

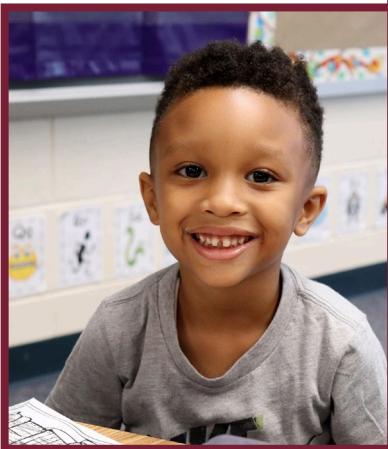
# Salem City Schools

510 S. College Avenue

Salem, Virginia 24153

2023 – 2024 Budget

[www.salem.k12.va.us](http://www.salem.k12.va.us)



*Salem City Schools does not unlawfully discriminate on the basis of race, color, national origin, disability, gender, or age in employment or in its educational programs and activities.*



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## Organization of the Budget Document

The approved budget document's format presents the school division's budget and pertinent information in an organized and comprehensive document to facilitate the reader's knowledge of the school division's budget development, management, and processes. It includes financial information for the current budget year and financial information from the previous fiscal years.

The document's format follows the standards set forth by the Association of School Business Officials International Meritorious Budget Award Program. The purpose of this budget document is to provide policy information, serve as an operational guide and financial plan, and is a comprehensive communication tool for the school division's stakeholders: students, parents, staff, constituents, and elected officials.

The document contains four major sections as listed and defined below.

The **Executive Summary** is the first major section of the school budget document. The Executive Summary highlights important information contained in the budget. Users may rely on this section for an overview. This section also includes numerous charts and graphs to assist the reader in understanding the information provided in the school budget.

The **Organizational Section** includes the Salem City School's organizational and management structure, organizational chart, and the policies and procedures governing the budget development process.

The **Financial Section** presents budget data by summary and detail levels for all financial funds managed by the school division. It begins with a financial representation of revenue and an expense of all funds combined and then represents each fund individually from general funds and other funds. Description of revenue sources and expenditure needs are described.

The **Information Section** includes information of interest to school division employees and the community at large.



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# Executive Summary

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# Salem City Schools

## Principal Officials



### **Salem School Board**

From left to right: Ms. Teresa Sizemore-Hernandez, Dr. Nancy A. Bradley, Chair, Mr. David H. Preston, Ms. Stacey G. Danstrom, and Mr. John A. (Andy) Raines, Vice Chair

### **School Administration**

Dr. Curtis N. Hicks, Superintendent

Assistant Superintendent.....	Dr. Jamie C. Soltis
Assistant Superintendent of Instruction .....	Ms. Jennifer P. Dean
Executive Director of Human Resources .....	Ms. Kirstine M. Barber
Chief Financial Officer .....	Ms. Mandy C. Hall, SFO
Director of Student Services .....	Dr. Randy L. Jennings
Director of Administrative Services .....	Dr. Forest I. Jones
Director of Technology .....	Mr. Mark A. Thompson
Clerk to the Board.....	Ms. Susan E. Young
Director of Finance .....	Ms. Rosie Jordan, CPA
Communications Director .....	Mr. Mike Stevens

The School Board of Salem City Schools is a five (5) member group, serving overlapping terms, which reorganize each July. The members of the School Board are appointed by the Salem City Council. The School Board generally meets on the second Tuesday of each month. Visit the School Board website at [www.salem.k12.va.us](http://www.salem.k12.va.us) for more information on School Board Meetings.



I am pleased to present to you the School Board's adopted Budget for the fiscal year 2023-2024. Difficult budget decisions were necessary and made in accordance with the budget priorities that the Board established in November, however, there are identified needs and desired investments that were not included in the budget. The School Board adopted a needs based budget on March 28, 2023. City Council approved the out-of-balance budget on May 22, 2023 with the intention of fully funding the budget. During the July 13, 2023 School Board meeting, the board took action to increase the local appropriation to fully fund pay increases for all staff in the division. City Council approved the

additional appropriation on July 10, 2023.

The total budget adopted by the Board on March 28 was \$56,937,893 which consists of \$50,793,616 for the General Fund, \$3,858,581 for the Grant Fund, and \$2,285,696 for the Cafeteria Fund. This proposed budget overall is \$1,676,682 or 3.0% higher than the adopted budget of \$55,261,211 for FY23.

The budget addresses continued funding for the Distinguished Scholar Program, the Advanced Placement Program and Governor's School Tuition, funding for a potential 2.5% increase in health insurance plan costs/premiums and participation changes in the plans offered, continuation of the Retirement: Extended Work Incentive Program (REWIP), continuing the Virginia Pre-School Initiative grant, and continued support of National Board Certification for teachers. In addition, sufficient funding is provided for utilities, insurance, fuel and maintenance based on recent cost trends. Salaries will increase by an average 6.05% for teachers and an average 5% for classified and administrative scales for FY24.

**Enrollment Outlook**

The FY24 budget is built using a conservative ADM estimate of 3,600, which is lower than the estimate used for FY23. This conservative estimate was used to ensure our expenses do not exceed our future revenue projections. The third-party enrollment forecasts predict a modest decrease in enrollment for the next few years due to lower birth rates, but when new housing developments are factored in, we should experience a slight increase despite the lower birth rates. Enrollment will be monitored closely as this is the primary factor in State revenue.

The chart below shows the difference between the budgeted ADM and the actual March 31 ADM.

Year	Budget	March 31 ADM	Difference
2023-24	3,600	TBD	TBD
2022-23	3,670	3,606	(64)
2021-22	3,670	3,659	(11)
2020-21	3,800	3,694	(106)
2019-20	3,800	3,810	10
2018-19	3,790	3,836	46
2017-18	3,740	3,872	132
2016-17	3,710	3,775	65

## State Funding

FY24 is the second year of the biennial (two-year) budget which means education funding normally stays about the same as the previous year.

The composite index for FY23 and FY24 is .3713, with .6287 being the State share. For FY22 the local share was .3641 and the State share of SOQ expenditures was .6359, so comparatively speaking, Salem's "wealth" as measured by the composite index based on real estate values, adjusted gross income, and retail sales increased slightly from the previous biennium, a calculation change driven more by property value fluctuations in the larger and more populous parts of the Commonwealth than by local changes.

Pension costs for the Virginia Retirement System remain an area to watch. In 2012, the General Assembly passed a pension reform proposal to phase-in contribution rates for the teacher and state plans to the VRS board-certified rates. We are at 100% of the phase-in of VRS board-certified rates based upon the 2012 legislation. This year's rate is recommended to remain at 16.62%.

The Governor's proposed budget would have resulted in a net budget increase of \$1,416,767. The House passed budget would have increased our budget by \$1,253,316 and the Senate passed budget would have increased our budget by \$2,851,679. The School Board approved this budget without the General Assembly adopting a budget. Governor Youngkin will call a Special Session of the General Assembly to complete their work.

## Local Revenue

Salem City provides significant support for our instructional program funding of approximately 45% of our operating budget each year. The transfer for FY24 increased by \$1,998,231 to \$22,896,130 which shows City Council's commitment to the education of our youth. The City pays 100% of debt service for the school division.

## Cost Increases planned for in the budget

Certain cost increases were planned for in the budget such as:

- An average 6.05% salary increase for teachers and 5% for classified and administrative employees is included in the budget as presented at a cost of \$2 million.
- A 2.5% increase is factored in for health insurance amounting to \$110,705.

## Non-Resident Tuition

The non-resident tuition rates and associated pricing tiers remained the same for FY24.

- \$900 for the first child.
- The rate for City and School employees will remain \$100.
- Multiple student families will have tiered pricing.
  - \$900 for the first child
  - \$450 for the second child, Property/Business owners
  - \$225 for the third or more children.

### **Health Insurance Costs**

The final cost of health insurance cannot be known until the annual contract renewal. Salem's claims experience will impact the rate as well. A 2.5% increase in health insurance plan cost/premiums and participation changes in the plans offered is factored in this budget. The Health Clinic provided by the City is still an excellent resource to the employees that utilize our health insurance, where no-copays or fees are required.

### **Grant Funding**

Grants are always subject to being cut or eliminated, and we are always looking for way to secure new grants. Our Federal and State grants are projected to decrease by 31.7% or \$1,791,742 in FY24. The majority of the decrease is related to COVID-19 Federal grants that will have smaller carryover than what was budgeted in FY23 as these grants continue to wind down and some are already depleted and are off the books. In addition, Salem City Schools will no longer be the fiscal agent for the Adult Education Grants in FY24, so those appear as a budget reduction. Grant adjustments are made annually after the revised grant awards are received in the fall. The amounts in the current budget will be adjusted when the awards are received later in the year. We rely on grant funding to provide resources and staffing to our schools that would otherwise not be provided or would have to be provided by an increased local appropriation.

### **Capital Needs**

At its October 2022 meeting, the School Board approved its annual update to the Six Year Capital Improvement Plan. Capital projects are funded separate from the regular operating budget. The newly renovated Salem High School was dedicated on August 7<sup>th</sup> and the public was invited to tour the facility.

### **Cafeteria Fund**

The Healthy Hunger Free Kids Act of 2010 requires that student lunch prices be evaluated annually until the price we charge for a full pay student reaches the difference in what the federal government reimburses for a free lunch and what they reimburse for a full pay lunch.

For the annual calculation, divisions have to apply an inflation factor to what they charge the average full pay price and can round down to the nearest 5 cents. No annual increase can be more than 10 cents.

Personnel costs and even food costs can vary from school to school based on the experience level of employees and whether they participate in health insurance programs, for example. Some school cafeterias will produce a "profit" to offset those which run at a "loss" while overall the fund is budgeted to break even.

FY24 will be the tenth year of cafeteria operations managed by a Food Service Management Company. Aramark was the recommended proposer with an agreement that is expected to provide a net increase in proceeds from cafeteria operations.

A la carte items and ice cream prices are adjusted as needed at the beginning of the school year based on cost to purchase. Adult breakfast and lunch prices will increase for 2023-2024.

**Salem City Schools - Summary of Proposed Cafeteria Meal Prices**

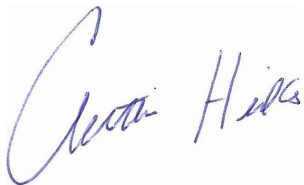
<u>Meal Prices:</u>	<u>FY19-20</u>	<u>FY20-21</u>	<u>FY21-22</u>	<u>FY22-23</u>	<u>FY23-24</u>
Elementary Breakfast	1.25	1.25	1.25	1.25	1.30
Elementary Lunch*	2.60	2.70	2.70	2.70	2.80
Middle/High Breakfast	1.25	1.25	1.25	1.25	1.30
Middle/High Lunch*	2.80	2.90	2.90	2.90	3.00
Reduced Breakfast (set by Fed. Gov't)	0.30	0.30	0.30	0.00	0.00
Reduced Lunch (set by Fed. Gov't)	0.40	0.40	0.40	0.00	0.00
Adult Breakfast	1.55	2.30	2.30	2.35	2.35
Adult Lunch	3.25	3.85	3.85	4.05	4.15
Milk	0.50	0.50	0.50	0.50	0.50

**Conclusions and Future Trends Beyond FY24**

The FY24 budget will continue to be challenging as in recent years with:

- Higher gas prices
- Continued supply chain issues
- Unknown changes in State funding
- ADM fluctuations
- Uncertainty of federal grant funding
- Unknown local funding
- Healthcare cost increases

Successful public schools are critical to the success of any community and are a major contributor to the economic health of the area. The fact that our City Council and Administration continue to place a great value on children and families, and the caring and committed people who serve them, is most appreciated and encouraging. The citizens of Salem have a long history of supporting our schools and we who serve in the school division are honored to help support this community. Salem's quality of life is built on being a place where children are valued by the community. This is why Salem attracts new families who share the City's values and who resolve to live, work and raise families here. There are many positive things taking place in Salem City Schools from our early childhood special education program, to equipping 21<sup>st</sup> century learners with digital learning devices through our 1:1 technology initiative, to our Advanced Placement and Dual Enrollment programs at Salem High School, not to mention our outstanding athletic and extracurricular programs. We strive for excellence in all we do. Thanks to your continued support, we can build upon these successes to ensure that every student reaches his or her full potential.



Curtis N. Hicks, Ed. D.  
Superintendent

The Executive Summary highlights important information contained in the budget. Users may rely on this section for an overview. This section also includes numerous charts and graphs to assist the reader in understanding the information provided in the school budget.

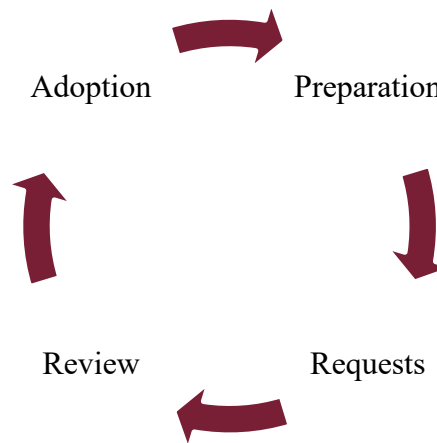
**BUDGET CALENDAR**

The budget process for the next school year begins in early fall with the development of the budget calendar. The budget calendar includes budget work sessions between the Division Superintendent and leadership staff. The following calendar of events provides more detail of the activities involved annually in creating and finalizing the school division’s budget.

<b>August</b>
<ul style="list-style-type: none"> <li>• CIP requests from Schools and Departments</li> </ul>
<b>October</b>
<ul style="list-style-type: none"> <li>• School Board adopts new CIP</li> </ul>
<b>November</b>
<ul style="list-style-type: none"> <li>• Administrative staff discusses budget priorities</li> <li>• Report to School Board on budget priorities</li> <li>• Budget calendar presented to School Board</li> </ul>
<b>December</b>
<ul style="list-style-type: none"> <li>• Budget Prep in New World opened to principals and directors</li> <li>• School Board holds first public hearing to receive suggestions for budget priorities</li> </ul>
<b>January</b>
<ul style="list-style-type: none"> <li>• Directors and principals submit school level prioritized non-personnel budget requests</li> <li>• Non-personnel budget verified on-line by Chief Financial Officer</li> <li>• Update to School Board on Governor’s introduced budget and latest budget impact</li> <li>• General Assembly convenes</li> <li>• Chief Financial Officer and central office budget team review all budget requests with principals</li> </ul>
<b>February</b>
<ul style="list-style-type: none"> <li>• Superintendent, Chief Financial Officer, the Executive Director of Human Resources and other division leadership meet with principals and central office staff to review personnel needs after student enrollment projections are finalized</li> <li>• Update to School Board on House and/or Senate introduced budgets and latest budget impact</li> </ul>
<b>March</b>
<ul style="list-style-type: none"> <li>• Chief Financial Officer presents budget to School Board based on best available state revenue estimates</li> <li>• Second public hearing on budget</li> <li>• School Board adopts total budget and sends it to City Council for approval prior to April 1</li> </ul>
<b>April</b>
<ul style="list-style-type: none"> <li>• Superintendent and School Board Chairman present budget to City Council at a regular City Council meeting, typically the second meeting of the month</li> </ul>
<b>May</b>
<ul style="list-style-type: none"> <li>• Subsequent report to School Board, as needed, with salary recommendations</li> <li>• City Council formally appropriates funding for school budget</li> <li>• Superintendent and Chief Financial Officer review adopted budget with staff as needed</li> </ul>
<b>By July 1</b>
<ul style="list-style-type: none"> <li>• Budget published on-line with bound copy to be distributed by August 31st</li> </ul>

**BUDGET PROCESS**

The mission/vision/goals approved by the School Board provide the foundation for the recommendations contained within this Annual Financial Plan. The Division Superintendent is required by the *Code of Virginia* to prepare, with the approval of the school board, and submit to the governing body appropriating funds for the school division, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. The estimate shall set the amount of money deemed to be needed for each major classification prescribed by the Board of Education. The School Board is required to hold at least one public hearing before it gives final approval to its budget for submission to the governing body.



**FISCAL YEAR 2024 BUDGET APPROACH AND CHALLENGES**

The process of developing a budget each year is extremely important for allocating resources to the successful operation of a world class educational program for approximately 3,600 students in 4 elementary schools, one middle school, one high school and an alternative education center. Following recent years of reduced state aid for public education, the School Board will see an increase in state and local funding.

Since school divisions in the Commonwealth of Virginia are fiscally dependent on the local government, the school budget was forwarded to the Salem City Council for their approval after it was approved by the School Board on March 28, 2023. State law requires that the School Board adopt a budget by April 1 of each year. If the City Council makes adjustments to the School Board’s request, the School Board is required to adjust its budget within the parameters of state law. The final school budget was adopted by City Council on July 10, 2023.

The administration recommended that the budget be developed in a site-based manner as in past years with requests based on instructional needs being submitted by teachers for compiling by the principal. The principals were given category target budgets as a starting point and flexibility to allocate instructional resources based on a school’s individual needs after receiving teacher requests and factoring in division goals. Baseline budgets did not reflect any one-time funds. The operating budget was developed in two portions:

1. Non-personnel line items
2. Personnel line items

Principals were asked to initiate development of non-personnel school budget requests by reviewing the division's comprehensive plan and analyzing each school's needs. Central office staff prepared non-personnel budget requests for centrally directed accounts. All budget managers were asked to scrutinize requests carefully based on need, timeliness and cost effectiveness.

A central budget team consisting of Administrative staff reviewed each line item request with principals and engaged in group discussion on where budget emphasis needed to occur at each school.

The personnel portion of the budget was prepared by the Chief Financial Officer with the assistance of the Superintendent, and the Executive Director of Human Resources in consultation with the central office staff and school principals. The Superintendent and members of the central administrative staff met with each principal and director in February and again in April to review projected personnel needs.

All state revenue budget line items were estimated using a conservative Average Daily Membership (ADM) of 3,600. ADM for FY23 was 3,606, which was a decrease of 64 over the budgeted ADM of 3,670. Third party enrollment forecasts predict a modest decrease in enrollment for the next few years due to lower birth rates, but when new housing developments are factored in, we should experience a slight uptick despite lower birth rates. These and other factors (including ongoing kindergarten enrollment for SY 2023-24) result in a conservative enrollment assumption for budgeting purposes.

The FY24 budget reflects an increase in state revenue of \$1,203,062 that includes an increase in Basic Aid, Supplemental GF Payments in Lieu of Food Tax, No Loss Funding, Re-benchmarking Hold Harmless, and a Compensation Supplement. Local revenue from Salem City will increase by \$1,998,231. The budget for debt service is no longer shown due to an auditor's recommendation. If that were factored into the total, the total local appropriation would be \$2,572,889 higher, which reflects a decrease of \$19,593 accounting for amortization of current debt service.

Utility accounts have been reviewed and adjusted higher based on trend data.

Non-resident tuition is evaluated on a biennial basis. Rates will remain the same for FY24 and are as follows:

- Children of School or City employees - \$100 per student
- Base non-resident tuition - \$900
- Continue a tiered fee structure based on the number of non-resident students accepted per household:
  - \$900 for the first child
  - \$450 for the second child
  - \$225 for the third child plus any additional children

Employees will see an average salary increase of 6.05% for teachers and 5% for classified employees and administrators for FY24. Additional or new positions include: Coordinator of Alternative Education and Online Programs, two school based mental health positions, and one Board Certified Behavior Analyst were added in the FY24 budget due to needed services. Also, 6.5 special education instructional assistants and one custodian were included in this budget. Four teaching positions were reduced.



Other expenditures highlights include:

- Continued funding for the Distinguished Scholar Program (\$28,000), the Advanced Placement program (\$100,600) and Governor’s School Tuition (\$82,960).
- Funding for an estimated 2.5% increase in health insurance plan costs/premiums and participation changes in the plans offered (\$110,705).
- Continued support of National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).
- Continuation of the Virginia Pre-School Initiative (VPI) available state funding (based on the number of economically disadvantaged children) for annual/recurring funding on a per eligible-pupil basis for a preschool classes at East Salem Elementary, G. W. Carver Elementary, South Salem Elementary and adding a class at West Salem Elementary School.

In addition to the operating budget for the school division, the School Board periodically reviews and updates the Capital Improvement Plan (CIP) which reflects school capital needs for a period of approximately six years. The CIP generally includes large construction projects; however, other capital needs may be addressed in the CIP. The CIP is updated as projects are completed or added. The School Board adopted the latest capital improvement plan on October 2022 which includes major capital projects planned for the next six years. Salem High School is currently finalizing a multi-phase renovation.

## **STRATEGIC MANAGEMENT COMPONENTS**

### **Vision Statement**

The Vision of the Salem City School Division is to place children first and to meet the needs of every child, every day.

### **Mission Statement**

The mission of Salem City Schools is to provide a loving and engaging environment that inspires children to reach their full potential.

*Love. Engage. Inspire.*

### **Core Values**

- We are committed to excellence in all we do.
- We believe that all children are important and can be successful.
- We believe student success is a shared responsibility among schools, parents, and community partners.
- We recognize and value individual differences among staff and students.
- We believe students learn best in a safe and disciplined environment provided by caring and

- respectful adults.
- We are committed to providing employees with an excellent work environment and a competitive compensation package.

**Educational Philosophy**

Honoring our Vision, Mission, and Core Values requires focus while avoiding distractions, being innovative while avoiding fads, and recognizing that we can do anything well, by being strategic and selective to avoid trying to do everything. To assist, the Board has established that:

- Our Core Business is Teaching and Learning
- Our Focus is Continuous Improvement, and
- Our Commitment is to Every Child; Every Day

To fulfill its Vision and Mission and to uphold its Core Values, the Salem City School Board is committed to providing a safe, nurturing environment where ALL STUDENTS acquire the knowledge, skills, and values necessary to become successful and responsible citizens. The Board is similarly committed to personalizing and providing a variety of educational, extracurricular, and social opportunities so that every student will be equipped with the skills necessary to communicate, collaborate, problem-solve, and think critically and creatively, to be successful in career paths and continued education.

Specifically, the Salem City School Board:

- provides the necessary trained and dedicated leadership, qualified personnel, equipment and materials to assure an appropriate education for every student;
- treats all members of the school community equitably with the highest degree of respect;
- demonstrates good stewardship of resources through fair and efficient allocation.

**Comprehensive Plan Goals**

Listed below are the Comprehensive Plan Goals.

<p><b>Instruction</b></p> <p><i>“We believe that all students are important and can be successful.”</i></p>
<p><b>Desired Outcomes</b></p> <ol style="list-style-type: none"> <li>1. All students will graduate with a board-approved diploma or its equivalent.</li> <li>2. All graduates will exhibit college and/or career readiness by participating in advanced level coursework and/or by completing a sequence of CTE courses and demonstrating proficiency on an industry credential, state licensure exam, and/or a national assessment.</li> <li>3. The division will ensure that instruction is aligned with intended learner outcomes (ILO’s)</li> <li>4. The division will provide educational experiences that prepare students to engage in relevant, real-world problems.</li> <li>5. The division will provide opportunities designed to promote the acquisition and growth of the 5C Skills (Communication, Collaboration, Creativity, Critical Thinking, and Citizenship) to students in grades K–12.</li> <li>6. The division will foster the development of social and emotional skills to ensure that all students attain the skills they need to be successful members of society.</li> <li>7. The division will provide and support a variety of AP, Dual Enrollment, elective courses and Career and Technical Education programs at Salem High School and through external educational and business partnerships to ensure that ALL students are engaged in coursework related to areas of individual interest and aptitude.</li> </ol>

The budget includes \$13,900 for special programs and enrichment materials for curriculum development in STEM and Personalized Learning.

<p><b>Assessment</b> <i>“We are committed to excellence in all that we do.”</i></p>
<p><b>Desired Outcome</b></p> <ol style="list-style-type: none"> <li>1. All students will meet or exceed individualized growth goals that are developed collaboratively with teachers.</li> <li>2. All students will meet or exceed state standards or demonstrate measurable growth as assessed by the Virginia Standards of Learning Assessment Program.</li> <li>3. Salem student will exceed the state and national average mean scores on appropriate national assessment when applicable.</li> <li>4. The division will continue to develop and expand the balanced assessment plan comprised to summative, formative, and authentic assessments.</li> <li>5. Students will demonstrate proficiency on assessments and /or industry credentials related to individual post-secondary goals identified in their student selected Career Pathway Plan of Study (CPPS).</li> </ol>

All schools in the division are fully accredited which is a strong indicator of student achievement. Students in Salem City Schools continually outperform state and national average scores on the SAT test annually. Our students also perform well on the Virginia Standards of Learning tests. \$2,000 is included in this budget for Early Reading Intervention/PALS, \$26,103 for MAP testing and \$9,495 for PSAT testing.

<p><b>Communication and Community Relations</b> <i>“Student success is a shared responsibility among schools, parents, and community partners.”</i></p>
<p><b>Desired Outcomes</b></p> <ol style="list-style-type: none"> <li>1. The division will foster high levels of hope, engagement, and belonging for staff, students, and the community as measured by survey annually.</li> <li>2. The division will embrace and communicate to stakeholders the key components associated with Virginia’s “Profile of a Graduate.”</li> <li>3. The division will communicate the benefits of cultural proficiency, authentic assessment, 5C’s acquisition, assessment for learning, and standards-based learning.</li> <li>4. The division will communicate the availability of opportunities for business, community, industry, and higher education partnerships that promote career readiness.</li> <li>5. The division will maintain two-way communication with stakeholders to promote continuous improvement.</li> </ol>

Salem City Schools’ budget includes sufficient funding in the Printing Services account to accomplish these goals.

<p><b>Safety and Organizational Management</b> <i>“Students learn best in a safe and disciplined environment provided by caring and respectful adults.”</i></p>
<p><b>Desired Outcomes</b></p> <ol style="list-style-type: none"> <li>1. Staff and students will consistently report that the Salem City School Division provides a safe and disciplined learning environment that promotes learning.</li> <li>2. School facilities and student schedules will reflect the division’s emphasis on individualized learning in a modern workplace.</li> <li>3. By 2026, division salaries will rank first when compared to regional school divisions in each salary range and employment category.</li> <li>4. The Salem City School Division will support and promote environments that are equitable, culturally competent and responsive to student and family needs.</li> </ol>

<p>5. The division will support the physical and mental well-being of both students and staff.</p>
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The budget includes an average 6.05% salary increase for teachers, and an average 5% raise for classified employees and administrators.

<b>Career Education</b>
<p><b>Desired Outcomes</b></p> <ol style="list-style-type: none"> <li>1. All students will participate in a variety of activities designed to provide an understanding of careers and career pathways.</li> <li>2. All students in grades 8 – 12 will select and successfully pursue a Career Pathway Plan of Study to ensure that every student graduates with a diploma and a plan.</li> <li>3. The division will promote, support and report enrollment in a variety of advanced career-centered learning opportunities.</li> <li>4. The division will increase by 10% annually the number of students participating in Work-Based Learning Opportunities.</li> <li>5. The division will provide families and students with information related to a variety of post-secondary education and training opportunities related to their area of interest and aptitude.</li> <li>6. The division will integrate the 5C skills necessary for career success into the curriculum.</li> </ol>

Salem City Schools’ budget includes sufficient funding to accomplish these goals.

<b>Technology</b>
<p><b>Desired Outcomes</b></p> <ol style="list-style-type: none"> <li>1. The Salem City School Division will provide the necessary infrastructure, hardware and software to support the division’s expansion and/or maintenance of individualized learning and the one student: one device initiative.</li> <li>2. The division will foster classroom environments that support innovation.</li> <li>3. The division will provide multiple formal and informal learning opportunities related to online safety and digital citizenship.</li> <li>4. The division will support the implementation of technology and Computer Science standards in grades K-12.</li> </ol>

The school division included \$675,405 in this budget to cover cost of software licensing fees.

**COMPOSITE INDEX**

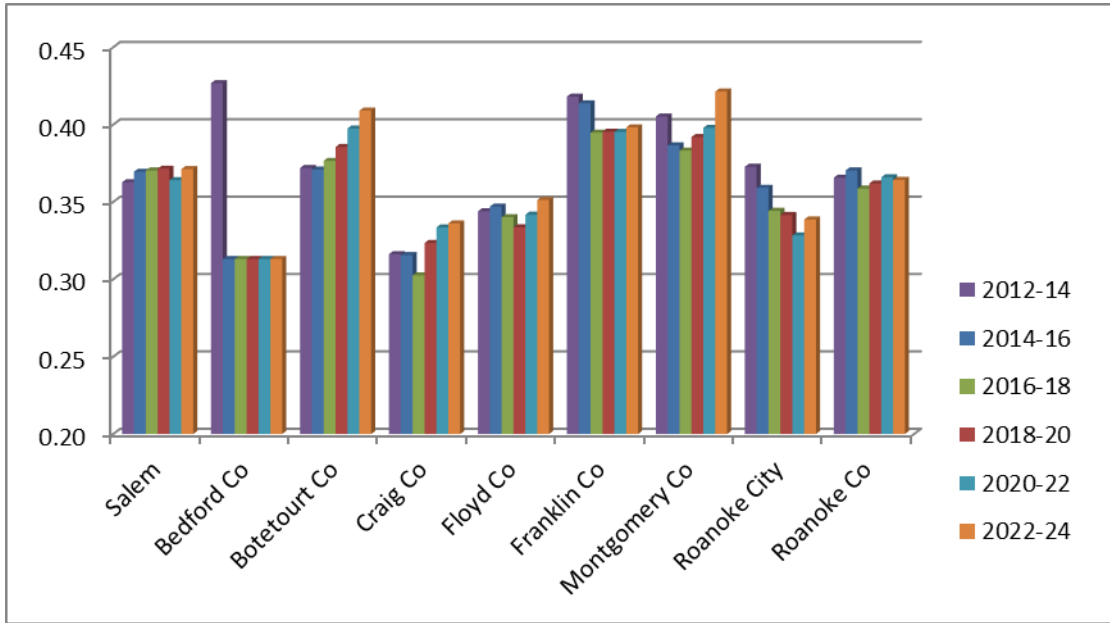
Salem City Schools receives revenue from local (city), state, and federal sources. State and City funds are our two largest sources of revenue.

City funds consist of monies appropriated by the City of Salem. Since the school division is fiscally dependent on the city, we cannot levy taxes to directly support education.

Our state monies are determined by our Average Daily Membership (ADM) and the local composite index. State sales tax revenues represent 1 1/8% which is the educational component of the tax that is distributed to all school districts based upon the number of school-age children who reside in the division. State School Funds consist of Standards of Quality (SOQ) payments, incentive funds, and categorical amounts established by the State General Assembly.

The Composite Index of Local Ability to Pay determines a school division’s ability to pay education costs fundamental to the commonwealth’s Standards of Quality (SOQ). For FY24, Salem’s local composite index is .3713. This means the state will fund 62.87 percent and Salem City is required to pay 37.13 percent of the minimum educational program set by the state Standards of Quality. It is calculated using

three indicators of a locality’s ability-to-pay: true value of real property (weighted 50%), adjusted gross income (weighted 40%), and taxable retail sales (weighted 10%). Each locality’s index is adjusted to maintain an overall statewide local share of 45 percent and an overall state share of 55 percent. The index is recalculated every two years. As a locality’s index declines, the state’s share of its funding increases and the amount the locality should be able to pay decreases. The chart below compares the composite index among the surrounding school divisions.



Year	Salem	Bedford County	Botetourt County	Craig County	Floyd County	Franklin County	Montgomery County	Roanoke City	Roanoke County
2012-14	0.3628	0.4268	0.3710	0.3163	0.3440	0.4181	0.4053	0.3728	0.3657
2014-16	0.3695	0.3132	0.3720	0.3157	0.3470	0.4138	0.3866	0.3592	0.3704
2016-18	0.3704	0.3132	0.3766	0.3026	0.3402	0.3948	0.3832	0.3443	0.3587
2018-20	0.3715	0.3132	0.3856	0.3235	0.3337	0.3954	0.3920	0.3416	0.3620
2020-22	0.3641	0.3132	0.3975	0.3336	0.3418	0.3953	0.3979	0.3284	0.3660
2022-24	0.3713	0.3132	0.4091	0.3362	0.3513	0.3982	0.4214	0.3387	0.3643

Source: Budget Office, Virginia Department of Education

**BALANCED BUDGET**

A balanced budget is a budget with total expenditures not exceeding total revenues and all monies available in the fund balance within an individual fund. This definition is applied over the long-term, not just during the current period. As required by law, all fund budgets presented in this budget document are balanced.

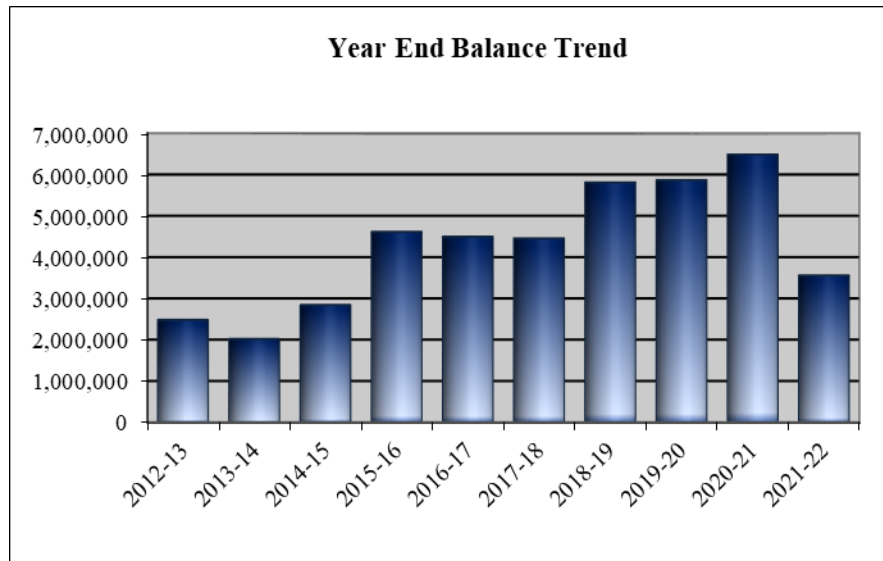
**SCHOOL BOARD POLICY**

The School Board and Salem City Council enjoy a polite, collaborative and productive working relationship and have worked together to safeguard the children and family they serve. Both boards have identified opportunities in the midst of challenges and continued to improve as organizations. The School Board and City Council have adopted financial policies governing the use of year end balances for the

school division. All funds not encumbered or spent by the end of the fiscal year (June 30<sup>th</sup>) shall be returned to City Council. In accordance with City Council Resolution Number 487: “All funds appropriated by City Council for use by the School Board, unexpended at the close of any fiscal year, as determined by the City’s annual audit, shall be placed in a general reserve account for non-recurring expenditures of the school division as determined by the School Board with the consent of City Council.”

The school division monitors federal and state revenue trends closely as stated in our first priority goals, and as a result of these sound management practices, Salem City Schools has historically ended each fiscal year with a surplus.

A breakdown of the year end balances for the last ten years is charted in the following graph.



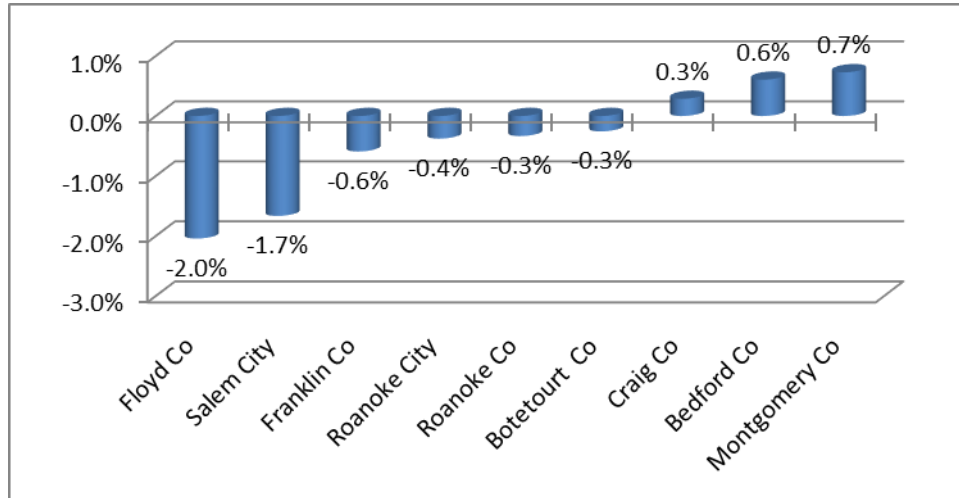
The year-end balance for FY13 was significantly lower than previous years due to the South Salem construction project. The FY16 – FY21 year-end balances show an increase due to fuel cost being down, a warmer than expected winter, staff turnover, less people in the health insurance plan and planning for the renovation at Salem High School. The FY22 year-end balance was lower due to funds being used to fund the Salem High School Fieldhouse renovations.



**POPULATION GROWTH**

For the period of 2020 – 2022, Salem City’s population shows a decrease of 1.7%. The chart below shows the population increase or decrease comparison for surrounding localities.

**Roanoke Metropolitan Area Population Growth Comparison  
For the Period 2020 to 2022**

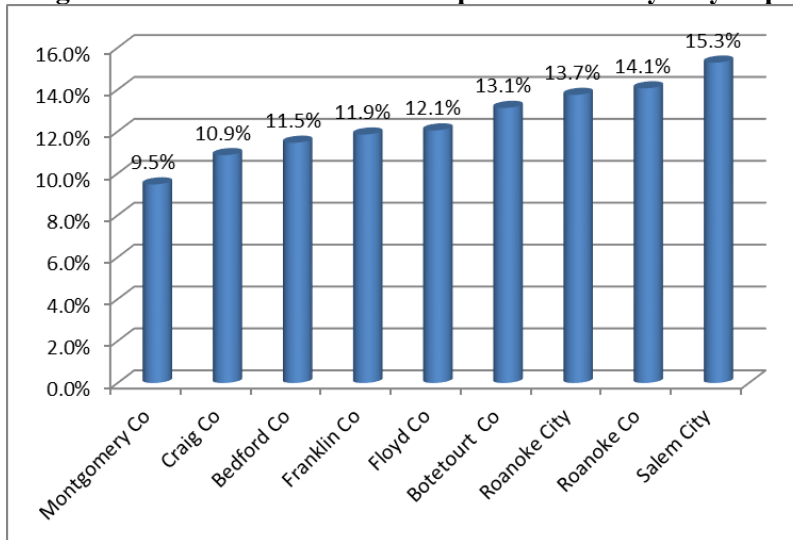


Source: University of Virginia, Weldon Cooper Center for Public Service.

**SCHOOL ENROLLMENT AS COMPARED TO POPULATION**

Salem City has the highest percentage of student enrollment in relation to total population in localities across the region. The results of this report show Salem City’s student enrollment at 15.3 % of the total City population.

**Percentage of School Enrollment as Compared to County/City Population**

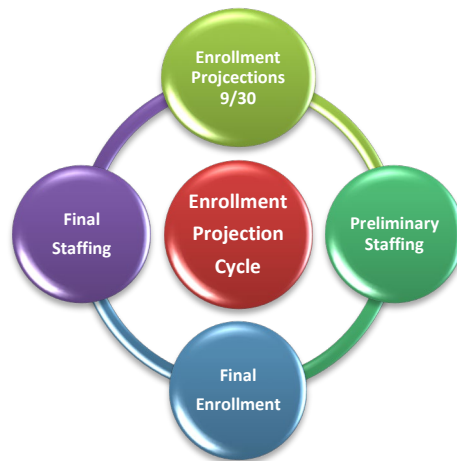


Source: University of Virginia, Weldon Cooper Center for Public Service and Table 15 of the Superintendent’s Annual Report for Virginia.

**STUDENT ENROLLMENT**

The annual ADM projections are critical to the budgeting process as overestimating the number of students could result in overestimating revenues causing a budget shortfall. On the other hand, underestimating the ADM will result in underestimated state revenues causing an unexpected fund balance at year-end. Neither outcome is desirable due to the fiscal impact and the planning of expenditures to meet instructional and operational goals. Researching trends in population growth, student attrition and other pertinent information is useful in developing accurate ADM estimates.

Since about 44% of the school division’s revenue is based on student enrollment projections, it is a primary focus when developing the budget. Enrollment is also significant because it drives the number of instructional and support staff needed to provide educational and support services to students.



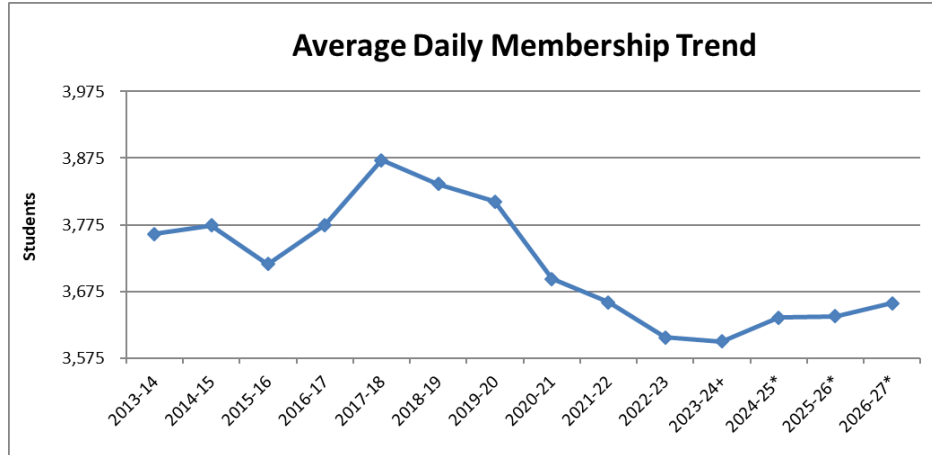
For purposes of the FY24 budget, the School Board started with the March 31, 2022 ADM of 3,659 and factored in the limited population growth in the Roanoke Valley. The school division obtained a third-party enrollment forecast which predicts a modest decrease in enrollment over the next year due to slower birth rates, but when new housing developments are factored in, we should experience a slight uptick despite the lower birth rates. The official March 31, 2023 ADM was 3,606, 64 students below budget. This and other factors, including the ongoing kindergarten enrollment for SY 2023-2024 at the time the budget was being prepared result in a similar enrollment assumption for budgeting purposes. The FY24 budget was built with a conservative ADM of 3,600.





The following chart reflects the trend in student enrollment for school years 2015-2024 and a forecast to year 2027.

Year	Students
2014-15	3,774
2015-16	3,716
2016-17	3,775
2017-18	3,872
2018-19	3,836
2019-20	3,810
2020-21	3,694
2021-22	3,659
2022-23	3,606
2023-24	3,600
2024-25	3,636
2025-26	3,638
2026-27	3,657



+ Budgeted enrollment \* Projected enrollment

### CLASS SIZE

Elementary student membership was down from last year with student membership of 1,585. G W Carver is the largest elementary school with 446 students, followed by East Salem with 412, West Salem with 401 and South Salem with 387. Andrew Lewis Middle School’s enrollment is 898 students. There are 285, 271, and 342 students in sixth, seventh, and eighth grade respectively. Salem High School’s enrollment is 1,234, which is down 19 students from last year. There are 307 students in the ninth grade, 325 students in the tenth grade, 302 students in the eleventh grade, and 300 students in the twelfth grade.

The average class size at Andrew Lewis Middle School in core academic classes, including beginning languages is 22.14, up 1.16 students from last year. There is an average of 22.25 students in Math courses and 22.25 students in English courses. Core class enrollments including beginning languages range from 10 to 27 students. No classes have fewer than ten students and 15 core academic classes have more than 25 students (4 more than last year). Of these classes, one is a World Language class, four are World Geography classes, three are Physical Science classes, two are Algebra 1 classes, one is a Pre-Algebra 8 class, and three are Advanced English 8 classes. There are ten classes with 26 students and 5 classes with 27 students. No core academic classes have more than 27 students.

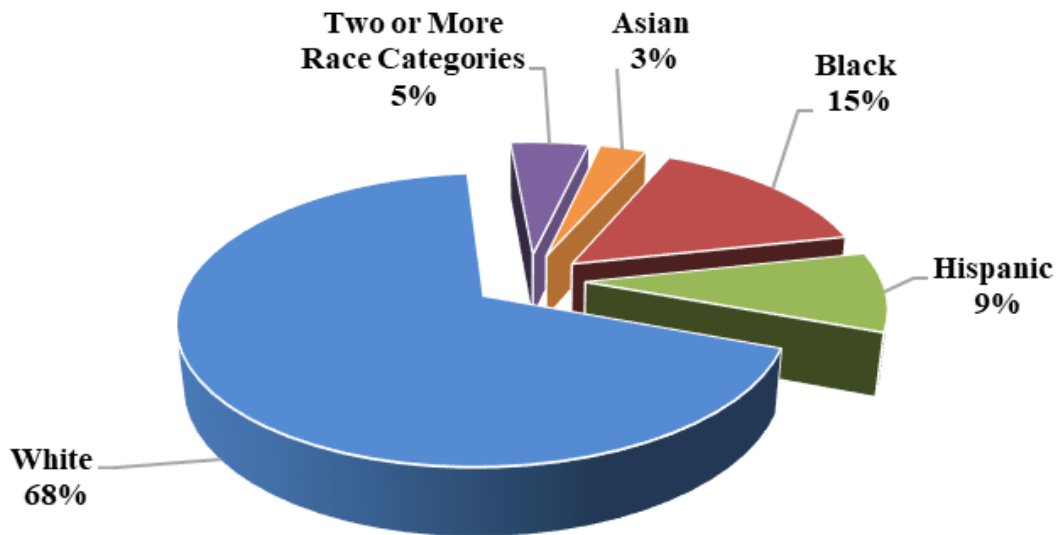
The average class size in core academic classes, including world language classes at Salem High School decreased 0.4 students this year to 20.1 students per class (20.5 in FY22), with a range of 3 to 30 students. The classes with three students is an English 9 English Language Learner course. There is an additional English 11 English Language Learner course. There are two classes with four students which are semester IB courses (IB Extended Essay and IB theory of Knowledge). In total there are nine core academic classes with fewer than ten students, two are semester IB classes listed previously, two are the English classes previously listed, one is an AP French course (which is combined with IB French 2 and French 4), one is an IB Biology 2 class, and one is a semester Comparative Religions class, and one is an AP German class (which is combined with IB German 2 and German 4). There were an average of 19.7 students in English classes and 18.8 students in Math classes. There are 36 core academic classes with more than 25 students. There were three core academic classes with 30 or more students; AP Psychology (2 sections) and one

section of AP US/VA History. There were three band classes with more than 30 students. There were 19 additional classes with fewer than ten students, ten are semester courses, and all are electives except Health 2.

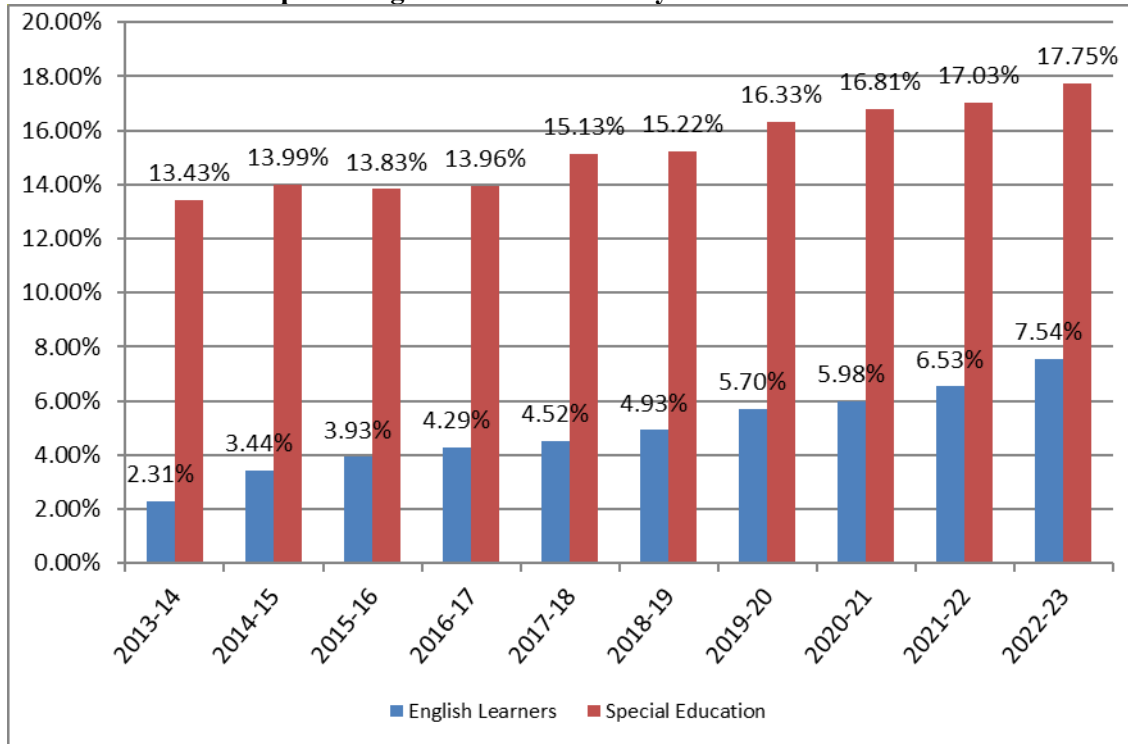
### STUDENT DEMOGRAPHICS

Salem City Schools is the 66<sup>th</sup> largest of 132 school divisions in Virginia. Student demographics are anticipated to remain fairly constant. Special education amounts to approximately 17.75% of the total student enrollment. The number of students who are supported by the English Learners (EL) has increased since FY13 and represents approximately 7.54% of the total student population. The number of students eligible for free and reduced breakfast and lunch is approximately 54% division wide. The ethnic composition of Salem City Schools' student enrollment as of September 30, 2022 is shown in the chart below.

### Student Ethnicity Distribution



**Special Education and English Learners  
as a percentage of Total Salem City Schools Enrollment**



Additional information can be found in the Information section of this publication.

**FISCALLY DEPENDENT SCHOOL DIVISION**

Salem City Schools is a fiscally dependent school division pursuant to State law. As a fiscally dependent school division, assessed and market value of taxable property and tax rates do not apply. Nor does the school division maintain a debt service fund. State law prohibits the school division from entering into debt that extends beyond the fiscal year without the approval of the local governing body. The governing body in the City of Salem is the City Council. The City of Salem prepares and administers a budget for school related debt service.

**DIVISION ACCOMPLISHMENTS**

The Virginia Board of Education has jointly awarded Salem City Public Schools, Roanoke City Public Schools and Roanoke County Public Schools with a Virginia Innovative Practice Exemplar Award. Together, the three school divisions were recognized for their regional student registered apprenticeship program. This program provides students with high-quality apprenticeship opportunities that could lead to industry-recognized credentials and/or full-time employment, while also meeting local business’ needs. The Board of Education recognized the divisions for creating a unified program with commonly shared goals, objectives, timelines, and processes.

The school division continues to be a leader with 100% of our schools meeting or exceeding state accreditation benchmarks. All six of our schools remain fully accredited. Additionally, our students consistently exceed the state average on both Standards of Learning (SOL) and Scholastic Achievement

Tests (SAT). Salem City Schools also prides itself on having an on-time graduation rate of 94.3% and a dropout rate of 1.07% in FY22 (the latest data available).

Several teachers and staff members in Salem received high honors during the 2022-23 school year.



Mallory Graham (pictured), an 8<sup>th</sup> grade English teacher at Andrew Lewis Middle School, was recognized by the Virginia Middle School Association as the recipient of one of only two grants presented to teachers in the Commonwealth. Her submission centered around “Culturally Responsive Pedagogy in Poetry Journals”.

Dr. Forest Jones (pictured), Director of Administrative Services for the division, was honored by Writers Digest, the top writing magazine in the nation. Dr. Jones received an honorable mention award for an essay he wrote about William G. Dabney, an African American WWII veteran who lived in the Roanoke Valley. There were over 2,800 submissions in the contest, and Dr. Jones essay was one of just a handful that earned high praise from the judges.



Earlier this year, Salem High School was named a W!SE Blue Star School for the 2021-22 academic year. Salem was recognized a one of the top 100 schools in the country teaching financial literacy and Salem also received special recognition for being the only school to have all of its teachers earn the “Gold Star” Teacher award. No other school in the nation has ever done so in the 21-year history of the award. To earn this coveted award, a school must have achieved an 80% passing rate on the organization’s Financial Literacy Certification Test with at least half the students on a grade lever or at least 10% of the school’s overall enrollment.

Twenty-seven Salem teachers are National Board Certified (NBC). Achievement of NBC means that the teacher has met the highest standards for their profession.

### **DIVISION-WIDE FINANCIAL REPORTING AWARDS**

The school division was awarded the Association of School Business Officials International (ASBO) Meritorious Budget Award for the 2022-2023 budget. This was the seventh consecutive year the division’s budget document won this award. The ASBO award recognizes the budget to be proficient as a policy document, financial plan, operations guide, and communication device. The school division also received ASBO’s Certificate of Excellence in Financial Reporting for the divisions’ Annual Comprehensive Financial Report for the year ended June 30, 2022. The Certificate of Excellence demonstrates the divisions’ commitment to financial transparency. This was the sixth consecutive year the division has received this prestigious award.

### **STUDENT ACHIEVEMENT**

Students in Salem City Schools continue to be leaders in student performance as demonstrated in the following areas:

### ***Scholastic Aptitude Test (SAT)***

Students planning to go to college usually take the SAT in their senior year, although some students take it earlier, and some students take it more than once. The combined total mean of math and verbal scores for Salem City students continues to be above the state and national level.

### ***Standards of Learning Tests (SOL)***

SOL tests are administered to students in grades 3 - 8 and in certain high school classes. Beginning with the class of 2004, students were required to earn a certain number of verified credits to be eligible for a standard or advanced high school diploma. Verified credits for graduation are based on the student achieving a passing score on the required end-of-course SOL tests. Based on the SOL test results, all elementary, middle, and high schools in Salem City are fully accredited.

### ***Academic and Extracurricular areas***

- 53 Distinguished Scholars in the Class of 2023.
- 220 students took at least one dual enrollment course in SY 2023.
- 327 students were enrolled in Advanced Placement (AP) courses in SY 2023.

#### Accomplishments in SY 2023:



The Salem High School forensics team (pictured) won their seventeenth consecutive Division 4A State Championship. The team also set a new VHSL consecutive record for Forensics. The team is coached by Mark Ingerson.

Eight Salem High School students placed in the Roanoke Valley Governor's School SY 2022-23 Project Forum in the area of Science and Technology.

The Salem High School Literary Art magazine *Delphi*, received its fifth Silver Crown Award from Columbia Scholastic Press Association. *Delphi 2022* was one of two literary magazines in Virginia to receive a Crown Award. It was also one of only twenty-three Crown recipients in the nation.

Salem High School received a \$10,000 award for Computer Science. Code.org, in partnership with DonorsChoose, selected 102 schools around the country to receive the Computer Science Leaders prize to help further computer science education for student nationwide. One high school in each state and the District of Columbia were selected.

The Salem High School DECA program achieved a Gold Certification at DECA's International Career Development Conference. Salem's school-based enterprise was among 461 school-based enterprises achieving Gold certification for the 2022-2023 school year.

The Pride of Salem Marching Band and Symphonic Band were awarded the 2023 Virginia Honor Band designation. Both bands achieved all superior ratings in the Virginia Band and Orchestra Directors Association (VBODA) State Concert assessments. The band is under the direction of Mr. John E. Wright.

Four members of the Salem High School track team (DaRon Wilson, Jonathan Vernon, Josiah Persinger and Peyton Lewis) won the 2023 4A VHSL Indoor State championship. Peyton Lewis also won the individual indoor state championship in the 55m dash, tying the state record with a time of 6.37s. The team also participated in the Nike Indoor Nationals in New York City and won the 4 X 200-meter relay in 1:28.32.



***Graduation Statistics for the Class of 2023***

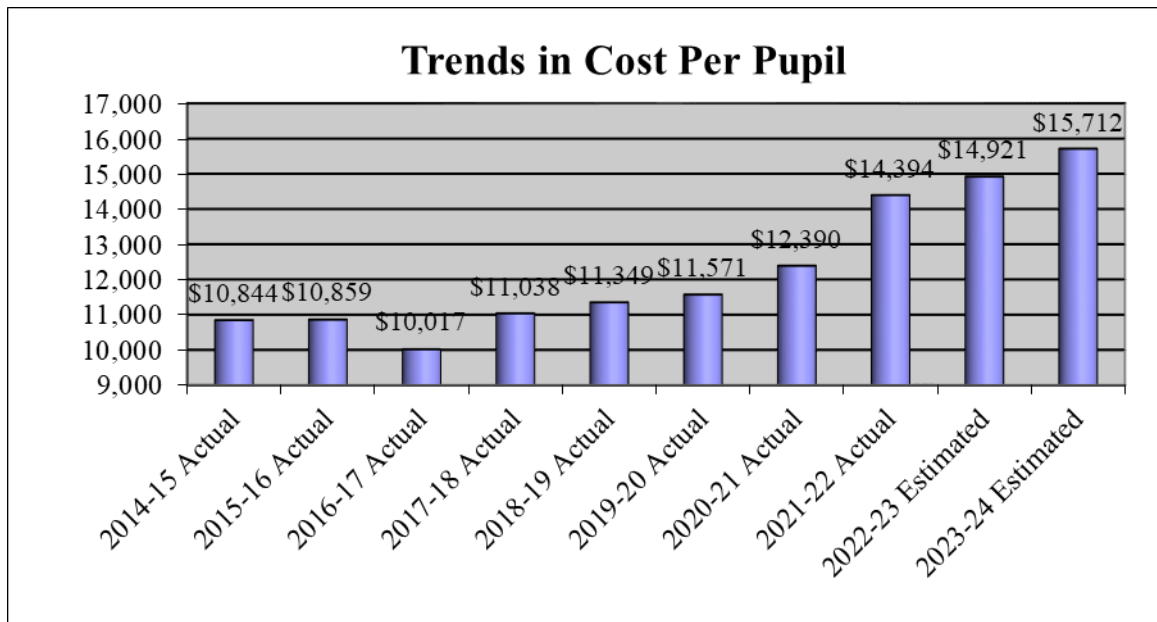
The chart below provides a variety of information regarding the Class of 2023 high school graduates:

School	Graduates	% College Bound	On-Time Graduation Rate
Salem High	309	72	94.3%



**COST PER PUPIL**

The Virginia Department of Education defines “Operations” to include regular day school, summer school, adult education, and other education, but does not include pre-kindergarten, non-regular day school programs, non-local education programs, debt service, or capital outlay additions. Figures below for FY15 – FY22 were taken from Table 15 of the Superintendent’s Annual Report for Virginia for the respective years. The FY23 cost per pupil is an estimate based on the adopted FY23 budget. The FY24 cost per pupil is an estimate based on data included in this budget book. The figures below include General Fund, Grant Fund and Cafeteria Fund.



**ACADEMIC EFFICIENCY OF DOLLARS SPENT**

Below is a ranked comparison of per pupil expenditures for school divisions in the Roanoke region as compared to graduation rates. All data presented is for fiscal year 2022 (latest year comparable data is available). As illustrated by the charts, Salem City Schools was ranked 3<sup>rd</sup> in per pupil spending and 4<sup>th</sup> in on-time graduation rates. All Salem City Schools are fully accredited.

Locality	Per Pupil Expenditure (a)	Rank	Locality	Graduation Rate (b)	Rank
Roanoke City	\$ 15,699	1	Montgomery County	95.4	1
Franklin County	14,538	2	Botetourt County	94.7	2
<b>Salem City</b>	<b>14,393</b>	<b>3</b>	Roanoke County	94.7	3
Roanoke County	13,792	4	<b>Salem City</b>	<b>94.3</b>	<b>4</b>
Montgomery County	13,704	5	Franklin County	88.1	5
Botetourt County	13,313	6	Roanoke City	87.0	6

a Source: Superintendent's Annual Report for Virginia, Fiscal Year 2022, Table 15.

b State-Level Cohort Report, Class of 2022.

**ALLOCATION OF PERSONNEL RESOURCES**

The information below is a summary by position of personnel resource changes included in the FY24 budget as compared to FY23. The total number of full time equivalent positions for FY24 is 562.2.

Four teaching positions were reduced and additional or new positions include a coordinator of Alternative Education and Online Programs, two school based mental health positions, and one Board Certified Behavior Analyst were added in the FY24 budget due to needed services. Also, 6.5 special education instructional assistants and one custodian were included in this budget. Four teaching positions were reduced.

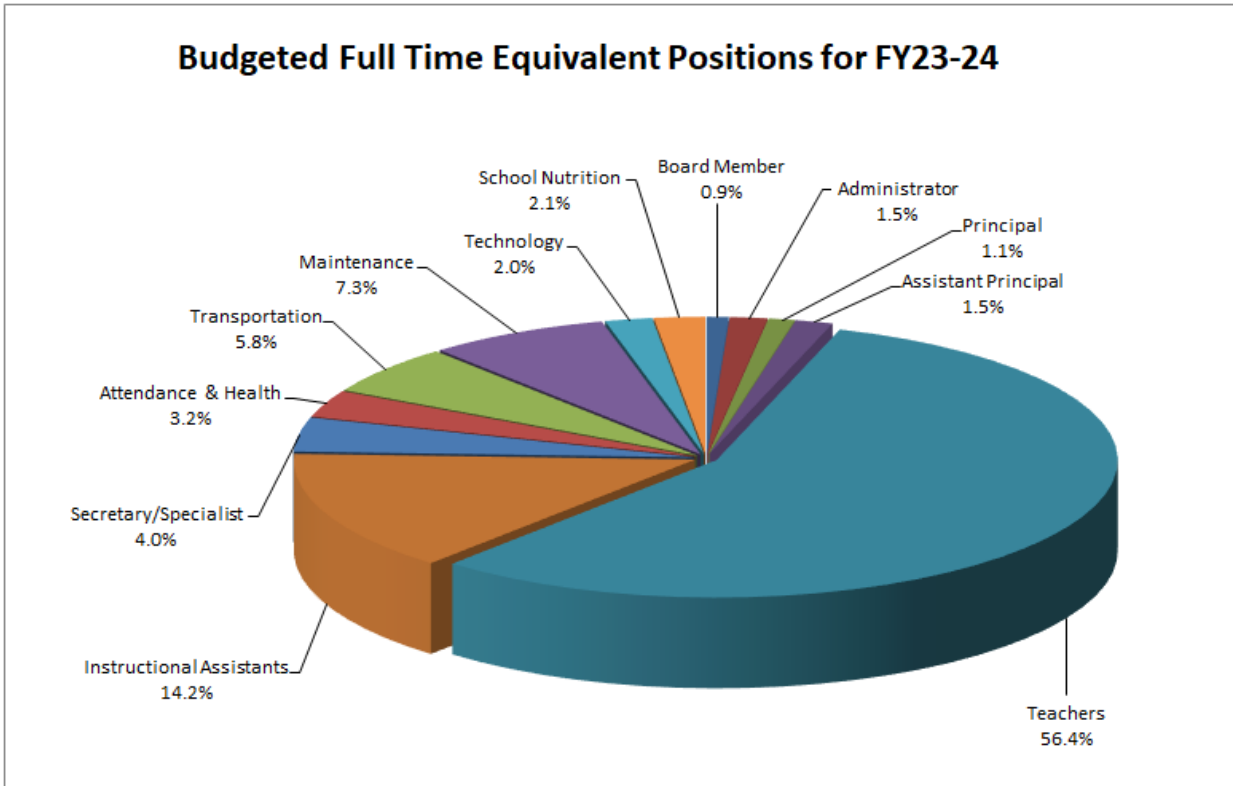
	FY23	FY24	Difference
Board Member	5.0	5.0	-
Administrator	8.5	8.5	-
Principal	6.0	6.0	-
Assistant Principal	8.5	8.5	-
Teacher	321.3	317.3	(4.0)
Instructional Assistant	73.6	80.1	6.5
Secretary/Specialist	22.6	22.6	-
Attendance and Health	14.0	18.0	4.0
Transportation	32.8	32.8	-
Maintenance	40.1	41.1	1.0
Technology	10.7	10.7	-
School Nutrition	11.6	11.6	-
<b>Total</b>	<b>554.7</b>	<b>562.2</b>	<b>7.5</b>

Positions for teachers and instructional assistants vary from year to year based on enrollment by school, course offerings and grade. The school nutrition program is outsourced to Aramark. Employees replaced due to attrition become employees of Aramark and not the school division.



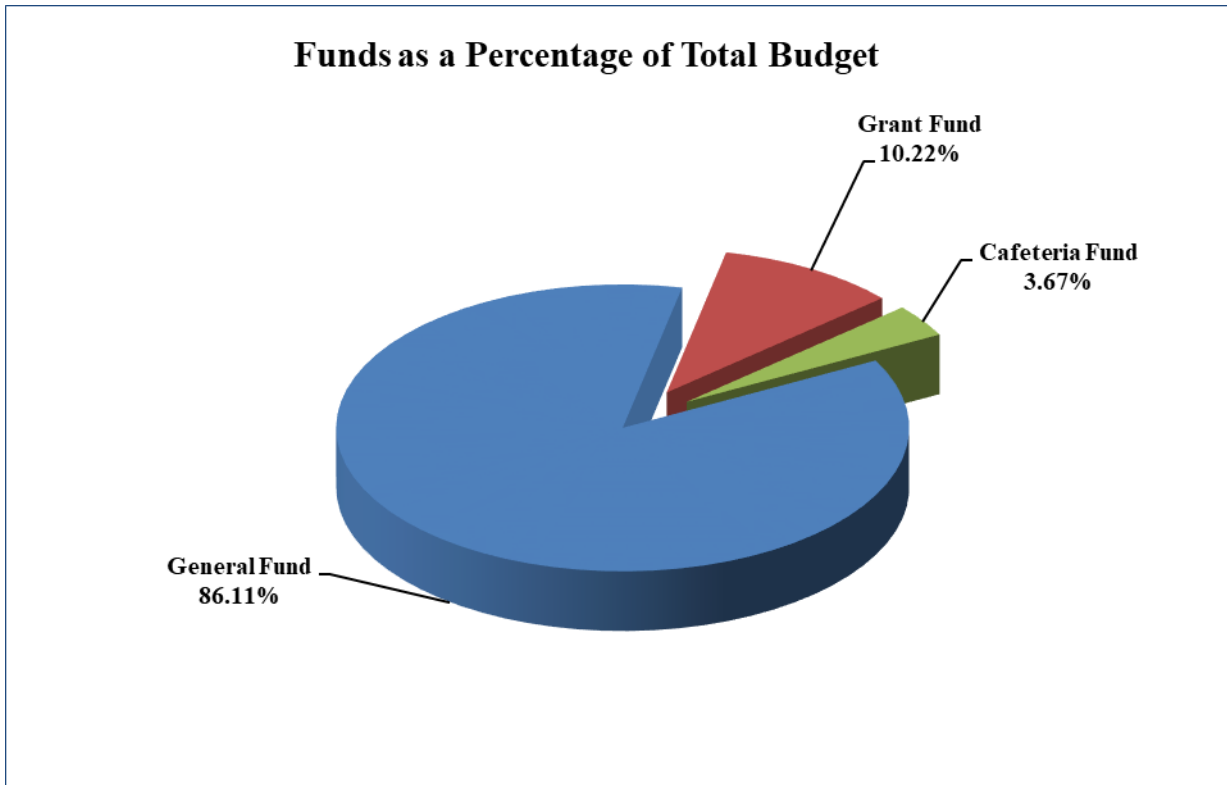


Personnel resources are allocated as follows:



**SUMMARY OF FUNDS**

The following budgets are included in the School Board Annual Budget: General Fund, Grant Fund and Cafeteria Fund. The General Fund is intended to finance instructional programs and day-to-day operations of the school division and includes the division’s primary revenue sources from the Commonwealth of Virginia and the City of Salem. The Grant Fund accounts for all federal grants. Federal grant funds are primarily entitlement funds, allocated to the school division on a formula basis but operating under grant rules as they relate to requirements, management, performance and reporting. They provide critical support for the instructional program. The Cafeteria Fund accounts for the cafeteria operations and administrative costs, primarily from breakfast and lunch sales and federal/state revenue.



The schedule below presents a summary comparison of the funds included in this budget. The FY24 approved General Fund budget reflects an increase of \$3,208,181, or 6.7% over the FY23 budget. The Grant Fund reflects an expected decrease in funds for education of \$1,791,742 or (31.7%). The Cafeteria Fund reflects an increase of \$260,243, or 12.8%.

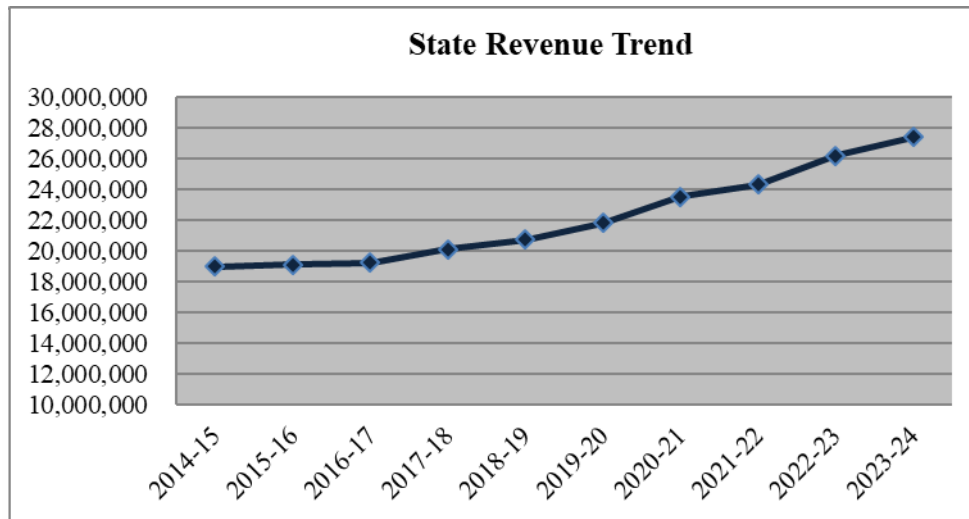
Fund	Budget 2022-23	Budget 2023-24	Increase (Decrease)	Percent Change
General Fund	\$ 47,585,435	\$ 50,793,616	\$ 3,208,181	6.7%
Grant Fund	5,650,323	3,858,581	(1,791,742)	-31.7%
Cafeteria Fund	2,025,453	2,285,696	260,243	12.8%
<b>Total Funds</b>	<b>\$ 55,261,211</b>	<b>\$ 56,937,893</b>	<b>\$ 1,676,682</b>	<b>3.0%</b>

The FY24 School Budget reflects an overall increase of 3.0% over the prior year with the General Fund representing the largest share of that increase. Further discussion of these budget variances by fund follows this section.

**SCHOOL BOARD APPROVED FY24 GENERAL FUND BUDGET**

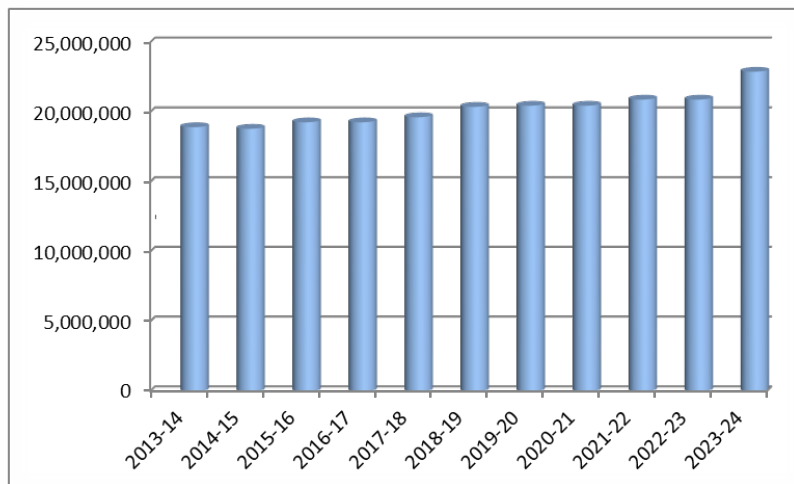
General Fund Revenue Highlights

The revenue projections for FY24 in the General Fund reflect several significant assumptions. State revenue was projected using the Governor’s proposed budget provided in December 2022. The General Assembly adjourned without adopting a budget. Because of this, the budget was built on uncertain revenue projections and will be updated as more information from the State is derived. Governor Youngkin will call the General Assembly back for a Special Session to complete its work. The projected increase in state revenue for Salem City Schools is \$1,203,062 or 4.6%. The graph below is a historical trend analysis of state revenues.



The allocation of City funding for schools is approximately 45% of the operating budget and shows an increase of 1,998,231 for FY24. The bar graph below illustrates the city funding over the past ten years.

**City Funding Trend**



Revenue projections in the General Fund by major category are as follows:

	Budget 2022-23	Budget 2023-24	Increase (Decrease)
State Sales Tax	\$ 4,693,267	\$ 4,416,377	\$ (276,890)
State Revenue	21,488,383	22,968,335	1,479,952
Transfer from City	20,897,899	22,896,130	1,998,231
Other Revenue	505,886	512,774	6,888
<b>Total Revenues</b>	<b>\$ 47,585,435</b>	<b>\$ 50,793,616</b>	<b>\$ 3,208,181</b>

General Fund Expenditure Highlights

The following priority increases were funded in the FY24 General Fund budget:

Compensation and Benefits

- \$2 million was included in the budget to fund an average 6.05% salary increase for teachers and an average 5% salary increase for classified employees and administrators.
- Additional or new positions include: a Coordinator of Alternative Education and Online Programs, two school based mental health positions, and one Board Certified Behavior Analyst were added in the FY24 budget due to needed services. Also, 6.5 special education instructional assistants and one custodian were included in this budget. Four teaching positions were reduced.
- A 2.5% increase in health insurance premiums is factored in this budget (\$110,705).
- Continued support for National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).

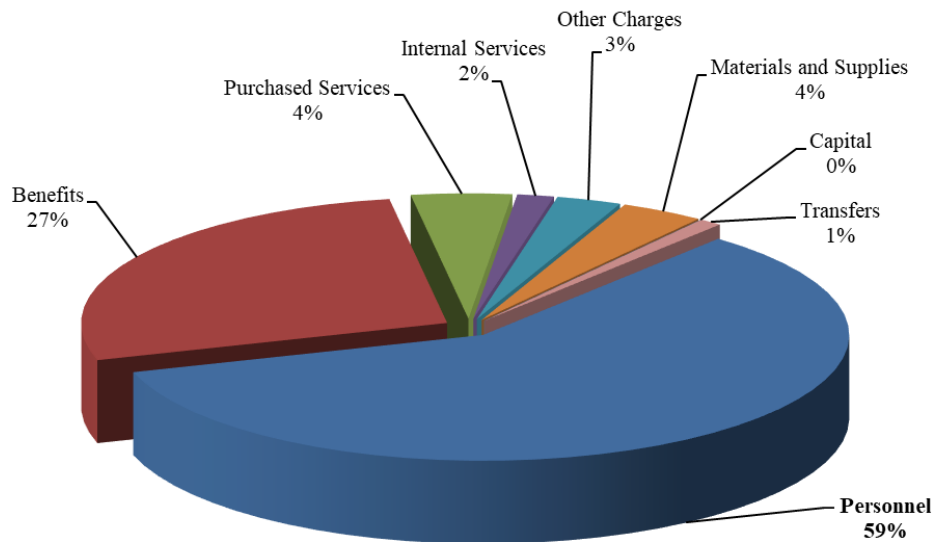
Non-Salary Operations

- Continued funding for the Distinguished Scholar Program (\$28,000) and the Advanced Placement program (\$100,600) and Governor’s School Tuition (\$82,960).

Budgeted expenditures in the General Fund by object are:

	<b>Budget FY23</b>	<b>Budget FY24</b>	<b>Increase (Decrease)</b>
Personnel	\$ 29,268,115	\$ 30,020,281	\$ 752,166
Benefits	11,019,516	13,846,012	2,826,496
Purchased Services	1,975,879	2,257,774	281,895
Internal Services	787,426	826,218	38,792
Other Charges	1,424,541	1,454,766	30,225
Materials and Supplies	2,022,857	1,876,160	(146,697)
Capital	536,900	512,405	(24,495)
Transfers	550,201	0	(550,201)
	<b>\$ 47,585,435</b>	<b>\$ 50,793,616</b>	<b>\$ 3,208,181</b>

**Budgeted Expenditures as a Percentage of Total Budget**



<b>General Fund</b>	Budget FY23	Budget FY24	Increase (Decrease)	Forecast FY25	Forecast FY26	Forecast FY27
Revenues:						
State	\$ 26,181,650	\$ 27,384,712	\$ 1,203,062	\$ 27,125,472	\$ 27,863,535	\$ 28,623,739
Local	20,897,899	22,896,130	1,998,231	22,896,130	22,896,130	22,896,130
Other	505,886	512,774	6,888	512,774	512,774	512,774
<b>Total Revenues</b>	<b>47,585,435</b>	<b>50,793,616</b>	<b>3,208,181</b>	<b>50,534,376</b>	<b>51,272,439</b>	<b>52,032,643</b>
Expenditures:						
Personnel	29,268,115	30,020,281	752,166	30,750,543	31,365,554	31,992,865
Benefits	11,019,516	13,846,012	2,826,496	12,856,510	12,979,562	13,093,693
Purchased Services	1,975,879	2,257,774	281,895	2,257,774	2,257,774	2,257,774
Internal Services	787,426	826,218	38,792	826,218	826,218	826,218
Other Charges	1,424,541	1,454,766	30,225	1,454,766	1,454,766	1,454,766
Materials	2,022,857	1,876,160	(146,697)	1,876,160	1,876,160	1,894,922
Capital	536,900	512,405	(24,495)	512,405	512,405	512,405
Transfers	550,201	0	(550,201)	-	-	-
<b>Total Expenditures</b>	<b>47,585,435</b>	<b>50,793,616</b>	<b>3,208,181</b>	<b>50,534,376</b>	<b>51,272,439</b>	<b>52,032,643</b>
Revenues over (under) Expenditures	-	-	-	-	-	-
Beginning Fund Balance	3,554,216	3,554,216	-	3,554,216	3,554,216	3,554,216
Ending Fund Balance	\$ 3,554,216	\$ 3,554,216	-	\$ 3,554,216	\$ 3,554,216	\$ 3,554,216

**OTHER SCHOOL BOARD APPROVED FY24 FUND BUDGETS**

There are two other funds submitted to the School Board for approval annually. They are the Grant Fund and the Cafeteria Fund. These funds are designated for the stated purposes and are not combined with the General Fund.

**Grant Fund**

The Grants Fund accounts for grants which provide critical support for the instructional program. The budget includes current grant sources that are expected to be awarded for the next fiscal year. Grants received during the fiscal year are appropriated by the School Board as awarded during the fiscal year. A detailed breakdown across sources of grant funds for FY24 is shown under the grant fund tab in this publication.

<b>Grant Fund</b>	Budget FY23	Budget FY24	Increase (Decrease)	Forecast FY25	Forecast FY26	Forecast FY27
<b>Revenues:</b>						
Federal	\$ 5,197,524	\$ 3,408,931	\$ (1,788,593)	\$ 1,783,971	\$ 1,784,671	\$ 1,868,904
State	452,799	449,650	(3,149)	449,650	451,898	460,936
<b>Total Revenues</b>	<b>5,650,323</b>	<b>3,858,581</b>	<b>(1,791,742)</b>	<b>2,233,621</b>	<b>2,236,569</b>	<b>2,329,840</b>
<b>Expenditures:</b>						
Personnel	3,323,192	2,508,677	(814,515)	1,416,992	1,445,332	1,517,598
Benefits	971,528	948,133	(23,395)	394,769	397,846	417,738
Purchased Services	729,746	289,297	(440,449)	303,762	283,294	283,294
Other Charges	18,602	10,355	(8,247)	1,873	12,286	10,873
Materials	434,430	15,510	(418,920)	16,286	86,939	12,286
Capital	172,825	86,609	(86,216)	90,939	-	88,051
<b>Total Expenditures</b>	<b>5,650,323</b>	<b>3,858,581</b>	<b>(1,791,742)</b>	<b>2,224,621</b>	<b>2,225,696</b>	<b>2,329,840</b>
Revenues over (under) Expenditures	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### **Cafeteria Fund**

The Cafeteria Fund accounts for cafeteria operations within the school division, including the procurement, preparation and serving of student breakfasts and lunches. The Cafeteria budget was privatized (Aramark) in July 2014 and does not receive any contributions from the City of Salem. Approximately 67% of the revenue is derived from funding for free and reduced lunches. The second largest revenue source, 30%, is funding from the sale of student and adult lunches. As compared to FY23, the School Nutrition budget is increasing by 12.8%. The increase of \$260,243 is due in part to an anticipated increase in participation as well as food cost trends. The Healthy Hunger Free Kids Act of 2010 requires that school lunch prices be evaluated annually until the price charged for a full pay student reaches the difference in what the federal lunch program reimburses for a free lunch and what they reimburse for a full pay lunch. Adult meal prices will increase for FY24. The charts below provide additional information on the Cafeteria Fund.

<b>Cafeteria Fund</b>	Budget FY23	Budget FY24	Increase (Decrease)	Forecast FY25	Forecast FY26	Forecast FY27
Revenues:						
Cafeteria Sales	\$ 834,554	\$ 679,496	\$ (155,058)	\$ 679,496	\$ 676,099	\$ 672,718
Federal	1,131,902	1,533,601	401,699	1,579,609	1,626,997	1,675,807
State	47,110	57,712	10,602	57,712	57,712	57,712
Other	11,887	14,887	3,000	14,887	14,887	14,887
<b>Total Revenues</b>	<b>2,025,453</b>	<b>2,285,696</b>	<b>260,243</b>	<b>2,331,704</b>	<b>2,375,695</b>	<b>2,421,124</b>
Expenditures						
Salaries	848,834	895,980	47,146	922,859	960,545	999,362
Benefits	303,337	317,461	14,124	309,858	316,104	322,609
Purchased services	205,042	254,937	49,895	251,297	251,297	251,297
Food products	599,963	742,163	142,200	772,432	771,902	771,404
Materials and supplies	68,277	75,155	6,878	75,258	75,846	76,452
<b>Total Expenditures</b>	<b>2,025,453</b>	<b>2,285,696</b>	<b>260,243</b>	<b>2,331,704</b>	<b>2,375,695</b>	<b>2,421,124</b>
Revenues over (under) Expenditures	-	-	-	-	-	-
Beginning Fund Balance	1,089,240	1,089,240	-	1,089,240	1,089,240	1,089,240
Ending Fund Balance	\$ 1,089,240	\$ 1,089,240	\$ -	\$ 1,089,240	\$ 1,089,240	\$ 1,089,240

**ADDITIONAL INFORMATION**

Questions concerning this report or requests for additional financial information should be directed to Mandy C. Hall, Chief Financial Officer, Salem City Schools, 510 South College Avenue, Salem, Virginia 24153, telephone (540) 389-0130 , or visit the school division’s web site at [www.salem.k12.va.us](http://www.salem.k12.va.us).







ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

## CITY OF SALEM SCHOOL BOARD

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2022–2023.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'William A. Sutter'.

**William A. Sutter**  
President

A handwritten signature in black ink, reading 'David J. Lewis'.

**David J. Lewis**  
Executive Director



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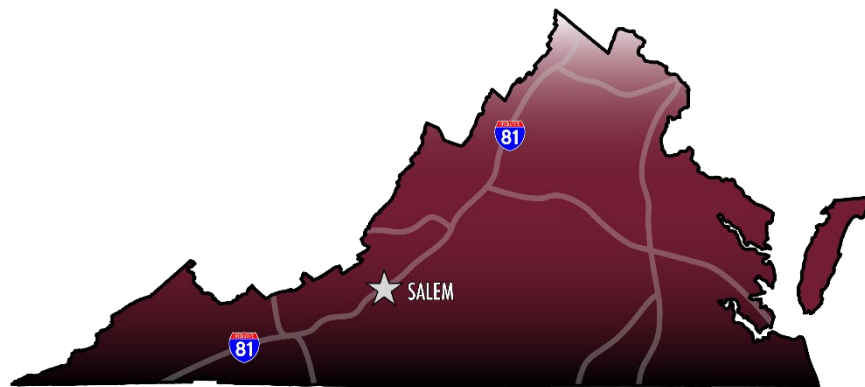
# Organizational

# Back of Tab

## Geographic Area and Location

Salem City Schools (School Division) is the 66<sup>th</sup> largest of 132 school divisions in the Commonwealth of Virginia. The City of Salem is located at the southern end of the Shenandoah Valley, approximately 190 miles west of Richmond and 250 miles southwest of Washington, DC. Its position in the southeastern United States gives the City ready access, within a 500 mile radius, to nearly two-thirds of the total population of the United States. In addition, the City lies at the region's crossroads of major rail and highways systems, and passenger/freight service through the Roanoke-Blacksburg Regional Airport making it a part of the principal trade, industrial, transportation, medical and cultural center of western Virginia. Salem has approximately 25,373 citizens.

Chartered by the Commonwealth of Virginia as a town in 1806 and as a city in 1968, Salem encompasses a land area of 14.4 square miles.



## Organizational and Management Structure

A five member City Council is charged by state law to approve and appropriate funds for the school division's budget. The School Division is a legally separate entity which is fiscally dependent on the City of Salem and does not have the authority to generate tax revenue or incur debt. The Salem City Council approves the school division's budget in total by fund. The funds include the General Fund, Grant Fund, and the Cafeteria Fund. The cafeteria operation was privatized (Aramark) in July 2014 and does not receive any contributions from the City of Salem.

Salem City Schools is governed by an appointed five member School Board. Serving staggered three-year terms, School Board members set policies to ensure proper administration of the school division and are responsible for the division's financial matters as an agency of the appropriating body for the city, the Salem City Council. Board members select a Chair and Vice-Chair during the first meeting in July. The School Board generally meets on the second Tuesday of each month. More information on School Board meetings is available on the School Board website at <http://www.salem.k12.va.us>.

The School Board appoints the Division Superintendent. The Division Superintendent works closely with the leadership cabinet to oversee the daily operations of the schools and central administration.

Salem City Schools was established in 1983 and is responsible for elementary and secondary education within Salem City. The School Division provides educational opportunities for students between the ages of 2 and 21 at four elementary schools, one middle school, one high school and an alternative and adult

education center. The schools are supported by the central office that provide a broad range of services including instructional curriculum development and support, student support, special education services, staff development, reporting and evaluation, pupil transportation, facilities, human resources, finance, technology and school nutrition services. There are 3,600 students budgeted in FY24 to attend Salem City Schools.

### The Salem City School Board



Dr. Nancy A. Bradley  
Chair



Mr. John A. (Andy) Raines  
Vice Chair



Ms. Stacey G. Danstrom



Mr. David H. Preston

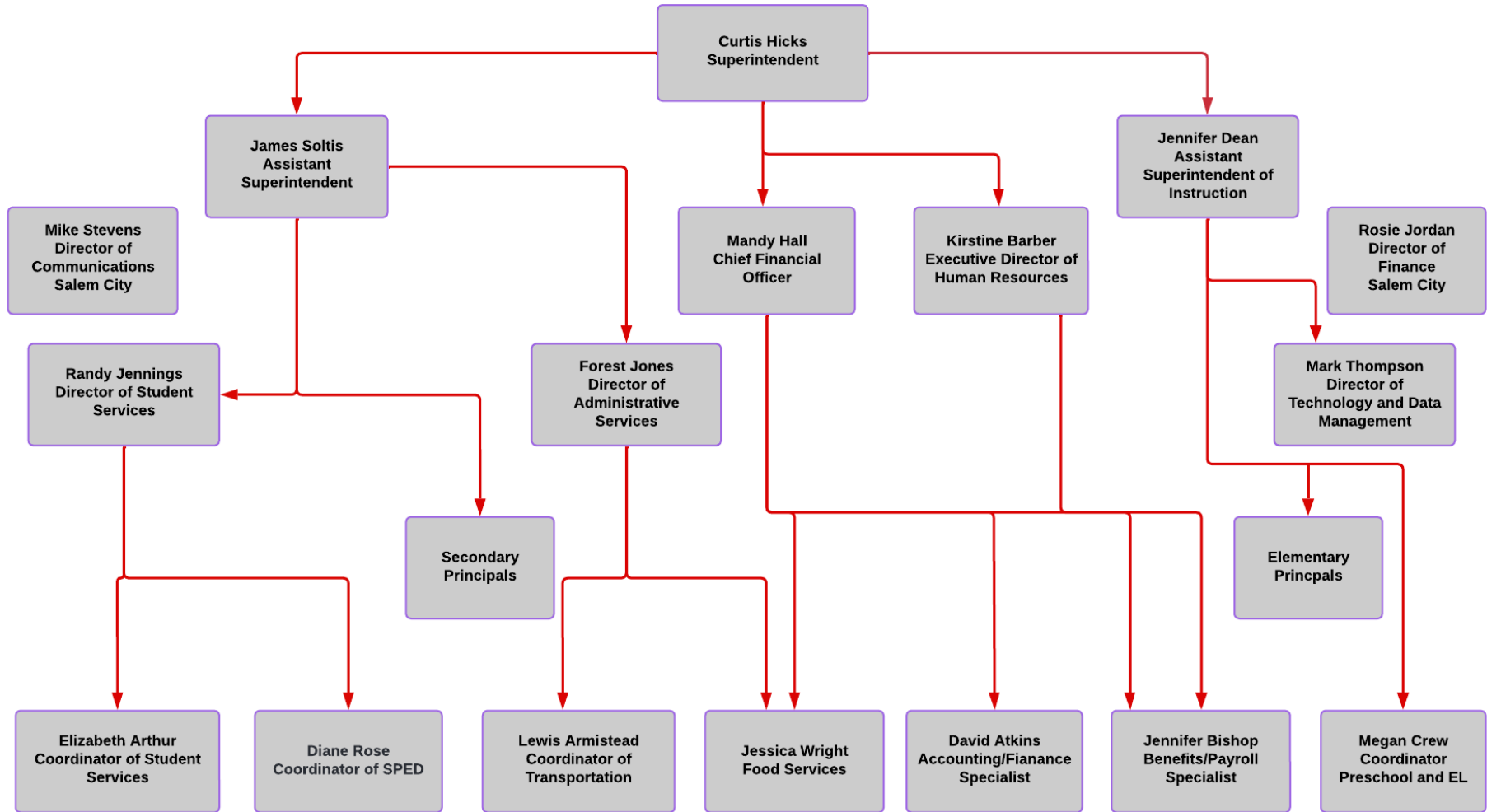


Ms. Teresa Sizemore-Hernandez

### Salem City Schools Leadership Cabinet

- Dr. Curtis N. Hicks ..... Superintendent
- Dr. Jamie C. Soltis ..... Assistant Superintendent
- Ms. Jennifer P. Dean ..... Assistant Superintendent of Instruction
- Ms. Kirstine M. Barber ..... Executive Director of Human Resources
- Ms. Mandy C. Hall, SFO ..... Chief Financial Officer
- Dr. Randy L. Jennings ..... Director of Student Services
- Dr. Forest I. Jones ..... Director of Administrative Services
- Mr. Mark A. Thompson ..... Director of Technology

# Salem City School Division Organizational Chart 2023-2024



## Direct Reports

### Superintendent

Assistant Superintendent  
 Assistant Superintendent of Instruction  
 Executive Director Human Resources  
 Chief Financial Officer

### Assistant Superintendent

Secondary Principals  
 Director of Student Services  
 Director of Administrative Services

### Assistant Superintendent of Instruction Elementary

Principals  
 Director of Technology

Note: The Finance Director and Communications Director are employees of the Salem City Government and are shared with the School Division



## Facilities and Administrators

Salem City Schools is comprised of four elementary schools, one middle school, one high school, and an alternative education center. Other operations are supported by the administration building and a transportation/operations facility.

### **Salem High School**

400 Spartan Drive  
Salem, Virginia 24153  
Phone: 540-387-2437  
Principal – Dr. Kelly Linkenhoker

### **Administration Building**

510 South College Avenue  
Salem, Virginia 24153  
Phone: 540-389-0130  
Superintendent – Dr. Curtis N. Hicks

### **Andrew Lewis Middle School**

616 South College Avenue  
Salem, Virginia 24153  
Phone: 540-387-2513  
Principal – Mr. Matthew Coe

### **Alternative and Online Programs**

406 E. 4<sup>th</sup> Street  
Salem, Virginia 24153  
Phone: 540-375-4104  
Mr. Scott Habeeb

### **G. W. Carver Elementary School**

6 Fourth Street  
Salem, Virginia 24153  
Phone: 540-387-2492  
Principal – Ms. Christina Rose

### **Transportation/Operations**

1228 Indiana Street  
Salem, Virginia 24153  
Phone: 540-389-0130  
Mr. Lewis Armistead

### **East Salem Elementary School**

1765 Boulevard  
Salem, Virginia 24153  
Phone: 540-375-7001  
Principal – Ms. Hunter Routt

### **Salem City Schools Website**

[www.salem.k12.va.us](http://www.salem.k12.va.us)

### **South Salem Elementary School**

1600 Carolyn Road  
Salem, Virginia 24153  
Phone: 540-387-2478  
Principal – Ms. Laura James

### **West Salem Elementary School**

520 North Bruffey Street  
Salem, Virginia 24153  
Phone: 540-387-2503  
Principal – Ms. Amanda Gibson



### **Vision Statement**

The Vision of the Salem City School Division is to place children first and to meet the needs of every child, every day.

### **Mission Statement**

The mission of Salem City School Division is to provide a loving and engaging environment that inspires children to reach their full potential.

*Love. Engage. Inspire.*

### **Educational Philosophy**

Honoring our Vision, Mission, and Core Values requires focus while avoiding distractions, being innovative while avoiding fads, and recognizing that we can do anything well, by being strategic and selective to avoid trying to do everything. To assist, the Board has established that:

- Our Core Business is Teaching and Learning
- Our Focus is Continuous Improvement, and
- Our Commitment is to Every Child; Every Day

To fulfill its Vision and Mission and to uphold its Core Values, the Salem City School Board is committed to providing a safe, nurturing environment where ALL STUDENTS acquire the knowledge, skills, and values necessary to become successful and responsible citizens. The Board is similarly committed to personalizing and providing a variety of educational, extracurricular, and social opportunities so that every student will be equipped with the skills necessary to communicate, collaborate, problem-solve, and think critically and creatively, to be successful in career paths and continued education.

Specifically, the Salem City School Board:

- provides the necessary trained and dedicated leadership, qualified personnel, equipment and materials to assure an appropriate education for every student;
- treats all members of the school community equitably with the highest degree of respect;
- demonstrates good stewardship of resources through fair and efficient allocation.

### **Division Goals and Objectives**

The goals and objectives jointly established by the School Board and the Superintendent each year serve two primary purposes: 1) to implement the Six-Year Comprehensive Plan and other Board priorities by focusing the efforts of the Superintendent, the Board, staff, and students in the coming school year; and 2) to form the basis for the Board's annual evaluation of the Superintendent.

The annual goals and objectives are intended to establish focus for the coming year, but are not intended to provide a comprehensive listing of the functions and activities of the school division as a whole. Similarly, the goals and objectives established do not provide an overview of the activities of the Superintendent's responsibilities in any given year.

