18,217.00	(78.00)
30-130-63-63-9-320-72300	Group Health and Dental Insurance	173,553.29	196,014.66	156,121.40	230,779.00	230,779.00	.00
30-130-63-63-9-320-72400	VRS Group Life Insurance	7,476.77	8,071.02	7,731.26	8,615.00	9,008.00	393.00
30-130-63-63-9-320-72510	Hybrid Disability Insurance	1,863.07	2,108.68	2,387.32	.00	.00	.00
30-130-63-63-9-320-72600	Unemployment Compensation	.00	.00	56.52	.00	.00	.00
30-130-63-63-9-320-72750	VRS Retiree Health Care Credit	6,193.34	6,685.62	7,272.70	8,104.00	8,473.00	369.00
30-130-63-63-9-320-72800	Termination Pay for Vac/Sick Leave	2,520.00	.00	.00	.00	.00	.00
30-130-63-63-9-320-73055	Drug Testing Services/Pledge Program	3,860.74	2,906.50	3,115.00	2,950.00	2,950.00	.00
30-130-63-63-9-320-73070	Employee Physicals	6,744.00	6,379.00	9,265.00	2,580.00	6,652.00	4,072.00
30-130-63-63-9-320-73100	Parents-Sp Ed Transportation Payments	19,137.82	6,934.39	9,614.16	6,940.00	14,151.00	7,211.00
30-130-63-63-9-320-73255	Professional Development	2,688.82	1,478.15	1,877.52	4,500.00	5,500.00	1,000.00
30-130-63-63-9-320-73420	Private Carrier Transportation	.00	.00	.00	.00	25,000.00	25,000.00
30-130-63-63-9-320-75304	Insurance - Motor Vehicle	19,918.00	19,038.00	21,467.00	21,132.00	22,400.00	1,268.00
30-130-63-63-9-320-75530	Travel - Other	.00	.00	154.74	.00	.00	.00
30-130-63-63-9-320-76110	Supplies - Operational	5,124.55	5,301.57	6,209.53	4,800.00	5,000.00	200.00
30-130-63-63-9-320-76125	Fuel and Lubricants	179,090.04	147,293.87	125,274.58	125,000.00	125,000.00	.00
Program 320 - Vehicle Operation Services		\$1,399,835.01	\$1,332,127.23	\$1,362,020.35	\$1,351,773.00	\$1,430,648.00	\$78,875.00
Totals							

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 130 - Transportation							
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 330 - Transportation Monitoring Svcs							
30-130-63-63-9-330-71172	Compensation-Bus Aides	157,030.98	179,107.61	189,339.21	199,378.00	197,004.00	(2,374.00)
30-130-63-63-9-330-71200	Compensation-OT	.00	.00	4.05	.00	.00	.00
30-130-63-63-9-330-71520	Compensation-Substitutes	6,389.01	9,866.08	16,921.42	7,000.00	7,000.00	.00
30-130-63-63-9-330-71522	Compensation-REWIP Retirees	.00	.00	.00	1,697.00	1,951.00	254.00
30-130-63-63-9-330-71665	Bonus Payments To Teachers	16,254.00	.00	17,213.76	.00	.00	.00
30-130-63-63-9-330-72100	FICA	13,664.82	14,357.28	16,930.42	15,918.00	15,756.00	(162.00)
30-130-63-63-9-330-72210	VRS Pension Contribution	782.58	632.10	1,228.90	2,141.00	2,000.00	(141.00)
30-130-63-63-9-330-72220	VRS Hybrid Pension Contribution	2,554.41	3,055.16	7,794.06	4,996.00	4,895.00	(101.00)
30-130-63-63-9-330-72300	Group Health and Dental Insurance	40,213.88	39,910.96	42,635.93	44,744.00	44,744.00	.00
30-130-63-63-9-330-72400	VRS Group Life Insurance	2,055.34	2,269.40	2,115.12	2,353.00	2,325.00	(28.00)
30-130-63-63-9-330-72510	Hybrid Disability Insurance	594.61	720.48	765.17	.00	1,036.00	1,036.00
30-130-63-63-9-330-72750	VRS Retiree Health Care Credit	1,702.44	1,880.02	1,989.76	2,213.00	2,187.00	(26.00)
30-130-63-63-9-330-72800	Termination Pay for Vac/Sick Leave	.00	.00	80.00	.00	.00	.00
30-130-63-63-9-330-73040	Crossing Guard Services	82,785.48	77,600.48	97,085.67	111,548.00	123,158.00	11,610.00
Program 330 - Transportation Monitoring Svcs Totals		\$324,027.55	\$329,399.57	\$394,103.47	\$391,988.00	\$402,056.00	\$10,068.00
Program 340 - Vehicle Maintenance Services							
30-130-63-63-9-340-71190	Compensation-Custodians	32,691.79	34,643.70	24,917.33	15,324.00	15,473.00	149.00
30-130-63-63-9-340-71665	Bonus Payments To Teachers	.00	.00	588.24	.00	.00	.00
30-130-63-63-9-340-72100	FICA	2,314.96	2,593.36	2,042.35	1,172.00	1,184.00	12.00
30-130-63-63-9-340-72210	VRS Pension Contribution	627.24	665.16	815.00	549.00	542.00	(7.00)
30-130-63-63-9-340-72300	Group Health and Dental Insurance	8,529.96	9,061.92	5,802.16	8,667.00	8,667.00	.00

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 130 - Transportation							
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 340 - Vehicle Maintenance Services							
30-130-63-63-9-340-72400	VRS Group Life Insurance	437.76	464.22	268.65	181.00	183.00	2.00
30-130-63-63-9-340-72750	VRS Retiree Health Care Credit	362.64	384.54	252.70	170.00	172.00	2.00
30-130-63-63-9-340-72800	Termination Pay for Vac/Sick Leave	.00	.00	824.36	.00	.00	.00
30-130-63-63-9-340-73180	Repair/Maint - Other Contracted	22,058.73	16,809.76	43,105.98	4,100.00	14,000.00	9,900.00
30-130-63-63-9-340-74915	Vehicle Maintenance- City	181,606.50	219,831.93	178,999.10	180,000.00	189,000.00	9,000.00
Program 340 - Vehicle Maintenance Services Totals		\$248,629.58	\$284,454.59	\$257,615.87	\$210,163.00	\$229,221.00	\$19,058.00
Program 350 - Bus Regular Purchases							
30-130-63-63-9-350-78030	School Buses and Other Vehicles	73,087.00	16,500.00	418,621.00	289,526.00	325,113.00	35,587.00
Program 350 - Bus Regular Purchases Totals		\$73,087.00	\$16,500.00	\$418,621.00	\$289,526.00	\$325,113.00	\$35,587.00
Level 9 - District Wide Totals		\$2,285,284.47	\$2,209,294.17	\$2,786,136.34	\$2,586,786.00	\$2,670,283.00	\$83,497.00
Sub-Function 63 - Pupil Transportation Totals		\$2,285,284.47	\$2,209,294.17	\$2,786,136.34	\$2,586,786.00	\$2,670,283.00	\$83,497.00
Function 63 - Pupil Transportation Totals		\$2,285,284.47	\$2,209,294.17	\$2,786,136.34	\$2,586,786.00	\$2,670,283.00	\$83,497.00
Locations 130 - Transportation Totals		\$2,285,284.47	\$2,209,294.17	\$2,786,136.34	\$2,586,786.00	\$2,670,283.00	\$83,497.00
Locations 170 - Non-Departmental							
Function 67 - Debt Service & Fund Transfers							
Sub-Function 67 - Debt Service & Transfers							
Level 9 - District Wide							
Program 720 - Intra Agency Fund							
30-170-67-67-9-720-79311	Transfer To School Capital Projects Fund	1,236,052.00	710,267.00	1,411,016.00	.00	.00	.00
30-170-67-67-9-720-79313	Transfer to School Reserve Fund	718,049.00	187,181.00	368,001.00	.00	.00	.00
30-170-67-67-9-720-79318	Transfer To School Grants Fund	.00	97,500.00	54,976.55	.00	.00	.00
30-170-67-67-9-720-79400	Lease Obligation Principal	15,698.60	32,033.33	32,901.17	79,000.00	98,750.00	19,750.00
30-170-67-67-9-720-79405	Subscription Liability Principal	131,496.76	34,059.30	.00	.00	.00	.00

FY 27 Operating Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Council/Board Approval	Difference Vs Adopted
Fund 30 - School General Fund							
EXPENSE							
Locations 170 - Non-Departmental							
Function 67 - Debt Service & Fund Transfers							
Sub-Function 67 - Debt Service & Transfers							
Level 9 - District Wide							
Program 720 - Intra Agency Fund							
30-170-67-67-9-720-79410	Lease Obligation Interest	1,674.16	2,712.05	1,844.35	10,000.00	12,500.00	2,500.00
30-170-67-67-9-720-79598	Pay Increase	.00	.00	.00	405,000.00	2,185,696.00	1,780,696.00
30-170-67-67-9-720-79599	Health Insurance Increase	.00	.00	.00	.00	481,080.00	481,080.00
30-170-67-67-9-720-79999	Contingencies	.00	.00	.00	50,000.00	50,000.00	.00
Program 720 - Intra Agency Fund Totals		\$2,102,970.52	\$1,063,752.68	\$1,868,739.07	\$544,000.00	\$2,828,026.00	\$2,284,026.00
Level 9 - District Wide Totals		\$2,102,970.52	\$1,063,752.68	\$1,868,739.07	\$544,000.00	\$2,828,026.00	\$2,284,026.00
Sub-Function 67 - Debt Service & Transfers Totals		\$2,102,970.52	\$1,063,752.68	\$1,868,739.07	\$544,000.00	\$2,828,026.00	\$2,284,026.00
Function 67 - Debt Service & Fund Transfers Totals		\$2,102,970.52	\$1,063,752.68	\$1,868,739.07	\$544,000.00	\$2,828,026.00	\$2,284,026.00
Locations 170 - Non-Departmental Totals		\$2,102,970.52	\$1,063,752.68	\$1,868,739.07	\$544,000.00	\$2,828,026.00	\$2,284,026.00
EXPENSE TOTALS		\$50,327,024.43	\$54,522,795.18	\$58,711,291.25	\$59,545,236.00	\$64,836,277.00	\$5,291,041.00
Fund 30 - School General Fund Totals							
REVENUE TOTALS		\$49,257,564.62	\$55,644,320.11	\$59,028,829.23	\$59,545,236.00	\$64,836,277.00	\$5,291,041.00
EXPENSE TOTALS		\$50,327,024.43	\$54,522,795.18	\$58,711,291.25	\$59,545,236.00	\$64,836,277.00	\$5,291,041.00
Fund 30 - School General Fund Totals		(\$1,069,459.81)	\$1,121,524.93	\$317,537.98	\$0.00	\$0.00	\$0.00
Net Grand Totals							
REVENUE GRAND TOTALS		\$49,257,564.62	\$55,644,320.11	\$59,028,829.23	\$59,545,236.00	\$64,836,277.00	\$5,291,041.00
EXPENSE GRAND TOTALS		\$50,327,024.43	\$54,522,795.18	\$58,711,291.25	\$59,545,236.00	\$64,836,277.00	\$5,291,041.00
Net Grand Totals		(\$1,069,459.81)	\$1,121,524.93	\$317,537.98	\$0.00	\$0.00	\$0.00

FY 27 Grant Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund	32 - School Grants Fund						
	REVENUE						
Locations	110 - Central Instruction						
Function	00 - Revenue						
Sub-Function	00 - Revenues						
Level	9 - District Wide						
Program	000 - General Revenue						
32-110-00-00-9-000-69999	Contingencies	.00	.00	.00	450,000.00	450,000.00	.00
	Program 000 - General Revenue Totals	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	\$0.00
	Function 00 - Revenue Totals	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	\$0.00
	Locations 110 - Central Instruction Totals	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	\$0.00
Locations	200 - ISAEP Grant						
Function	00 - Revenue						
Sub-Function	00 - Revenues						
Level	9 - District Wide						
Program	000 - General Revenue						
32-200-00-00-9-000-61300	ISAEP - GED Prep	8,203.00	8,173.37	8,027.41	8,027.00	8,027.00	.00
	Program 000 - General Revenue Totals	\$8,203.00	\$8,173.37	\$8,027.41	\$8,027.00	\$8,027.00	\$0.00
	Level 9 - District Wide Totals	\$8,203.00	\$8,173.37	\$8,027.41	\$8,027.00	\$8,027.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$8,203.00	\$8,173.37	\$8,027.41	\$8,027.00	\$8,027.00	\$0.00
	Function 00 - Revenue Totals	\$8,203.00	\$8,173.37	\$8,027.41	\$8,027.00	\$8,027.00	\$0.00
	Locations 200 - ISAEP Grant Totals	\$8,203.00	\$8,173.37	\$8,027.41	\$8,027.00	\$8,027.00	\$0.00
Department	201 - Summer Manufacturing Camp						
Function	00 - Revenue						
Sub-Function	00 - Revenues						
Level	9 - District Wide						
Program	000 - General Revenue						
32-201-00-00-9-000-63061	Summer Manufacturing Camp (Spark Force)	.00	.00	5,503.35	8,000.00	6,496.00	(1,504.00)
	Program 000 - General Revenue Totals	\$0.00	\$0.00	\$5,503.35	\$8,000.00	\$6,496.00	(\$1,504.00)
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$5,503.35	\$8,000.00	\$6,496.00	(\$1,504.00)
	Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$5,503.35	\$8,000.00	\$6,496.00	(\$1,504.00)
	Function 00 - Revenue Totals	\$0.00	\$0.00	\$5,503.35	\$8,000.00	\$6,496.00	(\$1,504.00)
Department	201 - Summer Manufacturing Camp Totals	\$0.00	\$0.00	\$5,503.35	\$8,000.00	\$6,496.00	(\$1,504.00)

FY 27 Grant Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
Department 202 - Summer Incl Manufacturing Camp							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-202-00-00-9-000-63062	SparkForce Summer Inclusion Manufacturing Camp	.00	.00	5,314.83	.00	14,733.00	14,733.00
	Program 000 - General Revenue Totals	\$0.00	\$0.00	\$5,314.83	\$0.00	\$14,733.00	\$14,733.00
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$5,314.83	\$0.00	\$14,733.00	\$14,733.00
	Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$5,314.83	\$0.00	\$14,733.00	\$14,733.00
	Function 00 - Revenue Totals	\$0.00	\$0.00	\$5,314.83	\$0.00	\$14,733.00	\$14,733.00
Department 202 - Summer Incl Manufacturing Camp	Totals	\$0.00	\$0.00	\$5,314.83	\$0.00	\$14,733.00	\$14,733.00
Locations 205 - Youth Tobacco Use Prevention							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-205-00-00-9-000-61200	Youth Tobacco Use Prevention (VFHY 852P024)	.00	.00	20,357.00	148,000.00	53,000.00	(\$95,000.00)
	Program 000 - General Revenue Totals	\$0.00	\$0.00	\$20,357.00	\$148,000.00	\$53,000.00	(\$95,000.00)
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$20,357.00	\$148,000.00	\$53,000.00	(\$95,000.00)
	Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$20,357.00	\$148,000.00	\$53,000.00	(\$95,000.00)
	Function 00 - Revenue Totals	\$0.00	\$0.00	\$20,357.00	\$148,000.00	\$53,000.00	(\$95,000.00)
Locations 205 - Youth Tobacco Use Prevention	Totals	\$0.00	\$0.00	\$20,357.00	\$148,000.00	\$53,000.00	(\$95,000.00)
Locations 215 - ACSE Advnc'g Computer Science Ed							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-215-00-00-9-000-61216	ACSE Robotics and Multilingual Supports in K-5 Carryover	.00	.00	63,848.50	.00	.00	.00

FY 27 Grant Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
Locations 215 - ACSE Advnc'g Computer Science Ed							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-215-00-00-9-000-61217	ACSE Advanced Placement Computer Science Expansion	.00	.00	5,835.80	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$69,684.30	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$69,684.30	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$69,684.30	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$69,684.30	\$0.00	\$0.00	\$0.00
Locations 215 - ACSE Advnc'g Computer Science Ed Totals		\$0.00	\$0.00	\$69,684.30	\$0.00	\$0.00	\$0.00
Locations 220 - Race To GED Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-220-00-00-9-000-61345	Race to GED Expansion	70,162.67	11,025.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 220 - Race To GED Grant Totals		\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00	\$0.00

FY 27 Grant Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
Locations 225 - Claude Moore Found-EMT grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-225-00-00-9-000-63250	Claude Moore Foundation EMT Grant	.00	.00	58,057.75	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$58,057.75	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$58,057.75	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$58,057.75	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$58,057.75	\$0.00	\$0.00	\$0.00
Locations 225 - Claude Moore Found-EMT grant Totals		\$0.00	\$0.00	\$58,057.75	\$0.00	\$0.00	\$0.00
Locations 230 - Preschool Mini Grants							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-230-00-00-9-000-62210	IDEA Part B Sec 619 Spec Ed Preschool 84.173	14,526.54	15,057.24	12,817.21	19,046.00	19,637.00	591.00
32-230-00-00-9-000-62211	IDEA Part B Sec 619 Spec Ed Preschool Carryover 84.173	.00	.00	12,196.61	.00	.00	.00
Program 000 - General Revenue Totals		\$14,526.54	\$15,057.24	\$25,013.82	\$19,046.00	\$19,637.00	\$591.00
Level 9 - District Wide Totals		\$14,526.54	\$15,057.24	\$25,013.82	\$19,046.00	\$19,637.00	\$591.00
Sub-Function 00 - Revenues Totals		\$14,526.54	\$15,057.24	\$25,013.82	\$19,046.00	\$19,637.00	\$591.00
Function 00 - Revenue Totals		\$14,526.54	\$15,057.24	\$25,013.82	\$19,046.00	\$19,637.00	\$591.00
Locations 230 - Preschool Mini Grants Totals		\$14,526.54	\$15,057.24	\$25,013.82	\$19,046.00	\$19,637.00	\$591.00
Locations 240 - Adult Basic Education Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-240-00-00-9-000-61115	Adult Education	38,462.42	.00	.00	.00	.00	.00
32-240-00-00-9-000-61121	Adult Literacy	87,638.27	.00	.00	.00	.00	.00
32-240-00-00-9-000-62300	Adult Basic Ed 84.002	309,910.13	3,867.00	.00	.00	.00	.00

FY 27 Grant Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
Locations 240 - Adult Basic Education Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-240-00-00-9-000-62305	Corrections Ed & Other Institutionalized Indivs 84.002A	2,000.00	.00	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 240 - Adult Basic Education Grant Totals	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 250 - ESEA Title I Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-250-00-00-9-000-62000	NCLB Title I A 84.010	615,758.69	564,547.56	521,945.09	597,820.00	669,467.00	71,647.00
	Program 000 - General Revenue Totals	\$615,758.69	\$564,547.56	\$521,945.09	\$597,820.00	\$669,467.00	\$71,647.00
	Level 9 - District Wide Totals	\$615,758.69	\$564,547.56	\$521,945.09	\$597,820.00	\$669,467.00	\$71,647.00
	Sub-Function 00 - Revenues Totals	\$615,758.69	\$564,547.56	\$521,945.09	\$597,820.00	\$669,467.00	\$71,647.00
	Function 00 - Revenue Totals	\$615,758.69	\$564,547.56	\$521,945.09	\$597,820.00	\$669,467.00	\$71,647.00
	Locations 250 - ESEA Title I Grant Totals	\$615,758.69	\$564,547.56	\$521,945.09	\$597,820.00	\$669,467.00	\$71,647.00

FY 27 Grant Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
Locations 270 - ESEA II A Teacher Qual Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-270-00-00-9-000-62150	NCLB Title II A Improving Teacher Quality 84.367	95,698.19	85,020.81	88,622.32	150,338.00	158,148.00	7,810.00
	Program 000 - General Revenue Totals	\$95,698.19	\$85,020.81	\$88,622.32	\$150,338.00	\$158,148.00	\$7,810.00
	Level 9 - District Wide Totals	\$95,698.19	\$85,020.81	\$88,622.32	\$150,338.00	\$158,148.00	\$7,810.00
	Sub-Function 00 - Revenues Totals	\$95,698.19	\$85,020.81	\$88,622.32	\$150,338.00	\$158,148.00	\$7,810.00
	Function 00 - Revenue Totals	\$95,698.19	\$85,020.81	\$88,622.32	\$150,338.00	\$158,148.00	\$7,810.00
	Locations 270 - ESEA II A Teacher Qual Grant Totals	\$95,698.19	\$85,020.81	\$88,622.32	\$150,338.00	\$158,148.00	\$7,810.00
Locations 280 - ESEA III A Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-280-00-00-9-000-62060	NCLB Title III A LEP 84.365	16,396.01	11,755.54	16,915.37	25,945.00	29,386.00	3,441.00
32-280-00-00-9-000-62065	Title III A Immigrant Children & Youth 84.365	462.90	.00	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$16,858.91	\$11,755.54	\$16,915.37	\$25,945.00	\$29,386.00	\$3,441.00
	Level 9 - District Wide Totals	\$16,858.91	\$11,755.54	\$16,915.37	\$25,945.00	\$29,386.00	\$3,441.00
	Sub-Function 00 - Revenues Totals	\$16,858.91	\$11,755.54	\$16,915.37	\$25,945.00	\$29,386.00	\$3,441.00
	Function 00 - Revenue Totals	\$16,858.91	\$11,755.54	\$16,915.37	\$25,945.00	\$29,386.00	\$3,441.00
	Locations 280 - ESEA III A Grant Totals	\$16,858.91	\$11,755.54	\$16,915.37	\$25,945.00	\$29,386.00	\$3,441.00
Locations 300 - Flow Thru Title VI B Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-300-00-00-9-000-62120	Flow Thru Title VI B 84.027	935,640.09	725,510.89	742,912.74	829,932.00	823,144.00	(6,788.00)
	Program 000 - General Revenue Totals	\$935,640.09	\$725,510.89	\$742,912.74	\$829,932.00	\$823,144.00	(\$6,788.00)
	Level 9 - District Wide Totals	\$935,640.09	\$725,510.89	\$742,912.74	\$829,932.00	\$823,144.00	(\$6,788.00)
	Sub-Function 00 - Revenues Totals	\$935,640.09	\$725,510.89	\$742,912.74	\$829,932.00	\$823,144.00	(\$6,788.00)
	Function 00 - Revenue Totals	\$935,640.09	\$725,510.89	\$742,912.74	\$829,932.00	\$823,144.00	(\$6,788.00)
	Locations 300 - Flow Thru Title VI B Grant Totals	\$935,640.09	\$725,510.89	\$742,912.74	\$829,932.00	\$823,144.00	(\$6,788.00)

