FY 24 Operating Budget for Approval

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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	3,776,607.78	4,176,482.04	4,876,051.90	3,688,192.54	4,106,609.00	3,864,330.00	(242,279.00)
30-110-00-00-9-000-61003	Sales Tax 1/8 Cent	395,763.30	440,909.30	513,483.22	410,562.32	586,658.00	552,047.00	(34,611.00)
30-110-00-00-9-000-61006	Basic Aid	10,779,765.00	11,499,191.00	11,014,754.34	11,072,856.88	11,939,661.00	12,340,641.00	400,980.00
30-110-00-00-9-000-61009	Vocational Education	155,644.00	173,826.00	172,168.00	227,897.65	237,645.00	237,649.00	4.00
30-110-00-00-9-000-61012	Gifted Education	117,331.00	122,148.00	120,983.00	119,437.10	126,898.00	124,483.00	(2,415.00)
30-110-00-00-9-000-61015	Special Education	1,101,477.00	1,284,904.00	1,272,650.00	1,335,378.65	1,418,949.00	1,391,942.00	(27,007.00)
30-110-00-00-9-000-61018	Textbooks (SOQ)	241,104.00	252,447.00	197,994.45	287,457.00	305,432.00	299,618.00	(5,814.00)
30-110-00-00-9-000-61021	Prevention, Intervention, Remediation	234,663.00	286,578.00	283,845.00	307,455.68	316,091.00	310,075.00	(6,016.00)
30-110-00-00-9-000-61024	English as 2nd Language	100,633.00	111,339.00	124,116.00	151,065.06	147,350.00	145,436.00	(1,914.00)
30-110-00-00-9-000-61027	Remedial Summer School-SOQ	65,451.00	24,260.00	191,651.00	49,264.92	107,211.00	107,211.00	.00
30-110-00-00-9-000-61050	VRS Teacher Retirement Reimb-Instructional	1,417,553.00	1,606,717.00	1,603,027.00	1,619,910.69	1,709,661.00	1,688,437.00	(21,224.00)
30-110-00-00-9-000-61053	FICA Reimb - Instructional	641,730.00	690,607.00	688,673.00	694,867.49	733,701.00	724,262.00	(9,439.00)
30-110-00-00-9-000-61056	VRS Group Life Insurance Reimb - Instructional	43,101.00	49,329.00	48,859.00	49,943.88	50,759.00	52,056.00	1,297.00
30-110-00-00-9-000-61101	At Risk (Incentive Funded)	75,018.06	170,048.00	237,786.77	414,678.80	655,295.00	397,030.00	(258,265.00)
30-110-00-00-9-000-61104	Virginia Workplace Readiness Skills Assessment	1,225.82	973.81	945.91	1,101.71	1,225.00	1,225.00	.00
30-110-00-00-9-000-61110	Albuterol and Valved Holding Chambers Grant	.00	.00	433.21	.00	.00	.00	.00
30-110-00-00-9-000-61111	Supplemental GF Payments in Lieu of Food and Hygiene Tax	.00	.00	.00	274,584.55	.00	707,912.00	707,912.00
30-110-00-00-9-000-61112	VPSA Technology Grant	206,000.00	206,000.00	206,000.00	.00	206,000.00	206,000.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-110-00-00-9-000-61113	Compensation Supplement	651,502.00	.00	739,996.00	696,023.29	791,302.00	1,644,403.00	853,101.00
30-110-00-00-9-000-61114	Rebenchmarking Hold Harmless	.00	.00	.00	392,173.15	.00	334,037.00	334,037.00
30-110-00-00-9-000-61124	Homebound	15,319.35	5,844.72	2,845.33	5,356.43	5,837.00	5,895.00	58.00
30-110-00-00-9-000-61140	No Loss Funding	.00	235,670.24	.00	.00	439,117.00	.00	(439,117.00)
30-110-00-00-9-000-61141	No Loss COVID-19 Funding	.00	49,971.76	.00	.00	.00	.00	.00
30-110-00-00-9-000-61150	School Construction Grant Program Entitlement	.00	.00	.00	90,750.38	.00	.00	.00
30-110-00-00-9-000-61306	Regular Foster Care	69,808.00	114,715.00	119,453.00	47,534.67	200,898.00	203,682.00	2,784.00
30-110-00-00-9-000-61309	Textbooks (Lottery Funded)	.00	.00	52,045.55	.00	.00	.00	.00
30-110-00-00-9-000-61315	Early Reading Intervention	98,739.00	99,467.00	142,419.00	91,837.27	202,042.00	148,008.00	(54,034.00)
30-110-00-00-9-000-61318	Spec Ed - Regional Prog Tuition Reimb	476,375.81	417,917.06	426,844.06	442,320.00	447,020.00	447,020.00	.00
30-110-00-00-9-000-61321	Career & Technical Ed - Equipment	13,956.90	6,656.79	11,569.13	12,935.67	13,385.00	13,385.00	.00
30-110-00-00-9-000-61322	CTE Equipment School Divisions High Demand	.00	5,150.34	.00	.00	.00	.00	.00
30-110-00-00-9-000-61327	Spec Ed - Foster Care	141,107.00	142,805.00	125,665.87	98,070.69	.00	.00	.00
30-110-00-00-9-000-61330	At Risk (Lottery Funded)	101,672.00	169,520.00	199,659.23	191,540.37	232,042.00	248,794.00	16,752.00
30-110-00-00-9-000-61336	K-3 Primary Class Size Reduction	210,491.00	239,225.00	231,238.00	183,669.09	210,397.00	208,687.00	(1,710.00)
30-110-00-00-9-000-61342	Mentor Teacher Program	1,475.00	675.00	693.00	582.50	1,442.00	693.00	(749.00)
30-110-00-00-9-000-61354	Industry Certification Costs	7,273.62	5,778.28	4,200.42	4,752.51	7,275.00	7,275.00	.00
30-110-00-00-9-000-61355	CTE STEM-H Industry Credentials	1,985.74	1,577.50	1,532.31	.00	2,000.00	2,000.00	.00

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**

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
30-110-00-00-9-000-61357	Project Graduation - Senior Year	7,214.00	6,399.00	6,922.00	6,271.81	6,899.00	6,899.00	.00
30-110-00-00-9-000-61363	SOL Algebra Readiness Grant	34,609.00	43,440.00	43,321.00	43,445.45	45,230.00	45,230.00	.00
30-110-00-00-9-000-61369	Supplemental Lottery Per Pupil Allocation	876,417.00	979,576.00	945,539.00	832,581.98	927,619.00	918,350.00	(9,269.00)
30-110-00-00-9-000-61370	Learning Loss PPA	.00	113,878.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-61400	Natl Board Certification Bonus	75,000.00	72,500.00	60,000.00	62,500.00	.00	.00	.00
30-110-00-00-9-000-61415	DMAS State Healthcare - Medicaid	59,245.37	66,671.42	51,477.16	34,798.46	10,000.00	10,000.00	.00
30-110-00-00-9-000-61420	E-Rate Services	812.28	3,242.28	1,006.92	.00	.00	.00	.00
30-110-00-00-9-000-61530	DERA National Grant 66.039	.00	.00	20,000.00	.00	.00	.00	.00
30-110-00-00-9-000-61550	ARPA Bonus Payments to School Divisions	.00	.00	.00	387,066.34	.00	.00	.00
30-110-00-00-9-000-63020	Sale Of Property/Equipment	2,118.03	20,206.34	24,689.45	14,342.62	.00	.00	.00
30-110-00-00-9-000-63050	Miscellaneous Income	9,806.44	14,867.01	76,764.26	2,937.41	20,000.00	20,000.00	.00
30-110-00-00-9-000-63105	Rke Valley Regional Board Reimb	702,697.09	187,447.61	.00	.00	.00	.00	.00
30-110-00-00-9-000-63115	Alternative Ed Program Reimbursement	85,365.00	84,448.00	90,176.00	93,561.00	95,834.00	101,970.00	6,136.00
30-110-00-00-9-000-63200	Tuition - Non Resident Day Student	156,942.00	170,847.47	181,260.64	171,051.96	175,000.00	175,000.00	.00
30-110-00-00-9-000-63203	Tuition – Non Resident ISN	.00	37,103.06	36,599.36	.00	.00	.00	.00
30-110-00-00-9-000-63205	Tuition - Adult Education	800.00	.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-63210	Tuition - Summer School	19,014.00	39,846.00	29,676.00	4,752.50	25,000.00	25,000.00	.00
30-110-00-00-9-000-63215	VWCC - Dual Enrollment Reimb	49,704.99	107,403.55	57,545.50	39,541.50	110,000.00	110,000.00	.00

FY 24 Operating Budget for Approval

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-110-00-00-9-000-63230	Driver Education Fees	26,810.00	24,755.00	20,027.50	22,793.00	30,000.00	30,000.00	.00
30-110-00-00-9-000-63235	AP Exam Fees	4,670.68	1,504.00	783.00	362.00	.00	.00	.00
30-110-00-00-9-000-63245	Technology Use Fees	28,854.95	8,890.00	860.00	1,360.00	.00	.00	.00
30-110-00-00-9-000-63590	School Bus Pupil Transportation	29,869.14	8,284.39	53,646.94	85,457.06	.00	.00	.00
30-110-00-00-9-000-63595	School Bus Operation Other Income	15,609.81	.00	1,198.61	4,484.46	.00	.00	.00
30-110-00-00-9-000-63598	Facilities Rental	15,600.00	9,775.00	13,350.00	19,075.00	10,000.00	10,000.00	.00
30-110-00-00-9-000-63599	Broadband Lease	23,311.03	24,013.77	24,735.26	23,324.00	25,052.00	25,804.00	752.00
30-110-00-00-9-000-63601	Insurance Adj/Refunds/Rebates	1,942.68	18,682.08	324,923.01	23,716.48	5,000.00	5,000.00	.00
	Program **000 - General Revenue** Totals	$23,369,185.87	$24,634,512.82	$25,676,084.31	$24,835,623.97	$26,687,536.00	$27,897,486.00	$1,209,950.00
	Level **9 - District Wide** Totals	$23,369,185.87	$24,634,512.82	$25,676,084.31	$24,835,623.97	$26,687,536.00	$27,897,486.00	$1,209,950.00
	Sub-Function **00 - Revenues** Totals	$23,369,185.87	$24,634,512.82	$25,676,084.31	$24,835,623.97	$26,687,536.00	$27,897,486.00	$1,209,950.00
	Function **00 - Revenue** Totals	$23,369,185.87	$24,634,512.82	$25,676,084.31	$24,835,623.97	$26,687,536.00	$27,897,486.00	$1,209,950.00
	Locations **110 - Central Instruction** Totals	$23,369,185.87	$24,634,512.82	$25,676,084.31	$24,835,623.97	$26,687,536.00	$27,897,486.00	$1,209,950.00
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	19,969,621.00	20,194,621.00	20,897,899.00	21,797,899.00	20,897,899.00	22,896,130.00	1,998,231.00
30-170-67-67-9-720-63006	Transfer From General Fund-Meals Tax	529,805.46	27,963.95	21,712.86	.00	.00	.00	.00
30-170-67-67-9-720-63010	Appropriated from Fund Balance	.00	.00	.00	.00	.00	.00	.00
	Program **720 - Intra Agency Fund** Totals	$20,499,426.46	$20,222,584.95	$20,919,611.86	$21,797,899.00	$20,897,899.00	$22,896,130.00	$1,998,231.00
	Level **9 - District Wide** Totals	$20,499,426.46	$20,222,584.95	$20,919,611.86	$21,797,899.00	$20,897,899.00	$22,896,130.00	$1,998,231.00
	Sub-Function **67 - Debt Service & Transfers** Totals	$20,499,426.46	$20,222,584.95	$20,919,611.86	$21,797,899.00	$20,897,899.00	$22,896,130.00	$1,998,231.00

FY 24 Operating Budget for Approval

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
REVENUE								
Locations **170 - Non-Departmental**								
	Function **67 - Debt Service & Fund Transfers** Totals	$20,499,426.46	$20,222,584.95	$20,919,611.86	$21,797,899.00	$20,897,899.00	$22,896,130.00	$1,998,231.00
	Locations **170 - Non-Departmental** Totals	$20,499,426.46	$20,222,584.95	$20,919,611.86	$21,797,899.00	$20,897,899.00	$22,896,130.00	$1,998,231.00
	REVENUE TOTALS	$43,868,612.33	$44,857,097.77	$46,595,696.17	$46,633,522.97	$47,585,435.00	$50,793,616.00	$3,208,181.00
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	2,035.75	2,048.50	1,695.75	4,199.25	2,360.00	4,860.00	2,500.00
30-110-61-10-2-110-72100	FICA	155.76	156.77	129.72	703.72	181.00	372.00	191.00
30-110-61-10-2-110-72600	Unemployment Compensation	56.20	.00	.00	.00	.00	.00	.00
30-110-61-10-2-110-73190	Safe Splash Program YMCA	.00	.00	2,400.00	2,400.00	2,400.00	2,400.00	.00
30-110-61-10-2-110-73285	Strings Program	1,500.00	.00	750.00	300.00	2,250.00	2,250.00	.00
30-110-61-10-2-110-75529	Travel-Itinerant	.00	.00	12.68	10.50	.00	.00	.00
30-110-61-10-2-110-76070	Parent Involvement	.00	.00	.00	.00	500.00	500.00	.00
30-110-61-10-2-110-76130	Textbooks	66,338.94	148,133.44	81,740.78	21,790.45	190,102.00	65,375.00	(124,727.00)
30-110-61-10-2-110-76210	Character Education	1,171.83	.00	.00	1,468.42	1,100.00	1,100.00	.00
30-110-61-10-2-110-76250	Enrichment	7,690.87	109,155.76	15,251.14	16,832.40	13,900.00	13,900.00	.00
30-110-61-10-2-110-76265	Family Life	.00	.00	.00	.00	100.00	100.00	.00
30-110-61-10-2-110-76370	Reading Intervention	4,016.93	9,269.97	6,832.72	10,077.62	9,320.00	9,320.00	.00
	Program **110 - Regular Instruction** Totals	$82,966.28	$268,764.44	$108,812.79	$57,782.36	$222,213.00	$100,177.00	($122,036.00)
Program **111 - Remedial-School Day**								
30-110-61-10-2-111-71120	Compensation-Instructional Salaries	577.50	.00	.00	1,589.50	9,152.00	.00	(9,152.00)
30-110-61-10-2-111-72100	FICA	44.23	.00	.00	121.63	701.00	.00	(701.00)
	Program **111 - Remedial-School Day** Totals	$621.73	$0.00	$0.00	$1,711.13	$9,853.00	$0.00	($9,853.00)

FY 24 Operating Budget for Approval

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **110 - Central Instruction**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **2 - Elementary**								
Program **115 - Testing**								
30-110-61-10-2-115-71120	Compensation-Instructional Salaries	.00	17.00	34.00	17.00	400.00	400.00	.00
30-110-61-10-2-115-72100	FICA	.00	1.30	2.60	1.30	31.00	31.00	.00
30-110-61-10-2-115-73205	Software Licensing Fees	21,083.60	21,756.20	29,585.86	28,778.36	21,085.00	61,085.00	40,000.00
30-110-61-10-2-115-73225	Professional Development - Conferences	49.55	1,676.28	3,002.70	2,648.00	550.00	550.00	.00
30-110-61-10-2-115-76455	Testing Materials-Assessment	.00	15,594.63	100.52	4,315.71	500.00	500.00	.00
	Program **115 - Testing** Totals	$21,133.15	$39,045.41	$32,725.68	$35,760.37	$22,566.00	$62,566.00	$40,000.00
Program **120 - Special Education**								
30-110-61-10-2-120-71146	Compensation - ELL	50,622.79	56,208.00	66,979.75	85,217.94	60,850.00	112,347.00	51,497.00
30-110-61-10-2-120-71153	Compensation-Instructional Asst ELL	7,206.20	.00	.00	.00	.00	.00	.00
30-110-61-10-2-120-71200	Compensation-OT	.00	12.52	.00	.00	.00	.00	.00
30-110-61-10-2-120-71665	Bonus Payments To Teachers	.00	3,096.00	.00	6,966.00	.00	.00	.00
30-110-61-10-2-120-72100	FICA	4,164.83	4,434.08	4,892.53	6,981.08	4,655.00	8,595.00	3,940.00
30-110-61-10-2-120-72210	VRS Pension Contribution	.00	.00	.00	7,603.11	.00	.00	.00
30-110-61-10-2-120-72220	VRS Hybrid Pension Contribution	6,027.75	7,143.53	7,609.60	7,290.81	10,113.00	18,672.00	8,559.00
30-110-61-10-2-120-72300	Group Health and Dental Insurance	.00	1,854.84	8,188.47	13,080.80	7,440.00	7,440.00	.00
30-110-61-10-2-120-72400	VRS Group Life Insurance	503.64	575.97	613.50	1,200.78	815.00	1,505.00	690.00
30-110-61-10-2-120-72510	Hybrid Disability Insurance	101.70	102.33	109.00	104.40	.00	.00	.00
30-110-61-10-2-120-72750	VRS Retiree Health Care Credit	461.34	520.04	554.00	1,084.32	736.00	1,359.00	623.00
30-110-61-10-2-120-73010	Autism Support Services	23,850.00	26,868.28	27,848.75	76,020.31	19,000.00	20,600.00	1,600.00

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Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **110 - Central Instruction**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **2 - Elementary**								
Program **120 - Special Education**								
30-110-61-10-2-120-73037	Contractual Services - Other	1,979.75	3,382.60	3,298.40	3,287.95	2,750.00	23,000.00	20,250.00
30-110-61-10-2-120-73255	Professional Development	.00	.00	5,282.51	1,509.29	2,498.00	5,000.00	2,502.00
30-110-61-10-2-120-73275	Therapeutic Services -Sp Ed	139,354.95	178,048.88	155,886.04	169,338.25	141,216.00	149,716.00	8,500.00
30-110-61-10-2-120-75529	Travel-Itinerant	.00	.00	.00	.00	500.00	500.00	.00
30-110-61-10-2-120-76431	Special Ed - General	7,130.95	18,761.87	11,026.56	10,632.56	13,610.00	13,610.00	.00
30-110-61-10-2-120-76438	Supplies - EL	2,325.10	2,448.47	3,189.65	3,739.01	5,000.00	5,000.00	.00
30-110-61-10-2-120-76455	Testing Materials-Assessment	4,230.21	3,344.15	4,115.88	4,800.06	4,000.00	4,000.00	.00
	Program **120 - Special Education** Totals	$247,959.21	$306,801.56	$299,594.64	$398,856.67	$273,183.00	$371,344.00	$98,161.00
Program **127 - Regional Sp Ed Program**								
30-110-61-10-2-127-73297	Tuition - Regional Sp Ed Program	336,017.86	.00	.00	.00	.00	.00	.00
	Program **127 - Regional Sp Ed Program** Totals	$336,017.86	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Program **128 - Risk Reduction**								
30-110-61-10-2-128-71120	Compensation-Instructional Salaries	2,736.00	190.00	635.25	2,635.50	200.00	200.00	.00
30-110-61-10-2-128-71151	Compensation-Instructional Asst	.00	.00	2,897.82	7,303.95	.00	8,757.00	8,757.00
30-110-61-10-2-128-72100	FICA	209.33	14.54	270.29	701.18	16.00	685.00	669.00
30-110-61-10-2-128-73037	Contractual Services - Other	869.87	.00	.00	.00	.00	.00	.00
	Program **128 - Risk Reduction** Totals	$3,815.20	$204.54	$3,803.36	$10,640.63	$216.00	$9,642.00	$9,426.00
Program **140 - Gifted**								
30-110-61-10-2-140-71120	Compensation-Instructional Salaries	60,245.04	60,418.54	63,516.60	58,484.82	66,693.00	63,865.00	(2,828.00)
30-110-61-10-2-140-71665	Bonus Payments To Teachers	.00	1,393.20	.00	1,393.20	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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	4,058.81	4,152.21	4,595.38	4,489.46	5,102.00	4,886.00	(216.00)
30-110-61-10-2-140-72210	VRS Pension Contribution	9,446.40	10,047.29	10,556.50	9,552.96	11,084.00	10,614.00	(470.00)
30-110-61-10-2-140-72300	Group Health and Dental Insurance	8,025.48	8,355.72	8,051.32	8,269.08	8,860.00	8,860.00	.00
30-110-61-10-2-140-72400	VRS Group Life Insurance	789.20	810.02	851.10	770.22	894.00	856.00	(38.00)
30-110-61-10-2-140-72750	VRS Retiree Health Care Credit	723.00	731.52	768.60	695.52	807.00	773.00	(34.00)
30-110-61-10-2-140-76280	Gifted	5,813.36	6,956.39	5,519.64	6,225.34	5,600.00	5,600.00	.00
	Program **140 - Gifted** Totals	$89,101.29	$92,864.89	$93,859.14	$89,880.60	$99,040.00	$95,454.00	($3,586.00)
	Level **2 - Elementary** Totals	$781,614.72	$707,680.84	$538,795.61	$594,631.76	$627,071.00	$639,183.00	$12,112.00
Level **3 - Secondary**								
Program **110 - Regular Instruction**								
30-110-61-10-3-110-72100	FICA	14.92	.00	.00	.00	.00	.00	.00
30-110-61-10-3-110-73018	Career - Tech Testing	10,394.44	8,329.59	6,558.64	7,638.91	10,500.00	29,500.00	19,000.00
30-110-61-10-3-110-73037	Contractual Services - Other	.00	.00	.00	175.00	2,500.00	7,500.00	5,000.00
30-110-61-10-3-110-73050	Drivers Education Services	35,520.00	33,840.00	68,460.00	77,904.00	95,873.00	95,873.00	.00
30-110-61-10-3-110-73295	Tuition VWCC	115,083.12	99,887.29	70,735.10	46,001.43	175,000.00	175,000.00	.00
30-110-61-10-3-110-75529	Travel-Itinerant	10.92	.00	.00	.00	.00	.00	.00
30-110-61-10-3-110-76035	CPR/AED Recertification	664.63	.00	202.49	.00	800.00	800.00	.00
30-110-61-10-3-110-76042	Distinguished Scholars	28,500.00	33,500.00	27,265.30	26,500.00	28,000.00	28,000.00	.00
30-110-61-10-3-110-76070	Parent Involvement	.00	.00	.00	.00	250.00	250.00	.00
30-110-61-10-3-110-76130	Textbooks	75,293.69	62,293.41	22,904.62	137,878.60	71,298.00	71,298.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-110-61-10-3-110-76250	Enrichment	255.07	100.00	90.00	164.46	.00	.00	.00
30-110-61-10-3-110-76345	Mathematics	.00	.00	.00	113.85	.00	.00	.00
30-110-61-10-3-110-76455	Testing Materials-Assessment	(15.00)	.00	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$265,721.79	$237,950.29	$196,216.15	$296,376.25	$384,221.00	$408,221.00	$24,000.00
Program **111 - Remedial-School Day**								
30-110-61-10-3-111-71120	Compensation-Instructional Salaries	110.00	.00	.00	577.50	2,684.00	.00	(2,684.00)
30-110-61-10-3-111-72100	FICA	8.42	.00	.00	44.18	205.00	.00	(205.00)
30-110-61-10-3-111-73037	Contractual Services - Other	552.56	580.00	1,236.00	2,114.00	6,899.00	6,899.00	.00
	Program **111 - Remedial-School Day** Totals	$670.98	$580.00	$1,236.00	$2,735.68	$9,788.00	$6,899.00	($2,889.00)
Program **115 - Testing**								
30-110-61-10-3-115-71120	Compensation-Instructional Salaries	182.75	3,608.25	1,487.50	72.25	3,500.00	3,500.00	.00
30-110-61-10-3-115-72100	FICA	13.98	276.04	113.81	5.53	268.00	268.00	.00
30-110-61-10-3-115-73205	Software Licensing Fees	17,643.20	17,262.15	13,185.30	9,528.21	17,565.00	18,565.00	1,000.00
30-110-61-10-3-115-73225	Professional Development - Conferences	49.55	227.13	.00	32.00	1,000.00	1,000.00	.00
30-110-61-10-3-115-76455	Testing Materials-Assessment	10,334.89	3,430.72	1,945.76	14,562.54	14,820.00	14,820.00	.00
	Program **115 - Testing** Totals	$28,224.37	$24,804.29	$16,732.37	$24,200.53	$37,153.00	$38,153.00	$1,000.00
Program **120 - Special Education**								
30-110-61-10-3-120-71110	Compensation-Administrative	.00	30,639.46	38,987.78	35,679.79	34,268.00	35,897.00	1,629.00
30-110-61-10-3-120-71146	Compensation - ELL	20,887.50	18,366.25	61,419.49	56,828.59	61,526.00	62,379.00	853.00
30-110-61-10-3-120-71665	Bonus Payments To Teachers	.00	774.00	.00	774.00	.00	.00	.00
30-110-61-10-3-120-72100	FICA	1,597.94	3,810.77	7,601.16	6,947.79	7,328.00	7,518.00	190.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-110-61-10-3-120-72210	VRS Pension Contribution	.00	4,609.02	15,162.70	14,754.36	15,921.00	16,333.00	412.00
30-110-61-10-3-120-72220	VRS Hybrid Pension Contribution	.00	2.60	.00	.00	.00	.00	.00
30-110-61-10-3-120-72300	Group Health and Dental Insurance	.00	.00	8,961.48	7,952.36	8,667.00	8,667.00	.00
30-110-61-10-3-120-72400	VRS Group Life Insurance	.00	371.12	1,222.50	1,189.61	1,284.00	1,317.00	33.00
30-110-61-10-3-120-72510	Hybrid Disability Insurance	11.24	.00	.00	.00	.00	.00	.00
30-110-61-10-3-120-72750	VRS Retiree Health Care Credit	.00	335.61	1,103.90	1,074.22	1,159.00	1,189.00	30.00
30-110-61-10-3-120-73010	Autism Support Services	3,360.00	450.00	5,228.75	3,487.50	5,000.00	5,000.00	.00
30-110-61-10-3-120-73255	Professional Development	.00	.00	1,131.97	4,905.19	2,498.00	2,498.00	.00
30-110-61-10-3-120-73275	Therapeutic Services -Sp Ed	46,088.96	39,386.77	51,746.24	54,076.89	47,072.00	52,572.00	5,500.00
30-110-61-10-3-120-73810	Tuition - Other Entities In-State	.00	.00	.00	.00	.00	.00	.00
30-110-61-10-3-120-76431	Special Ed - General	751.11	1,400.72	4,208.79	6,954.12	1,200.00	1,200.00	.00
30-110-61-10-3-120-76438	Supplies - EL	1,235.69	496.37	1,377.59	1,551.24	1,250.00	1,250.00	.00
30-110-61-10-3-120-76455	Testing Materials-Assessment	.00	628.82	(628.82)	.00	.00	.00	.00
Program **120 - Special Education** Totals		$73,932.44	$101,271.51	$197,523.53	$196,175.66	$187,173.00	$195,820.00	$8,647.00
Program **121 - Alternative Education**								
30-110-61-10-3-121-71120	Compensation-Instructional Salaries	47,213.04	47,493.04	53,249.04	51,269.34	55,911.00	156,526.00	100,615.00
30-110-61-10-3-121-71151	Compensation-Instructional Asst	22,640.13	23,437.33	27,141.18	27,319.83	28,813.00	30,335.00	1,522.00
30-110-61-10-3-121-72100	FICA	5,273.63	5,285.24	5,876.51	5,520.09	6,481.00	14,295.00	7,814.00
30-110-61-10-3-121-72210	VRS Pension Contribution	3,541.20	3,930.53	4,560.70	4,537.62	3,461.00	18,634.00	15,173.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-110-61-10-3-121-72220	VRS Hybrid Pension Contribution	7,402.94	7,902.63	8,850.00	8,455.14	10,620.00	12,422.00	1,802.00
30-110-61-10-3-121-72300	Group Health and Dental Insurance	12,859.36	13,671.54	16,831.52	17,074.86	9,943.00	9,943.00	.00
30-110-61-10-3-121-72400	VRS Group Life Insurance	914.40	954.08	1,081.20	1,047.51	1,135.00	2,504.00	1,369.00
30-110-61-10-3-121-72510	Hybrid Disability Insurance	101.16	113.18	126.70	121.05	155.00	155.00	.00
30-110-61-10-3-121-72750	VRS Retiree Health Care Credit	837.60	861.52	976.30	945.99	1,025.00	2,261.00	1,236.00
Program **121 - Alternative Education** Totals		$100,783.46	$103,649.09	$118,693.15	$116,291.43	$117,544.00	$247,075.00	$129,531.00
Program **122 - Dropout Prevention**								
30-110-61-10-3-122-71120	Compensation-Instructional Salaries	17,148.98	17,550.59	19,293.80	20,789.56	20,511.00	23,269.00	2,758.00
30-110-61-10-3-122-71665	Bonus Payments To Teachers	.00	4,644.00	.00	4,644.00	.00	.00	.00
30-110-61-10-3-122-72100	FICA	1,052.36	1,295.56	1,070.91	1,661.77	1,569.00	1,780.00	211.00
30-110-61-10-3-122-72210	VRS Pension Contribution	.00	.00	.00	.00	3,409.00	3,867.00	458.00
30-110-61-10-3-122-72220	VRS Hybrid Pension Contribution	2,722.50	2,947.63	3,246.40	3,480.57	.00	.00	.00
30-110-61-10-3-122-72300	Group Health and Dental Insurance	4,776.48	7,150.80	7,818.40	7,928.54	6,960.00	6,960.00	.00
30-110-61-10-3-122-72400	VRS Group Life Insurance	227.50	237.68	261.80	280.62	275.00	312.00	37.00
30-110-61-10-3-122-72510	Hybrid Disability Insurance	41.30	42.20	46.50	49.86	.00	.00	.00
30-110-61-10-3-122-72750	VRS Retiree Health Care Credit	208.40	214.60	236.40	253.44	248.00	282.00	34.00
Program **122 - Dropout Prevention** Totals		$26,177.52	$34,083.06	$31,974.21	$39,088.36	$32,972.00	$36,470.00	$3,498.00
Program **127 - Regional Sp Ed Program**								
30-110-61-10-3-127-73297	Tuition - Regional Sp Ed Program	186,838.70	.00	.00	.00	.00	.00	.00
Program **127 - Regional Sp Ed Program** Totals		$186,838.70	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **110 - Central Instruction**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **3 - Secondary**								
Program **128 - Risk Reduction**								
30-110-61-10-3-128-71120	Compensation-Instructional Salaries	11,180.86	926.29	1,609.47	12,531.75	20,142.00	20,142.00	.00
30-110-61-10-3-128-71151	Compensation-Instructional Asst	.00	.00	11.00	.00	.00	.00	.00
30-110-61-10-3-128-72100	FICA	707.12	70.86	124.00	958.66	1,541.00	1,541.00	.00
30-110-61-10-3-128-73037	Contractual Services - Other	24,448.24	26,983.50	25,144.14	24,214.63	38,600.00	30,600.00	(8,000.00)
30-110-61-10-3-128-75529	Travel-Itinerant	.00	.00	150.11	.00	500.00	500.00	.00
30-110-61-10-3-128-76435	Supplies - Instructional	2,636.86	12,609.77	4,937.38	7,022.37	20,000.00	20,000.00	.00
	Program **128 - Risk Reduction** Totals	$38,973.08	$40,590.42	$31,976.10	$44,727.41	$80,783.00	$72,783.00	($8,000.00)
Program **140 - Gifted**								
30-110-61-10-3-140-71120	Compensation-Instructional Salaries	20,081.64	20,139.49	21,172.20	19,494.88	22,231.00	21,288.00	(943.00)
30-110-61-10-3-140-71665	Bonus Payments To Teachers	.00	464.40	.00	464.40	.00	.00	.00
30-110-61-10-3-140-72100	FICA	1,350.13	1,384.12	1,531.64	1,496.56	1,701.00	1,629.00	(72.00)
30-110-61-10-3-140-72210	VRS Pension Contribution	3,148.80	3,349.12	3,518.80	3,184.29	3,695.00	3,538.00	(157.00)
30-110-61-10-3-140-72300	Group Health and Dental Insurance	2,675.20	2,785.24	2,683.72	2,756.32	5,360.00	5,360.00	.00
30-110-61-10-3-140-72400	VRS Group Life Insurance	263.10	270.03	283.70	256.68	298.00	285.00	(13.00)
30-110-61-10-3-140-72750	VRS Retiree Health Care Credit	241.00	243.84	256.20	231.84	269.00	258.00	(11.00)
30-110-61-10-3-140-73300	Tuition-Gov School	47,150.00	51,865.00	52,220.00	78,287.00	82,960.00	84,960.00	2,000.00
30-110-61-10-3-140-76280	Gifted	78.00	67.89	916.58	250.68	1,500.00	1,500.00	.00
	Program **140 - Gifted** Totals	$74,987.87	$80,569.13	$82,582.84	$106,422.65	$118,014.00	$118,818.00	$804.00
	Level **3 - Secondary** Totals	$796,310.21	$623,497.79	$676,934.35	$826,017.97	$967,648.00	$1,124,239.00	$156,591.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-110-61-10-4-110-73255	Professional Development	292.86	.00	1,880.60	.00	1,000.00	1,000.00	.00
30-110-61-10-4-110-73285	Strings Program	490.00	.00	450.00	.00	.00	.00	.00
30-110-61-10-4-110-76070	Parent Involvement	.00	.00	.00	.00	250.00	250.00	.00
30-110-61-10-4-110-76130	Textbooks	43,970.71	42,193.18	100,207.84	14,803.57	201,327.00	112,663.00	(88,664.00)
30-110-61-10-4-110-76250	Enrichment	2,698.08	2,381.36	.00	42.00	.00	.00	.00
30-110-61-10-4-110-76265	Family Life	.00	.00	.00	.00	100.00	100.00	.00
30-110-61-10-4-110-76345	Mathematics	3,935.74	3,857.92	3,919.11	(30.45)	3,945.00	3,945.00	.00
	Program **110 - Regular Instruction** Totals	$51,387.39	$48,432.46	$106,457.55	$14,815.12	$206,622.00	$117,958.00	($88,664.00)
Program **111 - Remedial-School Day**								
30-110-61-10-4-111-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	2,684.00	.00	(2,684.00)
30-110-61-10-4-111-72100	FICA	.00	.00	.00	.00	206.00	.00	(206.00)
	Program **111 - Remedial-School Day** Totals	$0.00	$0.00	$0.00	$0.00	$2,890.00	$0.00	($2,890.00)
Program **115 - Testing**								
30-110-61-10-4-115-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	2,000.00	2,000.00	.00
30-110-61-10-4-115-72100	FICA	.00	.00	.00	.00	153.00	153.00	.00
30-110-61-10-4-115-73205	Software Licensing Fees	22,003.95	23,918.00	18,151.30	13,591.41	24,253.00	24,253.00	.00
30-110-61-10-4-115-73225	Professional Development - Conferences	101.44	610.98	.00	32.00	1,000.00	1,000.00	.00
30-110-61-10-4-115-76455	Testing Materials-Assessment	302.71	70.08	10,986.53	3,129.64	3,720.00	3,720.00	.00
	Program **115 - Testing** Totals	$22,408.10	$24,599.06	$29,137.83	$16,753.05	$31,126.00	$31,126.00	$0.00
Program **120 - Special Education**								
30-110-61-10-4-120-71146	Compensation - ELL	16,002.50	15,892.50	22,036.25	21,862.24	23,450.00	79,008.00	55,558.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-110-61-10-4-120-72100	FICA	1,224.19	1,215.78	1,742.57	1,568.56	1,794.00	6,044.00	4,250.00
30-110-61-10-4-120-72210	VRS Pension Contribution	.00	.00	.00	.00	.00	9,234.00	9,234.00
30-110-61-10-4-120-72220	VRS Hybrid Pension Contribution	.00	.00	.00	8,310.42	.00	.00	.00
30-110-61-10-4-120-72300	Group Health and Dental Insurance	.00	.00	.00	.00	.00	9,407.00	9,407.00
30-110-61-10-4-120-72400	VRS Group Life Insurance	.00	.00	.00	670.05	.00	744.00	744.00
30-110-61-10-4-120-72510	Hybrid Disability Insurance	.00	.00	.00	118.98	.00	.00	.00
30-110-61-10-4-120-72600	Unemployment Compensation	.00	407.29	.00	.00	.00	.00	.00
30-110-61-10-4-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	605.07	.00	672.00	672.00
30-110-61-10-4-120-73010	Autism Support Services	.00	575.00	4,878.75	5,773.44	2,000.00	2,000.00	.00
30-110-61-10-4-120-73255	Professional Development	.00	.00	1,131.97	1,131.97	2,497.00	2,497.00	.00
30-110-61-10-4-120-73275	Therapeutic Services -Sp Ed	46,728.46	39,975.70	52,421.70	50,088.08	47,072.00	53,072.00	6,000.00
30-110-61-10-4-120-76431	Special Ed - General	855.87	2,378.08	3,891.02	7,587.49	1,200.00	1,200.00	.00
30-110-61-10-4-120-76438	Supplies - EL	1,296.24	994.55	1,697.92	1,555.24	1,250.00	1,250.00	.00
	Program **120 - Special Education** Totals	$66,107.26	$61,438.90	$87,800.18	$99,271.54	$79,263.00	$165,128.00	$85,865.00
Program **127 - Regional Sp Ed Program**								
30-110-61-10-4-127-73297	Tuition - Regional Sp Ed Program	135,325.34	.00	.00	.00	.00	.00	.00
	Program **127 - Regional Sp Ed Program** Totals	$135,325.34	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Program **128 - Risk Reduction**								
30-110-61-10-4-128-71120	Compensation-Instructional Salaries	551.00	.00	.00	18,957.75	.00	.00	.00
30-110-61-10-4-128-72100	FICA	42.15	.00	.00	1,450.29	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **110 - Central Instruction**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **4 - Middle**								
Program **128 - Risk Reduction**								
30-110-61-10-4-128-73037	Contractual Services - Other	1,079.38	.00	.00	.00	.00	.00	.00
30-110-61-10-4-128-76435	Supplies - Instructional	22.22	.00	.00	.00	.00	.00	.00
	Program **128 - Risk Reduction** Totals	$1,694.75	$0.00	$0.00	$20,408.04	$0.00	$0.00	$0.00
Program **140 - Gifted**								
30-110-61-10-4-140-71120	Compensation-Instructional Salaries	53,551.20	53,705.40	56,459.16	51,986.43	59,282.00	56,769.00	(2,513.00)
30-110-61-10-4-140-71665	Bonus Payments To Teachers	.00	1,238.40	.00	1,238.40	.00	.00	.00
30-110-61-10-4-140-72100	FICA	3,600.08	3,690.75	4,085.01	3,990.72	4,535.00	4,343.00	(192.00)
30-110-61-10-4-140-72210	VRS Pension Contribution	8,396.80	8,930.98	9,383.50	8,491.50	9,853.00	9,435.00	(418.00)
30-110-61-10-4-140-72300	Group Health and Dental Insurance	7,133.80	7,427.36	7,156.64	7,350.20	7,860.00	7,860.00	.00
30-110-61-10-4-140-72400	VRS Group Life Insurance	701.50	720.06	756.50	684.63	794.00	761.00	(33.00)
30-110-61-10-4-140-72750	VRS Retiree Health Care Credit	642.60	650.15	683.10	618.12	717.00	687.00	(30.00)
30-110-61-10-4-140-76280	Gifted	2,014.47	2,844.28	2,045.91	947.91	2,000.00	2,000.00	.00
	Program **140 - Gifted** Totals	$76,040.45	$79,207.38	$80,569.82	$75,307.91	$85,041.00	$81,855.00	($3,186.00)
	Level **4 - Middle** Totals	$352,963.29	$213,677.80	$303,965.38	$226,555.66	$404,942.00	$396,067.00	($8,875.00)
Level **6 - Summer**								
Program **112 - Remedial-Summer**								
30-110-61-10-6-112-71110	Compensation-Administrative	.00	.00	.00	.00	3,200.00	3,200.00	.00
30-110-61-10-6-112-71120	Compensation-Instructional Salaries	48,031.06	40,334.46	119,852.18	69,704.22	48,065.00	48,065.00	.00
30-110-61-10-6-112-72100	FICA	3,666.17	3,085.69	7,367.37	6,168.54	3,922.00	3,922.00	.00
30-110-61-10-6-112-76435	Supplies - Instructional	328.52	136.73	2,087.45	832.19	800.00	800.00	.00
	Program **112 - Remedial-Summer** Totals	$52,025.75	$43,556.88	$129,307.00	$76,704.95	$55,987.00	$55,987.00	$0.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **110 - Central Instruction**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **6 - Summer**								
Program **160 - Summer**								
30-110-61-10-6-160-71196	Compensation - Summer School Teacher	25,251.54	25,595.85	36,158.30	15,503.76	63,334.00	63,334.00	.00
30-110-61-10-6-160-72100	FICA	1,908.26	1,958.09	2,766.13	1,186.04	4,845.00	4,845.00	.00
30-110-61-10-6-160-73303	Y Fit Purchased Services	2,704.75	240.00	60.00	360.00	2,100.00	2,100.00	.00
30-110-61-10-6-160-76435	Supplies - Instructional	.00	.00	1,598.38	46.92	250.00	250.00	.00
	Program **160 - Summer** Totals	$29,864.55	$27,793.94	$40,582.81	$17,096.72	$70,529.00	$70,529.00	$0.00
	Level **6 - Summer** Totals	$81,890.30	$71,350.82	$169,889.81	$93,801.67	$126,516.00	$126,516.00	$0.00
Level **7 - Adult**								
Program **170 - Adult**								
30-110-61-10-7-170-71120	Compensation-Instructional Salaries	600.00	2.75	.00	.00	.00	.00	.00
30-110-61-10-7-170-71665	Bonus Payments To Teachers	.00	.00	.00	1,548.00	.00	.00	.00
30-110-61-10-7-170-72100	FICA	45.90	.60	.00	114.43	.00	.00	.00
30-110-61-10-7-170-72600	Unemployment Compensation	.00	800.99	.00	.00	.00	.00	.00
	Program **170 - Adult** Totals	$645.90	$804.34	$0.00	$1,662.43	$0.00	$0.00	$0.00
	Level **7 - Adult** Totals	$645.90	$804.34	$0.00	$1,662.43	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$2,013,424.42	$1,617,011.59	$1,689,585.15	$1,742,669.49	$2,126,177.00	$2,286,005.00	$159,828.00
Sub-Function **21 - Student Guidance**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
30-110-61-21-2-110-76285	Guidance	.00	.00	.00	.00	250.00	250.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$0.00	$0.00	$250.00	$250.00	$0.00
	Level **2 - Elementary** Totals	$0.00	$0.00	$0.00	$0.00	$250.00	$250.00	$0.00
Level **3 - Secondary**								
Program **110 - Regular Instruction**								
30-110-61-21-3-110-76285	Guidance	71.25	133.38	63.65	50.00	175.00	175.00	.00
	Program **110 - Regular Instruction** Totals	$71.25	$133.38	$63.65	$50.00	$175.00	$175.00	$0.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **110 - Central Instruction**								
Function **61 - Instruction**								
Sub-Function **21 - Student Guidance**								
Level **3 - Secondary**								
Program **120 - Special Education**								
30-110-61-21-3-120-76285	Guidance	3.75	7.02	3.35	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$3.75	$7.02	$3.35	$0.00	$0.00	$0.00	$0.00
Program **140 - Gifted**								
30-110-61-21-3-140-76285	Guidance	.00	.00	60.02	.00	.00	.00	.00
	Program **140 - Gifted** Totals	$0.00	$0.00	$60.02	$0.00	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$75.00	$140.40	$127.02	$50.00	$175.00	$175.00	$0.00
Level **4 - Middle**								
Program **110 - Regular Instruction**								
30-110-61-21-4-110-76285	Guidance	.00	.00	.00	.00	175.00	175.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$0.00	$0.00	$175.00	$175.00	$0.00
	Level **4 - Middle** Totals	$0.00	$0.00	$0.00	$0.00	$175.00	$175.00	$0.00
	Sub-Function **21 - Student Guidance** Totals	$75.00	$140.40	$127.02	$50.00	$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	26,394.48	26,428.47	42,468.84	42,328.17	44,592.00	46,684.00	2,092.00
30-110-61-22-2-110-71665	Bonus Payments To Teachers	.00	928.80	.00	928.80	.00	.00	.00
30-110-61-22-2-110-72100	FICA	2,025.72	2,096.23	3,165.80	3,135.53	3,411.00	3,571.00	160.00
30-110-61-22-2-110-72210	VRS Pension Contribution	4,138.68	4,392.39	4,734.48	4,556.64	7,411.00	7,759.00	348.00
30-110-61-22-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	2,323.80	2,509.25	.00	.00	.00
30-110-61-22-2-110-72300	Group Health and Dental Insurance	.00	350.34	4,084.68	4,040.54	.00	.00	.00
30-110-61-22-2-110-72400	VRS Group Life Insurance	345.84	354.21	569.12	569.72	598.00	626.00	28.00
30-110-61-22-2-110-72510	Hybrid Disability Insurance	.00	.00	33.30	35.91	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **110 - Central Instruction**								
Function **61 - Instruction**								
Sub-Function **22 - Student Social Worker**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
30-110-61-22-2-110-72750	VRS Retiree Health Care Credit	316.68	319.74	513.96	514.46	540.00	565.00	25.00
	Program **110 - Regular Instruction** Totals	$33,221.40	$34,870.18	$57,893.98	$58,619.02	$56,552.00	$59,205.00	$2,653.00
Program **120 - Special Education**								
30-110-61-22-2-120-71120	Compensation-Instructional Salaries	17,596.32	17,618.97	28,657.56	28,218.75	29,729.00	31,123.00	1,394.00
30-110-61-22-2-120-71665	Bonus Payments To Teachers	.00	619.20	.00	619.20	.00	.00	.00
30-110-61-22-2-120-72100	FICA	1,350.39	1,397.45	2,136.80	2,254.90	2,274.00	2,381.00	107.00
30-110-61-22-2-120-72210	VRS Pension Contribution	2,759.04	2,928.27	3,156.36	3,037.76	4,941.00	5,173.00	232.00
30-110-61-22-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	1,549.20	1,672.74	.00	.00	.00
30-110-61-22-2-120-72300	Group Health and Dental Insurance	.00	233.56	2,723.06	2,693.72	.00	.00	.00
30-110-61-22-2-120-72400	VRS Group Life Insurance	230.52	236.10	379.42	379.88	398.00	417.00	19.00
30-110-61-22-2-120-72510	Hybrid Disability Insurance	.00	.00	22.20	23.94	.00	.00	.00
30-110-61-22-2-120-72750	VRS Retiree Health Care Credit	211.20	213.15	342.60	342.98	360.00	377.00	17.00
	Program **120 - Special Education** Totals	$22,147.47	$23,246.70	$38,967.20	$39,243.87	$37,702.00	$39,471.00	$1,769.00
Program **125 - Parent Resource Center**								
30-110-61-22-2-125-71145	Compensation - Parent Resource Ctr	3,319.50	3,863.76	3,664.32	609.80	3,659.00	.00	(3,659.00)
30-110-61-22-2-125-71665	Bonus Payments To Teachers	.00	387.00	.00	.00	.00	.00	.00
30-110-61-22-2-125-72100	FICA	253.96	293.55	193.35	22.17	280.00	.00	(280.00)
30-110-61-22-2-125-72220	VRS Hybrid Pension Contribution	.00	283.87	608.10	.00	.00	.00	.00
30-110-61-22-2-125-72300	Group Health and Dental Insurance	.00	865.62	1,624.24	282.40	.00	.00	.00
30-110-61-22-2-125-72400	VRS Group Life Insurance	.00	22.89	49.00	.00	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **110 - Central Instruction**								
Function **61 - Instruction**								
Sub-Function **22 - Student Social Worker**								
Level **2 - Elementary**								
Program **125 - Parent Resource Center**								
30-110-61-22-2-125-72510	Hybrid Disability Insurance	.00	4.07	8.70	.00	.00	.00	.00
30-110-61-22-2-125-72750	VRS Retiree Health Care Credit	.00	20.68	44.30	.00	.00	.00	.00
30-110-61-22-2-125-76435	Supplies - Instructional	.00	.00	.00	.00	500.00	500.00	.00
	Program **125 - Parent Resource Center** Totals	$3,573.46	$5,741.44	$6,192.01	$914.37	$4,439.00	$500.00	($3,939.00)
	Level **2 - Elementary** Totals	$58,942.33	$63,858.32	$103,053.19	$98,777.26	$98,693.00	$99,176.00	$483.00
Level **3 - Secondary**								
Program **110 - Regular Instruction**								
30-110-61-22-3-110-71120	Compensation-Instructional Salaries	26,394.48	26,428.47	42,468.84	42,328.17	44,592.00	46,684.00	2,092.00
30-110-61-22-3-110-71665	Bonus Payments To Teachers	.00	.00	.00	928.80	.00	.00	.00
30-110-61-22-3-110-72100	FICA	2,025.72	2,025.16	3,165.80	3,135.53	3,411.00	3,571.00	160.00
30-110-61-22-3-110-72210	VRS Pension Contribution	4,138.68	4,392.39	4,734.48	4,556.64	7,411.00	7,759.00	348.00
30-110-61-22-3-110-72220	VRS Hybrid Pension Contribution	.00	.00	2,323.80	2,509.25	.00	.00	.00
30-110-61-22-3-110-72300	Group Health and Dental Insurance	.00	350.34	4,084.68	4,040.54	.00	.00	.00
30-110-61-22-3-110-72400	VRS Group Life Insurance	345.84	354.21	569.12	569.72	598.00	626.00	28.00
30-110-61-22-3-110-72510	Hybrid Disability Insurance	.00	.00	33.30	35.91	.00	.00	.00
30-110-61-22-3-110-72750	VRS Retiree Health Care Credit	316.68	319.74	513.96	514.46	540.00	565.00	25.00
	Program **110 - Regular Instruction** Totals	$33,221.40	$33,870.31	$57,893.98	$58,619.02	$56,552.00	$59,205.00	$2,653.00
Program **120 - Special Education**								
30-110-61-22-3-120-71120	Compensation-Instructional Salaries	17,596.32	17,618.97	28,312.56	28,218.75	29,729.00	31,123.00	1,394.00
30-110-61-22-3-120-71665	Bonus Payments To Teachers	.00	.00	.00	619.20	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **110 - Central Instruction**								
Function **61 - Instruction**								
Sub-Function **22 - Student Social Worker**								
Level **3 - Secondary**								
Program **120 - Special Education**								
30-110-61-22-3-120-72100	FICA	1,350.70	1,350.08	2,110.43	2,162.61	2,274.00	2,381.00	107.00
30-110-61-22-3-120-72210	VRS Pension Contribution	2,759.04	2,928.27	3,156.36	3,037.76	4,941.00	5,173.00	232.00
30-110-61-22-3-120-72220	VRS Hybrid Pension Contribution	.00	.00	1,549.30	1,672.73	.00	.00	.00
30-110-61-22-3-120-72300	Group Health and Dental Insurance	.00	233.56	2,723.06	2,693.72	.00	.00	.00
30-110-61-22-3-120-72400	VRS Group Life Insurance	230.40	235.98	379.20	379.68	398.00	417.00	19.00
30-110-61-22-3-120-72510	Hybrid Disability Insurance	.00	.00	22.10	24.03	.00	.00	.00
30-110-61-22-3-120-72750	VRS Retiree Health Care Credit	211.20	213.27	342.38	342.87	360.00	377.00	17.00
	Program **120 - Special Education** Totals	$22,147.66	$22,580.13	$38,595.39	$39,151.35	$37,702.00	$39,471.00	$1,769.00
Program **125 - Parent Resource Center**								
30-110-61-22-3-125-71145	Compensation - Parent Resource Ctr	3,318.05	3,903.82	3,664.32	609.80	3,659.00	.00	(3,659.00)
30-110-61-22-3-125-71665	Bonus Payments To Teachers	.00	387.00	.00	.00	.00	.00	.00
30-110-61-22-3-125-72100	FICA	253.78	296.60	193.34	22.17	280.00	.00	(280.00)
30-110-61-22-3-125-72220	VRS Hybrid Pension Contribution	.00	283.87	608.10	.00	.00	.00	.00
30-110-61-22-3-125-72300	Group Health and Dental Insurance	.00	865.62	1,624.24	282.40	.00	.00	.00
30-110-61-22-3-125-72400	VRS Group Life Insurance	.00	22.89	49.00	.00	.00	.00	.00
30-110-61-22-3-125-72510	Hybrid Disability Insurance	.00	4.07	8.70	.00	.00	.00	.00
30-110-61-22-3-125-72750	VRS Retiree Health Care Credit	.00	20.68	44.30	.00	.00	.00	.00
	Program **125 - Parent Resource Center** Totals	$3,571.83	$5,784.55	$6,192.00	$914.37	$3,939.00	$0.00	($3,939.00)
	Level **3 - Secondary** Totals	$58,940.89	$62,234.99	$102,681.37	$98,684.74	$98,193.00	$98,676.00	$483.00
	Sub-Function **22 - Student Social Worker** Totals	$117,883.22	$126,093.31	$205,734.56	$197,462.00	$196,886.00	$197,852.00	$966.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **110 - Central Instruction**								
Function **61 - Instruction**								
Sub-Function **23 - Student- Homebound**								
Level **2 - Elementary**								
Program **124 - Homebound**								
30-110-61-23-2-124-71120	Compensation-Instructional Salaries	6,360.25	.00	3,386.25	210.00	3,420.00	3,420.00	.00
30-110-61-23-2-124-72100	FICA	486.56	.00	259.00	16.07	262.00	262.00	.00
	Program **124 - Homebound** Totals	$6,846.81	$0.00	$3,645.25	$226.07	$3,682.00	$3,682.00	$0.00
	Level **2 - Elementary** Totals	$6,846.81	$0.00	$3,645.25	$226.07	$3,682.00	$3,682.00	$0.00
Level **3 - Secondary**								
Program **124 - Homebound**								
30-110-61-23-3-124-71120	Compensation-Instructional Salaries	.00	.00	6,688.50	19,868.65	30,940.00	83,211.00	52,271.00
30-110-61-23-3-124-72100	FICA	.00	.00	511.69	1,501.36	2,367.00	6,366.00	3,999.00
30-110-61-23-3-124-72210	VRS Pension Contribution	.00	.00	.00	4,343.70	.00	13,830.00	13,830.00
30-110-61-23-3-124-72300	Group Health and Dental Insurance	.00	.00	.00	3,268.90	.00	.00	.00
30-110-61-23-3-124-72400	VRS Group Life Insurance	.00	.00	.00	350.20	.00	1,115.00	1,115.00
30-110-61-23-3-124-72750	VRS Retiree Health Care Credit	.00	.00	.00	316.25	.00	1,007.00	1,007.00
	Program **124 - Homebound** Totals	$0.00	$0.00	$7,200.19	$29,649.06	$33,307.00	$105,529.00	$72,222.00
	Level **3 - Secondary** Totals	$0.00	$0.00	$7,200.19	$29,649.06	$33,307.00	$105,529.00	$72,222.00
Level **4 - Middle**								
Program **124 - Homebound**								
30-110-61-23-4-124-71120	Compensation-Instructional Salaries	2,983.00	4,474.50	.00	.00	6,840.00	6,840.00	.00
30-110-61-23-4-124-72100	FICA	228.18	342.34	.00	.00	523.00	523.00	.00
	Program **124 - Homebound** Totals	$3,211.18	$4,816.84	$0.00	$0.00	$7,363.00	$7,363.00	$0.00
	Level **4 - Middle** Totals	$3,211.18	$4,816.84	$0.00	$0.00	$7,363.00	$7,363.00	$0.00
	Sub-Function **23 - Student- Homebound** Totals	$10,057.99	$4,816.84	$10,845.44	$29,875.13	$44,352.00	$116,574.00	$72,222.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-110-61-31-2-110-71110	Compensation-Administrative	114,773.04	115,222.02	129,068.67	127,011.50	138,567.00	138,558.00	(9.00)
30-110-61-31-2-110-71120	Compensation-Instructional Salaries	.00	6,447.25	1,480.00	1,160.00	4,500.00	4,500.00	.00
30-110-61-31-2-110-71150	Compensation-Clerical	35,569.11	36,211.78	40,064.37	23,919.96	42,022.00	25,948.00	(16,074.00)
30-110-61-31-2-110-71200	Compensation-OT	205.16	.00	86.59	300.03	100.00	100.00	.00
30-110-61-31-2-110-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,100.00	1,200.00	1,200.00	.00
30-110-61-31-2-110-71665	Bonus Payments To Teachers	.00	1,548.00	.00	774.00	.00	.00	.00
30-110-61-31-2-110-72100	FICA	11,582.17	12,252.58	13,129.17	11,669.76	14,259.00	13,028.00	(1,231.00)
30-110-61-31-2-110-72210	VRS Pension Contribution	23,572.32	25,166.22	28,187.04	25,062.62	30,014.00	27,341.00	(2,673.00)
30-110-61-31-2-110-72300	Group Health and Dental Insurance	6,811.56	7,017.24	7,502.40	7,774.80	9,943.00	20,263.00	10,320.00
30-110-61-31-2-110-72400	VRS Group Life Insurance	1,969.32	2,029.02	2,272.65	2,020.70	2,420.00	2,204.00	(216.00)
30-110-61-31-2-110-72700	Workers Compensation	3,747.00	4,022.00	3,898.00	5,614.93	4,000.00	4,000.00	.00
30-110-61-31-2-110-72750	VRS Retiree Health Care Credit	1,803.96	1,832.22	2,052.09	1,824.68	2,185.00	1,991.00	(194.00)
30-110-61-31-2-110-72850	OPEB ARC	3,492.00	3,963.75	5,124.00	.00	.00	.00	.00
30-110-61-31-2-110-73030	Conferences-Student Services	20.00	.00	1,482.11	1,595.24	3,294.00	8,000.00	4,706.00
30-110-61-31-2-110-73115	Printing Services	842.00	1,909.50	3,943.83	3,072.28	3,665.00	3,665.00	.00
30-110-61-31-2-110-73245	Professional Development - Tuition Assistance	11,179.54	5,819.24	8,844.96	4,583.04	11,034.00	11,034.00	.00
30-110-61-31-2-110-75201	Postage-Student Mailings	1,217.17	721.77	553.98	304.60	.00	.00	.00
30-110-61-31-2-110-75515	Travel-Director of Elem Inst	388.82	545.00	483.50	1,196.82	1,520.00	1,520.00	.00

FY 24 Operating Budget for Approval

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-110-61-31-2-110-75529	Travel-Itinerant	10.92	.07	51.16	50.65	1,750.00	1,750.00	.00
30-110-61-31-2-110-76248	Early Reading Intervention	2,000.00	1,910.00	2,000.00	.00	2,000.00	2,000.00	.00
Program **110 - Regular Instruction** Totals		$220,384.09	$227,817.66	$251,424.52	$219,035.61	$272,473.00	$267,102.00	($5,371.00)
Program **120 - Special Education**								
30-110-61-31-2-120-71110	Compensation-Administrative	56,256.00	56,256.12	59,069.52	104,192.88	62,024.00	113,665.00	51,641.00
30-110-61-31-2-120-71150	Compensation-Clerical	61,503.85	62,402.93	61,846.97	54,362.62	70,438.00	60,362.00	(10,076.00)
30-110-61-31-2-120-71200	Compensation-OT	4.81	.00	167.84	413.99	50.00	50.00	.00
30-110-61-31-2-120-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,100.00	1,200.00	1,200.00	.00
30-110-61-31-2-120-71665	Bonus Payments To Teachers	.00	5,418.00	.00	6,579.00	.00	.00	.00
30-110-61-31-2-120-72100	FICA	8,590.55	9,102.91	9,035.96	12,754.46	10,229.00	13,409.00	3,180.00
30-110-61-31-2-120-72210	VRS Pension Contribution	14,543.28	15,547.71	15,658.83	20,719.82	22,015.00	28,923.00	6,908.00
30-110-61-31-2-120-72220	VRS Hybrid Pension Contribution	3,920.64	4,171.50	4,429.71	4,718.12	.00	.00	.00
30-110-61-31-2-120-72300	Group Health and Dental Insurance	20,528.70	21,807.18	22,241.73	19,956.05	14,915.00	19,618.00	4,703.00
30-110-61-31-2-120-72400	VRS Group Life Insurance	1,542.72	1,589.87	1,619.61	2,050.95	1,775.00	2,332.00	557.00
30-110-61-31-2-120-72510	Hybrid Disability Insurance	119.12	59.76	63.48	67.54	.00	.00	.00
30-110-61-31-2-120-72750	VRS Retiree Health Care Credit	1,413.24	1,435.67	1,462.56	1,852.07	1,603.00	2,106.00	503.00
30-110-61-31-2-120-73225	Professional Development - Conferences	1,512.22	895.00	5,011.53	299.00	1,955.00	2,455.00	500.00
30-110-61-31-2-120-75508	Travel - Director of Student Services	1,574.15	799.00	1,882.83	1,249.06	1,372.00	1,372.00	.00
30-110-61-31-2-120-75529	Travel-Itinerant	74.09	.00	.00	.00	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-110-61-31-2-120-76465	Testing Materials-Other	5,709.57	5,176.65	7,362.95	9,046.04	10,500.00	10,500.00	.00
	Program **120 - Special Education** Totals	$178,492.94	$185,862.30	$191,053.52	$239,361.60	$198,076.00	$255,992.00	$57,916.00
Program **140 - Gifted**								
30-110-61-31-2-140-73230	Professional Development - Gifted	684.21	.00	.00	359.56	870.00	870.00	.00
	Program **140 - Gifted** Totals	$684.21	$0.00	$0.00	$359.56	$870.00	$870.00	$0.00
	Level **2 - Elementary** Totals	$399,561.24	$413,679.96	$442,478.04	$458,756.77	$471,419.00	$523,964.00	$52,545.00
Level **3 - Secondary**								
Program **110 - Regular Instruction**								
30-110-61-31-3-110-71110	Compensation-Administrative	117,079.44	117,473.04	31,146.24	.00	122,934.00	.00	(122,934.00)
30-110-61-31-3-110-71120	Compensation-Instructional Salaries	4,343.04	44.90	854.24	1,690.14	26,875.00	26,875.00	.00
30-110-61-31-3-110-71150	Compensation-Clerical	47,597.76	47,712.27	50,458.68	54,341.68	52,982.00	59,258.00	6,276.00
30-110-61-31-3-110-71200	Compensation-OT	.00	.00	.00	.00	50.00	50.00	.00
30-110-61-31-3-110-71625	Compensation-Travel Allowance	1,200.00	1,200.00	300.00	.00	1,200.00	.00	(1,200.00)
30-110-61-31-3-110-71665	Bonus Payments To Teachers	.00	4,644.00	.00	3,096.00	.00	.00	.00
30-110-61-31-3-110-72100	FICA	12,474.91	12,591.15	6,147.82	4,685.91	15,609.00	6,593.00	(9,016.00)
30-110-61-31-3-110-72210	VRS Pension Contribution	25,821.48	27,453.81	13,562.70	9,028.03	29,237.00	9,849.00	(19,388.00)
30-110-61-31-3-110-72300	Group Health and Dental Insurance	14,755.80	15,441.60	9,854.58	7,774.80	19,886.00	10,479.00	(9,407.00)
30-110-61-31-3-110-72400	VRS Group Life Insurance	2,157.24	2,213.46	1,093.56	727.87	2,357.00	794.00	(1,563.00)
30-110-61-31-3-110-72750	VRS Retiree Health Care Credit	1,976.16	1,998.75	987.42	657.25	2,129.00	717.00	(1,412.00)
30-110-61-31-3-110-73030	Conferences-Student Services	(279.89)	.00	2,063.86	4,898.66	3,293.00	8,000.00	4,707.00
30-110-61-31-3-110-73115	Printing Services	337.50	3,296.06	4,854.34	421.61	3,665.00	3,665.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-110-61-31-3-110-73245	Professional Development - Tuition Assistance	2,112.87	1,797.89	2,420.11	3,264.47	3,033.00	8,000.00	4,967.00
30-110-61-31-3-110-75519	Travel-Director of Sec Inst	443.54	760.00	1,775.06	1,021.07	1,440.00	.00	(1,440.00)
30-110-61-31-3-110-75529	Travel-Itinerant	.00	.00	.00	115.92	.00	.00	.00
30-110-61-31-3-110-76080	SACS Accreditation	.00	.00	.00	1,667.22	.00	.00	.00
Program **110 - Regular Instruction** Totals		$230,019.85	$236,626.93	$125,518.61	$93,390.63	$284,690.00	$134,280.00	($150,410.00)
Program **120 - Special Education**								
30-110-61-31-3-120-71110	Compensation-Administrative	56,256.00	56,256.12	59,069.52	104,192.88	62,024.00	113,665.00	51,641.00
30-110-61-31-3-120-71150	Compensation-Clerical	61,503.85	61,812.77	61,846.34	54,351.42	70,438.00	60,362.00	(10,076.00)
30-110-61-31-3-120-71200	Compensation-OT	4.21	.00	166.87	412.91	50.00	50.00	.00
30-110-61-31-3-120-71665	Bonus Payments To Teachers	.00	3,096.00	.00	3,483.00	.00	.00	.00
30-110-61-31-3-120-72100	FICA	8,498.02	8,787.79	8,943.18	12,215.12	10,137.00	13,317.00	3,180.00
30-110-61-31-3-120-72210	VRS Pension Contribution	14,543.16	15,449.61	15,658.62	20,719.60	22,015.00	28,923.00	6,908.00
30-110-61-31-3-120-72220	VRS Hybrid Pension Contribution	3,920.52	4,171.29	4,429.65	4,718.01	.00	.00	.00
30-110-61-31-3-120-72300	Group Health and Dental Insurance	20,528.58	21,807.12	22,241.79	19,956.12	14,914.00	19,617.00	4,703.00
30-110-61-31-3-120-72400	VRS Group Life Insurance	1,542.48	1,581.91	1,619.52	2,050.84	1,775.00	2,332.00	557.00
30-110-61-31-3-120-72510	Hybrid Disability Insurance	.00	59.73	63.36	67.54	.00	.00	.00
30-110-61-31-3-120-72750	VRS Retiree Health Care Credit	1,412.76	1,428.34	1,462.35	1,851.74	1,603.00	2,106.00	503.00
30-110-61-31-3-120-73225	Professional Development - Conferences	2,098.00	556.00	916.58	330.00	807.00	807.00	.00
30-110-61-31-3-120-75529	Travel-Itinerant	926.90	477.29	1,739.71	721.68	3,250.00	3,250.00	.00