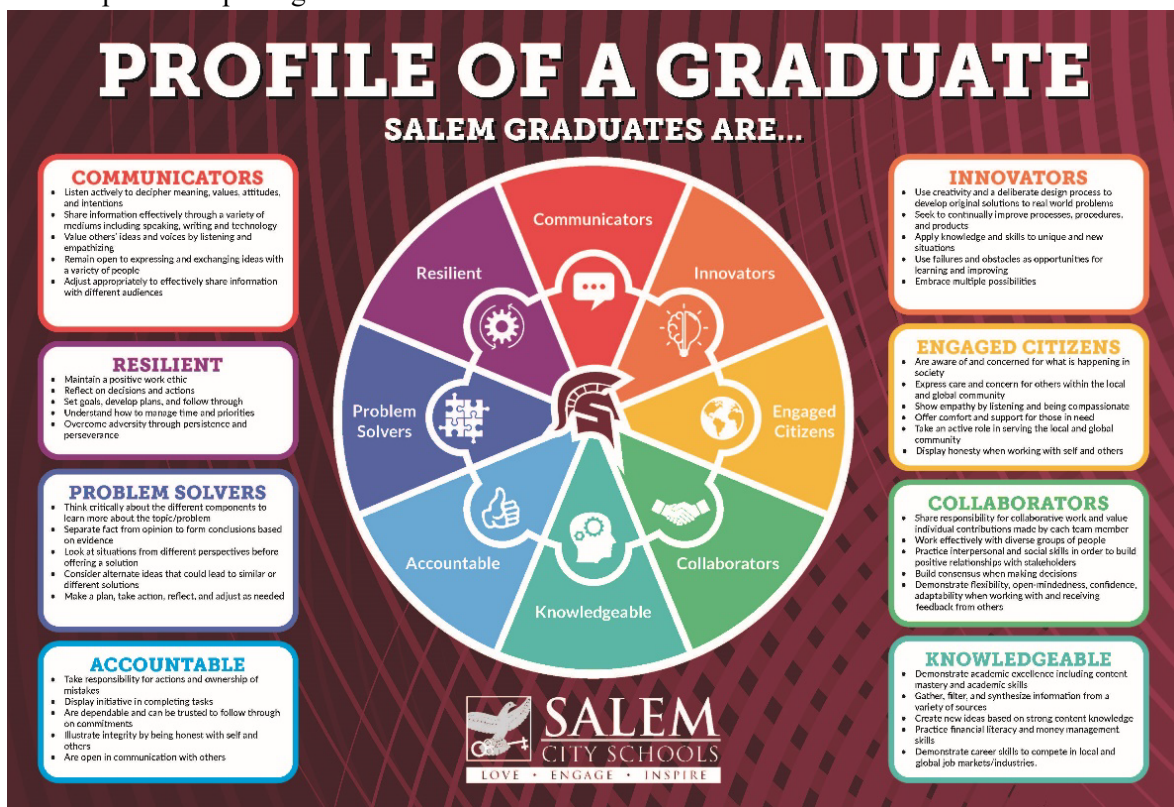
The Board recognizes that many daily tasks and most major functions that are required or previously incorporated into routine practice are not expressly stated. Moreover, unanticipated events often present significant challenges that must be met.

The Superintendent will report on the progress made toward the goals and objectives in October and March of each school year. The March Progress Report precedes the annual evaluation of the Superintendent and provides the basis for new goals and objectives for the following year.

**Division Core Values**

The core values identified by the School Board form the foundation of the City of Salem School Division. They will inform, guide, and direct all activities undertaken by the Board or its employees and are listed here:

- We are committed to excellence in all we do.
- We believe that all children are important and can be successful.
- We recognize and value individual differences among staff and students.
- We believe students learn best in a safe and disciplined environment provided by caring and respectful adults.
- We believe student success is a shared responsibility among schools, parents, and community partners.
- We are committed to providing employees with an excellent work environment and a competitive compensation package.



### Comprehensive Plan Goals

Listed below are the Comprehensive Plan Goals.

<p><b>Instruction</b></p> <p><i>“We believe that all students are important and can be successful.”</i></p>
<p><b>Desired Outcomes</b></p> <ol style="list-style-type: none"> <li>1. All students will graduate with a board-approved diploma or its equivalent.</li> <li>2. All graduates will exhibit college and/or career readiness by participating in advanced level coursework and/or by completing a sequence of CTE courses and demonstrating proficiency on an industry credential, state licensure exam, and/or a national assessment.</li> <li>3. The division will ensure that instruction is aligned with intended learner outcomes (ILO’s)</li> <li>4. The division will provide educational experiences that prepare students to engage in relevant, real-world problems.</li> <li>5. The division will provide opportunities designed to promote the acquisition and growth of the 5C Skills (Communication, Collaboration, Creativity, Critical Thinking, and Citizenship) to students in grades K–12.</li> <li>6. The division will foster the development of social and emotional skills to ensure that all students attain the skills they need to be successful members of society.</li> <li>7. The division will provide and support a variety of AP, Dual Enrollment, elective courses and Career and Technical Education programs at Salem High School and through external educational and business partnerships to ensure that ALL students are engaged in coursework related to areas of individual interest and aptitude.</li> </ol>

The budget includes \$13,900 for special programs and enrichment materials for curriculum development in STEM and Personalized Learning.

<p><b>Assessment</b></p> <p><i>“We are committed to excellence in all that we do.”</i></p>
<p><b>Desired Outcome</b></p> <ol style="list-style-type: none"> <li>1. All students will meet or exceed individualized growth goals that are developed collaboratively with teachers.</li> <li>2. All students will meet or exceed state standards or demonstrate measurable growth as assessed by the Virginia Standards of Learning Assessment Program.</li> <li>3. Salem student will exceed the state and national average mean scores on appropriate national assessment when applicable.</li> <li>4. The division will continue to develop and expand the balanced assessment plan comprised to summative, formative, and authentic assessments.</li> <li>5. Students will demonstrate proficiency on assessments and /or industry credentials related to individual post-secondary goals identified in their student selected Career Pathway Plan of Study (CPPS).</li> </ol>

All schools in the division are fully accredited which is a strong indicator of student achievement. Students in Salem City Schools continually outperform state and national average scores on the SAT test annually. Our students also perform well on the Virginia Standards of Learning tests. \$2,000 is included in this budget for Early Reading Intervention/PALS, \$26,103 for MAP testing and \$9,495 for PSAT testing.

<p><b>Communication and Community Relations</b></p> <p><i>“Student success is a shared responsibility among schools, parents, and community partners.”</i></p>
<p><b>Desired Outcomes</b></p> <ol style="list-style-type: none"> <li>1. The division will foster high levels of hope, engagement, and belonging for staff, students, and the community as measured by survey annually.</li> <li>2. The division will embrace and communicate to stakeholders the key components associated with Virginia’s “Profile of a Graduate.”</li> <li>3. The division will communicate the benefits of cultural proficiency, authentic assessment, 5C’s acquisition, assessment for learning, and standards-based learning.</li> <li>4. The division will communicate the availability of opportunities for business, community, industry, and higher education partnerships that promote career readiness.</li> <li>5. The division will maintain two-way communication with stakeholders to promote continuous improvement.</li> </ol>

Salem City Schools’ budget includes sufficient funding in the Printing Services account to accomplish these goals.

<p><b>Safety and Organizational Management</b></p> <p><i>“Students learn best in a safe and disciplined environment provided by caring and respectful adults.”</i></p>
<p><b>Desired Outcomes</b></p> <ol style="list-style-type: none"> <li>1. Staff and students will consistently report that the Salem City School Division provides a safe and disciplined learning environment that promotes learning.</li> <li>2. School facilities and student schedules will reflect the division’s emphasis on individualized learning in a modern workplace.</li> <li>3. By 2026, division salaries will rank first when compared to regional school divisions in each salary range and employment category.</li> <li>4. The Salem City School Division will support and promote environments that are equitable, culturally competent and responsive to student and family needs.</li> <li>5. The division will support the physical and mental well-being of both students and staff.</li> </ol>

The budget includes an average 6.05% salary increase for teachers, and an average 5% raise for classified employees and administrators.

<p><b>Career Education</b></p>
<p><b>Desired Outcomes</b></p> <ol style="list-style-type: none"> <li>1. All students will participate in a variety of activities designed to provide an understanding of careers and career pathways.</li> <li>2. All students in grades 8 – 12 will select and successfully pursue a Career Pathway Plan of Study to ensure that every student graduates with a diploma and a plan.</li> <li>3. The division will promote, support and report enrollment in a variety of advanced career-centered learning opportunities.</li> <li>4. The division will increase by 10% annually the number of students participating in Work-Based Learning Opportunities.</li> <li>5. The division will provide families and students with information related to a variety of post-secondary education and training opportunities related to their area of interest and aptitude.</li> <li>6. The division will integrate the 5C skills necessary for career success into the curriculum.</li> </ol>

Salem City Schools’ budget includes sufficient funding to accomplish these goals.

<b>Technology</b>
<p><b>Desired Outcomes</b></p> <ol style="list-style-type: none"> <li>1. The Salem City School Division will provide the necessary infrastructure, hardware and software to support the division’s expansion and/or maintenance of individualized learning and the one student: one device initiative.</li> <li>2. The division will foster classroom environments that support innovation.</li> <li>3. The division will provide multiple formal and informal learning opportunities related to online safety and digital citizenship.</li> <li>4. The division will support the implementation of technology and Computer Science standards in grades K-12.</li> </ol>

The school division included \$675,405 in this budget to cover cost of software licensing fees.

The body of law governing the operation of schools in the Commonwealth of Virginia, known as the Standards of Quality (SOQ), set forth the requirements that all school divisions must develop a six-year planning document that is evaluated and updated every two years. The SOQ requires that each plan address certain long-range topics in addition to the most current objectives of the school division. The entire plan is located on our website at:

<https://docs.google.com/a/salem.k12.va.us/file/d/0ByMICIgSvRngX2tGeXVnYzQ4NUU/edit>

### **Budget Development Process**

Virginia school law requires that the budget fiscal year begin on July 1 and end on June 30. The Salem City School Division develops a General Fund Budget, Grant Fund Budget and Cafeteria Fund Budget on an annual basis.

#### **General Fund**

The General Fund covers those necessary expenditures for the day-to-day operations of the School Division for the upcoming fiscal year. This includes costs such as teacher salaries and benefits, supplies, equipment, and other operating costs. The General Fund budget is comprised of four major revenue sources: state, federal, local and other.

#### **Grant Fund**

The Grant Fund accounts for grants that provide critical support for the instructional program. The primary source of funding for this budget comes from Federal and State funds.

#### **Cafeteria Fund**

The Cafeteria Fund accounts for the revenues and expenditures necessary to operate school cafeterias. No local tax dollars are used to defray costs in the cafeteria fund. The primary source of funding for this budget comes from cafeteria sales and federal reimbursements for free and reduced lunches. The cafeteria operation was privatized (Aramark) in July 2014.

### **Budget Overviews**

The mission/vision/goals approved by the School Board provide the foundation for the recommendations contained within this Annual Financial Plan. The Superintendent is required by the *Code of Virginia* to prepare, with the approval of the school board, and submit to the governing body appropriating funds for the school division, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. The estimate shall set the amount of money deemed to be needed for each major classification prescribed by the Board of Education. The School

Board is required to hold at least one public hearing before it gives final approval to its budget for submission to the governing body.

The administration recommended that the budget be developed in a site-based manner as in past years with requests based on instructional needs being submitted by teachers for compiling by the principal. The principals were given category target budgets as a starting point and flexibility to allocate instructional resources based on a school's individual needs after receiving teacher requests and factoring in division goals. Baseline budgets did not reflect any one-time funds. The operating budget was developed in two portions:

1. Non-personnel line items
2. Personnel line items

Principals were asked to initiate development of non-personnel school budget requests by reviewing the division's comprehensive plan and analyzing each school's needs. Central office staff prepared non-personnel budget requests for centrally directed accounts. All budget managers were asked to scrutinize requests carefully based on need, timeliness and cost effectiveness.

A central budget team consisting of Directors and the Assistant Superintendents reviewed each line item request with principals and engaged in group discussion on where budget emphasis needed to occur at each school.

The personnel portion of the budget was prepared by the Chief Financial Officer with the assistance of the Superintendent, and the Executive Director of Human Resources in consultation with the central office staff and school principals. The Superintendent and members of the central administrative staff met with each principal and director in February and again in April to review projected personnel needs.

Prior to April 1 of each year, the School Board adopts the next fiscal year's budget and submits to the City Council for approval. The school division operates as a legally separate component unit. However, the school division is fiscally dependent upon the City of Salem with approximately 45% of the school budget funded by local taxes. The final adoption and appropriation occurs in May of each year.

The fiscal year begins on July 1 of each year when the newly adopted budget becomes available for spending. The City Council has adopted the policy of appropriating the School Division budget in total rather than by categories. The School Board is authorized to transfer budget amounts within the fund at its discretion. The Superintendent is authorized to transfer budget amounts within and between the major categories subject to School Board approval.

The last step in the budget process is the evaluation of the financial plan. The results of operation for the fiscal year are reported annually in the School Board's Annual Financial Report, which is audited by a certified public accounting firm. The Superintendent's Annual School Report is also prepared annually in accordance with regulations set by the Virginia General Assembly.

In addition to the operating budget for the school division, the School Board annually reviews and updates the Capital Improvement Plan (CIP) which reflects the school capital needs for a period of six years. The CIP generally includes projects expected to individually cost in excess of \$10,000 each, such as roof replacement, HVAC control updates, and bus replacement along with building renovations and construction. The Capital Improvement Budget development process continues to be collaborative. Input is gathered from a variety of sources. At the building level, principals and teachers identified needs

of the building in priority order. A committee comprised of school and central office level administrators, met and reviewed the individual requests and determine which projects would be included in the proposed plan to be presented to the School Board for consideration and adoption. The most recent CIP was approved by the School Board on October 11, 2022 and reflects total school capital projects of \$12.6 million.

Capital Improvement Plan projects are budgeted when funding is approved by the School Board and are not included in the annual budget process. All funds not encumbered or spent by the end of the fiscal year (June 30<sup>th</sup>) shall be returned to City Council. In accordance with City Council Resolution Number 487: “All funds appropriated by City Council for use by the School Board, unexpended at the close of any fiscal year, as determined by the City’s audit, shall be placed in a general reserve account for non-recurring expenditures of the School Division as determined by the School Board with the consent of City Council.”



### Budget Development Calendar

<b>August</b>
<ul style="list-style-type: none"> <li>• CIP requests from Schools and Departments</li> </ul>
<b>October</b>
<ul style="list-style-type: none"> <li>• School Board adopts new CIP</li> </ul>
<b>November</b>
<ul style="list-style-type: none"> <li>• Administrative staff discusses budget priorities</li> <li>• Report to School Board on budget priorities</li> <li>• Budget calendar presented to School Board</li> </ul>
<b>December</b>
<ul style="list-style-type: none"> <li>• Budget Prep in New World opened to principals and directors</li> <li>• School Board holds first public hearing to receive suggestions for budget priorities</li> </ul>
<b>January</b>
<ul style="list-style-type: none"> <li>• Directors and principals submit school level prioritized non-personnel budget requests</li> <li>• Non-personnel budget verified on-line by Chief Financial Officer</li> <li>• Update to School Board on Governor’s introduced budget and latest budget impact</li> <li>• General Assembly convenes</li> <li>• Chief Financial Officer and central office budget team review all budget requests with principals</li> </ul>
<b>February</b>
<ul style="list-style-type: none"> <li>• Superintendent, Chief Financial Officer, Executive Director of Human Resources and other division leadership meet with principals and central office staff to review personnel needs after student enrollment projections are finalized</li> <li>• Update to School Board on House and/or Senate introduced budgets and latest budget impact</li> </ul>
<b>March</b>
<ul style="list-style-type: none"> <li>• Chief Financial Officer presents entire budget to School Board based on best available state revenue estimates</li> <li>• Second public hearing on budget</li> <li>• School Board adopts total budget and sends it to City Council for approval prior to April 1 deadline</li> </ul>
<b>April</b>
<ul style="list-style-type: none"> <li>• Superintendent and School Board Chairman present budget to City Council at a regular City Council meeting, typically the second meeting of the month</li> </ul>
<b>May</b>
<ul style="list-style-type: none"> <li>• Subsequent report to School Board, as needed, with salary recommendations</li> <li>• City Council formally appropriates funding for school budget</li> <li>• Superintendent and Chief Financial Officer review adopted budget with staff as needed</li> </ul>
<b>By July 1</b>
<ul style="list-style-type: none"> <li>• Budget published on-line with bound copy to be distributed by August 31st</li> </ul>



## Budget Administration Process

Budget administration is the process of monitoring revenues and expenditures throughout the fiscal year. Expenditures are monitored to ensure that they do not exceed authorized amounts and that they are used for intended purposes. Revenues are monitored to identify any fluctuations in budget to actual amounts. Monitoring both revenues and expenditures on summary levels is a continuous activity of the Business Office.

### Expenditure and Encumbrance Controls

The Salem City Schools budget is separated into cost centers. Each cost center has a budget manager who is a director, principal, or supervisor. The budget manager is responsible for monitoring the accounts within the cost center to which they have been assigned to ensure the funds are properly disbursed or encumbered.

### Budget Transfers

The budget is a spending plan based on a series of assumptions and estimates. Typically, during the course of the year, adjustments are made between various budget accounts to cover higher than expected costs or provide for unanticipated expenses. Transfers from one line item to another within a given major classification or category of the budget shall be made only with the approval of the Superintendent, and the authority to give such approval shall not be delegated by the Superintendent. Transfers from one major classification or category to another within the budget shall require the approval of the School Board.

### Revenue Monitoring

The School Division receives funding for the General Fund Budget from the state government, city council, tuition and fees, and other revenue sources. The Chief Financial Officer is responsible for monitoring budgeted to actual revenues. If changes to revenue projections are required, the Superintendent and staff will develop a corresponding adjustment on the expenditure side of the budget.

### Basis of Accounting

The accounts of the School Division are organized and operated using fund accounting. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements. All of the budgeted funds adopted by the School Board are classified as governmental funds.

Governmental funds use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become susceptible to accrual, that is, both measurable (the amount in the transaction can be determined) and available (the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period). The School Division considers revenues measurable and available if they are collected within 60 days of year-end. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, compensated absences, other postemployment benefit expenditures, as well as expenditures related to claims and judgements are recorded only when payment is due.

### **Classification of Revenues and Expenditures**

Revenues for the School Division are classified by source within a fund and are grouped into major reporting areas such as state sales taxes, state aid, federal aid, and other sources. Expenditures are classified by fund, cost center, sub-function, level and object. Objects are the lowest level of budgetary detail and are summarized into the following areas:

- 1000 – Personnel Services: Includes all compensation paid for the direct labor of persons in the employment of local government. Salaries and wages paid to employees for full and part-time work, including overtime and similar compensation.
- 2000 – Employee Benefits: Includes job-related benefits provided to employees as part of their total compensation. Fringe benefits include the employer’s portion of FICA, pensions, and insurance.
- 3000 – Purchased Services: Includes services acquired from outside sources (e.g., training and lease/rentals, etc.) on a fee basis or fixed-time contract basis.
- 4000 – Internal Services: Includes charges from an internal service fund to other activities/elements of the local government.
- 5000 – Other Charges: Includes expenditures that support the use of technology applications and programs (e.g., utilities, travel, insurance, phone charges, etc.).
- 6000 – Materials and Supplies: Includes articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized.
- 7000 – Payment to Joint Operations: Includes tuition payments to fiscal agent for operations that are jointly operated by two or more local governments.
- 8000 – Capital Outlay: Includes expenditures for outlays that result in the acquisition of or addition to fixed assets in excess of a unit cost of \$5,000. Capital outlay includes the purchase of fixed assets, both new and replacements.
- 9000 – Other Uses of Funds: Used to classify transactions that are not properly recorded as expenditures to the school division but require budgetary or accounting control.

### **School Board Policy**

#### **Management of Funds**

School Board Policy Section DA

The Superintendent or Superintendent’s designee shall be responsible for:

- Administering the division budget in accordance with board policies and applicable state and federal regulations and laws,
- Using appropriate fiscal planning and management methods, modeled after best accepted business practices and directed toward the educational goals of the School Division.

The School Board shall seek to achieve the following goals:

- Establish levels of funding which will provide quality education for the division's students.
- Engage in thorough advance planning, with broad-based staff and community involvement, in order to develop budgets and to guide expenditures so that the greatest educational program in relation to dollars may be achieved.
- Use the best available techniques of long-range planning, budget development, and budget administration and to establish efficient procedures for accounting, reporting, purchasing, contracting, payments, auditing, and all other areas of fiscal management.
- Maintain adequate general fund reserves so that the division remains debt free and avoids the negative financial impacts associated with borrowing for normal operational needs.

### **Annual Budget**

School Board Policy Section DB

- The annual school budget is the financial outline of the division's education program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures.
- The fiscal year is defined as beginning on the first day of July and ending on the thirtieth day of the following June.
- The superintendent prepares, with the approval of the school board, and submits to the appropriating body, an estimate of the amount of money needed during the next fiscal year for the support of the public schools of the school division. The estimate sets up the amount of money needed for each major classification prescribed by the Board of Education and such other headings or items that may be necessary.
- The superintendent or superintendent's designee prepares a budget calendar identifying all deadlines for the annual budgetary process. The calendar includes when the budget will be presented to the Board and will provide for at least one public hearing on the budget. Notice of the time and place for the budget hearing is published at least ten days in advance, in a newspaper having general circulation within the school division. In addition to the presentation of the budget during a regular meeting, a work session may be scheduled.
- Upon approval of the school division's budget by the appropriating body, the school division publishes the approved budget in line form, including the estimated required local match, on its website and the document is also made available in hard copy as needed to citizens for inspection.

### **Budget Preparation and Approval**

School Board Policy Section DB-BR

- Budget documents shall be prepared annually and shall describe the total program and activities of the school division indicating the requirements for each activity in terms of personnel and expenditures. The budget document shall contain essential statistical and narrative information so that it will provide for the lay citizen, as well as the school official, a meaningful definition and explanation of receipts and expenditures in relation to the activities they support.
- It shall also contain information providing comparisons with past budgets and expenditures.
- The Board shall present its proposed budget for the forthcoming year to the City Manager for transmission to City Council on or before April 1 each year. At a meeting set by City Council, the Chairman of the Board, or a designee, shall introduce the proposed budget. The staff shall be prepared to explain specific items and/or programs included therein.

- Although the City Council determines the amount which is to be approved for the public schools, it is the responsibility of the Board to determine where reductions in the budget must be made to stay within the limits defined by City Council
- The budget shall be published in such forms and at such times as to give the greatest possible dissemination of budget information to school and staff members and to all interested citizens.

### **Financial Accounting and Reporting**

#### School Board Policy Section DI

The superintendent or the Director of Finance is responsible for implementing a modern system of accounting for all school funds as established by the Board of Education and the Auditor of Public Accounts. The School Board receives monthly statements of funds available for school purposes. At least once a year, the school board submits a report of all its expenditures to the appropriating body. Such report is also made available to the public either on the school division website or in hard copy at the central school division office, on a template prescribed by the Board of Education.

### **Budget: Surplus Funds**

#### School Board Policy Section DR-BR

All funds not encumbered or spent by the end of the fiscal year (June 30<sup>th</sup>) shall be returned to City Council. In accordance with City Council Resolution Number 487: “All funds appropriated by City Council for use by the School Board, unexpended at the close of any fiscal year, as determined by the City’s annual audit, shall be placed in a general reserve account for non-recurring expenditures of the School Division as determined by the School Board with the consent of City Council.”

### **On-Line Access**

The Salem City School Board uses BoardDocs, an online meeting agenda and policy manual to increase community access and involvement. This “24/7” access is especially important in an era when the time demands on students and parents are greater than ever and is especially helpful for those who find it nearly impossible to attend normally scheduled open meetings. With BoardDocs you can review and print information, view agenda items and see what action was taken by the Board immediately after the meeting. All documents associated with meetings are automatically archived and can be accessed by meeting date or by using the comprehensive search feature. In addition to increasing access and transparency, this web-based interface has proven cost effective, efficient and environmentally friendly as it replaced the previous personnel-intensive method of compiling, printing and distributing paper documents.

### **Other Sustaining Local Revenue Sources**

The following is a list of other sustaining local revenue sources:

#### **Tuition**

Non-Resident Tuition is charged for a student who does not live within the Salem City limits but wants to attend a city school. Tuition is also charged for adult education, summer school, and dual enrollment courses through Virginia Western Community College. These are budgeted for FY24 as follows:

- Non-Resident Tuition, \$175,000
- Summer School Tuition, \$25,000
- Dual Enrollment Tuition, \$110,000



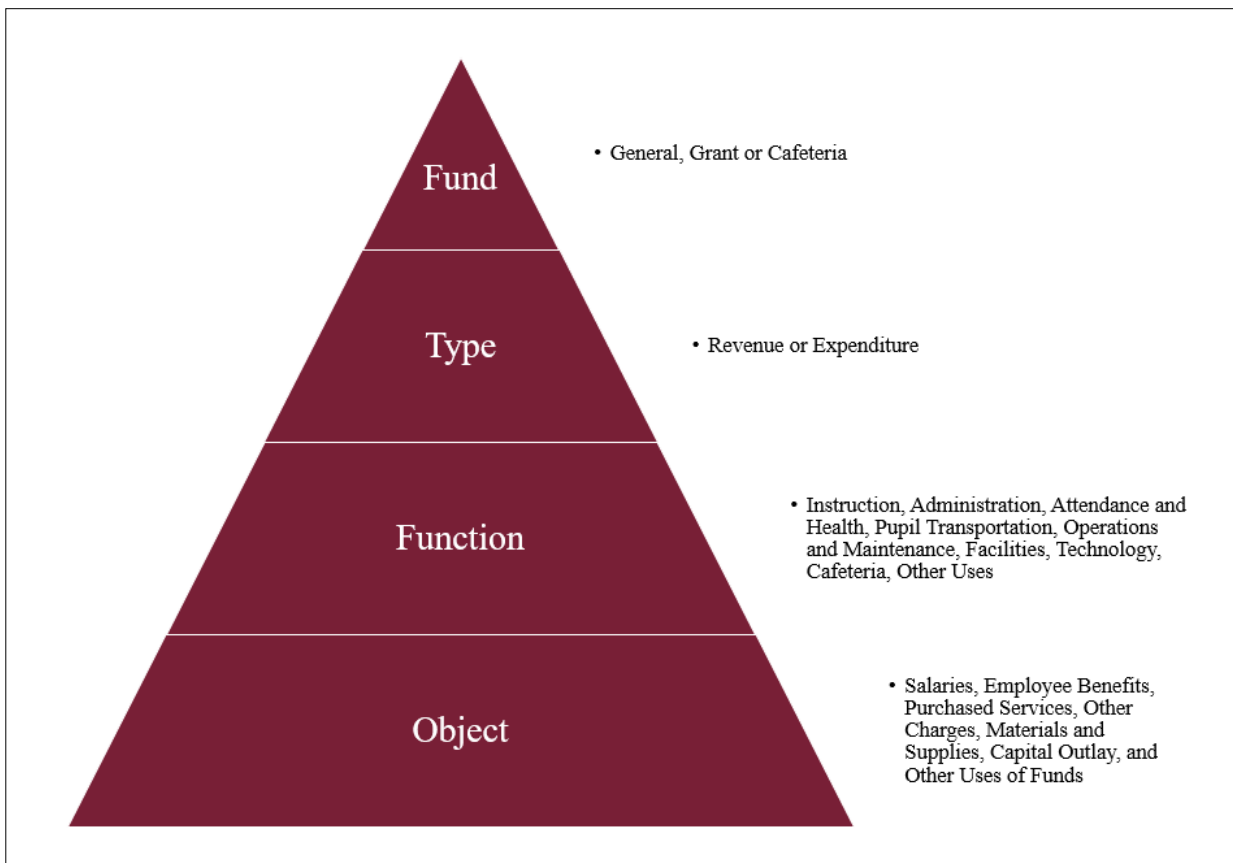
# Financial

# Back of Tab

### Description of Financial Structure

The primary elements used to classify revenues and expenditures are fund, type, function, and object. Fund represents the highest level of the classification structure. Type is either revenue or expenditure. Function represents categories of expenditures such as: instruction, administration, attendance and health, pupil transportation, operations and maintenance, facilities, technology, food service and transfers. The function element represents Virginia Department of Education categories for reporting expenditures by school divisions. The object element serves as a method of classifying types of revenue and expenditures. This classification structure is shaped like a pyramid with the fund being the highest level of detail and the object being the lowest level of detail. This pyramid approach is reflected in the financial summaries that follow.

### The Financial Reporting Pyramid



### School Board Funds Overview

The accounts of Salem City Schools are organized on the basis of funds. Fund is the highest level of the financial classification structure. School division resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are as follows:

## **Fund Types**

Government funds are those through which most functions of the school division are financed. The acquisition, use and balances of the school division expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus of governmental fund types is based upon determination of changes in financial position, rather than upon net income determination. The following fund types are included in the school division's budget:

### **General Fund**

The General Fund is the largest fund in the school system and accounts for the day to day operations of Salem City Schools. It includes funding for all of the schools (4 elementary, 1 middle, 1 high school and an alternative education center) and the departments that support the schools. The transfer from the City provides approximately half of the revenue for this fund. Other revenue comes from the federal, state, and local fees.

### **Grant Fund**

The Grant Fund is a special revenue fund used to account for the proceeds of specific grants that are legally restricted to expenditures for specified purposes. Grants allow the school division to offer programs and services would otherwise be funded through the general fund.

### **Cafeteria Fund**

The Cafeteria Fund is a special revenue fund used to account for all of the cafeteria operations within the school division. The majority of the funding comes from the sales of breakfasts and lunches to students and staff, in addition to federal reimbursements for students qualifying for free and reduced lunches. The cafeteria operation was privatized (Aramark) in July 2014 and does not receive any contributions from the City of Salem.

## **Basis of Budgeting and Accounting**

Salem City Schools uses the modified accrual basis of accounting in accordance with the U. S. generally accepted accounting principles (GAAP) applicable to governmental units. Under the modified accrual basis, revenues are recognized when they become susceptible to accrual; that is, when they become both measurable and available to finance expenditures of the current period. General Fund revenues are considered measurable and available if collected within 60 days of year-end. Grant revenues are considered measurable when the legal and contractual requirements have been met and available if collected within 90 days of year-end. All other revenue items are considered measurable and available when cash is received by the school district. Expenditures are recorded when the liability is incurred, as under accrual accounting. However, compensated absences, other postemployment benefit expenditures, as well as expenditures related to claims and judgements are recorded only when payment is due. Encumbrances outstanding at year-end are reported as reserved fund balances since they do not constitute expenditures or liabilities and are reappropriated in the subsequent year's budget.

## **Classification of Revenues and Expenditures**

Revenues of the school division are classified by fund and source. Revenues are derived from four primary sources including local, state, other and federal. Local revenues include the local appropriation from the City Council. State revenue includes a share of the state-wide sales tax collections, funding of the Standards of Quality by the Virginia General Assembly, and state grants. Other income includes



interest income, tuition for summer school and non-residents, and insurance rebates and refunds. Federal revenues are derived primarily from federal special education grants.

Expenditures in the General Fund are classified based on fund, function or department, and object. Expenditures by function reflect the categories required by the state for annual reporting. Expenditures by department reflect the different budget cost centers managed by the area department heads.

### **Debt Service Fund**

State law prohibits school divisions from entering into debt that extends beyond the current fiscal year without approval by the local governing body. The governing body in Salem City is the Salem City Council. If the City Council approves a debt issue, it is listed in the name of the City of Salem, not the school division. The City Council also maintains the budget and administers all payments related to the debt service fund. The school division has no current debt. Due to the requirements described above, the budget for the debt service fund is not included in the school division budget document.

### **Other Postemployment Benefits**

In addition to salary, many employees earn benefits over their years of service that will not be received until they retire. The cost of these postemployment benefits are part of the compensation employees earn each year, rather than costs of future years when the benefits are paid and should be recognized during their years of service.

An actuarial valuation was performed as of June 30, 2021. The specific limitations, on which the actuarial valuation was based on, are outlined under the plan description.

#### **Plan Description**

The School Division participates in a single-employer defined benefit healthcare plan (Retiree Health Plan) administered and sponsored by the City. Full-time employees retiring directly from the School Division with at least 15 years of service, unless approved for Virginia Retirement System (VRS) disability, to participate in the Retiree Health Plan. In addition, they must be eligible for retirement under VRS.

Eligible employees and dependents covered at the time of retirement may continue participation in the Retiree Health Plan at the same premium levels as active employees. This creates a benefit to the retiree in the form of a lower insurance rate by blending retirees with active employees, also known as an implicit rate subsidy.

School division retirees do not receive any premium subsidy above the implicit rate subsidy and are responsible for the cost of the entire premium.

Benefit are governed by City Council or School Board policy and can be amended through Council or School Board action. The Retiree Health Plan does not issue a publicly available financial report.

The School Division participates in the OPEB Trust Fund, an irrevocable trust established for the purpose of accumulating assets to fund postemployment benefits other than pensions. The Virginia Pooled OPEB Trust Fund issues a separate report, which may be obtained from VML/VACo Finance Program, 919 East Main Street, Suite 1100, Richmond, Virginia 23219.

As of June 30, 2021, the date of the latest actuarial valuation for the City and School Division, the following employees were covered by the benefit terms of the Retiree Health Plan:

Active Employees	532
Retired participants	<u>29</u>
Total participants	<u>561</u>

**Contributions**

The Retiree Health Plan is funded through member and employer contributions on a pay-as-you-go basis. School Division retirees receiving benefits contribute 100% of the health insurance premium rate. During the previous year, retired school division members contributed \$218,150 of the total premiums through their required contributions of between \$493 and \$1,707, depending on the type of coverage and years of service.

The School Division contributed \$140,032 in pay-as-you-go contributions to the Retiree Health Plan for the year ended June 30, 2022. In addition, the School Division contributed \$97,135 to the OPEB Trust Fund. It is the School Division’s intent to fully fund the actuarially determined contributions each year.

**Net OPEB Liability**

Under the Retiree Health Plan, the School Division’s net OPEB liability was measured as of June 30, 2022. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation performed as of June 30, 2021.

The components of the net OPEB liability as of June 30, 2022 were as follows:

Total OPEB liability	\$ 2,324,032
Plan fiduciary net position	<u>2,062,855</u>
Net OPEB liability	<u>\$ 261,177</u>

Plan fiduciary net position as a  
Percentage of total OPEB liability 88.76%

**Actuarial Assumptions**

The total OPEB liability was determined as part of the actuarial valuation at the date indicated, using the following actuarial assumptions:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Inflation	2.50%
Investment rate of return	6.50%, net of investment expense
Pre-65 healthcare cost trend rates	5.70% for 2021 graded to 4.00% by 2073
Post-65 healthcare cost trend rates	N/A
Pre-retirement mortality	RP-2014 Employee Rates to age 80, Health Annuity Rates at ages 81 and older projected with Scale BB to 2020. Set back 1 year for males at 85% of rates and set back 1 year for females.

Post-retirement mortality

RP-2014 Employee Rates to age 49, Healthy Annuity Rates at ages 50 and older projected with Scale BB to 2020 set forward 1 year for males and set back 1 year for females with 1.5% increase compounded from ages 70 to 85.

### **Plan Investments**

In an effort to assist local governments in funding their OPEB liabilities, the Virginia Association of Counties and the Virginia Municipal League established the VACo/VML Pooled OPEB Trust (Trust). The Trust is an irrevocable trust offered to local governments and authorities and is governed by a Board of Trustees consisting of local officials of participants in the Trust. The Board of Trustees has adopted an investment policy to achieve a compound annualized rate of return over a market cycle, including current income and capital appreciations, in excess of 5 percent after inflation, in a manner consistent with prudent risk-taking. Investment decisions of the funds' assets are made by the Board of Trustees. The Board of Trustees establishes investment objectives, risk tolerance and asset allocation policies in light of the investment policy, market and economic conditions, and prevailing prudent investment practices. The Board of Trustees monitors the investments to ensure adherence to the adopted policies and guidelines, while also reviewing and evaluating the performance of the investments and its investment advisors in light of available investment opportunities, market conditions, and publicly available indices for the generally accepted evaluation and measurement of such performance. The Trust provides a diversified portfolio consisting of investments in various asset classes such as bonds, domestic equities, international equities and cash. Specific investment information for the Trust can be obtained by writing to VML/VACo Finance Program, 919 East Main Street, Suite 1100, Richmond, Virginia 23219.

The Trust categorizes its investments within the fair value hierarchy established by GAAP. A government is permitted, in certain circumstances, to establish the fair value of an investment that does not have a readily determinable fair value by using the NAV per share (or its equivalent) of the investment. Investments in the Trust are valued using the NAV per share, which is determined by dividing the total value of the Trust by the number of outstanding shares. The NAV per share changes with the value of the underlying investments in the Trust. Generally, participants may redeem their investment at the end of the calendar quarter upon 90 days' written notice.



The Trust currently invests in the following asset classes and strategies:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Arithmetic Long-Term Expected Rate of Return</b>	<b>Geometric Long-Term Expected Rate of Return</b>
Core Fixed Income	21.00%	1.39%	1.28%
Large Cap US Equities	26.00%	4.94%	3.46%
Small Cap US Equities	10.00%	6.73%	4.18%
Foreign Developed Equities	13.00%	5.73%	4.16%
Emerging Market Equities	5.00%	8.82%	5.31%
Private Real Estate Property	7.00%	4.61%	3.58%
Private Equity	5.00%	10.35%	6.15%
Commodities	3.00%	1.99%	0.61%
Hedge FOF Strategic	10.00%	3.58%	2.67%
Assumed Inflation		2.40%	2.40%
Assumed Inflation - Standard Deviation		1.23%	1.23%
Portfolio Real Mean Return		4.76%	3.97%
Portfolio Nominal Mean Return		7.16%	6.46%
Portfolio Standard Deviation			12.28%
Long-Term Expected Rate of Return			6.50%

As of June 30, 2022, the Plan held no investments in any one organization that represented 5% or more of fiduciary net position.

**Rate of Return**

As of June 30, 2022, the annual money-weighted rate of return on the plan investments, net of OPEB plan investment expense, was -9.39% for the School Division. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**Discount Rate**

The discount rate used to measure the total OPEB liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at current contribution rates. Based on the current and historical commitment of the School Division to fully fund actuarially determined contribution amounts, the Retiree Health Plan’s fiduciary net position combined with future contributions is sufficient to cover all projected future benefit payments. The long-term expected rate of return on plan investments is 6.50% and, when applied to the periods projected benefit payments, it is not anticipated that the Retiree Health Plan’s assets will be exhausted; therefore, the expected municipal bond rate was not applied in determining the discount rate.

**Change in Net OPEB Liability**

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c)
Balances at June 30, 2021	\$ 2,239,811	\$ 2,173,845	\$ 65,966
Changes for the year:			
Service Cost	78,070	-	78,070
Interest	146,183	-	146,183
Contributions – employer	-	237,167	(237,137)
Net investment income	-	(205,312)	205,312
Benefit payments	(140,032)	(140,032)	-
Administrative expenses	-	(2,813)	2,813
Net changes	84,221	(2,813)	2,813
Balances at June 30, 2022	<u>\$ 2,324,032</u>	<u>\$ 2,062,855</u>	<u>\$ 261,177</u>

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability calculated using the current healthcare cost trend rate, as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that is one percentage point lower (5.50%) or one percentage point higher (7.50%) than the current rate:

Net OPEB Liability		
1% Decrease 5.50%	Current Discount 6.50%	1% Increase 7.50%
\$ 439,970	\$ 261,177	\$ 95,701

**Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the net OPEB liability calculated using the current healthcare cost trend rate as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current rate:

Net OPEB Liability		
1% Decrease	Current Trend Rate	1% Increase
\$ 25,473	\$ 261,177	\$ 534,004

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2022, the School Division recognized OPEB expense of \$64,280. At June 30, 2022, the School Division reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 9,350	\$ 39,241
Changes in assumptions	52,993	144,918
Net difference between projected and actual earnings on plan investments	79,817	-
<b>Total</b>	<b>\$ 142,160</b>	<b>\$ 184,159</b>

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expenses as follows:

Year ended June 30,	Amount
2023	\$ (16,321)
2024	(23,245)
2025	(33,900)
2026	41,371
2027	(12,911)
Thereafter	3,007
	<u>\$ (41,999)</u>

**TRENDS AND ASSUMPTIONS**

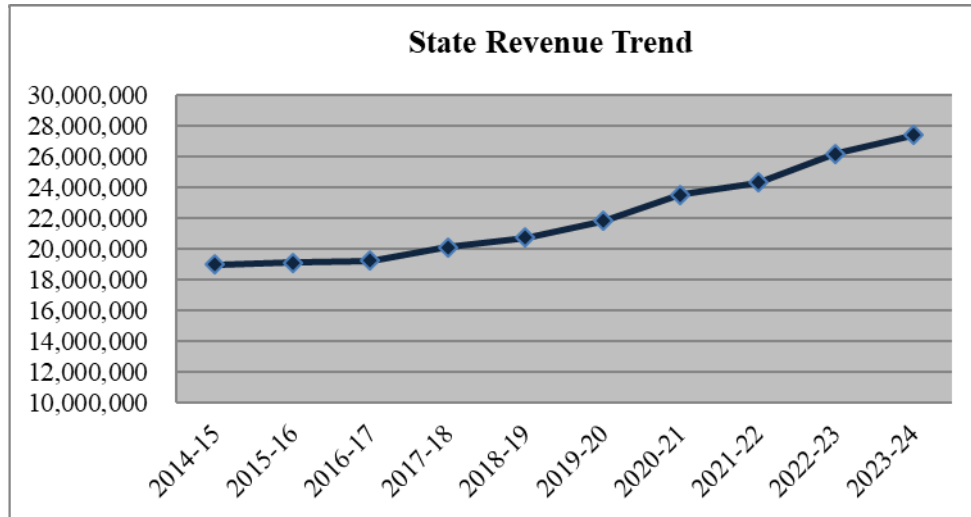
**Revenues**

The General Fund Budget is comprised of four major sources: state, federal, local, and other.

**State Revenues**

State funds are based on student average daily membership (ADM) as calculated from the first day of school through March 31 of each year. The state calculates an amount per pupil for various different standards of quality and applies that to the school divisions ADM count to determine the total amount to be allocated each year. State funds comprise about 54% of the General Fund revenues with state sales tax collections accounting for approximately 9% of that amount. State revenue is projected to increase by \$1,203,062 in FY24 primarily due to receiving an increase in Basic Aid of \$400,980, funding of a supplemental GF Payment in lieu of Food Tax and a Rebenchmarking Hold Harmless amount of \$334,037, and an increase in the Compensation Supplement of \$853,101.

The graph below is a historical trend analysis of state revenues. State funding in FY24 is projected to be \$8,420,969 more than FY15.

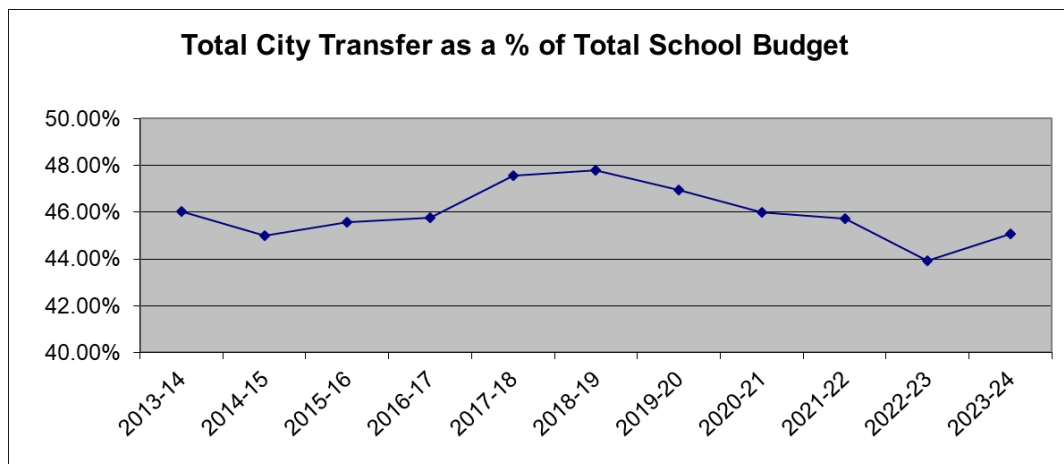


**Federal Revenues**

Federal revenue sources in the General Fund include Medicaid. The Grant Fund includes federal grants for disadvantaged children and children requiring special education services, ESSER funding and Carl Perkins career and technical funding.

**Local Revenues**

The City of Salem provides significant support for the instructional program in Salem City Schools funding approximately 45% of the total General Fund budget. The local revenues are derived from real estate and personal property taxes assessed by the city for all services provided to the citizens of Salem City. For FY24, the local revenue for operations is increasing by \$1,998,231. Local funding for debt service is no longer shown due to a recommendation from the auditors. City revenues as a percentage of the General Fund have remained fairly steady from a high of 47.78% in FY19 to a low of 43.92% in FY23. The graph below illustrates both the City’s commitment to Salem City Schools during difficult times and current trends.



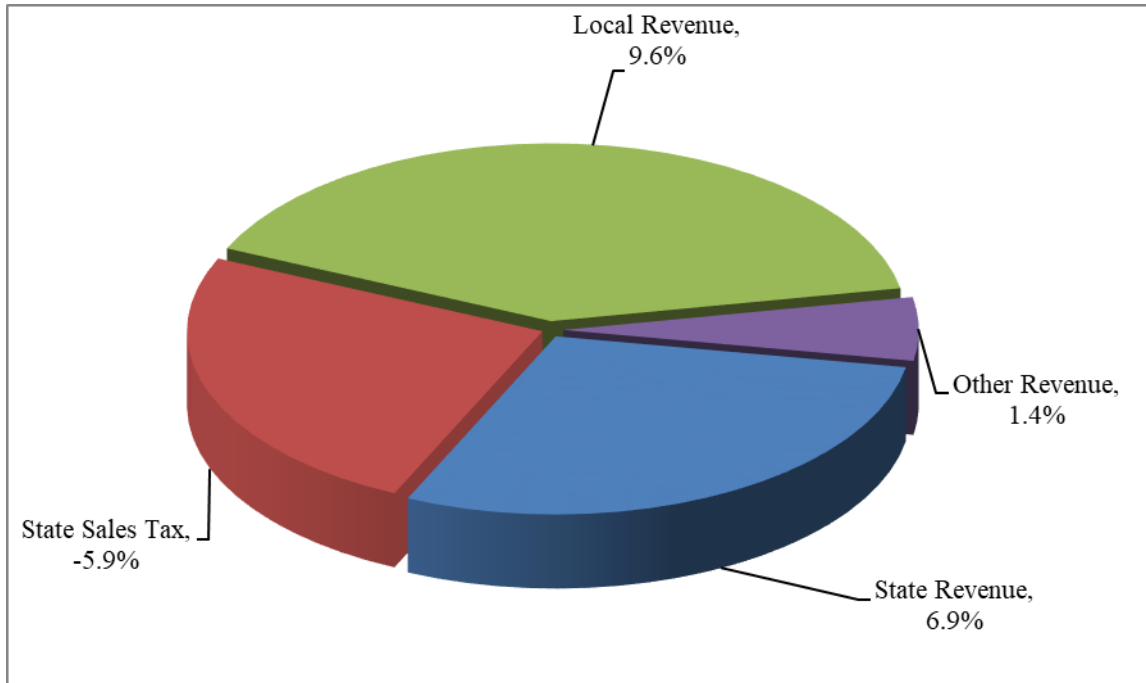
**Other Revenues**

Other revenue makes up approximately 1% of the General Fund budget and includes interest income, rental of school property, and tuition from summer school, preschool, non-resident students, and online classes. Other revenue is expected to increase by \$6,888 reflecting an increase in Broadband Lease and Alternative Education payments.

Revenue	FY23	FY24	Increase	Percentage	Reason
	Budget	Budget	(Decrease)	(Decrease)	
State Revenue	\$ 21,488,383	\$ 22,968,335	\$ 1,479,952	6.9%	(1)
State Sales Tax	4,693,267	4,416,377	-276,890	-5.9%	(2)
Subtotal - All State Revenue	26,181,650	27,384,712	1,203,062	4.6%	
Local Revenue	20,897,899	22,896,130	1,998,231	9.6%	(3)
Other Revenue	505,886	512,774	6,888	1.4%	(4)
<b>Total General Fund Revenue Budget</b>	<b>\$ 47,585,435</b>	<b>\$ 50,793,616</b>	<b>\$ 3,208,181</b>	<b>6.7%</b>	

- (1) State revenue changes due to Compensation Supplement and Sales Tax estimate updates.
- (2) Sales tax is budgeted using local estimate.
- (3) Local revenue is increasing by \$1,998,231.
- (4) Includes an increase in Broadband Lease contributions per the fee schedule and an increase in Alternative Education Program reimbursements.

**% Change in Revenues by Source**





## Expenditures

The FY24 General Fund expenditure budget reflects an overall increase of 6.7% over the prior year. Significant increases in expenditure budgets include the following:

- Salaries will increase by an average 7% (\$2,469,271) for FY24.
- Continued funding for the Distinguished Scholar Program (\$28,000) and Governor School Tuition (\$82,960).
- An increase in health insurance (\$110,705).
- Continued support of National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).

### Departmental Expenditures

Expenditures	FY23 Adopted Budget	FY24 Adopted Budget	Increase (Decrease)	Increase (Decrease) %	Reason
Central Administration	\$ 2,330,824	\$ 2,250,233	\$ (80,591)	-3.5%	(6)
Instruction - Centralized Cost	5,753,155	6,268,772	515,617	9.0%	(7)
Salem High School	11,216,368	11,674,534	458,166	4.1%	(8)
Andrew Lewis Middle School	8,240,691	8,156,251	(84,440)	-1.0%	(8)
G. W. Carver Elementary	4,251,759	4,272,609	20,850	0.5%	(8)
West Salem Elementary	3,873,099	3,830,062	(43,037)	-1.1%	(8)
South Salem Elementary	3,486,906	3,707,351	220,445	6.3%	(8)
East Salem Elementary	4,256,316	4,067,130	(189,186)	-4.4%	(8)
Attendance and Health	1,416,928	1,748,187	331,259	23.4%	(8)
Transportation	2,209,188	2,349,216	140,028	6.3%	(8)
Transfers	550,201	2,469,271	1,919,070	348.79%	(9)
<b>Total General Fund Expenditure Budget</b>	<b>\$ 47,585,435</b>	<b>\$ 50,793,616</b>	<b>\$ 3,208,181</b>	<b>6.7%</b>	

(6) Reflects removal of the Clerk of the Works position (SHS Construction will be complete in FY24), and the removal of the workers compensation assessment payment that is no longer required.

(7) Reflects changes in salaries due to raises and changes in personnel.

(8) Reflects changes in salaries due to raises and changes in personnel.

(9) Temporary accounts for average 7% salary increase of \$2,469,271.

The General Fund is presented in two ways for budget management purposes and for state reporting purposes. The budget by department reflects the areas of budget oversight and the budget by function reflects the state approved categories for annual reporting purposes. The state categories include the following:

**61000 - Instruction** – Instruction includes the activities that deal directly with the interaction between teachers and students. Instruction may be provided for students in a school classroom, in another location such as a home, or in other learning situations such as internet or television.

**62000 - Administration, Attendance and Health** – Activities concerned with establishing and administering policy for operating the local education agency and activities whose primary purpose is the promotion and improvement of children’s attendance at school. This consists of various activities in the field of physical and mental health, such as medicine, dentistry, psychology, psychiatry, and nursing services, as well as activities in student attendance services.

**63000 - Pupil Transportation** – Activities concerned with transporting students to and from school, as provided by state and federal law. This includes trips between home and school, and trips to and from school activities.

**64000 - Operation and Maintenance** – Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

**65000 - School Food Service** – Activities concerned with providing nutritious meals to students and staff.

**66000 - Facilities** – Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment and improving sites.

**67000 – Debt Service and Fund Transfers** – A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another.

**68000 - Technology** – This function captures technology-related expenditures as required by the General Assembly. Activities concerned with providing and maintaining the infrastructure and related materials and equipment to support the use of technology for instructional and operational/managerial purposes.

**69000 – Contingency Reserves** - All contingency reserve expenditures should be reported under this function and categorized by the functions defined above.

The General Fund budget has been allocated to each of the state reporting categories over the past five years as follows:

Category	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Budget
Instruction	\$ 32,051,737	\$ 32,211,209	\$ 33,343,127	\$ 35,629,805	\$ 36,104,389
Administration, Attendance & Health	2,882,944	2,964,248	3,199,479	3,492,405	3,789,964
Pupil Transportation	1,386,917	1,563,743	2,242,537	2,209,188	2,349,216
Operation & Maintenance	3,225,730	3,244,436	3,773,084	3,733,458	3,880,279
Technology	1,331,418	1,716,127	2,041,856	1,970,378	2,200,497
Facilities	-	-	-	-	-
Debt Service and Fund Transfers	2,932,190	2,539,866	4,922,495	550,201	2,469,271
<b>Total Expenditures</b>	<b>\$ 43,810,936</b>	<b>\$ 44,239,629</b>	<b>\$ 49,522,578</b>	<b>\$ 47,585,435</b>	<b>\$ 50,793,616</b>

The majority of the General Fund budget is directed to salaries and benefit costs reflecting the labor intensive nature of public education. The following table depicts the portion of the General Fund budget designated for salaries and benefits over the past five adopted budgets.

	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Salary	\$ 25,923,627	\$ 26,528,351	\$ 26,510,302	\$ 29,268,115	\$ 30,020,281
Benefits	9,938,820	10,149,343	10,246,241	11,019,516	13,846,012
<b>Total Personnel</b>	<b>35,862,447</b>	<b>36,677,694</b>	<b>36,756,543</b>	<b>40,287,631</b>	<b>43,866,293</b>
<b>Total Budget</b>	<b>\$ 43,554,396</b>	<b>\$ 44,471,618</b>	<b>\$ 45,691,446</b>	<b>\$ 47,585,435</b>	<b>\$ 50,793,616</b>

Salary and benefits as a percentage of budget	82%	82%	80%	85%	86%
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These percentages have not changed significantly over the last several fiscal years. The school budget remains focused on staffing resources in the classroom and support services.

### Fund Balance

The Governmental Accounting Standards Board (GASB) instituted a new standard, GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, effective for fiscal years beginning after June 15, 2010.

Fund balance is defined as the excess of assets of a fund over its liabilities and reserves. State law prohibits school divisions from carrying over surplus funds from one fiscal year to the next in the General Fund. Therefore, the school division does not maintain a fund balance. All funds not encumbered or spent by the end of the fiscal year (June 30<sup>th</sup>) are returned to City Council and placed in a general reserve account for non-recurring expenditures of the school division as determined by the School Board with consent of City Council. Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes.

### Nonspendable Fund Balance

This category includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.

### Restricted Fund Balance

Portion of fund balance that reflects constraints placed on the use of resources (other than non-spendable items) that are either; (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulation of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

### Committed Fund Balance

Amounts that can only be used for specific purposes pursuant to constraints imposed by formal actions of the highest level of decision making authority. This also requires formal action to the same level to remove.

### Assigned Fund Balance

Represents amounts intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund assigned fund

balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the City Council. Unlike commitments, assignments generally only exist temporarily, an additional action is not required to remove or change an assignment of funding.

**Unassigned Fund Balance**

This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes.

The schedule below presents the fund balance reclassified according to the requirements of GASB 54, Fund Balance Reporting and Government Fund Type Definitions.

Fund Balances	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
<u>Operating Fund</u>										
Nonspendable	\$ 3,326	\$ 24,797	\$ -	\$ -	\$ -	\$ 4,068	\$ 101,494	\$ 158,753	\$ 220,392	\$ 420,882
Restricted	-	-	78,474	78,138	-	537,062	650,756	529,805	-	-
Committed	36,863	-	-	-	-	-	-	-	-	-
Assigned	2,439,016	1,992,073	2,761,524	4,532,051	4,493,379	3,911,615	5,053,704	5,175,071	6,260,707	3,133,334
<b>Total Operating Fund</b>	<b>\$ 2,479,205</b>	<b>\$ 2,016,870</b>	<b>\$ 2,839,998</b>	<b>\$ 4,610,189</b>	<b>\$ 4,493,379</b>	<b>\$ 4,452,745</b>	<b>\$ 5,805,954</b>	<b>\$ 5,863,629</b>	<b>\$ 6,481,099</b>	<b>\$ 3,554,216</b>

\*Operating fund balance includes the General Fund and the Grant Fund.

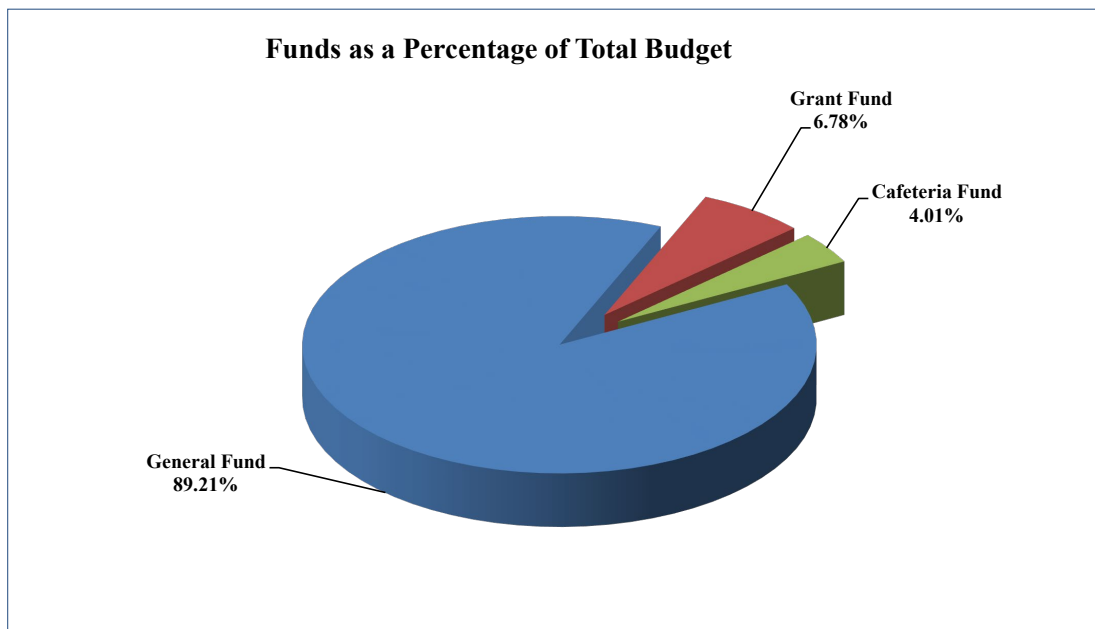
Cafeteria Fund	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Nonspendable	\$ 56,826	\$ 55,511	\$ 34,125	\$ 33,187	\$ 33,103	\$ 37,579	\$ 56,438	\$ 98,571	\$ 116,984	\$ 113,878
Committed	-	-	-	-	-	464,331	580,465	624,572	404,295	955,362
Assigned	410,328	451,968	324,603	305,919	349,325	-	-	-	-	-
<b>Total Cafeteria Fund</b>	<b>\$ 467,154</b>	<b>\$ 507,479</b>	<b>\$ 358,728</b>	<b>\$ 339,106</b>	<b>\$ 382,428</b>	<b>\$ 501,910</b>	<b>\$ 636,903</b>	<b>\$ 723,143</b>	<b>\$ 521,279</b>	<b>\$ 1,069,240</b>

Source: Actual's from New World financial system.



Salem City Schools  
 Budget Summary - All Funds  
 FY 2023-24

Fund	Budget 2021-22	Budget 2022-23	Budget 2023-24	Increase (Decrease)	Percent Change
General Fund	\$ 45,691,446	\$ 47,585,435	\$ 50,793,616	\$ 3,208,181	6.7%
Grant Fund	2,775,671	5,650,323	3,858,581	(1,791,742)	-31.7%
Cafeteria Fund	1,838,119	2,025,453	2,285,696	260,243	12.8%
<b>Total Funds</b>	<b>\$ 50,305,236</b>	<b>\$ 55,261,211</b>	<b>\$ 56,937,893</b>	<b>\$ 1,676,682</b>	<b>3.0%</b>



Explanation of budgets increases/decreases from the prior year:

General Fund - The transfer from the city increased by \$1,998,213 for FY24. State Sales Tax collections are expected to decrease by \$276,890, an increase in Basic Aid of \$400,980, an increase in Rebenchmarking Hold Harmless of \$334,037, an increase in the Compensation Supplement of \$853,101, a decrease in Special Education funding of \$27,007, a decrease in Early Reading Intervention of \$54,034, and a decrease in No Loss funding amounting to \$439,117 and a decrease in At Risk (Incentive) funding of \$258,265. The General Fund shows a net increase of \$3,208,181.

Grant Fund - The grant fund shows a decrease in funding of \$1,791,742 primarily due to the COVID-19 related Federal grants having a smaller amount of carry over than what was budgeted in FY23. These grants continue to wind down and some are already depleted and are off the books. In addition, we will no longer be the fiscal for the Adult Education grant in FY24, so those are no longer shown and will appear as a budget reduction.

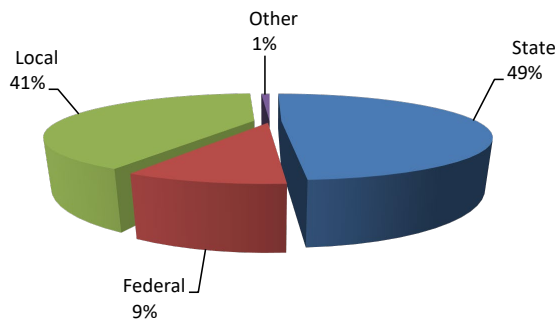
Cafeteria Fund - Revenue and food cost trends have been provided by Aramark and show an overall increase of \$260,243 due to an expected increase in participation, current revenues and food cost trends.

Salem City Schools  
 Summary of All Funds by Source and Object  
 FY 2023-24

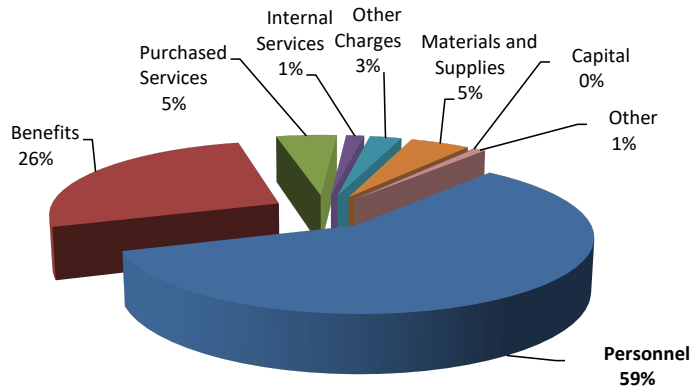
	General Fund	Grant Fund	Cafeteria Fund	Grand Total
<b>Revenues:</b>				
State	\$ 27,384,712	\$ 449,650	\$ 57,712	\$ 27,892,074
Federal	-	3,408,931	1,533,601	4,942,532
Local	22,896,130	-	679,496	23,575,626
Other	512,774	-	14,887	527,661
Total revenues	<u>\$ 50,793,616</u>	<u>\$ 3,858,581</u>	<u>\$ 2,285,696</u>	<u>\$ 56,937,893</u>

<b>Expenditures:</b>				
Personnel	\$ 30,020,281	\$ 2,508,677	\$ 895,980	\$ 33,424,938
Benefits	13,846,012	948,133	317,461	15,111,606
Purchased Services	2,257,774	289,297	254,937	2,802,008
Internal Services	826,218	10,355	-	836,573
Other Charges	1,454,766	15,510	-	1,470,276
Materials and Supplies	1,876,160	86,609	817,318	2,780,087
Capital	-	-	-	-
Other	512,405	-	-	512,405
Total expenditures	<u>\$ 50,793,616</u>	<u>\$ 3,858,581</u>	<u>\$ 2,285,696</u>	<u>\$ 56,937,893</u>

**Total Revenue by Source**



**Total Expenditures by Object**



Salem City Schools

Summary of All Funds Revenues by Source and Expenditures by Object

FY 2023-24

	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Budget	Increase (Decrease)	FY25 Forecast	FY26 Forecast	FY27 Forecast
<b>Revenues:</b>									
State	\$ 22,469,030	\$ 24,227,351	\$ 25,546,915	\$ 26,681,559	\$ 27,892,074	\$ 1,210,515	\$ 27,632,834	\$ 28,373,145	\$ 29,142,387
Federal	3,108,779	4,672,687	8,713,531	6,329,426	4,942,532	(1,386,894)	3,363,580	3,411,668	3,544,711
Local	20,499,426	20,222,585	20,919,612	20,897,899	22,896,130	1,998,231	22,896,130	22,896,130	22,896,130
Other	1,892,004	974,364	1,200,585	1,352,327	1,207,157	(145,170)	1,207,157	1,203,760	1,200,379
Transfers In	-	-	-	-	-	-	-	-	-
Total revenues	47,969,239	50,096,987	56,380,643	55,261,211	56,937,893	1,676,682	55,099,701	55,884,703	56,783,607
<b>Expenditures:</b>									
Personnel	27,840,278	28,819,990	31,144,189	33,440,141	33,424,938	(15,203)	33,090,393	33,771,430	34,509,827
Benefits	10,187,615	10,649,138	11,562,133	12,294,381	15,111,606	2,817,225	13,561,137	13,693,512	13,834,041
Purchased Services	2,419,502	2,028,351	2,855,839	2,910,667	2,802,008	(108,659)	2,812,833	2,792,365	2,792,365
Internal Services	668,020	694,031	821,484	787,426	836,573	49,147	837,091	837,091	837,091
Other Charges	1,143,427	1,105,696	1,342,351	1,443,143	1,470,276	27,133	1,471,052	1,467,052	1,467,052
Materials & Supplies	2,351,547	2,970,431	4,934,061	3,125,527	2,780,087	(345,440)	2,814,789	2,810,847	2,830,829
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	282,745	873,878	1,157,013	709,725	512,405	(197,320)	512,405	512,405	512,405
Total expenditures	44,893,134	47,141,515	53,817,070	54,711,010	56,937,893	2,226,883	55,099,700	55,884,703	56,783,607
Revenues over expenditures	3,076,105	2,955,472	2,563,573	550,201	-	(550,201)	-	-	-
<b>Other financing uses:</b>									
Operating transfers:									
Transfers to other funds	(2,932,190)	(2,539,866)	(4,922,495)	(550,201)	-	550,201	-	-	-
Total other financing uses	(2,932,190)	(2,539,866)	(4,922,495)	(550,201)	-	550,201	-	-	-
<b>Revenues and other financing sources</b>									
over expenditures	143,915	415,606	(2,358,922)	-	-	-	-	-	-
Fund balance at beginning of year	6,442,857	6,586,772	7,002,378	4,643,456	4,643,456	-	4,643,456	4,643,456	4,643,456
Fund balance at end of year	\$ 6,586,772	\$ 7,002,378	\$ 4,643,456	\$ 4,643,456	\$ 4,643,456	\$ -	\$ 4,643,456	\$ 4,643,456	\$ 4,643,456

Salem City Schools  
 General Fund Summary by Revenue Source and Expenditures by Object  
 FY 2023-24

	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Budget	Increase (Decrease)	FY25 Forecast	FY26 Forecast	FY27 Forecast
<b>Revenues:</b>									
State	\$ 22,059,787	\$ 23,733,052	\$ 24,605,984	\$ 26,181,650	\$ 27,384,712	\$ 1,203,062	\$ 27,125,472	\$ 27,863,535	\$ 28,623,739
Local	20,499,426	20,222,585	20,919,612	20,897,899	22,896,130	1,998,231	22,896,130	22,896,130	22,896,130
Other	1,309,399	901,461	1,070,100	505,886	512,774	6,888	512,774	512,774	512,774
Transfers In	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>43,868,612</b>	<b>44,857,098</b>	<b>46,595,696</b>	<b>47,585,435</b>	<b>50,793,616</b>	<b>3,208,181</b>	<b>50,534,376</b>	<b>51,272,439</b>	<b>52,032,643</b>
<b>Expenditures:</b>									
Personnel	25,838,152	26,321,702	27,422,450	29,268,115	30,020,281	752,166	30,750,543	31,365,554	31,992,865
Benefits	9,670,229	9,957,347	10,387,248	11,019,516	13,846,012	2,826,496	12,856,510	12,979,562	13,093,693
Purchased Services	2,012,145	1,460,372	1,837,163	1,975,879	2,257,774	281,895	2,257,774	2,257,774	2,257,774
Internal Services	668,020	668,696	790,926	787,426	826,218	38,792	826,218	826,218	826,218
Other Charges	1,127,550	1,103,154	1,321,133	1,424,541	1,454,766	30,225	1,454,766	1,454,766	1,454,766
Materials & Supplies	1,288,251	1,530,653	2,236,544	2,022,857	1,876,160	(146,697)	1,876,160	1,876,160	1,894,922
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	274,400	657,838	604,620	536,900	512,405	(24,495)	512,405	512,405	512,405
<b>Total expenditures</b>	<b>40,878,747</b>	<b>41,699,762</b>	<b>44,600,084</b>	<b>47,035,234</b>	<b>50,793,616</b>	<b>3,758,382</b>	<b>50,534,376</b>	<b>51,272,439</b>	<b>52,032,643</b>
Revenues over expenditures	2,989,865	3,157,336	1,995,612	550,201	-	(550,201)	-	-	-
<b>Other financing uses:</b>									
<b>Operating transfers:</b>									
Transfers to other funds	(2,932,190)	(2,539,866)	(4,922,495)	(550,201)	-	550,201	-	-	-
<b>Total other financing uses</b>	<b>(2,932,190)</b>	<b>(2,539,866)</b>	<b>(4,922,495)</b>	<b>(550,201)</b>	<b>-</b>	<b>550,201</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenues and other financing sources over expenditures	57,675	617,470	(2,926,883)	-	-	-	-	-	-
Fund balance at beginning of year	5,805,954	5,863,629	6,481,099	3,554,216	3,554,216	-	3,554,216	3,554,216	3,554,216
Fund balance at end of year	\$ 5,863,629	\$ 6,481,099	\$ 3,554,216	\$ 3,554,216	\$ 3,554,216	\$ -	\$ 3,554,216	\$ 3,554,216	\$ 3,554,216

Forecasted budgets are based on the following assumptions:

- State revenue based on slightly improving economic conditions at the state level. Assuming 3% growth in FY25 to FY27
- City revenue based on level funding in FY25 to FY27.
- Expenditure estimates based on 3% salary increases in FY25-FY27; health insurance increases, and VRS increases.
- Expenditure estimates based on anticipated revenue collections.
- The projected years are not provided for budget planning purposes, but only as an estimate for future outlook.



# General Fund Revenue Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
30-110-00-00-9-000-61000 - Sales Tax 1 Cent	3,776,607.78	4,176,482.04	4,876,051.90	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	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	11,939,661.00	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	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	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	1,418,949.00	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	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	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	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	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	1,709,661.00	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	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	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	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	1,225.00	1,225.00	.00
30-110-00-00-9-000-61110 - Albuterol and Valved Holding Chambers Grant	.00	.00	433.21	.00	.00	.00
30-110-00-00-9-000-61111 - Supplemental GF Payments in Lieu of Food and Hygiene Tax	.00	.00	.00	.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	206,000.00	206,000.00	.00
30-110-00-00-9-000-61113 - Compensation Supplement	651,502.00	.00	739,996.00	791,302.00	1,644,403.00	853,101.00
30-110-00-00-9-000-61114 - Rebenchmarking Hold Harmless	.00	.00	.00	.00	334,037.00	334,037.00
30-110-00-00-9-000-61124 - Homebound	15,319.35	5,844.72	2,845.33	5,837.00	5,895.00	58.00
30-110-00-00-9-000-61140 - No Loss Funding	.00	235,670.24	.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
30-110-00-00-9-000-61306 - Regular Foster Care	69,808.00	114,715.00	119,453.00	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
30-110-00-00-9-000-61315 - Early Reading Intervention	98,739.00	99,467.00	142,419.00	202,042.00	148,008.00	(54,034.00)

# General Fund Revenue Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
30-110-00-00-9-000-61318 - Spec Ed - Regional Prog Tuition Reimb	476,375.81	417,917.06	426,844.06	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	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
30-110-00-00-9-000-61327 - Spec Ed - Foster Care	141,107.00	142,805.00	125,665.87	.00	.00	.00
30-110-00-00-9-000-61330 - At Risk (Lottery Funded)	101,672.00	169,520.00	199,659.23	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	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	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	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	2,000.00	2,000.00	.00
30-110-00-00-9-000-61357 - Project Graduation - Senior Year	7,214.00	6,399.00	6,922.00	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	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	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
30-110-00-00-9-000-61400 - Natl Board Certification Bonus	75,000.00	72,500.00	60,000.00	.00	.00	.00
30-110-00-00-9-000-61415 - DMAS State Healthcare - Medicaid	59,245.37	66,671.42	51,477.16	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
30-110-00-00-9-000-61530 - DERA National Grant 66.039	.00	.00	20,000.00	.00	.00	.00
30-110-00-00-9-000-61550 - ARPA Bonus Payments to School Divisions	.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-63020 - Sale Of Property/Equipment	2,118.03	20,206.34	24,689.45	.00	.00	.00
30-110-00-00-9-000-63050 - Miscellaneous Income	9,806.44	14,867.01	76,764.26	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
30-110-00-00-9-000-63115 - Alternative Ed Program Reimbursement	85,365.00	84,448.00	90,176.00	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	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
30-110-00-00-9-000-63205 - Tuition - Adult Education	800.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-63210 - Tuition - Summer School	19,014.00	39,846.00	29,676.00	25,000.00	25,000.00	.00

# General Fund Revenue Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
30-110-00-00-9-000-63215 - VWCC - Dual Enrollment Reimb	49,704.99	107,403.55	57,545.50	110,000.00	110,000.00	.00
30-110-00-00-9-000-63230 - Driver Education Fees	26,810.00	24,755.00	20,027.50	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	.00	.00	.00
30-110-00-00-9-000-63245 - Technology Use Fees	28,854.95	8,890.00	860.00	.00	.00	.00
30-110-00-00-9-000-63590 - School Bus Pupil Transportation	29,869.14	8,284.39	53,646.94	.00	.00	.00
30-110-00-00-9-000-63595 - School Bus Operation Other Income	15,609.81	.00	1,198.61	.00	.00	.00
30-110-00-00-9-000-63598 - Facilities Rental	15,600.00	9,775.00	13,350.00	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	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	5,000.00	5,000.00	.00
Program <b>000 - General Revenue</b> Totals	<b>\$23,369,185.87</b>	<b>\$24,634,512.82</b>	<b>\$25,676,084.31</b>	<b>\$26,687,536.00</b>	<b>\$27,897,486.00</b>	<b>\$1,209,950.00</b>
Level <b>9 - District Wide</b> Totals	<b>\$23,369,185.87</b>	<b>\$24,634,512.82</b>	<b>\$25,676,084.31</b>	<b>\$26,687,536.00</b>	<b>\$27,897,486.00</b>	<b>\$1,209,950.00</b>
Sub-Function <b>00 - Revenues</b> Totals	<b>\$23,369,185.87</b>	<b>\$24,634,512.82</b>	<b>\$25,676,084.31</b>	<b>\$26,687,536.00</b>	<b>\$27,897,486.00</b>	<b>\$1,209,950.00</b>
Function <b>00 - Revenue</b> Totals	<b>\$23,369,185.87</b>	<b>\$24,634,512.82</b>	<b>\$25,676,084.31</b>	<b>\$26,687,536.00</b>	<b>\$27,897,486.00</b>	<b>\$1,209,950.00</b>
Locations <b>110 - Central Instruction</b> Totals	<b>\$23,369,185.87</b>	<b>\$24,634,512.82</b>	<b>\$25,676,084.31</b>	<b>\$26,687,536.00</b>	<b>\$27,897,486.00</b>	<b>\$1,209,950.00</b>

# General Fund Revenue Budget

Budget Year 2024

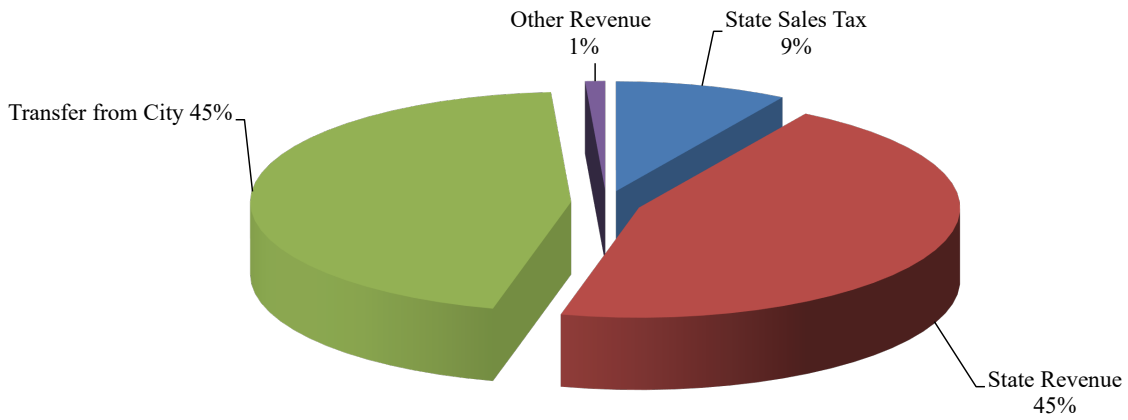
G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>170 - Non-Departmental</b>						
Function <b>67 - Debt Service &amp; Fund Transfers</b>						
Sub-Function <b>67 - Debt Service &amp; Transfers</b>						
Level <b>9 - District Wide</b>						
Program <b>720 - Intra Agency Fund</b>						
30-170-67-67-9-720-63005 - Transfer From General Fund	19,969,621.00	20,194,621.00	20,897,899.00	20,897,899.00	21,797,899.00	900,000.00
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
30-170-67-67-9-720-63010 - Appropriated from Fund Balance	.00	.00	.00	.00	1,098,231.00	1,098,231.00
Program <b>720 - Intra Agency Fund Totals</b>	<b>\$20,499,426.46</b>	<b>\$20,222,584.95</b>	<b>\$20,919,611.86</b>	<b>\$20,897,899.00</b>	<b>\$22,896,130.00</b>	<b>\$1,998,231.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$20,499,426.46</b>	<b>\$20,222,584.95</b>	<b>\$20,919,611.86</b>	<b>\$20,897,899.00</b>	<b>\$22,896,130.00</b>	<b>\$1,998,231.00</b>
Sub-Function <b>67 - Debt Service &amp; Transfers Totals</b>	<b>\$20,499,426.46</b>	<b>\$20,222,584.95</b>	<b>\$20,919,611.86</b>	<b>\$20,897,899.00</b>	<b>\$22,896,130.00</b>	<b>\$1,998,231.00</b>
Function <b>67 - Debt Service &amp; Fund Transfers Totals</b>	<b>\$20,499,426.46</b>	<b>\$20,222,584.95</b>	<b>\$20,919,611.86</b>	<b>\$20,897,899.00</b>	<b>\$22,896,130.00</b>	<b>\$1,998,231.00</b>
Locations <b>170 - Non-Departmental Totals</b>	<b>\$20,499,426.46</b>	<b>\$20,222,584.95</b>	<b>\$20,919,611.86</b>	<b>\$20,897,899.00</b>	<b>\$22,896,130.00</b>	<b>\$1,998,231.00</b>
Fund <b>30 - School General Fund Totals</b>	<b>\$43,868,612.33</b>	<b>\$44,857,097.77</b>	<b>\$46,595,696.17</b>	<b>\$47,585,435.00</b>	<b>\$50,793,616.00</b>	<b>\$3,208,181.00</b>
Net Grand Totals	<b>\$43,868,612.33</b>	<b>\$44,857,097.77</b>	<b>\$46,595,696.17</b>	<b>\$47,585,435.00</b>	<b>\$50,793,616.00</b>	<b>\$3,208,181.00</b>

Salem City Schools  
 General Fund Revenues Per Pupil  
 FY 2023-24

	Budget 2022-23	Budget 2023-24	Increase (Decrease)	Percent of Total	Revenue Per Pupil
State Sales Tax	\$ 4,693,267	\$ 4,416,377	\$ (276,890)	8.7%	\$ 1,227
State Revenue	21,488,383	22,968,335	1,479,952	45.2%	6,380
Transfer from City	20,897,899	22,896,130	1,998,231	45.1%	6,360
Other Revenue	505,886	512,774	6,888	1.0%	142
<b>Total Revenues</b>	<b>\$ 47,585,435</b>	<b>\$ 50,793,616</b>	<b>\$ 3,208,181</b>	<b>100.0%</b>	<b>\$ 14,109</b>

Estimated Average Daily Membership

<b>3,600</b>
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Salem City Schools  
General Fund Revenues by Source  
FY 2023-24

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase (Decrease)	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27
<b>State SOQ Revenues</b>									
Sales Tax 1 Cent	\$ 3,776,608	\$ 4,176,482	\$ 4,876,052	\$ 4,106,609	\$ 3,864,330	\$ (242,279)	\$ 3,980,260	\$ 4,099,668	\$ 4,222,658
Sales Tax 1/8 Cent	395,763	440,909	513,483	586,658	552,047	(34,611)	568,608	585,667	603,237
Basic Aid	10,779,765	11,499,191	11,014,754	11,939,661	12,340,641	400,980	12,710,860	13,092,186	13,484,952
Vocational Education	155,644	173,826	172,168	237,645	237,649	4	244,778	252,122	259,685
Gifted Education	117,331	122,148	120,983	126,898	124,483	(2,415)	128,217	132,064	136,026
Special Education	1,101,477	1,284,904	1,272,650	1,418,949	1,391,942	(27,007)	1,433,700	1,476,711	1,521,013
Textbooks (SOQ)	241,104	252,447	197,994	305,432	299,618	(5,814)	308,607	317,865	327,401
Prevention, Intervention, Remediation	234,663	286,578	283,845	316,091	310,075	(6,016)	319,377	328,959	338,827
Remedial Summer School - SOQ	65,451	24,260	191,651	107,211	107,211	0	110,427	113,740	117,152
English as a Second Language	100,633	111,339	124,116	147,350	145,436	(1,914)	149,799	154,293	158,922
VRS Teacher Retirement Reimbursement	1,417,553	1,606,717	1,603,027	1,709,661	1,688,437	(21,224)	1,739,090	1,791,263	1,845,001
FICA Reimbursement	641,730	690,607	688,673	733,701	724,262	(9,439)	745,990	768,370	791,421
VRS Group Life Insurance Reimbursement	43,101	49,329	48,859	50,759	52,056	1,297	53,618	55,226	56,883
Total SOQ Revenues	19,070,823	20,718,737	21,108,255	21,786,625	21,838,187	51,562	22,493,333	23,168,133	23,863,177
<b>Incentive</b>									
VPSA Technology Grant	206,000	206,000	206,000	206,000	206,000	0	206,000	206,000	206,000
Supplemental GF Payment in Lieu of Food Tax	-	-	-	-	707,912	707,912	-	-	-
At Risk	75,018	170,048	237,787	655,295	397,030	(258,265)	408,941	421,209	433,845
No Loss Funding	-	235,670	-	439,117	-	(439,117)	-	-	-
No Loss COVID-19 Funding	-	49,972	-	-	-	0	-	-	-
Virginia Workplace Readiness	1,226	974	946	1,225	1,225	-	1,225	1,225	1,225
Rebenchmarking Hold Harmless	-	-	-	-	334,037	334,037	-	-	-
Compensation Supplement	651,502	-	739,996	791,302	1,644,403	853,101	1,693,735	1,744,547	1,796,884
Total Incentive Revenue	933,746	662,664	1,184,729	2,092,939	3,290,607	1,197,668	2,309,901	2,372,981	2,437,954
<b>Categorical Revenues</b>									
Homebound	15,319	5,845	2,845	5,837	5,895	58	6,072	6,254	6,442
Special Education - Jails	-	-	-	-	-	-	-	-	-
Total Categorical Revenue	15,319	5,845	2,845	5,837	5,895	58	6,072	6,254	6,442
<b>VA Lottery</b>									
Regular Foster Care	69,808	114,715	119,453	200,898	203,682	2,784	209,792	209,792	209,792
Textbooks	-	-	52,046	-	-	-	-	-	-
Early Reading Intervention	98,739	99,467	142,419	202,042	148,008	(54,034)	152,448	152,448	152,448
Spec. Ed. - Regional Program	476,376	417,917	426,844	447,020	447,020	-	460,431	460,431	460,431
Career & Technical Ed. - Equipment	13,957	6,657	11,569	13,385	13,385	-	13,787	13,787	13,787
CTE Equipment High Demand	-	5,150	-	-	-	-	-	-	-
Spec. Ed. - Foster Care	141,107	142,805	125,666	-	-	-	-	-	-
At Risk	101,672	169,520	199,659	232,042	248,794	16,752	256,258	256,258	256,258
K - 3 Primary Class Size Reduction	210,491	239,225	231,238	210,397	208,687	(1,710)	214,948	214,948	214,948
Mentor Teacher Program	1,475	675	693	1,442	693	(749)	714	714	714
Supplemental Lottery Per Pupil Allocation	876,417	979,576	945,539	927,619	918,350	(9,269)	945,901	945,901	945,901
Learning Loss PPA	-	113,878	-	-	-	-	-	-	-
Industry Certification Costs	7,274	5,778	4,200	7,275	7,275	-	7,493	7,493	7,493
CTE Stem-H Industry Credentials	1,986	1,578	1,532	2,000	2,000	-	2,060	2,060	2,060
Project Graduation - Senior Year	7,214	6,399	6,922	6,899	6,899	-	7,106	7,106	7,106

Salem City Schools  
 General Fund Revenues by Source  
 FY 2023-24

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase (Decrease)	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27
SOL Algebra Readiness Grant	34,609	43,440	43,321	45,230	45,230	-	45,230	45,230	45,230
Total Virginia Lottery	2,041,125	2,346,780	2,311,101	2,296,249	2,250,023	(46,226)	2,316,167	2,316,167	2,316,167
Total State Revenue	\$ 22,061,013	\$ 23,734,026	\$ 24,606,930	\$ 26,181,650	\$ 27,384,712	\$ 1,203,062	\$ 27,125,472	\$ 27,863,535	\$ 28,623,739
<b>Other Revenue</b>									
E-Rate	\$ 812	\$ 3,242	\$ 1,007	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Property/Equipment	2,118	20,206	24,690	-	-	-	-	-	-
National Board Certification	75,000	72,500	60,000	-	-	-	-	-	-
Teacher Recruitment and Retention Initiative	-	-	-	-	-	-	-	-	-
DMAS State Healthcare - Medicaid	59,245	66,671	51,477	10,000	10,000	-	10,000	10,000	10,000
DERA National Grant	-	-	20,000	-	-	-	-	-	-
Tuition - Non Resident Day Student	156,942	170,848	181,261	175,000	175,000	-	175,000	175,000	175,000
Tuition - Non Resident ISN	-	37,103	36,599	-	-	-	-	-	-
Tuition - Adult Education	800	-	-	-	-	-	-	-	-
Tuition - Summer School	19,014	39,846	29,676	25,000	25,000	-	25,000	25,000	25,000
VWCC - Dual Enrollement	49,705	107,404	57,546	110,000	110,000	-	110,000	110,000	110,000
Contributions	-	-	-	-	-	-	-	-	-
Drivers Education Fees	26,810	24,755	20,028	30,000	30,000	-	30,000	30,000	30,000
AP Exam Fees	4,671	1,504	783	-	-	-	-	-	-
Textbook Reimbursement	-	-	-	-	-	-	-	-	-
Technology Use Fees	28,855	8,890	860	-	-	-	-	-	-
School Bus Pupil Transportation	29,869	8,284	53,647	-	-	-	-	-	-
School Bus Operation - Other Income	15,610	-	1,199	-	-	-	-	-	-
Facilities Rental	15,600	9,775	13,350	10,000	10,000	-	10,000	10,000	10,000
Broadband Lease	23,311	24,014	24,735	25,052	25,804	752	25,804	25,804	25,804
Miscellaneous Income	9,806	14,867	76,764	20,000	20,000	-	20,000	20,000	20,000
Roanoke Valley Regional Board	702,697	187,448	-	-	-	-	-	-	-
Alternative Education	85,365	84,448	90,176	95,834	101,970	6,136	101,970	101,970	101,970
SAT Prep Class Fee	-	-	-	-	-	-	-	-	-
Albuterol and Valved Holding Chambers Grant	-	-	433	-	-	-	-	-	-
Insurance Adjustment/Refunds/Rebates	1,943	18,682	324,923	5,000	5,000	-	5,000	5,000	5,000
Total Other	1,308,173	900,487	1,069,154	505,886	512,774	6,888	512,774	512,774	512,774
<b>Local Revenue</b>									
Transfer from General Fund	19,969,621	20,194,621	20,897,899	20,897,899	22,896,130	1,998,231	22,896,130	22,896,130	22,896,130
Transfer for Debt Service	-	-	-	-	-	-	-	-	-
Transfer from General Fund - Meals Tax	529,805	27,964	21,713	-	-	-	-	-	-
Total City Funds	20,499,426	20,222,585	20,919,612	20,897,899	22,896,130	1,998,231	22,896,130	22,896,130	22,896,130
<b>Total General Fund Revenue</b>	\$ 43,868,612	\$ 44,857,098	\$ 46,595,696	\$ 47,585,435	\$ 50,793,616	\$ 3,208,181	\$ 50,534,376	\$ 51,272,439	\$ 52,032,643

Salem City Schools  
 General Fund - Revenue  
 FY 2023-24

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I. Standards of Quality (SOQ) Programs

Basic Aid		
3,600 (Est. 3/31 ADM) X \$6,707 Per Pupil Amount	\$	24,145,200
Less: 1% Sales Tax (State's estimate)		<u>(4,516,377)</u>
Basic Aid Less Sales Tax		19,628,823
Composite Index - State Share (1-.3713 LCI)	X	<u>0.6287</u>
<b>Total State Basic Aid Revenue Estimate</b>		<u>12,340,641</u>
Sales Tax (local estimate)		<u>4,416,377</u>
Textbooks (SOQ)		
3,600 (Est. Adm) X \$132.38 X .6287		
Portion funded as State SOQ funding		299,618
Vocational Education (SOQ)		
3,600 (Est. Adm) X \$103 X .6287		237,649
Gifted Educaton (SOQ)		
3,600(Est. ADM) X \$55 X .6287		124,483
Special Education (SOQ)		
3,600 (Est. ADM) X \$615 X .6287		1,391,942
Prevention, Intervention, and Remediation (SOQ)		
3,600 (Est. ADM) X \$137 X .6287		310,075
Remedial Summer School (SOQ)		
292 (Eligible # of students)X \$584 X .6287		107,211
English as a Second Language		145,436
Fringe Benefits		
VRS Retirement Reimbursement		1,688,437
Social Security (FICA) Reimbursement		724,262
VRS Group Life Insurance		<u>52,056</u>
<b>Total Fringe Benefits</b>		<u>2,464,755</u>
<b>Total SOQ State Revenue</b>	\$	<u>21,838,187</u>



Salem City Schools  
 General Fund - Revenue  
 FY 2023-24

<b>II. Incentive Programs</b>	
Technology Initiative - VPSA	\$ 206,000
Supplemental GF Payments in Lieu of Food and Hygiene Tax	707,912
Rebenchmarking Hold Harmless	334,037
Compensation Supplement	1,644,403
Virginia Workplace Readiness	1,225
At Risk (Split funded - See lottery section below)	397,030
<b>Total Incentive Program</b>	3,290,607
<b>III. Categorical Programs</b>	
Special Education Homebound	5,895
<b>Total Categorical Programs</b>	5,895
<b>IV. Lottery-Funded Programs</b>	
At Risk (Split funded - See Incentive programs above)	248,794
Early Reading Intervention	148,008
Foster Care	203,682
K-3 Primary Class Size Reduction	208,687
SOL Algebra Readiness	45,230
Project Graduation	6,899
Supplemental Lottery Per Pupil Allocation	918,350
Mentor Teacher	693
Industry Certification	7,275
CTE Stem - H Industry Credentials	2,000
Special Education - Regional Tuition	447,020
Career and Technical Education	13,385
Learning Loss	-
Textbooks (portion funded by Lottery Funds)	-
<b>Total Lottery Funded Accounts</b>	2,250,023
<b>Grand Total - All State Revenue</b>	27,384,712
<b>V. Local Revenue</b>	
Transfer from General Fund	22,896,130
Transfer from Captial Reserve	-
Debt Service	-
<b>Total Local Revenue</b>	\$ 22,896,130

Salem City Schools  
 General Fund - Revenue  
 FY 2023-24

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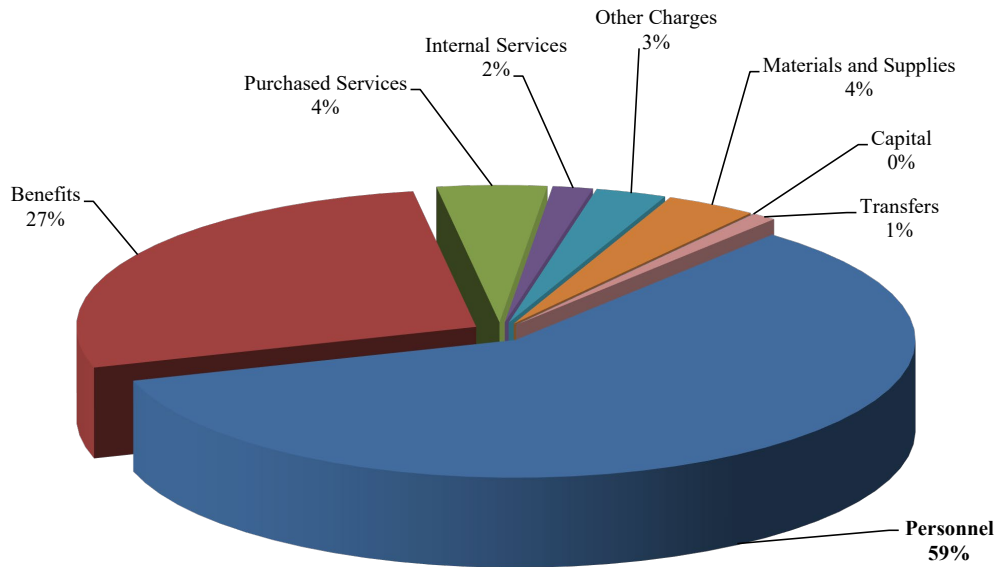
VI. Other Revenue		
Tuition - Non-Residents	\$	175,000
Medicaid		10,000
Alternative Education		101,970
Tuition - Summer School		25,000
VWCC Dual Enrollment Fee Reimbursements & Student Fees		110,000
Insurance Adjustments/Rebates/Refunds		5,000
Drivers Education Fees		30,000
Broadband Lease		25,804
Miscellaneous Income		20,000
Facilities Rental		10,000
<b>Total Other Revenue</b>		<u>512,774</u>
<b>Grand Total - General Fund Revenue</b>	\$	<u><u>50,793,616</u></u>

Salem City Schools  
 General Fund Expenditures Per Pupil  
 FY 2023-24

	Budget 2022-23	Budget 2023-24	Increase (Decrease)	Percent of Total	Cost Per Pupil
Personnel	\$ 29,268,115	\$ 30,020,281	\$ 752,166	59.1%	\$ 8,339
Benefits	11,019,516	13,846,012	2,826,496	27.3%	3,846
Purchased Services	1,975,879	2,257,774	281,895	4.4%	627
Internal Services	787,426	826,218	38,792	1.6%	230
Other Charges	1,424,541	1,454,766	30,225	2.9%	404
Materials and Supplies	2,022,857	1,876,160	(146,697)	3.7%	521
Capital	536,900	0	(536,900)	0.0%	0
Transfers	550,201	512,405	(37,796)	1.0%	142
	<b>\$ 47,585,435</b>	<b>\$ 50,793,616</b>	<b>\$ 3,208,181</b>	<b>100.0%</b>	<b>\$ 14,109</b>

Estimated Average Daily Membership

**3,600**



Salem City Schools  
 General Fund Expenditures by State Categories  
 FY 2023-24

	Actuals 2019-20	Actuals 2020-21	Actuals 2021-22	Budget 2022-23	Budget 2023-24	Increase (Decrease)
<b>Instruction:</b>						
Classroom	\$ 24,683,905	\$ 25,037,947	\$ 25,761,005	\$ 27,576,448	\$ 27,169,407	\$ (407,041)
Remedial	53,318	44,137	130,543	78,518	62,886	(15,632)
Testing	71,766	88,449	78,596	90,845	131,845	41,000
Special Education	3,124,376	3,247,741	3,613,035	3,665,510	4,222,287	556,777
Alternative Education	100,783	103,649	118,693	117,544	247,075	129,531
Dropout Prevention	26,178	34,083	31,974	32,972	36,470	3,498
Homebound	10,058	4,817	10,845	44,352	116,574	72,222
Parent Resource Center	7,145	11,526	12,384	8,378	500	(7,878)
Regional Special Education	1,354,112	798,101	772,324	899,079	973,119	74,040
Risk Reduction	44,483	40,795	35,779	80,999	82,425	1,426
Vocational	1,222,198	1,276,065	1,286,653	1,409,290	1,378,151	(31,139)
Gifted	241,468	252,641	257,072	304,695	298,727	(5,968)
Other	688,511	818,568	767,458	809,033	859,930	50,897
Summer Remediation	29,865	27,794	40,583	70,529	70,529	0
Adult Education	11,146	7,450	3,103	7,214	7,214	0
Pre-K Non-Special Ed	382,425	417,446	423,080	434,399	447,250	12,851
<b>Total Instruction</b>	<b>32,051,737</b>	<b>32,211,209</b>	<b>33,343,127</b>	<b>35,629,805</b>	<b>36,104,389</b>	<b>474,584</b>
<b>Administration, Attendance and Health</b>						
Board Services	119,474	104,955	132,759	150,592	134,783	(15,809)
Executive Administration	862,054	879,309	947,884	976,645	989,997	13,352
Informational Services	151,007	185,517	194,658	223,801	241,573	17,772
Personnel Services	337,814	344,774	285,292	383,484	322,235	(61,249)
Fiscal Services	294,274	298,856	314,055	337,911	350,074	12,163
Health Services	481,385	493,935	543,330	597,443	687,955	90,512
Psychological Services	268,648	276,742	300,459	319,225	469,607	150,382
Speech/Audio Services	368,288	380,160	481,042	503,304	593,740	90,436
<b>Total Administration, Attendance &amp; Health</b>	<b>\$ 2,882,944</b>	<b>\$ 2,964,248</b>	<b>\$ 3,199,479</b>	<b>\$ 3,492,405</b>	<b>\$ 3,789,964</b>	<b>\$ 297,559</b>