FY 27 Grant Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
Locations 310 - Perkins Vocational Ed Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-310-00-00-9-000-62270	Perkins Voc Ed 84.048	56,618.30	59,221.56	59,708.66	59,064.00	62,612.00	3,548.00
Program 000 - General Revenue Totals		\$56,618.30	\$59,221.56	\$59,708.66	\$59,064.00	\$62,612.00	\$3,548.00
Level 9 - District Wide Totals		\$56,618.30	\$59,221.56	\$59,708.66	\$59,064.00	\$62,612.00	\$3,548.00
Sub-Function 00 - Revenues Totals		\$56,618.30	\$59,221.56	\$59,708.66	\$59,064.00	\$62,612.00	\$3,548.00
Function 00 - Revenue Totals		\$56,618.30	\$59,221.56	\$59,708.66	\$59,064.00	\$62,612.00	\$3,548.00
Locations 310 - Perkins Vocational Ed Grant Totals		\$56,618.30	\$59,221.56	\$59,708.66	\$59,064.00	\$62,612.00	\$3,548.00
Locations 340 - School Security Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-340-00-00-9-000-61301	School Security Grant	87,502.17	34,865.00	4,201.42	.00	.00	.00
32-340-00-00-9-000-63008	Transfer From School Operating Fund	.00	37,500.00	8,717.03	.00	.00	.00
Program 000 - General Revenue Totals		\$87,502.17	\$72,365.00	\$12,918.45	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$87,502.17	\$72,365.00	\$12,918.45	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$87,502.17	\$72,365.00	\$12,918.45	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$87,502.17	\$72,365.00	\$12,918.45	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant Totals		\$87,502.17	\$72,365.00	\$12,918.45	\$0.00	\$0.00	\$0.00
Locations 341 - State School Safety & Security							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-341-00-00-9-000-61343	State School Safety and Security Carryover	.00	.00	76,562.89	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$0.00	\$76,562.89	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$0.00	\$76,562.89	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$0.00	\$76,562.89	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$0.00	\$76,562.89	\$0.00	\$0.00	\$0.00
Locations 341 - State School Safety & Security Totals		\$0.00	\$0.00	\$76,562.89	\$0.00	\$0.00	\$0.00

FY 27 Grant Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
Locations 345 - Sch Safety & Security 21.027							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-345-00-00-9-000-61340	CSLFRF School Safety and Security 21.027	.00	.00	53,798.26	.00	.00	.00
	Program 000 - General Revenue Totals	\$0.00	\$0.00	\$53,798.26	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$53,798.26	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$0.00	\$0.00	\$53,798.26	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$0.00	\$0.00	\$53,798.26	\$0.00	\$0.00	\$0.00
	Locations 345 - Sch Safety & Security 21.027 Totals	\$0.00	\$0.00	\$53,798.26	\$0.00	\$0.00	\$0.00
Locations 380 - Plugged In Virginia							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-380-00-00-9-000-61601	Plugged In Virginia Grant	16,265.69	.00	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 380 - Plugged In Virginia Totals	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 400 - VA Preschool Initiative Grants							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-400-00-00-9-000-61615	Virginia Preschool Initiative Grant 240281	236,489.00	453,002.00	555,862.00	717,281.00	710,934.00	(6,347.00)
	Program 000 - General Revenue Totals	\$236,489.00	\$453,002.00	\$555,862.00	\$717,281.00	\$710,934.00	(\$6,347.00)
	Level 9 - District Wide Totals	\$236,489.00	\$453,002.00	\$555,862.00	\$717,281.00	\$710,934.00	(\$6,347.00)
	Sub-Function 00 - Revenues Totals	\$236,489.00	\$453,002.00	\$555,862.00	\$717,281.00	\$710,934.00	(\$6,347.00)
	Function 00 - Revenue Totals	\$236,489.00	\$453,002.00	\$555,862.00	\$717,281.00	\$710,934.00	(\$6,347.00)
	Locations 400 - VA Preschool Initiative Grants Totals	\$236,489.00	\$453,002.00	\$555,862.00	\$717,281.00	\$710,934.00	(\$6,347.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
Locations 420 - PBIS of the VTSS							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-420-00-00-9-000-61620	PBIS of the VTSS 240427	17,953.95	.00	30,000.00	.00	30,000.00	30,000.00
32-420-00-00-9-000-61621	PBIS of the VTSS Carryover 240427	.00	18,955.23	19,700.86	.00	.00	.00
	Program 000 - General Revenue Totals	\$17,953.95	\$18,955.23	\$49,700.86	\$0.00	\$30,000.00	\$30,000.00
	Level 9 - District Wide Totals	\$17,953.95	\$18,955.23	\$49,700.86	\$0.00	\$30,000.00	\$30,000.00
	Sub-Function 00 - Revenues Totals	\$17,953.95	\$18,955.23	\$49,700.86	\$0.00	\$30,000.00	\$30,000.00
	Function 00 - Revenue Totals	\$17,953.95	\$18,955.23	\$49,700.86	\$0.00	\$30,000.00	\$30,000.00
	Locations 420 - PBIS of the VTSS Totals	\$17,953.95	\$18,955.23	\$49,700.86	\$0.00	\$30,000.00	\$30,000.00
Locations 440 - Student Supp & Acad Achievement							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-440-00-00-9-000-62250	Title IV A Student Support & Acad Enrichment 84.424	40,676.28	18,310.87	38,488.77	64,363.00	73,237.00	8,874.00
	Program 000 - General Revenue Totals	\$40,676.28	\$18,310.87	\$38,488.77	\$64,363.00	\$73,237.00	\$8,874.00
	Level 9 - District Wide Totals	\$40,676.28	\$18,310.87	\$38,488.77	\$64,363.00	\$73,237.00	\$8,874.00
	Sub-Function 00 - Revenues Totals	\$40,676.28	\$18,310.87	\$38,488.77	\$64,363.00	\$73,237.00	\$8,874.00
	Function 00 - Revenue Totals	\$40,676.28	\$18,310.87	\$38,488.77	\$64,363.00	\$73,237.00	\$8,874.00
	Locations 440 - Student Supp & Acad Achievement Totals	\$40,676.28	\$18,310.87	\$38,488.77	\$64,363.00	\$73,237.00	\$8,874.00
Locations 460 - Year Round School							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-460-00-00-9-000-61402	Year Round School Start-Up Grant	314,944.87	194,525.94	101,956.09	300,000.00	200,000.00	(100,000.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
Locations 460 - Year Round School							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-460-00-00-9-000-63008	Transfer From School Operating Fund	.00	60,000.00	46,259.52	.00	.00	.00
Program 000 - General Revenue Totals		\$314,944.87	\$254,525.94	\$148,215.61	\$300,000.00	\$200,000.00	(\$100,000.00)
Level 9 - District Wide Totals		\$314,944.87	\$254,525.94	\$148,215.61	\$300,000.00	\$200,000.00	(\$100,000.00)
Sub-Function 00 - Revenues Totals		\$314,944.87	\$254,525.94	\$148,215.61	\$300,000.00	\$200,000.00	(\$100,000.00)
Function 00 - Revenue Totals		\$314,944.87	\$254,525.94	\$148,215.61	\$300,000.00	\$200,000.00	(\$100,000.00)
Locations 460 - Year Round School Totals		\$314,944.87	\$254,525.94	\$148,215.61	\$300,000.00	\$200,000.00	(\$100,000.00)
Locations 500 - CARES GEER 84.425C							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-500-00-00-9-000-62262	CARES Act GEER State Set-aside 84.425C	18,803.72	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 500 - CARES GEER 84.425C Totals		\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
Locations 520 - Jobs for VA Graduates-JVG Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-520-00-00-9-000-61625	Jobs for Virginia Graduates (JVG) Grant	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	.00
	Program 000 - General Revenue Totals	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
	Level 9 - District Wide Totals	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
	Function 00 - Revenue Totals	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
	Locations 520 - Jobs for VA Graduates-JVG Grant Totals	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
Locations 530 - CRRSA ESSER II 84.425D							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-530-00-00-9-000-62263	CRRSA ESSER II 84.425D	384,882.29	1,990.00	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 530 - CRRSA ESSER II 84.425D Totals	\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 540 - CRRSA ESSER III 84.425U							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-540-00-00-9-000-62264	CRRSA ESSER III 84.425U	1,557,866.25	1,149,384.63	39,319.17	.00	.00	.00
	Program 000 - General Revenue Totals	\$1,557,866.25	\$1,149,384.63	\$39,319.17	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$1,557,866.25	\$1,149,384.63	\$39,319.17	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$1,557,866.25	\$1,149,384.63	\$39,319.17	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$1,557,866.25	\$1,149,384.63	\$39,319.17	\$0.00	\$0.00	\$0.00
	Locations 540 - CRRSA ESSER III 84.425U Totals	\$1,557,866.25	\$1,149,384.63	\$39,319.17	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
Locations 570 - ARP Flow Thru 84.027X							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-570-00-00-9-000-62123	ARP Flow Thru 84.027X	110,467.07	.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 570 - ARP Flow Thru 84.027X Totals		\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 582 - Emergency ConnectivityIII 32.009							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-582-00-00-9-000-62453	Emergency Connectivity III 32.009	.00	30,000.00	.00	.00	.00	.00
Program 000 - General Revenue Totals		\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 582 - Emergency ConnectivityIII 32.009 Totals		\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 590 - ARP Homeless II C&Y 84.425W							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-590-00-00-9-000-62266	ARP Homeless II Children and Youth 84.425W	7,494.66	.00	2,402.90	.00	.00	.00
Program 000 - General Revenue Totals		\$7,494.66	\$0.00	\$2,402.90	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$7,494.66	\$0.00	\$2,402.90	\$0.00	\$0.00	\$0.00
Sub-Function 00 - Revenues Totals		\$7,494.66	\$0.00	\$2,402.90	\$0.00	\$0.00	\$0.00
Function 00 - Revenue Totals		\$7,494.66	\$0.00	\$2,402.90	\$0.00	\$0.00	\$0.00
Locations 590 - ARP Homeless II C&Y 84.425W Totals		\$7,494.66	\$0.00	\$2,402.90	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
Locations 600 - ARP ESSER III Set-Aside 84.425U							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-600-00-00-9-000-62267	ARP ESSER III State Set-Aside 84.425U	90,293.85	256,378.44	78,472.63	.00	.00	.00
	Program 000 - General Revenue Totals	\$90,293.85	\$256,378.44	\$78,472.63	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$90,293.85	\$256,378.44	\$78,472.63	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$90,293.85	\$256,378.44	\$78,472.63	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$90,293.85	\$256,378.44	\$78,472.63	\$0.00	\$0.00	\$0.00
Locations 600 - ARP ESSER III Set-Aside 84.425U Totals		\$90,293.85	\$256,378.44	\$78,472.63	\$0.00	\$0.00	\$0.00
Locations 610 - ARPA CSLFRF Ventilation 21.027							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-610-00-00-9-000-62268	ARPA CSLFRF Ventilation Improvement 21.027	391,884.15	307,989.85	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00	\$0.00
Locations 610 - ARPA CSLFRF Ventilation 21.027 Totals		\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00	\$0.00
Locations 630 - DCJS Digital Mapping Grant							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-630-00-00-9-000-61302	DCJS Digital Mapping Grant	19,723.00	.00	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 630 - DCJS Digital Mapping Grant Totals		\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
Locations 640 - School-Based Health 93.354							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-640-00-00-9-000-62275	School-Based Health Workforce Grant 93.354	31,925.33	48,079.67	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$31,925.33	\$48,079.67	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$31,925.33	\$48,079.67	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$31,925.33	\$48,079.67	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$31,925.33	\$48,079.67	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 640 - School-Based Health 93.354 Totals	\$31,925.33	\$48,079.67	\$0.00	\$0.00	\$0.00	\$0.00
Locations 650 - Epidem & Lab Capacity 93.323							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-650-00-00-9-000-62455	Epidemiology & Lab Capacity for Infectious Diseases (ELC) 93.323	16,928.27	.00	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 650 - Epidem & Lab Capacity 93.323 Totals	\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 660 - Community Schools Grant 84.215J							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-660-00-00-9-000-62460	Community Schools Grant	1,811.72	131,188.28	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 660 - Community Schools Grant 84.215J Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
REVENUE							
Locations 670 - SBMH2-Yr1 84.184H							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-670-00-00-9-000-62320	School Based Mental Health SBMH2-Yr1 84.184H	.00	239,568.73	186,539.98	206,441.00	190,000.00	(16,441.00)
	Program 000 - General Revenue Totals	\$0.00	\$239,568.73	\$186,539.98	\$206,441.00	\$190,000.00	(\$16,441.00)
	Level 9 - District Wide Totals	\$0.00	\$239,568.73	\$186,539.98	\$206,441.00	\$190,000.00	(\$16,441.00)
	Sub-Function 00 - Revenues Totals	\$0.00	\$239,568.73	\$186,539.98	\$206,441.00	\$190,000.00	(\$16,441.00)
	Function 00 - Revenue Totals	\$0.00	\$239,568.73	\$186,539.98	\$206,441.00	\$190,000.00	(\$16,441.00)
	Locations 670 - SBMH2-Yr1 84.184H Totals	\$0.00	\$239,568.73	\$186,539.98	\$206,441.00	\$190,000.00	(\$16,441.00)
Locations 680 - ALL in Tutoring							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-680-00-00-9-000-61119	ALL In Tutoring Per Pupil Funding	.00	681,886.93	473,446.71	.00	.00	.00
	Program 000 - General Revenue Totals	\$0.00	\$681,886.93	\$473,446.71	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$681,886.93	\$473,446.71	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$0.00	\$681,886.93	\$473,446.71	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$0.00	\$681,886.93	\$473,446.71	\$0.00	\$0.00	\$0.00
	Locations 680 - ALL in Tutoring Totals	\$0.00	\$681,886.93	\$473,446.71	\$0.00	\$0.00	\$0.00
Locations 690 - Education-Homeless C&Y 84.196A							
Function 00 - Revenue							
Sub-Function 00 - Revenues							
Level 9 - District Wide							
Program 000 - General Revenue							
32-690-00-00-9-000-62465	Educaton for Homeless C&Y 84.196A	.00	3,000.00	.00	.00	.00	.00
	Program 000 - General Revenue Totals	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 00 - Revenues Totals	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 00 - Revenue Totals	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 690 - Education-Homeless C&Y 84.196A Totals	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	REVENUE TOTALS	\$5,627,389.48	\$5,180,804.54	\$3,367,790.87	\$3,614,257.00	\$3,528,821.00	(\$85,436.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 110 - Central Instruction							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-110-61-10-2-110-79999	Contingencies	.00	.00	.00	450,000.00	450,000.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	\$0.00
	Function 61 - Instruction Totals	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	\$0.00
	Locations 110 - Central Instruction Totals	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	\$0.00
Locations 200 - ISAEP Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 120 - Special Education							
32-200-61-10-3-120-71120	Compensation-Instructional Salaries	4,536.07	5,100.77	7,456.92	2,529.00	2,529.00	.00
32-200-61-10-3-120-72100	FICA	347.03	390.18	570.49	155.00	155.00	.00
32-200-61-10-3-120-76435	Supplies - Instructional	3,319.90	2,682.42	.00	5,343.00	5,343.00	.00
	Program 120 - Special Education Totals	\$8,203.00	\$8,173.37	\$8,027.41	\$8,027.00	\$8,027.00	\$0.00
	Level 3 - Secondary Totals	\$8,203.00	\$8,173.37	\$8,027.41	\$8,027.00	\$8,027.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$8,203.00	\$8,173.37	\$8,027.41	\$8,027.00	\$8,027.00	\$0.00
	Function 61 - Instruction Totals	\$8,203.00	\$8,173.37	\$8,027.41	\$8,027.00	\$8,027.00	\$0.00
	Locations 200 - ISAEP Grant Totals	\$8,203.00	\$8,173.37	\$8,027.41	\$8,027.00	\$8,027.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Department 201 - Summer Manufacturing Camp							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 6 - Summer							
Program 160 - Summer							
32-201-61-10-6-160-71120	Compensation-Instructional Salaries	.00	.00	2,070.00	7,431.00	4,212.00	(3,219.00)
32-201-61-10-6-160-72100	FICA	.00	.00	158.36	569.00	322.00	(247.00)
32-201-61-10-6-160-76435	Supplies - Instructional	.00	.00	3,274.99	.00	1,962.00	1,962.00
	Program 160 - Summer Totals	\$0.00	\$0.00	\$5,503.35	\$8,000.00	\$6,496.00	(\$1,504.00)
	Level 6 - Summer Totals	\$0.00	\$0.00	\$5,503.35	\$8,000.00	\$6,496.00	(\$1,504.00)
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$5,503.35	\$8,000.00	\$6,496.00	(\$1,504.00)
	Function 61 - Instruction Totals	\$0.00	\$0.00	\$5,503.35	\$8,000.00	\$6,496.00	(\$1,504.00)
Department 201 - Summer Manufacturing Camp Totals		\$0.00	\$0.00	\$5,503.35	\$8,000.00	\$6,496.00	(\$1,504.00)
Department 202 - Summer Incl Manufacturing Camp							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 6 - Summer							
Program 160 - Summer							
32-202-61-10-6-160-71120	Compensation-Instructional Salaries	.00	.00	1,980.00	.00	2,412.00	2,412.00
32-202-61-10-6-160-71151	Compensation-Instructional Asst	.00	.00	2,920.00	.00	5,660.00	5,660.00
32-202-61-10-6-160-72100	FICA	.00	.00	374.85	.00	618.00	618.00
32-202-61-10-6-160-76435	Supplies - Instructional	.00	.00	39.98	.00	5,099.00	5,099.00
	Program 160 - Summer Totals	\$0.00	\$0.00	\$5,314.83	\$0.00	\$13,789.00	\$13,789.00
	Level 6 - Summer Totals	\$0.00	\$0.00	\$5,314.83	\$0.00	\$13,789.00	\$13,789.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$5,314.83	\$0.00	\$13,789.00	\$13,789.00
	Function 61 - Instruction Totals	\$0.00	\$0.00	\$5,314.83	\$0.00	\$13,789.00	\$13,789.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund	32 - School Grants Fund						
	EXPENSE						
Department	202 - Summer Incl Manufacturing Camp						
Function	63 - Pupil Transportation						
Sub-Function	63 - Pupil Transportation						
Level	9 - District Wide						
Program	320 - Vehicle Operation Services						
32-202-63-63-9-320-71170	Compensation-Bus Drivers	.00	.00	.00	.00	877.00	877.00
32-202-63-63-9-320-72100	FICA	.00	.00	.00	.00	67.00	67.00
	Program 320 - Vehicle Operation Services Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$944.00	\$944.00
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$944.00	\$944.00
	Sub-Function 63 - Pupil Transportation Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$944.00	\$944.00
	Function 63 - Pupil Transportation Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$944.00	\$944.00
Department	202 - Summer Incl Manufacturing Camp Totals	\$0.00	\$0.00	\$5,314.83	\$0.00	\$14,733.00	\$14,733.00
Locations	205 - Youth Tobacco Use Prevention						
Function	62 - Administration, Attend. & Health						
Sub-Function	62 - Admin, Attend. & Health						
Level	9 - District Wide						
Program	222 - Health Services						
32-205-62-62-9-222-71135	Compensation - Health and Behavioral	.00	.00	8,365.83	89,717.00	34,650.00	(55,067.00)
32-205-62-62-9-222-71665	Bonus Payments To Teachers	.00	.00	1,470.59	.00	.00	.00
32-205-62-62-9-222-72100	FICA	.00	.00	752.66	6,864.00	2,651.00	(4,213.00)
32-205-62-62-9-222-73037	Contractual Services - Other	.00	.00	7,457.00	22,500.00	9,456.00	(13,044.00)
32-205-62-62-9-222-75530	Travel - Other	.00	.00	1,013.32	12,275.00	3,000.00	(9,275.00)
32-205-62-62-9-222-76045	Furniture and Equip <\$5,000	.00	.00	1,123.04	6,300.00	1,743.00	(4,557.00)
32-205-62-62-9-222-76105	Supplies - Office	.00	.00	174.56	10,344.00	1,500.00	(8,844.00)
	Program 222 - Health Services Totals	\$0.00	\$0.00	\$20,357.00	\$148,000.00	\$53,000.00	(\$95,000.00)
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$20,357.00	\$148,000.00	\$53,000.00	(\$95,000.00)
	Sub-Function 62 - Admin, Attend. & Health Totals	\$0.00	\$0.00	\$20,357.00	\$148,000.00	\$53,000.00	(\$95,000.00)
	Function 62 - Administration, Attend. & Health Totals	\$0.00	\$0.00	\$20,357.00	\$148,000.00	\$53,000.00	(\$95,000.00)
Locations	205 - Youth Tobacco Use Prevention Totals	\$0.00	\$0.00	\$20,357.00	\$148,000.00	\$53,000.00	(\$95,000.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 215 - ACSE Advnc'g Computer Science Ed							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-215-61-10-2-110-71120	Compensation-Instructional Salaries	.00	.00	19,500.00	.00	.00	.00
32-215-61-10-2-110-71151	Compensation-Instructional Asst	.00	.00	4,071.08	.00	.00	.00
32-215-61-10-2-110-72100	FICA	.00	.00	1,807.87	.00	.00	.00
32-215-61-10-2-110-73037	Contractual Services - Other	.00	.00	26,000.00	.00	.00	.00
32-215-61-10-2-110-76435	Supplies - Instructional	.00	.00	8,701.80	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$60,080.75	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$0.00	\$60,080.75	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-215-61-10-3-110-71120	Compensation-Instructional Salaries	.00	.00	3,000.00	.00	.00	.00
32-215-61-10-3-110-72100	FICA	.00	.00	229.50	.00	.00	.00
32-215-61-10-3-110-73037	Contractual Services - Other	.00	.00	2,606.30	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$5,835.80	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$0.00	\$5,835.80	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$65,916.55	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$0.00	\$0.00	\$65,916.55	\$0.00	\$0.00	\$0.00
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
32-215-68-10-9-800-71139	Compensation-ITRT	.00	.00	3,500.00	.00	.00	.00
32-215-68-10-9-800-72100	FICA	.00	.00	267.75	.00	.00	.00
	Program 800 - Technology Totals	\$0.00	\$0.00	\$3,767.75	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$0.00	\$3,767.75	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$3,767.75	\$0.00	\$0.00	\$0.00
	Function 68 - Technology Totals	\$0.00	\$0.00	\$3,767.75	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 215 - ACSE Advnc'g Computer Science Ed		\$0.00	\$0.00	\$69,684.30	\$0.00	\$0.00	\$0.00
	Totals						
Locations 220 - Race To GED Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 7 - Adult							
Program 110 - Regular Instruction							
32-220-61-10-7-110-71120	Compensation-Instructional Salaries	13,880.64	.00	.00	.00	.00	.00
32-220-61-10-7-110-71150	Compensation-Clerical	22,345.40	.00	.00	.00	.00	.00
32-220-61-10-7-110-72100	FICA	2,767.25	.00	.00	.00	.00	.00
32-220-61-10-7-110-73037	Contractual Services - Other	15,020.00	.00	.00	.00	.00	.00
32-220-61-10-7-110-76435	Supplies - Instructional	16,149.38	11,025.00	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 7 - Adult Totals	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 220 - Race To GED Grant Totals	\$70,162.67	\$11,025.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 225 - Claude Moore Found-EMT grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-225-61-10-3-110-76290	Health	.00	.00	58,057.75	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$58,057.75	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$0.00	\$58,057.75	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$0.00	\$58,057.75	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$0.00	\$0.00	\$58,057.75	\$0.00	\$0.00	\$0.00
	Locations 225 - Claude Moore Found-EMT grant Totals	\$0.00	\$0.00	\$58,057.75	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 230 - Preschool Mini Grants							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
32-230-61-10-8-180-71120	Compensation-Instructional Salaries	.00	3,910.35	4,851.58	.00	.00	.00
32-230-61-10-8-180-71151	Compensation-Instructional Asst	11,062.22	10,076.86	11,911.55	17,693.00	12,212.00	(5,481.00)
32-230-61-10-8-180-71665	Bonus Payments To Teachers	2,322.00	.00	774.00	.00	.00	.00
32-230-61-10-8-180-72100	FICA	1,142.32	1,070.03	1,200.25	1,353.00	934.00	(419.00)
32-230-61-10-8-180-72220	VRS Hybrid Pension Contribution	.00	.00	2,049.68	.00	1,908.00	1,908.00
32-230-61-10-8-180-72300	Group Health and Dental Insurance	.00	.00	3,922.68	.00	4,000.00	4,000.00
32-230-61-10-8-180-72400	VRS Group Life Insurance	.00	.00	136.52	.00	129.00	129.00
32-230-61-10-8-180-72510	Hybrid Disability Insurance	.00	.00	27.50	.00	347.00	347.00
32-230-61-10-8-180-72750	VRS Retiree Health Care Credit	.00	.00	140.06	.00	107.00	107.00
Program 180 - Pre-K Non- Sp Ed Totals		\$14,526.54	\$15,057.24	\$25,013.82	\$19,046.00	\$19,637.00	\$591.00
Level 8 - Pre-K Totals		\$14,526.54	\$15,057.24	\$25,013.82	\$19,046.00	\$19,637.00	\$591.00
Sub-Function 10 - Classroom Instruction Totals		\$14,526.54	\$15,057.24	\$25,013.82	\$19,046.00	\$19,637.00	\$591.00
Function 61 - Instruction Totals		\$14,526.54	\$15,057.24	\$25,013.82	\$19,046.00	\$19,637.00	\$591.00
Locations 230 - Preschool Mini Grants Totals		\$14,526.54	\$15,057.24	\$25,013.82	\$19,046.00	\$19,637.00	\$591.00
Locations 240 - Adult Basic Education Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 7 - Adult							
Program 170 - Adult							
32-240-61-10-7-170-71120	Compensation-Instructional Salaries	211,093.27	.00	.00	.00	.00	.00
32-240-61-10-7-170-71150	Compensation-Clerical	5,360.60	.00	.00	.00	.00	.00
32-240-61-10-7-170-72100	FICA	16,538.01	.00	.00	.00	.00	.00
32-240-61-10-7-170-72220	VRS Hybrid Pension Contribution	1,254.03	.00	.00	.00	.00	.00
32-240-61-10-7-170-72300	Group Health and Dental Insurance	755.16	.00	.00	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 240 - Adult Basic Education Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 7 - Adult							
Program 170 - Adult							
32-240-61-10-7-170-72400	VRS Group Life Insurance	85.36	.00	.00	.00	.00	.00
32-240-61-10-7-170-72510	Hybrid Disability Insurance	15.16	.00	.00	.00	.00	.00
32-240-61-10-7-170-72750	VRS Retiree Health Care Credit	77.08	.00	.00	.00	.00	.00
32-240-61-10-7-170-73037	Contractual Services - Other	33,522.86	.00	.00	.00	.00	.00
32-240-61-10-7-170-75202	Telephone Services	1,340.21	.00	.00	.00	.00	.00
32-240-61-10-7-170-75530	Travel - Other	552.74	.00	.00	.00	.00	.00
32-240-61-10-7-170-76435	Supplies - Instructional	39,315.65	3,867.00	.00	.00	.00	.00
	Program 170 - Adult Totals	\$309,910.13	\$3,867.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 171 - Adult GAE							
32-240-61-10-7-171-71120	Compensation-Instructional Salaries	34,737.80	.00	.00	.00	.00	.00
32-240-61-10-7-171-72100	FICA	2,657.43	.00	.00	.00	.00	.00
32-240-61-10-7-171-73037	Contractual Services - Other	1,025.00	.00	.00	.00	.00	.00
32-240-61-10-7-171-76435	Supplies - Instructional	42.19	.00	.00	.00	.00	.00
	Program 171 - Adult GAE Totals	\$38,462.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 172 - Adult Leadership							
32-240-61-10-7-172-71110	Compensation-Administrative	58,264.00	.00	.00	.00	.00	.00
32-240-61-10-7-172-72100	FICA	4,415.37	.00	.00	.00	.00	.00
32-240-61-10-7-172-72220	VRS Hybrid Pension Contribution	11,450.25	.00	.00	.00	.00	.00
32-240-61-10-7-172-72300	Group Health and Dental Insurance	7,774.80	.00	.00	.00	.00	.00
32-240-61-10-7-172-72400	VRS Group Life Insurance	938.96	.00	.00	.00	.00	.00
32-240-61-10-7-172-72510	Hybrid Disability Insurance	166.76	.00	.00	.00	.00	.00
32-240-61-10-7-172-72750	VRS Retiree Health Care Credit	847.88	.00	.00	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 240 - Adult Basic Education Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 7 - Adult							
Program 172 - Adult Leadership							
32-240-61-10-7-172-73037	Contractual Services - Other	2,767.15	.00	.00	.00	.00	.00
32-240-61-10-7-172-75530	Travel - Other	813.12	.00	.00	.00	.00	.00
32-240-61-10-7-172-76435	Supplies - Instructional	199.98	.00	.00	.00	.00	.00
	Program 172 - Adult Leadership Totals	\$87,638.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 173 - Adult C&I							
32-240-61-10-7-173-73037	Contractual Services - Other	1,788.18	.00	.00	.00	.00	.00
32-240-61-10-7-173-75530	Travel - Other	211.82	.00	.00	.00	.00	.00
	Program 173 - Adult C&I Totals	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 7 - Adult Totals	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 240 - Adult Basic Education Grant Totals	\$438,010.82	\$3,867.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 250 - ESEA Title I Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-250-61-10-2-110-71120	Compensation-Instructional Salaries	142,335.63	154,697.87	147,486.59	143,729.00	163,991.00	20,262.00
32-250-61-10-2-110-71151	Compensation-Instructional Asst	194,667.45	188,688.67	183,093.25	194,410.00	196,199.00	1,789.00
32-250-61-10-2-110-71665	Bonus Payments To Teachers	18,576.00	.00	12,848.39	.00	.00	.00
32-250-61-10-2-110-72100	FICA	24,613.38	23,527.31	24,060.48	25,868.00	30,525.00	4,657.00
32-250-61-10-2-110-72210	VRS Pension Contribution	38,093.66	40,711.42	22,584.42	48,050.00	49,500.00	1,450.00
32-250-61-10-2-110-72220	VRS Hybrid Pension Contribution	17,459.73	17,963.54	29,946.84	.00	.00	.00
32-250-61-10-2-110-72300	Group Health and Dental Insurance	72,429.54	77,643.30	63,636.76	43,194.00	64,600.00	21,406.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund	32 - School Grants Fund						
	EXPENSE						
Locations	250 - ESEA Title I Grant						
Function	61 - Instruction						
Sub-Function	10 - Classroom Instruction						
Level	2 - Elementary						
Program	110 - Regular Instruction						
32-250-61-10-2-110-72400	VRS Group Life Insurance	4,479.06	4,730.64	3,980.41	3,990.00	4,100.00	110.00
32-250-61-10-2-110-72510	Hybrid Disability Insurance	250.12	257.22	424.66	300.00	850.00	550.00
32-250-61-10-2-110-72750	VRS Retiree Health Care Credit	4,044.58	4,271.76	4,081.83	4,091.00	4,200.00	109.00
32-250-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	7,749.60	878.67	.00	.00	.00
32-250-61-10-2-110-73037	Contractual Services - Other	45,521.04	38,028.75	15,615.75	20,872.00	37,638.00	16,766.00
32-250-61-10-2-110-76435	Supplies - Instructional	42,828.50	405.00	9,307.04	109,316.00	112,864.00	3,548.00
	Program 110 - Regular Instruction Totals	\$605,298.69	\$558,675.08	\$517,945.09	\$593,820.00	\$664,467.00	\$70,647.00
	Level 2 - Elementary Totals	\$605,298.69	\$558,675.08	\$517,945.09	\$593,820.00	\$664,467.00	\$70,647.00
Level	3 - Secondary						
Program	110 - Regular Instruction						
32-250-61-10-3-110-73037	Contractual Services - Other	4,725.00	1,872.48	.00	.00	.00	.00
32-250-61-10-3-110-76435	Supplies - Instructional	1,735.00	.00	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$6,460.00	\$1,872.48	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$6,460.00	\$1,872.48	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function	10 - Classroom Instruction Totals	\$611,758.69	\$560,547.56	\$517,945.09	\$593,820.00	\$664,467.00	\$70,647.00
	Function 61 - Instruction Totals	\$611,758.69	\$560,547.56	\$517,945.09	\$593,820.00	\$664,467.00	\$70,647.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 250 - ESEA Title I Grant							
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 330 - Transportation Monitoring Svcs							
32-250-63-63-9-330-71172	Compensation-Bus Aides	4,000.00	4,000.00	4,000.00	4,000.00	5,000.00	1,000.00
Program 330 - Transportation Monitoring Svcs Totals		\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$5,000.00	\$1,000.00
Level 9 - District Wide Totals		\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$5,000.00	\$1,000.00
Sub-Function 63 - Pupil Transportation Totals		\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$5,000.00	\$1,000.00
Function 63 - Pupil Transportation Totals		\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$5,000.00	\$1,000.00
Locations 250 - ESEA Title I Grant Totals		\$615,758.69	\$564,547.56	\$521,945.09	\$597,820.00	\$669,467.00	\$71,647.00
Locations 270 - ESEA II A Teacher Qual Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-270-61-10-2-110-71120	Compensation-Instructional Salaries	5,440.00	6,400.00	6,080.00	17,600.00	17,920.00	320.00
32-270-61-10-2-110-72100	FICA	416.16	489.60	465.12	1,346.00	1,371.00	25.00
32-270-61-10-2-110-73225	Professional Development - Conferences	31,633.81	32,314.42	29,306.86	110,821.00	115,133.00	4,312.00
32-270-61-10-2-110-75530	Travel - Other	5,197.78	3,491.52	4,282.26	12,538.00	16,741.00	4,203.00
32-270-61-10-2-110-76115	Supplies - Training	99.75	332.01	1,696.86	8,033.00	6,983.00	(1,050.00)
Program 110 - Regular Instruction Totals		\$42,787.50	\$43,027.55	\$41,831.10	\$150,338.00	\$158,148.00	\$7,810.00
Level 2 - Elementary Totals		\$42,787.50	\$43,027.55	\$41,831.10	\$150,338.00	\$158,148.00	\$7,810.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-270-61-10-3-110-71120	Compensation-Instructional Salaries	1,600.00	1,600.00	1,600.00	.00	.00	.00
32-270-61-10-3-110-72100	FICA	122.40	122.40	122.40	.00	.00	.00
32-270-61-10-3-110-73225	Professional Development - Conferences	29,025.61	14,153.45	28,416.64	.00	.00	.00
32-270-61-10-3-110-75530	Travel - Other	2,135.89	480.84	1,917.23	.00	.00	.00