FY 24 Operating Budget for Approval

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-110-61-31-3-120-76465	Testing Materials-Other	1,161.37	1,952.93	1,067.50	385.20	2,000.00	2,000.00	.00
	Program **120 - Special Education** Totals	$172,395.85	$177,436.90	$179,224.99	$225,456.06	$189,013.00	$246,429.00	$57,416.00
Program **140 - Gifted**								
30-110-61-31-3-140-73230	Professional Development - Gifted	45.29	.00	.00	143.20	440.00	440.00	.00
	Program **140 - Gifted** Totals	$45.29	$0.00	$0.00	$143.20	$440.00	$440.00	$0.00
	Level **3 - Secondary** Totals	$402,460.99	$414,063.83	$304,743.60	$318,989.89	$474,143.00	$381,149.00	($92,994.00)
Level **4 - Middle**								
Program **110 - Regular Instruction**								
30-110-61-31-4-110-71110	Compensation-Administrative	42,781.56	42,821.43	45,088.56	43,394.56	47,343.00	47,340.00	(3.00)
30-110-61-31-4-110-71120	Compensation-Instructional Salaries	.00	306.00	1,410.00	.00	3,000.00	3,000.00	.00
30-110-61-31-4-110-71665	Bonus Payments To Teachers	.00	774.00	.00	774.00	.00	.00	.00
30-110-61-31-4-110-72100	FICA	2,921.03	2,999.45	3,196.95	2,980.47	3,851.00	3,851.00	.00
30-110-61-31-4-110-72210	VRS Pension Contribution	6,708.12	7,116.99	7,493.76	7,212.15	7,868.00	7,868.00	.00
30-110-61-31-4-110-72300	Group Health and Dental Insurance	4,293.30	4,416.42	4,727.10	4,905.30	9,943.00	9,943.00	.00
30-110-61-31-4-110-72400	VRS Group Life Insurance	560.52	573.87	604.20	581.46	634.00	634.00	.00
30-110-61-31-4-110-72750	VRS Retiree Health Care Credit	513.36	518.16	545.64	525.14	573.00	573.00	.00
30-110-61-31-4-110-73030	Conferences-Student Services	754.50	.00	2,868.25	1,079.91	3,293.00	8,000.00	4,707.00
30-110-61-31-4-110-73115	Printing Services	.00	314.50	4,654.00	421.61	.00	.00	.00
30-110-61-31-4-110-73245	Professional Development - Tuition Assistance	1,849.52	3,772.45	1,330.38	3,068.22	3,033.00	3,033.00	.00
30-110-61-31-4-110-75201	Postage-Student Mailings	335.00	.00	.00	.00	1,100.00	1,100.00	.00
30-110-61-31-4-110-75511	Travel-Director of Assessment/Tech	.00	314.44	.00	.00	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-110-61-31-4-110-75529	Travel-Itinerant	10.92	.00	.00	20.16	.00	.00	.00
30-110-61-31-4-110-76045	Furniture and Equip <$5,000	119.99	.00	.00	.00	750.00	750.00	.00
	Program **110 - Regular Instruction** Totals	$60,847.82	$63,927.71	$71,918.84	$64,962.98	$81,388.00	$86,092.00	$4,704.00
Program **120 - Special Education**								
30-110-61-31-4-120-73075	Legal Notices-Special Education	720.72	197.68	197.68	271.52	1,500.00	1,500.00	.00
30-110-61-31-4-120-73225	Professional Development - Conferences	839.64	265.00	835.29	965.00	807.00	807.00	.00
30-110-61-31-4-120-76465	Testing Materials-Other	1,475.75	1,433.01	2,121.70	2,992.24	8,000.00	8,000.00	.00
	Program **120 - Special Education** Totals	$3,036.11	$1,895.69	$3,154.67	$4,228.76	$10,307.00	$10,307.00	$0.00
Program **140 - Gifted**								
30-110-61-31-4-140-73230	Professional Development - Gifted	609.38	.00	.00	214.20	1,290.00	1,290.00	.00
	Program **140 - Gifted** Totals	$609.38	$0.00	$0.00	$214.20	$1,290.00	$1,290.00	$0.00
	Level **4 - Middle** Totals	$64,493.31	$65,823.40	$75,073.51	$69,405.94	$92,985.00	$97,689.00	$4,704.00
Level **7 - Adult**								
Program **170 - Adult**								
30-110-61-31-7-170-71157	Compensation-Regional Adult Ed Prog Mgr	2,989.85	.00	.00	.00	.00	.00	.00
30-110-61-31-7-170-71522	Compensation-REWIP Retirees	6,226.16	6,173.81	2,837.23	6,700.80	6,701.00	6,701.00	.00
30-110-61-31-7-170-72100	FICA	654.68	472.29	217.04	512.60	513.00	513.00	.00
30-110-61-31-7-170-72220	VRS Hybrid Pension Contribution	191.96	.00	.00	.00	.00	.00	.00
30-110-61-31-7-170-72300	Group Health and Dental Insurance	220.84	.00	.00	.00	.00	.00	.00
30-110-61-31-7-170-72400	VRS Group Life Insurance	170.61	.00	.00	.00	.00	.00	.00
30-110-61-31-7-170-72510	Hybrid Disability Insurance	7.14	.00	.00	.00	.00	.00	.00
30-110-61-31-7-170-72750	VRS Retiree Health Care Credit	36.21	.00	.00	.00	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-110-61-31-7-170-76435	Supplies - Instructional	2.49	.00	48.77	.00	.00	.00	.00
	Program **170 - Adult** Totals	$10,499.94	$6,646.10	$3,103.04	$7,213.40	$7,214.00	$7,214.00	$0.00
	Level **7 - Adult** Totals	$10,499.94	$6,646.10	$3,103.04	$7,213.40	$7,214.00	$7,214.00	$0.00
	Sub-Function **31 - Instr. Sup. - Improve. of Instr.** Totals	$877,015.48	$900,213.29	$825,398.19	$854,366.00	$1,045,761.00	$1,010,016.00	($35,745.00)
	Function **61 - Instruction** Totals	$3,018,456.11	$2,648,275.43	$2,731,690.36	$2,824,422.62	$3,413,776.00	$3,611,047.00	$197,271.00
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	441,315.82	446,183.14	493,485.07	542,628.69	539,595.00	591,163.00	51,568.00
30-110-68-21-9-800-71200	Compensation-OT	637.38	394.16	1,428.26	2,779.74	750.00	750.00	.00
30-110-68-21-9-800-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,100.00	1,200.00	1,200.00	.00
30-110-68-21-9-800-71665	Bonus Payments To Teachers	.00	10,836.00	.00	11,610.00	.00	.00	.00
30-110-68-21-9-800-72100	FICA	31,372.61	32,932.53	38,553.77	41,835.54	41,428.00	45,373.00	3,945.00
30-110-68-21-9-800-72210	VRS Pension Contribution	62,356.20	67,763.10	70,225.08	71,653.45	89,681.00	98,251.00	8,570.00
30-110-68-21-9-800-72220	VRS Hybrid Pension Contribution	6,777.48	6,593.33	11,550.23	18,410.15	.00	.00	.00
30-110-68-21-9-800-72300	Group Health and Dental Insurance	46,587.36	48,112.60	39,241.52	44,821.40	39,772.00	39,772.00	.00
30-110-68-21-9-800-72400	VRS Group Life Insurance	5,775.84	5,994.98	6,593.22	7,261.32	7,231.00	7,922.00	691.00
30-110-68-21-9-800-72510	Hybrid Disability Insurance	102.93	94.43	165.42	263.67	.00	.00	.00
30-110-68-21-9-800-72750	VRS Retiree Health Care Credit	5,290.92	5,413.32	5,953.49	6,557.10	6,529.00	4,153.00	(2,376.00)
30-110-68-21-9-800-72800	Termination Pay for Vac/Sick Leave	.00	623.42	13,052.19	.00	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-110-68-21-9-800-73205	Software Licensing Fees	169,126.12	152,287.45	215,622.45	367,504.59	370,847.00	476,186.00	105,339.00
30-110-68-21-9-800-73225	Professional Development - Conferences	4,029.76	6,457.88	460.00	6,809.00	5,440.00	38,048.00	32,608.00
30-110-68-21-9-800-75529	Travel-Itinerant	439.74	863.43	965.63	643.82	500.00	500.00	.00
30-110-68-21-9-800-76305	ITRT	.00	.00	.00	44.23	.00	.00	.00
30-110-68-21-9-800-76515	Software-Instructional	58,711.09	66,914.99	72,982.98	62,065.21	77,488.00	93,122.00	15,634.00
30-110-68-21-9-800-76535	Network Software	1,724.74	1,943.41	.00	.00	1,850.00	54,608.00	52,758.00
30-110-68-21-9-800-76545	Technology Repair and Replace	20,410.02	21,020.34	25,889.97	210,166.70	246,433.00	221,106.00	(25,327.00)
30-110-68-21-9-800-78050	Technology Addl VPSA Eligible	.00	.00	.00	5,701.00	.00	.00	.00
	Program **800 - Technology** Totals	$855,858.01	$875,628.51	$997,369.28	$1,401,855.61	$1,428,744.00	$1,672,154.00	$243,410.00
	Level **9 - District Wide** Totals	$855,858.01	$875,628.51	$997,369.28	$1,401,855.61	$1,428,744.00	$1,672,154.00	$243,410.00
	Sub-Function **21 - Student Guidance** Totals	$855,858.01	$875,628.51	$997,369.28	$1,401,855.61	$1,428,744.00	$1,672,154.00	$243,410.00
Sub-Function **50 - Pupil Transportation (Other)**								
Level **9 - District Wide**								
Program **800 - Technology**								
30-110-68-50-9-800-76041	Technology - Software/Online Content	9,083.42	11,856.00	10,356.00	11,971.00	11,556.00	12,452.00	896.00
	Program **800 - Technology** Totals	$9,083.42	$11,856.00	$10,356.00	$11,971.00	$11,556.00	$12,452.00	$896.00
	Level **9 - District Wide** Totals	$9,083.42	$11,856.00	$10,356.00	$11,971.00	$11,556.00	$12,452.00	$896.00
	Sub-Function **50 - Pupil Transportation (Other)** Totals	$9,083.42	$11,856.00	$10,356.00	$11,971.00	$11,556.00	$12,452.00	$896.00
	Function **68 - Technology** Totals	$864,941.43	$887,484.51	$1,007,725.28	$1,413,826.61	$1,440,300.00	$1,684,606.00	$244,306.00
	Locations **110 - Central Instruction** Totals	$3,883,397.54	$3,535,759.94	$3,739,415.64	$4,238,249.23	$4,854,076.00	$5,295,653.00	$441,577.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-111-61-10-3-110-71120	Compensation-Instructional Salaries	3,617,677.13	3,500,161.37	3,532,764.95	3,471,318.63	3,793,737.00	3,883,889.00	90,152.00
30-111-61-10-3-110-71151	Compensation-Instructional Asst	57,721.08	59,934.20	26,460.26	27,652.30	27,931.00	31,401.00	3,470.00
30-111-61-10-3-110-71159	Compensation- Accompanist	7,269.75	4,576.50	9,841.50	7,438.50	9,045.00	9,045.00	.00
30-111-61-10-3-110-71182	Compensation-Band Assistants	14,682.02	12,101.02	15,235.02	13,582.22	13,163.00	13,163.00	.00
30-111-61-10-3-110-71200	Compensation-OT	10.28	.00	402.11	1,915.56	.00	.00	.00
30-111-61-10-3-110-71520	Compensation-Substitutes	121,877.38	74,315.87	151,721.85	163,794.36	105,087.00	105,087.00	.00
30-111-61-10-3-110-71522	Compensation-REWIP Retirees	73,272.44	19,868.62	68,492.69	49,481.20	81,415.00	68,045.00	(13,370.00)
30-111-61-10-3-110-71620	Compensation-Extracurricular Supplements	35.00	237.50	.00	.00	.00	.00	.00
30-111-61-10-3-110-71650	Compensation-NBC Teacher Bonus	45,000.00	57,500.00	52,500.00	50,000.00	27,500.00	27,500.00	.00
30-111-61-10-3-110-71665	Bonus Payments To Teachers	.00	99,954.36	.00	76,173.53	.00	.00	.00
30-111-61-10-3-110-72100	FICA	287,840.27	277,927.93	278,478.80	279,778.30	310,428.00	316,567.00	6,139.00
30-111-61-10-3-110-72210	VRS Pension Contribution	462,147.00	445,238.18	379,546.23	372,300.62	635,161.00	650,721.00	15,560.00
30-111-61-10-3-110-72220	VRS Hybrid Pension Contribution	111,861.84	142,037.46	209,496.15	197,435.20	.00	.00	.00
30-111-61-10-3-110-72300	Group Health and Dental Insurance	424,459.08	436,094.33	457,997.32	441,154.83	499,333.00	559,315.00	59,982.00
30-111-61-10-3-110-72400	VRS Group Life Insurance	47,977.07	47,348.64	47,491.91	45,936.30	51,210.00	52,465.00	1,255.00
30-111-61-10-3-110-72510	Hybrid Disability Insurance	1,697.90	2,034.06	3,000.02	2,827.68	.00	.00	.00
30-111-61-10-3-110-72600	Unemployment Compensation	.00	5,391.36	(409.88)	475.05	.00	.00	.00
30-111-61-10-3-110-72700	Workers Compensation	23,830.00	25,575.00	24,786.00	21,848.28	25,000.00	25,000.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-111-61-10-3-110-72750	VRS Retiree Health Care Credit	43,929.73	42,755.08	42,884.03	41,479.49	46,242.00	47,375.00	1,133.00
30-111-61-10-3-110-72800	Termination Pay for Vac/Sick Leave	18,280.00	21,560.00	8,000.00	.00	.00	.00	.00
30-111-61-10-3-110-72850	OPEB ARC	24,011.00	22,584.17	22,918.00	.00	.00	.00	.00
30-111-61-10-3-110-73126	Repair & Maint - Athletic Equipment	3,645.00	3,384.12	3,606.97	3,645.00	3,645.00	3,645.00	.00
30-111-61-10-3-110-73145	Repair/Maint - Family and Consumer Science	143.64	.00	.00	.00	.00	.00	.00
30-111-61-10-3-110-73150	Repair/Maint - Math	269.97	.00	.00	.00	.00	.00	.00
30-111-61-10-3-110-73155	Repair/Maint - Piano	300.00	267.00	335.00	270.00	350.00	350.00	.00
30-111-61-10-3-110-73165	Repair/Maint - Science	.00	.00	880.00	298.00	880.00	880.00	.00
30-111-61-10-3-110-73170	Repair/Maint - Tech Ed	2,165.53	2,152.94	1,064.42	1,811.14	2,165.00	.00	(2,165.00)
30-111-61-10-3-110-73255	Professional Development	1,895.55	1,501.70	5,168.19	660.34	5,000.00	5,000.00	.00
30-111-61-10-3-110-73256	Professional Development - Athletic Training Certifications	.00	1,134.00	850.00	1,000.00	1,000.00	1,000.00	.00
30-111-61-10-3-110-75527	Travel -Student Competition	2,154.39	200.00	7,603.06	7,999.93	8,000.00	8,000.00	.00
30-111-61-10-3-110-76015	Allotment	66,045.15	63,722.64	60,740.74	117,171.80	86,700.00	88,060.00	1,360.00
30-111-61-10-3-110-76020	Athletic Training	5,889.60	5,689.95	5,496.72	5,823.40	6,000.00	6,000.00	.00
30-111-61-10-3-110-76030	Athletics/Athletic Equipment <$5,000	94,212.85	50.00	.00	.00	.00	.00	.00
30-111-61-10-3-110-76045	Furniture and Equip <$5,000	279.97	25,779.07	179,504.49	42,493.19	2,000.00	2,000.00	.00
30-111-61-10-3-110-76075	Registration Guide	1,730.00	1,773.20	1,800.49	1,800.00	1,800.00	3,200.00	1,400.00
30-111-61-10-3-110-76136	Fine Arts	1,364.06	1,544.96	1,346.20	2,046.56	2,056.00	2,056.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-111-61-10-3-110-76137	Ceramics	2,120.81	2,663.37	3,102.83	3,347.61	3,400.00	3,400.00	.00
30-111-61-10-3-110-76138	Graphic Arts	1,238.33	1,199.33	1,201.97	1,200.00	1,200.00	1,200.00	.00
30-111-61-10-3-110-76140	Health Sciences	.00	.00	.00	.00	.00	1,000.00	1,000.00
30-111-61-10-3-110-76160	Auto Body	5,040.89	5,305.61	7,342.19	10,680.16	10,653.00	10,653.00	.00
30-111-61-10-3-110-76165	Auto Service Tech	3,808.50	3,795.97	17,538.82	8,867.00	5,284.00	5,284.00	.00
30-111-61-10-3-110-76167	Career & Tech Ed - STATE	13,956.90	11,807.13	11,569.13	12,935.67	13,385.00	13,385.00	.00
30-111-61-10-3-110-76170	Band	9,007.30	8,930.95	8,975.00	8,975.00	8,975.00	8,975.00	.00
30-111-61-10-3-110-76180	Black History Month	1,134.05	1,813.23	1,037.03	1,497.90	2,500.00	2,500.00	.00
30-111-61-10-3-110-76185	Business Education	.00	521.60	.00	562.04	570.00	570.00	.00
30-111-61-10-3-110-76190	Career Communications	1,206.19	1,212.58	1,147.54	1,009.24	1,215.00	1,215.00	.00
30-111-61-10-3-110-76205	Career/Tech Ed	3,054.54	3,043.24	2,508.19	3,005.62	3,067.00	5,232.00	2,165.00
30-111-61-10-3-110-76215	Choir	1,707.87	2,454.38	3,210.81	3,174.31	3,224.00	3,224.00	.00
30-111-61-10-3-110-76225	Chorale	1,470.00	.00	.00	.00	.00	.00	.00
30-111-61-10-3-110-76231	Computer Science	.00	.00	290.08	872.00	872.00	872.00	.00
30-111-61-10-3-110-76232	Cosmetology	.00	.00	5,990.20	6,007.00	6,007.00	8,413.00	2,406.00
30-111-61-10-3-110-76235	Drama	1,985.00	282.18	1,985.00	2,026.78	1,985.00	2,195.00	210.00
30-111-61-10-3-110-76236	Diesel Program	.00	911.03	967.81	1,000.00	1,000.00	1,000.00	.00
30-111-61-10-3-110-76240	Drivers Education	300.00	300.00	.00	.00	200.00	.00	(200.00)

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-111-61-10-3-110-76255	English	1,063.68	1,063.89	1,041.65	1,061.00	1,061.00	1,061.00	.00
30-111-61-10-3-110-76260	Family and Consumer Science	1,841.22	3,827.83	3,303.00	3,303.00	3,303.00	5,500.00	2,197.00
30-111-61-10-3-110-76270	Foreign Language	342.62	328.70	268.12	239.33	349.00	349.00	.00
30-111-61-10-3-110-76275	Freshman Transition	2,496.75	2,080.00	1,506.17	2,500.00	2,500.00	5,650.00	3,150.00
30-111-61-10-3-110-76290	Health	425.59	401.94	313.23	425.67	425.00	425.00	.00
30-111-61-10-3-110-76295	Advanced Programs	72,964.69	65,937.09	89,587.75	93,903.63	111,750.00	100,600.00	(11,150.00)
30-111-61-10-3-110-76305	ITRT	600.72	.00	.00	.00	.00	.00	.00
30-111-61-10-3-110-76340	Marketing Education	246.52	167.38	317.61	323.75	324.00	324.00	.00
30-111-61-10-3-110-76345	Mathematics	304.95	531.00	769.80	793.06	799.00	799.00	.00
30-111-61-10-3-110-76360	Physical Education	645.06	708.90	777.89	700.11	707.00	707.00	.00
30-111-61-10-3-110-76380	Science	7,546.22	8,280.34	9,610.00	9,652.71	9,610.00	9,610.00	.00
30-111-61-10-3-110-76385	Social Studies	694.58	278.23	371.84	993.29	1,000.00	1,000.00	.00
30-111-61-10-3-110-76386	Spirit Club	.00	242.72	198.49	296.24	300.00	300.00	.00
30-111-61-10-3-110-76387	Student Council	.00	44.00	207.39	300.00	300.00	300.00	.00
30-111-61-10-3-110-76470	Welding	5,943.72	4,588.12	5,732.82	6,946.37	8,412.00	8,412.00	.00
30-111-61-10-3-110-76483	Yearbook	750.00	10,000.00	10,000.00	8,827.00	10,000.00	10,000.00	.00
30-111-61-10-3-110-76515	Software-Instructional	4,959.00	3,800.00	16,900.20	21,242.50	19,075.00	21,742.00	2,667.00
30-111-61-10-3-110-76530	Computer Supplies	4,516.77	6,297.56	7,066.85	7,194.98	4,617.00	4,617.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-111-61-10-3-110-78005	Auto Service Tech > $5,000	.00	.00	26,900.00	29,215.50	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$5,715,047.15	$5,557,213.53	$5,841,742.65	$5,702,689.88	$5,982,917.00	$6,150,278.00	$167,361.00
Program **120 - Special Education**								
30-111-61-10-3-120-71120	Compensation-Instructional Salaries	463,723.24	457,845.21	501,799.00	490,201.59	533,858.00	588,429.00	54,571.00
30-111-61-10-3-120-71151	Compensation-Instructional Asst	69,249.41	71,131.38	74,120.33	76,993.08	78,906.00	110,486.00	31,580.00
30-111-61-10-3-120-71200	Compensation-OT	.00	.00	40.55	50.40	.00	.00	.00
30-111-61-10-3-120-71520	Compensation-Substitutes	1,971.90	747.74	85.75	439.72	.00	.00	.00
30-111-61-10-3-120-71665	Bonus Payments To Teachers	.00	23,220.00	.00	26,316.00	.00	.00	.00
30-111-61-10-3-120-72100	FICA	38,941.97	40,243.01	42,098.79	44,402.53	46,876.00	53,467.00	6,591.00
30-111-61-10-3-120-72210	VRS Pension Contribution	25,976.40	25,676.55	23,246.20	22,465.17	101,841.00	116,160.00	14,319.00
30-111-61-10-3-120-72220	VRS Hybrid Pension Contribution	58,558.93	62,578.24	72,808.05	72,067.42	.00	.00	.00
30-111-61-10-3-120-72300	Group Health and Dental Insurance	81,462.96	85,394.54	87,698.37	83,595.70	73,106.00	73,106.00	.00
30-111-61-10-3-120-72400	VRS Group Life Insurance	7,062.60	7,117.73	7,744.38	7,621.65	8,211.00	9,365.00	1,154.00
30-111-61-10-3-120-72510	Hybrid Disability Insurance	888.80	895.85	1,042.77	1,031.85	.00	.00	.00
30-111-61-10-3-120-72600	Unemployment Compensation	.00	.00	.00	41.53	.00	.00	.00
30-111-61-10-3-120-72750	VRS Retiree Health Care Credit	6,469.60	6,425.33	6,993.08	6,882.48	7,414.00	8,457.00	1,043.00
30-111-61-10-3-120-72800	Termination Pay for Vac/Sick Leave	.00	54.67	.00	.00	.00	.00	.00
30-111-61-10-3-120-76390	Sp Ed LD	270.45	.00	.00	.00	.00	.00	.00
30-111-61-10-3-120-76398	Sp Ed ED	492.15	.00	.00	.00	.00	.00	.00

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Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **111 - Salem High School**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **3 - Secondary**								
Program **120 - Special Education**								
30-111-61-10-3-120-76405	Sp Ed EMH	302.26	.00	.00	.00	.00	.00	.00
30-111-61-10-3-120-76425	Sp Ed -Transition	787.85	.00	.00	.00	.00	.00	.00
30-111-61-10-3-120-76431	Special Ed - General	.00	945.89	1,560.88	1,484.15	1,600.00	1,600.00	.00
	Program **120 - Special Education** Totals	$756,158.52	$782,276.14	$819,238.15	$833,593.27	$851,812.00	$961,070.00	$109,258.00
Program **127 - Regional Sp Ed Program**								
30-111-61-10-3-127-72100	FICA	.00	.00	15.83	.00	.00	.00	.00
	Program **127 - Regional Sp Ed Program** Totals	$0.00	$0.00	$15.83	$0.00	$0.00	$0.00	$0.00
Program **130 - Vocational**								
30-111-61-10-3-130-71120	Compensation-Instructional Salaries	635,832.96	661,339.43	645,161.00	653,411.87	737,442.00	720,458.00	(16,984.00)
30-111-61-10-3-130-71650	Compensation-NBC Teacher Bonus	7,500.00	.00	.00	.00	.00	.00	.00
30-111-61-10-3-130-71665	Bonus Payments To Teachers	.00	18,576.00	.00	18,576.00	.00	.00	.00
30-111-61-10-3-130-72100	FICA	43,879.34	47,549.27	45,194.26	47,611.21	56,414.00	55,115.00	(1,299.00)
30-111-61-10-3-130-72210	VRS Pension Contribution	91,687.00	85,652.78	83,268.02	66,431.07	122,563.00	119,740.00	(2,823.00)
30-111-61-10-3-130-72220	VRS Hybrid Pension Contribution	7,447.00	23,638.46	25,839.90	41,664.28	.00	.00	.00
30-111-61-10-3-130-72300	Group Health and Dental Insurance	85,861.06	88,162.66	96,137.46	101,477.42	83,211.00	83,211.00	.00
30-111-61-10-3-130-72400	VRS Group Life Insurance	8,282.20	8,811.79	8,796.81	8,715.33	9,882.00	9,654.00	(228.00)
30-111-61-10-3-130-72510	Hybrid Disability Insurance	113.00	338.55	370.10	590.91	.00	.00	.00
30-111-61-10-3-130-72750	VRS Retiree Health Care Credit	7,586.70	7,956.88	7,943.51	7,869.69	8,923.00	8,718.00	(205.00)
30-111-61-10-3-130-72800	Termination Pay for Vac/Sick Leave	8,000.00	.00	1,675.33	.00	.00	.00	.00
	Program **130 - Vocational** Totals	$896,189.26	$942,025.82	$914,386.39	$946,347.78	$1,018,435.00	$996,896.00	($21,539.00)

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **111 - Salem High School**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **3 - Secondary**								
Program **150 - Other**								
30-111-61-10-3-150-71120	Compensation-Instructional Salaries	112,067.40	112,808.22	89,791.25	94,027.78	99,169.00	106,202.00	7,033.00
30-111-61-10-3-150-71200	Compensation-OT	.00	435.17	155.08	.00	.00	.00	.00
30-111-61-10-3-150-71620	Compensation-Extracurricular Supplements	349,502.65	341,102.48	357,968.23	369,824.82	386,577.00	408,136.00	21,559.00
30-111-61-10-3-150-71665	Bonus Payments To Teachers	.00	2,213.64	.00	2,211.47	.00	.00	.00
30-111-61-10-3-150-72100	FICA	35,427.21	34,882.30	37,020.41	38,657.93	37,160.00	39,347.00	2,187.00
30-111-61-10-3-150-72210	VRS Pension Contribution	17,572.08	22,123.51	5,310.48	5,182.21	16,482.00	17,651.00	1,169.00
30-111-61-10-3-150-72220	VRS Hybrid Pension Contribution	.00	.00	9,811.78	10,445.16	.00	.00	.00
30-111-61-10-3-150-72300	Group Health and Dental Insurance	12,111.36	12,106.32	3,312.72	3,433.55	8,560.00	8,560.00	.00
30-111-61-10-3-150-72400	VRS Group Life Insurance	1,468.08	1,511.61	1,219.28	1,259.94	1,329.00	1,423.00	94.00
30-111-61-10-3-150-72510	Hybrid Disability Insurance	.00	.00	140.47	149.60	.00	.00	.00
30-111-61-10-3-150-72600	Unemployment Compensation	.00	44.39	.00	.00	.00	.00	.00
30-111-61-10-3-150-72750	VRS Retiree Health Care Credit	1,344.84	1,364.97	1,100.98	1,137.73	1,200.00	1,285.00	85.00
30-111-61-10-3-150-72800	Termination Pay for Vac/Sick Leave	.00	9,600.00	.00	.00	.00	.00	.00
30-111-61-10-3-150-76030	Athletics/Athletic Equipment <$5,000	.00	117,295.74	89,793.97	78,997.00	78,997.00	78,997.00	.00
	Program **150 - Other** Totals	$529,493.62	$655,488.35	$595,624.65	$605,327.19	$629,474.00	$661,601.00	$32,127.00
	Level **3 - Secondary** Totals	$7,896,888.55	$7,937,003.84	$8,171,007.67	$8,087,958.12	$8,482,638.00	$8,769,845.00	$287,207.00
	Sub-Function **10 - Classroom Instruction** Totals	$7,896,888.55	$7,937,003.84	$8,171,007.67	$8,087,958.12	$8,482,638.00	$8,769,845.00	$287,207.00
Sub-Function **21 - Student Guidance**								
Level **3 - Secondary**								
Program **110 - Regular Instruction**								
30-111-61-21-3-110-71124	Compensation-Guidance Counselors	248,734.33	249,618.96	282,281.77	290,793.92	312,113.00	321,779.00	9,666.00

FY 24 Operating Budget for Approval

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **111 - Salem High School**								
Function **61 - Instruction**								
Sub-Function **21 - Student Guidance**								
Level **3 - Secondary**								
Program **110 - Regular Instruction**								
30-111-61-21-3-110-71150	Compensation-Clerical	32,978.15	33,953.16	38,745.43	42,890.02	42,798.00	46,691.00	3,893.00
30-111-61-21-3-110-71200	Compensation-OT	.00	19.95	341.13	687.47	.00	.00	.00
30-111-61-21-3-110-71665	Bonus Payments To Teachers	.00	7,353.00	.00	7,740.00	.00	.00	.00
30-111-61-21-3-110-72100	FICA	21,067.45	21,762.53	23,883.80	25,434.63	27,151.00	28,188.00	1,037.00
30-111-61-21-3-110-72210	VRS Pension Contribution	28,439.91	30,373.75	43,571.36	45,769.48	58,986.00	61,240.00	2,254.00
30-111-61-21-3-110-72220	VRS Hybrid Pension Contribution	15,348.83	16,369.67	9,409.27	9,489.51	.00	.00	.00
30-111-61-21-3-110-72300	Group Health and Dental Insurance	24,667.76	25,288.90	36,444.77	38,780.60	34,470.00	34,470.00	.00
30-111-61-21-3-110-72400	VRS Group Life Insurance	3,658.49	3,768.73	4,271.64	4,455.32	4,756.00	4,937.00	181.00
30-111-61-21-3-110-72510	Hybrid Disability Insurance	232.95	234.43	134.71	135.90	.00	.00	.00
30-111-61-21-3-110-72750	VRS Retiree Health Care Credit	3,351.08	3,403.02	3,857.22	4,023.14	4,294.00	4,458.00	164.00
30-111-61-21-3-110-76285	Guidance	706.92	822.05	781.52	861.36	865.00	865.00	.00
	Program **110 - Regular Instruction** Totals	$379,185.87	$392,968.15	$443,722.62	$471,061.35	$485,433.00	$502,628.00	$17,195.00
Program **120 - Special Education**								
30-111-61-21-3-120-71124	Compensation-Guidance Counselors	13,091.28	13,137.84	14,856.94	.00	.00	.00	.00
30-111-61-21-3-120-71150	Compensation-Clerical	1,735.69	1,787.01	2,039.23	.00	.00	.00	.00
30-111-61-21-3-120-71200	Compensation-OT	.00	1.05	17.95	.00	.00	.00	.00
30-111-61-21-3-120-71665	Bonus Payments To Teachers	.00	387.00	.00	.00	.00	.00	.00
30-111-61-21-3-120-72100	FICA	1,108.81	1,145.40	1,257.04	.00	.00	.00	.00
30-111-61-21-3-120-72210	VRS Pension Contribution	1,496.84	1,598.62	2,293.23	.00	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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	807.83	861.56	495.23	.00	.00	.00	.00
30-111-61-21-3-120-72300	Group Health and Dental Insurance	1,298.30	1,331.00	1,918.15	.00	.00	.00	.00
30-111-61-21-3-120-72400	VRS Group Life Insurance	192.55	198.35	224.82	.00	.00	.00	.00
30-111-61-21-3-120-72510	Hybrid Disability Insurance	12.26	12.34	7.09	.00	.00	.00	.00
30-111-61-21-3-120-72750	VRS Retiree Health Care Credit	176.38	179.11	203.01	.00	.00	.00	.00
30-111-61-21-3-120-76285	Guidance	37.21	43.27	41.13	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$19,957.15	$20,682.55	$23,353.82	$0.00	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$399,143.02	$413,650.70	$467,076.44	$471,061.35	$485,433.00	$502,628.00	$17,195.00
	Sub-Function **21 - Student Guidance** Totals	$399,143.02	$413,650.70	$467,076.44	$471,061.35	$485,433.00	$502,628.00	$17,195.00
Sub-Function **32 - Instr. Sup. - Media Services**								
Level **3 - Secondary**								
Program **110 - Regular Instruction**								
30-111-61-32-3-110-71122	Compensation-Librarians	103,100.47	103,294.83	109,409.25	106,504.43	115,632.00	117,212.00	1,580.00
30-111-61-32-3-110-71152	Compensation - Media Clerk	16,778.91	19,184.11	21,012.89	21,968.44	22,068.00	24,682.00	2,614.00
30-111-61-32-3-110-71522	Compensation-REWIP Retirees	5,102.58	61.40	.00	.00	.00	.00	.00
30-111-61-32-3-110-71650	Compensation-NBC Teacher Bonus	7,500.00	5,000.00	5,000.00	4,750.00	.00	.00	.00
30-111-61-32-3-110-71665	Bonus Payments To Teachers	.00	3,096.00	.00	3,096.00	.00	.00	.00
30-111-61-32-3-110-72100	FICA	9,031.05	8,840.67	8,894.12	9,000.89	10,534.00	10,855.00	321.00
30-111-61-32-3-110-72210	VRS Pension Contribution	16,529.38	16,991.38	18,045.00	17,289.09	22,886.00	23,583.00	697.00
30-111-61-32-3-110-72220	VRS Hybrid Pension Contribution	2,072.42	3,194.61	3,493.00	3,691.93	.00	.00	.00
30-111-61-32-3-110-72300	Group Health and Dental Insurance	19,853.92	22,029.58	24,044.72	25,194.48	23,665.00	23,665.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-111-61-32-3-110-72400	VRS Group Life Insurance	1,554.07	1,627.51	1,736.50	1,691.64	1,845.00	1,901.00	56.00
30-111-61-32-3-110-72510	Hybrid Disability Insurance	31.43	45.71	50.00	52.83	.00	.00	.00
30-111-61-32-3-110-72750	VRS Retiree Health Care Credit	1,423.62	1,469.67	1,568.00	1,527.48	1,666.00	1,717.00	51.00
30-111-61-32-3-110-73015	Binding Services	1,694.43	1,255.61	1,260.00	1,260.00	1,260.00	.00	(1,260.00)
30-111-61-32-3-110-76155	Audio Visual Media	5,853.65	2,159.21	2,160.00	2,170.94	2,160.00	.00	(2,160.00)
30-111-61-32-3-110-76325	Library Books and Supplies	3,327.00	8,966.78	9,245.81	10,012.00	10,017.00	17,912.00	7,895.00
30-111-61-32-3-110-76330	Library Reference Materials	1,234.34	5,499.48	5,233.89	4,475.00	4,475.00	.00	(4,475.00)
30-111-61-32-3-110-76355	Periodicals	5,299.08	.00	.00	.00	.00	.00	.00
Program **110 - Regular Instruction** Totals		$200,386.35	$202,716.55	$211,153.18	$212,685.15	$216,208.00	$221,527.00	$5,319.00
Level **3 - Secondary** Totals		$200,386.35	$202,716.55	$211,153.18	$212,685.15	$216,208.00	$221,527.00	$5,319.00
Sub-Function **32 - Instr. Sup. - Media Services** Totals		$200,386.35	$202,716.55	$211,153.18	$212,685.15	$216,208.00	$221,527.00	$5,319.00
Sub-Function **41 - Admin. Principals Office**								
Level **3 - Secondary**								
Program **110 - Regular Instruction**								
30-111-61-41-3-110-71126	Compensation-Principals	119,433.00	119,767.74	126,810.96	122,047.75	133,152.00	133,143.00	(9.00)
30-111-61-41-3-110-71127	Compensation-Asst Principals	213,110.52	169,841.16	219,193.56	210,959.43	230,154.00	230,138.00	(16.00)
30-111-61-41-3-110-71150	Compensation-Clerical	152,982.57	155,157.08	157,591.35	159,304.54	141,545.00	180,908.00	39,363.00
30-111-61-41-3-110-71200	Compensation-OT	750.57	287.80	1,982.69	3,069.79	2,500.00	2,500.00	.00
30-111-61-41-3-110-71520	Compensation-Substitutes	.00	38.36	3,376.32	310.28	.00	.00	.00
30-111-61-41-3-110-71665	Bonus Payments To Teachers	.00	13,158.00	.00	13,158.00	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-111-61-41-3-110-72100	FICA	34,787.81	33,350.50	36,823.63	36,881.98	38,812.00	41,822.00	3,010.00
30-111-61-41-3-110-72210	VRS Pension Contribution	66,009.14	62,890.99	73,493.07	72,939.06	83,906.00	90,444.00	6,538.00
30-111-61-41-3-110-72220	VRS Hybrid Pension Contribution	10,103.36	11,048.43	10,608.19	9,339.98	.00	.00	.00
30-111-61-41-3-110-72300	Group Health and Dental Insurance	70,174.56	65,871.42	60,551.12	57,794.83	63,106.00	63,106.00	.00
30-111-61-41-3-110-72400	VRS Group Life Insurance	6,358.78	5,961.39	6,780.83	6,633.98	6,765.00	7,292.00	527.00
30-111-61-41-3-110-72510	Hybrid Disability Insurance	153.43	158.15	151.94	133.73	.00	.00	.00
30-111-61-41-3-110-72750	VRS Retiree Health Care Credit	5,824.98	5,383.15	6,122.85	5,990.06	6,109.00	6,585.00	476.00
30-111-61-41-3-110-72800	Termination Pay for Vac/Sick Leave	.00	10,071.12	1,156.95	.00	.00	.00	.00
30-111-61-41-3-110-75201	Postage-Student Mailings	3,735.15	3,870.30	2,776.78	4,299.89	4,300.00	4,300.00	.00
30-111-61-41-3-110-75521	Travel-Principals	3,600.00	1,063.08	3,619.25	3,600.00	3,600.00	3,600.00	.00
30-111-61-41-3-110-75803	Dues-Accreditation	1,424.00	1,338.00	1,414.00	1,489.00	2,574.00	2,574.00	.00
30-111-61-41-3-110-76230	Commencement	4,611.65	12,092.65	8,854.29	10,417.89	8,850.00	8,850.00	.00
	Program **110 - Regular Instruction** Totals	$693,059.52	$671,349.32	$721,307.78	$718,370.19	$725,373.00	$775,262.00	$49,889.00
	Level **3 - Secondary** Totals	$693,059.52	$671,349.32	$721,307.78	$718,370.19	$725,373.00	$775,262.00	$49,889.00
	Sub-Function **41 - Admin. Principals Office** Totals	$693,059.52	$671,349.32	$721,307.78	$718,370.19	$725,373.00	$775,262.00	$49,889.00
	Function **61 - Instruction** Totals	$9,189,477.44	$9,224,720.41	$9,570,545.07	$9,490,074.81	$9,909,652.00	$10,269,262.00	$359,610.00
Function **62 - Administration, Attend. & Health**								
Sub-Function **62 - Admin, Attend. & Health**								
Level **9 - District Wide**								
Program **222 - Health Services**								
30-111-62-62-9-222-76100	Supplies - Nursing	495.59	425.39	543.36	552.74	556.00	556.00	.00
	Program **222 - Health Services** Totals	$495.59	$425.39	$543.36	$552.74	$556.00	$556.00	$0.00

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Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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** Totals		$495.59	$425.39	$543.36	$552.74	$556.00	$556.00	$0.00
Sub-Function **62 - Admin, Attend. & Health** Totals		$495.59	$425.39	$543.36	$552.74	$556.00	$556.00	$0.00
Function **62 - Administration, Attend. & Health** Totals		$495.59	$425.39	$543.36	$552.74	$556.00	$556.00	$0.00
Function **64 - Operation & Maintenance**								
Sub-Function **64 - Operation & Maintenance**								
Level **9 - District Wide**								
Program **420 - Building Services**								
30-111-64-64-9-420-71190	Compensation-Custodians	245,163.23	226,383.24	268,533.50	241,245.66	306,818.00	377,154.00	70,336.00
30-111-64-64-9-420-71200	Compensation-OT	16,877.21	23,429.86	31,196.44	32,776.41	15,000.00	15,000.00	.00
30-111-64-64-9-420-71520	Compensation-Substitutes	3,687.36	4,460.03	3,667.04	6,451.20	7,000.00	7,000.00	.00
30-111-64-64-9-420-71665	Bonus Payments To Teachers	.00	16,254.00	.00	13,158.00	.00	.00	.00
30-111-64-64-9-420-72100	FICA	19,063.87	19,107.12	22,543.88	21,552.26	25,155.00	30,535.00	5,380.00
30-111-64-64-9-420-72210	VRS Pension Contribution	8,430.50	7,844.09	7,642.92	7,857.08	12,298.00	14,207.00	1,909.00
30-111-64-64-9-420-72220	VRS Hybrid Pension Contribution	4,441.18	2,891.57	4,301.68	3,314.95	.00	.00	.00
30-111-64-64-9-420-72300	Group Health and Dental Insurance	52,332.94	56,084.33	50,360.10	41,320.04	100,845.00	87,217.00	(13,628.00)
30-111-64-64-9-420-72400	VRS Group Life Insurance	2,901.61	2,871.56	3,321.75	3,042.78	4,111.00	5,054.00	943.00
30-111-64-64-9-420-72510	Hybrid Disability Insurance	625.60	598.89	898.98	794.29	.00	.00	.00
30-111-64-64-9-420-72600	Unemployment Compensation	.00	65.04	.00	.00	.00	.00	.00
30-111-64-64-9-420-72700	Workers Compensation	2,810.00	3,016.00	2,923.00	1,491.35	3,000.00	3,000.00	.00
30-111-64-64-9-420-72750	VRS Retiree Health Care Credit	1,545.97	1,635.98	2,850.81	2,563.95	3,449.00	4,234.00	785.00
30-111-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	580.39	1,561.82	1,259.69	.00	.00	.00	.00
30-111-64-64-9-420-72850	OPEB ARC	2,619.00	1,613.16	2,575.00	.00	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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	25,606.51	104,678.16	288,493.08	116,506.17	29,942.00	30,141.00	199.00
30-111-64-64-9-420-74900	Building Maintenance -City	121,566.24	133,926.70	145,571.15	197,890.65	150,000.00	150,000.00	.00
30-111-64-64-9-420-75001	Telecom/ Internet Services	10,426.64	7,289.35	7,518.83	6,377.27	10,800.00	8,000.00	(2,800.00)
30-111-64-64-9-420-75004	Utilities - Electric	248,683.70	229,610.26	301,987.20	276,210.26	319,200.00	319,200.00	.00
30-111-64-64-9-420-75005	Utilities - Natural Gas	15,687.13	26,038.84	46,280.16	67,653.08	36,000.00	60,000.00	24,000.00
30-111-64-64-9-420-75009	Utilities - Water and Sewer	54,881.26	49,669.04	80,037.24	48,303.92	57,225.00	65,000.00	7,775.00
30-111-64-64-9-420-75529	Travel-Itinerant	.00	65.10	.00	.00	.00	.00	.00
30-111-64-64-9-420-76055	Machines, Equipment and Tools <$5,000	3,500.00	3,276.60	.00	5,764.55	1,800.00	1,800.00	.00
30-111-64-64-9-420-76110	Supplies - Operational	39,001.07	32,283.16	43,655.45	43,325.93	25,000.00	25,000.00	.00
	Program **420 - Building Services** Totals	$880,431.41	$954,653.90	$1,315,617.90	$1,137,599.80	$1,107,643.00	$1,202,542.00	$94,899.00
Program **430 - Grounds Services**								
30-111-64-64-9-430-74910	Grounds Maintenance-City	29,410.73	25,812.54	44,016.33	42,458.00	38,000.00	46,135.00	8,135.00
	Program **430 - Grounds Services** Totals	$29,410.73	$25,812.54	$44,016.33	$42,458.00	$38,000.00	$46,135.00	$8,135.00
Program **460 - Security Services**								
30-111-64-64-9-460-71142	Compensation-Security Guard	25,310.56	684.25	.00	.00	.00	.00	.00
30-111-64-64-9-460-72100	FICA	1,867.03	52.34	.00	.00	.00	.00	.00
30-111-64-64-9-460-72210	VRS Pension Contribution	3,862.50	.00	.00	.00	.00	.00	.00
30-111-64-64-9-460-72300	Group Health and Dental Insurance	6,883.60	.00	.00	.00	.00	.00	.00
30-111-64-64-9-460-72400	VRS Group Life Insurance	322.70	.00	.00	.00	.00	.00	.00
30-111-64-64-9-460-72750	VRS Retiree Health Care Credit	295.60	.00	.00	.00	.00	.00	.00

FY 24 Operating Budget for Approval

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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 **460 - Security Services**								
	Program **460 - Security Services** Totals	$38,541.99	$736.59	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$948,384.13	$981,203.03	$1,359,634.23	$1,180,057.80	$1,145,643.00	$1,248,677.00	$103,034.00
	Sub-Function **64 - Operation & Maintenance** Totals	$948,384.13	$981,203.03	$1,359,634.23	$1,180,057.80	$1,145,643.00	$1,248,677.00	$103,034.00
	Function **64 - Operation & Maintenance** Totals	$948,384.13	$981,203.03	$1,359,634.23	$1,180,057.80	$1,145,643.00	$1,248,677.00	$103,034.00
Function **68 - Technology**								
Sub-Function **10 - Classroom Instruction**								
Level **9 - District Wide**								
Program **800 - Technology**								
30-111-68-10-9-800-71139	Compensation-ITRT	36,196.96	36,507.15	44,718.84	42,682.50	47,190.00	43,659.00	(3,531.00)
30-111-68-10-9-800-71665	Bonus Payments To Teachers	.00	774.00	.00	774.00	.00	.00	.00
30-111-68-10-9-800-72100	FICA	2,747.98	2,831.32	3,401.32	3,255.69	3,610.00	3,340.00	(270.00)
30-111-68-10-9-800-72210	VRS Pension Contribution	5,556.90	5,984.94	6,282.30	6,596.50	7,843.00	7,256.00	(587.00)
30-111-68-10-9-800-72300	Group Health and Dental Insurance	3,444.40	3,506.88	3,833.80	3,887.40	4,971.00	4,971.00	.00
30-111-68-10-9-800-72400	VRS Group Life Insurance	464.20	482.55	506.50	531.80	632.00	585.00	(47.00)
30-111-68-10-9-800-72750	VRS Retiree Health Care Credit	425.20	435.68	457.40	480.20	571.00	528.00	(43.00)
30-111-68-10-9-800-76305	ITRT	299.28	900.10	910.18	855.77	900.00	900.00	.00
30-111-68-10-9-800-76545	Technology Repair and Replace	5,821.76	6,088.20	5,516.92	25,997.63	4,050.00	4,050.00	.00
30-111-68-10-9-800-78050	Technology Addl VPSA Eligible	90,750.00	450,410.27	200,064.95	62,762.28	90,750.00	90,750.00	.00
	Program **800 - Technology** Totals	$145,706.68	$507,921.09	$265,692.21	$147,823.77	$160,517.00	$156,039.00	($4,478.00)
	Level **9 - District Wide** Totals	$145,706.68	$507,921.09	$265,692.21	$147,823.77	$160,517.00	$156,039.00	($4,478.00)
	Sub-Function **10 - Classroom Instruction** Totals	$145,706.68	$507,921.09	$265,692.21	$147,823.77	$160,517.00	$156,039.00	($4,478.00)
	Function **68 - Technology** Totals	$145,706.68	$507,921.09	$265,692.21	$147,823.77	$160,517.00	$156,039.00	($4,478.00)
	Locations **111 - Salem High School** Totals	$10,284,063.84	$10,714,269.92	$11,196,414.87	$10,818,509.12	$11,216,368.00	$11,674,534.00	$458,166.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-112-61-10-4-110-71120	Compensation-Instructional Salaries	2,968,690.02	3,051,167.88	3,135,730.19	2,838,388.82	3,377,220.00	3,174,822.00	(202,398.00)
30-112-61-10-4-110-71151	Compensation-Instructional Asst	50,107.66	65,486.75	72,979.29	73,318.91	78,119.00	111,412.00	33,293.00
30-112-61-10-4-110-71159	Compensation- Accompanist	4,414.50	4,063.50	3,996.00	5,487.75	6,750.00	6,750.00	.00
30-112-61-10-4-110-71200	Compensation-OT	.00	206.66	191.73	595.56	.00	.00	.00
30-112-61-10-4-110-71520	Compensation-Substitutes	51,907.65	66,349.11	89,335.98	111,496.31	70,000.00	70,000.00	.00
30-112-61-10-4-110-71522	Compensation-REWIP Retirees	59,841.41	49,026.79	49,222.13	40,898.76	80,379.00	64,276.00	(16,103.00)
30-112-61-10-4-110-71650	Compensation-NBC Teacher Bonus	15,000.00	15,000.00	10,000.00	4,750.00	5,000.00	5,000.00	.00
30-112-61-10-4-110-71665	Bonus Payments To Teachers	.00	87,462.00	.00	56,928.00	.00	.00	.00
30-112-61-10-4-110-72100	FICA	231,401.70	242,842.45	245,342.27	228,724.20	276,736.00	262,568.00	(14,168.00)
30-112-61-10-4-110-72210	VRS Pension Contribution	415,548.00	440,481.27	438,773.49	365,048.67	574,277.00	546,172.00	(28,105.00)
30-112-61-10-4-110-72220	VRS Hybrid Pension Contribution	52,662.02	75,561.97	87,578.21	102,390.10	.00	.00	.00
30-112-61-10-4-110-72300	Group Health and Dental Insurance	339,733.74	366,324.32	375,817.70	358,693.09	353,058.00	397,223.00	44,165.00
30-112-61-10-4-110-72400	VRS Group Life Insurance	39,199.01	41,606.01	42,691.74	37,782.70	46,302.00	44,036.00	(2,266.00)
30-112-61-10-4-110-72510	Hybrid Disability Insurance	847.35	1,082.03	1,299.34	1,483.19	.00	.00	.00
30-112-61-10-4-110-72600	Unemployment Compensation	.00	150.88	.00	.00	.00	.00	.00
30-112-61-10-4-110-72700	Workers Compensation	16,569.00	17,783.00	17,234.00	14,913.50	20,000.00	20,000.00	.00
30-112-61-10-4-110-72750	VRS Retiree Health Care Credit	35,907.91	37,569.98	38,550.77	34,117.18	41,810.00	39,763.00	(2,047.00)
30-112-61-10-4-110-72800	Termination Pay for Vac/Sick Leave	8,000.00	6,018.00	28,700.00	.00	.00	.00	.00

FY 24 Operating Budget for Approval

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-112-61-10-4-110-72850	OPEB ARC	17,026.00	17,122.49	15,064.00	.00	.00	.00	.00
30-112-61-10-4-110-73037	Contractual Services - Other	.00	2,070.00	.00	.00	.00	.00	.00
30-112-61-10-4-110-73126	Repair & Maint - Athletic Equipment	3,300.94	2,054.41	6,093.00	3,052.00	3,042.00	3,042.00	.00
30-112-61-10-4-110-73135	Repair/Maint - Band Instruments	3,000.00	2,949.59	3,000.00	3,000.00	3,000.00	3,000.00	.00
30-112-61-10-4-110-73140	Repair/Maint - Business Ed	166.95	217.72	240.32	234.47	240.00	240.00	.00
30-112-61-10-4-110-73145	Repair/Maint - Family and Consumer Science	146.73	198.40	59.08	83.93	706.00	706.00	.00
30-112-61-10-4-110-73148	Repair & Maint - Foreign Language Dept	.00	327.26	318.65	320.89	338.00	338.00	.00
30-112-61-10-4-110-73150	Repair/Maint - Math	1,960.89	1,949.84	1,963.25	1,959.98	1,964.00	1,964.00	.00
30-112-61-10-4-110-73154	Repair & Maint - PE Equipment	280.00	280.00	.00	209.49	280.00	280.00	.00
30-112-61-10-4-110-73155	Repair/Maint - Piano	245.07	275.28	280.00	61.00	280.00	280.00	.00
30-112-61-10-4-110-73165	Repair/Maint - Science	2,322.69	2,329.35	539.68	.00	2,385.00	2,385.00	.00
30-112-61-10-4-110-73175	Repair/Maint- Computer	175.23	197.50	340.90	244.97	270.00	270.00	.00
30-112-61-10-4-110-73255	Professional Development	.00	199.00	199.40	49.99	200.00	200.00	.00
30-112-61-10-4-110-76010	Agenda Books	2,486.00	2,541.60	1,850.88	3,264.31	3,394.00	3,394.00	.00
30-112-61-10-4-110-76015	Allotment	26,742.78	28,567.13	36,889.19	36,209.05	44,688.00	43,708.00	(980.00)
30-112-61-10-4-110-76030	Athletics/Athletic Equipment <$5,000	8,624.73	.00	.00	.00	.00	.00	.00
30-112-61-10-4-110-76045	Furniture and Equip <$5,000	10,126.40	970.07	2,920.45	8,162.57	9,127.00	4,127.00	(5,000.00)
30-112-61-10-4-110-76075	Registration Guide	.00	.00	.00	299.59	300.00	300.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-112-61-10-4-110-76085	School Improvement	50.98	39.48	84.72	100.00	100.00	100.00	.00
30-112-61-10-4-110-76090	Student Recognition	1,304.75	1,347.21	524.29	843.00	1,619.00	5,620.00	4,001.00
30-112-61-10-4-110-76135	Art Supplies and Equipment <$5,000	2,493.19	2,495.38	2,496.59	2,748.62	2,500.00	3,000.00	500.00
30-112-61-10-4-110-76170	Band	1,599.99	1,591.34	25,077.45	12,090.09	2,000.00	7,000.00	5,000.00
30-112-61-10-4-110-76185	Business Education	1,253.86	1,251.00	1,258.21	1,260.74	1,261.00	1,261.00	.00
30-112-61-10-4-110-76215	Choir	1,928.72	1,926.69	1,944.24	2,218.11	1,940.00	1,940.00	.00
30-112-61-10-4-110-76235	Drama	369.34	.00	.00	.00	410.00	410.00	.00
30-112-61-10-4-110-76260	Family and Consumer Science	3,168.22	2,937.46	4,081.78	4,437.30	4,000.00	5,000.00	1,000.00
30-112-61-10-4-110-76270	Foreign Language	151.88	174.35	184.84	193.37	194.00	194.00	.00
30-112-61-10-4-110-76290	Health	486.00	461.77	739.30	519.62	486.00	486.00	.00
30-112-61-10-4-110-76300	Intro to Computers	808.70	825.09	796.68	839.00	839.00	839.00	.00
30-112-61-10-4-110-76320	Language Arts	2,391.99	4,141.82	3,544.71	4,434.94	4,442.00	4,442.00	.00
30-112-61-10-4-110-76345	Mathematics	1,246.42	1,208.05	1,238.27	1,244.71	1,248.00	1,248.00	.00
30-112-61-10-4-110-76360	Physical Education	552.80	560.00	826.85	559.34	560.00	560.00	.00
30-112-61-10-4-110-76380	Science	1,957.10	1,703.67	1,405.59	4,059.10	2,000.00	2,000.00	.00
30-112-61-10-4-110-76385	Social Studies	481.65	.00	762.98	711.14	1,000.00	1,000.00	.00
30-112-61-10-4-110-76440	Technology Education	5,512.35	5,395.94	6,097.60	6,501.58	6,503.00	6,503.00	.00
30-112-61-10-4-110-76515	Software-Instructional	9,260.74	9,392.58	9,053.96	7,845.65	9,400.00	12,400.00	3,000.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-112-61-10-4-110-76530	Computer Supplies	3,226.20	3,572.32	4,036.78	4,895.91	2,500.00	2,500.00	.00
	Program **110 - Regular Instruction** Totals	$4,404,679.26	$4,669,456.39	$4,771,356.48	$4,387,671.20	$5,042,867.00	$4,862,759.00	($180,108.00)
Program **120 - Special Education**								
30-112-61-10-4-120-71120	Compensation-Instructional Salaries	300,870.81	282,205.83	279,535.33	225,788.15	311,517.00	295,209.00	(16,308.00)
30-112-61-10-4-120-71151	Compensation-Instructional Asst	67,740.17	44,062.72	65,822.59	81,108.86	70,109.00	106,229.00	36,120.00
30-112-61-10-4-120-71520	Compensation-Substitutes	148.82	.00	686.00	5,906.53	.00	.00	.00
30-112-61-10-4-120-71522	Compensation-REWIP Retirees	8,378.39	8,078.24	2,982.51	2,375.58	.00	.00	.00
30-112-61-10-4-120-71665	Bonus Payments To Teachers	.00	10,836.00	.00	20,124.00	.00	.00	.00
30-112-61-10-4-120-72100	FICA	26,618.28	24,680.57	26,186.17	25,533.54	29,194.00	30,710.00	1,516.00
30-112-61-10-4-120-72210	VRS Pension Contribution	46,784.80	43,028.10	31,814.46	22,496.77	63,426.00	66,719.00	3,293.00
30-112-61-10-4-120-72220	VRS Hybrid Pension Contribution	11,814.56	9,671.91	27,863.24	28,784.99	.00	.00	.00
30-112-61-10-4-120-72300	Group Health and Dental Insurance	63,319.60	57,484.08	51,477.36	50,636.35	60,656.00	51,249.00	(9,407.00)
30-112-61-10-4-120-72400	VRS Group Life Insurance	4,895.60	4,248.99	4,811.56	4,134.72	5,114.00	5,379.00	265.00
30-112-61-10-4-120-72510	Hybrid Disability Insurance	179.30	138.57	398.94	412.22	.00	.00	.00
30-112-61-10-4-120-72600	Unemployment Compensation	.00	1,094.16	.00	.00	.00	.00	.00
30-112-61-10-4-120-72750	VRS Retiree Health Care Credit	4,484.80	3,836.71	4,344.70	3,733.51	4,618.00	4,857.00	239.00
30-112-61-10-4-120-72800	Termination Pay for Vac/Sick Leave	.00	2,020.00	46.67	.00	.00	.00	.00
30-112-61-10-4-120-76390	Sp Ed LD	427.50	1,056.98	1,057.14	1,034.41	1,060.00	1,060.00	.00
30-112-61-10-4-120-76405	Sp Ed EMH	.00	262.30	221.93	264.91	265.00	265.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-112-61-10-4-120-76410	Sp Ed ID	119.88	149.70	149.25	279.94	150.00	150.00	.00
30-112-61-10-4-120-76415	Sp Ed BD	439.97	510.35	493.88	425.00	530.00	530.00	.00
30-112-61-10-4-120-76431	Special Ed - General	.00	.00	.02	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$536,222.48	$493,365.21	$497,891.75	$473,039.48	$546,639.00	$562,357.00	$15,718.00
Program **130 - Vocational**								
30-112-61-10-4-130-71120	Compensation-Instructional Salaries	242,219.50	240,813.29	275,927.00	271,109.55	282,311.00	274,741.00	(7,570.00)
30-112-61-10-4-130-71665	Bonus Payments To Teachers	.00	6,192.00	.00	6,192.00	.00	.00	.00
30-112-61-10-4-130-72100	FICA	17,593.67	17,767.57	20,192.35	20,254.21	21,597.00	21,018.00	(579.00)
30-112-61-10-4-130-72210	VRS Pension Contribution	38,010.90	40,536.64	44,686.00	45,583.02	46,920.00	45,662.00	(1,258.00)
30-112-61-10-4-130-72300	Group Health and Dental Insurance	22,100.32	22,510.32	24,605.28	24,961.50	32,828.00	32,828.00	.00
30-112-61-10-4-130-72400	VRS Group Life Insurance	3,175.70	3,268.25	3,602.80	3,675.15	3,783.00	3,682.00	(101.00)
30-112-61-10-4-130-72750	VRS Retiree Health Care Credit	2,909.00	2,951.24	3,253.40	3,318.57	3,416.00	3,324.00	(92.00)
	Program **130 - Vocational** Totals	$326,009.09	$334,039.31	$372,266.83	$375,094.00	$390,855.00	$381,255.00	($9,600.00)
Program **140 - Gifted**								
30-112-61-10-4-140-72100	FICA	.00	.00	.00	7.23	.00	.00	.00
	Program **140 - Gifted** Totals	$0.00	$0.00	$0.00	$7.23	$0.00	$0.00	$0.00
Program **150 - Other**								
30-112-61-10-4-150-71200	Compensation-OT	.00	.00	184.16	.00	.00	.00	.00
30-112-61-10-4-150-71620	Compensation-Extracurricular Supplements	147,636.31	145,930.34	154,571.32	162,656.08	160,661.00	177,547.00	16,886.00
30-112-61-10-4-150-72100	FICA	11,380.76	11,156.28	13,220.07	14,046.58	11,698.00	13,582.00	1,884.00
30-112-61-10-4-150-76030	Athletics/Athletic Equipment <$5,000	.00	5,993.15	3,857.44	7,199.14	7,200.00	7,200.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **112 - Andrew Lewis Middle School**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **4 - Middle**								
Program **150 - Other**								
	Program **150 - Other** Totals	$159,017.07	$163,079.77	$171,832.99	$183,901.80	$179,559.00	$198,329.00	$18,770.00
	Level **4 - Middle** Totals	$5,425,927.90	$5,659,940.68	$5,813,348.05	$5,419,713.71	$6,159,920.00	$6,004,700.00	($155,220.00)
	Sub-Function **10 - Classroom Instruction** Totals	$5,425,927.90	$5,659,940.68	$5,813,348.05	$5,419,713.71	$6,159,920.00	$6,004,700.00	($155,220.00)
Sub-Function **21 - Student Guidance**								
Level **4 - Middle**								
Program **110 - Regular Instruction**								
30-112-61-21-4-110-71124	Compensation-Guidance Counselors	196,701.03	197,543.08	198,772.92	207,433.01	232,350.00	234,623.00	2,273.00
30-112-61-21-4-110-71150	Compensation-Clerical	37,455.24	37,951.18	41,325.07	44,831.18	45,490.00	48,580.00	3,090.00
30-112-61-21-4-110-71200	Compensation-OT	262.33	593.56	267.12	367.86	.00	.00	.00
30-112-61-21-4-110-71665	Bonus Payments To Teachers	.00	5,882.40	.00	6,192.00	.00	.00	.00
30-112-61-21-4-110-72100	FICA	17,210.50	17,731.06	17,848.45	19,388.86	21,255.00	21,665.00	410.00
30-112-61-21-4-110-72210	VRS Pension Contribution	25,673.44	27,391.06	29,268.14	28,870.36	46,177.00	47,068.00	891.00
30-112-61-21-4-110-72220	VRS Hybrid Pension Contribution	11,012.29	11,733.25	12,511.04	13,878.04	.00	.00	.00
30-112-61-21-4-110-72300	Group Health and Dental Insurance	35,457.84	36,698.42	36,575.42	36,404.96	32,828.00	32,828.00	.00
30-112-61-21-4-110-72400	VRS Group Life Insurance	3,064.93	3,154.40	3,368.42	3,446.64	3,723.00	3,795.00	72.00
30-112-61-21-4-110-72510	Hybrid Disability Insurance	167.25	168.01	179.21	198.77	.00	.00	.00
30-112-61-21-4-110-72750	VRS Retiree Health Care Credit	2,807.67	2,848.30	3,041.67	3,112.25	3,362.00	3,427.00	65.00
30-112-61-21-4-110-76195	Career Education	.00	436.18	441.75	459.13	465.00	465.00	.00
30-112-61-21-4-110-76285	Guidance	381.32	384.32	659.85	403.55	406.00	406.00	.00
	Program **110 - Regular Instruction** Totals	$330,193.84	$342,515.22	$344,259.06	$364,986.61	$386,056.00	$392,857.00	$6,801.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-112-61-21-4-120-71124	Compensation-Guidance Counselors	10,352.69	10,397.00	10,461.73	.00	.00	.00	.00
30-112-61-21-4-120-71150	Compensation-Clerical	1,971.33	1,997.43	2,175.00	.00	.00	.00	.00
30-112-61-21-4-120-71200	Compensation-OT	13.81	31.24	14.06	.00	.00	.00	.00
30-112-61-21-4-120-71665	Bonus Payments To Teachers	.00	309.60	.00	.00	.00	.00	.00
30-112-61-21-4-120-72100	FICA	905.82	933.21	939.39	.00	.00	.00	.00
30-112-61-21-4-120-72210	VRS Pension Contribution	1,351.23	1,441.63	1,540.43	.00	.00	.00	.00
30-112-61-21-4-120-72220	VRS Hybrid Pension Contribution	579.59	617.54	658.48	.00	.00	.00	.00
30-112-61-21-4-120-72300	Group Health and Dental Insurance	1,866.20	1,931.50	1,925.02	.00	.00	.00	.00
30-112-61-21-4-120-72400	VRS Group Life Insurance	161.31	166.02	177.29	.00	.00	.00	.00
30-112-61-21-4-120-72510	Hybrid Disability Insurance	8.80	8.84	9.43	.00	.00	.00	.00
30-112-61-21-4-120-72750	VRS Retiree Health Care Credit	147.77	149.91	160.09	.00	.00	.00	.00
30-112-61-21-4-120-76195	Career Education	.00	22.96	23.25	.00	.00	.00	.00
30-112-61-21-4-120-76285	Guidance	20.07	20.23	34.73	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$17,378.62	$18,027.11	$18,118.90	$0.00	$0.00	$0.00	$0.00
	Level **4 - Middle** Totals	$347,572.46	$360,542.33	$362,377.96	$364,986.61	$386,056.00	$392,857.00	$6,801.00
	Sub-Function **21 - Student Guidance** Totals	$347,572.46	$360,542.33	$362,377.96	$364,986.61	$386,056.00	$392,857.00	$6,801.00
Sub-Function **32 - Instr. Sup. - Media Services**								
Level **4 - Middle**								
Program **110 - Regular Instruction**								
30-112-61-32-4-110-71122	Compensation-Librarians	55,214.39	55,149.46	58,496.04	61,534.62	61,948.00	68,215.00	6,267.00
30-112-61-32-4-110-71152	Compensation - Media Clerk	46,229.74	46,333.04	49,071.62	48,630.30	51,516.00	53,854.00	2,338.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-112-61-32-4-110-71200	Compensation-OT	.00	58.41	.00	.00	.00	.00	.00
30-112-61-32-4-110-71520	Compensation-Substitutes	86.55	.00	91.88	.00	.00	.00	.00
30-112-61-32-4-110-71650	Compensation-NBC Teacher Bonus	.00	.00	.00	4,750.00	.00	.00	.00
30-112-61-32-4-110-71665	Bonus Payments To Teachers	.00	3,096.00	.00	3,096.00	.00	.00	.00
30-112-61-32-4-110-72100	FICA	7,297.47	7,187.12	7,752.52	8,838.84	8,680.00	9,338.00	658.00
30-112-61-32-4-110-72210	VRS Pension Contribution	15,752.60	16,779.80	17,821.70	18,128.43	18,858.00	20,288.00	1,430.00
30-112-61-32-4-110-72300	Group Health and Dental Insurance	13,956.72	14,094.24	15,649.12	9,598.72	16,414.00	16,414.00	.00
30-112-61-32-4-110-72400	VRS Group Life Insurance	1,316.10	1,352.86	1,436.90	1,461.60	1,520.00	1,636.00	116.00
30-112-61-32-4-110-72750	VRS Retiree Health Care Credit	1,205.60	1,221.63	1,297.50	1,319.76	1,373.00	1,477.00	104.00
30-112-61-32-4-110-73130	Repair/Maint - Audio/Visual	2,017.00	2,010.93	1,706.00	1,483.17	2,000.00	2,000.00	.00
30-112-61-32-4-110-76155	Audio Visual Media	2,920.00	2,920.27	2,955.00	2,734.92	2,735.00	2,735.00	.00
30-112-61-32-4-110-76325	Library Books and Supplies	6,255.31	6,329.38	6,633.33	7,507.07	6,427.00	6,427.00	.00
30-112-61-32-4-110-76330	Library Reference Materials	3,015.56	2,909.68	2,295.05	2,535.94	2,500.00	2,500.00	.00
30-112-61-32-4-110-76355	Periodicals	40.00	55.00	500.00	428.52	500.00	500.00	.00
	Program **110 - Regular Instruction** Totals	$155,307.04	$159,497.82	$165,706.66	$172,047.89	$174,471.00	$185,384.00	$10,913.00
	Level **4 - Middle** Totals	$155,307.04	$159,497.82	$165,706.66	$172,047.89	$174,471.00	$185,384.00	$10,913.00
	Sub-Function **32 - Instr. Sup. - Media Services** Totals	$155,307.04	$159,497.82	$165,706.66	$172,047.89	$174,471.00	$185,384.00	$10,913.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-112-61-41-4-110-71126	Compensation-Principals	102,972.00	103,394.76	109,896.00	105,768.63	115,391.00	115,384.00	(7.00)
30-112-61-41-4-110-71127	Compensation-Asst Principals	178,677.00	179,338.50	188,598.96	167,315.50	198,029.00	182,526.00	(15,503.00)
30-112-61-41-4-110-71150	Compensation-Clerical	80,901.26	70,780.86	79,298.95	83,423.14	82,912.00	90,542.00	7,630.00
30-112-61-41-4-110-71200	Compensation-OT	444.84	793.79	2,281.22	2,058.55	1,000.00	1,000.00	.00
30-112-61-41-4-110-71520	Compensation-Substitutes	11,471.52	1,195.28	6,785.68	2,755.96	.00	.00	.00
30-112-61-41-4-110-71665	Bonus Payments To Teachers	.00	7,740.00	.00	7,740.00	.00	.00	.00
30-112-61-41-4-110-72100	FICA	27,412.95	26,352.76	28,287.45	27,675.43	30,396.00	29,793.00	(603.00)
30-112-61-41-4-110-72210	VRS Pension Contribution	52,429.60	52,382.22	55,791.96	51,994.58	65,870.00	64,561.00	(1,309.00)
30-112-61-41-4-110-72220	VRS Hybrid Pension Contribution	5,108.01	6,312.54	6,941.76	7,186.19	.00	.00	.00
30-112-61-41-4-110-72300	Group Health and Dental Insurance	38,399.10	41,320.74	41,820.38	38,965.69	36,035.00	36,035.00	.00
30-112-61-41-4-110-72400	VRS Group Life Insurance	4,807.04	4,732.32	5,058.00	4,771.47	5,311.00	5,205.00	(106.00)
30-112-61-41-4-110-72510	Hybrid Disability Insurance	44.50	90.36	99.36	102.96	.00	.00	.00
30-112-61-41-4-110-72750	VRS Retiree Health Care Credit	4,403.43	4,273.20	4,567.32	4,308.59	4,796.00	4,700.00	(96.00)
30-112-61-41-4-110-72800	Termination Pay for Vac/Sick Leave	1,612.86	.00	.00	.00	.00	.00	.00
30-112-61-41-4-110-73160	Repair/Maint - School Office Equipment	5,011.64	4,554.90	5,361.30	5,559.09	5,580.00	5,580.00	.00
30-112-61-41-4-110-75200	Postage	690.88	750.00	996.21	1,003.88	1,000.00	1,000.00	.00
30-112-61-41-4-110-75521	Travel-Principals	518.70	742.00	800.41	533.43	1,000.00	1,000.00	.00
30-112-61-41-4-110-75803	Dues-Accreditation	785.99	650.98	536.00	736.00	1,000.00	1,000.00	.00
Program **110 - Regular Instruction** Totals		$515,691.32	$505,405.21	$537,120.96	$511,899.09	$548,320.00	$538,326.00	($9,994.00)