Salem City Schools  
 General Fund Expenditures by State Categories  
 FY 2023-24

	Actuals 2019-20	Budget 2020-21	Actuals 2021-22	Budget 2022-23	Budget 2023-24	Increase (Decrease)
<b>Pupil Transportation:</b>						
Transportation Management	\$ 157,252	\$ 175,875	\$ 215,291	\$ 221,493	\$ 226,652	\$ 5,159
Vehicle Operation Services	828,759	875,489	1,178,919	1,148,617	1,248,901	100,284
Monitoring Services	198,589	252,955	281,430	285,493	343,891	58,398
Vehicle Maintenance Services	164,017	188,933	227,384	253,585	254,267	682
Bus Purchases	38,300	70,491	339,513	300,000	275,505	(24,495)
<b>Total Pupil Transportation</b>	<b>1,386,917</b>	<b>1,563,743</b>	<b>2,242,537</b>	<b>2,209,188</b>	<b>2,349,216</b>	<b>140,028</b>
<b>Operation &amp; Maintenance:</b>						
Building Services	3,098,829	3,160,970	3,658,077	3,627,458	3,753,659	126,201
Ground Services	88,359	82,729	115,007	106,000	126,620	20,620
Equipment Services	-	-	-	-	-	-
Security Services	38,542	737	-	-	-	-
<b>Total Operation &amp; Maintenance</b>	<b>3,225,730</b>	<b>3,244,436</b>	<b>3,773,084</b>	<b>3,733,458</b>	<b>3,880,279</b>	<b>146,821</b>
<b>Technology:</b>						
Technology	1,331,418	1,716,127	2,041,856	1,970,378	2,200,497	230,119
<b>Total Technology</b>	<b>1,331,418</b>	<b>1,716,127</b>	<b>2,041,856</b>	<b>1,970,378</b>	<b>2,200,497</b>	<b>230,119</b>
<b>Other Uses of Funds:</b>						
Transfers to Other Funds	2,932,190	2,539,866	4,922,495	550,201	2,469,271	1,919,070
<b>Total Other Uses of Funds</b>	<b>2,932,190</b>	<b>2,539,866</b>	<b>4,922,495</b>	<b>550,201</b>	<b>2,469,271</b>	<b>1,919,070</b>
<b>Total General Fund Expenditures</b>	<b>\$ 43,810,936</b>	<b>\$ 44,239,629</b>	<b>\$ 49,522,578</b>	<b>\$ 47,585,435</b>	<b>\$ 50,793,616</b>	<b>\$ 3,208,181</b>
Beginning Balance	5,805,954	5,863,629	6,481,099			
Ending Balance	\$ 5,863,629	\$ 6,481,099	\$ 3,554,216			

Salem City Schools  
 General Fund Expenditures by Department and Object  
 FY 2023-24

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24	Increase (Decrease)
<b>Central Instruction</b>						
Salaries	\$ 1,564,666	\$ 1,617,689	\$ 1,797,423	\$ 2,043,659	\$ 2,301,223	257,564
Benefits	521,907	564,762	636,810	663,712	757,709	93,997
Purchased Services	1,417,042	753,432	858,180	1,175,404	1,436,290	260,886
Other Charges	5,432	4,481	7,615	11,932	10,492	(1,440)
Materials and Supplies	374,351	595,396	439,388	959,369	789,939	(169,430)
<b>Total</b>	<b>3,883,398</b>	<b>3,535,760</b>	<b>3,739,416</b>	<b>4,854,076</b>	<b>5,295,653</b>	<b>441,577</b>
<b>Salem High School</b>						
Salaries	6,819,926	6,721,706	6,857,315	7,269,800	7,571,707	301,907
Benefits	2,453,164	2,506,720	2,537,628	2,705,982	2,821,892	115,910
Purchased Services	35,721	114,374	301,658	44,242	41,016	(3,226)
Internal Services	150,977	159,739	189,587	188,000	196,135	8,135
Other Charges	340,592	319,144	451,237	441,699	470,674	28,975
Materials and Supplies	392,934	442,177	632,025	475,895	482,360	6,465
Capital	90,750	450,410	226,965	90,750	90,750	0
<b>Total</b>	<b>10,284,064</b>	<b>10,714,270</b>	<b>11,196,415</b>	<b>11,216,368</b>	<b>11,674,534</b>	<b>458,166</b>
<b>Andrew Lewis Middle</b>						
Salaries	4,946,484	5,117,553	5,182,577	5,605,946	5,491,756	(114,190)
Benefits	1,797,325	1,887,835	1,950,097	2,017,180	2,018,945	1,765
Purchased Services	54,903	33,828	37,125	48,227	48,426	199
Internal Services	89,982	75,098	99,571	86,608	88,173	1,565
Other Charges	214,835	222,049	254,788	270,300	289,000	18,700
Materials and Supplies	135,529	127,700	156,055	148,680	156,201	7,521
Capital	63,750	59,394	31,527	63,750	63,750	0
<b>Total</b>	<b>\$ 7,302,808</b>	<b>\$ 7,523,457</b>	<b>\$ 7,711,740</b>	<b>\$ 8,240,691</b>	<b>\$ 8,156,251</b>	<b>(84,440)</b>

Salem City Schools  
 General Fund Expenditures by Department and Object  
 FY 2023-24

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Increase (Decrease)
<b>G W Carver Elementary</b>						
Salaries	\$ 2,540,941	\$ 2,601,854	\$ 2,724,724	\$ 2,865,248	\$ 2,842,275	(22,973)
Benefits	956,719	986,866	1,047,255	1,086,093	1,113,102	27,009
Purchased Services	28,369	32,574	38,124	32,349	32,649	300
Internal Services	48,225	48,510	54,299	56,000	57,210	1,210
Other Charges	101,918	113,257	120,357	128,530	132,830	4,300
Materials and Supplies	60,820	59,650	201,497	62,939	73,943	11,004
Capital	20,400	20,257	1,949	20,600	20,600	0
<b>Total</b>	<b>3,757,392</b>	<b>3,862,968</b>	<b>4,188,205</b>	<b>4,251,759</b>	<b>4,272,609</b>	<b>20,850</b>
<b>West Salem Elementary</b>						
Salaries	2,398,997	2,342,263	2,480,438	2,596,570	2,534,054	(62,516)
Benefits	908,926	882,964	928,152	1,001,128	1,012,052	10,924
Purchased Services	35,033	25,883	28,423	30,658	30,958	300
Internal Services	51,405	44,039	59,416	56,000	58,910	2,910
Other Charges	79,147	73,259	88,258	100,217	104,692	4,475
Materials and Supplies	73,339	71,597	188,866	67,926	68,796	870
Capital	20,400	20,104	1,182	20,600	20,600	0
<b>Total</b>	<b>\$ 3,567,247</b>	<b>\$ 3,460,109</b>	<b>\$ 3,774,735</b>	<b>\$ 3,873,099</b>	<b>\$ 3,830,062</b>	<b>(43,037)</b>

Salem City Schools  
 General Fund Expenditures by Department and Object  
 FY 2023-24

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Increase (Decrease)
<b>South Salem Elementary</b>						
Salaries	\$ 2,135,746	\$ 2,156,588	\$ 2,152,445	\$ 2,321,823	\$ 2,475,113	153,290
Benefits	820,542	817,994	836,253	886,511	951,783	65,272
Purchased Services	31,108	30,569	30,971	35,661	36,847	1,186
Internal Services	47,533	49,511	51,749	45,200	47,540	2,340
Other Charges	85,326	89,852	103,251	120,290	116,790	(3,500)
Materials and Supplies	58,365	56,764	208,994	56,821	58,678	1,857
Capital	20,400	20,146	1,195	20,600	20,600	0
<b>Total</b>	<b>3,199,020</b>	<b>3,221,424</b>	<b>3,384,858</b>	<b>3,486,906</b>	<b>3,707,351</b>	<b>220,445</b>
<b>East Salem Elementary</b>						
Salaries	2,497,131	2,578,789	2,696,374	2,893,692	2,726,060	(167,632)
Benefits	959,461	1,025,055	1,083,394	1,076,982	1,061,448	(15,534)
Purchased Services	33,834	29,114	30,096	32,551	33,108	557
Internal Services	33,895	41,843	61,700	63,370	67,830	4,460
Other Charges	73,669	74,984	82,862	98,545	93,925	(4,620)
Materials and Supplies	66,802	64,487	198,861	70,576	64,159	(6,417)
Capital	20,400	17,035	2,289	20,600	20,600	0
<b>Total</b>	<b>3,685,192</b>	<b>3,831,307</b>	<b>4,155,576</b>	<b>4,256,316</b>	<b>4,067,130</b>	<b>(189,186)</b>



Salem City Schools  
 General Fund Expenditures by Department and Object  
 FY 2023-24

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Increase (Decrease)
<b>Regional</b>						
Salaries	452,371	517,295	495,417	561,746	618,289	56,543
Benefits	242,150	245,501	239,370	297,631	312,795	15,164
Purchased Services	-	30,354	33,775	34,701	34,701	0
Other Charges	-	-	-	-	0	0
Materials and Supplies	1,409	4,951	3,747	5,001	7,334	2,333
<b>Total</b>	<b>\$ 695,930</b>	<b>\$ 798,101</b>	<b>\$ 772,309</b>	<b>\$ 899,079</b>	<b>\$ 973,119</b>	<b>74,040</b>
<b>Central Administration</b>						
Salaries	\$ 942,974	\$ 993,385	\$ 1,041,702	\$ 1,077,910	\$ 1,055,151	(22,759)
Benefits	446,328	442,882	395,764	477,091	416,705	(60,386)
Purchased Services	283,742	284,568	332,879	394,366	400,334	5,968
Internal Services	88,060	102,238	110,583	110,248	128,420	18,172
Other Charges	208,422	186,530	192,235	232,059	212,873	(19,186)
Materials and Supplies	31,722	31,019	40,054	39,150	36,750	(2,400)
<b>Total</b>	<b>2,001,248</b>	<b>2,040,622</b>	<b>2,113,217</b>	<b>2,330,824</b>	<b>2,250,233</b>	<b>(80,591)</b>
<b>Central Attendance &amp; Health</b>						
Salaries	806,365	832,954	953,072	992,039	1,248,760	256,721
Benefits	267,983	287,238	335,374	366,962	441,000	74,038
Purchased Services	24,089	24,979	28,385	45,953	46,453	500
Other Charges	1,573	780	970	2,974	2,974	0
Materials and Supplies	15,521	2,051	3,273	9,000	9,000	0
<b>Total</b>	<b>\$ 1,115,531</b>	<b>\$ 1,148,002</b>	<b>\$ 1,321,074</b>	<b>\$ 1,416,928</b>	<b>\$ 1,748,187</b>	<b>331,259</b>

Salem City Schools  
 General Fund Expenditures by Department and Object  
 FY 2023-24

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Increase (Decrease)
<b>Transportation</b>						
Salaries	\$ 732,549	\$ 841,626	\$ 1,040,964	\$ 1,039,682	\$ 1,155,893	\$ 116,211
Benefits	295,724	309,528	397,149	440,244	469,310	29,066
Purchased Services	68,304	100,699	117,546	101,767	116,992	15,225
Internal Services	157,944	147,719	164,020	182,000	182,000	0
Other Charges	16,636	18,818	19,560	17,995	20,516	2,521
Materials and Supplies	77,459	74,862	163,786	127,500	129,000	1,500
Joint Operations	-	-	-	-	-	0
Capital	38,300	70,491	339,513	300,000	275,505	(24,495)
Transfers	-	-	-	-	-	0
<b>Total</b>	<b>1,386,916</b>	<b>1,563,743</b>	<b>2,242,538</b>	<b>2,209,188</b>	<b>2,349,216</b>	<b>140,028</b>
<b>Transfers</b>						
Transfers	2,932,190	2,539,866	4,922,495	550,201	2,469,271	1,919,070
<b>Total Expenditures</b>	<b>2,932,190</b>	<b>2,539,866</b>	<b>4,922,495</b>	<b>550,201</b>	<b>2,469,271</b>	<b>1,919,070</b>
	<b>\$ 43,810,936</b>	<b>\$ 44,239,629</b>	<b>\$ 49,522,578</b>	<b>\$ 47,585,435</b>	<b>\$ 50,793,616</b>	<b>\$ 3,208,181</b>
Beginning Balance	5,805,954	5,863,629	6,481,099			
Ending Balance	<b>\$ 5,863,629</b>	<b>\$ 6,481,099</b>	<b>3,554,216</b>			



# Central Instruction

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# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-10-2-110-71167 - Compensation-Kindergarten Registration	2,035.75	2,048.50	1,695.75	2,360.00	4,860.00	2,500.00
30-110-61-10-2-110-72100 - FICA	155.76	156.77	129.72	181.00	372.00	191.00
30-110-61-10-2-110-72600 - Unemployment Compensation	56.20	.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	.00
30-110-61-10-2-110-73285 - Strings Program	1,500.00	.00	750.00	2,250.00	2,250.00	.00
30-110-61-10-2-110-75529 - Travel-Itinerant	.00	.00	12.68	.00	.00	.00
30-110-61-10-2-110-76070 - Parent Involvement	.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	190,102.00	65,375.00	(124,727.00)
30-110-61-10-2-110-76210 - Character Education	1,171.83	.00	.00	1,100.00	1,100.00	.00
30-110-61-10-2-110-76250 - Enrichment	7,690.87	109,155.76	15,251.14	13,900.00	13,900.00	.00
30-110-61-10-2-110-76265 - Family Life	.00	.00	.00	100.00	100.00	.00
30-110-61-10-2-110-76370 - Reading Intervention	4,016.93	9,269.97	6,832.72	9,320.00	9,320.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$82,966.28</b>	<b>\$268,764.44</b>	<b>\$108,812.79</b>	<b>\$222,213.00</b>	<b>\$100,177.00</b>	<b>(\$122,036.00)</b>
Program <b>111 - Remedial-School Day</b>						
30-110-61-10-2-111-71120 - Compensation-Instructional Salaries	577.50	.00	.00	9,152.00	.00	(9,152.00)
30-110-61-10-2-111-72100 - FICA	44.23	.00	.00	701.00	.00	(701.00)
Program <b>111 - Remedial-School Day Totals</b>	<b>\$621.73</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,853.00</b>	<b>\$0.00</b>	<b>(\$9,853.00)</b>
Program <b>115 - Testing</b>						
30-110-61-10-2-115-71120 - Compensation-Instructional Salaries	.00	17.00	34.00	400.00	400.00	.00
30-110-61-10-2-115-72100 - FICA	.00	1.30	2.60	31.00	31.00	.00
30-110-61-10-2-115-73205 - Software Licensing Fees	21,083.60	21,756.20	29,585.86	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	550.00	550.00	.00
30-110-61-10-2-115-76455 - Testing Materials-Assessment	.00	15,594.63	100.52	500.00	500.00	.00
Program <b>115 - Testing Totals</b>	<b>\$21,133.15</b>	<b>\$39,045.41</b>	<b>\$32,725.68</b>	<b>\$22,566.00</b>	<b>\$62,566.00</b>	<b>\$40,000.00</b>
Program <b>120 - Special Education</b>						
30-110-61-10-2-120-71146 - Compensation - ELL	50,622.79	56,208.00	66,979.75	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
30-110-61-10-2-120-71200 - Compensation-OT	.00	12.52	.00	.00	.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>120 - Special Education</b>						
30-110-61-10-2-120-71665 - Bonus Payments To Teachers	.00	3,096.00	.00	.00	.00	.00
30-110-61-10-2-120-72100 - FICA	4,164.83	4,434.08	4,892.53	4,655.00	8,595.00	3,940.00
30-110-61-10-2-120-72220 - VRS Hybrid Pension Contribution	6,027.75	7,143.53	7,609.60	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	7,440.00	7,440.00	.00
30-110-61-10-2-120-72400 - VRS Group Life Insurance	503.64	575.97	613.50	815.00	1,505.00	690.00
30-110-61-10-2-120-72510 - Hybrid Disability Insurance	101.70	102.33	109.00	.00	.00	.00
30-110-61-10-2-120-72750 - VRS Retiree Health Care Credit	461.34	520.04	554.00	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	19,000.00	20,600.00	1,600.00
30-110-61-10-2-120-73037 - Contractual Services - Other	1,979.75	3,382.60	3,298.40	2,750.00	23,000.00	20,250.00
30-110-61-10-2-120-73255 - Professional Development	.00	.00	5,282.51	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	141,216.00	149,716.00	8,500.00
30-110-61-10-2-120-75529 - Travel-Itinerant	.00	.00	.00	500.00	500.00	.00
30-110-61-10-2-120-76431 - Special Ed - General	7,130.95	18,761.87	11,026.56	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	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	4,000.00	4,000.00	.00
Program <b>120 - Special Education Totals</b>	\$247,959.21	\$306,801.56	\$299,594.64	\$273,183.00	\$371,344.00	\$98,161.00
Program <b>127 - Regional Sp Ed Program</b>						
30-110-61-10-2-127-73297 - Tuition - Regional Sp Ed Program	336,017.86	.00	.00	.00	.00	.00
Program <b>127 - Regional Sp Ed Program Totals</b>	\$336,017.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program <b>128 - Risk Reduction</b>						
30-110-61-10-2-128-71120 - Compensation-Instructional Salaries	2,736.00	190.00	635.25	200.00	200.00	.00
30-110-61-10-2-128-71151 - Compensation-Instructional Asst	.00	.00	2,897.82	.00	8,757.00	8,757.00
30-110-61-10-2-128-72100 - FICA	209.33	14.54	270.29	16.00	685.00	669.00
30-110-61-10-2-128-73037 - Contractual Services - Other	869.87	.00	.00	.00	.00	.00
Program <b>128 - Risk Reduction Totals</b>	\$3,815.20	\$204.54	\$3,803.36	\$216.00	\$9,642.00	\$9,426.00
Program <b>140 - Gifted</b>						
30-110-61-10-2-140-71120 - Compensation-Instructional Salaries	60,245.04	60,418.54	63,516.60	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	.00	.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>140 - Gifted</b>						
30-110-61-10-2-140-72100 - FICA	4,058.81	4,152.21	4,595.38	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	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	8,860.00	8,860.00	.00
30-110-61-10-2-140-72400 - VRS Group Life Insurance	789.20	810.02	851.10	894.00	856.00	(38.00)
30-110-61-10-2-140-72750 - VRS Retiree Health Care Credit	723.00	731.52	768.60	807.00	773.00	(34.00)
30-110-61-10-2-140-76280 - Gifted	5,813.36	6,956.39	5,519.64	5,600.00	5,600.00	.00
Program <b>140 - Gifted Totals</b>	<b>\$89,101.29</b>	<b>\$92,864.89</b>	<b>\$93,859.14</b>	<b>\$99,040.00</b>	<b>\$95,454.00</b>	<b>(\$3,586.00)</b>
Level <b>2 - Elementary Totals</b>	<b>\$781,614.72</b>	<b>\$707,680.84</b>	<b>\$538,795.61</b>	<b>\$627,071.00</b>	<b>\$639,183.00</b>	<b>\$12,112.00</b>
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-10-3-110-72100 - FICA	14.92	.00	.00	.00	.00	.00
30-110-61-10-3-110-73018 - Career - Tech Testing	10,394.44	8,329.59	6,558.64	10,500.00	29,500.00	19,000.00
30-110-61-10-3-110-73037 - Contractual Services - Other	.00	.00	.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	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	175,000.00	175,000.00	.00
30-110-61-10-3-110-75529 - Travel-Itinerant	10.92	.00	.00	.00	.00	.00
30-110-61-10-3-110-76035 - CPR/AED Recertification	664.63	.00	202.49	800.00	800.00	.00
30-110-61-10-3-110-76042 - Distinguished Scholars	28,500.00	33,500.00	27,265.30	28,000.00	28,000.00	.00
30-110-61-10-3-110-76070 - Parent Involvement	.00	.00	.00	250.00	250.00	.00
30-110-61-10-3-110-76130 - Textbooks	75,293.69	62,293.41	22,904.62	71,298.00	71,298.00	.00
30-110-61-10-3-110-76250 - Enrichment	255.07	100.00	90.00	.00	.00	.00
30-110-61-10-3-110-76455 - Testing Materials-Assessment	(15.00)	.00	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$265,721.79</b>	<b>\$237,950.29</b>	<b>\$196,216.15</b>	<b>\$384,221.00</b>	<b>\$408,221.00</b>	<b>\$24,000.00</b>
Program <b>111 - Remedial-School Day</b>						
30-110-61-10-3-111-71120 - Compensation-Instructional Salaries	110.00	.00	.00	2,684.00	.00	(2,684.00)
30-110-61-10-3-111-72100 - FICA	8.42	.00	.00	205.00	.00	(205.00)
30-110-61-10-3-111-73037 - Contractual Services - Other	552.56	580.00	1,236.00	6,899.00	6,899.00	.00
Program <b>111 - Remedial-School Day Totals</b>	<b>\$670.98</b>	<b>\$580.00</b>	<b>\$1,236.00</b>	<b>\$9,788.00</b>	<b>\$6,899.00</b>	<b>(\$2,889.00)</b>

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>115 - Testing</b>						
30-110-61-10-3-115-71120 - Compensation-Instructional Salaries	182.75	3,608.25	1,487.50	3,500.00	3,500.00	.00
30-110-61-10-3-115-72100 - FICA	13.98	276.04	113.81	268.00	268.00	.00
30-110-61-10-3-115-73205 - Software Licensing Fees	17,643.20	17,262.15	13,185.30	17,565.00	18,565.00	1,000.00
30-110-61-10-3-115-73225 - Professional Development - Conferences	49.55	227.13	.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	14,820.00	14,820.00	.00
Program <b>115 - Testing Totals</b>	<b>\$28,224.37</b>	<b>\$24,804.29</b>	<b>\$16,732.37</b>	<b>\$37,153.00</b>	<b>\$38,153.00</b>	<b>\$1,000.00</b>
Program <b>120 - Special Education</b>						
30-110-61-10-3-120-71110 - Compensation-Administrative	.00	30,639.46	38,987.78	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	61,526.00	62,379.00	853.00
30-110-61-10-3-120-71665 - Bonus Payments To Teachers	.00	774.00	.00	.00	.00	.00
30-110-61-10-3-120-72100 - FICA	1,597.94	3,810.77	7,601.16	7,328.00	7,518.00	190.00
30-110-61-10-3-120-72210 - VRS Pension Contribution	.00	4,609.02	15,162.70	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
30-110-61-10-3-120-72300 - Group Health and Dental Insurance	.00	.00	8,961.48	8,667.00	8,667.00	.00
30-110-61-10-3-120-72400 - VRS Group Life Insurance	.00	371.12	1,222.50	1,284.00	1,317.00	33.00
30-110-61-10-3-120-72510 - Hybrid Disability Insurance	11.24	.00	.00	.00	.00	.00
30-110-61-10-3-120-72750 - VRS Retiree Health Care Credit	.00	335.61	1,103.90	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	5,000.00	5,000.00	.00
30-110-61-10-3-120-73255 - Professional Development	.00	.00	1,131.97	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	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
30-110-61-10-3-120-76431 - Special Ed - General	751.11	1,400.72	4,208.79	1,200.00	1,200.00	.00
30-110-61-10-3-120-76438 - Supplies - EL	1,235.69	496.37	1,377.59	1,250.00	1,250.00	.00
30-110-61-10-3-120-76455 - Testing Materials-Assessment	.00	628.82	(628.82)	.00	.00	.00
Program <b>120 - Special Education Totals</b>	<b>\$73,932.44</b>	<b>\$101,271.51</b>	<b>\$197,523.53</b>	<b>\$187,173.00</b>	<b>\$195,820.00</b>	<b>\$8,647.00</b>
Program <b>121 - Alternative Education</b>						
30-110-61-10-3-121-71120 - Compensation-Instructional Salaries	47,213.04	47,493.04	53,249.04	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	28,813.00	30,335.00	1,522.00



# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>121 - Alternative Education</b>						
30-110-61-10-3-121-72100 - FICA	5,273.63	5,285.24	5,876.51	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	3,461.00	18,634.00	15,173.00
30-110-61-10-3-121-72220 - VRS Hybrid Pension Contribution	7,402.94	7,902.63	8,850.00	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	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	1,135.00	2,504.00	1,369.00
30-110-61-10-3-121-72510 - Hybrid Disability Insurance	101.16	113.18	126.70	155.00	155.00	.00
30-110-61-10-3-121-72750 - VRS Retiree Health Care Credit	837.60	861.52	976.30	1,025.00	2,261.00	1,236.00
Program <b>121 - Alternative Education Totals</b>	<b>\$100,783.46</b>	<b>\$103,649.09</b>	<b>\$118,693.15</b>	<b>\$117,544.00</b>	<b>\$247,075.00</b>	<b>\$129,531.00</b>
Program <b>122 - Dropout Prevention</b>						
30-110-61-10-3-122-71120 - Compensation-Instructional Salaries	17,148.98	17,550.59	19,293.80	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	.00	.00	.00
30-110-61-10-3-122-72100 - FICA	1,052.36	1,295.56	1,070.91	1,569.00	1,780.00	211.00
30-110-61-10-3-122-72210 - VRS Pension Contribution	.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	.00	.00	.00
30-110-61-10-3-122-72300 - Group Health and Dental Insurance	4,776.48	7,150.80	7,818.40	6,960.00	6,960.00	.00
30-110-61-10-3-122-72400 - VRS Group Life Insurance	227.50	237.68	261.80	275.00	312.00	37.00
30-110-61-10-3-122-72510 - Hybrid Disability Insurance	41.30	42.20	46.50	.00	.00	.00
30-110-61-10-3-122-72750 - VRS Retiree Health Care Credit	208.40	214.60	236.40	248.00	282.00	34.00
Program <b>122 - Dropout Prevention Totals</b>	<b>\$26,177.52</b>	<b>\$34,083.06</b>	<b>\$31,974.21</b>	<b>\$32,972.00</b>	<b>\$36,470.00</b>	<b>\$3,498.00</b>
Program <b>127 - Regional Sp Ed Program</b>						
30-110-61-10-3-127-73297 - Tuition - Regional Sp Ed Program	186,838.70	.00	.00	.00	.00	.00
Program <b>127 - Regional Sp Ed Program Totals</b>	<b>\$186,838.70</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Program <b>128 - Risk Reduction</b>						
30-110-61-10-3-128-71120 - Compensation-Instructional Salaries	11,180.86	926.29	1,609.47	20,142.00	20,142.00	.00
30-110-61-10-3-128-71151 - Compensation-Instructional Asst	.00	.00	11.00	.00	.00	.00
30-110-61-10-3-128-72100 - FICA	707.12	70.86	124.00	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	38,600.00	30,600.00	(8,000.00)
30-110-61-10-3-128-75529 - Travel-Itinerant	.00	.00	150.11	500.00	500.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>128 - Risk Reduction</b>						
30-110-61-10-3-128-76435 - Supplies - Instructional	2,636.86	12,609.77	4,937.38	20,000.00	20,000.00	.00
Program <b>128 - Risk Reduction Totals</b>	<b>\$38,973.08</b>	<b>\$40,590.42</b>	<b>\$31,976.10</b>	<b>\$80,783.00</b>	<b>\$72,783.00</b>	<b>(\$8,000.00)</b>
Program <b>140 - Gifted</b>						
30-110-61-10-3-140-71120 - Compensation-Instructional Salaries	20,081.64	20,139.49	21,172.20	22,231.00	21,288.00	(943.00)
30-110-61-10-3-140-71665 - Bonus Payments To Teachers	.00	464.40	.00	.00	.00	.00
30-110-61-10-3-140-72100 - FICA	1,350.13	1,384.12	1,531.64	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	3,695.00	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	5,360.00	5,360.00	.00
30-110-61-10-3-140-72400 - VRS Group Life Insurance	263.10	270.03	283.70	298.00	285.00	(13.00)
30-110-61-10-3-140-72750 - VRS Retiree Health Care Credit	241.00	243.84	256.20	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	82,960.00	84,960.00	2,000.00
30-110-61-10-3-140-76280 - Gifted	78.00	67.89	916.58	1,500.00	1,500.00	.00
Program <b>140 - Gifted Totals</b>	<b>\$74,987.87</b>	<b>\$80,569.13</b>	<b>\$82,582.84</b>	<b>\$118,014.00</b>	<b>\$118,818.00</b>	<b>\$804.00</b>
Level <b>3 - Secondary Totals</b>	<b>\$796,310.21</b>	<b>\$623,497.79</b>	<b>\$676,934.35</b>	<b>\$967,648.00</b>	<b>\$1,124,239.00</b>	<b>\$156,591.00</b>
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-10-4-110-73255 - Professional Development	292.86	.00	1,880.60	1,000.00	1,000.00	.00
30-110-61-10-4-110-73285 - Strings Program	490.00	.00	450.00	.00	.00	.00
30-110-61-10-4-110-76070 - Parent Involvement	.00	.00	.00	250.00	250.00	.00
30-110-61-10-4-110-76130 - Textbooks	43,970.71	42,193.18	100,207.84	201,327.00	112,663.00	(88,664.00)
30-110-61-10-4-110-76250 - Enrichment	2,698.08	2,381.36	.00	.00	.00	.00
30-110-61-10-4-110-76265 - Family Life	.00	.00	.00	100.00	100.00	.00
30-110-61-10-4-110-76345 - Mathematics	3,935.74	3,857.92	3,919.11	3,945.00	3,945.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$51,387.39</b>	<b>\$48,432.46</b>	<b>\$106,457.55</b>	<b>\$206,622.00</b>	<b>\$117,958.00</b>	<b>(\$88,664.00)</b>
Program <b>111 - Remedial-School Day</b>						
30-110-61-10-4-111-71120 - Compensation-Instructional Salaries	.00	.00	.00	2,684.00	.00	(2,684.00)
30-110-61-10-4-111-72100 - FICA	.00	.00	.00	206.00	.00	(206.00)
Program <b>111 - Remedial-School Day Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,890.00</b>	<b>\$0.00</b>	<b>(\$2,890.00)</b>

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>115 - Testing</b>						
30-110-61-10-4-115-71120 - Compensation-Instructional Salaries	.00	.00	.00	2,000.00	2,000.00	.00
30-110-61-10-4-115-72100 - FICA	.00	.00	.00	153.00	153.00	.00
30-110-61-10-4-115-73205 - Software Licensing Fees	22,003.95	23,918.00	18,151.30	24,253.00	24,253.00	.00
30-110-61-10-4-115-73225 - Professional Development - Conferences	101.44	610.98	.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	3,720.00	3,720.00	.00
Program <b>115 - Testing Totals</b>	<b>\$22,408.10</b>	<b>\$24,599.06</b>	<b>\$29,137.83</b>	<b>\$31,126.00</b>	<b>\$31,126.00</b>	<b>\$0.00</b>
Program <b>120 - Special Education</b>						
30-110-61-10-4-120-71146 - Compensation - ELL	16,002.50	15,892.50	22,036.25	23,450.00	79,008.00	55,558.00
30-110-61-10-4-120-72100 - FICA	1,224.19	1,215.78	1,742.57	1,794.00	6,044.00	4,250.00
30-110-61-10-4-120-72210 - VRS Pension Contribution	.00	.00	.00	.00	9,234.00	9,234.00
30-110-61-10-4-120-72300 - Group Health and Dental Insurance	.00	.00	.00	.00	9,407.00	9,407.00
30-110-61-10-4-120-72400 - VRS Group Life Insurance	.00	.00	.00	.00	744.00	744.00
30-110-61-10-4-120-72600 - Unemployment Compensation	.00	407.29	.00	.00	.00	.00
30-110-61-10-4-120-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	672.00	672.00
30-110-61-10-4-120-73010 - Autism Support Services	.00	575.00	4,878.75	2,000.00	2,000.00	.00
30-110-61-10-4-120-73255 - Professional Development	.00	.00	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	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	1,200.00	1,200.00	.00
30-110-61-10-4-120-76438 - Supplies - EL	1,296.24	994.55	1,697.92	1,250.00	1,250.00	.00
Program <b>120 - Special Education Totals</b>	<b>\$66,107.26</b>	<b>\$61,438.90</b>	<b>\$87,800.18</b>	<b>\$79,263.00</b>	<b>\$165,128.00</b>	<b>\$85,865.00</b>
Program <b>127 - Regional Sp Ed Program</b>						
30-110-61-10-4-127-73297 - Tuition - Regional Sp Ed Program	135,325.34	.00	.00	.00	.00	.00
Program <b>127 - Regional Sp Ed Program Totals</b>	<b>\$135,325.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Program <b>128 - Risk Reduction</b>						
30-110-61-10-4-128-71120 - Compensation-Instructional Salaries	551.00	.00	.00	.00	.00	.00
30-110-61-10-4-128-72100 - FICA	42.15	.00	.00	.00	.00	.00
30-110-61-10-4-128-73037 - Contractual Services - Other	1,079.38	.00	.00	.00	.00	.00
30-110-61-10-4-128-76435 - Supplies - Instructional	22.22	.00	.00	.00	.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>128 - Risk Reduction</b>						
Program <b>128 - Risk Reduction Totals</b>	\$1,694.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program <b>140 - Gifted</b>						
30-110-61-10-4-140-71120 - Compensation-Instructional Salaries	53,551.20	53,705.40	56,459.16	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	.00	.00	.00
30-110-61-10-4-140-72100 - FICA	3,600.08	3,690.75	4,085.01	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	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	7,860.00	7,860.00	.00
30-110-61-10-4-140-72400 - VRS Group Life Insurance	701.50	720.06	756.50	794.00	761.00	(33.00)
30-110-61-10-4-140-72750 - VRS Retiree Health Care Credit	642.60	650.15	683.10	717.00	687.00	(30.00)
30-110-61-10-4-140-76280 - Gifted	2,014.47	2,844.28	2,045.91	2,000.00	2,000.00	.00
Program <b>140 - Gifted Totals</b>	\$76,040.45	\$79,207.38	\$80,569.82	\$85,041.00	\$81,855.00	(\$3,186.00)
Level <b>4 - Middle Totals</b>	\$352,963.29	\$213,677.80	\$303,965.38	\$404,942.00	\$396,067.00	(\$8,875.00)
Level <b>6 - Summer</b>						
Program <b>112 - Remedial-Summer</b>						
30-110-61-10-6-112-71110 - Compensation-Administrative	.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	48,065.00	48,065.00	.00
30-110-61-10-6-112-72100 - FICA	3,666.17	3,085.69	7,367.37	3,922.00	3,922.00	.00
30-110-61-10-6-112-76435 - Supplies - Instructional	328.52	136.73	2,087.45	800.00	800.00	.00
Program <b>112 - Remedial-Summer Totals</b>	\$52,025.75	\$43,556.88	\$129,307.00	\$55,987.00	\$55,987.00	\$0.00
Program <b>160 - Summer</b>						
30-110-61-10-6-160-71196 - Compensation - Summer School Teacher	25,251.54	25,595.85	36,158.30	63,334.00	63,334.00	.00
30-110-61-10-6-160-72100 - FICA	1,908.26	1,958.09	2,766.13	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	2,100.00	2,100.00	.00
30-110-61-10-6-160-76435 - Supplies - Instructional	.00	.00	1,598.38	250.00	250.00	.00
Program <b>160 - Summer Totals</b>	\$29,864.55	\$27,793.94	\$40,582.81	\$70,529.00	\$70,529.00	\$0.00
Level <b>6 - Summer Totals</b>	\$81,890.30	\$71,350.82	\$169,889.81	\$126,516.00	\$126,516.00	\$0.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b>						
Program <b>170 - Adult</b>						
30-110-61-10-7-170-71120 - Compensation-Instructional Salaries	600.00	2.75	.00	.00	.00	.00
30-110-61-10-7-170-72100 - FICA	45.90	.60	.00	.00	.00	.00
30-110-61-10-7-170-72600 - Unemployment Compensation	.00	800.99	.00	.00	.00	.00
Program <b>170 - Adult</b> Totals	<u>\$645.90</u>	<u>\$804.34</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level <b>7 - Adult</b> Totals	<u>\$645.90</u>	<u>\$804.34</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Sub-Function <b>10 - Classroom Instruction</b> Totals	<u>\$2,013,424.42</u>	<u>\$1,617,011.59</u>	<u>\$1,689,585.15</u>	<u>\$2,126,177.00</u>	<u>\$2,286,005.00</u>	<u>\$159,828.00</u>
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-21-2-110-76285 - Guidance	.00	.00	.00	250.00	250.00	.00
Program <b>110 - Regular Instruction</b> Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$250.00</u>	<u>\$250.00</u>	<u>\$0.00</u>
Level <b>2 - Elementary</b> Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$250.00</u>	<u>\$250.00</u>	<u>\$0.00</u>
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-21-3-110-76285 - Guidance	71.25	133.38	63.65	175.00	175.00	.00
Program <b>110 - Regular Instruction</b> Totals	<u>\$71.25</u>	<u>\$133.38</u>	<u>\$63.65</u>	<u>\$175.00</u>	<u>\$175.00</u>	<u>\$0.00</u>
Program <b>120 - Special Education</b>						
30-110-61-21-3-120-76285 - Guidance	3.75	7.02	3.35	.00	.00	.00
Program <b>120 - Special Education</b> Totals	<u>\$3.75</u>	<u>\$7.02</u>	<u>\$3.35</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Program <b>140 - Gifted</b>						
30-110-61-21-3-140-76285 - Guidance	.00	.00	60.02	.00	.00	.00
Program <b>140 - Gifted</b> Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$60.02</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level <b>3 - Secondary</b> Totals	<u>\$75.00</u>	<u>\$140.40</u>	<u>\$127.02</u>	<u>\$175.00</u>	<u>\$175.00</u>	<u>\$0.00</u>
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-21-4-110-76285 - Guidance	.00	.00	.00	175.00	175.00	.00
Program <b>110 - Regular Instruction</b> Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$175.00</u>	<u>\$175.00</u>	<u>\$0.00</u>
Level <b>4 - Middle</b> Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$175.00</u>	<u>\$175.00</u>	<u>\$0.00</u>
Sub-Function <b>21 - Student Guidance</b> Totals	<u>\$75.00</u>	<u>\$140.40</u>	<u>\$127.02</u>	<u>\$600.00</u>	<u>\$600.00</u>	<u>\$0.00</u>

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>22 - Student Social Worker</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-22-2-110-71120 - Compensation-Instructional Salaries	26,394.48	26,428.47	42,468.84	44,592.00	46,684.00	2,092.00
30-110-61-22-2-110-71665 - Bonus Payments To Teachers	.00	928.80	.00	.00	.00	.00
30-110-61-22-2-110-72100 - FICA	2,025.72	2,096.23	3,165.80	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	7,411.00	7,759.00	348.00
30-110-61-22-2-110-72220 - VRS Hybrid Pension Contribution	.00	.00	2,323.80	.00	.00	.00
30-110-61-22-2-110-72300 - Group Health and Dental Insurance	.00	350.34	4,084.68	.00	.00	.00
30-110-61-22-2-110-72400 - VRS Group Life Insurance	345.84	354.21	569.12	598.00	626.00	28.00
30-110-61-22-2-110-72510 - Hybrid Disability Insurance	.00	.00	33.30	.00	.00	.00
30-110-61-22-2-110-72750 - VRS Retiree Health Care Credit	316.68	319.74	513.96	540.00	565.00	25.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$33,221.40</b>	<b>\$34,870.18</b>	<b>\$57,893.98</b>	<b>\$56,552.00</b>	<b>\$59,205.00</b>	<b>\$2,653.00</b>
Program <b>120 - Special Education</b>						
30-110-61-22-2-120-71120 - Compensation-Instructional Salaries	17,596.32	17,618.97	28,657.56	29,729.00	31,123.00	1,394.00
30-110-61-22-2-120-71665 - Bonus Payments To Teachers	.00	619.20	.00	.00	.00	.00
30-110-61-22-2-120-72100 - FICA	1,350.39	1,397.45	2,136.80	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	4,941.00	5,173.00	232.00
30-110-61-22-2-120-72220 - VRS Hybrid Pension Contribution	.00	.00	1,549.20	.00	.00	.00
30-110-61-22-2-120-72300 - Group Health and Dental Insurance	.00	233.56	2,723.06	.00	.00	.00
30-110-61-22-2-120-72400 - VRS Group Life Insurance	230.52	236.10	379.42	398.00	417.00	19.00
30-110-61-22-2-120-72510 - Hybrid Disability Insurance	.00	.00	22.20	.00	.00	.00
30-110-61-22-2-120-72750 - VRS Retiree Health Care Credit	211.20	213.15	342.60	360.00	377.00	17.00
Program <b>120 - Special Education Totals</b>	<b>\$22,147.47</b>	<b>\$23,246.70</b>	<b>\$38,967.20</b>	<b>\$37,702.00</b>	<b>\$39,471.00</b>	<b>\$1,769.00</b>
Program <b>125 - Parent Resource Center</b>						
30-110-61-22-2-125-71145 - Compensation - Parent Resource Ctr	3,319.50	3,863.76	3,664.32	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
30-110-61-22-2-125-72100 - FICA	253.96	293.55	193.35	280.00	.00	(280.00)
30-110-61-22-2-125-72220 - VRS Hybrid Pension Contribution	.00	283.87	608.10	.00	.00	.00
30-110-61-22-2-125-72300 - Group Health and Dental Insurance	.00	865.62	1,624.24	.00	.00	.00
30-110-61-22-2-125-72400 - VRS Group Life Insurance	.00	22.89	49.00	.00	.00	.00
30-110-61-22-2-125-72510 - Hybrid Disability Insurance	.00	4.07	8.70	.00	.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>22 - Student Social Worker</b>						
Level <b>2 - Elementary</b>						
Program <b>125 - Parent Resource Center</b>						
30-110-61-22-2-125-72750 - VRS Retiree Health Care Credit	.00	20.68	44.30	.00	.00	.00
30-110-61-22-2-125-76435 - Supplies - Instructional	.00	.00	.00	500.00	500.00	.00
Program <b>125 - Parent Resource Center Totals</b>	<b>\$3,573.46</b>	<b>\$5,741.44</b>	<b>\$6,192.01</b>	<b>\$4,439.00</b>	<b>\$500.00</b>	<b>(\$3,939.00)</b>
Level <b>2 - Elementary Totals</b>	<b>\$58,942.33</b>	<b>\$63,858.32</b>	<b>\$103,053.19</b>	<b>\$98,693.00</b>	<b>\$99,176.00</b>	<b>\$483.00</b>
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-22-3-110-71120 - Compensation-Instructional Salaries	26,394.48	26,428.47	42,468.84	44,592.00	46,684.00	2,092.00
30-110-61-22-3-110-72100 - FICA	2,025.72	2,025.16	3,165.80	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	7,411.00	7,759.00	348.00
30-110-61-22-3-110-72220 - VRS Hybrid Pension Contribution	.00	.00	2,323.80	.00	.00	.00
30-110-61-22-3-110-72300 - Group Health and Dental Insurance	.00	350.34	4,084.68	.00	.00	.00
30-110-61-22-3-110-72400 - VRS Group Life Insurance	345.84	354.21	569.12	598.00	626.00	28.00
30-110-61-22-3-110-72510 - Hybrid Disability Insurance	.00	.00	33.30	.00	.00	.00
30-110-61-22-3-110-72750 - VRS Retiree Health Care Credit	316.68	319.74	513.96	540.00	565.00	25.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$33,221.40</b>	<b>\$33,870.31</b>	<b>\$57,893.98</b>	<b>\$56,552.00</b>	<b>\$59,205.00</b>	<b>\$2,653.00</b>
Program <b>120 - Special Education</b>						
30-110-61-22-3-120-71120 - Compensation-Instructional Salaries	17,596.32	17,618.97	28,312.56	29,729.00	31,123.00	1,394.00
30-110-61-22-3-120-72100 - FICA	1,350.70	1,350.08	2,110.43	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	4,941.00	5,173.00	232.00
30-110-61-22-3-120-72220 - VRS Hybrid Pension Contribution	.00	.00	1,549.30	.00	.00	.00
30-110-61-22-3-120-72300 - Group Health and Dental Insurance	.00	233.56	2,723.06	.00	.00	.00
30-110-61-22-3-120-72400 - VRS Group Life Insurance	230.40	235.98	379.20	398.00	417.00	19.00
30-110-61-22-3-120-72510 - Hybrid Disability Insurance	.00	.00	22.10	.00	.00	.00
30-110-61-22-3-120-72750 - VRS Retiree Health Care Credit	211.20	213.27	342.38	360.00	377.00	17.00
Program <b>120 - Special Education Totals</b>	<b>\$22,147.66</b>	<b>\$22,580.13</b>	<b>\$38,595.39</b>	<b>\$37,702.00</b>	<b>\$39,471.00</b>	<b>\$1,769.00</b>

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>22 - Student Social Worker</b>						
Level <b>3 - Secondary</b>						
Program <b>125 - Parent Resource Center</b>						
30-110-61-22-3-125-71145 - Compensation - Parent Resource Ctr	3,318.05	3,903.82	3,664.32	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
30-110-61-22-3-125-72100 - FICA	253.78	296.60	193.34	280.00	.00	(280.00)
30-110-61-22-3-125-72220 - VRS Hybrid Pension Contribution	.00	283.87	608.10	.00	.00	.00
30-110-61-22-3-125-72300 - Group Health and Dental Insurance	.00	865.62	1,624.24	.00	.00	.00
30-110-61-22-3-125-72400 - VRS Group Life Insurance	.00	22.89	49.00	.00	.00	.00
30-110-61-22-3-125-72510 - Hybrid Disability Insurance	.00	4.07	8.70	.00	.00	.00
30-110-61-22-3-125-72750 - VRS Retiree Health Care Credit	.00	20.68	44.30	.00	.00	.00
Program <b>125 - Parent Resource Center</b> Totals	\$3,571.83	\$5,784.55	\$6,192.00	\$3,939.00	\$0.00	(\$3,939.00)
Level <b>3 - Secondary</b> Totals	\$58,940.89	\$62,234.99	\$102,681.37	\$98,193.00	\$98,676.00	\$483.00
Sub-Function <b>22 - Student Social Worker</b> Totals	\$117,883.22	\$126,093.31	\$205,734.56	\$196,886.00	\$197,852.00	\$966.00
Sub-Function <b>23 - Student- Homebound</b>						
Level <b>2 - Elementary</b>						
Program <b>124 - Homebound</b>						
30-110-61-23-2-124-71120 - Compensation-Instructional Salaries	6,360.25	.00	3,386.25	3,420.00	3,420.00	.00
30-110-61-23-2-124-72100 - FICA	486.56	.00	259.00	262.00	262.00	.00
Program <b>124 - Homebound</b> Totals	\$6,846.81	\$0.00	\$3,645.25	\$3,682.00	\$3,682.00	\$0.00
Level <b>2 - Elementary</b> Totals	\$6,846.81	\$0.00	\$3,645.25	\$3,682.00	\$3,682.00	\$0.00
Level <b>3 - Secondary</b>						
Program <b>124 - Homebound</b>						
30-110-61-23-3-124-71120 - Compensation-Instructional Salaries	.00	.00	6,688.50	30,940.00	83,211.00	52,271.00
30-110-61-23-3-124-72100 - FICA	.00	.00	511.69	2,367.00	6,366.00	3,999.00
30-110-61-23-3-124-72210 - VRS Pension Contribution	.00	.00	.00	.00	13,830.00	13,830.00
30-110-61-23-3-124-72400 - VRS Group Life Insurance	.00	.00	.00	.00	1,115.00	1,115.00
30-110-61-23-3-124-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	1,007.00	1,007.00
Program <b>124 - Homebound</b> Totals	\$0.00	\$0.00	\$7,200.19	\$33,307.00	\$105,529.00	\$72,222.00
Level <b>3 - Secondary</b> Totals	\$0.00	\$0.00	\$7,200.19	\$33,307.00	\$105,529.00	\$72,222.00



# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>23 - Student- Homebound</b>						
Level <b>4 - Middle</b>						
Program <b>124 - Homebound</b>						
30-110-61-23-4-124-71120 - Compensation-Instructional Salaries	2,983.00	4,474.50	.00	6,840.00	6,840.00	.00
30-110-61-23-4-124-72100 - FICA	228.18	342.34	.00	523.00	523.00	.00
Program <b>124 - Homebound Totals</b>	<b>\$3,211.18</b>	<b>\$4,816.84</b>	<b>\$0.00</b>	<b>\$7,363.00</b>	<b>\$7,363.00</b>	<b>\$0.00</b>
Level <b>4 - Middle Totals</b>	<b>\$3,211.18</b>	<b>\$4,816.84</b>	<b>\$0.00</b>	<b>\$7,363.00</b>	<b>\$7,363.00</b>	<b>\$0.00</b>
Sub-Function <b>23 - Student- Homebound Totals</b>	<b>\$10,057.99</b>	<b>\$4,816.84</b>	<b>\$10,845.44</b>	<b>\$44,352.00</b>	<b>\$116,574.00</b>	<b>\$72,222.00</b>
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-31-2-110-71110 - Compensation-Administrative	114,773.04	115,222.02	129,068.67	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	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	42,022.00	25,948.00	(16,074.00)
30-110-61-31-2-110-71200 - Compensation-OT	205.16	.00	86.59	100.00	100.00	.00
30-110-61-31-2-110-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-2-110-71665 - Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
30-110-61-31-2-110-72100 - FICA	11,582.17	12,252.58	13,129.17	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	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	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	2,420.00	2,204.00	(216.00)
30-110-61-31-2-110-72700 - Workers Compensation	3,747.00	4,022.00	3,898.00	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	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
30-110-61-31-2-110-73030 - Conferences-Student Services	20.00	.00	1,482.11	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	3,665.00	3,665.00	.00
30-110-61-31-2-110-73245 - Professional Development - Tuition Assistance	11,179.54	5,819.24	8,844.96	11,034.00	11,034.00	.00
30-110-61-31-2-110-75201 - Postage-Student Mailings	1,217.17	721.77	553.98	.00	.00	.00
30-110-61-31-2-110-75515 - Travel-Director of Elem Inst	388.82	545.00	483.50	1,520.00	1,520.00	.00
30-110-61-31-2-110-75529 - Travel-Itinerant	10.92	.07	51.16	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	2,000.00	2,000.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
Program <b>110 - Regular Instruction</b> Totals	\$220,384.09	\$227,817.66	\$251,424.52	\$272,473.00	\$267,102.00	(\$5,371.00)
Program <b>120 - Special Education</b>						
30-110-61-31-2-120-71110 - Compensation-Administrative	56,256.00	56,256.12	59,069.52	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	70,438.00	60,362.00	(10,076.00)
30-110-61-31-2-120-71200 - Compensation-OT	4.81	.00	167.84	50.00	50.00	.00
30-110-61-31-2-120-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-2-120-71665 - Bonus Payments To Teachers	.00	5,418.00	.00	.00	.00	.00
30-110-61-31-2-120-72100 - FICA	8,590.55	9,102.91	9,035.96	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	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	.00	.00	.00
30-110-61-31-2-120-72300 - Group Health and Dental Insurance	20,528.70	21,807.18	22,241.73	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	1,775.00	2,332.00	557.00
30-110-61-31-2-120-72510 - Hybrid Disability Insurance	119.12	59.76	63.48	.00	.00	.00
30-110-61-31-2-120-72750 - VRS Retiree Health Care Credit	1,413.24	1,435.67	1,462.56	1,603.00	2,106.00	503.00
30-110-61-31-2-120-73225 - Professional Development - Conferences	1,512.22	895.00	5,011.53	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	1,372.00	1,372.00	.00
30-110-61-31-2-120-75529 - Travel-Itinerant	74.09	.00	.00	.00	.00	.00
30-110-61-31-2-120-76465 - Testing Materials-Other	5,709.57	5,176.65	7,362.95	10,500.00	10,500.00	.00
Program <b>120 - Special Education</b> Totals	\$178,492.94	\$185,862.30	\$191,053.52	\$198,076.00	\$255,992.00	\$57,916.00
Program <b>140 - Gifted</b>						
30-110-61-31-2-140-73230 - Professional Development - Gifted	684.21	.00	.00	870.00	870.00	.00
Program <b>140 - Gifted</b> Totals	\$684.21	\$0.00	\$0.00	\$870.00	\$870.00	\$0.00
Level <b>2 - Elementary</b> Totals	\$399,561.24	\$413,679.96	\$442,478.04	\$471,419.00	\$523,964.00	\$52,545.00
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-31-3-110-71110 - Compensation-Administrative	117,079.44	117,473.04	31,146.24	122,934.00	.00	(122,934.00)
30-110-61-31-3-110-71120 - Compensation-Instructional Salaries	4,343.04	44.90	854.24	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	52,982.00	59,258.00	6,276.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-31-3-110-71200 - Compensation-OT	.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	1,200.00	.00	(1,200.00)
30-110-61-31-3-110-71665 - Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-110-61-31-3-110-72100 - FICA	12,474.91	12,591.15	6,147.82	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	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	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	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	2,129.00	717.00	(1,412.00)
30-110-61-31-3-110-73030 - Conferences-Student Services	(279.89)	.00	2,063.86	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	3,665.00	3,665.00	.00
30-110-61-31-3-110-73245 - Professional Development - Tuition Assistance	2,112.87	1,797.89	2,420.11	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	1,440.00	.00	(1,440.00)
Program <b>110 - Regular Instruction Totals</b>	\$230,019.85	\$236,626.93	\$125,518.61	\$284,690.00	\$134,280.00	(\$150,410.00)
Program <b>120 - Special Education</b>						
30-110-61-31-3-120-71110 - Compensation-Administrative	56,256.00	56,256.12	59,069.52	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	70,438.00	60,362.00	(10,076.00)
30-110-61-31-3-120-71200 - Compensation-OT	4.21	.00	166.87	50.00	50.00	.00
30-110-61-31-3-120-71665 - Bonus Payments To Teachers	.00	3,096.00	.00	.00	.00	.00
30-110-61-31-3-120-72100 - FICA	8,498.02	8,787.79	8,943.18	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	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	.00	.00	.00
30-110-61-31-3-120-72300 - Group Health and Dental Insurance	20,528.58	21,807.12	22,241.79	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	1,775.00	2,332.00	557.00
30-110-61-31-3-120-72510 - Hybrid Disability Insurance	.00	59.73	63.36	.00	.00	.00
30-110-61-31-3-120-72750 - VRS Retiree Health Care Credit	1,412.76	1,428.34	1,462.35	1,603.00	2,106.00	503.00
30-110-61-31-3-120-73225 - Professional Development - Conferences	2,098.00	556.00	916.58	807.00	807.00	.00
30-110-61-31-3-120-75529 - Travel-Itinerant	926.90	477.29	1,739.71	3,250.00	3,250.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>						
Level <b>3 - Secondary</b>						
Program <b>120 - Special Education</b>						
30-110-61-31-3-120-76465 - Testing Materials-Other	1,161.37	1,952.93	1,067.50	2,000.00	2,000.00	.00
Program <b>120 - Special Education Totals</b>	<b>\$172,395.85</b>	<b>\$177,436.90</b>	<b>\$179,224.99</b>	<b>\$189,013.00</b>	<b>\$246,429.00</b>	<b>\$57,416.00</b>
Program <b>140 - Gifted</b>						
30-110-61-31-3-140-73230 - Professional Development - Gifted	45.29	.00	.00	440.00	440.00	.00
Program <b>140 - Gifted Totals</b>	<b>\$45.29</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$440.00</b>	<b>\$440.00</b>	<b>\$0.00</b>
Level <b>3 - Secondary Totals</b>	<b>\$402,460.99</b>	<b>\$414,063.83</b>	<b>\$304,743.60</b>	<b>\$474,143.00</b>	<b>\$381,149.00</b>	<b>(\$92,994.00)</b>
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-31-4-110-71110 - Compensation-Administrative	42,781.56	42,821.43	45,088.56	47,343.00	47,340.00	(3.00)
30-110-61-31-4-110-71120 - Compensation-Instructional Salaries	.00	306.00	1,410.00	3,000.00	3,000.00	.00
30-110-61-31-4-110-71665 - Bonus Payments To Teachers	.00	774.00	.00	.00	.00	.00
30-110-61-31-4-110-72100 - FICA	2,921.03	2,999.45	3,196.95	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	7,868.00	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	9,943.00	9,943.00	.00
30-110-61-31-4-110-72400 - VRS Group Life Insurance	560.52	573.87	604.20	634.00	634.00	.00
30-110-61-31-4-110-72750 - VRS Retiree Health Care Credit	513.36	518.16	545.64	573.00	573.00	.00
30-110-61-31-4-110-73030 - Conferences-Student Services	754.50	.00	2,868.25	3,293.00	8,000.00	4,707.00
30-110-61-31-4-110-73115 - Printing Services	.00	314.50	4,654.00	.00	.00	.00
30-110-61-31-4-110-73245 - Professional Development - Tuition Assistance	1,849.52	3,772.45	1,330.38	3,033.00	3,033.00	.00
30-110-61-31-4-110-75201 - Postage-Student Mailings	335.00	.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
30-110-61-31-4-110-75529 - Travel-Itinerant	10.92	.00	.00	.00	.00	.00
30-110-61-31-4-110-76045 - Furniture and Equip <\$5,000	119.99	.00	.00	750.00	750.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$60,847.82</b>	<b>\$63,927.71</b>	<b>\$71,918.84</b>	<b>\$81,388.00</b>	<b>\$86,092.00</b>	<b>\$4,704.00</b>
Program <b>120 - Special Education</b>						
30-110-61-31-4-120-73075 - Legal Notices-Special Education	720.72	197.68	197.68	1,500.00	1,500.00	.00
30-110-61-31-4-120-73225 - Professional Development - Conferences	839.64	265.00	835.29	807.00	807.00	.00
30-110-61-31-4-120-76465 - Testing Materials-Other	1,475.75	1,433.01	2,121.70	8,000.00	8,000.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
<b>Locations 110 - Central Instruction</b>						
<b>Function 61 - Instruction</b>						
<b>Sub-Function 31 - Instr. Sup. - Improve. of Instr.</b>						
<b>Level 4 - Middle</b>						
<b>Program 120 - Special Education</b>						
Program 120 - Special Education Totals	\$3,036.11	\$1,895.69	\$3,154.67	\$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	1,290.00	1,290.00	.00
Program 140 - Gifted Totals	\$609.38	\$0.00	\$0.00	\$1,290.00	\$1,290.00	\$0.00
Level 4 - Middle Totals	\$64,493.31	\$65,823.40	\$75,073.51	\$92,985.00	\$97,689.00	\$4,704.00
<b>Level 7 - Adult</b>						
<b>Program 170 - Adult</b>						
30-110-61-31-7-170-71157 - Compensation-Regional Adult Ed Prog Mgr	2,989.85	.00	.00	.00	.00	.00
30-110-61-31-7-170-71522 - Compensation-REWIP Retirees	6,226.16	6,173.81	2,837.23	6,701.00	6,701.00	.00
30-110-61-31-7-170-72100 - FICA	654.68	472.29	217.04	513.00	513.00	.00
30-110-61-31-7-170-72220 - VRS Hybrid Pension Contribution	191.96	.00	.00	.00	.00	.00
30-110-61-31-7-170-72300 - Group Health and Dental Insurance	220.84	.00	.00	.00	.00	.00
30-110-61-31-7-170-72400 - VRS Group Life Insurance	170.61	.00	.00	.00	.00	.00
30-110-61-31-7-170-72510 - Hybrid Disability Insurance	7.14	.00	.00	.00	.00	.00
30-110-61-31-7-170-72750 - VRS Retiree Health Care Credit	36.21	.00	.00	.00	.00	.00
30-110-61-31-7-170-76435 - Supplies - Instructional	2.49	.00	48.77	.00	.00	.00
Program 170 - Adult Totals	\$10,499.94	\$6,646.10	\$3,103.04	\$7,214.00	\$7,214.00	\$0.00
Level 7 - Adult Totals	\$10,499.94	\$6,646.10	\$3,103.04	\$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	\$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	\$3,413,776.00	\$3,611,047.00	\$197,271.00
<b>Function 68 - Technology</b>						
<b>Sub-Function 21 - Student Guidance</b>						
<b>Level 9 - District Wide</b>						
<b>Program 800 - Technology</b>						
30-110-68-21-9-800-71141 - Compensation-Technical Support	441,315.82	446,183.14	493,485.07	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	750.00	750.00	.00
30-110-68-21-9-800-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-68-21-9-800-71665 - Bonus Payments To Teachers	.00	10,836.00	.00	.00	.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>68 - Technology</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-110-68-21-9-800-72100 - FICA	31,372.61	32,932.53	38,553.77	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	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	.00	.00	.00
30-110-68-21-9-800-72300 - Group Health and Dental Insurance	46,587.36	48,112.60	39,241.52	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	7,231.00	7,922.00	691.00
30-110-68-21-9-800-72510 - Hybrid Disability Insurance	102.93	94.43	165.42	.00	.00	.00
30-110-68-21-9-800-72750 - VRS Retiree Health Care Credit	5,290.92	5,413.32	5,953.49	6,529.00	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
30-110-68-21-9-800-73205 - Software Licensing Fees	169,126.12	152,287.45	215,622.45	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	5,440.00	38,048.00	32,608.00
30-110-68-21-9-800-75529 - Travel-Itinerant	439.74	863.43	965.63	500.00	500.00	.00
30-110-68-21-9-800-76515 - Software-Instructional	58,711.09	66,914.99	72,982.98	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	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	246,433.00	221,106.00	(25,327.00)
Program <b>800 - Technology</b> Totals	\$855,858.01	\$875,628.51	\$997,369.28	\$1,428,744.00	\$1,672,154.00	\$243,410.00
Level <b>9 - District Wide</b> Totals	\$855,858.01	\$875,628.51	\$997,369.28	\$1,428,744.00	\$1,672,154.00	\$243,410.00
Sub-Function <b>21 - Student Guidance</b> Totals	\$855,858.01	\$875,628.51	\$997,369.28	\$1,428,744.00	\$1,672,154.00	\$243,410.00
Sub-Function <b>50 - Pupil Transportation (Other)</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-110-68-50-9-800-76041 - Technology - Software/Online Content	9,083.42	11,856.00	10,356.00	11,556.00	12,452.00	896.00
Program <b>800 - Technology</b> Totals	\$9,083.42	\$11,856.00	\$10,356.00	\$11,556.00	\$12,452.00	\$896.00
Level <b>9 - District Wide</b> Totals	\$9,083.42	\$11,856.00	\$10,356.00	\$11,556.00	\$12,452.00	\$896.00
Sub-Function <b>50 - Pupil Transportation (Other)</b> Totals	\$9,083.42	\$11,856.00	\$10,356.00	\$11,556.00	\$12,452.00	\$896.00
Function <b>68 - Technology</b> Totals	\$864,941.43	\$887,484.51	\$1,007,725.28	\$1,440,300.00	\$1,684,606.00	\$244,306.00
Locations <b>110 - Central Instruction</b> Totals	\$3,883,397.54	\$3,535,759.94	\$3,739,415.64	\$4,854,076.00	\$5,295,653.00	\$441,577.00



# Salem High

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# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-10-3-110-71120 - Compensation-Instructional Salaries	3,617,677.13	3,500,161.37	3,532,764.95	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	27,931.00	31,401.00	3,470.00
30-111-61-10-3-110-71159 - Compensation- Accompanist	7,269.75	4,576.50	9,841.50	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	13,163.00	13,163.00	.00
30-111-61-10-3-110-71200 - Compensation-OT	10.28	.00	402.11	.00	.00	.00
30-111-61-10-3-110-71520 - Compensation-Substitutes	121,877.38	74,315.87	151,721.85	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	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
30-111-61-10-3-110-71650 - Compensation-NBC Teacher Bonus	45,000.00	57,500.00	52,500.00	27,500.00	27,500.00	.00
30-111-61-10-3-110-71665 - Bonus Payments To Teachers	.00	99,954.36	.00	.00	.00	.00
30-111-61-10-3-110-72100 - FICA	287,840.27	277,927.93	278,478.80	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	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	.00	.00	.00
30-111-61-10-3-110-72300 - Group Health and Dental Insurance	424,459.08	436,094.33	457,997.32	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	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	.00	.00	.00
30-111-61-10-3-110-72600 - Unemployment Compensation	.00	5,391.36	(409.88)	.00	.00	.00
30-111-61-10-3-110-72700 - Workers Compensation	23,830.00	25,575.00	24,786.00	25,000.00	25,000.00	.00
30-111-61-10-3-110-72750 - VRS Retiree Health Care Credit	43,929.73	42,755.08	42,884.03	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
30-111-61-10-3-110-72850 - OPEB ARC	24,011.00	22,584.17	22,918.00	.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	.00
30-111-61-10-3-110-73145 - Repair/Maint - Family and Consumer Science	143.64	.00	.00	.00	.00	.00
30-111-61-10-3-110-73150 - Repair/Maint - Math	269.97	.00	.00	.00	.00	.00
30-111-61-10-3-110-73155 - Repair/Maint - Piano	300.00	267.00	335.00	350.00	350.00	.00
30-111-61-10-3-110-73165 - Repair/Maint - Science	.00	.00	880.00	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	2,165.00	.00	(2,165.00)

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-10-3-110-73255 - Professional Development	1,895.55	1,501.70	5,168.19	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	.00
30-111-61-10-3-110-75527 - Travel -Student Competition	2,154.39	200.00	7,603.06	8,000.00	8,000.00	.00
30-111-61-10-3-110-76015 - Allotment	66,045.15	63,722.64	60,740.74	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	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
30-111-61-10-3-110-76045 - Furniture and Equip <\$5,000	279.97	25,779.07	179,504.49	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	3,200.00	1,400.00
30-111-61-10-3-110-76136 - Fine Arts	1,364.06	1,544.96	1,346.20	2,056.00	2,056.00	.00
30-111-61-10-3-110-76137 - Ceramics	2,120.81	2,663.37	3,102.83	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	.00
30-111-61-10-3-110-76140 - Health Sciences	.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	10,653.00	10,653.00	.00
30-111-61-10-3-110-76165 - Auto Service Tech	3,808.50	3,795.97	17,538.82	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	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	.00
30-111-61-10-3-110-76180 - Black History Month	1,134.05	1,813.23	1,037.03	2,500.00	2,500.00	.00
30-111-61-10-3-110-76185 - Business Education	.00	521.60	.00	570.00	570.00	.00
30-111-61-10-3-110-76190 - Career Communications	1,206.19	1,212.58	1,147.54	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	3,067.00	5,232.00	2,165.00
30-111-61-10-3-110-76215 - Choir	1,707.87	2,454.38	3,210.81	3,224.00	3,224.00	.00
30-111-61-10-3-110-76225 - Chorale	1,470.00	.00	.00	.00	.00	.00
30-111-61-10-3-110-76231 - Computer Science	.00	.00	290.08	872.00	872.00	.00
30-111-61-10-3-110-76232 - Cosmetology	.00	.00	5,990.20	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	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	.00
30-111-61-10-3-110-76240 - Drivers Education	300.00	300.00	.00	200.00	.00	(200.00)
30-111-61-10-3-110-76255 - English	1,063.68	1,063.89	1,041.65	1,061.00	1,061.00	.00

# General Fund Expense Budget

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G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-10-3-110-76260 - Family and Consumer Science	1,841.22	3,827.83	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	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	5,650.00	3,150.00
30-111-61-10-3-110-76290 - Health	425.59	401.94	313.23	425.00	425.00	.00
30-111-61-10-3-110-76295 - Advanced Programs	72,964.69	65,937.09	89,587.75	111,750.00	100,600.00	(11,150.00)
30-111-61-10-3-110-76305 - ITRT	600.72	.00	.00	.00	.00	.00
30-111-61-10-3-110-76340 - Marketing Education	246.52	167.38	317.61	324.00	324.00	.00
30-111-61-10-3-110-76345 - Mathematics	304.95	531.00	769.80	799.00	799.00	.00
30-111-61-10-3-110-76360 - Physical Education	645.06	708.90	777.89	707.00	707.00	.00
30-111-61-10-3-110-76380 - Science	7,546.22	8,280.34	9,610.00	9,610.00	9,610.00	.00
30-111-61-10-3-110-76385 - Social Studies	694.58	278.23	371.84	1,000.00	1,000.00	.00
30-111-61-10-3-110-76386 - Spirit Club	.00	242.72	198.49	300.00	300.00	.00
30-111-61-10-3-110-76387 - Student Council	.00	44.00	207.39	300.00	300.00	.00
30-111-61-10-3-110-76470 - Welding	5,943.72	4,588.12	5,732.82	8,412.00	8,412.00	.00
30-111-61-10-3-110-76483 - Yearbook	750.00	10,000.00	10,000.00	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	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	4,617.00	4,617.00	.00
30-111-61-10-3-110-78005 - Auto Service Tech > \$5,000	.00	.00	26,900.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$5,715,047.15</b>	<b>\$5,557,213.53</b>	<b>\$5,841,742.65</b>	<b>\$5,982,917.00</b>	<b>\$6,150,278.00</b>	<b>\$167,361.00</b>
Program <b>120 - Special Education</b>						
30-111-61-10-3-120-71120 - Compensation-Instructional Salaries	463,723.24	457,845.21	501,799.00	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	78,906.00	110,486.00	31,580.00
30-111-61-10-3-120-71200 - Compensation-OT	.00	.00	40.55	.00	.00	.00
30-111-61-10-3-120-71520 - Compensation-Substitutes	1,971.90	747.74	85.75	.00	.00	.00
30-111-61-10-3-120-71665 - Bonus Payments To Teachers	.00	23,220.00	.00	.00	.00	.00
30-111-61-10-3-120-72100 - FICA	38,941.97	40,243.01	42,098.79	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	101,841.00	116,160.00	14,319.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>120 - Special Education</b>						
30-111-61-10-3-120-72220 - VRS Hybrid Pension Contribution	58,558.93	62,578.24	72,808.05	.00	.00	.00
30-111-61-10-3-120-72300 - Group Health and Dental Insurance	81,462.96	85,394.54	87,698.37	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	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	.00	.00	.00
30-111-61-10-3-120-72750 - VRS Retiree Health Care Credit	6,469.60	6,425.33	6,993.08	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
30-111-61-10-3-120-76390 - Sp Ed LD	270.45	.00	.00	.00	.00	.00
30-111-61-10-3-120-76398 - Sp Ed ED	492.15	.00	.00	.00	.00	.00
30-111-61-10-3-120-76405 - Sp Ed EMH	302.26	.00	.00	.00	.00	.00
30-111-61-10-3-120-76425 - Sp Ed -Transition	787.85	.00	.00	.00	.00	.00
30-111-61-10-3-120-76431 - Special Ed - General	.00	945.89	1,560.88	1,600.00	1,600.00	.00
Program <b>120 - Special Education Totals</b>	<b>\$756,158.52</b>	<b>\$782,276.14</b>	<b>\$819,238.15</b>	<b>\$851,812.00</b>	<b>\$961,070.00</b>	<b>\$109,258.00</b>
Program <b>127 - Regional Sp Ed Program</b>						
30-111-61-10-3-127-72100 - FICA	.00	.00	15.83	.00	.00	.00
Program <b>127 - Regional Sp Ed Program Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Program <b>130 - Vocational</b>						
30-111-61-10-3-130-71120 - Compensation-Instructional Salaries	635,832.96	661,339.43	645,161.00	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
30-111-61-10-3-130-71665 - Bonus Payments To Teachers	.00	18,576.00	.00	.00	.00	.00
30-111-61-10-3-130-72100 - FICA	43,879.34	47,549.27	45,194.26	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	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	.00	.00	.00
30-111-61-10-3-130-72300 - Group Health and Dental Insurance	85,861.06	88,162.66	96,137.46	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	9,882.00	9,654.00	(228.00)
30-111-61-10-3-130-72510 - Hybrid Disability Insurance	113.00	338.55	370.10	.00	.00	.00
30-111-61-10-3-130-72750 - VRS Retiree Health Care Credit	7,586.70	7,956.88	7,943.51	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
Program <b>130 - Vocational Totals</b>	<b>\$896,189.26</b>	<b>\$942,025.82</b>	<b>\$914,386.39</b>	<b>\$1,018,435.00</b>	<b>\$996,896.00</b>	<b>(\$21,539.00)</b>

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>150 - Other</b>						
30-111-61-10-3-150-71120 - Compensation-Instructional Salaries	112,067.40	112,808.22	89,791.25	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
30-111-61-10-3-150-71620 - Compensation-Extracurricular Supplements	349,502.65	341,102.48	357,968.23	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	.00	.00	.00
30-111-61-10-3-150-72100 - FICA	35,427.21	34,882.30	37,020.41	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	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	.00	.00	.00
30-111-61-10-3-150-72300 - Group Health and Dental Insurance	12,111.36	12,106.32	3,312.72	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	1,329.00	1,423.00	94.00
30-111-61-10-3-150-72510 - Hybrid Disability Insurance	.00	.00	140.47	.00	.00	.00
30-111-61-10-3-150-72600 - Unemployment Compensation	.00	44.39	.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	1,200.00	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
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	.00
Program <b>150 - Other</b> Totals	\$529,493.62	\$655,488.35	\$595,624.65	\$629,474.00	\$661,601.00	\$32,127.00
Level <b>3 - Secondary</b> Totals	\$7,896,888.55	\$7,937,003.84	\$8,171,007.67	\$8,482,638.00	\$8,769,845.00	\$287,207.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$7,896,888.55	\$7,937,003.84	\$8,171,007.67	\$8,482,638.00	\$8,769,845.00	\$287,207.00
Sub-Function <b>21 - Student Guidance</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-21-3-110-71124 - Compensation-Guidance Counselors	248,734.33	249,618.96	282,281.77	312,113.00	321,779.00	9,666.00
30-111-61-21-3-110-71150 - Compensation-Clerical	32,978.15	33,953.16	38,745.43	42,798.00	46,691.00	3,893.00
30-111-61-21-3-110-71200 - Compensation-OT	.00	19.95	341.13	.00	.00	.00
30-111-61-21-3-110-71665 - Bonus Payments To Teachers	.00	7,353.00	.00	.00	.00	.00
30-111-61-21-3-110-72100 - FICA	21,067.45	21,762.53	23,883.80	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	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	.00	.00	.00
30-111-61-21-3-110-72300 - Group Health and Dental Insurance	24,667.76	25,288.90	36,444.77	34,470.00	34,470.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-21-3-110-72400 - VRS Group Life Insurance	3,658.49	3,768.73	4,271.64	4,756.00	4,937.00	181.00
30-111-61-21-3-110-72510 - Hybrid Disability Insurance	232.95	234.43	134.71	.00	.00	.00
30-111-61-21-3-110-72750 - VRS Retiree Health Care Credit	3,351.08	3,403.02	3,857.22	4,294.00	4,458.00	164.00
30-111-61-21-3-110-76285 - Guidance	706.92	822.05	781.52	865.00	865.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$379,185.87</b>	<b>\$392,968.15</b>	<b>\$443,722.62</b>	<b>\$485,433.00</b>	<b>\$502,628.00</b>	<b>\$17,195.00</b>
Program <b>120 - Special Education</b>						
30-111-61-21-3-120-71124 - Compensation-Guidance Counselors	13,091.28	13,137.84	14,856.94	.00	.00	.00
30-111-61-21-3-120-71150 - Compensation-Clerical	1,735.69	1,787.01	2,039.23	.00	.00	.00
30-111-61-21-3-120-71200 - Compensation-OT	.00	1.05	17.95	.00	.00	.00
30-111-61-21-3-120-71665 - Bonus Payments To Teachers	.00	387.00	.00	.00	.00	.00
30-111-61-21-3-120-72100 - FICA	1,108.81	1,145.40	1,257.04	.00	.00	.00
30-111-61-21-3-120-72210 - VRS Pension Contribution	1,496.84	1,598.62	2,293.23	.00	.00	.00
30-111-61-21-3-120-72220 - VRS Hybrid Pension Contribution	807.83	861.56	495.23	.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
30-111-61-21-3-120-72400 - VRS Group Life Insurance	192.55	198.35	224.82	.00	.00	.00
30-111-61-21-3-120-72510 - Hybrid Disability Insurance	12.26	12.34	7.09	.00	.00	.00
30-111-61-21-3-120-72750 - VRS Retiree Health Care Credit	176.38	179.11	203.01	.00	.00	.00
30-111-61-21-3-120-76285 - Guidance	37.21	43.27	41.13	.00	.00	.00
Program <b>120 - Special Education Totals</b>	<b>\$19,957.15</b>	<b>\$20,682.55</b>	<b>\$23,353.82</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>3 - Secondary Totals</b>	<b>\$399,143.02</b>	<b>\$413,650.70</b>	<b>\$467,076.44</b>	<b>\$485,433.00</b>	<b>\$502,628.00</b>	<b>\$17,195.00</b>
Sub-Function <b>21 - Student Guidance Totals</b>	<b>\$399,143.02</b>	<b>\$413,650.70</b>	<b>\$467,076.44</b>	<b>\$485,433.00</b>	<b>\$502,628.00</b>	<b>\$17,195.00</b>
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-32-3-110-71122 - Compensation-Librarians	103,100.47	103,294.83	109,409.25	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	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
30-111-61-32-3-110-71650 - Compensation-NBC Teacher Bonus	7,500.00	5,000.00	5,000.00	.00	.00	.00
30-111-61-32-3-110-71665 - Bonus Payments To Teachers	.00	3,096.00	.00	.00	.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-32-3-110-72100 - FICA	9,031.05	8,840.67	8,894.12	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	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	.00	.00	.00
30-111-61-32-3-110-72300 - Group Health and Dental Insurance	19,853.92	22,029.58	24,044.72	23,665.00	23,665.00	.00
30-111-61-32-3-110-72400 - VRS Group Life Insurance	1,554.07	1,627.51	1,736.50	1,845.00	1,901.00	56.00
30-111-61-32-3-110-72510 - Hybrid Disability Insurance	31.43	45.71	50.00	.00	.00	.00
30-111-61-32-3-110-72750 - VRS Retiree Health Care Credit	1,423.62	1,469.67	1,568.00	1,666.00	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	.00	(1,260.00)
30-111-61-32-3-110-76155 - Audio Visual Media	5,853.65	2,159.21	2,160.00	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	10,017.00	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	.00	(4,475.00)
30-111-61-32-3-110-76355 - Periodicals	5,299.08	.00	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$200,386.35</b>	<b>\$202,716.55</b>	<b>\$211,153.18</b>	<b>\$216,208.00</b>	<b>\$221,527.00</b>	<b>\$5,319.00</b>
Level <b>3 - Secondary Totals</b>	<b>\$200,386.35</b>	<b>\$202,716.55</b>	<b>\$211,153.18</b>	<b>\$216,208.00</b>	<b>\$221,527.00</b>	<b>\$5,319.00</b>
Sub-Function <b>32 - Instr. Sup. - Media Services Totals</b>	<b>\$200,386.35</b>	<b>\$202,716.55</b>	<b>\$211,153.18</b>	<b>\$216,208.00</b>	<b>\$221,527.00</b>	<b>\$5,319.00</b>
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-41-3-110-71126 - Compensation-Principals	119,433.00	119,767.74	126,810.96	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	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	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	2,500.00	2,500.00	.00
30-111-61-41-3-110-71520 - Compensation-Substitutes	.00	38.36	3,376.32	.00	.00	.00
30-111-61-41-3-110-71665 - Bonus Payments To Teachers	.00	13,158.00	.00	.00	.00	.00
30-111-61-41-3-110-72100 - FICA	34,787.81	33,350.50	36,823.63	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	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	.00	.00	.00
30-111-61-41-3-110-72300 - Group Health and Dental Insurance	70,174.56	65,871.42	60,551.12	63,106.00	63,106.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-41-3-110-72400 - VRS Group Life Insurance	6,358.78	5,961.39	6,780.83	6,765.00	7,292.00	527.00
30-111-61-41-3-110-72510 - Hybrid Disability Insurance	153.43	158.15	151.94	.00	.00	.00
30-111-61-41-3-110-72750 - VRS Retiree Health Care Credit	5,824.98	5,383.15	6,122.85	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
30-111-61-41-3-110-75201 - Postage-Student Mailings	3,735.15	3,870.30	2,776.78	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	.00
30-111-61-41-3-110-75803 - Dues-Accreditation	1,424.00	1,338.00	1,414.00	2,574.00	2,574.00	.00
30-111-61-41-3-110-76230 - Commencement	4,611.65	12,092.65	8,854.29	8,850.00	8,850.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$693,059.52</b>	<b>\$671,349.32</b>	<b>\$721,307.78</b>	<b>\$725,373.00</b>	<b>\$775,262.00</b>	<b>\$49,889.00</b>
Level <b>3 - Secondary Totals</b>	<b>\$693,059.52</b>	<b>\$671,349.32</b>	<b>\$721,307.78</b>	<b>\$725,373.00</b>	<b>\$775,262.00</b>	<b>\$49,889.00</b>
Sub-Function <b>41 - Admin. Principals Office Totals</b>	<b>\$693,059.52</b>	<b>\$671,349.32</b>	<b>\$721,307.78</b>	<b>\$725,373.00</b>	<b>\$775,262.00</b>	<b>\$49,889.00</b>
Function <b>61 - Instruction Totals</b>	<b>\$9,189,477.44</b>	<b>\$9,224,720.41</b>	<b>\$9,570,545.07</b>	<b>\$9,909,652.00</b>	<b>\$10,269,262.00</b>	<b>\$359,610.00</b>
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
30-111-62-62-9-222-76100 - Supplies - Nursing	495.59	425.39	543.36	556.00	556.00	.00
Program <b>222 - Health Services Totals</b>	<b>\$495.59</b>	<b>\$425.39</b>	<b>\$543.36</b>	<b>\$556.00</b>	<b>\$556.00</b>	<b>\$0.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$495.59</b>	<b>\$425.39</b>	<b>\$543.36</b>	<b>\$556.00</b>	<b>\$556.00</b>	<b>\$0.00</b>
Sub-Function <b>62 - Admin, Attend. &amp; Health Totals</b>	<b>\$495.59</b>	<b>\$425.39</b>	<b>\$543.36</b>	<b>\$556.00</b>	<b>\$556.00</b>	<b>\$0.00</b>
Function <b>62 - Administration, Attend. &amp; Health Totals</b>	<b>\$495.59</b>	<b>\$425.39</b>	<b>\$543.36</b>	<b>\$556.00</b>	<b>\$556.00</b>	<b>\$0.00</b>
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-111-64-64-9-420-71190 - Compensation-Custodians	245,163.23	226,383.24	268,533.50	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	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	7,000.00	7,000.00	.00
30-111-64-64-9-420-71665 - Bonus Payments To Teachers	.00	16,254.00	.00	.00	.00	.00
30-111-64-64-9-420-72100 - FICA	19,063.87	19,107.12	22,543.88	25,155.00	30,535.00	5,380.00



# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-111-64-64-9-420-72210 - VRS Pension Contribution	8,430.50	7,844.09	7,642.92	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	.00	.00	.00
30-111-64-64-9-420-72300 - Group Health and Dental Insurance	52,332.94	56,084.33	50,360.10	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	4,111.00	5,054.00	943.00
30-111-64-64-9-420-72510 - Hybrid Disability Insurance	625.60	598.89	898.98	.00	.00	.00
30-111-64-64-9-420-72600 - Unemployment Compensation	.00	65.04	.00	.00	.00	.00
30-111-64-64-9-420-72700 - Workers Compensation	2,810.00	3,016.00	2,923.00	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	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
30-111-64-64-9-420-72850 - OPEB ARC	2,619.00	1,613.16	2,575.00	.00	.00	.00
30-111-64-64-9-420-73180 - Repair/Maint - Other Contracted	25,606.51	104,678.16	288,493.08	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	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	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	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	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	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
30-111-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000	3,500.00	3,276.60	.00	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	25,000.00	25,000.00	.00
Program <b>420 - Building Services Totals</b>	<b>\$880,431.41</b>	<b>\$954,653.90</b>	<b>\$1,315,617.90</b>	<b>\$1,107,643.00</b>	<b>\$1,202,542.00</b>	<b>\$94,899.00</b>
Program <b>430 - Grounds Services</b>						
30-111-64-64-9-430-74910 - Grounds Maintenance-City	29,410.73	25,812.54	44,016.33	38,000.00	46,135.00	8,135.00
Program <b>430 - Grounds Services Totals</b>	<b>\$29,410.73</b>	<b>\$25,812.54</b>	<b>\$44,016.33</b>	<b>\$38,000.00</b>	<b>\$46,135.00</b>	<b>\$8,135.00</b>
Program <b>460 - Security Services</b>						
30-111-64-64-9-460-71142 - Compensation-Security Guard	25,310.56	684.25	.00	.00	.00	.00
30-111-64-64-9-460-72100 - FICA	1,867.03	52.34	.00	.00	.00	.00
30-111-64-64-9-460-72210 - VRS Pension Contribution	3,862.50	.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

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>460 - Security Services</b>						
30-111-64-64-9-460-72400 - VRS Group Life Insurance	322.70	.00	.00	.00	.00	.00
30-111-64-64-9-460-72750 - VRS Retiree Health Care Credit	295.60	.00	.00	.00	.00	.00
Program <b>460 - Security Services</b> Totals	\$38,541.99	\$736.59	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$948,384.13	\$981,203.03	\$1,359,634.23	\$1,145,643.00	\$1,248,677.00	\$103,034.00
Sub-Function <b>64 - Operation &amp; Maintenance</b> Totals	\$948,384.13	\$981,203.03	\$1,359,634.23	\$1,145,643.00	\$1,248,677.00	\$103,034.00
Function <b>64 - Operation &amp; Maintenance</b> Totals	\$948,384.13	\$981,203.03	\$1,359,634.23	\$1,145,643.00	\$1,248,677.00	\$103,034.00
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-111-68-10-9-800-71139 - Compensation-ITRT	36,196.96	36,507.15	44,718.84	47,190.00	43,659.00	(3,531.00)
30-111-68-10-9-800-71665 - Bonus Payments To Teachers	.00	774.00	.00	.00	.00	.00
30-111-68-10-9-800-72100 - FICA	2,747.98	2,831.32	3,401.32	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	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	4,971.00	4,971.00	.00
30-111-68-10-9-800-72400 - VRS Group Life Insurance	464.20	482.55	506.50	632.00	585.00	(47.00)
30-111-68-10-9-800-72750 - VRS Retiree Health Care Credit	425.20	435.68	457.40	571.00	528.00	(43.00)
30-111-68-10-9-800-76305 - ITRT	299.28	900.10	910.18	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	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	90,750.00	90,750.00	.00
Program <b>800 - Technology</b> Totals	\$145,706.68	\$507,921.09	\$265,692.21	\$160,517.00	\$156,039.00	(\$4,478.00)
Level <b>9 - District Wide</b> Totals	\$145,706.68	\$507,921.09	\$265,692.21	\$160,517.00	\$156,039.00	(\$4,478.00)
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$145,706.68	\$507,921.09	\$265,692.21	\$160,517.00	\$156,039.00	(\$4,478.00)
Function <b>68 - Technology</b> Totals	\$145,706.68	\$507,921.09	\$265,692.21	\$160,517.00	\$156,039.00	(\$4,478.00)
Locations <b>111 - Salem High School</b> Totals	\$10,284,063.84	\$10,714,269.92	\$11,196,414.87	\$11,216,368.00	\$11,674,534.00	\$458,166.00



# Andrew Lewis Middle

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# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-112-61-10-4-110-71120 - Compensation-Instructional Salaries	2,968,690.02	3,051,167.88	3,135,730.19	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	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	6,750.00	6,750.00	.00
30-112-61-10-4-110-71200 - Compensation-OT	.00	206.66	191.73	.00	.00	.00
30-112-61-10-4-110-71520 - Compensation-Substitutes	51,907.65	66,349.11	89,335.98	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	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	5,000.00	5,000.00	.00
30-112-61-10-4-110-71665 - Bonus Payments To Teachers	.00	87,462.00	.00	.00	.00	.00
30-112-61-10-4-110-72100 - FICA	231,401.70	242,842.45	245,342.27	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	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	.00	.00	.00
30-112-61-10-4-110-72300 - Group Health and Dental Insurance	339,733.74	366,324.32	375,817.70	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	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	.00	.00	.00
30-112-61-10-4-110-72600 - Unemployment Compensation	.00	150.88	.00	.00	.00	.00
30-112-61-10-4-110-72700 - Workers Compensation	16,569.00	17,783.00	17,234.00	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	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
30-112-61-10-4-110-72850 - OPEB ARC	17,026.00	17,122.49	15,064.00	.00	.00	.00
30-112-61-10-4-110-73037 - Contractual Services - Other	.00	2,070.00	.00	.00	.00	.00
30-112-61-10-4-110-73126 - Repair & Maint - Athletic Equipment	3,300.94	2,054.41	6,093.00	3,042.00	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	.00
30-112-61-10-4-110-73140 - Repair/Maint - Business Ed	166.95	217.72	240.32	240.00	240.00	.00
30-112-61-10-4-110-73145 - Repair/Maint - Family and Consumer Science	146.73	198.40	59.08	706.00	706.00	.00
30-112-61-10-4-110-73148 - Repair & Maint - Foreign Language Dept	.00	327.26	318.65	338.00	338.00	.00
30-112-61-10-4-110-73150 - Repair/Maint - Math	1,960.89	1,949.84	1,963.25	1,964.00	1,964.00	.00
30-112-61-10-4-110-73154 - Repair & Maint - PE Equipment	280.00	280.00	.00	280.00	280.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-112-61-10-4-110-73155 - Repair/Maint - Piano	245.07	275.28	280.00	280.00	280.00	.00
30-112-61-10-4-110-73165 - Repair/Maint - Science	2,322.69	2,329.35	539.68	2,385.00	2,385.00	.00
30-112-61-10-4-110-73175 - Repair/Maint- Computer	175.23	197.50	340.90	270.00	270.00	.00
30-112-61-10-4-110-73255 - Professional Development	.00	199.00	199.40	200.00	200.00	.00
30-112-61-10-4-110-76010 - Agenda Books	2,486.00	2,541.60	1,850.88	3,394.00	3,394.00	.00
30-112-61-10-4-110-76015 - Allotment	26,742.78	28,567.13	36,889.19	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
30-112-61-10-4-110-76045 - Furniture and Equip <\$5,000	10,126.40	970.07	2,920.45	9,127.00	4,127.00	(5,000.00)
30-112-61-10-4-110-76075 - Registration Guide	.00	.00	.00	300.00	300.00	.00
30-112-61-10-4-110-76085 - School Improvement	50.98	39.48	84.72	100.00	100.00	.00
30-112-61-10-4-110-76090 - Student Recognition	1,304.75	1,347.21	524.29	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	2,500.00	3,000.00	500.00
30-112-61-10-4-110-76170 - Band	1,599.99	1,591.34	25,077.45	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	1,261.00	1,261.00	.00
30-112-61-10-4-110-76215 - Choir	1,928.72	1,926.69	1,944.24	1,940.00	1,940.00	.00
30-112-61-10-4-110-76235 - Drama	369.34	.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	4,000.00	5,000.00	1,000.00
30-112-61-10-4-110-76270 - Foreign Language	151.88	174.35	184.84	194.00	194.00	.00
30-112-61-10-4-110-76290 - Health	486.00	461.77	739.30	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	.00
30-112-61-10-4-110-76320 - Language Arts	2,391.99	4,141.82	3,544.71	4,442.00	4,442.00	.00
30-112-61-10-4-110-76345 - Mathematics	1,246.42	1,208.05	1,238.27	1,248.00	1,248.00	.00
30-112-61-10-4-110-76360 - Physical Education	552.80	560.00	826.85	560.00	560.00	.00
30-112-61-10-4-110-76380 - Science	1,957.10	1,703.67	1,405.59	2,000.00	2,000.00	.00
30-112-61-10-4-110-76385 - Social Studies	481.65	.00	762.98	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	6,503.00	6,503.00	.00
30-112-61-10-4-110-76515 - Software-Instructional	9,260.74	9,392.58	9,053.96	9,400.00	12,400.00	3,000.00
30-112-61-10-4-110-76530 - Computer Supplies	3,226.20	3,572.32	4,036.78	2,500.00	2,500.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
Program <b>110 - Regular Instruction Totals</b>	\$4,404,679.26	\$4,669,456.39	\$4,771,356.48	\$5,042,867.00	\$4,862,759.00	(\$180,108.00)
Program <b>120 - Special Education</b>						
30-112-61-10-4-120-71120 - Compensation-Instructional Salaries	300,870.81	282,205.83	279,535.33	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	70,109.00	106,229.00	36,120.00
30-112-61-10-4-120-71520 - Compensation-Substitutes	148.82	.00	686.00	.00	.00	.00
30-112-61-10-4-120-71522 - Compensation-REWIP Retirees	8,378.39	8,078.24	2,982.51	.00	.00	.00
30-112-61-10-4-120-71665 - Bonus Payments To Teachers	.00	10,836.00	.00	.00	.00	.00
30-112-61-10-4-120-72100 - FICA	26,618.28	24,680.57	26,186.17	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	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	.00	.00	.00
30-112-61-10-4-120-72300 - Group Health and Dental Insurance	63,319.60	57,484.08	51,477.36	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	5,114.00	5,379.00	265.00
30-112-61-10-4-120-72510 - Hybrid Disability Insurance	179.30	138.57	398.94	.00	.00	.00
30-112-61-10-4-120-72600 - Unemployment Compensation	.00	1,094.16	.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	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
30-112-61-10-4-120-76390 - Sp Ed LD	427.50	1,056.98	1,057.14	1,060.00	1,060.00	.00
30-112-61-10-4-120-76405 - Sp Ed EMH	.00	262.30	221.93	265.00	265.00	.00
30-112-61-10-4-120-76410 - Sp Ed ID	119.88	149.70	149.25	150.00	150.00	.00
30-112-61-10-4-120-76415 - Sp Ed BD	439.97	510.35	493.88	530.00	530.00	.00
30-112-61-10-4-120-76431 - Special Ed - General	.00	.00	.02	.00	.00	.00
Program <b>120 - Special Education Totals</b>	\$536,222.48	\$493,365.21	\$497,891.75	\$546,639.00	\$562,357.00	\$15,718.00
Program <b>130 - Vocational</b>						
30-112-61-10-4-130-71120 - Compensation-Instructional Salaries	242,219.50	240,813.29	275,927.00	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	.00	.00	.00
30-112-61-10-4-130-72100 - FICA	17,593.67	17,767.57	20,192.35	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	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	32,828.00	32,828.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>130 - Vocational</b>						
30-112-61-10-4-130-72400 - VRS Group Life Insurance	3,175.70	3,268.25	3,602.80	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	3,416.00	3,324.00	(92.00)
Program <b>130 - Vocational Totals</b>	<b>\$326,009.09</b>	<b>\$334,039.31</b>	<b>\$372,266.83</b>	<b>\$390,855.00</b>	<b>\$381,255.00</b>	<b>(\$9,600.00)</b>
Program <b>150 - Other</b>						
30-112-61-10-4-150-71200 - Compensation-OT	.00	.00	184.16	.00	.00	.00
30-112-61-10-4-150-71620 - Compensation-Extracurricular Supplements	147,636.31	145,930.34	154,571.32	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	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	7,200.00	7,200.00	.00
Program <b>150 - Other Totals</b>	<b>\$159,017.07</b>	<b>\$163,079.77</b>	<b>\$171,832.99</b>	<b>\$179,559.00</b>	<b>\$198,329.00</b>	<b>\$18,770.00</b>
Level <b>4 - Middle Totals</b>	<b>\$5,425,927.90</b>	<b>\$5,659,940.68</b>	<b>\$5,813,348.05</b>	<b>\$6,159,920.00</b>	<b>\$6,004,700.00</b>	<b>(\$155,220.00)</b>
Sub-Function <b>10 - Classroom Instruction Totals</b>	<b>\$5,425,927.90</b>	<b>\$5,659,940.68</b>	<b>\$5,813,348.05</b>	<b>\$6,159,920.00</b>	<b>\$6,004,700.00</b>	<b>(\$155,220.00)</b>
Sub-Function <b>21 - Student Guidance</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-112-61-21-4-110-71124 - Compensation-Guidance Counselors	196,701.03	197,543.08	198,772.92	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	45,490.00	48,580.00	3,090.00
30-112-61-21-4-110-71200 - Compensation-OT	262.33	593.56	267.12	.00	.00	.00
30-112-61-21-4-110-71665 - Bonus Payments To Teachers	.00	5,882.40	.00	.00	.00	.00
30-112-61-21-4-110-72100 - FICA	17,210.50	17,731.06	17,848.45	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	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	.00	.00	.00
30-112-61-21-4-110-72300 - Group Health and Dental Insurance	35,457.84	36,698.42	36,575.42	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	3,723.00	3,795.00	72.00
30-112-61-21-4-110-72510 - Hybrid Disability Insurance	167.25	168.01	179.21	.00	.00	.00
30-112-61-21-4-110-72750 - VRS Retiree Health Care Credit	2,807.67	2,848.30	3,041.67	3,362.00	3,427.00	65.00
30-112-61-21-4-110-76195 - Career Education	.00	436.18	441.75	465.00	465.00	.00
30-112-61-21-4-110-76285 - Guidance	381.32	384.32	659.85	406.00	406.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$330,193.84</b>	<b>\$342,515.22</b>	<b>\$344,259.06</b>	<b>\$386,056.00</b>	<b>\$392,857.00</b>	<b>\$6,801.00</b>



# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>4 - Middle</b>						
Program <b>120 - Special Education</b>						
30-112-61-21-4-120-71124 - Compensation-Guidance Counselors	10,352.69	10,397.00	10,461.73	.00	.00	.00
30-112-61-21-4-120-71150 - Compensation-Clerical	1,971.33	1,997.43	2,175.00	.00	.00	.00
30-112-61-21-4-120-71200 - Compensation-OT	13.81	31.24	14.06	.00	.00	.00
30-112-61-21-4-120-71665 - Bonus Payments To Teachers	.00	309.60	.00	.00	.00	.00
30-112-61-21-4-120-72100 - FICA	905.82	933.21	939.39	.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
30-112-61-21-4-120-72220 - VRS Hybrid Pension Contribution	579.59	617.54	658.48	.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
30-112-61-21-4-120-72400 - VRS Group Life Insurance	161.31	166.02	177.29	.00	.00	.00
30-112-61-21-4-120-72510 - Hybrid Disability Insurance	8.80	8.84	9.43	.00	.00	.00
30-112-61-21-4-120-72750 - VRS Retiree Health Care Credit	147.77	149.91	160.09	.00	.00	.00
30-112-61-21-4-120-76195 - Career Education	.00	22.96	23.25	.00	.00	.00
30-112-61-21-4-120-76285 - Guidance	20.07	20.23	34.73	.00	.00	.00
Program <b>120 - Special Education Totals</b>	<b>\$17,378.62</b>	<b>\$18,027.11</b>	<b>\$18,118.90</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>4 - Middle Totals</b>	<b>\$347,572.46</b>	<b>\$360,542.33</b>	<b>\$362,377.96</b>	<b>\$386,056.00</b>	<b>\$392,857.00</b>	<b>\$6,801.00</b>
Sub-Function <b>21 - Student Guidance Totals</b>	<b>\$347,572.46</b>	<b>\$360,542.33</b>	<b>\$362,377.96</b>	<b>\$386,056.00</b>	<b>\$392,857.00</b>	<b>\$6,801.00</b>
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-112-61-32-4-110-71122 - Compensation-Librarians	55,214.39	55,149.46	58,496.04	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	51,516.00	53,854.00	2,338.00
30-112-61-32-4-110-71200 - Compensation-OT	.00	58.41	.00	.00	.00	.00
30-112-61-32-4-110-71520 - Compensation-Substitutes	86.55	.00	91.88	.00	.00	.00
30-112-61-32-4-110-71665 - Bonus Payments To Teachers	.00	3,096.00	.00	.00	.00	.00
30-112-61-32-4-110-72100 - FICA	7,297.47	7,187.12	7,752.52	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	18,858.00	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	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	1,520.00	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	1,373.00	1,477.00	104.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-112-61-32-4-110-73130 - Repair/Maint - Audio/Visual	2,017.00	2,010.93	1,706.00	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	2,735.00	2,735.00	.00
30-112-61-32-4-110-76325 - Library Books and Supplies	6,255.31	6,329.38	6,633.33	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	2,500.00	2,500.00	.00
30-112-61-32-4-110-76355 - Periodicals	40.00	55.00	500.00	500.00	500.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$155,307.04</b>	<b>\$159,497.82</b>	<b>\$165,706.66</b>	<b>\$174,471.00</b>	<b>\$185,384.00</b>	<b>\$10,913.00</b>
Level <b>4 - Middle Totals</b>	<b>\$155,307.04</b>	<b>\$159,497.82</b>	<b>\$165,706.66</b>	<b>\$174,471.00</b>	<b>\$185,384.00</b>	<b>\$10,913.00</b>
Sub-Function <b>32 - Instr. Sup. - Media Services Totals</b>	<b>\$155,307.04</b>	<b>\$159,497.82</b>	<b>\$165,706.66</b>	<b>\$174,471.00</b>	<b>\$185,384.00</b>	<b>\$10,913.00</b>
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-112-61-41-4-110-71126 - Compensation-Principals	102,972.00	103,394.76	109,896.00	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	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	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	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	.00	.00	.00
30-112-61-41-4-110-71665 - Bonus Payments To Teachers	.00	7,740.00	.00	.00	.00	.00
30-112-61-41-4-110-72100 - FICA	27,412.95	26,352.76	28,287.45	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	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	.00	.00	.00
30-112-61-41-4-110-72300 - Group Health and Dental Insurance	38,399.10	41,320.74	41,820.38	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	5,311.00	5,205.00	(106.00)
30-112-61-41-4-110-72510 - Hybrid Disability Insurance	44.50	90.36	99.36	.00	.00	.00
30-112-61-41-4-110-72750 - VRS Retiree Health Care Credit	4,403.43	4,273.20	4,567.32	4,796.00	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
30-112-61-41-4-110-73160 - Repair/Maint - School Office Equipment	5,011.64	4,554.90	5,361.30	5,580.00	5,580.00	.00
30-112-61-41-4-110-75200 - Postage	690.88	750.00	996.21	1,000.00	1,000.00	.00
30-112-61-41-4-110-75521 - Travel-Principals	518.70	742.00	800.41	1,000.00	1,000.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-112-61-41-4-110-75803 - Dues-Accreditation	785.99	650.98	536.00	1,000.00	1,000.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$515,691.32	\$505,405.21	\$537,120.96	\$548,320.00	\$538,326.00	(\$9,994.00)
Level <b>4 - Middle</b> Totals	\$515,691.32	\$505,405.21	\$537,120.96	\$548,320.00	\$538,326.00	(\$9,994.00)
Sub-Function <b>41 - Admin. Principals Office</b> Totals	\$515,691.32	\$505,405.21	\$537,120.96	\$548,320.00	\$538,326.00	(\$9,994.00)
Function <b>61 - Instruction</b> Totals	\$6,444,498.72	\$6,685,386.04	\$6,878,553.63	\$7,268,767.00	\$7,121,267.00	(\$147,500.00)
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
30-112-62-62-9-222-76100 - Supplies - Nursing	641.33	629.67	626.50	630.00	630.00	.00
Program <b>222 - Health Services</b> Totals	\$641.33	\$629.67	\$626.50	\$630.00	\$630.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$641.33	\$629.67	\$626.50	\$630.00	\$630.00	\$0.00
Sub-Function <b>62 - Admin, Attend. &amp; Health</b> Totals	\$641.33	\$629.67	\$626.50	\$630.00	\$630.00	\$0.00
Function <b>62 - Administration, Attend. &amp; Health</b> Totals	\$641.33	\$629.67	\$626.50	\$630.00	\$630.00	\$0.00
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-112-64-64-9-420-71190 - Compensation-Custodians	260,053.35	250,772.75	236,784.90	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	9,000.00	9,000.00	.00
30-112-64-64-9-420-71520 - Compensation-Substitutes	1,743.48	5,329.20	357.76	4,000.00	4,000.00	.00
30-112-64-64-9-420-71665 - Bonus Payments To Teachers	.00	14,706.00	.00	.00	.00	.00
30-112-64-64-9-420-72100 - FICA	19,461.94	20,664.22	18,574.45	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	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	.00	.00	.00
30-112-64-64-9-420-72300 - Group Health and Dental Insurance	57,689.30	60,094.10	51,963.26	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	4,207.00	4,734.00	527.00
30-112-64-64-9-420-72510 - Hybrid Disability Insurance	640.14	650.68	646.81	.00	.00	.00
30-112-64-64-9-420-72700 - Workers Compensation	2,108.00	2,262.00	2,192.00	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	3,532.00	3,971.00	439.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-112-64-64-9-420-72800 - Termination Pay for Vac/Sick Leave	145.71	360.83	2,005.33	.00	.00	.00
30-112-64-64-9-420-72850 - OPEB ARC	1,965.00	1,843.61	1,287.00	.00	.00	.00
30-112-64-64-9-420-73180 - Repair/Maint - Other Contracted	33,994.52	13,483.97	15,334.94	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	.00	.00	.00
30-112-64-64-9-420-74900 - Building Maintenance -City	78,941.84	63,886.08	82,286.75	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	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	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	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	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	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	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	17,000.00	17,000.00	.00
Program <b>420 - Building Services Totals</b>	<b>\$731,387.30</b>	<b>\$714,481.26</b>	<b>\$726,905.30</b>	<b>\$825,737.00</b>	<b>\$891,710.00</b>	<b>\$65,973.00</b>
Program <b>430 - Grounds Services</b>						
30-112-64-64-9-430-74910 - Grounds Maintenance-City	6,980.71	8,788.44	11,672.56	10,000.00	11,565.00	1,565.00
Program <b>430 - Grounds Services Totals</b>	<b>\$6,980.71</b>	<b>\$8,788.44</b>	<b>\$11,672.56</b>	<b>\$10,000.00</b>	<b>\$11,565.00</b>	<b>\$1,565.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$738,368.01</b>	<b>\$723,269.70</b>	<b>\$738,577.86</b>	<b>\$835,737.00</b>	<b>\$903,275.00</b>	<b>\$67,538.00</b>
Sub-Function <b>64 - Operation &amp; Maintenance Totals</b>	<b>\$738,368.01</b>	<b>\$723,269.70</b>	<b>\$738,577.86</b>	<b>\$835,737.00</b>	<b>\$903,275.00</b>	<b>\$67,538.00</b>
Function <b>64 - Operation &amp; Maintenance Totals</b>	<b>\$738,368.01</b>	<b>\$723,269.70</b>	<b>\$738,577.86</b>	<b>\$835,737.00</b>	<b>\$903,275.00</b>	<b>\$67,538.00</b>
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-112-68-10-9-800-71139 - Compensation-ITRT	36,196.96	36,507.15	44,718.84	48,324.00	44,793.00	(3,531.00)
30-112-68-10-9-800-71665 - Bonus Payments To Teachers	.00	774.00	.00	.00	.00	.00
30-112-68-10-9-800-72100 - FICA	2,748.07	2,831.52	3,401.55	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	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	4,971.00	4,971.00	.00
30-112-68-10-9-800-72400 - VRS Group Life Insurance	464.30	482.55	506.50	648.00	600.00	(48.00)

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-112-68-10-9-800-72750 - VRS Retiree Health Care Credit	425.30	435.78	457.40	585.00	542.00	(43.00)
30-112-68-10-9-800-76305 - ITRT	805.91	1,445.00	1,443.60	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	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	63,750.00	63,750.00	.00
Program <b>800 - Technology</b> Totals	\$119,300.04	\$114,171.33	\$93,981.88	\$135,557.00	\$131,079.00	(\$4,478.00)
Level <b>9 - District Wide</b> Totals	\$119,300.04	\$114,171.33	\$93,981.88	\$135,557.00	\$131,079.00	(\$4,478.00)
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$119,300.04	\$114,171.33	\$93,981.88	\$135,557.00	\$131,079.00	(\$4,478.00)
Function <b>68 - Technology</b> Totals	\$119,300.04	\$114,171.33	\$93,981.88	\$135,557.00	\$131,079.00	(\$4,478.00)
Locations <b>112 - Andrew Lewis Middle School</b> Totals	\$7,302,808.10	\$7,523,456.74	\$7,711,739.87	\$8,240,691.00	\$8,156,251.00	(\$84,440.00)



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# G. W. Carver Elementary

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# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-113-61-10-2-110-71120 - Compensation-Instructional Salaries	1,631,418.34	1,630,740.38	1,756,086.78	1,842,230.00	1,774,950.00	(67,280.00)
30-113-61-10-2-110-71151 - Compensation-Instructional Asst	110,604.92	103,851.84	115,782.78	132,866.00	155,349.00	22,483.00
30-113-61-10-2-110-71200 - Compensation-OT	.00	.00	.00	500.00	500.00	.00
30-113-61-10-2-110-71520 - Compensation-Substitutes	28,862.29	37,893.72	47,674.77	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	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	10,000.00	10,000.00	.00
30-113-61-10-2-110-71665 - Bonus Payments To Teachers	.00	54,954.00	.00	.00	.00	.00
30-113-61-10-2-110-72100 - FICA	127,340.49	129,657.68	138,770.03	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	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	.00	.00	.00
30-113-61-10-2-110-72300 - Group Health and Dental Insurance	207,771.38	215,217.40	226,182.02	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	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	.00	.00	.00
30-113-61-10-2-110-72600 - Unemployment Compensation	.00	3,028.42	.00	.00	.00	.00
30-113-61-10-2-110-72700 - Workers Compensation	9,403.00	10,092.00	9,780.00	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	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
30-113-61-10-2-110-72850 - OPEB ARC	8,731.00	10,197.45	9,656.00	.00	.00	.00
30-113-61-10-2-110-73153 - Repair & Maint - Music Dept	.00	128.16	.00	100.00	200.00	100.00
30-113-61-10-2-110-76010 - Agenda Books	.00	897.75	897.75	900.00	900.00	.00
30-113-61-10-2-110-76015 - Allotment	21,240.56	15,730.64	19,154.65	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	1,479.00	12,128.00	10,649.00
30-113-61-10-2-110-76085 - School Improvement	.00	82.15	.00	25.00	50.00	25.00
30-113-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000	.00	250.00	250.00	700.00	700.00	.00
30-113-61-10-2-110-76350 - Music	185.55	.00	.00	192.00	99.00	(93.00)
30-113-61-10-2-110-76360 - Physical Education	304.40	373.48	278.55	481.00	416.00	(65.00)
30-113-61-10-2-110-76365 - Reading	.00	.00	.00	100.00	287.00	187.00
30-113-61-10-2-110-76485 - Supplies - Kindergarten	1,178.21	2,034.91	699.36	623.00	385.00	(238.00)

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-113-61-10-2-110-76490 - Supplies - First Grade	514.87	1,116.23	269.39	871.00	640.00	(231.00)
30-113-61-10-2-110-76495 - Supplies - Second Grade	503.11	1,451.47	311.32	803.00	694.00	(109.00)
30-113-61-10-2-110-76500 - Supplies - Third Grade	161.43	541.68	361.04	244.00	378.00	134.00
30-113-61-10-2-110-76505 - Supplies - Fourth Grade	183.60	475.32	139.90	142.00	932.00	790.00
30-113-61-10-2-110-76510 - Supplies - Fifth Grade	170.37	660.71	29.98	434.00	255.00	(179.00)
Program <b>110 - Regular Instruction Totals</b>	<b>\$2,503,645.34</b>	<b>\$2,578,380.57</b>	<b>\$2,718,397.14</b>	<b>\$2,848,020.00</b>	<b>\$2,837,776.00</b>	<b>(\$10,244.00)</b>
Program <b>120 - Special Education</b>						
30-113-61-10-2-120-71120 - Compensation-Instructional Salaries	147,963.00	148,237.09	166,458.08	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	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	.00	.00	.00
30-113-61-10-2-120-71665 - Bonus Payments To Teachers	.00	6,192.00	.00	.00	.00	.00
30-113-61-10-2-120-72100 - FICA	12,757.47	12,317.93	13,144.36	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	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	.00	.00	.00
30-113-61-10-2-120-72300 - Group Health and Dental Insurance	37,289.36	32,931.20	27,152.24	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	2,595.00	2,919.00	324.00
30-113-61-10-2-120-72510 - Hybrid Disability Insurance	228.60	229.86	301.60	.00	.00	.00
30-113-61-10-2-120-72600 - Unemployment Compensation	.00	728.33	.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	2,343.00	2,636.00	293.00
30-113-61-10-2-120-76390 - Sp Ed LD	.00	239.37	317.74	.00	.00	.00
30-113-61-10-2-120-76431 - Special Ed - General	.00	.00	.00	1,281.00	640.00	(641.00)
30-113-61-10-2-120-76438 - Supplies - EL	.00	.00	.00	200.00	146.00	(54.00)
Program <b>120 - Special Education Totals</b>	<b>\$250,898.45</b>	<b>\$248,123.42</b>	<b>\$262,048.90</b>	<b>\$271,562.00</b>	<b>\$301,559.00</b>	<b>\$29,997.00</b>
Program <b>180 - Pre-K Non- Sp Ed</b>						
30-113-61-10-2-180-71110 - Compensation-Administrative	.00	15,319.73	18,038.33	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	52,789.00	62,081.00	9,292.00
30-113-61-10-2-180-71665 - Bonus Payments To Teachers	.00	387.00	.00	.00	.00	.00
30-113-61-10-2-180-72100 - FICA	4,892.11	3,781.92	4,461.12	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	11,621.00	13,301.00	1,680.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>180 - Pre-K Non- Sp Ed</b>						
30-113-61-10-2-180-72220 - VRS Hybrid Pension Contribution	.00	7,285.46	8,355.80	.00	.00	.00
30-113-61-10-2-180-72300 - Group Health and Dental Insurance	7,697.44	9,575.04	11,135.32	8,202.00	8,202.00	.00
30-113-61-10-2-180-72400 - VRS Group Life Insurance	951.20	793.37	892.30	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
30-113-61-10-2-180-72750 - VRS Retiree Health Care Credit	871.30	716.33	805.70	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
30-113-61-10-2-180-73255 - Professional Development	.00	756.07	.00	.00	.00	.00
Program <b>180 - Pre-K Non- Sp Ed Totals</b>	<b>\$100,406.15</b>	<b>\$85,005.58</b>	<b>\$96,795.23</b>	<b>\$96,878.00</b>	<b>\$109,695.00</b>	<b>\$12,817.00</b>
Level <b>2 - Elementary Totals</b>	<b>\$2,854,949.94</b>	<b>\$2,911,509.57</b>	<b>\$3,077,241.27</b>	<b>\$3,216,460.00</b>	<b>\$3,249,030.00</b>	<b>\$32,570.00</b>
Level <b>8 - Pre-K</b>						
Program <b>180 - Pre-K Non- Sp Ed</b>						
30-113-61-10-8-180-71120 - Compensation-Instructional Salaries	.00	8,828.84	.00	.00	.00	.00
30-113-61-10-8-180-71151 - Compensation-Instructional Asst	21,429.61	22,129.84	16,776.97	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
30-113-61-10-8-180-72100 - FICA	1,612.48	2,116.89	1,265.74	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
30-113-61-10-8-180-72220 - VRS Hybrid Pension Contribution	3,354.70	3,704.12	4,252.80	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	6,500.00	6,500.00	.00
30-113-61-10-8-180-72400 - VRS Group Life Insurance	280.30	440.64	342.90	320.00	368.00	48.00
30-113-61-10-8-180-72510 - Hybrid Disability Insurance	50.90	53.03	60.90	.00	.00	.00
30-113-61-10-8-180-72750 - VRS Retiree Health Care Credit	256.70	397.90	309.60	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
30-113-61-10-8-180-73255 - Professional Development	1,110.13	(1,431.72)	.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
Program <b>180 - Pre-K Non- Sp Ed Totals</b>	<b>\$37,632.59</b>	<b>\$48,693.39</b>	<b>\$35,172.19</b>	<b>\$36,714.00</b>	<b>\$41,348.00</b>	<b>\$4,634.00</b>
Level <b>8 - Pre-K Totals</b>	<b>\$37,632.59</b>	<b>\$48,693.39</b>	<b>\$35,172.19</b>	<b>\$36,714.00</b>	<b>\$41,348.00</b>	<b>\$4,634.00</b>
Sub-Function <b>10 - Classroom Instruction Totals</b>	<b>\$2,892,582.53</b>	<b>\$2,960,202.96</b>	<b>\$3,112,413.46</b>	<b>\$3,253,174.00</b>	<b>\$3,290,378.00</b>	<b>\$37,204.00</b>

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-113-61-21-2-110-71124 - Compensation-Guidance Counselors	58,729.95	59,066.72	61,214.00	67,868.00	68,820.00	952.00
30-113-61-21-2-110-71665 - Bonus Payments To Teachers	.00	1,470.60	.00	.00	.00	.00
30-113-61-21-2-110-72100 - FICA	4,145.26	4,283.30	4,437.13	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	11,280.00	11,348.00	68.00
30-113-61-21-2-110-72220 - VRS Hybrid Pension Contribution	.00	.00	7,682.17	.00	.00	.00
30-113-61-21-2-110-72300 - Group Health and Dental Insurance	9,080.18	9,461.54	7,547.64	8,170.00	8,170.00	.00
30-113-61-21-2-110-72400 - VRS Group Life Insurance	769.40	791.63	822.89	909.00	915.00	6.00
30-113-61-21-2-110-72510 - Hybrid Disability Insurance	.00	.00	110.01	.00	.00	.00
30-113-61-21-2-110-72750 - VRS Retiree Health Care Credit	704.80	714.82	742.99	821.00	826.00	5.00
30-113-61-21-2-110-76285 - Guidance	310.21	431.10	.00	281.00	190.00	(91.00)
Program <b>110 - Regular Instruction Totals</b>	<b>\$82,948.63</b>	<b>\$86,038.36</b>	<b>\$85,080.03</b>	<b>\$94,521.00</b>	<b>\$95,492.00</b>	<b>\$971.00</b>
Program <b>120 - Special Education</b>						
30-113-61-21-2-120-71124 - Compensation-Guidance Counselors	3,091.05	3,108.78	3,221.79	.00	.00	.00
30-113-61-21-2-120-71665 - Bonus Payments To Teachers	.00	77.40	.00	.00	.00	.00
30-113-61-21-2-120-72100 - FICA	218.17	225.44	233.53	.00	.00	.00
30-113-61-21-2-120-72210 - VRS Pension Contribution	484.67	516.77	132.80	.00	.00	.00
30-113-61-21-2-120-72220 - VRS Hybrid Pension Contribution	.00	.00	404.33	.00	.00	.00
30-113-61-21-2-120-72300 - Group Health and Dental Insurance	477.90	497.98	397.24	.00	.00	.00
30-113-61-21-2-120-72400 - VRS Group Life Insurance	40.50	41.66	43.31	.00	.00	.00
30-113-61-21-2-120-72510 - Hybrid Disability Insurance	.00	.00	5.79	.00	.00	.00
30-113-61-21-2-120-72750 - VRS Retiree Health Care Credit	37.10	37.62	39.11	.00	.00	.00
30-113-61-21-2-120-76285 - Guidance	16.33	22.69	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>	<b>\$4,365.72</b>	<b>\$4,528.34</b>	<b>\$4,477.90</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>2 - Elementary Totals</b>	<b>\$87,314.35</b>	<b>\$90,566.70</b>	<b>\$89,557.93</b>	<b>\$94,521.00</b>	<b>\$95,492.00</b>	<b>\$971.00</b>
Sub-Function <b>21 - Student Guidance Totals</b>	<b>\$87,314.35</b>	<b>\$90,566.70</b>	<b>\$89,557.93</b>	<b>\$94,521.00</b>	<b>\$95,492.00</b>	<b>\$971.00</b>
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-113-61-32-2-110-71122 - Compensation-Librarians	63,782.44	64,659.75	69,754.71	74,608.00	74,006.00	(602.00)

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-113-61-32-2-110-71665 - Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
30-113-61-32-2-110-72100 - FICA	4,822.68	5,019.73	5,281.80	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	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	8,170.00	8,170.00	.00
30-113-61-32-2-110-72400 - VRS Group Life Insurance	821.30	862.62	918.60	999.00	992.00	(7.00)
30-113-61-32-2-110-72600 - Unemployment Compensation	.00	269.92	.00	.00	.00	.00
30-113-61-32-2-110-72750 - VRS Retiree Health Care Credit	752.40	778.94	829.50	902.00	895.00	(7.00)
30-113-61-32-2-110-73130 - Repair/Maint - Audio/Visual	238.03	245.35	.00	700.00	700.00	.00
30-113-61-32-2-110-76155 - Audio Visual Media	893.14	1,086.73	688.64	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	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	1,780.00	1,780.00	.00
30-113-61-32-2-110-76355 - Periodicals	.00	239.37	211.50	100.00	100.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$91,846.37</b>	<b>\$98,304.36</b>	<b>\$101,827.31</b>	<b>\$111,270.00</b>	<b>\$110,524.00</b>	<b>(\$746.00)</b>
Level <b>2 - Elementary Totals</b>	<b>\$91,846.37</b>	<b>\$98,304.36</b>	<b>\$101,827.31</b>	<b>\$111,270.00</b>	<b>\$110,524.00</b>	<b>(\$746.00)</b>
Sub-Function <b>32 - Instr. Sup. - Media Services Totals</b>	<b>\$91,846.37</b>	<b>\$98,304.36</b>	<b>\$101,827.31</b>	<b>\$111,270.00</b>	<b>\$110,524.00</b>	<b>(\$746.00)</b>
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-113-61-41-2-110-71126 - Compensation-Principals	100,136.04	100,319.79	105,915.00	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	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	46,898.00	46,898.00	.00
30-113-61-41-2-110-71200 - Compensation-OT	784.51	662.25	2,261.62	1,000.00	1,000.00	.00
30-113-61-41-2-110-71520 - Compensation-Substitutes	3,055.87	625.99	2,489.67	.00	.00	.00
30-113-61-41-2-110-71665 - Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-113-61-41-2-110-72100 - FICA	15,263.91	15,568.25	16,758.38	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	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	.00	.00	.00
30-113-61-41-2-110-72300 - Group Health and Dental Insurance	8,878.22	7,713.90	8,287.14	17,178.00	17,178.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-113-61-41-2-110-72400 - VRS Group Life Insurance	2,634.90	2,732.94	2,973.40	3,135.00	3,135.00	.00
30-113-61-41-2-110-72510 - Hybrid Disability Insurance	91.26	93.72	106.32	.00	.00	.00
30-113-61-41-2-110-72750 - VRS Retiree Health Care Credit	2,413.72	2,467.78	2,684.98	2,831.00	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	12,241.00	12,241.00	.00
30-113-61-41-2-110-75521 - Travel-Principals	59.00	.00	.00	200.00	.00	(200.00)
30-113-61-41-2-110-75803 - Dues-Accreditation	.00	.00	.00	80.00	80.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$276,188.69	\$282,567.64	\$301,671.86	\$327,520.00	\$327,304.00	(\$216.00)
Level <b>2 - Elementary</b> Totals	\$276,188.69	\$282,567.64	\$301,671.86	\$327,520.00	\$327,304.00	(\$216.00)
Sub-Function <b>41 - Admin. Principals Office</b> Totals	\$276,188.69	\$282,567.64	\$301,671.86	\$327,520.00	\$327,304.00	(\$216.00)
Function <b>61 - Instruction</b> Totals	\$3,347,931.94	\$3,431,641.66	\$3,605,470.56	\$3,786,485.00	\$3,823,698.00	\$37,213.00
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
30-113-62-62-9-222-76100 - Supplies - Nursing	340.00	371.00	1,183.31	350.00	350.00	.00
Program <b>222 - Health Services</b> Totals	\$340.00	\$371.00	\$1,183.31	\$350.00	\$350.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$340.00	\$371.00	\$1,183.31	\$350.00	\$350.00	\$0.00
Sub-Function <b>62 - Admin, Attend. &amp; Health</b> Totals	\$340.00	\$371.00	\$1,183.31	\$350.00	\$350.00	\$0.00
Function <b>62 - Administration, Attend. &amp; Health</b> Totals	\$340.00	\$371.00	\$1,183.31	\$350.00	\$350.00	\$0.00
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-113-64-64-9-420-71190 - Compensation-Custodians	119,203.64	119,120.73	114,829.92	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	6,500.00	6,500.00	.00
30-113-64-64-9-420-71520 - Compensation-Substitutes	.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	.00	.00	.00
30-113-64-64-9-420-72100 - FICA	8,557.07	9,298.81	9,345.39	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	8,404.00	7,937.00	(467.00)

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-113-64-64-9-420-72220 - VRS Hybrid Pension Contribution	1,135.44	707.88	384.88	.00	.00	.00
30-113-64-64-9-420-72300 - Group Health and Dental Insurance	27,443.40	26,656.56	25,000.38	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	1,734.00	1,734.00	.00
30-113-64-64-9-420-72510 - Hybrid Disability Insurance	162.55	162.51	63.52	.00	.00	.00
30-113-64-64-9-420-72700 - Workers Compensation	703.00	754.00	731.00	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	1,477.00	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
30-113-64-64-9-420-72850 - OPEB ARC	655.00	921.80	1,030.00	.00	.00	.00
30-113-64-64-9-420-73180 - Repair/Maint - Other Contracted	12,768.66	20,059.01	24,728.62	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	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	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	94,500.00	97,000.00	2,500.00
30-113-64-64-9-420-75005 - Utilities - Natural Gas	7,993.15	10,738.50	11,711.14	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	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	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	15,000.00	15,000.00	.00
Program <b>420 - Building Services</b> Totals	\$351,071.24	\$368,618.32	\$393,418.10	\$387,787.00	\$394,090.00	\$6,303.00
Program <b>430 - Grounds Services</b>						
30-113-64-64-9-430-74910 - Grounds Maintenance-City	8,674.37	9,799.29	15,005.24	18,000.00	19,210.00	1,210.00
Program <b>430 - Grounds Services</b> Totals	\$8,674.37	\$9,799.29	\$15,005.24	\$18,000.00	\$19,210.00	\$1,210.00
Level <b>9 - District Wide</b> Totals	\$359,745.61	\$378,417.61	\$408,423.34	\$405,787.00	\$413,300.00	\$7,513.00
Sub-Function <b>64 - Operation &amp; Maintenance</b> Totals	\$359,745.61	\$378,417.61	\$408,423.34	\$405,787.00	\$413,300.00	\$7,513.00
Function <b>64 - Operation &amp; Maintenance</b> Totals	\$359,745.61	\$378,417.61	\$408,423.34	\$405,787.00	\$413,300.00	\$7,513.00
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-113-68-10-9-800-71139 - Compensation-ITRT	16,395.75	16,452.30	17,509.83	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

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-113-68-10-9-800-72100 - FICA	1,205.41	1,237.40	1,310.15	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	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	2,486.00	2,486.00	.00
30-113-68-10-9-800-72400 - VRS Group Life Insurance	211.20	217.26	231.30	256.00	.00	(256.00)
30-113-68-10-9-800-72750 - VRS Retiree Health Care Credit	193.50	196.24	208.80	231.00	.00	(231.00)
30-113-68-10-9-800-73175 - Repair/Maint- Computer	3,205.50	1,596.33	2,929.85	3,200.00	3,200.00	.00
30-113-68-10-9-800-76305 - ITRT	731.64	.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	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	4,400.00	4,400.00	.00
30-113-68-10-9-800-76545 - Technology Repair and Replace	.00	.00	137,723.43	.00	.00	.00
30-113-68-10-9-800-78050 - Technology Addl VPSA Eligible	20,400.00	20,257.48	1,949.07	20,600.00	20,600.00	.00
Program <b>800 - Technology</b> Totals	<u>\$49,374.68</u>	<u>\$52,537.44</u>	<u>\$173,128.07</u>	<u>\$59,137.00</u>	<u>\$35,261.00</u>	<u>(\$23,876.00)</u>
Level <b>9 - District Wide</b> Totals	<u>\$49,374.68</u>	<u>\$52,537.44</u>	<u>\$173,128.07</u>	<u>\$59,137.00</u>	<u>\$35,261.00</u>	<u>(\$23,876.00)</u>
Sub-Function <b>10 - Classroom Instruction</b> Totals	<u>\$49,374.68</u>	<u>\$52,537.44</u>	<u>\$173,128.07</u>	<u>\$59,137.00</u>	<u>\$35,261.00</u>	<u>(\$23,876.00)</u>
Function <b>68 - Technology</b> Totals	<u>\$49,374.68</u>	<u>\$52,537.44</u>	<u>\$173,128.07</u>	<u>\$59,137.00</u>	<u>\$35,261.00</u>	<u>(\$23,876.00)</u>
Locations <b>113 - Carver Elementary</b> Totals	<u>\$3,757,392.23</u>	<u>\$3,862,967.71</u>	<u>\$4,188,205.28</u>	<u>\$4,251,759.00</u>	<u>\$4,272,609.00</u>	<u>\$20,850.00</u>





# West Salem Elementary

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# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-114-61-10-2-110-71120 - Compensation-Instructional Salaries	1,602,170.36	1,527,401.03	1,611,253.05	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	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	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	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	10,000.00	10,000.00	.00
30-114-61-10-2-110-71665 - Bonus Payments To Teachers	.00	51,084.00	.00	.00	.00	.00
30-114-61-10-2-110-72100 - FICA	125,274.97	123,013.12	130,222.25	144,669.00	139,779.00	(4,890.00)
30-114-61-10-2-110-72210 - VRS Pension Contribution	240,885.70	238,343.32	242,171.60	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	.00	.00	.00
30-114-61-10-2-110-72300 - Group Health and Dental Insurance	214,759.16	206,498.16	209,290.20	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	24,519.00	23,533.00	(986.00)
30-114-61-10-2-110-72510 - Hybrid Disability Insurance	450.95	443.38	622.50	.00	.00	.00
30-114-61-10-2-110-72600 - Unemployment Compensation	.00	879.91	.00	.00	.00	.00
30-114-61-10-2-110-72700 - Workers Compensation	8,724.00	9,363.00	9,074.00	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	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
30-114-61-10-2-110-72850 - OPEB ARC	8,076.00	7,892.94	7,854.00	.00	.00	.00
30-114-61-10-2-110-73153 - Repair & Maint - Music Dept	21.95	.00	.00	.00	.00	.00
30-114-61-10-2-110-76010 - Agenda Books	1,088.64	1,191.30	1,040.25	1,200.00	1,200.00	.00
30-114-61-10-2-110-76015 - Allotment	16,538.52	23,219.69	23,509.09	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	4,459.00	4,300.00	(159.00)
30-114-61-10-2-110-76085 - School Improvement	193.16	100.00	241.90	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	.00
30-114-61-10-2-110-76325 - Library Books and Supplies	.00	99.98	.00	.00	.00	.00
30-114-61-10-2-110-76350 - Music	175.47	172.76	143.65	200.00	105.00	(95.00)
30-114-61-10-2-110-76360 - Physical Education	498.00	12.00	284.14	200.00	200.00	.00
30-114-61-10-2-110-76365 - Reading	8,128.17	361.17	469.28	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	1,195.00	1,688.00	493.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-114-61-10-2-110-76490 - Supplies - First Grade	591.16	399.59	943.01	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	1,128.00	866.00	(262.00)
30-114-61-10-2-110-76500 - Supplies - Third Grade	495.83	271.91	883.00	1,010.00	434.00	(576.00)
30-114-61-10-2-110-76505 - Supplies - Fourth Grade	804.08	814.84	1,008.47	746.00	1,135.00	389.00
30-114-61-10-2-110-76510 - Supplies - Fifth Grade	903.31	619.41	803.20	769.00	716.00	(53.00)
Program <b>110 - Regular Instruction Totals</b>	<b>\$2,463,054.19</b>	<b>\$2,448,226.22</b>	<b>\$2,527,020.81</b>	<b>\$2,653,256.00</b>	<b>\$2,600,004.00</b>	<b>(\$53,252.00)</b>
Program <b>120 - Special Education</b>						
30-114-61-10-2-120-71120 - Compensation-Instructional Salaries	166,580.15	142,712.70	174,881.04	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	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	.00	.00	.00
30-114-61-10-2-120-71650 - Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	.00	.00	.00
30-114-61-10-2-120-71665 - Bonus Payments To Teachers	.00	6,966.00	.00	.00	.00	.00
30-114-61-10-2-120-72100 - FICA	14,352.25	13,561.74	15,814.31	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	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	.00	.00	.00
30-114-61-10-2-120-72300 - Group Health and Dental Insurance	28,872.40	25,794.18	19,737.18	25,746.00	25,746.00	.00
30-114-61-10-2-120-72400 - VRS Group Life Insurance	2,487.78	2,285.43	2,770.50	2,909.00	3,037.00	128.00
30-114-61-10-2-120-72510 - Hybrid Disability Insurance	69.05	200.93	200.70	.00	.00	.00
30-114-61-10-2-120-72750 - VRS Retiree Health Care Credit	2,279.00	2,063.74	2,501.60	2,627.00	2,742.00	115.00
30-114-61-10-2-120-76390 - Sp Ed LD	531.83	633.06	630.04	633.00	913.00	280.00
30-114-61-10-2-120-76410 - Sp Ed ID	325.79	161.26	511.95	628.00	578.00	(50.00)
30-114-61-10-2-120-76415 - Sp Ed BD	103.60	.00	.00	.00	.00	.00
30-114-61-10-2-120-76438 - Supplies - EL	.00	.00	.00	25.00	85.00	60.00
Program <b>120 - Special Education Totals</b>	<b>\$276,029.01</b>	<b>\$259,710.65</b>	<b>\$291,203.17</b>	<b>\$302,352.00</b>	<b>\$314,740.00</b>	<b>\$12,388.00</b>
Level <b>2 - Elementary Totals</b>	<b>\$2,739,083.20</b>	<b>\$2,707,936.87</b>	<b>\$2,818,223.98</b>	<b>\$2,955,608.00</b>	<b>\$2,914,744.00</b>	<b>(\$40,864.00)</b>
Level <b>8 - Pre-K</b>						
Program <b>180 - Pre-K Non- Sp Ed</b>						
30-114-61-10-8-180-71151 - Compensation-Instructional Asst	.00	.00	.00	.00	.00	.00
30-114-61-10-8-180-72100 - FICA	.00	.00	.00	.00	.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>8 - Pre-K</b>						
Program <b>180 - Pre-K Non- Sp Ed</b>						
30-114-61-10-8-180-72220 - VRS Hybrid Pension Contribution	.00	.00	.00	.00	.00	.00
30-114-61-10-8-180-72400 - VRS Group Life Insurance	.00	.00	.00	.00	.00	.00
30-114-61-10-8-180-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	.00	.00
Program <b>180 - Pre-K Non- Sp Ed Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>8 - Pre-K Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sub-Function <b>10 - Classroom Instruction Totals</b>	<b>\$2,739,083.20</b>	<b>\$2,707,936.87</b>	<b>\$2,818,223.98</b>	<b>\$2,955,608.00</b>	<b>\$2,914,744.00</b>	<b>(\$40,864.00)</b>
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-114-61-21-2-110-71124 - Compensation-Guidance Counselors	36,785.18	48,492.47	65,507.79	73,925.00	74,951.00	1,026.00
30-114-61-21-2-110-71665 - Bonus Payments To Teachers	.00	1,470.60	.00	.00	.00	.00
30-114-61-21-2-110-72100 - FICA	2,773.68	3,803.44	4,819.89	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	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	8,582.00	8,582.00	.00
30-114-61-21-2-110-72400 - VRS Group Life Insurance	631.94	650.49	896.32	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	894.00	907.00	13.00
30-114-61-21-2-110-76285 - Guidance	.00	41.46	134.61	25.00	25.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$50,015.32</b>	<b>\$63,113.61</b>	<b>\$85,772.76</b>	<b>\$102,358.00</b>	<b>\$103,660.00</b>	<b>\$1,302.00</b>
Program <b>120 - Special Education</b>						
30-114-61-21-2-120-71124 - Compensation-Guidance Counselors	1,936.06	2,552.24	3,447.78	.00	.00	.00
30-114-61-21-2-120-71665 - Bonus Payments To Teachers	.00	77.40	.00	.00	.00	.00
30-114-61-21-2-120-72100 - FICA	145.99	200.18	253.68	.00	.00	.00
30-114-61-21-2-120-72210 - VRS Pension Contribution	398.13	424.62	585.07	.00	.00	.00
30-114-61-21-2-120-72300 - Group Health and Dental Insurance	88.48	.00	130.98	.00	.00	.00
30-114-61-21-2-120-72400 - VRS Group Life Insurance	33.26	34.24	47.18	.00	.00	.00
30-114-61-21-2-120-72750 - VRS Retiree Health Care Credit	30.47	30.92	42.60	.00	.00	.00
30-114-61-21-2-120-76285 - Guidance	.00	2.18	7.09	.00	.00	.00
Program <b>120 - Special Education Totals</b>	<b>\$2,632.39</b>	<b>\$3,321.78</b>	<b>\$4,514.38</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary Totals</b>	\$52,647.71	\$66,435.39	\$90,287.14	\$102,358.00	\$103,660.00	\$1,302.00
Sub-Function <b>21 - Student Guidance Totals</b>	\$52,647.71	\$66,435.39	\$90,287.14	\$102,358.00	\$103,660.00	\$1,302.00
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-114-61-32-2-110-71122 - Compensation-Librarians	68,177.19	46,978.46	50,002.65	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
30-114-61-32-2-110-71665 - Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
30-114-61-32-2-110-72100 - FICA	5,308.95	3,715.88	3,829.30	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	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	8,582.00	8,582.00	.00
30-114-61-32-2-110-72400 - VRS Group Life Insurance	878.70	629.87	667.20	711.00	720.00	9.00
30-114-61-32-2-110-72750 - VRS Retiree Health Care Credit	804.90	568.83	602.50	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
30-114-61-32-2-110-73130 - Repair/Maint - Audio/Visual	567.78	832.98	519.18	550.00	650.00	100.00
30-114-61-32-2-110-76155 - Audio Visual Media	541.98	231.64	436.76	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	3,898.00	3,884.00	(14.00)
30-114-61-32-2-110-76330 - Library Reference Materials	1,768.75	2,013.39	1,185.67	940.00	954.00	14.00
30-114-61-32-2-110-76355 - Periodicals	422.35	407.91	628.74	800.00	800.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$107,799.51	\$68,624.25	\$70,077.96	\$82,522.00	\$83,540.00	\$1,018.00
Level <b>2 - Elementary Totals</b>	\$107,799.51	\$68,624.25	\$70,077.96	\$82,522.00	\$83,540.00	\$1,018.00
Sub-Function <b>32 - Instr. Sup. - Media Services Totals</b>	\$107,799.51	\$68,624.25	\$70,077.96	\$82,522.00	\$83,540.00	\$1,018.00
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-114-61-41-2-110-71126 - Compensation-Principals	45,421.56	98,397.51	104,055.96	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	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	43,589.00	47,385.00	3,796.00
30-114-61-41-2-110-71200 - Compensation-OT	513.15	406.97	224.50	2,000.00	2,000.00	.00
30-114-61-41-2-110-71520 - Compensation-Substitutes	.00	2,267.92	3,215.88	.00	.00	.00
30-114-61-41-2-110-71522 - Compensation-REWIP Retirees	42,168.56	4,125.44	.00	.00	.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-114-61-41-2-110-71665 - Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-114-61-41-2-110-72100 - FICA	14,628.48	13,511.75	15,024.59	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	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	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	2,980.00	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	2,691.00	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
30-114-61-41-2-110-73180 - Repair/Maint - Other Contracted	14,511.66	11,901.00	9,924.85	12,000.00	12,000.00	.00
30-114-61-41-2-110-75521 - Travel-Principals	382.83	.00	59.00	50.00	50.00	.00
30-114-61-41-2-110-75803 - Dues-Accreditation	89.00	178.00	89.00	342.00	342.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$298,626.64	\$281,606.35	\$307,912.55	\$322,317.00	\$327,116.00	\$4,799.00
Level <b>2 - Elementary</b> Totals	\$298,626.64	\$281,606.35	\$307,912.55	\$322,317.00	\$327,116.00	\$4,799.00
Sub-Function <b>41 - Admin. Principals Office</b> Totals	\$298,626.64	\$281,606.35	\$307,912.55	\$322,317.00	\$327,116.00	\$4,799.00
Function <b>61 - Instruction</b> Totals	\$3,198,157.06	\$3,124,602.86	\$3,286,501.63	\$3,462,805.00	\$3,429,060.00	(\$33,745.00)
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
30-114-62-62-9-222-76100 - Supplies - Nursing	320.69	301.44	331.40	349.00	328.00	(21.00)
Program <b>222 - Health Services</b> Totals	\$320.69	\$301.44	\$331.40	\$349.00	\$328.00	(\$21.00)
Level <b>9 - District Wide</b> Totals	\$320.69	\$301.44	\$331.40	\$349.00	\$328.00	(\$21.00)
Sub-Function <b>62 - Admin, Attend. &amp; Health</b> Totals	\$320.69	\$301.44	\$331.40	\$349.00	\$328.00	(\$21.00)
Function <b>62 - Administration, Attend. &amp; Health</b> Totals	\$320.69	\$301.44	\$331.40	\$349.00	\$328.00	(\$21.00)
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-114-64-64-9-420-71190 - Compensation-Custodians	92,277.70	86,330.75	99,320.40	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	8,500.00	8,500.00	.00
30-114-64-64-9-420-71520 - Compensation-Substitutes	3,527.08	.00	67.08	2,500.00	2,500.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-114-64-64-9-420-71665 - Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-114-64-64-9-420-72100 - FICA	7,391.09	6,781.11	8,106.16	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	7,884.00	8,117.00	233.00
30-114-64-64-9-420-72220 - VRS Hybrid Pension Contribution	79.63	.00	.00	.00	.00	.00
30-114-64-64-9-420-72300 - Group Health and Dental Insurance	20,966.88	22,113.24	22,504.32	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	1,446.00	1,446.00	.00
30-114-64-64-9-420-72700 - Workers Compensation	703.00	754.00	731.00	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	1,238.00	1,239.00	1.00
30-114-64-64-9-420-72850 - OPEB ARC	655.00	921.80	772.00	.00	.00	.00
30-114-64-64-9-420-73180 - Repair/Maint - Other Contracted	17,837.41	9,244.47	16,725.02	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	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	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	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	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	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	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	15,000.00	15,000.00	.00
Program <b>420 - Building Services Totals</b>	<b>\$297,979.16</b>	<b>\$268,352.13</b>	<b>\$319,590.06</b>	<b>\$337,094.00</b>	<b>\$348,348.00</b>	<b>\$11,254.00</b>
Program <b>430 - Grounds Services</b>						
30-114-64-64-9-430-74910 - Grounds Maintenance-City	17,846.78	11,283.85	16,721.51	14,000.00	16,910.00	2,910.00
Program <b>430 - Grounds Services Totals</b>	<b>\$17,846.78</b>	<b>\$11,283.85</b>	<b>\$16,721.51</b>	<b>\$14,000.00</b>	<b>\$16,910.00</b>	<b>\$2,910.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$315,825.94</b>	<b>\$279,635.98</b>	<b>\$336,311.57</b>	<b>\$351,094.00</b>	<b>\$365,258.00</b>	<b>\$14,164.00</b>
Sub-Function <b>64 - Operation &amp; Maintenance Totals</b>	<b>\$315,825.94</b>	<b>\$279,635.98</b>	<b>\$336,311.57</b>	<b>\$351,094.00</b>	<b>\$365,258.00</b>	<b>\$14,164.00</b>
Function <b>64 - Operation &amp; Maintenance Totals</b>	<b>\$315,825.94</b>	<b>\$279,635.98</b>	<b>\$336,311.57</b>	<b>\$351,094.00</b>	<b>\$365,258.00</b>	<b>\$14,164.00</b>
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-114-68-10-9-800-71139 - Compensation-ITRT	16,395.75	16,452.30	17,509.83	18,120.00	.00	(18,120.00)



# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-114-68-10-9-800-71665 - Bonus Payments To Teachers	.00	387.00	.00	.00	.00	.00
30-114-68-10-9-800-72100 - FICA	1,205.41	1,237.39	1,310.15	1,386.00	.00	(1,386.00)
30-114-68-10-9-800-72210 - VRS Pension Contribution	2,527.70	2,694.96	2,868.10	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	2,486.00	2,486.00	.00
30-114-68-10-9-800-72400 - VRS Group Life Insurance	211.20	217.26	231.30	243.00	.00	(243.00)
30-114-68-10-9-800-72750 - VRS Retiree Health Care Credit	193.50	196.24	208.80	219.00	.00	(219.00)
30-114-68-10-9-800-73175 - Repair/Maint- Computer	2,094.15	3,904.63	1,254.33	3,000.00	3,000.00	.00
30-114-68-10-9-800-76305 - ITRT	366.75	423.72	363.77	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	4,225.00	3,845.00	(380.00)
30-114-68-10-9-800-76530 - Computer Supplies	3,491.14	4,418.20	4,016.10	4,485.00	4,485.00	.00
30-114-68-10-9-800-76545 - Technology Repair and Replace	.00	.00	116,423.44	.00	.00	.00
30-114-68-10-9-800-78050 - Technology Addl VPSA Eligible	20,400.00	20,104.12	1,182.15	20,600.00	20,600.00	.00
Program <b>800 - Technology</b> Totals	<u>\$52,942.94</u>	<u>\$55,569.05</u>	<u>\$151,590.60</u>	<u>\$58,851.00</u>	<u>\$35,416.00</u>	<u>(\$23,435.00)</u>
Level <b>9 - District Wide</b> Totals	<u>\$52,942.94</u>	<u>\$55,569.05</u>	<u>\$151,590.60</u>	<u>\$58,851.00</u>	<u>\$35,416.00</u>	<u>(\$23,435.00)</u>
Sub-Function <b>10 - Classroom Instruction</b> Totals	<u>\$52,942.94</u>	<u>\$55,569.05</u>	<u>\$151,590.60</u>	<u>\$58,851.00</u>	<u>\$35,416.00</u>	<u>(\$23,435.00)</u>
Function <b>68 - Technology</b> Totals	<u>\$52,942.94</u>	<u>\$55,569.05</u>	<u>\$151,590.60</u>	<u>\$58,851.00</u>	<u>\$35,416.00</u>	<u>(\$23,435.00)</u>
Locations <b>114 - West Salem Elementary</b> Totals	<u>\$3,567,246.63</u>	<u>\$3,460,109.33</u>	<u>\$3,774,735.20</u>	<u>\$3,873,099.00</u>	<u>\$3,830,062.00</u>	<u>(\$43,037.00)</u>



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# South Salem Elementary

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# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-115-61-10-2-110-71120 - Compensation-Instructional Salaries	1,300,293.39	1,281,239.98	1,260,518.82	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	93,469.00	151,012.00	57,543.00
30-115-61-10-2-110-71520 - Compensation-Substitutes	56,883.73	42,227.70	52,426.66	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	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	2,500.00	2,500.00	.00
30-115-61-10-2-110-71665 - Bonus Payments To Teachers	.00	44,892.00	.00	.00	.00	.00
30-115-61-10-2-110-72100 - FICA	101,221.01	101,097.86	99,446.64	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	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	.00	.00	.00
30-115-61-10-2-110-72300 - Group Health and Dental Insurance	194,854.30	189,954.62	170,397.48	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	19,409.00	19,968.00	559.00
30-115-61-10-2-110-72510 - Hybrid Disability Insurance	331.33	309.37	349.40	.00	.00	.00
30-115-61-10-2-110-72600 - Unemployment Compensation	.00	1,219.16	430.93	.00	.00	.00
30-115-61-10-2-110-72700 - Workers Compensation	8,490.00	9,112.00	8,830.00	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	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
30-115-61-10-2-110-73153 - Repair & Maint - Music Dept	444.90	450.32	498.02	450.00	450.00	.00
30-115-61-10-2-110-73154 - Repair & Maint - PE Equipment	164.00	120.80	163.98	164.00	150.00	(14.00)
30-115-61-10-2-110-76010 - Agenda Books	1,200.00	.00	.00	1,240.00	1,240.00	.00
30-115-61-10-2-110-76015 - Allotment	20,868.25	14,382.42	18,288.54	17,775.00	19,618.00	1,843.00
30-115-61-10-2-110-76045 - Furniture and Equip <\$5,000	1,749.82	539.89	499.96	500.00	500.00	.00
30-115-61-10-2-110-76085 - School Improvement	109.67	426.73	59.47	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	.00
30-115-61-10-2-110-76350 - Music	459.55	455.81	434.13	450.00	450.00	.00
30-115-61-10-2-110-76360 - Physical Education	723.60	530.81	720.37	720.00	720.00	.00
30-115-61-10-2-110-76365 - Reading	836.79	9,932.82	2,874.86	610.00	700.00	90.00
30-115-61-10-2-110-76485 - Supplies - Kindergarten	1,037.96	751.62	571.51	670.00	850.00	180.00
30-115-61-10-2-110-76490 - Supplies - First Grade	775.30	621.88	1,006.74	1,000.00	850.00	(150.00)

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-115-61-10-2-110-76495 - Supplies - Second Grade	880.03	541.53	898.91	900.00	850.00	(50.00)
30-115-61-10-2-110-76500 - Supplies - Third Grade	719.94	564.35	870.16	850.00	850.00	.00
30-115-61-10-2-110-76505 - Supplies - Fourth Grade	692.00	939.49	995.02	975.00	850.00	(125.00)
30-115-61-10-2-110-76510 - Supplies - Fifth Grade	792.81	547.41	683.21	931.00	1,000.00	69.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$2,056,067.39</b>	<b>\$2,060,477.77</b>	<b>\$1,981,508.55</b>	<b>\$2,142,969.00</b>	<b>\$2,204,004.00</b>	<b>\$61,035.00</b>
Program <b>120 - Special Education</b>						
30-115-61-10-2-120-71120 - Compensation-Instructional Salaries	176,651.59	188,088.50	220,321.14	234,694.00	314,282.00	79,588.00
30-115-61-10-2-120-71151 - Compensation-Instructional Asst	17,313.88	.00	.00	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	.00	.00	.00
30-115-61-10-2-120-71665 - Bonus Payments To Teachers	.00	5,418.00	.00	.00	.00	.00
30-115-61-10-2-120-72100 - FICA	14,578.96	14,533.26	16,909.59	19,278.00	24,043.00	4,765.00
30-115-61-10-2-120-72210 - VRS Pension Contribution	19,207.30	21,593.89	22,385.92	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	.00	.00	.00
30-115-61-10-2-120-72300 - Group Health and Dental Insurance	23,729.56	16,769.15	26,148.96	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	3,377.00	4,211.00	834.00
30-115-61-10-2-120-72510 - Hybrid Disability Insurance	199.98	135.69	201.12	.00	.00	.00
30-115-61-10-2-120-72750 - VRS Retiree Health Care Credit	2,326.20	2,261.99	2,652.22	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
30-115-61-10-2-120-76390 - Sp Ed LD	541.08	.00	617.84	625.00	625.00	.00
30-115-61-10-2-120-76392 - Sp Ed CC	1,041.39	902.68	1,535.00	1,360.00	1,360.00	.00
30-115-61-10-2-120-76438 - Supplies - EL	.00	.00	.00	140.00	140.00	.00
Program <b>120 - Special Education Totals</b>	<b>\$276,769.01</b>	<b>\$262,995.69</b>	<b>\$311,432.55</b>	<b>\$355,822.00</b>	<b>\$434,816.00</b>	<b>\$78,994.00</b>
Program <b>180 - Pre-K Non- Sp Ed</b>						
30-115-61-10-2-180-71120 - Compensation-Instructional Salaries	.00	.00	.00	.00	53,360.00	53,360.00
30-115-61-10-2-180-72100 - FICA	.00	.00	.00	.00	4,082.00	4,082.00
30-115-61-10-2-180-72300 - Group Health and Dental Insurance	.00	.00	.00	.00	8,868.00	8,868.00
30-115-61-10-2-180-72400 - VRS Group Life Insurance	.00	.00	.00	.00	715.00	715.00
30-115-61-10-2-180-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	646.00	646.00
Program <b>180 - Pre-K Non- Sp Ed Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$67,671.00</b>	<b>\$67,671.00</b>

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b> Totals	\$2,332,836.40	\$2,323,473.46	\$2,292,941.10	\$2,498,791.00	\$2,706,491.00	\$207,700.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$2,332,836.40	\$2,323,473.46	\$2,292,941.10	\$2,498,791.00	\$2,706,491.00	\$207,700.00
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-115-61-21-2-110-71124 - Compensation-Guidance Counselors	58,729.95	59,019.22	77,681.17	87,881.00	87,478.00	(403.00)
30-115-61-21-2-110-71665 - Bonus Payments To Teachers	.00	1,470.60	.00	.00	.00	.00
30-115-61-21-2-110-72100 - FICA	4,445.42	4,577.19	5,732.41	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	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	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	1,178.00	1,172.00	(6.00)
30-115-61-21-2-110-72750 - VRS Retiree Health Care Credit	704.80	714.82	944.58	1,063.00	1,058.00	(5.00)
30-115-61-21-2-110-76195 - Career Education	110.49	.00	127.02	135.00	135.00	.00
30-115-61-21-2-110-76285 - Guidance	261.25	116.09	307.50	275.00	275.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$83,757.36	\$86,637.95	\$110,995.54	\$115,390.00	\$114,878.00	(\$512.00)
Program <b>120 - Special Education</b>						
30-115-61-21-2-120-71124 - Compensation-Guidance Counselors	3,091.05	3,106.28	4,088.48	.00	.00	.00
30-115-61-21-2-120-71665 - Bonus Payments To Teachers	.00	77.40	.00	.00	.00	.00
30-115-61-21-2-120-72100 - FICA	233.97	240.91	301.71	.00	.00	.00
30-115-61-21-2-120-72210 - VRS Pension Contribution	484.67	516.77	682.85	.00	.00	.00
30-115-61-21-2-120-72300 - Group Health and Dental Insurance	501.43	533.15	641.19	.00	.00	.00
30-115-61-21-2-120-72400 - VRS Group Life Insurance	40.49	41.66	55.06	.00	.00	.00
30-115-61-21-2-120-72750 - VRS Retiree Health Care Credit	37.10	37.62	49.72	.00	.00	.00
30-115-61-21-2-120-76195 - Career Education	5.82	.00	6.69	.00	.00	.00
30-115-61-21-2-120-76285 - Guidance	13.75	6.11	16.18	.00	.00	.00
Program <b>120 - Special Education</b> Totals	\$4,408.28	\$4,559.90	\$5,841.88	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary</b> Totals	\$88,165.64	\$91,197.85	\$116,837.42	\$115,390.00	\$114,878.00	(\$512.00)
Sub-Function <b>21 - Student Guidance</b> Totals	\$88,165.64	\$91,197.85	\$116,837.42	\$115,390.00	\$114,878.00	(\$512.00)
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-115-61-32-2-110-71122 - Compensation-Librarians	66,779.35	66,948.05	71,552.46	75,078.00	76,104.00	1,026.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-115-61-32-2-110-71650 - Compensation-NBC Teacher Bonus	5,000.00	5,000.00	5,000.00	.00	.00	.00
30-115-61-32-2-110-71665 - Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
30-115-61-32-2-110-72100 - FICA	5,309.00	5,533.03	5,667.80	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	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	8,529.00	8,529.00	.00
30-115-61-32-2-110-72400 - VRS Group Life Insurance	862.10	887.17	944.60	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	908.00	921.00	13.00
30-115-61-32-2-110-73130 - Repair/Maint - Audio/Visual	850.00	219.68	875.95	850.00	850.00	.00
30-115-61-32-2-110-76155 - Audio Visual Media	989.83	11.99	1,079.65	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	1,575.00	1,470.00	(105.00)
30-115-61-32-2-110-76330 - Library Reference Materials	935.35	953.19	953.19	860.00	965.00	105.00
30-115-61-32-2-110-76355 - Periodicals	200.00	18.00	106.00	200.00	200.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$99,410.75</b>	<b>\$99,027.28</b>	<b>\$106,935.40</b>	<b>\$108,327.00</b>	<b>\$109,629.00</b>	<b>\$1,302.00</b>
Level <b>2 - Elementary Totals</b>	<b>\$99,410.75</b>	<b>\$99,027.28</b>	<b>\$106,935.40</b>	<b>\$108,327.00</b>	<b>\$109,629.00</b>	<b>\$1,302.00</b>
Sub-Function <b>32 - Instr. Sup. - Media Services Totals</b>	<b>\$99,410.75</b>	<b>\$99,027.28</b>	<b>\$106,935.40</b>	<b>\$108,327.00</b>	<b>\$109,629.00</b>	<b>\$1,302.00</b>
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-115-61-41-2-110-71126 - Compensation-Principals	102,149.04	102,280.29	107,807.04	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	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	41,261.00	45,335.00	4,074.00
30-115-61-41-2-110-71200 - Compensation-OT	103.27	276.73	651.07	2,000.00	2,000.00	.00
30-115-61-41-2-110-71520 - Compensation-Substitutes	437.36	.00	1,072.88	.00	.00	.00
30-115-61-41-2-110-71522 - Compensation-REWIP Retirees	10,546.94	12,016.05	12,946.53	.00	.00	.00
30-115-61-41-2-110-71665 - Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-115-61-41-2-110-72100 - FICA	14,840.24	15,604.30	17,165.87	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	38,181.00	38,106.00	(75.00)



# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-115-61-41-2-110-72220 - VRS Hybrid Pension Contribution	5,283.96	5,755.56	6,531.00	.00	.00	.00
30-115-61-41-2-110-72300 - Group Health and Dental Insurance	20,656.80	20,359.12	21,805.54	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	3,078.00	3,072.00	(6.00)
30-115-61-41-2-110-72510 - Hybrid Disability Insurance	80.22	82.38	93.48	.00	.00	.00
30-115-61-41-2-110-72750 - VRS Retiree Health Care Credit	2,367.60	2,415.04	2,638.99	2,780.00	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	14,155.00	15,155.00	1,000.00
30-115-61-41-2-110-75521 - Travel-Principals	137.01	239.00	626.33	1,000.00	1,000.00	.00
30-115-61-41-2-110-75803 - Dues-Accreditation	380.00	239.00	239.00	240.00	240.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$292,825.52	\$309,224.91	\$324,274.27	\$334,478.00	\$334,908.00	\$430.00
Level <b>2 - Elementary</b> Totals	\$292,825.52	\$309,224.91	\$324,274.27	\$334,478.00	\$334,908.00	\$430.00
Sub-Function <b>41 - Admin. Principals Office</b> Totals	\$292,825.52	\$309,224.91	\$324,274.27	\$334,478.00	\$334,908.00	\$430.00
Function <b>61 - Instruction</b> Totals	\$2,813,238.31	\$2,822,923.50	\$2,840,988.19	\$3,056,986.00	\$3,265,906.00	\$208,920.00
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
30-115-62-62-9-222-76100 - Supplies - Nursing	523.44	548.29	457.71	567.00	567.00	.00
Program <b>222 - Health Services</b> Totals	\$523.44	\$548.29	\$457.71	\$567.00	\$567.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$523.44	\$548.29	\$457.71	\$567.00	\$567.00	\$0.00
Sub-Function <b>62 - Admin, Attend. &amp; Health</b> Totals	\$523.44	\$548.29	\$457.71	\$567.00	\$567.00	\$0.00
Function <b>62 - Administration, Attend. &amp; Health</b> Totals	\$523.44	\$548.29	\$457.71	\$567.00	\$567.00	\$0.00
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-115-64-64-9-420-71190 - Compensation-Custodians	114,987.44	110,828.10	105,419.92	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	8,500.00	8,500.00	.00
30-115-64-64-9-420-71520 - Compensation-Substitutes	.00	32.76	.00	1,000.00	1,000.00	.00
30-115-64-64-9-420-71665 - Bonus Payments To Teachers	.00	5,418.00	.00	.00	.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-115-64-64-9-420-72100 - FICA	9,133.19	9,584.00	8,126.38	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	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	.00	.00	.00
30-115-64-64-9-420-72300 - Group Health and Dental Insurance	26,817.90	26,314.87	33,753.28	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	1,667.00	1,541.00	(126.00)
30-115-64-64-9-420-72510 - Hybrid Disability Insurance	37.76	147.45	104.20	.00	.00	.00
30-115-64-64-9-420-72700 - Workers Compensation	703.00	754.00	731.00	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	1,436.00	1,332.00	(104.00)
30-115-64-64-9-420-72850 - OPEB ARC	655.00	460.90	515.00	.00	.00	.00
30-115-64-64-9-420-73180 - Repair/Maint - Other Contracted	14,641.96	9,920.62	16,637.27	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	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	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	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	16,000.00	18,000.00	2,000.00
30-115-64-64-9-420-75009 - Utilities - Water and Sewer	7,628.76	7,436.58	10,930.59	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	1,708.00	1,708.00	.00
30-115-64-64-9-420-76110 - Supplies - Operational	11,732.15	13,325.06	13,288.42	15,000.00	15,000.00	.00
Program <b>420 - Building Services</b> Totals	\$321,246.49	\$334,922.99	\$345,071.77	\$363,632.00	\$349,200.00	(\$14,432.00)
Program <b>430 - Grounds Services</b>						
30-115-64-64-9-430-74910 - Grounds Maintenance-City	13,742.62	12,413.61	11,923.28	12,000.00	14,340.00	2,340.00
Program <b>430 - Grounds Services</b> Totals	\$13,742.62	\$12,413.61	\$11,923.28	\$12,000.00	\$14,340.00	\$2,340.00
Level <b>9 - District Wide</b> Totals	\$334,989.11	\$347,336.60	\$356,995.05	\$375,632.00	\$363,540.00	(\$12,092.00)
Sub-Function <b>64 - Operation &amp; Maintenance</b> Totals	\$334,989.11	\$347,336.60	\$356,995.05	\$375,632.00	\$363,540.00	(\$12,092.00)
Function <b>64 - Operation &amp; Maintenance</b> Totals	\$334,989.11	\$347,336.60	\$356,995.05	\$375,632.00	\$363,540.00	(\$12,092.00)
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-115-68-10-9-800-71139 - Compensation-ITRT	16,395.75	16,452.30	17,509.83	18,120.00	36,742.00	18,622.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-115-68-10-9-800-71665 - Bonus Payments To Teachers	.00	387.00	.00	.00	.00	.00
30-115-68-10-9-800-72100 - FICA	1,205.41	1,237.39	1,310.15	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	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	2,486.00	2,486.00	.00
30-115-68-10-9-800-72400 - VRS Group Life Insurance	211.20	217.26	231.30	243.00	492.00	249.00
30-115-68-10-9-800-72750 - VRS Retiree Health Care Credit	193.50	196.24	208.80	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	2,100.00	2,100.00	.00
30-115-68-10-9-800-76305 - ITRT	152.65	.00	265.96	300.00	300.00	.00
30-115-68-10-9-800-76515 - Software-Instructional	2,120.00	2,132.63	2,925.00	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	2,750.00	2,750.00	.00
30-115-68-10-9-800-76545 - Technology Repair and Replace	.00	.00	151,923.44	.00	.00	.00
30-115-68-10-9-800-78050 - Technology Addl VPSA Eligible	20,400.00	20,146.33	1,194.56	20,600.00	20,600.00	.00
Program <b>800 - Technology</b> Totals	<u>\$50,269.18</u>	<u>\$50,615.20</u>	<u>\$186,417.48</u>	<u>\$53,721.00</u>	<u>\$77,338.00</u>	<u>\$23,617.00</u>
Level <b>9 - District Wide</b> Totals	<u>\$50,269.18</u>	<u>\$50,615.20</u>	<u>\$186,417.48</u>	<u>\$53,721.00</u>	<u>\$77,338.00</u>	<u>\$23,617.00</u>
Sub-Function <b>10 - Classroom Instruction</b> Totals	<u>\$50,269.18</u>	<u>\$50,615.20</u>	<u>\$186,417.48</u>	<u>\$53,721.00</u>	<u>\$77,338.00</u>	<u>\$23,617.00</u>
Function <b>68 - Technology</b> Totals	<u>\$50,269.18</u>	<u>\$50,615.20</u>	<u>\$186,417.48</u>	<u>\$53,721.00</u>	<u>\$77,338.00</u>	<u>\$23,617.00</u>
Locations <b>115 - South Salem Elementary</b> Totals	<u>\$3,199,020.04</u>	<u>\$3,221,423.59</u>	<u>\$3,384,858.43</u>	<u>\$3,486,906.00</u>	<u>\$3,707,351.00</u>	<u>\$220,445.00</u>



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# East Salem Elementary

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# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-116-61-10-2-110-71120 - Compensation-Instructional Salaries	1,582,330.12	1,541,945.00	1,584,394.07	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	137,090.00	132,538.00	(4,552.00)
30-116-61-10-2-110-71520 - Compensation-Substitutes	41,076.01	23,375.33	51,175.18	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	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	5,000.00	5,000.00	.00
30-116-61-10-2-110-71665 - Bonus Payments To Teachers	.00	50,310.00	.00	.00	.00	.00
30-116-61-10-2-110-72100 - FICA	124,426.36	122,621.81	127,102.31	145,069.00	134,940.00	(10,129.00)
30-116-61-10-2-110-72210 - VRS Pension Contribution	213,412.30	228,887.24	227,668.02	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	.00	.00	.00
30-116-61-10-2-110-72300 - Group Health and Dental Insurance	219,493.84	232,529.02	226,321.38	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	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	.00	.00	.00
30-116-61-10-2-110-72600 - Unemployment Compensation	.00	954.48	.00	.00	.00	.00
30-116-61-10-2-110-72700 - Workers Compensation	8,466.00	9,087.00	8,806.00	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	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
30-116-61-10-2-110-72850 - OPEB ARC	8,731.00	10,427.90	9,785.00	.00	.00	.00
30-116-61-10-2-110-73153 - Repair & Maint - Music Dept	247.52	272.12	285.55	353.00	352.00	(1.00)
30-116-61-10-2-110-73154 - Repair & Maint - PE Equipment	430.00	.00	132.88	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	.00
30-116-61-10-2-110-76015 - Allotment	25,402.00	19,748.21	20,858.77	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	4,976.00	4,487.00	(489.00)
30-116-61-10-2-110-76085 - School Improvement	.00	87.98	.00	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	1,150.00	1,263.00	113.00
30-116-61-10-2-110-76195 - Career Education	51.08	44.35	58.96	.00	.00	.00
30-116-61-10-2-110-76350 - Music	336.76	342.40	347.42	342.00	354.00	12.00
30-116-61-10-2-110-76360 - Physical Education	655.93	448.00	601.00	712.00	480.00	(232.00)
30-116-61-10-2-110-76365 - Reading	211.64	185.72	323.67	419.00	490.00	71.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-116-61-10-2-110-76485 - Supplies - Kindergarten	660.00	625.04	698.08	795.00	535.00	(260.00)
30-116-61-10-2-110-76490 - Supplies - First Grade	450.11	668.48	757.22	624.00	736.00	112.00
30-116-61-10-2-110-76495 - Supplies - Second Grade	975.61	359.40	430.88	820.00	860.00	40.00
30-116-61-10-2-110-76500 - Supplies - Third Grade	173.12	887.64	573.00	355.00	780.00	425.00
30-116-61-10-2-110-76505 - Supplies - Fourth Grade	390.00	591.20	678.26	543.00	264.00	(279.00)
30-116-61-10-2-110-76510 - Supplies - Fifth Grade	233.09	478.57	525.00	225.00	639.00	414.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$2,431,105.87</b>	<b>\$2,435,537.89</b>	<b>\$2,484,388.35</b>	<b>\$2,636,354.00</b>	<b>\$2,496,953.00</b>	<b>(\$139,401.00)</b>
Program <b>120 - Special Education</b>						
30-116-61-10-2-120-71120 - Compensation-Instructional Salaries	116,670.43	142,393.29	188,079.19	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	39,694.00	43,644.00	3,950.00
30-116-61-10-2-120-71520 - Compensation-Substitutes	829.20	345.50	.00	.00	.00	.00
30-116-61-10-2-120-71522 - Compensation-REWIP Retirees	300.15	5,395.89	6,057.63	.00	.00	.00
30-116-61-10-2-120-71665 - Bonus Payments To Teachers	.00	7,740.00	.00	.00	.00	.00
30-116-61-10-2-120-72100 - FICA	10,408.77	14,100.91	17,686.56	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	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	.00	.00	.00
30-116-61-10-2-120-72300 - Group Health and Dental Insurance	17,628.28	28,460.40	38,387.04	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	3,187.00	3,182.00	(5.00)
30-116-61-10-2-120-72510 - Hybrid Disability Insurance	225.70	372.81	482.09	.00	.00	.00
30-116-61-10-2-120-72600 - Unemployment Compensation	.00	77.50	756.00	.00	.00	.00
30-116-61-10-2-120-72750 - VRS Retiree Health Care Credit	1,660.66	2,115.90	2,708.52	2,878.00	2,873.00	(5.00)
30-116-61-10-2-120-76390 - Sp Ed LD	311.12	376.55	600.00	329.00	305.00	(24.00)
30-116-61-10-2-120-76400 - Sp Ed ED Preschool	643.59	596.52	654.56	522.00	.00	(522.00)
30-116-61-10-2-120-76438 - Supplies - EL	.00	138.37	271.86	369.00	234.00	(135.00)
Program <b>120 - Special Education Totals</b>	<b>\$189,471.96</b>	<b>\$265,604.60</b>	<b>\$333,729.61</b>	<b>\$324,904.00</b>	<b>\$323,783.00</b>	<b>(\$1,121.00)</b>
Program <b>180 - Pre-K Non- Sp Ed</b>						
30-116-61-10-2-180-71110 - Compensation-Administrative	.00	15,319.73	18,038.32	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	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	.00	.00	.00



# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>180 - Pre-K Non- Sp Ed</b>						
30-116-61-10-2-180-72100 - FICA	10,395.67	11,826.78	12,498.56	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	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	.00	.00	.00
30-116-61-10-2-180-72300 - Group Health and Dental Insurance	21,670.70	23,517.94	26,248.00	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	2,649.00	1,855.00	(794.00)
30-116-61-10-2-180-72510 - Hybrid Disability Insurance	147.57	117.64	132.80	.00	.00	.00
30-116-61-10-2-180-72750 - VRS Retiree Health Care Credit	1,827.40	2,046.99	2,278.20	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
30-116-61-10-2-180-73255 - Professional Development	.00	592.09	.00	.00	.00	.00
Program <b>180 - Pre-K Non- Sp Ed Totals</b>	<b>\$216,803.08</b>	<b>\$245,569.23</b>	<b>\$264,967.08</b>	<b>\$272,343.00</b>	<b>\$197,207.00</b>	<b>(\$75,136.00)</b>
Level <b>2 - Elementary Totals</b>	<b>\$2,837,380.91</b>	<b>\$2,946,711.72</b>	<b>\$3,083,085.04</b>	<b>\$3,233,601.00</b>	<b>\$3,017,943.00</b>	<b>(\$215,658.00)</b>
Level <b>8 - Pre-K</b>						
Program <b>180 - Pre-K Non- Sp Ed</b>						
30-116-61-10-8-180-71120 - Compensation-Instructional Salaries	.00	8,828.84	.00	.00	.00	.00
30-116-61-10-8-180-71151 - Compensation-Instructional Asst	13,199.72	13,635.76	10,839.48	17,319.00	19,578.00	2,259.00
30-116-61-10-8-180-71665 - Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
30-116-61-10-8-180-72100 - FICA	945.46	1,424.70	804.81	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
30-116-61-10-8-180-72220 - VRS Hybrid Pension Contribution	2,108.80	2,347.85	2,741.30	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	6,500.00	6,500.00	.00
30-116-61-10-8-180-72400 - VRS Group Life Insurance	176.20	331.26	221.00	232.00	262.00	30.00
30-116-61-10-8-180-72510 - Hybrid Disability Insurance	.00	33.62	39.30	.00	.00	.00
30-116-61-10-8-180-72750 - VRS Retiree Health Care Credit	161.40	299.12	199.60	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
30-116-61-10-8-180-73255 - Professional Development	15.27	(1,454.43)	.00	.00	.00	.00
30-116-61-10-8-180-76435 - Supplies - Instructional	3,965.50	2,377.29	825.82	.00	.00	.00
Program <b>180 - Pre-K Non- Sp Ed Totals</b>	<b>\$27,583.41</b>	<b>\$38,177.93</b>	<b>\$26,145.55</b>	<b>\$28,464.00</b>	<b>\$31,329.00</b>	<b>\$2,865.00</b>
Level <b>8 - Pre-K Totals</b>	<b>\$27,583.41</b>	<b>\$38,177.93</b>	<b>\$26,145.55</b>	<b>\$28,464.00</b>	<b>\$31,329.00</b>	<b>\$2,865.00</b>

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
<b>Locations 116 - East Salem Elementary</b>						
<b>Function 61 - Instruction</b>						
Sub-Function 10 - Classroom Instruction Totals	\$2,864,964.32	\$2,984,889.65	\$3,109,230.59	\$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	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	.00	.00	.00
30-116-61-21-2-110-72100 - FICA	3,860.07	3,981.77	5,155.76	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	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	8,040.00	8,040.00	.00
30-116-61-21-2-110-72400 - VRS Group Life Insurance	687.61	707.56	956.74	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	955.00	968.00	13.00
30-116-61-21-2-110-76285 - Guidance	121.29	152.95	137.75	167.00	197.00	30.00
Program 110 - Regular Instruction Totals	\$73,369.93	\$76,088.52	\$100,041.40	\$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
30-116-61-21-2-120-71665 - Bonus Payments To Teachers	.00	77.40	.00	.00	.00	.00
30-116-61-21-2-120-72100 - FICA	203.16	209.57	271.36	.00	.00	.00
30-116-61-21-2-120-72210 - VRS Pension Contribution	433.15	461.91	624.65	.00	.00	.00
30-116-61-21-2-120-72300 - Group Health and Dental Insurance	384.59	400.43	530.93	.00	.00	.00
30-116-61-21-2-120-72400 - VRS Group Life Insurance	36.19	37.24	50.36	.00	.00	.00
30-116-61-21-2-120-72750 - VRS Retiree Health Care Credit	33.15	33.63	45.48	.00	.00	.00
30-116-61-21-2-120-76285 - Guidance	6.39	8.05	7.25	.00	.00	.00
Program 120 - Special Education Totals	\$3,861.58	\$4,004.67	\$5,265.36	\$0.00	\$0.00	\$0.00
Level 2 - Elementary Totals	\$77,231.51	\$80,093.19	\$105,306.76	\$108,302.00	\$109,719.00	\$1,417.00
Sub-Function 21 - Student Guidance Totals	\$77,231.51	\$80,093.19	\$105,306.76	\$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	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	.00	.00	.00
30-116-61-32-2-110-72100 - FICA	4,440.98	4,543.33	5,123.09	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	11,438.00	9,790.00	(1,648.00)

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-116-61-32-2-110-72300 - Group Health and Dental Insurance	7,691.84	8,008.56	7,999.20	8,040.00	8,040.00	.00
30-116-61-32-2-110-72400 - VRS Group Life Insurance	787.70	811.40	865.90	922.00	789.00	(133.00)
30-116-61-32-2-110-72750 - VRS Retiree Health Care Credit	721.60	732.73	781.90	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
30-116-61-32-2-110-73130 - Repair/Maint - Audio/Visual	1,006.21	567.21	444.75	500.00	500.00	.00
30-116-61-32-2-110-76155 - Audio Visual Media	507.78	199.80	.00	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	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	.00
30-116-61-32-2-110-76355 - Periodicals	162.79	300.00	103.87	300.00	300.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$88,966.22</b>	<b>\$92,304.28</b>	<b>\$101,596.32</b>	<b>\$100,870.00</b>	<b>\$88,695.00</b>	<b>(\$12,175.00)</b>
Level <b>2 - Elementary Totals</b>	<b>\$88,966.22</b>	<b>\$92,304.28</b>	<b>\$101,596.32</b>	<b>\$100,870.00</b>	<b>\$88,695.00</b>	<b>(\$12,175.00)</b>
Sub-Function <b>32 - Instr. Sup. - Media Services Totals</b>	<b>\$88,966.22</b>	<b>\$92,304.28</b>	<b>\$101,596.32</b>	<b>\$100,870.00</b>	<b>\$88,695.00</b>	<b>(\$12,175.00)</b>
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-116-61-41-2-110-71126 - Compensation-Principals	99,144.96	99,576.48	105,915.00	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	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	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	4,500.00	4,500.00	.00
30-116-61-41-2-110-71520 - Compensation-Substitutes	3,212.16	772.84	2,781.60	.00	.00	.00
30-116-61-41-2-110-71665 - Bonus Payments To Teachers	.00	4,644.00	.00	.00	.00	.00
30-116-61-41-2-110-72100 - FICA	15,525.17	15,422.48	16,537.02	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	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	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	3,354.00	3,386.00	32.00
30-116-61-41-2-110-72750 - VRS Retiree Health Care Credit	2,578.70	2,636.72	2,872.68	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	13,000.00	13,000.00	.00
30-116-61-41-2-110-75521 - Travel-Principals	399.90	.00	.00	1,300.00	575.00	(725.00)

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-116-61-41-2-110-75803 - Dues-Accreditation	.00	.00	.00	350.00	350.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$312,884.77	\$318,270.16	\$340,934.10	\$361,018.00	\$363,344.00	\$2,326.00
Level <b>2 - Elementary</b> Totals	\$312,884.77	\$318,270.16	\$340,934.10	\$361,018.00	\$363,344.00	\$2,326.00
Sub-Function <b>41 - Admin. Principals Office</b> Totals	\$312,884.77	\$318,270.16	\$340,934.10	\$361,018.00	\$363,344.00	\$2,326.00
Function <b>61 - Instruction</b> Totals	\$3,344,046.82	\$3,475,557.28	\$3,657,067.77	\$3,832,255.00	\$3,611,030.00	(\$221,225.00)
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
30-116-62-62-9-222-76100 - Supplies - Nursing	469.23	559.17	615.55	592.00	684.00	92.00
Program <b>222 - Health Services</b> Totals	\$469.23	\$559.17	\$615.55	\$592.00	\$684.00	\$92.00
Level <b>9 - District Wide</b> Totals	\$469.23	\$559.17	\$615.55	\$592.00	\$684.00	\$92.00
Sub-Function <b>62 - Admin, Attend. &amp; Health</b> Totals	\$469.23	\$559.17	\$615.55	\$592.00	\$684.00	\$92.00
Function <b>62 - Administration, Attend. &amp; Health</b> Totals	\$469.23	\$559.17	\$615.55	\$592.00	\$684.00	\$92.00
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-116-64-64-9-420-71190 - Compensation-Custodians	101,681.29	103,341.29	101,742.90	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	6,500.00	6,500.00	.00
30-116-64-64-9-420-71520 - Compensation-Substitutes	761.52	.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	.00	.00	.00
30-116-64-64-9-420-72100 - FICA	7,547.46	8,003.36	8,146.90	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	8,307.00	9,019.00	712.00
30-116-64-64-9-420-72220 - VRS Hybrid Pension Contribution	79.58	.00	616.99	.00	.00	.00
30-116-64-64-9-420-72300 - Group Health and Dental Insurance	22,606.20	24,036.12	19,521.58	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	1,513.00	1,686.00	173.00
30-116-64-64-9-420-72510 - Hybrid Disability Insurance	.00	.00	120.16	.00	.00	.00
30-116-64-64-9-420-72600 - Unemployment Compensation	.00	228.98	.00	.00	.00	.00
30-116-64-64-9-420-72700 - Workers Compensation	703.00	754.00	731.00	1,000.00	1,000.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-116-64-64-9-420-72750 - VRS Retiree Health Care Credit	774.36	815.79	1,173.30	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
30-116-64-64-9-420-72850 - OPEB ARC	655.00	691.35	515.00	.00	.00	.00
30-116-64-64-9-420-73180 - Repair/Maint - Other Contracted	15,946.30	11,552.76	11,495.37	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	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	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	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	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	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	1,500.00	1,500.00	.00
30-116-64-64-9-420-76110 - Supplies - Operational	18,923.82	16,042.18	25,570.71	15,000.00	15,000.00	.00
Program <b>420 - Building Services</b> Totals	\$280,089.06	\$292,731.30	\$318,904.28	\$347,174.00	\$356,198.00	\$9,024.00
Program <b>430 - Grounds Services</b>						
30-116-64-64-9-430-74910 - Grounds Maintenance-City	11,704.11	14,631.01	15,667.76	14,000.00	18,460.00	4,460.00
Program <b>430 - Grounds Services</b> Totals	\$11,704.11	\$14,631.01	\$15,667.76	\$14,000.00	\$18,460.00	\$4,460.00
Level <b>9 - District Wide</b> Totals	\$291,793.17	\$307,362.31	\$334,572.04	\$361,174.00	\$374,658.00	\$13,484.00
Sub-Function <b>64 - Operation &amp; Maintenance</b> Totals	\$291,793.17	\$307,362.31	\$334,572.04	\$361,174.00	\$374,658.00	\$13,484.00
Function <b>64 - Operation &amp; Maintenance</b> Totals	\$291,793.17	\$307,362.31	\$334,572.04	\$361,174.00	\$374,658.00	\$13,484.00
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-116-68-10-9-800-71139 - Compensation-ITRT	16,395.75	16,452.30	17,509.83	18,120.00	36,742.00	18,622.00
30-116-68-10-9-800-71665 - Bonus Payments To Teachers	.00	387.00	.00	.00	.00	.00
30-116-68-10-9-800-72100 - FICA	1,205.47	1,237.40	1,309.85	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	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	2,486.00	2,486.00	.00
30-116-68-10-9-800-72400 - VRS Group Life Insurance	211.10	217.36	231.10	243.00	492.00	249.00
30-116-68-10-9-800-72750 - VRS Retiree Health Care Credit	193.30	196.07	208.80	219.00	445.00	226.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-116-68-10-9-800-73175 - Repair/Maint- Computer	1,073.48	2,113.98	1,790.67	2,100.00	2,100.00	.00
30-116-68-10-9-800-76305 - ITRT	355.15	.00	362.78	350.00	350.00	.00
30-116-68-10-9-800-76515 - Software-Instructional	1,904.16	2,634.50	4,450.00	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	9,250.00	6,250.00	(3,000.00)
30-116-68-10-9-800-76545 - Technology Repair and Replace	.00	.00	127,073.44	.00	.00	.00
30-116-68-10-9-800-78050 - Technology Addl VPSA Eligible	20,400.00	17,035.28	2,288.99	20,600.00	20,600.00	.00
Program <b>800 - Technology</b> Totals	<u>\$48,882.85</u>	<u>\$47,828.67</u>	<u>\$163,320.84</u>	<u>\$62,295.00</u>	<u>\$80,758.00</u>	<u>\$18,463.00</u>
Level <b>9 - District Wide</b> Totals	<u>\$48,882.85</u>	<u>\$47,828.67</u>	<u>\$163,320.84</u>	<u>\$62,295.00</u>	<u>\$80,758.00</u>	<u>\$18,463.00</u>
Sub-Function <b>10 - Classroom Instruction</b> Totals	<u>\$48,882.85</u>	<u>\$47,828.67</u>	<u>\$163,320.84</u>	<u>\$62,295.00</u>	<u>\$80,758.00</u>	<u>\$18,463.00</u>
Function <b>68 - Technology</b> Totals	<u>\$48,882.85</u>	<u>\$47,828.67</u>	<u>\$163,320.84</u>	<u>\$62,295.00</u>	<u>\$80,758.00</u>	<u>\$18,463.00</u>
Locations <b>116 - East Salem Elementary</b> Totals	<u>\$3,685,192.07</u>	<u>\$3,831,307.43</u>	<u>\$4,155,576.20</u>	<u>\$4,256,316.00</u>	<u>\$4,067,130.00</u>	<u>(\$189,186.00)</u>



Other

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# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>119 - Regional</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>127 - Regional Sp Ed Program</b>						
30-119-61-10-2-127-71120 - Compensation-Instructional Salaries	55,248.96	58,546.33	61,369.46	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	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	.00	.00	.00
30-119-61-10-2-127-72100 - FICA	13,405.65	15,445.61	16,378.50	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	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	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	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	3,427.00	3,756.00	329.00
30-119-61-10-2-127-72510 - Hybrid Disability Insurance	248.94	292.12	387.52	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	3,095.00	3,392.00	297.00
30-119-61-10-2-127-73010 - Autism Support Services	.00	.00	3,656.25	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	8,900.00	8,900.00	.00
30-119-61-10-2-127-76435 - Supplies - Instructional	437.34	3,375.47	1,187.15	1,667.00	1,667.00	.00
Program <b>127 - Regional Sp Ed Program</b>	<b>\$313,684.03</b>	<b>\$354,246.09</b>	<b>\$367,563.31</b>	<b>\$404,375.00</b>	<b>\$435,526.00</b>	<b>\$31,151.00</b>
Totals						
Level <b>2 - Elementary</b> Totals	<b>\$313,684.03</b>	<b>\$354,246.09</b>	<b>\$367,563.31</b>	<b>\$404,375.00</b>	<b>\$435,526.00</b>	<b>\$31,151.00</b>
Level <b>3 - Secondary</b>						
Program <b>127 - Regional Sp Ed Program</b>						
30-119-61-10-3-127-71120 - Compensation-Instructional Salaries	66,790.92	67,124.92	67,539.74	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	96,388.00	103,935.00	7,547.00
30-119-61-10-3-127-71665 - Bonus Payments To Teachers	.00	9,288.00	.00	.00	.00	.00
30-119-61-10-3-127-72100 - FICA	10,310.66	11,650.48	11,224.12	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	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	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	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	2,333.00	2,447.00	114.00
30-119-61-10-3-127-72510 - Hybrid Disability Insurance	115.00	110.91	128.00	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	2,107.00	2,209.00	102.00
30-119-61-10-3-127-73010 - Autism Support Services	.00	.00	.00	2,667.00	2,667.00	.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
<b>Locations 119 - Regional</b>						
<b>Function 61 - Instruction</b>						
<b>Sub-Function 10 - Classroom Instruction</b>						
<b>Level 3 - Secondary</b>						
<b>Program 127 - Regional Sp Ed Program</b>						
30-119-61-10-3-127-73275 - Therapeutic Services -Sp Ed	.00	11,151.80	10,344.94	8,900.00	8,900.00	.00
30-119-61-10-3-127-76435 - Supplies - Instructional	641.59	915.89	1,341.80	1,667.00	1,667.00	.00
<b>Program 127 - Regional Sp Ed Program Totals</b>	<b>\$231,698.52</b>	<b>\$247,877.76</b>	<b>\$227,330.93</b>	<b>\$273,452.00</b>	<b>\$284,187.00</b>	<b>\$10,735.00</b>
<b>Level 3 - Secondary Totals</b>	<b>\$231,698.52</b>	<b>\$247,877.76</b>	<b>\$227,330.93</b>	<b>\$273,452.00</b>	<b>\$284,187.00</b>	<b>\$10,735.00</b>
<b>Level 4 - Middle</b>						
<b>Program 127 - Regional Sp Ed Program</b>						
30-119-61-10-4-127-71120 - Compensation-Instructional Salaries	63,606.00	67,270.00	73,652.40	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	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	.00	.00	.00
30-119-61-10-4-127-72100 - FICA	6,933.89	8,429.38	7,665.33	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	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	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	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	1,767.00	2,082.00	315.00
30-119-61-10-4-127-72510 - Hybrid Disability Insurance	86.42	114.90	94.70	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	1,596.00	1,880.00	284.00
30-119-61-10-4-127-73010 - Autism Support Services	.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	8,900.00	8,900.00	.00
30-119-61-10-4-127-76435 - Supplies - Instructional	330.30	659.64	1,217.56	1,667.00	4,000.00	2,333.00
<b>Program 127 - Regional Sp Ed Program Totals</b>	<b>\$150,547.74</b>	<b>\$195,977.22</b>	<b>\$177,414.41</b>	<b>\$221,252.00</b>	<b>\$253,406.00</b>	<b>\$32,154.00</b>
<b>Level 4 - Middle Totals</b>	<b>\$150,547.74</b>	<b>\$195,977.22</b>	<b>\$177,414.41</b>	<b>\$221,252.00</b>	<b>\$253,406.00</b>	<b>\$32,154.00</b>
<b>Sub-Function 10 - Classroom Instruction Totals</b>	<b>\$695,930.29</b>	<b>\$798,101.07</b>	<b>\$772,308.65</b>	<b>\$899,079.00</b>	<b>\$973,119.00</b>	<b>\$74,040.00</b>
<b>Function 61 - Instruction Totals</b>	<b>\$695,930.29</b>	<b>\$798,101.07</b>	<b>\$772,308.65</b>	<b>\$899,079.00</b>	<b>\$973,119.00</b>	<b>\$74,040.00</b>
<b>Locations 119 - Regional Totals</b>	<b>\$695,930.29</b>	<b>\$798,101.07</b>	<b>\$772,308.65</b>	<b>\$899,079.00</b>	<b>\$973,119.00</b>	<b>\$74,040.00</b>