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Fund 32 - School Grants Fund							
EXPENSE							
Locations 270 - ESEA II A Teacher Qual Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-270-61-10-3-110-76115	Supplies - Training	553.86	471.02	1,335.96	.00	.00	.00
Program 110 - Regular Instruction Totals		\$33,437.76	\$16,827.71	\$33,392.23	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$33,437.76	\$16,827.71	\$33,392.23	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-270-61-10-4-110-71120	Compensation-Instructional Salaries	1,600.00	1,600.00	1,600.00	.00	.00	.00
32-270-61-10-4-110-72100	FICA	122.40	122.40	122.40	.00	.00	.00
32-270-61-10-4-110-73225	Professional Development - Conferences	14,937.11	21,651.17	10,570.37	.00	.00	.00
32-270-61-10-4-110-75530	Travel - Other	1,572.00	1,410.63	1,106.22	.00	.00	.00
32-270-61-10-4-110-76115	Supplies - Training	1,241.42	381.35	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$19,472.93	\$25,165.55	\$13,398.99	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$19,472.93	\$25,165.55	\$13,398.99	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$95,698.19	\$85,020.81	\$88,622.32	\$150,338.00	\$158,148.00	\$7,810.00
Function 61 - Instruction Totals		\$95,698.19	\$85,020.81	\$88,622.32	\$150,338.00	\$158,148.00	\$7,810.00
Locations 270 - ESEA II A Teacher Qual Grant Totals		\$95,698.19	\$85,020.81	\$88,622.32	\$150,338.00	\$158,148.00	\$7,810.00
Locations 280 - ESEA III A Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-280-61-10-2-110-71120	Compensation-Instructional Salaries	15,217.00	4,375.00	30.00	15,609.00	25,241.00	9,632.00
32-280-61-10-2-110-71151	Compensation-Instructional Asst	.00	.00	4,198.72	.00	.00	.00
32-280-61-10-2-110-71665	Bonus Payments To Teachers	.00	.00	247.68	.00	.00	.00
32-280-61-10-2-110-72100	FICA	1,179.01	334.69	329.80	4,553.00	1,816.00	(2,737.00)

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Fund 32 - School Grants Fund							
EXPENSE							
Locations 280 - ESEA III A Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-280-61-10-2-110-73037	Contractual Services - Other	.00	.00	2,590.32	2,039.00	1,003.00	(1,036.00)
32-280-61-10-2-110-75530	Travel - Other	.00	.00	344.15	.00	156.00	156.00
32-280-61-10-2-110-76435	Supplies - Instructional	.00	6,864.18	423.98	3,744.00	1,170.00	(2,574.00)
Program 110 - Regular Instruction Totals		\$16,396.01	\$11,573.87	\$8,164.65	\$25,945.00	\$29,386.00	\$3,441.00
Program 129 - Immigrant Children & Youth							
32-280-61-10-2-129-71120	Compensation-Instructional Salaries	430.00	.00	.00	.00	.00	.00
32-280-61-10-2-129-72100	FICA	32.90	.00	.00	.00	.00	.00
Program 129 - Immigrant Children & Youth Totals		\$462.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$16,858.91	\$11,573.87	\$8,164.65	\$25,945.00	\$29,386.00	\$3,441.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-280-61-10-3-110-71120	Compensation-Instructional Salaries	.00	.00	200.00	.00	.00	.00
32-280-61-10-3-110-71151	Compensation-Instructional Asst	.00	.00	3,659.25	.00	.00	.00
32-280-61-10-3-110-71665	Bonus Payments To Teachers	.00	.00	216.72	.00	.00	.00
32-280-61-10-3-110-72100	FICA	.00	.00	311.74	.00	.00	.00
32-280-61-10-3-110-73037	Contractual Services - Other	.00	.00	792.99	.00	.00	.00
32-280-61-10-3-110-76435	Supplies - Instructional	.00	112.33	364.22	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$112.33	\$5,544.92	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$0.00	\$112.33	\$5,544.92	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 280 - ESEA III A Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 110 - Regular Instruction							
32-280-61-10-4-110-71120	Compensation-Instructional Salaries	.00	.00	20.00	.00	.00	.00
32-280-61-10-4-110-71151	Compensation-Instructional Asst	.00	.00	2,614.35	.00	.00	.00
32-280-61-10-4-110-71665	Bonus Payments To Teachers	.00	.00	154.80	.00	.00	.00
32-280-61-10-4-110-72100	FICA	.00	.00	213.35	.00	.00	.00
32-280-61-10-4-110-73037	Contractual Services - Other	.00	.00	117.35	.00	.00	.00
32-280-61-10-4-110-76435	Supplies - Instructional	.00	69.34	85.95	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$69.34	\$3,205.80	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$0.00	\$69.34	\$3,205.80	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$16,858.91	\$11,755.54	\$16,915.37	\$25,945.00	\$29,386.00	\$3,441.00
Function 61 - Instruction Totals		\$16,858.91	\$11,755.54	\$16,915.37	\$25,945.00	\$29,386.00	\$3,441.00
Locations 280 - ESEA III A Grant Totals		\$16,858.91	\$11,755.54	\$16,915.37	\$25,945.00	\$29,386.00	\$3,441.00
Locations 300 - Flow Thru Title VI B Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
32-300-61-10-2-120-71120	Compensation-Instructional Salaries	27,605.16	2,887.39	14,582.47	21,630.00	21,630.00	.00
32-300-61-10-2-120-71151	Compensation-Instructional Asst	294,427.72	204,643.78	261,341.30	309,800.00	309,800.00	.00
32-300-61-10-2-120-71200	Compensation-OT	10.72	9.38	.00	.00	.00	.00
32-300-61-10-2-120-71665	Bonus Payments To Teachers	23,978.52	.00	16,702.90	.00	.00	.00
32-300-61-10-2-120-72100	FICA	25,412.22	15,596.09	21,748.01	22,251.00	22,251.00	.00
32-300-61-10-2-120-72210	VRS Pension Contribution	127.86	4,372.86	5,059.10	5,760.00	5,760.00	.00
32-300-61-10-2-120-72220	VRS Hybrid Pension Contribution	39,039.91	29,126.81	28,494.67	38,500.00	38,500.00	.00
32-300-61-10-2-120-72300	Group Health and Dental Insurance	41,651.81	25,124.35	35,809.76	27,000.00	27,000.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 300 - Flow Thru Title VI B Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
32-300-61-10-2-120-72400	VRS Group Life Insurance	3,515.91	3,075.78	2,899.87	4,050.00	4,050.00	.00
32-300-61-10-2-120-72510	Hybrid Disability Insurance	677.42	417.16	435.31	620.00	620.00	.00
32-300-61-10-2-120-72750	VRS Retiree Health Care Credit	3,144.45	2,745.75	2,937.43	3,100.00	3,100.00	.00
32-300-61-10-2-120-73037	Contractual Services - Other	7,750.45	524.00	.00	.00	.00	.00
32-300-61-10-2-120-73305	Set Aside Funds	.00	.00	.00	1,248.00	2,496.00	1,248.00
32-300-61-10-2-120-76435	Supplies - Instructional	4,091.50	.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$471,433.65	\$288,523.35	\$390,010.82	\$433,959.00	\$435,207.00	\$1,248.00
	Level 2 - Elementary Totals	\$471,433.65	\$288,523.35	\$390,010.82	\$433,959.00	\$435,207.00	\$1,248.00
Level 3 - Secondary							
Program 120 - Special Education							
32-300-61-10-3-120-71120	Compensation-Instructional Salaries	10,980.48	11,410.93	28,117.79	58,162.00	54,144.00	(4,018.00)
32-300-61-10-3-120-71151	Compensation-Instructional Asst	71,193.41	49,243.61	71,268.81	80,000.00	80,000.00	.00
32-300-61-10-3-120-71665	Bonus Payments To Teachers	4,644.00	.00	4,644.00	.00	.00	.00
32-300-61-10-3-120-72100	FICA	6,610.23	4,461.07	7,731.53	8,788.00	8,788.00	.00
32-300-61-10-3-120-72210	VRS Pension Contribution	8,183.50	3,823.13	3,810.40	5,040.00	5,040.00	.00
32-300-61-10-3-120-72220	VRS Hybrid Pension Contribution	3,352.66	5,646.96	6,847.82	8,568.00	8,568.00	.00
32-300-61-10-3-120-72300	Group Health and Dental Insurance	18,571.84	18,915.42	20,376.36	30,024.00	30,024.00	.00
32-300-61-10-3-120-72400	VRS Group Life Insurance	930.10	763.55	838.90	1,080.00	1,080.00	.00
32-300-61-10-3-120-72510	Hybrid Disability Insurance	48.00	80.87	105.40	128.00	128.00	.00
32-300-61-10-3-120-72750	VRS Retiree Health Care Credit	839.90	689.48	860.40	982.00	982.00	.00
32-300-61-10-3-120-72800	Termination Pay for Vac/Sick Leave	2,957.20	.00	.00	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 300 - Flow Thru Title VI B Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 120 - Special Education							
32-300-61-10-3-120-73037	Contractual Services - Other	3,261.86	174.67	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$131,573.18	\$95,209.69	\$144,601.41	\$192,772.00	\$188,754.00	(\$4,018.00)
	Level 3 - Secondary Totals	\$131,573.18	\$95,209.69	\$144,601.41	\$192,772.00	\$188,754.00	(\$4,018.00)
Level 4 - Middle							
Program 120 - Special Education							
32-300-61-10-4-120-71120	Compensation-Instructional Salaries	152,314.72	163,276.15	58,830.87	55,440.00	51,422.00	(4,018.00)
32-300-61-10-4-120-71151	Compensation-Instructional Asst	73,160.89	69,569.10	85,692.76	89,400.00	89,400.00	.00
32-300-61-10-4-120-71665	Bonus Payments To Teachers	3,870.00	.00	6,656.39	.00	.00	.00
32-300-61-10-4-120-72100	FICA	16,433.06	17,334.76	11,268.41	11,080.00	11,080.00	.00
32-300-61-10-4-120-72210	VRS Pension Contribution	19,847.20	26,403.90	2,051.00	2,450.00	2,450.00	.00
32-300-61-10-4-120-72220	VRS Hybrid Pension Contribution	13,797.18	19,730.73	21,557.89	24,950.00	24,950.00	.00
32-300-61-10-4-120-72300	Group Health and Dental Insurance	46,912.02	37,927.58	18,385.88	15,110.00	15,110.00	.00
32-300-61-10-4-120-72400	VRS Group Life Insurance	2,712.64	3,719.65	1,740.66	2,160.00	2,160.00	.00
32-300-61-10-4-120-72510	Hybrid Disability Insurance	197.51	282.57	331.73	410.00	410.00	.00
32-300-61-10-4-120-72750	VRS Retiree Health Care Credit	2,449.37	3,358.75	1,784.92	2,201.00	2,201.00	.00
32-300-61-10-4-120-72800	Termination Pay for Vac/Sick Leave	65.33	.00	.00	.00	.00	.00
32-300-61-10-4-120-73037	Contractual Services - Other	873.34	174.66	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$332,633.26	\$341,777.85	\$208,300.51	\$203,201.00	\$199,183.00	(\$4,018.00)
	Level 4 - Middle Totals	\$332,633.26	\$341,777.85	\$208,300.51	\$203,201.00	\$199,183.00	(\$4,018.00)
Sub-Function 10 - Classroom Instruction Totals		\$935,640.09	\$725,510.89	\$742,912.74	\$829,932.00	\$823,144.00	(\$6,788.00)
Function 61 - Instruction Totals		\$935,640.09	\$725,510.89	\$742,912.74	\$829,932.00	\$823,144.00	(\$6,788.00)
Locations 300 - Flow Thru Title VI B Grant Totals		\$935,640.09	\$725,510.89	\$742,912.74	\$829,932.00	\$823,144.00	(\$6,788.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 310 - Perkins Vocational Ed Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 130 - Vocational							
32-310-61-10-3-130-71120	Compensation-Instructional Salaries	1,497.82	.00	.00	3,000.00	.00	(3,000.00)
32-310-61-10-3-130-72100	FICA	114.55	.00	.00	500.00	.00	(500.00)
32-310-61-10-3-130-73037	Contractual Services - Other	26,390.08	24,156.70	26,449.87	20,971.00	37,104.00	16,133.00
32-310-61-10-3-130-75530	Travel - Other	315.00	438.00	189.00	.00	810.00	810.00
32-310-61-10-3-130-76435	Supplies - Instructional	25,205.01	33,836.86	23,289.57	34,593.00	24,698.00	(9,895.00)
	Program 130 - Vocational Totals	\$53,522.46	\$58,431.56	\$49,928.44	\$59,064.00	\$62,612.00	\$3,548.00
	Level 3 - Secondary Totals	\$53,522.46	\$58,431.56	\$49,928.44	\$59,064.00	\$62,612.00	\$3,548.00
Level 4 - Middle							
Program 130 - Vocational							
32-310-61-10-4-130-73037	Contractual Services - Other	370.00	790.00	.00	.00	.00	.00
32-310-61-10-4-130-76435	Supplies - Instructional	2,725.84	.00	9,780.22	.00	.00	.00
	Program 130 - Vocational Totals	\$3,095.84	\$790.00	\$9,780.22	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$3,095.84	\$790.00	\$9,780.22	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$56,618.30	\$59,221.56	\$59,708.66	\$59,064.00	\$62,612.00	\$3,548.00
Function 61 - Instruction Totals		\$56,618.30	\$59,221.56	\$59,708.66	\$59,064.00	\$62,612.00	\$3,548.00
Locations 310 - Perkins Vocational Ed Grant Totals		\$56,618.30	\$59,221.56	\$59,708.66	\$59,064.00	\$62,612.00	\$3,548.00
Locations 340 - School Security Grant							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 2 - Elementary							
Program 460 - Security Services							
32-340-64-64-2-460-73180	Repair/Maint - Other Contracted	2,180.41	.00	.00	.00	.00	.00
32-340-64-64-2-460-73181	Repair/Maint - Other Contracted - Carver	26,815.00	9,175.00	.00	.00	.00	.00
32-340-64-64-2-460-73183	Repair/Maint - Other Contracted - East	18,105.32	.00	4,201.42	.00	.00	.00
	Program 460 - Security Services Totals	\$47,100.73	\$9,175.00	\$4,201.42	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 340 - School Security Grant							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 2 - Elementary							
Program 461 - Security Services-Local Match							
32-340-64-64-2-461-73180	Repair/Maint - Other Contracted	.00	1,282.96	1,307.03	.00	.00	.00
	Program 461 - Security Services-Local Match Totals	\$0.00	\$1,282.96	\$1,307.03	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$47,100.73	\$10,457.96	\$5,508.45	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 460 - Security Services							
32-340-64-64-3-460-73180	Repair/Maint - Other Contracted	4,753.60	.00	.00	.00	.00	.00
	Program 460 - Security Services Totals	\$4,753.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 461 - Security Services-Local Match							
32-340-64-64-3-461-73180	Repair/Maint - Other Contracted	.00	28,757.04	7,410.00	.00	.00	.00
	Program 461 - Security Services-Local Match Totals	\$0.00	\$28,757.04	\$7,410.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$4,753.60	\$28,757.04	\$7,410.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 460 - Security Services							
32-340-64-64-4-460-73180	Repair/Maint - Other Contracted	35,647.84	33,150.00	.00	.00	.00	.00
	Program 460 - Security Services Totals	\$35,647.84	\$33,150.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$35,647.84	\$33,150.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$87,502.17	\$72,365.00	\$12,918.45	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$87,502.17	\$72,365.00	\$12,918.45	\$0.00	\$0.00	\$0.00
Locations 340 - School Security Grant Totals		\$87,502.17	\$72,365.00	\$12,918.45	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 341 - State School Safety & Security							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 3 - Secondary							
Program 460 - Security Services							
32-341-64-64-3-460-73180	Repair/Maint - Other Contracted	.00	.00	76,562.89	.00	.00	.00
	Program 460 - Security Services Totals	\$0.00	\$0.00	\$76,562.89	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$0.00	\$76,562.89	\$0.00	\$0.00	\$0.00
	Sub-Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$76,562.89	\$0.00	\$0.00	\$0.00
	Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$76,562.89	\$0.00	\$0.00	\$0.00
	Locations 341 - State School Safety & Security Totals	\$0.00	\$0.00	\$76,562.89	\$0.00	\$0.00	\$0.00
Locations 345 - Sch Safety & Security 21.027							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 2 - Elementary							
Program 460 - Security Services							
32-345-64-64-2-460-73180	Repair/Maint - Other Contracted	.00	.00	25,596.00	.00	.00	.00
	Program 460 - Security Services Totals	\$0.00	\$0.00	\$25,596.00	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$0.00	\$25,596.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary						
Program 460 - Security Services							
32-345-64-64-3-460-73180	Repair/Maint - Other Contracted	.00	.00	2,983.26	.00	.00	.00
	Program 460 - Security Services Totals	\$0.00	\$0.00	\$2,983.26	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$0.00	\$2,983.26	\$0.00	\$0.00	\$0.00
	Level 4 - Middle						
Program 460 - Security Services							
32-345-64-64-4-460-73180	Repair/Maint - Other Contracted	.00	.00	25,219.00	.00	.00	.00
	Program 460 - Security Services Totals	\$0.00	\$0.00	\$25,219.00	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$0.00	\$0.00	\$25,219.00	\$0.00	\$0.00	\$0.00
	Sub-Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$53,798.26	\$0.00	\$0.00	\$0.00
	Function 64 - Operation & Maintenance Totals	\$0.00	\$0.00	\$53,798.26	\$0.00	\$0.00	\$0.00
	Locations 345 - Sch Safety & Security 21.027 Totals	\$0.00	\$0.00	\$53,798.26	\$0.00	\$0.00	\$0.00