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **112 - Andrew Lewis Middle School**								
Function **61 - Instruction**								
Sub-Function **41 - Admin. Principals Office**								
	Level **4 - Middle** Totals	$515,691.32	$505,405.21	$537,120.96	$511,899.09	$548,320.00	$538,326.00	($9,994.00)
	Sub-Function **41 - Admin. Principals Office** Totals	$515,691.32	$505,405.21	$537,120.96	$511,899.09	$548,320.00	$538,326.00	($9,994.00)
	Function **61 - Instruction** Totals	$6,444,498.72	$6,685,386.04	$6,878,553.63	$6,468,647.30	$7,268,767.00	$7,121,267.00	($147,500.00)
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	641.33	629.67	626.50	629.28	630.00	630.00	.00
	Program **222 - Health Services** Totals	$641.33	$629.67	$626.50	$629.28	$630.00	$630.00	$0.00
	Level **9 - District Wide** Totals	$641.33	$629.67	$626.50	$629.28	$630.00	$630.00	$0.00
	Sub-Function **62 - Admin, Attend. & Health** Totals	$641.33	$629.67	$626.50	$629.28	$630.00	$630.00	$0.00
	Function **62 - Administration, Attend. & Health** Totals	$641.33	$629.67	$626.50	$629.28	$630.00	$630.00	$0.00
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	260,053.35	250,772.75	236,784.90	287,564.77	313,920.00	353,253.00	39,333.00
30-112-64-64-9-420-71200	Compensation-OT	8,782.70	9,997.63	12,015.14	14,960.41	9,000.00	9,000.00	.00
30-112-64-64-9-420-71520	Compensation-Substitutes	1,743.48	5,329.20	357.76	.00	4,000.00	4,000.00	.00
30-112-64-64-9-420-71665	Bonus Payments To Teachers	.00	14,706.00	.00	13,932.00	.00	.00	.00
30-112-64-64-9-420-72100	FICA	19,461.94	20,664.22	18,574.45	23,094.21	25,009.00	28,018.00	3,009.00
30-112-64-64-9-420-72210	VRS Pension Contribution	10,112.67	8,778.81	8,954.10	8,790.54	12,964.00	14,137.00	1,173.00
30-112-64-64-9-420-72220	VRS Hybrid Pension Contribution	3,209.29	2,834.39	1,944.86	4,030.86	.00	.00	.00
30-112-64-64-9-420-72300	Group Health and Dental Insurance	57,689.30	60,094.10	51,963.26	61,318.55	58,505.00	61,098.00	2,593.00
30-112-64-64-9-420-72400	VRS Group Life Insurance	3,291.28	3,231.44	3,109.11	3,860.92	4,207.00	4,734.00	527.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-112-64-64-9-420-72510	Hybrid Disability Insurance	640.14	650.68	646.81	958.05	.00	.00	.00
30-112-64-64-9-420-72700	Workers Compensation	2,108.00	2,262.00	2,192.00	1,739.91	3,000.00	3,000.00	.00
30-112-64-64-9-420-72750	VRS Retiree Health Care Credit	1,739.96	1,864.34	2,657.86	3,244.15	3,532.00	3,971.00	439.00
30-112-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	145.71	360.83	2,005.33	.00	.00	.00	.00
30-112-64-64-9-420-72850	OPEB ARC	1,965.00	1,843.61	1,287.00	.00	.00	.00	.00
30-112-64-64-9-420-73180	Repair/Maint - Other Contracted	33,994.52	13,483.97	15,334.94	24,977.25	27,942.00	28,141.00	199.00
30-112-64-64-9-420-73184	Repair/Maint - Other Contracted - AIIMS/Alt Ed	2,281.29	730.00	1,688.44	5,582.86	.00	.00	.00
30-112-64-64-9-420-74900	Building Maintenance -City	78,941.84	63,886.08	82,286.75	121,987.70	73,000.00	73,000.00	.00
30-112-64-64-9-420-74901	Alt. Ed. Building Maintenance - City	4,059.06	2,423.01	5,611.91	1,217.35	3,608.00	3,608.00	.00
30-112-64-64-9-420-75001	Telecom/ Internet Services	8,905.91	6,730.80	6,967.40	4,656.40	9,000.00	7,000.00	(2,000.00)
30-112-64-64-9-420-75004	Utilities - Electric	157,560.39	166,067.96	186,314.96	183,064.64	199,500.00	203,000.00	3,500.00
30-112-64-64-9-420-75005	Utilities - Natural Gas	14,091.18	19,993.50	22,363.42	27,634.29	23,100.00	32,000.00	8,900.00
30-112-64-64-9-420-75009	Utilities - Water and Sewer	32,281.52	27,113.84	36,809.14	34,338.73	35,700.00	44,000.00	8,300.00
30-112-64-64-9-420-76055	Machines, Equipment and Tools <$5,000	5,204.50	2,076.85	.00	3,836.45	2,750.00	2,750.00	.00
30-112-64-64-9-420-76110	Supplies - Operational	23,124.27	28,585.25	27,035.76	40,153.95	17,000.00	17,000.00	.00
	Program **420 - Building Services** Totals	$731,387.30	$714,481.26	$726,905.30	$870,943.99	$825,737.00	$891,710.00	$65,973.00
Program **430 - Grounds Services**								
30-112-64-64-9-430-74910	Grounds Maintenance-City	6,980.71	8,788.44	11,672.56	9,302.88	10,000.00	11,565.00	1,565.00
	Program **430 - Grounds Services** Totals	$6,980.71	$8,788.44	$11,672.56	$9,302.88	$10,000.00	$11,565.00	$1,565.00
	Level **9 - District Wide** Totals	$738,368.01	$723,269.70	$738,577.86	$880,246.87	$835,737.00	$903,275.00	$67,538.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **112 - Andrew Lewis Middle School**								
Function **64 - Operation & Maintenance**								
	Sub-Function **64 - Operation & Maintenance** Totals	$738,368.01	$723,269.70	$738,577.86	$880,246.87	$835,737.00	$903,275.00	$67,538.00
	Function **64 - Operation & Maintenance** Totals	$738,368.01	$723,269.70	$738,577.86	$880,246.87	$835,737.00	$903,275.00	$67,538.00
Function **68 - Technology**								
Sub-Function **10 - Classroom Instruction**								
Level **9 - District Wide**								
Program **800 - Technology**								
30-112-68-10-9-800-71139	Compensation-ITRT	36,196.96	36,507.15	44,718.84	42,682.50	48,324.00	44,793.00	(3,531.00)
30-112-68-10-9-800-71665	Bonus Payments To Teachers	.00	774.00	.00	774.00	.00	.00	.00
30-112-68-10-9-800-72100	FICA	2,748.07	2,831.52	3,401.55	3,374.29	3,697.00	3,427.00	(270.00)
30-112-68-10-9-800-72210	VRS Pension Contribution	5,556.90	5,985.04	6,282.40	6,596.50	8,031.00	7,445.00	(586.00)
30-112-68-10-9-800-72300	Group Health and Dental Insurance	3,444.40	3,506.88	3,833.80	3,887.40	4,971.00	4,971.00	.00
30-112-68-10-9-800-72400	VRS Group Life Insurance	464.30	482.55	506.50	531.90	648.00	600.00	(48.00)
30-112-68-10-9-800-72750	VRS Retiree Health Care Credit	425.30	435.78	457.40	480.30	585.00	542.00	(43.00)
30-112-68-10-9-800-76305	ITRT	805.91	1,445.00	1,443.60	1,440.08	1,445.00	1,445.00	.00
30-112-68-10-9-800-76545	Technology Repair and Replace	5,908.20	2,809.60	1,810.75	15,189.06	4,106.00	4,106.00	.00
30-112-68-10-9-800-78050	Technology Addl VPSA Eligible	63,750.00	59,393.81	31,527.04	51,714.54	63,750.00	63,750.00	.00
	Program **800 - Technology** Totals	$119,300.04	$114,171.33	$93,981.88	$126,670.57	$135,557.00	$131,079.00	($4,478.00)
	Level **9 - District Wide** Totals	$119,300.04	$114,171.33	$93,981.88	$126,670.57	$135,557.00	$131,079.00	($4,478.00)
	Sub-Function **10 - Classroom Instruction** Totals	$119,300.04	$114,171.33	$93,981.88	$126,670.57	$135,557.00	$131,079.00	($4,478.00)
	Function **68 - Technology** Totals	$119,300.04	$114,171.33	$93,981.88	$126,670.57	$135,557.00	$131,079.00	($4,478.00)
	Locations **112 - Andrew Lewis Middle School** Totals	$7,302,808.10	$7,523,456.74	$7,711,739.87	$7,476,194.02	$8,240,691.00	$8,156,251.00	($84,440.00)
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	1,631,418.34	1,630,740.38	1,756,086.78	1,633,474.65	1,842,230.00	1,774,950.00	(67,280.00)

FY 24 Operating Budget for Approval

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-113-61-10-2-110-71151	Compensation-Instructional Asst	110,604.92	103,851.84	115,782.78	129,232.61	132,866.00	155,349.00	22,483.00
30-113-61-10-2-110-71200	Compensation-OT	.00	.00	.00	7.14	500.00	500.00	.00
30-113-61-10-2-110-71520	Compensation-Substitutes	28,862.29	37,893.72	47,674.77	67,677.85	40,000.00	40,000.00	.00
30-113-61-10-2-110-71522	Compensation-REWIP Retirees	14,247.42	5,013.23	12,109.81	907.28	18,260.00	20,928.00	2,668.00
30-113-61-10-2-110-71650	Compensation-NBC Teacher Bonus	20,000.00	20,000.00	20,000.00	19,000.00	10,000.00	10,000.00	.00
30-113-61-10-2-110-71665	Bonus Payments To Teachers	.00	54,954.00	.00	32,748.24	.00	.00	.00
30-113-61-10-2-110-72100	FICA	127,340.49	129,657.68	138,770.03	135,309.24	156,355.00	153,094.00	(3,261.00)
30-113-61-10-2-110-72210	VRS Pension Contribution	227,626.40	230,396.93	231,742.50	200,456.63	328,261.00	320,816.00	(7,445.00)
30-113-61-10-2-110-72220	VRS Hybrid Pension Contribution	44,751.22	58,330.52	78,798.56	87,600.86	.00	.00	.00
30-113-61-10-2-110-72300	Group Health and Dental Insurance	207,771.38	215,217.40	226,182.02	236,912.94	231,136.00	263,374.00	32,238.00
30-113-61-10-2-110-72400	VRS Group Life Insurance	22,756.10	23,278.75	25,037.44	23,356.68	26,466.00	25,866.00	(600.00)
30-113-61-10-2-110-72510	Hybrid Disability Insurance	679.30	835.41	1,128.56	1,296.45	.00	.00	.00
30-113-61-10-2-110-72600	Unemployment Compensation	.00	3,028.42	.00	.00	.00	.00	.00
30-113-61-10-2-110-72700	Workers Compensation	9,403.00	10,092.00	9,780.00	9,350.77	10,000.00	10,000.00	.00
30-113-61-10-2-110-72750	VRS Retiree Health Care Credit	20,845.40	21,020.35	22,608.42	21,079.72	23,899.00	23,357.00	(542.00)
30-113-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	3,304.80	.00	.00	.00	.00	.00	.00
30-113-61-10-2-110-72850	OPEB ARC	8,731.00	10,197.45	9,656.00	.00	.00	.00	.00
30-113-61-10-2-110-73153	Repair & Maint - Music Dept	.00	128.16	.00	.00	100.00	200.00	100.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-113-61-10-2-110-76010	Agenda Books	.00	897.75	897.75	1,030.75	900.00	900.00	.00
30-113-61-10-2-110-76015	Allotment	21,240.56	15,730.64	19,154.65	21,912.92	20,953.00	21,478.00	525.00
30-113-61-10-2-110-76045	Furniture and Equip <$5,000	861.18	129.99	647.53	1,787.75	1,479.00	12,128.00	10,649.00
30-113-61-10-2-110-76085	School Improvement	.00	82.15	.00	29.71	25.00	50.00	25.00
30-113-61-10-2-110-76135	Art Supplies and Equipment <$5,000	.00	250.00	250.00	2,067.65	700.00	700.00	.00
30-113-61-10-2-110-76350	Music	185.55	.00	.00	.00	192.00	99.00	(93.00)
30-113-61-10-2-110-76360	Physical Education	304.40	373.48	278.55	91.96	481.00	416.00	(65.00)
30-113-61-10-2-110-76365	Reading	.00	.00	.00	103.75	100.00	287.00	187.00
30-113-61-10-2-110-76485	Supplies - Kindergarten	1,178.21	2,034.91	699.36	1,480.47	623.00	385.00	(238.00)
30-113-61-10-2-110-76490	Supplies - First Grade	514.87	1,116.23	269.39	438.70	871.00	640.00	(231.00)
30-113-61-10-2-110-76495	Supplies - Second Grade	503.11	1,451.47	311.32	670.30	803.00	694.00	(109.00)
30-113-61-10-2-110-76500	Supplies - Third Grade	161.43	541.68	361.04	104.03	244.00	378.00	134.00
30-113-61-10-2-110-76505	Supplies - Fourth Grade	183.60	475.32	139.90	220.28	142.00	932.00	790.00
30-113-61-10-2-110-76510	Supplies - Fifth Grade	170.37	660.71	29.98	170.91	434.00	255.00	(179.00)
	Program **110 - Regular Instruction** Totals	$2,503,645.34	$2,578,380.57	$2,718,397.14	$2,628,520.24	$2,848,020.00	$2,837,776.00	($10,244.00)
Program **120 - Special Education**								
30-113-61-10-2-120-71120	Compensation-Instructional Salaries	147,963.00	148,237.09	166,458.08	155,994.52	174,660.00	176,599.00	1,939.00
30-113-61-10-2-120-71151	Compensation-Instructional Asst	17,339.44	13,774.09	18,127.84	29,762.84	18,978.00	41,240.00	22,262.00
30-113-61-10-2-120-71520	Compensation-Substitutes	5,333.98	2,230.65	1,194.44	8,362.61	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-113-61-10-2-120-71665	Bonus Payments To Teachers	.00	6,192.00	.00	4,644.00	.00	.00	.00
30-113-61-10-2-120-72100	FICA	12,757.47	12,317.93	13,144.36	14,228.59	14,813.00	16,665.00	1,852.00
30-113-61-10-2-120-72210	VRS Pension Contribution	10,787.80	11,036.29	9,588.10	9,162.36	32,183.00	36,205.00	4,022.00
30-113-61-10-2-120-72220	VRS Hybrid Pension Contribution	15,061.10	16,050.70	21,062.00	22,427.08	.00	.00	.00
30-113-61-10-2-120-72300	Group Health and Dental Insurance	37,289.36	32,931.20	27,152.24	27,245.62	24,509.00	24,509.00	.00
30-113-61-10-2-120-72400	VRS Group Life Insurance	2,159.50	2,183.86	2,471.10	2,548.82	2,595.00	2,919.00	324.00
30-113-61-10-2-120-72510	Hybrid Disability Insurance	228.60	229.86	301.60	321.53	.00	.00	.00
30-113-61-10-2-120-72600	Unemployment Compensation	.00	728.33	.00	.00	.00	.00	.00
30-113-61-10-2-120-72750	VRS Retiree Health Care Credit	1,978.20	1,972.05	2,231.40	2,301.63	2,343.00	2,636.00	293.00
30-113-61-10-2-120-76390	Sp Ed LD	.00	239.37	317.74	961.71	.00	.00	.00
30-113-61-10-2-120-76431	Special Ed - General	.00	.00	.00	.00	1,281.00	640.00	(641.00)
30-113-61-10-2-120-76438	Supplies - EL	.00	.00	.00	.00	200.00	146.00	(54.00)
Program **120 - Special Education** Totals		$250,898.45	$248,123.42	$262,048.90	$277,961.31	$271,562.00	$301,559.00	$29,997.00
Program **180 - Pre-K Non- Sp Ed**								
30-113-61-10-2-180-71110	Compensation-Administrative	.00	15,319.73	18,038.33	17,839.89	17,134.00	17,949.00	815.00
30-113-61-10-2-180-71120	Compensation-Instructional Salaries	72,609.00	43,731.52	50,274.96	54,939.94	52,789.00	62,081.00	9,292.00
30-113-61-10-2-180-71665	Bonus Payments To Teachers	.00	387.00	.00	1,935.00	.00	.00	.00
30-113-61-10-2-180-72100	FICA	4,892.11	3,781.92	4,461.12	5,140.08	5,349.00	6,122.00	773.00
30-113-61-10-2-180-72210	VRS Pension Contribution	11,385.10	2,554.83	2,712.00	11,998.01	11,621.00	13,301.00	1,680.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **113 - Carver Elementary**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **2 - Elementary**								
Program **180 - Pre-K Non- Sp Ed**								
30-113-61-10-2-180-72220	VRS Hybrid Pension Contribution	.00	7,285.46	8,355.80	.00	.00	.00	.00
30-113-61-10-2-180-72300	Group Health and Dental Insurance	7,697.44	9,575.04	11,135.32	8,740.40	8,202.00	8,202.00	.00
30-113-61-10-2-180-72400	VRS Group Life Insurance	951.20	793.37	892.30	967.41	937.00	1,072.00	135.00
30-113-61-10-2-180-72510	Hybrid Disability Insurance	.00	104.31	119.70	.00	.00	.00	.00
30-113-61-10-2-180-72750	VRS Retiree Health Care Credit	871.30	716.33	805.70	873.48	846.00	968.00	122.00
30-113-61-10-2-180-72800	Termination Pay for Vac/Sick Leave	2,000.00	.00	.00	.00	.00	.00	.00
30-113-61-10-2-180-73255	Professional Development	.00	756.07	.00	.00	.00	.00	.00
	Program **180 - Pre-K Non- Sp Ed** Totals	$100,406.15	$85,005.58	$96,795.23	$102,434.21	$96,878.00	$109,695.00	$12,817.00
	Level **2 - Elementary** Totals	$2,854,949.94	$2,911,509.57	$3,077,241.27	$3,008,915.76	$3,216,460.00	$3,249,030.00	$32,570.00
Level **8 - Pre-K**								
Program **180 - Pre-K Non- Sp Ed**								
30-113-61-10-8-180-71120	Compensation-Instructional Salaries	.00	8,828.84	.00	.00	.00	.00	.00
30-113-61-10-8-180-71151	Compensation-Instructional Asst	21,429.61	22,129.84	16,776.97	24,397.63	23,812.00	27,479.00	3,667.00
30-113-61-10-8-180-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00	.00
30-113-61-10-8-180-72100	FICA	1,612.48	2,116.89	1,265.74	1,830.34	1,826.00	2,102.00	276.00
30-113-61-10-8-180-72210	VRS Pension Contribution	.00	1,036.85	.00	.00	.00	.00	.00
30-113-61-10-8-180-72220	VRS Hybrid Pension Contribution	3,354.70	3,704.12	4,252.80	4,110.39	3,967.00	4,567.00	600.00
30-113-61-10-8-180-72300	Group Health and Dental Insurance	5,975.76	6,593.98	6,646.72	6,734.26	6,500.00	6,500.00	.00
30-113-61-10-8-180-72400	VRS Group Life Insurance	280.30	440.64	342.90	331.38	320.00	368.00	48.00
30-113-61-10-8-180-72510	Hybrid Disability Insurance	50.90	53.03	60.90	58.86	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-113-61-10-8-180-72750	VRS Retiree Health Care Credit	256.70	397.90	309.60	299.25	289.00	332.00	43.00
30-113-61-10-8-180-73037	Contractual Services - Other	1,175.05	1,175.05	3,827.51	.00	.00	.00	.00
30-113-61-10-8-180-73255	Professional Development	1,110.13	(1,431.72)	.00	.00	.00	.00	.00
30-113-61-10-8-180-76435	Supplies - Instructional	2,386.96	2,099.97	1,689.05	.00	.00	.00	.00
	Program **180 - Pre-K Non- Sp Ed** Totals	$37,632.59	$48,693.39	$35,172.19	$37,762.11	$36,714.00	$41,348.00	$4,634.00
	Level **8 - Pre-K** Totals	$37,632.59	$48,693.39	$35,172.19	$37,762.11	$36,714.00	$41,348.00	$4,634.00
	Sub-Function **10 - Classroom Instruction** Totals	$2,892,582.53	$2,960,202.96	$3,112,413.46	$3,046,677.87	$3,253,174.00	$3,290,378.00	$37,204.00
Sub-Function **21 - Student Guidance**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
30-113-61-21-2-110-71124	Compensation-Guidance Counselors	58,729.95	59,066.72	61,214.00	62,598.98	67,868.00	68,820.00	952.00
30-113-61-21-2-110-71665	Bonus Payments To Teachers	.00	1,470.60	.00	1,935.00	.00	.00	.00
30-113-61-21-2-110-72100	FICA	4,145.26	4,283.30	4,437.13	4,714.98	5,192.00	5,223.00	31.00
30-113-61-21-2-110-72210	VRS Pension Contribution	9,208.83	9,818.65	2,523.20	2,544.75	11,280.00	11,348.00	68.00
30-113-61-21-2-110-72220	VRS Hybrid Pension Contribution	.00	.00	7,682.17	7,749.31	.00	.00	.00
30-113-61-21-2-110-72300	Group Health and Dental Insurance	9,080.18	9,461.54	7,547.64	10,430.19	8,170.00	8,170.00	.00
30-113-61-21-2-110-72400	VRS Group Life Insurance	769.40	791.63	822.89	829.98	909.00	915.00	6.00
30-113-61-21-2-110-72510	Hybrid Disability Insurance	.00	.00	110.01	110.97	.00	.00	.00
30-113-61-21-2-110-72750	VRS Retiree Health Care Credit	704.80	714.82	742.99	749.52	821.00	826.00	5.00
30-113-61-21-2-110-76285	Guidance	310.21	431.10	.00	.00	281.00	190.00	(91.00)
	Program **110 - Regular Instruction** Totals	$82,948.63	$86,038.36	$85,080.03	$91,663.68	$94,521.00	$95,492.00	$971.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **113 - Carver Elementary**								
Function **61 - Instruction**								
Sub-Function **21 - Student Guidance**								
Level **2 - Elementary**								
Program **120 - Special Education**								
30-113-61-21-2-120-71124	Compensation-Guidance Counselors	3,091.05	3,108.78	3,221.79	.00	.00	.00	.00
30-113-61-21-2-120-71665	Bonus Payments To Teachers	.00	77.40	.00	.00	.00	.00	.00
30-113-61-21-2-120-72100	FICA	218.17	225.44	233.53	.00	.00	.00	.00
30-113-61-21-2-120-72210	VRS Pension Contribution	484.67	516.77	132.80	.00	.00	.00	.00
30-113-61-21-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	404.33	.00	.00	.00	.00
30-113-61-21-2-120-72300	Group Health and Dental Insurance	477.90	497.98	397.24	.00	.00	.00	.00
30-113-61-21-2-120-72400	VRS Group Life Insurance	40.50	41.66	43.31	.00	.00	.00	.00
30-113-61-21-2-120-72510	Hybrid Disability Insurance	.00	.00	5.79	.00	.00	.00	.00
30-113-61-21-2-120-72750	VRS Retiree Health Care Credit	37.10	37.62	39.11	.00	.00	.00	.00
30-113-61-21-2-120-76285	Guidance	16.33	22.69	.00	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$4,365.72	$4,528.34	$4,477.90	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$87,314.35	$90,566.70	$89,557.93	$91,663.68	$94,521.00	$95,492.00	$971.00
	Sub-Function **21 - Student Guidance** Totals	$87,314.35	$90,566.70	$89,557.93	$91,663.68	$94,521.00	$95,492.00	$971.00
Sub-Function **32 - Instr. Sup. - Media Services**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
30-113-61-32-2-110-71122	Compensation-Librarians	63,782.44	64,659.75	69,754.71	67,241.39	74,608.00	74,006.00	(602.00)
30-113-61-32-2-110-71665	Bonus Payments To Teachers	.00	1,548.00	.00	1,548.00	.00	.00	.00
30-113-61-32-2-110-72100	FICA	4,822.68	5,019.73	5,281.80	5,223.04	5,701.00	5,661.00	(40.00)
30-113-61-32-2-110-72210	VRS Pension Contribution	9,830.70	10,699.08	11,393.20	10,916.01	12,385.00	12,300.00	(85.00)
30-113-61-32-2-110-72300	Group Health and Dental Insurance	6,883.60	7,013.76	7,667.60	7,774.80	8,170.00	8,170.00	.00

FY 24 Operating Budget for Approval

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-113-61-32-2-110-72400	VRS Group Life Insurance	821.30	862.62	918.60	880.11	999.00	992.00	(7.00)
30-113-61-32-2-110-72600	Unemployment Compensation	.00	269.92	.00	.00	.00	.00	.00
30-113-61-32-2-110-72750	VRS Retiree Health Care Credit	752.40	778.94	829.50	794.70	902.00	895.00	(7.00)
30-113-61-32-2-110-73130	Repair/Maint - Audio/Visual	238.03	245.35	.00	.00	700.00	700.00	.00
30-113-61-32-2-110-76155	Audio Visual Media	893.14	1,086.73	688.64	.00	300.00	300.00	.00
30-113-61-32-2-110-76325	Library Books and Supplies	2,851.73	4,547.57	4,128.57	9,926.01	5,625.00	5,620.00	(5.00)
30-113-61-32-2-110-76330	Library Reference Materials	970.35	1,333.54	953.19	965.44	1,780.00	1,780.00	.00
30-113-61-32-2-110-76355	Periodicals	.00	239.37	211.50	211.50	100.00	100.00	.00
Program **110 - Regular Instruction** Totals		$91,846.37	$98,304.36	$101,827.31	$105,481.00	$111,270.00	$110,524.00	($746.00)
Level **2 - Elementary** Totals		$91,846.37	$98,304.36	$101,827.31	$105,481.00	$111,270.00	$110,524.00	($746.00)
Sub-Function **32 - Instr. Sup. - Media Services** Totals		$91,846.37	$98,304.36	$101,827.31	$105,481.00	$111,270.00	$110,524.00	($746.00)
Sub-Function **41 - Admin. Principals Office**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
30-113-61-41-2-110-71126	Compensation-Principals	100,136.04	100,319.79	105,915.00	101,936.12	111,211.00	111,203.00	(8.00)
30-113-61-41-2-110-71127	Compensation-Asst Principals	62,831.01	63,991.71	71,363.96	68,754.98	75,880.00	75,875.00	(5.00)
30-113-61-41-2-110-71150	Compensation-Clerical	38,630.79	39,805.63	45,314.47	46,931.48	46,898.00	46,898.00	.00
30-113-61-41-2-110-71200	Compensation-OT	784.51	662.25	2,261.62	1,399.53	1,000.00	1,000.00	.00
30-113-61-41-2-110-71520	Compensation-Substitutes	3,055.87	625.99	2,489.67	1,462.73	.00	.00	.00
30-113-61-41-2-110-71665	Bonus Payments To Teachers	.00	4,644.00	.00	4,644.00	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-113-61-41-2-110-72100	FICA	15,263.91	15,568.25	16,758.38	16,788.24	17,977.00	17,976.00	(1.00)
30-113-61-41-2-110-72210	VRS Pension Contribution	25,529.98	27,352.03	29,455.44	28,141.54	38,889.00	38,887.00	(2.00)
30-113-61-41-2-110-72220	VRS Hybrid Pension Contribution	6,008.16	6,543.75	7,423.32	7,657.43	.00	.00	.00
30-113-61-41-2-110-72300	Group Health and Dental Insurance	8,878.22	7,713.90	8,287.14	8,072.68	17,178.00	17,178.00	.00
30-113-61-41-2-110-72400	VRS Group Life Insurance	2,634.90	2,732.94	2,973.40	2,886.38	3,135.00	3,135.00	.00
30-113-61-41-2-110-72510	Hybrid Disability Insurance	91.26	93.72	106.32	109.67	.00	.00	.00
30-113-61-41-2-110-72750	VRS Retiree Health Care Credit	2,413.72	2,467.78	2,684.98	2,606.31	2,831.00	2,831.00	.00
30-113-61-41-2-110-73160	Repair/Maint - School Office Equipment	9,871.32	10,045.90	6,638.16	9,891.73	12,241.00	12,241.00	.00
30-113-61-41-2-110-75521	Travel-Principals	59.00	.00	.00	334.35	200.00	.00	(200.00)
30-113-61-41-2-110-75803	Dues-Accreditation	.00	.00	.00	.00	80.00	80.00	.00
	Program **110 - Regular Instruction** Totals	$276,188.69	$282,567.64	$301,671.86	$301,617.17	$327,520.00	$327,304.00	($216.00)
	Level **2 - Elementary** Totals	$276,188.69	$282,567.64	$301,671.86	$301,617.17	$327,520.00	$327,304.00	($216.00)
	Sub-Function **41 - Admin. Principals Office** Totals	$276,188.69	$282,567.64	$301,671.86	$301,617.17	$327,520.00	$327,304.00	($216.00)
	Function **61 - Instruction** Totals	$3,347,931.94	$3,431,641.66	$3,605,470.56	$3,545,439.72	$3,786,485.00	$3,823,698.00	$37,213.00
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	340.00	371.00	1,183.31	358.68	350.00	350.00	.00
	Program **222 - Health Services** Totals	$340.00	$371.00	$1,183.31	$358.68	$350.00	$350.00	$0.00
	Level **9 - District Wide** Totals	$340.00	$371.00	$1,183.31	$358.68	$350.00	$350.00	$0.00
	Sub-Function **62 - Admin, Attend. & Health** Totals	$340.00	$371.00	$1,183.31	$358.68	$350.00	$350.00	$0.00
	Function **62 - Administration, Attend. & Health** Totals	$340.00	$371.00	$1,183.31	$358.68	$350.00	$350.00	$0.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-113-64-64-9-420-71190	Compensation-Custodians	119,203.64	119,120.73	114,829.92	119,072.95	129,398.00	129,398.00	.00
30-113-64-64-9-420-71200	Compensation-OT	4,491.58	4,888.94	8,324.61	9,765.40	6,500.00	6,500.00	.00
30-113-64-64-9-420-71520	Compensation-Substitutes	.00	.00	.00	.00	1,500.00	1,500.00	.00
30-113-64-64-9-420-71665	Bonus Payments To Teachers	.00	6,192.00	.00	4,644.00	.00	.00	.00
30-113-64-64-9-420-72100	FICA	8,557.07	9,298.81	9,345.39	9,892.61	10,511.00	10,511.00	.00
30-113-64-64-9-420-72210	VRS Pension Contribution	7,622.52	7,251.75	7,812.80	6,209.28	8,404.00	7,937.00	(467.00)
30-113-64-64-9-420-72220	VRS Hybrid Pension Contribution	1,135.44	707.88	384.88	1,223.43	.00	.00	.00
30-113-64-64-9-420-72300	Group Health and Dental Insurance	27,443.40	26,656.56	25,000.38	25,679.74	28,405.00	30,479.00	2,074.00
30-113-64-64-9-420-72400	VRS Group Life Insurance	1,558.56	1,596.18	1,513.46	1,590.22	1,734.00	1,734.00	.00
30-113-64-64-9-420-72510	Hybrid Disability Insurance	162.55	162.51	63.52	293.50	.00	.00	.00
30-113-64-64-9-420-72700	Workers Compensation	703.00	754.00	731.00	994.23	1,000.00	1,000.00	.00
30-113-64-64-9-420-72750	VRS Retiree Health Care Credit	924.24	1,003.23	1,306.98	1,351.31	1,477.00	1,473.00	(4.00)
30-113-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	.00	.00	13,533.55	.00	.00	.00	.00
30-113-64-64-9-420-72850	OPEB ARC	655.00	921.80	1,030.00	.00	.00	.00	.00
30-113-64-64-9-420-73180	Repair/Maint - Other Contracted	12,768.66	20,059.01	24,728.62	13,163.37	16,108.00	16,308.00	200.00
30-113-64-64-9-420-74900	Building Maintenance -City	39,550.26	38,710.24	39,293.57	96,457.80	38,000.00	38,000.00	.00
30-113-64-64-9-420-75001	Telecom/ Internet Services	4,245.92	2,995.67	3,047.05	1,919.21	5,400.00	5,000.00	(400.00)
30-113-64-64-9-420-75004	Utilities - Electric	79,614.73	87,308.31	92,308.54	93,896.26	94,500.00	97,000.00	2,500.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-113-64-64-9-420-75005	Utilities - Natural Gas	7,993.15	10,738.50	11,711.14	12,991.25	12,600.00	15,000.00	2,400.00
30-113-64-64-9-420-75009	Utilities - Water and Sewer	10,005.68	12,214.60	13,290.45	14,000.54	15,750.00	15,750.00	.00
30-113-64-64-9-420-76055	Machines, Equipment and Tools <$5,000	3,500.00	3,568.37	2,739.00	116.67	1,500.00	1,500.00	.00
30-113-64-64-9-420-76110	Supplies - Operational	20,935.84	14,469.23	22,423.24	38,649.18	15,000.00	15,000.00	.00
Program **420 - Building Services** Totals		$351,071.24	$368,618.32	$393,418.10	$451,910.95	$387,787.00	$394,090.00	$6,303.00
Program **430 - Grounds Services**								
30-113-64-64-9-430-74910	Grounds Maintenance-City	8,674.37	9,799.29	15,005.24	19,055.18	18,000.00	19,210.00	1,210.00
Program **430 - Grounds Services** Totals		$8,674.37	$9,799.29	$15,005.24	$19,055.18	$18,000.00	$19,210.00	$1,210.00
Level **9 - District Wide** Totals		$359,745.61	$378,417.61	$408,423.34	$470,966.13	$405,787.00	$413,300.00	$7,513.00
Sub-Function **64 - Operation & Maintenance** Totals		$359,745.61	$378,417.61	$408,423.34	$470,966.13	$405,787.00	$413,300.00	$7,513.00
Function **64 - Operation & Maintenance** Totals		$359,745.61	$378,417.61	$408,423.34	$470,966.13	$405,787.00	$413,300.00	$7,513.00
Function **68 - Technology**								
Sub-Function **10 - Classroom Instruction**								
Level **9 - District Wide**								
Program **800 - Technology**								
30-113-68-10-9-800-71139	Compensation-ITRT	16,395.75	16,452.30	17,509.83	6,213.54	19,156.00	.00	(19,156.00)
30-113-68-10-9-800-71665	Bonus Payments To Teachers	.00	387.00	.00	.00	.00	.00	.00
30-113-68-10-9-800-72100	FICA	1,205.41	1,237.40	1,310.15	469.11	1,460.00	.00	(1,460.00)
30-113-68-10-9-800-72210	VRS Pension Contribution	2,527.70	2,694.96	2,868.10	610.66	3,173.00	.00	(3,173.00)
30-113-68-10-9-800-72300	Group Health and Dental Insurance	1,923.04	2,002.16	1,998.16	665.68	2,486.00	2,486.00	.00
30-113-68-10-9-800-72400	VRS Group Life Insurance	211.20	217.26	231.30	49.24	256.00	.00	(256.00)
30-113-68-10-9-800-72750	VRS Retiree Health Care Credit	193.50	196.24	208.80	44.46	231.00	.00	(231.00)
30-113-68-10-9-800-73175	Repair/Maint- Computer	3,205.50	1,596.33	2,929.85	3,756.09	3,200.00	3,200.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-113-68-10-9-800-76305	ITRT	731.64	.00	.00	.00	1,000.00	600.00	(400.00)
30-113-68-10-9-800-76515	Software-Instructional	.00	4,638.50	3,170.00	6,240.75	3,175.00	3,975.00	800.00
30-113-68-10-9-800-76530	Computer Supplies	2,580.94	2,857.81	3,229.38	4,195.57	4,400.00	4,400.00	.00
30-113-68-10-9-800-76545	Technology Repair and Replace	.00	.00	137,723.43	5,858.97	.00	.00	.00
30-113-68-10-9-800-78050	Technology Addl VPSA Eligible	20,400.00	20,257.48	1,949.07	31,559.95	20,600.00	20,600.00	.00
	Program **800 - Technology** Totals	$49,374.68	$52,537.44	$173,128.07	$59,664.02	$59,137.00	$35,261.00	($23,876.00)
	Level **9 - District Wide** Totals	$49,374.68	$52,537.44	$173,128.07	$59,664.02	$59,137.00	$35,261.00	($23,876.00)
	Sub-Function **10 - Classroom Instruction** Totals	$49,374.68	$52,537.44	$173,128.07	$59,664.02	$59,137.00	$35,261.00	($23,876.00)
	Function **68 - Technology** Totals	$49,374.68	$52,537.44	$173,128.07	$59,664.02	$59,137.00	$35,261.00	($23,876.00)
	Locations **113 - Carver Elementary** Totals	$3,757,392.23	$3,862,967.71	$4,188,205.28	$4,076,428.55	$4,251,759.00	$4,272,609.00	$20,850.00
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	1,602,170.36	1,527,401.03	1,611,253.05	1,520,811.08	1,712,361.00	1,607,017.00	(105,344.00)
30-114-61-10-2-110-71151	Compensation-Instructional Asst	98,703.64	104,327.83	109,251.56	104,066.81	117,410.00	149,156.00	31,746.00
30-114-61-10-2-110-71520	Compensation-Substitutes	32,307.29	32,215.87	58,472.87	64,392.37	43,000.00	43,000.00	.00
30-114-61-10-2-110-71522	Compensation-REWIP Retirees	10,956.96	10,570.81	11,552.00	6,009.84	8,322.00	18,002.00	9,680.00
30-114-61-10-2-110-71650	Compensation-NBC Teacher Bonus	20,000.00	20,000.00	15,000.00	14,250.00	10,000.00	10,000.00	.00
30-114-61-10-2-110-71665	Bonus Payments To Teachers	.00	51,084.00	.00	24,420.00	.00	.00	.00
30-114-61-10-2-110-72100	FICA	125,274.97	123,013.12	130,222.25	126,559.99	144,669.00	139,779.00	(4,890.00)

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-114-61-10-2-110-72210	VRS Pension Contribution	240,885.70	238,343.32	242,171.60	232,142.94	304,108.00	291,876.00	(12,232.00)
30-114-61-10-2-110-72220	VRS Hybrid Pension Contribution	23,289.10	30,963.83	43,467.60	32,852.02	.00	.00	.00
30-114-61-10-2-110-72300	Group Health and Dental Insurance	214,759.16	206,498.16	209,290.20	199,120.85	222,884.00	251,492.00	28,608.00
30-114-61-10-2-110-72400	VRS Group Life Insurance	22,070.70	21,712.99	23,029.50	21,365.73	24,519.00	23,533.00	(986.00)
30-114-61-10-2-110-72510	Hybrid Disability Insurance	450.95	443.38	622.50	470.52	.00	.00	.00
30-114-61-10-2-110-72600	Unemployment Compensation	.00	879.91	.00	.00	.00	.00	.00
30-114-61-10-2-110-72700	Workers Compensation	8,724.00	9,363.00	9,074.00	7,767.45	10,000.00	10,000.00	.00
30-114-61-10-2-110-72750	VRS Retiree Health Care Credit	20,217.40	19,606.54	20,795.50	19,292.76	22,140.00	21,250.00	(890.00)
30-114-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	1,840.00	5,200.00	.00	.00	.00	.00	.00
30-114-61-10-2-110-72850	OPEB ARC	8,076.00	7,892.94	7,854.00	.00	.00	.00	.00
30-114-61-10-2-110-73153	Repair & Maint - Music Dept	21.95	.00	.00	.00	.00	.00	.00
30-114-61-10-2-110-76010	Agenda Books	1,088.64	1,191.30	1,040.25	1,035.90	1,200.00	1,200.00	.00
30-114-61-10-2-110-76015	Allotment	16,538.52	23,219.69	23,509.09	21,213.38	19,119.00	19,667.00	548.00
30-114-61-10-2-110-76045	Furniture and Equip <$5,000	1,853.66	9,479.44	2,278.53	4,120.01	4,459.00	4,300.00	(159.00)
30-114-61-10-2-110-76085	School Improvement	193.16	100.00	241.90	108.82	50.00	50.00	.00
30-114-61-10-2-110-76135	Art Supplies and Equipment <$5,000	545.35	500.00	1,042.00	1,000.00	1,000.00	1,000.00	.00
30-114-61-10-2-110-76325	Library Books and Supplies	.00	99.98	.00	.00	.00	.00	.00
30-114-61-10-2-110-76350	Music	175.47	172.76	143.65	113.90	200.00	105.00	(95.00)

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-114-61-10-2-110-76360	Physical Education	498.00	12.00	284.14	200.00	200.00	200.00	.00
30-114-61-10-2-110-76365	Reading	8,128.17	361.17	469.28	1,667.00	1,730.00	2,494.00	764.00
30-114-61-10-2-110-76485	Supplies - Kindergarten	965.94	1,132.61	1,182.92	1,184.22	1,195.00	1,688.00	493.00
30-114-61-10-2-110-76490	Supplies - First Grade	591.16	399.59	943.01	1,037.00	1,037.00	1,044.00	7.00
30-114-61-10-2-110-76495	Supplies - Second Grade	524.72	334.79	1,134.74	1,106.34	1,128.00	866.00	(262.00)
30-114-61-10-2-110-76500	Supplies - Third Grade	495.83	271.91	883.00	1,004.72	1,010.00	434.00	(576.00)
30-114-61-10-2-110-76505	Supplies - Fourth Grade	804.08	814.84	1,008.47	740.71	746.00	1,135.00	389.00
30-114-61-10-2-110-76510	Supplies - Fifth Grade	903.31	619.41	803.20	680.57	769.00	716.00	(53.00)
	Program **110 - Regular Instruction** Totals	$2,463,054.19	$2,448,226.22	$2,527,020.81	$2,408,734.93	$2,653,256.00	$2,600,004.00	($53,252.00)
Program **120 - Special Education**								
30-114-61-10-2-120-71120	Compensation-Instructional Salaries	166,580.15	142,712.70	174,881.04	169,240.12	181,373.00	185,081.00	3,708.00
30-114-61-10-2-120-71151	Compensation-Instructional Asst	25,578.99	28,838.67	34,108.88	40,701.01	35,722.00	41,553.00	5,831.00
30-114-61-10-2-120-71520	Compensation-Substitutes	69.10	3,146.57	683.97	1,333.97	.00	.00	.00
30-114-61-10-2-120-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	4,750.00	.00	.00	.00
30-114-61-10-2-120-71665	Bonus Payments To Teachers	.00	6,966.00	.00	7,740.00	.00	.00	.00
30-114-61-10-2-120-72100	FICA	14,352.25	13,561.74	15,814.31	15,995.35	16,608.00	17,338.00	730.00
30-114-61-10-2-120-72210	VRS Pension Contribution	18,809.67	14,316.23	20,353.00	22,468.23	36,081.00	37,667.00	1,586.00
30-114-61-10-2-120-72220	VRS Hybrid Pension Contribution	10,969.40	14,030.14	14,010.00	12,082.45	.00	.00	.00
30-114-61-10-2-120-72300	Group Health and Dental Insurance	28,872.40	25,794.18	19,737.18	27,275.27	25,746.00	25,746.00	.00

FY 24 Operating Budget for Approval

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-114-61-10-2-120-72400	VRS Group Life Insurance	2,487.78	2,285.43	2,770.50	2,785.67	2,909.00	3,037.00	128.00
30-114-61-10-2-120-72510	Hybrid Disability Insurance	69.05	200.93	200.70	173.03	.00	.00	.00
30-114-61-10-2-120-72750	VRS Retiree Health Care Credit	2,279.00	2,063.74	2,501.60	2,515.36	2,627.00	2,742.00	115.00
30-114-61-10-2-120-76390	Sp Ed LD	531.83	633.06	630.04	667.87	633.00	913.00	280.00
30-114-61-10-2-120-76410	Sp Ed ID	325.79	161.26	511.95	592.21	628.00	578.00	(50.00)
30-114-61-10-2-120-76415	Sp Ed BD	103.60	.00	.00	.00	.00	.00	.00
30-114-61-10-2-120-76438	Supplies - EL	.00	.00	.00	.00	25.00	85.00	60.00
	Program **120 - Special Education** Totals	$276,029.01	$259,710.65	$291,203.17	$308,320.54	$302,352.00	$314,740.00	$12,388.00
	Level **2 - Elementary** Totals	$2,739,083.20	$2,707,936.87	$2,818,223.98	$2,717,055.47	$2,955,608.00	$2,914,744.00	($40,864.00)
Level **8 - Pre-K**								
Program **180 - Pre-K Non- Sp Ed**								
30-114-61-10-8-180-71151	Compensation-Instructional Asst	.00	.00	.00	.00	.00	.00	.00
30-114-61-10-8-180-72100	FICA	.00	.00	.00	.00	.00	.00	.00
30-114-61-10-8-180-72220	VRS Hybrid Pension Contribution	.00	.00	.00	.00	.00	.00	.00
30-114-61-10-8-180-72400	VRS Group Life Insurance	.00	.00	.00	.00	.00	.00	.00
30-114-61-10-8-180-72750	VRS Retiree Health Care Credit	.00	.00	.00	.00	.00	.00	.00
	Program **180 - Pre-K Non- Sp Ed** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **8 - Pre-K** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$2,739,083.20	$2,707,936.87	$2,818,223.98	$2,717,055.47	$2,955,608.00	$2,914,744.00	($40,864.00)
Sub-Function **21 - Student Guidance**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
30-114-61-21-2-110-71124	Compensation-Guidance Counselors	36,785.18	48,492.47	65,507.79	57,331.03	73,925.00	74,951.00	1,026.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-114-61-21-2-110-71665	Bonus Payments To Teachers	.00	1,470.60	.00	1,935.00	.00	.00	.00
30-114-61-21-2-110-72100	FICA	2,773.68	3,803.44	4,819.89	4,324.87	5,655.00	5,734.00	79.00
30-114-61-21-2-110-72210	VRS Pension Contribution	7,564.47	8,067.76	11,116.23	11,211.12	12,286.00	12,457.00	171.00
30-114-61-21-2-110-72300	Group Health and Dental Insurance	1,681.12	.00	2,488.62	2,660.43	8,582.00	8,582.00	.00
30-114-61-21-2-110-72400	VRS Group Life Insurance	631.94	650.49	896.32	903.96	991.00	1,004.00	13.00
30-114-61-21-2-110-72750	VRS Retiree Health Care Credit	578.93	587.39	809.30	816.21	894.00	907.00	13.00
30-114-61-21-2-110-76285	Guidance	.00	41.46	134.61	25.00	25.00	25.00	.00
Program **110 - Regular Instruction** Totals		$50,015.32	$63,113.61	$85,772.76	$79,207.62	$102,358.00	$103,660.00	$1,302.00
Program **120 - Special Education**								
30-114-61-21-2-120-71124	Compensation-Guidance Counselors	1,936.06	2,552.24	3,447.78	.00	.00	.00	.00
30-114-61-21-2-120-71665	Bonus Payments To Teachers	.00	77.40	.00	.00	.00	.00	.00
30-114-61-21-2-120-72100	FICA	145.99	200.18	253.68	.00	.00	.00	.00
30-114-61-21-2-120-72210	VRS Pension Contribution	398.13	424.62	585.07	.00	.00	.00	.00
30-114-61-21-2-120-72300	Group Health and Dental Insurance	88.48	.00	130.98	.00	.00	.00	.00
30-114-61-21-2-120-72400	VRS Group Life Insurance	33.26	34.24	47.18	.00	.00	.00	.00
30-114-61-21-2-120-72750	VRS Retiree Health Care Credit	30.47	30.92	42.60	.00	.00	.00	.00
30-114-61-21-2-120-76285	Guidance	.00	2.18	7.09	.00	.00	.00	.00
Program **120 - Special Education** Totals		$2,632.39	$3,321.78	$4,514.38	$0.00	$0.00	$0.00	$0.00
Level **2 - Elementary** Totals		$52,647.71	$66,435.39	$90,287.14	$79,207.62	$102,358.00	$103,660.00	$1,302.00
Sub-Function **21 - Student Guidance** Totals		$52,647.71	$66,435.39	$90,287.14	$79,207.62	$102,358.00	$103,660.00	$1,302.00

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Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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	68,177.19	46,978.46	50,002.65	48,690.15	53,029.00	53,754.00	725.00
30-114-61-32-2-110-71650	Compensation-NBC Teacher Bonus	5,000.00	.00	.00	.00	.00	.00	.00
30-114-61-32-2-110-71665	Bonus Payments To Teachers	.00	1,548.00	.00	1,548.00	.00	.00	.00
30-114-61-32-2-110-72100	FICA	5,308.95	3,715.88	3,829.30	3,847.50	4,057.00	4,112.00	55.00
30-114-61-32-2-110-72210	VRS Pension Contribution	10,518.00	7,812.73	8,275.40	7,928.82	8,813.00	8,934.00	121.00
30-114-61-32-2-110-72300	Group Health and Dental Insurance	7,623.60	.00	.00	.00	8,582.00	8,582.00	.00
30-114-61-32-2-110-72400	VRS Group Life Insurance	878.70	629.87	667.20	639.27	711.00	720.00	9.00
30-114-61-32-2-110-72750	VRS Retiree Health Care Credit	804.90	568.83	602.50	577.26	642.00	650.00	8.00
30-114-61-32-2-110-72800	Termination Pay for Vac/Sick Leave	2,780.00	.00	.00	.00	.00	.00	.00
30-114-61-32-2-110-73130	Repair/Maint - Audio/Visual	567.78	832.98	519.18	731.45	550.00	650.00	100.00
30-114-61-32-2-110-76155	Audio Visual Media	541.98	231.64	436.76	208.50	500.00	500.00	.00
30-114-61-32-2-110-76325	Library Books and Supplies	3,407.31	3,884.56	3,930.56	3,910.52	3,898.00	3,884.00	(14.00)
30-114-61-32-2-110-76330	Library Reference Materials	1,768.75	2,013.39	1,185.67	1,176.94	940.00	954.00	14.00
30-114-61-32-2-110-76355	Periodicals	422.35	407.91	628.74	632.93	800.00	800.00	.00
	Program **110 - Regular Instruction** Totals	$107,799.51	$68,624.25	$70,077.96	$69,891.34	$82,522.00	$83,540.00	$1,018.00
	Level **2 - Elementary** Totals	$107,799.51	$68,624.25	$70,077.96	$69,891.34	$82,522.00	$83,540.00	$1,018.00
	Sub-Function **32 - Instr. Sup. - Media Services** Totals	$107,799.51	$68,624.25	$70,077.96	$69,891.34	$82,522.00	$83,540.00	$1,018.00

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Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-114-61-41-2-110-71126	Compensation-Principals	45,421.56	98,397.51	104,055.96	100,146.75	109,259.00	109,251.00	(8.00)
30-114-61-41-2-110-71127	Compensation-Asst Principals	81,702.48	48,653.98	65,631.81	62,275.97	69,535.00	69,530.00	(5.00)
30-114-61-41-2-110-71150	Compensation-Clerical	35,436.28	36,751.37	41,602.62	43,577.55	43,589.00	47,385.00	3,796.00
30-114-61-41-2-110-71200	Compensation-OT	513.15	406.97	224.50	341.71	2,000.00	2,000.00	.00
30-114-61-41-2-110-71520	Compensation-Substitutes	.00	2,267.92	3,215.88	3,046.37	.00	.00	.00
30-114-61-41-2-110-71522	Compensation-REWIP Retirees	42,168.56	4,125.44	.00	.00	.00	.00	.00
30-114-61-41-2-110-71665	Bonus Payments To Teachers	.00	4,644.00	.00	4,644.00	.00	.00	.00
30-114-61-41-2-110-72100	FICA	14,628.48	13,511.75	15,024.59	15,403.43	17,165.00	17,455.00	290.00
30-114-61-41-2-110-72210	VRS Pension Contribution	23,503.66	32,401.15	35,041.56	34,114.24	36,960.00	37,589.00	629.00
30-114-61-41-2-110-72300	Group Health and Dental Insurance	23,861.80	23,395.92	27,666.30	27,785.55	25,746.00	25,746.00	.00
30-114-61-41-2-110-72400	VRS Group Life Insurance	1,963.58	2,612.39	2,825.32	2,750.48	2,980.00	3,031.00	51.00
30-114-61-41-2-110-72750	VRS Retiree Health Care Credit	1,798.76	2,358.95	2,551.16	2,483.62	2,691.00	2,737.00	46.00
30-114-61-41-2-110-72800	Termination Pay for Vac/Sick Leave	12,644.84	.00	.00	.00	.00	.00	.00
30-114-61-41-2-110-73180	Repair/Maint - Other Contracted	14,511.66	11,901.00	9,924.85	7,727.29	12,000.00	12,000.00	.00
30-114-61-41-2-110-75521	Travel-Principals	382.83	.00	59.00	.00	50.00	50.00	.00
30-114-61-41-2-110-75803	Dues-Accreditation	89.00	178.00	89.00	89.00	342.00	342.00	.00
	Program **110 - Regular Instruction** Totals	$298,626.64	$281,606.35	$307,912.55	$304,385.96	$322,317.00	$327,116.00	$4,799.00
	Level **2 - Elementary** Totals	$298,626.64	$281,606.35	$307,912.55	$304,385.96	$322,317.00	$327,116.00	$4,799.00
	Sub-Function **41 - Admin. Principals Office** Totals	$298,626.64	$281,606.35	$307,912.55	$304,385.96	$322,317.00	$327,116.00	$4,799.00
	Function **61 - Instruction** Totals	$3,198,157.06	$3,124,602.86	$3,286,501.63	$3,170,540.39	$3,462,805.00	$3,429,060.00	($33,745.00)

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **114 - West Salem Elementary**								
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	320.69	301.44	331.40	332.16	349.00	328.00	(21.00)
	Program **222 - Health Services** Totals	$320.69	$301.44	$331.40	$332.16	$349.00	$328.00	($21.00)
	Level **9 - District Wide** Totals	$320.69	$301.44	$331.40	$332.16	$349.00	$328.00	($21.00)
	Sub-Function **62 - Admin, Attend. & Health** Totals	$320.69	$301.44	$331.40	$332.16	$349.00	$328.00	($21.00)
	Function **62 - Administration, Attend. & Health** Totals	$320.69	$301.44	$331.40	$332.16	$349.00	$328.00	($21.00)
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	92,277.70	86,330.75	99,320.40	74,439.72	107,925.00	112,374.00	4,449.00
30-114-64-64-9-420-71200	Compensation-OT	8,290.42	5,818.99	9,647.54	12,136.24	8,500.00	8,500.00	.00
30-114-64-64-9-420-71520	Compensation-Substitutes	3,527.08	.00	67.08	.00	2,500.00	2,500.00	.00
30-114-64-64-9-420-71665	Bonus Payments To Teachers	.00	4,644.00	.00	3,870.00	.00	.00	.00
30-114-64-64-9-420-72100	FICA	7,391.09	6,781.11	8,106.16	6,687.75	9,098.00	9,438.00	340.00
30-114-64-64-9-420-72210	VRS Pension Contribution	7,483.20	7,113.45	7,519.44	1,749.32	7,884.00	8,117.00	233.00
30-114-64-64-9-420-72220	VRS Hybrid Pension Contribution	79.63	.00	.00	4,556.16	.00	.00	.00
30-114-64-64-9-420-72300	Group Health and Dental Insurance	20,966.88	22,113.24	22,504.32	16,017.28	24,070.00	25,626.00	1,556.00
30-114-64-64-9-420-72400	VRS Group Life Insurance	1,172.10	1,172.67	1,239.48	853.29	1,446.00	1,446.00	.00
30-114-64-64-9-420-72510	Hybrid Disability Insurance	.00	.00	.00	66.91	.00	.00	.00
30-114-64-64-9-420-72700	Workers Compensation	703.00	754.00	731.00	497.12	1,000.00	1,000.00	.00
30-114-64-64-9-420-72750	VRS Retiree Health Care Credit	744.74	783.90	1,075.32	741.43	1,238.00	1,239.00	1.00