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>121 - Central Administration</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>211 - Board Services</b>						
30-121-62-62-9-211-71111 - Compensation-Board Members	20,000.04	19,400.04	20,150.04	20,001.00	20,001.00	.00
30-121-62-62-9-211-72100 - FICA	1,530.04	1,484.14	1,541.45	1,531.00	1,531.00	.00
30-121-62-62-9-211-73080 - Legal Services	22,671.73	16,341.13	46,171.00	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	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	6,000.00	6,000.00	.00
30-121-62-62-9-211-75802 - Dues	26,365.74	21,292.31	19,070.00	24,060.00	24,060.00	.00
Program <b>211 - Board Services Totals</b>	<b>\$119,473.56</b>	<b>\$104,955.20</b>	<b>\$132,759.22</b>	<b>\$150,592.00</b>	<b>\$134,783.00</b>	<b>(\$15,809.00)</b>
Program <b>212 - Exec Admin Services</b>						
30-121-62-62-9-212-71110 - Compensation-Administrative	71,418.84	77,443.38	84,833.64	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	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	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	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	3,000.00	2,000.00	(1,000.00)
30-121-62-62-9-212-71522 - Compensation-REWIP Retirees	.00	.00	7,380.00	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	3,600.00	3,600.00	.00
30-121-62-62-9-212-71630 - Compensation-Phone Allowance	.00	.00	1,350.00	1,800.00	1,800.00	.00
30-121-62-62-9-212-71665 - Bonus Payments To Teachers	.00	6,830.42	.00	.00	.00	.00
30-121-62-62-9-212-72100 - FICA	37,303.38	38,249.96	43,456.65	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	81,110.00	88,383.00	7,273.00
30-121-62-62-9-212-72220 - VRS Hybrid Pension Contribution	.00	.00	714.32	.00	.00	.00
30-121-62-62-9-212-72300 - Group Health and Dental Insurance	49,167.60	52,390.73	51,994.65	53,450.00	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	8,050.00	7,126.00	(924.00)
30-121-62-62-9-212-72500 - Disability Insurance	457.50	.00	1,425.95	2,119.00	2,119.00	.00
30-121-62-62-9-212-72510 - Hybrid Disability Insurance	.00	.00	10.22	.00	.00	.00
30-121-62-62-9-212-72700 - Workers Compensation	2,340.00	2,514.00	2,436.00	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	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
30-121-62-62-9-212-72802 - Deferred Compensation Contribution	20,274.36	20,348.77	16,908.19	7,350.00	7,452.00	102.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>121 - Central Administration</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>212 - Exec Admin Services</b>						
30-121-62-62-9-212-72805 - Auto Allowance	7,200.00	.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
30-121-62-62-9-212-73035 - Consultants	43,195.00	35,204.00	39,940.24	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	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	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	13,000.00	6,000.00	(7,000.00)
30-121-62-62-9-212-73205 - Software Licensing Fees	68,136.67	75,371.72	80,680.89	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	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	6,000.00	6,000.00	.00
30-121-62-62-9-212-75509 - Travel-Asst Superintendent	230.00	594.44	175.00	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	1,120.00	1,120.00	.00
30-121-62-62-9-212-76045 - Furniture and Equip <\$5,000	1,299.00	998.16	3,537.22	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	29,500.00	29,500.00	.00
Program <b>212 - Exec Admin Services Totals</b>	<b>\$862,053.97</b>	<b>\$879,309.08</b>	<b>\$947,883.59</b>	<b>\$976,645.00</b>	<b>\$989,997.00</b>	<b>\$13,352.00</b>
Program <b>213 - Information Services</b>						
30-121-62-62-9-213-73025 - Communications Director Services	66,241.00	68,884.00	70,805.00	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	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	92,248.00	110,120.00	17,872.00
Program <b>213 - Information Services Totals</b>	<b>\$151,007.22</b>	<b>\$185,517.44</b>	<b>\$194,657.80</b>	<b>\$223,801.00</b>	<b>\$241,573.00</b>	<b>\$17,772.00</b>
Program <b>214 - Personnel Services</b>						
30-121-62-62-9-214-71110 - Compensation-Administrative	110,295.00	110,355.75	116,064.96	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	74,822.00	81,217.00	6,395.00
30-121-62-62-9-214-71200 - Compensation-OT	328.98	198.05	896.69	750.00	750.00	.00
30-121-62-62-9-214-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-121-62-62-9-214-71665 - Bonus Payments To Teachers	.00	2,322.00	.00	.00	.00	.00
30-121-62-62-9-214-72100 - FICA	12,600.99	12,743.47	13,573.54	15,196.00	15,865.00	669.00
30-121-62-62-9-214-72210 - VRS Pension Contribution	27,588.24	29,344.29	31,133.16	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	24,858.00	26,154.00	1,296.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>121 - Central Administration</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>214 - Personnel Services</b>						
30-121-62-62-9-214-72400 - VRS Group Life Insurance	2,305.08	2,365.89	2,510.28	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	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	2,380.00	2,486.00	106.00
30-121-62-62-9-214-73065 - Employee Assistance Plan	7,044.00	6,993.00	5,325.00	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	7,779.00	7,779.00	.00
30-121-62-62-9-214-73120 - Recruiting Fees	1,685.13	783.74	525.00	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	7,200.00	7,200.00	.00
30-121-62-62-9-214-73265 - Teacher Licensing	650.00	1,350.00	(950.00)	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	2,940.00	2,940.00	.00
30-121-62-62-9-214-76475 - Wellness Program	645.90	.00	.00	2,000.00	2,000.00	.00
Program <b>214 - Personnel Services Totals</b>	<b>\$337,814.07</b>	<b>\$344,774.49</b>	<b>\$285,291.86</b>	<b>\$383,484.00</b>	<b>\$322,235.00</b>	<b>(\$61,249.00)</b>
Program <b>216 - Fiscal Services</b>						
30-121-62-62-9-216-71110 - Compensation-Administrative	110,295.00	110,355.75	116,064.96	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	104,881.00	111,096.00	6,215.00
30-121-62-62-9-216-71200 - Compensation-OT	291.94	127.84	795.47	750.00	750.00	.00
30-121-62-62-9-216-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-121-62-62-9-216-71665 - Bonus Payments To Teachers	.00	3,870.00	.00	.00	.00	.00
30-121-62-62-9-216-72100 - FICA	14,320.50	14,538.51	15,259.51	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	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	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	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	2,744.00	2,847.00	103.00
30-121-62-62-9-216-73005 - Audit Fees	11,950.00	12,200.00	11,919.86	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	3,529.00	3,529.00	.00
30-121-62-62-9-216-75513 - Travel-Director of Business	3,180.01	450.00	2,390.30	3,800.00	3,800.00	.00
Program <b>216 - Fiscal Services Totals</b>	<b>\$294,274.46</b>	<b>\$298,855.76</b>	<b>\$314,054.79</b>	<b>\$337,911.00</b>	<b>\$350,074.00</b>	<b>\$12,163.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$1,764,623.28</b>	<b>\$1,813,411.97</b>	<b>\$1,874,647.26</b>	<b>\$2,072,433.00</b>	<b>\$2,038,662.00</b>	<b>(\$33,771.00)</b>
Sub-Function <b>62 - Admin, Attend. &amp; Health Totals</b>	<b>\$1,764,623.28</b>	<b>\$1,813,411.97</b>	<b>\$1,874,647.26</b>	<b>\$2,072,433.00</b>	<b>\$2,038,662.00</b>	<b>(\$33,771.00)</b>

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>121 - Central Administration</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>	\$1,764,623.28	\$1,813,411.97	\$1,874,647.26	\$2,072,433.00	\$2,038,662.00	(\$33,771.00)
Totals						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-121-64-64-9-420-71187 - Compensation-Student Workers	1,112.00	4,239.25	3,337.50	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	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	47,286.00	.00	(47,286.00)
30-121-64-64-9-420-71200 - Compensation-OT	.00	884.60	1,615.99	500.00	500.00	.00
30-121-64-64-9-420-71665 - Bonus Payments To Teachers	.00	5,418.00	.00	.00	.00	.00
30-121-64-64-9-420-72100 - FICA	5,237.34	6,207.15	6,097.13	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	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	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	405.00	447.00	42.00
30-121-64-64-9-420-72600 - Unemployment Compensation	.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	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	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
30-121-64-64-9-420-72850 - OPEB ARC	437.00	230.45	257.00	.00	.00	.00
30-121-64-64-9-420-73180 - Repair/Maint - Other Contracted	18,000.56	7,208.89	8,525.90	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	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	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	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	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	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	1,470.00	1,470.00	.00
30-121-64-64-9-420-75302 - Insurance -Property	72,493.00	68,791.00	69,010.00	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	4,000.00	4,000.00	.00
Program <b>420 - Building Services</b> Totals	\$236,624.82	\$227,210.24	\$238,570.07	\$258,391.00	\$211,571.00	(\$46,820.00)
Level <b>9 - District Wide</b> Totals	\$236,624.82	\$227,210.24	\$238,570.07	\$258,391.00	\$211,571.00	(\$46,820.00)
Sub-Function <b>64 - Operation &amp; Maintenance</b> Totals	\$236,624.82	\$227,210.24	\$238,570.07	\$258,391.00	\$211,571.00	(\$46,820.00)
Function <b>64 - Operation &amp; Maintenance</b> Totals	\$236,624.82	\$227,210.24	\$238,570.07	\$258,391.00	\$211,571.00	(\$46,820.00)
Fund 30 - School General Fund Totals	\$2,001,248.10	\$2,040,622.21	\$2,113,217.33	\$2,330,824.00	\$2,250,233.00	(\$80,591.00)

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>122 - Central Attend. &amp; Health</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
30-122-62-62-9-222-71131 - Compensation-School Nurses	320,535.18	328,040.15	361,370.98	382,501.00	379,332.00	(3,169.00)
30-122-62-62-9-222-71135 - Compensation - Health and Behavioral	.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	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	.00	.00	.00
30-122-62-62-9-222-72100 - FICA	23,265.59	24,168.40	26,631.96	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	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	.00	.00	.00
30-122-62-62-9-222-72300 - Group Health and Dental Insurance	23,018.96	30,143.52	34,033.04	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	5,126.00	6,021.00	895.00
30-122-62-62-9-222-72510 - Hybrid Disability Insurance	252.50	366.48	419.00	.00	.00	.00
30-122-62-62-9-222-72700 - Workers Compensation	1,874.00	2,011.00	1,949.00	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	4,628.00	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
30-122-62-62-9-222-73037 - Contractual Services - Other	4,130.00	4,178.00	4,178.00	4,080.00	4,080.00	.00
30-122-62-62-9-222-73055 - Drug Testing Services/Pledge Program	5,974.75	.00	9,658.51	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	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	4,000.00	4,000.00	.00
30-122-62-62-9-222-73255 - Professional Development	618.65	816.85	859.00	1,200.00	1,200.00	.00
30-122-62-62-9-222-73260 - Student Assistance Program	.00	.00	2,224.00	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	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	9,000.00	9,000.00	.00
Program <b>222 - Health Services Totals</b>	<b>\$478,594.39</b>	<b>\$491,100.03</b>	<b>\$539,572.34</b>	<b>\$594,399.00</b>	<b>\$684,840.00</b>	<b>\$90,441.00</b>
Program <b>223 - Psych Services</b>						
30-122-62-62-9-223-71132 - Compensation-Psychologists	195,453.72	195,871.06	217,328.40	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	.00	.00	.00
30-122-62-62-9-223-72100 - FICA	12,698.30	12,991.77	14,350.88	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	37,926.00	57,634.00	19,708.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>122 - Central Attend. &amp; Health</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>223 - Psych Services</b>						
30-122-62-62-9-223-72300 - Group Health and Dental Insurance	24,943.24	25,670.76	27,118.20	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	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	2,761.00	4,196.00	1,435.00
Program <b>223 - Psych Services Totals</b>	<b>\$268,648.36</b>	<b>\$276,741.70</b>	<b>\$300,459.42</b>	<b>\$319,225.00</b>	<b>\$469,607.00</b>	<b>\$150,382.00</b>
Program <b>224 - Speech/Audio Services</b>						
30-122-62-62-9-224-71185 - Compensation- Speech and Vision Teachers	283,039.94	284,229.70	361,043.68	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	.00	.00	.00
30-122-62-62-9-224-72100 - FICA	20,594.25	20,859.74	26,376.39	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	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	.00	.00	.00
30-122-62-62-9-224-72300 - Group Health and Dental Insurance	16,285.12	16,854.40	25,157.68	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	5,003.00	5,958.00	955.00
30-122-62-62-9-224-72510 - Hybrid Disability Insurance	153.00	153.84	302.50	.00	.00	.00
30-122-62-62-9-224-72750 - VRS Retiree Health Care Credit	3,180.80	3,225.19	4,302.50	4,517.00	5,380.00	863.00
Program <b>224 - Speech/Audio Services Totals</b>	<b>\$368,288.31</b>	<b>\$380,159.90</b>	<b>\$481,042.38</b>	<b>\$503,304.00</b>	<b>\$593,740.00</b>	<b>\$90,436.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$1,115,531.06</b>	<b>\$1,148,001.63</b>	<b>\$1,321,074.14</b>	<b>\$1,416,928.00</b>	<b>\$1,748,187.00</b>	<b>\$331,259.00</b>
Sub-Function <b>62 - Admin, Attend. &amp; Health Totals</b>	<b>\$1,115,531.06</b>	<b>\$1,148,001.63</b>	<b>\$1,321,074.14</b>	<b>\$1,416,928.00</b>	<b>\$1,748,187.00</b>	<b>\$331,259.00</b>
Function <b>62 - Administration, Attend. &amp; Health Totals</b>	<b>\$1,115,531.06</b>	<b>\$1,148,001.63</b>	<b>\$1,321,074.14</b>	<b>\$1,416,928.00</b>	<b>\$1,748,187.00</b>	<b>\$331,259.00</b>
Locations <b>122 - Central Attend. &amp; Health Totals</b>	<b>\$1,115,531.06</b>	<b>\$1,148,001.63</b>	<b>\$1,321,074.14</b>	<b>\$1,416,928.00</b>	<b>\$1,748,187.00</b>	<b>\$331,259.00</b>



# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>130 - Transportation</b>						
Function <b>63 - Pupil Transportation</b>						
Sub-Function <b>63 - Pupil Transportation</b>						
Level <b>9 - District Wide</b>						
Program <b>310 - Transportation Mgmt and Dir</b>						
30-130-63-63-9-310-71150 - Compensation-Clerical	36,114.59	45,283.18	64,112.19	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	80,616.00	80,611.00	(5.00)
30-130-63-63-9-310-71200 - Compensation-OT	2.85	19.85	362.61	.00	.00	.00
30-130-63-63-9-310-71665 - Bonus Payments To Teachers	.00	3,870.00	.00	.00	.00	.00
30-130-63-63-9-310-72100 - FICA	7,373.45	8,298.40	10,125.26	11,558.00	11,869.00	311.00
30-130-63-63-9-310-72210 - VRS Pension Contribution	15,669.82	17,961.19	23,324.96	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	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	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	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	1,828.00	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
30-130-63-63-9-310-74900 - Building Maintenance -City	949.74	305.00	1,675.73	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
Program <b>310 - Transportation Mgmt and Dir Totals</b>	<b>\$157,251.98</b>	<b>\$175,874.86</b>	<b>\$215,291.37</b>	<b>\$221,493.00</b>	<b>\$226,652.00</b>	<b>\$5,159.00</b>
Program <b>320 - Vehicle Operation Services</b>						
30-130-63-63-9-320-71170 - Compensation-Bus Drivers	447,463.82	450,071.72	580,019.32	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	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
30-130-63-63-9-320-71174 - Compensation-Substitute Bus Drivers	23,063.91	56,750.17	54,941.80	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	.00
30-130-63-63-9-320-71199 - Compensation - Summer School	233.29	.00	.00	.00	.00	.00
30-130-63-63-9-320-71200 - Compensation-OT	4,197.96	1,961.97	3,472.79	7,000.00	7,000.00	.00
30-130-63-63-9-320-71522 - Compensation-REWIP Retirees	.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	.00	.00	.00
30-130-63-63-9-320-72100 - FICA	37,394.74	40,205.71	52,499.94	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	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	.00	.00	.00
30-130-63-63-9-320-72300 - Group Health and Dental Insurance	126,900.24	124,171.60	162,632.18	216,260.00	230,779.00	14,519.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>130 - Transportation</b>						
Function <b>63 - Pupil Transportation</b>						
Sub-Function <b>63 - Pupil Transportation</b>						
Level <b>9 - District Wide</b>						
Program <b>320 - Vehicle Operation Services</b>						
30-130-63-63-9-320-72400 - VRS Group Life Insurance	5,459.50	5,117.55	6,927.56	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	.00	.00	.00
30-130-63-63-9-320-72600 - Unemployment Compensation	.00	1,028.24	.11	.00	.00	.00
30-130-63-63-9-320-72750 - VRS Retiree Health Care Credit	2,458.87	2,596.80	5,842.47	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	.00	.00	.00
30-130-63-63-9-320-73055 - Drug Testing Services/Pledge Program	3,054.50	2,088.50	2,694.25	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	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	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	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
30-130-63-63-9-320-75304 - Insurance - Motor Vehicle	16,636.00	18,818.00	19,560.00	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	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	125,000.00	125,000.00	.00
Program <b>320 - Vehicle Operation Services</b>	\$828,758.55	\$875,488.79	\$1,178,918.60	\$1,148,617.00	\$1,248,901.00	\$100,284.00
Totals						
Program <b>330 - Transportation Monitoring Svcs</b>						
30-130-63-63-9-330-71172 - Compensation-Bus Aides	90,485.96	101,808.67	138,216.11	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
30-130-63-63-9-330-71520 - Compensation-Substitutes	4,298.54	9,295.82	6,188.20	7,000.00	7,000.00	.00
30-130-63-63-9-330-71522 - Compensation-REWIP Retirees	.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	.00	.00	.00
30-130-63-63-9-330-72100 - FICA	6,920.63	9,236.84	9,836.93	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	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	.00	.00	.00
30-130-63-63-9-330-72300 - Group Health and Dental Insurance	38,443.54	34,683.78	39,158.92	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	1,721.00	2,289.00	568.00

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>130 - Transportation</b>						
Function <b>63 - Pupil Transportation</b>						
Sub-Function <b>63 - Pupil Transportation</b>						
Level <b>9 - District Wide</b>						
Program <b>330 - Transportation Monitoring Svcs</b>						
30-130-63-63-9-330-72510 - Hybrid Disability Insurance	365.34	361.70	449.35	.00	.00	.00
30-130-63-63-9-330-72600 - Unemployment Compensation	.00	521.97	.00	.00	.00	.00
30-130-63-63-9-330-72750 - VRS Retiree Health Care Credit	520.40	699.59	1,416.33	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
30-130-63-63-9-330-73040 - Crossing Guard Services	53,143.98	77,736.02	76,781.99	87,497.00	100,222.00	12,725.00
Program <b>330 - Transportation Monitoring Svcs Totals</b>	<b>\$198,588.93</b>	<b>\$252,955.49</b>	<b>\$281,430.47</b>	<b>\$285,493.00</b>	<b>\$343,891.00</b>	<b>\$58,398.00</b>
Program <b>340 - Vehicle Maintenance Services</b>						
30-130-63-63-9-340-71190 - Compensation-Custodians	.00	29,042.21	29,346.07	57,059.00	57,668.00	609.00
30-130-63-63-9-340-71200 - Compensation-OT	.00	3.87	.00	.00	.00	.00
30-130-63-63-9-340-72100 - FICA	.00	2,162.80	2,168.65	4,365.00	4,412.00	47.00
30-130-63-63-9-340-72210 - VRS Pension Contribution	.00	636.78	674.88	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
30-130-63-63-9-340-72300 - Group Health and Dental Insurance	.00	7,017.24	7,502.40	8,667.00	8,667.00	.00
30-130-63-63-9-340-72400 - VRS Group Life Insurance	.00	394.98	393.24	765.00	773.00	8.00
30-130-63-63-9-340-72510 - Hybrid Disability Insurance	.00	9.44	.00	.00	.00	.00
30-130-63-63-9-340-72750 - VRS Retiree Health Care Credit	.00	200.44	331.56	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
30-130-63-63-9-340-73180 - Repair/Maint - Other Contracted	7,022.62	1,793.82	24,623.47	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	180,000.00	180,000.00	.00
Program <b>340 - Vehicle Maintenance Services Totals</b>	<b>\$164,016.60</b>	<b>\$188,933.25</b>	<b>\$227,384.25</b>	<b>\$253,585.00</b>	<b>\$254,267.00</b>	<b>\$682.00</b>
Program <b>350 - Bus Regular Purchases</b>						
30-130-63-63-9-350-78030 - School Buses and Other Vehicles	38,300.00	70,491.00	339,513.00	300,000.00	275,505.00	(24,495.00)
Program <b>350 - Bus Regular Purchases Totals</b>	<b>\$38,300.00</b>	<b>\$70,491.00</b>	<b>\$339,513.00</b>	<b>\$300,000.00</b>	<b>\$275,505.00</b>	<b>(\$24,495.00)</b>
Level <b>9 - District Wide Totals</b>	<b>\$1,386,916.06</b>	<b>\$1,563,743.39</b>	<b>\$2,242,537.69</b>	<b>\$2,209,188.00</b>	<b>\$2,349,216.00</b>	<b>\$140,028.00</b>
Sub-Function <b>63 - Pupil Transportation Totals</b>	<b>\$1,386,916.06</b>	<b>\$1,563,743.39</b>	<b>\$2,242,537.69</b>	<b>\$2,209,188.00</b>	<b>\$2,349,216.00</b>	<b>\$140,028.00</b>
Function <b>63 - Pupil Transportation Totals</b>	<b>\$1,386,916.06</b>	<b>\$1,563,743.39</b>	<b>\$2,242,537.69</b>	<b>\$2,209,188.00</b>	<b>\$2,349,216.00</b>	<b>\$140,028.00</b>
Locations <b>130 - Transportation Totals</b>	<b>\$1,386,916.06</b>	<b>\$1,563,743.39</b>	<b>\$2,242,537.69</b>	<b>\$2,209,188.00</b>	<b>\$2,349,216.00</b>	<b>\$140,028.00</b>

# General Fund Expense Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 30 - School General Fund</b>						
Locations <b>170 - Non-Departmental</b>						
Function <b>67 - Debt Service &amp; Fund Transfers</b>						
Sub-Function <b>67 - Debt Service &amp; Transfers</b>						
Level <b>9 - District Wide</b>						
Program <b>720 - Intra Agency Fund</b>						
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	.00	.00	.00
30-170-67-67-9-720-79313 - Transfer to School Reserve Fund	424,621.00	577,282.00	660,871.00	.00	.00	.00
30-170-67-67-9-720-79400 - Capital Lease Obligation Principal	95,293.48	99,918.53	.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	18,461.00	.00	(18,461.00)
30-170-67-67-9-720-79598 - Pay Increase	.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	110,705.00	.00	(110,705.00)
Program <b>720 - Intra Agency Fund</b> Totals	<u>\$2,932,190.02</u>	<u>\$2,539,866.02</u>	<u>\$4,922,495.00</u>	<u>\$550,201.00</u>	<u>\$2,469,271.00</u>	<u>\$1,919,070.00</u>
Level <b>9 - District Wide</b> Totals	<u>\$2,932,190.02</u>	<u>\$2,539,866.02</u>	<u>\$4,922,495.00</u>	<u>\$550,201.00</u>	<u>\$2,469,271.00</u>	<u>\$1,919,070.00</u>
Sub-Function <b>67 - Debt Service &amp; Transfers</b> Totals	<u>\$2,932,190.02</u>	<u>\$2,539,866.02</u>	<u>\$4,922,495.00</u>	<u>\$550,201.00</u>	<u>\$2,469,271.00</u>	<u>\$1,919,070.00</u>
Function <b>67 - Debt Service &amp; Fund Transfers</b> Totals	<u>\$2,932,190.02</u>	<u>\$2,539,866.02</u>	<u>\$4,922,495.00</u>	<u>\$550,201.00</u>	<u>\$2,469,271.00</u>	<u>\$1,919,070.00</u>
Locations <b>170 - Non-Departmental</b> Totals	<u>\$2,932,190.02</u>	<u>\$2,539,866.02</u>	<u>\$4,922,495.00</u>	<u>\$550,201.00</u>	<u>\$2,469,271.00</u>	<u>\$1,919,070.00</u>
Fund <b>30 - School General Fund</b> Totals	<u>\$43,810,935.98</u>	<u>\$44,239,628.98</u>	<u>\$49,522,578.30</u>	<u>\$47,585,435.00</u>	<u>\$50,793,616.00</u>	<u>\$3,208,181.00</u>
Net Grand Totals	<u>\$43,810,935.98</u>	<u>\$44,239,628.98</u>	<u>\$49,522,578.30</u>	<u>\$47,585,435.00</u>	<u>\$50,793,616.00</u>	<u>\$3,208,181.00</u>



# Grant Fund

# Back of Tab

The **Grant Fund** provides vital support for the instructional program from federal, state, and other sources. Significant funding is received in the form of grants associated with Title VI-B, Title I, Title II, Title III, and Preschool Initiative. These grants allow the division to offer programs and services that might otherwise be funded through the general fund. Revenue in the Grant Fund will decrease by \$1,791,742 due largely to the COVID-19 related Federal grants having smaller carryover amounts than were budgeted in FY23, some of which are already depleted and are off the books. In addition, Salem City Schools is no longer the fiscal agent for Adult Education grants in FY24, and these will no longer appear on our books and appear as a budget reduction.



Salem City Schools  
Grant Fund Summary by Revenue Source and Expenditures by Object  
FY 2023-24

	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Budget	Increase (Decrease)	FY25 Forecast	FY26 Forecast	FY27 Forecast
<b>Revenues:</b>									
Federal	\$ 1,747,379	\$ 3,113,286	\$ 5,957,012	\$ 5,197,524	\$ 3,408,931	\$ (1,788,593)	\$ 1,783,971	\$ 1,784,671	\$ 1,868,904
State	371,189	476,215	904,963	452,799	449,650	(3,149)	449,650	451,898	460,936
<b>Total revenues</b>	<b>2,118,568</b>	<b>3,589,501</b>	<b>6,861,975</b>	<b>5,650,323</b>	<b>3,858,581</b>	<b>(1,791,742)</b>	<b>2,233,621</b>	<b>2,236,569</b>	<b>2,329,840</b>
<b>Expenditures:</b>									
Personnel	1,298,050	1,704,528	2,883,651	3,323,192	2,508,677	(814,515)	1,416,992	1,445,332	1,517,598
Benefits	369,537	467,743	929,426	971,528	948,133	(23,395)	394,769	397,846	417,738
Purchased Services	223,503	358,192	794,613	729,746	289,297	(440,449)	303,762	283,294	283,294
Internal Services	-	25,335	30,558	-	10,355	10,355	10,873	10,873	10,873
Other Charges	15,877	2,542	20,990	18,602	15,510	(3,092)	16,286	12,286	12,286
Materials & Supplies	211,601	841,768	1,675,692	434,430	86,609	(347,821)	90,939	86,939	88,051
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	-	189,393	527,045	172,825	-	(172,825)	-	-	-
Other Uses of Funds	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>2,118,568</b>	<b>3,589,501</b>	<b>6,861,975</b>	<b>5,650,323</b>	<b>3,858,581</b>	<b>(1,791,742)</b>	<b>2,233,621</b>	<b>2,236,569</b>	<b>2,329,840</b>
Revenues over (under) expenditures	-	-	-	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Forecasted budgets are based on the following assumptions:

- Grant revenue is expected to be decline below current levels due to exhausted COVID related grants.
- Expenditure estimates restricted to grant revenue projection. All other costs must be funded within General Fund.
- The projected years are not provided for budget planning purposes, but only as an estimate for future outlook.



Salem City Schools  
Grant Fund Revenues by Source Detail  
FY 2023-24

	Actuals 2019-20	Actuals 2020-21	Actuals 2021-22	Budget 2022-23	Budget 2023-24	Increase (Decrease)	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27
<b>Federal Revenues:</b>									
Preschool Mini	\$ 28,541	\$ 18,591	\$ 17,275	\$ 18,313	\$ 19,331	\$ 1,018	\$ 19,524	\$ 20,501	\$ 21,526
Title I, A	456,556	611,129	560,148	522,921	561,228	38,307	566,840	572,509	601,134
Title II, A	96,513	90,139	150,925	104,637	100,146	(4,491)	101,147	106,205	111,515
Title III	16,260	21,157	19,184	15,986	16,547	561	16,712	17,548	18,425
Title IV-A	31,612	37,179	44,082	41,476	40,769	(707)	41,177	43,236	45,397
CARES Act	-	298,505	149,342	-	-	-	-	-	-
Coronavirus Relief Fund	-	663,128	-	-	-	-	-	-	-
CARES Act ESSER State Set-aside	-	30,042	15,940	10,000	-	(10,000)	-	-	-
CARES Act GEER State Set-aside	-	34,594	95,766	50,000	-	(50,000)	-	-	-
CRRSA ESSER II	-	46,236	1,241,086	773,816	-	(773,816)	-	-	-
ESSER II Post Secondary SpEd	-	-	12,837	-	-	-	-	-	-
CRRSA ESSER III	-	-	1,016,797	2,413,332	1,509,290	(904,042)	-	-	-
ARP ESSER III State Set-Aside	-	-	44,976	-	237,471	237,471	-	-	-
APR Flow-Thru	-	-	74,138	-	-	-	-	-	-
ARPA CSLFRF Ventilation Improvement	-	-	50,080	-	-	-	-	-	-
Emergency Connectivity	-	-	648,725	-	-	-	-	-	-
Emergency Connectivity II	-	-	459,675	-	-	-	-	-	-
Title VI-B Flow-Thru Funds	744,686	837,138	907,867	797,253	828,369	31,116	832,511	865,811	909,102
Corrections Ed	4,547	2,513	2,000	5,000	-	(5,000)	-	-	-
Road to Success	3,936	-	-	-	-	-	-	-	-
Perkins Vocational Education	58,899	54,359	58,865	56,853	55,780	(1,073)	56,059	58,862	61,805
Health Profession Opportunity	18,798	8,962	296	-	-	-	-	-	-
SRP Homeless II Children and Youth	-	-	8,345	14,638	-	(14,638)	-	-	-
School-Based Health Workforce	-	-	-	-	40,000	40,000	150,000	100,000	100,000
Adult Basic Ed	289,501	327,190	376,403	373,299	-	(373,299)	-	-	-
<b>Total Federal Revenues</b>	<b>1,749,849</b>	<b>3,080,862</b>	<b>5,954,752</b>	<b>5,197,524</b>	<b>3,408,931</b>	<b>(1,788,593)</b>	<b>1,783,971</b>	<b>1,784,671</b>	<b>1,868,904</b>
<b>State Revenues:</b>									
Adult Education	38,085	38,462	38,462	38,463	-	(38,463)	-	-	-
Adult Literacy	90,802	82,461	77,284	82,462	-	(82,462)	-	-	-
Virginia Preschool Initiative	147,108	132,749	214,183	220,723	441,446	220,723	441,446	443,653	452,526
GED Prep	8,387	8,387	8,233	8,234	8,204	(30)	8,204	8,245	8,410
Race to GED Expansion	49,872	78,521	75,854	78,521	-	(78,521)	-	-	-
Virginia Tiered Systems of Supports	22,011	18,895	19,962	-	-	-	-	-	-
Reentry Employee Opportunity	-	868	-	-	-	-	-	-	-
Year Round School Planning	12,454	100,288	350,419	-	-	-	-	-	-
Jobs for VA Graduates	-	30,000	30,000	-	-	-	-	-	-
Goodwill Youth Rebuils	-	-	2,261	24,396	-	(24,396)	-	-	-
Road to Success in VA Program	-	1,009	-	-	-	-	-	-	-
Security Grant	-	16,999	90,565	-	-	-	-	-	-
<b>Total State Revenues</b>	<b>368,719</b>	<b>508,639</b>	<b>907,223</b>	<b>452,799</b>	<b>449,650</b>	<b>(3,149)</b>	<b>449,650</b>	<b>451,898</b>	<b>460,936</b>
<b>Total Grant Revenues</b>	<b>\$ 2,118,568</b>	<b>\$ 3,589,501</b>	<b>\$ 6,861,975</b>	<b>\$ 5,650,323</b>	<b>\$ 3,858,581</b>	<b>\$ (1,791,742)</b>	<b>\$ 2,233,621</b>	<b>\$ 2,236,569</b>	<b>\$ 2,329,840</b>

Salem City Schools  
Grant Fund Expenditures  
FY 2023-24

	Actuals 2019-20	Actuals 2020-21	Actuals 2021-22	Budget 2022-23	Budget 2023-24	Increase (Decrease)	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27
<b>Federal Expenditures:</b>									
Preschool Mini	\$ 28,541	\$ 18,591	\$ 17,275	\$ 18,313	\$ 19,331	\$ 1,018	\$ 19,524	\$ 20,501	\$ 21,526
Title I, A	456,556	611,129	560,148	522,921	561,228	38,307	566,840	572,509	601,134
Title II, A	96,513	90,139	150,925	104,637	100,146	(4,491)	101,147	106,205	111,515
Title III	16,260	21,157	19,184	15,986	16,547	561	16,712	17,548	18,425
Title IV-A	31,612	37,179	44,082	41,476	40,769	(707)	41,177	43,236	45,397
CARES Act	-	298,505	149,342	-	-	-	-	-	-
Coironavirus Relief Fund	-	663,128	-	-	-	-	-	-	-
CARES Act ESSER State Set-aside	-	30,042	15,940	10,000	-	(10,000)	-	-	-
CARES Act GEER State Set-aside	-	34,594	95,766	50,000	-	(50,000)	-	-	-
CRRSA ESSER II	-	46,236	1,241,086	773,816	-	(773,816)	-	-	-
ESSER II Post Secondary SpEd	-	-	12,837	-	-	-	-	-	-
CRRSA ESSER III	-	-	1,016,797	2,413,332	1,509,290	(904,042)	-	-	-
ARP ESSER III State Set-Aside	-	-	44,976	-	237,471	237,471	-	-	-
APR Flow-Thru	-	-	74,138	-	-	-	-	-	-
ARPA CSLFR Ventilation Improvement	-	-	50,080	-	-	-	-	-	-
Emergency Connectivity	-	-	648,725	-	-	-	-	-	-
Emergency Connectivity II	-	-	459,675	-	-	-	-	-	-
Title VI-B Flow-Thru Funds	744,686	837,138	907,867	797,253	828,369	31,116	832,511	865,811	909,102
Corrections Ed	4,547	2,513	2,000	5,000	-	(5,000)	-	-	-
Road to Success	3,936	-	-	-	-	-	-	-	-
Perkins Vocational Education	58,899	54,359	58,865	56,853	55,780	(1,073)	56,059	58,862	61,805
Health Profession Opportunity	18,798	8,962	296	-	-	-	-	-	-
SRP Homeless II Children and Youth	-	-	8,345	14,638	-	(14,638)	-	-	-
School-Based Health Workforce	-	-	-	-	40,000	40,000	150,000	100,000	100,000
Adult Basic Ed	289,501	327,190	376,403	373,299	-	(373,299)	-	-	-
Total Federal Revenues	1,749,849	3,080,862	5,954,752	5,197,524	3,408,931	(1,788,593)	1,783,971	1,784,671	1,868,904
<b>State Expenditures:</b>									
Adult Education	38,085	38,462	38,462	38,463	-	(38,463)	-	-	-
Adult Literacy	90,802	82,461	77,284	82,462	-	(82,462)	-	-	-
Virginia Preschool Initiative	147,108	132,749	214,183	220,723	441,446	220,723	441,446	443,653	452,526
GED Prep	8,387	8,387	8,233	8,234	8,204	(30)	8,204	8,245	8,410
Race to GED Expansion	49,872	78,521	75,854	78,521	-	(78,521)	-	-	-
Virginia Tiered Systems of Supports	22,011	18,895	19,962	-	-	-	-	-	-
Reentry Employee Opportunity	-	868	-	-	-	-	-	-	-
Year Round School Planning	12,454	100,288	350,419	-	-	-	-	-	-
Jobs for Virginia Graduates	-	30,000	30,000	-	-	-	-	-	-
Goodwill Youth Rebuilds	-	-	2,261	24,396	-	(24,396)	-	-	-
Road to Success in Virginia Program	-	1,009	-	-	-	-	-	-	-
Security Grant	-	16,999	90,565	-	-	-	-	-	-
Total State Revenues	368,719	508,639	907,223	452,799	449,650	(3,149)	449,650	451,898	460,936
Total Grant Expenditures	\$ 2,118,568	\$ 3,589,501	\$ 6,861,975	\$ 5,650,323	\$ 3,858,581	\$ (1,791,742)	\$ 2,233,621	\$ 2,236,569	\$ 2,329,840
Beginning Balance	-	-	-	-	-	-	-	-	-
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>200 - ISAEP Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-200-00-00-9-000-61300 - ISAEP - GED Prep	8,386.85	8,386.85	8,233.25	8,234.00	8,204.00	(30.00)
Program <b>000 - General Revenue Totals</b>	<u>\$8,386.85</u>	<u>\$8,386.85</u>	<u>\$8,233.25</u>	<u>\$8,234.00</u>	<u>\$8,204.00</u>	<u>(\$30.00)</u>
Level <b>9 - District Wide Totals</b>	<u>\$8,386.85</u>	<u>\$8,386.85</u>	<u>\$8,233.25</u>	<u>\$8,234.00</u>	<u>\$8,204.00</u>	<u>(\$30.00)</u>
Sub-Function <b>00 - Revenues Totals</b>	<u>\$8,386.85</u>	<u>\$8,386.85</u>	<u>\$8,233.25</u>	<u>\$8,234.00</u>	<u>\$8,204.00</u>	<u>(\$30.00)</u>
Function <b>00 - Revenue Totals</b>	<u>\$8,386.85</u>	<u>\$8,386.85</u>	<u>\$8,233.25</u>	<u>\$8,234.00</u>	<u>\$8,204.00</u>	<u>(\$30.00)</u>
Locations <b>200 - ISAEP Grant Totals</b>	<u>\$8,386.85</u>	<u>\$8,386.85</u>	<u>\$8,233.25</u>	<u>\$8,234.00</u>	<u>\$8,204.00</u>	<u>(\$30.00)</u>
Locations <b>220 - Race To GED Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-220-00-00-9-000-61345 - Race to GED Expansion	49,872.03	78,521.00	75,854.33	78,521.00	.00	(78,521.00)
Program <b>000 - General Revenue Totals</b>	<u>\$49,872.03</u>	<u>\$78,521.00</u>	<u>\$75,854.33</u>	<u>\$78,521.00</u>	<u>\$0.00</u>	<u>(\$78,521.00)</u>
Level <b>9 - District Wide Totals</b>	<u>\$49,872.03</u>	<u>\$78,521.00</u>	<u>\$75,854.33</u>	<u>\$78,521.00</u>	<u>\$0.00</u>	<u>(\$78,521.00)</u>
Sub-Function <b>00 - Revenues Totals</b>	<u>\$49,872.03</u>	<u>\$78,521.00</u>	<u>\$75,854.33</u>	<u>\$78,521.00</u>	<u>\$0.00</u>	<u>(\$78,521.00)</u>
Function <b>00 - Revenue Totals</b>	<u>\$49,872.03</u>	<u>\$78,521.00</u>	<u>\$75,854.33</u>	<u>\$78,521.00</u>	<u>\$0.00</u>	<u>(\$78,521.00)</u>
Locations <b>220 - Race To GED Grant Totals</b>	<u>\$49,872.03</u>	<u>\$78,521.00</u>	<u>\$75,854.33</u>	<u>\$78,521.00</u>	<u>\$0.00</u>	<u>(\$78,521.00)</u>
Locations <b>230 - Preschool Mini Grants</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
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	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
Program <b>000 - General Revenue Totals</b>	<u>\$28,541.04</u>	<u>\$18,590.62</u>	<u>\$17,274.46</u>	<u>\$18,313.00</u>	<u>\$19,331.00</u>	<u>\$1,018.00</u>
Level <b>9 - District Wide Totals</b>	<u>\$28,541.04</u>	<u>\$18,590.62</u>	<u>\$17,274.46</u>	<u>\$18,313.00</u>	<u>\$19,331.00</u>	<u>\$1,018.00</u>
Sub-Function <b>00 - Revenues Totals</b>	<u>\$28,541.04</u>	<u>\$18,590.62</u>	<u>\$17,274.46</u>	<u>\$18,313.00</u>	<u>\$19,331.00</u>	<u>\$1,018.00</u>
Function <b>00 - Revenue Totals</b>	<u>\$28,541.04</u>	<u>\$18,590.62</u>	<u>\$17,274.46</u>	<u>\$18,313.00</u>	<u>\$19,331.00</u>	<u>\$1,018.00</u>
Locations <b>230 - Preschool Mini Grants Totals</b>	<u>\$28,541.04</u>	<u>\$18,590.62</u>	<u>\$17,274.46</u>	<u>\$18,313.00</u>	<u>\$19,331.00</u>	<u>\$1,018.00</u>

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>240 - Adult Basic Education Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-240-00-00-9-000-61115 - Adult Education	38,085.10	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	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	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	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
32-240-00-00-9-000-62315 - Economic Equity Initiative 17.278	.00	1,009.22	.00	.00	.00	.00
32-240-00-00-9-000-63237 - Adult Education Fees	2,470.00	721.06	.00	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	<b>\$426,870.41</b>	<b>\$451,635.89</b>	<b>\$494,149.88</b>	<b>\$499,224.00</b>	<b>\$0.00</b>	<b>(\$499,224.00)</b>
Level <b>9 - District Wide Totals</b>	<b>\$426,870.41</b>	<b>\$451,635.89</b>	<b>\$494,149.88</b>	<b>\$499,224.00</b>	<b>\$0.00</b>	<b>(\$499,224.00)</b>
Sub-Function <b>00 - Revenues Totals</b>	<b>\$426,870.41</b>	<b>\$451,635.89</b>	<b>\$494,149.88</b>	<b>\$499,224.00</b>	<b>\$0.00</b>	<b>(\$499,224.00)</b>
Function <b>00 - Revenue Totals</b>	<b>\$426,870.41</b>	<b>\$451,635.89</b>	<b>\$494,149.88</b>	<b>\$499,224.00</b>	<b>\$0.00</b>	<b>(\$499,224.00)</b>
Locations <b>240 - Adult Basic Education Grant Totals</b>	<b>\$426,870.41</b>	<b>\$451,635.89</b>	<b>\$494,149.88</b>	<b>\$499,224.00</b>	<b>\$0.00</b>	<b>(\$499,224.00)</b>
Locations <b>250 - ESEA Title I Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-250-00-00-9-000-62000 - NCLB Title I A 84.010	456,555.74	611,128.51	560,147.94	522,921.00	561,228.00	38,307.00
Program <b>000 - General Revenue Totals</b>	<b>\$456,555.74</b>	<b>\$611,128.51</b>	<b>\$560,147.94</b>	<b>\$522,921.00</b>	<b>\$561,228.00</b>	<b>\$38,307.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$456,555.74</b>	<b>\$611,128.51</b>	<b>\$560,147.94</b>	<b>\$522,921.00</b>	<b>\$561,228.00</b>	<b>\$38,307.00</b>
Sub-Function <b>00 - Revenues Totals</b>	<b>\$456,555.74</b>	<b>\$611,128.51</b>	<b>\$560,147.94</b>	<b>\$522,921.00</b>	<b>\$561,228.00</b>	<b>\$38,307.00</b>
Function <b>00 - Revenue Totals</b>	<b>\$456,555.74</b>	<b>\$611,128.51</b>	<b>\$560,147.94</b>	<b>\$522,921.00</b>	<b>\$561,228.00</b>	<b>\$38,307.00</b>
Locations <b>250 - ESEA Title I Grant Totals</b>	<b>\$456,555.74</b>	<b>\$611,128.51</b>	<b>\$560,147.94</b>	<b>\$522,921.00</b>	<b>\$561,228.00</b>	<b>\$38,307.00</b>
Locations <b>270 - ESEA II A Teacher Qual Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
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	104,637.00	100,146.00	(4,491.00)

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>270 - ESEA II A Teacher Qual Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
Program <b>000 - General Revenue</b> Totals	\$96,513.58	\$90,138.68	\$150,924.63	\$104,637.00	\$100,146.00	(\$4,491.00)
Level <b>9 - District Wide</b> Totals	\$96,513.58	\$90,138.68	\$150,924.63	\$104,637.00	\$100,146.00	(\$4,491.00)
Sub-Function <b>00 - Revenues</b> Totals	\$96,513.58	\$90,138.68	\$150,924.63	\$104,637.00	\$100,146.00	(\$4,491.00)
Function <b>00 - Revenue</b> Totals	\$96,513.58	\$90,138.68	\$150,924.63	\$104,637.00	\$100,146.00	(\$4,491.00)
Locations <b>270 - ESEA II A Teacher Qual Grant</b> Totals	\$96,513.58	\$90,138.68	\$150,924.63	\$104,637.00	\$100,146.00	(\$4,491.00)
Locations <b>280 - ESEA III A Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-280-00-00-9-000-62060 - NCLB Title III A LEP 84.365	11,088.38	19,391.27	18,527.23	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
32-280-00-00-9-000-62065 - Title III A Immigrant Children & Youth 84.365	.00	1,765.47	656.68	.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
Program <b>000 - General Revenue</b> Totals	\$16,259.79	\$21,156.74	\$19,183.91	\$15,986.00	\$16,547.00	\$561.00
Level <b>9 - District Wide</b> Totals	\$16,259.79	\$21,156.74	\$19,183.91	\$15,986.00	\$16,547.00	\$561.00
Sub-Function <b>00 - Revenues</b> Totals	\$16,259.79	\$21,156.74	\$19,183.91	\$15,986.00	\$16,547.00	\$561.00
Function <b>00 - Revenue</b> Totals	\$16,259.79	\$21,156.74	\$19,183.91	\$15,986.00	\$16,547.00	\$561.00
Locations <b>280 - ESEA III A Grant</b> Totals	\$16,259.79	\$21,156.74	\$19,183.91	\$15,986.00	\$16,547.00	\$561.00
Locations <b>300 - Flow Thru Title VI B Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-300-00-00-9-000-62120 - Flow Thru Title VI B 84.027	594,519.05	719,756.01	907,867.24	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
Program <b>000 - General Revenue</b> Totals	\$744,685.98	\$837,138.08	\$907,867.24	\$797,253.00	\$828,369.00	\$31,116.00
Level <b>9 - District Wide</b> Totals	\$744,685.98	\$837,138.08	\$907,867.24	\$797,253.00	\$828,369.00	\$31,116.00

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>300 - Flow Thru Title VI B Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues Totals</b>	\$744,685.98	\$837,138.08	\$907,867.24	\$797,253.00	\$828,369.00	\$31,116.00
Function <b>00 - Revenue Totals</b>	\$744,685.98	\$837,138.08	\$907,867.24	\$797,253.00	\$828,369.00	\$31,116.00
Locations <b>300 - Flow Thru Title VI B Grant Totals</b>	\$744,685.98	\$837,138.08	\$907,867.24	\$797,253.00	\$828,369.00	\$31,116.00
Locations <b>310 - Perkins Vocational Ed Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-310-00-00-9-000-62270 - Perkins Voc Ed 84.048	58,898.88	54,358.89	58,864.60	56,853.00	55,780.00	(1,073.00)
Program <b>000 - General Revenue Totals</b>	\$58,898.88	\$54,358.89	\$58,864.60	\$56,853.00	\$55,780.00	(\$1,073.00)
Level <b>9 - District Wide Totals</b>	\$58,898.88	\$54,358.89	\$58,864.60	\$56,853.00	\$55,780.00	(\$1,073.00)
Sub-Function <b>00 - Revenues Totals</b>	\$58,898.88	\$54,358.89	\$58,864.60	\$56,853.00	\$55,780.00	(\$1,073.00)
Function <b>00 - Revenue Totals</b>	\$58,898.88	\$54,358.89	\$58,864.60	\$56,853.00	\$55,780.00	(\$1,073.00)
Locations <b>310 - Perkins Vocational Ed Grant Totals</b>	\$58,898.88	\$54,358.89	\$58,864.60	\$56,853.00	\$55,780.00	(\$1,073.00)
Locations <b>340 - School Security Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-340-00-00-9-000-61301 - School Security Grant	.00	16,999.00	90,564.83	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$0.00	\$16,999.00	\$90,564.83	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$0.00	\$16,999.00	\$90,564.83	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$0.00	\$16,999.00	\$90,564.83	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$0.00	\$16,999.00	\$90,564.83	\$0.00	\$0.00	\$0.00
Locations <b>340 - School Security Grant Totals</b>	\$0.00	\$16,999.00	\$90,564.83	\$0.00	\$0.00	\$0.00
Locations <b>400 - VA Preschool Initiative Grants</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-400-00-00-9-000-61615 - Virginia Preschool Initiative Grant 240281	147,108.00	101,480.34	214,183.00	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
Program <b>000 - General Revenue Totals</b>	\$147,108.00	\$132,749.00	\$214,183.00	\$220,723.00	\$441,446.00	\$220,723.00

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>400 - VA Preschool Initiative Grants</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b> Totals	\$147,108.00	\$132,749.00	\$214,183.00	\$220,723.00	\$441,446.00	\$220,723.00
Sub-Function <b>00 - Revenues</b> Totals	\$147,108.00	\$132,749.00	\$214,183.00	\$220,723.00	\$441,446.00	\$220,723.00
Function <b>00 - Revenue</b> Totals	\$147,108.00	\$132,749.00	\$214,183.00	\$220,723.00	\$441,446.00	\$220,723.00
Locations <b>400 - VA Preschool Initiative Grants</b> Totals	\$147,108.00	\$132,749.00	\$214,183.00	\$220,723.00	\$441,446.00	\$220,723.00
Locations <b>410 - Health Profession Opportunity</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-410-00-00-9-000-62350 - Health Profession Opportunity Grant 93.093	18,798.41	8,961.86	296.04	.00	.00	.00
Program <b>000 - General Revenue</b> Totals	\$18,798.41	\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$18,798.41	\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues</b> Totals	\$18,798.41	\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue</b> Totals	\$18,798.41	\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00
Locations <b>410 - Health Profession Opportunity</b> Totals	\$18,798.41	\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00
Locations <b>420 - PBIS of the VTSS</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-420-00-00-9-000-61620 - PBIS of the VTSS 240427	22,010.95	18,895.12	19,962.21	.00	.00	.00
Program <b>000 - General Revenue</b> Totals	\$22,010.95	\$18,895.12	\$19,962.21	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$22,010.95	\$18,895.12	\$19,962.21	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues</b> Totals	\$22,010.95	\$18,895.12	\$19,962.21	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue</b> Totals	\$22,010.95	\$18,895.12	\$19,962.21	\$0.00	\$0.00	\$0.00
Locations <b>420 - PBIS of the VTSS</b> Totals	\$22,010.95	\$18,895.12	\$19,962.21	\$0.00	\$0.00	\$0.00
Locations <b>440 - Student Supp &amp; Acad Achievement</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
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	41,476.00	40,769.00	(707.00)

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>440 - Student Supp &amp; Acad Achievement</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
Program <b>000 - General Revenue</b> Totals	\$31,612.40	\$37,179.16	\$44,082.35	\$41,476.00	\$40,769.00	(\$707.00)
Level <b>9 - District Wide</b> Totals	\$31,612.40	\$37,179.16	\$44,082.35	\$41,476.00	\$40,769.00	(\$707.00)
Sub-Function <b>00 - Revenues</b> Totals	\$31,612.40	\$37,179.16	\$44,082.35	\$41,476.00	\$40,769.00	(\$707.00)
Function <b>00 - Revenue</b> Totals	\$31,612.40	\$37,179.16	\$44,082.35	\$41,476.00	\$40,769.00	(\$707.00)
Locations <b>440 - Student Supp &amp; Acad Achievement</b> Totals	\$31,612.40	\$37,179.16	\$44,082.35	\$41,476.00	\$40,769.00	(\$707.00)
Locations <b>460 - Year Round School</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-460-00-00-9-000-61401 - Year Round School Planning Grants	12,454.15	37,545.85	.00	.00	.00	.00
32-460-00-00-9-000-61402 - Year Round School Start-Up Grant	.00	62,741.70	113,161.10	.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
Program <b>000 - General Revenue</b> Totals	\$12,454.15	\$100,287.55	\$350,419.40	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$12,454.15	\$100,287.55	\$350,419.40	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues</b> Totals	\$12,454.15	\$100,287.55	\$350,419.40	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue</b> Totals	\$12,454.15	\$100,287.55	\$350,419.40	\$0.00	\$0.00	\$0.00
Locations <b>460 - Year Round School</b> Totals	\$12,454.15	\$100,287.55	\$350,419.40	\$0.00	\$0.00	\$0.00
Locations <b>470 - Reentry Employment Opportunity</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-470-00-00-9-000-62355 - Reentry Employment Opportunity Grant 17.270	.00	867.92	.00	.00	.00	.00
Program <b>000 - General Revenue</b> Totals	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues</b> Totals	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue</b> Totals	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00	\$0.00



# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>470 - Reentry Employment Opportunity</b>	\$0.00	\$867.92	\$0.00	\$0.00	\$0.00	\$0.00
Totals						
Locations <b>480 - CARES Act</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-480-00-00-9-000-62260 - CARES Act 84.425D	.00	298,505.35	149,341.45	.00	.00	.00
Program <b>000 - General Revenue</b> Totals	\$0.00	\$298,505.35	\$149,341.45	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$0.00	\$298,505.35	\$149,341.45	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues</b> Totals	\$0.00	\$298,505.35	\$149,341.45	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue</b> Totals	\$0.00	\$298,505.35	\$149,341.45	\$0.00	\$0.00	\$0.00
Locations <b>480 - CARES Act</b> Totals	\$0.00	\$298,505.35	\$149,341.45	\$0.00	\$0.00	\$0.00
Locations <b>490 - Coronavirus Relief (CRF) 21.019</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-490-00-00-9-000-62265 - Coronavirus Relief Fund (CRF) 21.019	.00	663,128.00	.00	.00	.00	.00
Program <b>000 - General Revenue</b> Totals	\$0.00	\$663,128.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$0.00	\$663,128.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues</b> Totals	\$0.00	\$663,128.00	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue</b> Totals	\$0.00	\$663,128.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>490 - Coronavirus Relief (CRF) 21.019</b> Totals	\$0.00	\$663,128.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>500 - CARES GEER 84.425C</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-500-00-00-9-000-62262 - CARES Act GEER State Set-aside 84.425C	.00	34,593.91	95,765.98	50,000.00	.00	(\$50,000.00)
Program <b>000 - General Revenue</b> Totals	\$0.00	\$34,593.91	\$95,765.98	\$50,000.00	\$0.00	(\$50,000.00)
Level <b>9 - District Wide</b> Totals	\$0.00	\$34,593.91	\$95,765.98	\$50,000.00	\$0.00	(\$50,000.00)
Sub-Function <b>00 - Revenues</b> Totals	\$0.00	\$34,593.91	\$95,765.98	\$50,000.00	\$0.00	(\$50,000.00)
Function <b>00 - Revenue</b> Totals	\$0.00	\$34,593.91	\$95,765.98	\$50,000.00	\$0.00	(\$50,000.00)
Locations <b>500 - CARES GEER 84.425C</b> Totals	\$0.00	\$34,593.91	\$95,765.98	\$50,000.00	\$0.00	(\$50,000.00)

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>510 - CARES ESSER 84.425D</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-510-00-00-9-000-62261 - CARES Act ESSER State Set-aside 84.425D	.00	30,041.97	15,940.02	10,000.00	.00	(10,000.00)
Program <b>000 - General Revenue Totals</b>	\$0.00	\$30,041.97	\$15,940.02	\$10,000.00	\$0.00	(\$10,000.00)
Level <b>9 - District Wide Totals</b>	\$0.00	\$30,041.97	\$15,940.02	\$10,000.00	\$0.00	(\$10,000.00)
Sub-Function <b>00 - Revenues Totals</b>	\$0.00	\$30,041.97	\$15,940.02	\$10,000.00	\$0.00	(\$10,000.00)
Function <b>00 - Revenue Totals</b>	\$0.00	\$30,041.97	\$15,940.02	\$10,000.00	\$0.00	(\$10,000.00)
Locations <b>510 - CARES ESSER 84.425D Totals</b>	\$0.00	\$30,041.97	\$15,940.02	\$10,000.00	\$0.00	(\$10,000.00)
Locations <b>520 - Jobs for VA Graduates-JVG Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-520-00-00-9-000-61625 - Jobs for Virginia Graduates (JVG) Grant	.00	30,000.00	30,000.00	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$0.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$0.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$0.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$0.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Locations <b>520 - Jobs for VA Graduates-JVG Grant Totals</b>	\$0.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00
Locations <b>530 - CRRSA ESSER II 84.425D</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-530-00-00-9-000-62263 - CRRSA ESSER II 84.425D	.00	46,236.50	1,241,086.17	773,816.00	.00	(773,816.00)
Program <b>000 - General Revenue Totals</b>	\$0.00	\$46,236.50	\$1,241,086.17	\$773,816.00	\$0.00	(\$773,816.00)
Level <b>9 - District Wide Totals</b>	\$0.00	\$46,236.50	\$1,241,086.17	\$773,816.00	\$0.00	(\$773,816.00)
Sub-Function <b>00 - Revenues Totals</b>	\$0.00	\$46,236.50	\$1,241,086.17	\$773,816.00	\$0.00	(\$773,816.00)
Function <b>00 - Revenue Totals</b>	\$0.00	\$46,236.50	\$1,241,086.17	\$773,816.00	\$0.00	(\$773,816.00)
Locations <b>530 - CRRSA ESSER II 84.425D Totals</b>	\$0.00	\$46,236.50	\$1,241,086.17	\$773,816.00	\$0.00	(\$773,816.00)

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>540 - CRRSA ESSER III 84.425U</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-540-00-00-9-000-62264 - CRRSA ESSER III 84.425U	.00	.00	1,016,797.34	2,413,332.00	1,509,290.00	(904,042.00)
Program <b>000 - General Revenue Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,016,797.34</u>	<u>\$2,413,332.00</u>	<u>\$1,509,290.00</u>	<u>(\$904,042.00)</u>
Level <b>9 - District Wide Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,016,797.34</u>	<u>\$2,413,332.00</u>	<u>\$1,509,290.00</u>	<u>(\$904,042.00)</u>
Sub-Function <b>00 - Revenues Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,016,797.34</u>	<u>\$2,413,332.00</u>	<u>\$1,509,290.00</u>	<u>(\$904,042.00)</u>
Function <b>00 - Revenue Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,016,797.34</u>	<u>\$2,413,332.00</u>	<u>\$1,509,290.00</u>	<u>(\$904,042.00)</u>
Locations <b>540 - CRRSA ESSER III 84.425U Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,016,797.34</u>	<u>\$2,413,332.00</u>	<u>\$1,509,290.00</u>	<u>(\$904,042.00)</u>
Locations <b>550 - Goodwill YouthBuild 17.274</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-550-00-00-9-000-62348 - Goodwill YouthBuild 17.274	.00	.00	2,260.65	24,396.00	.00	(24,396.00)
Program <b>000 - General Revenue Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,260.65</u>	<u>\$24,396.00</u>	<u>\$0.00</u>	<u>(\$24,396.00)</u>
Level <b>9 - District Wide Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,260.65</u>	<u>\$24,396.00</u>	<u>\$0.00</u>	<u>(\$24,396.00)</u>
Sub-Function <b>00 - Revenues Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,260.65</u>	<u>\$24,396.00</u>	<u>\$0.00</u>	<u>(\$24,396.00)</u>
Function <b>00 - Revenue Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,260.65</u>	<u>\$24,396.00</u>	<u>\$0.00</u>	<u>(\$24,396.00)</u>
Locations <b>550 - Goodwill YouthBuild 17.274 Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,260.65</u>	<u>\$24,396.00</u>	<u>\$0.00</u>	<u>(\$24,396.00)</u>
Locations <b>570 - ARP Flow Thru 84.027X</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-570-00-00-9-000-62123 - ARP Flow Thru 84.027X	.00	.00	74,137.81	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$74,137.81</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level <b>9 - District Wide Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$74,137.81</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Sub-Function <b>00 - Revenues Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$74,137.81</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Function <b>00 - Revenue Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$74,137.81</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Locations <b>570 - ARP Flow Thru 84.027X Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$74,137.81</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>580 - Emergency Connectivity 32.009</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-580-00-00-9-000-62450 - Emergency Connectivity Fund 32.009	.00	.00	648,725.00	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$0.00	\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$0.00	\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$0.00	\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$0.00	\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00
Locations <b>580 - Emergency Connectivity 32.009 Totals</b>	\$0.00	\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00
Locations <b>581 - Emergency Connectivity II 32.009</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-581-00-00-9-000-62269 - Emergency Connectivity II 32.009	.00	.00	459,675.00	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$0.00	\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$0.00	\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$0.00	\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$0.00	\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00
Locations <b>581 - Emergency Connectivity II 32.009 Totals</b>	\$0.00	\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00
Locations <b>590 - ARP Homeless II C&amp;Y 84.425W</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-590-00-00-9-000-62266 - ARP Homeless II Children and Youth 84.425W	.00	.00	8,344.81	14,638.00	.00	(\$14,638.00)
Program <b>000 - General Revenue Totals</b>	\$0.00	\$0.00	\$8,344.81	\$14,638.00	\$0.00	(\$14,638.00)
Level <b>9 - District Wide Totals</b>	\$0.00	\$0.00	\$8,344.81	\$14,638.00	\$0.00	(\$14,638.00)
Sub-Function <b>00 - Revenues Totals</b>	\$0.00	\$0.00	\$8,344.81	\$14,638.00	\$0.00	(\$14,638.00)
Function <b>00 - Revenue Totals</b>	\$0.00	\$0.00	\$8,344.81	\$14,638.00	\$0.00	(\$14,638.00)
Locations <b>590 - ARP Homeless II C&amp;Y 84.425W Totals</b>	\$0.00	\$0.00	\$8,344.81	\$14,638.00	\$0.00	(\$14,638.00)

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>600 - ARP ESSER III Set-Aside 84.425U</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-600-00-00-9-000-62267 - ARP ESSER III State Set-Aside 84.425U	.00	.00	44,976.36	.00	237,471.00	237,471.00
Program <b>000 - General Revenue Totals</b>	\$0.00	\$0.00	\$44,976.36	\$0.00	\$237,471.00	\$237,471.00
Level <b>9 - District Wide Totals</b>	\$0.00	\$0.00	\$44,976.36	\$0.00	\$237,471.00	\$237,471.00
Sub-Function <b>00 - Revenues Totals</b>	\$0.00	\$0.00	\$44,976.36	\$0.00	\$237,471.00	\$237,471.00
Function <b>00 - Revenue Totals</b>	\$0.00	\$0.00	\$44,976.36	\$0.00	\$237,471.00	\$237,471.00
Locations <b>600 - ARP ESSER III Set-Aside 84.425U Totals</b>	\$0.00	\$0.00	\$44,976.36	\$0.00	\$237,471.00	\$237,471.00
Locations <b>610 - ARPA CSLFRF Ventilation 21.027</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-610-00-00-9-000-62268 - ARPA CSLFRF Ventilation Improvement 21.027	.00	.00	50,080.00	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$0.00	\$0.00	\$50,080.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$0.00	\$0.00	\$50,080.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$0.00	\$0.00	\$50,080.00	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$0.00	\$0.00	\$50,080.00	\$0.00	\$0.00	\$0.00
Locations <b>610 - ARPA CSLFRF Ventilation 21.027 Totals</b>	\$0.00	\$0.00	\$50,080.00	\$0.00	\$0.00	\$0.00
Locations <b>620 - ESSER II Postsecondary SpEd Supp</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-620-00-00-9-000-62271 - ESSER II Postsecondary Special Education Support	.00	.00	12,836.71	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$0.00	\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$0.00	\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$0.00	\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$0.00	\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>620 - ESSER II Postsecondary SpEd Supp</b>	\$0.00	\$0.00	\$12,836.71	\$0.00	\$0.00	\$0.00
Totals						
Locations <b>640 - School-Based Health 93.354</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-640-00-00-9-000-62275 - School-Based Health Workforce Grant 93.354	.00	.00	.00	.00	40,000.00	40,000.00
Program <b>000 - General Revenue Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00
Level <b>9 - District Wide Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00
Sub-Function <b>00 - Revenues Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00
Function <b>00 - Revenue Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00
Locations <b>640 - School-Based Health 93.354 Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00
Locations <b>660 - Community Schools Grant 84.215J</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-660-00-00-9-000-62460 - Community Schools Grant 84.215J	.00	.00	.00	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>660 - Community Schools Grant 84.215J Totals</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>REVENUE TOTALS</b>	\$2,118,568.21	\$3,589,500.60	\$6,861,975.37	\$5,650,323.00	\$3,858,581.00	(\$1,791,742.00)
<b>EXPENSE</b>						
Locations <b>200 - ISAEP Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>120 - Special Education</b>						
32-200-61-10-3-120-71120 - Compensation-Instructional Salaries	7,420.14	4,897.21	4,754.53	4,708.00	3,288.00	(1,420.00)
32-200-61-10-3-120-72100 - FICA	720.93	374.64	363.72	360.00	252.00	(108.00)
32-200-61-10-3-120-76435 - Supplies - Instructional	245.78	3,115.00	3,115.00	3,166.00	4,664.00	1,498.00
Program <b>120 - Special Education Totals</b>	\$8,386.85	\$8,386.85	\$8,233.25	\$8,234.00	\$8,204.00	(\$30.00)

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>200 - ISAEP Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b> Totals	\$8,386.85	\$8,386.85	\$8,233.25	\$8,234.00	\$8,204.00	(\$30.00)
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$8,386.85	\$8,386.85	\$8,233.25	\$8,234.00	\$8,204.00	(\$30.00)
Function <b>61 - Instruction</b> Totals	\$8,386.85	\$8,386.85	\$8,233.25	\$8,234.00	\$8,204.00	(\$30.00)
Locations <b>200 - ISAEP Grant</b> Totals	\$8,386.85	\$8,386.85	\$8,233.25	\$8,234.00	\$8,204.00	(\$30.00)
Locations <b>220 - Race To GED Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b>						
Program <b>110 - Regular Instruction</b>						
32-220-61-10-7-110-71120 - Compensation-Instructional Salaries	24,306.75	9,675.00	18,672.23	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	25,727.00	.00	(25,727.00)
32-220-61-10-7-110-72100 - FICA	2,743.29	2,703.79	3,352.75	2,961.00	.00	(2,961.00)
32-220-61-10-7-110-73037 - Contractual Services - Other	3,024.52	10,478.31	16,608.08	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	29,530.00	.00	(29,530.00)
Program <b>110 - Regular Instruction</b> Totals	\$49,872.03	\$78,521.00	\$75,854.33	\$78,521.00	\$0.00	(\$78,521.00)
Level <b>7 - Adult</b> Totals	\$49,872.03	\$78,521.00	\$75,854.33	\$78,521.00	\$0.00	(\$78,521.00)
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$49,872.03	\$78,521.00	\$75,854.33	\$78,521.00	\$0.00	(\$78,521.00)
Function <b>61 - Instruction</b> Totals	\$49,872.03	\$78,521.00	\$75,854.33	\$78,521.00	\$0.00	(\$78,521.00)
Locations <b>220 - Race To GED Grant</b> Totals	\$49,872.03	\$78,521.00	\$75,854.33	\$78,521.00	\$0.00	(\$78,521.00)
Locations <b>230 - Preschool Mini Grants</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>8 - Pre-K</b>						
Program <b>180 - Pre-K Non- Sp Ed</b>						
32-230-61-10-8-180-71120 - Compensation-Instructional Salaries	1,796.20	.00	.00	.00	.00	.00
32-230-61-10-8-180-71151 - Compensation-Instructional Asst	15,385.90	15,737.47	16,046.87	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	.00	.00	.00
32-230-61-10-8-180-72100 - FICA	1,314.42	1,305.15	1,227.59	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
32-230-61-10-8-180-72300 - Group Health and Dental Insurance	104.82	.00	.00	.00	.00	.00
32-230-61-10-8-180-72400 - VRS Group Life Insurance	67.98	.00	.00	.00	.00	.00
32-230-61-10-8-180-72510 - Hybrid Disability Insurance	16.48	.00	.00	.00	.00	.00

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>230 - Preschool Mini Grants</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>8 - Pre-K</b>						
Program <b>180 - Pre-K Non- Sp Ed</b>						
32-230-61-10-8-180-72750 - VRS Retiree Health Care Credit	62.28	.00	.00	.00	.00	.00
32-230-61-10-8-180-76435 - Supplies - Instructional	8,979.18	.00	.00	200.00	.00	(200.00)
Program <b>180 - Pre-K Non- Sp Ed Totals</b>	<b>\$28,541.04</b>	<b>\$18,590.62</b>	<b>\$17,274.46</b>	<b>\$18,313.00</b>	<b>\$19,331.00</b>	<b>\$1,018.00</b>
Level <b>8 - Pre-K Totals</b>	<b>\$28,541.04</b>	<b>\$18,590.62</b>	<b>\$17,274.46</b>	<b>\$18,313.00</b>	<b>\$19,331.00</b>	<b>\$1,018.00</b>
Sub-Function <b>10 - Classroom Instruction Totals</b>	<b>\$28,541.04</b>	<b>\$18,590.62</b>	<b>\$17,274.46</b>	<b>\$18,313.00</b>	<b>\$19,331.00</b>	<b>\$1,018.00</b>
Function <b>61 - Instruction Totals</b>	<b>\$28,541.04</b>	<b>\$18,590.62</b>	<b>\$17,274.46</b>	<b>\$18,313.00</b>	<b>\$19,331.00</b>	<b>\$1,018.00</b>
Locations <b>230 - Preschool Mini Grants Totals</b>	<b>\$28,541.04</b>	<b>\$18,590.62</b>	<b>\$17,274.46</b>	<b>\$18,313.00</b>	<b>\$19,331.00</b>	<b>\$1,018.00</b>
Locations <b>240 - Adult Basic Education Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b>						
Program <b>170 - Adult</b>						
32-240-61-10-7-170-71120 - Compensation-Instructional Salaries	188,922.71	185,887.13	252,028.14	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	.00	.00	.00
32-240-61-10-7-170-71200 - Compensation-OT	.00	.00	52.50	.00	.00	.00
32-240-61-10-7-170-72100 - FICA	15,170.43	14,826.66	19,894.08	17,729.00	.00	(17,729.00)
32-240-61-10-7-170-73037 - Contractual Services - Other	46,308.79	37,409.05	41,404.78	52,605.00	.00	(52,605.00)
32-240-61-10-7-170-75202 - Telephone Services	376.42	416.16	504.84	600.00	.00	(600.00)
32-240-61-10-7-170-75530 - Travel - Other	52.25	.00	1,085.87	.00	.00	.00
32-240-61-10-7-170-76435 - Supplies - Instructional	31,151.02	80,362.80	53,159.02	76,620.00	.00	(76,620.00)
Program <b>170 - Adult Totals</b>	<b>\$291,970.62</b>	<b>\$327,910.80</b>	<b>\$376,403.23</b>	<b>\$373,299.00</b>	<b>\$0.00</b>	<b>(\$373,299.00)</b>
Program <b>171 - Adult GAE</b>						
32-240-61-10-7-171-71120 - Compensation-Instructional Salaries	6,381.25	29,228.50	35,729.15	30,011.00	.00	(30,011.00)
32-240-61-10-7-171-71150 - Compensation-Clerical	14,180.50	5,782.50	.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	2,679.00	.00	(2,679.00)
32-240-61-10-7-171-73037 - Contractual Services - Other	8,258.00	.00	.00	.00	.00	.00
32-240-61-10-7-171-76435 - Supplies - Instructional	7,692.38	773.08	.00	773.00	.00	(773.00)
Program <b>171 - Adult GAE Totals</b>	<b>\$38,085.10</b>	<b>\$38,462.42</b>	<b>\$38,462.42</b>	<b>\$38,463.00</b>	<b>\$0.00</b>	<b>(\$38,463.00)</b>



# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>240 - Adult Basic Education Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b>						
Program <b>172 - Adult Leadership</b>						
32-240-61-10-7-172-71110 - Compensation-Administrative	56,796.60	53,286.71	50,336.34	52,797.00	.00	(52,797.00)
32-240-61-10-7-172-71150 - Compensation-Clerical	3,450.00	.00	.00	.00	.00	.00
32-240-61-10-7-172-71665 - Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
32-240-61-10-7-172-72100 - FICA	4,838.36	4,149.08	3,807.93	4,039.00	.00	(4,039.00)
32-240-61-10-7-172-72210 - VRS Pension Contribution	.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	.00	.00	.00
32-240-61-10-7-172-72300 - Group Health and Dental Insurance	6,811.56	7,027.30	7,140.94	.00	.00	.00
32-240-61-10-7-172-72400 - VRS Group Life Insurance	783.36	807.84	808.50	.00	.00	.00
32-240-61-10-7-172-72510 - Hybrid Disability Insurance	142.42	143.47	143.63	.00	.00	.00
32-240-61-10-7-172-72750 - VRS Retiree Health Care Credit	717.60	729.38	730.09	.00	.00	.00
32-240-61-10-7-172-73037 - Contractual Services - Other	1,357.69	385.00	1,737.80	385.00	.00	(385.00)
32-240-61-10-7-172-75530 - Travel - Other	1,681.82	317.34	669.10	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	4,741.00	.00	(4,741.00)
Program <b>172 - Adult Leadership Totals</b>	<b>\$90,801.89</b>	<b>\$82,461.25</b>	<b>\$77,284.23</b>	<b>\$82,462.00</b>	<b>\$0.00</b>	<b>(\$82,462.00)</b>
Program <b>173 - Adult C&amp;I</b>						
32-240-61-10-7-173-71120 - Compensation-Instructional Salaries	1,812.50	.00	.00	.00	.00	.00
32-240-61-10-7-173-72100 - FICA	138.65	.00	.00	.00	.00	.00
32-240-61-10-7-173-75530 - Travel - Other	5.71	.00	.00	.00	.00	.00
32-240-61-10-7-173-76435 - Supplies - Instructional	120.00	1,792.20	2,000.00	5,000.00	.00	(5,000.00)
Program <b>173 - Adult C&amp;I Totals</b>	<b>\$2,076.86</b>	<b>\$1,792.20</b>	<b>\$2,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>(\$5,000.00)</b>
Program <b>174 - Adult RSVP</b>						
32-240-61-10-7-174-71120 - Compensation-Instructional Salaries	3,656.25	.00	.00	.00	.00	.00
32-240-61-10-7-174-72100 - FICA	279.69	.00	.00	.00	.00	.00
Program <b>174 - Adult RSVP Totals</b>	<b>\$3,935.94</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Program <b>175 - Adult EEI</b>						
32-240-61-10-7-175-71120 - Compensation-Instructional Salaries	.00	937.50	.00	.00	.00	.00
32-240-61-10-7-175-72100 - FICA	.00	71.72	.00	.00	.00	.00
Program <b>175 - Adult EEI Totals</b>	<b>\$0.00</b>	<b>\$1,009.22</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>240 - Adult Basic Education Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b> Totals	\$426,870.41	\$451,635.89	\$494,149.88	\$499,224.00	\$0.00	(\$499,224.00)
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$426,870.41	\$451,635.89	\$494,149.88	\$499,224.00	\$0.00	(\$499,224.00)
Function <b>61 - Instruction</b> Totals	\$426,870.41	\$451,635.89	\$494,149.88	\$499,224.00	\$0.00	(\$499,224.00)
Locations <b>240 - Adult Basic Education Grant</b> Totals	\$426,870.41	\$451,635.89	\$494,149.88	\$499,224.00	\$0.00	(\$499,224.00)
Locations <b>250 - ESEA Title I Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-250-61-10-2-110-71120 - Compensation-Instructional Salaries	193,700.04	194,400.79	129,269.04	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	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	.00	.00	.00
32-250-61-10-2-110-72100 - FICA	18,234.24	21,452.21	19,365.23	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	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	.00	.00	.00
32-250-61-10-2-110-72300 - Group Health and Dental Insurance	25,538.36	30,478.08	61,099.82	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	3,333.00	4,000.00	667.00
32-250-61-10-2-110-72510 - Hybrid Disability Insurance	45.52	89.12	300.00	91.00	300.00	209.00
32-250-61-10-2-110-72750 - VRS Retiree Health Care Credit	3,032.56	3,412.89	3,527.54	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	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	136,173.00	.00	(136,173.00)
Program <b>110 - Regular Instruction</b> Totals	\$449,725.74	\$594,349.51	\$543,647.94	\$518,921.00	\$557,228.00	\$38,307.00
Level <b>2 - Elementary</b> Totals	\$449,725.74	\$594,349.51	\$543,647.94	\$518,921.00	\$557,228.00	\$38,307.00
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
32-250-61-10-3-110-73037 - Contractual Services - Other	2,830.00	5,899.00	6,424.00	.00	.00	.00
32-250-61-10-3-110-76435 - Supplies - Instructional	.00	6,880.00	6,076.00	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$2,830.00	\$12,779.00	\$12,500.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b> Totals	\$2,830.00	\$12,779.00	\$12,500.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$452,555.74	\$607,128.51	\$556,147.94	\$518,921.00	\$557,228.00	\$38,307.00
Function <b>61 - Instruction</b> Totals	\$452,555.74	\$607,128.51	\$556,147.94	\$518,921.00	\$557,228.00	\$38,307.00

# Grant Fund Budget

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G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>250 - ESEA Title I Grant</b>						
Function <b>63 - Pupil Transportation</b>						
Sub-Function <b>63 - Pupil Transportation</b>						
Level <b>9 - District Wide</b>						
Program <b>320 - Vehicle Operation Services</b>						
32-250-63-63-9-320-71170 - Compensation-Bus Drivers	4,000.00	4,000.00	4,000.00	3,716.00	3,716.00	.00
32-250-63-63-9-320-72100 - FICA	.00	.00	.00	284.00	284.00	.00
Program <b>320 - Vehicle Operation Services</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$0.00</b>
Totals						
Level <b>9 - District Wide</b> Totals	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$0.00</b>
Sub-Function <b>63 - Pupil Transportation</b> Totals	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$0.00</b>
Function <b>63 - Pupil Transportation</b> Totals	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$0.00</b>
Locations <b>250 - ESEA Title I Grant</b> Totals	<b>\$456,555.74</b>	<b>\$611,128.51</b>	<b>\$560,147.94</b>	<b>\$522,921.00</b>	<b>\$561,228.00</b>	<b>\$38,307.00</b>
Locations <b>270 - ESEA II A Teacher Qual Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-270-61-10-2-110-71120 - Compensation-Instructional Salaries	4,800.00	6,400.00	6,400.00	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
32-270-61-10-2-110-72100 - FICA	367.20	839.29	969.26	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	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	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	3,962.00	5,969.00	2,007.00
Program <b>110 - Regular Instruction</b> Totals	<b>\$53,060.01</b>	<b>\$61,163.43</b>	<b>\$76,092.55</b>	<b>\$44,544.00</b>	<b>\$100,146.00</b>	<b>\$55,602.00</b>
Level <b>2 - Elementary</b> Totals	<b>\$53,060.01</b>	<b>\$61,163.43</b>	<b>\$76,092.55</b>	<b>\$44,544.00</b>	<b>\$100,146.00</b>	<b>\$55,602.00</b>
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
32-270-61-10-3-110-71120 - Compensation-Instructional Salaries	1,600.00	1,600.00	1,600.00	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
32-270-61-10-3-110-72100 - FICA	110.40	236.16	786.98	479.00	.00	(479.00)
32-270-61-10-3-110-73225 - Professional Development - Conferences	17,687.54	15,250.68	31,310.56	21,771.00	.00	(21,771.00)
32-270-61-10-3-110-75530 - Travel - Other	4,516.86	110.00	2,646.28	4,034.00	.00	(4,034.00)
32-270-61-10-3-110-76115 - Supplies - Training	650.27	233.48	764.03	991.00	.00	(991.00)

# Grant Fund Budget

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G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>270 - ESEA II A Teacher Qual Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
Program <b>110 - Regular Instruction</b> Totals	\$24,565.07	\$18,917.33	\$45,912.85	\$33,542.00	\$0.00	(\$33,542.00)
Level <b>3 - Secondary</b> Totals	\$24,565.07	\$18,917.33	\$45,912.85	\$33,542.00	\$0.00	(\$33,542.00)
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
32-270-61-10-4-110-71120 - Compensation-Instructional Salaries	1,600.00	1,600.00	1,600.00	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
32-270-61-10-4-110-72100 - FICA	122.40	301.49	475.83	479.00	.00	(479.00)
32-270-61-10-4-110-73225 - Professional Development - Conferences	13,998.67	5,131.67	20,080.30	15,984.00	.00	(15,984.00)
32-270-61-10-4-110-75530 - Travel - Other	2,858.32	.00	1,567.84	2,830.00	.00	(2,830.00)
32-270-61-10-4-110-76115 - Supplies - Training	309.11	684.13	575.26	991.00	.00	(991.00)
Program <b>110 - Regular Instruction</b> Totals	\$18,888.50	\$10,057.92	\$28,919.23	\$26,551.00	\$0.00	(\$26,551.00)
Level <b>4 - Middle</b> Totals	\$18,888.50	\$10,057.92	\$28,919.23	\$26,551.00	\$0.00	(\$26,551.00)
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$96,513.58	\$90,138.68	\$150,924.63	\$104,637.00	\$100,146.00	(\$4,491.00)
Function <b>61 - Instruction</b> Totals	\$96,513.58	\$90,138.68	\$150,924.63	\$104,637.00	\$100,146.00	(\$4,491.00)
Locations <b>270 - ESEA II A Teacher Qual Grant</b> Totals	\$96,513.58	\$90,138.68	\$150,924.63	\$104,637.00	\$100,146.00	(\$4,491.00)
Locations <b>280 - ESEA III A Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-280-61-10-2-110-71120 - Compensation-Instructional Salaries	12,524.30	14,022.57	10,993.00	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
32-280-61-10-2-110-72100 - FICA	958.12	1,003.42	598.42	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	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
32-280-61-10-2-110-72400 - VRS Group Life Insurance	.00	68.67	147.10	.00	.00	.00
32-280-61-10-2-110-72510 - Hybrid Disability Insurance	.00	12.19	26.10	.00	.00	.00
32-280-61-10-2-110-72750 - VRS Retiree Health Care Credit	.00	61.98	132.80	.00	.00	.00

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>280 - ESEA III A Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
Program <b>110 - Regular Instruction</b> Totals	\$13,482.42	\$19,391.27	\$18,527.23	\$15,986.00	\$16,547.00	\$561.00
Program <b>129 - Immigrant Children &amp; Youth</b>						
32-280-61-10-2-129-71120 - Compensation-Instructional Salaries	2,580.00	1,640.00	610.00	.00	.00	.00
32-280-61-10-2-129-72100 - FICA	197.37	125.47	46.68	.00	.00	.00
Program <b>129 - Immigrant Children &amp; Youth</b> Totals	\$2,777.37	\$1,765.47	\$656.68	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary</b> Totals	\$16,259.79	\$21,156.74	\$19,183.91	\$15,986.00	\$16,547.00	\$561.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$16,259.79	\$21,156.74	\$19,183.91	\$15,986.00	\$16,547.00	\$561.00
Function <b>61 - Instruction</b> Totals	\$16,259.79	\$21,156.74	\$19,183.91	\$15,986.00	\$16,547.00	\$561.00
Locations <b>280 - ESEA III A Grant</b> Totals	\$16,259.79	\$21,156.74	\$19,183.91	\$15,986.00	\$16,547.00	\$561.00
Locations <b>300 - Flow Thru Title VI B Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>120 - Special Education</b>						
32-300-61-10-2-120-71120 - Compensation-Instructional Salaries	10,973.46	25,643.58	42,209.73	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	251,533.00	300,000.00	48,467.00
32-300-61-10-2-120-71665 - Bonus Payments To Teachers	.00	21,672.00	.00	.00	.00	.00
32-300-61-10-2-120-72100 - FICA	16,215.87	20,030.94	25,610.61	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	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	37,901.00	37,900.00	(1.00)
32-300-61-10-2-120-72300 - Group Health and Dental Insurance	44,202.02	39,168.08	56,972.88	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	3,860.00	3,860.00	.00
32-300-61-10-2-120-72510 - Hybrid Disability Insurance	260.63	387.41	581.40	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	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
32-300-61-10-2-120-73037 - Contractual Services - Other	6,227.08	13,290.90	8,713.92	.00	.00	.00
32-300-61-10-2-120-73305 - Set Aside Funds	.00	.00	.00	1,271.00	4,800.00	3,529.00

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>300 - Flow Thru Title VI B Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>120 - Special Education</b>						
32-300-61-10-2-120-76045 - Furniture and Equip <\$5,000	540.22	.00	.00	.00	.00	.00
32-300-61-10-2-120-76435 - Supplies - Instructional	5,053.27	5,217.23	3,234.85	.00	3,000.00	3,000.00
Program <b>120 - Special Education Totals</b>	<b>\$335,496.76</b>	<b>\$395,647.76</b>	<b>\$504,418.96</b>	<b>\$405,149.00</b>	<b>\$457,684.00</b>	<b>\$52,535.00</b>
Level <b>2 - Elementary Totals</b>	<b>\$335,496.76</b>	<b>\$395,647.76</b>	<b>\$504,418.96</b>	<b>\$405,149.00</b>	<b>\$457,684.00</b>	<b>\$52,535.00</b>
Level <b>3 - Secondary</b>						
Program <b>120 - Special Education</b>						
32-300-61-10-3-120-71120 - Compensation-Instructional Salaries	33,826.55	24,426.89	7,344.13	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	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	.00	.00	.00
32-300-61-10-3-120-72100 - FICA	6,429.41	6,011.95	4,006.00	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	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	.00	.00	.00
32-300-61-10-3-120-72300 - Group Health and Dental Insurance	.00	4,671.20	.00	.00	.00	.00
32-300-61-10-3-120-72400 - VRS Group Life Insurance	654.60	704.20	577.10	690.00	570.00	(120.00)
32-300-61-10-3-120-72510 - Hybrid Disability Insurance	35.50	37.39	.00	.00	.00	.00
32-300-61-10-3-120-72750 - VRS Retiree Health Care Credit	599.60	635.80	521.10	623.00	623.00	.00
32-300-61-10-3-120-73037 - Contractual Services - Other	5,586.22	3,377.90	2,610.39	.00	.00	.00
32-300-61-10-3-120-76435 - Supplies - Instructional	43.78	.00	902.14	.00	.00	.00
Program <b>120 - Special Education Totals</b>	<b>\$105,230.20</b>	<b>\$104,273.42</b>	<b>\$66,284.12</b>	<b>\$70,055.00</b>	<b>\$101,051.00</b>	<b>\$30,996.00</b>
Level <b>3 - Secondary Totals</b>	<b>\$105,230.20</b>	<b>\$104,273.42</b>	<b>\$66,284.12</b>	<b>\$70,055.00</b>	<b>\$101,051.00</b>	<b>\$30,996.00</b>
Level <b>4 - Middle</b>						
Program <b>120 - Special Education</b>						
32-300-61-10-4-120-71120 - Compensation-Instructional Salaries	155,574.01	165,779.66	167,047.38	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	55,440.00	55,440.00	.00
32-300-61-10-4-120-71665 - Bonus Payments To Teachers	.00	9,288.00	.00	.00	.00	.00
32-300-61-10-4-120-72100 - FICA	14,724.60	16,143.54	16,977.27	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	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	19,610.00	19,610.00	.00

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>300 - Flow Thru Title VI B Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>120 - Special Education</b>						
32-300-61-10-4-120-72300 - Group Health and Dental Insurance	37,420.88	44,543.04	42,785.36	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	2,982.00	2,982.00	.00
32-300-61-10-4-120-72510 - Hybrid Disability Insurance	143.40	262.48	262.28	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	2,680.00	2,680.00	.00
32-300-61-10-4-120-73037 - Contractual Services - Other	4,467.55	4,268.75	4,130.99	.00	.00	.00
32-300-61-10-4-120-76435 - Supplies - Instructional	1,207.23	1,020.87	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>	<b>\$303,959.02</b>	<b>\$337,216.90</b>	<b>\$337,164.16</b>	<b>\$322,049.00</b>	<b>\$269,634.00</b>	<b>(\$52,415.00)</b>
Level <b>4 - Middle Totals</b>	<b>\$303,959.02</b>	<b>\$337,216.90</b>	<b>\$337,164.16</b>	<b>\$322,049.00</b>	<b>\$269,634.00</b>	<b>(\$52,415.00)</b>
Sub-Function <b>10 - Classroom Instruction Totals</b>	<b>\$744,685.98</b>	<b>\$837,138.08</b>	<b>\$907,867.24</b>	<b>\$797,253.00</b>	<b>\$828,369.00</b>	<b>\$31,116.00</b>
Function <b>61 - Instruction Totals</b>	<b>\$744,685.98</b>	<b>\$837,138.08</b>	<b>\$907,867.24</b>	<b>\$797,253.00</b>	<b>\$828,369.00</b>	<b>\$31,116.00</b>
Locations <b>300 - Flow Thru Title VI B Grant Totals</b>	<b>\$744,685.98</b>	<b>\$837,138.08</b>	<b>\$907,867.24</b>	<b>\$797,253.00</b>	<b>\$828,369.00</b>	<b>\$31,116.00</b>
Locations <b>310 - Perkins Vocational Ed Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>130 - Vocational</b>						
32-310-61-10-3-130-71120 - Compensation-Instructional Salaries	6,000.00	2,814.05	1,284.63	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
32-310-61-10-3-130-72100 - FICA	565.66	274.48	98.27	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	20,464.00	24,695.00	4,231.00
32-310-61-10-3-130-76435 - Supplies - Instructional	24,934.22	29,248.19	19,020.21	18,859.00	23,555.00	4,696.00
Program <b>130 - Vocational Totals</b>	<b>\$42,878.24</b>	<b>\$41,748.13</b>	<b>\$44,822.97</b>	<b>\$46,853.00</b>	<b>\$55,780.00</b>	<b>\$8,927.00</b>
Level <b>3 - Secondary Totals</b>	<b>\$42,878.24</b>	<b>\$41,748.13</b>	<b>\$44,822.97</b>	<b>\$46,853.00</b>	<b>\$55,780.00</b>	<b>\$8,927.00</b>
Level <b>4 - Middle</b>						
Program <b>130 - Vocational</b>						
32-310-61-10-4-130-73037 - Contractual Services - Other	1,813.56	423.50	.00	.00	.00	.00
32-310-61-10-4-130-76435 - Supplies - Instructional	14,207.08	12,187.26	14,041.63	10,000.00	.00	(10,000.00)
Program <b>130 - Vocational Totals</b>	<b>\$16,020.64</b>	<b>\$12,610.76</b>	<b>\$14,041.63</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>(\$10,000.00)</b>
Level <b>4 - Middle Totals</b>	<b>\$16,020.64</b>	<b>\$12,610.76</b>	<b>\$14,041.63</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>(\$10,000.00)</b>

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>310 - Perkins Vocational Ed Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$58,898.88	\$54,358.89	\$58,864.60	\$56,853.00	\$55,780.00	(\$1,073.00)
Function <b>61 - Instruction</b> Totals	\$58,898.88	\$54,358.89	\$58,864.60	\$56,853.00	\$55,780.00	(\$1,073.00)
Locations <b>310 - Perkins Vocational Ed Grant</b> Totals	\$58,898.88	\$54,358.89	\$58,864.60	\$56,853.00	\$55,780.00	(\$1,073.00)
Locations <b>340 - School Security Grant</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>2 - Elementary</b>						
Program <b>460 - Security Services</b>						
32-340-64-64-2-460-73181 - Repair/Maint - Other Contracted - Carver	.00	.00	2,503.79	.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
Program <b>460 - Security Services</b> Totals	\$0.00	\$16,999.00	\$15,022.73	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary</b> Totals	\$0.00	\$16,999.00	\$15,022.73	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b>						
Program <b>460 - Security Services</b>						
32-340-64-64-3-460-73180 - Repair/Maint - Other Contracted	.00	.00	17,761.27	.00	.00	.00
Program <b>460 - Security Services</b> Totals	\$0.00	\$0.00	\$17,761.27	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b> Totals	\$0.00	\$0.00	\$17,761.27	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle</b>						
Program <b>460 - Security Services</b>						
32-340-64-64-4-460-73180 - Repair/Maint - Other Contracted	.00	.00	6,523.79	.00	.00	.00
Program <b>460 - Security Services</b> Totals	\$0.00	\$0.00	\$6,523.79	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle</b> Totals	\$0.00	\$0.00	\$6,523.79	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide</b>						
Program <b>460 - Security Services</b>						
32-340-64-64-9-460-78055 - Technology Hardware	.00	.00	51,257.04	.00	.00	.00
Program <b>460 - Security Services</b> Totals	\$0.00	\$0.00	\$51,257.04	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$0.00	\$0.00	\$51,257.04	\$0.00	\$0.00	\$0.00
Sub-Function <b>64 - Operation &amp; Maintenance</b> Totals	\$0.00	\$16,999.00	\$90,564.83	\$0.00	\$0.00	\$0.00
Function <b>64 - Operation &amp; Maintenance</b> Totals	\$0.00	\$16,999.00	\$90,564.83	\$0.00	\$0.00	\$0.00
Locations <b>340 - School Security Grant</b> Totals	\$0.00	\$16,999.00	\$90,564.83	\$0.00	\$0.00	\$0.00



# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>400 - VA Preschool Initiative Grants</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>8 - Pre-K</b>						
Program <b>180 - Pre-K Non- Sp Ed</b>						
32-400-61-10-8-180-71120 - Compensation-Instructional Salaries	105,946.08	89,130.90	116,434.05	119,199.00	282,219.00	163,020.00
32-400-61-10-8-180-71151 - Compensation-Instructional Asst	.00	.00	16,656.89	49,000.00	19,381.00	(29,619.00)
32-400-61-10-8-180-71665 - Bonus Payments To Teachers	.00	3,096.00	.00	.00	.00	.00
32-400-61-10-8-180-72100 - FICA	8,004.02	7,623.67	10,107.85	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	27,955.00	50,126.00	22,171.00
32-400-61-10-8-180-72220 - VRS Hybrid Pension Contribution	.00	.00	509.56	.00	.00	.00
32-400-61-10-8-180-72300 - Group Health and Dental Insurance	5,975.76	5,069.08	8,533.04	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	2,254.00	4,041.00	1,787.00
32-400-61-10-8-180-72510 - Hybrid Disability Insurance	.00	.00	7.30	.00	.00	.00
32-400-61-10-8-180-72750 - VRS Retiree Health Care Credit	1,271.30	1,033.46	1,410.70	2,035.00	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
32-400-61-10-8-180-73255 - Professional Development	.00	.00	3,218.80	500.00	.00	(500.00)
32-400-61-10-8-180-76435 - Supplies - Instructional	3,934.75	6,032.79	34,975.03	597.00	10,916.00	10,319.00
Program <b>180 - Pre-K Non- Sp Ed</b> Totals	<b>\$147,108.00</b>	<b>\$132,749.00</b>	<b>\$214,183.00</b>	<b>\$220,723.00</b>	<b>\$441,446.00</b>	<b>\$220,723.00</b>
Level <b>8 - Pre-K</b> Totals	<b>\$147,108.00</b>	<b>\$132,749.00</b>	<b>\$214,183.00</b>	<b>\$220,723.00</b>	<b>\$441,446.00</b>	<b>\$220,723.00</b>
Sub-Function <b>10 - Classroom Instruction</b> Totals	<b>\$147,108.00</b>	<b>\$132,749.00</b>	<b>\$214,183.00</b>	<b>\$220,723.00</b>	<b>\$441,446.00</b>	<b>\$220,723.00</b>
Function <b>61 - Instruction</b> Totals	<b>\$147,108.00</b>	<b>\$132,749.00</b>	<b>\$214,183.00</b>	<b>\$220,723.00</b>	<b>\$441,446.00</b>	<b>\$220,723.00</b>
Locations <b>400 - VA Preschool Initiative Grants</b> Totals	<b>\$147,108.00</b>	<b>\$132,749.00</b>	<b>\$214,183.00</b>	<b>\$220,723.00</b>	<b>\$441,446.00</b>	<b>\$220,723.00</b>
Locations <b>410 - Health Profession Opportunity</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b>						
Program <b>170 - Adult</b>						
32-410-61-10-7-170-71120 - Compensation-Instructional Salaries	17,462.50	8,325.00	275.00	.00	.00	.00
32-410-61-10-7-170-72100 - FICA	1,335.91	636.86	21.04	.00	.00	.00
Program <b>170 - Adult</b> Totals	<b>\$18,798.41</b>	<b>\$8,961.86</b>	<b>\$296.04</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>7 - Adult</b> Totals	<b>\$18,798.41</b>	<b>\$8,961.86</b>	<b>\$296.04</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sub-Function <b>10 - Classroom Instruction</b> Totals	<b>\$18,798.41</b>	<b>\$8,961.86</b>	<b>\$296.04</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Function <b>61 - Instruction</b> Totals	<b>\$18,798.41</b>	<b>\$8,961.86</b>	<b>\$296.04</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>410 - Health Profession Opportunity</b> Totals	\$18,798.41	\$8,961.86	\$296.04	\$0.00	\$0.00	\$0.00
Locations <b>420 - PBIS of the VTSS</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-420-61-10-2-110-71120 - Compensation-Instructional Salaries	3,656.62	3,400.21	9,600.85	.00	.00	.00
32-420-61-10-2-110-72100 - FICA	279.72	260.11	734.62	.00	.00	.00
32-420-61-10-2-110-75530 - Travel - Other	.00	.00	4,200.00	.00	.00	.00
32-420-61-10-2-110-76435 - Supplies - Instructional	.00	3,708.09	442.34	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$3,936.34	\$7,368.41	\$14,977.81	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary</b> Totals	\$3,936.34	\$7,368.41	\$14,977.81	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
32-420-61-10-3-110-71120 - Compensation-Instructional Salaries	.00	.00	800.00	.00	.00	.00
32-420-61-10-3-110-72100 - FICA	.00	.00	61.20	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$0.00	\$0.00	\$861.20	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b> Totals	\$0.00	\$0.00	\$861.20	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
32-420-61-10-4-110-71120 - Compensation-Instructional Salaries	1,375.16	800.00	1,334.87	.00	.00	.00
32-420-61-10-4-110-72100 - FICA	105.22	61.20	102.12	.00	.00	.00
32-420-61-10-4-110-73037 - Contractual Services - Other	.00	.00	500.00	.00	.00	.00
32-420-61-10-4-110-73205 - Software Licensing Fees	2,041.20	.00	.00	.00	.00	.00
32-420-61-10-4-110-75530 - Travel - Other	986.63	.00	.00	.00	.00	.00
32-420-61-10-4-110-76435 - Supplies - Instructional	13,363.15	10,665.51	2,186.21	.00	.00	.00
32-420-61-10-4-110-76901 - Non-Comp Exp - Grant Prior Year Carryover	203.25	.00	.00	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$18,074.61	\$11,526.71	\$4,123.20	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle</b> Totals	\$18,074.61	\$11,526.71	\$4,123.20	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$22,010.95	\$18,895.12	\$19,962.21	\$0.00	\$0.00	\$0.00
Function <b>61 - Instruction</b> Totals	\$22,010.95	\$18,895.12	\$19,962.21	\$0.00	\$0.00	\$0.00
Locations <b>420 - PBIS of the VTSS</b> Totals	\$22,010.95	\$18,895.12	\$19,962.21	\$0.00	\$0.00	\$0.00