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Fund 32 - School Grants Fund							
EXPENSE							
Locations 380 - Plugged In Virginia							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 7 - Adult							
Program 110 - Regular Instruction							
32-380-61-10-7-110-76435	Supplies - Instructional	16,265.69	.00	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 7 - Adult Totals	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 380 - Plugged In Virginia Totals	\$16,265.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 400 - VA Preschool Initiative Grants							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
32-400-61-10-8-180-71120	Compensation-Instructional Salaries	158,384.46	231,415.90	276,002.09	406,506.00	406,506.00	.00
32-400-61-10-8-180-71151	Compensation-Instructional Asst	.00	68,888.91	59,870.02	90,684.00	85,674.00	(5,010.00)
32-400-61-10-8-180-71200	Compensation-OT	.00	47.32	.00	.00	.00	.00
32-400-61-10-8-180-71665	Bonus Payments To Teachers	6,192.00	.00	.00	.00	.00	.00
32-400-61-10-8-180-72100	FICA	12,152.90	21,813.07	24,712.45	38,035.00	37,652.00	(383.00)
32-400-61-10-8-180-72210	VRS Pension Contribution	20,085.60	21,807.10	23,478.00	24,790.00	24,540.00	(250.00)
32-400-61-10-8-180-72220	VRS Hybrid Pension Contribution	7,928.82	27,978.80	25,487.20	57,843.00	57,260.00	(583.00)
32-400-61-10-8-180-72300	Group Health and Dental Insurance	27,333.41	42,499.88	51,113.73	87,538.00	87,538.00	.00
32-400-61-10-8-180-72400	VRS Group Life Insurance	2,258.67	4,013.66	4,243.14	5,869.00	5,808.00	(61.00)
32-400-61-10-8-180-72510	Hybrid Disability Insurance	113.58	575.10	413.46	.00	.00	.00
32-400-61-10-8-180-72750	VRS Retiree Health Care Credit	2,039.56	3,625.14	4,350.87	6,016.00	5,956.00	(60.00)
32-400-61-10-8-180-73037	Contractual Services - Other	.00	899.00	6,817.84	.00	.00	.00
32-400-61-10-8-180-73255	Professional Development	.00	1,831.52	.00	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 400 - VA Preschool Initiative Grants							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 8 - Pre-K							
Program 180 - Pre-K Non- Sp Ed							
32-400-61-10-8-180-75530	Travel - Other	.00	.00	211.38	.00	.00	.00
32-400-61-10-8-180-76435	Supplies - Instructional	.00	.00	43,929.40	.00	.00	.00
32-400-61-10-8-180-78020	Furniture & Equipment >\$5,000	.00	27,606.60	35,232.42	.00	.00	.00
Program 180 - Pre-K Non- Sp Ed Totals		\$236,489.00	\$453,002.00	\$555,862.00	\$717,281.00	\$710,934.00	(\$6,347.00)
Level 8 - Pre-K Totals		\$236,489.00	\$453,002.00	\$555,862.00	\$717,281.00	\$710,934.00	(\$6,347.00)
Sub-Function 10 - Classroom Instruction Totals		\$236,489.00	\$453,002.00	\$555,862.00	\$717,281.00	\$710,934.00	(\$6,347.00)
Function 61 - Instruction Totals		\$236,489.00	\$453,002.00	\$555,862.00	\$717,281.00	\$710,934.00	(\$6,347.00)
Locations 400 - VA Preschool Initiative Grants Totals		\$236,489.00	\$453,002.00	\$555,862.00	\$717,281.00	\$710,934.00	(\$6,347.00)
Locations 420 - PBIS of the VTSS							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-420-61-10-2-110-71120	Compensation-Instructional Salaries	9,561.44	7,406.18	9,846.98	.00	10,500.00	10,500.00
32-420-61-10-2-110-72100	FICA	731.46	566.57	814.49	.00	820.00	820.00
32-420-61-10-2-110-73037	Contractual Services - Other	.00	.00	.00	.00	1,244.00	1,244.00
32-420-61-10-2-110-75530	Travel - Other	.00	256.32	293.62	.00	1,000.00	1,000.00
32-420-61-10-2-110-76435	Supplies - Instructional	3,976.79	3,319.52	13,008.11	.00	1,621.00	1,621.00
Program 110 - Regular Instruction Totals		\$14,269.69	\$11,548.59	\$23,963.20	\$0.00	\$15,185.00	\$15,185.00
Level 2 - Elementary Totals		\$14,269.69	\$11,548.59	\$23,963.20	\$0.00	\$15,185.00	\$15,185.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 420 - PBIS of the VTSS							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-420-61-10-3-110-71120	Compensation-Instructional Salaries	1,600.00	3,100.00	1,600.00	.00	1,850.00	1,850.00
32-420-61-10-3-110-72100	FICA	122.40	237.15	122.40	.00	134.00	134.00
32-420-61-10-3-110-73037	Contractual Services - Other	.00	.00	12,500.00	.00	311.00	311.00
32-420-61-10-3-110-75530	Travel - Other	.00	.00	.00	.00	1,000.00	1,000.00
32-420-61-10-3-110-76435	Supplies - Instructional	205.80	1,126.60	321.20	.00	1,621.00	1,621.00
	Program 110 - Regular Instruction Totals	\$1,928.20	\$4,463.75	\$14,543.60	\$0.00	\$4,916.00	\$4,916.00
	Level 3 - Secondary Totals	\$1,928.20	\$4,463.75	\$14,543.60	\$0.00	\$4,916.00	\$4,916.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-420-61-10-4-110-71120	Compensation-Instructional Salaries	1,600.00	2,400.00	3,511.53	.00	1,850.00	1,850.00
32-420-61-10-4-110-72100	FICA	122.40	183.60	268.63	.00	134.00	134.00
32-420-61-10-4-110-73037	Contractual Services - Other	.00	.00	6,799.49	.00	6,000.00	6,000.00
32-420-61-10-4-110-75530	Travel - Other	.00	.00	.00	.00	1,000.00	1,000.00
32-420-61-10-4-110-76435	Supplies - Instructional	33.66	359.29	614.41	.00	915.00	915.00
	Program 110 - Regular Instruction Totals	\$1,756.06	\$2,942.89	\$11,194.06	\$0.00	\$9,899.00	\$9,899.00
	Level 4 - Middle Totals	\$1,756.06	\$2,942.89	\$11,194.06	\$0.00	\$9,899.00	\$9,899.00
	Sub-Function 10 - Classroom Instruction Totals	\$17,953.95	\$18,955.23	\$49,700.86	\$0.00	\$30,000.00	\$30,000.00
	Function 61 - Instruction Totals	\$17,953.95	\$18,955.23	\$49,700.86	\$0.00	\$30,000.00	\$30,000.00
	Locations 420 - PBIS of the VTSS Totals	\$17,953.95	\$18,955.23	\$49,700.86	\$0.00	\$30,000.00	\$30,000.00