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Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-114-64-64-9-420-72850	OPEB ARC	655.00	921.80	772.00	.00	.00	.00	.00
30-114-64-64-9-420-73180	Repair/Maint - Other Contracted	17,837.41	9,244.47	16,725.02	17,076.08	15,108.00	15,308.00	200.00
30-114-64-64-9-420-74900	Building Maintenance -City	33,558.23	32,755.41	42,694.46	56,567.15	42,000.00	42,000.00	.00
30-114-64-64-9-420-75001	Telecom/ Internet Services	4,645.70	3,401.20	3,495.34	2,345.08	5,400.00	5,000.00	(400.00)
30-114-64-64-9-420-75004	Utilities - Electric	56,281.68	51,357.81	60,573.03	59,315.30	69,300.00	69,300.00	.00
30-114-64-64-9-420-75005	Utilities - Natural Gas	7,962.65	11,225.52	14,607.17	20,255.31	13,125.00	20,000.00	6,875.00
30-114-64-64-9-420-75009	Utilities - Water and Sewer	9,784.64	7,096.79	9,434.83	7,352.39	12,000.00	10,000.00	(2,000.00)
30-114-64-64-9-420-76055	Machines, Equipment and Tools <$5,000	2,360.91	743.52	817.05	2,965.02	1,500.00	1,500.00	.00
30-114-64-64-9-420-76110	Supplies - Operational	22,257.10	16,093.50	20,260.42	25,344.45	15,000.00	15,000.00	.00
	Program **420 - Building Services** Totals	$297,979.16	$268,352.13	$319,590.06	$312,836.00	$337,094.00	$348,348.00	$11,254.00
Program **430 - Grounds Services**								
30-114-64-64-9-430-74910	Grounds Maintenance-City	17,846.78	11,283.85	16,721.51	18,498.83	14,000.00	16,910.00	2,910.00
	Program **430 - Grounds Services** Totals	$17,846.78	$11,283.85	$16,721.51	$18,498.83	$14,000.00	$16,910.00	$2,910.00
	Level **9 - District Wide** Totals	$315,825.94	$279,635.98	$336,311.57	$331,334.83	$351,094.00	$365,258.00	$14,164.00
	Sub-Function **64 - Operation & Maintenance** Totals	$315,825.94	$279,635.98	$336,311.57	$331,334.83	$351,094.00	$365,258.00	$14,164.00
	Function **64 - Operation & Maintenance** Totals	$315,825.94	$279,635.98	$336,311.57	$331,334.83	$351,094.00	$365,258.00	$14,164.00
Function **68 - Technology**								
Sub-Function **10 - Classroom Instruction**								
Level **9 - District Wide**								
Program **800 - Technology**								
30-114-68-10-9-800-71139	Compensation-ITRT	16,395.75	16,452.30	17,509.83	6,213.54	18,120.00	.00	(18,120.00)
30-114-68-10-9-800-71665	Bonus Payments To Teachers	.00	387.00	.00	.00	.00	.00	.00
30-114-68-10-9-800-72100	FICA	1,205.41	1,237.39	1,310.15	469.11	1,386.00	.00	(1,386.00)

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-114-68-10-9-800-72210	VRS Pension Contribution	2,527.70	2,694.96	2,868.10	610.66	3,012.00	.00	(3,012.00)
30-114-68-10-9-800-72300	Group Health and Dental Insurance	1,923.04	2,002.16	1,998.16	665.68	2,486.00	2,486.00	.00
30-114-68-10-9-800-72400	VRS Group Life Insurance	211.20	217.26	231.30	49.24	243.00	.00	(243.00)
30-114-68-10-9-800-72750	VRS Retiree Health Care Credit	193.50	196.24	208.80	44.46	219.00	.00	(219.00)
30-114-68-10-9-800-73175	Repair/Maint- Computer	2,094.15	3,904.63	1,254.33	59.89	3,000.00	3,000.00	.00
30-114-68-10-9-800-76305	ITRT	366.75	423.72	363.77	299.92	1,075.00	1,000.00	(75.00)
30-114-68-10-9-800-76515	Software-Instructional	4,134.30	3,531.07	4,224.47	4,637.75	4,225.00	3,845.00	(380.00)
30-114-68-10-9-800-76530	Computer Supplies	3,491.14	4,418.20	4,016.10	4,928.93	4,485.00	4,485.00	.00
30-114-68-10-9-800-76545	Technology Repair and Replace	.00	.00	116,423.44	4,260.23	.00	.00	.00
30-114-68-10-9-800-78050	Technology Addl VPSA Eligible	20,400.00	20,104.12	1,182.15	31,559.95	20,600.00	20,600.00	.00
	Program **800 - Technology** Totals	$52,942.94	$55,569.05	$151,590.60	$53,799.36	$58,851.00	$35,416.00	($23,435.00)
	Level **9 - District Wide** Totals	$52,942.94	$55,569.05	$151,590.60	$53,799.36	$58,851.00	$35,416.00	($23,435.00)
	Sub-Function **10 - Classroom Instruction** Totals	$52,942.94	$55,569.05	$151,590.60	$53,799.36	$58,851.00	$35,416.00	($23,435.00)
	Function **68 - Technology** Totals	$52,942.94	$55,569.05	$151,590.60	$53,799.36	$58,851.00	$35,416.00	($23,435.00)
	Locations **114 - West Salem Elementary** Totals	$3,567,246.63	$3,460,109.33	$3,774,735.20	$3,556,006.74	$3,873,099.00	$3,830,062.00	($43,037.00)
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	1,300,293.39	1,281,239.98	1,260,518.82	1,210,003.75	1,354,970.00	1,339,162.00	(15,808.00)
30-115-61-10-2-110-71151	Compensation-Instructional Asst	72,715.49	72,335.88	91,199.30	98,190.63	93,469.00	151,012.00	57,543.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-115-61-10-2-110-71520	Compensation-Substitutes	56,883.73	42,227.70	52,426.66	70,542.34	55,000.00	55,000.00	.00
30-115-61-10-2-110-71522	Compensation-REWIP Retirees	23,575.37	14,616.97	317.21	1,200.60	15,671.00	3,715.00	(11,956.00)
30-115-61-10-2-110-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	.00	.00	2,500.00	2,500.00	.00
30-115-61-10-2-110-71665	Bonus Payments To Teachers	.00	44,892.00	.00	18,228.00	.00	.00	.00
30-115-61-10-2-110-72100	FICA	101,221.01	101,097.86	99,446.64	100,089.48	116,403.00	118,681.00	2,278.00
30-115-61-10-2-110-72210	VRS Pension Contribution	196,580.30	203,235.43	201,430.68	179,826.39	240,731.00	247,667.00	6,936.00
30-115-61-10-2-110-72220	VRS Hybrid Pension Contribution	20,584.56	21,600.89	24,396.50	33,641.15	.00	.00	.00
30-115-61-10-2-110-72300	Group Health and Dental Insurance	194,854.30	189,954.62	170,397.48	163,197.54	188,955.00	208,090.00	19,135.00
30-115-61-10-2-110-72400	VRS Group Life Insurance	18,143.40	18,127.56	18,207.28	17,210.79	19,409.00	19,968.00	559.00
30-115-61-10-2-110-72510	Hybrid Disability Insurance	331.33	309.37	349.40	481.68	.00	.00	.00
30-115-61-10-2-110-72600	Unemployment Compensation	.00	1,219.16	430.93	.00	.00	.00	.00
30-115-61-10-2-110-72700	Workers Compensation	8,490.00	9,112.00	8,830.00	7,394.61	10,000.00	10,000.00	.00
30-115-61-10-2-110-72750	VRS Retiree Health Care Credit	16,619.80	16,369.13	16,440.90	15,541.38	17,526.00	18,031.00	505.00
30-115-61-10-2-110-72850	OPEB ARC	8,076.00	7,892.94	7,552.00	.00	.00	.00	.00
30-115-61-10-2-110-73153	Repair & Maint - Music Dept	444.90	450.32	498.02	.00	450.00	450.00	.00
30-115-61-10-2-110-73154	Repair & Maint - PE Equipment	164.00	120.80	163.98	163.98	164.00	150.00	(14.00)
30-115-61-10-2-110-76010	Agenda Books	1,200.00	.00	.00	1,232.77	1,240.00	1,240.00	.00
30-115-61-10-2-110-76015	Allotment	20,868.25	14,382.42	18,288.54	24,456.99	17,775.00	19,618.00	1,843.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-115-61-10-2-110-76045	Furniture and Equip <$5,000	1,749.82	539.89	499.96	76.76	500.00	500.00	.00
30-115-61-10-2-110-76085	School Improvement	109.67	426.73	59.47	97.79	100.00	100.00	.00
30-115-61-10-2-110-76135	Art Supplies and Equipment <$5,000	1,244.09	440.40	999.87	1,000.00	1,000.00	1,000.00	.00
30-115-61-10-2-110-76350	Music	459.55	455.81	434.13	878.78	450.00	450.00	.00
30-115-61-10-2-110-76360	Physical Education	723.60	530.81	720.37	719.51	720.00	720.00	.00
30-115-61-10-2-110-76365	Reading	836.79	9,932.82	2,874.86	630.00	610.00	700.00	90.00
30-115-61-10-2-110-76485	Supplies - Kindergarten	1,037.96	751.62	571.51	667.38	670.00	850.00	180.00
30-115-61-10-2-110-76490	Supplies - First Grade	775.30	621.88	1,006.74	907.70	1,000.00	850.00	(150.00)
30-115-61-10-2-110-76495	Supplies - Second Grade	880.03	541.53	898.91	897.98	900.00	850.00	(50.00)
30-115-61-10-2-110-76500	Supplies - Third Grade	719.94	564.35	870.16	848.65	850.00	850.00	.00
30-115-61-10-2-110-76505	Supplies - Fourth Grade	692.00	939.49	995.02	942.78	975.00	850.00	(125.00)
30-115-61-10-2-110-76510	Supplies - Fifth Grade	792.81	547.41	683.21	923.83	931.00	1,000.00	69.00
Program **110 - Regular Instruction** Totals		$2,056,067.39	$2,060,477.77	$1,981,508.55	$1,949,993.24	$2,142,969.00	$2,204,004.00	$61,035.00
Program **120 - Special Education**								
30-115-61-10-2-120-71120	Compensation-Instructional Salaries	176,651.59	188,088.50	220,321.14	202,816.15	234,694.00	314,282.00	79,588.00
30-115-61-10-2-120-71151	Compensation-Instructional Asst	17,313.88	.00	.00	3,981.22	17,300.00	.00	(17,300.00)
30-115-61-10-2-120-71520	Compensation-Substitutes	1,990.57	1,312.14	3,687.37	17,423.67	.00	.00	.00
30-115-61-10-2-120-71665	Bonus Payments To Teachers	.00	5,418.00	.00	9,288.00	.00	.00	.00
30-115-61-10-2-120-72100	FICA	14,578.96	14,533.26	16,909.59	17,875.90	19,278.00	24,043.00	4,765.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **115 - South Salem Elementary**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **2 - Elementary**								
Program **120 - Special Education**								
30-115-61-10-2-120-72210	VRS Pension Contribution	19,207.30	21,593.89	22,385.92	26,225.46	41,881.00	52,234.00	10,353.00
30-115-61-10-2-120-72220	VRS Hybrid Pension Contribution	11,189.00	9,475.36	14,043.00	8,337.90	.00	.00	.00
30-115-61-10-2-120-72300	Group Health and Dental Insurance	23,729.56	16,769.15	26,148.96	29,602.50	34,118.00	34,118.00	.00
30-115-61-10-2-120-72400	VRS Group Life Insurance	2,539.50	2,505.03	2,930.39	2,786.71	3,377.00	4,211.00	834.00
30-115-61-10-2-120-72510	Hybrid Disability Insurance	199.98	135.69	201.12	119.36	.00	.00	.00
30-115-61-10-2-120-72750	VRS Retiree Health Care Credit	2,326.20	2,261.99	2,652.22	2,516.28	3,049.00	3,803.00	754.00
30-115-61-10-2-120-72800	Termination Pay for Vac/Sick Leave	5,460.00	.00	.00	.00	.00	.00	.00
30-115-61-10-2-120-76390	Sp Ed LD	541.08	.00	617.84	541.73	625.00	625.00	.00
30-115-61-10-2-120-76392	Sp Ed CC	1,041.39	902.68	1,535.00	2,612.44	1,360.00	1,360.00	.00
30-115-61-10-2-120-76438	Supplies - EL	.00	.00	.00	.00	140.00	140.00	.00
	Program **120 - Special Education** Totals	$276,769.01	$262,995.69	$311,432.55	$324,127.32	$355,822.00	$434,816.00	$78,994.00
Program **180 - Pre-K Non- Sp Ed**								
30-115-61-10-2-180-71120	Compensation-Instructional Salaries	.00	.00	.00	40,020.03	.00	53,360.00	53,360.00
30-115-61-10-2-180-71665	Bonus Payments To Teachers	.00	.00	.00	1,548.00	.00	.00	.00
30-115-61-10-2-180-72100	FICA	.00	.00	.00	2,584.17	.00	4,082.00	4,082.00
30-115-61-10-2-180-72220	VRS Hybrid Pension Contribution	.00	.00	.00	7,981.56	.00	.00	.00
30-115-61-10-2-180-72300	Group Health and Dental Insurance	.00	.00	.00	8,822.84	.00	8,868.00	8,868.00
30-115-61-10-2-180-72400	VRS Group Life Insurance	.00	.00	.00	643.50	.00	715.00	715.00
30-115-61-10-2-180-72510	Hybrid Disability Insurance	.00	.00	.00	114.30	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-115-61-10-2-180-72750	VRS Retiree Health Care Credit	.00	.00	.00	581.13	.00	646.00	646.00
	Program **180 - Pre-K Non- Sp Ed** Totals	$0.00	$0.00	$0.00	$62,295.53	$0.00	$67,671.00	$67,671.00
	Level **2 - Elementary** Totals	$2,332,836.40	$2,323,473.46	$2,292,941.10	$2,336,416.09	$2,498,791.00	$2,706,491.00	$207,700.00
Level **8 - Pre-K**								
Program **180 - Pre-K Non- Sp Ed**								
30-115-61-10-8-180-76435	Supplies - Instructional	.00	.00	.00	2,321.69	.00	.00	.00
	Program **180 - Pre-K Non- Sp Ed** Totals	$0.00	$0.00	$0.00	$2,321.69	$0.00	$0.00	$0.00
	Level **8 - Pre-K** Totals	$0.00	$0.00	$0.00	$2,321.69	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$2,332,836.40	$2,323,473.46	$2,292,941.10	$2,338,737.78	$2,498,791.00	$2,706,491.00	$207,700.00
Sub-Function **21 - Student Guidance**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
30-115-61-21-2-110-71124	Compensation-Guidance Counselors	58,729.95	59,019.22	77,681.17	79,261.75	87,881.00	87,478.00	(403.00)
30-115-61-21-2-110-71665	Bonus Payments To Teachers	.00	1,470.60	.00	1,935.00	.00	.00	.00
30-115-61-21-2-110-72100	FICA	4,445.42	4,577.19	5,732.41	5,977.76	6,723.00	6,692.00	(31.00)
30-115-61-21-2-110-72210	VRS Pension Contribution	9,208.83	9,818.65	12,974.05	13,084.92	14,606.00	14,539.00	(67.00)
30-115-61-21-2-110-72300	Group Health and Dental Insurance	9,527.21	10,129.75	12,182.67	12,029.58	3,529.00	3,529.00	.00
30-115-61-21-2-110-72400	VRS Group Life Insurance	769.41	791.63	1,046.14	1,054.98	1,178.00	1,172.00	(6.00)
30-115-61-21-2-110-72750	VRS Retiree Health Care Credit	704.80	714.82	944.58	952.65	1,063.00	1,058.00	(5.00)
30-115-61-21-2-110-76195	Career Education	110.49	.00	127.02	219.50	135.00	135.00	.00
30-115-61-21-2-110-76285	Guidance	261.25	116.09	307.50	275.04	275.00	275.00	.00
	Program **110 - Regular Instruction** Totals	$83,757.36	$86,637.95	$110,995.54	$114,791.18	$115,390.00	$114,878.00	($512.00)

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **115 - South Salem Elementary**								
Function **61 - Instruction**								
Sub-Function **21 - Student Guidance**								
Level **2 - Elementary**								
Program **120 - Special Education**								
30-115-61-21-2-120-71124	Compensation-Guidance Counselors	3,091.05	3,106.28	4,088.48	.00	.00	.00	.00
30-115-61-21-2-120-71665	Bonus Payments To Teachers	.00	77.40	.00	.00	.00	.00	.00
30-115-61-21-2-120-72100	FICA	233.97	240.91	301.71	.00	.00	.00	.00
30-115-61-21-2-120-72210	VRS Pension Contribution	484.67	516.77	682.85	.00	.00	.00	.00
30-115-61-21-2-120-72300	Group Health and Dental Insurance	501.43	533.15	641.19	.00	.00	.00	.00
30-115-61-21-2-120-72400	VRS Group Life Insurance	40.49	41.66	55.06	.00	.00	.00	.00
30-115-61-21-2-120-72750	VRS Retiree Health Care Credit	37.10	37.62	49.72	.00	.00	.00	.00
30-115-61-21-2-120-76195	Career Education	5.82	.00	6.69	.00	.00	.00	.00
30-115-61-21-2-120-76285	Guidance	13.75	6.11	16.18	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$4,408.28	$4,559.90	$5,841.88	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$88,165.64	$91,197.85	$116,837.42	$114,791.18	$115,390.00	$114,878.00	($512.00)
	Sub-Function **21 - Student Guidance** Totals	$88,165.64	$91,197.85	$116,837.42	$114,791.18	$115,390.00	$114,878.00	($512.00)
Sub-Function **32 - Instr. Sup. - Media Services**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
30-115-61-32-2-110-71122	Compensation-Librarians	66,779.35	66,948.05	71,552.46	69,109.45	75,078.00	76,104.00	1,026.00
30-115-61-32-2-110-71650	Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	4,750.00	.00	.00	.00
30-115-61-32-2-110-71665	Bonus Payments To Teachers	.00	1,548.00	.00	1,548.00	.00	.00	.00
30-115-61-32-2-110-72100	FICA	5,309.00	5,533.03	5,667.80	5,468.85	5,743.00	5,822.00	79.00
30-115-61-32-2-110-72210	VRS Pension Contribution	10,318.50	11,003.52	11,716.30	11,225.52	12,478.00	12,648.00	170.00
30-115-61-32-2-110-72300	Group Health and Dental Insurance	5,975.76	6,085.68	6,646.72	6,734.26	8,529.00	8,529.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-115-61-32-2-110-72400	VRS Group Life Insurance	862.10	887.17	944.60	905.04	1,006.00	1,020.00	14.00
30-115-61-32-2-110-72750	VRS Retiree Health Care Credit	789.70	801.13	853.00	817.29	908.00	921.00	13.00
30-115-61-32-2-110-73130	Repair/Maint - Audio/Visual	850.00	219.68	875.95	849.98	850.00	850.00	.00
30-115-61-32-2-110-76155	Audio Visual Media	989.83	11.99	1,079.65	1,099.19	1,100.00	1,100.00	.00
30-115-61-32-2-110-76325	Library Books and Supplies	1,401.16	17.84	1,539.73	1,522.21	1,575.00	1,470.00	(105.00)
30-115-61-32-2-110-76330	Library Reference Materials	935.35	953.19	953.19	965.44	860.00	965.00	105.00
30-115-61-32-2-110-76355	Periodicals	200.00	18.00	106.00	108.92	200.00	200.00	.00
	Program **110 - Regular Instruction** Totals	$99,410.75	$99,027.28	$106,935.40	$105,104.15	$108,327.00	$109,629.00	$1,302.00
	Level **2 - Elementary** Totals	$99,410.75	$99,027.28	$106,935.40	$105,104.15	$108,327.00	$109,629.00	$1,302.00
	Sub-Function **32 - Instr. Sup. - Media Services** Totals	$99,410.75	$99,027.28	$106,935.40	$105,104.15	$108,327.00	$109,629.00	$1,302.00
Sub-Function **41 - Admin. Principals Office**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
30-115-61-41-2-110-71126	Compensation-Principals	102,149.04	102,280.29	107,807.04	103,757.50	113,197.00	113,190.00	(7.00)
30-115-61-41-2-110-71127	Compensation-Asst Principals	61,910.06	62,840.55	70,994.39	52,980.62	75,271.00	70,755.00	(4,516.00)
30-115-61-41-2-110-71150	Compensation-Clerical	32,811.62	34,680.00	39,004.03	41,796.80	41,261.00	45,335.00	4,074.00
30-115-61-41-2-110-71200	Compensation-OT	103.27	276.73	651.07	604.82	2,000.00	2,000.00	.00
30-115-61-41-2-110-71520	Compensation-Substitutes	437.36	.00	1,072.88	304.00	.00	.00	.00
30-115-61-41-2-110-71522	Compensation-REWIP Retirees	10,546.94	12,016.05	12,946.53	12,373.20	.00	.00	.00
30-115-61-41-2-110-71665	Bonus Payments To Teachers	.00	4,644.00	.00	4,644.00	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-115-61-41-2-110-72100	FICA	14,840.24	15,604.30	17,165.87	15,651.04	17,727.00	17,693.00	(34.00)
30-115-61-41-2-110-72210	VRS Pension Contribution	25,652.00	27,416.38	29,716.82	27,678.45	38,181.00	38,106.00	(75.00)
30-115-61-41-2-110-72220	VRS Hybrid Pension Contribution	5,283.96	5,755.56	6,531.00	6,906.79	.00	.00	.00
30-115-61-41-2-110-72300	Group Health and Dental Insurance	20,656.80	20,359.12	21,805.54	16,174.62	25,588.00	25,588.00	.00
30-115-61-41-2-110-72400	VRS Group Life Insurance	2,584.60	2,674.52	2,922.40	2,788.45	3,078.00	3,072.00	(6.00)
30-115-61-41-2-110-72510	Hybrid Disability Insurance	80.22	82.38	93.48	98.89	.00	.00	.00
30-115-61-41-2-110-72750	VRS Retiree Health Care Credit	2,367.60	2,415.04	2,638.99	2,517.84	2,780.00	2,774.00	(6.00)
30-115-61-41-2-110-73160	Repair/Maint - School Office Equipment	12,884.80	17,701.99	10,058.90	9,571.48	14,155.00	15,155.00	1,000.00
30-115-61-41-2-110-75521	Travel-Principals	137.01	239.00	626.33	239.00	1,000.00	1,000.00	.00
30-115-61-41-2-110-75803	Dues-Accreditation	380.00	239.00	239.00	239.00	240.00	240.00	.00
	Program **110 - Regular Instruction** Totals	$292,825.52	$309,224.91	$324,274.27	$298,326.50	$334,478.00	$334,908.00	$430.00
	Level **2 - Elementary** Totals	$292,825.52	$309,224.91	$324,274.27	$298,326.50	$334,478.00	$334,908.00	$430.00
	Sub-Function **41 - Admin. Principals Office** Totals	$292,825.52	$309,224.91	$324,274.27	$298,326.50	$334,478.00	$334,908.00	$430.00
	Function **61 - Instruction** Totals	$2,813,238.31	$2,822,923.50	$2,840,988.19	$2,856,959.61	$3,056,986.00	$3,265,906.00	$208,920.00
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	523.44	548.29	457.71	342.64	567.00	567.00	.00
	Program **222 - Health Services** Totals	$523.44	$548.29	$457.71	$342.64	$567.00	$567.00	$0.00
	Level **9 - District Wide** Totals	$523.44	$548.29	$457.71	$342.64	$567.00	$567.00	$0.00
	Sub-Function **62 - Admin, Attend. & Health** Totals	$523.44	$548.29	$457.71	$342.64	$567.00	$567.00	$0.00
	Function **62 - Administration, Attend. & Health** Totals	$523.44	$548.29	$457.71	$342.64	$567.00	$567.00	$0.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-115-64-64-9-420-71190	Compensation-Custodians	114,987.44	110,828.10	105,419.92	106,848.93	125,911.00	114,978.00	(10,933.00)
30-115-64-64-9-420-71200	Compensation-OT	8,380.16	14,431.44	10,247.23	9,771.05	8,500.00	8,500.00	.00
30-115-64-64-9-420-71520	Compensation-Substitutes	.00	32.76	.00	.00	1,000.00	1,000.00	.00
30-115-64-64-9-420-71665	Bonus Payments To Teachers	.00	5,418.00	.00	4,644.00	.00	.00	.00
30-115-64-64-9-420-72100	FICA	9,133.19	9,584.00	8,126.38	8,848.05	10,359.00	9,523.00	(836.00)
30-115-64-64-9-420-72210	VRS Pension Contribution	9,673.32	9,139.14	9,389.16	9,002.84	10,533.00	10,363.00	(170.00)
30-115-64-64-9-420-72220	VRS Hybrid Pension Contribution	356.32	643.06	454.00	496.59	.00	.00	.00
30-115-64-64-9-420-72300	Group Health and Dental Insurance	26,817.90	26,314.87	33,753.28	26,084.00	16,326.00	17,363.00	1,037.00
30-115-64-64-9-420-72400	VRS Group Life Insurance	1,369.25	1,404.23	1,332.26	1,412.29	1,667.00	1,541.00	(126.00)
30-115-64-64-9-420-72510	Hybrid Disability Insurance	37.76	147.45	104.20	136.62	.00	.00	.00
30-115-64-64-9-420-72700	Workers Compensation	703.00	754.00	731.00	745.67	1,000.00	1,000.00	.00
30-115-64-64-9-420-72750	VRS Retiree Health Care Credit	930.72	985.38	1,165.72	1,220.78	1,436.00	1,332.00	(104.00)
30-115-64-64-9-420-72850	OPEB ARC	655.00	460.90	515.00	.00	.00	.00	.00
30-115-64-64-9-420-73180	Repair/Maint - Other Contracted	14,641.96	9,920.62	16,637.27	21,913.19	17,942.00	18,142.00	200.00
30-115-64-64-9-420-74900	Building Maintenance -City	33,790.03	37,097.69	39,825.98	63,236.52	33,200.00	33,200.00	.00
30-115-64-64-9-420-75001	Telecom/ Internet Services	5,111.66	4,033.08	4,155.20	2,965.17	5,400.00	5,000.00	(400.00)
30-115-64-64-9-420-75004	Utilities - Electric	63,455.26	65,296.54	71,952.31	66,885.18	86,100.00	82,000.00	(4,100.00)
30-115-64-64-9-420-75005	Utilities - Natural Gas	8,613.68	12,607.45	15,347.60	19,332.55	16,000.00	18,000.00	2,000.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-115-64-64-9-420-75009	Utilities - Water and Sewer	7,628.76	7,436.58	10,930.59	7,520.25	11,550.00	10,550.00	(1,000.00)
30-115-64-64-9-420-76055	Machines, Equipment and Tools <$5,000	3,228.93	5,062.64	1,696.25	1,814.58	1,708.00	1,708.00	.00
30-115-64-64-9-420-76110	Supplies - Operational	11,732.15	13,325.06	13,288.42	21,189.31	15,000.00	15,000.00	.00
	Program **420 - Building Services** Totals	$321,246.49	$334,922.99	$345,071.77	$374,067.57	$363,632.00	$349,200.00	($14,432.00)
Program **430 - Grounds Services**								
30-115-64-64-9-430-74910	Grounds Maintenance-City	13,742.62	12,413.61	11,923.28	46,151.72	12,000.00	14,340.00	2,340.00
	Program **430 - Grounds Services** Totals	$13,742.62	$12,413.61	$11,923.28	$46,151.72	$12,000.00	$14,340.00	$2,340.00
	Level **9 - District Wide** Totals	$334,989.11	$347,336.60	$356,995.05	$420,219.29	$375,632.00	$363,540.00	($12,092.00)
	Sub-Function **64 - Operation & Maintenance** Totals	$334,989.11	$347,336.60	$356,995.05	$420,219.29	$375,632.00	$363,540.00	($12,092.00)
	Function **64 - Operation & Maintenance** Totals	$334,989.11	$347,336.60	$356,995.05	$420,219.29	$375,632.00	$363,540.00	($12,092.00)
Function **68 - Technology**								
Sub-Function **10 - Classroom Instruction**								
Level **9 - District Wide**								
Program **800 - Technology**								
30-115-68-10-9-800-71139	Compensation-ITRT	16,395.75	16,452.30	17,509.83	27,646.35	18,120.00	36,742.00	18,622.00
30-115-68-10-9-800-71665	Bonus Payments To Teachers	.00	387.00	.00	774.00	.00	.00	.00
30-115-68-10-9-800-72100	FICA	1,205.41	1,237.39	1,310.15	2,145.69	1,386.00	2,811.00	1,425.00
30-115-68-10-9-800-72210	VRS Pension Contribution	2,527.70	2,694.96	2,868.10	4,885.21	3,012.00	6,107.00	3,095.00
30-115-68-10-9-800-72300	Group Health and Dental Insurance	1,923.04	2,002.16	1,998.16	3,219.24	2,486.00	2,486.00	.00
30-115-68-10-9-800-72400	VRS Group Life Insurance	211.20	217.26	231.30	393.92	243.00	492.00	249.00
30-115-68-10-9-800-72750	VRS Retiree Health Care Credit	193.50	196.24	208.80	355.68	219.00	445.00	226.00
30-115-68-10-9-800-73175	Repair/Maint- Computer	2,122.49	2,155.23	2,736.56	63.89	2,100.00	2,100.00	.00
30-115-68-10-9-800-76305	ITRT	152.65	.00	265.96	289.87	300.00	300.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-115-68-10-9-800-76515	Software-Instructional	2,120.00	2,132.63	2,925.00	2,987.75	2,505.00	2,505.00	.00
30-115-68-10-9-800-76530	Computer Supplies	3,017.44	2,993.70	3,245.62	4,270.94	2,750.00	2,750.00	.00
30-115-68-10-9-800-76545	Technology Repair and Replace	.00	.00	151,923.44	5,413.85	.00	.00	.00
30-115-68-10-9-800-78050	Technology Addl VPSA Eligible	20,400.00	20,146.33	1,194.56	31,995.34	20,600.00	20,600.00	.00
	Program **800 - Technology** Totals	$50,269.18	$50,615.20	$186,417.48	$84,441.73	$53,721.00	$77,338.00	$23,617.00
	Level **9 - District Wide** Totals	$50,269.18	$50,615.20	$186,417.48	$84,441.73	$53,721.00	$77,338.00	$23,617.00
	Sub-Function **10 - Classroom Instruction** Totals	$50,269.18	$50,615.20	$186,417.48	$84,441.73	$53,721.00	$77,338.00	$23,617.00
	Function **68 - Technology** Totals	$50,269.18	$50,615.20	$186,417.48	$84,441.73	$53,721.00	$77,338.00	$23,617.00
	Locations **115 - South Salem Elementary** Totals	$3,199,020.04	$3,221,423.59	$3,384,858.43	$3,361,963.27	$3,486,906.00	$3,707,351.00	$220,445.00
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	1,582,330.12	1,541,945.00	1,584,394.07	1,468,748.25	1,694,237.00	1,550,113.00	(144,124.00)
30-116-61-10-2-110-71151	Compensation-Instructional Asst	94,442.81	82,870.16	100,393.30	111,038.63	137,090.00	132,538.00	(4,552.00)
30-116-61-10-2-110-71200	Compensation-OT	.00	.00	.00	10.71	.00	.00	.00
30-116-61-10-2-110-71520	Compensation-Substitutes	41,076.01	23,375.33	51,175.18	71,767.72	36,000.00	36,000.00	.00
30-116-61-10-2-110-71522	Compensation-REWIP Retirees	6,748.40	6,687.01	6,020.13	17,671.62	24,001.00	40,275.00	16,274.00
30-116-61-10-2-110-71650	Compensation-NBC Teacher Bonus	10,000.00	10,000.00	10,000.00	9,500.00	5,000.00	5,000.00	.00
30-116-61-10-2-110-71665	Bonus Payments To Teachers	.00	50,310.00	.00	27,144.48	.00	.00	.00
30-116-61-10-2-110-72100	FICA	124,426.36	122,621.81	127,102.31	124,287.41	145,069.00	134,940.00	(10,129.00)

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**

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
30-116-61-10-2-110-72210	VRS Pension Contribution	213,412.30	228,887.24	227,668.02	194,144.16	304,367.00	279,657.00	(24,710.00)
30-116-61-10-2-110-72220	VRS Hybrid Pension Contribution	45,832.84	40,449.92	51,616.00	61,119.66	.00	.00	.00
30-116-61-10-2-110-72300	Group Health and Dental Insurance	219,493.84	232,529.02	226,321.38	229,805.78	200,130.00	232,508.00	32,378.00
30-116-61-10-2-110-72400	VRS Group Life Insurance	21,658.90	21,715.37	22,517.35	20,849.57	24,540.00	22,548.00	(1,992.00)
30-116-61-10-2-110-72510	Hybrid Disability Insurance	695.70	579.32	739.20	926.54	.00	.00	.00
30-116-61-10-2-110-72600	Unemployment Compensation	.00	954.48	.00	.00	.00	.00	.00
30-116-61-10-2-110-72700	Workers Compensation	8,466.00	9,087.00	8,806.00	9,942.34	10,000.00	10,000.00	.00
30-116-61-10-2-110-72750	VRS Retiree Health Care Credit	19,840.40	19,608.85	20,333.06	18,803.92	22,159.00	20,360.00	(1,799.00)
30-116-61-10-2-110-72800	Termination Pay for Vac/Sick Leave	.00	4,320.00	6,823.60	.00	.00	.00	.00
30-116-61-10-2-110-72850	OPEB ARC	8,731.00	10,427.90	9,785.00	.00	.00	.00	.00
30-116-61-10-2-110-73153	Repair & Maint - Music Dept	247.52	272.12	285.55	378.81	353.00	352.00	(1.00)
30-116-61-10-2-110-73154	Repair & Maint - PE Equipment	430.00	.00	132.88	490.00	490.00	848.00	358.00
30-116-61-10-2-110-76010	Agenda Books	1,064.00	1,102.00	1,000.00	1,000.00	1,000.00	1,000.00	.00
30-116-61-10-2-110-76015	Allotment	25,402.00	19,748.21	20,858.77	25,314.24	20,857.00	19,826.00	(1,031.00)
30-116-61-10-2-110-76045	Furniture and Equip <$5,000	1,425.00	1,747.78	2,029.68	996.41	4,976.00	4,487.00	(489.00)
30-116-61-10-2-110-76085	School Improvement	.00	87.98	.00	97.90	100.00	100.00	.00
30-116-61-10-2-110-76135	Art Supplies and Equipment <$5,000	1,245.33	1,580.59	1,393.38	1,145.19	1,150.00	1,263.00	113.00
30-116-61-10-2-110-76195	Career Education	51.08	44.35	58.96	.00	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-116-61-10-2-110-76350	Music	336.76	342.40	347.42	362.28	342.00	354.00	12.00
30-116-61-10-2-110-76360	Physical Education	655.93	448.00	601.00	696.14	712.00	480.00	(232.00)
30-116-61-10-2-110-76365	Reading	211.64	185.72	323.67	419.00	419.00	490.00	71.00
30-116-61-10-2-110-76485	Supplies - Kindergarten	660.00	625.04	698.08	783.03	795.00	535.00	(260.00)
30-116-61-10-2-110-76490	Supplies - First Grade	450.11	668.48	757.22	621.71	624.00	736.00	112.00
30-116-61-10-2-110-76495	Supplies - Second Grade	975.61	359.40	430.88	825.84	820.00	860.00	40.00
30-116-61-10-2-110-76500	Supplies - Third Grade	173.12	887.64	573.00	355.00	355.00	780.00	425.00
30-116-61-10-2-110-76505	Supplies - Fourth Grade	390.00	591.20	678.26	527.12	543.00	264.00	(279.00)
30-116-61-10-2-110-76510	Supplies - Fifth Grade	233.09	478.57	525.00	225.00	225.00	639.00	414.00
	Program **110 - Regular Instruction** Totals	$2,431,105.87	$2,435,537.89	$2,484,388.35	$2,399,998.46	$2,636,354.00	$2,496,953.00	($139,401.00)
Program **120 - Special Education**								
30-116-61-10-2-120-71120	Compensation-Instructional Salaries	116,670.43	142,393.29	188,079.19	180,510.69	198,126.00	193,830.00	(4,296.00)
30-116-61-10-2-120-71151	Compensation-Instructional Asst	17,282.19	32,083.83	37,844.18	39,076.11	39,694.00	43,644.00	3,950.00
30-116-61-10-2-120-71520	Compensation-Substitutes	829.20	345.50	.00	125.63	.00	.00	.00
30-116-61-10-2-120-71522	Compensation-REWIP Retirees	300.15	5,395.89	6,057.63	6,013.33	.00	.00	.00
30-116-61-10-2-120-71665	Bonus Payments To Teachers	.00	7,740.00	.00	10,836.00	.00	.00	.00
30-116-61-10-2-120-72100	FICA	10,408.77	14,100.91	17,686.56	17,968.20	18,193.00	18,167.00	(26.00)
30-116-61-10-2-120-72210	VRS Pension Contribution	2,712.60	3,024.54	3,541.70	3,599.73	39,526.00	39,468.00	(58.00)
30-116-61-10-2-120-72220	VRS Hybrid Pension Contribution	18,986.41	26,039.25	33,660.83	31,921.79	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-116-61-10-2-120-72300	Group Health and Dental Insurance	17,628.28	28,460.40	38,387.04	34,753.75	22,080.00	22,080.00	.00
30-116-61-10-2-120-72400	VRS Group Life Insurance	1,812.86	2,343.34	2,999.45	2,863.89	3,187.00	3,182.00	(5.00)
30-116-61-10-2-120-72510	Hybrid Disability Insurance	225.70	372.81	482.09	457.02	.00	.00	.00
30-116-61-10-2-120-72600	Unemployment Compensation	.00	77.50	756.00	.00	.00	.00	.00
30-116-61-10-2-120-72750	VRS Retiree Health Care Credit	1,660.66	2,115.90	2,708.52	2,586.15	2,878.00	2,873.00	(5.00)
30-116-61-10-2-120-76390	Sp Ed LD	311.12	376.55	600.00	329.00	329.00	305.00	(24.00)
30-116-61-10-2-120-76400	Sp Ed ED Preschool	643.59	596.52	654.56	522.00	522.00	.00	(522.00)
30-116-61-10-2-120-76438	Supplies - EL	.00	138.37	271.86	192.88	369.00	234.00	(135.00)
	Program **120 - Special Education** Totals	$189,471.96	$265,604.60	$333,729.61	$331,756.17	$324,904.00	$323,783.00	($1,121.00)
Program **140 - Gifted**								
30-116-61-10-2-140-72100	FICA	.00	.00	.00	14.04	.00	.00	.00
30-116-61-10-2-140-72800	Termination Pay for Vac/Sick Leave	.00	.00	.00	183.33	.00	.00	.00
	Program **140 - Gifted** Totals	$0.00	$0.00	$0.00	$197.37	$0.00	$0.00	$0.00
Program **180 - Pre-K Non- Sp Ed**								
30-116-61-10-2-180-71110	Compensation-Administrative	.00	15,319.73	18,038.32	17,839.89	17,134.00	17,949.00	815.00
30-116-61-10-2-180-71120	Compensation-Instructional Salaries	152,288.04	153,637.58	171,957.00	119,030.03	180,555.00	120,494.00	(60,061.00)
30-116-61-10-2-180-71665	Bonus Payments To Teachers	.00	8,127.00	.00	3,483.00	.00	.00	.00
30-116-61-10-2-180-72100	FICA	10,395.67	11,826.78	12,498.56	9,122.09	15,123.00	10,591.00	(4,532.00)
30-116-61-10-2-180-72210	VRS Pension Contribution	16,264.70	19,901.00	22,017.50	11,874.16	32,856.00	23,009.00	(9,847.00)
30-116-61-10-2-180-72220	VRS Hybrid Pension Contribution	7,614.10	8,215.57	9,273.80	8,861.13	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-116-61-10-2-180-72300	Group Health and Dental Insurance	21,670.70	23,517.94	26,248.00	19,237.44	21,634.00	21,634.00	.00
30-116-61-10-2-180-72400	VRS Group Life Insurance	1,994.90	2,266.91	2,522.90	1,671.74	2,649.00	1,855.00	(794.00)
30-116-61-10-2-180-72510	Hybrid Disability Insurance	147.57	117.64	132.80	126.90	.00	.00	.00
30-116-61-10-2-180-72750	VRS Retiree Health Care Credit	1,827.40	2,046.99	2,278.20	1,509.60	2,392.00	1,675.00	(717.00)
30-116-61-10-2-180-72800	Termination Pay for Vac/Sick Leave	4,600.00	.00	.00	.00	.00	.00	.00
30-116-61-10-2-180-73255	Professional Development	.00	592.09	.00	.00	.00	.00	.00
	Program **180 - Pre-K Non- Sp Ed** Totals	$216,803.08	$245,569.23	$264,967.08	$192,755.98	$272,343.00	$197,207.00	($75,136.00)
	Level **2 - Elementary** Totals	$2,837,380.91	$2,946,711.72	$3,083,085.04	$2,924,707.98	$3,233,601.00	$3,017,943.00	($215,658.00)
Level **8 - Pre-K**								
Program **180 - Pre-K Non- Sp Ed**								
30-116-61-10-8-180-71120	Compensation-Instructional Salaries	.00	8,828.84	.00	.00	.00	.00	.00
30-116-61-10-8-180-71151	Compensation-Instructional Asst	13,199.72	13,635.76	10,839.48	16,914.82	17,319.00	19,578.00	2,259.00
30-116-61-10-8-180-71520	Compensation-Substitutes	.00	.00	.00	474.20	.00	.00	.00
30-116-61-10-8-180-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00	.00
30-116-61-10-8-180-72100	FICA	945.46	1,424.70	804.81	1,299.14	1,325.00	1,498.00	173.00
30-116-61-10-8-180-72210	VRS Pension Contribution	.00	1,036.88	.00	.00	.00	.00	.00
30-116-61-10-8-180-72220	VRS Hybrid Pension Contribution	2,108.80	2,347.85	2,741.30	2,928.56	2,878.00	3,254.00	376.00
30-116-61-10-8-180-72300	Group Health and Dental Insurance	5,836.00	6,593.98	6,646.72	6,734.26	6,500.00	6,500.00	.00
30-116-61-10-8-180-72400	VRS Group Life Insurance	176.20	331.26	221.00	236.07	232.00	262.00	30.00
30-116-61-10-8-180-72510	Hybrid Disability Insurance	.00	33.62	39.30	41.94	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-116-61-10-8-180-72750	VRS Retiree Health Care Credit	161.40	299.12	199.60	213.21	210.00	237.00	27.00
30-116-61-10-8-180-73037	Contractual Services - Other	1,175.06	1,175.06	3,827.52	.00	.00	.00	.00
30-116-61-10-8-180-73255	Professional Development	15.27	(1,454.43)	.00	.00	.00	.00	.00
30-116-61-10-8-180-76435	Supplies - Instructional	3,965.50	2,377.29	825.82	.00	.00	.00	.00
	Program **180 - Pre-K Non- Sp Ed** Totals	$27,583.41	$38,177.93	$26,145.55	$28,842.20	$28,464.00	$31,329.00	$2,865.00
	Level **8 - Pre-K** Totals	$27,583.41	$38,177.93	$26,145.55	$28,842.20	$28,464.00	$31,329.00	$2,865.00
	Sub-Function **10 - Classroom Instruction** Totals	$2,864,964.32	$2,984,889.65	$3,109,230.59	$2,953,550.18	$3,262,065.00	$3,049,272.00	($212,793.00)
Sub-Function **21 - Student Guidance**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
30-116-61-21-2-110-71124	Compensation-Guidance Counselors	52,534.01	52,752.27	70,971.25	72,501.72	78,926.00	80,021.00	1,095.00
30-116-61-21-2-110-71665	Bonus Payments To Teachers	.00	1,470.60	.00	1,935.00	.00	.00	.00
30-116-61-21-2-110-72100	FICA	3,860.07	3,981.77	5,155.76	5,468.15	6,038.00	6,122.00	84.00
30-116-61-21-2-110-72210	VRS Pension Contribution	8,229.85	8,776.29	11,868.25	11,969.37	13,118.00	13,299.00	181.00
30-116-61-21-2-110-72300	Group Health and Dental Insurance	7,307.25	7,608.13	10,087.63	10,435.11	8,040.00	8,040.00	.00
30-116-61-21-2-110-72400	VRS Group Life Insurance	687.61	707.56	956.74	964.98	1,058.00	1,072.00	14.00
30-116-61-21-2-110-72750	VRS Retiree Health Care Credit	629.85	638.95	864.02	871.29	955.00	968.00	13.00
30-116-61-21-2-110-76285	Guidance	121.29	152.95	137.75	162.11	167.00	197.00	30.00
	Program **110 - Regular Instruction** Totals	$73,369.93	$76,088.52	$100,041.40	$104,307.73	$108,302.00	$109,719.00	$1,417.00
Program **120 - Special Education**								
30-116-61-21-2-120-71124	Compensation-Guidance Counselors	2,764.95	2,776.44	3,735.33	.00	.00	.00	.00
30-116-61-21-2-120-71665	Bonus Payments To Teachers	.00	77.40	.00	.00	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-116-61-21-2-120-72100	FICA	203.16	209.57	271.36	.00	.00	.00	.00
30-116-61-21-2-120-72210	VRS Pension Contribution	433.15	461.91	624.65	.00	.00	.00	.00
30-116-61-21-2-120-72300	Group Health and Dental Insurance	384.59	400.43	530.93	.00	.00	.00	.00
30-116-61-21-2-120-72400	VRS Group Life Insurance	36.19	37.24	50.36	.00	.00	.00	.00
30-116-61-21-2-120-72750	VRS Retiree Health Care Credit	33.15	33.63	45.48	.00	.00	.00	.00
30-116-61-21-2-120-76285	Guidance	6.39	8.05	7.25	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$3,861.58	$4,004.67	$5,265.36	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$77,231.51	$80,093.19	$105,306.76	$104,307.73	$108,302.00	$109,719.00	$1,417.00
	Sub-Function **21 - Student Guidance** Totals	$77,231.51	$80,093.19	$105,306.76	$104,307.73	$108,302.00	$109,719.00	$1,417.00
Sub-Function **32 - Instr. Sup. - Media Services**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
30-116-61-32-2-110-71122	Compensation-Librarians	61,082.00	61,098.88	65,948.00	54,550.09	68,822.00	58,907.00	(9,915.00)
30-116-61-32-2-110-71665	Bonus Payments To Teachers	.00	1,548.00	.00	1,548.00	.00	.00	.00
30-116-61-32-2-110-72100	FICA	4,440.98	4,543.33	5,123.09	4,292.38	5,265.00	4,506.00	(759.00)
30-116-61-32-2-110-72210	VRS Pension Contribution	9,428.40	10,064.10	10,740.00	8,666.37	11,438.00	9,790.00	(1,648.00)
30-116-61-32-2-110-72300	Group Health and Dental Insurance	7,691.84	8,008.56	7,999.20	1,333.00	8,040.00	8,040.00	.00
30-116-61-32-2-110-72400	VRS Group Life Insurance	787.70	811.40	865.90	698.76	922.00	789.00	(133.00)
30-116-61-32-2-110-72750	VRS Retiree Health Care Credit	721.60	732.73	781.90	630.90	833.00	713.00	(120.00)
30-116-61-32-2-110-72800	Termination Pay for Vac/Sick Leave	.00	.00	5,420.00	.00	.00	.00	.00
30-116-61-32-2-110-73130	Repair/Maint - Audio/Visual	1,006.21	567.21	444.75	500.00	500.00	500.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **116 - East Salem Elementary**								
Function **61 - Instruction**								
Sub-Function **32 - Instr. Sup. - Media Services**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
30-116-61-32-2-110-76155	Audio Visual Media	507.78	199.80	.00	150.25	150.00	150.00	.00
30-116-61-32-2-110-76325	Library Books and Supplies	2,201.57	3,477.08	3,216.42	2,787.00	3,300.00	3,700.00	400.00
30-116-61-32-2-110-76330	Library Reference Materials	935.35	953.19	953.19	1,300.00	1,300.00	1,300.00	.00
30-116-61-32-2-110-76355	Periodicals	162.79	300.00	103.87	300.00	300.00	300.00	.00
Program **110 - Regular Instruction** Totals		$88,966.22	$92,304.28	$101,596.32	$76,756.75	$100,870.00	$88,695.00	($12,175.00)
Level **2 - Elementary** Totals		$88,966.22	$92,304.28	$101,596.32	$76,756.75	$100,870.00	$88,695.00	($12,175.00)
Sub-Function **32 - Instr. Sup. - Media Services** Totals		$88,966.22	$92,304.28	$101,596.32	$76,756.75	$100,870.00	$88,695.00	($12,175.00)
Sub-Function **41 - Admin. Principals Office**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
30-116-61-41-2-110-71126	Compensation-Principals	99,144.96	99,576.48	105,915.00	101,936.12	111,211.00	111,203.00	(8.00)
30-116-61-41-2-110-71127	Compensation-Asst Principals	72,076.02	73,514.61	81,160.45	77,829.26	85,762.00	85,757.00	(5.00)
30-116-61-41-2-110-71150	Compensation-Clerical	44,243.84	44,618.61	51,012.58	51,494.84	53,306.00	55,725.00	2,419.00
30-116-61-41-2-110-71200	Compensation-OT	2,579.78	32.18	393.56	221.04	4,500.00	4,500.00	.00
30-116-61-41-2-110-71520	Compensation-Substitutes	3,212.16	772.84	2,781.60	1,692.96	.00	.00	.00
30-116-61-41-2-110-71665	Bonus Payments To Teachers	.00	4,644.00	.00	4,644.00	.00	.00	.00
30-116-61-41-2-110-72100	FICA	15,525.17	15,422.48	16,537.02	16,918.55	19,491.00	19,675.00	184.00
30-116-61-41-2-110-72210	VRS Pension Contribution	33,694.74	36,218.02	39,457.42	39,291.43	41,596.00	41,996.00	400.00
30-116-61-41-2-110-72300	Group Health and Dental Insurance	22,674.32	23,618.88	25,503.50	25,784.86	24,120.00	24,120.00	.00
30-116-61-41-2-110-72400	VRS Group Life Insurance	2,815.02	2,920.10	3,181.22	3,072.64	3,354.00	3,386.00	32.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **116 - East Salem Elementary**								
Function **61 - Instruction**								
Sub-Function **41 - Admin. Principals Office**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
30-116-61-41-2-110-72750	VRS Retiree Health Care Credit	2,578.70	2,636.72	2,872.68	2,774.56	3,028.00	3,057.00	29.00
30-116-61-41-2-110-73160	Repair/Maint - School Office Equipment	13,940.16	14,295.24	12,119.07	12,451.93	13,000.00	13,000.00	.00
30-116-61-41-2-110-75521	Travel-Principals	399.90	.00	.00	403.35	1,300.00	575.00	(725.00)
30-116-61-41-2-110-75803	Dues-Accreditation	.00	.00	.00	.00	350.00	350.00	.00
	Program **110 - Regular Instruction** Totals	$312,884.77	$318,270.16	$340,934.10	$338,515.54	$361,018.00	$363,344.00	$2,326.00
	Level **2 - Elementary** Totals	$312,884.77	$318,270.16	$340,934.10	$338,515.54	$361,018.00	$363,344.00	$2,326.00
	Sub-Function **41 - Admin. Principals Office** Totals	$312,884.77	$318,270.16	$340,934.10	$338,515.54	$361,018.00	$363,344.00	$2,326.00
	Function **61 - Instruction** Totals	$3,344,046.82	$3,475,557.28	$3,657,067.77	$3,473,130.20	$3,832,255.00	$3,611,030.00	($221,225.00)
Function **62 - Administration, Attend. & Health**								
Sub-Function **62 - Admin, Attend. & Health**								
Level **9 - District Wide**								
Program **222 - Health Services**								
30-116-62-62-9-222-76100	Supplies - Nursing	469.23	559.17	615.55	591.36	592.00	684.00	92.00
	Program **222 - Health Services** Totals	$469.23	$559.17	$615.55	$591.36	$592.00	$684.00	$92.00
	Level **9 - District Wide** Totals	$469.23	$559.17	$615.55	$591.36	$592.00	$684.00	$92.00
	Sub-Function **62 - Admin, Attend. & Health** Totals	$469.23	$559.17	$615.55	$591.36	$592.00	$684.00	$92.00
	Function **62 - Administration, Attend. & Health** Totals	$469.23	$559.17	$615.55	$591.36	$592.00	$684.00	$92.00
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	101,681.29	103,341.29	101,742.90	93,241.45	115,889.00	125,784.00	9,895.00
30-116-64-64-9-420-71200	Compensation-OT	5,487.99	6,064.99	10,405.05	15,083.28	6,500.00	6,500.00	.00
30-116-64-64-9-420-71520	Compensation-Substitutes	761.52	.00	.00	.00	1,500.00	1,500.00	.00
30-116-64-64-9-420-71665	Bonus Payments To Teachers	.00	5,418.00	.00	3,096.00	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-116-64-64-9-420-72100	FICA	7,547.46	8,003.36	8,146.90	8,289.52	9,478.00	10,234.00	756.00
30-116-64-64-9-420-72210	VRS Pension Contribution	7,815.48	7,453.98	7,496.16	7,436.55	8,307.00	9,019.00	712.00
30-116-64-64-9-420-72220	VRS Hybrid Pension Contribution	79.58	.00	616.99	588.08	.00	.00	.00
30-116-64-64-9-420-72300	Group Health and Dental Insurance	22,606.20	24,036.12	19,521.58	20,713.04	22,819.00	23,856.00	1,037.00
30-116-64-64-9-420-72400	VRS Group Life Insurance	1,213.38	1,216.11	1,353.55	1,311.08	1,513.00	1,686.00	173.00
30-116-64-64-9-420-72510	Hybrid Disability Insurance	.00	.00	120.16	136.26	.00	.00	.00
30-116-64-64-9-420-72600	Unemployment Compensation	.00	228.98	.00	.00	.00	.00	.00
30-116-64-64-9-420-72700	Workers Compensation	703.00	754.00	731.00	745.68	1,000.00	1,000.00	.00
30-116-64-64-9-420-72750	VRS Retiree Health Care Credit	774.36	815.79	1,173.30	1,127.34	1,295.00	1,441.00	146.00
30-116-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	107.04	.00	608.36	.00	.00	.00	.00
30-116-64-64-9-420-72850	OPEB ARC	655.00	691.35	515.00	.00	.00	.00	.00
30-116-64-64-9-420-73180	Repair/Maint - Other Contracted	15,946.30	11,552.76	11,495.37	25,324.88	16,108.00	16,308.00	200.00
30-116-64-64-9-420-74900	Building Maintenance -City	22,190.72	27,211.78	46,032.26	38,645.06	49,370.00	49,370.00	.00
30-116-64-64-9-420-75001	Telecom/ Internet Services	7,965.53	5,114.85	4,975.84	3,237.94	7,920.00	5,000.00	(2,920.00)
30-116-64-64-9-420-75004	Utilities - Electric	54,418.35	56,265.19	58,522.97	53,891.32	70,000.00	65,000.00	(5,000.00)
30-116-64-64-9-420-75005	Utilities - Natural Gas	5,362.74	7,829.81	9,603.52	14,349.06	9,975.00	14,000.00	4,025.00
30-116-64-64-9-420-75009	Utilities - Water and Sewer	5,522.53	5,774.01	9,759.90	7,346.93	9,000.00	9,000.00	.00
30-116-64-64-9-420-76055	Machines, Equipment and Tools <$5,000	326.77	4,916.75	512.76	.00	1,500.00	1,500.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-116-64-64-9-420-76110	Supplies - Operational	18,923.82	16,042.18	25,570.71	32,581.89	15,000.00	15,000.00	.00
	Program **420 - Building Services** Totals	$280,089.06	$292,731.30	$318,904.28	$327,145.36	$347,174.00	$356,198.00	$9,024.00
Program **430 - Grounds Services**								
30-116-64-64-9-430-74910	Grounds Maintenance-City	11,704.11	14,631.01	15,667.76	32,087.40	14,000.00	18,460.00	4,460.00
	Program **430 - Grounds Services** Totals	$11,704.11	$14,631.01	$15,667.76	$32,087.40	$14,000.00	$18,460.00	$4,460.00
	Level **9 - District Wide** Totals	$291,793.17	$307,362.31	$334,572.04	$359,232.76	$361,174.00	$374,658.00	$13,484.00
	Sub-Function **64 - Operation & Maintenance** Totals	$291,793.17	$307,362.31	$334,572.04	$359,232.76	$361,174.00	$374,658.00	$13,484.00
	Function **64 - Operation & Maintenance** Totals	$291,793.17	$307,362.31	$334,572.04	$359,232.76	$361,174.00	$374,658.00	$13,484.00
Function **68 - Technology**								
Sub-Function **10 - Classroom Instruction**								
Level **9 - District Wide**								
Program **800 - Technology**								
30-116-68-10-9-800-71139	Compensation-ITRT	16,395.75	16,452.30	17,509.83	27,646.35	18,120.00	36,742.00	18,622.00
30-116-68-10-9-800-71665	Bonus Payments To Teachers	.00	387.00	.00	774.00	.00	.00	.00
30-116-68-10-9-800-72100	FICA	1,205.47	1,237.40	1,309.85	2,145.47	1,386.00	2,811.00	1,425.00
30-116-68-10-9-800-72210	VRS Pension Contribution	2,527.80	2,694.89	2,868.00	4,885.17	3,012.00	6,107.00	3,095.00
30-116-68-10-9-800-72300	Group Health and Dental Insurance	1,922.72	2,002.08	1,998.00	3,219.16	2,486.00	2,486.00	.00
30-116-68-10-9-800-72400	VRS Group Life Insurance	211.10	217.36	231.10	393.83	243.00	492.00	249.00
30-116-68-10-9-800-72750	VRS Retiree Health Care Credit	193.30	196.07	208.80	355.68	219.00	445.00	226.00
30-116-68-10-9-800-73175	Repair/Maint- Computer	1,073.48	2,113.98	1,790.67	1,504.26	2,100.00	2,100.00	.00
30-116-68-10-9-800-76305	ITRT	355.15	.00	362.78	313.39	350.00	350.00	.00
30-116-68-10-9-800-76515	Software-Instructional	1,904.16	2,634.50	4,450.00	3,802.14	4,529.00	2,375.00	(2,154.00)
30-116-68-10-9-800-76530	Computer Supplies	2,693.92	2,857.81	3,229.38	4,871.80	9,250.00	6,250.00	(3,000.00)