# Grant Fund Budget

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G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>440 - Student Supp &amp; Acad Achievement</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-440-61-10-2-110-73037 - Contractual Services - Other	920.00	.00	.00	.00	.00	.00
32-440-61-10-2-110-76435 - Supplies - Instructional	20,287.56	12,466.60	6,672.49	13,461.00	.00	(13,461.00)
Program <b>110 - Regular Instruction</b> Totals	\$21,207.56	\$12,466.60	\$6,672.49	\$13,461.00	\$0.00	(\$13,461.00)
Level <b>2 - Elementary</b> Totals	\$21,207.56	\$12,466.60	\$6,672.49	\$13,461.00	\$0.00	(\$13,461.00)
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
32-440-61-10-4-110-73037 - Contractual Services - Other	1,700.00	17,001.52	32,923.06	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	3,703.00	12,354.00	8,651.00
Program <b>110 - Regular Instruction</b> Totals	\$5,918.00	\$21,347.46	\$32,923.06	\$23,528.00	\$36,955.00	\$13,427.00
Program <b>150 - Other</b>						
32-440-61-10-4-150-71620 - Compensation-Extracurricular Supplements	4,168.00	3,126.00	4,168.00	4,168.00	3,543.00	(625.00)
32-440-61-10-4-150-72100 - FICA	318.84	239.10	318.80	319.00	271.00	(48.00)
Program <b>150 - Other</b> Totals	\$4,486.84	\$3,365.10	\$4,486.80	\$4,487.00	\$3,814.00	(\$673.00)
Level <b>4 - Middle</b> Totals	\$10,404.84	\$24,712.56	\$37,409.86	\$28,015.00	\$40,769.00	\$12,754.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$31,612.40	\$37,179.16	\$44,082.35	\$41,476.00	\$40,769.00	(\$707.00)
Function <b>61 - Instruction</b> Totals	\$31,612.40	\$37,179.16	\$44,082.35	\$41,476.00	\$40,769.00	(\$707.00)
Locations <b>440 - Student Supp &amp; Acad Achievement</b> Totals	\$31,612.40	\$37,179.16	\$44,082.35	\$41,476.00	\$40,769.00	(\$707.00)
Locations <b>460 - Year Round School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>6 - Summer</b>						
Program <b>160 - Summer</b>						
32-460-61-10-6-160-71120 - Compensation-Instructional Salaries	.00	34,000.00	.00	.00	.00	.00
32-460-61-10-6-160-71520 - Compensation-Substitutes	3,619.93	.00	.00	.00	.00	.00
32-460-61-10-6-160-72100 - FICA	276.91	2,601.00	.00	.00	.00	.00
32-460-61-10-6-160-73037 - Contractual Services - Other	8,000.00	.00	.00	.00	.00	.00
32-460-61-10-6-160-76435 - Supplies - Instructional	557.31	.00	.00	.00	.00	.00
Program <b>160 - Summer</b> Totals	\$12,454.15	\$36,601.00	\$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 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>460 - Year Round School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>6 - Summer</b>						
Program <b>161 - Summer Startup</b>						
32-460-61-10-6-161-71120 - Compensation-Instructional Salaries	.00	3,456.00	109,626.07	.00	.00	.00
32-460-61-10-6-161-72100 - FICA	.00	264.39	9,836.70	.00	.00	.00
32-460-61-10-6-161-73037 - Contractual Services - Other	.00	1,612.50	11,615.89	.00	.00	.00
32-460-61-10-6-161-76435 - Supplies - Instructional	.00	58,353.66	106,179.64	.00	.00	.00
Program <b>161 - Summer Startup Totals</b>	<b>\$0.00</b>	<b>\$63,686.55</b>	<b>\$237,258.30</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Program <b>162 - Summer Startup Yr 2</b>						
32-460-61-10-6-162-71120 - Compensation-Instructional Salaries	.00	.00	13,282.50	.00	.00	.00
32-460-61-10-6-162-72100 - FICA	.00	.00	1,016.12	.00	.00	.00
32-460-61-10-6-162-73037 - Contractual Services - Other	.00	.00	5,998.00	.00	.00	.00
32-460-61-10-6-162-76435 - Supplies - Instructional	.00	.00	92,864.48	.00	.00	.00
Program <b>162 - Summer Startup Yr 2 Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$113,161.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>6 - Summer Totals</b>	<b>\$12,454.15</b>	<b>\$100,287.55</b>	<b>\$350,419.40</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sub-Function <b>10 - Classroom Instruction Totals</b>	<b>\$12,454.15</b>	<b>\$100,287.55</b>	<b>\$350,419.40</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Function <b>61 - Instruction Totals</b>	<b>\$12,454.15</b>	<b>\$100,287.55</b>	<b>\$350,419.40</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Locations <b>460 - Year Round School Totals</b>	<b>\$12,454.15</b>	<b>\$100,287.55</b>	<b>\$350,419.40</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Locations <b>470 - Reentry Employment Opportunity</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b>						
Program <b>170 - Adult</b>						
32-470-61-10-7-170-71120 - Compensation-Instructional Salaries	.00	806.25	.00	.00	.00	.00
32-470-61-10-7-170-72100 - FICA	.00	61.67	.00	.00	.00	.00
Program <b>170 - Adult Totals</b>	<b>\$0.00</b>	<b>\$867.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>7 - Adult Totals</b>	<b>\$0.00</b>	<b>\$867.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sub-Function <b>10 - Classroom Instruction Totals</b>	<b>\$0.00</b>	<b>\$867.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Function <b>61 - Instruction Totals</b>	<b>\$0.00</b>	<b>\$867.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Locations <b>470 - Reentry Employment Opportunity Totals</b>	<b>\$0.00</b>	<b>\$867.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>480 - CARES Act</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-480-61-10-2-110-71520 - Compensation-Substitutes	.00	47,485.73	.00	.00	.00	.00
32-480-61-10-2-110-72100 - FICA	.00	3,632.63	.00	.00	.00	.00
32-480-61-10-2-110-76015 - Allotment	.00	886.45	.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
32-480-61-10-2-110-76365 - Reading	.00	82.67	.00	.00	.00	.00
32-480-61-10-2-110-76500 - Supplies - Third Grade	.00	18.00	.00	.00	.00	.00
32-480-61-10-2-110-76505 - Supplies - Fourth Grade	.00	39.96	.00	.00	.00	.00
32-480-61-10-2-110-76510 - Supplies - Fifth Grade	.00	90.94	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$0.00</b>	<b>\$67,155.78</b>	<b>\$36,091.09</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Program <b>120 - Special Education</b>						
32-480-61-10-2-120-71120 - Compensation-Instructional Salaries	.00	499.87	.00	.00	.00	.00
32-480-61-10-2-120-71146 - Compensation - ELL	.00	123.75	.00	.00	.00	.00
32-480-61-10-2-120-72100 - FICA	.00	47.71	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>	<b>\$0.00</b>	<b>\$671.33</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>2 - Elementary Totals</b>	<b>\$0.00</b>	<b>\$67,827.11</b>	<b>\$36,091.09</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
32-480-61-10-3-110-71120 - Compensation-Instructional Salaries	.00	15,211.02	.00	.00	.00	.00
32-480-61-10-3-110-71520 - Compensation-Substitutes	.00	4,269.23	.00	.00	.00	.00
32-480-61-10-3-110-72100 - FICA	.00	1,491.04	.00	.00	.00	.00
32-480-61-10-3-110-72220 - VRS Hybrid Pension Contribution	.00	2,143.98	.00	.00	.00	.00
32-480-61-10-3-110-72400 - VRS Group Life Insurance	.00	172.86	.00	.00	.00	.00
32-480-61-10-3-110-72510 - Hybrid Disability Insurance	.00	30.69	.00	.00	.00	.00
32-480-61-10-3-110-72750 - VRS Retiree Health Care Credit	.00	156.09	.00	.00	.00	.00
32-480-61-10-3-110-76015 - Allotment	.00	3,660.77	.00	.00	.00	.00
32-480-61-10-3-110-76170 - Band	.00	12.99	.00	.00	.00	.00
32-480-61-10-3-110-76530 - Computer Supplies	.00	.00	1,197.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$0.00</b>	<b>\$27,148.67</b>	<b>\$1,197.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# Grant Fund Budget

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G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>480 - CARES Act</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>120 - Special Education</b>						
32-480-61-10-3-120-71146 - Compensation - ELL	.00	236.25	.00	.00	.00	.00
32-480-61-10-3-120-72100 - FICA	.00	18.07	.00	.00	.00	.00
32-480-61-10-3-120-76431 - Special Ed - General	.00	96.65	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>	<b>\$0.00</b>	<b>\$350.97</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Program <b>150 - Other</b>						
32-480-61-10-3-150-76030 - Athletics/Athletic Equipment <\$5,000	.00	6,981.01	.00	.00	.00	.00
Program <b>150 - Other Totals</b>	<b>\$0.00</b>	<b>\$6,981.01</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>3 - Secondary Totals</b>	<b>\$0.00</b>	<b>\$34,480.65</b>	<b>\$1,197.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
32-480-61-10-4-110-71520 - Compensation-Substitutes	.00	660.02	.00	.00	.00	.00
32-480-61-10-4-110-71522 - Compensation-REWIP Retirees	.00	61.40	.00	.00	.00	.00
32-480-61-10-4-110-72100 - FICA	.00	55.19	.00	.00	.00	.00
32-480-61-10-4-110-76015 - Allotment	.00	425.80	.00	.00	.00	.00
32-480-61-10-4-110-76135 - Art Supplies and Equipment <\$5,000	.00	179.49	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$0.00</b>	<b>\$1,381.90</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Program <b>120 - Special Education</b>						
32-480-61-10-4-120-71146 - Compensation - ELL	.00	123.75	.00	.00	.00	.00
32-480-61-10-4-120-72100 - FICA	.00	9.47	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>	<b>\$0.00</b>	<b>\$133.22</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>4 - Middle Totals</b>	<b>\$0.00</b>	<b>\$1,515.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sub-Function <b>10 - Classroom Instruction Totals</b>	<b>\$0.00</b>	<b>\$103,822.88</b>	<b>\$37,288.09</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-480-61-21-2-110-76195 - Career Education	.00	103.84	.00	.00	.00	.00
32-480-61-21-2-110-76285 - Guidance	.00	163.87	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$0.00</b>	<b>\$267.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>2 - Elementary Totals</b>	<b>\$0.00</b>	<b>\$267.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>480 - CARES Act</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>21 - Student Guidance</b> Totals	\$0.00	\$267.71	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-480-61-41-2-110-73160 - Repair/Maint - School Office Equipment	.00	59.49	.00	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$0.00	\$59.49	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary</b> Totals	\$0.00	\$59.49	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
32-480-61-41-3-110-76230 - Commencement	.00	4,375.00	.00	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$0.00	\$4,375.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b> Totals	\$0.00	\$4,375.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>41 - Admin. Principals Office</b> Totals	\$0.00	\$4,434.49	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>61 - Instruction</b> Totals	\$0.00	\$108,525.08	\$37,288.09	\$0.00	\$0.00	\$0.00
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>211 - Board Services</b>						
32-480-62-62-9-211-75802 - Dues	.00	.00	5,000.00	.00	.00	.00
Program <b>211 - Board Services</b> Totals	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00
Program <b>222 - Health Services</b>						
32-480-62-62-9-222-71131 - Compensation-School Nurses	.00	38,321.98	25,384.16	.00	.00	.00
32-480-62-62-9-222-72100 - FICA	.00	2,936.26	1,945.72	.00	.00	.00
32-480-62-62-9-222-72210 - VRS Pension Contribution	.00	4,843.80	4,496.55	.00	.00	.00
32-480-62-62-9-222-72300 - Group Health and Dental Insurance	.00	265.60	166.00	.00	.00	.00
32-480-62-62-9-222-72400 - VRS Group Life Insurance	.00	390.54	362.55	.00	.00	.00
32-480-62-62-9-222-72750 - VRS Retiree Health Care Credit	.00	352.62	327.35	.00	.00	.00
32-480-62-62-9-222-73115 - Printing Services	.00	72.00	360.00	.00	.00	.00
32-480-62-62-9-222-76100 - Supplies - Nursing	.00	681.80	.00	.00	.00	.00
Program <b>222 - Health Services</b> Totals	\$0.00	\$47,864.60	\$33,042.33	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$0.00	\$47,864.60	\$38,042.33	\$0.00	\$0.00	\$0.00
Sub-Function <b>62 - Admin, Attend. &amp; Health</b> Totals	\$0.00	\$47,864.60	\$38,042.33	\$0.00	\$0.00	\$0.00

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>480 - CARES Act</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>	\$0.00	\$47,864.60	\$38,042.33	\$0.00	\$0.00	\$0.00
Totals						
Function <b>63 - Pupil Transportation</b>						
Sub-Function <b>63 - Pupil Transportation</b>						
Level <b>9 - District Wide</b>						
Program <b>320 - Vehicle Operation Services</b>						
32-480-63-63-9-320-71170 - Compensation-Bus Drivers	.00	15,245.09	6,989.22	.00	.00	.00
32-480-63-63-9-320-72100 - FICA	.00	1,131.76	506.15	.00	.00	.00
32-480-63-63-9-320-72220 - VRS Hybrid Pension Contribution	.00	146.08	184.92	.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
32-480-63-63-9-320-72400 - VRS Group Life Insurance	.00	85.13	107.76	.00	.00	.00
32-480-63-63-9-320-72510 - Hybrid Disability Insurance	.00	33.54	42.48	.00	.00	.00
32-480-63-63-9-320-72750 - VRS Retiree Health Care Credit	.00	43.20	90.90	.00	.00	.00
32-480-63-63-9-320-76110 - Supplies - Operational	.00	4,153.36	345.76	.00	.00	.00
Program <b>320 - Vehicle Operation Services</b>	\$0.00	\$25,141.67	\$11,935.79	\$0.00	\$0.00	\$0.00
Totals						
Program <b>330 - Transportation Monitoring Svcs</b>						
32-480-63-63-9-330-71520 - Compensation-Substitutes	.00	171.74	.00	.00	.00	.00
32-480-63-63-9-330-72100 - FICA	.00	13.13	.00	.00	.00	.00
Program <b>330 - Transportation Monitoring Svcs</b>	\$0.00	\$184.87	\$0.00	\$0.00	\$0.00	\$0.00
Totals						
Level <b>9 - District Wide</b>	\$0.00	\$25,326.54	\$11,935.79	\$0.00	\$0.00	\$0.00
Sub-Function <b>63 - Pupil Transportation</b>	\$0.00	\$25,326.54	\$11,935.79	\$0.00	\$0.00	\$0.00
Totals						
Function <b>63 - Pupil Transportation</b>	\$0.00	\$25,326.54	\$11,935.79	\$0.00	\$0.00	\$0.00
Totals						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
32-480-64-64-9-420-71190 - Compensation-Custodians	.00	15,671.38	15,799.51	.00	.00	.00
32-480-64-64-9-420-71200 - Compensation-OT	.00	247.11	281.84	.00	.00	.00
32-480-64-64-9-420-72100 - FICA	.00	984.35	969.35	.00	.00	.00
32-480-64-64-9-420-72220 - VRS Hybrid Pension Contribution	.00	429.91	552.72	.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
32-480-64-64-9-420-72400 - VRS Group Life Insurance	.00	172.40	211.60	.00	.00	.00



# Grant Fund Budget

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G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>480 - CARES Act</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
32-480-64-64-9-420-72510 - Hybrid Disability Insurance	.00	67.95	83.36	.00	.00	.00
32-480-64-64-9-420-72750 - VRS Retiree Health Care Credit	.00	87.48	178.40	.00	.00	.00
32-480-64-64-9-420-73180 - Repair/Maint - Other Contracted	.00	180.00	.00	.00	.00	.00
32-480-64-64-9-420-74900 - Building Maintenance -City	.00	11,137.80	.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
32-480-64-64-9-420-76110 - Supplies - Operational	.00	78,800.38	19,567.26	.00	.00	.00
Program <b>420 - Building Services</b> Totals	\$0.00	\$116,789.13	\$42,575.24	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$0.00	\$116,789.13	\$42,575.24	\$0.00	\$0.00	\$0.00
Sub-Function <b>64 - Operation &amp; Maintenance</b> Totals	\$0.00	\$116,789.13	\$42,575.24	\$0.00	\$0.00	\$0.00
Function <b>64 - Operation &amp; Maintenance</b> Totals	\$0.00	\$116,789.13	\$42,575.24	\$0.00	\$0.00	\$0.00
Function <b>68 - Technology</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
32-480-68-21-9-800-73205 - Software Licensing Fees	.00	.00	19,500.00	.00	.00	.00
Program <b>800 - Technology</b> Totals	\$0.00	\$0.00	\$19,500.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$0.00	\$0.00	\$19,500.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>21 - Student Guidance</b> Totals	\$0.00	\$0.00	\$19,500.00	\$0.00	\$0.00	\$0.00
Function <b>68 - Technology</b> Totals	\$0.00	\$0.00	\$19,500.00	\$0.00	\$0.00	\$0.00
Locations <b>480 - CARES Act</b> Totals	\$0.00	\$298,505.35	\$149,341.45	\$0.00	\$0.00	\$0.00
Locations <b>490 - Coronavirus Relief (CRF) 21.019</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-490-61-10-2-110-71151 - Compensation-Instructional Asst	.00	1,054.81	.00	.00	.00	.00
32-490-61-10-2-110-71520 - Compensation-Substitutes	.00	22,640.94	.00	.00	.00	.00
32-490-61-10-2-110-71522 - Compensation-REWIP Retirees	.00	4,221.93	.00	.00	.00	.00
32-490-61-10-2-110-72100 - FICA	.00	2,083.93	.00	.00	.00	.00

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>490 - Coronavirus Relief (CRF) 21.019</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-490-61-10-2-110-72600 - Unemployment Compensation	.00	2,771.53	.00	.00	.00	.00
32-490-61-10-2-110-73154 - Repair & Maint - PE Equipment	.00	43.20	.00	.00	.00	.00
32-490-61-10-2-110-76015 - Allotment	.00	13,695.15	.00	.00	.00	.00
32-490-61-10-2-110-76045 - Furniture and Equip <\$5,000	.00	7,272.54	.00	.00	.00	.00
32-490-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000	.00	44.99	.00	.00	.00	.00
32-490-61-10-2-110-76250 - Enrichment	.00	1,084.98	.00	.00	.00	.00
32-490-61-10-2-110-76360 - Physical Education	.00	146.51	.00	.00	.00	.00
32-490-61-10-2-110-76365 - Reading	.00	223.62	.00	.00	.00	.00
32-490-61-10-2-110-76485 - Supplies - Kindergarten	.00	87.29	.00	.00	.00	.00
32-490-61-10-2-110-76490 - Supplies - First Grade	.00	393.51	.00	.00	.00	.00
32-490-61-10-2-110-76495 - Supplies - Second Grade	.00	325.62	.00	.00	.00	.00
32-490-61-10-2-110-76500 - Supplies - Third Grade	.00	146.27	.00	.00	.00	.00
32-490-61-10-2-110-76505 - Supplies - Fourth Grade	.00	119.39	.00	.00	.00	.00
32-490-61-10-2-110-76510 - Supplies - Fifth Grade	.00	100.90	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$0.00	\$56,457.11	\$0.00	\$0.00	\$0.00	\$0.00
Program <b>115 - Testing</b>						
32-490-61-10-2-115-76455 - Testing Materials-Assessment	.00	47.40	.00	.00	.00	.00
Program <b>115 - Testing Totals</b>	\$0.00	\$47.40	\$0.00	\$0.00	\$0.00	\$0.00
Program <b>120 - Special Education</b>						
32-490-61-10-2-120-71146 - Compensation - ELL	.00	2,880.00	.00	.00	.00	.00
32-490-61-10-2-120-72100 - FICA	.00	220.33	.00	.00	.00	.00
32-490-61-10-2-120-72600 - Unemployment Compensation	.00	1,166.64	.00	.00	.00	.00
32-490-61-10-2-120-76390 - Sp Ed LD	.00	50.00	.00	.00	.00	.00
32-490-61-10-2-120-76410 - Sp Ed ID	.00	25.00	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>	\$0.00	\$4,341.97	\$0.00	\$0.00	\$0.00	\$0.00
Program <b>140 - Gifted</b>						
32-490-61-10-2-140-76280 - Gifted	.00	361.22	.00	.00	.00	.00
Program <b>140 - Gifted Totals</b>	\$0.00	\$361.22	\$0.00	\$0.00	\$0.00	\$0.00

# Grant Fund Budget

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G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>490 - Coronavirus Relief (CRF) 21.019</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary Totals</b>	\$0.00	\$61,207.70	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
32-490-61-10-3-110-71520 - Compensation-Substitutes	.00	13,396.56	.00	.00	.00	.00
32-490-61-10-3-110-71522 - Compensation-REWIP Retirees	.00	7,027.67	.00	.00	.00	.00
32-490-61-10-3-110-72100 - FICA	.00	1,562.44	.00	.00	.00	.00
32-490-61-10-3-110-72600 - Unemployment Compensation	.00	1,931.20	.00	.00	.00	.00
32-490-61-10-3-110-76015 - Allotment	.00	5,705.55	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$0.00	\$29,623.42	\$0.00	\$0.00	\$0.00	\$0.00
Program <b>120 - Special Education</b>						
32-490-61-10-3-120-71146 - Compensation - ELL	.00	1,125.00	.00	.00	.00	.00
32-490-61-10-3-120-72100 - FICA	.00	86.06	.00	.00	.00	.00
32-490-61-10-3-120-76431 - Special Ed - General	.00	399.95	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>	\$0.00	\$1,611.01	\$0.00	\$0.00	\$0.00	\$0.00
Program <b>150 - Other</b>						
32-490-61-10-3-150-72600 - Unemployment Compensation	.00	226.04	.00	.00	.00	.00
Program <b>150 - Other Totals</b>	\$0.00	\$226.04	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary Totals</b>	\$0.00	\$31,460.47	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
32-490-61-10-4-110-71151 - Compensation-Instructional Asst	.00	215.66	.00	.00	.00	.00
32-490-61-10-4-110-71520 - Compensation-Substitutes	.00	5,424.25	.00	.00	.00	.00
32-490-61-10-4-110-71522 - Compensation-REWIP Retirees	.00	813.84	.00	.00	.00	.00
32-490-61-10-4-110-72100 - FICA	.00	493.72	.00	.00	.00	.00
32-490-61-10-4-110-72600 - Unemployment Compensation	.00	12.08	.00	.00	.00	.00
32-490-61-10-4-110-73150 - Repair/Maint - Math	.00	1,039.97	.00	.00	.00	.00
32-490-61-10-4-110-76015 - Allotment	.00	3,181.17	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$0.00	\$11,180.69	\$0.00	\$0.00	\$0.00	\$0.00
Program <b>120 - Special Education</b>						
32-490-61-10-4-120-71146 - Compensation - ELL	.00	776.25	.00	.00	.00	.00
32-490-61-10-4-120-71151 - Compensation-Instructional Asst	.00	15.94	.00	.00	.00	.00

# Grant Fund Budget

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G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>490 - Coronavirus Relief (CRF) 21.019</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>120 - Special Education</b>						
32-490-61-10-4-120-72100 - FICA	.00	60.60	.00	.00	.00	.00
32-490-61-10-4-120-72600 - Unemployment Compensation	.00	455.90	.00	.00	.00	.00
Program <b>120 - Special Education Totals</b>	<b>\$0.00</b>	<b>\$1,308.69</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>4 - Middle Totals</b>	<b>\$0.00</b>	<b>\$12,489.38</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>7 - Adult</b>						
Program <b>170 - Adult</b>						
32-490-61-10-7-170-72600 - Unemployment Compensation	.00	682.30	.00	.00	.00	.00
Program <b>170 - Adult Totals</b>	<b>\$0.00</b>	<b>\$682.30</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>7 - Adult Totals</b>	<b>\$0.00</b>	<b>\$682.30</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>8 - Pre-K</b>						
Program <b>180 - Pre-K Non- Sp Ed</b>						
32-490-61-10-8-180-76435 - Supplies - Instructional	.00	82.95	.00	.00	.00	.00
Program <b>180 - Pre-K Non- Sp Ed Totals</b>	<b>\$0.00</b>	<b>\$82.95</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>8 - Pre-K Totals</b>	<b>\$0.00</b>	<b>\$82.95</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sub-Function <b>10 - Classroom Instruction Totals</b>	<b>\$0.00</b>	<b>\$105,922.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-490-61-21-2-110-76285 - Guidance	.00	39.00	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$0.00</b>	<b>\$39.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>2 - Elementary Totals</b>	<b>\$0.00</b>	<b>\$39.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sub-Function <b>21 - Student Guidance Totals</b>	<b>\$0.00</b>	<b>\$39.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sub-Function <b>23 - Student- Homebound</b>						
Level <b>3 - Secondary</b>						
Program <b>124 - Homebound</b>						
32-490-61-23-3-124-71200 - Compensation-OT	.00	27.00	.00	.00	.00	.00
32-490-61-23-3-124-72100 - FICA	.00	2.07	.00	.00	.00	.00
Program <b>124 - Homebound Totals</b>	<b>\$0.00</b>	<b>\$29.07</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>3 - Secondary Totals</b>	<b>\$0.00</b>	<b>\$29.07</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>490 - Coronavirus Relief (CRF) 21.019</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>23 - Student- Homebound Totals</b>	\$0.00	\$29.07	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-490-61-31-2-110-73245 - Professional Development - Tuition Assistance	.00	80.88	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$0.00	\$80.88	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary Totals</b>	\$0.00	\$80.88	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>7 - Adult</b>						
Program <b>170 - Adult</b>						
32-490-61-31-7-170-71522 - Compensation-REWIP Retirees	.00	62.82	.00	.00	.00	.00
32-490-61-31-7-170-72100 - FICA	.00	4.81	.00	.00	.00	.00
Program <b>170 - Adult Totals</b>	\$0.00	\$67.63	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>7 - Adult Totals</b>	\$0.00	\$67.63	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr. Totals</b>	\$0.00	\$148.51	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-490-61-32-2-110-73130 - Repair/Maint - Audio/Visual	.00	461.63	.00	.00	.00	.00
32-490-61-32-2-110-76155 - Audio Visual Media	.00	1,089.89	.00	.00	.00	.00
32-490-61-32-2-110-76325 - Library Books and Supplies	.00	1,423.58	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$0.00	\$2,975.10	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary Totals</b>	\$0.00	\$2,975.10	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
32-490-61-32-4-110-71152 - Compensation - Media Clerk	.00	446.46	.00	.00	.00	.00
32-490-61-32-4-110-72100 - FICA	.00	34.15	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$0.00	\$480.61	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle Totals</b>	\$0.00	\$480.61	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>32 - Instr. Sup. - Media Services Totals</b>	\$0.00	\$3,455.71	\$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 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>490 - Coronavirus Relief (CRF) 21.019</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-490-61-41-2-110-71520 - Compensation-Substitutes	.00	19.19	.00	.00	.00	.00
32-490-61-41-2-110-72100 - FICA	.00	1.47	.00	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals	<u>\$0.00</u>	<u>\$20.66</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level <b>2 - Elementary</b> Totals	<u>\$0.00</u>	<u>\$20.66</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
32-490-61-41-3-110-71150 - Compensation-Clerical	.00	1,405.02	.00	.00	.00	.00
32-490-61-41-3-110-72100 - FICA	.00	107.48	.00	.00	.00	.00
32-490-61-41-3-110-75201 - Postage-Student Mailings	.00	900.00	.00	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals	<u>\$0.00</u>	<u>\$2,412.50</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level <b>3 - Secondary</b> Totals	<u>\$0.00</u>	<u>\$2,412.50</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
32-490-61-41-4-110-71520 - Compensation-Substitutes	.00	21.37	.00	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals	<u>\$0.00</u>	<u>\$21.37</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Level <b>4 - Middle</b> Totals	<u>\$0.00</u>	<u>\$21.37</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Sub-Function <b>41 - Admin. Principals Office</b> Totals	<u>\$0.00</u>	<u>\$2,454.53</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Function <b>61 - Instruction</b> Totals	<u>\$0.00</u>	<u>\$112,049.62</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>212 - Exec Admin Services</b>						
32-490-62-62-9-212-73115 - Printing Services	.00	5,031.00	.00	.00	.00	.00
32-490-62-62-9-212-76105 - Supplies - Office	.00	155.50	.00	.00	.00	.00
Program <b>212 - Exec Admin Services</b> Totals	<u>\$0.00</u>	<u>\$5,186.50</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Program <b>216 - Fiscal Services</b>						
32-490-62-62-9-216-75513 - Travel-Director of Business	.00	19.99	.00	.00	.00	.00
Program <b>216 - Fiscal Services</b> Totals	<u>\$0.00</u>	<u>\$19.99</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Program <b>222 - Health Services</b>						
32-490-62-62-9-222-71131 - Compensation-School Nurses	.00	24,401.07	.00	.00	.00	.00

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G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>490 - Coronavirus Relief (CRF) 21.019</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
32-490-62-62-9-222-71520 - Compensation-Substitutes	.00	195.12	.00	.00	.00	.00
32-490-62-62-9-222-71665 - Bonus Payments To Teachers	.00	2,322.00	.00	.00	.00	.00
32-490-62-62-9-222-72100 - FICA	.00	2,056.20	.00	.00	.00	.00
32-490-62-62-9-222-72210 - VRS Pension Contribution	.00	2,997.88	.00	.00	.00	.00
32-490-62-62-9-222-72300 - Group Health and Dental Insurance	.00	139.76	.00	.00	.00	.00
32-490-62-62-9-222-72400 - VRS Group Life Insurance	.00	241.72	.00	.00	.00	.00
32-490-62-62-9-222-72750 - VRS Retiree Health Care Credit	.00	218.24	.00	.00	.00	.00
32-490-62-62-9-222-73115 - Printing Services	.00	295.00	.00	.00	.00	.00
32-490-62-62-9-222-76045 - Furniture and Equip <\$5,000	.00	439.98	.00	.00	.00	.00
32-490-62-62-9-222-76100 - Supplies - Nursing	.00	17,807.53	.00	.00	.00	.00
32-490-62-62-9-222-76460 - Testing Materials-Attend and Health	.00	14,450.00	.00	.00	.00	.00
Program <b>222 - Health Services Totals</b>	<b>\$0.00</b>	<b>\$65,564.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$0.00</b>	<b>\$70,770.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sub-Function <b>62 - Admin, Attend. &amp; Health Totals</b>	<b>\$0.00</b>	<b>\$70,770.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Function <b>62 - Administration, Attend. &amp; Health Totals</b>	<b>\$0.00</b>	<b>\$70,770.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Function <b>63 - Pupil Transportation</b>						
Sub-Function <b>63 - Pupil Transportation</b>						
Level <b>9 - District Wide</b>						
Program <b>310 - Transportation Mgmt and Dir</b>						
32-490-63-63-9-310-76045 - Furniture and Equip <\$5,000	.00	3,500.00	.00	.00	.00	.00
Program <b>310 - Transportation Mgmt and Dir Totals</b>	<b>\$0.00</b>	<b>\$3,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Program <b>320 - Vehicle Operation Services</b>						
32-490-63-63-9-320-71170 - Compensation-Bus Drivers	.00	12,013.23	.00	.00	.00	.00
32-490-63-63-9-320-71174 - Compensation-Substitute Bus Drivers	.00	929.91	.00	.00	.00	.00
32-490-63-63-9-320-71665 - Bonus Payments To Teachers	.00	1,548.00	.00	.00	.00	.00
32-490-63-63-9-320-72100 - FICA	.00	1,108.65	.00	.00	.00	.00
32-490-63-63-9-320-72220 - VRS Hybrid Pension Contribution	.00	69.14	.00	.00	.00	.00





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G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>490 - Coronavirus Relief (CRF) 21.019</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
32-490-64-64-9-420-72100 - FICA	.00	1,202.41	.00	.00	.00	.00
32-490-64-64-9-420-72220 - VRS Hybrid Pension Contribution	.00	359.02	.00	.00	.00	.00
32-490-64-64-9-420-72300 - Group Health and Dental Insurance	.00	4,388.12	.00	.00	.00	.00
32-490-64-64-9-420-72400 - VRS Group Life Insurance	.00	170.55	.00	.00	.00	.00
32-490-64-64-9-420-72510 - Hybrid Disability Insurance	.00	67.21	.00	.00	.00	.00
32-490-64-64-9-420-72750 - VRS Retiree Health Care Credit	.00	86.54	.00	.00	.00	.00
32-490-64-64-9-420-74900 - Building Maintenance -City	.00	14,197.38	.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
32-490-64-64-9-420-76100 - Supplies - Nursing	.00	386.40	.00	.00	.00	.00
32-490-64-64-9-420-76110 - Supplies - Operational	.00	164,299.20	.00	.00	.00	.00
Program <b>420 - Building Services</b> Totals	\$0.00	\$224,947.77	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$0.00	\$224,947.77	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>64 - Operation &amp; Maintenance</b> Totals	\$0.00	\$224,947.77	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>64 - Operation &amp; Maintenance</b> Totals	\$0.00	\$224,947.77	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
32-490-68-10-9-800-76305 - ITRT	.00	300.00	.00	.00	.00	.00
32-490-68-10-9-800-76530 - Computer Supplies	.00	1,999.64	.00	.00	.00	.00
Program <b>800 - Technology</b> Totals	\$0.00	\$2,299.64	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$0.00	\$2,299.64	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$0.00	\$2,299.64	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>21 - Student Guidance</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
32-490-68-21-9-800-73205 - Software Licensing Fees	.00	36,946.00	.00	.00	.00	.00
Program <b>800 - Technology</b> Totals	\$0.00	\$36,946.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$0.00	\$36,946.00	\$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 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>490 - Coronavirus Relief (CRF) 21.019</b>						
Function <b>68 - Technology</b>						
Sub-Function <b>21 - Student Guidance</b> Totals	\$0.00	\$36,946.00	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>68 - Technology</b> Totals	\$0.00	\$39,245.64	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>490 - Coronavirus Relief (CRF) 21.019</b> Totals	\$0.00	\$663,128.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>500 - CARES GEER 84.425C</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
32-500-61-10-3-110-76530 - Computer Supplies	.00	.00	399.00	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$0.00	\$0.00	\$399.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b> Totals	\$0.00	\$0.00	\$399.00	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
32-500-61-10-4-110-76515 - Software-Instructional	.00	2,562.50	.00	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$0.00	\$2,562.50	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle</b> Totals	\$0.00	\$2,562.50	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$0.00	\$2,562.50	\$399.00	\$0.00	\$0.00	\$0.00
Function <b>61 - Instruction</b> Totals	\$0.00	\$2,562.50	\$399.00	\$0.00	\$0.00	\$0.00
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
32-500-64-64-9-420-71187 - Compensation-Student Workers	.00	4,002.25	401.50	2,050.00	.00	(2,050.00)
32-500-64-64-9-420-72100 - FICA	.00	306.18	30.71	157.00	.00	(157.00)
32-500-64-64-9-420-75001 - Telecom/ Internet Services	.00	778.00	1,731.20	500.00	.00	(500.00)
Program <b>420 - Building Services</b> Totals	\$0.00	\$5,086.43	\$2,163.41	\$2,707.00	\$0.00	(\$2,707.00)
Level <b>9 - District Wide</b> Totals	\$0.00	\$5,086.43	\$2,163.41	\$2,707.00	\$0.00	(\$2,707.00)
Sub-Function <b>64 - Operation &amp; Maintenance</b> Totals	\$0.00	\$5,086.43	\$2,163.41	\$2,707.00	\$0.00	(\$2,707.00)
Function <b>64 - Operation &amp; Maintenance</b> Totals	\$0.00	\$5,086.43	\$2,163.41	\$2,707.00	\$0.00	(\$2,707.00)
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
32-500-68-10-9-800-78050 - Technology Addl VPSA Eligible	.00	.00	38,219.00	17,293.00	.00	(17,293.00)

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<b>Fund 32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>500 - CARES GEER 84.425C</b>						
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
Program <b>800 - Technology</b> Totals	\$0.00	\$0.00	\$38,219.00	\$17,293.00	\$0.00	(\$17,293.00)
Level <b>9 - District Wide</b> Totals	\$0.00	\$0.00	\$38,219.00	\$17,293.00	\$0.00	(\$17,293.00)
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$0.00	\$0.00	\$38,219.00	\$17,293.00	\$0.00	(\$17,293.00)
Sub-Function <b>21 - Student Guidance</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
32-500-68-21-9-800-73205 - Software Licensing Fees	.00	22,986.65	54,984.57	30,000.00	.00	(30,000.00)
32-500-68-21-9-800-76515 - Software-Instructional	.00	3,958.33	.00	.00	.00	.00
Program <b>800 - Technology</b> Totals	\$0.00	\$26,944.98	\$54,984.57	\$30,000.00	\$0.00	(\$30,000.00)
Level <b>9 - District Wide</b> Totals	\$0.00	\$26,944.98	\$54,984.57	\$30,000.00	\$0.00	(\$30,000.00)
Sub-Function <b>21 - Student Guidance</b> Totals	\$0.00	\$26,944.98	\$54,984.57	\$30,000.00	\$0.00	(\$30,000.00)
Function <b>68 - Technology</b> Totals	\$0.00	\$26,944.98	\$93,203.57	\$47,293.00	\$0.00	(\$47,293.00)
Locations <b>500 - CARES GEER 84.425C</b> Totals	\$0.00	\$34,593.91	\$95,765.98	\$50,000.00	\$0.00	(\$50,000.00)
Locations <b>510 - CARES ESSER 84.425D</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-510-61-10-2-110-76015 - Allotment	.00	12.16	.00	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$0.00	\$12.16	\$0.00	\$0.00	\$0.00	\$0.00
Program <b>120 - Special Education</b>						
32-510-61-10-2-120-73275 - Therapeutic Services -Sp Ed	.00	850.00	801.86	.00	.00	.00
32-510-61-10-2-120-76431 - Special Ed - General	.00	4,009.76	.00	.00	.00	.00
Program <b>120 - Special Education</b> Totals	\$0.00	\$4,859.76	\$801.86	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary</b> Totals	\$0.00	\$4,871.92	\$801.86	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b>						
Program <b>120 - Special Education</b>						
32-510-61-10-3-120-73275 - Therapeutic Services -Sp Ed	.00	4,417.00	1,270.00	.00	.00	.00
32-510-61-10-3-120-76431 - Special Ed - General	.00	2,725.45	.00	.00	.00	.00

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G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>510 - CARES ESSER 84.425D</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>120 - Special Education</b>						
Program <b>120 - Special Education</b> Totals	\$0.00	\$7,142.45	\$1,270.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b> Totals	\$0.00	\$7,142.45	\$1,270.00	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle</b>						
Program <b>120 - Special Education</b>						
32-510-61-10-4-120-73275 - Therapeutic Services -Sp Ed	.00	400.00	50.00	.00	.00	.00
32-510-61-10-4-120-76431 - Special Ed - General	.00	2,684.40	48.98	.00	.00	.00
Program <b>120 - Special Education</b> Totals	\$0.00	\$3,084.40	\$98.98	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle</b> Totals	\$0.00	\$3,084.40	\$98.98	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$0.00	\$15,098.77	\$2,170.84	\$0.00	\$0.00	\$0.00
Function <b>61 - Instruction</b> Totals	\$0.00	\$15,098.77	\$2,170.84	\$0.00	\$0.00	\$0.00
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
32-510-62-62-9-222-76100 - Supplies - Nursing	.00	816.42	.00	.00	.00	.00
Program <b>222 - Health Services</b> Totals	\$0.00	\$816.42	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$0.00	\$816.42	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>62 - Admin, Attend. &amp; Health</b> Totals	\$0.00	\$816.42	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>62 - Administration, Attend. &amp; Health</b> Totals	\$0.00	\$816.42	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
32-510-64-64-9-420-76110 - Supplies - Operational	.00	14,126.78	13,769.18	10,000.00	.00	(10,000.00)
Program <b>420 - Building Services</b> Totals	\$0.00	\$14,126.78	\$13,769.18	\$10,000.00	\$0.00	(\$10,000.00)
Level <b>9 - District Wide</b> Totals	\$0.00	\$14,126.78	\$13,769.18	\$10,000.00	\$0.00	(\$10,000.00)
Sub-Function <b>64 - Operation &amp; Maintenance</b> Totals	\$0.00	\$14,126.78	\$13,769.18	\$10,000.00	\$0.00	(\$10,000.00)
Function <b>64 - Operation &amp; Maintenance</b> Totals	\$0.00	\$14,126.78	\$13,769.18	\$10,000.00	\$0.00	(\$10,000.00)
Locations <b>510 - CARES ESSER 84.425D</b> Totals	\$0.00	\$30,041.97	\$15,940.02	\$10,000.00	\$0.00	(\$10,000.00)

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>520 - Jobs for VA Graduates-JVG Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
32-520-61-10-3-110-71120 - Compensation-Instructional Salaries	.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	.00	.00	.00
32-520-61-10-3-110-73037 - Contractual Services - Other	.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	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>3 - Secondary Totals</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sub-Function <b>10 - Classroom Instruction Totals</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Function <b>61 - Instruction Totals</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Locations <b>520 - Jobs for VA Graduates-JVG Grant Totals</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Locations <b>530 - CRRSA ESSER II 84.425D</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-530-61-10-2-110-71120 - Compensation-Instructional Salaries	.00	.00	256,445.96	70,671.00	.00	(70,671.00)
32-530-61-10-2-110-71151 - Compensation-Instructional Asst	.00	.00	47,000.84	18,500.00	.00	(18,500.00)
32-530-61-10-2-110-72100 - FICA	.00	.00	22,828.65	7,408.00	.00	(7,408.00)
32-530-61-10-2-110-72210 - VRS Pension Contribution	.00	.00	50,321.70	15,271.00	.00	(15,271.00)
32-530-61-10-2-110-72300 - Group Health and Dental Insurance	.00	.00	29,974.40	5,000.00	.00	(5,000.00)
32-530-61-10-2-110-72400 - VRS Group Life Insurance	.00	.00	4,057.30	1,415.00	.00	(1,415.00)
32-530-61-10-2-110-72750 - VRS Retiree Health Care Credit	.00	.00	3,663.60	1,024.00	.00	(1,024.00)
32-530-61-10-2-110-76435 - Supplies - Instructional	.00	.00	1,984.42	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$416,276.87</b>	<b>\$119,289.00</b>	<b>\$0.00</b>	<b>(\$119,289.00)</b>
Program <b>120 - Special Education</b>						
32-530-61-10-2-120-71120 - Compensation-Instructional Salaries	.00	.00	28,720.77	14,000.00	.00	(14,000.00)
32-530-61-10-2-120-72100 - FICA	.00	.00	2,193.84	1,071.00	.00	(1,071.00)
32-530-61-10-2-120-72210 - VRS Pension Contribution	.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

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>530 - CRRSA ESSER II 84.425D</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>120 - Special Education</b>						
32-530-61-10-2-120-72300 - Group Health and Dental Insurance	.00	.00	3,676.64	4,334.00	.00	(4,334.00)
32-530-61-10-2-120-72400 - VRS Group Life Insurance	.00	.00	390.75	187.00	.00	(187.00)
32-530-61-10-2-120-72510 - Hybrid Disability Insurance	.00	.00	69.41	.00	.00	.00
32-530-61-10-2-120-72750 - VRS Retiree Health Care Credit	.00	.00	352.88	170.00	.00	(170.00)
Program <b>120 - Special Education Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$40,251.06</b>	<b>\$22,089.00</b>	<b>\$0.00</b>	<b>(\$22,089.00)</b>
Level <b>2 - Elementary Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$456,527.93</b>	<b>\$141,378.00</b>	<b>\$0.00</b>	<b>(\$141,378.00)</b>
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
32-530-61-10-3-110-71120 - Compensation-Instructional Salaries	.00	.00	81,663.38	85,671.00	.00	(85,671.00)
32-530-61-10-3-110-72100 - FICA	.00	.00	5,884.40	6,554.00	.00	(6,554.00)
32-530-61-10-3-110-72210 - VRS Pension Contribution	.00	.00	17,519.88	14,067.00	.00	(14,067.00)
32-530-61-10-3-110-72300 - Group Health and Dental Insurance	.00	.00	14,057.48	8,667.00	.00	(8,667.00)
32-530-61-10-3-110-72400 - VRS Group Life Insurance	.00	.00	1,412.56	1,134.00	.00	(1,134.00)
32-530-61-10-3-110-72750 - VRS Retiree Health Care Credit	.00	.00	1,275.49	1,024.00	.00	(1,024.00)
Program <b>110 - Regular Instruction Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$121,813.19</b>	<b>\$117,117.00</b>	<b>\$0.00</b>	<b>(\$117,117.00)</b>
Level <b>3 - Secondary Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$121,813.19</b>	<b>\$117,117.00</b>	<b>\$0.00</b>	<b>(\$117,117.00)</b>
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
32-530-61-10-4-110-71120 - Compensation-Instructional Salaries	.00	.00	16,957.44	70,671.00	.00	(70,671.00)
32-530-61-10-4-110-71151 - Compensation-Instructional Asst	.00	.00	24,497.48	18,500.00	.00	(18,500.00)
32-530-61-10-4-110-72100 - FICA	.00	.00	2,497.79	6,821.00	.00	(6,821.00)
32-530-61-10-4-110-72210 - VRS Pension Contribution	.00	.00	3,062.88	13,072.00	.00	(13,072.00)
32-530-61-10-4-110-72220 - VRS Hybrid Pension Contribution	.00	.00	4,043.70	.00	.00	.00
32-530-61-10-4-110-72300 - Group Health and Dental Insurance	.00	.00	9,084.40	5,000.00	.00	(5,000.00)
32-530-61-10-4-110-72400 - VRS Group Life Insurance	.00	.00	572.93	1,415.00	.00	(1,415.00)
32-530-61-10-4-110-72510 - Hybrid Disability Insurance	.00	.00	57.90	.00	.00	.00
32-530-61-10-4-110-72750 - VRS Retiree Health Care Credit	.00	.00	517.39	1,024.00	.00	(1,024.00)
Program <b>110 - Regular Instruction Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$61,291.91</b>	<b>\$116,503.00</b>	<b>\$0.00</b>	<b>(\$116,503.00)</b>

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>530 - CRRSA ESSER II 84.425D</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>120 - Special Education</b>						
32-530-61-10-4-120-71120 - Compensation-Instructional Salaries	.00	.00	48,744.96	33,500.00	.00	(33,500.00)
32-530-61-10-4-120-72100 - FICA	.00	.00	3,637.45	2,563.00	.00	(2,563.00)
32-530-61-10-4-120-72210 - VRS Pension Contribution	.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
32-530-61-10-4-120-72300 - Group Health and Dental Insurance	.00	.00	7,660.88	4,333.00	.00	(4,333.00)
32-530-61-10-4-120-72400 - VRS Group Life Insurance	.00	.00	652.60	449.00	.00	(449.00)
32-530-61-10-4-120-72510 - Hybrid Disability Insurance	.00	.00	115.90	.00	.00	.00
32-530-61-10-4-120-72750 - VRS Retiree Health Care Credit	.00	.00	589.30	406.00	.00	(406.00)
Program <b>120 - Special Education Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$69,494.99</b>	<b>\$46,818.00</b>	<b>\$0.00</b>	<b>(\$46,818.00)</b>
Level <b>4 - Middle Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$130,786.90</b>	<b>\$163,321.00</b>	<b>\$0.00</b>	<b>(\$163,321.00)</b>
Sub-Function <b>10 - Classroom Instruction Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$709,128.02</b>	<b>\$421,816.00</b>	<b>\$0.00</b>	<b>(\$421,816.00)</b>
Function <b>61 - Instruction Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$709,128.02</b>	<b>\$421,816.00</b>	<b>\$0.00</b>	<b>(\$421,816.00)</b>
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
32-530-64-64-9-420-73180 - Repair/Maint - Other Contracted	.00	46,236.50	94,389.65	248,000.00	.00	(248,000.00)
32-530-64-64-9-420-78020 - Furniture & Equipment >\$5,000	.00	.00	437,568.50	104,000.00	.00	(104,000.00)
Program <b>420 - Building Services Totals</b>	<b>\$0.00</b>	<b>\$46,236.50</b>	<b>\$531,958.15</b>	<b>\$352,000.00</b>	<b>\$0.00</b>	<b>(\$352,000.00)</b>
Level <b>9 - District Wide Totals</b>	<b>\$0.00</b>	<b>\$46,236.50</b>	<b>\$531,958.15</b>	<b>\$352,000.00</b>	<b>\$0.00</b>	<b>(\$352,000.00)</b>
Sub-Function <b>64 - Operation &amp; Maintenance Totals</b>	<b>\$0.00</b>	<b>\$46,236.50</b>	<b>\$531,958.15</b>	<b>\$352,000.00</b>	<b>\$0.00</b>	<b>(\$352,000.00)</b>
Function <b>64 - Operation &amp; Maintenance Totals</b>	<b>\$0.00</b>	<b>\$46,236.50</b>	<b>\$531,958.15</b>	<b>\$352,000.00</b>	<b>\$0.00</b>	<b>(\$352,000.00)</b>
Locations <b>530 - CRRSA ESSER II 84.425D Totals</b>	<b>\$0.00</b>	<b>\$46,236.50</b>	<b>\$1,241,086.17</b>	<b>\$773,816.00</b>	<b>\$0.00</b>	<b>(\$773,816.00)</b>
Locations <b>540 - CRRSA ESSER III 84.425U</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-540-61-10-2-110-71120 - Compensation-Instructional Salaries	.00	.00	121,356.34	349,846.00	520,000.00	170,154.00
32-540-61-10-2-110-71151 - Compensation-Instructional Asst	.00	.00	159.31	112,000.00	.00	(112,000.00)

# Grant Fund Budget

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G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>540 - CRRSA ESSER III 84.425U</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-540-61-10-2-110-71520 - Compensation-Substitutes	.00	.00	12,844.41	.00	.00	.00
32-540-61-10-2-110-72100 - FICA	.00	.00	10,234.88	35,326.00	39,780.00	4,454.00
32-540-61-10-2-110-72210 - VRS Pension Contribution	.00	.00	17,934.70	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	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	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	5,227.00	6,292.00	1,065.00
32-540-61-10-2-110-73037 - Contractual Services - Other	.00	.00	.00	18,000.00	18,000.00	.00
32-540-61-10-2-110-76015 - Allotment	.00	.00	4,288.21	.00	20,000.00	20,000.00
<b>Program 110 - Regular Instruction Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$169,967.95</b>	<b>\$626,876.00</b>	<b>\$757,475.00</b>	<b>\$130,599.00</b>
Program <b>120 - Special Education</b>						
32-540-61-10-2-120-71120 - Compensation-Instructional Salaries	.00	.00	550.00	.00	.00	.00
32-540-61-10-2-120-71185 - Compensation- Speech and Vision Teachers	.00	.00	59,688.96	120,000.00	.00	(120,000.00)
32-540-61-10-2-120-71520 - Compensation-Substitutes	.00	.00	159.26	.00	.00	.00
32-540-61-10-2-120-72100 - FICA	.00	.00	4,411.74	9,180.00	.00	(9,180.00)
32-540-61-10-2-120-72210 - VRS Pension Contribution	.00	.00	.00	19,944.00	.00	(19,944.00)
32-540-61-10-2-120-72220 - VRS Hybrid Pension Contribution	.00	.00	9,920.30	.00	.00	.00
32-540-61-10-2-120-72300 - Group Health and Dental Insurance	.00	.00	7,667.60	5,778.00	.00	(5,778.00)
32-540-61-10-2-120-72400 - VRS Group Life Insurance	.00	.00	799.80	1,608.00	.00	(1,608.00)
32-540-61-10-2-120-72510 - Hybrid Disability Insurance	.00	.00	142.10	.00	.00	.00
32-540-61-10-2-120-72750 - VRS Retiree Health Care Credit	.00	.00	722.20	1,452.00	.00	(1,452.00)
32-540-61-10-2-120-73037 - Contractual Services - Other	.00	.00	72,969.35	16,667.00	.00	(16,667.00)
32-540-61-10-2-120-76435 - Supplies - Instructional	.00	.00	10,608.39	27,025.00	.00	(27,025.00)
<b>Program 120 - Special Education Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$167,639.70</b>	<b>\$201,654.00</b>	<b>\$0.00</b>	<b>(\$201,654.00)</b>
Program <b>127 - Regional Sp Ed Program</b>						
32-540-61-10-2-127-71120 - Compensation-Instructional Salaries	.00	.00	317.50	.00	.00	.00
32-540-61-10-2-127-71151 - Compensation-Instructional Asst	.00	.00	79.63	.00	.00	.00
32-540-61-10-2-127-72100 - FICA	.00	.00	30.38	.00	.00	.00



# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>540 - CRRSA ESSER III 84.425U</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>127 - Regional Sp Ed Program</b>						
Program <b>127 - Regional Sp Ed Program</b>	\$0.00	\$0.00	\$427.51	\$0.00	\$0.00	\$0.00
Totals						
Level <b>2 - Elementary</b> Totals	\$0.00	\$0.00	\$338,035.16	\$828,530.00	\$757,475.00	(\$71,055.00)
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
32-540-61-10-3-110-71120 - Compensation-Instructional Salaries	.00	.00	59,116.05	429,847.00	210,000.00	(219,847.00)
32-540-61-10-3-110-72100 - FICA	.00	.00	4,469.62	32,878.00	16,065.00	(16,813.00)
32-540-61-10-3-110-72210 - VRS Pension Contribution	.00	.00	.00	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	.00	.00	.00
32-540-61-10-3-110-72300 - Group Health and Dental Insurance	.00	.00	6,640.00	20,223.00	97,824.00	77,601.00
32-540-61-10-3-110-72400 - VRS Group Life Insurance	.00	.00	670.60	5,360.00	2,814.00	(2,546.00)
32-540-61-10-3-110-72510 - Hybrid Disability Insurance	.00	.00	119.10	.00	.00	.00
32-540-61-10-3-110-72750 - VRS Retiree Health Care Credit	.00	.00	605.50	4,840.00	2,541.00	(2,299.00)
32-540-61-10-3-110-73037 - Contractual Services - Other	.00	.00	33,550.00	3,333.00	10,730.00	7,397.00
32-540-61-10-3-110-76015 - Allotment	.00	.00	797.90	.00	5,000.00	5,000.00
Program <b>110 - Regular Instruction</b> Totals	\$0.00	\$0.00	\$114,286.27	\$562,961.00	\$379,876.00	(\$183,085.00)
Program <b>120 - Special Education</b>						
32-540-61-10-3-120-71120 - Compensation-Instructional Salaries	.00	.00	107,968.87	.00	.00	.00
32-540-61-10-3-120-71146 - Compensation - ELL	.00	.00	162.80	.00	.00	.00
32-540-61-10-3-120-72100 - FICA	.00	.00	8,093.35	.00	.00	.00
32-540-61-10-3-120-72210 - VRS Pension Contribution	.00	.00	18,268.80	.00	.00	.00
32-540-61-10-3-120-72300 - Group Health and Dental Insurance	.00	.00	18,514.40	.00	.00	.00
32-540-61-10-3-120-72400 - VRS Group Life Insurance	.00	.00	1,472.90	.00	.00	.00
32-540-61-10-3-120-72750 - VRS Retiree Health Care Credit	.00	.00	1,330.00	.00	.00	.00
Program <b>120 - Special Education</b> Totals	\$0.00	\$0.00	\$155,811.12	\$0.00	\$0.00	\$0.00

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>540 - CRRSA ESSER III 84.425U</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>130 - Vocational</b>						
32-540-61-10-3-130-71120 - Compensation-Instructional Salaries	.00	.00	3,867.00	.00	.00	.00
32-540-61-10-3-130-72100 - FICA	.00	.00	295.83	.00	.00	.00
Program <b>130 - Vocational Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,162.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>3 - Secondary Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$274,260.22</b>	<b>\$562,961.00</b>	<b>\$379,876.00</b>	<b>(\$183,085.00)</b>
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
32-540-61-10-4-110-71120 - Compensation-Instructional Salaries	.00	.00	4,297.76	69,846.00	.00	(69,846.00)
32-540-61-10-4-110-71520 - Compensation-Substitutes	.00	.00	1,100.00	.00	.00	.00
32-540-61-10-4-110-72100 - FICA	.00	.00	412.93	5,338.00	.00	(5,338.00)
32-540-61-10-4-110-72210 - VRS Pension Contribution	.00	.00	.00	6,648.00	.00	(6,648.00)
32-540-61-10-4-110-72300 - Group Health and Dental Insurance	.00	.00	.00	2,889.00	.00	(2,889.00)
32-540-61-10-4-110-72400 - VRS Group Life Insurance	.00	.00	.00	536.00	.00	(536.00)
32-540-61-10-4-110-72750 - VRS Retiree Health Care Credit	.00	.00	.00	484.00	.00	(484.00)
32-540-61-10-4-110-73037 - Contractual Services - Other	.00	.00	14,150.00	2,000.00	.00	(2,000.00)
32-540-61-10-4-110-76015 - Allotment	.00	.00	727.50	.00	.00	.00
32-540-61-10-4-110-76215 - Choir	.00	.00	5.94	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,694.13</b>	<b>\$87,741.00</b>	<b>\$0.00</b>	<b>(\$87,741.00)</b>
Program <b>120 - Special Education</b>						
32-540-61-10-4-120-71120 - Compensation-Instructional Salaries	.00	.00	332.50	.00	.00	.00
32-540-61-10-4-120-72100 - FICA	.00	.00	25.44	.00	.00	.00
Program <b>120 - Special Education Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$357.94</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>4 - Middle Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,052.07</b>	<b>\$87,741.00</b>	<b>\$0.00</b>	<b>(\$87,741.00)</b>
Level <b>6 - Summer</b>						
Program <b>160 - Summer</b>						
32-540-61-10-6-160-71151 - Compensation-Instructional Asst	.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	28,407.00	.00	(28,407.00)
32-540-61-10-6-160-71196 - Compensation - Summer School Teacher	.00	.00	72,588.00	166,667.00	132,554.00	(34,113.00)
32-540-61-10-6-160-72100 - FICA	.00	.00	6,634.30	16,248.00	10,141.00	(6,107.00)

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>540 - CRRSA ESSER III 84.425U</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>6 - Summer</b>						
Program <b>160 - Summer</b>						
32-540-61-10-6-160-72210 - VRS Pension Contribution	.00	.00	2,364.58	4,721.00	.00	(4,721.00)
32-540-61-10-6-160-72300 - Group Health and Dental Insurance	.00	.00	1,252.34	963.00	.00	(963.00)
32-540-61-10-6-160-72400 - VRS Group Life Insurance	.00	.00	190.64	380.00	.00	(380.00)
32-540-61-10-6-160-72750 - VRS Retiree Health Care Credit	.00	.00	172.13	343.00	.00	(343.00)
Program <b>160 - Summer Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$97,429.56</b>	<b>\$235,041.00</b>	<b>\$142,695.00</b>	<b>(\$92,346.00)</b>
Level <b>6 - Summer Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$97,429.56</b>	<b>\$235,041.00</b>	<b>\$142,695.00</b>	<b>(\$92,346.00)</b>
Sub-Function <b>10 - Classroom Instruction Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$730,777.01</b>	<b>\$1,714,273.00</b>	<b>\$1,280,046.00</b>	<b>(\$434,227.00)</b>
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-540-61-21-2-110-71124 - Compensation-Guidance Counselors	.00	.00	1,263.75	.00	.00	.00
32-540-61-21-2-110-72100 - FICA	.00	.00	96.67	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,360.42</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>2 - Elementary Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,360.42</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sub-Function <b>21 - Student Guidance Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,360.42</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-540-61-32-2-110-71122 - Compensation-Librarians	.00	.00	467.60	.00	.00	.00
32-540-61-32-2-110-72100 - FICA	.00	.00	35.77	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$503.37</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>2 - Elementary Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$503.37</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
32-540-61-32-4-110-76155 - Audio Visual Media	.00	.00	159.95	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$159.95</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>4 - Middle Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$159.95</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sub-Function <b>32 - Instr. Sup. - Media Services Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$663.32</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>540 - CRRSA ESSER III 84.425U</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-540-61-41-2-110-71150 - Compensation-Clerical	.00	.00	267.90	.00	.00	.00
32-540-61-41-2-110-72100 - FICA	.00	.00	20.49	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$288.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>2 - Elementary Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$288.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sub-Function <b>41 - Admin. Principals Office Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$288.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Function <b>61 - Instruction Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$733,089.14</b>	<b>\$1,714,273.00</b>	<b>\$1,280,046.00</b>	<b>(\$434,227.00)</b>
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>213 - Information Services</b>						
32-540-62-62-9-213-73210 - Special Report Services-Supt	.00	.00	62,640.00	120,000.00	60,000.00	(60,000.00)
Program <b>213 - Information Services Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$62,640.00</b>	<b>\$120,000.00</b>	<b>\$60,000.00</b>	<b>(\$60,000.00)</b>
Program <b>222 - Health Services</b>						
32-540-62-62-9-222-71131 - Compensation-School Nurses	.00	.00	33,070.39	128,000.00	60,255.00	(67,745.00)
32-540-62-62-9-222-72100 - FICA	.00	.00	2,537.28	9,792.00	4,610.00	(5,182.00)
32-540-62-62-9-222-72210 - VRS Pension Contribution	.00	.00	4,496.55	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	11,556.00	4,788.00	(6,768.00)
32-540-62-62-9-222-72400 - VRS Group Life Insurance	.00	.00	362.55	1,715.00	808.00	(907.00)
32-540-62-62-9-222-72750 - VRS Retiree Health Care Credit	.00	.00	327.35	1,549.00	730.00	(819.00)
32-540-62-62-9-222-76100 - Supplies - Nursing	.00	.00	14,041.73	.00	.00	.00
Program <b>222 - Health Services Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$55,068.25</b>	<b>\$173,886.00</b>	<b>\$81,206.00</b>	<b>(\$92,680.00)</b>
Program <b>420 - Building Services</b>						
32-540-62-62-9-420-71190 - Compensation-Custodians	.00	.00	349.48	.00	.00	.00
32-540-62-62-9-420-72100 - FICA	.00	.00	26.73	.00	.00	.00
Program <b>420 - Building Services Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$376.21</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$118,084.46</b>	<b>\$293,886.00</b>	<b>\$141,206.00</b>	<b>(\$152,680.00)</b>
Sub-Function <b>62 - Admin, Attend. &amp; Health Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$118,084.46</b>	<b>\$293,886.00</b>	<b>\$141,206.00</b>	<b>(\$152,680.00)</b>
Function <b>62 - Administration, Attend. &amp; Health Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$118,084.46</b>	<b>\$293,886.00</b>	<b>\$141,206.00</b>	<b>(\$152,680.00)</b>

# Grant Fund Budget

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G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>540 - CRRSA ESSER III 84.425U</b>						
Function <b>63 - Pupil Transportation</b>						
Sub-Function <b>63 - Pupil Transportation</b>						
Level <b>9 - District Wide</b>						
Program <b>320 - Vehicle Operation Services</b>						
32-540-63-63-9-320-71170 - Compensation-Bus Drivers	.00	.00	26,689.73	20,139.00	.00	(20,139.00)
32-540-63-63-9-320-72100 - FICA	.00	.00	2,013.09	1,540.00	.00	(1,540.00)
32-540-63-63-9-320-72220 - VRS Hybrid Pension Contribution	.00	.00	123.28	.00	.00	.00
32-540-63-63-9-320-72300 - Group Health and Dental Insurance	.00	.00	3,999.00	.00	.00	.00
32-540-63-63-9-320-72400 - VRS Group Life Insurance	.00	.00	71.84	.00	.00	.00
32-540-63-63-9-320-72510 - Hybrid Disability Insurance	.00	.00	28.32	.00	.00	.00
32-540-63-63-9-320-72750 - VRS Retiree Health Care Credit	.00	.00	60.60	.00	.00	.00
32-540-63-63-9-320-76110 - Supplies - Operational	.00	.00	633.52	.00	.00	.00
Program <b>320 - Vehicle Operation Services</b>	\$0.00	\$0.00	\$33,619.38	\$21,679.00	\$0.00	(\$21,679.00)
Totals						
Level <b>9 - District Wide</b> Totals	\$0.00	\$0.00	\$33,619.38	\$21,679.00	\$0.00	(\$21,679.00)
Sub-Function <b>63 - Pupil Transportation</b> Totals	\$0.00	\$0.00	\$33,619.38	\$21,679.00	\$0.00	(\$21,679.00)
Function <b>63 - Pupil Transportation</b> Totals	\$0.00	\$0.00	\$33,619.38	\$21,679.00	\$0.00	(\$21,679.00)
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
32-540-64-64-9-420-71190 - Compensation-Custodians	.00	.00	1,973.87	.00	.00	.00
32-540-64-64-9-420-71200 - Compensation-OT	.00	.00	31.14	.00	.00	.00
32-540-64-64-9-420-72100 - FICA	.00	.00	119.07	.00	.00	.00
32-540-64-64-9-420-72220 - VRS Hybrid Pension Contribution	.00	.00	69.09	.00	.00	.00
32-540-64-64-9-420-72300 - Group Health and Dental Insurance	.00	.00	679.64	.00	.00	.00
32-540-64-64-9-420-72400 - VRS Group Life Insurance	.00	.00	26.45	.00	.00	.00
32-540-64-64-9-420-72510 - Hybrid Disability Insurance	.00	.00	10.42	.00	.00	.00
32-540-64-64-9-420-72750 - VRS Retiree Health Care Credit	.00	.00	22.30	.00	.00	.00
32-540-64-64-9-420-73180 - Repair/Maint - Other Contracted	.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	.00	10,355.00	10,355.00
32-540-64-64-9-420-76110 - Supplies - Operational	.00	.00	15,887.75	74,000.00	.00	(74,000.00)
32-540-64-64-9-420-78020 - Furniture & Equipment >\$5,000	.00	.00	.00	51,532.00	.00	(51,532.00)

# Grant Fund Budget

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G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>540 - CRRSA ESSER III 84.425U</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
Program <b>420 - Building Services</b> Totals	\$0.00	\$0.00	\$49,377.50	\$225,532.00	\$10,355.00	(\$215,177.00)
Level <b>9 - District Wide</b> Totals	\$0.00	\$0.00	\$49,377.50	\$225,532.00	\$10,355.00	(\$215,177.00)
Sub-Function <b>64 - Operation &amp; Maintenance</b> Totals	\$0.00	\$0.00	\$49,377.50	\$225,532.00	\$10,355.00	(\$215,177.00)
Function <b>64 - Operation &amp; Maintenance</b> Totals	\$0.00	\$0.00	\$49,377.50	\$225,532.00	\$10,355.00	(\$215,177.00)
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
32-540-68-10-9-800-71139 - Compensation-ITRT	.00	.00	50,493.00	120,000.00	53,754.00	(66,246.00)
32-540-68-10-9-800-72100 - FICA	.00	.00	3,659.76	9,180.00	4,113.00	(5,067.00)
32-540-68-10-9-800-72210 - VRS Pension Contribution	.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	.00	.00	.00
32-540-68-10-9-800-72300 - Group Health and Dental Insurance	.00	.00	18,674.40	5,778.00	9,510.00	3,732.00
32-540-68-10-9-800-72400 - VRS Group Life Insurance	.00	.00	676.60	1,608.00	721.00	(887.00)
32-540-68-10-9-800-72510 - Hybrid Disability Insurance	.00	.00	120.20	.00	.00	.00
32-540-68-10-9-800-72750 - VRS Retiree Health Care Credit	.00	.00	611.00	1,452.00	651.00	(801.00)
Program <b>800 - Technology</b> Totals	\$0.00	\$0.00	\$82,626.86	\$157,962.00	\$77,683.00	(\$80,279.00)
Level <b>9 - District Wide</b> Totals	\$0.00	\$0.00	\$82,626.86	\$157,962.00	\$77,683.00	(\$80,279.00)
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$0.00	\$0.00	\$82,626.86	\$157,962.00	\$77,683.00	(\$80,279.00)
Function <b>68 - Technology</b> Totals	\$0.00	\$0.00	\$82,626.86	\$157,962.00	\$77,683.00	(\$80,279.00)
Locations <b>540 - CRRSA ESSER III 84.425U</b> Totals	\$0.00	\$0.00	\$1,016,797.34	\$2,413,332.00	\$1,509,290.00	(\$904,042.00)
Locations <b>550 - Goodwill YouthBuild 17.274</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b>						
Program <b>170 - Adult</b>						
32-550-61-10-7-170-71120 - Compensation-Instructional Salaries	.00	.00	2,100.00	22,662.00	.00	(22,662.00)
32-550-61-10-7-170-72100 - FICA	.00	.00	160.65	1,734.00	.00	(1,734.00)
Program <b>170 - Adult</b> Totals	\$0.00	\$0.00	\$2,260.65	\$24,396.00	\$0.00	(\$24,396.00)

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>550 - Goodwill YouthBuild 17.274</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b> Totals	\$0.00	\$0.00	\$2,260.65	\$24,396.00	\$0.00	(\$24,396.00)
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$0.00	\$0.00	\$2,260.65	\$24,396.00	\$0.00	(\$24,396.00)
Function <b>61 - Instruction</b> Totals	\$0.00	\$0.00	\$2,260.65	\$24,396.00	\$0.00	(\$24,396.00)
Locations <b>550 - Goodwill YouthBuild 17.274</b> Totals	\$0.00	\$0.00	\$2,260.65	\$24,396.00	\$0.00	(\$24,396.00)
Locations <b>570 - ARP Flow Thru 84.027X</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>120 - Special Education</b>						
32-570-61-10-2-120-71120 - Compensation-Instructional Salaries	.00	.00	36,308.01	.00	.00	.00
32-570-61-10-2-120-71151 - Compensation-Instructional Asst	.00	.00	4,702.23	.00	.00	.00
32-570-61-10-2-120-72100 - FICA	.00	.00	2,748.11	.00	.00	.00
32-570-61-10-2-120-72220 - VRS Hybrid Pension Contribution	.00	.00	6,238.50	.00	.00	.00
32-570-61-10-2-120-72300 - Group Health and Dental Insurance	.00	.00	6,717.28	.00	.00	.00
32-570-61-10-2-120-72400 - VRS Group Life Insurance	.00	.00	502.98	.00	.00	.00
32-570-61-10-2-120-72510 - Hybrid Disability Insurance	.00	.00	89.34	.00	.00	.00
32-570-61-10-2-120-72750 - VRS Retiree Health Care Credit	.00	.00	454.20	.00	.00	.00
32-570-61-10-2-120-73037 - Contractual Services - Other	.00	.00	12,697.50	.00	.00	.00
Program <b>120 - Special Education</b> Totals	\$0.00	\$0.00	\$70,458.15	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary</b> Totals	\$0.00	\$0.00	\$70,458.15	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b>						
Program <b>120 - Special Education</b>						
32-570-61-10-3-120-71120 - Compensation-Instructional Salaries	.00	.00	3,418.15	.00	.00	.00
32-570-61-10-3-120-72100 - FICA	.00	.00	261.51	.00	.00	.00
Program <b>120 - Special Education</b> Totals	\$0.00	\$0.00	\$3,679.66	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary</b> Totals	\$0.00	\$0.00	\$3,679.66	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$0.00	\$0.00	\$74,137.81	\$0.00	\$0.00	\$0.00
Function <b>61 - Instruction</b> Totals	\$0.00	\$0.00	\$74,137.81	\$0.00	\$0.00	\$0.00
Locations <b>570 - ARP Flow Thru 84.027X</b> Totals	\$0.00	\$0.00	\$74,137.81	\$0.00	\$0.00	\$0.00

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>580 - Emergency Connectivity 32.009</b>						
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
32-580-68-10-9-800-76545 - Technology Repair and Replace	.00	.00	648,725.00	.00	.00	.00
Program <b>800 - Technology</b> Totals	\$0.00	\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$0.00	\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$0.00	\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00
Function <b>68 - Technology</b> Totals	\$0.00	\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00
Locations <b>580 - Emergency Connectivity 32.009</b> Totals	\$0.00	\$0.00	\$648,725.00	\$0.00	\$0.00	\$0.00
Locations <b>581 - Emergency Connectivity II 32.009</b>						
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
32-581-68-10-9-800-76545 - Technology Repair and Replace	.00	.00	459,675.00	.00	.00	.00
Program <b>800 - Technology</b> Totals	\$0.00	\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$0.00	\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$0.00	\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00
Function <b>68 - Technology</b> Totals	\$0.00	\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00
Locations <b>581 - Emergency Connectivity II 32.009</b> Totals	\$0.00	\$0.00	\$459,675.00	\$0.00	\$0.00	\$0.00
Locations <b>590 - ARP Homeless II C&amp;Y 84.425W</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
32-590-61-10-4-110-76435 - Supplies - Instructional	.00	.00	.00	14,638.00	.00	(14,638.00)
Program <b>110 - Regular Instruction</b> Totals	\$0.00	\$0.00	\$0.00	\$14,638.00	\$0.00	(\$14,638.00)
Level <b>4 - Middle</b> Totals	\$0.00	\$0.00	\$0.00	\$14,638.00	\$0.00	(\$14,638.00)
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$0.00	\$0.00	\$0.00	\$14,638.00	\$0.00	(\$14,638.00)
Function <b>61 - Instruction</b> Totals	\$0.00	\$0.00	\$0.00	\$14,638.00	\$0.00	(\$14,638.00)



# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>590 - ARP Homeless II C&amp;Y 84.425W</b>						
Function <b>63 - Pupil Transportation</b>						
Sub-Function <b>63 - Pupil Transportation</b>						
Level <b>9 - District Wide</b>						
Program <b>320 - Vehicle Operation Services</b>						
32-590-63-63-9-320-71170 - Compensation-Bus Drivers	.00	.00	7,751.80	.00	.00	.00
32-590-63-63-9-320-72100 - FICA	.00	.00	593.01	.00	.00	.00
Program <b>320 - Vehicle Operation Services</b>	\$0.00	\$0.00	\$8,344.81	\$0.00	\$0.00	\$0.00
Totals						
Level <b>9 - District Wide</b> Totals	\$0.00	\$0.00	\$8,344.81	\$0.00	\$0.00	\$0.00
Sub-Function <b>63 - Pupil Transportation</b> Totals	\$0.00	\$0.00	\$8,344.81	\$0.00	\$0.00	\$0.00
Function <b>63 - Pupil Transportation</b> Totals	\$0.00	\$0.00	\$8,344.81	\$0.00	\$0.00	\$0.00
Locations <b>590 - ARP Homeless II C&amp;Y 84.425W</b> Totals	\$0.00	\$0.00	\$8,344.81	\$14,638.00	\$0.00	(\$14,638.00)
Locations <b>600 - ARP ESSER III Set-Aside 84.425U</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>166 - Before and After School Program</b>						
32-600-61-10-2-166-71120 - Compensation-Instructional Salaries	.00	.00	.00	.00	6,000.00	6,000.00
32-600-61-10-2-166-72100 - FICA	.00	.00	.00	.00	459.00	459.00
Program <b>166 - Before and After School</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$6,459.00	\$6,459.00
Program Totals						
Level <b>2 - Elementary</b> Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$6,459.00	\$6,459.00
Level <b>3 - Secondary</b>						
Program <b>166 - Before and After School Program</b>						
32-600-61-10-3-166-71120 - Compensation-Instructional Salaries	.00	.00	456.50	.00	.00	.00
32-600-61-10-3-166-72100 - FICA	.00	.00	34.92	.00	.00	.00
Program <b>166 - Before and After School</b>	\$0.00	\$0.00	\$491.42	\$0.00	\$0.00	\$0.00
Program Totals						
Level <b>3 - Secondary</b> Totals	\$0.00	\$0.00	\$491.42	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle</b>						
Program <b>166 - Before and After School Program</b>						
32-600-61-10-4-166-71120 - Compensation-Instructional Salaries	.00	.00	258.50	.00	.00	.00
32-600-61-10-4-166-72100 - FICA	.00	.00	19.79	.00	.00	.00
Program <b>166 - Before and After School</b>	\$0.00	\$0.00	\$278.29	\$0.00	\$0.00	\$0.00
Program Totals						

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>600 - ARP ESSER III Set-Aside 84.425U</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b> Totals	\$0.00	\$0.00	\$278.29	\$0.00	\$0.00	\$0.00
Level <b>6 - Summer</b>						
Program <b>165 - Addressing Unfinished Learning</b>						
32-600-61-10-6-165-71120 - Compensation-Instructional Salaries	.00	.00	12,302.50	.00	76,955.00	76,955.00
32-600-61-10-6-165-72100 - FICA	.00	.00	941.15	.00	5,888.00	5,888.00
32-600-61-10-6-165-73037 - Contractual Services - Other	.00	.00	30,963.00	.00	57,801.00	57,801.00
Program <b>165 - Addressing Unfinished Learning</b> Totals	\$0.00	\$0.00	\$44,206.65	\$0.00	\$140,644.00	\$140,644.00
Program <b>167 - Summer Programs</b>						
32-600-61-10-6-167-71120 - Compensation-Instructional Salaries	.00	.00	.00	.00	83,946.00	83,946.00
32-600-61-10-6-167-72100 - FICA	.00	.00	.00	.00	6,422.00	6,422.00
Program <b>167 - Summer Programs</b> Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$90,368.00	\$90,368.00
Level <b>6 - Summer</b> Totals	\$0.00	\$0.00	\$44,206.65	\$0.00	\$231,012.00	\$231,012.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$0.00	\$0.00	\$44,976.36	\$0.00	\$237,471.00	\$237,471.00
Function <b>61 - Instruction</b> Totals	\$0.00	\$0.00	\$44,976.36	\$0.00	\$237,471.00	\$237,471.00
Locations <b>600 - ARP ESSER III Set-Aside 84.425U</b> Totals	\$0.00	\$0.00	\$44,976.36	\$0.00	\$237,471.00	\$237,471.00
Locations <b>610 - ARPA CSLFRF Ventilation 21.027</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
32-610-64-64-9-420-73180 - Repair/Maint - Other Contracted	.00	.00	50,080.00	.00	.00	.00
Program <b>420 - Building Services</b> Totals	\$0.00	\$0.00	\$50,080.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$0.00	\$0.00	\$50,080.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>64 - Operation &amp; Maintenance</b> Totals	\$0.00	\$0.00	\$50,080.00	\$0.00	\$0.00	\$0.00
Function <b>64 - Operation &amp; Maintenance</b> Totals	\$0.00	\$0.00	\$50,080.00	\$0.00	\$0.00	\$0.00
Locations <b>610 - ARPA CSLFRF Ventilation 21.027</b> Totals	\$0.00	\$0.00	\$50,080.00	\$0.00	\$0.00	\$0.00

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>620 - ESSER II Postsecondary SpEd Supp</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>120 - Special Education</b>						
32-620-61-10-3-120-71120 - Compensation-Instructional Salaries	.00	.00	8,954.28	.00	.00	.00
32-620-61-10-3-120-72100 - FICA	.00	.00	664.70	.00	.00	.00
32-620-61-10-3-120-72210 - VRS Pension Contribution	.00	.00	1,079.10	.00	.00	.00
32-620-61-10-3-120-72220 - VRS Hybrid Pension Contribution	.00	.00	378.27	.00	.00	.00
32-620-61-10-3-120-72300 - Group Health and Dental Insurance	.00	.00	1,006.03	.00	.00	.00
32-620-61-10-3-120-72400 - VRS Group Life Insurance	.00	.00	117.50	.00	.00	.00
32-620-61-10-3-120-72510 - Hybrid Disability Insurance	.00	.00	5.40	.00	.00	.00
32-620-61-10-3-120-72750 - VRS Retiree Health Care Credit	.00	.00	106.10	.00	.00	.00
32-620-61-10-3-120-73280 - Therapeutic Service - Sp Ed - Speech Therapy	.00	.00	525.33	.00	.00	.00
Program <b>120 - Special Education Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,836.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>3 - Secondary Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,836.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sub-Function <b>10 - Classroom Instruction Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,836.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Function <b>61 - Instruction Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,836.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Locations <b>620 - ESSER II Postsecondary SpEd Supp Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,836.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Locations <b>640 - School-Based Health 93.354</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
32-640-62-62-9-222-71131 - Compensation-School Nurses	.00	.00	.00	.00	20,000.00	20,000.00
32-640-62-62-9-222-72100 - FICA	.00	.00	.00	.00	1,530.00	1,530.00
32-640-62-62-9-222-72210 - VRS Pension Contribution	.00	.00	.00	.00	3,324.00	3,324.00
32-640-62-62-9-222-72300 - Group Health and Dental Insurance	.00	.00	.00	.00	7,963.00	7,963.00
32-640-62-62-9-222-72400 - VRS Group Life Insurance	.00	.00	.00	.00	268.00	268.00
32-640-62-62-9-222-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	242.00	242.00
32-640-62-62-9-222-73037 - Contractual Services - Other	.00	.00	.00	.00	3,000.00	3,000.00
32-640-62-62-9-222-73255 - Professional Development	.00	.00	.00	.00	2,522.00	2,522.00
32-640-62-62-9-222-76045 - Furniture and Equip <\$5,000	.00	.00	.00	.00	1,151.00	1,151.00

# Grant Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>640 - School-Based Health 93.354</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
Program <b>222 - Health Services</b> Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00
Level <b>9 - District Wide</b> Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00
Sub-Function <b>62 - Admin, Attend. &amp; Health</b> Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00
Function <b>62 - Administration, Attend. &amp; Health</b> Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00
Locations <b>640 - School-Based Health 93.354</b> Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00
<b>EXPENSE TOTALS</b>	\$2,118,568.21	\$3,589,500.60	\$6,861,975.37	\$5,650,323.00	\$3,858,581.00	(\$1,791,742.00)
Fund <b>32 - School Grants Fund</b> Totals						
<b>REVENUE TOTALS</b>	\$2,118,568.21	\$3,589,500.60	\$6,861,975.37	\$5,650,323.00	\$3,858,581.00	(\$1,791,742.00)
<b>EXPENSE TOTALS</b>	\$2,118,568.21	\$3,589,500.60	\$6,861,975.37	\$5,650,323.00	\$3,858,581.00	(\$1,791,742.00)
Fund <b>32 - School Grants Fund</b> Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Grand Totals						
<b>REVENUE GRAND TOTALS</b>	\$2,118,568.21	\$3,589,500.60	\$6,861,975.37	\$5,650,323.00	\$3,858,581.00	(\$1,791,742.00)
<b>EXPENSE GRAND TOTALS</b>	\$2,118,568.21	\$3,589,500.60	\$6,861,975.37	\$5,650,323.00	\$3,858,581.00	(\$1,791,742.00)
Net Grand Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



# Cafeteria Fund

# Back of Tab

The **Cafeteria Fund** accounts for all of the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The Cafeteria budget was privatized (Aramark) in July 2014 and does not receive any contributions from the City of Salem. The majority of funding comes from the sales of breakfasts and lunches to students and staff, in addition to federal reimbursements for students qualifying for free and reduced lunches. The Cafeteria Fund revenue has an increase of \$260,243 due in part to an anticipated increase in participation, current revenues and food cost trends. The Healthy Hunger Free Kids Act of 2010 requires that school lunch prices be evaluated annually until the price charged for a full pay student reaches the difference in what the federal lunch program reimburses for a free lunch and what they reimburse for a full pay lunch. The chart below shows meal prices over the last five years.

<u>Meal Prices:</u>	<u>FY19-20</u>	<u>FY20-21</u>	<u>FY21-22</u>	<u>FY22-23</u>	<u>FY23-24</u>
Elementary Breakfast	1.25	1.25	1.25	1.25	1.30
Elementary Lunch*	2.60	2.70	2.70	2.70	2.80
Middle/High Breakfast	1.25	1.25	1.25	1.25	1.30
Middle/High Lunch*	2.80	2.90	2.90	2.90	3.00
Reduced Breakfast (set by Fed. Gov't)	0.30	0.30	0.30	0.00	0.00
Reduced Lunch (set by Fed. Gov't)	0.40	0.40	0.40	0.00	0.00
Adult Breakfast	1.55	2.30	2.30	2.35	2.35
Adult Lunch	3.25	3.85	3.85	4.05	4.15
Milk	0.50	0.50	0.50	0.50	0.50

\* Federally mandated rate increases.



Salem City Schools

Cafeteria Fund Summary by Revenue Source and Expenditures by Object

FY 2023-24

	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Budget	Increase (Decrease)	FY25 Forecast	FY26 Forecast	FY27 Forecast
<b>Revenues:</b>									
State	\$ 38,054	\$ 18,084	\$ 35,968	\$ 47,110	\$ 57,712	\$ 10,602	\$ 57,712	\$ 57,712	\$ 57,712
Federal	1,361,400	1,559,401	2,756,519	1,131,902	1,533,601	401,699	1,579,609	1,626,997	1,675,807
Pupil, Adult & Other Sales	569,747	62,275	113,071	834,554	679,496	(155,058)	679,496	676,099	672,718
Other	12,858	10,628	17,414	11,887	14,887	3,000	14,887	14,887	14,887
<b>Total revenues</b>	<b>1,982,059</b>	<b>1,650,388</b>	<b>2,922,972</b>	<b>2,025,453</b>	<b>2,285,696</b>	<b>260,243</b>	<b>2,331,704</b>	<b>2,375,695</b>	<b>2,421,124</b>
<b>Expenditures:</b>									
Personnel	704,076	793,760	838,088	848,834	895,980	47,146	922,859	960,545	999,362
Benefits	147,849	224,048	245,459	303,337	317,461	14,124	309,858	316,104	322,609
Purchased Services	183,854	209,787	224,063	205,042	254,937	49,895	251,297	251,297	251,297
Internal Services	-	-	-	-	-	-	-	-	-
Other Charges	-	-	228	-	-	-	-	-	-
Food Products	744,011	499,396	914,322	599,963	742,163	142,200	772,432	771,902	771,404
Materials and Supplies	107,684	98,614	107,503	68,277	75,155	6,878	75,258	75,846	76,452
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	8,345	26,647	25,348	-	-	-	-	-	-
Other Uses of Funds	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>1,895,819</b>	<b>1,852,252</b>	<b>2,355,011</b>	<b>2,025,453</b>	<b>2,285,696</b>	<b>260,243</b>	<b>2,331,704</b>	<b>2,375,695</b>	<b>2,421,124</b>
Revenues over expenditures	86,240	(201,864)	567,961	-	-	-	-	-	-
Fund balance at beginning of year	636,903	723,143	521,279	1,089,240	1,089,240	-	1,089,240	1,089,240	1,089,240
Fund balance at end of year	\$ 723,143	\$ 521,279	\$ 1,089,240	\$ 1,089,240	\$ 1,089,240	\$ -	\$ 1,089,240	\$ 1,089,240	\$ 1,089,240

Forecasted budgets are based on the following assumptions:

- Revenue based on no increase in state aid, 3% increase in federal aid, and a decrease in pupil sales from FY25 to FY27 due to declining participation.
- Expenditure estimates based on anticipated revenue collections.
- The projected years are not provided for budget planning purposes, but only as an estimate for future outlook.