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Fund 32 - School Grants Fund							
EXPENSE							
Locations 440 - Student Supp & Acad Achievement							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-440-61-10-2-110-73037	Contractual Services - Other	.00	.00	16,596.50	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$16,596.50	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$0.00	\$16,596.50	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-440-61-10-3-110-73037	Contractual Services - Other	.00	.00	1,925.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$0.00	\$1,925.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$0.00	\$1,925.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-440-61-10-4-110-73037	Contractual Services - Other	23,940.33	16,039.00	16,898.74	59,347.00	49,917.00	(9,430.00)
32-440-61-10-4-110-76435	Supplies - Instructional	12,249.15	28.47	39.94	529.00	20,740.00	20,211.00
	Program 110 - Regular Instruction Totals	\$36,189.48	\$16,067.47	\$16,938.68	\$59,876.00	\$70,657.00	\$10,781.00
Program 150 - Other							
32-440-61-10-4-150-71620	Compensation-Extracurricular Supplements	4,168.00	2,084.00	2,813.40	4,168.00	2,397.00	(1,771.00)
32-440-61-10-4-150-72100	FICA	318.80	159.40	215.19	319.00	183.00	(136.00)
	Program 150 - Other Totals	\$4,486.80	\$2,243.40	\$3,028.59	\$4,487.00	\$2,580.00	(\$1,907.00)
	Level 4 - Middle Totals	\$40,676.28	\$18,310.87	\$19,967.27	\$64,363.00	\$73,237.00	\$8,874.00
Sub-Function 10 - Classroom Instruction Totals		\$40,676.28	\$18,310.87	\$38,488.77	\$64,363.00	\$73,237.00	\$8,874.00
Function 61 - Instruction Totals		\$40,676.28	\$18,310.87	\$38,488.77	\$64,363.00	\$73,237.00	\$8,874.00
Locations 440 - Student Supp & Acad Achievement Totals		\$40,676.28	\$18,310.87	\$38,488.77	\$64,363.00	\$73,237.00	\$8,874.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 460 - Year Round School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 6 - Summer							
Program 160 - Summer							
32-460-61-10-6-160-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	96,467.00	96,467.00
32-460-61-10-6-160-72100	FICA	.00	.00	.00	.00	7,379.00	7,379.00
32-460-61-10-6-160-73037	Contractual Services - Other	.00	.00	.00	.00	79,621.00	79,621.00
32-460-61-10-6-160-76435	Supplies - Instructional	.00	.00	.00	.00	16,533.00	16,533.00
	Program 160 - Summer Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00
Program 161 - Summer Startup							
32-460-61-10-6-161-71120	Compensation-Instructional Salaries	.00	.00	.00	234,400.00	.00	(234,400.00)
32-460-61-10-6-161-72100	FICA	.00	.00	.00	17,932.00	.00	(17,932.00)
32-460-61-10-6-161-73037	Contractual Services - Other	.00	.00	.00	22,888.00	.00	(22,888.00)
32-460-61-10-6-161-76435	Supplies - Instructional	.00	.00	.00	24,780.00	.00	(24,780.00)
	Program 161 - Summer Startup Totals	\$0.00	\$0.00	\$0.00	\$300,000.00	\$0.00	(\$300,000.00)
Program 162 - Summer Startup Yr 2							
32-460-61-10-6-162-71120	Compensation-Instructional Salaries	88,517.47	.00	.00	.00	.00	.00
32-460-61-10-6-162-72100	FICA	6,794.34	.00	.00	.00	.00	.00
32-460-61-10-6-162-73037	Contractual Services - Other	7,046.00	7,931.27	.00	.00	.00	.00
32-460-61-10-6-162-76435	Supplies - Instructional	76,549.82	.00	.00	.00	.00	.00
	Program 162 - Summer Startup Yr 2 Totals	\$178,907.63	\$7,931.27	\$0.00	\$0.00	\$0.00	\$0.00
Program 163 - Summer Startup Yr 3							
32-460-61-10-6-163-71120	Compensation-Instructional Salaries	18,216.25	83,583.75	.00	.00	.00	.00
32-460-61-10-6-163-72100	FICA	1,393.59	6,394.11	.00	.00	.00	.00
32-460-61-10-6-163-73037	Contractual Services - Other	4,006.50	10,993.50	.00	.00	.00	.00
32-460-61-10-6-163-76435	Supplies - Instructional	112,420.90	62,991.40	.00	.00	.00	.00
	Program 163 - Summer Startup Yr 3 Totals	\$136,037.24	\$163,962.76	\$0.00	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 460 - Year Round School							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 6 - Summer							
Program 164 - Summer Startup Yr 4							
32-460-61-10-6-164-71120	Compensation-Instructional Salaries	.00	14,691.25	87,870.32	.00	.00	.00
32-460-61-10-6-164-72100	FICA	.00	1,123.93	6,663.77	.00	.00	.00
32-460-61-10-6-164-73037	Contractual Services - Other	.00	6,816.73	7,422.00	.00	.00	.00
Program 164 - Summer Startup Yr 4 Totals		\$0.00	\$22,631.91	\$101,956.09	\$0.00	\$0.00	\$0.00
Program 168 - Extended School Year-Local Match							
32-460-61-10-6-168-71120	Compensation-Instructional Salaries	.00	56,188.66	43,874.31	.00	.00	.00
32-460-61-10-6-168-72100	FICA	.00	3,811.34	2,385.21	.00	.00	.00
Program 168 - Extended School Year-Local Match Totals		\$0.00	\$60,000.00	\$46,259.52	\$0.00	\$0.00	\$0.00
Level 6 - Summer Totals		\$314,944.87	\$254,525.94	\$148,215.61	\$300,000.00	\$200,000.00	(\$100,000.00)
Sub-Function 10 - Classroom Instruction Totals		\$314,944.87	\$254,525.94	\$148,215.61	\$300,000.00	\$200,000.00	(\$100,000.00)
Function 61 - Instruction Totals		\$314,944.87	\$254,525.94	\$148,215.61	\$300,000.00	\$200,000.00	(\$100,000.00)
Locations 460 - Year Round School Totals		\$314,944.87	\$254,525.94	\$148,215.61	\$300,000.00	\$200,000.00	(\$100,000.00)
Locations 500 - CARES GEER 84.425C							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
32-500-64-64-9-420-71187	Compensation-Student Workers	1,648.50	.00	.00	.00	.00	.00
32-500-64-64-9-420-72100	FICA	126.11	.00	.00	.00	.00	.00
32-500-64-64-9-420-75001	Telecom/ Internet Services	450.00	.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$2,224.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$2,224.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$2,224.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$2,224.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 500 - CARES GEER 84.425C							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
32-500-68-10-9-800-78050	Technology Addl VPSA Eligible	9,295.61	.00	.00	.00	.00	.00
	Program 800 - Technology Totals	\$9,295.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$9,295.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$9,295.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance							
Level 9 - District Wide							
Program 800 - Technology							
32-500-68-21-9-800-73205	Software Licensing Fees	7,283.50	.00	.00	.00	.00	.00
	Program 800 - Technology Totals	\$7,283.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$7,283.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 21 - Student Guidance Totals	\$7,283.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 68 - Technology Totals	\$16,579.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 500 - CARES GEER 84.425C Totals	\$18,803.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 520 - Jobs for VA Graduates-JVG Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-520-61-10-3-110-71120	Compensation-Instructional Salaries	22,280.00	22,280.00	22,280.00	22,280.00	22,280.00	.00
32-520-61-10-3-110-72100	FICA	1,704.42	1,704.42	1,704.42	1,704.00	1,704.00	.00
32-520-61-10-3-110-73037	Contractual Services - Other	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	.00
32-520-61-10-3-110-75530	Travel - Other	.00	.00	815.58	816.00	816.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 520 - Jobs for VA Graduates-JVG Grant							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-520-61-10-3-110-76435	Supplies - Instructional	1,015.58	1,015.58	200.00	200.00	200.00	.00
	Program 110 - Regular Instruction Totals	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
	Level 3 - Secondary Totals	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
	Function 61 - Instruction Totals	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
	Locations 520 - Jobs for VA Graduates-JVG Grant Totals	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00
Locations 530 - CRRSA ESSER II 84.425D							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-530-61-10-2-110-71120	Compensation-Instructional Salaries	34,598.97	.00	.00	.00	.00	.00
32-530-61-10-2-110-71665	Bonus Payments To Teachers	4,644.00	.00	.00	.00	.00	.00
32-530-61-10-2-110-72100	FICA	2,973.16	.00	.00	.00	.00	.00
32-530-61-10-2-110-72210	VRS Pension Contribution	6,812.26	.00	.00	.00	.00	.00
32-530-61-10-2-110-72300	Group Health and Dental Insurance	4,931.48	.00	.00	.00	.00	.00
32-530-61-10-2-110-72400	VRS Group Life Insurance	549.22	.00	.00	.00	.00	.00
32-530-61-10-2-110-72750	VRS Retiree Health Care Credit	495.95	.00	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$55,005.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$55,005.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 530 - CRRSA ESSER II 84.425D							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-530-61-10-3-110-71120	Compensation-Instructional Salaries	36,291.88	.00	.00	.00	.00	.00
32-530-61-10-3-110-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00
32-530-61-10-3-110-72100	FICA	2,523.42	.00	.00	.00	.00	.00
32-530-61-10-3-110-72210	VRS Pension Contribution	10,773.21	.00	.00	.00	.00	.00
32-530-61-10-3-110-72300	Group Health and Dental Insurance	9,492.96	.00	.00	.00	.00	.00
32-530-61-10-3-110-72400	VRS Group Life Insurance	868.56	.00	.00	.00	.00	.00
32-530-61-10-3-110-72750	VRS Retiree Health Care Credit	784.35	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$62,282.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$62,282.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-530-61-10-4-110-71120	Compensation-Instructional Salaries	5,119.14	.00	.00	.00	.00	.00
32-530-61-10-4-110-71151	Compensation-Instructional Asst	16,411.75	.00	.00	.00	.00	.00
32-530-61-10-4-110-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00
32-530-61-10-4-110-72100	FICA	1,513.93	.00	.00	.00	.00	.00
32-530-61-10-4-110-72220	VRS Hybrid Pension Contribution	3,706.39	.00	.00	.00	.00	.00
32-530-61-10-4-110-72300	Group Health and Dental Insurance	7,124.52	.00	.00	.00	.00	.00
32-530-61-10-4-110-72400	VRS Group Life Insurance	334.89	.00	.00	.00	.00	.00
32-530-61-10-4-110-72510	Hybrid Disability Insurance	59.49	.00	.00	.00	.00	.00
32-530-61-10-4-110-72750	VRS Retiree Health Care Credit	302.40	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$36,120.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 530 - CRRSA ESSER II 84.425D							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 120 - Special Education							
32-530-61-10-4-120-72100	FICA	.01	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$0.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$36,120.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$153,407.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$153,407.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
32-530-64-64-9-420-73180	Repair/Maint - Other Contracted	170,060.85	.00	.00	.00	.00	.00
32-530-64-64-9-420-78020	Furniture & Equipment >\$5,000	61,413.50	1,990.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$231,474.35	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$231,474.35	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$231,474.35	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$231,474.35	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 530 - CRRSA ESSER II 84.425D Totals		\$384,882.29	\$1,990.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 540 - CRRSA ESSER III 84.425U							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-540-61-10-2-110-71120	Compensation-Instructional Salaries	350,791.43	286,921.22	6,582.98	.00	.00	.00
32-540-61-10-2-110-71151	Compensation-Instructional Asst	54,325.09	.00	.00	.00	.00	.00
32-540-61-10-2-110-71665	Bonus Payments To Teachers	4,644.00	.00	.00	.00	.00	.00
32-540-61-10-2-110-72100	FICA	30,457.69	21,327.76	504.41	.00	.00	.00
32-540-61-10-2-110-72210	VRS Pension Contribution	66,360.44	47,656.38	2,039.20	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 540 - CRRSA ESSER III 84.425U							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-540-61-10-2-110-72300	Group Health and Dental Insurance	49,265.27	31,252.24	22.50	.00	.00	.00
32-540-61-10-2-110-72400	VRS Group Life Insurance	5,350.38	3,842.34	169.33	.00	.00	.00
32-540-61-10-2-110-72750	VRS Retiree Health Care Credit	4,831.25	3,469.48	173.64	.00	.00	.00
32-540-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	1,102.67	754.00	.00	.00	.00	.00
32-540-61-10-2-110-73037	Contractual Services - Other	2,800.00	.00	.00	.00	.00	.00
32-540-61-10-2-110-76015	Allotment	3,680.27	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$573,608.49	\$395,223.42	\$9,492.06	\$0.00	\$0.00	\$0.00
Program 120 - Special Education							
32-540-61-10-2-120-71120	Compensation-Instructional Salaries	28,142.52	.00	.00	.00	.00	.00
32-540-61-10-2-120-71185	Compensation- Speech and Vision Teachers	60,378.60	.00	.00	.00	.00	.00
32-540-61-10-2-120-71665	Bonus Payments To Teachers	2,941.20	.00	.00	.00	.00	.00
32-540-61-10-2-120-72100	FICA	6,550.48	.00	.00	.00	.00	.00
32-540-61-10-2-120-72210	VRS Pension Contribution	4,658.50	.00	.00	.00	.00	.00
32-540-61-10-2-120-72220	VRS Hybrid Pension Contribution	10,965.30	.00	.00	.00	.00	.00
32-540-61-10-2-120-72300	Group Health and Dental Insurance	14,681.32	.00	.00	.00	.00	.00
32-540-61-10-2-120-72400	VRS Group Life Insurance	1,259.70	.00	.00	.00	.00	.00
32-540-61-10-2-120-72510	Hybrid Disability Insurance	157.00	.00	.00	.00	.00	.00
32-540-61-10-2-120-72750	VRS Retiree Health Care Credit	1,137.50	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$130,872.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$704,480.61	\$395,223.42	\$9,492.06	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 540 - CRRSA ESSER III 84.425U							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-540-61-10-3-110-71120	Compensation-Instructional Salaries	150,167.83	110,101.32	7,239.62	.00	.00	.00
32-540-61-10-3-110-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00
32-540-61-10-3-110-72100	FICA	11,071.30	7,968.62	715.26	.00	.00	.00
32-540-61-10-3-110-72210	VRS Pension Contribution	14,399.19	22,018.44	1,606.53	.00	.00	.00
32-540-61-10-3-110-72220	VRS Hybrid Pension Contribution	8,854.50	.00	.00	.00	.00	.00
32-540-61-10-3-110-72300	Group Health and Dental Insurance	14,807.12	17,448.00	1,454.00	.00	.00	.00
32-540-61-10-3-110-72400	VRS Group Life Insurance	1,874.81	1,775.28	133.40	.00	.00	.00
32-540-61-10-3-110-72510	Hybrid Disability Insurance	126.80	.00	.00	.00	.00	.00
32-540-61-10-3-110-72750	VRS Retiree Health Care Credit	1,692.92	1,603.02	136.79	.00	.00	.00
32-540-61-10-3-110-73037	Contractual Services - Other	11,600.00	2,100.00	.00	.00	.00	.00
32-540-61-10-3-110-76015	Allotment	1,642.80	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$217,785.27	\$163,014.68	\$11,285.60	\$0.00	\$0.00	\$0.00
Program 120 - Special Education							
32-540-61-10-3-120-71120	Compensation-Instructional Salaries	56,631.04	.00	.00	.00	.00	.00
32-540-61-10-3-120-72100	FICA	4,161.07	.00	.00	.00	.00	.00
32-540-61-10-3-120-72220	VRS Hybrid Pension Contribution	9,394.64	.00	.00	.00	.00	.00
32-540-61-10-3-120-72300	Group Health and Dental Insurance	6,744.62	.00	630.89	.00	.00	.00
32-540-61-10-3-120-72400	VRS Group Life Insurance	757.40	.00	.00	.00	.00	.00
32-540-61-10-3-120-72510	Hybrid Disability Insurance	134.50	.00	.00	.00	.00	.00
32-540-61-10-3-120-72750	VRS Retiree Health Care Credit	684.00	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$78,507.27	\$0.00	\$630.89	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$296,292.54	\$163,014.68	\$11,916.49	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 540 - CRRSA ESSER III 84.425U							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 110 - Regular Instruction							
32-540-61-10-4-110-71120	Compensation-Instructional Salaries	55,234.87	33,298.07	.00	.00	.00	.00
32-540-61-10-4-110-71151	Compensation-Instructional Asst	11,612.65	.00	.00	.00	.00	.00
32-540-61-10-4-110-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00
32-540-61-10-4-110-72100	FICA	4,672.98	2,525.50	.00	.00	.00	.00
32-540-61-10-4-110-72210	VRS Pension Contribution	9,781.92	5,603.74	.00	.00	.00	.00
32-540-61-10-4-110-72220	VRS Hybrid Pension Contribution	909.15	.00	.00	.00	.00	.00
32-540-61-10-4-110-72300	Group Health and Dental Insurance	2,506.20	.00	.00	.00	.00	.00
32-540-61-10-4-110-72400	VRS Group Life Insurance	825.88	451.78	.00	.00	.00	.00
32-540-61-10-4-110-72510	Hybrid Disability Insurance	6.61	.00	.00	.00	.00	.00
32-540-61-10-4-110-72750	VRS Retiree Health Care Credit	745.77	407.94	.00	.00	.00	.00
32-540-61-10-4-110-76015	Allotment	2,033.78	.00	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$89,877.81	\$42,287.03	\$0.00	\$0.00	\$0.00	\$0.00
Program 120 - Special Education							
32-540-61-10-4-120-71120	Compensation-Instructional Salaries	49,485.53	.00	.00	.00	.00	.00
32-540-61-10-4-120-72100	FICA	3,573.19	.00	.00	.00	.00	.00
32-540-61-10-4-120-72220	VRS Hybrid Pension Contribution	8,589.70	.00	.00	.00	.00	.00
32-540-61-10-4-120-72300	Group Health and Dental Insurance	8,703.92	.00	.00	.00	.00	.00
32-540-61-10-4-120-72400	VRS Group Life Insurance	692.60	.00	.00	.00	.00	.00
32-540-61-10-4-120-72510	Hybrid Disability Insurance	123.00	.00	.00	.00	.00	.00
32-540-61-10-4-120-72750	VRS Retiree Health Care Credit	625.40	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$71,793.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle Totals		\$161,671.15	\$42,287.03	\$0.00	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 540 - CRRSA ESSER III 84.425U							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 6 - Summer							
Program 160 - Summer							
32-540-61-10-6-160-71196	Compensation - Summer School Teacher	33,747.01	14,406.30	.00	.00	.00	.00
32-540-61-10-6-160-72100	FICA	2,581.64	1,102.08	.00	.00	.00	.00
	Program 160 - Summer Totals	\$36,328.65	\$15,508.38	\$0.00	\$0.00	\$0.00	\$0.00
	Level 6 - Summer Totals	\$36,328.65	\$15,508.38	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$1,198,772.95	\$616,033.51	\$21,408.55	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-540-61-21-3-110-71124	Compensation-Guidance Counselors	.00	300.00	.00	.00	.00	.00
32-540-61-21-3-110-72100	FICA	.00	22.95	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$322.95	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$322.95	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 21 - Student Guidance Totals	\$0.00	\$322.95	\$0.00	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$1,198,772.95	\$616,356.46	\$21,408.55	\$0.00	\$0.00	\$0.00
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 213 - Information Services							
32-540-62-62-9-213-73210	Special Report Services-Supt	58,590.00	58,590.00	.00	.00	.00	.00
	Program 213 - Information Services Totals	\$58,590.00	\$58,590.00	\$0.00	\$0.00	\$0.00	\$0.00
Program 222 - Health Services							
32-540-62-62-9-222-71131	Compensation-School Nurses	63,010.67	67,656.93	8,076.25	.00	.00	.00
32-540-62-62-9-222-71135	Compensation - Health and Behavioral	.00	64,993.40	5,669.84	.00	.00	.00
32-540-62-62-9-222-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00
32-540-62-62-9-222-72100	FICA	4,953.92	10,123.53	1,049.70	.00	.00	.00
32-540-62-62-9-222-72210	VRS Pension Contribution	10,014.20	21,428.50	1,991.52	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 540 - CRRSA ESSER III 84.425U							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
32-540-62-62-9-222-72300	Group Health and Dental Insurance	398.40	9,460.32	788.36	.00	.00	.00
32-540-62-62-9-222-72400	VRS Group Life Insurance	807.40	1,727.66	165.37	.00	.00	.00
32-540-62-62-9-222-72750	VRS Retiree Health Care Credit	729.10	1,560.08	169.58	.00	.00	.00
	Program 222 - Health Services Totals	\$81,461.69	\$176,950.42	\$17,910.62	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$140,051.69	\$235,540.42	\$17,910.62	\$0.00	\$0.00	\$0.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$140,051.69	\$235,540.42	\$17,910.62	\$0.00	\$0.00	\$0.00
	Function 62 - Administration, Attend. & Health Totals	\$140,051.69	\$235,540.42	\$17,910.62	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 320 - Vehicle Operation Services							
32-540-63-63-9-320-71170	Compensation-Bus Drivers	20,594.12	5,108.39	.00	.00	.00	.00
32-540-63-63-9-320-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00
32-540-63-63-9-320-72100	FICA	1,633.85	390.80	.00	.00	.00	.00
32-540-63-63-9-320-72220	VRS Hybrid Pension Contribution	318.80	.00	.00	.00	.00	.00
32-540-63-63-9-320-72300	Group Health and Dental Insurance	8,707.28	.00	.00	.00	.00	.00
32-540-63-63-9-320-72400	VRS Group Life Insurance	217.00	.00	.00	.00	.00	.00
32-540-63-63-9-320-72510	Hybrid Disability Insurance	85.50	.00	.00	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 540 - CRRSA ESSER III 84.425U							
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 320 - Vehicle Operation Services							
32-540-63-63-9-320-72750	VRS Retiree Health Care Credit	179.80	.00	.00	.00	.00	.00
Program 320 - Vehicle Operation Services	Totals	\$33,284.35	\$5,499.19	\$0.00	\$0.00	\$0.00	\$0.00
Program 350 - Bus Regular Purchases							
32-540-63-63-9-350-78030	School Buses and Other Vehicles	73,087.00	.00	.00	.00	.00	.00
Program 350 - Bus Regular Purchases	Totals	\$73,087.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide	Totals	\$106,371.35	\$5,499.19	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 63 - Pupil Transportation	Totals	\$106,371.35	\$5,499.19	\$0.00	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation	Totals	\$106,371.35	\$5,499.19	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
32-540-64-64-9-420-74900	Building Maintenance -City	19,701.56	.00	.00	.00	.00	.00
Program 420 - Building Services	Totals	\$19,701.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide	Totals	\$19,701.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance	Totals	\$19,701.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance	Totals	\$19,701.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 540 - CRRSA ESSER III 84.425U							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
32-540-68-10-9-800-71139	Compensation-ITRT	53,854.00	57,367.28	.00	.00	.00	.00
32-540-68-10-9-800-71665	Bonus Payments To Teachers	1,548.00	.00	.00	.00	.00	.00
32-540-68-10-9-800-72100	FICA	4,005.91	4,160.47	.00	.00	.00	.00
32-540-68-10-9-800-72220	VRS Hybrid Pension Contribution	8,933.90	9,528.50	.00	.00	.00	.00
32-540-68-10-9-800-72300	Group Health and Dental Insurance	10,277.79	9,615.91	.00	.00	.00	.00
32-540-68-10-9-800-72400	VRS Group Life Insurance	720.30	768.22	.00	.00	.00	.00
32-540-68-10-9-800-72510	Hybrid Disability Insurance	127.90	136.48	.00	.00	.00	.00
32-540-68-10-9-800-72750	VRS Retiree Health Care Credit	650.40	693.70	.00	.00	.00	.00
32-540-68-10-9-800-76545	Technology Repair and Replace	.00	209,718.00	.00	.00	.00	.00
	Program 800 - Technology Totals	\$80,118.20	\$291,988.56	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$80,118.20	\$291,988.56	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$80,118.20	\$291,988.56	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 21 - Student Guidance						
	Level 9 - District Wide						
	Program 800 - Technology						
32-540-68-21-9-800-73205	Software Licensing Fees	12,850.50	.00	.00	.00	.00	.00
	Program 800 - Technology Totals	\$12,850.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$12,850.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 21 - Student Guidance Totals	\$12,850.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 68 - Technology Totals	\$92,968.70	\$291,988.56	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 540 - CRRSA ESSER III 84.425U Totals	\$1,557,866.25	\$1,149,384.63	\$39,319.17	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 570 - ARP Flow Thru 84.027X							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 120 - Special Education							
32-570-61-10-2-120-71120	Compensation-Instructional Salaries	46,767.90	.00	.00	.00	.00	.00
32-570-61-10-2-120-71151	Compensation-Instructional Asst	16,952.24	.00	.00	.00	.00	.00
32-570-61-10-2-120-72100	FICA	4,840.76	.00	.00	.00	.00	.00
32-570-61-10-2-120-72220	VRS Hybrid Pension Contribution	11,299.96	.00	.00	.00	.00	.00
32-570-61-10-2-120-72300	Group Health and Dental Insurance	13,179.00	.00	.00	.00	.00	.00
32-570-61-10-2-120-72400	VRS Group Life Insurance	911.05	.00	.00	.00	.00	.00
32-570-61-10-2-120-72510	Hybrid Disability Insurance	161.80	.00	.00	.00	.00	.00
32-570-61-10-2-120-72750	VRS Retiree Health Care Credit	822.61	.00	.00	.00	.00	.00
32-570-61-10-2-120-73037	Contractual Services - Other	12,840.50	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$107,775.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals		\$107,775.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 120 - Special Education							
32-570-61-10-3-120-71120	Compensation-Instructional Salaries	2,500.00	.00	.00	.00	.00	.00
32-570-61-10-3-120-72100	FICA	191.25	.00	.00	.00	.00	.00
Program 120 - Special Education Totals		\$2,691.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary Totals		\$2,691.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 10 - Classroom Instruction Totals		\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 61 - Instruction Totals		\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 570 - ARP Flow Thru 84.027X Totals		\$110,467.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 582 - Emergency ConnectivityIII 32.009							
Function 68 - Technology							
Sub-Function 10 - Classroom Instruction							
Level 9 - District Wide							
Program 800 - Technology							
32-582-68-10-9-800-76545	Technology Repair and Replace	.00	30,000.00	.00	.00	.00	.00
	Program 800 - Technology Totals	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 68 - Technology Totals	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 582 - Emergency ConnectivityIII 32.009 Totals	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 590 - ARP Homeless II C&Y 84.425W							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-590-61-10-3-110-73037	Contractual Services - Other	300.00	.00	699.99	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$300.00	\$0.00	\$699.99	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$300.00	\$0.00	\$699.99	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$300.00	\$0.00	\$699.99	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$300.00	\$0.00	\$699.99	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 320 - Vehicle Operation Services							
32-590-63-63-9-320-73420	Private Carrier Transportation	88.20	.00	.00	.00	.00	.00
	Program 320 - Vehicle Operation Services Totals	\$88.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund	32 - School Grants Fund						
	EXPENSE						
Locations	590 - ARP Homeless II C&Y 84.425W						
Function	63 - Pupil Transportation						
Sub-Function	63 - Pupil Transportation						
Level	9 - District Wide						
Program	330 - Transportation Monitoring Svcs						
32-590-63-63-9-330-71172	Compensation-Bus Aides	6,601.45	.00	1,498.44	.00	.00	.00
32-590-63-63-9-330-72100	FICA	505.01	.00	114.62	.00	.00	.00
32-590-63-63-9-330-72220	VRS Hybrid Pension Contribution	.00	.00	87.14	.00	.00	.00
32-590-63-63-9-330-72300	Group Health and Dental Insurance	.00	.00	2.71	.00	.00	.00
Program	330 - Transportation Monitoring Svcs Totals	\$7,106.46	\$0.00	\$1,702.91	\$0.00	\$0.00	\$0.00
Level	9 - District Wide Totals	\$7,194.66	\$0.00	\$1,702.91	\$0.00	\$0.00	\$0.00
Sub-Function	63 - Pupil Transportation Totals	\$7,194.66	\$0.00	\$1,702.91	\$0.00	\$0.00	\$0.00
Function	63 - Pupil Transportation Totals	\$7,194.66	\$0.00	\$1,702.91	\$0.00	\$0.00	\$0.00
Locations	590 - ARP Homeless II C&Y 84.425W Totals	\$7,494.66	\$0.00	\$2,402.90	\$0.00	\$0.00	\$0.00
Locations	600 - ARP ESSER III Set-Aside 84.425U						
Function	61 - Instruction						
Sub-Function	10 - Classroom Instruction						
Level	3 - Secondary						
Program	166 - Before and After School Program						
32-600-61-10-3-166-71120	Compensation-Instructional Salaries	1,578.50	3,259.00	.00	.00	.00	.00
32-600-61-10-3-166-72100	FICA	120.80	249.31	.00	.00	.00	.00
Program	166 - Before and After School Program Totals	\$1,699.30	\$3,508.31	\$0.00	\$0.00	\$0.00	\$0.00
Level	3 - Secondary Totals	\$1,699.30	\$3,508.31	\$0.00	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 600 - ARP ESSER III Set-Aside 84.425U							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 4 - Middle							
Program 166 - Before and After School Program							
32-600-61-10-4-166-71120	Compensation-Instructional Salaries	2,447.50	10,648.00	.00	.00	.00	.00
32-600-61-10-4-166-72100	FICA	187.29	810.89	.00	.00	.00	.00
	Program 166 - Before and After School Program Totals	\$2,634.79	\$11,458.89	\$0.00	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$2,634.79	\$11,458.89	\$0.00	\$0.00	\$0.00	\$0.00
Level 6 - Summer							
Program 165 - Addressing Unfinished Learning							
32-600-61-10-6-165-71120	Compensation-Instructional Salaries	48,755.00	84,022.68	.00	.00	.00	.00
32-600-61-10-6-165-72100	FICA	3,729.76	6,593.02	.00	.00	.00	.00
32-600-61-10-6-165-72210	VRS Pension Contribution	.00	4,364.05	.00	.00	.00	.00
32-600-61-10-6-165-72300	Group Health and Dental Insurance	.00	166.00	.00	.00	.00	.00
32-600-61-10-6-165-72400	VRS Group Life Insurance	.00	291.96	.00	.00	.00	.00
32-600-61-10-6-165-72750	VRS Retiree Health Care Credit	.00	263.65	.00	.00	.00	.00
32-600-61-10-6-165-73037	Contractual Services - Other	33,475.00	45,631.92	14,930.08	.00	.00	.00
	Program 165 - Addressing Unfinished Learning Totals	\$85,959.76	\$141,333.28	\$14,930.08	\$0.00	\$0.00	\$0.00
Program 167 - Summer Programs							
32-600-61-10-6-167-71120	Compensation-Instructional Salaries	.00	92,966.00	57,132.54	.00	.00	.00
32-600-61-10-6-167-71151	Compensation-Instructional Asst	.00	.00	1,005.00	.00	.00	.00
32-600-61-10-6-167-72100	FICA	.00	7,111.96	5,405.01	.00	.00	.00
	Program 167 - Summer Programs Totals	\$0.00	\$100,077.96	\$63,542.55	\$0.00	\$0.00	\$0.00
	Level 6 - Summer Totals	\$85,959.76	\$241,411.24	\$78,472.63	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$90,293.85	\$256,378.44	\$78,472.63	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$90,293.85	\$256,378.44	\$78,472.63	\$0.00	\$0.00	\$0.00
	Locations 600 - ARP ESSER III Set-Aside 84.425U Totals	\$90,293.85	\$256,378.44	\$78,472.63	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 610 - ARPA CSLFRF Ventilation 21.027							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
32-610-64-64-9-420-73180	Repair/Maint - Other Contracted	159,536.15	163,208.85	.00	.00	.00	.00
32-610-64-64-9-420-78020	Furniture & Equipment >\$5,000	232,348.00	144,781.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00	\$0.00
Locations 610 - ARPA CSLFRF Ventilation 21.027 Totals		\$391,884.15	\$307,989.85	\$0.00	\$0.00	\$0.00	\$0.00
Locations 630 - DCJS Digital Mapping Grant							
Function 64 - Operation & Maintenance							
Sub-Function 64 - Operation & Maintenance							
Level 9 - District Wide							
Program 420 - Building Services							
32-630-64-64-9-420-73180	Repair/Maint - Other Contracted	19,723.00	.00	.00	.00	.00	.00
Program 420 - Building Services Totals		\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 64 - Operation & Maintenance Totals		\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 64 - Operation & Maintenance Totals		\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 630 - DCJS Digital Mapping Grant Totals		\$19,723.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 640 - School-Based Health 93.354							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
32-640-62-62-9-222-71131	Compensation-School Nurses	20,005.10	.00	.00	.00	.00	.00
32-640-62-62-9-222-72100	FICA	1,531.80	.00	.00	.00	.00	.00
32-640-62-62-9-222-72220	VRS Hybrid Pension Contribution	3,164.16	.00	.00	.00	.00	.00
32-640-62-62-9-222-72300	Group Health and Dental Insurance	3,591.24	.00	.00	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 640 - School-Based Health 93.354							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
32-640-62-9-222-72400	VRS Group Life Insurance	255.12	.00	.00	.00	.00	.00
32-640-62-9-222-72510	Hybrid Disability Insurance	45.32	.00	.00	.00	.00	.00
32-640-62-9-222-72750	VRS Retiree Health Care Credit	230.36	.00	.00	.00	.00	.00
32-640-62-9-222-73037	Contractual Services - Other	750.00	.00	.00	.00	.00	.00
32-640-62-9-222-73255	Professional Development	930.00	19,607.88	.00	.00	.00	.00
32-640-62-9-222-76045	Furniture and Equip <\$5,000	1,422.23	28,471.79	.00	.00	.00	.00
Program 222 - Health Services Totals		\$31,925.33	\$48,079.67	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$31,925.33	\$48,079.67	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$31,925.33	\$48,079.67	\$0.00	\$0.00	\$0.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$31,925.33	\$48,079.67	\$0.00	\$0.00	\$0.00	\$0.00
Locations 640 - School-Based Health 93.354 Totals		\$31,925.33	\$48,079.67	\$0.00	\$0.00	\$0.00	\$0.00
Locations 650 - Epidem & Lab Capacity 93.323							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
32-650-62-9-222-76045	Furniture and Equip <\$5,000	16,928.27	.00	.00	.00	.00	.00
Program 222 - Health Services Totals		\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level 9 - District Wide Totals		\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 62 - Admin, Attend. & Health Totals		\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 62 - Administration, Attend. & Health Totals		\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations 650 - Epidem & Lab Capacity 93.323 Totals		\$16,928.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 660 - Community Schools Grant 84.215J							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 222 - Health Services							
32-660-62-62-9-222-73037	Contractual Services - Other	1,811.72	129,016.64	.00	.00	.00	.00
32-660-62-62-9-222-76435	Supplies - Instructional	.00	2,171.64	.00	.00	.00	.00
	Program 222 - Health Services Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00
	Function 62 - Administration, Attend. & Health Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 660 - Community Schools Grant 84.215J Totals	\$1,811.72	\$131,188.28	\$0.00	\$0.00	\$0.00	\$0.00
Locations 670 - SBMH2-Yr1 84.184H							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-670-61-10-3-110-71665	Bonus Payments To Teachers	.00	2,500.00	1,000.00	.00	.00	.00
32-670-61-10-3-110-72100	FICA	.00	191.25	76.50	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$2,691.25	\$1,076.50	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$2,691.25	\$1,076.50	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$2,691.25	\$1,076.50	\$0.00	\$0.00	\$0.00
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-670-61-21-2-110-71124	Compensation-Guidance Counselors	.00	36,038.24	.00	37,322.00	.00	(37,322.00)
32-670-61-21-2-110-71665	Bonus Payments To Teachers	.00	12,500.00	2,500.00	.00	2,500.00	2,500.00
32-670-61-21-2-110-72100	FICA	.00	3,291.11	191.25	2,862.00	192.00	(2,670.00)
32-670-61-21-2-110-72210	VRS Pension Contribution	.00	3,632.40	.00	.00	.00	.00
32-670-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	1,738.80	.00	6,824.00	.00	(6,824.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 670 - SBMH2-Yr1 84.184H							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-670-61-21-2-110-72300	Group Health and Dental Insurance	.00	4,657.44	.00	.00	.00	.00
32-670-61-21-2-110-72400	VRS Group Life Insurance	.00	433.10	.00	537.00	.00	(537.00)
32-670-61-21-2-110-72510	Hybrid Disability Insurance	.00	24.92	.00	108.00	.00	(108.00)
32-670-61-21-2-110-72750	VRS Retiree Health Care Credit	.00	391.00	.00	550.00	.00	(550.00)
32-670-61-21-2-110-73037	Contractual Services - Other	.00	.00	2,441.34	.00	.00	.00
32-670-61-21-2-110-75802	Dues	.00	250.00	.00	.00	.00	.00
32-670-61-21-2-110-76435	Supplies - Instructional	.00	.00	.00	1,473.00	.00	(1,473.00)
Program 110 - Regular Instruction Totals		\$0.00	\$62,957.01	\$5,132.59	\$49,676.00	\$2,692.00	(\$46,984.00)
Level 2 - Elementary Totals		\$0.00	\$62,957.01	\$5,132.59	\$49,676.00	\$2,692.00	(\$46,984.00)
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-670-61-21-3-110-71124	Compensation-Guidance Counselors	.00	.00	34,311.60	37,684.00	.00	(37,684.00)
32-670-61-21-3-110-71665	Bonus Payments To Teachers	.00	10,000.00	3,382.36	1,000.00	3,000.00	2,000.00
32-670-61-21-3-110-72100	FICA	.00	765.00	2,721.63	2,889.00	230.00	(2,659.00)
32-670-61-21-3-110-72220	VRS Hybrid Pension Contribution	.00	.00	5,214.66	6,908.00	.00	(6,908.00)
32-670-61-21-3-110-72300	Group Health and Dental Insurance	.00	.00	3,579.53	.00	.00	.00
32-670-61-21-3-110-72400	VRS Group Life Insurance	.00	.00	404.22	542.00	.00	(542.00)
32-670-61-21-3-110-72510	Hybrid Disability Insurance	.00	.00	81.54	109.00	.00	(109.00)
32-670-61-21-3-110-72750	VRS Retiree Health Care Credit	.00	.00	414.46	555.00	.00	(555.00)
32-670-61-21-3-110-73037	Contractual Services - Other	.00	.00	2,620.00	.00	.00	.00
32-670-61-21-3-110-75802	Dues	.00	391.75	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$11,156.75	\$52,730.00	\$49,687.00	\$3,230.00	(\$46,457.00)
Level 3 - Secondary Totals		\$0.00	\$11,156.75	\$52,730.00	\$49,687.00	\$3,230.00	(\$46,457.00)