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-116-68-10-9-800-76545	Technology Repair and Replace	.00	.00	127,073.44	4,260.23	.00	.00	.00
30-116-68-10-9-800-78050	Technology Addl VPSA Eligible	20,400.00	17,035.28	2,288.99	31,906.94	20,600.00	20,600.00	.00
	Program **800 - Technology** Totals	$48,882.85	$47,828.67	$163,320.84	$86,078.42	$62,295.00	$80,758.00	$18,463.00
	Level **9 - District Wide** Totals	$48,882.85	$47,828.67	$163,320.84	$86,078.42	$62,295.00	$80,758.00	$18,463.00
	Sub-Function **10 - Classroom Instruction** Totals	$48,882.85	$47,828.67	$163,320.84	$86,078.42	$62,295.00	$80,758.00	$18,463.00
	Function **68 - Technology** Totals	$48,882.85	$47,828.67	$163,320.84	$86,078.42	$62,295.00	$80,758.00	$18,463.00
	Locations **116 - East Salem Elementary** Totals	$3,685,192.07	$3,831,307.43	$4,155,576.20	$3,919,032.74	$4,256,316.00	$4,067,130.00	($189,186.00)
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	55,248.96	58,546.33	61,369.46	59,412.16	64,771.00	65,508.00	737.00
30-119-61-10-2-127-71151	Compensation-Instructional Asst	147,784.22	157,229.11	170,862.47	169,771.67	190,980.00	214,807.00	23,827.00
30-119-61-10-2-127-71665	Bonus Payments To Teachers	.00	17,028.00	.00	15,480.00	.00	.00	.00
30-119-61-10-2-127-72100	FICA	13,405.65	15,445.61	16,378.50	17,773.43	19,565.00	21,444.00	1,879.00
30-119-61-10-2-127-72210	VRS Pension Contribution	15,969.40	15,101.15	13,050.42	9,798.66	15,876.00	9,317.00	(6,559.00)
30-119-61-10-2-127-72220	VRS Hybrid Pension Contribution	16,182.54	20,395.13	27,064.13	30,760.68	26,630.00	37,271.00	10,641.00
30-119-61-10-2-127-72300	Group Health and Dental Insurance	59,260.12	53,336.96	57,006.16	51,255.62	66,528.00	66,528.00	.00
30-119-61-10-2-127-72400	VRS Group Life Insurance	2,686.36	2,862.03	3,234.29	3,270.12	3,427.00	3,756.00	329.00
30-119-61-10-2-127-72510	Hybrid Disability Insurance	248.94	292.12	387.52	440.55	269.00	269.00	.00
30-119-61-10-2-127-72750	VRS Retiree Health Care Credit	2,460.50	2,584.24	2,920.20	2,952.78	3,095.00	3,392.00	297.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-119-61-10-2-127-73010	Autism Support Services	.00	.00	3,656.25	.00	2,667.00	2,667.00	.00
30-119-61-10-2-127-73275	Therapeutic Services -Sp Ed	.00	8,049.94	10,446.76	715.11	8,900.00	8,900.00	.00
30-119-61-10-2-127-76435	Supplies - Instructional	437.34	3,375.47	1,187.15	1,628.34	1,667.00	1,667.00	.00
	Program **127 - Regional Sp Ed Program** Totals	$313,684.03	$354,246.09	$367,563.31	$363,259.12	$404,375.00	$435,526.00	$31,151.00
	Level **2 - Elementary** Totals	$313,684.03	$354,246.09	$367,563.31	$363,259.12	$404,375.00	$435,526.00	$31,151.00
Level **3 - Secondary**								
Program **127 - Regional Sp Ed Program**								
30-119-61-10-3-127-71120	Compensation-Instructional Salaries	66,790.92	67,124.92	67,539.74	71,327.73	77,735.00	78,652.00	917.00
30-119-61-10-3-127-71151	Compensation-Instructional Asst	83,441.55	85,474.19	82,078.29	75,468.46	96,388.00	103,935.00	7,547.00
30-119-61-10-3-127-71200	Compensation-OT	.00	.00	.00	21.44	.00	.00	.00
30-119-61-10-3-127-71665	Bonus Payments To Teachers	.00	9,288.00	.00	6,192.00	.00	.00	.00
30-119-61-10-3-127-72100	FICA	10,310.66	11,650.48	11,224.12	11,370.56	13,320.00	13,968.00	648.00
30-119-61-10-3-127-72210	VRS Pension Contribution	16,507.10	17,900.50	16,030.29	15,441.75	19,759.00	24,277.00	4,518.00
30-119-61-10-3-127-72220	VRS Hybrid Pension Contribution	7,577.04	7,744.81	8,940.42	8,744.84	9,180.00	6,069.00	(3,111.00)
30-119-61-10-3-127-72300	Group Health and Dental Insurance	42,459.36	32,581.62	25,872.24	19,998.85	39,281.00	39,281.00	.00
30-119-61-10-3-127-72400	VRS Group Life Insurance	2,012.10	2,067.64	2,013.20	1,950.01	2,333.00	2,447.00	114.00
30-119-61-10-3-127-72510	Hybrid Disability Insurance	115.00	110.91	128.00	125.19	115.00	115.00	.00
30-119-61-10-3-127-72750	VRS Retiree Health Care Credit	1,843.20	1,867.00	1,817.89	1,760.85	2,107.00	2,209.00	102.00
30-119-61-10-3-127-73010	Autism Support Services	.00	.00	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-3-127-73275	Therapeutic Services -Sp Ed	.00	11,151.80	10,344.94	752.00	8,900.00	8,900.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-119-61-10-3-127-76435	Supplies - Instructional	641.59	915.89	1,341.80	1,866.54	1,667.00	1,667.00	.00
	Program **127 - Regional Sp Ed Program** Totals	$231,698.52	$247,877.76	$227,330.93	$215,020.22	$273,452.00	$284,187.00	$10,735.00
	Level **3 - Secondary** Totals	$231,698.52	$247,877.76	$227,330.93	$215,020.22	$273,452.00	$284,187.00	$10,735.00
Level **4 - Middle**								
Program **127 - Regional Sp Ed Program**								
30-119-61-10-4-127-71120	Compensation-Instructional Salaries	63,606.00	67,270.00	73,652.40	69,033.17	74,380.00	49,898.00	(24,482.00)
30-119-61-10-4-127-71151	Compensation-Instructional Asst	35,499.26	49,142.91	39,914.34	76,946.35	57,492.00	105,489.00	47,997.00
30-119-61-10-4-127-71665	Bonus Payments To Teachers	.00	6,192.00	.00	4,644.00	.00	.00	.00
30-119-61-10-4-127-72100	FICA	6,933.89	8,429.38	7,665.33	10,963.27	10,088.00	11,887.00	1,799.00
30-119-61-10-4-127-72210	VRS Pension Contribution	9,973.40	11,179.01	11,773.30	5,091.72	15,039.00	20,660.00	5,621.00
30-119-61-10-4-127-72220	VRS Hybrid Pension Contribution	5,692.20	8,022.73	6,607.10	22,002.90	6,878.00	5,165.00	(1,713.00)
30-119-61-10-4-127-72300	Group Health and Dental Insurance	25,918.68	30,868.84	24,342.24	39,689.44	40,680.00	40,680.00	.00
30-119-61-10-4-127-72400	VRS Group Life Insurance	1,308.69	1,548.09	1,481.90	2,184.61	1,767.00	2,082.00	315.00
30-119-61-10-4-127-72510	Hybrid Disability Insurance	86.42	114.90	94.70	315.15	98.00	98.00	.00
30-119-61-10-4-127-72750	VRS Retiree Health Care Credit	1,198.90	1,397.92	1,338.10	1,972.61	1,596.00	1,880.00	284.00
30-119-61-10-4-127-73010	Autism Support Services	.00	.00	.00	.00	2,667.00	2,667.00	.00
30-119-61-10-4-127-73275	Therapeutic Services -Sp Ed	.00	11,151.80	9,327.44	368.39	8,900.00	8,900.00	.00
30-119-61-10-4-127-76435	Supplies - Instructional	330.30	659.64	1,217.56	2,985.36	1,667.00	4,000.00	2,333.00
	Program **127 - Regional Sp Ed Program** Totals	$150,547.74	$195,977.22	$177,414.41	$236,196.97	$221,252.00	$253,406.00	$32,154.00
	Level **4 - Middle** Totals	$150,547.74	$195,977.22	$177,414.41	$236,196.97	$221,252.00	$253,406.00	$32,154.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **119 - Regional**								
Function **61 - Instruction**								
	Sub-Function **10 - Classroom Instruction** Totals	$695,930.29	$798,101.07	$772,308.65	$814,476.31	$899,079.00	$973,119.00	$74,040.00
	Function **61 - Instruction** Totals	$695,930.29	$798,101.07	$772,308.65	$814,476.31	$899,079.00	$973,119.00	$74,040.00
	Locations **119 - Regional** Totals	$695,930.29	$798,101.07	$772,308.65	$814,476.31	$899,079.00	$973,119.00	$74,040.00
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	19,400.04	20,150.04	18,333.37	20,001.00	20,001.00	.00
30-121-62-62-9-211-72100	FICA	1,530.04	1,484.14	1,541.45	1,402.50	1,531.00	1,531.00	.00
30-121-62-62-9-211-73080	Legal Services	22,671.73	16,341.13	46,171.00	13,111.50	45,000.00	45,000.00	.00
30-121-62-62-9-211-75300	Insurance - General Liability	44,196.00	44,267.00	37,255.00	36,094.00	54,000.00	38,191.00	(15,809.00)
30-121-62-62-9-211-75501	Travel-Board Members	4,710.01	2,170.58	8,571.73	10,986.61	6,000.00	6,000.00	.00
30-121-62-62-9-211-75802	Dues	26,365.74	21,292.31	19,070.00	23,241.01	24,060.00	24,060.00	.00
	Program **211 - Board Services** Totals	$119,473.56	$104,955.20	$132,759.22	$103,168.99	$150,592.00	$134,783.00	($15,809.00)
Program **212 - Exec Admin Services**								
30-121-62-62-9-212-71110	Compensation-Administrative	71,418.84	77,443.38	84,833.64	80,437.42	88,814.00	88,806.00	(8.00)
30-121-62-62-9-212-71112	Compensation-Superintendent	178,700.10	185,222.15	199,454.95	170,779.62	183,750.00	186,305.00	2,555.00
30-121-62-62-9-212-71113	Compensation-Asst Superintendent	138,558.00	140,543.76	138,921.33	129,281.13	141,043.00	141,034.00	(9.00)
30-121-62-62-9-212-71150	Compensation-Clerical	79,322.80	88,026.91	94,621.70	95,960.86	103,112.00	109,393.00	6,281.00
30-121-62-62-9-212-71200	Compensation-OT	1,157.83	962.99	1,192.01	632.27	3,000.00	2,000.00	(1,000.00)
30-121-62-62-9-212-71522	Compensation-REWIP Retirees	.00	.00	7,380.00	6,255.00	22,434.00	18,720.00	(3,714.00)
30-121-62-62-9-212-71625	Compensation-Travel Allowance	2,400.00	2,400.00	3,300.00	3,300.00	3,600.00	3,600.00	.00
30-121-62-62-9-212-71630	Compensation-Phone Allowance	.00	.00	1,350.00	1,650.00	1,800.00	1,800.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-121-62-62-9-212-71665	Bonus Payments To Teachers	.00	6,830.42	.00	6,838.76	.00	.00	.00
30-121-62-62-9-212-72100	FICA	37,303.38	38,249.96	43,456.65	37,510.16	45,101.00	45,893.00	792.00
30-121-62-62-9-212-72210	VRS Pension Contribution	73,984.48	76,142.70	76,559.07	72,146.58	81,110.00	88,383.00	7,273.00
30-121-62-62-9-212-72220	VRS Hybrid Pension Contribution	.00	.00	714.32	4,405.39	.00	.00	.00
30-121-62-62-9-212-72300	Group Health and Dental Insurance	49,167.60	52,390.73	51,994.65	53,847.09	53,450.00	55,784.00	2,334.00
30-121-62-62-9-212-72400	VRS Group Life Insurance	6,827.64	7,106.08	7,197.81	7,139.66	8,050.00	7,126.00	(924.00)
30-121-62-62-9-212-72500	Disability Insurance	457.50	.00	1,425.95	1,936.90	2,119.00	2,119.00	.00
30-121-62-62-9-212-72510	Hybrid Disability Insurance	.00	.00	10.22	63.14	.00	.00	.00
30-121-62-62-9-212-72700	Workers Compensation	2,340.00	2,514.00	2,436.00	2,112.75	5,000.00	5,000.00	.00
30-121-62-62-9-212-72750	VRS Retiree Health Care Credit	6,254.40	6,416.74	6,499.45	6,446.99	7,269.00	6,435.00	(834.00)
30-121-62-62-9-212-72800	Termination Pay for Vac/Sick Leave	390.54	.00	12,114.97	.00	.00	.00	.00
30-121-62-62-9-212-72802	Deferred Compensation Contribution	20,274.36	20,348.77	16,908.19	6,831.22	7,350.00	7,452.00	102.00
30-121-62-62-9-212-72805	Auto Allowance	7,200.00	.00	.00	.00	.00	.00	.00
30-121-62-62-9-212-72850	OPEB ARC	2,183.00	2,189.28	2,446.00	.00	.00	.00	.00
30-121-62-62-9-212-73035	Consultants	43,195.00	35,204.00	39,940.24	26,887.00	42,000.00	42,000.00	.00
30-121-62-62-9-212-73060	Emergency Notification Services	7,581.50	7,976.50	7,552.50	7,552.50	8,300.00	8,300.00	.00
30-121-62-62-9-212-73115	Printing Services	16,312.29	10,199.55	12,945.43	22,494.38	14,660.00	14,660.00	.00
30-121-62-62-9-212-73160	Repair/Maint - School Office Equipment	3,558.70	3,396.00	3,435.14	3,782.47	13,000.00	6,000.00	(7,000.00)

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-121-62-62-9-212-73205	Software Licensing Fees	68,136.67	75,371.72	80,680.89	80,662.21	82,249.00	95,317.00	13,068.00
30-121-62-62-9-212-75200	Postage	11,017.79	11,119.39	11,038.78	7,571.72	16,164.00	14,000.00	(2,164.00)
30-121-62-62-9-212-75503	Travel- Superintendent	5,110.77	2,649.68	5,586.99	5,981.99	6,000.00	6,000.00	.00
30-121-62-62-9-212-75509	Travel-Asst Superintendent	230.00	594.44	175.00	263.06	3,000.00	2,000.00	(1,000.00)
30-121-62-62-9-212-75510	Travel-Director of Administrative Services	2,134.57	350.00	441.04	1,403.48	1,120.00	1,120.00	.00
30-121-62-62-9-212-76045	Furniture and Equip <$5,000	1,299.00	998.16	3,537.22	.00	3,650.00	1,250.00	(2,400.00)
30-121-62-62-9-212-76105	Supplies - Office	25,537.21	24,661.77	29,733.45	26,686.94	29,500.00	29,500.00	.00
	Program **212 - Exec Admin Services** Totals	$862,053.97	$879,309.08	$947,883.59	$870,860.69	$976,645.00	$989,997.00	$13,352.00
Program **213 - Information Services**								
30-121-62-62-9-213-73025	Communications Director Services	66,241.00	68,884.00	70,805.00	73,700.00	73,700.00	76,600.00	2,900.00
30-121-62-62-9-213-73210	Special Report Services-Supt	8,964.26	28,034.08	35,598.32	17,708.60	57,853.00	54,853.00	(3,000.00)
30-121-62-62-9-213-74905	Information Technology Services-City	75,801.96	88,599.36	88,254.48	92,247.24	92,248.00	110,120.00	17,872.00
	Program **213 - Information Services** Totals	$151,007.22	$185,517.44	$194,657.80	$183,655.84	$223,801.00	$241,573.00	$17,772.00
Program **214 - Personnel Services**								
30-121-62-62-9-214-71110	Compensation-Administrative	110,295.00	110,355.75	116,064.96	113,870.13	121,868.00	124,222.00	2,354.00
30-121-62-62-9-214-71150	Compensation-Clerical	65,834.89	66,441.07	73,043.25	74,752.50	74,822.00	81,217.00	6,395.00
30-121-62-62-9-214-71200	Compensation-OT	328.98	198.05	896.69	472.14	750.00	750.00	.00
30-121-62-62-9-214-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,100.00	1,200.00	1,200.00	.00
30-121-62-62-9-214-71665	Bonus Payments To Teachers	.00	2,322.00	.00	2,322.00	.00	.00	.00
30-121-62-62-9-214-72100	FICA	12,600.99	12,743.47	13,573.54	13,749.59	15,196.00	15,865.00	669.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-121-62-62-9-214-72210	VRS Pension Contribution	27,588.24	29,344.29	31,133.16	31,298.63	32,690.00	34,144.00	1,454.00
30-121-62-62-9-214-72300	Group Health and Dental Insurance	19,859.10	20,439.84	21,605.40	22,049.25	24,858.00	26,154.00	1,296.00
30-121-62-62-9-214-72400	VRS Group Life Insurance	2,305.08	2,365.89	2,510.28	2,523.40	2,636.00	2,753.00	117.00
30-121-62-62-9-214-72700	Workers Compensation	78,953.00	80,825.00	8,310.00	16,565.00	73,640.00	.00	(73,640.00)
30-121-62-62-9-214-72750	VRS Retiree Health Care Credit	2,111.40	2,136.39	2,266.68	2,278.76	2,380.00	2,486.00	106.00
30-121-62-62-9-214-73065	Employee Assistance Plan	7,044.00	6,993.00	5,325.00	5,400.00	9,000.00	9,000.00	.00
30-121-62-62-9-214-73110	Pre-Employment Checks	4,031.00	3,360.00	4,526.00	4,310.00	7,779.00	7,779.00	.00
30-121-62-62-9-214-73120	Recruiting Fees	1,685.13	783.74	525.00	909.50	4,275.00	4,275.00	.00
30-121-62-62-9-214-73235	Professional Development -NBC Certification Fees	.00	2,079.00	1,485.00	.00	7,200.00	7,200.00	.00
30-121-62-62-9-214-73265	Teacher Licensing	650.00	1,350.00	(950.00)	1,150.00	250.00	250.00	.00
30-121-62-62-9-214-75517	Travel-Director of Human Resources	2,681.36	1,837.00	3,776.90	1,407.18	2,940.00	2,940.00	.00
30-121-62-62-9-214-76475	Wellness Program	645.90	.00	.00	.00	2,000.00	2,000.00	.00
	Program **214 - Personnel Services** Totals	$337,814.07	$344,774.49	$285,291.86	$294,158.08	$383,484.00	$322,235.00	($61,249.00)
Program **216 - Fiscal Services**								
30-121-62-62-9-216-71110	Compensation-Administrative	110,295.00	110,355.75	116,064.96	113,870.13	121,868.00	124,222.00	2,354.00
30-121-62-62-9-216-71150	Compensation-Clerical	94,024.43	94,431.02	100,487.83	102,032.00	104,881.00	111,096.00	6,215.00
30-121-62-62-9-216-71200	Compensation-OT	291.94	127.84	795.47	397.72	750.00	750.00	.00
30-121-62-62-9-216-71625	Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,100.00	1,200.00	1,200.00	.00
30-121-62-62-9-216-71665	Bonus Payments To Teachers	.00	3,870.00	.00	3,870.00	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-121-62-62-9-216-72100	FICA	14,320.50	14,538.51	15,259.51	15,567.28	17,495.00	18,151.00	656.00
30-121-62-62-9-216-72210	VRS Pension Contribution	32,018.40	33,998.94	35,891.16	35,850.65	37,686.00	39,110.00	1,424.00
30-121-62-62-9-216-72300	Group Health and Dental Insurance	18,793.74	19,338.42	20,686.02	21,450.16	24,857.00	26,153.00	1,296.00
30-121-62-62-9-216-72400	VRS Group Life Insurance	2,675.04	2,741.13	2,893.68	2,890.47	3,038.00	3,153.00	115.00
30-121-62-62-9-216-72750	VRS Retiree Health Care Credit	2,450.40	2,475.15	2,613.00	2,610.08	2,744.00	2,847.00	103.00
30-121-62-62-9-216-73005	Audit Fees	11,950.00	12,200.00	11,919.86	11,125.00	16,063.00	16,063.00	.00
30-121-62-62-9-216-73037	Contractual Services - Other	3,075.00	3,129.00	3,853.00	3,064.00	3,529.00	3,529.00	.00
30-121-62-62-9-216-75513	Travel-Director of Business	3,180.01	450.00	2,390.30	2,145.45	3,800.00	3,800.00	.00
	Program **216 - Fiscal Services** Totals	$294,274.46	$298,855.76	$314,054.79	$315,972.94	$337,911.00	$350,074.00	$12,163.00
	Level **9 - District Wide** Totals	$1,764,623.28	$1,813,411.97	$1,874,647.26	$1,767,816.54	$2,072,433.00	$2,038,662.00	($33,771.00)
	Sub-Function **62 - Admin, Attend. & Health** Totals	$1,764,623.28	$1,813,411.97	$1,874,647.26	$1,767,816.54	$2,072,433.00	$2,038,662.00	($33,771.00)
	Function **62 - Administration, Attend. & Health** Totals	$1,764,623.28	$1,813,411.97	$1,874,647.26	$1,767,816.54	$2,072,433.00	$2,038,662.00	($33,771.00)
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	1,112.00	4,239.25	3,337.50	1,307.88	5,000.00	5,000.00	.00
30-121-64-64-9-420-71190	Compensation-Custodians	52,547.64	26,461.41	28,188.39	27,163.27	30,231.00	33,335.00	3,104.00
30-121-64-64-9-420-71191	Compensation - Const/Maint Mgr	14,287.12	45,051.04	47,603.10	36,234.24	47,286.00	.00	(47,286.00)
30-121-64-64-9-420-71200	Compensation-OT	.00	884.60	1,615.99	944.12	500.00	500.00	.00
30-121-64-64-9-420-71665	Bonus Payments To Teachers	.00	5,418.00	.00	3,870.00	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-121-64-64-9-420-72100	FICA	5,237.34	6,207.15	6,097.13	5,352.01	6,351.00	2,971.00	(3,380.00)
30-121-64-64-9-420-72210	VRS Pension Contribution	1,938.48	604.26	662.16	586.74	580.00	640.00	60.00
30-121-64-64-9-420-72300	Group Health and Dental Insurance	13,037.48	7,017.24	7,502.40	7,774.80	11,219.00	11,738.00	519.00
30-121-64-64-9-420-72400	VRS Group Life Insurance	688.15	352.05	385.80	409.42	405.00	447.00	42.00
30-121-64-64-9-420-72600	Unemployment Compensation	.00	.00	.00	.00	9,000.00	9,000.00	.00
30-121-64-64-9-420-72700	Workers Compensation	468.00	503.00	487.00	248.56	1,000.00	1,000.00	.00
30-121-64-64-9-420-72750	VRS Retiree Health Care Credit	309.91	178.65	325.32	339.13	336.00	370.00	34.00
30-121-64-64-9-420-72800	Termination Pay for Vac/Sick Leave	2,622.72	.00	.00	.00	.00	.00	.00
30-121-64-64-9-420-72850	OPEB ARC	437.00	230.45	257.00	.00	.00	.00	.00
30-121-64-64-9-420-73180	Repair/Maint - Other Contracted	18,000.56	7,208.89	8,525.90	10,183.08	7,608.00	7,608.00	.00
30-121-64-64-9-420-73195	Safety and OSHA Training	645.22	2,057.00	541.00	520.00	1,900.00	1,900.00	.00
30-121-64-64-9-420-74900	Building Maintenance -City	12,258.08	13,638.64	22,328.77	15,588.30	18,000.00	18,300.00	300.00
30-121-64-64-9-420-75001	Telecom/ Internet Services	11,507.03	7,199.06	6,109.17	3,567.04	14,310.00	7,000.00	(7,310.00)
30-121-64-64-9-420-75004	Utilities - Electric	21,419.62	21,800.18	24,626.13	26,279.27	27,300.00	30,000.00	2,700.00
30-121-64-64-9-420-75005	Utilities - Natural Gas	2,068.02	2,623.01	2,768.11	5,362.75	4,000.00	5,000.00	1,000.00
30-121-64-64-9-420-75009	Utilities - Water and Sewer	1,307.62	1,386.07	1,415.52	1,231.90	1,470.00	1,470.00	.00
30-121-64-64-9-420-75302	Insurance -Property	72,493.00	68,791.00	69,010.00	69,215.00	67,895.00	71,292.00	3,397.00
30-121-64-64-9-420-76110	Supplies - Operational	4,239.83	5,359.29	6,783.68	5,750.83	4,000.00	4,000.00	.00
	Program **420 - Building Services** Totals	$236,624.82	$227,210.24	$238,570.07	$221,928.34	$258,391.00	$211,571.00	($46,820.00)

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **30 - School General Fund**								
EXPENSE								
Locations **121 - Central Administration**								
Function **64 - Operation & Maintenance**								
Sub-Function **64 - Operation & Maintenance**								
	Level **9 - District Wide** Totals	$236,624.82	$227,210.24	$238,570.07	$221,928.34	$258,391.00	$211,571.00	($46,820.00)
	Sub-Function **64 - Operation & Maintenance** Totals	$236,624.82	$227,210.24	$238,570.07	$221,928.34	$258,391.00	$211,571.00	($46,820.00)
	Function **64 - Operation & Maintenance** Totals	$236,624.82	$227,210.24	$238,570.07	$221,928.34	$258,391.00	$211,571.00	($46,820.00)
	Locations **121 - Central Administration** Totals	$2,001,248.10	$2,040,622.21	$2,113,217.33	$1,989,744.88	$2,330,824.00	$2,250,233.00	($80,591.00)
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	320,535.18	328,040.15	361,370.98	342,123.74	382,501.00	379,332.00	(3,169.00)
30-122-62-62-9-222-71135	Compensation - Health and Behavioral	.00	.00	.00	.00	.00	70,000.00	70,000.00
30-122-62-62-9-222-71520	Compensation-Substitutes	7,335.88	3,914.89	7,328.59	12,692.76	8,000.00	8,000.00	.00
30-122-62-62-9-222-71665	Bonus Payments To Teachers	.00	9,288.00	6,000.00	9,288.00	.00	.00	.00
30-122-62-62-9-222-72100	FICA	23,265.59	24,168.40	26,631.96	25,639.33	29,873.00	34,986.00	5,113.00
30-122-62-62-9-222-72210	VRS Pension Contribution	33,610.00	29,277.21	28,512.90	27,558.18	63,572.00	74,679.00	11,107.00
30-122-62-62-9-222-72220	VRS Hybrid Pension Contribution	16,637.20	25,588.43	29,259.50	29,182.41	.00	.00	.00
30-122-62-62-9-222-72300	Group Health and Dental Insurance	23,018.96	30,143.52	34,033.04	41,261.24	39,772.00	44,958.00	5,186.00
30-122-62-62-9-222-72400	VRS Group Life Insurance	4,198.00	4,423.63	4,658.00	4,574.70	5,126.00	6,021.00	895.00
30-122-62-62-9-222-72510	Hybrid Disability Insurance	252.50	366.48	419.00	417.87	.00	.00	.00
30-122-62-62-9-222-72700	Workers Compensation	1,874.00	2,011.00	1,949.00	2,883.28	3,000.00	3,000.00	.00
30-122-62-62-9-222-72750	VRS Retiree Health Care Credit	3,845.50	3,994.51	4,206.00	4,130.82	4,628.00	5,437.00	809.00
30-122-62-62-9-222-72850	OPEB ARC	2,838.00	2,074.06	2,575.00	.00	.00	.00	.00
30-122-62-62-9-222-73037	Contractual Services - Other	4,130.00	4,178.00	4,178.00	4,445.43	4,080.00	4,080.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-122-62-62-9-222-73055	Drug Testing Services/Pledge Program	5,974.75	.00	9,658.51	14,374.55	20,673.00	20,673.00	.00
30-122-62-62-9-222-73085	Maintenance of Records	10,130.54	18,224.63	9,394.30	12,560.76	11,500.00	11,500.00	.00
30-122-62-62-9-222-73115	Printing Services	3,235.54	1,759.00	2,071.50	2,709.25	4,000.00	4,000.00	.00
30-122-62-62-9-222-73255	Professional Development	618.65	816.85	859.00	901.92	1,200.00	1,200.00	.00
30-122-62-62-9-222-73260	Student Assistance Program	.00	.00	2,224.00	.00	4,500.00	5,000.00	500.00
30-122-62-62-9-222-75525	Travel - Health Services Staff	1,573.32	779.94	970.37	1,268.82	2,974.00	2,974.00	.00
30-122-62-62-9-222-76100	Supplies - Nursing	15,520.78	2,051.33	3,272.69	6,173.23	9,000.00	9,000.00	.00
	Program **222 - Health Services** Totals	$478,594.39	$491,100.03	$539,572.34	$542,186.29	$594,399.00	$684,840.00	$90,441.00
Program **223 - Psych Services**								
30-122-62-62-9-223-71132	Compensation-Psychologists	195,453.72	195,871.06	217,328.40	223,122.08	228,194.00	346,773.00	118,579.00
30-122-62-62-9-223-71665	Bonus Payments To Teachers	.00	4,644.00	.00	4,644.00	.00	.00	.00
30-122-62-62-9-223-72100	FICA	12,698.30	12,991.77	14,350.88	15,356.18	17,457.00	26,528.00	9,071.00
30-122-62-62-9-223-72210	VRS Pension Contribution	30,647.12	32,567.33	36,120.06	37,192.01	37,926.00	57,634.00	19,708.00
30-122-62-62-9-223-72300	Group Health and Dental Insurance	24,943.24	25,670.76	27,118.20	27,396.00	29,829.00	29,829.00	.00
30-122-62-62-9-223-72400	VRS Group Life Insurance	2,560.48	2,625.79	2,912.14	2,998.64	3,058.00	4,647.00	1,589.00
30-122-62-62-9-223-72750	VRS Retiree Health Care Credit	2,345.50	2,370.99	2,629.74	2,707.84	2,761.00	4,196.00	1,435.00
	Program **223 - Psych Services** Totals	$268,648.36	$276,741.70	$300,459.42	$313,416.75	$319,225.00	$469,607.00	$150,382.00
Program **224 - Speech/Audio Services**								
30-122-62-62-9-224-71185	Compensation- Speech and Vision Teachers	283,039.94	284,229.70	361,043.68	372,130.75	373,344.00	444,655.00	71,311.00
30-122-62-62-9-224-71665	Bonus Payments To Teachers	.00	6,966.00	.00	8,668.80	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-122-62-62-9-224-72100	FICA	20,594.25	20,859.74	26,376.39	28,032.86	28,561.00	34,016.00	5,455.00
30-122-62-62-9-224-72210	VRS Pension Contribution	31,485.20	33,558.86	37,966.48	42,518.84	62,050.00	73,902.00	11,852.00
30-122-62-62-9-224-72220	VRS Hybrid Pension Contribution	10,077.60	10,740.53	21,128.50	20,100.30	.00	.00	.00
30-122-62-62-9-224-72300	Group Health and Dental Insurance	16,285.12	16,854.40	25,157.68	28,861.33	29,829.00	29,829.00	.00
30-122-62-62-9-224-72400	VRS Group Life Insurance	3,472.40	3,571.64	4,764.65	5,048.67	5,003.00	5,958.00	955.00
30-122-62-62-9-224-72510	Hybrid Disability Insurance	153.00	153.84	302.50	287.91	.00	.00	.00
30-122-62-62-9-224-72750	VRS Retiree Health Care Credit	3,180.80	3,225.19	4,302.50	4,558.98	4,517.00	5,380.00	863.00
	Program **224 - Speech/Audio Services** Totals	$368,288.31	$380,159.90	$481,042.38	$510,208.44	$503,304.00	$593,740.00	$90,436.00
	Level **9 - District Wide** Totals	$1,115,531.06	$1,148,001.63	$1,321,074.14	$1,365,811.48	$1,416,928.00	$1,748,187.00	$331,259.00
	Sub-Function **62 - Admin, Attend. & Health** Totals	$1,115,531.06	$1,148,001.63	$1,321,074.14	$1,365,811.48	$1,416,928.00	$1,748,187.00	$331,259.00
	Function **62 - Administration, Attend. & Health** Totals	$1,115,531.06	$1,148,001.63	$1,321,074.14	$1,365,811.48	$1,416,928.00	$1,748,187.00	$331,259.00
	Locations **122 - Central Attend. & Health** Totals	$1,115,531.06	$1,148,001.63	$1,321,074.14	$1,365,811.48	$1,416,928.00	$1,748,187.00	$331,259.00
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	36,114.59	45,283.18	64,112.19	68,603.49	70,470.00	74,543.00	4,073.00
30-130-63-63-9-310-71173	Compensation-Transportation Supr	63,438.24	65,858.88	76,776.96	73,893.38	80,616.00	80,611.00	(5.00)
30-130-63-63-9-310-71200	Compensation-OT	2.85	19.85	362.61	108.44	.00	.00	.00
30-130-63-63-9-310-71665	Bonus Payments To Teachers	.00	3,870.00	.00	3,870.00	.00	.00	.00
30-130-63-63-9-310-72100	FICA	7,373.45	8,298.40	10,125.26	10,667.50	11,558.00	11,869.00	311.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-130-63-63-9-310-72210	VRS Pension Contribution	15,669.82	17,961.19	23,324.96	23,637.57	25,110.00	25,787.00	677.00
30-130-63-63-9-310-72300	Group Health and Dental Insurance	17,976.04	18,126.69	21,060.93	21,108.22	19,886.00	19,886.00	.00
30-130-63-63-9-310-72400	VRS Group Life Insurance	1,309.04	1,448.13	1,880.55	1,905.75	2,025.00	2,079.00	54.00
30-130-63-63-9-310-72700	Workers Compensation	6,792.00	7,289.00	7,064.00	7,056.57	8,000.00	8,000.00	.00
30-130-63-63-9-310-72750	VRS Retiree Health Care Credit	1,199.22	1,307.59	1,698.18	1,720.84	1,828.00	1,877.00	49.00
30-130-63-63-9-310-72850	OPEB ARC	6,330.00	6,106.95	7,210.00	.00	.00	.00	.00
30-130-63-63-9-310-74900	Building Maintenance -City	949.74	305.00	1,675.73	741.09	2,000.00	2,000.00	.00
30-130-63-63-9-310-76045	Furniture and Equip <$5,000	96.99	.00	.00	.00	.00	.00	.00
	Program **310 - Transportation Mgmt and Dir** Totals	$157,251.98	$175,874.86	$215,291.37	$213,312.85	$221,493.00	$226,652.00	$5,159.00
Program **320 - Vehicle Operation Services**								
30-130-63-63-9-320-71170	Compensation-Bus Drivers	447,463.82	450,071.72	580,019.32	600,721.01	596,824.00	665,445.00	68,621.00
30-130-63-63-9-320-71171	Compensation-Bus Drivers-Field Trips	59,371.91	15,415.10	69,583.59	76,270.48	38,000.00	38,000.00	.00
30-130-63-63-9-320-71172	Compensation-Bus Aides	.00	425.00	(96.84)	.00	.00	.00	.00
30-130-63-63-9-320-71174	Compensation-Substitute Bus Drivers	23,063.91	56,750.17	54,941.80	61,119.57	38,369.00	38,369.00	.00
30-130-63-63-9-320-71198	Compensation - SOL Summer School	3,878.02	2,182.75	14,009.26	12,500.00	12,500.00	12,500.00	.00
30-130-63-63-9-320-71199	Compensation - Summer School	233.29	.00	.00	.00	.00	.00	.00
30-130-63-63-9-320-71200	Compensation-OT	4,197.96	1,961.97	3,472.79	7,088.29	7,000.00	7,000.00	.00
30-130-63-63-9-320-71522	Compensation-REWIP Retirees	.00	.00	.00	.00	1,697.00	3,903.00	2,206.00
30-130-63-63-9-320-71665	Bonus Payments To Teachers	.00	44,892.00	3,000.00	47,786.76	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-130-63-63-9-320-72100	FICA	37,394.74	40,205.71	52,499.94	56,744.55	53,121.00	58,539.00	5,418.00
30-130-63-63-9-320-72210	VRS Pension Contribution	9,527.50	4,565.37	5,810.05	3,592.06	11,459.00	12,777.00	1,318.00
30-130-63-63-9-320-72220	VRS Hybrid Pension Contribution	5,850.01	4,887.58	7,272.37	7,888.84	.00	.00	.00
30-130-63-63-9-320-72300	Group Health and Dental Insurance	126,900.24	124,171.60	162,632.18	158,920.36	216,260.00	230,779.00	14,519.00
30-130-63-63-9-320-72400	VRS Group Life Insurance	5,459.50	5,117.55	6,927.56	6,746.32	7,997.00	8,917.00	920.00
30-130-63-63-9-320-72510	Hybrid Disability Insurance	823.03	968.44	1,393.75	1,668.37	.00	.00	.00
30-130-63-63-9-320-72600	Unemployment Compensation	.00	1,028.24	.11	.00	.00	.00	.00
30-130-63-63-9-320-72750	VRS Retiree Health Care Credit	2,458.87	2,596.80	5,842.47	5,588.27	6,625.00	7,386.00	761.00
30-130-63-63-9-320-72800	Termination Pay for Vac/Sick Leave	.00	5,400.00	12,124.00	320.00	.00	.00	.00
30-130-63-63-9-320-73055	Drug Testing Services/Pledge Program	3,054.50	2,088.50	2,694.25	3,860.74	2,950.00	2,950.00	.00
30-130-63-63-9-320-73070	Employee Physicals	1,025.00	2,581.00	4,223.00	5,424.00	2,580.00	2,580.00	.00
30-130-63-63-9-320-73100	Parents-Sp Ed Transportation Payments	1,013.12	5,254.42	7,539.85	18,299.25	6,240.00	6,240.00	.00
30-130-63-63-9-320-73255	Professional Development	1,925.12	1,125.15	1,683.73	2,688.82	1,500.00	4,000.00	2,500.00
30-130-63-63-9-320-73420	Private Carrier Transportation	1,120.00	10,120.00	.00	.00	.00	.00	.00
30-130-63-63-9-320-75304	Insurance - Motor Vehicle	16,636.00	18,818.00	19,560.00	19,918.00	17,995.00	20,516.00	2,521.00
30-130-63-63-9-320-76110	Supplies - Operational	8,701.66	4,804.23	3,256.39	5,068.51	2,500.00	4,000.00	1,500.00
30-130-63-63-9-320-76125	Fuel and Lubricants	68,660.35	70,057.49	160,529.03	172,859.13	125,000.00	125,000.00	.00
Program **320 - Vehicle Operation Services** Totals		$828,758.55	$875,488.79	$1,178,918.60	$1,275,073.33	$1,148,617.00	$1,248,901.00	$100,284.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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	90,485.96	101,808.67	138,216.11	136,258.75	128,450.00	170,854.00	42,404.00
30-130-63-63-9-330-71200	Compensation-OT	.00	39.09	1,032.26	.00	.00	.00	.00
30-130-63-63-9-330-71520	Compensation-Substitutes	4,298.54	9,295.82	6,188.20	5,972.25	7,000.00	7,000.00	.00
30-130-63-63-9-330-71522	Compensation-REWIP Retirees	.00	.00	.00	.00	1,697.00	.00	(1,697.00)
30-130-63-63-9-330-71665	Bonus Payments To Teachers	.00	14,706.00	.00	16,254.00	.00	.00	.00
30-130-63-63-9-330-72100	FICA	6,920.63	9,236.84	9,836.93	12,063.04	10,492.00	13,606.00	3,114.00
30-130-63-63-9-330-72210	VRS Pension Contribution	1,205.10	790.68	926.90	691.81	2,466.00	3,280.00	814.00
30-130-63-63-9-330-72220	VRS Hybrid Pension Contribution	2,049.94	1,696.52	2,143.69	2,297.77	.00	.00	.00
30-130-63-63-9-330-72300	Group Health and Dental Insurance	38,443.54	34,683.78	39,158.92	37,642.74	44,744.00	44,744.00	.00
30-130-63-63-9-330-72400	VRS Group Life Insurance	1,155.50	1,378.81	1,679.79	1,841.48	1,721.00	2,289.00	568.00
30-130-63-63-9-330-72510	Hybrid Disability Insurance	365.34	361.70	449.35	535.31	.00	.00	.00
30-130-63-63-9-330-72600	Unemployment Compensation	.00	521.97	.00	.00	.00	.00	.00
30-130-63-63-9-330-72750	VRS Retiree Health Care Credit	520.40	699.59	1,416.33	1,525.30	1,426.00	1,896.00	470.00
30-130-63-63-9-330-72800	Termination Pay for Vac/Sick Leave	.00	.00	3,600.00	.00	.00	.00	.00
30-130-63-63-9-330-73040	Crossing Guard Services	53,143.98	77,736.02	76,781.99	73,351.15	87,497.00	100,222.00	12,725.00
Program **330 - Transportation Monitoring Svcs** Totals		$198,588.93	$252,955.49	$281,430.47	$288,433.60	$285,493.00	$343,891.00	$58,398.00
Program **340 - Vehicle Maintenance Services**								
30-130-63-63-9-340-71190	Compensation-Custodians	.00	29,042.21	29,346.07	29,969.42	57,059.00	57,668.00	609.00
30-130-63-63-9-340-71200	Compensation-OT	.00	3.87	.00	.00	.00	.00	.00

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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**								
30-130-63-63-9-340-72100	FICA	.00	2,162.80	2,168.65	2,112.49	4,365.00	4,412.00	47.00
30-130-63-63-9-340-72210	VRS Pension Contribution	.00	636.78	674.88	574.97	1,096.00	1,107.00	11.00
30-130-63-63-9-340-72220	VRS Hybrid Pension Contribution	.00	41.14	.00	.00	.00	.00	.00
30-130-63-63-9-340-72300	Group Health and Dental Insurance	.00	7,017.24	7,502.40	7,774.80	8,667.00	8,667.00	.00
30-130-63-63-9-340-72400	VRS Group Life Insurance	.00	394.98	393.24	401.28	765.00	773.00	8.00
30-130-63-63-9-340-72510	Hybrid Disability Insurance	.00	9.44	.00	.00	.00	.00	.00
30-130-63-63-9-340-72750	VRS Retiree Health Care Credit	.00	200.44	331.56	332.42	633.00	640.00	7.00
30-130-63-63-9-340-72800	Termination Pay for Vac/Sick Leave	.00	216.70	.00	.00	.00	.00	.00
30-130-63-63-9-340-73180	Repair/Maint - Other Contracted	7,022.62	1,793.82	24,623.47	22,058.73	1,000.00	1,000.00	.00
30-130-63-63-9-340-74915	Vehicle Maintenance- City	156,993.98	147,413.83	162,343.98	173,408.58	180,000.00	180,000.00	.00
	Program **340 - Vehicle Maintenance Services** Totals	$164,016.60	$188,933.25	$227,384.25	$236,632.69	$253,585.00	$254,267.00	$682.00
Program **350 - Bus Regular Purchases**								
30-130-63-63-9-350-78030	School Buses and Other Vehicles	38,300.00	70,491.00	339,513.00	73,087.00	300,000.00	275,505.00	(24,495.00)
	Program **350 - Bus Regular Purchases** Totals	$38,300.00	$70,491.00	$339,513.00	$73,087.00	$300,000.00	$275,505.00	($24,495.00)
	Level **9 - District Wide** Totals	$1,386,916.06	$1,563,743.39	$2,242,537.69	$2,086,539.47	$2,209,188.00	$2,349,216.00	$140,028.00
	Sub-Function **63 - Pupil Transportation** Totals	$1,386,916.06	$1,563,743.39	$2,242,537.69	$2,086,539.47	$2,209,188.00	$2,349,216.00	$140,028.00
	Function **63 - Pupil Transportation** Totals	$1,386,916.06	$1,563,743.39	$2,242,537.69	$2,086,539.47	$2,209,188.00	$2,349,216.00	$140,028.00
	Locations **130 - Transportation** Totals	$1,386,916.06	$1,563,743.39	$2,242,537.69	$2,086,539.47	$2,209,188.00	$2,349,216.00	$140,028.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
30-170-67-67-9-720-79311	Transfer To School Capital Projects Fund	2,402,801.00	1,857,816.00	4,261,624.00	1,204,961.00	.00	.00	.00
30-170-67-67-9-720-79313	Transfer to School Reserve Fund	424,621.00	577,282.00	660,871.00	749,140.00	.00	.00	.00
30-170-67-67-9-720-79400	Capital Lease Obligation Principal	95,293.48	99,918.53	.00	.00	100,000.00	.00	(100,000.00)
30-170-67-67-9-720-79410	Capital Lease Obligation Interest	9,474.54	4,849.49	.00	.00	18,461.00	.00	(18,461.00)
30-170-67-67-9-720-79598	Pay Increase	.00	.00	.00	.00	321,035.00	2,469,271.00	2,148,236.00
30-170-67-67-9-720-79599	Health Insurance Increase	.00	.00	.00	.00	110,705.00	.00	(110,705.00)
	Program **720 - Intra Agency Fund** Totals	$2,932,190.02	$2,539,866.02	$4,922,495.00	$1,954,101.00	$550,201.00	$2,469,271.00	$1,919,070.00
	Level **9 - District Wide** Totals	$2,932,190.02	$2,539,866.02	$4,922,495.00	$1,954,101.00	$550,201.00	$2,469,271.00	$1,919,070.00
	Sub-Function **67 - Debt Service & Transfers** Totals	$2,932,190.02	$2,539,866.02	$4,922,495.00	$1,954,101.00	$550,201.00	$2,469,271.00	$1,919,070.00
	Function **67 - Debt Service & Fund Transfers** Totals	$2,932,190.02	$2,539,866.02	$4,922,495.00	$1,954,101.00	$550,201.00	$2,469,271.00	$1,919,070.00
	Locations **170 - Non-Departmental** Totals	$2,932,190.02	$2,539,866.02	$4,922,495.00	$1,954,101.00	$550,201.00	$2,469,271.00	$1,919,070.00
	EXPENSE TOTALS	$43,810,935.98	$44,239,628.98	$49,522,578.30	$45,657,056.81	$47,585,435.00	$50,793,616.00	$3,208,181.00
	Fund **30 - School General Fund** Totals							
	REVENUE TOTALS	$43,868,612.33	$44,857,097.77	$46,595,696.17	$46,633,522.97	$47,585,435.00	$50,793,616.00	$3,208,181.00
	EXPENSE TOTALS	$43,810,935.98	$44,239,628.98	$49,522,578.30	$45,657,056.81	$47,585,435.00	$50,793,616.00	$3,208,181.00
	Fund **30 - School General Fund** Totals	$57,676.35	$617,468.79	($2,926,882.13)	$976,466.16	$0.00	$0.00	$0.00
	Net Grand Totals							
	REVENUE GRAND TOTALS	$43,868,612.33	$44,857,097.77	$46,595,696.17	$46,633,522.97	$47,585,435.00	$50,793,616.00	$3,208,181.00
	EXPENSE GRAND TOTALS	$43,810,935.98	$44,239,628.98	$49,522,578.30	$45,657,056.81	$47,585,435.00	$50,793,616.00	$3,208,181.00
	Net Grand Totals	$57,676.35	$617,468.79	($2,926,882.13)	$976,466.16	$0.00	$0.00	$0.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
REVENUE								
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	8,386.85	8,386.85	8,233.25	7,291.55	8,234.00	8,204.00	(30.00)
	Program **000 - General Revenue** Totals	$8,386.85	$8,386.85	$8,233.25	$7,291.55	$8,234.00	$8,204.00	($30.00)
	Level **9 - District Wide** Totals	$8,386.85	$8,386.85	$8,233.25	$7,291.55	$8,234.00	$8,204.00	($30.00)
	Sub-Function **00 - Revenues** Totals	$8,386.85	$8,386.85	$8,233.25	$7,291.55	$8,234.00	$8,204.00	($30.00)
	Function **00 - Revenue** Totals	$8,386.85	$8,386.85	$8,233.25	$7,291.55	$8,234.00	$8,204.00	($30.00)
	Locations **200 - ISAEP Grant** Totals	$8,386.85	$8,386.85	$8,233.25	$7,291.55	$8,234.00	$8,204.00	($30.00)
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	49,872.03	78,521.00	75,854.33	81,187.67	78,521.00	.00	(78,521.00)
	Program **000 - General Revenue** Totals	$49,872.03	$78,521.00	$75,854.33	$81,187.67	$78,521.00	$0.00	($78,521.00)
	Level **9 - District Wide** Totals	$49,872.03	$78,521.00	$75,854.33	$81,187.67	$78,521.00	$0.00	($78,521.00)
	Sub-Function **00 - Revenues** Totals	$49,872.03	$78,521.00	$75,854.33	$81,187.67	$78,521.00	$0.00	($78,521.00)
	Function **00 - Revenue** Totals	$49,872.03	$78,521.00	$75,854.33	$81,187.67	$78,521.00	$0.00	($78,521.00)
	Locations **220 - Race To GED Grant** Totals	$49,872.03	$78,521.00	$75,854.33	$81,187.67	$78,521.00	$0.00	($78,521.00)
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	21,679.05	18,590.62	17,274.46	10,606.75	18,313.00	19,331.00	1,018.00
32-230-00-00-9-000-62211	IDEA Part B Sec 619 Spec Ed Preschool Carryover 84.173	6,861.99	.00	.00	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$28,541.04	$18,590.62	$17,274.46	$10,606.75	$18,313.00	$19,331.00	$1,018.00
	Level **9 - District Wide** Totals	$28,541.04	$18,590.62	$17,274.46	$10,606.75	$18,313.00	$19,331.00	$1,018.00
	Sub-Function **00 - Revenues** Totals	$28,541.04	$18,590.62	$17,274.46	$10,606.75	$18,313.00	$19,331.00	$1,018.00
	Function **00 - Revenue** Totals	$28,541.04	$18,590.62	$17,274.46	$10,606.75	$18,313.00	$19,331.00	$1,018.00
	Locations **230 - Preschool Mini Grants** Totals	$28,541.04	$18,590.62	$17,274.46	$10,606.75	$18,313.00	$19,331.00	$1,018.00

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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**								
32-240-00-00-9-000-61115	Adult Education	38,085.10	38,462.42	38,462.42	38,462.42	38,463.00	.00	(38,463.00)
32-240-00-00-9-000-61121	Adult Literacy	90,801.89	82,461.25	77,284.23	83,515.20	82,462.00	.00	(82,462.00)
32-240-00-00-9-000-62300	Adult Basic Ed 84.002	289,500.62	327,189.74	376,403.23	209,162.12	373,299.00	.00	(373,299.00)
32-240-00-00-9-000-62305	Corrections Ed & Other Institutionalized Indivs 84.002A	2,076.86	1,792.20	2,000.00	2,000.00	5,000.00	.00	(5,000.00)
32-240-00-00-9-000-62310	Road to Success in VA Program (RSVP) 93.558	3,935.94	.00	.00	.00	.00	.00	.00
32-240-00-00-9-000-62315	Economic Equity Initiative 17.278	.00	1,009.22	.00	.00	.00	.00	.00
32-240-00-00-9-000-63237	Adult Education Fees	2,470.00	721.06	.00	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$426,870.41	$451,635.89	$494,149.88	$333,139.74	$499,224.00	$0.00	($499,224.00)
	Level **9 - District Wide** Totals	$426,870.41	$451,635.89	$494,149.88	$333,139.74	$499,224.00	$0.00	($499,224.00)
	Sub-Function **00 - Revenues** Totals	$426,870.41	$451,635.89	$494,149.88	$333,139.74	$499,224.00	$0.00	($499,224.00)
	Function **00 - Revenue** Totals	$426,870.41	$451,635.89	$494,149.88	$333,139.74	$499,224.00	$0.00	($499,224.00)
	Locations **240 - Adult Basic Education Grant** Totals	$426,870.41	$451,635.89	$494,149.88	$333,139.74	$499,224.00	$0.00	($499,224.00)
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	456,555.74	611,128.51	560,147.94	420,195.04	522,921.00	561,228.00	38,307.00
	Program **000 - General Revenue** Totals	$456,555.74	$611,128.51	$560,147.94	$420,195.04	$522,921.00	$561,228.00	$38,307.00
	Level **9 - District Wide** Totals	$456,555.74	$611,128.51	$560,147.94	$420,195.04	$522,921.00	$561,228.00	$38,307.00
	Sub-Function **00 - Revenues** Totals	$456,555.74	$611,128.51	$560,147.94	$420,195.04	$522,921.00	$561,228.00	$38,307.00
	Function **00 - Revenue** Totals	$456,555.74	$611,128.51	$560,147.94	$420,195.04	$522,921.00	$561,228.00	$38,307.00
	Locations **250 - ESEA Title I Grant** Totals	$456,555.74	$611,128.51	$560,147.94	$420,195.04	$522,921.00	$561,228.00	$38,307.00

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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	96,513.58	90,138.68	150,924.63	86,936.54	104,637.00	100,146.00	(4,491.00)
	Program **000 - General Revenue** Totals	$96,513.58	$90,138.68	$150,924.63	$86,936.54	$104,637.00	$100,146.00	($4,491.00)
	Level **9 - District Wide** Totals	$96,513.58	$90,138.68	$150,924.63	$86,936.54	$104,637.00	$100,146.00	($4,491.00)
	Sub-Function **00 - Revenues** Totals	$96,513.58	$90,138.68	$150,924.63	$86,936.54	$104,637.00	$100,146.00	($4,491.00)
	Function **00 - Revenue** Totals	$96,513.58	$90,138.68	$150,924.63	$86,936.54	$104,637.00	$100,146.00	($4,491.00)
	Locations **270 - ESEA II A Teacher Qual Grant** Totals	$96,513.58	$90,138.68	$150,924.63	$86,936.54	$104,637.00	$100,146.00	($4,491.00)
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	11,088.38	19,391.27	18,527.23	11,788.75	15,986.00	16,547.00	561.00
32-280-00-00-9-000-62061	NCLB Title III A LEP Carryover	2,394.04	.00	.00	.00	.00	.00	.00
32-280-00-00-9-000-62065	Title III A Immigrant Children & Youth 84.365	.00	1,765.47	656.68	462.90	.00	.00	.00
32-280-00-00-9-000-62066	Title III A Immigrant Children & Youth Carryover 84.365	2,777.37	.00	.00	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$16,259.79	$21,156.74	$19,183.91	$12,251.65	$15,986.00	$16,547.00	$561.00
	Level **9 - District Wide** Totals	$16,259.79	$21,156.74	$19,183.91	$12,251.65	$15,986.00	$16,547.00	$561.00
	Sub-Function **00 - Revenues** Totals	$16,259.79	$21,156.74	$19,183.91	$12,251.65	$15,986.00	$16,547.00	$561.00
	Function **00 - Revenue** Totals	$16,259.79	$21,156.74	$19,183.91	$12,251.65	$15,986.00	$16,547.00	$561.00
	Locations **280 - ESEA III A Grant** Totals	$16,259.79	$21,156.74	$19,183.91	$12,251.65	$15,986.00	$16,547.00	$561.00
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	594,519.05	719,756.01	907,867.24	694,202.72	797,253.00	828,369.00	31,116.00
32-300-00-00-9-000-62121	Flow Thru Title VIB Carryover 84.027	150,166.93	117,382.07	.00	.00	.00	.00	.00

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Fund **32 - School Grants Fund**								
REVENUE								
Locations **300 - Flow Thru Title VI B Grant**								
Function **00 - Revenue**								
Sub-Function **00 - Revenues**								
Level **9 - District Wide**								
Program **000 - General Revenue**								
	Program **000 - General Revenue** Totals	$744,685.98	$837,138.08	$907,867.24	$694,202.72	$797,253.00	$828,369.00	$31,116.00
	Level **9 - District Wide** Totals	$744,685.98	$837,138.08	$907,867.24	$694,202.72	$797,253.00	$828,369.00	$31,116.00
	Sub-Function **00 - Revenues** Totals	$744,685.98	$837,138.08	$907,867.24	$694,202.72	$797,253.00	$828,369.00	$31,116.00
	Function **00 - Revenue** Totals	$744,685.98	$837,138.08	$907,867.24	$694,202.72	$797,253.00	$828,369.00	$31,116.00
	Locations **300 - Flow Thru Title VI B Grant** Totals	$744,685.98	$837,138.08	$907,867.24	$694,202.72	$797,253.00	$828,369.00	$31,116.00
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	58,898.88	54,358.89	58,864.60	29,565.62	56,853.00	55,780.00	(1,073.00)
	Program **000 - General Revenue** Totals	$58,898.88	$54,358.89	$58,864.60	$29,565.62	$56,853.00	$55,780.00	($1,073.00)
	Level **9 - District Wide** Totals	$58,898.88	$54,358.89	$58,864.60	$29,565.62	$56,853.00	$55,780.00	($1,073.00)
	Sub-Function **00 - Revenues** Totals	$58,898.88	$54,358.89	$58,864.60	$29,565.62	$56,853.00	$55,780.00	($1,073.00)
	Function **00 - Revenue** Totals	$58,898.88	$54,358.89	$58,864.60	$29,565.62	$56,853.00	$55,780.00	($1,073.00)
	Locations **310 - Perkins Vocational Ed Grant** Totals	$58,898.88	$54,358.89	$58,864.60	$29,565.62	$56,853.00	$55,780.00	($1,073.00)
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	.00	16,999.00	90,564.83	87,502.17	.00	.00	.00
	Program **000 - General Revenue** Totals	$0.00	$16,999.00	$90,564.83	$87,502.17	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$16,999.00	$90,564.83	$87,502.17	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$0.00	$16,999.00	$90,564.83	$87,502.17	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$0.00	$16,999.00	$90,564.83	$87,502.17	$0.00	$0.00	$0.00
	Locations **340 - School Security Grant** Totals	$0.00	$16,999.00	$90,564.83	$87,502.17	$0.00	$0.00	$0.00

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Fund **32 - School Grants Fund**								
REVENUE								
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	.00	.00	.00	16,265.69	.00	.00	.00
Program **000 - General Revenue** Totals		$0.00	$0.00	$0.00	$16,265.69	$0.00	$0.00	$0.00
Level **9 - District Wide** Totals		$0.00	$0.00	$0.00	$16,265.69	$0.00	$0.00	$0.00
Sub-Function **00 - Revenues** Totals		$0.00	$0.00	$0.00	$16,265.69	$0.00	$0.00	$0.00
Function **00 - Revenue** Totals		$0.00	$0.00	$0.00	$16,265.69	$0.00	$0.00	$0.00
Locations **380 - Plugged In Virginia** Totals		$0.00	$0.00	$0.00	$16,265.69	$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	147,108.00	101,480.34	214,183.00	222,527.89	220,723.00	441,446.00	220,723.00
32-400-00-00-9-000-62616	Virginia Preschool Initiative - TANF 93.558	.00	31,268.66	.00	.00	.00	.00	.00
Program **000 - General Revenue** Totals		$147,108.00	$132,749.00	$214,183.00	$222,527.89	$220,723.00	$441,446.00	$220,723.00
Level **9 - District Wide** Totals		$147,108.00	$132,749.00	$214,183.00	$222,527.89	$220,723.00	$441,446.00	$220,723.00
Sub-Function **00 - Revenues** Totals		$147,108.00	$132,749.00	$214,183.00	$222,527.89	$220,723.00	$441,446.00	$220,723.00
Function **00 - Revenue** Totals		$147,108.00	$132,749.00	$214,183.00	$222,527.89	$220,723.00	$441,446.00	$220,723.00
Locations **400 - VA Preschool Initiative Grants** Totals		$147,108.00	$132,749.00	$214,183.00	$222,527.89	$220,723.00	$441,446.00	$220,723.00
Locations **410 - Health Profession Opportunity**								
Function **00 - Revenue**								
Sub-Function **00 - Revenues**								
Level **9 - District Wide**								
Program **000 - General Revenue**								
32-410-00-00-9-000-62350	Health Profession Opportunity Grant 93.093	18,798.41	8,961.86	296.04	.00	.00	.00	.00
Program **000 - General Revenue** Totals		$18,798.41	$8,961.86	$296.04	$0.00	$0.00	$0.00	$0.00
Level **9 - District Wide** Totals		$18,798.41	$8,961.86	$296.04	$0.00	$0.00	$0.00	$0.00
Sub-Function **00 - Revenues** Totals		$18,798.41	$8,961.86	$296.04	$0.00	$0.00	$0.00	$0.00
Function **00 - Revenue** Totals		$18,798.41	$8,961.86	$296.04	$0.00	$0.00	$0.00	$0.00
Locations **410 - Health Profession Opportunity** Totals		$18,798.41	$8,961.86	$296.04	$0.00	$0.00	$0.00	$0.00

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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	22,010.95	18,895.12	19,962.21	45,534.67	.00	.00	.00
	Program **000 - General Revenue** Totals	$22,010.95	$18,895.12	$19,962.21	$45,534.67	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$22,010.95	$18,895.12	$19,962.21	$45,534.67	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$22,010.95	$18,895.12	$19,962.21	$45,534.67	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$22,010.95	$18,895.12	$19,962.21	$45,534.67	$0.00	$0.00	$0.00
	Locations **420 - PBIS of the VTSS** Totals	$22,010.95	$18,895.12	$19,962.21	$45,534.67	$0.00	$0.00	$0.00
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	31,612.40	37,179.16	44,082.35	38,734.15	41,476.00	40,769.00	(707.00)
	Program **000 - General Revenue** Totals	$31,612.40	$37,179.16	$44,082.35	$38,734.15	$41,476.00	$40,769.00	($707.00)
	Level **9 - District Wide** Totals	$31,612.40	$37,179.16	$44,082.35	$38,734.15	$41,476.00	$40,769.00	($707.00)
	Sub-Function **00 - Revenues** Totals	$31,612.40	$37,179.16	$44,082.35	$38,734.15	$41,476.00	$40,769.00	($707.00)
	Function **00 - Revenue** Totals	$31,612.40	$37,179.16	$44,082.35	$38,734.15	$41,476.00	$40,769.00	($707.00)
	Locations **440 - Student Supp & Acad Achievement** Totals	$31,612.40	$37,179.16	$44,082.35	$38,734.15	$41,476.00	$40,769.00	($707.00)
Locations **460 - Year Round School**								
Function **00 - Revenue**								
Sub-Function **00 - Revenues**								
Level **9 - District Wide**								
Program **000 - General Revenue**								
32-460-00-00-9-000-61401	Year Round School Planning Grants	12,454.15	37,545.85	.00	.00	.00	.00	.00
32-460-00-00-9-000-61402	Year Round School Start-Up Grant	.00	62,741.70	113,161.10	486,838.90	.00	.00	.00
32-460-00-00-9-000-61404	Year Round School Start-Up Grant Carryover	.00	.00	237,258.30	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$12,454.15	$100,287.55	$350,419.40	$486,838.90	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$12,454.15	$100,287.55	$350,419.40	$486,838.90	$0.00	$0.00	$0.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
REVENUE								
Locations **460 - Year Round School**								
Function **00 - Revenue**								
	Sub-Function **00 - Revenues** Totals	$12,454.15	$100,287.55	$350,419.40	$486,838.90	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$12,454.15	$100,287.55	$350,419.40	$486,838.90	$0.00	$0.00	$0.00
	Locations **460 - Year Round School** Totals	$12,454.15	$100,287.55	$350,419.40	$486,838.90	$0.00	$0.00	$0.00
Locations **470 - Reentry Employment Opportunity**								
Function **00 - Revenue**								
Sub-Function **00 - Revenues**								
Level **9 - District Wide**								
Program **000 - General Revenue**								
32-470-00-00-9-000-62355	Reentry Employment Opportunity Grant 17.270	.00	867.92	.00	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$0.00	$867.92	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$867.92	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$0.00	$867.92	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$0.00	$867.92	$0.00	$0.00	$0.00	$0.00	$0.00
	Locations **470 - Reentry Employment Opportunity** Totals	$0.00	$867.92	$0.00	$0.00	$0.00	$0.00	$0.00
Locations **480 - CARES Act**								
Function **00 - Revenue**								
Sub-Function **00 - Revenues**								
Level **9 - District Wide**								
Program **000 - General Revenue**								
32-480-00-00-9-000-62260	CARES Act 84.425D	.00	298,505.35	149,341.45	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$0.00	$298,505.35	$149,341.45	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$298,505.35	$149,341.45	$0.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$0.00	$298,505.35	$149,341.45	$0.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$0.00	$298,505.35	$149,341.45	$0.00	$0.00	$0.00	$0.00
	Locations **480 - CARES Act** Totals	$0.00	$298,505.35	$149,341.45	$0.00	$0.00	$0.00	$0.00
Locations **490 - Coronavirus Relief (CRF) 21.019**								
Function **00 - Revenue**								
Sub-Function **00 - Revenues**								
Level **9 - District Wide**								
Program **000 - General Revenue**								
32-490-00-00-9-000-62265	Coronavirus Relief Fund (CRF) 21.019	.00	663,128.00	.00	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$0.00	$663,128.00	$0.00	$0.00	$0.00	$0.00	$0.00

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Fund **32 - School Grants Fund**								
REVENUE								
Locations **490 - Coronavirus Relief (CRF) 21.019**								
Function **00 - Revenue**								
Sub-Function **00 - Revenues**								
	Level **9 - District Wide** Totals	$0.00	$663,128.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$0.00	$663,128.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$0.00	$663,128.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Locations **490 - Coronavirus Relief (CRF) 21.019** Totals	$0.00	$663,128.00	$0.00	$0.00	$0.00	$0.00	$0.00
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	.00	34,593.91	95,765.98	18,803.72	50,000.00	.00	(50,000.00)
	Program **000 - General Revenue** Totals	$0.00	$34,593.91	$95,765.98	$18,803.72	$50,000.00	$0.00	($50,000.00)
	Level **9 - District Wide** Totals	$0.00	$34,593.91	$95,765.98	$18,803.72	$50,000.00	$0.00	($50,000.00)
	Sub-Function **00 - Revenues** Totals	$0.00	$34,593.91	$95,765.98	$18,803.72	$50,000.00	$0.00	($50,000.00)
	Function **00 - Revenue** Totals	$0.00	$34,593.91	$95,765.98	$18,803.72	$50,000.00	$0.00	($50,000.00)
	Locations **500 - CARES GEER 84.425C** Totals	$0.00	$34,593.91	$95,765.98	$18,803.72	$50,000.00	$0.00	($50,000.00)
Locations **510 - CARES ESSER 84.425D**								
Function **00 - Revenue**								
Sub-Function **00 - Revenues**								
Level **9 - District Wide**								
Program **000 - General Revenue**								
32-510-00-00-9-000-62261	CARES Act ESSER State Set-aside 84.425D	.00	30,041.97	15,940.02	.00	10,000.00	.00	(10,000.00)
	Program **000 - General Revenue** Totals	$0.00	$30,041.97	$15,940.02	$0.00	$10,000.00	$0.00	($10,000.00)
	Level **9 - District Wide** Totals	$0.00	$30,041.97	$15,940.02	$0.00	$10,000.00	$0.00	($10,000.00)
	Sub-Function **00 - Revenues** Totals	$0.00	$30,041.97	$15,940.02	$0.00	$10,000.00	$0.00	($10,000.00)
	Function **00 - Revenue** Totals	$0.00	$30,041.97	$15,940.02	$0.00	$10,000.00	$0.00	($10,000.00)
	Locations **510 - CARES ESSER 84.425D** Totals	$0.00	$30,041.97	$15,940.02	$0.00	$10,000.00	$0.00	($10,000.00)
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	.00	30,000.00	30,000.00	30,000.00	.00	.00	.00

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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**								
Program **000 - General Revenue** Totals		$0.00	$30,000.00	$30,000.00	$30,000.00	$0.00	$0.00	$0.00
Level **9 - District Wide** Totals		$0.00	$30,000.00	$30,000.00	$30,000.00	$0.00	$0.00	$0.00
Sub-Function **00 - Revenues** Totals		$0.00	$30,000.00	$30,000.00	$30,000.00	$0.00	$0.00	$0.00
Function **00 - Revenue** Totals		$0.00	$30,000.00	$30,000.00	$30,000.00	$0.00	$0.00	$0.00
Locations **520 - Jobs for VA Graduates-JVG Grant** Totals		$0.00	$30,000.00	$30,000.00	$30,000.00	$0.00	$0.00	$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	.00	46,236.50	1,241,086.17	347,288.84	773,816.00	.00	(773,816.00)
Program **000 - General Revenue** Totals		$0.00	$46,236.50	$1,241,086.17	$347,288.84	$773,816.00	$0.00	($773,816.00)
Level **9 - District Wide** Totals		$0.00	$46,236.50	$1,241,086.17	$347,288.84	$773,816.00	$0.00	($773,816.00)
Sub-Function **00 - Revenues** Totals		$0.00	$46,236.50	$1,241,086.17	$347,288.84	$773,816.00	$0.00	($773,816.00)
Function **00 - Revenue** Totals		$0.00	$46,236.50	$1,241,086.17	$347,288.84	$773,816.00	$0.00	($773,816.00)
Locations **530 - CRRSA ESSER II 84.425D** Totals		$0.00	$46,236.50	$1,241,086.17	$347,288.84	$773,816.00	$0.00	($773,816.00)
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	.00	.00	1,016,797.34	1,185,192.15	2,413,332.00	1,509,290.00	(904,042.00)
Program **000 - General Revenue** Totals		$0.00	$0.00	$1,016,797.34	$1,185,192.15	$2,413,332.00	$1,509,290.00	($904,042.00)
Level **9 - District Wide** Totals		$0.00	$0.00	$1,016,797.34	$1,185,192.15	$2,413,332.00	$1,509,290.00	($904,042.00)
Sub-Function **00 - Revenues** Totals		$0.00	$0.00	$1,016,797.34	$1,185,192.15	$2,413,332.00	$1,509,290.00	($904,042.00)
Function **00 - Revenue** Totals		$0.00	$0.00	$1,016,797.34	$1,185,192.15	$2,413,332.00	$1,509,290.00	($904,042.00)
Locations **540 - CRRSA ESSER III 84.425U** Totals		$0.00	$0.00	$1,016,797.34	$1,185,192.15	$2,413,332.00	$1,509,290.00	($904,042.00)