# Cafeteria Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
<b>REVENUE</b>						
Locations <b>111 - Salem High School</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-111-65-65-9-510-61118 - State School Lunch Program	4,241.09	4,267.79	4,859.10	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	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	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
33-111-65-65-9-510-62365 - Supply Chain Assistance 10.555	.00	.00	14,576.84	.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	.00	.00	.00
33-111-65-65-9-510-62390 - School Breakfast Program 10.553	30,721.45	.00	96,548.29	.00	.00	.00
33-111-65-65-9-510-62391 - School Breakfast Program 10.553 - CARES	2,993.18	.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
33-111-65-65-9-510-62398 - Summer Food Service Program 10.559 - CARES	.00	314,050.83	.00	.00	.00	.00
33-111-65-65-9-510-63030 - Sale of Breakfasts	7,068.89	90.75	.00	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	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	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	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	300.00	300.00	.00
33-111-65-65-9-510-63045 - Catering/Special Events	3,167.20	7,207.97	6,785.54	7,087.00	7,087.00	.00
33-111-65-65-9-510-63050 - Miscellaneous Income	.00	2,000.00	.00	.00	.00	.00
33-111-65-65-9-510-63801 - Interest Income	1,385.62	288.55	326.62	500.00	1,000.00	500.00
Program <b>510 - School Food Services</b> Totals	<b>\$396,965.34</b>	<b>\$388,026.96</b>	<b>\$767,567.31</b>	<b>\$657,684.00</b>	<b>\$732,705.00</b>	<b>\$75,021.00</b>
Level <b>9 - District Wide</b> Totals	<b>\$396,965.34</b>	<b>\$388,026.96</b>	<b>\$767,567.31</b>	<b>\$657,684.00</b>	<b>\$732,705.00</b>	<b>\$75,021.00</b>
Sub-Function <b>65 - Food Services</b> Totals	<b>\$396,965.34</b>	<b>\$388,026.96</b>	<b>\$767,567.31</b>	<b>\$657,684.00</b>	<b>\$732,705.00</b>	<b>\$75,021.00</b>
Function <b>65 - Food Services</b> Totals	<b>\$396,965.34</b>	<b>\$388,026.96</b>	<b>\$767,567.31</b>	<b>\$657,684.00</b>	<b>\$732,705.00</b>	<b>\$75,021.00</b>
Locations <b>111 - Salem High School</b> Totals	<b>\$396,965.34</b>	<b>\$388,026.96</b>	<b>\$767,567.31</b>	<b>\$657,684.00</b>	<b>\$732,705.00</b>	<b>\$75,021.00</b>

# Cafeteria Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
<b>REVENUE</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-112-65-65-9-510-61118 - State School Lunch Program	4,770.51	4,703.06	4,919.38	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	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
33-112-65-65-9-510-62360 - Natl School Lunch Program 10.555	124,488.64	.00	425,389.15	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
33-112-65-65-9-510-62365 - Supply Chain Assistance 10.555	.00	.00	15,210.62	.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	.00	.00	.00
33-112-65-65-9-510-62391 - School Breakfast Program 10.553 - CARES	2,264.73	.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
33-112-65-65-9-510-62397 - Summer Food Service Program 10.559	21,895.47	55,801.06	85,461.44	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
33-112-65-65-9-510-63030 - Sale of Breakfasts	3,039.89	4.02	.00	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	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	78,833.00	80,245.00	1,412.00
33-112-65-65-9-510-63037 - Sale - Adult	4,025.01	3,348.01	1,020.56	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	300.00	300.00	.00
33-112-65-65-9-510-63801 - Interest Income	1,385.62	288.55	326.62	500.00	1,000.00	500.00
Program <b>510 - School Food Services</b> Totals	<b>\$458,978.38</b>	<b>\$374,287.65</b>	<b>\$665,357.22</b>	<b>\$501,346.00</b>	<b>\$532,713.00</b>	<b>\$31,367.00</b>
Level <b>9 - District Wide</b> Totals	<b>\$458,978.38</b>	<b>\$374,287.65</b>	<b>\$665,357.22</b>	<b>\$501,346.00</b>	<b>\$532,713.00</b>	<b>\$31,367.00</b>
Sub-Function <b>65 - Food Services</b> Totals	<b>\$458,978.38</b>	<b>\$374,287.65</b>	<b>\$665,357.22</b>	<b>\$501,346.00</b>	<b>\$532,713.00</b>	<b>\$31,367.00</b>
Function <b>65 - Food Services</b> Totals	<b>\$458,978.38</b>	<b>\$374,287.65</b>	<b>\$665,357.22</b>	<b>\$501,346.00</b>	<b>\$532,713.00</b>	<b>\$31,367.00</b>
Locations <b>112 - Andrew Lewis Middle School</b> Totals	<b>\$458,978.38</b>	<b>\$374,287.65</b>	<b>\$665,357.22</b>	<b>\$501,346.00</b>	<b>\$532,713.00</b>	<b>\$31,367.00</b>

# Cafeteria Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
<b>REVENUE</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-113-65-65-9-510-61118 - State School Lunch Program	2,701.37	2,430.60	3,430.19	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	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
33-113-65-65-9-510-62360 - Natl School Lunch Program 10.555	72,226.90	.00	225,928.20	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
33-113-65-65-9-510-62365 - Supply Chain Assistance 10.555	.00	.00	10,140.41	.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	.00	.00	.00
33-113-65-65-9-510-62391 - School Breakfast Program 10.553 - CARES	2,240.90	.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
33-113-65-65-9-510-62397 - Summer Food Service Program 10.559	520.13	48,225.17	15,290.80	.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
33-113-65-65-9-510-63030 - Sale of Breakfasts	4,819.29	6.52	.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	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	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	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	300.00	300.00	.00
33-113-65-65-9-510-63045 - Catering/Special Events	216.49	.00	49.11	.00	.00	.00
33-113-65-65-9-510-63801 - Interest Income	1,385.62	288.55	326.62	500.00	1,000.00	500.00
Program <b>510 - School Food Services</b> Totals	<b>\$302,122.38</b>	<b>\$273,782.88</b>	<b>\$383,924.46</b>	<b>\$223,192.00</b>	<b>\$329,333.00</b>	<b>\$106,141.00</b>
Level <b>9 - District Wide</b> Totals	<b>\$302,122.38</b>	<b>\$273,782.88</b>	<b>\$383,924.46</b>	<b>\$223,192.00</b>	<b>\$329,333.00</b>	<b>\$106,141.00</b>
Sub-Function <b>65 - Food Services</b> Totals	<b>\$302,122.38</b>	<b>\$273,782.88</b>	<b>\$383,924.46</b>	<b>\$223,192.00</b>	<b>\$329,333.00</b>	<b>\$106,141.00</b>
Function <b>65 - Food Services</b> Totals	<b>\$302,122.38</b>	<b>\$273,782.88</b>	<b>\$383,924.46</b>	<b>\$223,192.00</b>	<b>\$329,333.00</b>	<b>\$106,141.00</b>
Locations <b>113 - Carver Elementary</b> Totals	<b>\$302,122.38</b>	<b>\$273,782.88</b>	<b>\$383,924.46</b>	<b>\$223,192.00</b>	<b>\$329,333.00</b>	<b>\$106,141.00</b>

# Cafeteria Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
<b>REVENUE</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-114-65-65-9-510-61118 - State School Lunch Program	2,212.49	2,054.86	2,263.74	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	1,891.00	3,748.00	1,857.00
33-114-65-65-9-510-62360 - Natl School Lunch Program 10.555	42,047.02	.00	190,634.99	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
33-114-65-65-9-510-62365 - Supply Chain Assistance 10.555	.00	.00	6,971.53	.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	.00	.00	.00
33-114-65-65-9-510-62391 - School Breakfast Program 10.553 - CARES	1,190.91	.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
33-114-65-65-9-510-62398 - Summer Food Service Program 10.559 - CARES	124,897.18	150,363.19	.00	.00	.00	.00
33-114-65-65-9-510-63030 - Sale of Breakfasts	4,105.08	15.73	.00	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	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	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	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	300.00	300.00	.00
33-114-65-65-9-510-63801 - Interest Income	1,385.61	288.55	326.62	500.00	1,000.00	500.00
Program <b>510 - School Food Services</b> Totals	\$269,055.58	\$176,404.38	\$317,684.10	\$208,735.00	\$242,824.00	\$34,089.00
Level <b>9 - District Wide</b> Totals	\$269,055.58	\$176,404.38	\$317,684.10	\$208,735.00	\$242,824.00	\$34,089.00
Sub-Function <b>65 - Food Services</b> Totals	\$269,055.58	\$176,404.38	\$317,684.10	\$208,735.00	\$242,824.00	\$34,089.00
Function <b>65 - Food Services</b> Totals	\$269,055.58	\$176,404.38	\$317,684.10	\$208,735.00	\$242,824.00	\$34,089.00
Locations <b>114 - West Salem Elementary</b> Totals	\$269,055.58	\$176,404.38	\$317,684.10	\$208,735.00	\$242,824.00	\$34,089.00
Locations <b>115 - South Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-115-65-65-9-510-61118 - State School Lunch Program	2,231.46	1,938.39	2,808.48	4,059.00	3,518.00	(541.00)

# Cafeteria Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 33 - School Cafeteria Fund</b>						
<b>REVENUE</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-115-65-65-9-510-61351 - State School Breakfast Incentive Grant	1,414.60	.00	1,968.23	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	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
33-115-65-65-9-510-62365 - Supply Chain Assistance 10.555	.00	.00	8,872.87	.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	.00	.00	.00
33-115-65-65-9-510-62391 - School Breakfast Program 10.553 - CARES	999.05	.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
33-115-65-65-9-510-62397 - Summer Food Service Program 10.559	520.13	42,106.37	55,375.00	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
33-115-65-65-9-510-63030 - Sale of Breakfasts	3,594.50	12.02	.00	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	43,433.00	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	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	2,818.00	2,745.00	(73.00)
33-115-65-65-9-510-63040 - Rebate Income	757.48	1,138.61	1,432.60	300.00	300.00	.00
33-115-65-65-9-510-63801 - Interest Income	1,385.61	288.55	326.62	500.00	1,000.00	500.00
Program <b>510 - School Food Services</b> Totals	\$274,930.36	\$221,554.55	\$364,774.31	\$236,090.00	\$221,716.00	(\$14,374.00)
Level <b>9 - District Wide</b> Totals	\$274,930.36	\$221,554.55	\$364,774.31	\$236,090.00	\$221,716.00	(\$14,374.00)
Sub-Function <b>65 - Food Services</b> Totals	\$274,930.36	\$221,554.55	\$364,774.31	\$236,090.00	\$221,716.00	(\$14,374.00)
Function <b>65 - Food Services</b> Totals	\$274,930.36	\$221,554.55	\$364,774.31	\$236,090.00	\$221,716.00	(\$14,374.00)
Locations <b>115 - South Salem Elementary</b> Totals	\$274,930.36	\$221,554.55	\$364,774.31	\$236,090.00	\$221,716.00	(\$14,374.00)
Locations <b>116 - East Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-116-65-65-9-510-61118 - State School Lunch Program	2,695.72	2,689.37	2,546.61	4,059.00	3,518.00	(541.00)

# Cafeteria Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
<b>REVENUE</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-116-65-65-9-510-61351 - State School Breakfast Incentive Grant	3,300.66	.00	2,876.72	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
33-116-65-65-9-510-62360 - Natl School Lunch Program 10.555	85,104.87	.00	241,520.44	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
33-116-65-65-9-510-62365 - Supply Chain Assistance 10.555	.00	.00	7,605.31	.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	.00	.00	.00
33-116-65-65-9-510-62391 - School Breakfast Program 10.553 - CARES	2,832.27	.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
33-116-65-65-9-510-62397 - Summer Food Service Program 10.559	.00	917.84	.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
33-116-65-65-9-510-62400 - NSLP Equipment Grant 10.579	.00	.00	14,790.00	.00	.00	.00
33-116-65-65-9-510-63020 - Sale Of Property/Equipment	.00	.00	509.00	.00	.00	.00
33-116-65-65-9-510-63030 - Sale of Breakfasts	7,500.28	68.34	.00	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	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	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	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	300.00	300.00	.00
33-116-65-65-9-510-63801 - Interest Income	1,385.64	288.41	326.63	500.00	1,000.00	500.00
Program <b>510 - School Food Services</b> Totals	\$280,007.01	\$216,331.74	\$423,664.38	\$198,406.00	\$226,405.00	\$27,999.00
Level <b>9 - District Wide</b> Totals	\$280,007.01	\$216,331.74	\$423,664.38	\$198,406.00	\$226,405.00	\$27,999.00
Sub-Function <b>65 - Food Services</b> Totals	\$280,007.01	\$216,331.74	\$423,664.38	\$198,406.00	\$226,405.00	\$27,999.00
Function <b>65 - Food Services</b> Totals	\$280,007.01	\$216,331.74	\$423,664.38	\$198,406.00	\$226,405.00	\$27,999.00
Locations <b>116 - East Salem Elementary</b> Totals	\$280,007.01	\$216,331.74	\$423,664.38	\$198,406.00	\$226,405.00	\$27,999.00
<b>REVENUE TOTALS</b>	\$1,982,059.05	\$1,650,388.16	\$2,922,971.78	\$2,025,453.00	\$2,285,696.00	\$260,243.00

# Cafeteria Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
<b>EXPENSE</b>						
Locations <b>111 - Salem High School</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-111-65-65-9-510-71192 - Compensation-Cafeteria	180,917.61	200,253.46	215,751.24	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	5,500.00	3,500.00	(2,000.00)
33-111-65-65-9-510-71520 - Compensation-Substitutes	1,485.68	.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	.00	.00	.00
33-111-65-65-9-510-72100 - FICA	14,231.29	16,678.67	18,719.60	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	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	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	1,011.00	1,464.00	453.00
33-111-65-65-9-510-72750 - VRS Retiree Health Care Credit	645.80	599.70	838.10	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
33-111-65-65-9-510-73020 - Commodity Storage Services	2,410.29	3,174.38	3,239.83	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	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	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	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
33-111-65-65-9-510-75850 - Bank Charges	.00	.00	20.00	.00	.00	.00
33-111-65-65-9-510-76088 - Special Events Costs	.00	2,000.00	.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	17,750.00	21,479.00	3,729.00
33-111-65-65-9-510-76120 - Food Products	225,181.06	103,181.49	164,098.80	205,558.00	236,150.00	30,592.00
33-111-65-65-9-510-76550 - Uniforms	1,273.70	1,024.63	573.54	2,593.00	2,573.00	(20.00)
33-111-65-65-9-510-78020 - Furniture & Equipment >\$5,000	.00	.00	10,557.65	.00	.00	.00
Program <b>510 - School Food Services Totals</b>	<b>\$537,484.24</b>	<b>\$440,991.73</b>	<b>\$529,515.54</b>	<b>\$728,109.00</b>	<b>\$832,383.00</b>	<b>\$104,274.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$537,484.24</b>	<b>\$440,991.73</b>	<b>\$529,515.54</b>	<b>\$728,109.00</b>	<b>\$832,383.00</b>	<b>\$104,274.00</b>
Sub-Function <b>65 - Food Services Totals</b>	<b>\$537,484.24</b>	<b>\$440,991.73</b>	<b>\$529,515.54</b>	<b>\$728,109.00</b>	<b>\$832,383.00</b>	<b>\$104,274.00</b>
Function <b>65 - Food Services Totals</b>	<b>\$537,484.24</b>	<b>\$440,991.73</b>	<b>\$529,515.54</b>	<b>\$728,109.00</b>	<b>\$832,383.00</b>	<b>\$104,274.00</b>
Locations <b>111 - Salem High School Totals</b>	<b>\$537,484.24</b>	<b>\$440,991.73</b>	<b>\$529,515.54</b>	<b>\$728,109.00</b>	<b>\$832,383.00</b>	<b>\$104,274.00</b>

# Cafeteria Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
<b>EXPENSE</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-112-65-65-9-510-71192 - Compensation-Cafeteria	136,024.34	161,708.90	147,715.11	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	2,000.00	2,000.00	.00
33-112-65-65-9-510-71520 - Compensation-Substitutes	.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	.00	.00	.00
33-112-65-65-9-510-72100 - FICA	11,865.74	14,670.98	13,920.05	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	2,399.00	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	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	306.00	347.00	41.00
33-112-65-65-9-510-72600 - Unemployment Compensation	133.45	2,217.40	.00	.00	.00	.00
33-112-65-65-9-510-72750 - VRS Retiree Health Care Credit	95.40	115.49	245.80	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	4,000.00	4,000.00	.00
33-112-65-65-9-510-73037 - Contractual Services - Other	19,152.11	22,225.86	18,166.30	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	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	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
33-112-65-65-9-510-76110 - Supplies - Operational	19,230.90	16,284.95	17,350.89	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	143,687.00	175,198.00	31,511.00
33-112-65-65-9-510-76550 - Uniforms	2,528.21	834.29	573.42	1,842.00	1,875.00	33.00
33-112-65-65-9-510-78020 - Furniture & Equipment >\$,000	.00	9,597.00	.00	.00	.00	.00
Program <b>510 - School Food Services Totals</b>	<b>\$411,009.99</b>	<b>\$364,201.52</b>	<b>\$424,272.18</b>	<b>\$459,424.00</b>	<b>\$522,615.00</b>	<b>\$63,191.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$411,009.99</b>	<b>\$364,201.52</b>	<b>\$424,272.18</b>	<b>\$459,424.00</b>	<b>\$522,615.00</b>	<b>\$63,191.00</b>
Sub-Function <b>65 - Food Services Totals</b>	<b>\$411,009.99</b>	<b>\$364,201.52</b>	<b>\$424,272.18</b>	<b>\$459,424.00</b>	<b>\$522,615.00</b>	<b>\$63,191.00</b>
Function <b>65 - Food Services Totals</b>	<b>\$411,009.99</b>	<b>\$364,201.52</b>	<b>\$424,272.18</b>	<b>\$459,424.00</b>	<b>\$522,615.00</b>	<b>\$63,191.00</b>
Locations <b>112 - Andrew Lewis Middle School Totals</b>	<b>\$411,009.99</b>	<b>\$364,201.52</b>	<b>\$424,272.18</b>	<b>\$459,424.00</b>	<b>\$522,615.00</b>	<b>\$63,191.00</b>



# Cafeteria Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
<b>EXPENSE</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-113-65-65-9-510-71192 - Compensation-Cafeteria	93,959.60	108,406.11	112,747.22	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	1,500.00	1,500.00	.00
33-113-65-65-9-510-71520 - Compensation-Substitutes	.00	.00	211.20	573.00	343.00	(230.00)
33-113-65-65-9-510-72100 - FICA	7,507.89	10,598.42	11,723.38	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	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	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	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	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	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	6,000.00	8,000.00	2,000.00
33-113-65-65-9-510-75850 - Bank Charges	.00	.00	110.00	.00	.00	.00
33-113-65-65-9-510-76110 - Supplies - Operational	15,794.57	14,451.85	16,365.90	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	67,773.00	88,308.00	20,535.00
33-113-65-65-9-510-76550 - Uniforms	1,264.87	667.69	573.39	885.00	882.00	(3.00)
Program <b>510 - School Food Services Totals</b>	<b>\$253,881.40</b>	<b>\$281,320.03</b>	<b>\$344,229.11</b>	<b>\$216,462.00</b>	<b>\$248,756.00</b>	<b>\$32,294.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$253,881.40</b>	<b>\$281,320.03</b>	<b>\$344,229.11</b>	<b>\$216,462.00</b>	<b>\$248,756.00</b>	<b>\$32,294.00</b>
Sub-Function <b>65 - Food Services Totals</b>	<b>\$253,881.40</b>	<b>\$281,320.03</b>	<b>\$344,229.11</b>	<b>\$216,462.00</b>	<b>\$248,756.00</b>	<b>\$32,294.00</b>
Function <b>65 - Food Services Totals</b>	<b>\$253,881.40</b>	<b>\$281,320.03</b>	<b>\$344,229.11</b>	<b>\$216,462.00</b>	<b>\$248,756.00</b>	<b>\$32,294.00</b>
Locations <b>113 - Carver Elementary Totals</b>	<b>\$253,881.40</b>	<b>\$281,320.03</b>	<b>\$344,229.11</b>	<b>\$216,462.00</b>	<b>\$248,756.00</b>	<b>\$32,294.00</b>
Locations <b>114 - West Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-114-65-65-9-510-71192 - Compensation-Cafeteria	88,963.43	98,427.49	114,535.07	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	1,500.00	1,500.00	.00
33-114-65-65-9-510-71520 - Compensation-Substitutes	.00	.00	40.65	536.00	327.00	(209.00)
33-114-65-65-9-510-72100 - FICA	6,922.52	9,674.33	11,741.31	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	1,960.00	1,960.00	.00

# Cafeteria Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 33 - School Cafeteria Fund</b>						
<b>EXPENSE</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-114-65-65-9-510-72300 - Group Health and Dental Insurance	2,159.02	13,743.20	16,807.65	7,707.00	7,900.00	193.00
33-114-65-65-9-510-72600 - Unemployment Compensation	.00	2,627.63	.00	.00	.00	.00
33-114-65-65-9-510-73020 - Commodity Storage Services	1,640.76	1,442.93	1,585.07	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	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	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	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
33-114-65-65-9-510-76055 - Machines, Equipment and Tools < \$5,000	.00	800.00	.00	.00	.00	.00
33-114-65-65-9-510-76110 - Supplies - Operational	10,277.64	15,735.26	16,047.57	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	63,173.00	84,788.00	21,615.00
33-114-65-65-9-510-76550 - Uniforms	1,272.54	596.31	1,930.03	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
Program <b>510 - School Food Services Totals</b>	<b>\$203,559.06</b>	<b>\$258,219.74</b>	<b>\$342,352.18</b>	<b>\$202,945.00</b>	<b>\$238,282.00</b>	<b>\$35,337.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$203,559.06</b>	<b>\$258,219.74</b>	<b>\$342,352.18</b>	<b>\$202,945.00</b>	<b>\$238,282.00</b>	<b>\$35,337.00</b>
Sub-Function <b>65 - Food Services Totals</b>	<b>\$203,559.06</b>	<b>\$258,219.74</b>	<b>\$342,352.18</b>	<b>\$202,945.00</b>	<b>\$238,282.00</b>	<b>\$35,337.00</b>
Function <b>65 - Food Services Totals</b>	<b>\$203,559.06</b>	<b>\$258,219.74</b>	<b>\$342,352.18</b>	<b>\$202,945.00</b>	<b>\$238,282.00</b>	<b>\$35,337.00</b>
Locations <b>114 - West Salem Elementary Totals</b>	<b>\$203,559.06</b>	<b>\$258,219.74</b>	<b>\$342,352.18</b>	<b>\$202,945.00</b>	<b>\$238,282.00</b>	<b>\$35,337.00</b>
Locations <b>115 - South Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-115-65-65-9-510-71192 - Compensation-Cafeteria	98,221.79	104,674.49	114,817.66	94,663.00	77,233.00	(17,430.00)
33-115-65-65-9-510-71200 - Compensation-OT	771.39	218.76	1,678.78	1,500.00	1,500.00	.00
33-115-65-65-9-510-71520 - Compensation-Substitutes	36.06	79.89	209.60	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
33-115-65-65-9-510-72100 - FICA	5,955.75	9,964.84	12,721.74	19,134.00	18,051.00	(1,083.00)

# Cafeteria Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
<b>Fund 33 - School Cafeteria Fund</b>						
<b>EXPENSE</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-115-65-65-9-510-72210 - VRS Pension Contribution	1,800.08	2,333.35	2,415.36	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	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	254.00	.00	(254.00)
33-115-65-65-9-510-72600 - Unemployment Compensation	171.72	.00	.00	.00	.00	.00
33-115-65-65-9-510-72750 - VRS Retiree Health Care Credit	81.60	98.83	204.10	210.00	.00	(210.00)
33-115-65-65-9-510-73020 - Commodity Storage Services	1,898.40	1,706.86	1,676.05	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	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	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	6,000.00	6,000.00	.00
33-115-65-65-9-510-76110 - Supplies - Operational	14,104.81	14,518.09	17,630.67	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	59,886.00	78,118.00	18,232.00
33-115-65-65-9-510-76550 - Uniforms	1,269.27	596.28	573.39	785.00	765.00	(20.00)
Program <b>510 - School Food Services</b> Totals	<b>\$250,449.98</b>	<b>\$252,517.41</b>	<b>\$352,857.83</b>	<b>\$224,512.00</b>	<b>\$219,335.00</b>	<b>(\$5,177.00)</b>
Level <b>9 - District Wide</b> Totals	<b>\$250,449.98</b>	<b>\$252,517.41</b>	<b>\$352,857.83</b>	<b>\$224,512.00</b>	<b>\$219,335.00</b>	<b>(\$5,177.00)</b>
Sub-Function <b>65 - Food Services</b> Totals	<b>\$250,449.98</b>	<b>\$252,517.41</b>	<b>\$352,857.83</b>	<b>\$224,512.00</b>	<b>\$219,335.00</b>	<b>(\$5,177.00)</b>
Function <b>65 - Food Services</b> Totals	<b>\$250,449.98</b>	<b>\$252,517.41</b>	<b>\$352,857.83</b>	<b>\$224,512.00</b>	<b>\$219,335.00</b>	<b>(\$5,177.00)</b>
Locations <b>115 - South Salem Elementary</b> Totals	<b>\$250,449.98</b>	<b>\$252,517.41</b>	<b>\$352,857.83</b>	<b>\$224,512.00</b>	<b>\$219,335.00</b>	<b>(\$5,177.00)</b>
Locations <b>116 - East Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-116-65-65-9-510-71192 - Compensation-Cafeteria	94,334.35	102,776.24	114,953.66	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	1,500.00	1,500.00	.00
33-116-65-65-9-510-71520 - Compensation-Substitutes	.00	.00	1,038.61	509.00	304.00	(205.00)
33-116-65-65-9-510-72100 - FICA	7,573.84	9,848.94	12,048.94	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	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	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	2,000.00	2,000.00	.00

# Cafeteria Fund Budget

Budget Year 2024

G/L Account - Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2024 City Council/Board Approval	Difference Vs2023 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
<b>EXPENSE</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-116-65-65-9-510-73037 - Contractual Services - Other	19,316.78	21,327.27	18,139.18	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	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	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
33-116-65-65-9-510-76110 - Supplies - Operational	20,052.48	13,159.51	17,516.81	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	59,886.00	79,601.00	19,715.00
33-116-65-65-9-510-76550 - Uniforms	1,269.28	667.69	573.40	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
Program <b>510 - School Food Services Totals</b>	<b>\$239,434.61</b>	<b>\$255,001.13</b>	<b>\$361,783.65</b>	<b>\$194,001.00</b>	<b>\$224,325.00</b>	<b>\$30,324.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$239,434.61</b>	<b>\$255,001.13</b>	<b>\$361,783.65</b>	<b>\$194,001.00</b>	<b>\$224,325.00</b>	<b>\$30,324.00</b>
Sub-Function <b>65 - Food Services Totals</b>	<b>\$239,434.61</b>	<b>\$255,001.13</b>	<b>\$361,783.65</b>	<b>\$194,001.00</b>	<b>\$224,325.00</b>	<b>\$30,324.00</b>
Function <b>65 - Food Services Totals</b>	<b>\$239,434.61</b>	<b>\$255,001.13</b>	<b>\$361,783.65</b>	<b>\$194,001.00</b>	<b>\$224,325.00</b>	<b>\$30,324.00</b>
Locations <b>116 - East Salem Elementary Totals</b>	<b>\$239,434.61</b>	<b>\$255,001.13</b>	<b>\$361,783.65</b>	<b>\$194,001.00</b>	<b>\$224,325.00</b>	<b>\$30,324.00</b>
<b>EXPENSE TOTALS</b>	<b>\$1,895,819.28</b>	<b>\$1,852,251.56</b>	<b>\$2,355,010.49</b>	<b>\$2,025,453.00</b>	<b>\$2,285,696.00</b>	<b>\$260,243.00</b>
Fund <b>33 - School Cafeteria Fund Totals</b>						
<b>REVENUE TOTALS</b>	<b>\$1,982,059.05</b>	<b>\$1,650,388.16</b>	<b>\$2,922,971.78</b>	<b>\$2,025,453.00</b>	<b>\$2,285,696.00</b>	<b>\$260,243.00</b>
<b>EXPENSE TOTALS</b>	<b>\$1,895,819.28</b>	<b>\$1,852,251.56</b>	<b>\$2,355,010.49</b>	<b>\$2,025,453.00</b>	<b>\$2,285,696.00</b>	<b>\$260,243.00</b>
Fund <b>33 - School Cafeteria Fund Totals</b>	<b>\$86,239.77</b>	<b>(\$201,863.40)</b>	<b>\$567,961.29</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Net Grand Totals						
<b>REVENUE GRAND TOTALS</b>	<b>\$1,982,059.05</b>	<b>\$1,650,388.16</b>	<b>\$2,922,971.78</b>	<b>\$2,025,453.00</b>	<b>\$2,285,696.00</b>	<b>\$260,243.00</b>
<b>EXPENSE GRAND TOTALS</b>	<b>\$1,895,819.28</b>	<b>\$1,852,251.56</b>	<b>\$2,355,010.49</b>	<b>\$2,025,453.00</b>	<b>\$2,285,696.00</b>	<b>\$260,243.00</b>
Net Grand Totals	<b>\$86,239.77</b>	<b>(\$201,863.40)</b>	<b>\$567,961.29</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



# Capital Improvement Plan

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The Capital Improvement Plan (CIP) development is a collaborative process. Input is gathered from a variety of sources. At the building level, principals and teachers identified needs of the building in priority order. A committee comprised of school and central office level administrators, met and reviewed the individual requests and determine which projects would be included in the proposed plan to be presented to the School Board for consideration and adoption. The most recent CIP was approved by the School Board on October 11, 2022 and reflects total school capital projects of \$12.5 million. The CIP represents the priority projects for the next six years.

Capital Improvement Plan projects are budgeted when funding is approved by the School Board and are not included in the annual budget process. All funds not encumbered or spent by the end of the fiscal year (June 30<sup>th</sup>) shall be returned to City Council. In accordance with City Council Resolution Number 487: “All funds appropriated by City Council for use by the School Board, unexpended at the close of any fiscal year, as determined by the City’s audit, shall be placed in a general reserve account for non-recurring expenditures of the School Division as determined by the School Board with the consent of City Council.”

### **Future Projects**

General system-wide roof replacement on a regular schedule, annual bus purchases, school computer replacement and cafeteria/kitchen equipment replacement have been identified as priority projects

Budget Impact: Capital reserves.



Six Year Capital Improvement Plan (CIP) for FY 2024-2029

October 2022 School Board Meeting

Attachment B

Salem City Schools												10/11/2022	
Six Year Capital Improvement Plan (CIP) for FY 2024-2029													
October 2022 School Board Meeting												Attachment B	
Inflation factor													
1.03												TBD=Date To Be Determined	
	<b>YR 1</b>	<b>YR 2</b>	<b>YR 3</b>	<b>YR 4</b>	<b>YR 5</b>	<b>YR 6</b>						<b>Total</b>	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>						<b>FY 2024-2029</b>	<b>Comments</b>
<b>WHERE THE FUNDING WILL COME FROM:</b>													
Bond Funds	\$0	\$0	\$0	\$0	\$0	\$0						\$0	
City Funding	\$0	\$0	\$0	\$0	\$0	\$0						\$0	
Schools Funding	\$0	\$0	\$0	\$0	\$0	\$0						\$0	
State Construction Funds	\$0	\$0	\$0	\$0	\$0	\$0						\$0	
Capital Reserve Funds Available Now	\$0	\$0	\$0	\$0	\$0	\$0						\$0	
Future Capital Reserve Funds (below)	\$2,664,162	\$2,752,682	\$2,514,750	\$1,816,060	\$1,352,588	\$1,221,716						\$12,321,958	
Other Funding Already Appropriated	\$0	\$0	\$0	\$0	\$0	\$0						\$0	
Cafeteria Fund Balance	\$110,763	\$51,386	\$22,028	\$22,689	\$23,370	\$24,071						\$254,307	
	\$2,774,925	\$2,804,068	\$2,536,778	\$1,838,749	\$1,375,958	\$1,245,787						\$12,576,265	
												\$12,576,265	
<b>WHERE THE FUNDING WILL BE SPENT:</b>													
<b>Category 1: Recurring Projects</b>	<b>YR 1</b>	<b>YR 2</b>	<b>YR 3</b>	<b>YR 4</b>	<b>YR 5</b>	<b>YR 6</b>						<b>Total</b>	
	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>						<b>FY 2024-2029</b>	
General System-Wide Roof Replacement on Regular Schedule	\$1,115,750 FCR	\$944,514 FCR	\$605,000 FCR	\$500,000 FCR	\$515,000 FCR	\$530,450 FCR						\$4,210,714	
Two School Buses Annually	\$257,500 FCR	\$265,225 FCR	\$273,182 FCR	\$281,377 FCR	\$289,818 FCR	\$298,513 FCR						\$1,665,615	
School Technology-Infrastructure			\$50,000 FCR			\$50,000 FCR						\$100,000	Blade Servers used to store School data & Switches to enable communication between networked devices.
School Technology-Computer Replacement	\$295,662 FCR	\$304,532 FCR	\$313,668 FCR	\$323,078 FCR	\$332,770 FCR	\$342,753 FCR						\$1,912,463	On-going replacements
School Technology-General - Other Computer/Smart Board Replacement		\$100,000 FCR	\$100,000 FCR									\$200,000	
Cafeteria/Kitchen Equipment Replacement	\$20,763 FCR	\$21,386 FCR	\$22,028 FCR	\$22,689 FCR	\$23,370 FCR	\$24,071 FCR						\$134,307	On-going replacements
Division Vehicle Replacement				\$35,000 FCR								\$35,000	
<b>Category 2: Future standalone projects</b>													
Band Instrument Replacement **		\$60,000 FCR										\$60,000	
GPS for Buses **			\$50,000 FCR									\$50,000	
Calculator Replacement at Secondary levels		\$20,000 FCR										\$20,000	
Reseal Tennis Courts at SHS **		\$10,000 FCR										\$10,000	
Repave Tennis Courts at SHS	\$113,290 FCR											\$113,290	



Salem City Schools										10/11/2022	
Six Year Capital Improvement Plan (CIP) for FY 2024-2029											
October 2022 School Board Meeting										Attachment B	
Inflation factor											
1.03										TBD=Date To Be Determined	
	YR 1 FY 2024	YR 2 FY 2025	YR 3 FY 2026	YR 4 FY 2027	YR 5 FY 2028	YR 6 FY 2029	TBD	Total FY 2024-2029	Comments		
Grand Piano & Risers at SHS **		\$28,000	FCR					\$28,000			
Lockers in PE locker rooms at ALMS **				\$75,000	FCR			\$75,000			
New Basketball Goals at ALMS Main Gym **		\$20,000	FCR					\$20,000			
Rider Floor Scrubbers	\$16,000	FCR		\$16,000	FCR			\$32,000			
Scoreboard @ Carver **				\$15,000	FCR			\$15,000			
Gym Projector for PE at East **				\$20,000	FCR			\$20,000			
Renovate Art Room at West **		\$10,000	FCR					\$10,000			
Update Car Drop Off Area at West					\$26,000	FCR		\$26,000			
Tormach PCNC 100 Package for CTE Program	\$50,000	FCR						\$50,000			
Haas VF-2 CNC Package		\$47,000	FCR					\$47,000			
Transportation Office Interior Renovations				\$25,500	FCR			\$25,500			
Remodel 2 Faculty Bathrooms at SHS **	\$50,000	FCR						\$50,000			
3 Phase Replacement of Fitness Center Equipment at SHS	\$15,960	FCR	\$35,255	FCR	\$16,400	FCR		\$67,615			
2 Phase Replacement of Fitness Equipment at ALMS					\$15,000	FCR	\$15,000	FCR	\$30,000		
Walking Path Repairs at West **				\$50,000	FCR			\$50,000			
GW Carver Wiring Upgrade (IT)		\$288,000	FCR					\$288,000			
Phase II Field House Fitness Equipment Replacement	\$50,000	FCR						\$50,000			
Locker Room Updates for Welding Department at SHS	\$100,000	FCR						\$100,000			
Replace SHS Band Carpet				\$25,000	FCR			\$25,000			
NEW: Shades for Classroom Windows at SHS**					\$400,000	FCR		\$400,000			
NEW: Phase II Ceiling Tile & LED Light Replacements at SHS	\$100,000	FCR						\$100,000			
NEW: Remodel Track Field House at SHS**		\$300,000	FCR					\$300,000			
NEW: Painting at SHS in CTE & Hallways**				\$200,000	FCR			\$200,000			
NEW: Pavilion above Tennis Courts at SHS**					\$200,000	FCR		\$200,000			



Salem City Schools							10/11/2022		
Six Year Capital Improvement Plan (CIP) for FY 2024-2029									
October 2022 School Board Meeting							Attachment B		
Inflation factor							TBD=Date To Be Determined		
1.03									
	YR 1 FY 2024	YR 2 FY 2025	YR 3 FY 2026	YR 4 FY 2027	YR 5 FY 2028	YR 6 FY 2029	TBD	Total FY 2024-2029	Comments
SHS Walk-in Refrigerator (evap/condenser/compressor)		\$15,000 FCR						\$15,000	Café Fund Balance
SHS Walk-in Freezer (evap/condenser/compressor)		\$15,000 FCR						\$15,000	Café Fund Balance
<b>Category 3: Future Projects which might become part of a school-wide renovation</b>									
None								\$0	
<b>Category 4: School-Wide Renovations</b>									
TBD									
None								\$0	
<b>Category 5: Partial School Renovations</b>									
West Salem Elementary School Improvements			\$0 BD					\$0	(1)
East Salem Elementary School Improvements					\$0 BD			\$0	
G W Carver Elementary School Improvements							\$0 BD	\$0	
AIIMS Phase II Bldg Improvements							\$0 BD	\$0	
<b>Totals</b>	<b>\$2,774,925</b>	<b>\$2,804,068</b>	<b>\$2,536,778</b>	<b>\$1,838,749</b>	<b>\$1,375,958</b>	<b>\$1,245,787</b>	<b>\$0</b>	<b>\$12,576,265</b>	
							Cross footing	\$12,576,265	
(1) Classroom improvements were completed in 2009 and 2010 and future improvements to other areas such as cafeteria, kitchen, libraries and offices will need to have revised cost estimates prepared at a future date									
<b>Notes:</b>									
All items in <b><i>BOLD ITALICS</i></b> have been inflation adjusted based on School Board guidance in prior years (by 3%)									
** = Formal quotes needed; internal estimates used for illustration/planning purposes									
Legend: FCR=Future Capital Reserve									
BD = Bond Issues by City									
CR=Capital Reserve									



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# Informational

# Back of Tab

## Salem City Schools

### Student Enrollment Projection Methodology

#### ADM (Average Daily Membership)

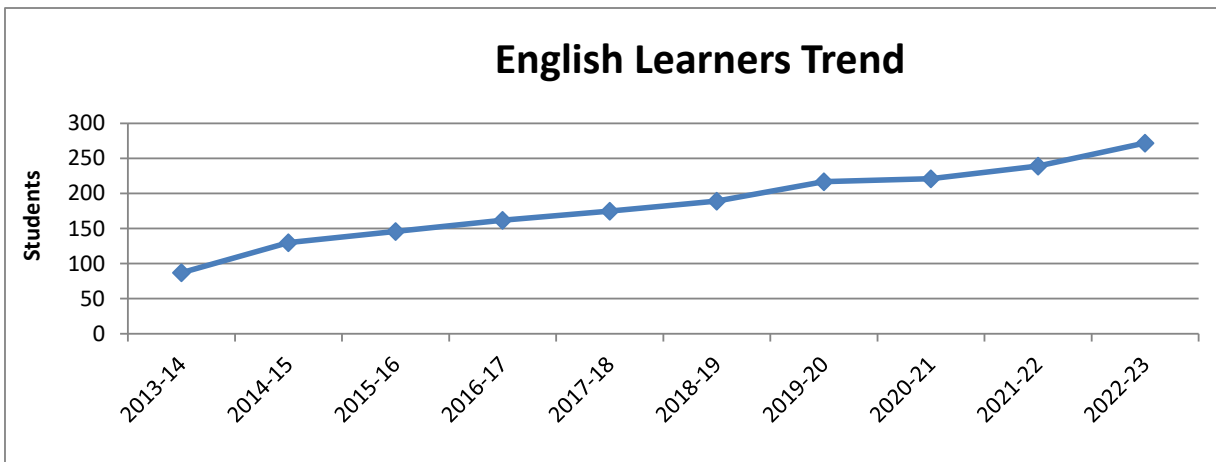
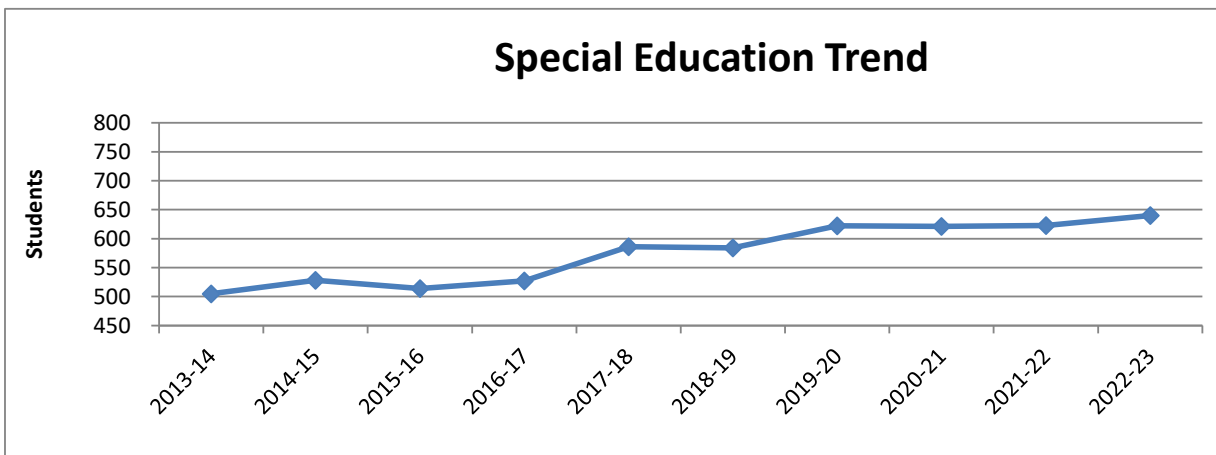
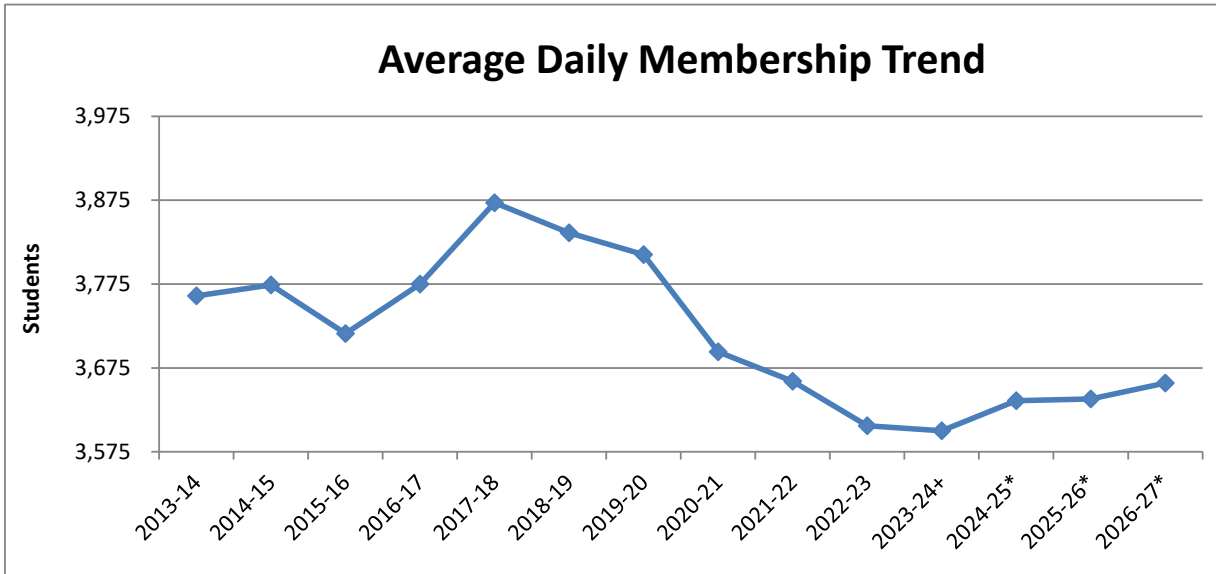
Average daily membership is determined by dividing the total aggregate daily membership by the number of days school was in session, from the first day of the school year through the last school day in March (ie. March 31<sup>st</sup>). In essence, ADM is more than just how many students are enrolled on March 31<sup>st</sup>, it is a function of how many students are enrolled and how long they've been enrolled.

The adjusted March 31<sup>st</sup> ADM is reported to the Virginia Department of Education (VDOE) who determines the amount of state funding distributed to school divisions through the application of the Composite Index.

The annual ADM projections are critical to the budgeting process as overestimating the number of students could result in overestimating revenues causing a budget shortfall. On the other hand, underestimating the ADM will result in underestimated state revenues causing an unexpected fund balance at year-end. Neither outcome is desirable due to the fiscal impact and the planning of expenditures to meet instructional and operational goals. Researching trends in population growth, student attrition and other pertinent information is useful in developing accurate ADM estimates.

The school division obtained a third-party enrollment forecast which predicts a modest decrease in enrollment the next few years due to lower birth rates. The March 31, 2023 ADM was 3,606, which was 64 below what was budgeted. Using the cohort survival method, including the ongoing kindergarten enrollment for SY 2023-2024, this budget was prepared using an ADM of 3,600.

Salem City Schools  
Student Enrollment Trends



+ Budget  
\* Forecast



## Salem City Schools Student Enrollment

Fiscal Year	Method	September Enrollment	Average Daily Membership <sup>1</sup>	Annual Growth	Special Education Enrollment <sup>2</sup>	EL Enrollment <sup>3</sup>
2012-13	Actual	3,785	3,779	-1.6%	517	95
2013-14	Actual	3,766	3,761	-0.5%	505	87
2014-15	Actual	3,783	3,774	0.3%	528	130
2015-16	Actual	3,738	3,716	-1.5%	514	146
2016-17	Actual	3,780	3,775	1.6%	527	162
2017-18	Actual	3,864	3,872	2.6%	586	175
2018-19	Actual	3,844	3,836	-0.9%	584	189
2019-20	Actual	3,825	3,810	-0.7%	622	217
2020-21	Actual	3,761	3,694	-3.1%	621	221
2021-22	Actual	3,724	3,659	-1.0%	623	239
2022-23	Actual	3,677	3,606	-1.5%	640	272
		-				
2023-24	Budgeted	-	3,600	-0.2%		
2024-25	Forecast	-	3,636	1.0%		
2025-26	Forecast	-	3,638	0.1%		
2026-27	Forecast	-	3,657	0.5%		

<sup>1</sup> Source: Superintendent's Annual Report Table 15 (ADM based on average through March 31)

<sup>2</sup> Source: December 1 Special Education Child Count

<sup>3</sup> Source: Fall Verification Report

Salem City Schools  
 Student Enrollment by School as of September

Schools	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Salem High	1,191	1,187	1,170	1,188	1,278	1,281	1,258	1,268	1,251	1228
Andrew Lewis Middle	924	901	898	893	914	942	916	927	889	896
East Salem Elementary	414	416	419	413	387	397	406	382	379	374
G W Carver Elementary	423	444	461	462	431	422	431	429	427	415
South Salem Elementary	408	412	394	397	420	419	401	363	379	365
West Salem Elementary	406	423	396	427	439	426	460	392	399	399
Total Enrollment	3,766	3,783	3,738	3,780	3,869	3,887	3,872	3,761	3,724	3,677

Student enrollment in September differs from average daily membership (ADM) which is calculated on average enrollment from the first day of school through March 31st of each year.

Source: Technology Manager - Principal's Monthly Report. Information provided on actual student enrollment on September 30.

## Salem City Schools

### Non-Resident Enrollment by School as of September 2022

Grade	Elementary				Middle	High	Totals
	East	GW Carver	South	West	Andrew Lewis	Salem	
K		3	1	5			9
1	3	4	9	6			22
2	2	4	3	6			15
3	3	4	6	4			17
4	7	10	8	1			26
5	3	5	7	12			27
6					22		22
7					27		27
8					29		29
9						27	27
10						38	38
11						31	31
12						36	36
<b>Totals</b>	18	30	34	34	78	132	<b>326</b>

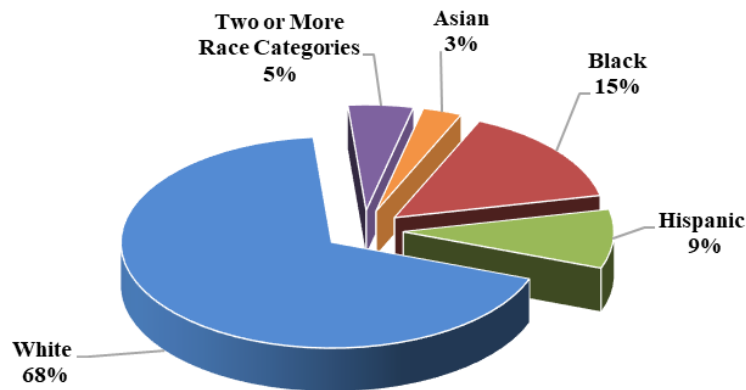
The number of non-resident students for 2022 is 326 compared to 378 in 2021. Non-resident students comprise 8.9% of the total funded membership and are generally evenly distributed by grade level.

Source: Technology Manager - Principal's Monthly Report. Information provided on actual student enrollment on September 30.

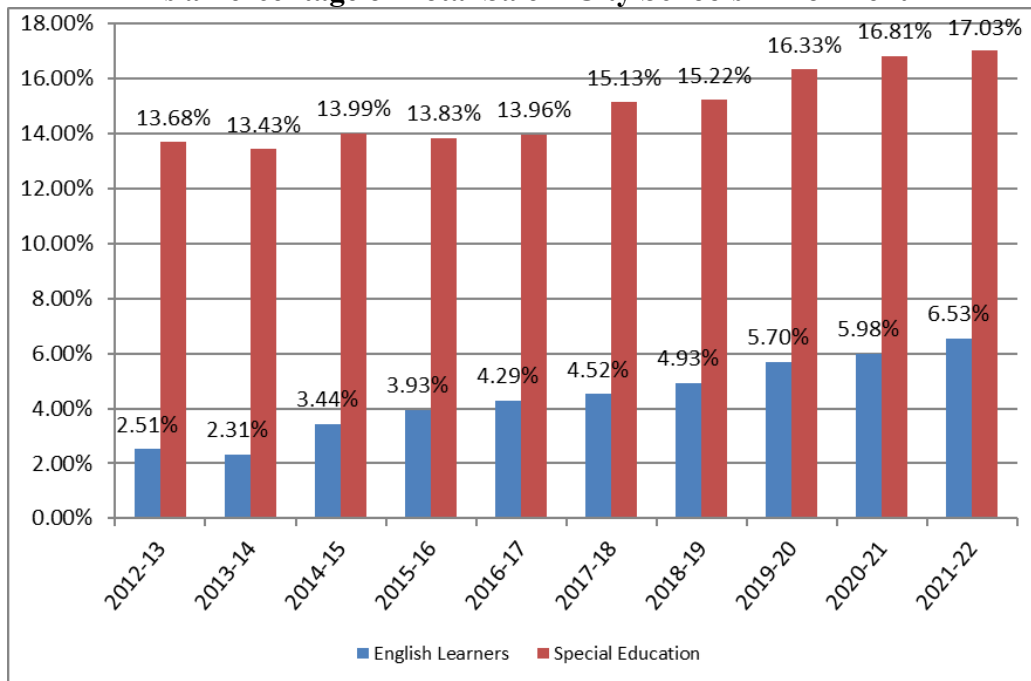
## Salem City Schools Student Demographics

Salem City Schools is the 66<sup>th</sup> largest of 132 school divisions in Virginia. Student demographics are anticipated to remain fairly constant. Special education students have increased since FY13 and represents approximately 17% of the total student enrollment. The number of students who are supported by the English Learners (EL) has increased since FY13 and represents approximately 6.5% of the total student population. The number of students eligible for free and reduced breakfast and lunch is approximately 55% division wide. The ethnic composition of Salem City Schools' student enrollment as of September 30, 2022 is shown in the chart below.

### Student Ethnicity Distribution



### Special Education and English Learners As a Percentage of Total Salem City Schools Enrollment



Salem City Schools  
 Graduating Class of 2023

High School	Number of Graduates	Attending 2 Year College		Attending 4 Year College		Virginia On-Time Graduation Rate
		Students	Percents	Students	Percents	
Salem High School	309	83	27%	141	46%	94.3%

Source: IT Department - Preliminary Report of Graduates and Virginia Cohort Reports

Salem City Schools  
School Accreditation

School Name	Virginia Accreditation Status
Salem High School	Fully Accredited
Andrew Lewis Middle School	Fully Accredited
G. W. Carver Elementary School	Fully Accredited
West Salem Elementary School	Fully Accredited
South Salem Elementary School	Fully Accredited
East Salem Elementary School	Fully Accredited

Source: Assistant Superintendent of Instruction

Salem City Schools  
Standards of Learning Test Scores Comparison

COURSE	2013		2014		2015		2016		2017		2018		2019		2020		2021		2022	
	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE
Grade 3 English Reading	83	72	78	69	85	75	83	76	81	75	77	72	80	71	*	*	64	61	72	68
Grade 3 Mathematics	78	65	75	67	85	74	86	77	83	75	80	73	86	82	*	*	60	54	78	67
Grade 3 History	94	87	93	86	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	*	n/a	n/a	n/a	n/a
Grade 3 Science	92	84	88	83	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	*	n/a	n/a	n/a	n/a
Grade 4 English Reading	82	70	79	70	84	77	84	77	84	79	77	76	77	75	*	*	75	68	70	72
Grade 4 Mathematics	87	74	86	80	88	84	91	83	88	81	83	79	83	83	*	*	68	56	66	66
VA Studies	94	87	92	85	93	87	89	87	87	87	87	85	80	81	*	*	n/a	n/a	n/a	n/a
Grade 5 English Reading	84	73	82	73	83	79	88	81	83	81	83	80	77	78	*	*	70	66	74	72
Grade 5 English Writing	81	87	71	71	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	*	n/a	n/a	n/a	n/a
Grade 5 Mathematics	74	69	76	73	85	79	79	79	78	79	83	77	88	81	*	*	63	51	74	64
Grade 5 Science	75	75	81	73	86	79	83	81	79	79	85	79	79	79	*	*	57	50	68	61
Grade 6 English Reading	80	73	80	73	84	76	85	77	82	78	79	80	83	77	*	*	71	69	72	70
Grade 6 Mathematics	76	77	73	76	80	83	88	82	77	82	71	79	71	78	*	*	57	45	74	57
Grade 6 US History I	91	83	83	81	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	*	n/a	n/a	n/a	n/a
Grade 7 English Reading	83	74	82	76	91	81	87	82	88	82	80	81	80	79	*	*	68	71	70	72
Grade 7 Mathematics	68	61	74	65	85	72	84	72	74	71	65	69	70	78	*	*	42	45	66	55
Grade 7 US History II	77	82	84	81	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	*	n/a	n/a	n/a	n/a
Grade 8 English Reading	77	71	72	70	81	75	82	75	81	76	79	77	77	76	*	*	77	69	76	72
Grade 8 English Writing	80	71	72	70	76	72	78	71	77	73	77	73	78	70	*	*	n/a	n/a	n/a	n/a
Grade 8 Mathematics	72	61	77	67	86	74	69	73	72	74	63	71	75	77	*	*	25	43	64	57
Grade 8 Civics	83	85	83	83	92	86	87	87	87	87	85	86	79	82	*	*	n/a	61	71	70
Grade 8 Science	82	76	85	74	87	78	87	79	88	79	87	78	84	78	*	*	62	58	72	61

Source: Virginia Department of Education - School Report Card

This chart compares Salem City Schools elementary and middle SOL scores against the state average.

Salem City Schools  
Standards of Learning Test Scores Comparison

COURSE	2013		2014		2015		2016		2017		2018		2019		2020		2021		2022	
	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE
End of Course English Reading	92	89	93	90	91	89	91	89	91	87	91	87	91	86	*	*	91	81	86	85
End of Course English Writing	89	70	90	84	88	83	88	83	87	84	82	84	<	81	*	*	78	76	<	74
Algebra I	81	76	81	79	90	82	83	83	89	82	82	81	83	86	*	*	61	63	90	80
Algebra II	81	76	81	82	98	87	99	89	98	90	93	89	98	91	*	*	95	78	93	86
Geometry	73	76	86	77	90	80	86	80	91	78	80	77	83	83	*	*	82	73	96	80
Earth Science	87	83	91	83	93	83	97	84	93	82	84	81	91	81	*	*	72	67	84	72
Biology	91	83	89	83	92	84	89	84	90	82	89	82	86	83	*	*	73	66	75	70
Chemistry	97	86	95	87	100	88	98	88	96	89	93	89	91	88	*	*	90	52	99	64
World History I	91	84	93	85	98	85	95	84	93	85	92	82	82	80	*	*	40	53	36	66
World History II	91	85	96	86	94	87	95	86	95	87	89	84	57	81	*	*	26	44	56	48
World Geography	90	n/a	88	86	88	86	88	86	86	83	85	82	83	80	*	*	<	58	64	66
VA/US History	95	86	96	87	90	87	91	86	92	86	89	84	72	68	*	*	46	29	53	38

Source: Virginia Department of Education - School Report Card

This chart compares Salem City Schools secondary SOL scores against the state average.

< - Group below state definition for personally identifiable results

\* Governor Northam issued Executive Order Fifty-three closing all K-12 schools for the remainder of the 19-20 school year. No SOL testing took place. As a result, School Division Comparison and Student Sub-Group Comparisons are not shown in this budget document



## Salem City Schools

### Standards of Learning (SOL) Comparison by School Division Elementary Schools – Spring 2022 Testing

Division	3 <sup>rd</sup> Reading	3 <sup>rd</sup> Math	4 <sup>th</sup> Reading	4 <sup>th</sup> Math	5 <sup>th</sup> Reading	5 <sup>th</sup> Math	5 <sup>th</sup> Science	# higher than Salem	FY21-22 Per Pupil Cost
<b>Salem</b>	<b>72</b>	<b>78</b>	<b>70</b>	<b>66</b>	<b>74</b>	<b>74</b>	<b>68</b>	<b>N/A</b>	<b>\$14,393</b>
Bedford County	70	70	78	71	80	77	67	4	12,911
Botetourt County	87	88	83	86	83	79	77	7	13,313
Craig County	68	63	68	62	65	46	48	0	15,147
Floyd County	64	70	57	49	67	61	56	0	15,719
Franklin County	71	73	77	74	80	78	66	4	14,538
Montgomery County	76	79	76	73	78	75	70	7	13,704
Roanoke City	45	44	52	48	56	52	45	0	15,699
Roanoke County	81	80	81	78	82	78	74	7	13,792
Commonwealth of Virginia	68	67	72	66	72	64	61	1	15,541

Salem City Schools comparison with Roanoke metropolitan area school divisions.

Division	3 <sup>rd</sup> Reading	3 <sup>rd</sup> Math	4 <sup>th</sup> Reading	4 <sup>th</sup> Math	5 <sup>th</sup> Reading	5 <sup>th</sup> Math	5 <sup>th</sup> Science	# higher than Salem	FY21-22 Per Pupil Cost
<b>Salem</b>	<b>72</b>	<b>78</b>	<b>70</b>	<b>66</b>	<b>74</b>	<b>74</b>	<b>68</b>	<b>N/A</b>	<b>\$14,393</b>
Charlottesville	70	57	65	56	51	40	40	0	19,999
Fredericksburg	43	44	49	34	62	47	41	0	16,405
Hopewell	46	36	39	24	46	30	30	0	15,031
Winchester	52	49	65	60	56	52	45	0	16,895

Salem City Schools comparison to similar sized city school divisions.

Salem City Schools  
Standards of Learning (SOL) Comparison by School Division  
Middle Schools – Spring 2022 Testing

Division	6 <sup>th</sup> Reading	6 <sup>th</sup> Math	7 <sup>th</sup> Reading	7 <sup>th</sup> Math	8 <sup>th</sup> Reading	8 <sup>th</sup> Math	8 <sup>th</sup> Science	# higher than Salem	FY21-22 Per Pupil Cost
<b>Salem</b>	<b>72</b>	<b>74</b>	<b>70</b>	<b>66</b>	<b>76</b>	<b>64</b>	<b>72</b>	<b>N/A</b>	<b>\$14,393</b>
Bedford County	75	66	69	42	72	57	50	1	12,911
Botetourt County	83	84	80	80	84	80	78	7	13,313
Craig County	71	71	73	64	73	71	69	2	15,147
Floyd County	70	54	69	56	69	63	57	0	15,719
Franklin County	72	70	71	72	74	65	70	3	14,538
Montgomery County	69	45	73	58	73	61	54	1	13,704
Roanoke City	52	37	54	29	55	28	39	0	15,699
Roanoke County	78	77	77	78	80	74	75	7	13,792
Commonwealth of Virginia	70	57	72	55	72	57	61	0	15,541

Salem City Schools comparison with Roanoke metropolitan area school divisions.

Division	6 <sup>th</sup> Reading	6 <sup>th</sup> Math	7 <sup>th</sup> Reading	7 <sup>th</sup> Math	8 <sup>th</sup> Reading	8 <sup>th</sup> Math	8 <sup>th</sup> Science	# higher than Salem	FY22-22 Per Pupil Cost
<b>Salem</b>	<b>72</b>	<b>74</b>	<b>70</b>	<b>66</b>	<b>76</b>	<b>64</b>	<b>72</b>	<b>N/A</b>	<b>\$14,393</b>
Charlottesville	64	56	54	37	54	21	47	0	19,999
Fredericksburg	50	8	48	22	51	31	35	0	16,405
Hopewell	52	24	57	33	57	26	30	0	15,031
Winchester	48	43	63	60	65	66	58	1	16,895

Salem City Schools compares favorably with similar sized city school divisions.

Salem City Schools  
Standards of Learning (SOL) Comparison by School Division  
High Schools – Spring 2022 Testing

Division	Reading (EOC)	Algebra I	Geometry	Algebra II	Earth Science	Biology	Chemistry	# higher than Salem	FY21-22 Per Pupil Cost
<b>Salem</b>	<b>86</b>	<b>90</b>	<b>96</b>	<b>93</b>	<b>84</b>	<b>75</b>	<b>99</b>	<b>N/A</b>	<b>\$14,393</b>
Bedford County	87	82	92	95	66	71	<	2	12,911
Botetourt County	92	91	93	98	78	72	<	3	13,313
Craig County	85	86	<	<	<	67	<	0	15,147
Floyd County	88	93	80	<	<	84	<	3	15,719
Franklin County	89	82	88	100	49	68	<	2	14,538
Montgomery County	85	91	94	96	79	73	90	2	13,704
Roanoke City	74	74	72	85	74	52	<	0	15,699
Roanoke County	91	94	94	99	83	81	<	4	13,792
Commonwealth of Virginia	85	80	80	86	72	70	64	0	15,541

Salem City Schools comparison to other school divisions in the Roanoke metropolitan area.

Division	Reading (EOC)	Algebra I	Geometry	Algebra II	Earth Science	Biology	Chemistry	# higher than Salem	FY21-22 Per Pupil Cost
<b>Salem</b>	<b>86</b>	<b>90</b>	<b>96</b>	<b>93</b>	<b>84</b>	<b>75</b>	<b>99</b>	<b>N/A</b>	<b>\$14,393</b>
Charlottesville	<	77	81	91	<	68	81	0	19,999
Fredericksburg	25	68	50	88	13	64	<	0	16,405
Hopewell	62	69	63	55	71	46	<	0	15,031
Winchester	81	66	86	78	69	66	<	0	16,895

Salem City Schools comparison to similar sized city school divisions.

< = A group below state definition for personally identifiable results

Salem City Schools  
 Student Sub-Group Comparison of School Divisions  
 Spring 2022 Testing

Division	Disadv %	All English-Reading	All Math	English-Reading SWD	English-Reading EL	English-Reading Disadv	English-Reading Black	English-Reading Hisp.	Math SWD	Math EL	Math Disadv	Math Black	Math Hisp.	# categories higher than Salem	FY21-22 Per Pupil Cost
<b>Salem</b>	<b>n/a</b>	<b>74</b>	<b>77</b>	<b>42</b>	<b>33</b>	<b>62</b>	<b>62</b>	<b>67</b>	<b>45</b>	<b>53</b>	<b>64</b>	<b>65</b>	<b>72</b>	<b>N/A</b>	<b>\$14,393</b>
Bedford	n/a	76	70	42	63	65	60	77	37	57	57	52	67	5	12,911
Botetourt	n/a	84	85	52	37	73	80	67	59	49	74	75	72	9	13,313
Craig	n/a	72	69	51	<	68	<	<	41	<	65	<	<	3	15,147
Floyd	n/a	70	70	37	14	61	<	60	29	38	55	<	60	0	15,719
Franklin	n/a	76	74	44	54	70	60	74	38	63	67	65	70	7	14,538
Montgomery	n/a	76	73	34	40	59	64	68	35	55	55	55	66	5	13,704
Roanoke City	n/a	55	48	31	23	48	44	47	28	31	41	36	46	0	15,699
Roanoke County	n/a	82	82	50	47	71	66	75	52	61	73	67	76	12	13,792
Virginia	n/a	73	66	43	32	59	60	60	39	36	52	49	53	1	15,541

Salem City Schools comparison to other school divisions in the Roanoke metropolitan area.

Division	Disadv %	All English-Reading	All Math	English SWD	English-Reading EL	English-Reading Disadv	English-Reading Black	English-Reading Hisp.	Math SWD	Math EL	Math Disadv	Math Black	Math Hisp.	# categories higher than Salem	FY21-22 Per Pupil Cost
<b>Salem</b>	<b>n/a</b>	<b>74</b>	<b>77</b>	<b>42</b>	<b>33</b>	<b>62</b>	<b>62</b>	<b>67</b>	<b>45</b>	<b>53</b>	<b>64</b>	<b>65</b>	<b>72</b>	<b>N/A</b>	<b>\$14,393</b>
Charlottesville	n/a	63	55	35	22	42	37	51	26	26	35	25	44	0	19,999
Fredericksburg	n/a	55	40	24	20	44	49	44	18	23	30	31	35	0	16,405
Hopewell	n/a	51	38	27	33	51	46	55	17	30	37	32	45	0	15,031
Winchester	n/a	62	58	29	24	52	54	50	29	35	50	44	54	0	16,895

Salem City Schools comparison to similar sized city school divisions.

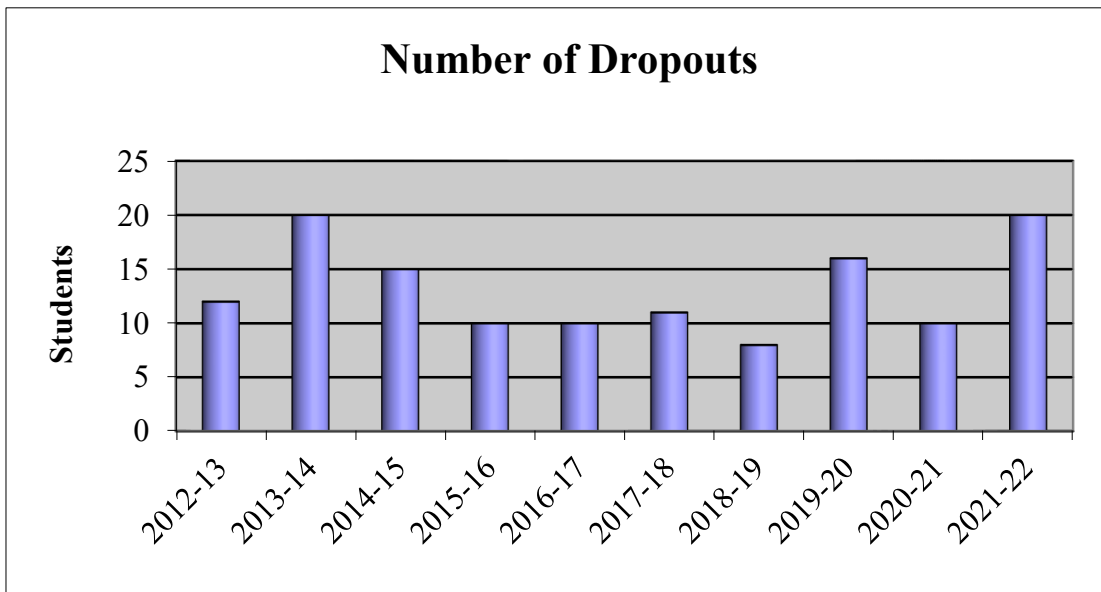
< Group below state definition for personally identifiable results.

Source: Virginia Department of Education Free and Reduced Price Eligibility Report not available for 2021-2022, School Report Cards and Table 15 of the Superintendent's Annual Report for Virginia for Fiscal Year 2022 representing per pupil cost data for operations (includes regular day school, school food services, summer school, and adult education but does not include facilities, debt service, and capital outlay additions).

## Salem City Schools Dropout Statistics

	End of Year Membership Grades 7-12	Number of Dropouts	Percent of Dropouts
2012-13	1,816	12	0.66%
2013-14	1,823	20	1.10%
2014-15	1,819	15	0.82%
2015-16	1,795	10	0.56%
2016-17	1,819	10	0.55%
2017-18	1,911	11	0.58%
2018-19	1,897	8	0.42%
2019-20	1,880	16	0.85%
2020-21	1,859	11	0.59%
2021-22	1,872	20	1.07%

Salem City Schools has consistently had one of the lowest dropout rates in the State of Virginia. This is the latest information available at time of publication.



Source: Technology Department

# Salem City Schools

## Parent/Student Surveys

### Annual Performance Report for Special Education

The school district participates in an annual survey that assesses the percentage of parents with a child receiving special education services who report that schools facilitated parent involvement as a means of improving services and results for children with disabilities. Survey opportunities are available to parents both online and in hard copy and the results are used to make improvements in communications with parents of children with special needs. The latest report available from the Virginia Department of Education for 2020-2021 and is available at the following web address <https://www.doe.virginia.gov/programs-services/special-education/reports-plans-statistics/special-education-performance-report-2020-2021>

### Climate Survey

The Salem City school division participated in the 2019 (latest available results) Virginia Working Conditions and School Climate Surveys. The Virginia Department of Education (VDOE), in collaboration with the University of Virginia, administered these surveys in order to generate helpful information to inform local efforts to provide the working conditions necessary to recruit and retain talented teachers and staff and to enable schools and divisions to assess their progress in establishing a healthy school climate for students. To see which questions map onto a measure, please view the surveys at the VDOE webpage: <https://www.doe.virginia.gov/programs-services/school-operations-support-services/school-climate-working-conditions>

### **Domain: Engagement**

Table 1. Lowest and Highest School-Level Measure Scores in Salem, Engagement Domain

	School-Level Scores	
	Lowest	Highest
a. Emotional Engagement: student sense of belonging	2.7	2.7
b. Academic Engaement: student attitude toward learning	3.1	3.1
c. Behavioral Engagement: student school attendance and participation in school activities	3.0	3.0

Table 2. Measure Scores for Salem, Region, and State Engagement Domain

	Division	Region	State
a. Emotional Engagement: student sense of belonging	2.7	2.8	2.8
b. Academic Engagement: student attitude toward learning	3.1	3.1	3.1
c. Behavioral Engagement: student school attendance and participation in school activities	3.0	2.9	2.9

**Domain: Relationships**

Table 3. Lowest and Highest School-Level Measure Scores in Salem, Relationships Domain

	<b>School-Level Scores</b>	
	<b>Lowest</b>	<b>Highest</b>
a. Relationships Among Students: students care about, respect and support their peers	3.0	3.0
b. Adult Respect for Students: students feel adults at school care about, respect, and support them	3.1	3.1
c. Student Willingness to Seek Help: students feel comfortable asking for help and believe adults at school will help them	3.0	3.0
d. Social-Emotional Learning: students' understanding and management of emotions in support of positive relationships	3.2	3.2
e. Cultural and Linguistic Competence: students and adults are respectful of and responsive to a diverse student body	3.0	3.0

Table 4. Measure Scores for Salem, Region, and State, Relationship Domain

	<b>Division</b>	<b>Region</b>	<b>State</b>
a. Relationships Among Students: students care about, respect, and support their peers	3.0	2.9	2.9
b. Adult Respect for Students: students feel adults at school care about, respect, and support them	3.1	3.0	3.0
c. Student Willingness to Seek Help: students feel comfortable asking for help and believe adults at school will help them	3.0	2.9	2.9
d. Social-Emotional Learning: students' understanding and management of emotions in support of positive relationships	3.2	3.0	3.0
e. Cultural and Linguistic Competence: students and adults are respectful of and responsive			

**Domain: Expectations**

Table 5. Lowest and Highest School-Level Measure Scores in Salem, Expectations Domain

	School-Level Scores	
	Lowest	Highest
a. Academic Expectations: adults at school set high standards for the student academic performance	3.2	3.2
b. Instructional Practices: adults at school are empowered to provide students with supports to meet academic standards	3.0	3.0
c. School Discipline Structure: expectations for student behavior are clear, fair, and consistent	2.8	2.8

**Domain: Safety**

Table 6. Measure Scores for Salem, Region, and State, Expectations Domain

	Division	Region	State
a. Academic Expectations: adults at school set high standards for student academic performance	3.2	3.1	3.1
b. Instructional Practices: adults at school are empowered to provide students with supports to meet academic standards	3.0	2.9	2.9
c. School Discipline Structure: expectations for student behavior are clear, fair, and consistent	2.8	2.8	2.9

Table 7. Lowest and Highest School-Level Measure Scores in Salem, Safety Domain

	School-Level Scores	
	Lowest	Highest
a. Concerns about Safety: feeling safe while at the school	3.1	3.1
b. Prevalence of Bullying: extent to which students perceive that bullying is a problem at the school	2.5	2.5

Table 8. Measure Scores for Salem, Region, and State, Safety Domain

	Division	Region	State
a. Concerns about Safety: feeling safe while at the school	3.1	3.1	3.1
b. Prevalence of Bullying: extent to which students perceive that bullying is a problem at school	2.5	2.6	2.4



Table 9. Average Responses in Salem, Region, and State to the “Bullying Victimization” and “Victim Experience” Questions

	<b>Division</b>	<b>Region</b>	<b>State</b>
c. Bullying Victimization: reports of being the target of bullying. Response categories: Never (1), Once or Twice (2), About Once per Week (3), More than Once per Week (4)			
I have been bullied by students at school this year	1.4	1.4	1.4
I have been bullied by a teacher or another adult at school this year	1.2	1.3	1.3
I have bullied other at school this year	1.2	1.2	1.2
I have been physically bullied or threatened with physical bullying at school this year	1.2	1.2	1.2
I have been verbally bullied at school this year	1.5	1.5	1.5
I have been socially bullied at school this year	1.4	1.4	1.4
I have been cyberbullied this year	1.2	1.3	1.2
d. Victim Experiences: reports of being treated inappropriately by another student. Response categories: No (1), One Time (2), More than Once (3), Many Times (4)			
A student stole or damaged my personal property	1.3	1.3	1.3
A student physically attacked, pushed, or hit me	1.2	1.2	1.2
A student threatened to harm me	1.3	1.3	1.3
A student said mean or insulting things to me	1.8	1.8	1.8

## Salem City Schools

### Number of Students Receiving Free or Reduced Lunch

	School Year: 2019-2020					School Year: 2020-2021				
	Free	Reduced	Total	Enrollment	Percent	Free	Reduced	Total	Enrollment	Percent
East Salem Elementary	203	26	229	406	56%	194	9	203	384	53%
G W Carver Elementary	200	15	215	431	50%	*	*	423	423	100%
South Salem Elementary	99	12	111	401	28%	113	10	123	363	34%
West Salem Elementary	97	15	112	460	24%	125	10	135	399	34%
<b>Total</b>	<b>599</b>	<b>68</b>	<b>667</b>	<b>1,698</b>	<b>39%</b>	<b>432</b>	<b>29</b>	<b>884</b>	<b>1,569</b>	<b>56%</b>
Andrew Lewis Middle	289	36	325	916	35%	336	19	355	929	38%
<b>Total</b>	<b>289</b>	<b>36</b>	<b>325</b>	<b>916</b>	<b>35%</b>	<b>336</b>	<b>19</b>	<b>355</b>	<b>929</b>	<b>38%</b>
Salem High	289	42	331	1,258	26%	345	21	366	1,273	29%
<b>Total</b>	<b>289</b>	<b>42</b>	<b>331</b>	<b>1,258</b>	<b>26%</b>	<b>345</b>	<b>21</b>	<b>366</b>	<b>1,273</b>	<b>29%</b>
<b>Division Total</b>	<b>1,177</b>	<b>146</b>	<b>1,323</b>	<b>3,872</b>	<b>34%</b>	<b>1,113</b>	<b>69</b>	<b>1,605</b>	<b>3,771</b>	<b>43%</b>
	School Year: 2021-2022					School Year: 2022-2023				
	Free	Reduced	Total	Enrollment	Percent	Free	Reduced	Total	Enrollment	Percent
East Salem Elementary	211	15	226	379	60%	*	*	374	374	100%
G W Carver Elementary	*	*	427	427	100%	**	**	415	415	100%
South Salem Elementary	138	9	147	379	39%	149	16	165	365	45%
West Salem Elementary	118	5	123	399	31%	135	9	144	399	36%
<b>Total</b>	<b>467</b>	<b>29</b>	<b>923</b>	<b>1,584</b>	<b>58%</b>	<b>284</b>	<b>25</b>	<b>1,098</b>	<b>1,553</b>	<b>71%</b>
Andrew Lewis Middle	340	21	361	889	41%	374	28	402	896	45%
<b>Total</b>	<b>340</b>	<b>21</b>	<b>361</b>	<b>889</b>	<b>41%</b>	<b>374</b>	<b>28</b>	<b>402</b>	<b>896</b>	<b>45%</b>
Salem High	382	25	407	1,251	33%	457	35	492	1,228	40%
<b>Total</b>	<b>382</b>	<b>25</b>	<b>407</b>	<b>1,251</b>	<b>33%</b>	<b>457</b>	<b>35</b>	<b>492</b>	<b>1,228</b>	<b>40%</b>
<b>Division Total</b>	<b>1,189</b>	<b>75</b>	<b>1,691</b>	<b>3,724</b>	<b>45%</b>	<b>1,115</b>	<b>88</b>	<b>1,992</b>	<b>3,677</b>	<b>54%</b>

This chart shows the number of Salem City School students receiving free or reduced lunch.

\* GW Carver Elementary is 100% Community Eligible Provision

\*\* East Salem Elementary is 100% Community Eligible Provision

Source: Eligibility Count and Principal's Monthly Report

Salem City Schools  
Teacher Base Salaries

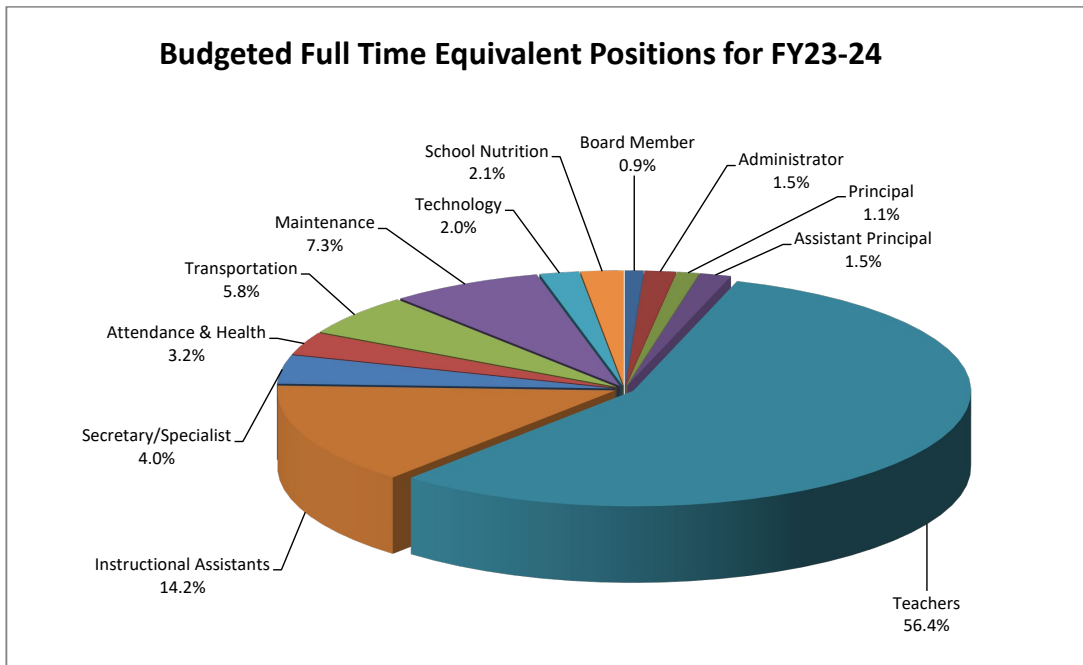
Year	Bachelor Degree		Masters Degree		Doctorate Degree	
	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
2014-15	42,000	60,179	45,720	63,899	47,514	65,693
2015-16	42,000	60,328	45,776	64,104	47,597	65,925
2016-17	42,000	61,710	45,776	66,035	47,597	68,122
2017-18	42,000	63,469	45,776	68,494	47,597	70,919
2018-19	42,000	64,516	45,776	69,958	47,597	72,584
2019-20	42,714	65,613	46,554	71,182	48,406	73,818
2020-21*	42,119	64,697	45,905	70,155	47,732	72,788
2021-22	44,514	67,725	48,655	74,025	50,208	76,388
2022-23	46,740	71,097	51,088	77,711	52,718	80,191
2023-24	48,880	74,352	53,426	81,268	55,132	83,862

\* Salaries were frozen in response to economic conditions. Minimum salaries for 20-21 were reduced to avoid compression. Steps on the scale will equal years of experience without two steps having the same pay.

Source: Human Resources

Salem City Schools  
Full Time Equivalent (FTE) Positions

Positions	2014-15 FTE's	2015-16 FTE's	2016-17 FTE's	2017-18 FTE's	2018-19 FTE's	2019-20 FTE's	2020-21 FTE's	2021-22 FTE's	2022-23 Budgeted	2023-24 Budgeted
Board Member	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Administrator	10.3	9.5	9.7	8.5	9.1	9.1	9.7	9.1	8.5	8.5
Principal	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Assistant Principal	9.0	9.0	9.0	9.0	9.5	8.5	8.5	8.5	8.5	8.5
Teachers	307.1	302.1	300.5	303.5	306.6	307.7	312.3	335.2	321.3	317.3
Instructional Assistants	54.3	65.1	71.7	72.1	71.6	74.3	91.2	98.2	73.6	80.1
Secretary/Specialist	21.8	21.4	21.7	21.6	22.8	24.9	24.8	24.5	22.6	22.6
Attendance & Health	10.6	10.5	10.4	10.5	10.3	10.5	10.9	12.7	14.0	18.0
Transportation	27.1	26.2	27.5	30.4	30.0	30.6	30.0	34.3	32.8	32.8
Maintenance	38.5	37.3	37.6	37.3	38.0	39.3	39.6	38.6	40.1	41.1
Technology	10.0	9.7	9.8	10.8	10.8	10.7	10.7	11.7	10.7	10.7
School Nutrition	(1) 27.0	20.0	20.0	14.6	10.8	6.0	5.0	5.0	11.6	11.6
Totals	526.8	521.8	528.8	529.2	530.5	532.6	553.7	588.7	554.7	562.2



For FY24, a total of seven and one-half positions were added due to needed services, one Coordinator of Alternative Ed and On-line Programs, Six and one-half special educations instructional assistants, two school based mental health positions, One Board Certified Behavior Analyst, and or custodian. Four teaching positions were reduced.

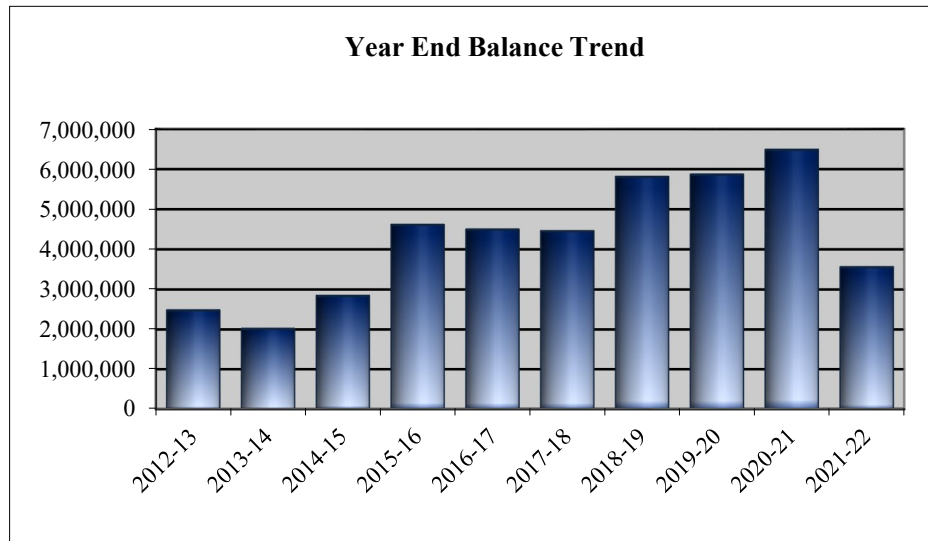
(1) School Nutrition program outsourced. Employees replaced due to attrition are employees of Aramark.

Source: Business Office and Annual School Report

# Salem City Schools

## Fund Balance

Year	General Fund Budget	Fund Balance *	Fund Balance as a % of Budget
2012-13	42,427,360	2,479,205	5.84%
2013-14	41,092,046	2,016,870	4.91%
2014-15	41,810,231	2,839,998	6.79%
2015-16	42,287,112	4,610,189	10.90%
2016-17	42,101,990	4,493,379	10.67%
2017-18	42,643,951	4,452,745	10.44%
2018-19	42,643,951	5,805,954	13.61%
2019-20	43,554,396	5,863,629	13.46%
2020-21	44,471,618	6,481,099	14.57%
2021-22	45,691,446	3,554,216	7.78%



\* Fund balance includes General Funds and Grant Funds

Source: City of Salem Finance Department

## Salem City Schools

### Composite Index of Local Ability to Pay

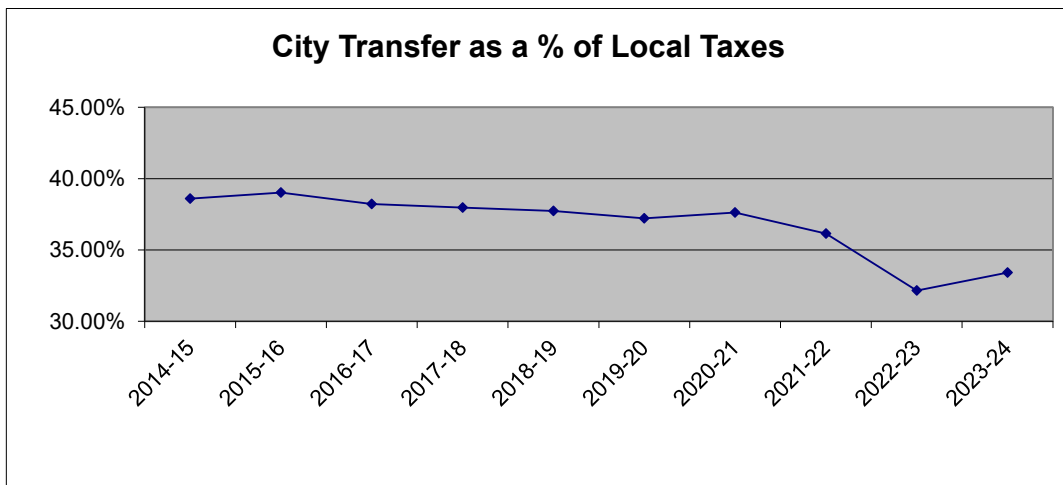
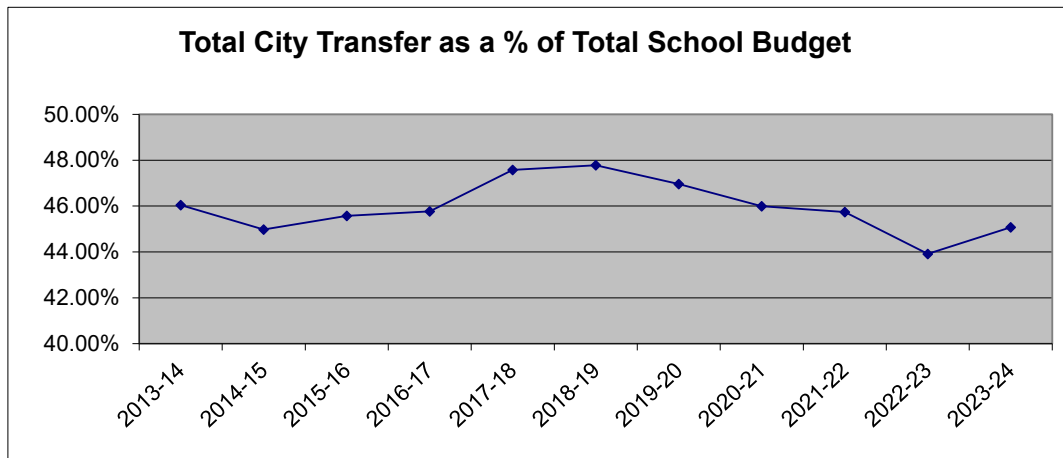
Year	<b>Salem</b>	Bedford County	Botetourt County	Craig County	Floyd County	Franklin County	Montgomery County	Roanoke City	Roanoke County
2012-14	0.3628	0.4268	0.3710	0.3163	0.3440	0.4181	0.4053	0.3728	0.3657
2014-16	0.3695	0.3132	0.3720	0.3157	0.3470	0.4138	0.3866	0.3592	0.3704
2016-18	0.3704	0.3132	0.3766	0.3026	0.3402	0.3948	0.3832	0.3443	0.3587
2018-20	0.3715	0.3132	0.3856	0.3235	0.3337	0.3954	0.3920	0.3416	0.3620
2020-22	0.3641	0.3132	0.3975	0.3336	0.3418	0.3953	0.3979	0.3284	0.3660
2022-24	0.3713	0.3132	0.4091	0.3362	0.3513	0.3982	0.4214	0.3387	0.3643

The Composite Index of Local Ability to Pay determines a school division's ability to pay education costs fundamental to the commonwealth's Standards of Quality (SOQ).

Source: Virginia Department of Education

Salem City Schools  
Local Appropriation

Year	Adopted Local Appropriation*	Increase (Decrease)	% Increase	Total Budget	% of Budget	Budgeted Local Tax Revenue	% of Local Revenue
2013-14	18,919,494	-	0.00%	41,092,046	46.04%	48,324,587	39.15%
2014-15	18,805,881	(113,613)	(0.60%)	41,810,231	44.98%	48,722,300	38.60%
2015-16	19,270,796	464,915	2.47%	42,287,112	45.57%	49,386,800	39.02%
2016-17	19,270,796	-	0.00%	42,101,990	45.77%	50,421,309	38.22%
2017-18	19,633,236	362,440	1.88%	41,263,304	47.58%	51,702,447	37.97%
2018-19	20,375,621	742,385	3.78%	42,643,951	47.78%	53,992,065	37.74%
2019-20	20,455,621	80,000	0.39%	43,554,396	46.97%	54,969,638	37.21%
2020-21	20,455,621	-	0.00%	44,471,618	46.00%	54,380,443	37.62%
2021-22	20,897,899	442,278	2.16%	45,691,446	45.74%	57,818,115	36.14%
2022-23	20,897,899 **	-	0.00%	47,585,435	43.92%	64,997,491	32.15%
2023-24	22,896,130 ***	1,998,231	9.56%	50,793,616	45.08%	68,515,926	33.42%



\* Debt Service not shown

\*\* Subsequent to the budget adoption, City Council agreed to appropriate an additional \$900,000 to the school division. The budget was amended after July 1.

\*\*\* Subsequent to the budget adoption, City Council agreed to appropriate \$1,098,231 to the school division to balance the budget. The budget was amended after July 1.

Source: Local tax revenue from City of Salem Annual Budget and Comprehensive Annual Financial Report.

## Salem City Schools Required Local Match

Year	General Fund Budget	Estimated Local Match	Budgeted Local Funding	% in Excess of Match
2014-15	41,810,231	8,350,781	21,478,808	257%
2015-16	42,287,112	8,240,909	21,729,620	264%
2016-17	42,101,990	8,233,579	21,393,998	260%
2017-18	41,263,304	8,317,911	19,633,236	236%
2018-19	42,643,951	8,862,641	20,375,621	230%
2019-20	43,554,396	8,829,941	20,445,621	232%
2020-21	44,471,618	9,576,691	20,445,621	213%
2021-22	45,691,446	9,319,182	20,897,899	224%
2022-23	47,585,435	10,477,950	20,897,899	199%
2023-24	49,695,385	10,151,310	21,797,899	215%

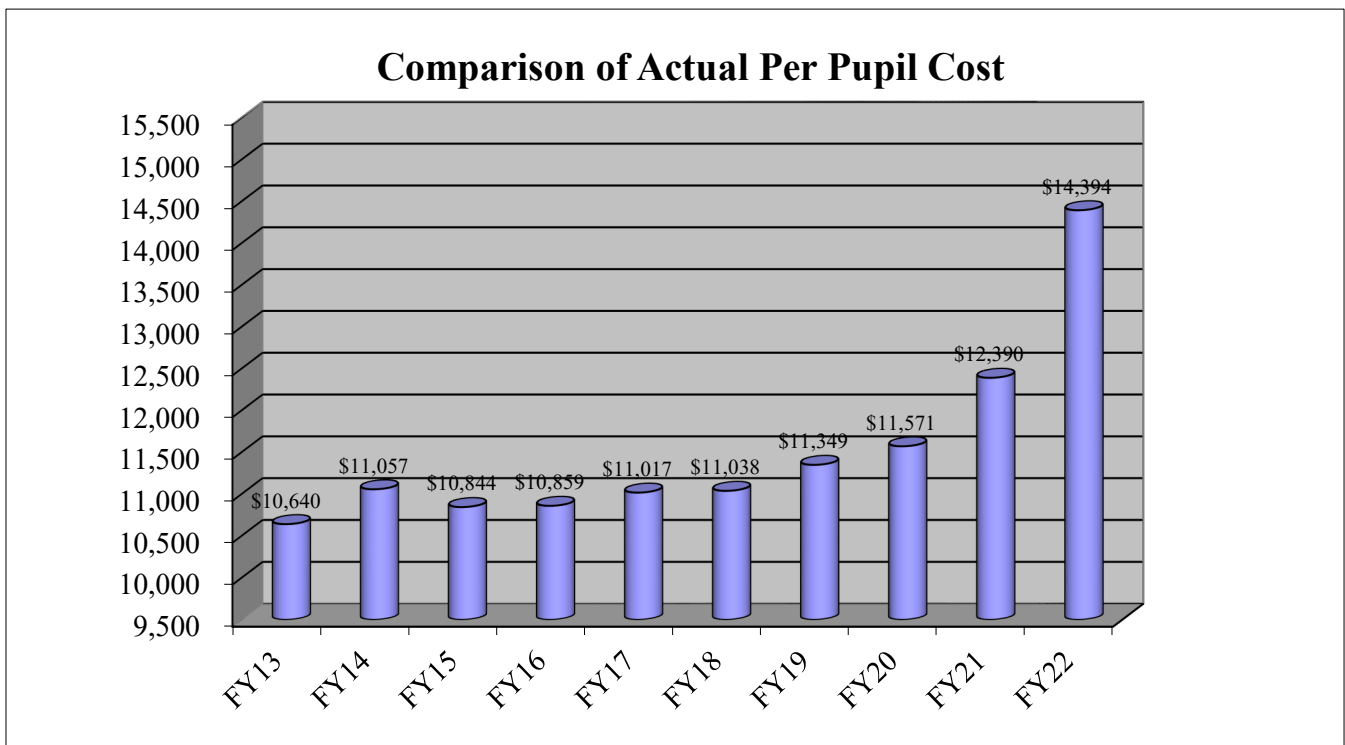
The school division is required to satisfy required local effort to receive state funding for education. The above amounts represent the estimated required local match included in the General Assembly adopted budgets for the past ten years. This table is compiled using available data.

Source: Business Office



## Salem City Schools Actual Per Pupil Cost

Year	End of Year ADM	Per Pupil Cost				Total
		Local	State Aid	Sales Tax	Federal Aid	
2012-13	3,844	5,250	3,850	855	685	10,640
2013-14	3,832	5,171	4,330	895	661	11,057
2014-15	3,845	5,117	4,151	938	638	10,844
2015-16	3,783	5,079	4,179	985	615	10,859
2016-17	3,852	5,190	4,213	974	640	11,017
2017-18	3,945	5,054	4,432	915	638	11,038
2018-19	3,941	5,103	4,583	983	680	11,349
2019-20	3,918	5,029	4,717	1,065	760	11,571
2020-21	3,810	4,797	5,198	1,212	1,183	12,390
2021-22	3,770	5,420	5,406	1,430	2,138	14,394



Source: Table 15 of the Superintendent's Annual Report for Virginia.

Figures include regular day school, food services, summer school, adult education and other educational programs but do not include facilities, debt service, and capital outlay. Amounts include General Fund, Grant Fund and Cafeteria Fund

City of Salem, Virginia  
 Outstanding Debt Issuances Funded by Local Government

School Debt Outstanding	Balance 7/1/2022	Issuances	Principal Payment	Balance 6/30/2023
2011 Union First Market Refunding Bonds (1)	1,349,168	-	(684,130)	665,038
2012A Public Improvement Bonds (2)	5,249,750	-	(477,250)	4,772,500
2013 Public Improvement Bonds (3)	3,288,025	-	(275,575)	3,012,450
2020 Public Improvement Bonds (4)	23,695,000	-	(130,000)	23,565,000
Total Outstanding Debt	\$ 33,581,943	\$ -	\$ (1,566,955)	\$ 32,014,988

These debt issues are borrowed by the City of Salem (governing body) and are shown here as additional information only. The School Division is not obligated for repayment of these debt issues.

Notes:

- (1) Andrew Lewis Middle School; Payoff in FY2024
- (2) South Salem Elementary; Payoff in FY2033
- (3) South Salem Elementary; Payoff in FY2034
- (4) Salem High School; Payoff in FY2040

Source: Salem City Finance Department

## City of Salem, Virginia

### Assessed Value and Actual Value of Taxable Property

Year	Real Estate		Personal Property		Machinery and Tools		Public Service Corporation		Mobile Homes		Total Taxable Assessed Value	Total Direct Tax Rate
	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate		
2012-13	1,997,447,800	1.18	267,755,307	3.20	84,169,172	3.20	42,281,759	1.18	1,431,949	1.18	2,393,085,987	1.47
2013-14	2,003,007,334	1.18	276,846,201	3.20	91,226,535	3.20	41,408,575	1.18	1,249,050	1.18	2,410,213,827	1.49
2014-15	2,012,050,247	1.18	282,311,121	3.20	91,977,805	3.20	40,513,445	1.18	1,195,515	1.18	2,428,048,133	1.50
2015-16	2,022,951,024	1.18	295,173,346	3.25	91,322,128	3.20	41,308,358	1.18	1,059,063	1.18	2,451,813,919	1.50
2016-17	2,054,446,049	1.18	312,495,313	3.25	89,186,639	3.20	44,507,648	1.18	984,368	1.18	2,501,620,017	1.51
2017-18	2,092,863,676	1.18	306,890,700	3.25	97,999,444	3.20	51,247,569	1.18	816,174	1.18	2,549,817,563	1.50
2018-19	2,144,567,539	1.18	310,426,127	3.25	91,646,255	3.20	53,418,469	1.18	749,392	1.18	2,600,807,782	1.51
2019-20	2,223,003,261	1.20	319,099,250	3.40	98,084,487	3.20	60,840,085	1.20	758,822	1.20	2,701,785,905	1.54
2020-21	2,296,615,563	1.20	346,874,881	3.40	99,551,587	3.20	64,324,330	1.20	827,954	1.20	2,808,194,315	1.54
2021-22	2,384,635,100	1.20	417,131,385	3.40	102,879,430	3.20	65,235,010	1.20	741,052	1.20	2,970,621,977	1.54

Note:

Tax rates are per \$100 of assessed value

Source: City of Salem Finance Department

City of Salem, Virginia  
Property Tax Levies and Collections

Calendar Year Ended December 31,	Taxes Levied For the Calendar Year	Collected within the Calendar Year of the Levy		Supplemental Assessments & Exonerations Levied in Subsequent Years	Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy			Amount	Percentage of Levy
2013	32,537,416	30,854,728	94.83%	64,769	1,686,852	32,541,580	99.81%
2014	32,905,743	31,229,276	94.91%	(83,736)	1,552,138	32,781,414	99.88%
2015	33,407,499	31,903,905	95.50%	(62,546)	1,332,578	33,236,483	99.67%
2016	33,896,364	32,608,317	96.20%	(19,524)	1,222,259	33,830,576	99.85%
2017	35,253,119	34,012,836	96.48%	(71,996)	1,137,161	35,149,997	99.90%
2018	35,837,963	34,375,408	95.92%	(350,519)	1,170,849	35,446,257	99.85%
2019	36,274,839	35,191,478	97.01%	172,045	1,192,427	36,383,905	99.71%
2020	38,547,607	35,634,651	92.44%	51,777	2,611,162	38,245,813	98.79%
2021	40,322,441	38,719,642	96.03%	17,644	1,158,000	39,877,642	98.85%
2021	43,896,135	41,921,818	95.50%	-	-	41,921,818	95.50%

Source: City of Salem Finance Department

City of Salem, Virginia  
Demographic Data

A. Date founded	1802	G. Education	
First charter adopted	1806	Number of elementary schools	4
B. Form of government	Council-Manager	Number of middle schools	1
C. Area	14.4	Number of high schools	1
D. Population	25,373	Average Daily Membership (3/31/23)	3,606
Per capita income	\$54,977	H. Parks and Recreation	
City bond rating (S & P Global Ratings)	AA+	Number of parks/athletic fields	15
E. Fire and Rescue protection		Total park acreage	495
Number of fire/rescue stations	3	Number of community/rec center	1
Emergence Responses - fire	80	Number of dog parks	1
F. Police protection		Number of golf courses	1
Number of stations	1	I. Libraries	
Calls for service	44,501	Number of sites	1
Accidents	911	Patrons visits	71,798
DUI Arrests	58	Total circulation	148,771
		J. Unemployment Rate as of 6/30/2022	3.0%

Source: City of Salem Finance Department



**AAL** – Actuarial Accrued Liability

**ABE** – Adult Basic Education

**ACT** – American College Test

**ADM** – Average Daily Membership

**Adopted Budget** – The budget approved by the School Board and enacted by the Salem City Council via a budget appropriation ordinance.

**AED** – Automated External Defibrillator

**AIIMS** – Alternative Instructional Individualized Methods for Success

**ALMS** – Andrew Lewis Middle School

**AP** – Advanced Placement.

**Appropriation** – The legal authorization granted by a legislative body to make expenditures and to incur obligations for a specific purpose. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**Appropriation Ordinance** – The official enactment by the Salem City Council establishing the legal authority for the Schools to obligate and expend resources.

**ARC** – Annual Required Contributions

**ASBO** – Association of School Business Officials

**Assessed Value** – The value placed on property for tax purposes and used as a basis for division of the tax burden.

**Average Daily Membership (ADM)** - The average daily enrollment between the first day of school and March 31 of each year. ADM is used by the Virginia Department of Education to allocate state funding for education to each school division.

**BD** – Behavior Disorder

**Bond** – A written promise, generally under seal, to pay a specific sum of money at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically.

**Budget** – A financial plan for a given period, usually a fiscal year containing an estimate of proposed expenditures and a proposed means of financing them.

**Budget Calendar** – A schedule of activities, responsibilities, and deadlines related to budget development and adoption.

**Budgetary Control** – The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

**Capital Assets** – School assets of significant value and having a useful life of several years.

**Capital Projects** – Funds used to purchase or construct capital assets, which typically encompass the purchase of land or the construction/renovation of a building.

**CARES Act** – Provides for payments to State and Local governments navigating the impact of the COVID-19 outbreak.

**Category, Administration/Attendance and Health** – Activities concerned with establishing and administering policy for the school division including Board Services, Executive Services, Human Resources, Fiscal Services, and Health Services.

**Category, Instruction** – Programs and services dealing directly with the interaction between teachers and students as well as the activities associated with curriculum development and instructional staff training.

**Category, Operations and Maintenance** – Activities concerned with keeping buildings open, comfortable, and safe for use, including heating, lighting, ventilation, repair of facilities, and replacement of facility equipment.

**Category, Pupil Transportation** – Activities associated with transporting students to and from school and on other trips related to student activities.

**Chart of Accounts** – A list of all accounts in an accounting system

**CIP** – Capital Improvement Program

**Contingency Reserve** – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**COVID-19** – Coronavirus Disease 2019

**CPR** – Cardiopulmonary Resuscitation

**CTE** – Career and Technical Education

**Debt** – An obligation resulting from the borrowing of money.

**Debt Service** – Payment of interest and repayment of principal on School debt incurred to fund capital projects.

**Depreciation** – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

**DMAS** – Department of Medical Assistance Services

**ED** – Emotional Disturbance

**EL** – English Learners

**EMH** – Educable Mentally Handicapped

**Encumbrances** – Obligations in the form of purchase orders, contracts, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

**E-rate** – Federal program sponsored by the Federal Communications Commission (FCC) to provide discounts to school divisions for telecommunication services.

**ESC** – Eastern States Consortium

**ESEA** – Elementary and Secondary Education

**ESL** – English as a Second Language

**ESSA** – Every Student Succeeds Act

**ESSER Fund** – Established as part of the Education Stabilization Fund in the CARES Act.

**Expenditure** – The cost of goods received or services rendered whether payment for such goods and services has been made or not.

**Expenditures Per Pupil** – Expenditures for a given period divided by the total number of pupils.

**FICA** – Federal Insurance Contribution Act

**Fiscal Year** – A twelve-month period to which the annual budget applies and at the end of which the entity determines its financial position and results of operation. Local school divisions in the Commonwealth of Virginia have fiscal years that begin July 1 and end June 30.