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 670 - SBMH2-Yr1 84.184H							
Function 61 - Instruction							
Sub-Function 21 - Student Guidance							
Level 4 - Middle							
Program 110 - Regular Instruction							
32-670-61-21-4-110-71124	Compensation-Guidance Counselors	.00	.00	11,428.29	12,561.00	13,268.00	707.00
32-670-61-21-4-110-71665	Bonus Payments To Teachers	.00	7,500.00	1,778.64	.00	1,500.00	1,500.00
32-670-61-21-4-110-72100	FICA	.00	573.75	909.76	963.00	963.00	.00
32-670-61-21-4-110-72220	VRS Hybrid Pension Contribution	.00	.00	1,731.06	2,302.00	2,395.00	93.00
32-670-61-21-4-110-72300	Group Health and Dental Insurance	.00	.00	1,186.93	.00	1,959.00	1,959.00
32-670-61-21-4-110-72400	VRS Group Life Insurance	.00	.00	134.22	181.00	188.00	7.00
32-670-61-21-4-110-72510	Hybrid Disability Insurance	.00	.00	27.07	36.00	38.00	2.00
32-670-61-21-4-110-72750	VRS Retiree Health Care Credit	.00	.00	137.58	185.00	193.00	8.00
32-670-61-21-4-110-73037	Contractual Services - Other	.00	.00	3,600.00	.00	.00	.00
32-670-61-21-4-110-75802	Dues	.00	136.75	.00	.00	.00	.00
Program 110 - Regular Instruction Totals		\$0.00	\$8,210.50	\$20,933.55	\$16,228.00	\$20,504.00	\$4,276.00
Level 4 - Middle Totals		\$0.00	\$8,210.50	\$20,933.55	\$16,228.00	\$20,504.00	\$4,276.00
Sub-Function 21 - Student Guidance Totals		\$0.00	\$82,324.26	\$78,796.14	\$115,591.00	\$26,426.00	(\$89,165.00)
Sub-Function 22 - Student Social Worker							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-670-61-22-2-110-71120	Compensation-Instructional Salaries	.00	9,090.42	13,887.14	15,337.00	15,337.00	.00
32-670-61-22-2-110-71665	Bonus Payments To Teachers	.00	5,000.00	1,871.52	.00	2,500.00	2,500.00
32-670-61-22-2-110-72100	FICA	.00	1,070.06	1,184.32	1,159.00	1,159.00	.00
32-670-61-22-2-110-72210	VRS Pension Contribution	.00	1,371.98	1,948.90	2,615.00	2,615.00	.00
32-670-61-22-2-110-72300	Group Health and Dental Insurance	.00	1,193.15	1,723.81	1,903.00	1,904.00	1.00
32-670-61-22-2-110-72400	VRS Group Life Insurance	.00	110.60	161.82	222.00	223.00	1.00

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Fund 32 - School Grants Fund							
EXPENSE							
Locations 670 - SBMH2-Yr1 84.184H							
Function 61 - Instruction							
Sub-Function 22 - Student Social Worker							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-670-61-22-2-110-72750	VRS Retiree Health Care Credit	.00	99.91	166.01	220.00	220.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$17,936.12	\$20,943.52	\$21,456.00	\$23,958.00	\$2,502.00
	Program 120 - Special Education						
32-670-61-22-2-120-71120	Compensation-Instructional Salaries	.00	5,977.28	8,927.57	9,860.00	9,860.00	.00
32-670-61-22-2-120-71665	Bonus Payments To Teachers	.00	.00	232.20	.00	.00	.00
32-670-61-22-2-120-72100	FICA	.00	452.11	686.70	745.00	745.00	.00
32-670-61-22-2-120-72210	VRS Pension Contribution	.00	909.06	1,252.89	1,681.00	1,681.00	.00
32-670-61-22-2-120-72300	Group Health and Dental Insurance	.00	784.56	1,108.19	1,224.00	1,224.00	.00
32-670-61-22-2-120-72400	VRS Group Life Insurance	.00	73.32	104.07	140.00	140.00	.00
32-670-61-22-2-120-72750	VRS Retiree Health Care Credit	.00	66.18	106.67	143.00	143.00	.00
	Program 120 - Special Education Totals	\$0.00	\$8,262.51	\$12,418.29	\$13,793.00	\$13,793.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$26,198.63	\$33,361.81	\$35,249.00	\$37,751.00	\$2,502.00
	Level 3 - Secondary						
	Program 110 - Regular Instruction						
32-670-61-22-3-110-71120	Compensation-Instructional Salaries	.00	8,592.36	11,903.42	13,146.00	52,949.00	39,803.00
32-670-61-22-3-110-71665	Bonus Payments To Teachers	.00	2,500.00	309.60	.00	.00	.00
32-670-61-22-3-110-72100	FICA	.00	841.25	915.51	993.00	3,851.00	2,858.00
32-670-61-22-3-110-72210	VRS Pension Contribution	.00	1,338.31	1,670.55	2,242.00	2,242.00	.00
32-670-61-22-3-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	.00	7,185.00	7,185.00
32-670-61-22-3-110-72300	Group Health and Dental Insurance	.00	1,127.78	1,477.58	1,632.00	7,446.00	5,814.00
32-670-61-22-3-110-72400	VRS Group Life Insurance	.00	107.89	138.75	186.00	750.00	564.00

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Fund 32 - School Grants Fund							
EXPENSE							
Locations 670 - SBMH2-Yr1 84.184H							
Function 61 - Instruction							
Sub-Function 22 - Student Social Worker							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-670-61-22-3-110-72750	VRS Retiree Health Care Credit	.00	97.46	142.29	190.00	769.00	579.00
	Program 110 - Regular Instruction Totals	\$0.00	\$14,605.05	\$16,557.70	\$18,389.00	\$75,192.00	\$56,803.00
	Program 120 - Special Education						
32-670-61-22-3-120-71120	Compensation-Instructional Salaries	.00	5,977.28	8,927.57	9,860.00	9,860.00	.00
32-670-61-22-3-120-71665	Bonus Payments To Teachers	.00	.00	232.20	.00	.00	.00
32-670-61-22-3-120-72100	FICA	.00	452.17	692.79	745.00	1,387.00	642.00
32-670-61-22-3-120-72210	VRS Pension Contribution	.00	909.11	1,252.89	1,681.00	1,681.00	.00
32-670-61-22-3-120-72300	Group Health and Dental Insurance	.00	784.53	1,108.09	1,224.00	1,224.00	.00
32-670-61-22-3-120-72400	VRS Group Life Insurance	.00	73.31	104.07	140.00	140.00	.00
32-670-61-22-3-120-72750	VRS Retiree Health Care Credit	.00	66.07	106.76	143.00	143.00	.00
	Program 120 - Special Education Totals	\$0.00	\$8,262.47	\$12,424.37	\$13,793.00	\$14,435.00	\$642.00
	Level 3 - Secondary Totals	\$0.00	\$22,867.52	\$28,982.07	\$32,182.00	\$89,627.00	\$57,445.00
	Sub-Function 22 - Student Social Worker Totals	\$0.00	\$49,066.15	\$62,343.88	\$67,431.00	\$127,378.00	\$59,947.00
	Sub-Function 31 - Instr. Sup. - Improve. of Instr.						
	Level 2 - Elementary						
	Program 120 - Special Education						
32-670-61-31-2-120-71110	Compensation-Administrative	.00	13,262.92	.00	.00	.00	.00
32-670-61-31-2-120-72100	FICA	.00	1,014.50	.00	.00	.00	.00
32-670-61-31-2-120-72210	VRS Pension Contribution	.00	2,204.50	.00	.00	.00	.00
32-670-61-31-2-120-72400	VRS Group Life Insurance	.00	177.50	.00	.00	.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 670 - SBMH2-Yr1 84.184H							
Function 61 - Instruction							
Sub-Function 31 - Instr. Sup. - Improve. of Instr.							
Level 2 - Elementary							
Program 120 - Special Education							
32-670-61-31-2-120-72750	VRS Retiree Health Care Credit	.00	160.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$0.00	\$16,819.42	\$0.00	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$16,819.42	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 120 - Special Education							
32-670-61-31-3-120-71110	Compensation-Administrative	.00	13,262.91	.00	.00	.00	.00
32-670-61-31-3-120-72100	FICA	.00	1,014.50	.00	.00	.00	.00
32-670-61-31-3-120-72210	VRS Pension Contribution	.00	2,204.50	.00	.00	.00	.00
32-670-61-31-3-120-72400	VRS Group Life Insurance	.00	177.50	.00	.00	.00	.00
32-670-61-31-3-120-72750	VRS Retiree Health Care Credit	.00	160.00	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$0.00	\$16,819.41	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$16,819.41	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function 31 - Instr. Sup. - Improve. of Instr.	Totals	\$0.00	\$33,638.83	\$0.00	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$0.00	\$167,720.49	\$142,216.52	\$183,022.00	\$153,804.00	(\$29,218.00)
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 212 - Exec Admin Services							
32-670-62-62-9-212-73035	Consultants	.00	39,090.00	31,920.08	11,642.00	20,419.00	8,777.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 670 - SBMH2-Yr1 84.184H							
Function 62 - Administration, Attend. & Health							
Sub-Function 62 - Admin, Attend. & Health							
Level 9 - District Wide							
Program 212 - Exec Admin Services							
32-670-62-62-9-212-75530	Travel - Other	.00	.00	.00	3,700.00	.00	(3,700.00)
	Program 212 - Exec Admin Services Totals	\$0.00	\$39,090.00	\$31,920.08	\$15,342.00	\$20,419.00	\$5,077.00
	Program 223 - Psych Services						
32-670-62-62-9-223-71655	Compensation - Stipends For PD	.00	6,450.00	1,950.00	.00	3,000.00	3,000.00
32-670-62-62-9-223-71665	Bonus Payments To Teachers	.00	7,500.00	1,500.00	.00	.00	.00
32-670-62-62-9-223-72100	FICA	.00	1,067.27	263.99	.00	.00	.00
32-670-62-62-9-223-75530	Travel - Other	.00	15,049.72	5,517.75	7,000.00	10,000.00	3,000.00
32-670-62-62-9-223-76435	Supplies - Instructional	.00	.00	2,095.14	.00	1,700.00	1,700.00
	Program 223 - Psych Services Totals	\$0.00	\$30,066.99	\$11,326.88	\$7,000.00	\$14,700.00	\$7,700.00
	Level 9 - District Wide Totals	\$0.00	\$69,156.99	\$43,246.96	\$22,342.00	\$35,119.00	\$12,777.00
	Sub-Function 62 - Admin, Attend. & Health Totals	\$0.00	\$69,156.99	\$43,246.96	\$22,342.00	\$35,119.00	\$12,777.00
	Function 62 - Administration, Attend. & Health Totals	\$0.00	\$69,156.99	\$43,246.96	\$22,342.00	\$35,119.00	\$12,777.00
Function 68 - Technology							
Sub-Function 21 - Student Guidance							
Level 9 - District Wide							
Program 800 - Technology							
32-670-68-21-9-800-71665	Bonus Payments To Teachers	.00	2,500.00	1,000.00	1,000.00	1,000.00	.00
32-670-68-21-9-800-72100	FICA	.00	191.25	76.50	77.00	77.00	.00
	Program 800 - Technology Totals	\$0.00	\$2,691.25	\$1,076.50	\$1,077.00	\$1,077.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$2,691.25	\$1,076.50	\$1,077.00	\$1,077.00	\$0.00
	Sub-Function 21 - Student Guidance Totals	\$0.00	\$2,691.25	\$1,076.50	\$1,077.00	\$1,077.00	\$0.00
	Function 68 - Technology Totals	\$0.00	\$2,691.25	\$1,076.50	\$1,077.00	\$1,077.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 670 - SBMH2-Yr1 84.184H	Totals	\$0.00	\$239,568.73	\$186,539.98	\$206,441.00	\$190,000.00	(\$16,441.00)
Locations 680 - ALL in Tutoring							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-680-61-10-2-110-71120	Compensation-Instructional Salaries	.00	162,565.66	280,774.98	.00	.00	.00
32-680-61-10-2-110-71665	Bonus Payments To Teachers	.00	.00	6,192.00	.00	.00	.00
32-680-61-10-2-110-72100	FICA	.00	12,028.39	21,323.95	.00	.00	.00
32-680-61-10-2-110-72210	VRS Pension Contribution	.00	20,830.20	37,487.30	.00	.00	.00
32-680-61-10-2-110-72220	VRS Hybrid Pension Contribution	.00	5,829.05	.00	.00	.00	.00
32-680-61-10-2-110-72300	Group Health and Dental Insurance	.00	20,275.02	35,141.04	.00	.00	.00
32-680-61-10-2-110-72400	VRS Group Life Insurance	.00	2,149.39	3,112.90	.00	.00	.00
32-680-61-10-2-110-72510	Hybrid Disability Insurance	.00	83.45	.00	.00	.00	.00
32-680-61-10-2-110-72750	VRS Retiree Health Care Credit	.00	1,940.88	3,192.10	.00	.00	.00
32-680-61-10-2-110-76130	Textbooks	.00	247,715.61	82,350.00	.00	.00	.00
32-680-61-10-2-110-76435	Supplies - Instructional	.00	1,915.24	.00	.00	.00	.00
Program 110 - Regular Instruction	Totals	\$0.00	\$475,332.89	\$469,574.27	\$0.00	\$0.00	\$0.00
Program 120 - Special Education							
32-680-61-10-2-120-71146	Compensation - ELL	.00	33,287.40	.00	.00	.00	.00
32-680-61-10-2-120-72100	FICA	.00	2,548.21	.00	.00	.00	.00
32-680-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	5,732.93	.00	.00	.00	.00
32-680-61-10-2-120-72400	VRS Group Life Insurance	.00	462.22	.00	.00	.00	.00
32-680-61-10-2-120-72510	Hybrid Disability Insurance	.00	82.07	.00	.00	.00	.00
32-680-61-10-2-120-72750	VRS Retiree Health Care Credit	.00	417.40	.00	.00	.00	.00
Program 120 - Special Education	Totals	\$0.00	\$42,530.23	\$0.00	\$0.00	\$0.00	\$0.00
Level 2 - Elementary	Totals	\$0.00	\$517,863.12	\$469,574.27	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 680 - ALL in Tutoring							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-680-61-10-3-110-71120	Compensation-Instructional Salaries	.00	1,800.00	1,653.75	.00	.00	.00
32-680-61-10-3-110-72100	FICA	.00	137.70	126.52	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$1,937.70	\$1,780.27	\$0.00	\$0.00	\$0.00
Program 121 - Alternative Education							
32-680-61-10-3-121-71120	Compensation-Instructional Salaries	.00	41,926.86	.00	.00	.00	.00
32-680-61-10-3-121-72100	FICA	.00	3,149.99	.00	.00	.00	.00
32-680-61-10-3-121-72210	VRS Pension Contribution	.00	6,501.73	.00	.00	.00	.00
32-680-61-10-3-121-72300	Group Health and Dental Insurance	.00	5,884.02	.00	.00	.00	.00
32-680-61-10-3-121-72400	VRS Group Life Insurance	.00	524.22	.00	.00	.00	.00
32-680-61-10-3-121-72750	VRS Retiree Health Care Credit	.00	473.34	.00	.00	.00	.00
	Program 121 - Alternative Education Totals	\$0.00	\$58,460.16	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$60,397.86	\$1,780.27	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-680-61-10-4-110-71120	Compensation-Instructional Salaries	.00	38,670.90	1,478.75	.00	.00	.00
32-680-61-10-4-110-72100	FICA	.00	2,797.65	113.13	.00	.00	.00
32-680-61-10-4-110-72210	VRS Pension Contribution	.00	4,166.05	.00	.00	.00	.00
32-680-61-10-4-110-72300	Group Health and Dental Insurance	.00	232.40	.00	.00	.00	.00
32-680-61-10-4-110-72400	VRS Group Life Insurance	.00	395.75	.00	.00	.00	.00
32-680-61-10-4-110-72750	VRS Retiree Health Care Credit	.00	357.35	.00	.00	.00	.00
32-680-61-10-4-110-76435	Supplies - Instructional	.00	4,528.76	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$51,148.86	\$1,591.88	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$0.00	\$51,148.86	\$1,591.88	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$629,409.84	\$472,946.42	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund	32 - School Grants Fund						
	EXPENSE						
Locations	680 - ALL in Tutoring						
Function	61 - Instruction						
Sub-Function	22 - Student Social Worker						
Level	2 - Elementary						
Program	110 - Regular Instruction						
32-680-61-22-2-110-71120	Compensation-Instructional Salaries	.00	12,304.51	139.44	.00	.00	.00
32-680-61-22-2-110-72100	FICA	.00	945.17	10.65	.00	.00	.00
32-680-61-22-2-110-72210	VRS Pension Contribution	.00	2,118.66	.00	.00	.00	.00
32-680-61-22-2-110-72400	VRS Group Life Insurance	.00	170.82	.00	.00	.00	.00
32-680-61-22-2-110-72750	VRS Retiree Health Care Credit	.00	154.26	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$15,693.42	\$150.09	\$0.00	\$0.00	\$0.00
Program	120 - Special Education						
32-680-61-22-2-120-71120	Compensation-Instructional Salaries	.00	8,193.01	92.93	.00	.00	.00
32-680-61-22-2-120-72100	FICA	.00	629.32	7.12	.00	.00	.00
32-680-61-22-2-120-72210	VRS Pension Contribution	.00	1,412.40	.00	.00	.00	.00
32-680-61-22-2-120-72400	VRS Group Life Insurance	.00	113.88	.00	.00	.00	.00
32-680-61-22-2-120-72750	VRS Retiree Health Care Credit	.00	102.84	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$0.00	\$10,451.45	\$100.05	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$26,144.87	\$250.14	\$0.00	\$0.00	\$0.00
Level	3 - Secondary						
Program	110 - Regular Instruction						
32-680-61-22-3-110-71120	Compensation-Instructional Salaries	.00	12,289.51	139.44	.00	.00	.00
32-680-61-22-3-110-72100	FICA	.00	944.00	10.66	.00	.00	.00
32-680-61-22-3-110-72210	VRS Pension Contribution	.00	2,118.66	.00	.00	.00	.00
32-680-61-22-3-110-72400	VRS Group Life Insurance	.00	170.82	.00	.00	.00	.00
32-680-61-22-3-110-72750	VRS Retiree Health Care Credit	.00	154.26	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$15,677.25	\$150.10	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund	32 - School Grants Fund						
	EXPENSE						
Locations	680 - ALL in Tutoring						
Function	61 - Instruction						
Sub-Function	22 - Student Social Worker						
Level	3 - Secondary						
Program	120 - Special Education						
32-680-61-22-3-120-71120	Compensation-Instructional Salaries	.00	8,193.01	92.93	.00	.00	.00
32-680-61-22-3-120-72100	FICA	.00	629.44	7.12	.00	.00	.00
32-680-61-22-3-120-72210	VRS Pension Contribution	.00	1,412.40	.00	.00	.00	.00
32-680-61-22-3-120-72400	VRS Group Life Insurance	.00	113.88	.00	.00	.00	.00
32-680-61-22-3-120-72750	VRS Retiree Health Care Credit	.00	102.78	.00	.00	.00	.00
	Program 120 - Special Education Totals	\$0.00	\$10,451.51	\$100.05	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$26,128.76	\$250.15	\$0.00	\$0.00	\$0.00
	Sub-Function 22 - Student Social Worker Totals	\$0.00	\$52,273.63	\$500.29	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$0.00	\$681,683.47	\$473,446.71	\$0.00	\$0.00	\$0.00
Function	63 - Pupil Transportation						
Sub-Function	63 - Pupil Transportation						
Level	9 - District Wide						
Program	320 - Vehicle Operation Services						
32-680-63-63-9-320-71170	Compensation-Bus Drivers	.00	189.00	.00	.00	.00	.00
32-680-63-63-9-320-72100	FICA	.00	14.46	.00	.00	.00	.00
	Program 320 - Vehicle Operation Services Totals	\$0.00	\$203.46	\$0.00	\$0.00	\$0.00	\$0.00
	Level 9 - District Wide Totals	\$0.00	\$203.46	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 63 - Pupil Transportation Totals	\$0.00	\$203.46	\$0.00	\$0.00	\$0.00	\$0.00
	Function 63 - Pupil Transportation Totals	\$0.00	\$203.46	\$0.00	\$0.00	\$0.00	\$0.00
	Locations 680 - ALL in Tutoring Totals	\$0.00	\$681,886.93	\$473,446.71	\$0.00	\$0.00	\$0.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 32 - School Grants Fund							
EXPENSE							
Locations 690 - Education-Homeless C&Y 84.196A							
Function 61 - Instruction							
Sub-Function 10 - Classroom Instruction							
Level 2 - Elementary							
Program 110 - Regular Instruction							
32-690-61-10-2-110-73037	Contractual Services - Other	.00	16.67	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$16.67	\$0.00	\$0.00	\$0.00	\$0.00
	Level 2 - Elementary Totals	\$0.00	\$16.67	\$0.00	\$0.00	\$0.00	\$0.00
Level 3 - Secondary							
Program 110 - Regular Instruction							
32-690-61-10-3-110-73037	Contractual Services - Other	.00	16.67	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$16.67	\$0.00	\$0.00	\$0.00	\$0.00
	Level 3 - Secondary Totals	\$0.00	\$16.67	\$0.00	\$0.00	\$0.00	\$0.00
Level 4 - Middle							
Program 110 - Regular Instruction							
32-690-61-10-4-110-73037	Contractual Services - Other	.00	16.66	.00	.00	.00	.00
	Program 110 - Regular Instruction Totals	\$0.00	\$16.66	\$0.00	\$0.00	\$0.00	\$0.00
	Level 4 - Middle Totals	\$0.00	\$16.66	\$0.00	\$0.00	\$0.00	\$0.00
	Sub-Function 10 - Classroom Instruction Totals	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
	Function 61 - Instruction Totals	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00
Function 63 - Pupil Transportation							
Sub-Function 63 - Pupil Transportation							
Level 9 - District Wide							
Program 330 - Transportation Monitoring Svcs							
32-690-63-9-330-71172	Compensation-Bus Aides	.00	2,740.36	.00	.00	.00	.00