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Fund **32 - School Grants Fund**								
REVENUE								
Locations **550 - Goodwill YouthBuild 17.274**								
Function **00 - Revenue**								
Sub-Function **00 - Revenues**								
Level **9 - District Wide**								
Program **000 - General Revenue**								
32-550-00-00-9-000-62348	Goodwill YouthBuild 17.274	.00	.00	2,260.65	.00	24,396.00	.00	(24,396.00)
Program **000 - General Revenue** Totals		$0.00	$0.00	$2,260.65	$0.00	$24,396.00	$0.00	($24,396.00)
Level **9 - District Wide** Totals		$0.00	$0.00	$2,260.65	$0.00	$24,396.00	$0.00	($24,396.00)
Sub-Function **00 - Revenues** Totals		$0.00	$0.00	$2,260.65	$0.00	$24,396.00	$0.00	($24,396.00)
Function **00 - Revenue** Totals		$0.00	$0.00	$2,260.65	$0.00	$24,396.00	$0.00	($24,396.00)
Locations **550 - Goodwill YouthBuild 17.274** Totals		$0.00	$0.00	$2,260.65	$0.00	$24,396.00	$0.00	($24,396.00)
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	.00	.00	74,137.81	83,450.89	.00	.00	.00
Program **000 - General Revenue** Totals		$0.00	$0.00	$74,137.81	$83,450.89	$0.00	$0.00	$0.00
Level **9 - District Wide** Totals		$0.00	$0.00	$74,137.81	$83,450.89	$0.00	$0.00	$0.00
Sub-Function **00 - Revenues** Totals		$0.00	$0.00	$74,137.81	$83,450.89	$0.00	$0.00	$0.00
Function **00 - Revenue** Totals		$0.00	$0.00	$74,137.81	$83,450.89	$0.00	$0.00	$0.00
Locations **570 - ARP Flow Thru 84.027X** Totals		$0.00	$0.00	$74,137.81	$83,450.89	$0.00	$0.00	$0.00
Locations **580 - Emergency Connectivity 32.009**								
Function **00 - Revenue**								
Sub-Function **00 - Revenues**								
Level **9 - District Wide**								
Program **000 - General Revenue**								
32-580-00-00-9-000-62450	Emergency Connectivity Fund 32.009	.00	.00	648,725.00	.00	.00	.00	.00
Program **000 - General Revenue** Totals		$0.00	$0.00	$648,725.00	$0.00	$0.00	$0.00	$0.00
Level **9 - District Wide** Totals		$0.00	$0.00	$648,725.00	$0.00	$0.00	$0.00	$0.00
Sub-Function **00 - Revenues** Totals		$0.00	$0.00	$648,725.00	$0.00	$0.00	$0.00	$0.00
Function **00 - Revenue** Totals		$0.00	$0.00	$648,725.00	$0.00	$0.00	$0.00	$0.00
Locations **580 - Emergency Connectivity 32.009** Totals		$0.00	$0.00	$648,725.00	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
REVENUE								
Locations **581 - Emergency Connectivity II 32.009**								
Function **00 - Revenue**								
Sub-Function **00 - Revenues**								
Level **9 - District Wide**								
Program **000 - General Revenue**								
32-581-00-00-9-000-62269	Emergency Connectivity II 32.009	.00	.00	459,675.00	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$0.00	$0.00	$459,675.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$459,675.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$0.00	$0.00	$459,675.00	$0.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$0.00	$0.00	$459,675.00	$0.00	$0.00	$0.00	$0.00
	Locations **581 - Emergency Connectivity II 32.009** Totals	$0.00	$0.00	$459,675.00	$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	.00	.00	8,344.81	7,494.66	14,638.00	.00	(14,638.00)
	Program **000 - General Revenue** Totals	$0.00	$0.00	$8,344.81	$7,494.66	$14,638.00	$0.00	($14,638.00)
	Level **9 - District Wide** Totals	$0.00	$0.00	$8,344.81	$7,494.66	$14,638.00	$0.00	($14,638.00)
	Sub-Function **00 - Revenues** Totals	$0.00	$0.00	$8,344.81	$7,494.66	$14,638.00	$0.00	($14,638.00)
	Function **00 - Revenue** Totals	$0.00	$0.00	$8,344.81	$7,494.66	$14,638.00	$0.00	($14,638.00)
	Locations **590 - ARP Homeless II C&Y 84.425W** Totals	$0.00	$0.00	$8,344.81	$7,494.66	$14,638.00	$0.00	($14,638.00)
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	.00	.00	44,976.36	89,191.75	.00	237,471.00	237,471.00
	Program **000 - General Revenue** Totals	$0.00	$0.00	$44,976.36	$89,191.75	$0.00	$237,471.00	$237,471.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$44,976.36	$89,191.75	$0.00	$237,471.00	$237,471.00
	Sub-Function **00 - Revenues** Totals	$0.00	$0.00	$44,976.36	$89,191.75	$0.00	$237,471.00	$237,471.00
	Function **00 - Revenue** Totals	$0.00	$0.00	$44,976.36	$89,191.75	$0.00	$237,471.00	$237,471.00
	Locations **600 - ARP ESSER III Set-Aside 84.425U** Totals	$0.00	$0.00	$44,976.36	$89,191.75	$0.00	$237,471.00	$237,471.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
REVENUE								
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	.00	.00	50,080.00	34,616.37	.00	.00	.00
	Program **000 - General Revenue** Totals	$0.00	$0.00	$50,080.00	$34,616.37	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$50,080.00	$34,616.37	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$0.00	$0.00	$50,080.00	$34,616.37	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$0.00	$0.00	$50,080.00	$34,616.37	$0.00	$0.00	$0.00
	Locations **610 - ARPA CSLFRF Ventilation 21.027** Totals	$0.00	$0.00	$50,080.00	$34,616.37	$0.00	$0.00	$0.00
Locations **620 - ESSER II Postsecondary SpEd Supp**								
Function **00 - Revenue**								
Sub-Function **00 - Revenues**								
Level **9 - District Wide**								
Program **000 - General Revenue**								
32-620-00-00-9-000-62271	ESSER II Postsecondary Special Education Support	.00	.00	12,836.71	.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$0.00	$0.00	$12,836.71	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$12,836.71	$0.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$0.00	$0.00	$12,836.71	$0.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$0.00	$0.00	$12,836.71	$0.00	$0.00	$0.00	$0.00
	Locations **620 - ESSER II Postsecondary SpEd Supp** Totals	$0.00	$0.00	$12,836.71	$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	.00	.00	.00	19,723.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$0.00	$0.00	$0.00	$19,723.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$0.00	$19,723.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$0.00	$0.00	$0.00	$19,723.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$0.00	$0.00	$0.00	$19,723.00	$0.00	$0.00	$0.00
	Locations **630 - DCJS Digital Mapping Grant** Totals	$0.00	$0.00	$0.00	$19,723.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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	.00	.00	.00	80,005.00	.00	40,000.00	40,000.00
	Program **000 - General Revenue** Totals	$0.00	$0.00	$0.00	$80,005.00	$0.00	$40,000.00	$40,000.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$0.00	$80,005.00	$0.00	$40,000.00	$40,000.00
	Sub-Function **00 - Revenues** Totals	$0.00	$0.00	$0.00	$80,005.00	$0.00	$40,000.00	$40,000.00
	Function **00 - Revenue** Totals	$0.00	$0.00	$0.00	$80,005.00	$0.00	$40,000.00	$40,000.00
	Locations **640 - School-Based Health 93.354** Totals	$0.00	$0.00	$0.00	$80,005.00	$0.00	$40,000.00	$40,000.00
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	.00	.00	.00	16,928.27	.00	.00	.00
	Program **000 - General Revenue** Totals	$0.00	$0.00	$0.00	$16,928.27	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$0.00	$16,928.27	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$0.00	$0.00	$0.00	$16,928.27	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$0.00	$0.00	$0.00	$16,928.27	$0.00	$0.00	$0.00
	Locations **650 - Epidem & Lab Capacity 93.323** Totals	$0.00	$0.00	$0.00	$16,928.27	$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 84.215J	.00	.00	.00	133,000.00	.00	.00	.00
	Program **000 - General Revenue** Totals	$0.00	$0.00	$0.00	$133,000.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$0.00	$133,000.00	$0.00	$0.00	$0.00
	Sub-Function **00 - Revenues** Totals	$0.00	$0.00	$0.00	$133,000.00	$0.00	$0.00	$0.00
	Function **00 - Revenue** Totals	$0.00	$0.00	$0.00	$133,000.00	$0.00	$0.00	$0.00
	Locations **660 - Community Schools Grant 84.215J** Totals	$0.00	$0.00	$0.00	$133,000.00	$0.00	$0.00	$0.00
	REVENUE TOTALS	$2,118,568.21	$3,589,500.60	$6,861,975.37	$4,618,475.40	$5,650,323.00	$3,858,581.00	($1,791,742.00)

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Fund **32 - School Grants Fund**								
EXPENSE								
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	7,420.14	4,897.21	4,754.53	12,225.00	4,708.00	3,288.00	(1,420.00)
32-200-61-10-3-120-72100	FICA	720.93	374.64	363.72	935.23	360.00	252.00	(108.00)
32-200-61-10-3-120-76435	Supplies - Instructional	245.78	3,115.00	3,115.00	3,319.90	3,166.00	4,664.00	1,498.00
	Program **120 - Special Education** Totals	$8,386.85	$8,386.85	$8,233.25	$16,480.13	$8,234.00	$8,204.00	($30.00)
	Level **3 - Secondary** Totals	$8,386.85	$8,386.85	$8,233.25	$16,480.13	$8,234.00	$8,204.00	($30.00)
	Sub-Function **10 - Classroom Instruction** Totals	$8,386.85	$8,386.85	$8,233.25	$16,480.13	$8,234.00	$8,204.00	($30.00)
	Function **61 - Instruction** Totals	$8,386.85	$8,386.85	$8,233.25	$16,480.13	$8,234.00	$8,204.00	($30.00)
	Locations **200 - ISAEP Grant** Totals	$8,386.85	$8,386.85	$8,233.25	$16,480.13	$8,234.00	$8,204.00	($30.00)
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	24,306.75	9,675.00	18,672.23	13,880.64	9,825.00	.00	(9,825.00)
32-220-61-10-7-110-71150	Compensation-Clerical	14,555.00	25,727.00	25,214.02	22,345.40	25,727.00	.00	(25,727.00)
32-220-61-10-7-110-72100	FICA	2,743.29	2,703.79	3,352.75	2,767.25	2,961.00	.00	(2,961.00)
32-220-61-10-7-110-73037	Contractual Services - Other	3,024.52	10,478.31	16,608.08	15,020.00	10,478.00	.00	(10,478.00)
32-220-61-10-7-110-76435	Supplies - Instructional	5,242.47	29,936.90	12,007.25	16,149.38	29,530.00	.00	(29,530.00)
	Program **110 - Regular Instruction** Totals	$49,872.03	$78,521.00	$75,854.33	$70,162.67	$78,521.00	$0.00	($78,521.00)
	Level **7 - Adult** Totals	$49,872.03	$78,521.00	$75,854.33	$70,162.67	$78,521.00	$0.00	($78,521.00)
	Sub-Function **10 - Classroom Instruction** Totals	$49,872.03	$78,521.00	$75,854.33	$70,162.67	$78,521.00	$0.00	($78,521.00)
	Function **61 - Instruction** Totals	$49,872.03	$78,521.00	$75,854.33	$70,162.67	$78,521.00	$0.00	($78,521.00)
	Locations **220 - Race To GED Grant** Totals	$49,872.03	$78,521.00	$75,854.33	$70,162.67	$78,521.00	$0.00	($78,521.00)

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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	1,796.20	.00	.00	.00	.00	.00	.00
32-230-61-10-8-180-71151	Compensation-Instructional Asst	15,385.90	15,737.47	16,046.87	8,331.29	16,825.00	17,957.00	1,132.00
32-230-61-10-8-180-71665	Bonus Payments To Teachers	.00	1,548.00	.00	2,322.00	.00	.00	.00
32-230-61-10-8-180-72100	FICA	1,314.42	1,305.15	1,227.59	933.40	1,288.00	1,374.00	86.00
32-230-61-10-8-180-72220	VRS Hybrid Pension Contribution	813.78	.00	.00	.00	.00	.00	.00
32-230-61-10-8-180-72300	Group Health and Dental Insurance	104.82	.00	.00	.00	.00	.00	.00
32-230-61-10-8-180-72400	VRS Group Life Insurance	67.98	.00	.00	.00	.00	.00	.00
32-230-61-10-8-180-72510	Hybrid Disability Insurance	16.48	.00	.00	.00	.00	.00	.00
32-230-61-10-8-180-72750	VRS Retiree Health Care Credit	62.28	.00	.00	.00	.00	.00	.00
32-230-61-10-8-180-76435	Supplies - Instructional	8,979.18	.00	.00	.00	200.00	.00	(200.00)
	Program **180 - Pre-K Non- Sp Ed** Totals	$28,541.04	$18,590.62	$17,274.46	$11,586.69	$18,313.00	$19,331.00	$1,018.00
	Level **8 - Pre-K** Totals	$28,541.04	$18,590.62	$17,274.46	$11,586.69	$18,313.00	$19,331.00	$1,018.00
	Sub-Function **10 - Classroom Instruction** Totals	$28,541.04	$18,590.62	$17,274.46	$11,586.69	$18,313.00	$19,331.00	$1,018.00
	Function **61 - Instruction** Totals	$28,541.04	$18,590.62	$17,274.46	$11,586.69	$18,313.00	$19,331.00	$1,018.00
	Locations **230 - Preschool Mini Grants** Totals	$28,541.04	$18,590.62	$17,274.46	$11,586.69	$18,313.00	$19,331.00	$1,018.00
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	188,922.71	185,887.13	252,028.14	197,861.04	225,745.00	.00	(225,745.00)
32-240-61-10-7-170-71150	Compensation-Clerical	9,989.00	9,009.00	8,274.00	5,360.60	.00	.00	.00
32-240-61-10-7-170-71200	Compensation-OT	.00	.00	52.50	.00	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
32-240-61-10-7-170-72100	FICA	15,170.43	14,826.66	19,894.08	15,527.02	17,729.00	.00	(17,729.00)
32-240-61-10-7-170-72220	VRS Hybrid Pension Contribution	.00	.00	.00	195.34	.00	.00	.00
32-240-61-10-7-170-73037	Contractual Services - Other	46,308.79	37,409.05	41,404.78	33,522.26	52,605.00	.00	(52,605.00)
32-240-61-10-7-170-75202	Telephone Services	376.42	416.16	504.84	1,285.41	600.00	.00	(600.00)
32-240-61-10-7-170-75530	Travel - Other	52.25	.00	1,085.87	552.74	.00	.00	.00
32-240-61-10-7-170-76435	Supplies - Instructional	31,151.02	80,362.80	53,159.02	30,923.65	76,620.00	.00	(76,620.00)
	Program **170 - Adult** Totals	$291,970.62	$327,910.80	$376,403.23	$285,228.06	$373,299.00	$0.00	($373,299.00)
Program **171 - Adult GAE**								
32-240-61-10-7-171-71120	Compensation-Instructional Salaries	6,381.25	29,228.50	35,729.15	34,737.80	30,011.00	.00	(30,011.00)
32-240-61-10-7-171-71150	Compensation-Clerical	14,180.50	5,782.50	.00	.00	5,000.00	.00	(5,000.00)
32-240-61-10-7-171-72100	FICA	1,572.97	2,678.34	2,733.27	2,657.43	2,679.00	.00	(2,679.00)
32-240-61-10-7-171-73037	Contractual Services - Other	8,258.00	.00	.00	1,025.00	.00	.00	.00
32-240-61-10-7-171-76435	Supplies - Instructional	7,692.38	773.08	.00	42.19	773.00	.00	(773.00)
	Program **171 - Adult GAE** Totals	$38,085.10	$38,462.42	$38,462.42	$38,462.42	$38,463.00	$0.00	($38,463.00)
Program **172 - Adult Leadership**								
32-240-61-10-7-172-71110	Compensation-Administrative	56,796.60	53,286.71	50,336.34	51,894.00	52,797.00	.00	(52,797.00)
32-240-61-10-7-172-71150	Compensation-Clerical	3,450.00	.00	.00	.00	.00	.00	.00
32-240-61-10-7-172-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00	.00
32-240-61-10-7-172-72100	FICA	4,838.36	4,149.08	3,807.93	3,932.38	4,039.00	.00	(4,039.00)

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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**								
32-240-61-10-7-172-72210	VRS Pension Contribution	.00	.00	.00	.00	19,500.00	.00	(19,500.00)
32-240-61-10-7-172-72220	VRS Hybrid Pension Contribution	9,681.09	10,037.74	10,009.92	11,450.25	.00	.00	.00
32-240-61-10-7-172-72300	Group Health and Dental Insurance	6,811.56	7,027.30	7,140.94	7,774.80	.00	.00	.00
32-240-61-10-7-172-72400	VRS Group Life Insurance	783.36	807.84	808.50	938.96	.00	.00	.00
32-240-61-10-7-172-72510	Hybrid Disability Insurance	142.42	143.47	143.63	166.76	.00	.00	.00
32-240-61-10-7-172-72750	VRS Retiree Health Care Credit	717.60	729.38	730.09	847.88	.00	.00	.00
32-240-61-10-7-172-73037	Contractual Services - Other	1,357.69	385.00	1,737.80	2,767.75	385.00	.00	(385.00)
32-240-61-10-7-172-75530	Travel - Other	1,681.82	317.34	669.10	813.12	1,000.00	.00	(1,000.00)
32-240-61-10-7-172-76435	Supplies - Instructional	4,541.39	4,029.39	1,899.98	199.98	4,741.00	.00	(4,741.00)
	Program **172 - Adult Leadership** Totals	$90,801.89	$82,461.25	$77,284.23	$80,785.88	$82,462.00	$0.00	($82,462.00)
Program **173 - Adult C&I**								
32-240-61-10-7-173-71120	Compensation-Instructional Salaries	1,812.50	.00	.00	.00	.00	.00	.00
32-240-61-10-7-173-72100	FICA	138.65	.00	.00	.00	.00	.00	.00
32-240-61-10-7-173-73037	Contractual Services - Other	.00	.00	.00	1,788.18	.00	.00	.00
32-240-61-10-7-173-75530	Travel - Other	5.71	.00	.00	211.82	.00	.00	.00
32-240-61-10-7-173-76435	Supplies - Instructional	120.00	1,792.20	2,000.00	.00	5,000.00	.00	(5,000.00)
	Program **173 - Adult C&I** Totals	$2,076.86	$1,792.20	$2,000.00	$2,000.00	$5,000.00	$0.00	($5,000.00)
Program **174 - Adult RSVP**								
32-240-61-10-7-174-71120	Compensation-Instructional Salaries	3,656.25	.00	.00	.00	.00	.00	.00
32-240-61-10-7-174-72100	FICA	279.69	.00	.00	.00	.00	.00	.00

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Fund **32 - School Grants Fund**								
EXPENSE								
Locations **240 - Adult Basic Education Grant**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **7 - Adult**								
Program **174 - Adult RSVP**								
	Program **174 - Adult RSVP** Totals	$3,935.94	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Program **175 - Adult EEI**								
32-240-61-10-7-175-71120	Compensation-Instructional Salaries	.00	937.50	.00	.00	.00	.00	.00
32-240-61-10-7-175-72100	FICA	.00	71.72	.00	.00	.00	.00	.00
	Program **175 - Adult EEI** Totals	$0.00	$1,009.22	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **7 - Adult** Totals	$426,870.41	$451,635.89	$494,149.88	$406,476.36	$499,224.00	$0.00	($499,224.00)
	Sub-Function **10 - Classroom Instruction** Totals	$426,870.41	$451,635.89	$494,149.88	$406,476.36	$499,224.00	$0.00	($499,224.00)
	Function **61 - Instruction** Totals	$426,870.41	$451,635.89	$494,149.88	$406,476.36	$499,224.00	$0.00	($499,224.00)
	Locations **240 - Adult Basic Education Grant** Totals	$426,870.41	$451,635.89	$494,149.88	$406,476.36	$499,224.00	$0.00	($499,224.00)
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	193,700.04	194,400.79	129,269.04	116,510.97	138,742.00	275,085.00	136,343.00
32-250-61-10-2-110-71151	Compensation-Instructional Asst	60,684.65	86,315.64	158,524.27	160,489.67	110,000.00	100,000.00	(10,000.00)
32-250-61-10-2-110-71665	Bonus Payments To Teachers	.00	12,384.00	.00	18,576.00	.00	.00	.00
32-250-61-10-2-110-72100	FICA	18,234.24	21,452.21	19,365.23	20,496.73	19,029.00	20,919.00	1,890.00
32-250-61-10-2-110-72210	VRS Pension Contribution	36,206.62	40,655.50	27,502.72	38,093.66	41,341.00	52,672.00	11,331.00
32-250-61-10-2-110-72220	VRS Hybrid Pension Contribution	3,419.08	6,222.70	20,949.90	17,459.73	.00	.00	.00
32-250-61-10-2-110-72300	Group Health and Dental Insurance	25,538.36	30,478.08	61,099.82	59,598.94	22,698.00	60,000.00	37,302.00
32-250-61-10-2-110-72400	VRS Group Life Insurance	3,310.65	3,779.60	3,906.40	4,479.06	3,333.00	4,000.00	667.00
32-250-61-10-2-110-72510	Hybrid Disability Insurance	45.52	89.12	300.00	250.12	91.00	300.00	209.00

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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**								
32-250-61-10-2-110-72750	VRS Retiree Health Care Credit	3,032.56	3,412.89	3,527.54	4,044.58	3,010.00	3,600.00	590.00
32-250-61-10-2-110-73037	Contractual Services - Other	41,874.14	42,076.15	34,043.20	45,521.04	44,504.00	40,652.00	(3,852.00)
32-250-61-10-2-110-76435	Supplies - Instructional	63,679.88	153,082.83	85,159.82	42,828.50	136,173.00	.00	(136,173.00)
	Program **110 - Regular Instruction** Totals	$449,725.74	$594,349.51	$543,647.94	$528,349.00	$518,921.00	$557,228.00	$38,307.00
	Level **2 - Elementary** Totals	$449,725.74	$594,349.51	$543,647.94	$528,349.00	$518,921.00	$557,228.00	$38,307.00
Level **3 - Secondary**								
Program **110 - Regular Instruction**								
32-250-61-10-3-110-73037	Contractual Services - Other	2,830.00	5,899.00	6,424.00	4,725.00	.00	.00	.00
32-250-61-10-3-110-76435	Supplies - Instructional	.00	6,880.00	6,076.00	1,735.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$2,830.00	$12,779.00	$12,500.00	$6,460.00	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$2,830.00	$12,779.00	$12,500.00	$6,460.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$452,555.74	$607,128.51	$556,147.94	$534,809.00	$518,921.00	$557,228.00	$38,307.00
	Function **61 - Instruction** Totals	$452,555.74	$607,128.51	$556,147.94	$534,809.00	$518,921.00	$557,228.00	$38,307.00
Function **63 - Pupil Transportation**								
Sub-Function **63 - Pupil Transportation**								
Level **9 - District Wide**								
Program **320 - Vehicle Operation Services**								
32-250-63-63-9-320-71170	Compensation-Bus Drivers	4,000.00	4,000.00	4,000.00	.00	3,716.00	3,716.00	.00
32-250-63-63-9-320-72100	FICA	.00	.00	.00	.00	284.00	284.00	.00
	Program **320 - Vehicle Operation Services** Totals	$4,000.00	$4,000.00	$4,000.00	$0.00	$4,000.00	$4,000.00	$0.00
Program **330 - Transportation Monitoring Svcs**								
32-250-63-63-9-330-71172	Compensation-Bus Aides	.00	.00	.00	4,000.00	.00	.00	.00
	Program **330 - Transportation Monitoring Svcs** Totals	$0.00	$0.00	$0.00	$4,000.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$0.00

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Fund **32 - School Grants Fund**								
EXPENSE								
Locations **250 - ESEA Title I Grant**								
Function **63 - Pupil Transportation**								
	Sub-Function **63 - Pupil Transportation** Totals	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$0.00
	Function **63 - Pupil Transportation** Totals	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$4,000.00	$0.00
	Locations **250 - ESEA Title I Grant** Totals	$456,555.74	$611,128.51	$560,147.94	$538,809.00	$522,921.00	$561,228.00	$38,307.00
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	4,800.00	6,400.00	6,400.00	4,960.00	25,067.00	33,600.00	8,533.00
32-270-61-10-2-110-71520	Compensation-Substitutes	.00	4,570.79	10,956.39	.00	.00	.00	.00
32-270-61-10-2-110-72100	FICA	367.20	839.29	969.26	379.44	1,918.00	2,571.00	653.00
32-270-61-10-2-110-73225	Professional Development - Conferences	42,053.73	47,875.54	53,734.66	33,777.22	3,959.00	42,496.00	38,537.00
32-270-61-10-2-110-75530	Travel - Other	5,399.28	.00	3,584.59	4,897.78	9,638.00	15,510.00	5,872.00
32-270-61-10-2-110-76115	Supplies - Training	439.80	1,477.81	447.65	99.75	3,962.00	5,969.00	2,007.00
	Program **110 - Regular Instruction** Totals	$53,060.01	$61,163.43	$76,092.55	$44,114.19	$44,544.00	$100,146.00	$55,602.00
	Level **2 - Elementary** Totals	$53,060.01	$61,163.43	$76,092.55	$44,114.19	$44,544.00	$100,146.00	$55,602.00
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	1,440.00	6,267.00	.00	(6,267.00)
32-270-61-10-3-110-71520	Compensation-Substitutes	.00	1,487.01	8,805.00	.00	.00	.00	.00
32-270-61-10-3-110-72100	FICA	110.40	236.16	786.98	110.16	479.00	.00	(479.00)
32-270-61-10-3-110-73225	Professional Development - Conferences	17,687.54	15,250.68	31,310.56	29,464.46	21,771.00	.00	(21,771.00)
32-270-61-10-3-110-75530	Travel - Other	4,516.86	110.00	2,646.28	2,188.39	4,034.00	.00	(4,034.00)
32-270-61-10-3-110-76115	Supplies - Training	650.27	233.48	764.03	553.86	991.00	.00	(991.00)
	Program **110 - Regular Instruction** Totals	$24,565.07	$18,917.33	$45,912.85	$33,756.87	$33,542.00	$0.00	($33,542.00)
	Level **3 - Secondary** Totals	$24,565.07	$18,917.33	$45,912.85	$33,756.87	$33,542.00	$0.00	($33,542.00)

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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 **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	1,440.00	6,267.00	.00	(6,267.00)
32-270-61-10-4-110-71520	Compensation-Substitutes	.00	2,340.63	4,620.00	.00	.00	.00	.00
32-270-61-10-4-110-72100	FICA	122.40	301.49	475.83	110.16	479.00	.00	(479.00)
32-270-61-10-4-110-73225	Professional Development - Conferences	13,998.67	5,131.67	20,080.30	14,937.11	15,984.00	.00	(15,984.00)
32-270-61-10-4-110-75530	Travel - Other	2,858.32	.00	1,567.84	1,572.00	2,830.00	.00	(2,830.00)
32-270-61-10-4-110-76115	Supplies - Training	309.11	684.13	575.26	1,241.42	991.00	.00	(991.00)
	Program **110 - Regular Instruction** Totals	$18,888.50	$10,057.92	$28,919.23	$19,300.69	$26,551.00	$0.00	($26,551.00)
	Level **4 - Middle** Totals	$18,888.50	$10,057.92	$28,919.23	$19,300.69	$26,551.00	$0.00	($26,551.00)
	Sub-Function **10 - Classroom Instruction** Totals	$96,513.58	$90,138.68	$150,924.63	$97,171.75	$104,637.00	$100,146.00	($4,491.00)
	Function **61 - Instruction** Totals	$96,513.58	$90,138.68	$150,924.63	$97,171.75	$104,637.00	$100,146.00	($4,491.00)
	Locations **270 - ESEA II A Teacher Qual Grant** Totals	$96,513.58	$90,138.68	$150,924.63	$97,171.75	$104,637.00	$100,146.00	($4,491.00)
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	12,524.30	14,022.57	10,993.00	15,217.00	14,260.00	15,371.00	1,111.00
32-280-61-10-2-110-71665	Bonus Payments To Teachers	.00	774.00	.00	.00	.00	.00	.00
32-280-61-10-2-110-72100	FICA	958.12	1,003.42	598.42	1,137.69	1,091.00	1,176.00	85.00
32-280-61-10-2-110-72220	VRS Hybrid Pension Contribution	.00	851.72	1,824.20	.00	635.00	.00	(635.00)
32-280-61-10-2-110-72300	Group Health and Dental Insurance	.00	2,596.72	4,805.61	.00	.00	.00	.00
32-280-61-10-2-110-72400	VRS Group Life Insurance	.00	68.67	147.10	.00	.00	.00	.00
32-280-61-10-2-110-72510	Hybrid Disability Insurance	.00	12.19	26.10	.00	.00	.00	.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**								
32-280-61-10-2-110-72750	VRS Retiree Health Care Credit	.00	61.98	132.80	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$13,482.42	$19,391.27	$18,527.23	$16,354.69	$15,986.00	$16,547.00	$561.00
Program **129 - Immigrant Children & Youth**								
32-280-61-10-2-129-71120	Compensation-Instructional Salaries	2,580.00	1,640.00	610.00	430.00	.00	.00	.00
32-280-61-10-2-129-72100	FICA	197.37	125.47	46.68	32.90	.00	.00	.00
	Program **129 - Immigrant Children & Youth** Totals	$2,777.37	$1,765.47	$656.68	$462.90	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$16,259.79	$21,156.74	$19,183.91	$16,817.59	$15,986.00	$16,547.00	$561.00
	Sub-Function **10 - Classroom Instruction** Totals	$16,259.79	$21,156.74	$19,183.91	$16,817.59	$15,986.00	$16,547.00	$561.00
	Function **61 - Instruction** Totals	$16,259.79	$21,156.74	$19,183.91	$16,817.59	$15,986.00	$16,547.00	$561.00
	Locations **280 - ESEA III A Grant** Totals	$16,259.79	$21,156.74	$19,183.91	$16,817.59	$15,986.00	$16,547.00	$561.00
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	10,973.46	25,643.58	42,209.73	26,219.90	31,504.00	26,998.00	(4,506.00)
32-300-61-10-2-120-71151	Compensation-Instructional Asst	221,388.45	232,460.44	312,136.17	229,639.04	251,533.00	300,000.00	48,467.00
32-300-61-10-2-120-71200	Compensation-OT	.00	.00	.00	10.72	.00	.00	.00
32-300-61-10-2-120-71665	Bonus Payments To Teachers	.00	21,672.00	.00	23,978.52	.00	.00	.00
32-300-61-10-2-120-72100	FICA	16,215.87	20,030.94	25,610.61	20,479.37	22,970.00	25,016.00	2,046.00
32-300-61-10-2-120-72210	VRS Pension Contribution	8,405.90	8,608.56	5,899.06	85.24	7,500.00	7,500.00	.00
32-300-61-10-2-120-72220	VRS Hybrid Pension Contribution	17,847.53	23,057.40	37,620.94	35,740.55	37,901.00	37,900.00	(1.00)

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
32-300-61-10-2-120-72300	Group Health and Dental Insurance	44,202.02	39,168.08	56,972.88	31,445.75	44,280.00	44,280.00	.00
32-300-61-10-2-120-72400	VRS Group Life Insurance	2,339.40	2,686.64	3,608.25	3,196.52	3,860.00	3,860.00	.00
32-300-61-10-2-120-72510	Hybrid Disability Insurance	260.63	387.41	581.40	620.19	620.00	620.00	.00
32-300-61-10-2-120-72750	VRS Retiree Health Care Credit	2,042.93	2,364.58	3,251.15	2,860.26	3,710.00	3,710.00	.00
32-300-61-10-2-120-72800	Termination Pay for Vac/Sick Leave	.00	1,060.00	4,580.00	.00	.00	.00	.00
32-300-61-10-2-120-73037	Contractual Services - Other	6,227.08	13,290.90	8,713.92	8,274.45	.00	.00	.00
32-300-61-10-2-120-73305	Set Aside Funds	.00	.00	.00	.00	1,271.00	4,800.00	3,529.00
32-300-61-10-2-120-76045	Furniture and Equip <$5,000	540.22	.00	.00	.00	.00	.00	.00
32-300-61-10-2-120-76435	Supplies - Instructional	5,053.27	5,217.23	3,234.85	4,091.50	.00	3,000.00	3,000.00
	Program **120 - Special Education** Totals	$335,496.76	$395,647.76	$504,418.96	$386,642.01	$405,149.00	$457,684.00	$52,535.00
	Level **2 - Elementary** Totals	$335,496.76	$395,647.76	$504,418.96	$386,642.01	$405,149.00	$457,684.00	$52,535.00
Level **3 - Secondary**								
Program **120 - Special Education**								
32-300-61-10-3-120-71120	Compensation-Instructional Salaries	33,826.55	24,426.89	7,344.13	10,730.66	12,340.00	41,076.00	28,736.00
32-300-61-10-3-120-71151	Compensation-Instructional Asst	50,218.84	51,030.25	43,165.66	53,560.63	43,570.00	45,950.00	2,380.00
32-300-61-10-3-120-71665	Bonus Payments To Teachers	.00	4,644.00	.00	4,644.00	.00	.00	.00
32-300-61-10-3-120-72100	FICA	6,429.41	6,011.95	4,006.00	5,136.08	4,277.00	4,277.00	.00
32-300-61-10-3-120-72210	VRS Pension Contribution	5,496.50	6,123.34	7,157.60	7,365.15	8,555.00	8,555.00	.00
32-300-61-10-3-120-72220	VRS Hybrid Pension Contribution	2,339.20	2,610.50	.00	3,017.39	.00	.00	.00
32-300-61-10-3-120-72300	Group Health and Dental Insurance	.00	4,671.20	.00	15,273.37	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
32-300-61-10-3-120-72400	VRS Group Life Insurance	654.60	704.20	577.10	837.09	690.00	570.00	(120.00)
32-300-61-10-3-120-72510	Hybrid Disability Insurance	35.50	37.39	.00	43.20	.00	.00	.00
32-300-61-10-3-120-72750	VRS Retiree Health Care Credit	599.60	635.80	521.10	755.91	623.00	623.00	.00
32-300-61-10-3-120-73037	Contractual Services - Other	5,586.22	3,377.90	2,610.39	3,436.53	.00	.00	.00
32-300-61-10-3-120-76435	Supplies - Instructional	43.78	.00	902.14	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$105,230.20	$104,273.42	$66,284.12	$104,800.01	$70,055.00	$101,051.00	$30,996.00
	Level **3 - Secondary** Totals	$105,230.20	$104,273.42	$66,284.12	$104,800.01	$70,055.00	$101,051.00	$30,996.00
Level **4 - Middle**								
Program **120 - Special Education**								
32-300-61-10-4-120-71120	Compensation-Instructional Salaries	155,574.01	165,779.66	167,047.38	118,940.95	177,192.00	115,589.00	(61,603.00)
32-300-61-10-4-120-71151	Compensation-Instructional Asst	53,698.03	56,573.64	64,958.20	51,815.53	55,440.00	55,440.00	.00
32-300-61-10-4-120-71665	Bonus Payments To Teachers	.00	9,288.00	.00	3,870.00	.00	.00	.00
32-300-61-10-4-120-72100	FICA	14,724.60	16,143.54	16,977.27	12,448.30	17,796.00	13,083.00	(4,713.00)
32-300-61-10-4-120-72210	VRS Pension Contribution	22,206.60	15,774.23	17,231.20	18,411.98	17,350.00	17,350.00	.00
32-300-61-10-4-120-72220	VRS Hybrid Pension Contribution	9,449.32	18,330.17	18,317.30	12,561.16	19,610.00	19,610.00	.00
32-300-61-10-4-120-72300	Group Health and Dental Insurance	37,420.88	44,543.04	42,785.36	33,379.00	28,709.00	42,610.00	13,901.00
32-300-61-10-4-120-72400	VRS Group Life Insurance	2,644.70	2,749.66	2,866.08	2,497.27	2,982.00	2,982.00	.00
32-300-61-10-4-120-72510	Hybrid Disability Insurance	143.40	262.48	262.28	179.82	290.00	290.00	.00
32-300-61-10-4-120-72750	VRS Retiree Health Care Credit	2,422.70	2,482.86	2,588.10	2,254.90	2,680.00	2,680.00	.00
32-300-61-10-4-120-72800	Termination Pay for Vac/Sick Leave	.00	.00	.00	65.33	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **300 - Flow Thru Title VI B Grant**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **4 - Middle**								
Program **120 - Special Education**								
32-300-61-10-4-120-73037	Contractual Services - Other	4,467.55	4,268.75	4,130.99	1,048.00	.00	.00	.00
32-300-61-10-4-120-76435	Supplies - Instructional	1,207.23	1,020.87	.00	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$303,959.02	$337,216.90	$337,164.16	$257,472.24	$322,049.00	$269,634.00	($52,415.00)
	Level **4 - Middle** Totals	$303,959.02	$337,216.90	$337,164.16	$257,472.24	$322,049.00	$269,634.00	($52,415.00)
	Sub-Function **10 - Classroom Instruction** Totals	$744,685.98	$837,138.08	$907,867.24	$748,914.26	$797,253.00	$828,369.00	$31,116.00
	Function **61 - Instruction** Totals	$744,685.98	$837,138.08	$907,867.24	$748,914.26	$797,253.00	$828,369.00	$31,116.00
	Locations **300 - Flow Thru Title VI B Grant** Totals	$744,685.98	$837,138.08	$907,867.24	$748,914.26	$797,253.00	$828,369.00	$31,116.00
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	6,000.00	2,814.05	1,284.63	1,497.82	6,000.00	6,000.00	.00
32-310-61-10-3-130-71665	Bonus Payments To Teachers	.00	774.00	.00	.00	.00	.00	.00
32-310-61-10-3-130-72100	FICA	565.66	274.48	98.27	114.55	1,530.00	1,530.00	.00
32-310-61-10-3-130-73037	Contractual Services - Other	11,378.36	8,637.41	24,419.86	26,390.08	20,464.00	24,695.00	4,231.00
32-310-61-10-3-130-75530	Travel - Other	.00	.00	.00	315.00	.00	.00	.00
32-310-61-10-3-130-76435	Supplies - Instructional	24,934.22	29,248.19	19,020.21	25,205.01	18,859.00	23,555.00	4,696.00
	Program **130 - Vocational** Totals	$42,878.24	$41,748.13	$44,822.97	$53,522.46	$46,853.00	$55,780.00	$8,927.00
	Level **3 - Secondary** Totals	$42,878.24	$41,748.13	$44,822.97	$53,522.46	$46,853.00	$55,780.00	$8,927.00
Level **4 - Middle**								
Program **130 - Vocational**								
32-310-61-10-4-130-73037	Contractual Services - Other	1,813.56	423.50	.00	370.00	.00	.00	.00
32-310-61-10-4-130-76435	Supplies - Instructional	14,207.08	12,187.26	14,041.63	2,725.84	10,000.00	.00	(10,000.00)
	Program **130 - Vocational** Totals	$16,020.64	$12,610.76	$14,041.63	$3,095.84	$10,000.00	$0.00	($10,000.00)

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **310 - Perkins Vocational Ed Grant**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
	Level **4 - Middle** Totals	$16,020.64	$12,610.76	$14,041.63	$3,095.84	$10,000.00	$0.00	($10,000.00)
	Sub-Function **10 - Classroom Instruction** Totals	$58,898.88	$54,358.89	$58,864.60	$56,618.30	$56,853.00	$55,780.00	($1,073.00)
	Function **61 - Instruction** Totals	$58,898.88	$54,358.89	$58,864.60	$56,618.30	$56,853.00	$55,780.00	($1,073.00)
	Locations **310 - Perkins Vocational Ed Grant** Totals	$58,898.88	$54,358.89	$58,864.60	$56,618.30	$56,853.00	$55,780.00	($1,073.00)
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	.00	.00	.00	2,180.41	.00	.00	.00
32-340-64-64-2-460-73181	Repair/Maint - Other Contracted - Carver	.00	.00	2,503.79	26,815.00	.00	.00	.00
32-340-64-64-2-460-73182	Repair/Maint - Other Contracted - West	.00	16,999.00	12,518.94	.00	.00	.00	.00
32-340-64-64-2-460-73183	Repair/Maint - Other Contracted - East	.00	.00	.00	18,105.32	.00	.00	.00
	Program **460 - Security Services** Totals	$0.00	$16,999.00	$15,022.73	$47,100.73	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$0.00	$16,999.00	$15,022.73	$47,100.73	$0.00	$0.00	$0.00
Level **3 - Secondary**								
Program **460 - Security Services**								
32-340-64-64-3-460-73180	Repair/Maint - Other Contracted	.00	.00	17,761.27	4,753.60	.00	.00	.00
	Program **460 - Security Services** Totals	$0.00	$0.00	$17,761.27	$4,753.60	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$0.00	$0.00	$17,761.27	$4,753.60	$0.00	$0.00	$0.00
Level **4 - Middle**								
Program **460 - Security Services**								
32-340-64-64-4-460-73180	Repair/Maint - Other Contracted	.00	.00	6,523.79	42,192.00	.00	.00	.00
	Program **460 - Security Services** Totals	$0.00	$0.00	$6,523.79	$42,192.00	$0.00	$0.00	$0.00
	Level **4 - Middle** Totals	$0.00	$0.00	$6,523.79	$42,192.00	$0.00	$0.00	$0.00
Level **9 - District Wide**								
Program **460 - Security Services**								
32-340-64-64-9-460-78055	Technology Hardware	.00	.00	51,257.04	.00	.00	.00	.00
	Program **460 - Security Services** Totals	$0.00	$0.00	$51,257.04	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **340 - School Security Grant**								
Function **64 - Operation & Maintenance**								
Sub-Function **64 - Operation & Maintenance**								
	Level **9 - District Wide** Totals	$0.00	$0.00	$51,257.04	$0.00	$0.00	$0.00	$0.00
	Sub-Function **64 - Operation & Maintenance** Totals	$0.00	$16,999.00	$90,564.83	$94,046.33	$0.00	$0.00	$0.00
	Function **64 - Operation & Maintenance** Totals	$0.00	$16,999.00	$90,564.83	$94,046.33	$0.00	$0.00	$0.00
	Locations **340 - School Security Grant** Totals	$0.00	$16,999.00	$90,564.83	$94,046.33	$0.00	$0.00	$0.00
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	.00	.00	.00	16,265.69	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$0.00	$16,265.69	$0.00	$0.00	$0.00
	Level **7 - Adult** Totals	$0.00	$0.00	$0.00	$16,265.69	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$0.00	$0.00	$16,265.69	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$0.00	$0.00	$0.00	$16,265.69	$0.00	$0.00	$0.00
	Locations **380 - Plugged In Virginia** Totals	$0.00	$0.00	$0.00	$16,265.69	$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	105,946.08	89,130.90	116,434.05	130,394.25	119,199.00	282,219.00	163,020.00
32-400-61-10-8-180-71151	Compensation-Instructional Asst	.00	.00	16,656.89	17,234.24	49,000.00	19,381.00	(29,619.00)
32-400-61-10-8-180-71200	Compensation-OT	.00	.00	.00	196.13	.00	.00	.00
32-400-61-10-8-180-71665	Bonus Payments To Teachers	.00	3,096.00	.00	9,288.00	.00	.00	.00
32-400-61-10-8-180-72100	FICA	8,004.02	7,623.67	10,107.85	11,737.28	12,867.00	23,072.00	10,205.00
32-400-61-10-8-180-72210	VRS Pension Contribution	16,612.30	15,642.75	18,867.50	18,077.04	27,955.00	50,126.00	22,171.00
32-400-61-10-8-180-72220	VRS Hybrid Pension Contribution	.00	.00	509.56	10,909.00	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
32-400-61-10-8-180-72300	Group Health and Dental Insurance	5,975.76	5,069.08	8,533.04	22,846.78	6,316.00	48,042.00	41,726.00
32-400-61-10-8-180-72400	VRS Group Life Insurance	1,387.90	1,144.46	1,562.28	2,387.18	2,254.00	4,041.00	1,787.00
32-400-61-10-8-180-72510	Hybrid Disability Insurance	.00	.00	7.30	177.43	.00	.00	.00
32-400-61-10-8-180-72750	VRS Retiree Health Care Credit	1,271.30	1,033.46	1,410.70	2,151.38	2,035.00	3,649.00	1,614.00
32-400-61-10-8-180-73037	Contractual Services - Other	3,975.89	3,975.89	1,900.00	.00	.00	.00	.00
32-400-61-10-8-180-73255	Professional Development	.00	.00	3,218.80	2,839.73	500.00	.00	(500.00)
32-400-61-10-8-180-76435	Supplies - Instructional	3,934.75	6,032.79	34,975.03	18,064.01	597.00	10,916.00	10,319.00
Program **180 - Pre-K Non- Sp Ed** Totals		$147,108.00	$132,749.00	$214,183.00	$246,302.45	$220,723.00	$441,446.00	$220,723.00
Level **8 - Pre-K** Totals		$147,108.00	$132,749.00	$214,183.00	$246,302.45	$220,723.00	$441,446.00	$220,723.00
Sub-Function **10 - Classroom Instruction** Totals		$147,108.00	$132,749.00	$214,183.00	$246,302.45	$220,723.00	$441,446.00	$220,723.00
Function **61 - Instruction** Totals		$147,108.00	$132,749.00	$214,183.00	$246,302.45	$220,723.00	$441,446.00	$220,723.00
Locations **400 - VA Preschool Initiative Grants** Totals		$147,108.00	$132,749.00	$214,183.00	$246,302.45	$220,723.00	$441,446.00	$220,723.00
Locations **410 - Health Profession Opportunity**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **7 - Adult**								
Program **170 - Adult**								
32-410-61-10-7-170-71120	Compensation-Instructional Salaries	17,462.50	8,325.00	275.00	.00	.00	.00	.00
32-410-61-10-7-170-72100	FICA	1,335.91	636.86	21.04	.00	.00	.00	.00
Program **170 - Adult** Totals		$18,798.41	$8,961.86	$296.04	$0.00	$0.00	$0.00	$0.00
Level **7 - Adult** Totals		$18,798.41	$8,961.86	$296.04	$0.00	$0.00	$0.00	$0.00
Sub-Function **10 - Classroom Instruction** Totals		$18,798.41	$8,961.86	$296.04	$0.00	$0.00	$0.00	$0.00
Function **61 - Instruction** Totals		$18,798.41	$8,961.86	$296.04	$0.00	$0.00	$0.00	$0.00
Locations **410 - Health Profession Opportunity** Totals		$18,798.41	$8,961.86	$296.04	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
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	3,656.62	3,400.21	9,600.85	9,561.44	.00	.00	.00
32-420-61-10-2-110-72100	FICA	279.72	260.11	734.62	731.46	.00	.00	.00
32-420-61-10-2-110-75530	Travel - Other	.00	.00	4,200.00	.00	.00	.00	.00
32-420-61-10-2-110-76435	Supplies - Instructional	.00	3,708.09	442.34	3,976.79	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$3,936.34	$7,368.41	$14,977.81	$14,269.69	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$3,936.34	$7,368.41	$14,977.81	$14,269.69	$0.00	$0.00	$0.00
Level **3 - Secondary**								
Program **110 - Regular Instruction**								
32-420-61-10-3-110-71120	Compensation-Instructional Salaries	.00	.00	800.00	1,600.00	.00	.00	.00
32-420-61-10-3-110-72100	FICA	.00	.00	61.20	122.40	.00	.00	.00
32-420-61-10-3-110-76435	Supplies - Instructional	.00	.00	.00	205.80	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$861.20	$1,928.20	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$0.00	$0.00	$861.20	$1,928.20	$0.00	$0.00	$0.00
Level **4 - Middle**								
Program **110 - Regular Instruction**								
32-420-61-10-4-110-71120	Compensation-Instructional Salaries	1,375.16	800.00	1,334.87	1,600.00	.00	.00	.00
32-420-61-10-4-110-72100	FICA	105.22	61.20	102.12	122.40	.00	.00	.00
32-420-61-10-4-110-73037	Contractual Services - Other	.00	.00	500.00	.00	.00	.00	.00
32-420-61-10-4-110-73205	Software Licensing Fees	2,041.20	.00	.00	.00	.00	.00	.00
32-420-61-10-4-110-75530	Travel - Other	986.63	.00	.00	.00	.00	.00	.00
32-420-61-10-4-110-76435	Supplies - Instructional	13,363.15	10,665.51	2,186.21	33.66	.00	.00	.00
32-420-61-10-4-110-76901	Non-Comp Exp - Grant Prior Year Carryover	203.25	.00	.00	.00	.00	.00	.00

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Fund **32 - School Grants Fund**								
EXPENSE								
Locations **420 - PBIS of the VTSS**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **4 - Middle**								
Program **110 - Regular Instruction**								
	Program **110 - Regular Instruction** Totals	$18,074.61	$11,526.71	$4,123.20	$1,756.06	$0.00	$0.00	$0.00
	Level **4 - Middle** Totals	$18,074.61	$11,526.71	$4,123.20	$1,756.06	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$22,010.95	$18,895.12	$19,962.21	$17,953.95	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$22,010.95	$18,895.12	$19,962.21	$17,953.95	$0.00	$0.00	$0.00
	Locations **420 - PBIS of the VTSS** Totals	$22,010.95	$18,895.12	$19,962.21	$17,953.95	$0.00	$0.00	$0.00
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	920.00	.00	.00	.00	.00	.00	.00
32-440-61-10-2-110-76435	Supplies - Instructional	20,287.56	12,466.60	6,672.49	.00	13,461.00	.00	(13,461.00)
	Program **110 - Regular Instruction** Totals	$21,207.56	$12,466.60	$6,672.49	$0.00	$13,461.00	$0.00	($13,461.00)
	Level **2 - Elementary** Totals	$21,207.56	$12,466.60	$6,672.49	$0.00	$13,461.00	$0.00	($13,461.00)
Level **4 - Middle**								
Program **110 - Regular Instruction**								
32-440-61-10-4-110-73037	Contractual Services - Other	1,700.00	17,001.52	32,923.06	23,940.33	19,825.00	24,601.00	4,776.00
32-440-61-10-4-110-76435	Supplies - Instructional	4,218.00	4,345.94	.00	12,249.15	3,703.00	12,354.00	8,651.00
	Program **110 - Regular Instruction** Totals	$5,918.00	$21,347.46	$32,923.06	$36,189.48	$23,528.00	$36,955.00	$13,427.00
Program **150 - Other**								
32-440-61-10-4-150-71620	Compensation-Extracurricular Supplements	4,168.00	3,126.00	4,168.00	3,751.20	4,168.00	3,543.00	(625.00)
32-440-61-10-4-150-72100	FICA	318.84	239.10	318.80	286.92	319.00	271.00	(48.00)
	Program **150 - Other** Totals	$4,486.84	$3,365.10	$4,486.80	$4,038.12	$4,487.00	$3,814.00	($673.00)
	Level **4 - Middle** Totals	$10,404.84	$24,712.56	$37,409.86	$40,227.60	$28,015.00	$40,769.00	$12,754.00
	Sub-Function **10 - Classroom Instruction** Totals	$31,612.40	$37,179.16	$44,082.35	$40,227.60	$41,476.00	$40,769.00	($707.00)
	Function **61 - Instruction** Totals	$31,612.40	$37,179.16	$44,082.35	$40,227.60	$41,476.00	$40,769.00	($707.00)

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Fund **32 - School Grants Fund**								
EXPENSE								
	Locations **440 - Student Supp & Acad Achievement** Totals	$31,612.40	$37,179.16	$44,082.35	$40,227.60	$41,476.00	$40,769.00	($707.00)
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	34,000.00	.00	.00	.00	.00	.00
32-460-61-10-6-160-71520	Compensation-Substitutes	3,619.93	.00	.00	.00	.00	.00	.00
32-460-61-10-6-160-72100	FICA	276.91	2,601.00	.00	.00	.00	.00	.00
32-460-61-10-6-160-73037	Contractual Services - Other	8,000.00	.00	.00	.00	.00	.00	.00
32-460-61-10-6-160-76435	Supplies - Instructional	557.31	.00	.00	.00	.00	.00	.00
	Program **160 - Summer** Totals	$12,454.15	$36,601.00	$0.00	$0.00	$0.00	$0.00	$0.00
Program **161 - Summer Startup**								
32-460-61-10-6-161-71120	Compensation-Instructional Salaries	.00	3,456.00	109,626.07	.00	.00	.00	.00
32-460-61-10-6-161-72100	FICA	.00	264.39	9,836.70	.00	.00	.00	.00
32-460-61-10-6-161-73037	Contractual Services - Other	.00	1,612.50	11,615.89	.00	.00	.00	.00
32-460-61-10-6-161-76435	Supplies - Instructional	.00	58,353.66	106,179.64	.00	.00	.00	.00
	Program **161 - Summer Startup** Totals	$0.00	$63,686.55	$237,258.30	$0.00	$0.00	$0.00	$0.00
Program **162 - Summer Startup Yr 2**								
32-460-61-10-6-162-71120	Compensation-Instructional Salaries	.00	.00	13,282.50	88,517.47	.00	.00	.00
32-460-61-10-6-162-72100	FICA	.00	.00	1,016.12	6,794.34	.00	.00	.00
32-460-61-10-6-162-73037	Contractual Services - Other	.00	.00	5,998.00	6,108.50	.00	.00	.00
32-460-61-10-6-162-76435	Supplies - Instructional	.00	.00	92,864.48	76,549.82	.00	.00	.00
	Program **162 - Summer Startup Yr 2** Totals	$0.00	$0.00	$113,161.10	$177,970.13	$0.00	$0.00	$0.00
Program **163 - Summer Startup Yr 3**								
32-460-61-10-6-163-71120	Compensation-Instructional Salaries	.00	.00	.00	13,918.75	.00	.00	.00

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Fund **32 - School Grants Fund**								
EXPENSE								
Locations **460 - Year Round School**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **6 - Summer**								
Program **163 - Summer Startup Yr 3**								
32-460-61-10-6-163-72100	FICA	.00	.00	.00	1,064.80	.00	.00	.00
32-460-61-10-6-163-73037	Contractual Services - Other	.00	.00	.00	3,069.00	.00	.00	.00
32-460-61-10-6-163-76435	Supplies - Instructional	.00	.00	.00	111,457.05	.00	.00	.00
	Program **163 - Summer Startup Yr 3** Totals	$0.00	$0.00	$0.00	$129,509.60	$0.00	$0.00	$0.00
	Level **6 - Summer** Totals	$12,454.15	$100,287.55	$350,419.40	$307,479.73	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$12,454.15	$100,287.55	$350,419.40	$307,479.73	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$12,454.15	$100,287.55	$350,419.40	$307,479.73	$0.00	$0.00	$0.00
	Locations **460 - Year Round School** Totals	$12,454.15	$100,287.55	$350,419.40	$307,479.73	$0.00	$0.00	$0.00
Locations **470 - Reentry Employment Opportunity**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **7 - Adult**								
Program **170 - Adult**								
32-470-61-10-7-170-71120	Compensation-Instructional Salaries	.00	806.25	.00	.00	.00	.00	.00
32-470-61-10-7-170-72100	FICA	.00	61.67	.00	.00	.00	.00	.00
	Program **170 - Adult** Totals	$0.00	$867.92	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **7 - Adult** Totals	$0.00	$867.92	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$867.92	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$0.00	$867.92	$0.00	$0.00	$0.00	$0.00	$0.00
	Locations **470 - Reentry Employment Opportunity** Totals	$0.00	$867.92	$0.00	$0.00	$0.00	$0.00	$0.00
Locations **480 - CARES Act**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
32-480-61-10-2-110-71520	Compensation-Substitutes	.00	47,485.73	.00	.00	.00	.00	.00

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Fund **32 - School Grants Fund**								
EXPENSE								
Locations **480 - CARES Act**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
32-480-61-10-2-110-72100	FICA	.00	3,632.63	.00	.00	.00	.00	.00
32-480-61-10-2-110-76015	Allotment	.00	886.45	.00	.00	.00	.00	.00
32-480-61-10-2-110-76045	Furniture and Equip <$5,000	.00	14,919.40	36,091.09	.00	.00	.00	.00
32-480-61-10-2-110-76365	Reading	.00	82.67	.00	.00	.00	.00	.00
32-480-61-10-2-110-76500	Supplies - Third Grade	.00	18.00	.00	.00	.00	.00	.00
32-480-61-10-2-110-76505	Supplies - Fourth Grade	.00	39.96	.00	.00	.00	.00	.00
32-480-61-10-2-110-76510	Supplies - Fifth Grade	.00	90.94	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$67,155.78	$36,091.09	$0.00	$0.00	$0.00	$0.00
Program **120 - Special Education**								
32-480-61-10-2-120-71120	Compensation-Instructional Salaries	.00	499.87	.00	.00	.00	.00	.00
32-480-61-10-2-120-71146	Compensation - ELL	.00	123.75	.00	.00	.00	.00	.00
32-480-61-10-2-120-72100	FICA	.00	47.71	.00	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$0.00	$671.33	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$0.00	$67,827.11	$36,091.09	$0.00	$0.00	$0.00	$0.00
Level **3 - Secondary**								
Program **110 - Regular Instruction**								
32-480-61-10-3-110-71120	Compensation-Instructional Salaries	.00	15,211.02	.00	.00	.00	.00	.00
32-480-61-10-3-110-71520	Compensation-Substitutes	.00	4,269.23	.00	.00	.00	.00	.00
32-480-61-10-3-110-72100	FICA	.00	1,491.04	.00	.00	.00	.00	.00
32-480-61-10-3-110-72220	VRS Hybrid Pension Contribution	.00	2,143.98	.00	.00	.00	.00	.00
32-480-61-10-3-110-72400	VRS Group Life Insurance	.00	172.86	.00	.00	.00	.00	.00

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Fund **32 - School Grants Fund**								
EXPENSE								
Locations **480 - CARES Act**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **3 - Secondary**								
Program **110 - Regular Instruction**								
32-480-61-10-3-110-72510	Hybrid Disability Insurance	.00	30.69	.00	.00	.00	.00	.00
32-480-61-10-3-110-72750	VRS Retiree Health Care Credit	.00	156.09	.00	.00	.00	.00	.00
32-480-61-10-3-110-76015	Allotment	.00	3,660.77	.00	.00	.00	.00	.00
32-480-61-10-3-110-76170	Band	.00	12.99	.00	.00	.00	.00	.00
32-480-61-10-3-110-76530	Computer Supplies	.00	.00	1,197.00	.00	.00	.00	.00
Program **110 - Regular Instruction** Totals		$0.00	$27,148.67	$1,197.00	$0.00	$0.00	$0.00	$0.00
Program **120 - Special Education**								
32-480-61-10-3-120-71146	Compensation - ELL	.00	236.25	.00	.00	.00	.00	.00
32-480-61-10-3-120-72100	FICA	.00	18.07	.00	.00	.00	.00	.00
32-480-61-10-3-120-76431	Special Ed - General	.00	96.65	.00	.00	.00	.00	.00
Program **120 - Special Education** Totals		$0.00	$350.97	$0.00	$0.00	$0.00	$0.00	$0.00
Program **150 - Other**								
32-480-61-10-3-150-76030	Athletics/Athletic Equipment <$5,000	.00	6,981.01	.00	.00	.00	.00	.00
Program **150 - Other** Totals		$0.00	$6,981.01	$0.00	$0.00	$0.00	$0.00	$0.00
Level **3 - Secondary** Totals		$0.00	$34,480.65	$1,197.00	$0.00	$0.00	$0.00	$0.00
Level **4 - Middle**								
Program **110 - Regular Instruction**								
32-480-61-10-4-110-71520	Compensation-Substitutes	.00	660.02	.00	.00	.00	.00	.00
32-480-61-10-4-110-71522	Compensation-REWIP Retirees	.00	61.40	.00	.00	.00	.00	.00
32-480-61-10-4-110-72100	FICA	.00	55.19	.00	.00	.00	.00	.00
32-480-61-10-4-110-76015	Allotment	.00	425.80	.00	.00	.00	.00	.00
32-480-61-10-4-110-76135	Art Supplies and Equipment <$5,000	.00	179.49	.00	.00	.00	.00	.00

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Fund **32 - School Grants Fund**								
EXPENSE								
Locations **480 - CARES Act**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **4 - Middle**								
Program **110 - Regular Instruction**								
	Program **110 - Regular Instruction** Totals	$0.00	$1,381.90	$0.00	$0.00	$0.00	$0.00	$0.00
Program **120 - Special Education**								
32-480-61-10-4-120-71146	Compensation - ELL	.00	123.75	.00	.00	.00	.00	.00
32-480-61-10-4-120-72100	FICA	.00	9.47	.00	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$0.00	$133.22	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **4 - Middle** Totals	$0.00	$1,515.12	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$103,822.88	$37,288.09	$0.00	$0.00	$0.00	$0.00
Sub-Function **21 - Student Guidance**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
32-480-61-21-2-110-76195	Career Education	.00	103.84	.00	.00	.00	.00	.00
32-480-61-21-2-110-76285	Guidance	.00	163.87	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$267.71	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$0.00	$267.71	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **21 - Student Guidance** Totals	$0.00	$267.71	$0.00	$0.00	$0.00	$0.00	$0.00
Sub-Function **41 - Admin. Principals Office**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
32-480-61-41-2-110-73160	Repair/Maint - School Office Equipment	.00	59.49	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$59.49	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$0.00	$59.49	$0.00	$0.00	$0.00	$0.00	$0.00
Level **3 - Secondary**								
Program **110 - Regular Instruction**								
32-480-61-41-3-110-76230	Commencement	.00	4,375.00	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$4,375.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$0.00	$4,375.00	$0.00	$0.00	$0.00	$0.00	$0.00

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Fund **32 - School Grants Fund**								
EXPENSE								
Locations **480 - CARES Act**								
Function **61 - Instruction**								
	Sub-Function **41 - Admin. Principals Office** Totals	$0.00	$4,434.49	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$0.00	$108,525.08	$37,288.09	$0.00	$0.00	$0.00	$0.00
Function **62 - Administration, Attend. & Health**								
Sub-Function **62 - Admin, Attend. & Health**								
Level **9 - District Wide**								
Program **211 - Board Services**								
32-480-62-62-9-211-75802	Dues	.00	.00	5,000.00	.00	.00	.00	.00
	Program **211 - Board Services** Totals	$0.00	$0.00	$5,000.00	$0.00	$0.00	$0.00	$0.00
Program **222 - Health Services**								
32-480-62-62-9-222-71131	Compensation-School Nurses	.00	38,321.98	25,384.16	.00	.00	.00	.00
32-480-62-62-9-222-72100	FICA	.00	2,936.26	1,945.72	.00	.00	.00	.00
32-480-62-62-9-222-72210	VRS Pension Contribution	.00	4,843.80	4,496.55	.00	.00	.00	.00
32-480-62-62-9-222-72300	Group Health and Dental Insurance	.00	265.60	166.00	.00	.00	.00	.00
32-480-62-62-9-222-72400	VRS Group Life Insurance	.00	390.54	362.55	.00	.00	.00	.00
32-480-62-62-9-222-72750	VRS Retiree Health Care Credit	.00	352.62	327.35	.00	.00	.00	.00
32-480-62-62-9-222-73115	Printing Services	.00	72.00	360.00	.00	.00	.00	.00
32-480-62-62-9-222-76100	Supplies - Nursing	.00	681.80	.00	.00	.00	.00	.00
	Program **222 - Health Services** Totals	$0.00	$47,864.60	$33,042.33	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$47,864.60	$38,042.33	$0.00	$0.00	$0.00	$0.00
	Sub-Function **62 - Admin, Attend. & Health** Totals	$0.00	$47,864.60	$38,042.33	$0.00	$0.00	$0.00	$0.00
	Function **62 - Administration, Attend. & Health** Totals	$0.00	$47,864.60	$38,042.33	$0.00	$0.00	$0.00	$0.00
Function **63 - Pupil Transportation**								
Sub-Function **63 - Pupil Transportation**								
Level **9 - District Wide**								
Program **320 - Vehicle Operation Services**								
32-480-63-63-9-320-71170	Compensation-Bus Drivers	.00	15,245.09	6,989.22	.00	.00	.00	.00