**Full Time Equivalent (FTE)** – A full-time equivalent position equals 10 months for teaching employees and other instructional support employees (bus drivers, instructional assistants, school nutrition employees) and 12 months for administrative and classified employees. For example, a teacher working half days would equate to a .5 FTE.

**Fund** – An independent accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations.

**Fund Balance** – The excess of assets of a fund over its liabilities and reserves.

**FY** – Fiscal Year



**GAE** – General Adult Education

**GASB** – Government Accounting Standards Board

**GED** – General Education Development

**GEER** – Governor’s Emergency Education Relief Fund

**General Fund** – A type of government fund used to account for revenues and expenditures for regular day-to-day operations of the school division. The primary sources of revenue for this fund are local taxes and state aid for education.

**Generally Accepted Accounting Principles (GAAP)** – The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

**Grant** – A contribution by one organization to another for a specific purpose. The Schools receive several grants from federal and state agencies.

**HR** - Human Resources

**HVAC** – Heating, Ventilation, Air Conditioning

**IB** – International Baccalaureate

**ID** – Intellectual Disability

**IDEA** – Individuals with Disabilities Act

**ILO** – Intended Learning Outcomes

**ISAEP** – Individual Student Alternative Education Plan

**IT** – Information Technology

**ITRT** – Information Technology Resource Teacher

**LCI** – Local Composite Index

**LD** – Learning Disabled

**LEP** – Limited English Proficient

**Line Item Budget** – A budget listing the specific objects regarding expenditures for personnel, goods, and services that the Schools intend to purchase during the fiscal year.

**MAP®** – Measures of Academic Progress®

**Mission Statement** – Declaration of purpose for a school or department.

**Modified Accrual Basis of Accounting** – The basis of accounting that is followed by Governmental Funds and Agency Funds. Under this method of accounting, revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest and principal on long-term debt which recorded when due, are recorded when the fund liability is incurred, if measurable.

**NBC** – National Board Certified

**NCLB** – No Child Left Behind Act of 2001 was signed by President George W. Bush on January 8, 2002.

**Object of Expenditure** – Expenditure classifications based upon the types of goods purchased or services obtained, including personal services, employee benefits, purchased services, other charges, materials/supplies, equipment, and transfers.

**OPEB** – Other Postemployment Benefits

**OSHA** – Occupational Safety and Health Administration

**OT** – Overtime

**PALS** – Phonological Awareness Literacy Screening

**PBIS** – Positive Behavioral Interventions and Supports

**PD** – Professional Development

**PEP** – Physical Education Program

**Performance Measurement** – Commonly used term for service efforts and accomplishments reporting.

**PSAT** – Preliminary SAT Test

**Revenue** – A term used to represent income to a specific fund.

**REWIP** – Retirement: Extended Work Incentive Program

**Salem City School Board** – An appointed body created according to state law and vested with the responsibility for elementary and secondary public education in Salem, Virginia.

**SAT** – Scholastic Aptitude Test

**SHS** – Salem High School

**SOQ** – Standards of Quality

**Standards of Learning (SOL)** – State-mandated testing that occurs in the Spring. Verified credits for graduation are based on the achievement by the student of a passing score.

**State Standards of Accreditation** – The standards for the accreditation of public schools in Virginia are designed to ensure that an effective educational program is established and maintained in Virginia’s public schools. The Code of Virginia requires the Virginia Board of Education to promulgate regulations establishing standards of accreditation of public elementary and secondary schools. A school can be assigned one of the following ratings: (1) Fully accredited, (2) Accredited with Warning, or (3) Conditionally Accredited.

**SWD** – Students with Disabilities

**SY** – School Year

**Transfers (To/From)** – Budget line items used to reflect transfers into one fund from another fund

**Title I** – Title I of the Elementary and Secondary Education Act/No child Left Behind provides flexible funding that may be used to provide additional instructional staff, professional development, extended time programs, and other strategies for raising student achievement in high poverty schools.

**Title II** – Title II of the Elementary and Secondary Education Act/No Child Left Behind aims to improve student achievement through the use of technology in elementary and secondary schools. It is also designed to assist every student in becoming technologically literate by the end of 8<sup>th</sup> grade and to encourage the effective integration of technology resources and systems with teacher training and professional development.

**Title III** – Title III of Elementary and Secondary Education Act/No Child Left Behind provides language instruction assistance for limited English proficient and immigrant students so they may meet the state Standards of Learning required of all students.

**Title VI-B** – Consists of federal funds for special education. Funding is calculated on the total number of special education students ages 2-21 and supports staff actively involved in the referral, eligibility, placement and service delivery for special education students.

**UAAL** – Unfunded Accrued Actuarial Liability

**VDOE** – Virginia Department of Education

**VHSL** – Virginia High School League

**VIP** – Virginia Index of Performance

**VPI** – Virginia Preschool Initiative

**VPSA** – Virginia Public School Authority

**VRS** – Virginia Retirement System



**VTTS** – Virginia Tiered Systems of Supports

**VWCC** – Virginia Western Community College

**W!SE** – Founded in 1998 with a mission to improve the lives of young people through programs that develop financial literacy and readiness for college and the workforce.

**YMCA** – Young Men’s Christian Association



# Compensation Plan

# Back of Tab

# SALEM CITY SCHOOLS

## COMPENSATION PLAN – SALARY SCALES

FOR

2023 – 2024

Assignment to the salary scale is based on experience, job classification, duration of contracted service period, and educational level in accordance with policies of the School Board.



## SALEM CITY SCHOOLS 2023 - 2024 TEACHER SALARY SCALE

**ANNUAL - 200 days; 7 hours, 20 minutes (7.33 hrs)**

Years of Experience	Bachelors	Bachelors +12 hours	Bachelors +24 hours	Masters	Masters +12 hours	Masters +24 hours	Doctorate
0	\$48,880	\$50,016	\$51,721	\$53,426	\$53,995	\$54,563	\$55,132
1	49,568	50,720	52,449	54,179	54,755	55,331	55,908
2	50,266	51,434	53,188	54,941	55,526	56,110	56,695
3	50,973	52,158	53,937	55,715	56,308	56,900	57,493
4	51,691	52,893	54,696	56,499	57,101	57,701	58,303
5	52,419	53,637	55,466	57,295	57,905	58,514	59,124
6	53,157	54,393	56,247	58,102	58,720	59,338	59,956
7	53,905	55,158	57,039	58,920	59,547	60,173	60,800
8	54,664	55,935	57,842	59,749	60,385	61,020	61,656
9	55,434	56,723	58,657	60,590	61,236	61,879	62,524
10	56,214	57,521	59,482	61,444	62,098	62,751	63,405
11	57,006	58,331	60,320	62,309	62,972	63,634	64,297
12	57,809	59,152	61,169	63,186	63,859	64,530	65,203
13	58,623	59,985	62,030	64,076	64,758	65,439	66,121
14	59,448	60,830	62,904	64,978	65,670	66,360	67,052
15	60,285	61,686	63,789	65,893	66,594	67,294	67,996
16	61,134	62,555	64,688	66,820	67,532	68,242	68,953
17	61,994	63,436	65,598	67,761	68,483	69,203	69,924
18	62,867	64,329	66,522	68,715	69,447	70,177	70,909
19	63,753	65,234	67,459	69,683	70,425	71,165	71,907
20	64,650	66,153	68,408	70,664	71,416	72,167	72,919
21	65,560	67,084	69,372	71,659	72,422	73,183	73,946
22	66,483	68,029	70,348	72,668	73,441	74,214	74,987
23	67,420	68,987	71,339	73,691	74,475	75,258	76,043
24	68,369	69,958	72,343	74,728	75,524	76,318	77,114
25	69,331	70,943	73,362	75,781	76,587	77,393	78,199
26	70,308	71,942	74,395	76,848	77,666	78,482	79,300
27	71,297	72,955	75,442	77,930	78,759	79,587	80,417
28	72,301	73,982	76,504	79,027	79,868	80,708	81,549
29	73,319	75,024	77,582	80,139	80,993	81,844	82,697
30+	74,352	76,080	78,674	81,268	82,133	82,997	83,862

Salary Supplements	
CTE T&I Masters Certifications:	Base Salary + \$4,000
Special Education/Vision Teacher:	Base Salary + \$2,500
Speech-Language Pathologist:	Base Salary + \$7,500

Pay for Substitutes	
Substitute Daily Rate	\$140
Long-term rate, 21 <sup>st</sup> consecutive day	\$205

Employee Benefits
Group health insurance available; employer contribution varies by plan
Group dental insurance available; employer contribution varies by plan
VRS group life insurance paid
Optional group life insurance available
One day of sick leave per month of contract
Three days of personal leave annually
Sick leave bank available after 1 year of service for VRS Plan 1 and 2 members
Employee Assistance Program
VRS Hybrid Disability if applicable
Flexible Benefits Plan
*All fringe benefits are based on current School Board policies and are subject to amendment





**Salem City Schools**  
**Pay Schedule for Extra-Curricular Activities**  
**2023-2024**

Base		Experience										
Factor = \$48,880		Factor = \$100										
Years Experience	Percentage Factors											
	21%	14%	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%
0	\$10,265	\$6,844	\$4,888	\$4,400	\$3,911	\$3,422	\$2,933	\$2,444	\$1,956	\$1,467	\$978	\$489
1	\$10,286	\$6,858	\$4,898	\$4,409	\$3,919	\$3,429	\$2,939	\$2,449	\$1,960	\$1,470	\$980	\$490
2	\$10,307	\$6,872	\$4,908	\$4,418	\$3,927	\$3,436	\$2,945	\$2,454	\$1,964	\$1,473	\$982	\$491
3	\$10,328	\$6,886	\$4,918	\$4,427	\$3,935	\$3,443	\$2,951	\$2,459	\$1,968	\$1,476	\$984	\$492
4	\$10,349	\$6,900	\$4,928	\$4,436	\$3,943	\$3,450	\$2,957	\$2,464	\$1,972	\$1,479	\$986	\$493
5	\$10,370	\$6,914	\$4,938	\$4,445	\$3,951	\$3,457	\$2,963	\$2,469	\$1,976	\$1,482	\$988	\$494
6	\$10,391	\$6,928	\$4,948	\$4,454	\$3,959	\$3,464	\$2,969	\$2,474	\$1,980	\$1,485	\$990	\$495
7	\$10,412	\$6,942	\$4,958	\$4,463	\$3,967	\$3,471	\$2,975	\$2,479	\$1,984	\$1,488	\$992	\$496
8	\$10,433	\$6,956	\$4,968	\$4,472	\$3,975	\$3,478	\$2,981	\$2,484	\$1,988	\$1,491	\$994	\$497
9	\$10,454	\$6,970	\$4,978	\$4,481	\$3,983	\$3,485	\$2,987	\$2,489	\$1,992	\$1,494	\$996	\$498
10	\$10,475	\$6,984	\$4,988	\$4,490	\$3,991	\$3,492	\$2,993	\$2,494	\$1,996	\$1,497	\$998	\$499
11	\$10,496	\$6,998	\$4,998	\$4,499	\$3,999	\$3,499	\$2,999	\$2,499	\$2,000	\$1,500	\$1,000	\$500
12	\$10,517	\$7,012	\$5,008	\$4,508	\$4,007	\$3,506	\$3,005	\$2,504	\$2,004	\$1,503	\$1,002	\$501
13	\$10,538	\$7,026	\$5,018	\$4,517	\$4,015	\$3,513	\$3,011	\$2,509	\$2,008	\$1,506	\$1,004	\$502
14	\$10,559	\$7,040	\$5,028	\$4,526	\$4,023	\$3,520	\$3,017	\$2,514	\$2,012	\$1,509	\$1,006	\$503
15	\$10,580	\$7,054	\$5,038	\$4,535	\$4,031	\$3,527	\$3,023	\$2,519	\$2,016	\$1,512	\$1,008	\$504
16	\$10,601	\$7,068	\$5,048	\$4,544	\$4,039	\$3,534	\$3,029	\$2,524	\$2,020	\$1,515	\$1,010	\$505
17	\$10,622	\$7,082	\$5,058	\$4,553	\$4,047	\$3,541	\$3,035	\$2,529	\$2,024	\$1,518	\$1,012	\$506
18	\$10,643	\$7,096	\$5,068	\$4,562	\$4,055	\$3,548	\$3,041	\$2,534	\$2,028	\$1,521	\$1,014	\$507
19	\$10,664	\$7,110	\$5,078	\$4,571	\$4,063	\$3,555	\$3,047	\$2,539	\$2,032	\$1,524	\$1,016	\$508
20	\$10,685	\$7,124	\$5,088	\$4,580	\$4,071	\$3,562	\$3,053	\$2,544	\$2,036	\$1,527	\$1,018	\$509
21	\$10,706	\$7,138	\$5,098	\$4,589	\$4,079	\$3,569	\$3,059	\$2,549	\$2,040	\$1,530	\$1,020	\$510
22	\$10,727	\$7,152	\$5,108	\$4,598	\$4,087	\$3,576	\$3,065	\$2,554	\$2,044	\$1,533	\$1,022	\$511
23	\$10,748	\$7,166	\$5,118	\$4,607	\$4,095	\$3,583	\$3,071	\$2,559	\$2,048	\$1,536	\$1,024	\$512
24	\$10,769	\$7,180	\$5,128	\$4,616	\$4,103	\$3,590	\$3,077	\$2,564	\$2,052	\$1,539	\$1,026	\$513
25	\$10,790	\$7,194	\$5,138	\$4,625	\$4,111	\$3,597	\$3,083	\$2,569	\$2,056	\$1,542	\$1,028	\$514
26	\$10,811	\$7,208	\$5,148	\$4,634	\$4,119	\$3,604	\$3,089	\$2,574	\$2,060	\$1,545	\$1,030	\$515
27	\$10,832	\$7,222	\$5,158	\$4,643	\$4,127	\$3,611	\$3,095	\$2,579	\$2,064	\$1,548	\$1,032	\$516
28	\$10,853	\$7,236	\$5,168	\$4,652	\$4,135	\$3,618	\$3,101	\$2,584	\$2,068	\$1,551	\$1,034	\$517
29	\$10,874	\$7,250	\$5,178	\$4,661	\$4,143	\$3,625	\$3,107	\$2,589	\$2,072	\$1,554	\$1,036	\$518
30	\$10,895	\$7,264	\$5,188	\$4,670	\$4,151	\$3,632	\$3,113	\$2,594	\$2,076	\$1,557	\$1,038	\$519

	Salem High School	Andrew Lewis Middle School
21%	Athletic Trainer	
14%	Band Director	
9%	Head Marching Instructor	
8%	Weight Room Coach	Yearbook Sponsor
7%	Web Page Master	Band Director
6%	Newspaper Sponsor SCA Sponsor	
5%	Choir Director Color Guard Instructor	Newspaper Sponsor Yearbook Sponsor
4%	Literary Magazine Sponsor Hospitality Supplement Robotics Team Sponsor	Prom Sponsor Graduation Sponsor Marching Instructor Choir Director SCA Sponsor
3%	Assistant Color Guard Instructor School Productions Instructor Robotics Team Sponsor Assistant	Robotics Team Sponsor
2%	Drumline Instructor Spirit Club Sponsor	Math Counts Sponsor
1%	Assistant Marching Instructor Front Ensemble Instructor Band Camp Staff	



**Salem City Schools**  
**Pay Percentage Factors for VHSL Activities**  
**2023 - 2024**  
 Base Factor: \$48,880

**Length of Season (0.2% x Number of Weeks)**

	SHS	ALMS
Baseball	16	11
Basketball	18	13
Cheerleading	29	20
Cross Country	11	N/A
Debate	20	N/A
Football	16	7
Forensics	15	N/A
Golf	10	N/A
Indoor Track	16	N/A
Lacrosse	16	N/A
Scholastic Bowl	13	N/A
Soccer	16	12
Softball	16	11
Swimming	14	N/A
Tennis	16	N/A
Theatre Festival	13	N/A
Track & Field	15	11
Volleyball	12	8
Wrestling	15	13

**Number of Participants**

Tier 1	Tier 2	Tier 3	Tier 4
0.50%	0.75%	1.00%	1.25%

Cross Country	Baseball	Football - ALMS	Football - SHS
Debate	Basketball	Soccer	
Golf	Cheerleading	Track & Field	
Scholastic Bowl	Forensics	Volleyball - SHS	
Tennis	Indoor Track		
Theatre Festival	Lacrosse		
	Softball		
	Swimming		
	Volleyball - ALMS		
	Wrestling		

**Summer Adjustment**

4.00%	8.00%
SHS Basketball Head Coaches	SHS Football Asst Coaches
ALMS Cheerleading Head & Asst. Coaches	SHS Cheerleading Head & Asst. Coaches
SHS Cross Country Head Coaches	ALMS Football Head & Asst. Coaches
ALMS Volleyball Head and Asst. Coaches #	ALMS Volleyball Head & Asst. Coaches @
	SHS Volleyball Head & Asst. Coaches

# coaches hired after July 1, 2014      @ coaches hired before July 1, 2014

**Head Coach Program Administration**

Tier 1	Tier 2	Tier 3	Tier 4
1.00%	1.50%	2.00%	2.50%

Debate	Baseball	Basketball	Cheerleading
Forensics	Cross Country	Football Coord	Football Head
Golf	# Indoor Track	@ Indoor Track	
Scholastic Bowl	Softball	Lacrosse	
Tennis	Swimming	@ Track & Field	
Theatre Festival	# Track & Field	Soccer	
	Volleyball		
	Wrestling		

# coaches hired after July 1, 2014      @ coaches hired before July 1, 2014

**Number of Contests**

< 9 = 0.50%	9 to 20 = 1.00%	> 20 = 2.00%
-------------	-----------------	--------------

Cheerleading	Baseball	Basketball
Debate	Cross Country	
Forensics	Football	
Scholastic Bowl	Golf	
Theatre Bowl	Indoor Track	
	Lacrosse	
	Soccer	
	Softball	
	Swimming	
	Tennis	
	Track & Field	
	Volleyball	
	Wrestling	

**Assistant Coaches (0.5% x Number of Assistants)**

	SHS	ALMS
--	-----	------

Baseball	2	1
Basketball	3	2
Cheerleading	2	1
Cross Country	0	N/A
Debate	0	N/A
Football	8	3
Forensics	1	N/A
Golf	0	N/A
Indoor Track	1	N/A
Lacrosse	2	N/A
Scholastic Bowl	0	N/A
Soccer	2	1
Softball	2	1
Swimming	1	N/A
Tennis	0	N/A
Theatre Festival	0	N/A
Track & Field	3	1
Volleyball	2	1
Wrestling	1	1

**Years of Experience**

	1-8 years - \$205/year
1 year	of experience add \$205
2 years	of experience add \$410
3 years	of experience add \$615
4 years	of experience add \$820
5 years	of experience add \$1,025
6 years	of experience add \$1,230
7 years	of experience add \$1,435
8 years	of experience add \$1,640
12 years	add additional \$500

VHSL Activity Supplement Market Adjustments

Lacrosse Head Coach - \$600  
 Wrestling Head Coach - \$200

Clothing Allowance

\$100 per coach per season worked paid during the first pay of the season

**Salem City Schools  
Salary Supplements for 2023 - 2024**

Assignment	Amount
Instructional Supplements Coordinators Instructional Coach	\$1,600
School Nurse Coordinator	\$1,600
Department Chair Andrew Lewis Middle School	\$1,600
Salem High School	\$1,800
Grade Team Leader Andrew Lewis Middle School	\$500
Clinical Faculty Lead Teachers	\$300
Food Service Assistant Manager Middle & High Schools	\$530
SISNA Special Education Instructional Assistants Multiple School Locations	\$500
Football Equipment Manager Salem High School	\$2,500
Indoor Drumline Supplement Salem High School	\$1,042
Girls Who Code Supplement Andrew Lewis Middle School	\$1,042
School Food Pantry Clothing Program Sponsor Andrew Lewis Middle School	\$1,042
Custodial Night Supervisor Salem High School	\$1,060
Andrew Lewis Middle School	\$1,060
National Board Certification Teacher Supplement	\$2,500
National Board Certification for School Nurses	\$2,500
Virginia Tiered Systems of Support (VTSS) Coach	\$800

**SALEM CITY SCHOOLS**  
**2023-2024 Support Staff Employee Pay Scale Matrix**

Updated 5/9/2023

	Grade	S02	S03	S04	S05	S06	S07	S08	S09	S10	S11	S12	S13	S14	S15	S16	S17	S18	S19	S20	S21	S22	S23	S24	
<b>Step</b>																									
<b>1</b>	Hourly	\$12.41675	\$13.03759	\$13.68947	\$14.37394	\$15.09264	\$15.84727	\$16.63964	\$17.47162	\$18.34520	\$19.26246	\$20.22558	\$21.23686	\$22.29870	\$23.41364	\$24.58432	\$25.81354	\$27.10421	\$28.45942	\$29.88239	\$31.37651	\$32.94534	\$34.59261	\$36.32224	
<b>2</b>	Hourly	\$12.60112	\$13.23118	\$13.89274	\$14.58738	\$15.31675	\$16.08258	\$16.88672	\$17.73105	\$18.61760	\$19.54849	\$20.52591	\$21.55220	\$22.62981	\$23.76131	\$24.94937	\$26.19684	\$27.50668	\$28.88201	\$30.32611	\$31.84241	\$33.43454	\$35.10627	\$36.86158	
<b>3</b>	Hourly	\$12.78824	\$13.42765	\$14.09903	\$14.80398	\$15.54418	\$16.32139	\$17.13747	\$17.99434	\$18.89405	\$19.83876	\$20.83069	\$21.87223	\$22.96584	\$24.11413	\$25.31984	\$26.58583	\$27.91512	\$29.31087	\$30.77642	\$32.31524	\$33.93100	\$35.62756	\$37.40893	
<b>4</b>	Hourly	\$12.97813	\$13.62704	\$14.30839	\$15.02380	\$15.77500	\$16.56374	\$17.39194	\$18.26153	\$19.17461	\$20.13334	\$21.14000	\$22.19701	\$23.30685	\$24.47220	\$25.69581	\$26.98060	\$28.32963	\$29.74611	\$31.23341	\$32.79508	\$34.43484	\$36.15659	\$37.96441	
<b>5</b>	Hourly	\$13.17084	\$13.82938	\$14.52085	\$15.24689	\$16.00924	\$16.80970	\$17.65019	\$18.53270	\$19.45933	\$20.43230	\$21.45391	\$22.52660	\$23.65293	\$24.83558	\$26.07736	\$27.38123	\$28.75029	\$30.18780	\$31.69719	\$33.28205	\$34.94616	\$36.69347	\$38.52814	
<b>6</b>	Hourly	\$13.36641	\$14.03473	\$14.73647	\$15.47329	\$16.24696	\$17.05930	\$17.91227	\$18.80789	\$19.74828	\$20.73569	\$21.77247	\$22.86110	\$24.00415	\$25.20436	\$26.46458	\$27.78781	\$29.17720	\$30.63605	\$32.16786	\$33.77625	\$35.46507	\$37.23832	\$39.10024	
<b>7</b>	Hourly	\$13.56488	\$14.24313	\$14.95529	\$15.70305	\$16.48820	\$17.31261	\$18.17825	\$19.08716	\$20.04152	\$21.04359	\$22.09577	\$23.20056	\$24.36058	\$25.57862	\$26.85755	\$28.20043	\$29.61044	\$31.09096	\$32.64551	\$34.27779	\$35.99168	\$37.79127	\$39.68083	
<b>8</b>	Hourly	\$13.76631	\$14.45463	\$15.17736	\$15.93622	\$16.73304	\$17.56968	\$18.44818	\$19.37058	\$20.33911	\$21.35607	\$22.42387	\$23.54506	\$24.72231	\$25.95843	\$27.25635	\$28.61917	\$30.05012	\$31.55263	\$33.13026	\$34.78677	\$36.52612	\$38.35243	\$40.27005	
<b>9</b>	Hourly	\$13.97072	\$14.66926	\$15.40272	\$16.17286	\$16.98150	\$17.83057	\$18.72211	\$19.65821	\$20.64112	\$21.67318	\$22.75683	\$23.89468	\$25.08941	\$26.34388	\$27.66108	\$29.04413	\$30.49633	\$32.02115	\$33.62221	\$35.30332	\$37.06849	\$38.92192	\$40.86801	
<b>10</b>	Hourly	\$14.17817	\$14.88708	\$15.63144	\$16.41300	\$17.23366	\$18.09534	\$19.00011	\$19.95012	\$20.94762	\$21.99500	\$23.09475	\$24.24949	\$25.46196	\$26.73506	\$28.07181	\$29.47541	\$30.94917	\$32.49663	\$34.12146	\$35.82753	\$37.61891	\$39.49986	\$41.47485	
<b>11</b>	Hourly	\$14.38870	\$15.10814	\$15.86354	\$16.65672	\$17.48956	\$18.36403	\$19.28224	\$20.24635	\$21.25867	\$22.32160	\$23.43768	\$24.60956	\$25.84004	\$27.13204	\$28.48864	\$29.91308	\$31.40873	\$32.97916	\$34.62812	\$36.35953	\$38.17751	\$40.08639	\$42.09071	
<b>12</b>	Hourly	\$14.60235	\$15.33248	\$16.09910	\$16.90405	\$17.74926	\$18.63672	\$19.56856	\$20.54699	\$21.57433	\$22.65305	\$23.78570	\$24.97499	\$26.22373	\$27.53492	\$28.91167	\$30.35726	\$31.87511	\$33.46887	\$35.14231	\$36.89942	\$38.74440	\$40.68162	\$42.71570	
<b>13</b>	Hourly	\$14.81918	\$15.56014	\$16.33815	\$17.15506	\$18.01281	\$18.91345	\$19.85913	\$20.85208	\$21.89469	\$22.98942	\$24.13889	\$25.34584	\$26.61312	\$27.94379	\$29.34097	\$30.80803	\$32.34842	\$33.96584	\$35.66413	\$37.44734	\$39.31971	\$41.28570	\$43.34998	
<b>14</b>	Hourly	\$15.03923	\$15.79119	\$16.58075	\$17.40979	\$18.28028	\$19.19429	\$20.15402	\$21.16171	\$22.21980	\$23.33079	\$24.49732	\$25.72219	\$27.00830	\$28.35872	\$29.77665	\$31.26549	\$32.82876	\$34.47019	\$36.19370	\$38.00339	\$39.90356	\$41.89874	\$43.99368	
<b>15</b>	Hourly	\$15.26255	\$16.02568	\$16.82696	\$17.66830	\$18.55172	\$19.47931	\$20.45328	\$21.47594	\$22.54974	\$23.67722	\$24.86108	\$26.10414	\$27.40934	\$28.77981	\$30.21880	\$31.72975	\$33.31622	\$34.98203	\$36.73114	\$38.56769	\$40.49608	\$42.52089	\$44.64693	
<b>16</b>	Hourly	\$15.48918	\$16.26364	\$17.07682	\$17.93066	\$18.82719	\$19.76855	\$20.75699	\$21.79483	\$22.88457	\$24.02880	\$25.23024	\$26.49175	\$27.81634	\$29.20716	\$30.66751	\$32.20090	\$33.81093	\$35.50148	\$37.27655	\$39.14038	\$41.09740	\$43.15228	\$45.30989	
<b>17</b>	Hourly	\$15.71917	\$16.50513	\$17.33039	\$18.19691	\$19.10676	\$20.06209	\$21.06520	\$22.11846	\$23.22438	\$24.38560	\$25.60488	\$26.88512	\$28.22938	\$29.64085	\$31.12289	\$32.67904	\$34.31298	\$36.02863	\$37.83006	\$39.72157	\$41.70765	\$43.79304	\$45.98269	
<b>18</b>	Hourly	\$15.95258	\$16.75022	\$17.58773	\$18.46711	\$19.39047	\$20.35999	\$21.37800	\$22.44690	\$23.56924	\$24.74770	\$25.98508	\$27.28434	\$28.64855	\$30.08098	\$31.58503	\$33.16429	\$34.82249	\$36.56362	\$38.39180	\$40.31139	\$42.32696	\$44.44331	\$46.66548	
<b>19</b>	Hourly	\$16.18946	\$16.99894	\$17.84889	\$18.74132	\$19.67839	\$20.66231	\$21.69544	\$22.78021	\$23.91921	\$25.11518	\$26.37093	\$27.68948	\$29.07395	\$30.52765	\$32.05403	\$33.65674	\$35.33957	\$37.10654	\$38.96187	\$40.90996	\$42.95547	\$45.10325	\$47.35841	
<b>20</b>	Hourly	\$16.42986	\$17.25135	\$18.11392	\$19.01961	\$19.97060	\$20.96912	\$22.01759	\$23.11847	\$24.27439	\$25.48811	\$26.76251	\$28.10063	\$29.50566	\$30.98095	\$32.53000	\$34.15650	\$35.86432	\$37.65753	\$39.54041	\$41.51743	\$43.59331	\$45.77298	\$48.06162	
<b>21</b>	Hourly	\$16.67382	\$17.50751	\$18.38289	\$19.30203	\$20.26714	\$21.28049	\$22.34452	\$23.46175	\$24.63483	\$25.86658	\$27.15990	\$28.51790	\$29.94379	\$31.44098	\$33.01303	\$34.66369	\$36.39686	\$38.21670	\$40.12754	\$42.13391	\$44.24062	\$46.45265	\$48.77528	
<b>22</b>	Hourly	\$16.92141	\$17.76748	\$18.65586	\$19.58864	\$20.56808	\$21.59648	\$22.67631	\$23.81013	\$25.00063	\$26.25066	\$27.56319	\$28.94135	\$30.38842	\$31.90785	\$33.50323	\$35.17840	\$36.93731	\$38.78418	\$40.72338	\$42.75955	\$44.89754	\$47.14242	\$49.49954	
<b>23</b>	Hourly	\$17.17267	\$18.03131	\$18.93287	\$19.87951	\$20.87349	\$21.91716	\$23.01303	\$24.16368	\$25.37186	\$26.64046	\$27.97247	\$29.37110	\$30.83965	\$32.38164	\$34.00072	\$35.70076	\$37.48579	\$39.36008	\$41.32808	\$43.39448	\$45.56421	\$47.84243	\$50.23455	
<b>24</b>	Hourly	\$17.42766	\$18.29905	\$19.21400	\$20.17470	\$21.18344	\$22.24261	\$23.35475	\$24.52248	\$25.74861	\$27.03604	\$28.38783	\$29.80723	\$31.29758	\$32.86247	\$34.50559	\$36.23087	\$38.04241	\$39.94453	\$41.94175	\$44.03884	\$46.24079	\$48.55283	\$50.98048	
<b>25</b>	Hourly	\$17.68645	\$18.57077	\$19.49931	\$20.47427	\$21.49799	\$22.57289	\$23.70154	\$24.88661	\$26.13094	\$27.43749	\$28.80936	\$30.24983	\$31.76232	\$33.35044	\$35.01796	\$36.76886	\$38.60729	\$40.53766	\$42.56454	\$44.69277	\$46.92741	\$49.27379	\$51.73748	
<b>26</b>	Hourly	\$17.94907	\$18.84653	\$19.78885	\$20.77829	\$21.81721	\$22.90807	\$24.05348	\$25.25615	\$26.51896	\$27.84490	\$29.23714	\$30.69900	\$32.23395	\$33.84565	\$35.53793	\$37.31484	\$39.18057	\$41.13960	\$43.19657	\$45.35640	\$47.62423	\$50.00545	\$52.50572	
<b>27</b>	Hourly	\$18.21559	\$19.12637	\$20.08269	\$21.08682	\$22.14117	\$23.24822	\$24.41065	\$25.63117	\$26.91273	\$28.25837	\$29.67128	\$31.15485	\$32.71259	\$34.34822	\$36.06563	\$37.86892	\$39.76235	\$41.75047	\$43.83799	\$46.02989	\$48.33139	\$50.74797	\$53.28537	
<b>28</b>	Hourly	\$18.48607	\$19.41038	\$20.38090	\$21.39994	\$22.46994	\$23.59343	\$24.77311	\$26.01177	\$27.31235	\$28.67797	\$30.11187	\$31.61746	\$33.19833	\$34.85825	\$36.60116	\$38.43123	\$40.35278	\$42.37042	\$44.48894	\$46.71338	\$49.04906	\$51.50152	\$54.07659	
<b>29</b>	Hourly	\$18.76057	\$19.69860	\$20.68353	\$21.71770	\$22.80359	\$23.94377	\$25.14097	\$26.39801	\$27.71791	\$29.10381	\$30.55899	\$32.08694	\$33.69129	\$35.37586	\$37.14465	\$39.00189	\$40.95197	\$42.99957	\$45.14955	\$47.40702	\$49.77738	\$52.26625	\$54.87957	
<b>30</b>	Hourly	\$19.03914	\$19.99110	\$20.99066	\$22.04019	\$23.14220	\$24.29931	\$25.51428	\$26.78999	\$28.12949	\$29.53596	\$31.01276	\$32.56340	\$34.19156	\$35.90115	\$37.69620	\$39.58102	\$41.56006	\$43.63806	\$45.81996	\$48.11096	\$50.51652	\$53.04235	\$55.69446	



**Grade S02  
Cafeteria Monitor, Custodian  
Aide, Reprographics Aide  
2023 - 2024**

Step	Hourly Rate	3 hours/day 180 days/year
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1	12.41675	\$ 6,705
2	12.60112	6,805
3	12.78824	6,906
4	12.97813	7,008
5	13.17084	7,112
6	13.36641	7,218
7	13.56488	7,325
8	13.76631	7,434
9	13.97072	7,544
10	14.17817	7,656
11	14.38870	7,770
12	14.60235	7,885
13	14.81918	8,002
14	15.03923	8,121
15	15.26255	8,242
16	15.48918	8,364
17	15.71917	8,488
18	15.95258	8,614
19	16.18946	8,742
20	16.42986	8,872
21	16.67382	9,004
22	16.92141	9,138
23	17.17267	9,273
24	17.42766	9,411
25	17.68645	9,551
26	17.94907	9,692
27	18.21559	9,836
28	18.48607	9,982
29	18.76057	10,131
30	19.03914	10,281

**Benefits for 10-month Part-Time Cafeteria Monitor, Custodian Aide, & Reprographics Aide**

1 day of sick leave per month of contract

**Hourly Rate for Substitute Cafeteria Monitor: \$ 12.41675 per hour**

**All employee benefits are based on current School Board policies and are subject to amendment**

**All Annual Salary Amounts are rounded to the nearest dollar.  
Current employees should check their notices of employment for exact amounts.**



**Grade S03  
Custodian  
2023 - 2024**

Step	Hourly Rate	3 hours/day 180 days/year	4 hours/day 210 days/year	8 hours/day 210 days/year	7 hours/day 260 days/year	8 hours/day 260 days/year
1	\$ 13.03759	\$ 7,040	\$ 10,952	\$ 21,903	\$ 23,728	\$ 27,118
2	13.23118	7,145	11,114	22,228	24,081	27,521
3	13.42765	7,251	11,279	22,558	24,438	27,930
4	13.62704	7,359	11,447	22,893	24,801	28,344
5	13.82938	7,468	11,617	23,233	25,169	28,765
6	14.03473	7,579	11,789	23,578	25,543	29,192
7	14.24313	7,691	11,964	23,928	25,922	29,626
8	14.45463	7,805	12,142	24,284	26,307	30,066
9	14.66926	7,921	12,322	24,644	26,698	30,512
10	14.88708	8,039	12,505	25,010	27,094	30,965
11	15.10814	8,158	12,691	25,382	27,497	31,425
12	15.33248	8,280	12,879	25,759	27,905	31,892
13	15.56014	8,402	13,071	26,141	28,319	32,365
14	15.79119	8,527	13,265	26,529	28,740	32,846
15	16.02568	8,654	13,462	26,923	29,167	33,333
16	16.26364	8,782	13,661	27,323	29,600	33,828
17	16.50513	8,913	13,864	27,729	30,039	34,331
18	16.75022	9,045	14,070	28,140	30,485	34,840
19	16.99894	9,179	14,279	28,558	30,938	35,358
20	17.25135	9,316	14,491	28,982	31,397	35,883
21	17.50751	9,454	14,706	29,413	31,864	36,416
22	17.76748	9,594	14,925	29,849	32,337	36,956
23	18.03131	9,737	15,146	30,293	32,817	37,505
24	18.29905	9,881	15,371	30,742	33,304	38,062
25	18.57077	10,028	15,599	31,199	33,799	38,627
26	18.84653	10,177	15,831	31,662	34,301	39,201
27	19.12637	10,328	16,066	32,132	34,810	39,783
28	19.41038	10,482	16,305	32,609	35,327	40,374
29	19.69860	10,637	16,547	33,094	35,851	40,973
30	19.99110	10,795	16,793	33,585	36,384	41,581

**Benefits for 10-month Custodian (210 Day)**

- 1 day of sick leave per month of contract
- 3 personal leave days per contract year
- Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members
- Group health insurance available; employer contribution varies by coverage
- Group dental insurance available; employer contribution varies by coverage
- VRS life insurance premium
- VRS Hybrid Disability if applicable

**Benefits for 12-month Full-Time Custodian (260 Day)**

- Vacation at established rates for 12 month personnel
- 1 day of sick leave per month of contract
- Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members
- Group health insurance available; employer contribution varies by coverage
- Group dental insurance available; employer contribution varies by coverage
- VRS life insurance premium
- VRS Hybrid Disability if applicable

**Benefits for 10-month Part-Time Custodian (3 Hour, 180 Day and 4 Hour, 210 Day)**

- 1 day of sick leave per month of contract

**Hourly Rate for Substitute Custodian: \$13.03759 per hour**

All employee benefits are based on current School Board policies and are subject to amendment.

All Annual Salary Amounts are rounded to the nearest dollar.  
Current employees should check their notices of employment for exact amounts.



**Grade S04  
Custodian/Courier  
Food Service Staff  
2023 - 2024**

Step	Hourly Rate	6.5	7	7	7.5	8
		hours/day 190 days/year	hours/day 187 days/year	hours/day 190 days/year	hours/day 190 days/year	hours/day 260 days/year
1	\$ 13.68947	\$ 16,906	\$ 17,920	\$ 18,207	\$ 19,507	\$ 28,474
2	13.89274	17,158	18,186	18,477	19,797	28,897
3	14.09903	17,412	18,456	18,752	20,091	29,326
4	14.30839	17,671	18,730	19,030	20,389	29,761
5	14.52085	17,933	19,008	19,313	20,692	30,203
6	14.73647	18,200	19,290	19,600	20,999	30,652
7	14.95529	18,470	19,576	19,891	21,311	31,107
8	15.17736	18,744	19,867	20,186	21,628	31,569
9	15.40272	19,022	20,162	20,486	21,949	32,038
10	15.63144	19,305	20,462	20,790	22,275	32,513
11	15.86354	19,591	20,765	21,099	22,606	32,996
12	16.09910	19,882	21,074	21,412	22,941	33,486
13	16.33815	20,178	21,387	21,730	23,282	33,983
14	16.58075	20,477	21,704	22,052	23,628	34,488
15	16.82696	20,781	22,026	22,380	23,978	35,000
16	17.07682	21,090	22,354	22,712	24,334	35,520
17	17.33039	21,403	22,685	23,049	24,696	36,047
18	17.58773	21,721	23,022	23,392	25,063	36,582
19	17.84889	22,043	23,364	23,739	25,435	37,126
20	18.11392	22,371	23,711	24,092	25,812	37,677
21	18.38289	22,703	24,063	24,449	26,196	38,236
22	18.65586	23,040	24,421	24,812	26,585	38,804
23	18.93287	23,382	24,783	25,181	26,979	39,380
24	19.21400	23,729	25,151	25,555	27,380	39,965
25	19.49931	24,082	25,525	25,934	27,787	40,559
26	19.78885	24,439	25,904	26,319	28,199	41,161
27	20.08269	24,802	26,288	26,710	28,618	41,772
28	20.38090	25,170	26,679	27,107	29,043	42,392
29	20.68353	25,544	27,075	27,509	29,474	43,022
30	20.99066	25,923	27,477	27,918	29,912	43,661

**Benefits for 10-month Full-Time Food Service Staff (187 and 190 day)**

1 day of sick leave per month of contract  
 3 personal leave days per contract year  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Benefits for 12-month Full-Time Custodian/Courier (260 day)**

Vacation at established rates for 12 month personnel  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
 Current employees should check their notices of employment for exact amounts.**



**Grade S05  
School Bus Aide  
2023 - 2024**

Step	Hourly Rate	5 hours/day 188 days/year
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1	\$ 14.37394	\$ 13,512
2	14.58738	13,712
3	14.80398	13,916
4	15.02380	14,122
5	15.24689	14,332
6	15.47329	14,545
7	15.70305	14,761
8	15.93622	14,980
9	16.17286	15,202
10	16.41300	15,428
11	16.65672	15,657
12	16.90405	15,890
13	17.15506	16,126
14	17.40979	16,365
15	17.66830	16,608
16	17.93066	16,855
17	18.19691	17,105
18	18.46711	17,359
19	18.74132	17,617
20	19.01961	17,878
21	19.30203	18,144
22	19.58864	18,413
23	19.87951	18,687
24	20.17470	18,964
25	20.47427	19,246
26	20.77829	19,532
27	21.08682	19,822
28	21.39994	20,116
29	21.71770	20,415
30	22.04019	20,718

**Benefits for 10-month Full-Time School Bus Aide (188 day)**

- 1 day of sick leave per month of contract
- 3 personal leave days per contract year
- Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members
- Group health insurance available; employer contribution varies by coverage
- Group dental insurance available; employer contribution varies by coverage
- VRS life insurance premium
- VRS Hybrid Disability if applicable

**Hourly Rate for Substitute School Bus Aide: \$ 14.37394 per hour**

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
Current employees should check their notices of employment for exact amounts.**





**Grade S06**  
**Instructional Assistant**  
**Office Aide**  
**2023 - 2024**

Step	Hourly Rate	3.25	6.5	7	7.5
		hours/day 182 days/year	hours/day 189 days/year	hours/day 189 days/year	hours/day 189 days/year
1	\$ 15.09264	\$ 8,927	\$ 18,541	\$ 19,968	\$ 21,394
2	15.31675	9,060	18,817	20,264	21,711
3	15.54418	9,194	19,096	20,565	22,034
4	15.77500	9,331	19,380	20,870	22,361
5	16.00924	9,469	19,667	21,180	22,693
6	16.24696	9,610	19,959	21,495	23,030
7	16.48820	9,753	20,256	21,814	23,372
8	16.73304	9,898	20,557	22,138	23,719
9	16.98150	10,045	20,862	22,467	24,071
10	17.23366	10,194	21,172	22,800	24,429
11	17.48956	10,345	21,486	23,139	24,791
12	17.74926	10,499	21,805	23,482	25,160
13	18.01281	10,655	22,129	23,831	25,533
14	18.28028	10,813	22,457	24,185	25,912
15	18.55172	10,973	22,791	24,544	26,297
16	18.82719	11,136	23,129	24,908	26,688
17	19.10676	11,302	23,473	25,278	27,084
18	19.39047	11,469	23,821	25,654	27,486
19	19.67839	11,640	24,175	26,035	27,894
20	19.97060	11,813	24,534	26,421	28,308
21	20.26714	11,988	24,898	26,813	28,729
22	20.56808	12,166	25,268	27,212	29,155
23	20.87349	12,347	25,643	27,616	29,588
24	21.18344	12,530	26,024	28,026	30,028
25	21.49799	12,716	26,410	28,442	30,473
26	21.81721	12,905	26,802	28,864	30,926
27	22.14117	13,097	27,200	29,293	31,385
28	22.46994	13,291	27,604	29,728	31,851
29	22.80359	13,488	28,014	30,169	32,324
30	23.14220	13,689	28,430	30,617	32,804

**Benefits for 10-month Full-Time Instructional Assistants and Office Aide (189 day)**

- 1 day of sick leave per month of contract
- 3 personal leave days per contract year
- Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members
- Group health insurance available; employer contribution varies by coverage
- Group dental insurance available; employer contribution varies by coverage
- VRS life insurance premium
- VRS Hybrid Disability if applicable

**Benefits for 10-month Part-Time Instructional Assistants (182 day)**

- 1 day of sick leave per month of contract

**Hourly Rate for Substitute Instructional Assistant & Office Aide: \$ 15.09264**

**Hourly Rate for Substitute Special Education Instructional Assistant: \$ 16.24696**

All employee benefits are based on current School Board policies and are subject to amendment.

All Annual Salary Amounts are rounded to the nearest dollar.  
 Current employees should check their notices of employment for exact amounts.



**Grade S07**  
**Unassigned**  
**2023 - 2024**

	<b>8</b>	<b>hours/day</b>
	<b>260</b>	
<b>Step</b>	<b>Hourly</b>	<b>Rate</b>
		<b>days/year</b>

<b>1</b>	<b>\$ 15.84727</b>	<b>\$ 32,962</b>
<b>2</b>	<b>\$ 16.08258</b>	<b>33,452</b>
<b>3</b>	<b>\$ 16.32139</b>	<b>33,948</b>
<b>4</b>	<b>\$ 16.56374</b>	<b>34,453</b>
<b>5</b>	<b>\$ 16.80970</b>	<b>34,964</b>
<b>6</b>	<b>\$ 17.05930</b>	<b>35,483</b>
<b>7</b>	<b>\$ 17.31261</b>	<b>36,010</b>
<b>8</b>	<b>\$ 17.56968</b>	<b>36,545</b>
<b>9</b>	<b>\$ 17.83057</b>	<b>37,088</b>
<b>10</b>	<b>\$ 18.09534</b>	<b>37,638</b>
<b>11</b>	<b>\$ 18.36403</b>	<b>38,197</b>
<b>12</b>	<b>\$ 18.63672</b>	<b>38,764</b>
<b>13</b>	<b>\$ 18.91345</b>	<b>39,340</b>
<b>14</b>	<b>\$ 19.19429</b>	<b>39,924</b>
<b>15</b>	<b>\$ 19.47931</b>	<b>40,517</b>
<b>16</b>	<b>\$ 19.76855</b>	<b>41,119</b>
<b>17</b>	<b>\$ 20.06209</b>	<b>41,729</b>
<b>18</b>	<b>\$ 20.35999</b>	<b>42,349</b>
<b>19</b>	<b>\$ 20.66231</b>	<b>42,978</b>
<b>20</b>	<b>\$ 20.96912</b>	<b>43,616</b>
<b>21</b>	<b>\$ 21.28049</b>	<b>44,263</b>
<b>22</b>	<b>\$ 21.59648</b>	<b>44,921</b>
<b>23</b>	<b>\$ 21.91716</b>	<b>45,588</b>
<b>24</b>	<b>\$ 22.24261</b>	<b>46,265</b>
<b>25</b>	<b>\$ 22.57289</b>	<b>46,952</b>
<b>26</b>	<b>\$ 22.90807</b>	<b>47,649</b>
<b>27</b>	<b>\$ 23.24822</b>	<b>48,356</b>
<b>28</b>	<b>\$ 23.59343</b>	<b>49,074</b>
<b>29</b>	<b>\$ 23.94377</b>	<b>49,803</b>
<b>30</b>	<b>\$ 24.29931</b>	<b>50,543</b>

**All Annual Salary Amounts are rounded to the nearest dollar.**  
**Current employees should check their notices of employment for exact amounts.**



**Grade S08**  
**Elementary Building Manager**  
**Family Engagement Coordinator**  
**Secretary (Attendance, Central Office, School, and Transportation)**  
**Student Support Specialist**  
**2023 - 2024**

Step	Hourly Rate	5.25 hours/day 189 days/year	7 hours/day 192 days/year	8 hours/day 210 days/year	5 hours/day 260 days/year	8 hours/day 260 days/year
1	\$ 16.63964	\$ 16,511	\$ 22,364	\$ 27,955	\$ 21,632	\$ 34,610
2	16.88672	16,756	22,696	28,370	21,953	35,124
3	17.13747	17,005	23,033	28,791	22,279	35,646
4	17.39194	17,257	23,375	29,218	22,610	36,175
5	17.65019	17,513	23,722	29,652	22,945	36,712
6	17.91227	17,773	24,074	30,093	23,286	37,258
7	18.17825	18,037	24,432	30,539	23,632	37,811
8	18.44818	18,305	24,794	30,993	23,983	38,372
9	18.72211	18,577	25,163	31,453	24,339	38,942
10	19.00011	18,853	25,536	31,920	24,700	39,520
11	19.28224	19,133	25,915	32,394	25,067	40,107
12	19.56856	19,417	26,300	32,875	25,439	40,703
13	19.85913	19,705	26,691	33,363	25,817	41,307
14	20.15402	19,998	27,087	33,859	26,200	41,920
15	20.45328	20,295	27,489	34,362	26,589	42,543
16	20.75699	20,596	27,897	34,872	26,984	43,175
17	21.06520	20,902	28,312	35,390	27,385	43,816
18	21.37800	21,212	28,732	35,915	27,791	44,466
19	21.69544	21,527	29,159	36,448	28,204	45,127
20	22.01759	21,847	29,592	36,990	28,623	45,797
21	22.34452	22,171	30,031	37,539	29,048	46,477
22	22.67631	22,501	30,477	38,096	29,479	47,167
23	23.01303	22,835	30,930	38,662	29,917	47,867
24	23.35475	23,174	31,389	39,236	30,361	48,578
25	23.70154	23,518	31,855	39,819	30,812	49,299
26	24.05348	23,867	32,328	40,410	31,270	50,031
27	24.41065	24,221	32,808	41,010	31,734	50,774
28	24.77311	24,581	33,295	41,619	32,205	51,528
29	25.14097	24,946	33,789	42,237	32,683	52,293
30	25.51428	25,317	34,291	42,864	33,169	53,070

**Benefits for 10-month Full-Time (189, 210 Day) Secretary, Family Engagement Coordinator, and Student Support Specialist**

1 day of sick leave per month of contract  
 3 personal leave days per contract year  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Benefits for 12 month Full-Time (260 day) Elementary Building Manager and Central Office, School, and Transportation Secretary**

Vacation at established rates for 12 month personnel  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Hourly Rate for Substitute Student Support Specialist: \$ 16.63964 per hour**

All employee benefits are based on current School Board policies and are subject to amendment.

All Annual Salary Amounts are rounded to the nearest dollar.  
 Current employees should check their notices of employment for exact amounts.



**Grade S09**

**Middle School Bookkeeper  
 Middle School Building Manager  
 Middle School Counseling Secretary  
 Non-CDL School Bus Driver  
 2023 - 2024**

Step	Hourly Rate	5	8
		hours/day 189 days/year	hours/day 260 days/year
1	\$ 17.47162	\$ 16,511	\$ 36,341
2	17.73105	16,756	36,881
3	17.99434	17,005	37,428
4	18.26153	17,257	37,984
5	18.53270	17,513	38,548
6	18.80789	17,773	39,120
7	19.08716	18,037	39,701
8	19.37058	18,305	40,291
9	19.65821	18,577	40,889
10	19.95012	18,853	41,496
11	20.24635	19,133	42,112
12	20.54699	19,417	42,738
13	20.85208	19,705	43,372
14	21.16171	19,998	44,016
15	21.47594	20,295	44,670
16	21.79483	20,596	45,333
17	22.11846	20,902	46,006
18	22.44690	21,212	46,690
19	22.78021	21,527	47,383
20	23.11847	21,847	48,086
21	23.46175	22,171	48,800
22	23.81013	22,501	49,525
23	24.16368	22,835	50,260
24	24.52248	23,174	51,007
25	24.88661	23,518	51,764
26	25.25615	23,867	52,533
27	25.63117	24,221	53,313
28	26.01177	24,581	54,104
29	26.39801	24,946	54,908
30	26.78999	25,317	55,723

**Benefits for 10-month Non-CDL School Bus Driver (189 day)**

1 day of sick leave per month of contract  
 3 personal leave days per contract year  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Benefits for 12-month Full-Time Middle School Bookkeeper, Middle School Building Manager, and Middle School Counseling Secretary (260 day)**

Vacation at established rates for 12 month personnel  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Hourly Rate for Substitute Non-CDL School Bus Driver: \$ 17.47162 per hour**

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
 Current employees should check their notices of employment for exact amounts.**



**Grade S10**  
**Administrative Secretary**  
**High School Building Manager**  
**High School Bookkeeper**  
**High School Counseling Secretary**  
**Main Office Secretary**  
**School Bus Driver**  
**2023 - 2024**

Step	Hourly Rate	5	7	8
		hours/day 189 days/year	hours/day 189 days/year	hours/day 260 days/year
1	\$ 18.34520	\$ 17,336	\$ 24,271	\$ 38,158
2	18.61760	17,594	24,631	38,725
3	18.89405	17,855	24,997	39,300
4	19.17461	18,120	25,368	39,883
5	19.45933	18,389	25,745	40,475
6	19.74828	18,662	26,127	41,076
7	20.04152	18,939	26,515	41,686
8	20.33911	19,220	26,909	42,305
9	20.64112	19,506	27,308	42,934
10	20.94762	19,796	27,714	43,571
11	21.25867	20,089	28,125	44,218
12	21.57433	20,388	28,543	44,875
13	21.89469	20,690	28,967	45,541
14	22.21980	20,998	29,397	46,217
15	22.54974	21,310	29,833	46,903
16	22.88457	21,626	30,276	47,600
17	23.22438	21,947	30,726	48,307
18	23.56924	22,273	31,182	49,024
19	23.91921	22,604	31,645	49,752
20	24.27439	22,939	32,115	50,491
21	24.63483	23,280	32,592	51,240
22	25.00063	23,626	33,076	52,001
23	25.37186	23,976	33,567	52,773
24	25.74861	24,332	34,065	53,557
25	26.13094	24,694	34,571	54,352
26	26.51896	25,060	35,085	55,159
27	26.91273	25,433	35,606	55,978
28	27.31235	25,810	36,134	56,810
29	27.71791	26,193	36,671	57,653
30	28.12949	26,582	37,215	58,509

**Benefits for 10-month School Bus Driver (189 day)**

1 day of sick leave per month of contract  
 3 personal leave days per contract year  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Benefits for 12-month Full-Time Administrative Secretary, High School Bookkeeper, High School Building Manager, High School Counseling Secretary and Main Office Secretary (260 day)**

Vacation at established rates for 12 month personnel  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Hourly Rate for Substitute Bus Driver: \$ 18.61760 per hour**

**Field Trip Rate for Non-Regular School Bus Driver: \$ 18.61760 per hour**

**II employee benefits are based on current School Board policies and are subject to amendmen**

**All Annual Salary Amounts are rounded to the nearest dollar.**  
**Current employees should check their notices of employment for exact amounts.**



**Grade S11**

**Unassigned**

**2023 - 2024**

<b>Step</b>	<b>Hourly Rate</b>	<b>8 hours/day 260 days/year</b>
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<b>1</b>	<b>\$ 19.26246</b>	<b>\$ 40,066</b>
<b>2</b>	<b>19.54849</b>	<b>40,661</b>
<b>3</b>	<b>19.83876</b>	<b>41,265</b>
<b>4</b>	<b>20.13334</b>	<b>41,877</b>
<b>5</b>	<b>20.43230</b>	<b>42,499</b>
<b>6</b>	<b>20.73569</b>	<b>43,130</b>
<b>7</b>	<b>21.04359</b>	<b>43,771</b>
<b>8</b>	<b>21.35607</b>	<b>44,421</b>
<b>9</b>	<b>21.67318</b>	<b>45,080</b>
<b>10</b>	<b>21.99500</b>	<b>45,750</b>
<b>11</b>	<b>22.32160</b>	<b>46,429</b>
<b>12</b>	<b>22.65305</b>	<b>47,118</b>
<b>13</b>	<b>22.98942</b>	<b>47,818</b>
<b>14</b>	<b>23.33079</b>	<b>48,528</b>
<b>15</b>	<b>23.67722</b>	<b>49,249</b>
<b>16</b>	<b>24.02880</b>	<b>49,980</b>
<b>17</b>	<b>24.38560</b>	<b>50,722</b>
<b>18</b>	<b>24.74770</b>	<b>51,475</b>
<b>19</b>	<b>25.11518</b>	<b>52,240</b>
<b>20</b>	<b>25.48811</b>	<b>53,015</b>
<b>21</b>	<b>25.86658</b>	<b>53,802</b>
<b>22</b>	<b>26.25066</b>	<b>54,601</b>
<b>23</b>	<b>26.64046</b>	<b>55,412</b>
<b>24</b>	<b>27.03604</b>	<b>56,235</b>
<b>25</b>	<b>27.43749</b>	<b>57,070</b>
<b>26</b>	<b>27.84490</b>	<b>57,917</b>
<b>27</b>	<b>28.25837</b>	<b>58,777</b>
<b>28</b>	<b>28.67797</b>	<b>59,650</b>
<b>29</b>	<b>29.10381</b>	<b>60,536</b>
<b>30</b>	<b>29.53596</b>	<b>61,435</b>

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
Current employees should check their notices of employment for exact amounts.**



**Grade S12**

**Unassigned**

**2023 - 2024**

Step	Hourly Rate	8 hours/day 260 days/year
1	\$ 20.22558	\$ 42,069
2	20.52591	42,694
3	20.83069	43,328
4	21.14000	43,971
5	21.45391	44,624
6	21.77247	45,287
7	22.09577	45,959
8	22.42387	46,642
9	22.75683	47,334
10	23.09475	48,037
11	23.43768	48,750
12	23.78570	49,474
13	24.13889	50,209
14	24.49732	50,954
15	24.86108	51,711
16	25.23024	52,479
17	25.60488	53,258
18	25.98508	54,049
19	26.37093	54,852
20	26.76251	55,666
21	27.15990	56,493
22	27.56319	57,331
23	27.97247	58,183
24	28.38783	59,047
25	28.80936	59,923
26	29.23714	60,813
27	29.67128	61,716
28	30.11187	62,633
29	30.55899	63,563
30	31.01276	64,507

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
Current employees should check their notices of employment for exact amounts.**



**Grade S13**

**Unassigned**

**2023 - 2024**

Step	Hourly Rate	8 hours/day 260 days/year
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1	\$ 21.23686	\$ 44,173
2	21.55220	44,829
3	21.87223	45,494
4	22.19701	46,170
5	22.52660	46,855
6	22.86110	47,551
7	23.20056	48,257
8	23.54506	48,974
9	23.89468	49,701
10	24.24949	50,439
11	24.60956	51,188
12	24.97499	51,948
13	25.34584	52,719
14	25.72219	53,502
15	26.10414	54,297
16	26.49175	55,103
17	26.88512	55,921
18	27.28434	56,751
19	27.68948	57,594
20	28.10063	58,449
21	28.51790	59,317
22	28.94135	60,198
23	29.37110	61,092
24	29.80723	61,999
25	30.24983	62,920
26	30.69900	63,854
27	31.15485	64,802
28	31.61746	65,764
29	32.08694	66,741
30	32.56340	67,732

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
Current employees should check their notices of employment for exact amounts.**





**Grade S14**  
**Clerk of the School Board**  
**2023 - 2024**

Step	Hourly Rate	8 hours/day 260 days/year
1	\$ 22.29870	\$ 46,381
2	22.62981	47,070
3	22.96584	47,769
4	23.30685	48,478
5	23.65293	49,198
6	24.00415	49,929
7	24.36058	50,670
8	24.72231	51,422
9	25.08941	52,186
10	25.46196	52,961
11	25.84004	53,747
12	26.22373	54,545
13	26.61312	55,355
14	27.00830	56,177
15	27.40934	57,011
16	27.81634	57,858
17	28.22938	58,717
18	28.64855	59,589
19	29.07395	60,474
20	29.50566	61,372
21	29.94379	62,283
22	30.38842	63,208
23	30.83965	64,146
24	31.29758	65,099
25	31.76232	66,066
26	32.23395	67,047
27	32.71259	68,042
28	33.19833	69,053
29	33.69129	70,078
30	34.19156	71,118

**Benefits for 12-month Full-Time Clerk of the School Board (260 day)**

Vacation at established rates for 12 month personnel  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.**  
**Current employees should check their notices of employment for exact amounts.**



**Grade S15**  
**Unassigned**  
**2023 - 2024**

Step	Hourly Rate	8 hours/day 260 days/year
1	\$ 23.41364	\$ 48,700
2	23.76131	49,424
3	24.11413	50,157
4	24.47220	50,902
5	24.83558	51,658
6	25.20436	52,425
7	25.57862	53,204
8	25.95843	53,994
9	26.34388	54,795
10	26.73506	55,609
11	27.13204	56,435
12	27.53492	57,273
13	27.94379	58,123
14	28.35872	58,986
15	28.77981	59,862
16	29.20716	60,751
17	29.64085	61,653
18	30.08098	62,568
19	30.52765	63,498
20	30.98095	64,440
21	31.44098	65,397
22	31.90785	66,368
23	32.38164	67,354
24	32.86247	68,354
25	33.35044	69,369
26	33.84565	70,399
27	34.34822	71,444
28	34.85825	72,505
29	35.37586	73,582
30	35.90115	74,674

All employee benefits are based on current School Board policies and are subject to amendment.

All Annual Salary Amounts are rounded to the nearest dollar.  
 Current employees should check their notices of employment for exact amounts.



**Grade S16**  
**Computer Technician I**  
**Media Clerk**  
**2023 - 2024**

Step	Hourly Rate	7	8
		hours/day 200 days/year	hours/day 260 days/year
1	\$ 24.58432	\$ 34,418	\$ 51,135
2	24.94937	34,929	51,895
3	25.31984	35,448	52,665
4	25.69581	35,974	53,447
5	26.07736	36,508	54,241
6	26.46458	37,050	55,046
7	26.85755	37,601	55,864
8	27.25635	38,159	56,693
9	27.66108	38,726	57,535
10	28.07181	39,301	58,389
11	28.48864	39,884	59,256
12	28.91167	40,476	60,136
13	29.34097	41,077	61,029
14	29.77665	41,687	61,935
15	30.21880	42,306	62,855
16	30.66751	42,935	63,788
17	31.12289	43,572	64,736
18	31.58503	44,219	65,697
19	32.05403	44,876	66,672
20	32.53000	45,542	67,662
21	33.01303	46,218	68,667
22	33.50323	46,905	69,687
23	34.00072	47,601	70,721
24	34.50559	48,308	71,772
25	35.01796	49,025	72,837
26	35.53793	49,753	73,919
27	36.06563	50,492	75,017
28	36.60116	51,242	76,130
29	37.14465	52,003	77,261
30	37.69620	52,775	78,408

**Benefits for 10-month Full-Time Media Clerk (200 day)**

1 day of sick leave per month of contract  
 3 personal leave days per contract year  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Benefits for 12-month Full-Time Computer Technician I (260 day)**

Vacation at established rates for 12 month personnel  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
 Current employees should check their notices of employment for exact amounts.**



**Grade S17**  
**Accounting/Finance Specialist**  
**Employee Benefits/Payroll Specialist**  
**Grant Specialist**  
**Student Information Systems Specialist**  
**2023 - 2024**

Step	Hourly Rate	8 hours/day 260 days/year
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1	\$ 25.81354	\$ 53,692
2	26.19684	54,489
3	26.58583	55,299
4	26.98060	56,120
5	27.38123	56,953
6	27.78781	57,799
7	28.20043	58,657
8	28.61917	59,528
9	29.04413	60,412
10	29.47541	61,309
11	29.91308	62,219
12	30.35726	63,143
13	30.80803	64,081
14	31.26549	65,032
15	31.72975	65,998
16	32.20090	66,978
17	32.67904	67,972
18	33.16429	68,982
19	33.65674	70,006
20	34.15650	71,046
21	34.66369	72,100
22	35.17840	73,171
23	35.70076	74,258
24	36.23087	75,360
25	36.76886	76,479
26	37.31484	77,615
27	37.86892	78,767
28	38.43123	79,937
29	39.00189	81,124
30	39.58102	82,329

**Benefits for 12-month Accounting/Finance Specialist, Employee Benefits/Payroll Specialist, Grant Specialist and Student Information System Specialist (260 day)**

- Vacation at established rates for 12 month personnel
- 1 day of sick leave per month of contract
- Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members
- Group health insurance available; employer contribution varies by coverage
- Group dental insurance available; employer contribution varies by coverage
- VRS life insurance premium
- VRS Hybrid Disability if applicable

**All employee benefits are based on current School Board policies and are subject to amendment.**

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**Grade S18  
Computer Technician II  
2023 - 2024**

Step	Hourly Rate	8 hours/day 260 days/year
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1	\$ 27.10421	\$ 56,377
2	27.50668	57,214
3	27.91512	58,063
4	28.32963	58,926
5	28.75029	59,801
6	29.17720	60,689
7	29.61044	61,590
8	30.05012	62,504
9	30.49633	63,432
10	30.94917	64,374
11	31.40873	65,330
12	31.87511	66,300
13	32.34842	67,285
14	32.82876	68,284
15	33.31622	69,298
16	33.81093	70,327
17	34.31298	71,371
18	34.82249	72,431
19	35.33957	73,506
20	35.86432	74,598
21	36.39686	75,705
22	36.93731	76,830
23	37.48579	77,970
24	38.04241	79,128
25	38.60729	80,303
26	39.18057	81,496
27	39.76235	82,706
28	40.35278	83,934
29	40.95197	85,180
30	41.56006	86,445

**Benefits for 12-month Full-Time Computer Technician II (260 day)**

Vacation at established rates for 12 month personnel

1 day of sick leave per month of contract

Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

VRS Hybrid Disability if applicable

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
Current employees should check their notices of employment for exact amounts.**



**Grade S19**  
**Unassigned**  
**2023 - 2024**

Step	Hourly Rate	8 hours/day 260 days/year
1	\$ 28.45942	\$ 59,196
2	28.88201	60,075
3	29.31087	60,967
4	29.74611	61,872
5	30.18780	62,791
6	30.63605	63,723
7	31.09096	64,669
8	31.55263	65,629
9	32.02115	66,604
10	32.49663	67,593
11	32.97916	68,597
12	33.46887	69,615
13	33.96584	70,649
14	34.47019	71,698
15	34.98203	72,763
16	35.50148	73,843
17	36.02863	74,940
18	36.56362	76,052
19	37.10654	77,182
20	37.65753	78,328
21	38.21670	79,491
22	38.78418	80,671
23	39.36008	81,869
24	39.94453	83,085
25	40.53766	84,318
26	41.13960	85,570
27	41.75047	86,841
28	42.37042	88,130
29	42.99957	89,439
30	43.63806	90,767

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
 Current employees should check their notices of employment for exact amounts.**



**Grade S20**  
**Database Administrator**  
**School Nurse**  
**2023 - 2024**

Step	Hourly Rate	8 hours/day 200 days/year	8 hours/day 260 days/year
1	\$ 29.88239	\$ 47,812	\$ 62,155
2	30.32611	48,522	63,078
3	30.77642	49,242	64,015
4	31.23341	49,973	64,965
5	31.69719	50,716	65,930
6	32.16786	51,469	66,909
7	32.64551	52,233	67,903
8	33.13026	53,008	68,911
9	33.62221	53,796	69,934
10	34.12146	54,594	70,973
11	34.62812	55,405	72,026
12	35.14231	56,228	73,096
13	35.66413	57,063	74,181
14	36.19370	57,910	75,283
15	36.73114	58,770	76,401
16	37.27655	59,642	77,535
17	37.83006	60,528	78,687
18	38.39180	61,427	79,855
19	38.96187	62,339	81,041
20	39.54041	63,265	82,244
21	40.12754	64,204	83,465
22	40.72338	65,157	84,705
23	41.32808	66,125	85,962
24	41.94175	67,107	87,239
25	42.56454	68,103	88,534
26	43.19657	69,115	89,849
27	43.83799	70,141	91,183
28	44.48894	71,182	92,537
29	45.14955	72,239	93,911
30	45.81996	73,312	95,306

**Benefits for 10-month Full-Time School Nurse (200 day)**

1 day of sick leave per month of contract  
 3 personal leave days per contract year  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Benefits for 12-month Full-Time Database Administrator (260 day)**

Vacation at established rates for 12 month personnel  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Hourly Rate for Substitute School Nurse: \$ 29.88239 per hour**

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**All Annual Salary Amounts are rounded to the nearest dollar.  
 Current employees should check their notices of employment for exact amounts.**



**Grade S21  
Unassigned  
2023 - 2024**

<b>Step</b>	<b>Hourly Rate</b>	<b>8 hours/day 260 days/year</b>
1	\$ 31.37651	\$ 65,263
2	31.84241	66,232
3	32.31524	67,216
4	32.79508	68,214
5	33.28205	69,227
6	33.77625	70,255
7	34.27779	71,298
8	34.78677	72,356
9	35.30332	73,431
10	35.82753	74,521
11	36.35953	75,628
12	36.89942	76,751
13	37.44734	77,890
14	38.00339	79,047
15	38.56769	80,221
16	39.14038	81,412
17	39.72157	82,621
18	40.31139	83,848
19	40.90996	85,093
20	41.51743	86,356
21	42.13391	87,639
22	42.75955	88,940
23	43.39448	90,261
24	44.03884	91,601
25	44.69277	92,961
26	45.35640	94,341
27	46.02989	95,742
28	46.71338	97,164
29	47.40702	98,607
30	48.11096	100,071

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**All Annual Salary Amounts are rounded to the nearest dollar.  
Current employees should check their notices of employment for exact amounts.**





**Grade S22**  
**Board Certified Behavior Analyst**  
**School Social Worker**  
**Workforce Coordinator**  
**2023 - 2024**

Step	Hourly Rate	4 hours/day 260 days/year	8 hours/day 210 days/year	8 hours/day 260 days/year
1	\$ 32.94534	\$ 34,263	\$ 55,348	\$ 68,526
2	33.43454	34,772	56,170	69,544
3	33.93100	35,288	57,004	70,576
4	34.43484	35,812	57,851	71,624
5	34.94616	36,344	58,710	72,688
6	35.46507	36,884	59,581	73,767
7	35.99168	37,431	60,466	74,863
8	36.52612	37,987	61,364	75,974
9	37.06849	38,551	62,275	77,102
10	37.61891	39,124	63,200	78,247
11	38.17751	39,705	64,138	79,409
12	38.74440	40,294	65,091	80,588
13	39.31971	40,892	66,057	81,785
14	39.90356	41,500	67,038	82,999
15	40.49608	42,116	68,033	84,232
16	41.09740	42,741	69,044	85,483
17	41.70765	43,376	70,069	86,752
18	42.32696	44,020	71,109	88,040
19	42.95547	44,674	72,165	89,347
20	43.59331	45,337	73,237	90,674
21	44.24062	46,010	74,324	92,020
22	44.89754	46,693	75,428	93,387
23	45.56421	47,387	76,548	94,774
24	46.24079	48,090	77,685	96,181
25	46.92741	48,805	78,838	97,609
26	47.62423	49,529	80,009	99,058
27	48.33139	50,265	81,197	100,529
28	49.04906	51,011	82,402	102,022
29	49.77738	51,768	83,626	103,537
30	50.51652	52,537	84,868	105,074

**Benefits for 10-month Full-Time School Social Worker (210 day)**

- 1 day of sick leave per month of contract
- 3 personal leave days per contract year
- Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members
- Group health insurance available; employer contribution varies by coverage
- Group dental insurance available; employer contribution varies by coverage
- VRS life insurance premium
- VRS Hybrid Disability if applicable

**Benefits for 12-month Board Certified Behavior Analyst (260 day)**

- Vacation at established rates for 12 month personnel
- 1 day of sick leave per month of contract
- Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members
- Group health insurance available; employer contribution varies by coverage
- Group dental insurance available; employer contribution varies by coverage
- VRS life insurance premium
- VRS Hybrid Disability if applicable

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
 Current employees should check their notices of employment for exact amounts.**



**Grade S23**

**Licensed Clinical Social Worker**

**2023 - 2024**

Step	Hourly Rate	8 hours/day 210 days/year
1	\$ 34.59261	\$ 58,116
2	35.10627	58,979
3	35.62756	59,854
4	36.15659	60,743
5	36.69347	61,645
6	37.23832	62,560
7	37.79127	63,489
8	38.35243	64,432
9	38.92192	65,389
10	39.49986	66,360
11	40.08639	67,345
12	40.68162	68,345
13	41.28570	69,360
14	41.89874	70,390
15	42.52089	71,435
16	43.15228	72,496
17	43.79304	73,572
18	44.44331	74,665
19	45.10325	75,773
20	45.77298	76,899
21	46.45265	78,040
22	47.14242	79,199
23	47.84243	80,375
24	48.55283	81,569
25	49.27379	82,780
26	50.00545	84,009
27	50.74797	85,257
28	51.50152	86,523
29	52.26625	87,807
30	53.04235	89,111

**Benefits for 10-month Full-Time Licensed Clinical Social Worker (200 day)**

- 1 day of sick leave per month of contract
- 3 personal leave days per contract year
- Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members
- Group health insurance available; employer contribution varies by coverage
- Group dental insurance available; employer contribution varies by coverage
- VRS life insurance premium
- VRS Hybrid Disability if applicable

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
Current employees should check their notices of employment for exact amounts.**



**Grade S24**  
**Coordinator of Athletic Training**  
**Coordinator of School Counseling**  
**Coordinator of Technology Systems**  
**School Psychologist**  
**2023 - 2024**

Step	Hourly Rate	8 hours/day 200 days/year	8 hours/day 210 days/year	8 hours/day 220 days/year	8 hours/day 260 days/year
1	\$ 36.32224	\$ 58,116	\$ 61,021	\$ 63,927	\$ 75,550
2	\$ 36.86158	58,979	61,927	64,876	76,672
3	\$ 37.40893	59,854	62,847	65,840	77,811
4	\$ 37.96441	60,743	63,780	66,817	78,966
5	\$ 38.52814	61,645	64,727	67,810	80,139
6	\$ 39.10024	62,560	65,688	68,816	81,328
7	\$ 39.68083	63,489	66,664	69,838	82,536
8	\$ 40.27005	64,432	67,654	70,875	83,762
9	\$ 40.86801	65,389	68,658	71,928	85,005
10	\$ 41.47485	66,360	69,678	72,996	86,268
11	\$ 42.09071	67,345	70,712	74,080	87,549
12	\$ 42.71570	68,345	71,762	75,180	88,849
13	\$ 43.34998	69,360	72,828	76,296	90,168
14	\$ 43.99368	70,390	73,909	77,429	91,507
15	\$ 44.64693	71,435	75,007	78,579	92,866
16	\$ 45.30989	72,496	76,121	79,745	94,245
17	\$ 45.98269	73,572	77,251	80,930	95,644
18	\$ 46.66548	74,665	78,398	82,131	97,064
19	\$ 47.35841	75,773	79,562	83,351	98,505
20	\$ 48.06162	76,899	80,744	84,588	99,968
21	\$ 48.77528	78,040	81,942	85,844	101,453
22	\$ 49.49954	79,199	83,159	87,119	102,959
23	\$ 50.23455	80,375	84,394	88,413	104,488
24	\$ 50.98048	81,569	85,647	89,726	106,039
25	\$ 51.73748	82,780	86,919	91,058	107,614
26	\$ 52.50572	84,009	88,210	92,410	109,212
27	\$ 53.28537	85,257	89,519	93,782	110,834
28	\$ 54.07659	86,523	90,849	95,175	112,479
29	\$ 54.87957	87,807	92,198	96,588	114,149
30	\$ 55.69446	89,111	93,567	98,022	115,844

**Benefits for 11-month Full-Time Coordinator of Athletic Training (220 day) and for 10-month Full-Time School Psychologist (200 and 210 day)**

1 day of sick leave per month of contract  
 3 personal leave days per contract year  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Benefits for 12-month Full-Time Coordinator of School Counseling, Coordinator of Technology Systems, Coordinator of Transportation, Regional Adult Program Manager and School Psychologist (260 day)**

Vacation at established rates for 12 month personnel  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**All employee benefits are based on current School Board policies and are subject to amendment.**

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 Current employees should check their notices of employment for exact amounts.**



**Grade A01  
Elementary School Assistant Principal  
Coordinator of Preschool and English Learner Programs**

**2023 - 2024**

		<b>8</b>	<b>8</b>
	<b>Hourly</b>	<b>hrs/day</b>	<b>hrs/day</b>
		<b>210</b>	<b>220</b>
<b>Step</b>	<b>Rate</b>	<b>days/year</b>	<b>days/year</b>

<b>1</b>	<b>\$ 39.20208</b>	<b>\$ 65,860</b>	<b>\$ 68,996</b>
<b>2</b>	<b>\$ 39.90250</b>	<b>67,036</b>	<b>70,229</b>
<b>3</b>	<b>\$ 40.61543</b>	<b>68,234</b>	<b>71,484</b>
<b>4</b>	<b>\$ 41.34110</b>	<b>69,453</b>	<b>72,761</b>
<b>5</b>	<b>\$ 42.07973</b>	<b>70,694</b>	<b>74,061</b>
<b>6</b>	<b>\$ 42.83156</b>	<b>71,957</b>	<b>75,384</b>
<b>7</b>	<b>\$ 43.59682</b>	<b>73,243</b>	<b>76,731</b>
<b>8</b>	<b>\$ 44.37576</b>	<b>74,551</b>	<b>78,102</b>
<b>9</b>	<b>\$ 45.16861</b>	<b>75,883</b>	<b>79,497</b>
<b>10</b>	<b>\$ 45.97563</b>	<b>77,239</b>	<b>80,918</b>
<b>11</b>	<b>\$ 46.79707</b>	<b>78,619</b>	<b>82,363</b>
<b>12</b>	<b>\$ 47.63318</b>	<b>80,024</b>	<b>83,835</b>
<b>13</b>	<b>\$ 48.48423</b>	<b>81,454</b>	<b>85,333</b>
<b>14</b>	<b>\$ 49.35049</b>	<b>82,909</b>	<b>86,857</b>
<b>15</b>	<b>\$ 50.23223</b>	<b>84,390</b>	<b>88,409</b>
<b>16</b>	<b>\$ 51.12972</b>	<b>85,898</b>	<b>89,989</b>
<b>17</b>	<b>\$ 52.04324</b>	<b>87,433</b>	<b>91,597</b>
<b>18</b>	<b>\$ 52.97309</b>	<b>88,995</b>	<b>93,233</b>
<b>19</b>	<b>\$ 53.91955</b>	<b>90,585</b>	<b>94,899</b>
<b>20</b>	<b>\$ 54.88292</b>	<b>92,203</b>	<b>96,594</b>

**Benefits for Elementary School Assistant Principal & Coordinator of Preschool and EL Programs**

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- 1 day of sick leave per month of contract
- 3 personal leave days per contract year
- Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member
- Group health insurance available; employer contribution varies by coverage
- Group dental insurance available; employer contribution varies by coverage
- VRS life insurance premium paid
- VRS Hybrid Disability if applicable

***All employee benefits are based on current School Board policy and are subject to amendment.***



**Grade A03**  
**Middle School Assistant Principal**  
**Coordinator of Transportation**  
**Coordinator of Alternative Education and Attendance**  
**Coordinator of Special Education & Student Services**  
**Coordinator of Student Services**  
**Coordinator of Alternative and Online Programs**

**2023 - 2024**

	<b>8</b>	<b>hours/day</b>
	<b>260</b>	
<b>Step</b>	<b>Hourly Rate</b>	<b>days/year</b>

<b>1</b>	<b>\$ 36.59081</b>	<b>\$ 76,109</b>
<b>2</b>	<b>\$ 37.24457</b>	<b>77,469</b>
<b>3</b>	<b>\$ 37.91001</b>	<b>78,853</b>
<b>4</b>	<b>\$ 38.58734</b>	<b>80,262</b>
<b>5</b>	<b>\$ 39.27677</b>	<b>81,696</b>
<b>6</b>	<b>\$ 39.97853</b>	<b>83,155</b>
<b>7</b>	<b>\$ 40.69281</b>	<b>84,641</b>
<b>8</b>	<b>\$ 41.41986</b>	<b>86,153</b>
<b>9</b>	<b>\$ 42.15990</b>	<b>87,693</b>
<b>10</b>	<b>\$ 42.91317</b>	<b>89,259</b>
<b>11</b>	<b>\$ 43.67989</b>	<b>90,854</b>
<b>12</b>	<b>\$ 44.46031</b>	<b>92,477</b>
<b>13</b>	<b>\$ 45.25467</b>	<b>94,130</b>
<b>14</b>	<b>\$ 46.06323</b>	<b>95,812</b>
<b>15</b>	<b>\$ 46.88623</b>	<b>97,523</b>
<b>16</b>	<b>\$ 47.72394</b>	<b>99,266</b>
<b>17</b>	<b>\$ 48.57661</b>	<b>101,039</b>
<b>18</b>	<b>\$ 49.44452</b>	<b>102,845</b>
<b>19</b>	<b>\$ 50.32793</b>	<b>104,682</b>
<b>20</b>	<b>\$ 51.22713</b>	<b>106,552</b>

**Benefits for Middle School Assistant Principal and Coordinator**

- 
- 1 day of sick leave per month of contract
  - Vacation at established rate for 12 month employees
  - Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member
  - Group health insurance available; employer contribution varies by coverage
  - Group dental insurance available; employer contribution varies by coverage
  - VRS life insurance premium paid
  - VRS Hybrid Disability if applicable

***All employee benefits are based on current School Board policy and are subject to amendment.***



**Grade A04  
High School Assistant Principal  
High School Assistant Principal and Division Coordinator of Assessment  
2023 - 2024**

	<b>8</b>	<b>hours/day</b>
	<b>260</b>	
<b>Step</b>	<b>Hourly Rate</b>	<b>days/year</b>

<b>1</b>	<b>\$ 39.33512</b>	<b>\$ 81,817</b>
<b>2</b>	<b>\$ 40.03791</b>	<b>83,279</b>
<b>3</b>	<b>\$ 40.75326</b>	<b>84,767</b>
<b>4</b>	<b>\$ 41.48139</b>	<b>86,281</b>
<b>5</b>	<b>\$ 42.22253</b>	<b>87,823</b>
<b>6</b>	<b>\$ 42.97691</b>	<b>89,392</b>
<b>7</b>	<b>\$ 43.74477</b>	<b>90,989</b>
<b>8</b>	<b>\$ 44.52635</b>	<b>92,615</b>
<b>9</b>	<b>\$ 45.32190</b>	<b>94,270</b>
<b>10</b>	<b>\$ 46.13165</b>	<b>95,954</b>
<b>11</b>	<b>\$ 46.95588</b>	<b>97,668</b>
<b>12</b>	<b>\$ 47.79483</b>	<b>99,413</b>
<b>13</b>	<b>\$ 48.64877</b>	<b>101,189</b>
<b>14</b>	<b>\$ 49.51797</b>	<b>102,997</b>
<b>15</b>	<b>\$ 50.40270</b>	<b>104,838</b>
<b>16</b>	<b>\$ 51.30323</b>	<b>106,711</b>
<b>17</b>	<b>\$ 52.21986</b>	<b>108,617</b>
<b>18</b>	<b>\$ 53.15286</b>	<b>110,558</b>
<b>19</b>	<b>\$ 54.10253</b>	<b>112,533</b>
<b>20</b>	<b>\$ 55.06917</b>	<b>114,544</b>

**Benefits for High School Assistant Principal and High School Assistant Principal and Division Coordinator of Assessment**

- 
- 1 day of sick leave per month of contract
  - Vacation at established rate for 12 month employees
  - Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member
  - Group health insurance available; employer contribution varies by coverage
  - Group dental insurance available; employer contribution varies by coverage
  - VRS life insurance premium paid
  - VRS Hybrid Disability if applicable

***All employee benefits are based on current School Board policy and are subject to amendment.***



**Grade A05  
Elementary Principal**

**2023 - 2024**

		<b>8 hrs/day 260 days/year</b>
<b>Step</b>	<b>Hourly Rate</b>	

<b>1</b>	<b>\$ 42.28525</b>	<b>\$ 87,953</b>
<b>2</b>	<b>\$ 43.04076</b>	<b>89,525</b>
<b>3</b>	<b>\$ 43.80976</b>	<b>91,124</b>
<b>4</b>	<b>\$ 44.59250</b>	<b>92,752</b>
<b>5</b>	<b>\$ 45.38922</b>	<b>94,410</b>
<b>6</b>	<b>\$ 46.20018</b>	<b>96,096</b>
<b>7</b>	<b>\$ 47.02563</b>	<b>97,813</b>
<b>8</b>	<b>\$ 47.86583</b>	<b>99,561</b>
<b>9</b>	<b>\$ 48.72104</b>	<b>101,340</b>
<b>10</b>	<b>\$ 49.59153</b>	<b>103,150</b>
<b>11</b>	<b>\$ 50.47757</b>	<b>104,993</b>
<b>12</b>	<b>\$ 51.37944</b>	<b>106,869</b>
<b>13</b>	<b>\$ 52.29743</b>	<b>108,779</b>
<b>14</b>	<b>\$ 53.23182</b>	<b>110,722</b>
<b>15</b>	<b>\$ 54.18290</b>	<b>112,700</b>
<b>16</b>	<b>\$ 55.15097</b>	<b>114,714</b>
<b>17</b>	<b>\$ 56.13635</b>	<b>116,764</b>
<b>18</b>	<b>\$ 57.13932</b>	<b>118,850</b>
<b>19</b>	<b>\$ 58.16022</b>	<b>120,973</b>
<b>20</b>	<b>\$ 59.19936</b>	<b>123,135</b>

**Benefits for Elementary Principal**

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- 1 day of sick leave per month of contract
- Vacation at established rate for 12 month employees
- Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member
- Group health insurance available; employer contribution varies by coverage
- Group dental insurance available; employer contribution varies by coverage
- VRS life insurance premium paid
- VRS Hybrid Disability if applicable

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**Grade A06  
Middle School Principal**

**2023 - 2024**

<b>Step</b>	<b>Hourly Rate</b>	<b>8 hours/day 260 days/year</b>
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<b>1</b>	<b>\$ 45.45665</b>	<b>\$ 94,550</b>
<b>2</b>	<b>\$ 46.26881</b>	<b>96,239</b>
<b>3</b>	<b>\$ 47.09549</b>	<b>97,959</b>
<b>4</b>	<b>\$ 47.93694</b>	<b>99,709</b>
<b>5</b>	<b>\$ 48.79341</b>	<b>101,490</b>
<b>6</b>	<b>\$ 49.66520</b>	<b>103,304</b>
<b>7</b>	<b>\$ 50.55256</b>	<b>105,149</b>
<b>8</b>	<b>\$ 51.45577</b>	<b>107,028</b>
<b>9</b>	<b>\$ 52.37512</b>	<b>108,940</b>
<b>10</b>	<b>\$ 53.31089</b>	<b>110,887</b>
<b>11</b>	<b>\$ 54.26339</b>	<b>112,868</b>
<b>12</b>	<b>\$ 55.23290</b>	<b>114,884</b>
<b>13</b>	<b>\$ 56.21974</b>	<b>116,937</b>
<b>14</b>	<b>\$ 57.22420</b>	<b>119,026</b>
<b>15</b>	<b>\$ 58.24662</b>	<b>121,153</b>
<b>16</b>	<b>\$ 59.28730</b>	<b>123,318</b>
<b>17</b>	<b>\$ 60.34657</b>	<b>125,521</b>
<b>18</b>	<b>\$ 61.42477</b>	<b>127,764</b>
<b>19</b>	<b>\$ 62.52224</b>	<b>130,046</b>
<b>20</b>	<b>\$ 63.63931</b>	<b>132,370</b>

**Benefits for Middle School Principal**

- 1 day of sick leave per month of contract
- Vacation at established rate for 12 month employees
- Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member
- Group health insurance available; employer contribution varies by coverage
- Group dental insurance available; employer contribution varies by coverage
- VRS life insurance premium paid
- VRS Hybrid Disability if applicable

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**Grade A07  
Director  
High School Principal**

**2023 - 2024**

	<b>8</b>	<b>hours/day</b>
	<b>260</b>	<b>days/year</b>
<b>Step</b>	<b>Hourly Rate</b>	

<b>1</b>	<b>\$ 48.86590</b>	<b>\$ 101,641</b>
<b>2</b>	<b>\$ 49.73897</b>	<b>103,457</b>
<b>3</b>	<b>\$ 50.62765</b>	<b>105,306</b>
<b>4</b>	<b>\$ 51.53221</b>	<b>107,187</b>
<b>5</b>	<b>\$ 52.45292</b>	<b>109,102</b>
<b>6</b>	<b>\$ 53.39009</b>	<b>111,051</b>
<b>7</b>	<b>\$ 54.34400</b>	<b>113,036</b>
<b>8</b>	<b>\$ 55.31495</b>	<b>115,055</b>
<b>9</b>	<b>\$ 56.30325</b>	<b>117,111</b>
<b>10</b>	<b>\$ 57.30921</b>	<b>119,203</b>
<b>11</b>	<b>\$ 58.33314</b>	<b>121,333</b>
<b>12</b>	<b>\$ 59.37537</b>	<b>123,501</b>
<b>13</b>	<b>\$ 60.43622</b>	<b>125,707</b>
<b>14</b>	<b>\$ 61.51602</b>	<b>127,953</b>
<b>15</b>	<b>\$ 62.61511</b>	<b>130,239</b>
<b>16</b>	<b>\$ 63.73384</b>	<b>132,566</b>
<b>17</b>	<b>\$ 64.87256</b>	<b>134,935</b>
<b>18</b>	<b>\$ 66.03163</b>	<b>137,346</b>
<b>19</b>	<b>\$ 67.21140</b>	<b>139,800</b>
<b>20</b>	<b>\$ 68.41226</b>	<b>142,297</b>

**Benefits for Director and High School Principal**

- 1 day of sick leave per month of contract
- Vacation at established rate for 12 month employees
- Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member
- Group health insurance available; employer contribution varies by coverage
- Group dental insurance available; employer contribution varies by coverage
- VRS life insurance premium paid
- VRS Hybrid Disability if applicable

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**Grade A08  
Executive Director;  
Chief Financial Officer**

**2023 - 2024**

	<b>8</b>
	<b>hours/day</b>
	<b>260</b>
<b>Step</b>	<b>days/year</b>

<b>1</b>	<b>\$ 52.53084</b>	<b>\$ 109,264</b>
<b>2</b>	<b>\$ 53.46940</b>	<b>111,216</b>
<b>3</b>	<b>\$ 54.42472</b>	<b>113,203</b>
<b>4</b>	<b>\$ 55.39712</b>	<b>115,226</b>
<b>5</b>	<b>\$ 56.38689</b>	<b>117,285</b>
<b>6</b>	<b>\$ 57.39434</b>	<b>119,380</b>
<b>7</b>	<b>\$ 58.41980</b>	<b>121,513</b>
<b>8</b>	<b>\$ 59.46357</b>	<b>123,684</b>
<b>9</b>	<b>\$ 60.52600</b>	<b>125,894</b>
<b>10</b>	<b>\$ 61.60740</b>	<b>128,143</b>
<b>11</b>	<b>\$ 62.70813</b>	<b>130,433</b>
<b>12</b>	<b>\$ 63.82852</b>	<b>132,763</b>
<b>13</b>	<b>\$ 64.96893</b>	<b>135,135</b>
<b>14</b>	<b>\$ 66.12972</b>	<b>137,550</b>
<b>15</b>	<b>\$ 67.31125</b>	<b>140,007</b>
<b>16</b>	<b>\$ 68.51388</b>	<b>142,509</b>
<b>17</b>	<b>\$ 69.73801</b>	<b>145,055</b>
<b>18</b>	<b>\$ 70.98400</b>	<b>147,647</b>
<b>19</b>	<b>\$ 72.25226</b>	<b>150,285</b>
<b>20</b>	<b>\$ 73.54318</b>	<b>152,970</b>

**Benefits for Executive Director and Chief Financial Officer**

- 1 day of sick leave per month of contract
- Vacation at established rate for 12 month employees
- Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member
- Group health insurance available; employer contribution varies by coverage
- Group dental insurance available; employer contribution varies by coverage
- VRS life insurance premium paid
- VRS Hybrid Disability if applicable

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**Grade A10  
Assistant Superintendent**

**2023 - 2024**

		<b>8 hours/day</b>
	<b>Hourly Rate</b>	<b>260 days/year</b>
<b>Step</b>		

<b>1</b>	<b>\$ 60.70595</b>	<b>\$ 126,268</b>
<b>2</b>	<b>\$ 61.79057</b>	<b>128,524</b>
<b>3</b>	<b>\$ 62.89457</b>	<b>130,821</b>
<b>4</b>	<b>\$ 64.01830</b>	<b>133,158</b>
<b>5</b>	<b>\$ 65.16210</b>	<b>135,537</b>
<b>6</b>	<b>\$ 66.32634</b>	<b>137,959</b>
<b>7</b>	<b>\$ 67.51138</b>	<b>140,424</b>
<b>8</b>	<b>\$ 68.71759</b>	<b>142,933</b>
<b>9</b>	<b>\$ 69.94535</b>	<b>145,486</b>
<b>10</b>	<b>\$ 71.19505</b>	<b>148,086</b>
<b>11</b>	<b>\$ 72.46708</b>	<b>150,732</b>
<b>12</b>	<b>\$ 73.76184</b>	<b>153,425</b>
<b>13</b>	<b>\$ 75.07972</b>	<b>156,166</b>
<b>14</b>	<b>\$ 76.42116</b>	<b>158,956</b>
<b>15</b>	<b>\$ 77.78656</b>	<b>161,796</b>
<b>16</b>	<b>\$ 79.17636</b>	<b>164,687</b>
<b>17</b>	<b>\$ 80.59098</b>	<b>167,629</b>
<b>18</b>	<b>\$ 82.03089</b>	<b>170,624</b>
<b>19</b>	<b>\$ 83.49652</b>	<b>173,673</b>
<b>20</b>	<b>\$ 84.98833</b>	<b>176,776</b>

**Benefits for Assistant Superintendent**

- 1 day of sick leave per month of contract
- Vacation at established rate for 12 month employees
- Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member
- Group health insurance available; employer contribution varies by coverage
- Group dental insurance available; employer contribution varies by coverage
- VRS life insurance premium paid
- VRS Hybrid Disability if applicable

***All employee benefits are based on current School Board policy and are subject to amendment.***



**CITY OF SALEM SCHOOL DIVISION**

**SALEM CITY SCHOOLS  
2023-2024 ADMINISTRATOR SALARY SCALE**

Step	A01 210 Days	A03 260 Days	A04 260 Days	A05 260 Days	A06 260 Days	A07 260 Days	A08 260 Days	A10 260 Days
	Elem School Assistant Principal; Coordinator of Preschool and EL Programs	Middle School Assistant Principal; Coordinator of Transportation; Coordinator of Alternative Education and Attendance; Coordinator of Special Education & Student Services; Coordinator of Student Services; Coordinator of Alternative and Online Programs	High School Assistant Principal; High School Assistant Principal & Division Coor. of Assessment	Elementary Principal	Middle School Principal	Director; High School Principal	Executive Director; Chief Financial Officer	Assistant Superintendent
1	\$65,860	\$76,109	\$81,817	\$87,953	\$94,550	\$101,641	\$109,264	\$126,268
2	67,036	77,469	83,279	89,525	96,239	103,457	111,216	128,524
3	68,234	78,853	84,767	91,124	97,959	105,306	113,203	130,821
4	69,453	80,262	86,281	92,752	99,709	107,187	115,226	133,158
5	70,694	81,696	87,823	94,410	101,490	109,102	117,285	135,537
6	71,957	83,155	89,392	96,096	103,304	111,051	119,380	137,959
7	73,243	84,641	90,989	97,813	105,149	113,036	121,513	140,424
8	74,551	86,153	92,615	99,561	107,028	115,055	123,684	142,933
9	75,883	87,693	94,270	101,340	108,940	117,111	125,894	145,486
10	77,239	89,259	95,954	103,150	110,887	119,203	128,143	148,086
11	78,619	90,854	97,668	104,993	112,868	121,333	130,433	150,732
12	80,024	92,477	99,413	106,869	114,884	123,501	132,763	153,425
13	81,454	94,130	101,189	108,779	116,937	125,707	135,135	156,166
14	82,909	95,812	102,997	110,722	119,026	127,953	137,550	158,956
15	84,390	97,523	104,838	112,700	121,153	130,239	140,007	161,796
16	85,898	99,266	106,711	114,714	123,318	132,566	142,509	164,687
17	87,433	101,039	108,617	116,764	125,521	134,935	145,055	167,629
18	88,995	102,845	110,558	118,850	127,764	137,346	147,647	170,624
19	90,585	104,682	112,533	120,973	130,046	139,800	150,285	173,673
20	92,203	106,552	114,544	123,135	132,370	142,297	152,970	176,776

**Benefits for 10-month Positions (210 day)**

1 day of sick leave per month of contract  
 3 personal leave days per contract year  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Benefits for 12-month Positions (260 day)**

Vacation at established rates for 12 month personnel  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

*All employee benefits are based on current School Board policy and are subject to amendment.*