FY 27 Cafeteria Budget for Presentation

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 33 - School Cafeteria Fund							
REVENUE							
Locations 111 - Salem High School							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-111-65-65-9-510-61116	State School Meals Expansion-Lunch	1,704.00	1,852.40	2,771.20	.00	.00	.00
33-111-65-65-9-510-61117	State School Meals Expansion-Breakfast	312.60	462.90	791.40	.00	.00	.00
33-111-65-65-9-510-61118	State School Lunch Program	5,352.09	4,506.79	4,287.10	2,356.00	.00	(2,356.00)
33-111-65-65-9-510-61351	State School Breakfast Incentive Grant	5,989.14	2,643.30	3,069.98	4,408.00	4,408.00	.00
33-111-65-65-9-510-62360	Natl School Lunch Program 10.555	249,519.68	234,065.55	253,404.29	490,260.00	483,368.00	(6,892.00)
33-111-65-65-9-510-62365	Supply Chain Assistance 10.555	22,668.88	17,407.76	.00	.00	.00	.00
33-111-65-65-9-510-62370	Pandemic EBT Local Admin Cost Grant 10.649	3,135.00	3,256.00	.00	.00	.00	.00
33-111-65-65-9-510-62390	School Breakfast Program 10.553	52,639.83	54,762.64	55,630.23	.00	.00	.00
33-111-65-65-9-510-62395	Federal Aid - Commodities	34,301.94	26,432.10	59,030.56	32,484.00	32,484.00	.00
33-111-65-65-9-510-63010	Appropriated from Fund Balance	.00	.00	.00	30,000.00	30,000.00	.00
33-111-65-65-9-510-63030	Sale of Breakfasts	5,034.39	5,297.64	6,878.02	12,910.00	18,188.00	5,278.00
33-111-65-65-9-510-63035	Sale of Lunches	105,646.55	105,131.40	117,353.79	123,285.00	133,474.00	10,189.00
33-111-65-65-9-510-63036	Sale - A La Carte	104,310.10	121,915.89	101,466.75	91,018.00	68,678.00	(22,340.00)
33-111-65-65-9-510-63037	Sale - Adult	4,728.50	5,374.87	4,320.27	7,396.00	7,178.00	(218.00)
33-111-65-65-9-510-63040	Rebate Income	1,169.12	463.96	444.02	300.00	300.00	.00
33-111-65-65-9-510-63045	Catering/Special Events	9,733.78	14,392.45	13,477.28	10,296.00	15,998.00	5,702.00
33-111-65-65-9-510-63050	Miscellaneous Income	.00	1.85	9,374.67	.00	.00	.00
33-111-65-65-9-510-63801	Interest Income	6,733.74	8,075.84	6,566.14	1,000.00	1,000.00	.00

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G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 33 - School Cafeteria Fund							
REVENUE							
Locations 111 - Salem High School							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-111-65-65-9-510-69999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services	Totals	\$612,979.34	\$606,043.34	\$638,865.70	\$830,713.00	\$820,076.00	(\$10,637.00)
Level 9 - District Wide	Totals	\$612,979.34	\$606,043.34	\$638,865.70	\$830,713.00	\$820,076.00	(\$10,637.00)
Sub-Function 65 - Food Services	Totals	\$612,979.34	\$606,043.34	\$638,865.70	\$830,713.00	\$820,076.00	(\$10,637.00)
Function 65 - Food Services	Totals	\$612,979.34	\$606,043.34	\$638,865.70	\$830,713.00	\$820,076.00	(\$10,637.00)
Locations 111 - Salem High School	Totals	\$612,979.34	\$606,043.34	\$638,865.70	\$830,713.00	\$820,076.00	(\$10,637.00)
Locations 112 - Andrew Lewis Middle School							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-112-65-65-9-510-61116	State School Meals Expansion-Lunch	2,026.40	1,968.80	2,418.40	.00	.00	.00
33-112-65-65-9-510-61117	State School Meals Expansion-Breakfast	403.80	678.30	558.30	.00	.00	.00
33-112-65-65-9-510-61118	State School Lunch Program	4,429.32	4,506.79	4,287.10	2,356.00	.00	(2,356.00)
33-112-65-65-9-510-61351	State School Breakfast Incentive Grant	4,658.21	2,290.75	3,069.98	4,408.00	4,408.00	.00
33-112-65-65-9-510-62360	Natl School Lunch Program 10.555	257,317.07	300,175.22	318,812.99	356,758.00	352,373.00	(4,385.00)
33-112-65-65-9-510-62365	Supply Chain Assistance 10.555	23,653.87	18,164.61	.00	.00	.00	.00
33-112-65-65-9-510-62390	School Breakfast Program 10.553	42,421.53	71,093.10	72,282.40	.00	.00	.00
33-112-65-65-9-510-62395	Federal Aid - Commodities	38,620.35	27,190.52	41,350.90	35,389.00	35,389.00	.00
33-112-65-65-9-510-63030	Sale of Breakfasts	5,705.56	6,985.22	7,986.51	9,411.00	13,259.00	3,848.00
33-112-65-65-9-510-63035	Sale of Lunches	106,161.20	101,797.62	105,105.35	89,874.00	97,302.00	7,428.00

FY 27 Cafeteria Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 33 - School Cafeteria Fund							
REVENUE							
Locations 112 - Andrew Lewis Middle School							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-112-65-65-9-510-63036	Sale - A La Carte	77,266.05	76,627.46	75,406.00	66,352.00	50,066.00	(16,286.00)
33-112-65-65-9-510-63037	Sale - Adult	3,458.60	3,299.04	1,412.81	5,392.00	5,233.00	(159.00)
33-112-65-65-9-510-63040	Rebate Income	1,169.12	463.96	444.01	300.00	300.00	.00
33-112-65-65-9-510-63045	Catering/Special Events	.00	.00	175.00	.00	.00	.00
33-112-65-65-9-510-63050	Miscellaneous Income	469.00	.00	2,519.40	.00	.00	.00
33-112-65-65-9-510-63801	Interest Income	6,733.74	8,075.81	6,566.18	1,000.00	1,000.00	.00
33-112-65-65-9-510-69999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$574,493.82	\$623,317.20	\$642,395.33	\$596,240.00	\$584,330.00	(\$11,910.00)
Level 9 - District Wide Totals		\$574,493.82	\$623,317.20	\$642,395.33	\$596,240.00	\$584,330.00	(\$11,910.00)
Sub-Function 65 - Food Services Totals		\$574,493.82	\$623,317.20	\$642,395.33	\$596,240.00	\$584,330.00	(\$11,910.00)
Function 65 - Food Services Totals		\$574,493.82	\$623,317.20	\$642,395.33	\$596,240.00	\$584,330.00	(\$11,910.00)
Locations 112 - Andrew Lewis Middle School Totals		\$574,493.82	\$623,317.20	\$642,395.33	\$596,240.00	\$584,330.00	(\$11,910.00)
Locations 113 - Carver Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-113-65-65-9-510-61118	State School Lunch Program	2,399.22	2,523.80	2,400.77	1,216.00	.00	(1,216.00)
33-113-65-65-9-510-61351	State School Breakfast Incentive Grant	5,656.39	3,700.51	3,069.98	2,201.00	2,201.00	.00
33-113-65-65-9-510-62360	Natl School Lunch Program 10.555	214,904.23	206,348.77	215,663.83	167,589.00	165,635.00	(1,954.00)
33-113-65-65-9-510-62365	Supply Chain Assistance 10.555	15,769.75	12,109.74	.00	.00	.00	.00

FY 27 Cafeteria Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 33 - School Cafeteria Fund							
REVENUE							
Locations 113 - Carver Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-113-65-65-9-510-62390	School Breakfast Program 10.553	75,118.54	65,078.60	69,564.17	.00	.00	.00
33-113-65-65-9-510-62395	Federal Aid - Commodities	31,887.75	26,974.75	29,626.47	29,562.00	29,562.00	.00
33-113-65-65-9-510-62397	Summer Food Service Program 10.559	.00	.00	.00	113,916.00	113,916.00	.00
33-113-65-65-9-510-63010	Appropriated from Fund Balance	.00	.00	.00	35,000.00	35,000.00	.00
33-113-65-65-9-510-63018	Inception of Lease - Other Financing Source	.00	.00	23,652.84	.00	.00	.00
33-113-65-65-9-510-63030	Sale of Breakfasts	.00	.00	.00	4,424.00	6,233.00	1,809.00
33-113-65-65-9-510-63035	Sale of Lunches	8.60	33.18	.00	42,246.00	45,738.00	3,492.00
33-113-65-65-9-510-63036	Sale - A La Carte	8,602.78	10,235.11	9,008.91	31,189.00	23,534.00	(7,655.00)
33-113-65-65-9-510-63037	Sale - Adult	916.05	1,427.75	1,302.71	2,534.00	2,460.00	(74.00)
33-113-65-65-9-510-63040	Rebate Income	1,184.14	463.95	444.01	300.00	300.00	.00
33-113-65-65-9-510-63045	Catering/Special Events	187.50	.00	.00	.00	.00	.00
33-113-65-65-9-510-63050	Miscellaneous Income	.95	.00	.00	.00	.00	.00
33-113-65-65-9-510-63801	Interest Income	6,733.74	8,075.81	6,566.18	1,000.00	1,000.00	.00
33-113-65-65-9-510-69999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$363,369.64	\$336,971.97	\$361,299.87	\$456,177.00	\$450,579.00	(\$5,598.00)
Level 9 - District Wide Totals		\$363,369.64	\$336,971.97	\$361,299.87	\$456,177.00	\$450,579.00	(\$5,598.00)
Sub-Function 65 - Food Services Totals		\$363,369.64	\$336,971.97	\$361,299.87	\$456,177.00	\$450,579.00	(\$5,598.00)
Function 65 - Food Services Totals		\$363,369.64	\$336,971.97	\$361,299.87	\$456,177.00	\$450,579.00	(\$5,598.00)
Locations 113 - Carver Elementary Totals		\$363,369.64	\$336,971.97	\$361,299.87	\$456,177.00	\$450,579.00	(\$5,598.00)

FY 27 Cafeteria Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 33 - School Cafeteria Fund							
REVENUE							
Locations 114 - West Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-114-65-65-9-510-61116	State School Meals Expansion-Lunch	664.40	368.80	939.60	.00	.00	.00
33-114-65-65-9-510-61117	State School Meals Expansion-Breakfast	324.00	194.40	434.40	.00	.00	.00
33-114-65-65-9-510-61118	State School Lunch Program	2,030.10	1,802.71	1,886.32	1,216.00	.00	(1,216.00)
33-114-65-65-9-510-61351	State School Breakfast Incentive Grant	4,990.99	2,290.75	2,167.06	2,201.00	2,201.00	.00
33-114-65-65-9-510-62360	Natl School Lunch Program 10.555	91,687.21	90,434.45	92,774.96	159,879.00	158,070.00	(1,809.00)
33-114-65-65-9-510-62365	Supply Chain Assistance 10.555	10,841.08	8,325.45	.00	.00	.00	.00
33-114-65-65-9-510-62390	School Breakfast Program 10.553	36,140.26	39,537.32	39,888.38	.00	.00	.00
33-114-65-65-9-510-62395	Federal Aid - Commodities	29,904.39	26,194.86	23,969.55	26,655.00	26,655.00	.00
33-114-65-65-9-510-62400	NSLP Equipment Grant 10.579	.00	14,611.93	.00	.00	.00	.00
33-114-65-65-9-510-63018	Inception of Lease - Other Financing Source	.00	.00	4,644.73	.00	.00	.00
33-114-65-65-9-510-63030	Sale of Breakfasts	9,586.35	9,327.96	12,360.12	4,222.00	5,948.00	1,726.00
33-114-65-65-9-510-63035	Sale of Lunches	49,897.32	54,119.05	54,391.55	40,316.00	43,649.00	3,333.00
33-114-65-65-9-510-63036	Sale - A La Carte	21,069.84	26,056.19	28,391.55	29,764.00	22,459.00	(7,305.00)
33-114-65-65-9-510-63037	Sale - Adult	3,263.44	3,525.41	1,251.88	2,419.00	2,347.00	(72.00)
33-114-65-65-9-510-63040	Rebate Income	1,169.14	463.96	444.01	300.00	300.00	.00
33-114-65-65-9-510-63045	Catering/Special Events	.00	.00	28.20	.00	.00	.00
33-114-65-65-9-510-63801	Interest Income	6,733.74	8,075.81	6,566.18	1,000.00	1,000.00	.00
33-114-65-65-9-510-69999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$268,302.26	\$285,329.05	\$270,138.49	\$292,972.00	\$287,629.00	(\$5,343.00)
Level 9 - District Wide Totals		\$268,302.26	\$285,329.05	\$270,138.49	\$292,972.00	\$287,629.00	(\$5,343.00)
Sub-Function 65 - Food Services Totals		\$268,302.26	\$285,329.05	\$270,138.49	\$292,972.00	\$287,629.00	(\$5,343.00)
Function 65 - Food Services Totals		\$268,302.26	\$285,329.05	\$270,138.49	\$292,972.00	\$287,629.00	(\$5,343.00)
Locations 114 - West Salem Elementary Totals		\$268,302.26	\$285,329.05	\$270,138.49	\$292,972.00	\$287,629.00	(\$5,343.00)

FY 27 Cafeteria Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund	33 - School Cafeteria Fund						
	REVENUE						
Locations	115 - South Salem Elementary						
Function	65 - Food Services						
Sub-Function	65 - Food Services						
Level	9 - District Wide						
Program	510 - School Food Services						
33-115-65-65-9-510-61116	State School Meals Expansion-Lunch	1,429.60	1,157.60	1,357.20	.00	.00	.00
33-115-65-65-9-510-61117	State School Meals Expansion-Breakfast	578.10	410.10	533.10	.00	.00	.00
33-115-65-65-9-510-61118	State School Lunch Program	1,845.55	1,982.99	1,886.32	1,216.00	.00	(1,216.00)
33-115-65-65-9-510-61351	State School Breakfast Incentive Grant	4,658.21	1,762.20	1,444.66	2,201.00	2,201.00	.00
33-115-65-65-9-510-62360	Natl School Lunch Program 10.555	106,972.33	94,594.50	97,796.53	145,271.00	143,736.00	(1,535.00)
33-115-65-65-9-510-62365	Supply Chain Assistance 10.555	13,134.55	10,596.02	.00	.00	.00	.00
33-115-65-65-9-510-62390	School Breakfast Program 10.553	30,557.28	27,834.27	29,931.21	.00	.00	.00
33-115-65-65-9-510-62395	Federal Aid - Commodities	29,462.83	26,195.19	23,382.31	26,417.00	26,417.00	.00
33-115-65-65-9-510-63030	Sale of Breakfasts	6,109.34	7,501.25	8,160.68	3,839.00	5,409.00	1,570.00
33-115-65-65-9-510-63035	Sale of Lunches	42,804.78	48,759.03	52,956.87	36,661.00	39,691.00	3,030.00
33-115-65-65-9-510-63036	Sale - A La Carte	16,080.38	19,566.34	11,392.51	27,065.00	20,422.00	(6,643.00)
33-115-65-65-9-510-63037	Sale - Adult	2,758.73	2,082.49	1,715.11	2,199.00	2,134.00	(65.00)
33-115-65-65-9-510-63040	Rebate Income	1,175.39	463.96	444.01	300.00	300.00	.00
33-115-65-65-9-510-63050	Miscellaneous Income	.00	.00	152.28	.00	.00	.00
33-115-65-65-9-510-63801	Interest Income	6,733.74	8,075.81	6,566.18	1,000.00	1,000.00	.00
33-115-65-65-9-510-69999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program	510 - School Food Services Totals	\$264,300.81	\$250,981.75	\$237,718.97	\$271,169.00	\$266,310.00	(\$4,859.00)
Level	9 - District Wide Totals	\$264,300.81	\$250,981.75	\$237,718.97	\$271,169.00	\$266,310.00	(\$4,859.00)
Sub-Function	65 - Food Services Totals	\$264,300.81	\$250,981.75	\$237,718.97	\$271,169.00	\$266,310.00	(\$4,859.00)
Function	65 - Food Services Totals	\$264,300.81	\$250,981.75	\$237,718.97	\$271,169.00	\$266,310.00	(\$4,859.00)
Locations	115 - South Salem Elementary Totals	\$264,300.81	\$250,981.75	\$237,718.97	\$271,169.00	\$266,310.00	(\$4,859.00)

FY 27 Cafeteria Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 33 - School Cafeteria Fund							
REVENUE							
Locations 116 - East Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-116-65-65-9-510-61118	State School Lunch Program	2,399.22	2,704.07	2,400.77	1,216.00	.00	(1,216.00)
33-116-65-65-9-510-61351	State School Breakfast Incentive Grant	7,320.08	4,934.05	5,237.22	2,201.00	2,201.00	.00
33-116-65-65-9-510-62360	Natl School Lunch Program 10.555	178,467.09	186,281.25	197,937.11	148,517.00	146,921.00	(1,596.00)
33-116-65-65-9-510-62365	Supply Chain Assistance 10.555	12,490.55	9,082.31	.00	.00	.00	.00
33-116-65-65-9-510-62366	Fresh Fruit and Vegetables 10.582	.00	.00	25,055.23	.00	.00	.00
33-116-65-65-9-510-62390	School Breakfast Program 10.553	91,290.71	97,317.64	106,428.77	.00	.00	.00
33-116-65-65-9-510-62395	Federal Aid - Commodities	30,426.71	26,195.19	32,399.83	27,636.00	27,636.00	.00
33-116-65-65-9-510-63010	Appropriated from Fund Balance	.00	.00	.00	35,000.00	35,000.00	.00
33-116-65-65-9-510-63018	Inception of Lease - Other Financing Source	.00	.00	4,644.73	.00	.00	.00
33-116-65-65-9-510-63030	Sale of Breakfasts	37.94	.00	.00	3,924.00	5,528.00	1,604.00
33-116-65-65-9-510-63035	Sale of Lunches	187.34	.00	.00	37,473.00	40,570.00	3,097.00
33-116-65-65-9-510-63036	Sale - A La Carte	12,697.02	8,012.98	6,124.98	27,665.00	20,875.00	(6,790.00)
33-116-65-65-9-510-63037	Sale - Adult	2,990.18	2,920.65	2,373.69	2,248.00	2,182.00	(66.00)
33-116-65-65-9-510-63040	Rebate Income	1,169.14	463.96	444.01	300.00	300.00	.00
33-116-65-65-9-510-63801	Interest Income	6,733.67	8,075.78	6,566.18	1,000.00	1,000.00	.00
33-116-65-65-9-510-69999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$346,209.65	\$345,987.88	\$389,612.52	\$312,180.00	\$307,213.00	(\$4,967.00)
Level 9 - District Wide Totals		\$346,209.65	\$345,987.88	\$389,612.52	\$312,180.00	\$307,213.00	(\$4,967.00)
Sub-Function 65 - Food Services Totals		\$346,209.65	\$345,987.88	\$389,612.52	\$312,180.00	\$307,213.00	(\$4,967.00)
Function 65 - Food Services Totals		\$346,209.65	\$345,987.88	\$389,612.52	\$312,180.00	\$307,213.00	(\$4,967.00)
Locations 116 - East Salem Elementary Totals		\$346,209.65	\$345,987.88	\$389,612.52	\$312,180.00	\$307,213.00	(\$4,967.00)
REVENUE TOTALS		\$2,429,655.52	\$2,448,631.19	\$2,540,030.88	\$2,759,451.00	\$2,716,137.00	(\$43,314.00)