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Fund **32 - School Grants Fund**								
EXPENSE								
Locations **480 - CARES Act**								
Function **63 - Pupil Transportation**								
Sub-Function **63 - Pupil Transportation**								
Level **9 - District Wide**								
Program **320 - Vehicle Operation Services**								
32-480-63-63-9-320-72100	FICA	.00	1,131.76	506.15	.00	.00	.00	.00
32-480-63-63-9-320-72220	VRS Hybrid Pension Contribution	.00	146.08	184.92	.00	.00	.00	.00
32-480-63-63-9-320-72300	Group Health and Dental Insurance	.00	4,303.51	3,668.60	.00	.00	.00	.00
32-480-63-63-9-320-72400	VRS Group Life Insurance	.00	85.13	107.76	.00	.00	.00	.00
32-480-63-63-9-320-72510	Hybrid Disability Insurance	.00	33.54	42.48	.00	.00	.00	.00
32-480-63-63-9-320-72750	VRS Retiree Health Care Credit	.00	43.20	90.90	.00	.00	.00	.00
32-480-63-63-9-320-76110	Supplies - Operational	.00	4,153.36	345.76	.00	.00	.00	.00
Program **320 - Vehicle Operation Services** Totals		$0.00	$25,141.67	$11,935.79	$0.00	$0.00	$0.00	$0.00
Program **330 - Transportation Monitoring Svcs**								
32-480-63-63-9-330-71520	Compensation-Substitutes	.00	171.74	.00	.00	.00	.00	.00
32-480-63-63-9-330-72100	FICA	.00	13.13	.00	.00	.00	.00	.00
Program **330 - Transportation Monitoring Svcs** Totals		$0.00	$184.87	$0.00	$0.00	$0.00	$0.00	$0.00
Level **9 - District Wide** Totals		$0.00	$25,326.54	$11,935.79	$0.00	$0.00	$0.00	$0.00
Sub-Function **63 - Pupil Transportation** Totals		$0.00	$25,326.54	$11,935.79	$0.00	$0.00	$0.00	$0.00
Function **63 - Pupil Transportation** Totals		$0.00	$25,326.54	$11,935.79	$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**								
32-480-64-64-9-420-71190	Compensation-Custodians	.00	15,671.38	15,799.51	.00	.00	.00	.00
32-480-64-64-9-420-71200	Compensation-OT	.00	247.11	281.84	.00	.00	.00	.00
32-480-64-64-9-420-72100	FICA	.00	984.35	969.35	.00	.00	.00	.00

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Fund **32 - School Grants Fund**								
EXPENSE								
Locations **480 - CARES Act**								
Function **64 - Operation & Maintenance**								
Sub-Function **64 - Operation & Maintenance**								
Level **9 - District Wide**								
Program **420 - Building Services**								
32-480-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	429.91	552.72	.00	.00	.00	.00
32-480-64-64-9-420-72300	Group Health and Dental Insurance	.00	4,067.63	4,931.20	.00	.00	.00	.00
32-480-64-64-9-420-72400	VRS Group Life Insurance	.00	172.40	211.60	.00	.00	.00	.00
32-480-64-64-9-420-72510	Hybrid Disability Insurance	.00	67.95	83.36	.00	.00	.00	.00
32-480-64-64-9-420-72750	VRS Retiree Health Care Credit	.00	87.48	178.40	.00	.00	.00	.00
32-480-64-64-9-420-73180	Repair/Maint - Other Contracted	.00	180.00	.00	.00	.00	.00	.00
32-480-64-64-9-420-74900	Building Maintenance -City	.00	11,137.80	.00	.00	.00	.00	.00
32-480-64-64-9-420-76055	Machines, Equipment and Tools <$5,000	.00	4,942.74	.00	.00	.00	.00	.00
32-480-64-64-9-420-76110	Supplies - Operational	.00	78,800.38	19,567.26	.00	.00	.00	.00
	Program **420 - Building Services** Totals	$0.00	$116,789.13	$42,575.24	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$116,789.13	$42,575.24	$0.00	$0.00	$0.00	$0.00
	Sub-Function **64 - Operation & Maintenance** Totals	$0.00	$116,789.13	$42,575.24	$0.00	$0.00	$0.00	$0.00
	Function **64 - Operation & Maintenance** Totals	$0.00	$116,789.13	$42,575.24	$0.00	$0.00	$0.00	$0.00
Function **68 - Technology**								
Sub-Function **21 - Student Guidance**								
Level **9 - District Wide**								
Program **800 - Technology**								
32-480-68-21-9-800-73205	Software Licensing Fees	.00	.00	19,500.00	.00	.00	.00	.00
	Program **800 - Technology** Totals	$0.00	$0.00	$19,500.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$19,500.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **21 - Student Guidance** Totals	$0.00	$0.00	$19,500.00	$0.00	$0.00	$0.00	$0.00
	Function **68 - Technology** Totals	$0.00	$0.00	$19,500.00	$0.00	$0.00	$0.00	$0.00
	Locations **480 - CARES Act** Totals	$0.00	$298,505.35	$149,341.45	$0.00	$0.00	$0.00	$0.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **490 - Coronavirus Relief (CRF) 21.019**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
32-490-61-10-2-110-71151	Compensation-Instructional Asst	.00	1,054.81	.00	.00	.00	.00	.00
32-490-61-10-2-110-71520	Compensation-Substitutes	.00	22,640.94	.00	.00	.00	.00	.00
32-490-61-10-2-110-71522	Compensation-REWIP Retirees	.00	4,221.93	.00	.00	.00	.00	.00
32-490-61-10-2-110-72100	FICA	.00	2,083.93	.00	.00	.00	.00	.00
32-490-61-10-2-110-72600	Unemployment Compensation	.00	2,771.53	.00	.00	.00	.00	.00
32-490-61-10-2-110-73154	Repair & Maint - PE Equipment	.00	43.20	.00	.00	.00	.00	.00
32-490-61-10-2-110-76015	Allotment	.00	13,695.15	.00	.00	.00	.00	.00
32-490-61-10-2-110-76045	Furniture and Equip <$5,000	.00	7,272.54	.00	.00	.00	.00	.00
32-490-61-10-2-110-76135	Art Supplies and Equipment <$5,000	.00	44.99	.00	.00	.00	.00	.00
32-490-61-10-2-110-76250	Enrichment	.00	1,084.98	.00	.00	.00	.00	.00
32-490-61-10-2-110-76360	Physical Education	.00	146.51	.00	.00	.00	.00	.00
32-490-61-10-2-110-76365	Reading	.00	223.62	.00	.00	.00	.00	.00
32-490-61-10-2-110-76485	Supplies - Kindergarten	.00	87.29	.00	.00	.00	.00	.00
32-490-61-10-2-110-76490	Supplies - First Grade	.00	393.51	.00	.00	.00	.00	.00
32-490-61-10-2-110-76495	Supplies - Second Grade	.00	325.62	.00	.00	.00	.00	.00
32-490-61-10-2-110-76500	Supplies - Third Grade	.00	146.27	.00	.00	.00	.00	.00
32-490-61-10-2-110-76505	Supplies - Fourth Grade	.00	119.39	.00	.00	.00	.00	.00
32-490-61-10-2-110-76510	Supplies - Fifth Grade	.00	100.90	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$56,457.11	$0.00	$0.00	$0.00	$0.00	$0.00

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Fund **32 - School Grants Fund**								
EXPENSE								
Locations **490 - Coronavirus Relief (CRF) 21.019**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **2 - Elementary**								
Program **115 - Testing**								
32-490-61-10-2-115-76455	Testing Materials-Assessment	.00	47.40	.00	.00	.00	.00	.00
	Program **115 - Testing** Totals	$0.00	$47.40	$0.00	$0.00	$0.00	$0.00	$0.00
Program **120 - Special Education**								
32-490-61-10-2-120-71146	Compensation - ELL	.00	2,880.00	.00	.00	.00	.00	.00
32-490-61-10-2-120-72100	FICA	.00	220.33	.00	.00	.00	.00	.00
32-490-61-10-2-120-72600	Unemployment Compensation	.00	1,166.64	.00	.00	.00	.00	.00
32-490-61-10-2-120-76390	Sp Ed LD	.00	50.00	.00	.00	.00	.00	.00
32-490-61-10-2-120-76410	Sp Ed ID	.00	25.00	.00	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$0.00	$4,341.97	$0.00	$0.00	$0.00	$0.00	$0.00
Program **140 - Gifted**								
32-490-61-10-2-140-76280	Gifted	.00	361.22	.00	.00	.00	.00	.00
	Program **140 - Gifted** Totals	$0.00	$361.22	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$0.00	$61,207.70	$0.00	$0.00	$0.00	$0.00	$0.00
Level **3 - Secondary**								
Program **110 - Regular Instruction**								
32-490-61-10-3-110-71520	Compensation-Substitutes	.00	13,396.56	.00	.00	.00	.00	.00
32-490-61-10-3-110-71522	Compensation-REWIP Retirees	.00	7,027.67	.00	.00	.00	.00	.00
32-490-61-10-3-110-72100	FICA	.00	1,562.44	.00	.00	.00	.00	.00
32-490-61-10-3-110-72600	Unemployment Compensation	.00	1,931.20	.00	.00	.00	.00	.00
32-490-61-10-3-110-76015	Allotment	.00	5,705.55	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$29,623.42	$0.00	$0.00	$0.00	$0.00	$0.00
Program **120 - Special Education**								
32-490-61-10-3-120-71146	Compensation - ELL	.00	1,125.00	.00	.00	.00	.00	.00

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Fund **32 - School Grants Fund**								
EXPENSE								
Locations **490 - Coronavirus Relief (CRF) 21.019**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **3 - Secondary**								
Program **120 - Special Education**								
32-490-61-10-3-120-72100	FICA	.00	86.06	.00	.00	.00	.00	.00
32-490-61-10-3-120-76431	Special Ed - General	.00	399.95	.00	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$0.00	$1,611.01	$0.00	$0.00	$0.00	$0.00	$0.00
Program **150 - Other**								
32-490-61-10-3-150-72600	Unemployment Compensation	.00	226.04	.00	.00	.00	.00	.00
	Program **150 - Other** Totals	$0.00	$226.04	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$0.00	$31,460.47	$0.00	$0.00	$0.00	$0.00	$0.00
Level **4 - Middle**								
Program **110 - Regular Instruction**								
32-490-61-10-4-110-71151	Compensation-Instructional Asst	.00	215.66	.00	.00	.00	.00	.00
32-490-61-10-4-110-71520	Compensation-Substitutes	.00	5,424.25	.00	.00	.00	.00	.00
32-490-61-10-4-110-71522	Compensation-REWIP Retirees	.00	813.84	.00	.00	.00	.00	.00
32-490-61-10-4-110-72100	FICA	.00	493.72	.00	.00	.00	.00	.00
32-490-61-10-4-110-72600	Unemployment Compensation	.00	12.08	.00	.00	.00	.00	.00
32-490-61-10-4-110-73150	Repair/Maint - Math	.00	1,039.97	.00	.00	.00	.00	.00
32-490-61-10-4-110-76015	Allotment	.00	3,181.17	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$11,180.69	$0.00	$0.00	$0.00	$0.00	$0.00
Program **120 - Special Education**								
32-490-61-10-4-120-71146	Compensation - ELL	.00	776.25	.00	.00	.00	.00	.00
32-490-61-10-4-120-71151	Compensation-Instructional Asst	.00	15.94	.00	.00	.00	.00	.00
32-490-61-10-4-120-72100	FICA	.00	60.60	.00	.00	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **490 - Coronavirus Relief (CRF) 21.019**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **4 - Middle**								
Program **120 - Special Education**								
32-490-61-10-4-120-72600	Unemployment Compensation	.00	455.90	.00	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$0.00	$1,308.69	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **4 - Middle** Totals	$0.00	$12,489.38	$0.00	$0.00	$0.00	$0.00	$0.00
Level **7 - Adult**								
Program **170 - Adult**								
32-490-61-10-7-170-72600	Unemployment Compensation	.00	682.30	.00	.00	.00	.00	.00
	Program **170 - Adult** Totals	$0.00	$682.30	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **7 - Adult** Totals	$0.00	$682.30	$0.00	$0.00	$0.00	$0.00	$0.00
Level **8 - Pre-K**								
Program **180 - Pre-K Non- Sp Ed**								
32-490-61-10-8-180-76435	Supplies - Instructional	.00	82.95	.00	.00	.00	.00	.00
	Program **180 - Pre-K Non- Sp Ed** Totals	$0.00	$82.95	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **8 - Pre-K** Totals	$0.00	$82.95	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$105,922.80	$0.00	$0.00	$0.00	$0.00	$0.00
Sub-Function **21 - Student Guidance**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
32-490-61-21-2-110-76285	Guidance	.00	39.00	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$39.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$0.00	$39.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **21 - Student Guidance** Totals	$0.00	$39.00	$0.00	$0.00	$0.00	$0.00	$0.00
Sub-Function **23 - Student- Homebound**								
Level **3 - Secondary**								
Program **124 - Homebound**								
32-490-61-23-3-124-71200	Compensation-OT	.00	27.00	.00	.00	.00	.00	.00
32-490-61-23-3-124-72100	FICA	.00	2.07	.00	.00	.00	.00	.00
	Program **124 - Homebound** Totals	$0.00	$29.07	$0.00	$0.00	$0.00	$0.00	$0.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **490 - Coronavirus Relief (CRF) 21.019**								
Function **61 - Instruction**								
Sub-Function **23 - Student- Homebound**								
	Level **3 - Secondary** Totals	$0.00	$29.07	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **23 - Student- Homebound** Totals	$0.00	$29.07	$0.00	$0.00	$0.00	$0.00	$0.00
Sub-Function **31 - Instr. Sup. - Improve. of Instr.**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
32-490-61-31-2-110-73245	Professional Development - Tuition Assistance	.00	80.88	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$80.88	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$0.00	$80.88	$0.00	$0.00	$0.00	$0.00	$0.00
Level **7 - Adult**								
Program **170 - Adult**								
32-490-61-31-7-170-71522	Compensation-REWIP Retirees	.00	62.82	.00	.00	.00	.00	.00
32-490-61-31-7-170-72100	FICA	.00	4.81	.00	.00	.00	.00	.00
	Program **170 - Adult** Totals	$0.00	$67.63	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **7 - Adult** Totals	$0.00	$67.63	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **31 - Instr. Sup. - Improve. of Instr.** Totals	$0.00	$148.51	$0.00	$0.00	$0.00	$0.00	$0.00
Sub-Function **32 - Instr. Sup. - Media Services**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
32-490-61-32-2-110-73130	Repair/Maint - Audio/Visual	.00	461.63	.00	.00	.00	.00	.00
32-490-61-32-2-110-76155	Audio Visual Media	.00	1,089.89	.00	.00	.00	.00	.00
32-490-61-32-2-110-76325	Library Books and Supplies	.00	1,423.58	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$2,975.10	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$0.00	$2,975.10	$0.00	$0.00	$0.00	$0.00	$0.00
Level **4 - Middle**								
Program **110 - Regular Instruction**								
32-490-61-32-4-110-71152	Compensation - Media Clerk	.00	446.46	.00	.00	.00	.00	.00
32-490-61-32-4-110-72100	FICA	.00	34.15	.00	.00	.00	.00	.00

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Fund **32 - School Grants Fund**								
EXPENSE								
Locations **490 - Coronavirus Relief (CRF) 21.019**								
Function **61 - Instruction**								
Sub-Function **32 - Instr. Sup. - Media Services**								
Level **4 - Middle**								
Program **110 - Regular Instruction**								
	Program **110 - Regular Instruction** Totals	$0.00	$480.61	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **4 - Middle** Totals	$0.00	$480.61	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **32 - Instr. Sup. - Media Services** Totals	$0.00	$3,455.71	$0.00	$0.00	$0.00	$0.00	$0.00
Sub-Function **41 - Admin. Principals Office**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
32-490-61-41-2-110-71520	Compensation-Substitutes	.00	19.19	.00	.00	.00	.00	.00
32-490-61-41-2-110-72100	FICA	.00	1.47	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$20.66	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$0.00	$20.66	$0.00	$0.00	$0.00	$0.00	$0.00
Level **3 - Secondary**								
Program **110 - Regular Instruction**								
32-490-61-41-3-110-71150	Compensation-Clerical	.00	1,405.02	.00	.00	.00	.00	.00
32-490-61-41-3-110-72100	FICA	.00	107.48	.00	.00	.00	.00	.00
32-490-61-41-3-110-75201	Postage-Student Mailings	.00	900.00	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$2,412.50	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$0.00	$2,412.50	$0.00	$0.00	$0.00	$0.00	$0.00
Level **4 - Middle**								
Program **110 - Regular Instruction**								
32-490-61-41-4-110-71520	Compensation-Substitutes	.00	21.37	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$21.37	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **4 - Middle** Totals	$0.00	$21.37	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **41 - Admin. Principals Office** Totals	$0.00	$2,454.53	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$0.00	$112,049.62	$0.00	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **490 - Coronavirus Relief (CRF) 21.019**								
Function **62 - Administration, Attend. & Health**								
Sub-Function **62 - Admin, Attend. & Health**								
Level **9 - District Wide**								
Program **212 - Exec Admin Services**								
32-490-62-62-9-212-73115	Printing Services	.00	5,031.00	.00	.00	.00	.00	.00
32-490-62-62-9-212-76105	Supplies - Office	.00	155.50	.00	.00	.00	.00	.00
	Program **212 - Exec Admin Services** Totals	$0.00	$5,186.50	$0.00	$0.00	$0.00	$0.00	$0.00
Program **216 - Fiscal Services**								
32-490-62-62-9-216-75513	Travel-Director of Business	.00	19.99	.00	.00	.00	.00	.00
	Program **216 - Fiscal Services** Totals	$0.00	$19.99	$0.00	$0.00	$0.00	$0.00	$0.00
Program **222 - Health Services**								
32-490-62-62-9-222-71131	Compensation-School Nurses	.00	24,401.07	.00	.00	.00	.00	.00
32-490-62-62-9-222-71520	Compensation-Substitutes	.00	195.12	.00	.00	.00	.00	.00
32-490-62-62-9-222-71665	Bonus Payments To Teachers	.00	2,322.00	.00	.00	.00	.00	.00
32-490-62-62-9-222-72100	FICA	.00	2,056.20	.00	.00	.00	.00	.00
32-490-62-62-9-222-72210	VRS Pension Contribution	.00	2,997.88	.00	.00	.00	.00	.00
32-490-62-62-9-222-72300	Group Health and Dental Insurance	.00	139.76	.00	.00	.00	.00	.00
32-490-62-62-9-222-72400	VRS Group Life Insurance	.00	241.72	.00	.00	.00	.00	.00
32-490-62-62-9-222-72750	VRS Retiree Health Care Credit	.00	218.24	.00	.00	.00	.00	.00
32-490-62-62-9-222-73115	Printing Services	.00	295.00	.00	.00	.00	.00	.00
32-490-62-62-9-222-76045	Furniture and Equip <$5,000	.00	439.98	.00	.00	.00	.00	.00
32-490-62-62-9-222-76100	Supplies - Nursing	.00	17,807.53	.00	.00	.00	.00	.00
32-490-62-62-9-222-76460	Testing Materials-Attend and Health	.00	14,450.00	.00	.00	.00	.00	.00
	Program **222 - Health Services** Totals	$0.00	$65,564.50	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$70,770.99	$0.00	$0.00	$0.00	$0.00	$0.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **490 - Coronavirus Relief (CRF) 21.019**								
Function **62 - Administration, Attend. & Health**								
	Sub-Function **62 - Admin, Attend. & Health** Totals	$0.00	$70,770.99	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **62 - Administration, Attend. & Health** Totals	$0.00	$70,770.99	$0.00	$0.00	$0.00	$0.00	$0.00
Function **63 - Pupil Transportation**								
Sub-Function **63 - Pupil Transportation**								
Level **9 - District Wide**								
Program **310 - Transportation Mgmt and Dir**								
32-490-63-63-9-310-76045	Furniture and Equip <$5,000	.00	3,500.00	.00	.00	.00	.00	.00
	Program **310 - Transportation Mgmt and Dir** Totals	$0.00	$3,500.00	$0.00	$0.00	$0.00	$0.00	$0.00
Program **320 - Vehicle Operation Services**								
32-490-63-63-9-320-71170	Compensation-Bus Drivers	.00	12,013.23	.00	.00	.00	.00	.00
32-490-63-63-9-320-71174	Compensation-Substitute Bus Drivers	.00	929.91	.00	.00	.00	.00	.00
32-490-63-63-9-320-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00	.00
32-490-63-63-9-320-72100	FICA	.00	1,108.65	.00	.00	.00	.00	.00
32-490-63-63-9-320-72220	VRS Hybrid Pension Contribution	.00	69.14	.00	.00	.00	.00	.00
32-490-63-63-9-320-72300	Group Health and Dental Insurance	.00	139.76	.00	.00	.00	.00	.00
32-490-63-63-9-320-72400	VRS Group Life Insurance	.00	40.28	.00	.00	.00	.00	.00
32-490-63-63-9-320-72510	Hybrid Disability Insurance	.00	15.88	.00	.00	.00	.00	.00
32-490-63-63-9-320-72600	Unemployment Compensation	.00	1,918.50	.00	.00	.00	.00	.00
32-490-63-63-9-320-72750	VRS Retiree Health Care Credit	.00	20.44	.00	.00	.00	.00	.00
32-490-63-63-9-320-76110	Supplies - Operational	.00	4,809.88	.00	.00	.00	.00	.00
	Program **320 - Vehicle Operation Services** Totals	$0.00	$22,613.67	$0.00	$0.00	$0.00	$0.00	$0.00
Program **330 - Transportation Monitoring Svcs**								
32-490-63-63-9-330-71172	Compensation-Bus Aides	.00	31.29	.00	.00	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **490 - Coronavirus Relief (CRF) 21.019**								
Function **63 - Pupil Transportation**								
Sub-Function **63 - Pupil Transportation**								
Level **9 - District Wide**								
Program **330 - Transportation Monitoring Svcs**								
32-490-63-63-9-330-71520	Compensation-Substitutes	.00	498.03	.00	.00	.00	.00	.00
32-490-63-63-9-330-72100	FICA	.00	40.49	.00	.00	.00	.00	.00
32-490-63-63-9-330-72600	Unemployment Compensation	.00	37.50	.00	.00	.00	.00	.00
Program **330 - Transportation Monitoring Svcs** Totals		$0.00	$607.31	$0.00	$0.00	$0.00	$0.00	$0.00
Program **350 - Bus Regular Purchases**								
32-490-63-63-9-350-78030	School Buses and Other Vehicles	.00	189,393.00	.00	.00	.00	.00	.00
Program **350 - Bus Regular Purchases** Totals		$0.00	$189,393.00	$0.00	$0.00	$0.00	$0.00	$0.00
Level **9 - District Wide** Totals		$0.00	$216,113.98	$0.00	$0.00	$0.00	$0.00	$0.00
Sub-Function **63 - Pupil Transportation** Totals		$0.00	$216,113.98	$0.00	$0.00	$0.00	$0.00	$0.00
Function **63 - Pupil Transportation** Totals		$0.00	$216,113.98	$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**								
32-490-64-64-9-420-71190	Compensation-Custodians	.00	16,225.71	.00	.00	.00	.00	.00
32-490-64-64-9-420-71200	Compensation-OT	.00	31.89	.00	.00	.00	.00	.00
32-490-64-64-9-420-71520	Compensation-Substitutes	.00	1,004.29	.00	.00	.00	.00	.00
32-490-64-64-9-420-71665	Bonus Payments To Teachers	.00	3,096.00	.00	.00	.00	.00	.00
32-490-64-64-9-420-72100	FICA	.00	1,202.41	.00	.00	.00	.00	.00
32-490-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	359.02	.00	.00	.00	.00	.00
32-490-64-64-9-420-72300	Group Health and Dental Insurance	.00	4,388.12	.00	.00	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **490 - Coronavirus Relief (CRF) 21.019**								
Function **64 - Operation & Maintenance**								
Sub-Function **64 - Operation & Maintenance**								
Level **9 - District Wide**								
Program **420 - Building Services**								
32-490-64-64-9-420-72400	VRS Group Life Insurance	.00	170.55	.00	.00	.00	.00	.00
32-490-64-64-9-420-72510	Hybrid Disability Insurance	.00	67.21	.00	.00	.00	.00	.00
32-490-64-64-9-420-72750	VRS Retiree Health Care Credit	.00	86.54	.00	.00	.00	.00	.00
32-490-64-64-9-420-74900	Building Maintenance -City	.00	14,197.38	.00	.00	.00	.00	.00
32-490-64-64-9-420-76055	Machines, Equipment and Tools <$5,000	.00	19,433.05	.00	.00	.00	.00	.00
32-490-64-64-9-420-76100	Supplies - Nursing	.00	386.40	.00	.00	.00	.00	.00
32-490-64-64-9-420-76110	Supplies - Operational	.00	164,299.20	.00	.00	.00	.00	.00
	Program **420 - Building Services** Totals	$0.00	$224,947.77	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$224,947.77	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **64 - Operation & Maintenance** Totals	$0.00	$224,947.77	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **64 - Operation & Maintenance** Totals	$0.00	$224,947.77	$0.00	$0.00	$0.00	$0.00	$0.00
Function **68 - Technology**								
Sub-Function **10 - Classroom Instruction**								
Level **9 - District Wide**								
Program **800 - Technology**								
32-490-68-10-9-800-76305	ITRT	.00	300.00	.00	.00	.00	.00	.00
32-490-68-10-9-800-76530	Computer Supplies	.00	1,999.64	.00	.00	.00	.00	.00
	Program **800 - Technology** Totals	$0.00	$2,299.64	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$2,299.64	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$2,299.64	$0.00	$0.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **490 - Coronavirus Relief (CRF) 21.019**								
Function **68 - Technology**								
Sub-Function **21 - Student Guidance**								
Level **9 - District Wide**								
Program **800 - Technology**								
32-490-68-21-9-800-73205	Software Licensing Fees	.00	36,946.00	.00	.00	.00	.00	.00
	Program **800 - Technology** Totals	$0.00	$36,946.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$36,946.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **21 - Student Guidance** Totals	$0.00	$36,946.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **68 - Technology** Totals	$0.00	$39,245.64	$0.00	$0.00	$0.00	$0.00	$0.00
	Locations **490 - Coronavirus Relief (CRF) 21.019** Totals	$0.00	$663,128.00	$0.00	$0.00	$0.00	$0.00	$0.00
Locations **500 - CARES GEER 84.425C**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **3 - Secondary**								
Program **110 - Regular Instruction**								
32-500-61-10-3-110-76530	Computer Supplies	.00	.00	399.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$399.00	$0.00	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$0.00	$0.00	$399.00	$0.00	$0.00	$0.00	$0.00
Level **4 - Middle**								
Program **110 - Regular Instruction**								
32-500-61-10-4-110-76515	Software-Instructional	.00	2,562.50	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$2,562.50	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **4 - Middle** Totals	$0.00	$2,562.50	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$2,562.50	$399.00	$0.00	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$0.00	$2,562.50	$399.00	$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**								
32-500-64-64-9-420-71187	Compensation-Student Workers	.00	4,002.25	401.50	1,648.50	2,050.00	.00	(2,050.00)
32-500-64-64-9-420-72100	FICA	.00	306.18	30.71	126.11	157.00	.00	(157.00)
32-500-64-64-9-420-75001	Telecom/ Internet Services	.00	778.00	1,731.20	450.00	500.00	.00	(500.00)

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **500 - CARES GEER 84.425C**								
Function **64 - Operation & Maintenance**								
Sub-Function **64 - Operation & Maintenance**								
Level **9 - District Wide**								
Program **420 - Building Services**								
	Program **420 - Building Services** Totals	$0.00	$5,086.43	$2,163.41	$2,224.61	$2,707.00	$0.00	($2,707.00)
	Level **9 - District Wide** Totals	$0.00	$5,086.43	$2,163.41	$2,224.61	$2,707.00	$0.00	($2,707.00)
	Sub-Function **64 - Operation & Maintenance** Totals	$0.00	$5,086.43	$2,163.41	$2,224.61	$2,707.00	$0.00	($2,707.00)
	Function **64 - Operation & Maintenance** Totals	$0.00	$5,086.43	$2,163.41	$2,224.61	$2,707.00	$0.00	($2,707.00)
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	.00	.00	38,219.00	9,295.61	17,293.00	.00	(17,293.00)
	Program **800 - Technology** Totals	$0.00	$0.00	$38,219.00	$9,295.61	$17,293.00	$0.00	($17,293.00)
	Level **9 - District Wide** Totals	$0.00	$0.00	$38,219.00	$9,295.61	$17,293.00	$0.00	($17,293.00)
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$0.00	$38,219.00	$9,295.61	$17,293.00	$0.00	($17,293.00)
Sub-Function **21 - Student Guidance**								
Level **9 - District Wide**								
Program **800 - Technology**								
32-500-68-21-9-800-73205	Software Licensing Fees	.00	22,986.65	54,984.57	7,283.50	30,000.00	.00	(30,000.00)
32-500-68-21-9-800-76515	Software-Instructional	.00	3,958.33	.00	.00	.00	.00	.00
	Program **800 - Technology** Totals	$0.00	$26,944.98	$54,984.57	$7,283.50	$30,000.00	$0.00	($30,000.00)
	Level **9 - District Wide** Totals	$0.00	$26,944.98	$54,984.57	$7,283.50	$30,000.00	$0.00	($30,000.00)
	Sub-Function **21 - Student Guidance** Totals	$0.00	$26,944.98	$54,984.57	$7,283.50	$30,000.00	$0.00	($30,000.00)
	Function **68 - Technology** Totals	$0.00	$26,944.98	$93,203.57	$16,579.11	$47,293.00	$0.00	($47,293.00)
	Locations **500 - CARES GEER 84.425C** Totals	$0.00	$34,593.91	$95,765.98	$18,803.72	$50,000.00	$0.00	($50,000.00)

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **510 - CARES ESSER 84.425D**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
32-510-61-10-2-110-76015	Allotment	.00	12.16	.00	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$12.16	$0.00	$0.00	$0.00	$0.00	$0.00
Program **120 - Special Education**								
32-510-61-10-2-120-73275	Therapeutic Services -Sp Ed	.00	850.00	801.86	.00	.00	.00	.00
32-510-61-10-2-120-76431	Special Ed - General	.00	4,009.76	.00	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$0.00	$4,859.76	$801.86	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$0.00	$4,871.92	$801.86	$0.00	$0.00	$0.00	$0.00
Level **3 - Secondary**								
Program **120 - Special Education**								
32-510-61-10-3-120-73275	Therapeutic Services -Sp Ed	.00	4,417.00	1,270.00	.00	.00	.00	.00
32-510-61-10-3-120-76431	Special Ed - General	.00	2,725.45	.00	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$0.00	$7,142.45	$1,270.00	$0.00	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$0.00	$7,142.45	$1,270.00	$0.00	$0.00	$0.00	$0.00
Level **4 - Middle**								
Program **120 - Special Education**								
32-510-61-10-4-120-73275	Therapeutic Services -Sp Ed	.00	400.00	50.00	.00	.00	.00	.00
32-510-61-10-4-120-76431	Special Ed - General	.00	2,684.40	48.98	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$0.00	$3,084.40	$98.98	$0.00	$0.00	$0.00	$0.00
	Level **4 - Middle** Totals	$0.00	$3,084.40	$98.98	$0.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$15,098.77	$2,170.84	$0.00	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$0.00	$15,098.77	$2,170.84	$0.00	$0.00	$0.00	$0.00
Function **62 - Administration, Attend. & Health**								
Sub-Function **62 - Admin, Attend. & Health**								
Level **9 - District Wide**								
Program **222 - Health Services**								
32-510-62-62-9-222-76100	Supplies - Nursing	.00	816.42	.00	.00	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **510 - CARES ESSER 84.425D**								
Function **62 - Administration, Attend. & Health**								
Sub-Function **62 - Admin, Attend. & Health**								
Level **9 - District Wide**								
Program **222 - Health Services**								
	Program **222 - Health Services** Totals	$0.00	$816.42	$0.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$816.42	$0.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **62 - Admin, Attend. & Health** Totals	$0.00	$816.42	$0.00	$0.00	$0.00	$0.00	$0.00
	Function **62 - Administration, Attend. & Health** Totals	$0.00	$816.42	$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**								
32-510-64-64-9-420-76110	Supplies - Operational	.00	14,126.78	13,769.18	.00	10,000.00	.00	(10,000.00)
	Program **420 - Building Services** Totals	$0.00	$14,126.78	$13,769.18	$0.00	$10,000.00	$0.00	($10,000.00)
	Level **9 - District Wide** Totals	$0.00	$14,126.78	$13,769.18	$0.00	$10,000.00	$0.00	($10,000.00)
	Sub-Function **64 - Operation & Maintenance** Totals	$0.00	$14,126.78	$13,769.18	$0.00	$10,000.00	$0.00	($10,000.00)
	Function **64 - Operation & Maintenance** Totals	$0.00	$14,126.78	$13,769.18	$0.00	$10,000.00	$0.00	($10,000.00)
	Locations **510 - CARES ESSER 84.425D** Totals	$0.00	$30,041.97	$15,940.02	$0.00	$10,000.00	$0.00	($10,000.00)
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	.00	22,280.00	22,280.00	22,280.00	.00	.00	.00
32-520-61-10-3-110-72100	FICA	.00	1,704.00	1,704.42	1,704.42	.00	.00	.00
32-520-61-10-3-110-73037	Contractual Services - Other	.00	5,000.00	5,000.00	5,000.00	.00	.00	.00
32-520-61-10-3-110-76435	Supplies - Instructional	.00	1,016.00	1,015.58	1,015.58	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$30,000.00	$30,000.00	$30,000.00	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$0.00	$30,000.00	$30,000.00	$30,000.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$30,000.00	$30,000.00	$30,000.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **520 - Jobs for VA Graduates-JVG Grant**								
	Function **61 - Instruction** Totals	$0.00	$30,000.00	$30,000.00	$30,000.00	$0.00	$0.00	$0.00
	Locations **520 - Jobs for VA Graduates-JVG Grant** Totals	$0.00	$30,000.00	$30,000.00	$30,000.00	$0.00	$0.00	$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	.00	.00	256,445.96	34,598.97	70,671.00	.00	(70,671.00)
32-530-61-10-2-110-71151	Compensation-Instructional Asst	.00	.00	47,000.84	.00	18,500.00	.00	(18,500.00)
32-530-61-10-2-110-71665	Bonus Payments To Teachers	.00	.00	.00	4,644.00	.00	.00	.00
32-530-61-10-2-110-72100	FICA	.00	.00	22,828.65	2,973.16	7,408.00	.00	(7,408.00)
32-530-61-10-2-110-72210	VRS Pension Contribution	.00	.00	50,321.70	6,812.26	15,271.00	.00	(15,271.00)
32-530-61-10-2-110-72300	Group Health and Dental Insurance	.00	.00	29,974.40	5,744.83	5,000.00	.00	(5,000.00)
32-530-61-10-2-110-72400	VRS Group Life Insurance	.00	.00	4,057.30	549.22	1,415.00	.00	(1,415.00)
32-530-61-10-2-110-72750	VRS Retiree Health Care Credit	.00	.00	3,663.60	495.95	1,024.00	.00	(1,024.00)
32-530-61-10-2-110-76435	Supplies - Instructional	.00	.00	1,984.42	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$416,276.87	$55,818.39	$119,289.00	$0.00	($119,289.00)
Program **120 - Special Education**								
32-530-61-10-2-120-71120	Compensation-Instructional Salaries	.00	.00	28,720.77	.00	14,000.00	.00	(14,000.00)
32-530-61-10-2-120-72100	FICA	.00	.00	2,193.84	.00	1,071.00	.00	(1,071.00)
32-530-61-10-2-120-72210	VRS Pension Contribution	.00	.00	.00	.00	2,327.00	.00	(2,327.00)
32-530-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	4,846.77	.00	.00	.00	.00
32-530-61-10-2-120-72300	Group Health and Dental Insurance	.00	.00	3,676.64	.00	4,334.00	.00	(4,334.00)
32-530-61-10-2-120-72400	VRS Group Life Insurance	.00	.00	390.75	.00	187.00	.00	(187.00)

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **530 - CRRSA ESSER II 84.425D**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **2 - Elementary**								
Program **120 - Special Education**								
32-530-61-10-2-120-72510	Hybrid Disability Insurance	.00	.00	69.41	.00	.00	.00	.00
32-530-61-10-2-120-72750	VRS Retiree Health Care Credit	.00	.00	352.88	.00	170.00	.00	(170.00)
	Program **120 - Special Education** Totals	$0.00	$0.00	$40,251.06	$0.00	$22,089.00	$0.00	($22,089.00)
	Level **2 - Elementary** Totals	$0.00	$0.00	$456,527.93	$55,818.39	$141,378.00	$0.00	($141,378.00)
Level **3 - Secondary**								
Program **110 - Regular Instruction**								
32-530-61-10-3-110-71120	Compensation-Instructional Salaries	.00	.00	81,663.38	36,291.88	85,671.00	.00	(85,671.00)
32-530-61-10-3-110-71665	Bonus Payments To Teachers	.00	.00	.00	1,548.00	.00	.00	.00
32-530-61-10-3-110-72100	FICA	.00	.00	5,884.40	2,523.42	6,554.00	.00	(6,554.00)
32-530-61-10-3-110-72210	VRS Pension Contribution	.00	.00	17,519.88	10,773.21	14,067.00	.00	(14,067.00)
32-530-61-10-3-110-72300	Group Health and Dental Insurance	.00	.00	14,057.48	9,492.96	8,667.00	.00	(8,667.00)
32-530-61-10-3-110-72400	VRS Group Life Insurance	.00	.00	1,412.56	868.56	1,134.00	.00	(1,134.00)
32-530-61-10-3-110-72750	VRS Retiree Health Care Credit	.00	.00	1,275.49	784.35	1,024.00	.00	(1,024.00)
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$121,813.19	$62,282.38	$117,117.00	$0.00	($117,117.00)
	Level **3 - Secondary** Totals	$0.00	$0.00	$121,813.19	$62,282.38	$117,117.00	$0.00	($117,117.00)
Level **4 - Middle**								
Program **110 - Regular Instruction**								
32-530-61-10-4-110-71120	Compensation-Instructional Salaries	.00	.00	16,957.44	5,119.14	70,671.00	.00	(70,671.00)
32-530-61-10-4-110-71151	Compensation-Instructional Asst	.00	.00	24,497.48	16,411.75	18,500.00	.00	(18,500.00)
32-530-61-10-4-110-71665	Bonus Payments To Teachers	.00	.00	.00	1,548.00	.00	.00	.00
32-530-61-10-4-110-72100	FICA	.00	.00	2,497.79	1,513.93	6,821.00	.00	(6,821.00)
32-530-61-10-4-110-72210	VRS Pension Contribution	.00	.00	3,062.88	.00	13,072.00	.00	(13,072.00)

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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 **110 - Regular Instruction**								
32-530-61-10-4-110-72220	VRS Hybrid Pension Contribution	.00	.00	4,043.70	3,706.39	.00	.00	.00
32-530-61-10-4-110-72300	Group Health and Dental Insurance	.00	.00	9,084.40	7,124.52	5,000.00	.00	(5,000.00)
32-530-61-10-4-110-72400	VRS Group Life Insurance	.00	.00	572.93	334.89	1,415.00	.00	(1,415.00)
32-530-61-10-4-110-72510	Hybrid Disability Insurance	.00	.00	57.90	59.49	.00	.00	.00
32-530-61-10-4-110-72750	VRS Retiree Health Care Credit	.00	.00	517.39	302.40	1,024.00	.00	(1,024.00)
Program **110 - Regular Instruction** Totals		$0.00	$0.00	$61,291.91	$36,120.51	$116,503.00	$0.00	($116,503.00)
Program **120 - Special Education**								
32-530-61-10-4-120-71120	Compensation-Instructional Salaries	.00	.00	48,744.96	.00	33,500.00	.00	(33,500.00)
32-530-61-10-4-120-72100	FICA	.00	.00	3,637.45	.01	2,563.00	.00	(2,563.00)
32-530-61-10-4-120-72210	VRS Pension Contribution	.00	.00	.00	.00	5,567.00	.00	(5,567.00)
32-530-61-10-4-120-72220	VRS Hybrid Pension Contribution	.00	.00	8,093.90	.00	.00	.00	.00
32-530-61-10-4-120-72300	Group Health and Dental Insurance	.00	.00	7,660.88	.00	4,333.00	.00	(4,333.00)
32-530-61-10-4-120-72400	VRS Group Life Insurance	.00	.00	652.60	.00	449.00	.00	(449.00)
32-530-61-10-4-120-72510	Hybrid Disability Insurance	.00	.00	115.90	.00	.00	.00	.00
32-530-61-10-4-120-72750	VRS Retiree Health Care Credit	.00	.00	589.30	.00	406.00	.00	(406.00)
Program **120 - Special Education** Totals		$0.00	$0.00	$69,494.99	$0.01	$46,818.00	$0.00	($46,818.00)
Level **4 - Middle** Totals		$0.00	$0.00	$130,786.90	$36,120.52	$163,321.00	$0.00	($163,321.00)
Sub-Function **10 - Classroom Instruction** Totals		$0.00	$0.00	$709,128.02	$154,221.29	$421,816.00	$0.00	($421,816.00)
Function **61 - Instruction** Totals		$0.00	$0.00	$709,128.02	$154,221.29	$421,816.00	$0.00	($421,816.00)

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **530 - CRRSA ESSER II 84.425D**								
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	.00	46,236.50	94,389.65	157,416.51	248,000.00	.00	(248,000.00)
32-530-64-64-9-420-78020	Furniture & Equipment >$5,000	.00	.00	437,568.50	36,464.39	104,000.00	.00	(104,000.00)
	Program **420 - Building Services** Totals	$0.00	$46,236.50	$531,958.15	$193,880.90	$352,000.00	$0.00	($352,000.00)
	Level **9 - District Wide** Totals	$0.00	$46,236.50	$531,958.15	$193,880.90	$352,000.00	$0.00	($352,000.00)
	Sub-Function **64 - Operation & Maintenance** Totals	$0.00	$46,236.50	$531,958.15	$193,880.90	$352,000.00	$0.00	($352,000.00)
	Function **64 - Operation & Maintenance** Totals	$0.00	$46,236.50	$531,958.15	$193,880.90	$352,000.00	$0.00	($352,000.00)
	Locations **530 - CRRSA ESSER II 84.425D** Totals	$0.00	$46,236.50	$1,241,086.17	$348,102.19	$773,816.00	$0.00	($773,816.00)
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	.00	.00	121,356.34	254,825.09	349,846.00	520,000.00	170,154.00
32-540-61-10-2-110-71151	Compensation-Instructional Asst	.00	.00	159.31	40,819.64	112,000.00	.00	(112,000.00)
32-540-61-10-2-110-71520	Compensation-Substitutes	.00	.00	12,844.41	.00	.00	.00	.00
32-540-61-10-2-110-71665	Bonus Payments To Teachers	.00	.00	.00	4,644.00	.00	.00	.00
32-540-61-10-2-110-72100	FICA	.00	.00	10,234.88	22,239.33	35,326.00	39,780.00	4,454.00
32-540-61-10-2-110-72210	VRS Pension Contribution	.00	.00	17,934.70	59,043.17	71,799.00	86,424.00	14,625.00
32-540-61-10-2-110-72300	Group Health and Dental Insurance	.00	.00	398.40	34,765.56	28,890.00	60,011.00	31,121.00
32-540-61-10-2-110-72400	VRS Group Life Insurance	.00	.00	1,446.00	4,760.42	5,788.00	6,968.00	1,180.00
32-540-61-10-2-110-72750	VRS Retiree Health Care Credit	.00	.00	1,305.70	4,298.53	5,227.00	6,292.00	1,065.00
32-540-61-10-2-110-73037	Contractual Services - Other	.00	.00	.00	2,800.00	18,000.00	18,000.00	.00
32-540-61-10-2-110-76015	Allotment	.00	.00	4,288.21	3,680.27	.00	20,000.00	20,000.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$169,967.95	$431,876.01	$626,876.00	$757,475.00	$130,599.00
Program **120 - Special Education**								
32-540-61-10-2-120-71120	Compensation-Instructional Salaries	.00	.00	550.00	21,106.89	.00	.00	.00
32-540-61-10-2-120-71185	Compensation- Speech and Vision Teachers	.00	.00	59,688.96	43,912.44	120,000.00	.00	(120,000.00)
32-540-61-10-2-120-71520	Compensation-Substitutes	.00	.00	159.26	.00	.00	.00	.00
32-540-61-10-2-120-71665	Bonus Payments To Teachers	.00	.00	.00	2,941.20	.00	.00	.00
32-540-61-10-2-120-72100	FICA	.00	.00	4,411.74	4,817.86	9,180.00	.00	(9,180.00)
32-540-61-10-2-120-72210	VRS Pension Contribution	.00	.00	.00	4,192.65	19,944.00	.00	(19,944.00)
32-540-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	9,920.30	9,868.77	.00	.00	.00
32-540-61-10-2-120-72300	Group Health and Dental Insurance	.00	.00	7,667.60	10,954.78	5,778.00	.00	(5,778.00)
32-540-61-10-2-120-72400	VRS Group Life Insurance	.00	.00	799.80	1,133.73	1,608.00	.00	(1,608.00)
32-540-61-10-2-120-72510	Hybrid Disability Insurance	.00	.00	142.10	141.30	.00	.00	.00
32-540-61-10-2-120-72750	VRS Retiree Health Care Credit	.00	.00	722.20	1,023.75	1,452.00	.00	(1,452.00)
32-540-61-10-2-120-73037	Contractual Services - Other	.00	.00	72,969.35	.00	16,667.00	.00	(16,667.00)
32-540-61-10-2-120-76435	Supplies - Instructional	.00	.00	10,608.39	.00	27,025.00	.00	(27,025.00)
	Program **120 - Special Education** Totals	$0.00	$0.00	$167,639.70	$100,093.37	$201,654.00	$0.00	($201,654.00)
Program **127 - Regional Sp Ed Program**								
32-540-61-10-2-127-71120	Compensation-Instructional Salaries	.00	.00	317.50	.00	.00	.00	.00
32-540-61-10-2-127-71151	Compensation-Instructional Asst	.00	.00	79.63	.00	.00	.00	.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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 **127 - Regional Sp Ed Program**								
32-540-61-10-2-127-72100	FICA	.00	.00	30.38	.00	.00	.00	.00
	Program **127 - Regional Sp Ed Program** Totals	$0.00	$0.00	$427.51	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$0.00	$0.00	$338,035.16	$531,969.38	$828,530.00	$757,475.00	($71,055.00)
Level **3 - Secondary**								
Program **110 - Regular Instruction**								
32-540-61-10-3-110-71120	Compensation-Instructional Salaries	.00	.00	59,116.05	97,349.29	429,847.00	210,000.00	(219,847.00)
32-540-61-10-3-110-71665	Bonus Payments To Teachers	.00	.00	.00	1,548.00	.00	.00	.00
32-540-61-10-3-110-72100	FICA	.00	.00	4,469.62	7,118.71	32,878.00	16,065.00	(16,813.00)
32-540-61-10-3-110-72210	VRS Pension Contribution	.00	.00	.00	11,773.26	66,480.00	34,902.00	(31,578.00)
32-540-61-10-3-110-72220	VRS Hybrid Pension Contribution	.00	.00	8,317.50	7,969.05	.00	.00	.00
32-540-61-10-3-110-72300	Group Health and Dental Insurance	.00	.00	6,640.00	8,483.78	20,223.00	97,824.00	77,601.00
32-540-61-10-3-110-72400	VRS Group Life Insurance	.00	.00	670.60	1,591.71	5,360.00	2,814.00	(2,546.00)
32-540-61-10-3-110-72510	Hybrid Disability Insurance	.00	.00	119.10	114.12	.00	.00	.00
32-540-61-10-3-110-72750	VRS Retiree Health Care Credit	.00	.00	605.50	1,437.28	4,840.00	2,541.00	(2,299.00)
32-540-61-10-3-110-73037	Contractual Services - Other	.00	.00	33,550.00	11,600.00	3,333.00	10,730.00	7,397.00
32-540-61-10-3-110-76015	Allotment	.00	.00	797.90	1,642.80	.00	5,000.00	5,000.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$114,286.27	$150,628.00	$562,961.00	$379,876.00	($183,085.00)
Program **120 - Special Education**								
32-540-61-10-3-120-71120	Compensation-Instructional Salaries	.00	.00	107,968.87	42,749.53	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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 **120 - Special Education**								
32-540-61-10-3-120-71146	Compensation - ELL	.00	.00	162.80	.00	.00	.00	.00
32-540-61-10-3-120-72100	FICA	.00	.00	8,093.35	3,112.36	.00	.00	.00
32-540-61-10-3-120-72210	VRS Pension Contribution	.00	.00	18,268.80	.00	.00	.00	.00
32-540-61-10-3-120-72220	VRS Hybrid Pension Contribution	.00	.00	.00	8,455.18	.00	.00	.00
32-540-61-10-3-120-72300	Group Health and Dental Insurance	.00	.00	18,514.40	4,783.28	.00	.00	.00
32-540-61-10-3-120-72400	VRS Group Life Insurance	.00	.00	1,472.90	681.66	.00	.00	.00
32-540-61-10-3-120-72510	Hybrid Disability Insurance	.00	.00	.00	121.05	.00	.00	.00
32-540-61-10-3-120-72750	VRS Retiree Health Care Credit	.00	.00	1,330.00	615.60	.00	.00	.00
	Program **120 - Special Education** Totals	$0.00	$0.00	$155,811.12	$60,518.66	$0.00	$0.00	$0.00
Program **130 - Vocational**								
32-540-61-10-3-130-71120	Compensation-Instructional Salaries	.00	.00	3,867.00	.00	.00	.00	.00
32-540-61-10-3-130-72100	FICA	.00	.00	295.83	.00	.00	.00	.00
	Program **130 - Vocational** Totals	$0.00	$0.00	$4,162.83	$0.00	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$0.00	$0.00	$274,260.22	$211,146.66	$562,961.00	$379,876.00	($183,085.00)
Level **4 - Middle**								
Program **110 - Regular Instruction**								
32-540-61-10-4-110-71120	Compensation-Instructional Salaries	.00	.00	4,297.76	38,885.71	69,846.00	.00	(69,846.00)
32-540-61-10-4-110-71151	Compensation-Instructional Asst	.00	.00	.00	4,659.53	.00	.00	.00
32-540-61-10-4-110-71520	Compensation-Substitutes	.00	.00	1,100.00	.00	.00	.00	.00
32-540-61-10-4-110-71665	Bonus Payments To Teachers	.00	.00	.00	1,548.00	.00	.00	.00
32-540-61-10-4-110-72100	FICA	.00	.00	412.93	3,081.33	5,338.00	.00	(5,338.00)

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
32-540-61-10-4-110-72210	VRS Pension Contribution	.00	.00	.00	8,695.04	6,648.00	.00	(6,648.00)
32-540-61-10-4-110-72220	VRS Hybrid Pension Contribution	.00	.00	.00	447.60	.00	.00	.00
32-540-61-10-4-110-72300	Group Health and Dental Insurance	.00	.00	.00	.00	2,889.00	.00	(2,889.00)
32-540-61-10-4-110-72400	VRS Group Life Insurance	.00	.00	.00	701.04	536.00	.00	(536.00)
32-540-61-10-4-110-72750	VRS Retiree Health Care Credit	.00	.00	.00	633.04	484.00	.00	(484.00)
32-540-61-10-4-110-73037	Contractual Services - Other	.00	.00	14,150.00	.00	2,000.00	.00	(2,000.00)
32-540-61-10-4-110-76015	Allotment	.00	.00	727.50	2,033.78	.00	.00	.00
32-540-61-10-4-110-76215	Choir	.00	.00	5.94	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$20,694.13	$60,685.07	$87,741.00	$0.00	($87,741.00)
Program **120 - Special Education**								
32-540-61-10-4-120-71120	Compensation-Instructional Salaries	.00	.00	332.50	36,564.77	.00	.00	.00
32-540-61-10-4-120-72100	FICA	.00	.00	25.44	2,608.53	.00	.00	.00
32-540-61-10-4-120-72220	VRS Hybrid Pension Contribution	.00	.00	.00	7,730.73	.00	.00	.00
32-540-61-10-4-120-72300	Group Health and Dental Insurance	.00	.00	.00	6,438.44	.00	.00	.00
32-540-61-10-4-120-72400	VRS Group Life Insurance	.00	.00	.00	623.34	.00	.00	.00
32-540-61-10-4-120-72510	Hybrid Disability Insurance	.00	.00	.00	110.70	.00	.00	.00
32-540-61-10-4-120-72750	VRS Retiree Health Care Credit	.00	.00	.00	562.86	.00	.00	.00
	Program **120 - Special Education** Totals	$0.00	$0.00	$357.94	$54,639.37	$0.00	$0.00	$0.00
	Level **4 - Middle** Totals	$0.00	$0.00	$21,052.07	$115,324.44	$87,741.00	$0.00	($87,741.00)

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
32-540-61-10-6-160-71151	Compensation-Instructional Asst	.00	.00	.00	.00	17,312.00	.00	(17,312.00)
32-540-61-10-6-160-71195	Compensation - Summer School Principal	.00	.00	14,227.57	.00	28,407.00	.00	(28,407.00)
32-540-61-10-6-160-71196	Compensation - Summer School Teacher	.00	.00	72,588.00	15,478.36	166,667.00	132,554.00	(34,113.00)
32-540-61-10-6-160-72100	FICA	.00	.00	6,634.30	1,184.09	16,248.00	10,141.00	(6,107.00)
32-540-61-10-6-160-72210	VRS Pension Contribution	.00	.00	2,364.58	.00	4,721.00	.00	(4,721.00)
32-540-61-10-6-160-72300	Group Health and Dental Insurance	.00	.00	1,252.34	.00	963.00	.00	(963.00)
32-540-61-10-6-160-72400	VRS Group Life Insurance	.00	.00	190.64	.00	380.00	.00	(380.00)
32-540-61-10-6-160-72750	VRS Retiree Health Care Credit	.00	.00	172.13	.00	343.00	.00	(343.00)
	Program **160 - Summer** Totals	$0.00	$0.00	$97,429.56	$16,662.45	$235,041.00	$142,695.00	($92,346.00)
	Level **6 - Summer** Totals	$0.00	$0.00	$97,429.56	$16,662.45	$235,041.00	$142,695.00	($92,346.00)
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$0.00	$730,777.01	$875,102.93	$1,714,273.00	$1,280,046.00	($434,227.00)
Sub-Function **21 - Student Guidance**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
32-540-61-21-2-110-71124	Compensation-Guidance Counselors	.00	.00	1,263.75	.00	.00	.00	.00
32-540-61-21-2-110-72100	FICA	.00	.00	96.67	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$1,360.42	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$0.00	$0.00	$1,360.42	$0.00	$0.00	$0.00	$0.00
	Sub-Function **21 - Student Guidance** Totals	$0.00	$0.00	$1,360.42	$0.00	$0.00	$0.00	$0.00
Sub-Function **32 - Instr. Sup. - Media Services**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
32-540-61-32-2-110-71122	Compensation-Librarians	.00	.00	467.60	.00	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **540 - CRRSA ESSER III 84.425U**								
Function **61 - Instruction**								
Sub-Function **32 - Instr. Sup. - Media Services**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
32-540-61-32-2-110-72100	FICA	.00	.00	35.77	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$503.37	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$0.00	$0.00	$503.37	$0.00	$0.00	$0.00	$0.00
Level **4 - Middle**								
Program **110 - Regular Instruction**								
32-540-61-32-4-110-76155	Audio Visual Media	.00	.00	159.95	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$159.95	$0.00	$0.00	$0.00	$0.00
	Level **4 - Middle** Totals	$0.00	$0.00	$159.95	$0.00	$0.00	$0.00	$0.00
	Sub-Function **32 - Instr. Sup. - Media Services** Totals	$0.00	$0.00	$663.32	$0.00	$0.00	$0.00	$0.00
Sub-Function **41 - Admin. Principals Office**								
Level **2 - Elementary**								
Program **110 - Regular Instruction**								
32-540-61-41-2-110-71150	Compensation-Clerical	.00	.00	267.90	.00	.00	.00	.00
32-540-61-41-2-110-72100	FICA	.00	.00	20.49	.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$288.39	$0.00	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$0.00	$0.00	$288.39	$0.00	$0.00	$0.00	$0.00
	Sub-Function **41 - Admin. Principals Office** Totals	$0.00	$0.00	$288.39	$0.00	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$0.00	$0.00	$733,089.14	$875,102.93	$1,714,273.00	$1,280,046.00	($434,227.00)
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	.00	.00	62,640.00	58,590.00	120,000.00	60,000.00	(60,000.00)
	Program **213 - Information Services** Totals	$0.00	$0.00	$62,640.00	$58,590.00	$120,000.00	$60,000.00	($60,000.00)
Program **222 - Health Services**								
32-540-62-62-9-222-71131	Compensation-School Nurses	.00	.00	33,070.39	47,062.16	128,000.00	60,255.00	(67,745.00)

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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**								
32-540-62-62-9-222-71665	Bonus Payments To Teachers	.00	.00	.00	1,548.00	.00	.00	.00
32-540-62-62-9-222-72100	FICA	.00	.00	2,537.28	3,730.08	9,792.00	4,610.00	(5,182.00)
32-540-62-62-9-222-72210	VRS Pension Contribution	.00	.00	4,496.55	9,012.78	21,274.00	10,015.00	(11,259.00)
32-540-62-62-9-222-72300	Group Health and Dental Insurance	.00	.00	232.40	298.80	11,556.00	4,788.00	(6,768.00)
32-540-62-62-9-222-72400	VRS Group Life Insurance	.00	.00	362.55	726.66	1,715.00	808.00	(907.00)
32-540-62-62-9-222-72750	VRS Retiree Health Care Credit	.00	.00	327.35	656.19	1,549.00	730.00	(819.00)
32-540-62-62-9-222-76100	Supplies - Nursing	.00	.00	14,041.73	.00	.00	.00	.00
	Program **222 - Health Services** Totals	$0.00	$0.00	$55,068.25	$63,034.67	$173,886.00	$81,206.00	($92,680.00)
Program **420 - Building Services**								
32-540-62-62-9-420-71190	Compensation-Custodians	.00	.00	349.48	.00	.00	.00	.00
32-540-62-62-9-420-72100	FICA	.00	.00	26.73	.00	.00	.00	.00
	Program **420 - Building Services** Totals	$0.00	$0.00	$376.21	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$118,084.46	$121,624.67	$293,886.00	$141,206.00	($152,680.00)
	Sub-Function **62 - Admin, Attend. & Health** Totals	$0.00	$0.00	$118,084.46	$121,624.67	$293,886.00	$141,206.00	($152,680.00)
	Function **62 - Administration, Attend. & Health** Totals	$0.00	$0.00	$118,084.46	$121,624.67	$293,886.00	$141,206.00	($152,680.00)
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	.00	.00	26,689.73	16,545.26	20,139.00	.00	(20,139.00)
32-540-63-63-9-320-71665	Bonus Payments To Teachers	.00	.00	.00	1,548.00	.00	.00	.00
32-540-63-63-9-320-72100	FICA	.00	.00	2,013.09	1,339.45	1,540.00	.00	(1,540.00)

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
32-540-63-63-9-320-72220	VRS Hybrid Pension Contribution	.00	.00	123.28	286.40	.00	.00	.00
32-540-63-63-9-320-72300	Group Health and Dental Insurance	.00	.00	3,999.00	6,441.80	.00	.00	.00
32-540-63-63-9-320-72400	VRS Group Life Insurance	.00	.00	71.84	195.30	.00	.00	.00
32-540-63-63-9-320-72510	Hybrid Disability Insurance	.00	.00	28.32	76.95	.00	.00	.00
32-540-63-63-9-320-72750	VRS Retiree Health Care Credit	.00	.00	60.60	161.82	.00	.00	.00
32-540-63-63-9-320-76110	Supplies - Operational	.00	.00	633.52	.00	.00	.00	.00
	Program **320 - Vehicle Operation Services** Totals	$0.00	$0.00	$33,619.38	$26,594.98	$21,679.00	$0.00	($21,679.00)
Program **350 - Bus Regular Purchases**								
32-540-63-63-9-350-78030	School Buses and Other Vehicles	.00	.00	.00	73,087.00	.00	.00	.00
	Program **350 - Bus Regular Purchases** Totals	$0.00	$0.00	$0.00	$73,087.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$33,619.38	$99,681.98	$21,679.00	$0.00	($21,679.00)
	Sub-Function **63 - Pupil Transportation** Totals	$0.00	$0.00	$33,619.38	$99,681.98	$21,679.00	$0.00	($21,679.00)
	Function **63 - Pupil Transportation** Totals	$0.00	$0.00	$33,619.38	$99,681.98	$21,679.00	$0.00	($21,679.00)
Function **64 - Operation & Maintenance**								
Sub-Function **64 - Operation & Maintenance**								
Level **9 - District Wide**								
Program **420 - Building Services**								
32-540-64-64-9-420-71190	Compensation-Custodians	.00	.00	1,973.87	.00	.00	.00	.00
32-540-64-64-9-420-71200	Compensation-OT	.00	.00	31.14	.00	.00	.00	.00
32-540-64-64-9-420-72100	FICA	.00	.00	119.07	.00	.00	.00	.00
32-540-64-64-9-420-72220	VRS Hybrid Pension Contribution	.00	.00	69.09	.00	.00	.00	.00
32-540-64-64-9-420-72300	Group Health and Dental Insurance	.00	.00	679.64	.00	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **540 - CRRSA ESSER III 84.425U**								
Function **64 - Operation & Maintenance**								
Sub-Function **64 - Operation & Maintenance**								
Level **9 - District Wide**								
Program **420 - Building Services**								
32-540-64-64-9-420-72400	VRS Group Life Insurance	.00	.00	26.45	.00	.00	.00	.00
32-540-64-64-9-420-72510	Hybrid Disability Insurance	.00	.00	10.42	.00	.00	.00	.00
32-540-64-64-9-420-72750	VRS Retiree Health Care Credit	.00	.00	22.30	.00	.00	.00	.00
32-540-64-64-9-420-73180	Repair/Maint - Other Contracted	.00	.00	.00	.00	100,000.00	.00	(100,000.00)
32-540-64-64-9-420-74900	Building Maintenance -City	.00	.00	30,557.77	19,701.56	.00	10,355.00	10,355.00
32-540-64-64-9-420-76110	Supplies - Operational	.00	.00	15,887.75	.00	74,000.00	.00	(74,000.00)
32-540-64-64-9-420-78020	Furniture & Equipment >$5,000	.00	.00	.00	.00	51,532.00	.00	(51,532.00)
	Program **420 - Building Services** Totals	$0.00	$0.00	$49,377.50	$19,701.56	$225,532.00	$10,355.00	($215,177.00)
	Level **9 - District Wide** Totals	$0.00	$0.00	$49,377.50	$19,701.56	$225,532.00	$10,355.00	($215,177.00)
	Sub-Function **64 - Operation & Maintenance** Totals	$0.00	$0.00	$49,377.50	$19,701.56	$225,532.00	$10,355.00	($215,177.00)
	Function **64 - Operation & Maintenance** Totals	$0.00	$0.00	$49,377.50	$19,701.56	$225,532.00	$10,355.00	($215,177.00)
Function **68 - Technology**								
Sub-Function **10 - Classroom Instruction**								
Level **9 - District Wide**								
Program **800 - Technology**								
32-540-68-10-9-800-71139	Compensation-ITRT	.00	.00	50,493.00	40,415.50	120,000.00	53,754.00	(66,246.00)
32-540-68-10-9-800-71665	Bonus Payments To Teachers	.00	.00	.00	1,548.00	.00	.00	.00
32-540-68-10-9-800-72100	FICA	.00	.00	3,659.76	3,036.49	9,180.00	4,113.00	(5,067.00)
32-540-68-10-9-800-72210	VRS Pension Contribution	.00	.00	.00	.00	19,944.00	8,934.00	(11,010.00)
32-540-68-10-9-800-72220	VRS Hybrid Pension Contribution	.00	.00	8,391.90	8,040.51	.00	.00	.00
32-540-68-10-9-800-72300	Group Health and Dental Insurance	.00	.00	18,674.40	6,766.55	5,778.00	9,510.00	3,732.00
32-540-68-10-9-800-72400	VRS Group Life Insurance	.00	.00	676.60	648.27	1,608.00	721.00	(887.00)