FY 27 Cafeteria Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 33 - School Cafeteria Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-111-65-65-9-510-71192	Compensation-Cafeteria	216,548.30	178,272.70	217,528.92	330,923.00	346,381.00	15,458.00
33-111-65-65-9-510-71200	Compensation-OT	3,765.61	.00	.00	3,500.00	3,500.00	.00
33-111-65-65-9-510-71520	Compensation-Substitutes	.00	.00	.00	1,000.00	.00	(1,000.00)
33-111-65-65-9-510-71665	Bonus Payments To Teachers	6,192.00	.00	1,548.00	.00	.00	.00
33-111-65-65-9-510-72100	FICA	19,977.88	13,962.18	28,423.24	84,502.00	65,028.00	(19,474.00)
33-111-65-65-9-510-72210	VRS Pension Contribution	7,433.83	2,850.05	2,694.48	2,818.00	2,824.00	6.00
33-111-65-65-9-510-72300	Group Health and Dental Insurance	43,313.83	33,221.45	18,567.97	23,564.00	24,742.00	1,178.00
33-111-65-65-9-510-72400	VRS Group Life Insurance	1,165.83	593.32	382.18	283.00	291.00	8.00
33-111-65-65-9-510-72750	VRS Retiree Health Care Credit	991.33	491.42	359.56	266.00	274.00	8.00
33-111-65-65-9-510-73020	Commodity Storage Services	3,483.28	2,793.93	2,894.37	4,000.00	4,000.00	.00
33-111-65-65-9-510-73037	Contractual Services - Other	17,936.58	19,387.76	26,750.05	27,291.00	45,194.00	17,903.00
33-111-65-65-9-510-73178	Repair/Maint - POS Terminals	8,600.43	8,485.98	2,703.00	13,230.00	13,892.00	662.00
33-111-65-65-9-510-73180	Repair/Maint - Other Contracted	15,760.13	47,711.73	(2,045.68)	10,000.00	9,121.00	(879.00)
33-111-65-65-9-510-74330	Indirect costs	.00	.00	81,371.99	.00	.00	.00
33-111-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	4,018.56	.00	.00	.00	.00	.00
33-111-65-65-9-510-76088	Special Events Costs	.00	.00	.00	9,009.00	7,199.00	(1,810.00)
33-111-65-65-9-510-76110	Supplies - Operational	18,311.40	30,673.55	28,689.31	22,228.00	22,818.00	590.00
33-111-65-65-9-510-76120	Food Products	178,135.11	154,706.25	267,756.27	298,641.00	306,876.00	8,235.00
33-111-65-65-9-510-76530	Computer Supplies	1,133.13	.00	.00	.00	.00	.00
33-111-65-65-9-510-76550	Uniforms	1,107.72	595.49	799.71	2,573.00	1,667.00	(906.00)
33-111-65-65-9-510-78020	Furniture & Equipment >\$5,000	119,084.80	28,861.00	.00	30,000.00	30,000.00	.00

FY 27 Cafeteria Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 33 - School Cafeteria Fund							
EXPENSE							
Locations 111 - Salem High School							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-111-65-65-9-510-79999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$666,959.75	\$522,606.81	\$678,423.37	\$888,828.00	\$908,807.00	\$19,979.00
Level 9 - District Wide Totals		\$666,959.75	\$522,606.81	\$678,423.37	\$888,828.00	\$908,807.00	\$19,979.00
Sub-Function 65 - Food Services Totals		\$666,959.75	\$522,606.81	\$678,423.37	\$888,828.00	\$908,807.00	\$19,979.00
Function 65 - Food Services Totals		\$666,959.75	\$522,606.81	\$678,423.37	\$888,828.00	\$908,807.00	\$19,979.00
Locations 111 - Salem High School Totals		\$666,959.75	\$522,606.81	\$678,423.37	\$888,828.00	\$908,807.00	\$19,979.00
Locations 112 - Andrew Lewis Middle School							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-112-65-65-9-510-71192	Compensation-Cafeteria	176,446.25	167,478.46	210,690.04	254,011.00	236,696.00	(17,315.00)
33-112-65-65-9-510-71200	Compensation-OT	.00	.00	.00	2,000.00	2,000.00	.00
33-112-65-65-9-510-71520	Compensation-Substitutes	.00	.00	.00	729.00	.00	(729.00)
33-112-65-65-9-510-71665	Bonus Payments To Teachers	1,548.00	.00	1,548.00	.00	.00	.00
33-112-65-65-9-510-72100	FICA	13,762.69	13,614.22	20,929.31	62,536.00	46,153.00	(16,383.00)
33-112-65-65-9-510-72210	VRS Pension Contribution	2,465.12	2,494.19	2,500.86	2,965.00	1,960.00	(1,005.00)
33-112-65-65-9-510-72300	Group Health and Dental Insurance	20,654.38	25,838.90	12,545.86	14,181.00	14,890.00	709.00
33-112-65-65-9-510-72400	VRS Group Life Insurance	324.60	344.88	318.40	331.00	.00	(331.00)
33-112-65-65-9-510-72750	VRS Retiree Health Care Credit	268.90	285.72	299.50	311.00	.00	(311.00)
33-112-65-65-9-510-73020	Commodity Storage Services	4,829.22	7,206.87	6,014.88	4,000.00	4,000.00	.00
33-112-65-65-9-510-73037	Contractual Services - Other	17,963.50	19,360.70	18,845.37	19,895.00	32,946.00	13,051.00
33-112-65-65-9-510-73178	Repair/Maint - POS Terminals	7,985.67	7,736.48	2,541.01	9,645.00	10,127.00	482.00
33-112-65-65-9-510-73180	Repair/Maint - Other Contracted	12,511.54	28,872.97	3,041.54	8,000.00	6,649.00	(1,351.00)

FY 27 Cafeteria Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund	33 - School Cafeteria Fund						
	EXPENSE						
Locations	112 - Andrew Lewis Middle School						
Function	65 - Food Services						
Sub-Function	65 - Food Services						
Level	9 - District Wide						
Program	510 - School Food Services						
33-112-65-65-9-510-74330	Indirect costs	.00	.00	56,878.65	.00	.00	.00
33-112-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	7,760.00	.00	.00	.00	.00	.00
33-112-65-65-9-510-76110	Supplies - Operational	13,596.60	15,015.10	23,334.28	16,204.00	16,635.00	431.00
33-112-65-65-9-510-76120	Food Products	200,561.26	165,002.43	187,563.23	243,910.00	244,744.00	834.00
33-112-65-65-9-510-76530	Computer Supplies	1,133.13	.00	.00	.00	.00	.00
33-112-65-65-9-510-76550	Uniforms	523.03	576.57	799.71	1,875.00	1,215.00	(660.00)
33-112-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	33,969.50	.00	.00	.00	.00
33-112-65-65-9-510-79999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
	Program 510 - School Food Services Totals	\$482,333.89	\$487,796.99	\$547,850.64	\$665,593.00	\$643,015.00	(\$22,578.00)
	Level 9 - District Wide Totals	\$482,333.89	\$487,796.99	\$547,850.64	\$665,593.00	\$643,015.00	(\$22,578.00)
	Sub-Function 65 - Food Services Totals	\$482,333.89	\$487,796.99	\$547,850.64	\$665,593.00	\$643,015.00	(\$22,578.00)
	Function 65 - Food Services Totals	\$482,333.89	\$487,796.99	\$547,850.64	\$665,593.00	\$643,015.00	(\$22,578.00)
Locations	112 - Andrew Lewis Middle School Totals	\$482,333.89	\$487,796.99	\$547,850.64	\$665,593.00	\$643,015.00	(\$22,578.00)
Locations	113 - Carver Elementary						
Function	65 - Food Services						
Sub-Function	65 - Food Services						
Level	9 - District Wide						
Program	510 - School Food Services						
33-113-65-65-9-510-71192	Compensation-Cafeteria	137,518.82	131,108.56	157,135.13	110,470.00	115,521.00	5,051.00
33-113-65-65-9-510-71200	Compensation-OT	.00	.00	.00	1,500.00	1,500.00	.00
33-113-65-65-9-510-71520	Compensation-Substitutes	.00	.00	.00	343.00	.00	(343.00)
33-113-65-65-9-510-72100	FICA	16,787.74	11,648.95	15,895.49	28,755.00	22,064.00	(6,691.00)
33-113-65-65-9-510-72210	VRS Pension Contribution	2,000.02	2,000.01	1,534.96	1,960.00	1,960.00	.00
33-113-65-65-9-510-72300	Group Health and Dental Insurance	11,258.58	16,726.36	2,921.26	2,653.00	2,786.00	133.00

FY 27 Cafeteria Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 33 - School Cafeteria Fund							
EXPENSE							
Locations 113 - Carver Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-113-65-65-9-510-73020	Commodity Storage Services	1,841.38	2,034.61	1,718.58	2,000.00	2,000.00	.00
33-113-65-65-9-510-73037	Contractual Services - Other	17,909.50	19,279.80	18,558.38	9,352.00	15,487.00	6,135.00
33-113-65-65-9-510-73161	Lease Offset	.00	.00	(5,100.00)	.00	.00	.00
33-113-65-65-9-510-73178	Repair/Maint - POS Terminals	7,994.68	7,538.46	1,709.01	4,534.00	4,760.00	226.00
33-113-65-65-9-510-73180	Repair/Maint - Other Contracted	15,407.45	10,541.72	6,529.12	8,000.00	3,125.00	(4,875.00)
33-113-65-65-9-510-74330	Indirect costs	.00	.00	24,493.35	.00	.00	.00
33-113-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	1,940.00	.00	.00	.00	.00	.00
33-113-65-65-9-510-76110	Supplies - Operational	13,471.28	14,951.12	19,778.35	7,617.00	7,819.00	202.00
33-113-65-65-9-510-76120	Food Products	165,597.88	153,517.07	134,382.47	78,154.00	68,440.00	(9,714.00)
33-113-65-65-9-510-76530	Computer Supplies	1,133.13	.00	.00	.00	.00	.00
33-113-65-65-9-510-76550	Uniforms	59.11	529.88	799.71	882.00	571.00	(311.00)
33-113-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	.00	.00	35,000.00	35,000.00	.00
33-113-65-65-9-510-78070	Inception of Lease - Capital Outlay	.00	.00	23,652.84	.00	.00	.00
33-113-65-65-9-510-79400	Lease Obligation Principal	.00	.00	4,451.51	.00	.00	.00
33-113-65-65-9-510-79410	Lease Obligation Interest	.00	.00	648.49	.00	.00	.00
33-113-65-65-9-510-79999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$392,919.57	\$369,876.54	\$409,108.65	\$316,220.00	\$306,033.00	(\$10,187.00)
Level 9 - District Wide Totals		\$392,919.57	\$369,876.54	\$409,108.65	\$316,220.00	\$306,033.00	(\$10,187.00)
Sub-Function 65 - Food Services Totals		\$392,919.57	\$369,876.54	\$409,108.65	\$316,220.00	\$306,033.00	(\$10,187.00)
Function 65 - Food Services Totals		\$392,919.57	\$369,876.54	\$409,108.65	\$316,220.00	\$306,033.00	(\$10,187.00)
Locations 113 - Carver Elementary Totals		\$392,919.57	\$369,876.54	\$409,108.65	\$316,220.00	\$306,033.00	(\$10,187.00)

FY 27 Cafeteria Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 33 - School Cafeteria Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-114-65-65-9-510-71192	Compensation-Cafeteria	113,331.42	113,460.02	129,670.58	105,792.00	110,612.00	4,820.00
33-114-65-65-9-510-71200	Compensation-OT	.00	.00	.00	1,500.00	1,500.00	.00
33-114-65-65-9-510-71520	Compensation-Substitutes	.00	.00	.00	327.00	.00	(327.00)
33-114-65-65-9-510-72100	FICA	11,942.90	10,366.84	12,323.51	27,475.00	21,089.00	(6,386.00)
33-114-65-65-9-510-72210	VRS Pension Contribution	2,000.02	2,000.01	1,534.96	1,960.00	1,960.00	.00
33-114-65-65-9-510-72300	Group Health and Dental Insurance	11,800.04	13,385.65	2,086.54	2,547.00	2,674.00	127.00
33-114-65-65-9-510-73020	Commodity Storage Services	1,715.26	1,564.29	1,422.00	2,000.00	2,000.00	.00
33-114-65-65-9-510-73037	Contractual Services - Other	17,909.72	19,252.80	17,431.78	8,925.00	14,779.00	5,854.00
33-114-65-65-9-510-73161	Lease Offset	.00	.00	(2,400.00)	.00	.00	.00
33-114-65-65-9-510-73178	Repair/Maint - POS Terminals	7,589.70	7,538.41	1,709.01	4,326.00	4,543.00	217.00
33-114-65-65-9-510-73180	Repair/Maint - Other Contracted	4,315.84	12,899.18	2,946.40	7,000.00	2,983.00	(4,017.00)
33-114-65-65-9-510-74330	Indirect costs	.00	.00	25,275.47	.00	.00	.00
33-114-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	1,940.00	.00	.00	.00	.00	.00
33-114-65-65-9-510-76110	Supplies - Operational	13,312.97	14,742.49	13,384.49	7,269.00	7,462.00	193.00
33-114-65-65-9-510-76120	Food Products	155,297.98	150,155.54	108,723.31	105,186.00	95,044.00	(10,142.00)
33-114-65-65-9-510-76530	Computer Supplies	1,133.13	.00	.00	.00	.00	.00
33-114-65-65-9-510-76550	Uniforms	59.13	549.13	799.70	841.00	545.00	(296.00)
33-114-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	15,411.18	.00	.00	.00	.00
33-114-65-65-9-510-78070	Inception of Lease - Capital Outlay	.00	.00	4,644.73	.00	.00	.00
33-114-65-65-9-510-79400	Lease Obligation Principal	.00	.00	2,285.53	.00	.00	.00
33-114-65-65-9-510-79410	Lease Obligation Interest	.00	.00	114.47	.00	.00	.00

FY 27 Cafeteria Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 33 - School Cafeteria Fund							
EXPENSE							
Locations 114 - West Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-114-65-65-9-510-79999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$342,348.11	\$361,325.54	\$321,952.48	\$300,148.00	\$290,191.00	(\$9,957.00)
Level 9 - District Wide Totals		\$342,348.11	\$361,325.54	\$321,952.48	\$300,148.00	\$290,191.00	(\$9,957.00)
Sub-Function 65 - Food Services Totals		\$342,348.11	\$361,325.54	\$321,952.48	\$300,148.00	\$290,191.00	(\$9,957.00)
Function 65 - Food Services Totals		\$342,348.11	\$361,325.54	\$321,952.48	\$300,148.00	\$290,191.00	(\$9,957.00)
Locations 114 - West Salem Elementary Totals		\$342,348.11	\$361,325.54	\$321,952.48	\$300,148.00	\$290,191.00	(\$9,957.00)
Locations 115 - South Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-115-65-65-9-510-71192	Compensation-Cafeteria	106,806.50	109,824.40	133,911.10	121,229.00	126,370.00	5,141.00
33-115-65-65-9-510-71200	Compensation-OT	.00	.00	.00	1,500.00	1,500.00	.00
33-115-65-65-9-510-71520	Compensation-Substitutes	.00	.00	.00	297.00	.00	(297.00)
33-115-65-65-9-510-71665	Bonus Payments To Teachers	.00	.00	1,548.00	.00	.00	.00
33-115-65-65-9-510-72100	FICA	11,746.93	10,366.93	12,541.17	26,909.00	21,160.00	(5,749.00)
33-115-65-65-9-510-72210	VRS Pension Contribution	2,079.46	2,000.01	2,036.86	2,830.00	2,837.00	7.00
33-115-65-65-9-510-72300	Group Health and Dental Insurance	12,134.12	13,385.77	7,467.48	4,122.00	4,328.00	206.00
33-115-65-65-9-510-72400	VRS Group Life Insurance	55.44	.00	165.42	287.00	296.00	9.00
33-115-65-65-9-510-72750	VRS Retiree Health Care Credit	45.92	.00	155.64	270.00	278.00	8.00
33-115-65-65-9-510-73020	Commodity Storage Services	1,679.56	1,545.48	1,371.33	2,000.00	2,000.00	.00
33-115-65-65-9-510-73037	Contractual Services - Other	17,909.50	19,279.80	17,405.66	8,115.00	13,439.00	5,324.00
33-115-65-65-9-510-73178	Repair/Maint - POS Terminals	8,399.66	7,538.44	1,709.01	3,934.00	4,131.00	197.00
33-115-65-65-9-510-73180	Repair/Maint - Other Contracted	6,922.51	13,413.39	10,497.83	6,000.00	2,712.00	(3,288.00)

FY 27 Cafeteria Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 33 - School Cafeteria Fund							
EXPENSE							
Locations 115 - South Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-115-65-65-9-510-74330	Indirect costs	.00	.00	23,699.44	.00	.00	.00
33-115-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	1,940.00	1,005.00	.00	.00	.00	.00
33-115-65-65-9-510-76110	Supplies - Operational	12,953.69	14,795.15	11,670.25	6,610.00	6,785.00	175.00
33-115-65-65-9-510-76120	Food Products	153,004.92	153,317.71	106,059.65	95,359.00	84,407.00	(10,952.00)
33-115-65-65-9-510-76530	Computer Supplies	1,133.13	.00	.00	.00	.00	.00
33-115-65-65-9-510-76550	Uniforms	184.58	519.23	799.71	765.00	496.00	(269.00)
33-115-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	12,215.50	.00	.00	.00	.00
33-115-65-65-9-510-79999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$336,995.92	\$359,206.81	\$331,038.55	\$305,227.00	\$295,739.00	(\$9,488.00)
Level 9 - District Wide Totals		\$336,995.92	\$359,206.81	\$331,038.55	\$305,227.00	\$295,739.00	(\$9,488.00)
Sub-Function 65 - Food Services Totals		\$336,995.92	\$359,206.81	\$331,038.55	\$305,227.00	\$295,739.00	(\$9,488.00)
Function 65 - Food Services Totals		\$336,995.92	\$359,206.81	\$331,038.55	\$305,227.00	\$295,739.00	(\$9,488.00)
Locations 115 - South Salem Elementary Totals		\$336,995.92	\$359,206.81	\$331,038.55	\$305,227.00	\$295,739.00	(\$9,488.00)
Locations 116 - East Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-116-65-65-9-510-71192	Compensation-Cafeteria	119,450.50	118,091.51	153,839.11	98,898.00	103,378.00	4,480.00
33-116-65-65-9-510-71200	Compensation-OT	117.25	.00	.00	1,500.00	1,500.00	.00
33-116-65-65-9-510-71520	Compensation-Substitutes	.00	.00	.00	304.00	.00	(304.00)
33-116-65-65-9-510-72100	FICA	11,936.00	10,366.96	15,213.51	25,589.00	19,653.00	(5,936.00)
33-116-65-65-9-510-72210	VRS Pension Contribution	2,000.02	2,000.01	1,534.96	1,960.00	1,960.00	.00
33-116-65-65-9-510-72300	Group Health and Dental Insurance	11,109.64	13,385.77	2,243.06	2,619.00	2,750.00	131.00

FY 27 Cafeteria Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 33 - School Cafeteria Fund							
EXPENSE							
Locations 116 - East Salem Elementary							
Function 65 - Food Services							
Sub-Function 65 - Food Services							
Level 9 - District Wide							
Program 510 - School Food Services							
33-116-65-65-9-510-73020	Commodity Storage Services	1,655.16	1,595.64	1,561.07	2,000.00	2,000.00	.00
33-116-65-65-9-510-73037	Contractual Services - Other	17,936.50	19,279.70	18,153.34	8,295.00	13,737.00	5,442.00
33-116-65-65-9-510-73161	Lease Offset	.00	.00	(2,400.00)	.00	.00	.00
33-116-65-65-9-510-73178	Repair/Maint - POS Terminals	7,589.68	7,538.45	1,917.01	4,021.00	4,222.00	201.00
33-116-65-65-9-510-73180	Repair/Maint - Other Contracted	14,953.45	10,348.12	6,393.14	7,000.00	2,772.00	(4,228.00)
33-116-65-65-9-510-74330	Indirect costs	.00	.00	25,275.47	.00	.00	.00
33-116-65-65-9-510-76055	Machines, Equipment and Tools <\$5,000	1,940.00	6,145.00	.00	.00	.00	.00
33-116-65-65-9-510-76110	Supplies - Operational	13,852.74	14,153.89	17,119.15	6,756.00	6,936.00	180.00
33-116-65-65-9-510-76120	Food Products	158,010.48	150,728.40	146,962.13	63,711.00	52,937.00	(10,774.00)
33-116-65-65-9-510-76530	Computer Supplies	1,133.13	.00	.00	.00	.00	.00
33-116-65-65-9-510-76550	Uniforms	331.39	519.24	799.71	782.00	507.00	(275.00)
33-116-65-65-9-510-78020	Furniture & Equipment >\$5,000	.00	.00	4,545.58	35,000.00	35,000.00	.00
33-116-65-65-9-510-78070	Inception of Lease - Capital Outlay	.00	.00	4,644.73	.00	.00	.00
33-116-65-65-9-510-79400	Lease Obligation Principal	.00	.00	2,285.53	.00	.00	.00
33-116-65-65-9-510-79410	Lease Obligation Interest	.00	.00	114.47	.00	.00	.00
33-116-65-65-9-510-79999	Contingencies	.00	.00	.00	25,000.00	25,000.00	.00
Program 510 - School Food Services Totals		\$362,015.94	\$354,152.69	\$400,201.97	\$283,435.00	\$272,352.00	(\$11,083.00)
Level 9 - District Wide Totals		\$362,015.94	\$354,152.69	\$400,201.97	\$283,435.00	\$272,352.00	(\$11,083.00)
Sub-Function 65 - Food Services Totals		\$362,015.94	\$354,152.69	\$400,201.97	\$283,435.00	\$272,352.00	(\$11,083.00)

FY 27 Cafeteria Budget for Presentation

Budget Year 2027

G/L Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2027 City Mgr/ Supt Recommended	Difference Vs Adopted
Fund 33 - School Cafeteria Fund							
	EXPENSE						
Locations 116 - East Salem Elementary							
	Function 65 - Food Services Totals	\$362,015.94	\$354,152.69	\$400,201.97	\$283,435.00	\$272,352.00	(\$11,083.00)
Locations 116 - East Salem Elementary Totals		\$362,015.94	\$354,152.69	\$400,201.97	\$283,435.00	\$272,352.00	(\$11,083.00)
	EXPENSE TOTALS	\$2,583,573.18	\$2,454,965.38	\$2,688,575.66	\$2,759,451.00	\$2,716,137.00	(\$43,314.00)
Fund 33 - School Cafeteria Fund Totals							
	REVENUE TOTALS	\$2,429,655.52	\$2,448,631.19	\$2,540,030.88	\$2,759,451.00	\$2,716,137.00	(\$43,314.00)
	EXPENSE TOTALS	\$2,583,573.18	\$2,454,965.38	\$2,688,575.66	\$2,759,451.00	\$2,716,137.00	(\$43,314.00)
Fund 33 - School Cafeteria Fund Totals		(\$153,917.66)	(\$6,334.19)	(\$148,544.78)	\$0.00	\$0.00	\$0.00
	Net Grand Totals						
	REVENUE GRAND TOTALS	\$2,429,655.52	\$2,448,631.19	\$2,540,030.88	\$2,759,451.00	\$2,716,137.00	(\$43,314.00)
	EXPENSE GRAND TOTALS	\$2,583,573.18	\$2,454,965.38	\$2,688,575.66	\$2,759,451.00	\$2,716,137.00	(\$43,314.00)
	Net Grand Totals	(\$153,917.66)	(\$6,334.19)	(\$148,544.78)	\$0.00	\$0.00	\$0.00