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
32-540-68-10-9-800-72510	Hybrid Disability Insurance	.00	.00	120.20	115.11	.00	.00	.00
32-540-68-10-9-800-72750	VRS Retiree Health Care Credit	.00	.00	611.00	585.36	1,452.00	651.00	(801.00)
	Program **800 - Technology** Totals	$0.00	$0.00	$82,626.86	$61,155.79	$157,962.00	$77,683.00	($80,279.00)
	Level **9 - District Wide** Totals	$0.00	$0.00	$82,626.86	$61,155.79	$157,962.00	$77,683.00	($80,279.00)
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$0.00	$82,626.86	$61,155.79	$157,962.00	$77,683.00	($80,279.00)
Sub-Function **21 - Student Guidance**								
Level **9 - District Wide**								
Program **800 - Technology**								
32-540-68-21-9-800-73205	Software Licensing Fees	.00	.00	.00	12,850.50	.00	.00	.00
	Program **800 - Technology** Totals	$0.00	$0.00	$0.00	$12,850.50	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$0.00	$12,850.50	$0.00	$0.00	$0.00
	Sub-Function **21 - Student Guidance** Totals	$0.00	$0.00	$0.00	$12,850.50	$0.00	$0.00	$0.00
	Function **68 - Technology** Totals	$0.00	$0.00	$82,626.86	$74,006.29	$157,962.00	$77,683.00	($80,279.00)
	Locations **540 - CRRSA ESSER III 84.425U** Totals	$0.00	$0.00	$1,016,797.34	$1,190,117.43	$2,413,332.00	$1,509,290.00	($904,042.00)
Locations **550 - Goodwill YouthBuild 17.274**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **7 - Adult**								
Program **170 - Adult**								
32-550-61-10-7-170-71120	Compensation-Instructional Salaries	.00	.00	2,100.00	.00	22,662.00	.00	(22,662.00)
32-550-61-10-7-170-72100	FICA	.00	.00	160.65	.00	1,734.00	.00	(1,734.00)
	Program **170 - Adult** Totals	$0.00	$0.00	$2,260.65	$0.00	$24,396.00	$0.00	($24,396.00)
	Level **7 - Adult** Totals	$0.00	$0.00	$2,260.65	$0.00	$24,396.00	$0.00	($24,396.00)
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$0.00	$2,260.65	$0.00	$24,396.00	$0.00	($24,396.00)
	Function **61 - Instruction** Totals	$0.00	$0.00	$2,260.65	$0.00	$24,396.00	$0.00	($24,396.00)
	Locations **550 - Goodwill YouthBuild 17.274** Totals	$0.00	$0.00	$2,260.65	$0.00	$24,396.00	$0.00	($24,396.00)

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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	.00	.00	36,308.01	41,527.00	.00	.00	.00
32-570-61-10-2-120-71151	Compensation-Instructional Asst	.00	.00	4,702.23	12,855.06	.00	.00	.00
32-570-61-10-2-120-72100	FICA	.00	.00	2,748.11	3,842.01	.00	.00	.00
32-570-61-10-2-120-72220	VRS Hybrid Pension Contribution	.00	.00	6,238.50	10,993.19	.00	.00	.00
32-570-61-10-2-120-72300	Group Health and Dental Insurance	.00	.00	6,717.28	9,707.34	.00	.00	.00
32-570-61-10-2-120-72400	VRS Group Life Insurance	.00	.00	502.98	886.32	.00	.00	.00
32-570-61-10-2-120-72510	Hybrid Disability Insurance	.00	.00	89.34	157.41	.00	.00	.00
32-570-61-10-2-120-72750	VRS Retiree Health Care Credit	.00	.00	454.20	800.28	.00	.00	.00
32-570-61-10-2-120-73037	Contractual Services - Other	.00	.00	12,697.50	12,840.50	.00	.00	.00
	Program **120 - Special Education** Totals	$0.00	$0.00	$70,458.15	$93,609.11	$0.00	$0.00	$0.00
	Level **2 - Elementary** Totals	$0.00	$0.00	$70,458.15	$93,609.11	$0.00	$0.00	$0.00
Level **3 - Secondary**								
Program **120 - Special Education**								
32-570-61-10-3-120-71120	Compensation-Instructional Salaries	.00	.00	3,418.15	2,500.00	.00	.00	.00
32-570-61-10-3-120-72100	FICA	.00	.00	261.51	191.25	.00	.00	.00
	Program **120 - Special Education** Totals	$0.00	$0.00	$3,679.66	$2,691.25	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$0.00	$0.00	$3,679.66	$2,691.25	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$0.00	$74,137.81	$96,300.36	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$0.00	$0.00	$74,137.81	$96,300.36	$0.00	$0.00	$0.00
	Locations **570 - ARP Flow Thru 84.027X** Totals	$0.00	$0.00	$74,137.81	$96,300.36	$0.00	$0.00	$0.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **580 - Emergency Connectivity 32.009**								
Function **68 - Technology**								
Sub-Function **10 - Classroom Instruction**								
Level **9 - District Wide**								
Program **800 - Technology**								
32-580-68-10-9-800-76545	Technology Repair and Replace	.00	.00	648,725.00	.00	.00	.00	.00
	Program **800 - Technology** Totals	$0.00	$0.00	$648,725.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$648,725.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$0.00	$648,725.00	$0.00	$0.00	$0.00	$0.00
	Function **68 - Technology** Totals	$0.00	$0.00	$648,725.00	$0.00	$0.00	$0.00	$0.00
	Locations **580 - Emergency Connectivity 32.009** Totals	$0.00	$0.00	$648,725.00	$0.00	$0.00	$0.00	$0.00
Locations **581 - Emergency Connectivity II 32.009**								
Function **68 - Technology**								
Sub-Function **10 - Classroom Instruction**								
Level **9 - District Wide**								
Program **800 - Technology**								
32-581-68-10-9-800-76545	Technology Repair and Replace	.00	.00	459,675.00	.00	.00	.00	.00
	Program **800 - Technology** Totals	$0.00	$0.00	$459,675.00	$0.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$459,675.00	$0.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$0.00	$459,675.00	$0.00	$0.00	$0.00	$0.00
	Function **68 - Technology** Totals	$0.00	$0.00	$459,675.00	$0.00	$0.00	$0.00	$0.00
	Locations **581 - Emergency Connectivity II 32.009** Totals	$0.00	$0.00	$459,675.00	$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	.00	.00	.00	300.00	.00	.00	.00
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$0.00	$300.00	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$0.00	$0.00	$0.00	$300.00	$0.00	$0.00	$0.00
Level **4 - Middle**								
Program **110 - Regular Instruction**								
32-590-61-10-4-110-76435	Supplies - Instructional	.00	.00	.00	.00	14,638.00	.00	(14,638.00)

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **590 - ARP Homeless II C&Y 84.425W**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **4 - Middle**								
Program **110 - Regular Instruction**								
	Program **110 - Regular Instruction** Totals	$0.00	$0.00	$0.00	$0.00	$14,638.00	$0.00	($14,638.00)
	Level **4 - Middle** Totals	$0.00	$0.00	$0.00	$0.00	$14,638.00	$0.00	($14,638.00)
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$0.00	$0.00	$300.00	$14,638.00	$0.00	($14,638.00)
	Function **61 - Instruction** Totals	$0.00	$0.00	$0.00	$300.00	$14,638.00	$0.00	($14,638.00)
Function **63 - Pupil Transportation**								
Sub-Function **63 - Pupil Transportation**								
Level **9 - District Wide**								
Program **320 - Vehicle Operation Services**								
32-590-63-63-9-320-71170	Compensation-Bus Drivers	.00	.00	7,751.80	.00	.00	.00	.00
32-590-63-63-9-320-72100	FICA	.00	.00	593.01	.00	.00	.00	.00
32-590-63-63-9-320-73420	Private Carrier Transportation	.00	.00	.00	88.20	.00	.00	.00
	Program **320 - Vehicle Operation Services** Totals	$0.00	$0.00	$8,344.81	$88.20	$0.00	$0.00	$0.00
Program **330 - Transportation Monitoring Svcs**								
32-590-63-63-9-330-71172	Compensation-Bus Aides	.00	.00	.00	6,601.45	.00	.00	.00
32-590-63-63-9-330-72100	FICA	.00	.00	.00	505.01	.00	.00	.00
	Program **330 - Transportation Monitoring Svcs** Totals	$0.00	$0.00	$0.00	$7,106.46	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$8,344.81	$7,194.66	$0.00	$0.00	$0.00
	Sub-Function **63 - Pupil Transportation** Totals	$0.00	$0.00	$8,344.81	$7,194.66	$0.00	$0.00	$0.00
	Function **63 - Pupil Transportation** Totals	$0.00	$0.00	$8,344.81	$7,194.66	$0.00	$0.00	$0.00
	Locations **590 - ARP Homeless II C&Y 84.425W** Totals	$0.00	$0.00	$8,344.81	$7,494.66	$14,638.00	$0.00	($14,638.00)

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **600 - ARP ESSER III Set-Aside 84.425U**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **2 - Elementary**								
Program **166 - Before and After School Program**								
32-600-61-10-2-166-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	.00	6,000.00	6,000.00
32-600-61-10-2-166-72100	FICA	.00	.00	.00	.00	.00	459.00	459.00
	Program **166 - Before and After School Program** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$6,459.00	$6,459.00
	Level **2 - Elementary** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$6,459.00	$6,459.00
Level **3 - Secondary**								
Program **166 - Before and After School Program**								
32-600-61-10-3-166-71120	Compensation-Instructional Salaries	.00	.00	456.50	1,188.00	.00	.00	.00
32-600-61-10-3-166-72100	FICA	.00	.00	34.92	90.92	.00	.00	.00
	Program **166 - Before and After School Program** Totals	$0.00	$0.00	$491.42	$1,278.92	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$0.00	$0.00	$491.42	$1,278.92	$0.00	$0.00	$0.00
Level **4 - Middle**								
Program **166 - Before and After School Program**								
32-600-61-10-4-166-71120	Compensation-Instructional Salaries	.00	.00	258.50	2,035.00	.00	.00	.00
32-600-61-10-4-166-72100	FICA	.00	.00	19.79	155.71	.00	.00	.00
	Program **166 - Before and After School Program** Totals	$0.00	$0.00	$278.29	$2,190.71	$0.00	$0.00	$0.00
	Level **4 - Middle** Totals	$0.00	$0.00	$278.29	$2,190.71	$0.00	$0.00	$0.00
Level **6 - Summer**								
Program **165 - Addressing Unfinished Learning**								
32-600-61-10-6-165-71120	Compensation-Instructional Salaries	.00	.00	12,302.50	42,315.00	.00	76,955.00	76,955.00
32-600-61-10-6-165-72100	FICA	.00	.00	941.15	3,237.12	.00	5,888.00	5,888.00
32-600-61-10-6-165-73037	Contractual Services - Other	.00	.00	30,963.00	40,170.00	.00	57,801.00	57,801.00
	Program **165 - Addressing Unfinished Learning** Totals	$0.00	$0.00	$44,206.65	$85,722.12	$0.00	$140,644.00	$140,644.00

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Fund **32 - School Grants Fund**								
EXPENSE								
Locations **600 - ARP ESSER III Set-Aside 84.425U**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **6 - Summer**								
Program **167 - Summer Programs**								
32-600-61-10-6-167-71120	Compensation-Instructional Salaries	.00	.00	.00	.00	.00	83,946.00	83,946.00
32-600-61-10-6-167-72100	FICA	.00	.00	.00	.00	.00	6,422.00	6,422.00
	Program **167 - Summer Programs** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$90,368.00	$90,368.00
	Level **6 - Summer** Totals	$0.00	$0.00	$44,206.65	$85,722.12	$0.00	$231,012.00	$231,012.00
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$0.00	$44,976.36	$89,191.75	$0.00	$237,471.00	$237,471.00
	Function **61 - Instruction** Totals	$0.00	$0.00	$44,976.36	$89,191.75	$0.00	$237,471.00	$237,471.00
	Locations **600 - ARP ESSER III Set-Aside 84.425U** Totals	$0.00	$0.00	$44,976.36	$89,191.75	$0.00	$237,471.00	$237,471.00
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	.00	.00	50,080.00	22,964.15	.00	.00	.00
32-610-64-64-9-420-78020	Furniture & Equipment >$5,000	.00	.00	.00	229,268.72	.00	.00	.00
	Program **420 - Building Services** Totals	$0.00	$0.00	$50,080.00	$252,232.87	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$50,080.00	$252,232.87	$0.00	$0.00	$0.00
	Sub-Function **64 - Operation & Maintenance** Totals	$0.00	$0.00	$50,080.00	$252,232.87	$0.00	$0.00	$0.00
	Function **64 - Operation & Maintenance** Totals	$0.00	$0.00	$50,080.00	$252,232.87	$0.00	$0.00	$0.00
	Locations **610 - ARPA CSLFRF Ventilation 21.027** Totals	$0.00	$0.00	$50,080.00	$252,232.87	$0.00	$0.00	$0.00
Locations **620 - ESSER II Postsecondary SpEd Supp**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **3 - Secondary**								
Program **120 - Special Education**								
32-620-61-10-3-120-71120	Compensation-Instructional Salaries	.00	.00	8,954.28	.00	.00	.00	.00
32-620-61-10-3-120-72100	FICA	.00	.00	664.70	.00	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
Locations **620 - ESSER II Postsecondary SpEd Supp**								
Function **61 - Instruction**								
Sub-Function **10 - Classroom Instruction**								
Level **3 - Secondary**								
Program **120 - Special Education**								
32-620-61-10-3-120-72210	VRS Pension Contribution	.00	.00	1,079.10	.00	.00	.00	.00
32-620-61-10-3-120-72220	VRS Hybrid Pension Contribution	.00	.00	378.27	.00	.00	.00	.00
32-620-61-10-3-120-72300	Group Health and Dental Insurance	.00	.00	1,006.03	.00	.00	.00	.00
32-620-61-10-3-120-72400	VRS Group Life Insurance	.00	.00	117.50	.00	.00	.00	.00
32-620-61-10-3-120-72510	Hybrid Disability Insurance	.00	.00	5.40	.00	.00	.00	.00
32-620-61-10-3-120-72750	VRS Retiree Health Care Credit	.00	.00	106.10	.00	.00	.00	.00
32-620-61-10-3-120-73280	Therapeutic Service - Sp Ed - Speech Therapy	.00	.00	525.33	.00	.00	.00	.00
	Program **120 - Special Education** Totals	$0.00	$0.00	$12,836.71	$0.00	$0.00	$0.00	$0.00
	Level **3 - Secondary** Totals	$0.00	$0.00	$12,836.71	$0.00	$0.00	$0.00	$0.00
	Sub-Function **10 - Classroom Instruction** Totals	$0.00	$0.00	$12,836.71	$0.00	$0.00	$0.00	$0.00
	Function **61 - Instruction** Totals	$0.00	$0.00	$12,836.71	$0.00	$0.00	$0.00	$0.00
	Locations **620 - ESSER II Postsecondary SpEd Supp** Totals	$0.00	$0.00	$12,836.71	$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	.00	.00	.00	19,723.00	.00	.00	.00
	Program **420 - Building Services** Totals	$0.00	$0.00	$0.00	$19,723.00	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$0.00	$19,723.00	$0.00	$0.00	$0.00
	Sub-Function **64 - Operation & Maintenance** Totals	$0.00	$0.00	$0.00	$19,723.00	$0.00	$0.00	$0.00
	Function **64 - Operation & Maintenance** Totals	$0.00	$0.00	$0.00	$19,723.00	$0.00	$0.00	$0.00
	Locations **630 - DCJS Digital Mapping Grant** Totals	$0.00	$0.00	$0.00	$19,723.00	$0.00	$0.00	$0.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
32-640-62-62-9-222-71131	Compensation-School Nurses	.00	.00	.00	20,005.10	.00	20,000.00	20,000.00
32-640-62-62-9-222-72100	FICA	.00	.00	.00	1,531.80	.00	1,530.00	1,530.00
32-640-62-62-9-222-72210	VRS Pension Contribution	.00	.00	.00	.00	.00	3,324.00	3,324.00
32-640-62-62-9-222-72220	VRS Hybrid Pension Contribution	.00	.00	.00	3,164.16	.00	.00	.00
32-640-62-62-9-222-72300	Group Health and Dental Insurance	.00	.00	.00	3,591.24	.00	7,963.00	7,963.00
32-640-62-62-9-222-72400	VRS Group Life Insurance	.00	.00	.00	255.12	.00	268.00	268.00
32-640-62-62-9-222-72510	Hybrid Disability Insurance	.00	.00	.00	45.32	.00	.00	.00
32-640-62-62-9-222-72750	VRS Retiree Health Care Credit	.00	.00	.00	230.36	.00	242.00	242.00
32-640-62-62-9-222-73037	Contractual Services - Other	.00	.00	.00	750.00	.00	3,000.00	3,000.00
32-640-62-62-9-222-73255	Professional Development	.00	.00	.00	930.00	.00	2,522.00	2,522.00
32-640-62-62-9-222-76045	Furniture and Equip <$5,000	.00	.00	.00	1,422.23	.00	1,151.00	1,151.00
	Program **222 - Health Services** Totals	$0.00	$0.00	$0.00	$31,925.33	$0.00	$40,000.00	$40,000.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$0.00	$31,925.33	$0.00	$40,000.00	$40,000.00
	Sub-Function **62 - Admin, Attend. & Health** Totals	$0.00	$0.00	$0.00	$31,925.33	$0.00	$40,000.00	$40,000.00
	Function **62 - Administration, Attend. & Health** Totals	$0.00	$0.00	$0.00	$31,925.33	$0.00	$40,000.00	$40,000.00
	Locations **640 - School-Based Health 93.354** Totals	$0.00	$0.00	$0.00	$31,925.33	$0.00	$40,000.00	$40,000.00
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**								
32-650-62-62-9-222-76045	Furniture and Equip <$5,000	.00	.00	.00	16,928.27	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **32 - School Grants Fund**								
EXPENSE								
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**								
	Program **222 - Health Services** Totals	$0.00	$0.00	$0.00	$16,928.27	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$0.00	$16,928.27	$0.00	$0.00	$0.00
	Sub-Function **62 - Admin, Attend. & Health** Totals	$0.00	$0.00	$0.00	$16,928.27	$0.00	$0.00	$0.00
	Function **62 - Administration, Attend. & Health** Totals	$0.00	$0.00	$0.00	$16,928.27	$0.00	$0.00	$0.00
	Locations **650 - Epidem & Lab Capacity 93.323** Totals	$0.00	$0.00	$0.00	$16,928.27	$0.00	$0.00	$0.00
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	.00	.00	.00	1,811.72	.00	.00	.00
	Program **222 - Health Services** Totals	$0.00	$0.00	$0.00	$1,811.72	$0.00	$0.00	$0.00
	Level **9 - District Wide** Totals	$0.00	$0.00	$0.00	$1,811.72	$0.00	$0.00	$0.00
	Sub-Function **62 - Admin, Attend. & Health** Totals	$0.00	$0.00	$0.00	$1,811.72	$0.00	$0.00	$0.00
	Function **62 - Administration, Attend. & Health** Totals	$0.00	$0.00	$0.00	$1,811.72	$0.00	$0.00	$0.00
	Locations **660 - Community Schools Grant 84.215J** Totals	$0.00	$0.00	$0.00	$1,811.72	$0.00	$0.00	$0.00
	EXPENSE TOTALS	$2,118,568.21	$3,589,500.60	$6,861,975.37	$4,787,943.80	$5,650,323.00	$3,858,581.00	($1,791,742.00)
	Fund **32 - School Grants Fund** Totals							
	REVENUE TOTALS	$2,118,568.21	$3,589,500.60	$6,861,975.37	$4,618,475.40	$5,650,323.00	$3,858,581.00	($1,791,742.00)
	EXPENSE TOTALS	$2,118,568.21	$3,589,500.60	$6,861,975.37	$4,787,943.80	$5,650,323.00	$3,858,581.00	($1,791,742.00)
	Fund **32 - School Grants Fund** Totals	$0.00	$0.00	$0.00	($169,468.40)	$0.00	$0.00	$0.00
	Net Grand Totals							
	REVENUE GRAND TOTALS	$2,118,568.21	$3,589,500.60	$6,861,975.37	$4,618,475.40	$5,650,323.00	$3,858,581.00	($1,791,742.00)
	EXPENSE GRAND TOTALS	$2,118,568.21	$3,589,500.60	$6,861,975.37	$4,787,943.80	$5,650,323.00	$3,858,581.00	($1,791,742.00)
	Net Grand Totals	$0.00	$0.00	$0.00	($169,468.40)	$0.00	$0.00	$0.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
33-111-65-65-9-510-61118	State School Lunch Program	4,241.09	4,267.79	4,859.10	5,352.09	7,868.00	6,819.00	(1,049.00)
33-111-65-65-9-510-61351	State School Breakfast Incentive Grant	2,829.09	.00	3,633.63	5,301.87	3,787.00	7,505.00	3,718.00
33-111-65-65-9-510-62360	Natl School Lunch Program 10.555	102,743.47	.00	524,325.60	251,223.68	357,792.00	478,495.00	120,703.00
33-111-65-65-9-510-62361	Natl School Lunch Program 10.555 - CARES	7,969.30	.00	.00	.00	.00	.00	.00
33-111-65-65-9-510-62365	Supply Chain Assistance 10.555	.00	.00	14,576.84	22,668.88	.00	5,000.00	5,000.00
33-111-65-65-9-510-62370	Pandemic EBT Local Admin Cost Grant 10.649	.00	.00	3,063.00	3,135.00	.00	.00	.00
33-111-65-65-9-510-62390	School Breakfast Program 10.553	30,721.45	.00	96,548.29	52,952.43	.00	.00	.00
33-111-65-65-9-510-62391	School Breakfast Program 10.553 - CARES	2,993.18	.00	.00	.00	.00	.00	.00
33-111-65-65-9-510-62395	Federal Aid - Commodities	39,920.48	34,399.47	34,802.85	.00	.00	.00	.00
33-111-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	.00	314,050.83	.00	.00	.00	.00	.00
33-111-65-65-9-510-63030	Sale of Breakfasts	7,068.89	90.75	.00	5,443.75	16,755.00	8,469.00	(8,286.00)
33-111-65-65-9-510-63035	Sale of Lunches	89,100.39	422.26	.00	114,237.02	143,360.00	98,724.00	(44,636.00)
33-111-65-65-9-510-63036	Sale - A La Carte	100,370.82	17,596.73	76,942.57	118,057.74	110,933.00	110,076.00	(857.00)
33-111-65-65-9-510-63037	Sale - Adult	3,696.86	6,550.88	265.89	5,113.00	9,302.00	9,230.00	(72.00)
33-111-65-65-9-510-63040	Rebate Income	757.50	1,151.73	1,437.38	1,169.12	300.00	300.00	.00
33-111-65-65-9-510-63045	Catering/Special Events	3,167.20	7,207.97	6,785.54	2,042.03	7,087.00	7,087.00	.00
33-111-65-65-9-510-63050	Miscellaneous Income	.00	2,000.00	.00	1,214.50	.00	.00	.00
33-111-65-65-9-510-63801	Interest Income	1,385.62	288.55	326.62	5,571.44	500.00	1,000.00	500.00
	Program **510 - School Food Services** Totals	$396,965.34	$388,026.96	$767,567.31	$593,482.55	$657,684.00	$732,705.00	$75,021.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **33 - School Cafeteria Fund**								
REVENUE								
Locations **111 - Salem High School**								
Function **65 - Food Services**								
Sub-Function **65 - Food Services**								
	Level **9 - District Wide** Totals	$396,965.34	$388,026.96	$767,567.31	$593,482.55	$657,684.00	$732,705.00	$75,021.00
	Sub-Function **65 - Food Services** Totals	$396,965.34	$388,026.96	$767,567.31	$593,482.55	$657,684.00	$732,705.00	$75,021.00
	Function **65 - Food Services** Totals	$396,965.34	$388,026.96	$767,567.31	$593,482.55	$657,684.00	$732,705.00	$75,021.00
	Locations **111 - Salem High School** Totals	$396,965.34	$388,026.96	$767,567.31	$593,482.55	$657,684.00	$732,705.00	$75,021.00
Locations **112 - Andrew Lewis Middle School**								
Function **65 - Food Services**								
Sub-Function **65 - Food Services**								
Level **9 - District Wide**								
Program **510 - School Food Services**								
33-112-65-65-9-510-61118	State School Lunch Program	4,770.51	4,703.06	4,919.38	4,429.32	7,868.00	6,819.00	(1,049.00)
33-112-65-65-9-510-61351	State School Breakfast Incentive Grant	3,615.04	.00	2,271.06	4,123.66	3,787.00	7,505.00	3,718.00
33-112-65-65-9-510-61352	Breakfast After the Bell 240434	1,153.75	.00	.00	.00	.00	.00	.00
33-112-65-65-9-510-62360	Natl School Lunch Program 10.555	124,488.64	.00	425,389.15	250,430.86	251,982.00	346,973.00	94,991.00
33-112-65-65-9-510-62361	Natl School Lunch Program 10.555 - CARES	9,908.87	.00	.00	.00	.00	.00	.00
33-112-65-65-9-510-62365	Supply Chain Assistance 10.555	.00	.00	15,210.62	23,653.87	.00	5,000.00	5,000.00
33-112-65-65-9-510-62390	School Breakfast Program 10.553	23,806.84	.00	71,608.10	40,924.29	.00	.00	.00
33-112-65-65-9-510-62391	School Breakfast Program 10.553 - CARES	2,264.73	.00	.00	.00	.00	.00	.00
33-112-65-65-9-510-62395	Federal Aid - Commodities	34,854.96	37,384.67	38,359.93	.00	.00	.00	.00
33-112-65-65-9-510-62397	Summer Food Service Program 10.559	21,895.47	55,801.06	85,461.44	.00	37,684.00	.00	(37,684.00)
33-112-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	98,278.04	256,198.67	.00	.00	.00	.00	.00
33-112-65-65-9-510-63030	Sale of Breakfasts	3,039.89	4.02	.00	5,597.50	11,906.00	6,174.00	(5,732.00)
33-112-65-65-9-510-63035	Sale of Lunches	76,118.88	333.58	.00	104,150.60	101,876.00	71,969.00	(29,907.00)
33-112-65-65-9-510-63036	Sale - A La Carte	48,614.65	15,074.30	19,352.99	75,802.70	78,833.00	80,245.00	1,412.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
33-112-65-65-9-510-63037	Sale - Adult	4,025.01	3,348.01	1,020.56	3,393.10	6,610.00	6,728.00	118.00
33-112-65-65-9-510-63040	Rebate Income	757.48	1,151.73	1,437.37	1,169.12	300.00	300.00	.00
33-112-65-65-9-510-63050	Miscellaneous Income	.00	.00	.00	469.00	.00	.00	.00
33-112-65-65-9-510-63801	Interest Income	1,385.62	288.55	326.62	5,571.44	500.00	1,000.00	500.00
	Program **510 - School Food Services** Totals	$458,978.38	$374,287.65	$665,357.22	$519,715.46	$501,346.00	$532,713.00	$31,367.00
	Level **9 - District Wide** Totals	$458,978.38	$374,287.65	$665,357.22	$519,715.46	$501,346.00	$532,713.00	$31,367.00
	Sub-Function **65 - Food Services** Totals	$458,978.38	$374,287.65	$665,357.22	$519,715.46	$501,346.00	$532,713.00	$31,367.00
	Function **65 - Food Services** Totals	$458,978.38	$374,287.65	$665,357.22	$519,715.46	$501,346.00	$532,713.00	$31,367.00
	Locations **112 - Andrew Lewis Middle School** Totals	$458,978.38	$374,287.65	$665,357.22	$519,715.46	$501,346.00	$532,713.00	$31,367.00
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	2,701.37	2,430.60	3,430.19	2,399.22	4,059.00	3,518.00	(541.00)
33-113-65-65-9-510-61351	State School Breakfast Incentive Grant	3,143.47	.00	2,573.89	5,007.30	1,891.00	3,748.00	1,857.00
33-113-65-65-9-510-61352	Breakfast After the Bell 240434	913.90	.00	.00	.00	.00	.00	.00
33-113-65-65-9-510-62360	Natl School Lunch Program 10.555	72,226.90	.00	225,928.20	211,464.43	120,751.00	162,784.00	42,033.00
33-113-65-65-9-510-62361	Natl School Lunch Program 10.555 - CARES	5,909.48	.00	.00	.00	.00	.00	.00
33-113-65-65-9-510-62365	Supply Chain Assistance 10.555	.00	.00	10,140.41	15,769.75	.00	5,000.00	5,000.00
33-113-65-65-9-510-62390	School Breakfast Program 10.553	29,772.27	.00	92,473.35	73,727.47	.00	.00	.00
33-113-65-65-9-510-62391	School Breakfast Program 10.553 - CARES	2,240.90	.00	.00	.00	.00	.00	.00
33-113-65-65-9-510-62395	Federal Aid - Commodities	17,246.09	28,510.22	30,876.17	.00	.00	.00	.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
33-113-65-65-9-510-62397	Summer Food Service Program 10.559	520.13	48,225.17	15,290.80	.00	.00	75,368.00	75,368.00
33-113-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	116,933.65	191,451.70	.00	.00	.00	.00	.00
33-113-65-65-9-510-63030	Sale of Breakfasts	4,819.29	6.52	.00	.00	5,719.00	2,902.00	(2,817.00)
33-113-65-65-9-510-63035	Sale of Lunches	29,508.82	29.14	.00	10.80	48,933.00	33,830.00	(15,103.00)
33-113-65-65-9-510-63036	Sale - A La Carte	12,390.24	323.69	142.16	10,801.67	37,864.00	37,720.00	(144.00)
33-113-65-65-9-510-63037	Sale - Adult	1,436.28	1,365.58	1,256.21	1,150.20	3,175.00	3,163.00	(12.00)
33-113-65-65-9-510-63040	Rebate Income	757.48	1,151.71	1,437.35	1,184.14	300.00	300.00	.00
33-113-65-65-9-510-63045	Catering/Special Events	216.49	.00	49.11	.00	.00	.00	.00
33-113-65-65-9-510-63050	Miscellaneous Income	.00	.00	.00	188.45	.00	.00	.00
33-113-65-65-9-510-63801	Interest Income	1,385.62	288.55	326.62	5,571.44	500.00	1,000.00	500.00
Program **510 - School Food Services** Totals		$302,122.38	$273,782.88	$383,924.46	$327,274.87	$223,192.00	$329,333.00	$106,141.00
Level **9 - District Wide** Totals		$302,122.38	$273,782.88	$383,924.46	$327,274.87	$223,192.00	$329,333.00	$106,141.00
Sub-Function **65 - Food Services** Totals		$302,122.38	$273,782.88	$383,924.46	$327,274.87	$223,192.00	$329,333.00	$106,141.00
Function **65 - Food Services** Totals		$302,122.38	$273,782.88	$383,924.46	$327,274.87	$223,192.00	$329,333.00	$106,141.00
Locations **113 - Carver Elementary** Totals		$302,122.38	$273,782.88	$383,924.46	$327,274.87	$223,192.00	$329,333.00	$106,141.00
Locations **114 - West Salem Elementary**								
Function **65 - Food Services**								
Sub-Function **65 - Food Services**								
Level **9 - District Wide**								
Program **510 - School Food Services**								
33-114-65-65-9-510-61118	State School Lunch Program	2,212.49	2,054.86	2,263.74	2,030.10	4,059.00	3,518.00	(541.00)
33-114-65-65-9-510-61351	State School Breakfast Incentive Grant	1,414.60	.00	1,816.87	4,418.26	1,891.00	3,748.00	1,857.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
33-114-65-65-9-510-62360	Natl School Lunch Program 10.555	42,047.02	.00	190,634.99	92,351.61	112,567.00	155,189.00	42,622.00
33-114-65-65-9-510-62361	Natl School Lunch Program 10.555 - CARES	3,741.59	.00	.00	.00	.00	.00	.00
33-114-65-65-9-510-62365	Supply Chain Assistance 10.555	.00	.00	6,971.53	10,841.08	.00	5,000.00	5,000.00
33-114-65-65-9-510-62390	School Breakfast Program 10.553	13,728.27	.00	79,063.97	36,464.26	.00	.00	.00
33-114-65-65-9-510-62391	School Breakfast Program 10.553 - CARES	1,190.91	.00	.00	.00	.00	.00	.00
33-114-65-65-9-510-62395	Federal Aid - Commodities	9,722.45	19,334.92	31,186.41	.00	.00	.00	.00
33-114-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	124,897.18	150,363.19	.00	.00	.00	.00	.00
33-114-65-65-9-510-63030	Sale of Breakfasts	4,105.08	15.73	.00	10,040.75	5,344.00	2,770.00	(2,574.00)
33-114-65-65-9-510-63035	Sale of Lunches	44,280.90	180.69	.00	50,745.40	45,725.00	32,284.00	(13,441.00)
33-114-65-65-9-510-63036	Sale - A La Carte	530.75	177.37	187.02	21,531.21	35,382.00	35,997.00	615.00
33-114-65-65-9-510-63037	Sale - Adult	19,041.25	2,837.36	3,795.60	3,334.90	2,967.00	3,018.00	51.00
33-114-65-65-9-510-63040	Rebate Income	757.48	1,151.71	1,437.35	1,169.14	300.00	300.00	.00
33-114-65-65-9-510-63801	Interest Income	1,385.61	288.55	326.62	5,571.44	500.00	1,000.00	500.00
	Program **510 - School Food Services** Totals	$269,055.58	$176,404.38	$317,684.10	$238,498.15	$208,735.00	$242,824.00	$34,089.00
	Level **9 - District Wide** Totals	$269,055.58	$176,404.38	$317,684.10	$238,498.15	$208,735.00	$242,824.00	$34,089.00
	Sub-Function **65 - Food Services** Totals	$269,055.58	$176,404.38	$317,684.10	$238,498.15	$208,735.00	$242,824.00	$34,089.00
	Function **65 - Food Services** Totals	$269,055.58	$176,404.38	$317,684.10	$238,498.15	$208,735.00	$242,824.00	$34,089.00
	Locations **114 - West Salem Elementary** Totals	$269,055.58	$176,404.38	$317,684.10	$238,498.15	$208,735.00	$242,824.00	$34,089.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
33-115-65-65-9-510-61118	State School Lunch Program	2,231.46	1,938.39	2,808.48	1,845.55	4,059.00	3,518.00	(541.00)
33-115-65-65-9-510-61351	State School Breakfast Incentive Grant	1,414.60	.00	1,968.23	4,123.66	1,891.00	3,748.00	1,857.00
33-115-65-65-9-510-62360	Natl School Lunch Program 10.555	44,157.42	.00	183,720.61	108,401.93	106,721.00	140,797.00	34,076.00
33-115-65-65-9-510-62361	Natl School Lunch Program 10.555 - CARES	3,431.07	.00	.00	.00	.00	.00	.00
33-115-65-65-9-510-62365	Supply Chain Assistance 10.555	.00	.00	8,872.87	13,134.55	.00	5,000.00	5,000.00
33-115-65-65-9-510-62390	School Breakfast Program 10.553	10,916.97	.00	74,632.15	31,135.38	.00	.00	.00
33-115-65-65-9-510-62391	School Breakfast Program 10.553 - CARES	999.05	.00	.00	.00	.00	.00	.00
33-115-65-65-9-510-62395	Federal Aid - Commodities	15,287.63	19,436.30	30,575.00	.00	.00	.00	.00
33-115-65-65-9-510-62397	Summer Food Service Program 10.559	520.13	42,106.37	55,375.00	.00	37,684.00	.00	(37,684.00)
33-115-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	130,132.25	153,694.25	.00	.00	.00	.00	.00
33-115-65-65-9-510-63030	Sale of Breakfasts	3,594.50	12.02	.00	6,267.50	5,076.00	2,518.00	(2,558.00)
33-115-65-65-9-510-63035	Sale of Lunches	39,452.72	53.27	.00	43,912.90	43,433.00	29,357.00	(14,076.00)
33-115-65-65-9-510-63036	Sale - A La Carte	18,991.74	199.09	2,677.06	16,496.65	33,608.00	32,733.00	(875.00)
33-115-65-65-9-510-63037	Sale - Adult	1,657.73	2,687.70	2,385.69	2,830.15	2,818.00	2,745.00	(73.00)
33-115-65-65-9-510-63040	Rebate Income	757.48	1,138.61	1,432.60	1,175.39	300.00	300.00	.00
33-115-65-65-9-510-63801	Interest Income	1,385.61	288.55	326.62	5,571.44	500.00	1,000.00	500.00
	Program **510 - School Food Services** Totals	$274,930.36	$221,554.55	$364,774.31	$234,895.10	$236,090.00	$221,716.00	($14,374.00)
	Level **9 - District Wide** Totals	$274,930.36	$221,554.55	$364,774.31	$234,895.10	$236,090.00	$221,716.00	($14,374.00)
	Sub-Function **65 - Food Services** Totals	$274,930.36	$221,554.55	$364,774.31	$234,895.10	$236,090.00	$221,716.00	($14,374.00)
	Function **65 - Food Services** Totals	$274,930.36	$221,554.55	$364,774.31	$234,895.10	$236,090.00	$221,716.00	($14,374.00)

FY 24 Cafeteria Budget for Approval

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **33 - School Cafeteria Fund**								
REVENUE								
Locations **115 - South Salem Elementary** Totals		$274,930.36	$221,554.55	$364,774.31	$234,895.10	$236,090.00	$221,716.00	($14,374.00)
Locations **116 - East Salem Elementary**								
Function **65 - Food Services**								
Sub-Function **65 - Food Services**								
Level **9 - District Wide**								
Program **510 - School Food Services**								
33-116-65-65-9-510-61118	State School Lunch Program	2,695.72	2,689.37	2,546.61	2,399.22	4,059.00	3,518.00	(541.00)
33-116-65-65-9-510-61351	State School Breakfast Incentive Grant	3,300.66	.00	2,876.72	6,480.08	1,891.00	3,748.00	1,857.00
33-116-65-65-9-510-61352	Breakfast After the Bell 240434	1,416.10	.00	.00	.00	.00	.00	.00
33-116-65-65-9-510-62360	Natl School Lunch Program 10.555	85,104.87	.00	241,520.44	178,467.09	106,721.00	143,995.00	37,274.00
33-116-65-65-9-510-62361	Natl School Lunch Program 10.555 - CARES	6,830.74	.00	.00	.00	.00	.00	.00
33-116-65-65-9-510-62365	Supply Chain Assistance 10.555	.00	.00	7,605.31	12,490.55	.00	5,000.00	5,000.00
33-116-65-65-9-510-62390	School Breakfast Program 10.553	36,768.77	.00	116,234.50	91,290.71	.00	.00	.00
33-116-65-65-9-510-62391	School Breakfast Program 10.553 - CARES	2,832.27	.00	.00	.00	.00	.00	.00
33-116-65-65-9-510-62395	Federal Aid - Commodities	14,591.36	22,639.72	31,281.31	.00	.00	.00	.00
33-116-65-65-9-510-62397	Summer Food Service Program 10.559	.00	917.84	.00	.00	.00	.00	.00
33-116-65-65-9-510-62398	Summer Food Service Program 10.559 - CARES	69,805.09	184,886.07	.00	.00	.00	.00	.00
33-116-65-65-9-510-62400	NSLP Equipment Grant 10.579	.00	.00	14,790.00	.00	.00	.00	.00
33-116-65-65-9-510-63020	Sale Of Property/Equipment	.00	.00	509.00	.00	.00	.00	.00
33-116-65-65-9-510-63030	Sale of Breakfasts	7,500.28	68.34	.00	43.75	5,076.00	2,574.00	(2,502.00)
33-116-65-65-9-510-63035	Sale of Lunches	32,232.09	200.28	.00	216.00	43,433.00	30,007.00	(13,426.00)
33-116-65-65-9-510-63036	Sale - A La Carte	11,702.46	30.54	687.02	14,639.72	33,608.00	33,458.00	(150.00)
33-116-65-65-9-510-63037	Sale - Adult	3,083.48	3,459.44	3,849.49	3,447.70	2,818.00	2,805.00	(13.00)
33-116-65-65-9-510-63040	Rebate Income	757.48	1,151.73	1,437.35	1,169.14	300.00	300.00	.00

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Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
33-116-65-65-9-510-63801	Interest Income	1,385.64	288.41	326.63	5,571.37	500.00	1,000.00	500.00
	Program **510 - School Food Services** Totals	$280,007.01	$216,331.74	$423,664.38	$316,215.33	$198,406.00	$226,405.00	$27,999.00
	Level **9 - District Wide** Totals	$280,007.01	$216,331.74	$423,664.38	$316,215.33	$198,406.00	$226,405.00	$27,999.00
	Sub-Function **65 - Food Services** Totals	$280,007.01	$216,331.74	$423,664.38	$316,215.33	$198,406.00	$226,405.00	$27,999.00
	Function **65 - Food Services** Totals	$280,007.01	$216,331.74	$423,664.38	$316,215.33	$198,406.00	$226,405.00	$27,999.00
	Locations **116 - East Salem Elementary** Totals	$280,007.01	$216,331.74	$423,664.38	$316,215.33	$198,406.00	$226,405.00	$27,999.00
	REVENUE TOTALS	$1,982,059.05	$1,650,388.16	$2,922,971.78	$2,230,081.46	$2,025,453.00	$2,285,696.00	$260,243.00
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	180,917.61	200,253.46	215,751.24	202,273.39	306,839.00	349,985.00	43,146.00
33-111-65-65-9-510-71200	Compensation-OT	5,549.01	5,717.27	6,276.10	3,608.58	5,500.00	3,500.00	(2,000.00)
33-111-65-65-9-510-71520	Compensation-Substitutes	1,485.68	.00	.00	.00	1,680.00	1,000.00	(680.00)
33-111-65-65-9-510-71665	Bonus Payments To Teachers	.00	4,644.00	.00	6,192.00	.00	.00	.00
33-111-65-65-9-510-72100	FICA	14,231.29	16,678.67	18,719.60	18,885.98	62,770.00	67,489.00	4,719.00
33-111-65-65-9-510-72210	VRS Pension Contribution	7,815.58	7,853.87	8,290.66	7,308.00	8,408.00	10,485.00	2,077.00
33-111-65-65-9-510-72300	Group Health and Dental Insurance	36,718.60	41,355.18	43,137.06	39,102.49	46,060.00	55,689.00	9,629.00
33-111-65-65-9-510-72400	VRS Group Life Insurance	1,010.26	862.69	963.10	1,078.01	1,011.00	1,464.00	453.00
33-111-65-65-9-510-72750	VRS Retiree Health Care Credit	645.80	599.70	838.10	918.58	872.00	1,256.00	384.00
33-111-65-65-9-510-72800	Termination Pay for Vac/Sick Leave	3,580.00	.00	.00	.00	.00	.00	.00

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Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
33-111-65-65-9-510-73020	Commodity Storage Services	2,410.29	3,174.38	3,239.83	3,483.28	4,000.00	4,000.00	.00
33-111-65-65-9-510-73037	Contractual Services - Other	19,473.67	22,302.87	18,139.60	16,145.62	44,964.00	51,713.00	6,749.00
33-111-65-65-9-510-73178	Repair/Maint - POS Terminals	6,641.77	6,324.38	12,646.96	8,530.06	5,104.00	12,600.00	7,496.00
33-111-65-65-9-510-73180	Repair/Maint - Other Contracted	11,081.24	7,742.41	8,469.29	15,326.91	12,000.00	10,000.00	(2,000.00)
33-111-65-65-9-510-73195	Safety and OSHA Training	122.72	.00	.00	.00	.00	.00	.00
33-111-65-65-9-510-75850	Bank Charges	.00	.00	20.00	.00	.00	.00	.00
33-111-65-65-9-510-76055	Machines, Equipment and Tools <$5,000	.00	.00	.00	4,018.56	.00	.00	.00
33-111-65-65-9-510-76088	Special Events Costs	.00	2,000.00	.00	.00	3,000.00	3,000.00	.00
33-111-65-65-9-510-76110	Supplies - Operational	19,345.96	17,276.73	17,794.01	17,896.03	17,750.00	21,479.00	3,729.00
33-111-65-65-9-510-76120	Food Products	225,181.06	103,181.49	164,098.80	137,280.08	205,558.00	236,150.00	30,592.00
33-111-65-65-9-510-76530	Computer Supplies	.00	.00	.00	1,133.13	.00	.00	.00
33-111-65-65-9-510-76550	Uniforms	1,273.70	1,024.63	573.54	1,107.72	2,593.00	2,573.00	(20.00)
33-111-65-65-9-510-78020	Furniture & Equipment >$5,000	.00	.00	10,557.65	119,084.80	.00	.00	.00
	Program **510 - School Food Services** Totals	$537,484.24	$440,991.73	$529,515.54	$603,373.22	$728,109.00	$832,383.00	$104,274.00
	Level **9 - District Wide** Totals	$537,484.24	$440,991.73	$529,515.54	$603,373.22	$728,109.00	$832,383.00	$104,274.00
	Sub-Function **65 - Food Services** Totals	$537,484.24	$440,991.73	$529,515.54	$603,373.22	$728,109.00	$832,383.00	$104,274.00
	Function **65 - Food Services** Totals	$537,484.24	$440,991.73	$529,515.54	$603,373.22	$728,109.00	$832,383.00	$104,274.00
	Locations **111 - Salem High School** Totals	$537,484.24	$440,991.73	$529,515.54	$603,373.22	$728,109.00	$832,383.00	$104,274.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
33-112-65-65-9-510-71192	Compensation-Cafeteria	136,024.34	161,708.90	147,715.11	162,732.12	189,589.00	203,588.00	13,999.00
33-112-65-65-9-510-71200	Compensation-OT	899.04	1,815.31	1,943.14	.00	2,000.00	2,000.00	.00
33-112-65-65-9-510-71520	Compensation-Substitutes	.00	.00	.00	.00	1,194.00	729.00	(465.00)
33-112-65-65-9-510-71665	Bonus Payments To Teachers	.00	1,548.00	.00	1,548.00	.00	.00	.00
33-112-65-65-9-510-72100	FICA	11,865.74	14,670.98	13,920.05	12,839.82	42,284.00	45,214.00	2,930.00
33-112-65-65-9-510-72210	VRS Pension Contribution	1,886.38	2,389.52	2,500.26	2,418.61	2,399.00	2,458.00	59.00
33-112-65-65-9-510-72300	Group Health and Dental Insurance	11,114.03	23,665.76	24,655.89	18,373.27	15,978.00	16,377.00	399.00
33-112-65-65-9-510-72400	VRS Group Life Insurance	211.80	227.53	291.50	292.14	306.00	347.00	41.00
33-112-65-65-9-510-72600	Unemployment Compensation	133.45	2,217.40	.00	.00	.00	.00	.00
33-112-65-65-9-510-72750	VRS Retiree Health Care Credit	95.40	115.49	245.80	242.01	254.00	288.00	34.00
33-112-65-65-9-510-73020	Commodity Storage Services	2,837.43	3,947.85	4,344.56	4,829.22	4,000.00	4,000.00	.00
33-112-65-65-9-510-73037	Contractual Services - Other	19,152.11	22,225.86	18,166.30	16,172.55	31,953.00	37,698.00	5,745.00
33-112-65-65-9-510-73178	Repair/Maint - POS Terminals	4,212.53	6,532.46	12,839.86	7,915.33	3,627.00	9,185.00	5,558.00
33-112-65-65-9-510-73180	Repair/Maint - Other Contracted	3,690.73	3,647.30	2,238.24	12,473.84	6,000.00	8,000.00	2,000.00
33-112-65-65-9-510-75850	Bank Charges	.00	.00	50.00	.00	.00	.00	.00
33-112-65-65-9-510-76055	Machines, Equipment and Tools <$5,000	.00	.00	.00	7,760.00	.00	.00	.00
33-112-65-65-9-510-76110	Supplies - Operational	19,230.90	16,284.95	17,350.89	13,277.38	14,311.00	15,658.00	1,347.00
33-112-65-65-9-510-76120	Food Products	197,127.90	92,772.92	177,437.16	130,982.70	143,687.00	175,198.00	31,511.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
33-112-65-65-9-510-76530	Computer Supplies	.00	.00	.00	1,133.13	.00	.00	.00
33-112-65-65-9-510-76550	Uniforms	2,528.21	834.29	573.42	523.03	1,842.00	1,875.00	33.00
33-112-65-65-9-510-78020	Furniture & Equipment >$5,000	.00	9,597.00	.00	.00	.00	.00	.00
Program **510 - School Food Services** Totals		$411,009.99	$364,201.52	$424,272.18	$393,513.15	$459,424.00	$522,615.00	$63,191.00
Level **9 - District Wide** Totals		$411,009.99	$364,201.52	$424,272.18	$393,513.15	$459,424.00	$522,615.00	$63,191.00
Sub-Function **65 - Food Services** Totals		$411,009.99	$364,201.52	$424,272.18	$393,513.15	$459,424.00	$522,615.00	$63,191.00
Function **65 - Food Services** Totals		$411,009.99	$364,201.52	$424,272.18	$393,513.15	$459,424.00	$522,615.00	$63,191.00
Locations **112 - Andrew Lewis Middle School** Totals		$411,009.99	$364,201.52	$424,272.18	$393,513.15	$459,424.00	$522,615.00	$63,191.00
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	93,959.60	108,406.11	112,747.22	126,308.66	84,270.00	87,775.00	3,505.00
33-113-65-65-9-510-71200	Compensation-OT	771.39	908.18	1,784.95	.00	1,500.00	1,500.00	.00
33-113-65-65-9-510-71520	Compensation-Substitutes	.00	.00	211.20	.00	573.00	343.00	(230.00)
33-113-65-65-9-510-72100	FICA	7,507.89	10,598.42	11,723.38	15,997.31	19,831.00	20,690.00	859.00
33-113-65-65-9-510-72210	VRS Pension Contribution	1,289.78	1,999.02	1,999.96	2,000.02	1,960.00	1,960.00	.00
33-113-65-65-9-510-72300	Group Health and Dental Insurance	4,978.35	14,300.84	16,768.27	9,909.97	7,707.00	7,900.00	193.00
33-113-65-65-9-510-73020	Commodity Storage Services	2,072.31	1,663.73	3,058.04	1,841.38	2,000.00	2,000.00	.00
33-113-65-65-9-510-73037	Contractual Services - Other	19,394.29	20,672.22	18,134.07	16,118.55	15,347.00	17,720.00	2,373.00
33-113-65-65-9-510-73178	Repair/Maint - POS Terminals	3,247.55	5,564.38	11,874.83	7,924.31	1,742.00	4,318.00	2,576.00
33-113-65-65-9-510-73180	Repair/Maint - Other Contracted	5,799.98	6,268.96	3,636.56	15,071.22	6,000.00	8,000.00	2,000.00

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
33-113-65-65-9-510-75850	Bank Charges	.00	.00	110.00	.00	.00	.00	.00
33-113-65-65-9-510-76055	Machines, Equipment and Tools <$5,000	.00	.00	.00	1,940.00	.00	.00	.00
33-113-65-65-9-510-76110	Supplies - Operational	15,794.57	14,451.85	16,365.90	12,333.54	6,874.00	7,360.00	486.00
33-113-65-65-9-510-76120	Food Products	97,800.82	95,818.63	145,241.34	120,354.36	67,773.00	88,308.00	20,535.00
33-113-65-65-9-510-76530	Computer Supplies	.00	.00	.00	1,133.13	.00	.00	.00
33-113-65-65-9-510-76550	Uniforms	1,264.87	667.69	573.39	59.11	885.00	882.00	(3.00)
	Program **510 - School Food Services** Totals	$253,881.40	$281,320.03	$344,229.11	$330,991.56	$216,462.00	$248,756.00	$32,294.00
	Level **9 - District Wide** Totals	$253,881.40	$281,320.03	$344,229.11	$330,991.56	$216,462.00	$248,756.00	$32,294.00
	Sub-Function **65 - Food Services** Totals	$253,881.40	$281,320.03	$344,229.11	$330,991.56	$216,462.00	$248,756.00	$32,294.00
	Function **65 - Food Services** Totals	$253,881.40	$281,320.03	$344,229.11	$330,991.56	$216,462.00	$248,756.00	$32,294.00
	Locations **113 - Carver Elementary** Totals	$253,881.40	$281,320.03	$344,229.11	$330,991.56	$216,462.00	$248,756.00	$32,294.00
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	88,963.43	98,427.49	114,535.07	105,611.52	79,271.00	84,133.00	4,862.00
33-114-65-65-9-510-71200	Compensation-OT	1,371.23	357.94	2,089.99	.00	1,500.00	1,500.00	.00
33-114-65-65-9-510-71520	Compensation-Substitutes	.00	.00	40.65	.00	536.00	327.00	(209.00)
33-114-65-65-9-510-72100	FICA	6,922.52	9,674.33	11,741.31	11,152.47	18,579.00	19,778.00	1,199.00
33-114-65-65-9-510-72210	VRS Pension Contribution	1,289.78	1,999.02	1,999.96	2,000.02	1,960.00	1,960.00	.00
33-114-65-65-9-510-72300	Group Health and Dental Insurance	2,159.02	13,743.20	16,807.65	10,451.43	7,707.00	7,900.00	193.00

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G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
33-114-65-65-9-510-72600	Unemployment Compensation	.00	2,627.63	.00	.00	.00	.00	.00
33-114-65-65-9-510-73020	Commodity Storage Services	1,640.76	1,442.93	1,585.07	1,715.26	2,000.00	2,000.00	.00
33-114-65-65-9-510-73037	Contractual Services - Other	19,312.21	21,017.11	18,139.08	16,118.75	14,341.00	16,911.00	2,570.00
33-114-65-65-9-510-73178	Repair/Maint - POS Terminals	3,247.55	5,853.69	12,215.08	7,519.33	1,628.00	4,120.00	2,492.00
33-114-65-65-9-510-73180	Repair/Maint - Other Contracted	3,915.58	4,828.12	3,462.18	4,315.84	5,000.00	7,000.00	2,000.00
33-114-65-65-9-510-75850	Bank Charges	.00	.00	20.00	.00	.00	.00	.00
33-114-65-65-9-510-76055	Machines, Equipment and Tools <$5,000	.00	800.00	.00	1,940.00	.00	.00	.00
33-114-65-65-9-510-76110	Supplies - Operational	10,277.64	15,735.26	16,047.57	12,333.33	6,423.00	7,024.00	601.00
33-114-65-65-9-510-76120	Food Products	54,841.80	64,066.71	141,738.54	121,054.63	63,173.00	84,788.00	21,615.00
33-114-65-65-9-510-76530	Computer Supplies	.00	.00	.00	1,133.13	.00	.00	.00
33-114-65-65-9-510-76550	Uniforms	1,272.54	596.31	1,930.03	59.13	827.00	841.00	14.00
33-114-65-65-9-510-78020	Furniture & Equipment >$5,000	8,345.00	17,050.00	.00	.00	.00	.00	.00
	Program **510 - School Food Services** Totals	$203,559.06	$258,219.74	$342,352.18	$295,404.84	$202,945.00	$238,282.00	$35,337.00
	Level **9 - District Wide** Totals	$203,559.06	$258,219.74	$342,352.18	$295,404.84	$202,945.00	$238,282.00	$35,337.00
	Sub-Function **65 - Food Services** Totals	$203,559.06	$258,219.74	$342,352.18	$295,404.84	$202,945.00	$238,282.00	$35,337.00
	Function **65 - Food Services** Totals	$203,559.06	$258,219.74	$342,352.18	$295,404.84	$202,945.00	$238,282.00	$35,337.00
	Locations **114 - West Salem Elementary** Totals	$203,559.06	$258,219.74	$342,352.18	$295,404.84	$202,945.00	$238,282.00	$35,337.00
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	98,221.79	104,674.49	114,817.66	103,502.47	94,663.00	77,233.00	(17,430.00)

FY 24 Cafeteria Budget for Approval

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
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**								
33-115-65-65-9-510-71200	Compensation-OT	771.39	218.76	1,678.78	.00	1,500.00	1,500.00	.00
33-115-65-65-9-510-71520	Compensation-Substitutes	36.06	79.89	209.60	.00	509.00	297.00	(212.00)
33-115-65-65-9-510-71665	Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00	.00
33-115-65-65-9-510-72100	FICA	5,955.75	9,964.84	12,721.74	11,174.72	19,134.00	18,051.00	(1,083.00)
33-115-65-65-9-510-72210	VRS Pension Contribution	1,800.08	2,333.35	2,415.36	2,079.46	2,324.00	1,960.00	(364.00)
33-115-65-65-9-510-72300	Group Health and Dental Insurance	11,921.31	20,433.72	24,455.87	12,118.51	15,978.00	7,900.00	(8,078.00)
33-115-65-65-9-510-72400	VRS Group Life Insurance	181.20	194.78	242.00	55.44	254.00	.00	(254.00)
33-115-65-65-9-510-72600	Unemployment Compensation	171.72	.00	.00	.00	.00	.00	.00
33-115-65-65-9-510-72750	VRS Retiree Health Care Credit	81.60	98.83	204.10	45.92	210.00	.00	(210.00)
33-115-65-65-9-510-73020	Commodity Storage Services	1,898.40	1,706.86	1,676.05	1,679.56	2,000.00	2,000.00	.00
33-115-65-65-9-510-73037	Contractual Services - Other	19,278.11	20,638.52	18,161.08	16,118.55	13,622.00	15,377.00	1,755.00
33-115-65-65-9-510-73178	Repair/Maint - POS Terminals	3,440.55	6,197.20	12,067.84	8,329.29	1,546.00	3,747.00	2,201.00
33-115-65-65-9-510-73180	Repair/Maint - Other Contracted	4,564.25	6,010.40	2,626.17	5,525.36	6,000.00	6,000.00	.00
33-115-65-65-9-510-76055	Machines, Equipment and Tools <$5,000	.00	.00	.00	1,940.00	.00	.00	.00
33-115-65-65-9-510-76110	Supplies - Operational	14,104.81	14,518.09	17,630.67	12,385.53	6,101.00	6,387.00	286.00
33-115-65-65-9-510-76120	Food Products	86,753.69	63,303.40	143,377.52	121,945.82	59,886.00	78,118.00	18,232.00
33-115-65-65-9-510-76530	Computer Supplies	.00	.00	.00	1,133.13	.00	.00	.00
33-115-65-65-9-510-76550	Uniforms	1,269.27	596.28	573.39	184.58	785.00	765.00	(20.00)
	Program **510 - School Food Services** Totals	$250,449.98	$252,517.41	$352,857.83	$298,218.34	$224,512.00	$219,335.00	($5,177.00)

Level **9 - District Wide** Totals		$250,449.98	$252,517.41	$352,857.83	$298,218.34	$224,512.00	$219,335.00	($5,177.00)
Sub-Function **65 - Food Services** Totals		$250,449.98	$252,517.41	$352,857.83	$298,218.34	$224,512.00	$219,335.00	($5,177.00)
Function **65 - Food Services** Totals		$250,449.98	$252,517.41	$352,857.83	$298,218.34	$224,512.00	$219,335.00	($5,177.00)
Locations **115 - South Salem Elementary** Totals		$250,449.98	$252,517.41	$352,857.83	$298,218.34	$224,512.00	$219,335.00	($5,177.00)
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	94,334.35	102,776.24	114,953.66	112,752.57	75,701.00	78,766.00	3,065.00
33-116-65-65-9-510-71200	Compensation-OT	771.39	675.71	2,295.41	117.25	1,500.00	1,500.00	.00
33-116-65-65-9-510-71520	Compensation-Substitutes	.00	.00	1,038.61	.00	509.00	304.00	(205.00)
33-116-65-65-9-510-72100	FICA	7,573.84	9,848.94	12,048.94	11,145.57	17,684.00	18,435.00	751.00
33-116-65-65-9-510-72210	VRS Pension Contribution	1,289.78	1,999.02	1,999.96	2,000.02	1,960.00	1,960.00	.00
33-116-65-65-9-510-72300	Group Health and Dental Insurance	5,417.81	13,595.02	16,768.28	9,761.03	7,707.00	7,900.00	193.00
33-116-65-65-9-510-73020	Commodity Storage Services	1,810.26	1,548.55	1,666.55	1,655.16	2,000.00	2,000.00	.00
33-116-65-65-9-510-73037	Contractual Services - Other	19,316.78	21,327.27	18,139.18	16,118.55	13,622.00	15,718.00	2,096.00
33-116-65-65-9-510-73178	Repair/Maint - POS Terminals	3,247.55	5,566.40	12,640.36	7,519.31	1,546.00	3,830.00	2,284.00
33-116-65-65-9-510-73180	Repair/Maint - Other Contracted	2,045.02	3,583.47	4,896.08	14,661.98	5,000.00	7,000.00	2,000.00
33-116-65-65-9-510-75850	Bank Charges	.00	.00	28.00	.00	.00	.00	.00
33-116-65-65-9-510-76055	Machines, Equipment and Tools <$5,000	.00	.00	.00	1,940.00	.00	.00	.00
33-116-65-65-9-510-76110	Supplies - Operational	20,052.48	13,159.51	17,516.81	11,900.06	6,101.00	6,529.00	428.00
33-116-65-65-9-510-76120	Food Products	82,306.07	80,253.31	142,428.41	122,382.91	59,886.00	79,601.00	19,715.00
33-116-65-65-9-510-76530	Computer Supplies	.00	.00	.00	1,133.13	.00	.00	.00
33-116-65-65-9-510-76550	Uniforms	1,269.28	667.69	573.40	331.39	785.00	782.00	(3.00)
33-116-65-65-9-510-78020	Furniture & Equipment >$5,000	.00	.00	14,790.00	.00	.00	.00	.00
Program **510 - School Food Services** Totals		$239,434.61	$255,001.13	$361,783.65	$313,418.93	$194,001.00	$224,325.00	$30,324.00
Level **9 - District Wide** Totals		$239,434.61	$255,001.13	$361,783.65	$313,418.93	$194,001.00	$224,325.00	$30,324.00
Sub-Function **65 - Food Services** Totals		$239,434.61	$255,001.13	$361,783.65	$313,418.93	$194,001.00	$224,325.00	$30,324.00

FY 24 Cafeteria Budget for Approval

Budget Year 2024

G/L Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference
Fund **33 - School Cafeteria Fund**								
EXPENSE								
Locations **116 - East Salem Elementary**								
	Function **65 - Food Services** Totals	$239,434.61	$255,001.13	$361,783.65	$313,418.93	$194,001.00	$224,325.00	$30,324.00
	Locations **116 - East Salem Elementary** Totals	$239,434.61	$255,001.13	$361,783.65	$313,418.93	$194,001.00	$224,325.00	$30,324.00
	EXPENSE TOTALS	$1,895,819.28	$1,852,251.56	$2,355,010.49	$2,234,920.04	$2,025,453.00	$2,285,696.00	$260,243.00
	Fund **33 - School Cafeteria Fund** Totals							
	REVENUE TOTALS	$1,982,059.05	$1,650,388.16	$2,922,971.78	$2,230,081.46	$2,025,453.00	$2,285,696.00	$260,243.00
	EXPENSE TOTALS	$1,895,819.28	$1,852,251.56	$2,355,010.49	$2,234,920.04	$2,025,453.00	$2,285,696.00	$260,243.00
	Fund **33 - School Cafeteria Fund** Totals	$86,239.77	($201,863.40)	$567,961.29	($4,838.58)	$0.00	$0.00	$0.00
	Net Grand Totals							
	REVENUE GRAND TOTALS	$1,982,059.05	$1,650,388.16	$2,922,971.78	$2,230,081.46	$2,025,453.00	$2,285,696.00	$260,243.00
	EXPENSE GRAND TOTALS	$1,895,819.28	$1,852,251.56	$2,355,010.49	$2,234,920.04	$2,025,453.00	$2,285,696.00	$260,243.00
	Net Grand Totals	$86,239.77	($201,863.40)	$567,961.29	($4,838.58)	$0.00	$0.00	$0.00